

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

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

**PREFILED DIRECT TESTIMONY OF**

**TRACI R. GODDARD**

**ON BEHALF OF WHEATLAND ELECTRIC COOPERATIVE, INC.**

**February 5, 2025**

1 **Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND POSITION.**

2 A. My name is Traci R. Goddard. My business address is 2005 West Fulton, PO Box  
3 1078, Garden City, KS 67846. I am employed by Wheatland Electric Cooperative,  
4 Inc. ("Wheatland") as the Director of Finance.

5 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?**

6 A. I am testifying on behalf of Wheatland, a consumer-owned non-profit electric  
7 cooperative formed under the Rural Electric Cooperative Act. Wheatland provides  
8 distribution electric service to its member-owners and provides local access  
9 delivery services to third-party users.

10 **Q. PLEASE DESCRIBE YOUR EDUCATION AND EXPERIENCE.**

11 A. I received my bachelor's degree in accounting from the University of Phoenix, and  
12 my master's in business administration in Accounting from Saint Leo University. I  
13 am a licensed CPA in the State of Kansas. My experience includes 10 years in the  
14 utility industry, and 11 years in private accounting.

15 **Q. WHAT IS THE SCOPE OF YOUR TESTIMONY IN THIS PROCEEDING?**

16 A. I am testifying to the accuracy of the financial and accounting data provided to C.H.  
17 Guernsey & Company ("Guernsey") for the preparation of the 2023 Adjusted Test  
18 Year, and the foundation for additional documentation requested by the Kansas  
19 Corporation Commission Staff Counsel.

1 **Q. ARE YOU SPONSORING ANY EXHIBITS IN THIS PROCEEDING?**

2 A. Yes, I am sponsoring Exhibits TRG – 1 through TRG - 8. These documents are  
3 all kept in the ordinary course of business of Wheatland and are true and accurate  
4 copies of the originals.

5 **Q. CAN YOU PLEASE BRIEFLY DESCRIBE EACH EXHIBIT?**

6 A. TRG EX-1: Form 7

7 TRG EX-2: Trial Balance

8 TRG EX-3: Labor Distribution

9 TRG EX-4: 34.5 Asset Listing

10 TRG EX-5: Operating Statement

11 TRG EX-6: Trial Balance

12 TRG EX-7: Audited Financial Statements (The Financial Statements have been  
13 audited by an independent certified public accountant and an opinion rendered  
14 thereupon.)

15 TRG EX-8: Detailed Long-Term Debt

1 **Q. CAN YOU DESCRIBE YOUR LOAN COVENANTS?**

2 A. Yes, since Wheatland is a 100% National Rural Utilities Cooperative Finance  
3 Corporation ("NRUCFC") borrowers, we are required to maintain a minimum of a  
4 1.35 Modified Debt Service Coverage ("MDSC") ratio.

5 **Q. WHAT IS THE DIVISIONAL ALLOCATION METHOD FOR LONG-TERM DEBT?**

6 A. Since most plant improvement/addition projects are funded through cash flow as  
7 needed, when long-term debt is required, it is divided equally among electric  
8 divisions unless there is a divisionally specific plant addition/improvement project  
9 that warrants the long-term debt being assigned only to that specific division.

10 **Q. DID YOU PROVIDE THE DATA REQUESTED BY GUERNSEY TO PREPARE**  
11 **THE 2023 ADJUSTED TEST YEAR USED IN ITS ANALYSIS?**

12 A. Yes.

13 **Q. TO THE BEST OF YOUR KNOWLEDGE, IS THE DATA USED BY GUERNSEY**  
14 **TO PREPARE THE 2023 ADJUSTED TEST YEAR ACCURATE, AND DOES IT**  
15 **REFLECT A PERIOD OF TIME AND INFORMATION VERIFIED AND**  
16 **APPROVED BY INDEPENDENT AUDITORS?**

17 A. Yes.

18 **Q. DOES THIS CONCLUDE YOUR PREPARED TESTIMONY?**

19 A. Yes.

**VERIFICATION**

STATE OF KANSAS                    )  
  )ss.  
COUNTY OF Funney            )

Traci R. Goddard, being first duly sworn, deposes and says that she is Traci R. Goddard referred to in the foregoing document entitled "Prefiled Direct Testimony of Traci R. Goddard" before the State of Kansas and that the statement therein were prepared by her or under her direction and are true and correct to the best of her information, knowledge and belief.

Traci R. Goddard  
Traci R. Goddard

SUBSCRIBED AND SWORN to before me this 4<sup>th</sup> day of February, 2025.

Megan Jo Sneath  
Notary Public

Commission Expires: 01-23-2024



|  |                             |                                |
|--|-----------------------------|--------------------------------|
| <b>NATIONAL RURAL UTILITIES<br/>COOPERATIVE FINANCE CORPORATION<br/>FINANCIAL AND STATISTICAL REPORT</b> | <b>BORROWER NAME</b>        | Wheatland Electric Cooperative |
|  | <b>BORROWER DESIGNATION</b> | KS051                          |
|  | <b>ENDING DATE</b>          | 12/31/2023                     |

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

| CERTIFICATION   | BALANCE CHECK RESULTS | AUTHORIZATION  |
|---|-----------------------|--|
| By submitting this Form 7 to CFC, we certify that the entries in this report have been reviewed and approved by the CEO or CFO and, are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief. |                       | NRECA uses rural electric system data for legislative, regulatory and other purposes. May we provide this report from your system to NRECA?<br><input checked="" type="radio"/> YES <input type="radio"/> NO |
| <b>Traci Goddard</b> 3/14/2024<br>Name of CFO/Office Manager Date   |                       |  |
| <b>Bruce Mueller</b> 3/14/2024<br>Name of General Manager/CEO Date  |                       |  |
| <b>Traci Goddard</b> 3/14/2024<br>Name of person submitting Form 7 *New Date  |                       |  |

| ITEM   | YEAR-TO-DATE |            |        | THIS MONTH |
|--|--------------|------------|--------|------------|
|  | LAST YEAR    | THIS YEAR  | BUDGET |            |
|  | (a)          | (b)        | (c)    |            |
| 1. Operating Revenue and Patronage Capital             | 106,902,185  | 90,115,547 | 0      | 6,616,113  |
| 2. Power Production Expense                            | 0            | 0          | 0      | 0          |
| 3. Cost of Purchased Power                             | 62,807,728   | 47,697,428 | 0      | 3,461,664  |
| 4. Transmission Expense                                | 183,752      | 128,662    | 0      | 9,729      |
| 5. Regional Market Operations Expense                  | 0            | 0          | 0      | 0          |
| 6. Distribution Expense - Operation                    | 2,971,165    | 2,421,674  | 0      | 425,638    |
| 7. Distribution Expense - Maintenance                  | 3,212,080    | 3,275,026  | 0      | 369,198    |
| 8. Consumer Accounts Expense                           | 1,921,508    | 1,359,374  | 0      | (327,851)  |
| 9. Customer Service and Informational Expense          | 203,902      | 193,064    | 0      | 16,251     |
| 10. Sales Expense                                      | 341,022      | 357,407    | 0      | 18,986     |
| 11. Administrative and General Expense                 | 12,098,945   | 9,672,976  | 0      | 810,062    |
| 12. Total Operation & Maintenance Expense (2 thru 11)  | 83,740,102   | 65,105,611 | 0      | 4,783,677  |
| 13. Depreciation & Amortization Expense                | 11,607,225   | 12,368,996 | 0      | 1,081,713  |
| 14. Tax Expense - Property & Gross Receipts            | 3,360,782    | 3,252,556  | 0      | 220,654    |
| 15. Tax Expense - Other                                | 0            | 2,059      | 0      | 0          |
| 16. Interest on Long-Term Debt                         | 6,914,668    | 7,199,185  | 0      | 639,252    |
| 17. Interest Charged to Construction (Credit)          | 0            | 0          | 0      | 0          |
| 18. Interest Expense - Other                           | 1,133,087    | 1,998,241  | 0      | 210,485    |
| 19. Other Deductions                                   | 46,556       | 102,916    | 0      | 3,050      |
| 20. Total Cost of Electric Service (12 thru 19)        | 106,802,420  | 90,029,564 | 0      | 6,938,831  |
| 21. Patronage Capital & Operating Margins (1 minus 20) | 99,765       | 85,983     | 0      | (322,718)  |
| 22. Non Operating Margins - Interest                   | 2,586,891    | 321,608    | 0      | 25,949     |
| 23. Allowance for Funds Used During Construction       | 0            | 0          | 0      | 0          |
| 24. Income (Loss) from Equity Investments              | 0            | 0          | 0      | 0          |
| 25. Non Operating Margins - Other                      | 385,651      | (163,924)  | 0      | 108,184    |
| 26. Generation & Transmission Capital Credits          | 3,808,417    | 2,732,604  | 0      | (269,212)  |
| 27. Other Capital Credits & Patronage Dividends        | 458,784      | 452,607    | 0      | 85,245     |
| 28. Extraordinary Items                                | 0            | 0          | 0      | 0          |
| 29. Patronage Capital or Margins (21 thru 28)          | 7,339,508    | 3,428,878  | 0      | (372,552)  |

| ITEM                                | YEAR-TO-DATE |           | ITEM                              | YEAR-TO-DATE |           |
|-------------------------------------|--------------|-----------|-----------------------------------|--------------|-----------|
|                                     | LAST YEAR    | THIS YEAR |                                   | LAST YEAR    | THIS YEAR |
|                                     | (a)          | (b)       |                                   | (a)          | (b)       |
| 1. New Services Connected           | 286          | 288       | 5. Miles Transmission             | 283          | 273       |
| 2. Services Retired                 | 35           | 13        | 6. Miles Distribution Overhead    | 3,725        | 3,718     |
| 3. Total Services In Place          | 35,632       | 35,811    | 7. Miles Distribution Underground | 589          | 602       |
| 4. Idle Services (Exclude Seasonal) | 537          | 845       | 8. Total Miles Energized (5+6+7)  | 4,597        | 4,593     |

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| <b>NATIONAL RURAL UTILITIES<br/>COOPERATIVE FINANCE CORPORATION<br/>FINANCIAL AND STATISTICAL REPORT</b> | <b>BORROWER NAME</b><br>Wheatland Elect |
|  | <b>BORROWER DESIGNATION</b><br>KS051    |
|  | <b>ENDING DATE</b><br>12/31/2023        |

| <b>PART C. BALANCE SHEET</b>                                  |                    |   |                    |
|---|--------------------|---|--------------------|
| ASSETS AND OTHER DEBITS                                       | AMOUNT             | LIABILITIES AND OTHER CREDITS                                       | AMOUNT             |
| 1. Total Utility Plant in Service                             | 397,581,085        | 29. Memberships   | 0                  |
| 2. Construction Work in Progress                              | 8,871,578          | 30. Patronage Capital   | 144,010,691        |
| <b>3. Total Utility Plant (1+2)</b>                           | <b>406,452,664</b> | 31. Operating Margins - Prior Years                                 | 349,786            |
| 4. Accum. Provision for Depreciation and Amort                | 122,603,503        | 32. Operating Margins - Current Year                                | 85,983             |
| <b>5. Net Utility Plant (3-4)</b>                             | <b>283,849,161</b> | 33. Non-Operating Margins   | 3,342,896          |
| 6. Nonutility Property - Net                                  | 3,054              | 34. Other Margins & Equities  | 1,227,653          |
| 7. Investment in Subsidiary Companies                         | 0                  | <b>35. Total Margins &amp; Equities (29 thru 34)</b>                | <b>149,017,009</b> |
| 8. Invest. in Assoc. Org. - Patronage Capital                 | 93,630,946         | 36. Long-Term Debt CFC (Net)  | 182,670,343        |
| 9. Invest. in Assoc. Org. - Other - General Funds             | 0                  | 37. Long-Term Debt - Other (Net)                                    | 0                  |
| 10. Invest in Assoc. Org. - Other - Nongeneral Funds          | 0                  | <b>38. Total Long-Term Debt (36 + 37)</b>                           | <b>182,670,343</b> |
| 11. Investments in Economic Development Projects              | 0                  | 39. Obligations Under Capital Leases - Non current                  | 0                  |
| 12. Other Investments   | 0                  | 40. Accumulated Operating Provisions - Asset Retirement Obligations | 0                  |
| 13. Special Funds   | 0                  | <b>41. Total Other Noncurrent Liabilities (39+40)</b>               | <b>0</b>           |
| <b>14. Total Other Property &amp; Investments (6 thru 13)</b> | <b>93,634,000</b>  | 42. Notes Payable   | 37,372,802         |
| 15. Cash-General Funds  | 1,269,390          | 43. Accounts Payable  | 6,125,594          |
| 16. Cash-Construction Funds-Trustee                           | 0                  | 44. Consumers Deposits  | 1,427,302          |
| 17. Special Deposits  | 0                  | 45. Current Maturities Long-Term Debt                               | 8,654,000          |
| 18. Temporary Investments                                     | 110,758            | 46. Current Maturities Long-Term Debt-Economic Dev.                 | 0                  |
| 19. Notes Receivable - Net                                    | 1,656,575          | 47. Current Maturities Capital Leases                               | 0                  |
| 20. Accounts Receivable - Net Sales of Energy                 | 2,323,229          | 48. Other Current & Accrued Liabilities                             | 7,829,311          |
| 21. Accounts Receivable - Net Other                           | 430,000            | <b>49. Total Current &amp; Accrued Liabilities (42 thru 48)</b>     | <b>61,409,009</b>  |
| 22. Renewable Energy Credits                                  | 0                  | 50. Deferred Credits  | 3,240,454          |
| 23. Materials & Supplies - Electric and Other                 | 6,088,403          | <b>51. Total Liabilities &amp; Other Credits (35+38+41+49+50)</b>   | <b>396,336,815</b> |
| 24. Prepayments   | 621,702            |   |                    |
| 25. Other Current & Accrued Assets                            | 5,854,456          | <b>ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION</b>                |                    |
| <b>26. Total Current &amp; Accrued Assets (15 thru 25)</b>    | <b>18,354,513</b>  | Balance Beginning of Year   | 16,188,421         |
| 27. Deferred Debits   | 499,141            | Amounts Received This Year (Net)                                    | 1,416,195          |
| <b>28. Total Assets &amp; Other Debits (5+14+26+27)</b>       | <b>396,336,815</b> | <b>TOTAL Contributions-In-Aid-Of-Construction</b>                   | <b>17,604,616</b>  |

| <b>PART D. THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.</b> |  |  |  |
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| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT   |  |                                    |                                    | BORROWER NAME  |                                    | Wheatland Elect            |
|---|--|------------------------------------|------------------------------------|--|------------------------------------|----------------------------|
|   |  |                                    |                                    | BORROWER DESIGNATION                                   |                                    | KS051                      |
|   |  |                                    |                                    | ENDING DATE  |                                    | 12/31/2023                 |
| <b>PART E. CHANGES IN UTILITY PLANT</b>   |  |                                    |                                    |  |                                    |                            |
|   | PLANT ITEM   | BALANCE BEGINNING OF YEAR<br>(a)   | ADDITIONS<br>(b)                   | RETIREMENTS<br>(c)                                     | ADJUSTMENTS AND TRANSFER<br>(d)    | BALANCE END OF YEAR<br>(e) |
| 1   | Distribution Plant Subtotal  | 275,670,819                        | 17,174,735                         | 3,779,995  | 0                                  | 289,065,559                |
| 2   | General Plant Subtotal   | 23,794,308                         | 2,506,475                          | 720,766  | 0                                  | 25,580,017                 |
| 3   | Headquarters Plant   | 13,922,409                         | 580,125                            | 186,527  | 0                                  | 14,316,007                 |
| 4   | Intangibles  | 1,521                              | 0                                  | 0  | 0                                  | 1,521                      |
| 5   | Transmission Plant Subtotal  | 13,515,051                         | 0                                  | 0  | 0                                  | 13,515,051                 |
| 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  | 54,879,619                         | 628,969                            | 405,657  | 0                                  | 55,102,931                 |
| 12  | <b>SUBTOTAL: (1 thru 11)</b>   | <b>381,783,727</b>                 | <b>20,890,304</b>                  | <b>5,092,945</b>                                       | <b>0</b>                           | <b>397,581,086</b>         |
| 13  | Construction Work in Progress  | 6,243,650                          | 2,627,928                          |  |                                    | 8,871,578                  |
| 14  | <b>TOTAL UTILITY PLANT (12+13)</b>   | <b>388,027,377</b>                 | <b>23,518,232</b>                  | <b>5,092,945</b>                                       | <b>0</b>                           | <b>406,452,664</b>         |
| <b>CFC NO LONGER REQUIRES SECTIONS "F", "J", AND "M" DATA</b><br>Those sections refer to data on "Materials and Supplies" (F), "Energy Efficiency and Conservation Loan Program" (J),<br>and "Annual Meeting and Board Data" (M). |  |                                    |                                    |  |                                    |                            |
| <b>PART H. SERVICE INTERRUPTIONS</b>  |  |                                    |                                    |  |                                    |                            |
|   | ITEM   | Avg. Minutes per Consumer by Cause | Avg. Minutes per Consumer by Cause | Avg. Minutes per Consumer by Cause                     | Avg. Minutes per Consumer by Cause | TOTAL<br>(e)               |
|   |  | Power Supplier<br>(a)              | Major Event<br>(b)                 | Planned<br>(c)   | All Other<br>(d)                   |                            |
| 1.  | Present Year   | 0.80                               | 255.90                             | 12.60  | 91.50                              | 360.80                     |
| 2.  | Five-Year Average  | 10.00                              | 106.26                             | 20.45  | 79.24                              | 215.95                     |
| <b>PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS</b>   |  |                                    |                                    |  |                                    |                            |
| 1.  | Number of Full Time Employees  |                                    | 133                                | 4. Payroll - Expensed                                  |                                    | 6,475,028                  |
| 2.  | Employee - Hours Worked - Regular Time   |                                    | 276,640                            | 5. Payroll - Capitalized                               |                                    | 5,738,333                  |
| 3.  | Employee - Hours Worked - Overtime   |                                    | 23,100                             | 6. Payroll - Other                                     |                                    | 2,384,464                  |
| <b>PART J. PATRONAGE CAPITAL</b>  |  |                                    |                                    | <b>PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE</b> |                                    |                            |
|   | ITEM   | THIS YEAR<br>(a)                   | CUMULATIVE<br>(b)                  | 1. Amount Due Over 60 Days:                            |                                    |                            |
| 1.  | General Retirement   | 750,000                            | 18,473,395                         | 6,088  |                                    |                            |
| 2.  | Special Retirements  | 328,961                            | 1,479,823                          | 2. Amount Written Off During Year:                     |                                    |                            |
| 3.  | <b>Total Retirements (1+2)</b>   | <b>1,078,961</b>                   | <b>19,953,218</b>                  | 36,405   |                                    |                            |
| 4.  | Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power                        | 4,111,832                          |                                    |  |                                    |                            |
| 5.  | Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System | 477,460                            |                                    |  |                                    |                            |
| 6.  | <b>Total Cash Received (4+5)</b>   | <b>4,589,292</b>                   |                                    |  |                                    |                            |



| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT |                               |   |   |                               |                         |                   | BORROWER NAME                             | Wheatland Elect                |   |                          |
|---|-------------------------------|---|---|-------------------------------|-------------------------|-------------------|---|--------------------------------|---|--------------------------|
|   |                               |   |   |                               |                         |                   | BORROWER DESIGNATION                      | KS051                          |   |                          |
|   |                               |   |   |                               |                         |                   | ENDING DATE                               | 12/31/2023                     |   |                          |
| PART L. KWH PURCHASED AND TOTAL COST  |                               |   |   |                               |                         |                   |   |                                |   |                          |
|   | NAME OF SUPPLIER<br>(a)       | CFC USE ONLY<br>SUPPLIER<br>CODE<br>(b) | RENEWABLE<br>ENERGY<br>PROGRAM<br>NAME<br>(c) | RENEWABLE<br>FUEL TYPE<br>(d) | KWH<br>PURCHASED<br>(e) | TOTAL COST<br>(f) | AVERAGE<br>COST PER<br>KWH (cents)<br>(g) | INCLUDED IN TOTAL COST         |   |                          |
|   |                               |   |   |                               |                         |                   |   | FUEL COST<br>ADJUSTMENT<br>(h) | WHEELING &<br>OTHER<br>CHARGES (or<br>Credits)<br>(i) | COMMENTS<br>(j)          |
| 1   | SUNFLOWER ELECTRIC POWER CORP |   |   |                               | 820,430,645             | 47,697,428        | 5.81                                      |                                |   | <a href="#">Comments</a> |
| 2   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 3   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 4   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 5   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 6   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 7   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 8   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 9   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 10  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 11  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 12  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 13  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 14  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 15  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 16  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 17  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 18  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 19  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 20  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 21  | <b>TOTALS</b>                 |   |   |                               | <b>820,430,645</b>      | <b>47,697,428</b> | <b>5.81</b>                               | <b>0</b>                       | <b>0</b>  |                          |



|   |                             |                 |
|---|-----------------------------|-----------------|
| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT | <b>BORROWER NAME</b>        | Wheatland Elect |
|   | <b>BORROWER DESIGNATION</b> | KS051           |
|   | <b>ENDING DATE</b>          | 12/31/2023      |

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

| COMMENTS |  |
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| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT | BORROWER NAME        | Wheatland Elect |
|   | BORROWER DESIGNATION | KS051           |
|   | ENDING DATE          | 12/31/2023      |

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

*LIST BELOW ALL "RESTRICTED PROPERTY" \*\* HELD UNDER "LONG TERM" LEASE. (If none, State "NONE")*

|    | NAME OF LESSOR | TYPE OF PROPERTY | RENTAL THIS YEAR |
|----|----------------|------------------|------------------|
| 1. |                |                  | \$0              |
| 2. |                |                  | \$0              |
| 3. |                | 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 initial cost in excess of \$250,000).

**PART O. LONG-TERM DEBT SERVICE REQUIREMENTS**

|    | NAME OF LENDER   | BALANCE END OF YEAR  | BILLED THIS YEAR   |                    |                     | CFC USE ONLY (d) |
|----|--|----------------------|--------------------|--------------------|---------------------|------------------|
|    |  |                      | INTEREST (a)       | PRINCIPAL (b)      | TOTAL (c)           |                  |
| 1  | National Rural Utilities Cooperative Finance Corporation           | 182,670,343          | 7,478,118          | 8,480,891          | 15,959,009          |                  |
| 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                                   | 0                    | 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 | <b>TOTAL (Sum of 1 thru 9)</b>                                     | <b>\$182,670,343</b> | <b>\$7,478,118</b> | <b>\$8,480,891</b> | <b>\$15,959,009</b> |                  |



|   |                             |                 |
|---|-----------------------------|-----------------|
| <b>COOPERATIVE FINANCE CORPORATION<br/>FINANCIAL AND STATISTICAL REPORT</b> | <b>BORROWER NAME</b>        | Wheatland Elect |
|   | <b>BORROWER DESIGNATION</b> | KS051           |
|   | <b>ENDING DATE</b>          | 12/31/2023      |

**PART R. POWER REQUIREMENTS DATABASE**

| CLASSIFICATION  | CONSUMER, SALES, AND REVENUE DATA | JANUARY CONSUMERS | DECEMBER CONSUMERS | AVERAGE CONSUMERS | TOTAL KWH SALES AND REVENUE |
|---|-----------------------------------|-------------------|--------------------|-------------------|-----------------------------|
|   |                                   | (a)               | (b)                | (c)               |                             |
| 1. Residential Sales (excluding seasonal)   | a. No. Consumers Served           | 20,223            | 20,147             | 20,185            |                             |
|   | b. KWH Sold                       |                   |                    |                   | 208,017,782                 |
|   | c. Revenue                        |                   |                    |                   | 25,552,759                  |
| 2. Residential Sales - Seasonal   | a. No. Consumers Served           | 0                 | 0                  | 0                 |                             |
|   | b. KWH Sold                       |                   |                    |                   | 0                           |
|   | c. Revenue                        |                   |                    |                   | 0                           |
| 3. Irrigation Sales   | a. No. Consumers Served           | 1,253             | 1,279              | 1,266             |                             |
|   | b. KWH Sold                       |                   |                    |                   | 66,266,850                  |
|   | c. Revenue                        |                   |                    |                   | 6,407,458                   |
| 4. Comm. and Ind. 1000 KVA or Less  | a. No. Consumers Served           | 10,645            | 10,434             | 10,540            |                             |
|   | b. KWH Sold                       |                   |                    |                   | 177,817,598                 |
|   | c. Revenue                        |                   |                    |                   | 22,263,561                  |
| 5. Comm. and Ind. Over 1000 KVA   | a. No. Consumers Served           | 268               | 273                | 271               |                             |
|   | b. KWH Sold                       |                   |                    |                   | 310,811,197                 |
|   | c. Revenue                        |                   |                    |                   | 26,524,462                  |
| 6. Public Street & Highway Lighting   | a. No. Consumers Served           | 72                | 70                 | 71                |                             |
|   | b. KWH Sold                       |                   |                    |                   | 621,864                     |
|   | c. Revenue                        |                   |                    |                   | 201,476                     |
| 7. Other Sales to Public Authority  | a. No. Consumers Served           | 131               | 134                | 133               |                             |
|   | b. KWH Sold                       |                   |                    |                   | 2,955,585                   |
|   | c. Revenue                        |                   |                    |                   | 342,079                     |
| 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           | 1                 | 1                  | 1                 |                             |
|   | b. KWH Sold                       |                   |                    |                   | 15,965,962                  |
|   | c. Revenue                        |                   |                    |                   | 1,037,183                   |
| <b>10. TOTAL No. of Consumers (lines 1a thru 9a)</b>                              |                                   | <b>32,593</b>     | <b>32,338</b>      | <b>32,467</b>     |                             |
| <b>11. TOTAL KWH Sold (lines 1b thru 9b)</b>                                      |                                   |                   |                    |                   | <b>782,456,838</b>          |
| <b>12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)</b> |                                   |                   |                    |                   | <b>82,328,978</b>           |
| 13. Transmission Revenue  |                                   |                   |                    |                   | 0                           |
| 14. Other Electric Revenue  |                                   |                   |                    |                   | 7,786,569                   |
| 15. KWH - Own Use   |                                   |                   |                    |                   | 1,507,375                   |
| 16. TOTAL KWH Purchased   |                                   |                   |                    |                   | 820,430,645                 |
| 17. TOTAL KWH Generated   |                                   |                   |                    |                   | 0                           |
| 18. Cost of Purchases and Generation  |                                   |                   |                    |                   | 47,826,090                  |
| 19. Interchange - KWH - Net   |                                   |                   |                    |                   | 0                           |
| 20. Peak - Sum All KW Input (Metered)   |                                   |                   |                    |                   | 0                           |

None
  Non-coincident
  Coincident



|  |                             |                 |
|--|-----------------------------|-----------------|
| <b>NATIONAL RURAL UTILITIES<br/>                 COOPERATIVE FINANCE CORPORATION<br/>                 FINANCIAL AND STATISTICAL REPORT</b> | <b>BORROWER NAME</b>        | Wheatland Elect |
|  | <b>BORROWER DESIGNATION</b> | KS051           |
|  | <b>ENDING DATE</b>          | 12/31/2023      |

**PART S. ENERGY EFFICIENCY PROGRAMS**

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


| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT |  | BORROWER NAME<br>BORROWER DESIGNATION<br>ENDING DATE | Wheatland Elect<br>KS051<br>12/31/2023 |          |
|---|--|--|--|----------|
| (All investments refer to your most recent CFC Loan Agreement)                                  |  |  |  |          |
| <b>7a - PART 1 - INVESTMENTS</b>  |  |  |  |          |
| DESCRIPTION<br>(a)  | INCLUDED (\$)<br>(b)                     | EXCLUDED (\$)<br>(c)                                 | INCOME OR LOSS<br>(d)                  |          |
| <b>2. INVESTMENTS IN ASSOCIATED ORGANIZATIONS</b>   |  |  |  |          |
| 5   | SUNFLOWER ELECTRIC CORP- CAPITAL CREDITS | 0  | 67,909,691                             | 0        |
| 6   | MID-KANSAS ELECTRIC COMPANY, LLC         | 0  | 11,572,553                             | 0        |
| 7   | SUNFLOWER ELECTRIC CORP-MEMBERSHIP       | 1,000  | 1,701,580                              | 0        |
| 8   | OTHER CAPITAL CREDITS                    | 1,158,116  | 11,288,006                             |          |
| 9   |  |  |  |          |
| 10  |  |  |  |          |
| 11  |  |  |  |          |
| 12  |  |  |  |          |
| 13  |  |  |  |          |
| 14  |  |  |  |          |
| 15  |  |  |  |          |
| 16  |  |  |  |          |
| 17  |  |  |  |          |
| 18  |  |  |  |          |
| 19  |  |  |  |          |
| 20  |  |  |  |          |
| 21  |  |  |  |          |
| 22  |  |  |  |          |
| 23  |  |  |  |          |
| 24  |  |  |  |          |
| 25  |  |  |  |          |
| 26  |  |  |  |          |
| 27  |  |  |  |          |
| 28  |  |  |  |          |
| 29  |  |  |  |          |
| 30  |  |  |  |          |
| Subtotal (Line 5 thru 30)   |  | 1,159,116  | 92,471,830                             | 0        |
| <b>3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS</b>  |  |  |  |          |
| 31  |  |  | 0                                      | 0        |
| 32  |  |  | 0                                      | 0        |
| 33  |  |  | 0                                      | 0        |
| 34  |  |  | 0                                      | 0        |
| Subtotal (Line 31 thru 34)  |  | 0  | 0                                      | 0        |
| <b>4. OTHER INVESTMENTS</b>   |  |  |  |          |
| 35  |  | 0  | 0                                      | 0        |
| 36  |  | 0  | 0                                      | 0        |
| 37  |  | 0  | 0                                      | 0        |
| 38  |  | 0  | 0                                      | 0        |
| Subtotal (Line 35 thru 38)  |  | 0  | 0                                      | 0        |
| <b>5. SPECIAL FUNDS</b>   |  |  |  |          |
| 39  |  |  | 0                                      | 0        |
| 40  |  |  | 0                                      | 0        |
| 41  |  |  | 0                                      | 0        |
| 42  |  |  | 0                                      | 0        |
| Subtotal (Line 39 thru 42)  |  | 0  | 0                                      | 0        |
| <b>6. CASH - GENERAL</b>  |  |  |  |          |
| 43  | CASH-FIRST NATIONAL BANK                 | 194,463  | 0                                      | 0        |
| 44  | OTHER - BANKS                            | 1,074,927  | 0                                      | 0        |
| 45  |  | 0  | 0                                      | 0        |
| 46  |  | 0  | 0                                      | 0        |
| 47  |  | 0  | 0                                      | 0        |
| 48  |  | 0  | 0                                      | 0        |
| 49  |  | 0  | 0                                      | 0        |
| 50  |  | 0  | 0                                      | 0        |
| 51  |  | 0  | 0                                      | 0        |
| 52  |  | 0  | 0                                      | 0        |
| 53  |  | 0  | 0                                      | 0        |
| 54  |  | 0  | 0                                      | 0        |
| 55  |  | 0  | 0                                      | 0        |
| 56  |  | 0  | 0                                      | 0        |
| 57  |  | 0  | 0                                      | 0        |
| 58  |  | 0  | 0                                      | 0        |
| Subtotal (Line 43 thru 58)  |  | 1,269,390  | 0                                      | 0        |
| <b>7. SPECIAL DEPOSITS</b>  |  |  |  |          |
| 59  |  |  | 0                                      | 0        |
| 60  |  |  | 0                                      | 0        |
| 61  |  |  | 0                                      | 0        |
| 62  |  |  | 0                                      | 0        |
| Subtotal (Line 59 thru 62)  |  | 0  | 0                                      | 0        |
| <b>8. TEMPORARY INVESTMENTS</b>   |  |  |  |          |
| 63  | CFC DAILY FUN                            | 110,758  | 0                                      | 0        |
| 64  |  |  | 0                                      | 0        |
| 65  |  |  | 0                                      | 0        |
| 66  |  |  | 0                                      | 0        |
| Subtotal (Line 63 thru 66)  |  | 110,758  | 0                                      | 0        |
| <b>9. ACCOUNT &amp; NOTES RECEIVABLE - NET</b>  |  |  |  |          |
| 67  | MISC OTHER ACCOUNTS RECEIVABLE           | 430,000  | 0                                      | 0        |
| 68  | NOTES RECEIVABLE- SUNFLOWER ELECTRIC     | 1,656,575  | 0                                      | 0        |
| 69  |  | 0  | 0                                      | 0        |
| 70  |  | 0  | 0                                      | 0        |
| 71  |  | 0  | 0                                      | 0        |
| 72  |  | 0  | 0                                      | 0        |
| 73  |  | 0  | 0                                      | 0        |
| 74  |  | 0  | 0                                      | 0        |
| 75  |  | 0  | 0                                      | 0        |
| 76  |  | 0  | 0                                      | 0        |
| 77  |  | 0  | 0                                      | 0        |
| 78  |  | 0  | 0                                      | 0        |
| 79  |  | 0  | 0                                      | 0        |
| 80  |  | 0  | 0                                      | 0        |
| 81  |  | 0  | 0                                      | 0        |
| 82  |  | 0  | 0                                      | 0        |
| 83  |  | 0  | 0                                      | 0        |
| 84  |  | 0  | 0                                      | 0        |
| 85  |  | 0  | 0                                      | 0        |
| 86  |  | 0  | 0                                      | 0        |
| 87  |  | 0  | 0                                      | 0        |
| 88  |  | 0  | 0                                      | 0        |
| Subtotal (Line 67 thru 88)  |  | 2,086,575  | 0                                      | 0        |
| <b>10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED</b>                    |  |  |  |          |
| 89  |  |  | 0                                      | 0        |
| 90  |  |  | 0                                      | 0        |
| 91  |  |  | 0                                      | 0        |
| 92  |  |  | 0                                      | 0        |
| Subtotal (Line 89 thru 92)  |  | 0  | 0                                      | 0        |
| <b>Total</b>  |  | <b>4,625,839</b>                                     | <b>92,471,830</b>                      | <b>0</b> |



| <b>NATIONAL RURAL UTILITIES</b>                                       |   | <b>BORROWER NAME</b>                         |                             | Wheatland Elect  |  |
|---|---|--|-----------------------------|--|--|
| <b>COOPERATIVE FINANCE CORPORATION</b>                                |   | <b>BORROWER DESIGNATION</b>                  |                             | KS051  |  |
| <b>FINANCIAL AND STATISTICAL REPORT</b>                               |   | <b>ENDING DATE</b>                           |                             | 12/31/2023   |  |
| <i>(All investments refer to your most recent CFC Loan Agreement)</i> |   |  |                             |  |  |
| <b>7a - PART II. LOAN GUARANTEES</b>                                  |   |  |                             |  |  |
| Line No.  | Organization & Guarantee Beneficiary<br>(a)   | Maturity Date of Guarantee Obligation<br>(b) | Original Amount (\$)<br>(c) | Performance Guarantee Exposure or Loan Balance (\$)<br>(d) | Available Loans (Covered by Guarantees)<br>(e) |
| 1   |   |  | 0                           | 0  | 0  |
| 2   |   |  | 0                           | 0  | 0  |
| 3   |   |  | 0                           | 0  | 0  |
| 4   |   |  | 0                           | 0  | 0  |
| 5   |   |  | 0                           | 0  | 0  |
| <b>TOTALS (Line 1 thru 5)</b>   |   |  | <b>0</b>                    | <b>0</b>   | <b>0</b>                                       |
| <b>7a - PART III. LOANS</b>   |   |  |                             |  |  |
| Line No.  | Name of Organization<br>(a)   | Maturity Date<br>(b)                         | Original Amount (\$)<br>(c) | Loan Balance (\$)<br>(d)                                   | Available Loans<br>(e)                         |
| 1   |   |  | 0                           | 0  | 0  |
| 2   |   |  | 0                           | 0  | 0  |
| 3   |   |  | 0                           | 0  | 0  |
| 4   |   |  | 0                           | 0  | 0  |
| 5   |   |  | 0                           | 0  | 0  |
| <b>TOTALS (Line 1 thru 5)</b>   |   |  | <b>0</b>                    | <b>0</b>   | <b>0</b>                                       |
| <b>7a - PART IV. TOTAL INVESTMENTS AND LOANS GUARANTEES</b>           |   |  |                             |  |  |
| 1   | TOTAL (Part I, Total - Column b + Part II, Totals - Column d + Column e + Part III, Totals - Column d + Column e) |  |                             |  | <b>4,625,839</b>                               |
| 2   | LARGER OF (a) OR (b)  |  |                             |  | <b>74,508,505</b>                              |
|   | a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3)   |  |                             | <b>60,967,900</b>  |  |
|   | b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35)   |  |                             | <b>74,508,505</b>  |  |

|  |                             |                                      |
|--|-----------------------------|--------------------------------------|
| <b>NATIONAL RURAL UTILITIES<br/>COOPERATIVE FINANCE CORPORATION<br/>FINANCIAL AND STATISTICAL REPORT</b> | <b>BORROWER NAME</b>        | Wheatland Electric Cooperative, Inc. |
|  | <b>BORROWER DESIGNATION</b> | KS051                                |
|  | <b>ENDING DATE</b>          | 12/31/2022                           |

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

| CERTIFICATION   | BALANCE CHECK RESULTS   | AUTHORIZATION  |
|---|---|--|
| By submitting this Form 7 to CFC, we certify that the entries in this report have been reviewed and approved by the CEO or CFO and, are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief. |  | NRECA uses rural electric system data for legislative, regulatory and other purposes. May we provide this report from your system to NRECA?<br><br><input checked="" type="radio"/> YES <input type="radio"/> NO |
| <b>TRACI GODDARD</b> 3/16/2023<br>Name of CFO/Office Manager Date   |   |  |
| <b>BRUCE MUELLER</b> 3/16/2023<br>Name of General Manager/CEO Date  |   |  |
| <b>TRACI GODDARD</b> 3/16/2023<br>Name of person submitting Form 7 *New Date  |   |  |

**PART A. STATEMENT OF OPERATIONS**

| ITEM  | YEAR-TO-DATE       |                    |          | THIS MONTH<br>(d)  |
|---|--------------------|--------------------|----------|--------------------|
|   | LAST YEAR          | THIS YEAR          | BUDGET   |                    |
|   | (a)                | (b)                | (c)      |                    |
| 1. Operating Revenue and Patronage Capital                        | 113,117,594        | 106,905,186        | 0        | 1,685,267          |
| 2. Power Production Expense                                       | 0                  | 0                  | 0        | 0                  |
| 3. Cost of Purchased Power  | 69,475,729         | 62,807,728         | 0        | 3,460,658          |
| 4. Transmission Expense   | 266,616            | 183,752            | 0        | 16,264             |
| 5. Regional Market Operations Expense                             | 0                  | 0                  | 0        | 0                  |
| 6. Distribution Expense - Operation                               | 4,042,005          | 2,971,165          | 0        | 191,476            |
| 7. Distribution Expense - Maintenance                             | 3,513,121          | 3,212,080          | 0        | 252,491            |
| 8. Consumer Accounts Expense                                      | 1,945,737          | 1,921,508          | 0        | 168,971            |
| 9. Customer Service and Informational Expense                     | 170,331            | 203,902            | 0        | 14,133             |
| 10. Sales Expense   | 329,568            | 341,022            | 0        | 20,795             |
| 11. Administrative and General Expense                            | 10,135,397         | 12,098,945         | 0        | 3,362,620          |
| <b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>  | <b>89,878,504</b>  | <b>83,740,102</b>  | <b>0</b> | <b>7,487,408</b>   |
| 13. Depreciation & Amortization Expense                           | 12,382,431         | 11,607,225         | 0        | 987,518            |
| 14. Tax Expense - Property & Gross Receipts                       | 3,965,246          | 3,360,782          | 0        | 40,290             |
| 15. Tax Expense - Other   | 0                  | 0                  | 0        | 0                  |
| 16. Interest on Long-Term Debt                                    | 7,669,970          | 6,914,668          | 0        | 594,992            |
| 17. Interest Charged to Construction (Credit)                     | 0                  | 0                  | 0        | 0                  |
| 18. Interest Expense - Other                                      | 744,624            | 1,133,087          | 0        | 316,361            |
| 19. Other Deductions  | 40,692             | 46,556             | 0        | 3,009              |
| <b>20. Total Cost of Electric Service (12 thru 19)</b>            | <b>114,681,467</b> | <b>106,802,420</b> | <b>0</b> | <b>9,429,578</b>   |
| <b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b> | <b>(1,563,873)</b> | <b>102,766</b>     | <b>0</b> | <b>(7,744,311)</b> |
| 22. Non Operating Margins - Interest                              | 450,600            | 2,586,891          | 0        | 30,535             |
| 23. Allowance for Funds Used During Construction                  | 0                  | 0                  | 0        | 0                  |
| 24. Income (Loss) from Equity Investments                         | 0                  | 0                  | 0        | 0                  |
| 25. Non Operating Margins - Other                                 | 12,335,719         | 382,651            | 0        | (81,799)           |
| 26. Generation & Transmission Capital Credits                     | 7,368,120          | 3,808,417          | 0        | 1,060,513          |
| 27. Other Capital Credits & Patronage Dividends                   | 929,249            | 458,784            | 0        | 58,481             |
| 28. Extraordinary Items   | 0                  | 0                  | 0        | 0                  |
| <b>29. Patronage Capital or Margins (21 thru 28)</b>              | <b>19,519,815</b>  | <b>7,339,509</b>   | <b>0</b> | <b>(6,676,581)</b> |

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

| ITEM                                | YEAR-TO-DATE |           | ITEM                                    | YEAR-TO-DATE |              |
|-------------------------------------|--------------|-----------|---|--------------|--------------|
|                                     | LAST YEAR    | THIS YEAR |   | LAST YEAR    | THIS YEAR    |
|                                     | (a)          | (b)       |   | (a)          | (b)          |
| 1. New Services Connected           | 250          | 286       | 5. Miles Transmission                   | 285          | 283          |
| 2. Services Retired                 | 10           | 35        | 6. Miles Distribution Overhead          | 3,728        | 3,725        |
| 3. Total Services In Place          | 35,479       | 35,632    | 7. Miles Distribution Underground       | 579          | 589          |
| 4. Idle Services (Exclude Seasonal) | 486          | 537       | <b>8. Total Miles Energized (5+6+7)</b> | <b>4,592</b> | <b>4,597</b> |





|  |                             |                 |
|--|-----------------------------|-----------------|
| <b>NATIONAL RURAL UTILITIES<br/>COOPERATIVE FINANCE CORPORATION<br/>FINANCIAL AND STATISTICAL REPORT</b> | <b>BORROWER NAME</b>        | Wheatland Elect |
|  | <b>BORROWER DESIGNATION</b> | KS051           |
|  | <b>ENDING DATE</b>          | 12/31/2022      |

| <b>PART C. BALANCE SHEET</b>                         |             |   |                   |
|--|-------------|---|-------------------|
| <b>ASSETS AND OTHER DEBITS</b>                       |             | <b>LIABILITIES AND OTHER CREDITS</b>                                |                   |
| 1. Total Utility Plant in Service                    | 381,783,727 | 29. Memberships   | 0                 |
| 2. Construction Work in Progress                     | 6,243,650   | 30. Patronage Capital   | 137,451,351       |
| 3. Total Utility Plant (1+2)                         | 388,027,377 | 31. Operating Margins - Prior Years                                 | 375,595           |
| 4. Accum. Provision for Depreciation and Amort       | 115,378,598 | 32. Operating Margins - Current Year                                | 102,767           |
| 5. Net Utility Plant (3-4)                           | 272,648,779 | 33. Non-Operating Margins   | 7,236,743         |
| 6. Nonutility Property - Net                         | 3,054       | 34. Other Margins & Equities  | 1,154,233         |
| 7. Investment in Subsidiary Companies                | 0           | 35. Total Margins & Equities (29 thru 34)                           | 146,320,690       |
| 8. Invest. in Assoc. Org. - Patronage Capital        | 94,613,779  | 36. Long-Term Debt CFC (Net)  | 180,609,149       |
| 9. Invest. in Assoc. Org. - Other - General Funds    | 0           | 37. Long-Term Debt - Other (Net)                                    | 0                 |
| 10. Invest in Assoc. Org. - Other - Nongeneral Funds | 0           | 38. Total Long-Term Debt (36 + 37)                                  | 180,609,149       |
| 11. Investments in Economic Development Projects     | 0           | 39. Obligations Under Capital Leases - Non current                  | 0                 |
| 12. Other Investments                                | 0           | 40. Accumulated Operating Provisions - Asset Retirement Obligations | 0                 |
| 13. Special Funds                                    | 0           | 41. Total Other Noncurrent Liabilities (39+40)                      | 0                 |
| 14. Total Other Property & Investments (6 thru 13)   | 94,616,833  | 42. Notes Payable   | 36,840,540        |
| 15. Cash-General Funds                               | 1,388,315   | 43. Accounts Payable  | 5,584,264         |
| 16. Cash-Construction Funds-Trustee                  | 0           | 44. Consumers Deposits  | 1,441,315         |
| 17. Special Deposits                                 | 0           | 45. Current Maturities Long-Term Debt                               | 8,506,000         |
| 18. Temporary Investments                            | 106,515     | 46. Current Maturities Long-Term Debt-Economic Dev.                 | 0                 |
| 19. Notes Receivable - Net                           | 2,302,661   | 47. Current Maturities Capital Leases                               | 0                 |
| 20. Accounts Receivable - Net Sales of Energy        | 7,504,512   | 48. Other Current & Accrued Liabilities                             | 7,889,735         |
| 21. Accounts Receivable - Net Other                  | 1,071,399   | 49. Total Current & Accrued Liabilities (42 thru 48)                | 60,261,854        |
| 22. Renewable Energy Credits                         | 0           | 50. Deferred Credits  | 5,778,926         |
| 23. Materials & Supplies - Electric and Other        | 4,711,215   | 51. Total Liabilities & Other Credits (35+38+41+49+50)              | 392,970,619       |
| 24. Prepayments                                      | 706,256     |   |                   |
| 25. Other Current & Accrued Assets                   | 7,408,189   | <b>ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION</b>                |                   |
| 26. Total Current & Accrued Assets (15 thru 25)      | 25,199,062  | Balance Beginning of Year   | 14,638,082        |
| 27. Deferred Debits                                  | 505,945     | Amounts Received This Year (Net)                                    | 1,550,340         |
| 28. Total Assets & Other Debits (5+14+26+27)         | 392,970,619 | <b>TOTAL Contributions-In-Aid-Of-Construction</b>                   | <b>16,188,421</b> |

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| <b>PART D. THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.</b> |  |  |  |
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| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT   |  |                                    |                                    | BORROWER NAME  |                                    | Wheatland Elect            |
|---|--|------------------------------------|------------------------------------|--|------------------------------------|----------------------------|
|   |  |                                    |                                    | BORROWER DESIGNATION                                   |                                    | KS051                      |
|   |  |                                    |                                    | ENDING DATE  |                                    | 12/31/2022                 |
| <b>PART E. CHANGES IN UTILITY PLANT</b>   |  |                                    |                                    |  |                                    |                            |
|   | PLANT ITEM   | BALANCE BEGINNING OF YEAR<br>(a)   | ADDITIONS<br>(b)                   | RETIREMENTS<br>(c)                                     | ADJUSTMENTS AND TRANSFER<br>(d)    | BALANCE END OF YEAR<br>(e) |
| 1   | Distribution Plant Subtotal  | 263,710,379                        | 15,782,856                         | 3,653,055  | (169,361)                          | 275,670,819                |
| 2   | General Plant Subtotal   | 21,713,374                         | 2,626,331                          | 545,397  | 0                                  | 23,794,308                 |
| 3   | Headquarters Plant   | 15,358,500                         | 5,537,760                          | 6,973,851  | 0                                  | 13,922,409                 |
| 4   | Intangibles  | 1,521                              | 0                                  | 0  | 0                                  | 1,521                      |
| 5   | Transmission Plant Subtotal  | 13,537,020                         | 0                                  | 0  | (21,969)                           | 13,515,051                 |
| 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  | 55,110,519                         | 691,424                            | 922,324  | 0                                  | 54,879,619                 |
| 12  | <b>SUBTOTAL: (1 thru 11)</b>   | <b>369,431,313</b>                 | <b>24,638,371</b>                  | <b>12,094,627</b>                                      | <b>(191,330)</b>                   | <b>381,783,727</b>         |
| 13  | Construction Work in Progress  | 5,201,533                          | 1,042,117                          |  |                                    | 6,243,650                  |
| 14  | <b>TOTAL UTILITY PLANT (12+13)</b>   | <b>374,632,846</b>                 | <b>25,680,488</b>                  | <b>12,094,627</b>                                      | <b>(191,330)</b>                   | <b>388,027,377</b>         |
| <b>CFC NO LONGER REQUIRES SECTIONS "F", "J", AND "M" DATA</b><br>Those sections refer to data on "Materials and Supplies" (F), "Energy Efficiency and Conservation Loan Program" (J),<br>and "Annual Meeting and Board Data" (M). |  |                                    |                                    |  |                                    |                            |
| <b>PART H. SERVICE INTERRUPTIONS</b>  |  |                                    |                                    |  |                                    |                            |
|   | ITEM   | Avg. Minutes per Consumer by Cause | Avg. Minutes per Consumer by Cause | Avg. Minutes per Consumer by Cause                     | Avg. Minutes per Consumer by Cause | TOTAL<br>(e)               |
|   |  | Power Supplier<br>(a)              | Major Event<br>(b)                 | Planned<br>(c)   | All Other<br>(d)                   |                            |
| 1.  | Present Year   | 30.10                              | 62.70                              | 15.70  | 76.30                              | 184.80                     |
| 2.  | Five-Year Average  | 10.04                              | 55.68                              | 23.93  | 69.74                              | 159.39                     |
| <b>PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS</b>   |  |                                    |                                    |  |                                    |                            |
| 1.  | Number of Full Time Employees  |                                    | 132                                | 4. Payroll - Expensed                                  |                                    | 6,520,805                  |
| 2.  | Employee - Hours Worked - Regular Time   |                                    | 274,560                            | 5. Payroll - Capitalized                               |                                    | 5,079,102                  |
| 3.  | Employee - Hours Worked - Overtime   |                                    | 297,841                            | 6. Payroll - Other                                     |                                    | 2,562,308                  |
| <b>PART J. PATRONAGE CAPITAL</b>  |  |                                    |                                    | <b>PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE</b> |                                    |                            |
|   | ITEM   | THIS YEAR<br>(a)                   | CUMULATIVE<br>(b)                  | 1. Amount Due Over 60 Days:                            |                                    |                            |
| 1.  | General Retirement   | 2,249,992                          | 17,723,395                         | 23,395   |                                    |                            |
| 2.  | Special Retirements  | 207,865                            | 1,150,862                          | 2. Amount Written Off During Year:                     |                                    |                            |
| 3.  | <b>Total Retirements (1+2)</b>   | <b>2,457,857</b>                   | <b>18,874,257</b>                  | 181,552  |                                    |                            |
| 4.  | Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power                        | 3,297,877                          |                                    |  |                                    |                            |
| 5.  | Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System | 449,834                            |                                    |  |                                    |                            |
| 6.  | <b>Total Cash Received (4+5)</b>   | <b>3,747,711</b>                   |                                    |  |                                    |                            |



| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT |                               |   |   |                               |                         |                   | BORROWER NAME                             |                                | Wheatland Elect                                       |                          |
|---|-------------------------------|---|---|-------------------------------|-------------------------|-------------------|---|--------------------------------|---|--------------------------|
|   |                               |   |   |                               |                         |                   | BORROWER DESIGNATION                      |                                | KS051   |                          |
|   |                               |   |   |                               |                         |                   | ENDING DATE                               |                                | 12/31/2022  |                          |
| PART L. KWH PURCHASED AND TOTAL COST  |                               |   |   |                               |                         |                   |   |                                |   |                          |
|   | NAME OF SUPPLIER<br>(a)       | CFC USE ONLY<br>SUPPLIER<br>CODE<br>(b) | RENEWABLE<br>ENERGY<br>PROGRAM<br>NAME<br>(c) | RENEWABLE<br>FUEL TYPE<br>(d) | KWH<br>PURCHASED<br>(e) | TOTAL COST<br>(f) | AVERAGE<br>COST PER<br>KWH (cents)<br>(g) | INCLUDED IN TOTAL COST         |   |                          |
|   |                               |   |   |                               |                         |                   |   | FUEL COST<br>ADJUSTMENT<br>(h) | WHEELING &<br>OTHER<br>CHARGES (or<br>Credits)<br>(i) | COMMENTS<br>(j)          |
| 1   | SUNFLOWER ELECTRIC POWER CORP |   |   |                               | 864,007,100             | 62,807,728        | 7.27                                      |                                |   | <a href="#">Comments</a> |
| 2   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 3   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 4   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 5   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 6   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 7   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 8   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 9   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 10  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 11  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 12  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 13  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 14  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 15  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 16  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 17  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 18  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 19  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 20  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 21  | <b>TOTALS</b>                 |   |   |                               | <b>864,007,100</b>      | <b>62,807,728</b> | <b>7.27</b>                               | <b>0</b>                       | <b>0</b>  |                          |



|   |                             |                 |
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| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT | <b>BORROWER NAME</b>        | Wheatland Elect |
|   | <b>BORROWER DESIGNATION</b> | KS051           |
|   | <b>ENDING DATE</b>          | 12/31/2022      |

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

| COMMENTS |  |
|----------|--|
| 1        | Included in the COP is \$1,361,340 left from the 2021 Winter Storm Uri |
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| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT | <b>BORROWER NAME</b>        | Wheatland Elect |
|   | <b>BORROWER DESIGNATION</b> | KS051           |
|   | <b>ENDING DATE</b>          | 12/31/2022      |

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

*LIST BELOW ALL "RESTRICTED PROPERTY" \*\* HELD UNDER "LONG TERM" LEASE. (If none, State "NONE")*

|    | NAME OF LESSOR | TYPE OF PROPERTY | RENTAL THIS YEAR |
|----|----------------|------------------|------------------|
| 1. |                |                  | \$0              |
| 2. |                |                  | \$0              |
| 3. |                | <b>TOTAL</b>     | <b>\$0</b>       |

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

**PART O. LONG-TERM DEBT SERVICE REQUIREMENTS**

|    | NAME OF LENDER   | BALANCE END OF YEAR  | BILLED THIS YEAR   |                    |                     | CFC USE ONLY (d) |
|----|--|----------------------|--------------------|--------------------|---------------------|------------------|
|    |  |                      | INTEREST (a)       | PRINCIPAL (b)      | TOTAL (c)           |                  |
| 1  | National Rural Utilities Cooperative Finance Corporation           | 180,609,149          | 7,251,899          | 8,767,980          | 16,019,879          |                  |
| 2  | NCSC   | 0                    | 0                  | 0                  | 0                   |                  |
| 3  | Farmer Mac   | 0                    | 0                  | 0                  | 0                   |                  |
| 4  |  | 0                    | 0                  | 0                  | 0                   |                  |
| 5  |  | 0                    | 0                  | 0                  | 0                   |                  |
| 6  |  | 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 | <b>TOTAL (Sum of 1 thru 9)</b>                                     | <b>\$180,609,149</b> | <b>\$7,251,899</b> | <b>\$8,767,980</b> | <b>\$16,019,879</b> |                  |



|   |                             |                 |
|---|-----------------------------|-----------------|
| <b>COOPERATIVE FINANCE CORPORATION<br/>FINANCIAL AND STATISTICAL REPORT</b> | <b>BORROWER NAME</b>        | Wheatland Elect |
|   | <b>BORROWER DESIGNATION</b> | KS051           |
|   | <b>ENDING DATE</b>          | 12/31/2022      |

**PART R. POWER REQUIREMENTS DATABASE**

| CLASSIFICATION   | CONSUMER, SALES, AND REVENUE DATA | JANUARY CONSUMERS   | DECEMBER CONSUMERS | AVERAGE CONSUMERS | TOTAL KWH SALES AND REVENUE (d) |
|--|-----------------------------------|---|--------------------|-------------------|---------------------------------|
|  |                                   | (a)   | (b)                | (c)               |                                 |
| 1. Residential Sales (excluding seasonal)                                  | a. No. Consumers Served           | 20,437  | 20,267             | 20,352            |                                 |
|  | b. KWH Sold                       |   |                    |                   | 221,004,196                     |
|  | c. Revenue                        |   |                    |                   | 30,827,373                      |
| 2. Residential Sales - Seasonal  | a. No. Consumers Served           | 0   | 0                  | 0                 |                                 |
|  | b. KWH Sold                       |   |                    |                   | 0                               |
|  | c. Revenue                        |   |                    |                   | 0                               |
| 3. Irrigation Sales  | a. No. Consumers Served           | 1,236   | 1,248              | 1,242             |                                 |
|  | b. KWH Sold                       |   |                    |                   | 92,115,706                      |
|  | c. Revenue                        |   |                    |                   | 10,023,493                      |
| 4. Comm. and Ind. 1000 KVA or Less   | a. No. Consumers Served           | 10,652  | 10,672             | 10,662            |                                 |
|  | b. KWH Sold                       |   |                    |                   | 181,543,984                     |
|  | c. Revenue                        |   |                    |                   | 25,875,725                      |
| 5. Comm. and Ind. Over 1000 KVA  | a. No. Consumers Served           | 253   | 265                | 259               |                                 |
|  | b. KWH Sold                       |   |                    |                   | 308,452,989                     |
|  | c. Revenue                        |   |                    |                   | 31,443,132                      |
| 6. Public Street & Highway Lighting  | a. No. Consumers Served           | 75  | 72                 | 74                |                                 |
|  | b. KWH Sold                       |   |                    |                   | 645,466                         |
|  | c. Revenue                        |   |                    |                   | 211,544                         |
| 7. Other Sales to Public Authority   | a. No. Consumers Served           | 132   | 131                | 132               |                                 |
|  | b. KWH Sold                       |   |                    |                   | 3,721,617                       |
|  | c. Revenue                        |   |                    |                   | 491,494                         |
| 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           | 1   | 1                  | 1                 |                                 |
|  | b. KWH Sold                       |   |                    |                   | 16,937,346                      |
|  | c. Revenue                        |   |                    |                   | 1,343,263                       |
| 10. TOTAL No. of Consumers (lines 1a thru 9a)                              |                                   | 32,786  | 32,656             | 32,722            |                                 |
| 11. TOTAL KWH Sold (lines 1b thru 9b)                                      |                                   |   |                    |                   | 824,421,304                     |
| 12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c) |                                   |   |                    |                   | 100,216,024                     |
| 13. Transmission Revenue   |                                   |   |                    |                   | 0                               |
| 14. Other Electric Revenue   |                                   |   |                    |                   | 6,689,162                       |
| 15. KWH - Own Use  |                                   |   |                    |                   | 1,596,570                       |
| 16. TOTAL KWH Purchased  |                                   |   |                    |                   | 864,007,100                     |
| 17. TOTAL KWH Generated  |                                   |   |                    |                   | 0                               |
| 18. Cost of Purchases and Generation                                       |                                   |   |                    |                   | 62,991,480                      |
| 19. Interchange - KWH - Net  |                                   |   |                    |                   | 0                               |
| 20. Peak - Sum All KW Input (Metered)                                      |                                   |   |                    |                   | 0                               |
|  |                                   | <input checked="" type="radio"/> None <input type="radio"/> Non-coincident <input type="radio"/> Coincident |                    |                   |                                 |



|   |                             |                 |
|---|-----------------------------|-----------------|
| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT | <b>BORROWER NAME</b>        | Wheatland Elect |
|   | <b>BORROWER DESIGNATION</b> | KS051           |
|   | <b>ENDING DATE</b>          | 12/31/2022      |

**PART S. ENERGY EFFICIENCY PROGRAMS**

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



| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT |   | BORROWER NAME<br>BORROWER DESIGNATION<br>ENDING DATE |                       | Wheatland Elect<br>KS051<br>12/31/2022 |
|---|---|--|-----------------------|--|
| (All investments refer to your most recent CFC Loan Agreement)                                  |   |  |                       |  |
| <b>7a - PART 1 - INVESTMENTS</b>  |   |  |                       |  |
| DESCRIPTION<br>(a)  | INCLUDED (\$)<br>(b)                                  | EXCLUDED (\$)<br>(c)                                 | INCOME OR LOSS<br>(d) |  |
| <b>2. INVESTMENTS IN ASSOCIATED ORGANIZATIONS</b>   |   |  |                       |  |
| 5   | SUNFLOWER ELECTRIC POWER CORPORATION, Capital Credits | 0  | 69,075,638            |  |
| 6   | MID-KANSAS ELECTRIC COMPANY, LLC                      | 0  | 11,785,833            | 0                                      |
| 7   | SUNFLOWER ELECTRIC POWER CORPORATION, membership/cap  | 1,000  | 1,701,580             | 0                                      |
| 8   | OTHER CAPITAL CREDITS                                 | 1,122,234  | 10,927,494            | 0                                      |
| 9   |   |  | 0                     | 0                                      |
| 10  |   |  | 0                     | 0                                      |
| 11  |   |  | 0                     | 0                                      |
| 12  |   |  | 0                     | 0                                      |
| 13  |   |  | 0                     | 0                                      |
| 14  |   |  | 0                     | 0                                      |
| 15  |   |  | 0                     | 0                                      |
| 16  |   |  | 0                     | 0                                      |
| 17  |   |  | 0                     | 0                                      |
| 18  |   |  | 0                     | 0                                      |
| 19  |   |  | 0                     | 0                                      |
| 20  |   |  | 0                     | 0                                      |
| 21  |   |  | 0                     | 0                                      |
| 22  |   |  | 0                     | 0                                      |
| 23  |   |  | 0                     | 0                                      |
| 24  |   |  | 0                     | 0                                      |
| 25  |   |  | 0                     | 0                                      |
| 26  |   |  | 0                     | 0                                      |
| 27  |   |  | 0                     | 0                                      |
| 28  |   |  | 0                     | 0                                      |
| 29  |   |  | 0                     | 0                                      |
| 30  |   |  | 0                     | 0                                      |
| Subtotal (Line 5 thru 30)   |   | 1,122,234  | 93,490,545            | 0                                      |
| <b>3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS</b>  |   |  |                       |  |
| 31  |   |  | 0                     | 0                                      |
| 32  |   |  | 0                     | 0                                      |
| 33  |   |  | 0                     | 0                                      |
| 34  |   |  | 0                     | 0                                      |
| Subtotal (Line 31 thru 34)  |   | 0  | 0                     | 0                                      |
| <b>4. OTHER INVESTMENTS</b>   |   |  |                       |  |
| 35  |   |  | 0                     | 0                                      |
| 36  |   |  | 0                     | 0                                      |
| 37  |   |  | 0                     | 0                                      |
| 38  |   |  | 0                     | 0                                      |
| Subtotal (Line 35 thru 38)  |   | 0  | 0                     | 0                                      |
| <b>5. SPECIAL FUNDS</b>   |   |  |                       |  |
| 39  |   |  | 0                     | 0                                      |
| 40  |   |  | 0                     | 0                                      |
| 41  |   |  | 0                     | 0                                      |
| 42  |   |  | 0                     | 0                                      |
| Subtotal (Line 39 thru 42)  |   | 0  | 0                     | 0                                      |
| <b>6. CASH - GENERAL</b>  |   |  |                       |  |
| 43  | CASH-FIRST NATIONAL BANK                              | 373,797  | 250,000               | 0                                      |
| 44  | OTHER BANKS   | 764,518  | 0                     | 0                                      |
| 45  |   |  | 0                     | 0                                      |
| 46  |   |  | 0                     | 0                                      |
| 47  |   |  | 0                     | 0                                      |
| 48  |   |  | 0                     | 0                                      |
| 49  |   |  | 0                     | 0                                      |
| 50  |   |  | 0                     | 0                                      |
| 51  |   |  | 0                     | 0                                      |
| 52  |   |  | 0                     | 0                                      |
| 53  |   |  | 0                     | 0                                      |
| 54  |   |  | 0                     | 0                                      |
| 55  |   |  | 0                     | 0                                      |
| 56  |   |  | 0                     | 0                                      |
| 57  |   |  | 0                     | 0                                      |
| 58  |   |  | 0                     | 0                                      |
| Subtotal (Line 43 thru 58)  |   | 1,138,315  | 250,000               | 0                                      |
| <b>7. SPECIAL DEPOSITS</b>  |   |  |                       |  |
| 59  |   |  | 0                     | 0                                      |
| 60  |   |  | 0                     | 0                                      |
| 61  |   |  | 0                     | 0                                      |
| 62  |   |  | 0                     | 0                                      |
| Subtotal (Line 59 thru 62)  |   | 0  | 0                     | 0                                      |
| <b>8. TEMPORARY INVESTMENTS</b>   |   |  |                       |  |
| 63  | CFC DAILY FUN   | 106,515  | 0                     | 0                                      |
| 64  |   |  | 0                     | 0                                      |
| 65  |   |  | 0                     | 0                                      |
| 66  |   |  | 0                     | 0                                      |
| Subtotal (Line 63 thru 66)  |   | 106,515  | 0                     | 0                                      |
| <b>9. ACCOUNT &amp; NOTES RECEIVABLE - NET</b>  |   |  |                       |  |
| 67  | MISC OTHER ACCOUNTS RECEIVABLE                        | 490,000  | 0                     | 0                                      |
| 68  | NOTES RECEIVABLE-SUNFLOWER ELECTRIC                   | 2,302,661  | 0                     | 0                                      |
| 69  | FEMA ACCOUNTS RECEIVABLE                              | 581,399  | 0                     | 0                                      |
| 70  |   |  | 0                     | 0                                      |
| 71  |   |  | 0                     | 0                                      |
| 72  |   |  | 0                     | 0                                      |
| 73  |   |  | 0                     | 0                                      |
| 74  |   |  | 0                     | 0                                      |
| 75  |   |  | 0                     | 0                                      |
| 76  |   |  | 0                     | 0                                      |
| 77  |   |  | 0                     | 0                                      |
| 78  |   |  | 0                     | 0                                      |
| 79  |   |  | 0                     | 0                                      |
| 80  |   |  | 0                     | 0                                      |
| 81  |   |  | 0                     | 0                                      |
| 82  |   |  | 0                     | 0                                      |
| 83  |   |  | 0                     | 0                                      |
| 84  |   |  | 0                     | 0                                      |
| 85  |   |  | 0                     | 0                                      |
| 86  |   |  | 0                     | 0                                      |
| 87  |   |  | 0                     | 0                                      |
| Subtotal (Line 67 thru 87)  |   | 3,374,060  | 0                     | 0                                      |
| <b>10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED</b>                    |   |  |                       |  |
| 88  |   |  | 0                     | 0                                      |
| 89  |   |  | 0                     | 0                                      |
| 90  |   |  | 0                     | 0                                      |
| 91  |   |  | 0                     | 0                                      |
| Subtotal (Line 88 thru 91)  |   | 0  | 0                     | 0                                      |
| <b>Total</b>  |   | <b>5,742,124</b>                                     | <b>93,740,545</b>     | <b>0</b>                               |





| <b>NATIONAL RURAL UTILITIES</b>                                |   | <b>BORROWER NAME</b>                         |                             | Wheatland Elect  |  |
|--|---|--|-----------------------------|--|--|
| <b>COOPERATIVE FINANCE CORPORATION</b>                         |   | <b>BORROWER DESIGNATION</b>                  |                             | KS051  |  |
| <b>FINANCIAL AND STATISTICAL REPORT</b>                        |   | <b>ENDING DATE</b>                           |                             | 12/31/2022   |  |
| (All investments refer to your most recent CFC Loan Agreement) |   |  |                             |  |  |
| <b>7a - PART II. LOAN GUARANTEES</b>                           |   |  |                             |  |  |
| Line No.   | Organization & Guarantee Beneficiary<br>(a)   | Maturity Date of Guarantee Obligation<br>(b) | Original Amount (\$)<br>(c) | Performance Guarantee Exposure or Loan Balance (\$)<br>(d) | Available Loans (Covered by Guarantees)<br>(e) |
| 1  |   |  | 0                           | 0  | 0  |
| 2  |   |  | 0                           | 0  | 0  |
| 3  |   |  | 0                           | 0  | 0  |
| 4  |   |  | 0                           | 0  | 0  |
| 5  |   |  | 0                           | 0  | 0  |
| <b>TOTALS (Line 1 thru 5)</b>                                  |   |  | <b>0</b>                    | <b>0</b>   | <b>0</b>                                       |
| <b>7a - PART III. LOANS</b>                                    |   |  |                             |  |  |
| Line No.   | Name of Organization<br>(a)   | Maturity Date<br>(b)                         | Original Amount (\$)<br>(c) | Loan Balance (\$)<br>(d)                                   | Available Loans<br>(e)                         |
| 1  |   |  | 0                           | 0  | 0  |
| 2  |   |  | 0                           | 0  | 0  |
| 3  |   |  | 0                           | 0  | 0  |
| 4  |   |  | 0                           | 0  | 0  |
| 5  |   |  | 0                           | 0  | 0  |
| <b>TOTALS (Line 1 thru 5)</b>                                  |   |  | <b>0</b>                    | <b>0</b>   | <b>0</b>                                       |
| <b>7a - PART IV. TOTAL INVESTMENTS AND LOANS GUARANTEES</b>    |   |  |                             |  |  |
| 1  | TOTAL (Part I, Total - Column b + Part II, Totals - Column d + Column e + Part III, Totals - Column d + Column e) |  |                             |  | 5,742,124                                      |
| 2  | LARGER OF (a) OR (b)  |  |                             |  | 73,160,345                                     |
|  | a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3)   |  |                             | 58,204,107   |  |
|  | b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35)   |  |                             | 73,160,345   |  |

|  |                             |                                      |
|--|-----------------------------|--------------------------------------|
| <b>NATIONAL RURAL UTILITIES<br/>COOPERATIVE FINANCE CORPORATION<br/>FINANCIAL AND STATISTICAL REPORT</b> | <b>BORROWER NAME</b>        | Wheatland Electric Cooperative, Inc. |
|  | <b>BORROWER DESIGNATION</b> | KS051                                |
|  | <b>ENDING DATE</b>          | 12/31/2021                           |

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

| CERTIFICATION   | BALANCE CHECK RESULTS | AUTHORIZATION   |
|---|-----------------------|---|
| We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief. |                       | <b>NRCA uses rural electric system data for legislative, regulatory and other purposes. May we provide this report from your system to NRCA?</b><br><br><input checked="" type="radio"/> YES <input type="radio"/> NO |
| Signature of Office Manager or Accountant <span style="float: right;">4/30/2022</span><br>Date  |                       |   |
| Signature of Manager <span style="float: right;">4/30/2022</span><br>Date   |                       |   |

| ITEM   | YEAR-TO-DATE |             |             | THIS MONTH |
|--|--------------|-------------|-------------|------------|
|  | LAST YEAR    | THIS YEAR   | BUDGET      |            |
|  | (a)          | (b)         | (c)         |            |
| 1. Operating Revenue and Patronage Capital             | 93,158,534   | 113,117,594 | 91,591,521  | 7,956,487  |
| 2. Power Production Expense                            | 0            | 0           | 0           | 0          |
| 3. Cost of Purchased Power                             | 49,493,058   | 69,475,729  | 52,291,569  | 4,835,750  |
| 4. Transmission Expense                                | 187,020      | 266,616     | 185,318     | 8,143      |
| 5. Regional Market Operations Expense                  | 0            | 0           | 0           | 0          |
| 6. Distribution Expense - Operation                    | 3,477,620    | 4,042,005   | 4,535,896   | 237,037    |
| 7. Distribution Expense - Maintenance                  | 3,211,752    | 3,513,121   | 3,636,217   | 305,437    |
| 8. Consumer Accounts Expense                           | 1,416,089    | 1,945,737   | 1,765,286   | 190,367    |
| 9. Customer Service and Informational Expense          | 238,470      | 170,331     | 232,293     | 14,769     |
| 10. Sales Expense                                      | 269,571      | 329,568     | 268,214     | 52,248     |
| 11. Administrative and General Expense                 | 8,350,206    | 10,135,397  | 6,977,655   | 840,644    |
| 12. Total Operation & Maintenance Expense (2 thru 11)  | 66,643,786   | 89,878,504  | 69,892,448  | 6,484,395  |
| 13. Depreciation & Amortization Expense                | 11,956,341   | 12,382,431  | 10,188,023  | 959,399    |
| 14. Tax Expense - Property & Gross Receipts            | 4,310,476    | 3,965,246   | 4,053,404   | 174,612    |
| 15. Tax Expense - Other                                | 0            | 0           | 0           | 0          |
| 16. Interest on Long-Term Debt                         | 7,673,858    | 7,669,970   | 5,718,944   | 640,212    |
| 17. Interest Charged to Construction (Credit)          | 0            | 0           | 0           | 0          |
| 18. Interest Expense - Other                           | 891,891      | 744,624     | 900,684     | 50,183     |
| 19. Other Deductions                                   | 37,816       | 40,692      | 41,196      | 3,464      |
| 20. Total Cost of Electric Service (12 thru 19)        | 91,514,168   | 114,681,467 | 90,794,699  | 8,312,265  |
| 21. Patronage Capital & Operating Margins (1 minus 20) | 1,644,366    | (1,563,873) | 796,822     | (355,778)  |
| 22. Non Operating Margins - Interest                   | 496,261      | 450,600     | 496,504     | 33,909     |
| 23. Allowance for Funds Used During Construction       | 0            | 0           | 0           | 0          |
| 24. Income (Loss) from Equity Investments              | 0            | 0           | 0           | 0          |
| 25. Non Operating Margins - Other                      | (1,326,244)  | 12,335,719  | (2,054,008) | 12,991,806 |
| 26. Generation & Transmission Capital Credits          | 2,160,915    | 7,368,120   | 3,000,000   | 1,630,530  |
| 27. Other Capital Credits & Patronage Dividends        | 1,028,317    | 929,249     | 855,414     | 56,825     |
| 28. Extraordinary Items                                | 0            | 0           | 0           | 0          |
| 29. Patronage Capital or Margins (21 thru 28)          | 4,003,615    | 19,519,815  | 3,094,732   | 14,357,292 |

| ITEM                                | YEAR-TO-DATE |           | ITEM                              | YEAR-TO-DATE |           |
|-------------------------------------|--------------|-----------|-----------------------------------|--------------|-----------|
|                                     | LAST YEAR    | THIS YEAR |                                   | LAST YEAR    | THIS YEAR |
|                                     | (a)          | (b)       |                                   | (a)          | (b)       |
| 1. New Services Connected           | 199          | 250       | 5. Miles Transmission             | 310          | 285       |
| 2. Services Retired                 | 30           | 10        | 6. Miles Distribution Overhead    | 3,723        | 3,728     |
| 3. Total Services In Place          | 35,423       | 35,479    | 7. Miles Distribution Underground | 572          | 579       |
| 4. Idle Services (Exclude Seasonal) | 802          | 486       | 8. Total Miles Energized (5+6+7)  | 4,605        | 4,592     |



|  |                             |                 |
|--|-----------------------------|-----------------|
| <b>NATIONAL RURAL UTILITIES<br/>COOPERATIVE FINANCE CORPORATION<br/>FINANCIAL AND STATISTICAL REPORT</b> | <b>BORROWER NAME</b>        | Wheatland Elect |
|  | <b>BORROWER DESIGNATION</b> | KS051           |
|  | <b>ENDING DATE</b>          | 12/31/2021      |

**PART C. BALANCE SHEET**

| ASSETS AND OTHER DEBITS                                       |                    | LIABILITIES AND OTHER CREDITS                                       |                    |
|---|--------------------|---|--------------------|
| 1. Total Utility Plant in Service                             | 369,431,311        | 29. Memberships   | 0                  |
| 2. Construction Work in Progress                              | 5,201,533          | 30. Patronage Capital   | 119,824,658        |
| <b>3. Total Utility Plant (1+2)</b>                           | <b>374,632,844</b> | 31. Operating Margins - Prior Years                                 | 271,780            |
| 4. Accum. Provision for Depreciation and Amort                | 109,187,606        | 32. Operating Margins - Current Year                                | (1,563,873)        |
| <b>5. Net Utility Plant (3-4)</b>                             | <b>265,445,238</b> | 33. Non-Operating Margins   | 21,083,688         |
| 6. Nonutility Property - Net                                  | 3,054              | 34. Other Margins & Equities  | 1,115,740          |
| 7. Investment in Subsidiary Companies                         | 0                  | <b>35. Total Margins &amp; Equities (29 thru 34)</b>                | <b>140,731,993</b> |
| 8. Invest. in Assoc. Org. - Patronage Capital                 | 93,734,165         | 36. Long-Term Debt CFC (Net)  | 199,065,140        |
| 9. Invest. in Assoc. Org. - Other - General Funds             | 0                  | 37. Long-Term Debt - Other (Net)                                    |                    |
| 10. Invest in Assoc. Org. - Other - Nongeneral Funds          | 0                  | <b>38. Total Long-Term Debt (36 + 37)</b>                           | <b>199,065,140</b> |
| 11. Investments in Economic Development Projects              | 0                  | 39. Obligations Under Capital Leases - Non current                  | 0                  |
| 12. Other Investments   | 0                  | 40. Accumulated Operating Provisions - Asset Retirement Obligations | 0                  |
| 13. Special Funds   | 0                  | <b>41. Total Other Noncurrent Liabilities (39+40)</b>               | <b>0</b>           |
| <b>14. Total Other Property &amp; Investments (6 thru 13)</b> | <b>93,737,219</b>  | 42. Notes Payable   | 32,665,979         |
| 15. Cash-General Funds  | 7,091,269          | 43. Accounts Payable  | 6,035,065          |
| 16. Cash-Construction Funds-Trustee                           | 0                  | 44. Consumers Deposits  | 1,388,076          |
| 17. Special Deposits  | 0                  | 45. Current Maturities Long-Term Debt                               | 8,923,000          |
| 18. Temporary Investments                                     | 105,331            | 46. Current Maturities Long-Term Debt-Economic Dev.                 | 0                  |
| 19. Notes Receivable - Net                                    | 2,991,032          | 47. Current Maturities Capital Leases                               | 0                  |
| 20. Accounts Receivable - Net Sales of Energy                 | 9,618,921          | 48. Other Current & Accrued Liabilities                             | 6,572,606          |
| 21. Accounts Receivable - Net Other                           | 550,000            | <b>49. Total Current &amp; Accrued Liabilities (42 thru 48)</b>     | <b>55,584,726</b>  |
| 22. Renewable Energy Credits                                  | 0                  | 50. Deferred Credits  | 909,978            |
| 23. Materials & Supplies - Electric and Other                 | 3,249,745          | <b>51. Total Liabilities &amp; Other Credits (35+38+41+49+50)</b>   | <b>396,291,837</b> |
| 24. Prepayments   | 373,014            | <b>ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION</b>                |                    |
| 25. Other Current & Accrued Assets                            | 8,423,566          | Balance Beginning of Year   | 14,451,121         |
| <b>26. Total Current &amp; Accrued Assets (15 thru 25)</b>    | <b>32,402,878</b>  | Amounts Received This Year (Net)                                    | 186,989            |
| 27. Deferred Debits   | 4,706,502          | <b>TOTAL Contributions-In-Aid-Of-Construction</b>                   | <b>14,638,110</b>  |
| <b>28. Total Assets &amp; Other Debits (5+14+26+27)</b>       | <b>396,291,837</b> |   |                    |

**PART D. THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.**

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| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT  |  |                                    |                                    | BORROWER NAME  |                                    | Wheatland Elect            |
|--|--|------------------------------------|------------------------------------|--|------------------------------------|----------------------------|
|  |  |                                    |                                    | BORROWER DESIGNATION                                   |                                    | KS051                      |
|  |  |                                    |                                    | ENDING DATE  |                                    | 12/31/2021                 |
| <b>PART E. CHANGES IN UTILITY PLANT</b>  |  |                                    |                                    |  |                                    |                            |
|  | PLANT ITEM   | BALANCE BEGINNING OF YEAR<br>(a)   | ADDITIONS<br>(b)                   | RETIREMENTS<br>(c)                                     | ADJUSTMENTS<br>AND TRANSFER<br>(d) | BALANCE END OF YEAR<br>(e) |
| 1  | Distribution Plant Subtotal  | 259,783,167                        | 15,990,243                         | 12,063,031   | 0                                  | 263,710,379                |
| 2  | General Plant Subtotal   | 21,546,742                         | 1,723,657                          | 1,556,787  | (238)                              | 21,713,374                 |
| 3  | Headquarters Plant   | 9,350,495                          | 6,247,563                          | 239,558  | 0                                  | 15,358,500                 |
| 4  | Intangibles  | 1,521                              | 0                                  | 0  | 0                                  | 1,521                      |
| 5  | Transmission Plant Subtotal  | 10,955,922                         | 2,585,039                          | 3,942  | 1                                  | 13,537,020                 |
| 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  | 65,931,538                         | 277,778                            | 11,098,798   | 1                                  | 55,110,519                 |
| 12   | <b>SUBTOTAL: (1 thru 11)</b>   | <b>367,569,385</b>                 | <b>26,824,280</b>                  | <b>24,962,116</b>                                      | <b>(236)</b>                       | <b>369,431,313</b>         |
| 13   | Construction Work in Progress  | 15,005,638                         | (9,804,105)                        |  |                                    | 5,201,533                  |
| 14   | <b>TOTAL UTILITY PLANT (12+13)</b>   | <b>382,575,023</b>                 | <b>17,020,175</b>                  | <b>24,962,116</b>                                      | <b>(236)</b>                       | <b>374,632,846</b>         |
| CFC NO LONGER REQUIRES SECTIONS "F", "J", AND "M" DATA<br>Those sections refer to data on "Materials and Supplies" (F), "Energy Efficiency and Conservation Loan Program" (J),<br>and "Annual Meeting and Board Data" (M). |  |                                    |                                    |  |                                    |                            |
| <b>PART H. SERVICE INTERRUPTIONS</b>   |  |                                    |                                    |  |                                    |                            |
|  | ITEM   | Avg. Minutes per Consumer by Cause | Avg. Minutes per Consumer by Cause | Avg. Minutes per Consumer by Cause                     | Avg. Minutes per Consumer by Cause | TOTAL<br>(e)               |
|  |  | Power Supplier<br>(a)              | Major Event<br>(b)                 | Planned<br>(c)   | All Other<br>(d)                   |                            |
| 1.   | Present Year   | 9.61                               | 105.80                             | 23.47  | 58.79                              | 197.67                     |
| 2.   | Five-Year Average  | 4.22                               | 81.14                              | 22.79  | 70.08                              | 178.23                     |
| <b>PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS</b>  |  |                                    |                                    |  |                                    |                            |
| 1.   | Number of Full Time Employees  |                                    | 135                                | 4. Payroll - Expensed                                  |                                    | 7,330,637                  |
| 2.   | Employee - Hours Worked - Regular Time   |                                    | 284,197                            | 5. Payroll - Capitalized                               |                                    | 3,897,307                  |
| 3.   | Employee - Hours Worked - Overtime   |                                    | 7,833                              | 6. Payroll - Other                                     |                                    | 2,795,816                  |
| <b>PART J. PATRONAGE CAPITAL</b>   |  |                                    |                                    | <b>PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE</b> |                                    |                            |
|  | ITEM   | THIS YEAR<br>(a)                   | CUMULATIVE<br>(b)                  | 1. Amount Due Over 60 Days:                            |                                    |                            |
|  |  |                                    |                                    | 138,441  |                                    |                            |
| 1.   | General Retirement   | 1,000,000                          | 15,473,403                         | 2. Amount Written Off During Year:                     |                                    |                            |
| 2.   | Special Retirements  | 152,302                            | 942,997                            | 120,017  |                                    |                            |
| 3.   | <b>Total Retirements (1+2)</b>   | <b>1,152,302</b>                   | <b>16,416,400</b>                  |  |                                    |                            |
| 4.   | Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power                        | 3,084,428                          |                                    |  |                                    |                            |
| 5.   | Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System | 425,792                            |                                    |  |                                    |                            |
| 6.   | <b>Total Cash Received (4+5)</b>   | <b>3,510,220</b>                   |                                    |  |                                    |                            |



| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT |                               |   |   |                               |                         |                   | BORROWER NAME                             |                                | Wheatland Elect                                       |                          |
|---|-------------------------------|---|---|-------------------------------|-------------------------|-------------------|---|--------------------------------|---|--------------------------|
|   |                               |   |   |                               |                         |                   | BORROWER DESIGNATION                      |                                | KS051   |                          |
|   |                               |   |   |                               |                         |                   | ENDING DATE                               |                                | 12/31/2021  |                          |
| PART L. KWH PURCHASED AND TOTAL COST  |                               |   |   |                               |                         |                   |   |                                |   |                          |
|   | NAME OF SUPPLIER<br>(a)       | CFC USE ONLY<br>SUPPLIER<br>CODE<br>(b) | RENEWABLE<br>ENERGY<br>PROGRAM<br>NAME<br>(c) | RENEWABLE<br>FUEL TYPE<br>(d) | KWH<br>PURCHASED<br>(e) | TOTAL COST<br>(f) | AVERAGE<br>COST PER<br>KWH (cents)<br>(g) | INCLUDED IN TOTAL COST         |   |                          |
|   |                               |   |   |                               |                         |                   |   | FUEL COST<br>ADJUSTMENT<br>(h) | WHEELING &<br>OTHER<br>CHARGES (or<br>Credits)<br>(i) | COMMENTS<br>(j)          |
| 1   | Sunflower Electric Power Corp |   |   | 0 None                        | 827,134,895             | 69,475,729        | 8.40                                      |                                |   | <a href="#">Comments</a> |
| 2   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 3   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 4   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 5   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 6   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 7   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 8   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 9   |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 10  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 11  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 12  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 13  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 14  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 15  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 16  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 17  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 18  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 19  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 20  |                               |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 21  | <b>TOTALS</b>                 |   |   |                               | <b>827,134,895</b>      | <b>69,475,729</b> | <b>8.40</b>                               | <b>0</b>                       | <b>0</b>  |                          |



|   |                             |                 |
|---|-----------------------------|-----------------|
| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT | <b>BORROWER NAME</b>        | Wheatland Elect |
|   | <b>BORROWER DESIGNATION</b> | KS051           |
|   | <b>ENDING DATE</b>          | 12/31/2021      |

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

| COMMENTS |  |
|----------|--|
| 1        |  |
| 2        |  |
| 3        |  |
| 4        |  |
| 5        |  |
| 6        |  |
| 7        |  |
| 8        |  |
| 9        |  |
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| <b>NATIONAL RURAL UTILITIES<br/>                 COOPERATIVE FINANCE CORPORATION<br/>                 FINANCIAL AND STATISTICAL REPORT</b> | <b>BORROWER NAME</b>        | Wheatland Elect |
|  | <b>BORROWER DESIGNATION</b> | KS051           |
|  | <b>ENDING DATE</b>          | 12/31/2021      |

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

*LIST BELOW ALL "RESTRICTED PROPERTY" \*\* HELD UNDER "LONG TERM" LEASE. (If none, State "NONE")*

|    | NAME OF LESSOR | TYPE OF PROPERTY | RENTAL THIS YEAR |
|----|----------------|------------------|------------------|
| 1. |                |                  | \$0              |
| 2. |                |                  | \$0              |
| 3. |                | <b>TOTAL</b>     | <b>\$0</b>       |

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

**PART O. LONG-TERM DEBT SERVICE REQUIREMENTS**

|    | NAME OF LENDER   | BALANCE END OF YEAR  | BILLED THIS YEAR   |                     |                     | CFC USE ONLY |
|----|--|----------------------|--------------------|---------------------|---------------------|--------------|
|    |  |                      | INTEREST (a)       | PRINCIPAL (b)       | TOTAL (c)           |              |
| 1  | National Rural Utilities Cooperative Finance Corporation           | 199,065,140          | 7,590,772          | 26,248,167          | 33,838,939          |              |
| 2  | NCSC   | 0                    | 0                  | 0                   | 0                   |              |
| 3  | Farmer Mac   | 0                    | 0                  | 0                   | 0                   |              |
| 4  |  | 0                    | 0                  | 0                   | 0                   |              |
| 5  |  | 0                    | 0                  | 0                   | 0                   |              |
| 6  |  | 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 | <b>TOTAL (Sum of 1 thru 9)</b>                                     | <b>\$199,065,140</b> | <b>\$7,590,772</b> | <b>\$26,248,167</b> | <b>\$33,838,939</b> |              |

| <b>COOPERATIVE FINANCE CORPORATION<br/>FINANCIAL AND STATISTICAL REPORT</b>       |                                   | <b>BORROWER NAME</b>  |                           |                          | Wheatland Elect                    |
|---|-----------------------------------|---|---------------------------|--------------------------|------------------------------------|
|   |                                   | <b>BORROWER DESIGNATION</b>   |                           |                          | KS051                              |
|   |                                   | <b>ENDING DATE</b>  |                           |                          | 12/31/2021                         |
| <b>PART R. POWER REQUIREMENTS DATABASE</b>  |                                   |   |                           |                          |                                    |
| CLASSIFICATION  | CONSUMER, SALES, AND REVENUE DATA | JANUARY CONSUMERS<br>(a)  | DECEMBER CONSUMERS<br>(b) | AVERAGE CONSUMERS<br>(c) | TOTAL KWH SALES AND REVENUE<br>(d) |
| 1. Residential Sales<br>(excluding seasonal)                                      | a. No. Consumers Served           | 20,468  | 20,434                    | 20,451                   |                                    |
|   | b. KWH Sold                       |   |                           |                          | 209,394,702                        |
|   | c. Revenue                        |   |                           |                          | 27,813,687                         |
| 2. Residential Sales - Seasonal   | a. No. Consumers Served           | 0   | 0                         | 0                        |                                    |
|   | b. KWH Sold                       |   |                           |                          | 0                                  |
|   | c. Revenue                        |   |                           |                          | 0                                  |
| 3. Irrigation Sales   | a. No. Consumers Served           | 1,231   | 1,239                     | 1,235                    |                                    |
|   | b. KWH Sold                       |   |                           |                          | 74,208,662                         |
|   | c. Revenue                        |   |                           |                          | 7,901,194                          |
| 4. Comm. and Ind.<br>1000 KVA or Less   | a. No. Consumers Served           | 10,616  | 10,653                    | 10,635                   |                                    |
|   | b. KWH Sold                       |   |                           |                          | 180,273,344                        |
|   | c. Revenue                        |   |                           |                          | 24,507,430                         |
| 5. Comm. and Ind.<br>Over 1000 KVA  | a. No. Consumers Served           | 248   | 250                       | 249                      |                                    |
|   | b. KWH Sold                       |   |                           |                          | 304,057,976                        |
|   | c. Revenue                        |   |                           |                          | 28,665,259                         |
| 6. Public Street & Highway<br>Lighting  | a. No. Consumers Served           | 75  | 75                        | 75                       |                                    |
|   | b. KWH Sold                       |   |                           |                          | 773,942                            |
|   | c. Revenue                        |   |                           |                          | 209,266                            |
| 7. Other Sales to Public<br>Authority   | a. No. Consumers Served           | 133   | 133                       | 133                      |                                    |
|   | b. KWH Sold                       |   |                           |                          | 3,291,699                          |
|   | c. Revenue                        |   |                           |                          | 414,806                            |
| 8. Sales for Resales-RUS<br>Borrowers   | a. No. Consumers Served           | 0   | 0                         | 0                        |                                    |
|   | b. KWH Sold                       |   |                           |                          | 0                                  |
|   | c. Revenue                        |   |                           |                          | 0                                  |
| 9. Sales for Resales-Other  | a. No. Consumers Served           | 1   | 1                         | 1                        |                                    |
|   | b. KWH Sold                       |   |                           |                          | 16,259,172                         |
|   | c. Revenue                        |   |                           |                          | 1,208,618                          |
| <b>10. TOTAL No. of Consumers (lines 1a thru 9a)</b>                              |                                   | <b>32,772</b>   | <b>32,785</b>             | <b>32,779</b>            |                                    |
| <b>11. TOTAL KWH Sold (lines 1b thru 9b)</b>                                      |                                   |   |                           |                          | <b>788,259,497</b>                 |
| <b>12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)</b> |                                   |   |                           |                          | <b>90,720,260</b>                  |
| 13. Transmission Revenue  |                                   |   |                           |                          | 0                                  |
| 14. Other Electric Revenue  |                                   |   |                           |                          | 22,397,334                         |
| 15. KWH - Own Use   |                                   |   |                           |                          | 1,686,256                          |
| 16. TOTAL KWH Purchased   |                                   |   |                           |                          | 827,134,895                        |
| 17. TOTAL KWH Generated   |                                   |   |                           |                          | 0                                  |
| 18. Cost of Purchases and Generation  |                                   |   |                           |                          | 69,742,345                         |
| 19. Interchange - KWH - Net   |                                   |   |                           |                          | 0                                  |
| 20. Peak - Sum All KW Input (Metered)   |                                   |   |                           |                          | 0                                  |
|   |                                   | <input checked="" type="radio"/> None <input type="radio"/> Non-coincident <input type="radio"/> Coincident |                           |                          |                                    |





|  |                             |                 |
|--|-----------------------------|-----------------|
| <b>NATIONAL RURAL UTILITIES<br/>                 COOPERATIVE FINANCE CORPORATION<br/>                 FINANCIAL AND STATISTICAL REPORT</b> | <b>BORROWER NAME</b>        | Wheatland Elect |
|  | <b>BORROWER DESIGNATION</b> | KS051           |
|  | <b>ENDING DATE</b>          | 12/31/2021      |

**PART S. ENERGY EFFICIENCY PROGRAMS**

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


| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT |                      | BORROWER NAME<br>BORROWER DESIGNATION<br>ENDING DATE | Wheatland Elect<br>KS051<br>12/31/2021 |  |
|---|----------------------|--|--|--|
| (All investments refer to your most recent CFC Loan Agreement)                                  |                      |  |  |  |
| <b>7a - PART 1 - INVESTMENTS</b>  |                      |  |  |  |
| DESCRIPTION<br>(a)  | INCLUDED (\$)<br>(b) | EXCLUDED (\$)<br>(c)                                 | INCOME OR LOSS<br>(d)                  |  |
| <b>2. INVESTMENTS IN ASSOCIATED ORGANIZATIONS</b>   |                      |  |  |  |
| 5 Sunflower Electric Power Corporation, capital credits   | 0                    | 68,138,540   | 0                                      |  |
| 6 Mid-Kansas Electric Company, LLC  | 0                    | 12,212,392   | 0                                      |  |
| 7 Sunflower Electric Power Corporation, membership and cap contrib.                             | 1,000                | 1,701,580  | 0                                      |  |
| 8 Other Capital Credits   | 1,064,099            | 10,616,554   | 0                                      |  |
| 9   |                      |  | 0                                      |  |
| 10  |                      |  | 0                                      |  |
| 11  |                      |  | 0                                      |  |
| 12  |                      |  | 0                                      |  |
| 13  |                      |  | 0                                      |  |
| 14  |                      |  | 0                                      |  |
| 15  |                      |  | 0                                      |  |
| 16  |                      |  | 0                                      |  |
| 17  |                      |  | 0                                      |  |
| 18  |                      |  | 0                                      |  |
| 19  |                      |  | 0                                      |  |
| 20  |                      |  | 0                                      |  |
| 21  |                      |  | 0                                      |  |
| 22  |                      |  | 0                                      |  |
| 23  |                      |  | 0                                      |  |
| 24  |                      |  | 0                                      |  |
| 25  |                      |  | 0                                      |  |
| 26  |                      |  | 0                                      |  |
| 27  |                      |  | 0                                      |  |
| 28  |                      |  | 0                                      |  |
| 29  |                      |  | 0                                      |  |
| 30  |                      |  | 0                                      |  |
| Subtotal (Line 5 thru 30)   | 1,065,099            | 92,669,066   | 0                                      |  |
| <b>3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS</b>  |                      |  |  |  |
| 31  |                      |  | 0                                      |  |
| 32  |                      |  | 0                                      |  |
| 33  |                      |  | 0                                      |  |
| 34  |                      |  | 0                                      |  |
| Subtotal (Line 31 thru 34)  | 0                    | 0  | 0                                      |  |
| <b>4. OTHER INVESTMENTS</b>   |                      |  |  |  |
| 35  |                      |  | 0                                      |  |
| 36  |                      |  | 0                                      |  |
| 37  |                      |  | 0                                      |  |
| 38  |                      |  | 0                                      |  |
| Subtotal (Line 35 thru 38)  | 0                    | 0  | 0                                      |  |
| <b>5. SPECIAL FUNDS</b>   |                      |  |  |  |
| 39  |                      |  | 0                                      |  |
| 40  |                      |  | 0                                      |  |
| 41  |                      |  | 0                                      |  |
| 42  |                      |  | 0                                      |  |
| Subtotal (Line 39 thru 42)  | 0                    | 0  | 0                                      |  |
| <b>6. CASH - GENERAL</b>  |                      |  |  |  |
| 43 First National Bank - Scott City, KS   | 6,313,424            | 250,000  | 0                                      |  |
| 44 Other Banks  | 527,845              |  | 0                                      |  |
| 45  |                      |  | 0                                      |  |
| 46  |                      |  | 0                                      |  |
| 47  |                      |  | 0                                      |  |
| 48  |                      |  | 0                                      |  |
| 49  |                      |  | 0                                      |  |
| 50  |                      |  | 0                                      |  |
| 51  |                      |  | 0                                      |  |
| 52  |                      |  | 0                                      |  |
| 53  |                      |  | 0                                      |  |
| 54  |                      |  | 0                                      |  |
| 55  |                      |  | 0                                      |  |
| 56  |                      |  | 0                                      |  |
| 57  |                      |  | 0                                      |  |
| 58  |                      |  | 0                                      |  |
| Subtotal (Line 43 thru 58)  | 6,841,269            | 250,000  | 0                                      |  |
| <b>7. SPECIAL DEPOSITS</b>  |                      |  |  |  |
| 59  |                      |  | 0                                      |  |
| 60  |                      |  | 0                                      |  |
| 61  |                      |  | 0                                      |  |
| 62  |                      |  | 0                                      |  |
| Subtotal (Line 59 thru 62)  | 0                    | 0  | 0                                      |  |
| <b>8. TEMPORARY INVESTMENTS</b>   |                      |  |  |  |
| 63 CFC DAILY FUN  | 105,331              |  | 0                                      |  |
| 64  |                      |  | 0                                      |  |
| 65  |                      |  | 0                                      |  |
| 66  |                      |  | 0                                      |  |
| Subtotal (Line 63 thru 66)  | 105,331              |  | 0                                      |  |
| <b>9. ACCOUNT &amp; NOTES RECEIVABLE - NET</b>  |                      |  |  |  |
| 67 Misc Other Accounts Receivable   | 550,000              |  | 0                                      |  |
| 68 Notes Receivable- Sunflower Electric   | 2,991,032            |  | 0                                      |  |
| 69  |                      |  | 0                                      |  |
| 70  |                      |  | 0                                      |  |
| 71  |                      |  | 0                                      |  |
| 72  |                      |  | 0                                      |  |
| 73  |                      |  | 0                                      |  |
| 74  |                      |  | 0                                      |  |
| 75  |                      |  | 0                                      |  |
| 76  |                      |  | 0                                      |  |
| 77  |                      |  | 0                                      |  |
| 78  |                      |  | 0                                      |  |
| 79  |                      |  | 0                                      |  |
| 80  |                      |  | 0                                      |  |
| 81  |                      |  | 0                                      |  |
| 82  |                      |  | 0                                      |  |
| 83  |                      |  | 0                                      |  |
| 84  |                      |  | 0                                      |  |
| 85  |                      |  | 0                                      |  |
| 86  |                      |  | 0                                      |  |
| 87  |                      |  | 0                                      |  |
| 88  |                      |  | 0                                      |  |
| Subtotal (Line 67 thru 88)  | 3,541,032            |  | 0                                      |  |
| <b>10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED</b>                    |                      |  |  |  |
| 89  |                      |  | 0                                      |  |
| 90  |                      |  | 0                                      |  |
| 91  |                      |  | 0                                      |  |
| 92  |                      |  | 0                                      |  |
| Subtotal (Line 89 thru 92)  | 0                    | 0  | 0                                      |  |
| <b>Total</b>  | <b>11,552,731</b>    | <b>92,919,066</b>                                    | <b>0</b>                               |  |



| NATIONAL RURAL UTILITIES  |   |  | BORROWER NAME               |  | Wheatland Elect                                |
|---|---|--|-----------------------------|--|--|
| COOPERATIVE FINANCE CORPORATION                                       |   |  | BORROWER DESIGNATION        |  | KS051  |
| FINANCIAL AND STATISTICAL REPORT                                      |   |  | ENDING DATE                 |  | 12/31/2021                                     |
| <i>(All investments refer to your most recent CFC Loan Agreement)</i> |   |  |                             |  |  |
| <b>7a - PART II. LOAN GUARANTEES</b>                                  |   |  |                             |  |  |
| Line No.  | Organization & Guarantee Beneficiary<br>(a)   | Maturity Date of Guarantee Obligation<br>(b) | Original Amount (\$)<br>(c) | Performance Guarantee Exposure or Loan Balance (\$)<br>(d) | Available Loans (Covered by Guarantees)<br>(e) |
| 1   |   |  | 0                           | 0  | 0  |
| 2   |   |  | 0                           | 0  | 0  |
| 3   |   |  | 0                           | 0  | 0  |
| 4   |   |  | 0                           | 0  | 0  |
| 5   |   |  | 0                           | 0  | 0  |
| <b>TOTALS (Line 1 thru 5)</b>   |   |  | <b>0</b>                    | <b>0</b>   | <b>0</b>                                       |
| <b>7a - PART III. LOANS</b>   |   |  |                             |  |  |
| Line No.  | Name of Organization<br>(a)   | Maturity Date<br>(b)                         | Original Amount (\$)<br>(c) | Loan Balance (\$)<br>(d)                                   | Available Loans<br>(e)                         |
| 1   |   |  | 0                           | 0  | 0  |
| 2   |   |  | 0                           | 0  | 0  |
| 3   |   |  | 0                           | 0  | 0  |
| 4   |   |  | 0                           | 0  | 0  |
| 5   |   |  | 0                           | 0  | 0  |
| <b>TOTALS (Line 1 thru 5)</b>   |   |  | <b>0</b>                    | <b>0</b>   | <b>0</b>                                       |
| <b>7a - PART IV. TOTAL INVESTMENTS AND LOANS GUARANTEES</b>           |   |  |                             |  |  |
| 1   | TOTAL (Part I, Total - Column b + Part II, Totals - Column d + Column e + Part III, Totals - Column d + Column e) |  |                             |  | <b>11,552,731</b>                              |
| 2   | LARGER OF (a) OR (b)  |  |                             |  | <b>70,365,997</b>                              |
|   | a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3)   |  |                             | <b>56,194,927</b>  |  |
|   | b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35)   |  |                             | <b>70,365,997</b>  |  |

|  |                             |                                      |
|--|-----------------------------|--------------------------------------|
| <b>NATIONAL RURAL UTILITIES<br/>COOPERATIVE FINANCE CORPORATION<br/>FINANCIAL AND STATISTICAL REPORT</b> | <b>BORROWER NAME</b>        | Wheatland Electric Cooperative, Inc. |
|  | <b>BORROWER DESIGNATION</b> | KS051                                |
|  | <b>ENDING DATE</b>          | 12/31/2020                           |

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

|   |   |  |
|---|---|--|
| <b>CERTIFICATION</b>  | <b>BALANCE CHECK RESULTS</b>  | <b>AUTHORIZATION</b>   |
| We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief. |  | NRECA uses rural electric system data for legislative, regulatory and other purposes. May we provide this report from your system to NRECA?<br><br><input checked="" type="radio"/> YES <input type="radio"/> NO |
| <i>Radona Smyke 4-29-2021</i><br>Signature of Office Manager or Accountant Date   |   |  |
| <i>Bill Mulla 4-29-21</i><br>Signature of Manager Date  |   |  |

**PART A. STATEMENT OF OPERATIONS**

| ITEM  | YEAR-TO-DATE       |                   |                   | THIS MONTH       |
|---|--------------------|-------------------|-------------------|------------------|
|   | LAST YEAR<br>(a)   | THIS YEAR<br>(b)  | BUDGET<br>(c)     |                  |
| 1. Operating Revenue and Patronage Capital                        | 95,928,725         | 93,158,534        | 94,783,612        | 6,482,686        |
| 2. Power Production Expense                                       | 0                  | 0                 | 0                 | 0                |
| 3. Cost of Purchased Power  | 51,049,379         | 49,493,058        | 53,136,504        | 3,610,772        |
| 4. Transmission Expense   | 199,943            | 187,020           | 256,429           | (25,160)         |
| 5. Regional Market Operations Expense                             | 0                  | 0                 | 0                 | 0                |
| 6. Distribution Expense - Operation                               | 4,656,355          | 3,477,620         | 4,867,058         | (399,517)        |
| 7. Distribution Expense - Maintenance                             | 3,588,943          | 3,211,752         | 3,594,376         | (122,770)        |
| 8. Consumer Accounts Expense                                      | 1,729,840          | 1,416,089         | 1,595,996         | (173,834)        |
| 9. Customer Service and Informational Expense                     | 192,860            | 238,470           | 200,550           | 13,258           |
| 10. Sales Expense   | 256,771            | 269,571           | 234,729           | 12,763           |
| 11. Administrative and General Expense                            | 9,211,546          | 8,350,206         | 7,878,645         | 54,188           |
| <b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>  | <b>70,885,639</b>  | <b>66,643,786</b> | <b>71,764,287</b> | <b>2,969,700</b> |
| 13. Depreciation & Amortization Expense                           | 12,037,880         | 11,956,341        | 10,147,684        | 982,914          |
| 14. Tax Expense - Property & Gross Receipts                       | 4,421,635          | 4,310,476         | 3,719,203         | 284,414          |
| 15. Tax Expense - Other   | 884                | 0                 | 0                 | 0                |
| 16. Interest on Long-Term Debt                                    | 8,274,883          | 7,673,858         | 6,604,706         | 619,514          |
| 17. Interest Charged to Construction (Credit)                     | 0                  | 0                 | 0                 | 0                |
| 18. Interest Expense - Other                                      | 1,298,249          | 891,891           | 1,277,992         | 68,832           |
| 19. Other Deductions  | 35,240             | 37,816            | 44,039            | 10,182           |
| <b>20. Total Cost of Electric Service (12 thru 19)</b>            | <b>96,954,410</b>  | <b>91,514,168</b> | <b>93,557,912</b> | <b>4,935,556</b> |
| <b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b> | <b>(1,025,685)</b> | <b>1,644,366</b>  | <b>1,225,700</b>  | <b>1,547,130</b> |
| 22. Non Operating Margins - Interest                              | 529,794            | 496,261           | 543,621           | 38,106           |
| 23. Allowance for Funds Used During Construction                  | 0                  | 0                 | 0                 | 0                |
| 24. Income (Loss) from Equity Investments                         | 0                  | 0                 | 0                 | 0                |
| 25. Non Operating Margins - Other                                 | (890,854)          | (1,326,244)       | (1,938,407)       | (11,810)         |
| 26. Generation & Transmission Capital Credits                     | 5,119,264          | 2,160,915         | 3,000,000         | (914,852)        |
| 27. Other Capital Credits & Patronage Dividends                   | 1,076,070          | 1,028,317         | 1,094,859         | 89,208           |
| 28. Extraordinary Items   | 0                  | 0                 | 0                 | 0                |
| <b>29. Patronage Capital or Margins (21 thru 28)</b>              | <b>4,808,589</b>   | <b>4,003,615</b>  | <b>3,925,773</b>  | <b>747,782</b>   |

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

| ITEM                                | YEAR-TO-DATE     |                  | ITEM                                    | YEAR-TO-DATE     |                  |
|-------------------------------------|------------------|------------------|---|------------------|------------------|
|                                     | LAST YEAR<br>(a) | THIS YEAR<br>(b) |   | LAST YEAR<br>(a) | THIS YEAR<br>(b) |
| 1. New Services Connected           | 266              | 199              | 5. Miles Transmission                   | 313              | 310              |
| 2. Services Retired                 | 15               | 30               | 6. Miles Distribution Overhead          | 3,725            | 3,723            |
| 3. Total Services In Place          | 35,822           | 35,423           | 7. Miles Distribution Underground       | 570              | 572              |
| 4. Idle Services (Exclude Seasonal) | 982              | 802              | <b>8. Total Miles Energized (5+6+7)</b> | <b>4,608</b>     | <b>4,605</b>     |



| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT   |  |                                    |                                    | BORROWER NAME  |                                    | Wheatland Elect            |
|---|--|------------------------------------|------------------------------------|--|------------------------------------|----------------------------|
|   |  |                                    |                                    | BORROWER DESIGNATION                                   |                                    | KS051                      |
|   |  |                                    |                                    | ENDING DATE  |                                    | 12/31/2020                 |
| <b>PART E. CHANGES IN UTILITY PLANT</b>   |  |                                    |                                    |  |                                    |                            |
|   | PLANT ITEM   | BALANCE BEGINNING OF YEAR<br>(a)   | ADDITIONS<br>(b)                   | RETIREMENTS<br>(c)                                     | ADJUSTMENTS<br>AND TRANSFER<br>(d) | BALANCE END OF YEAR<br>(e) |
| 1   | Distribution Plant Subtotal  | 251,458,893                        | 12,171,584                         | 3,846,709  | (601)                              | 259,783,167                |
| 2   | General Plant Subtotal   | 24,979,982                         | 1,639,353                          | 5,072,593  | 0                                  | 21,546,742                 |
| 3   | Headquarters Plant   | 9,327,159                          | 23,336                             | 0  | 0                                  | 9,350,495                  |
| 4   | Intangibles  | 1,521                              | 0                                  | 0  | 0                                  | 1,521                      |
| 5   | Transmission Plant Subtotal  | 10,955,922                         | 0                                  | 0  | 0                                  | 10,955,922                 |
| 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  | 75,971,135                         | 1,355,745                          | 11,395,342   | 0                                  | 65,931,538                 |
| 12  | <b>SUBTOTAL: (1 thru 11)</b>   | <b>372,694,612</b>                 | <b>15,190,018</b>                  | <b>20,314,644</b>                                      | <b>(601)</b>                       | <b>367,569,385</b>         |
| 13  | Construction Work in Progress  | 8,731,963                          | 6,273,675                          |  |                                    | 15,005,638                 |
| 14  | <b>TOTAL UTILITY PLANT (12+13)</b>   | <b>381,426,575</b>                 | <b>21,463,693</b>                  | <b>20,314,644</b>                                      | <b>(601)</b>                       | <b>382,575,023</b>         |
| <b>CFC NO LONGER REQUIRES SECTIONS "F", "J", AND "M" DATA</b><br>Those sections refer to data on "Materials and Supplies" (F), "Energy Efficiency and Conservation Loan Program" (J),<br>and "Annual Meeting and Board Data" (M). |  |                                    |                                    |  |                                    |                            |
| <b>PART H. SERVICE INTERRUPTIONS</b>  |  |                                    |                                    |  |                                    |                            |
|   | ITEM   | Avg. Minutes per Consumer by Cause | Avg. Minutes per Consumer by Cause | Avg. Minutes per Consumer by Cause                     | Avg. Minutes per Consumer by Cause | TOTAL<br>(e)               |
|   |  | Power Supplier<br>(a)              | Major Event<br>(b)                 | Planned<br>(c)   | All Other<br>(d)                   |                            |
| 1.  | Present Year   | 8.40                               | 85.70                              | 22.20  | 81.80                              | 198.10                     |
| 2.  | Five-Year Average  | 2.30                               | 63.78                              | 18.50  | 77.92                              | 162.50                     |
| <b>PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS</b>   |  |                                    |                                    |  |                                    |                            |
| 1.  | Number of Full Time Employees  |                                    | 135                                | 4. Payroll - Expensed                                  |                                    | 7,197,645                  |
| 2.  | Employee - Hours Worked - Regular Time   |                                    | 276,610                            | 5. Payroll - Capitalized                               |                                    | 3,722,493                  |
| 3.  | Employee - Hours Worked - Overtime   |                                    | 8,440                              | 6. Payroll - Other                                     |                                    | 2,417,068                  |
| <b>PART J. PATRONAGE CAPITAL</b>  |  |                                    |                                    | <b>PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE</b> |                                    |                            |
|   | ITEM   | THIS YEAR<br>(a)                   | CUMULATIVE<br>(b)                  | 1. Amount Due Over 60 Days:                            |                                    |                            |
| 1.  | General Retirement   | 1,000,000                          | 14,473,403                         | 165,351  |                                    |                            |
| 2.  | Special Retirements  | 305,087                            | 790,695                            | 2. Amount Written Off During Year:                     |                                    |                            |
| 3.  | <b>Total Retirements (1+2)</b>   | <b>1,305,087</b>                   | <b>15,264,098</b>                  | 56,791   |                                    |                            |
| 4.  | Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power                        | 3,725,980                          |                                    |  |                                    |                            |
| 5.  | Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System | 486,211                            |                                    |  |                                    |                            |
| 6.  | <b>Total Cash Received (4+5)</b>   | <b>4,212,191</b>                   |                                    |  |                                    |                            |



| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT |                                |   |   |                               |                         |                   | BORROWER NAME                             | Wheatland Elect                |   |                          |
|---|--------------------------------|---|---|-------------------------------|-------------------------|-------------------|---|--------------------------------|---|--------------------------|
|   |                                |   |   |                               |                         |                   | BORROWER DESIGNATION                      | KS051                          |   |                          |
|   |                                |   |   |                               |                         |                   | ENDING DATE                               | 12/31/2020                     |   |                          |
| PART L. KWH PURCHASED AND TOTAL COST  |                                |   |   |                               |                         |                   |   |                                |   |                          |
|   | NAME OF SUPPLIER<br>(a)        | CFC USE ONLY<br>SUPPLIER<br>CODE<br>(b) | RENEWABLE<br>ENERGY<br>PROGRAM<br>NAME<br>(c) | RENEWABLE<br>FUEL TYPE<br>(d) | KWH<br>PURCHASED<br>(e) | TOTAL COST<br>(f) | AVERAGE<br>COST PER<br>KWH (cents)<br>(g) | INCLUDED IN TOTAL COST         |   |                          |
|   |                                |   |   |                               |                         |                   |   | FUEL COST<br>ADJUSTMENT<br>(h) | WHEELING &<br>OTHER<br>CHARGES (or<br>Credits)<br>(i) | COMMENTS<br>(j)          |
| 1   | Sunflower Electric Power Corp. |   |   | 0 None                        | 832,991,515             | 49,493,058        | 5.94                                      |                                |   | <a href="#">Comments</a> |
| 2   |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 3   |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 4   |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 5   |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 6   |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 7   |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 8   |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 9   |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 10  |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 11  |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 12  |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 13  |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 14  |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 15  |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 16  |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 17  |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 18  |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 19  |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 20  |                                |   |   |                               |                         |                   | 0.00                                      |                                |   | <a href="#">Comments</a> |
| 21  | <b>TOTALS</b>                  |   |   |                               | <b>832,991,515</b>      | <b>49,493,058</b> | <b>5.94</b>                               | <b>0</b>                       | <b>0</b>  |                          |



|   |                             |                 |
|---|-----------------------------|-----------------|
| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT | <b>BORROWER NAME</b>        | Wheatland Elect |
|   | <b>BORROWER DESIGNATION</b> | KS051           |
|   | <b>ENDING DATE</b>          | 12/31/2020      |

**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<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT | BORROWER NAME        | Wheatland Elect |
|   | BORROWER DESIGNATION | KS051           |
|   | ENDING DATE          | 12/31/2020      |

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

*LIST BELOW ALL "RESTRICTED PROPERTY" \*\* HELD UNDER "LONG TERM" LEASE. (If none, State "NONE")*

|    | NAME OF LESSOR | TYPE OF PROPERTY | RENTAL THIS YEAR |
|----|----------------|------------------|------------------|
| 1. |                |                  | \$0              |
| 2. |                |                  | \$0              |
| 3. | <b>TOTAL</b>   |                  | <b>\$0</b>       |

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

**PART O. LONG-TERM DEBT SERVICE REQUIREMENTS**

|    | NAME OF LENDER   | BALANCE END OF YEAR  | BILLED THIS YEAR   |                    |                     | CFC USE ONLY (d) |
|----|--|----------------------|--------------------|--------------------|---------------------|------------------|
|    |  |                      | INTEREST (a)       | PRINCIPAL (b)      | TOTAL (c)           |                  |
| 1  | National Rural Utilities Cooperative Finance Corporation           | 197,753,307          | 7,698,595          | 8,816,112          | 16,514,707          |                  |
| 2  | NCSC   | 0                    | 0                  | 0                  | 0                   |                  |
| 3  | Farmer Mac   | 0                    | 0                  | 0                  | 0                   |                  |
| 4  |  | 0                    | 0                  | 0                  | 0                   |                  |
| 5  |  | 0                    | 0                  | 0                  | 0                   |                  |
| 6  |  | 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 | <b>TOTAL (Sum of 1 thru 9)</b>                                     | <b>\$197,753,307</b> | <b>\$7,698,595</b> | <b>\$8,816,112</b> | <b>\$16,514,707</b> |                  |



|   |                             |                 |
|---|-----------------------------|-----------------|
| <b>COOPERATIVE FINANCE CORPORATION<br/>FINANCIAL AND STATISTICAL REPORT</b> | <b>BORROWER NAME</b>        | Wheatland Elect |
|   | <b>BORROWER DESIGNATION</b> | KS051           |
|   | <b>ENDING DATE</b>          | 12/31/2020      |

**PART R. POWER REQUIREMENTS DATABASE**

| CLASSIFICATION  | CONSUMER, SALES, AND REVENUE DATA | JANUARY CONSUMERS | DECEMBER CONSUMERS | AVERAGE CONSUMERS | TOTAL KWH SALES AND REVENUE |
|---|-----------------------------------|-------------------|--------------------|-------------------|-----------------------------|
|   |                                   | (a)               | (b)                | (c)               |                             |
| 1. Residential Sales (excluding seasonal)   | a. No. Consumers Served           | 20,703            | 20,455             | 20,579            |                             |
|   | b. KWH Sold                       |                   |                    |                   | 208,640,099                 |
|   | c. Revenue                        |                   |                    |                   | 26,244,411                  |
| 2. Residential Sales - Seasonal   | a. No. Consumers Served           | 0                 | 0                  | 0                 |                             |
|   | b. KWH Sold                       |                   |                    |                   | 0                           |
|   | c. Revenue                        |                   |                    |                   | 0                           |
| 3. Irrigation Sales   | a. No. Consumers Served           | 1,213             | 1,228              | 1,221             |                             |
|   | b. KWH Sold                       |                   |                    |                   | 81,220,285                  |
|   | c. Revenue                        |                   |                    |                   | 8,027,381                   |
| 4. Comm. and Ind. 1000 KVA or Less  | a. No. Consumers Served           | 10,421            | 10,615             | 10,518            |                             |
|   | b. KWH Sold                       |                   |                    |                   | 181,843,592                 |
|   | c. Revenue                        |                   |                    |                   | 23,357,008                  |
| 5. Comm. and Ind. Over 1000 KVA   | a. No. Consumers Served           | 230               | 248                | 239               |                             |
|   | b. KWH Sold                       |                   |                    |                   | 302,036,530                 |
|   | c. Revenue                        |                   |                    |                   | 26,608,568                  |
| 6. Public Street & Highway Lighting   | a. No. Consumers Served           | 84                | 75                 | 80                |                             |
|   | b. KWH Sold                       |                   |                    |                   | 1,183,588                   |
|   | c. Revenue                        |                   |                    |                   | 220,635                     |
| 7. Other Sales to Public Authority  | a. No. Consumers Served           | 139               | 137                | 138               |                             |
|   | b. KWH Sold                       |                   |                    |                   | 3,604,140                   |
|   | c. Revenue                        |                   |                    |                   | 423,763                     |
| 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           | 1                 | 1                  | 1                 |                             |
|   | b. KWH Sold                       |                   |                    |                   | 16,169,237                  |
|   | c. Revenue                        |                   |                    |                   | 1,135,986                   |
| <b>10. TOTAL No. of Consumers (lines 1a thru 9a)</b>                              |                                   | <b>32,791</b>     | <b>32,759</b>      | <b>32,776</b>     |                             |
| <b>11. TOTAL KWH Sold (lines 1b thru 9b)</b>                                      |                                   |                   |                    |                   | <b>794,697,471</b>          |
| <b>12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)</b> |                                   |                   |                    |                   | <b>86,017,752</b>           |
| 13. Transmission Revenue  |                                   |                   |                    |                   | 0                           |
| 14. Other Electric Revenue  |                                   |                   |                    |                   | 7,140,782                   |
| 15. KWH - Own Use   |                                   |                   |                    |                   | 1,703,367                   |
| 16. TOTAL KWH Purchased   |                                   |                   |                    |                   | 832,991,515                 |
| 17. TOTAL KWH Generated   |                                   |                   |                    |                   | 0                           |
| 18. Cost of Purchases and Generation  |                                   |                   |                    |                   | 49,680,078                  |
| 19. Interchange - KWH - Net   |                                   |                   |                    |                   | 0                           |
| 20. Peak - Sum All KW Input (Metered)   |                                   |                   |                    |                   | 0                           |

None
  Non-coincident
  Coincident



|  |                             |                 |
|--|-----------------------------|-----------------|
| <b>NATIONAL RURAL UTILITIES<br/>                 COOPERATIVE FINANCE CORPORATION<br/>                 FINANCIAL AND STATISTICAL REPORT</b> | <b>BORROWER NAME</b>        | Wheatland Elect |
|  | <b>BORROWER DESIGNATION</b> | KS051           |
|  | <b>ENDING DATE</b>          | 12/31/2020      |

**PART S. ENERGY EFFICIENCY PROGRAMS**

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



| NATIONAL RURAL UTILITIES<br>COOPERATIVE FINANCE CORPORATION<br>FINANCIAL AND STATISTICAL REPORT |                      | BORROWER NAME<br>BORROWER DESIGNATION<br>ENDING DATE |                       | Wheatland Elect<br>KS051<br>12/31/2020 |          |
|---|----------------------|--|-----------------------|--|----------|
| (All investments refer to your most recent CFC Loan Agreement)                                  |                      |  |                       |  |          |
| <b>7a - PART 1 - INVESTMENTS</b>  |                      |  |                       |  |          |
| DESCRIPTION<br>(a)  | INCLUDED (\$)<br>(b) | EXCLUDED (\$)<br>(c)                                 | INCOME OR LOSS<br>(d) |  |          |
| <b>2. INVESTMENTS IN ASSOCIATED ORGANIZATIONS</b>   |                      |  |                       |  |          |
| 5 Sunflower Electric Power Corporation, capital credits   | 0                    | 63,268,856   |                       |  | 0        |
| 6 Mid-Kansas Electric Company, LLC  | 0                    | 12,798,384   |                       |  | 0        |
| 7 Sunflower Electric Power Corporation, membership & cap. Contrib.                              | 1,000                | 1,701,580  |                       |  | 0        |
| 8 Other Capital Credits   | 990,317              | 10,273,964   |                       |  | 0        |
| 9   |                      |  |                       |  | 0        |
| 10  |                      |  |                       |  | 0        |
| 11  |                      |  |                       |  | 0        |
| 12  |                      |  |                       |  | 0        |
| 13  |                      |  |                       |  | 0        |
| 14  |                      |  |                       |  | 0        |
| 15  |                      |  |                       |  | 0        |
| 16  |                      |  |                       |  | 0        |
| 17  |                      |  |                       |  | 0        |
| 18  |                      |  |                       |  | 0        |
| 19  |                      |  |                       |  | 0        |
| 20  |                      |  |                       |  | 0        |
| 21  |                      |  |                       |  | 0        |
| 22  |                      |  |                       |  | 0        |
| 23  |                      |  |                       |  | 0        |
| 24  |                      |  |                       |  | 0        |
| 25  |                      |  |                       |  | 0        |
| 26  |                      |  |                       |  | 0        |
| 27  |                      |  |                       |  | 0        |
| 28  |                      |  |                       |  | 0        |
| 29  |                      |  |                       |  | 0        |
| 30  |                      |  |                       |  | 0        |
| 31  |                      |  |                       |  | 0        |
| Subtotal (Line 5 thru 31)   | 991,317              | 88,042,784   |                       |  | 0        |
| <b>3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS</b>  |                      |  |                       |  |          |
| 32  |                      |  | 0                     |  | 0        |
| 33  |                      |  | 0                     |  | 0        |
| 34  |                      |  | 0                     |  | 0        |
| 35  |                      |  | 0                     |  | 0        |
| Subtotal (Line 32 thru 35)  | 0                    | 0  |                       |  | 0        |
| <b>4. OTHER INVESTMENTS</b>   |                      |  |                       |  |          |
| 36  |                      |  | 0                     |  | 0        |
| 37  |                      |  | 0                     |  | 0        |
| 38  |                      |  | 0                     |  | 0        |
| 39  |                      |  | 0                     |  | 0        |
| Subtotal (Line 36 thru 39)  | 0                    | 0  |                       |  | 0        |
| <b>5. SPECIAL FUNDS</b>   |                      |  |                       |  |          |
| 40  |                      |  | 0                     |  | 0        |
| 41  |                      |  | 0                     |  | 0        |
| 42  |                      |  | 0                     |  | 0        |
| 43  |                      |  | 0                     |  | 0        |
| Subtotal (Line 40 thru 43)  | 0                    | 0  |                       |  | 0        |
| <b>6. CASH - GENERAL</b>  |                      |  |                       |  |          |
| 44 First National Bank- Scott City, KS  | 854,503              | 250,000  |                       |  | 0        |
| 45 Other Banks  | 1,182,581            |  |                       |  | 0        |
| 46  |                      |  |                       |  | 0        |
| 47  |                      |  |                       |  | 0        |
| 48  |                      |  |                       |  | 0        |
| 49  |                      |  |                       |  | 0        |
| 50  |                      |  |                       |  | 0        |
| 51  |                      |  |                       |  | 0        |
| 52  |                      |  |                       |  | 0        |
| 53  |                      |  |                       |  | 0        |
| 54  |                      |  |                       |  | 0        |
| 55  |                      |  |                       |  | 0        |
| 56  |                      |  |                       |  | 0        |
| 57  |                      |  |                       |  | 0        |
| 58  |                      |  |                       |  | 0        |
| 59  |                      |  |                       |  | 0        |
| Subtotal (Line 44 thru 59)  | 2,037,084            | 250,000  |                       |  | 0        |
| <b>7. SPECIAL DEPOSITS</b>  |                      |  |                       |  |          |
| 60  |                      |  | 0                     |  | 0        |
| 61  |                      |  | 0                     |  | 0        |
| 62  |                      |  | 0                     |  | 0        |
| 63  |                      |  | 0                     |  | 0        |
| Subtotal (Line 60 thru 63)  | 0                    | 0  |                       |  | 0        |
| <b>8. TEMPORARY INVESTMENTS</b>   |                      |  |                       |  |          |
| 64 CFC Daily Fund   | 0                    | 105,248  |                       |  | 0        |
| 65  |                      |  |                       |  | 0        |
| 66  |                      |  |                       |  | 0        |
| 67  |                      |  |                       |  | 0        |
| Subtotal (Line 64 thru 67)  | 0                    | 105,248  |                       |  | 0        |
| <b>9. ACCOUNT &amp; NOTES RECEIVABLE - NET</b>  |                      |  |                       |  |          |
| 68 Misc Other Accounts Receivable   | 420,000              | 0  |                       |  | 0        |
| 69 Notes Receivable- Sunflower Electric   | 3,628,188            |  |                       |  | 0        |
| 70  |                      |  |                       |  | 0        |
| 71  |                      |  |                       |  | 0        |
| 72  |                      |  |                       |  | 0        |
| 73  |                      |  |                       |  | 0        |
| 74  |                      |  |                       |  | 0        |
| 75  |                      |  |                       |  | 0        |
| 76  |                      |  |                       |  | 0        |
| 77  |                      |  |                       |  | 0        |
| 78  |                      |  |                       |  | 0        |
| 79  |                      |  |                       |  | 0        |
| 80  |                      |  |                       |  | 0        |
| 81  |                      |  |                       |  | 0        |
| 82  |                      |  |                       |  | 0        |
| 83  |                      |  |                       |  | 0        |
| 84  |                      |  |                       |  | 0        |
| 85  |                      |  |                       |  | 0        |
| 86  |                      |  |                       |  | 0        |
| 87  |                      |  |                       |  | 0        |
| 88  |                      |  |                       |  | 0        |
| 89  |                      |  |                       |  | 0        |
| 90  |                      |  |                       |  | 0        |
| Subtotal (Line 68 thru 90)  | 4,048,188            | 0  |                       |  | 0        |
| <b>10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED</b>                    |                      |  |                       |  |          |
| 91  |                      |  | 0                     |  | 0        |
| 92  |                      |  | 0                     |  | 0        |
| 93  |                      |  | 0                     |  | 0        |
| 94  |                      |  | 0                     |  | 0        |
| Subtotal (Line 91 thru 94)  | 0                    | 0  |                       |  | 0        |
| <b>Total</b>  | <b>7,076,589</b>     | <b>88,398,032</b>                                    |                       |  | <b>0</b> |



| <b>NATIONAL RURAL UTILITIES</b>                                       |   |  | <b>BORROWER NAME</b>        |  | Wheatland Elect                                |
|---|---|--|-----------------------------|--|--|
| <b>COOPERATIVE FINANCE CORPORATION</b>                                |   |  | <b>BORROWER DESIGNATION</b> |  | KS051  |
| <b>FINANCIAL AND STATISTICAL REPORT</b>                               |   |  | <b>ENDING DATE</b>          | 12/31/2020   |  |
| <i>(All investments refer to your most recent CFC Loan Agreement)</i> |   |  |                             |  |  |
| <b>7a - PART II. LOAN GUARANTEES</b>                                  |   |  |                             |  |  |
| Line No.  | Organization & Guarantee Beneficiary<br>(a)   | Maturity Date of Guarantee Obligation<br>(b) | Original Amount (\$)<br>(c) | Performance Guarantee Exposure or Loan Balance (\$)<br>(d) | Available Loans (Covered by Guarantees)<br>(e) |
| 1   |   |  | 0                           | 0  | 0  |
| 2   |   |  | 0                           | 0  | 0  |
| 3   |   |  | 0                           | 0  | 0  |
| 4   |   |  | 0                           | 0  | 0  |
| 5   |   |  | 0                           | 0  | 0  |
| <b>TOTALS (Line 1 thru 5)</b>   |   |  | <b>0</b>                    | <b>0</b>   | <b>0</b>                                       |
| <b>7a - PART III. LOANS</b>   |   |  |                             |  |  |
| Line No.  | Name of Organization<br>(a)   | Maturity Date<br>(b)                         | Original Amount (\$)<br>(c) | Loan Balance (\$)<br>(d)                                   | Available Loans<br>(e)                         |
| 1   |   |  | 0                           | 0  | 0  |
| 2   |   |  | 0                           | 0  | 0  |
| 3   |   |  | 0                           | 0  | 0  |
| 4   |   |  | 0                           | 0  | 0  |
| 5   |   |  | 0                           | 0  | 0  |
| <b>TOTALS (Line 1 thru 5)</b>   |   |  | <b>0</b>                    | <b>0</b>   | <b>0</b>                                       |
| <b>7a - PART IV. TOTAL INVESTMENTS AND LOANS GUARANTEES</b>           |   |  |                             |  |  |
| 1   | TOTAL (Part I, Total - Column b + Part II, Totals - Column d + Column e + Part III, Totals - Column d + Column e) |  |                             |  | <b>7,076,589</b>                               |
| 2   | LARGER OF (a) OR (b)  |  |                             |  | <b>61,047,525</b>                              |
|   | a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3)   |  |                             | <b>57,386,253</b>  |  |
|   | b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35)   |  |                             | <b>61,047,525</b>  |  |

| WHEATLAND ELECTRIC COOP |  |  |  |  |                |                                  |
|-------------------------|--|--|--|--|----------------|----------------------------------|
| General Ledger          |  |  |  |  |                |                                  |
| Summary Trial Balance   |  |  |  |  |                |                                  |
| Period Ending: DEC 2020 |  |  |  |  |                |                                  |
|                         |  |  |  |  |                | ----- Year-To-Date Balance ----- |
| Account                 | Description                              |  |  |  |                |                                  |
|                         |  |  |  |  | Debit          | Credit                           |
| 107 Total               | CONSTRUCTION WORK IN PROGRESS            |  |  |  | 14,133,775.19  | 0.00                             |
| 108 Total               | ACCUMULATED DEPRECIATION                 |  |  |  | 0.00           | 96,960,363.04                    |
| 114 Total               | ELECTRIC PLANT ACQUISITION ADJUSTMENT    |  |  |  | 5,359,946.97   | 0.00                             |
| 115 Total               | ACCUMULATED DEPRECIATION-ELECT. PLANT AC |  |  |  | 0.00           | 2,344,977.14                     |
| 121 Total               | NON-UTILITY PROPERTY                     |  |  |  | 3,054.23       | 0.00                             |
| 123 Total               | INVESTMENTS IN ASSOCIATED COMPANIES      |  |  |  | 77,846,858.24  | 0.00                             |
| 124 Total               | OTHER INVESTMENTS                        |  |  |  | 10,135,972.01  | 0.00                             |
| 128 Total               | OTHER SPECIAL FUNDS                      |  |  |  | 0.00           | 0.00                             |
| 131 Total               | CASH                                     |  |  |  | 2,278,434.00   | 0.00                             |
| 135 Total               | PETTY CASH-WORKING FUNDS                 |  |  |  | 8,650.00       | 0.00                             |
| 136 Total               | TEMPORARY CASH INVESTMENTS               |  |  |  | 105,247.83     | 0.00                             |
| 141 Total               | NOTES RECEIVABLE                         |  |  |  | 3,628,188.82   | 0.00                             |
| 142 Total               | ACCOUNTS RECEIVABLE                      |  |  |  | 701,255,555.61 | 0.00                             |
| 144 Total               | ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS     |  |  |  | 0.00           | 454,955.68                       |
| 154 Total               | INVENTORY                                |  |  |  | 2,646,108.18   | 0.00                             |
| 163 Total               | INVENTORY-STORES EXPENSE UNDISTRIBUTED   |  |  |  | 26,774.04      | 0.00                             |
| 165 Total               | PREPAYMENTS                              |  |  |  | 3,111,889.23   | 0.00                             |
| 171 Total               | INTEREST RECEIVABLE                      |  |  |  | 16,576.14      | 0.00                             |
| 173 Total               | UNBILLED REVENUE RECEIVABLE              |  |  |  | 6,175,223.39   | 0.00                             |
| 182 Total               | LOAN ACQUISITION FEE                     |  |  |  | 134,836.18     | 0.00                             |
| 184 Total               | TRANSPORTATION COSTS                     |  |  |  | 2,995.15       | 0.00                             |
| 186 Total               | UNAMORTIZED EMPLOYEE BENEFITS            |  |  |  | 2,420,571.20   | 0.00                             |
| 201 Total               | CAPITAL CREDITS (PATRONAGE)              |  |  |  | 0.00           | 57,381,850.43                    |
| 208 Total               | DONATIONS FROM PATRONS                   |  |  |  | 0.00           | 7,578.58                         |
| 217 Total               | RETIRED CAPITAL CREDITS-GAIN             |  |  |  | 0.00           | 1,093,187.26                     |
| 219 Total               | NON-OPERATING MARGINS                    |  |  |  | 0.00           | 80,907,976.41                    |
| 224 Total               | LONG TERM DEBT                           |  |  |  | 0.00           | 161,912,572.74                   |
| 232 Total               | ACCOUNTS PAYABLE                         |  |  |  | 0.00           | 684,039,172.85                   |
| 233 Total               | NOTES PAYABLE                            |  |  |  | 0.00           | 38,275,716.36                    |
| 235 Total               | CONSUMER DEPOSITS                        |  |  |  | 0.00           | 1,352,896.10                     |
| 236 Total               | TAXES ACCRUED                            |  |  |  | 0.00           | 1,948,667.05                     |
| 237 Total               | INTEREST ACCRUED                         |  |  |  | 0.00           | 588,058.43                       |
| 241 Total               | ACCRUED EMPLOYEE FEDERAL WITHHOLDING     |  |  |  | 0.00           | 549.88                           |
| 242 Total               | CURRENT AND ACCRUED LIABILITES           |  |  |  | 0.00           | 3,624,600.87                     |
| 252 Total               | ADVANCES FOR CONSTRUCTION                |  |  |  | 0.00           | 66,047.38                        |
| 253 Total               | DEFERRED CREDITS                         |  |  |  | 0.00           | 19,981.79                        |
| 301 Total               | ORGANIZATION COSTS                       |  |  |  | 1,520.57       | 0.00                             |
| 310 Total               | LAND & LAND RIGHTS                       |  |  |  | 50,651.33      | 0.00                             |
| 350 Total               | LAND & LAND RIGHTS-TRANSMISSION          |  |  |  | 757,126.79     | 0.00                             |
| 355 Total               | POLES & FIXTURES                         |  |  |  | 4,219,266.35   | 0.00                             |
| 356 Total               | OVERHEAD CONDUCTORS & DEVICES            |  |  |  | 5,071,396.77   | 0.00                             |
| 358 Total               | UNDERGROUND CONDUCTORS & DEVICES         |  |  |  | 908,132.48     | 0.00                             |
| 360 Total               | LAND & LAND RIGHTS-DISTRIBUTION          |  |  |  | 235,192.80     | 0.00                             |
| 362 Total               | STATION EQUIPMENT-DISTRIBUTION           |  |  |  | 54,126,404.31  | 0.00                             |
| 364 Total               | POLES, TOWERS & FIXTURES                 |  |  |  | 60,205,248.11  | 0.00                             |
| 365 Total               | OVERHEAD CONDUCTORS & DEVICES            |  |  |  | 58,581,380.19  | 0.00                             |
| 367 Total               | UNDERGROUND CONDUCTORS & DEVICES         |  |  |  | 28,731,395.62  | 0.00                             |
| 368 Total               | LINE TRANSFORMERS                        |  |  |  | 31,778,343.59  | 0.00                             |
| 369 Total               | SERVICES                                 |  |  |  | 10,059,383.60  | 0.00                             |
| 370 Total               | METERS                                   |  |  |  | 12,008,656.02  | 0.00                             |
| 371 Total               | MERCURY VAPOR LIGHTS                     |  |  |  | 4,057,161.39   | 0.00                             |
| 389 Total               | LAND AND LAND RIGHTS                     |  |  |  | 1,073,479.42   | 0.00                             |
| 390 Total               | STRUCTURES & IMPROVEMENTS                |  |  |  | 8,277,015.99   | 0.00                             |
| 391 Total               | OFFICE FURNITURE & FIXTURES              |  |  |  | 2,494,674.58   | 0.00                             |
| 392 Total               | TRANSPORTATION EQUIPMENT                 |  |  |  | 3,344,345.17   | 0.00                             |
| 393 Total               | STORES EQUIPMENT                         |  |  |  | 23,314.50      | 0.00                             |

| WHEATLAND ELECTRIC COOP |  |  |  |  |               |                                  |
|-------------------------|--|--|--|--|---------------|----------------------------------|
| General Ledger          |  |  |  |  |               |                                  |
| Summary Trial Balance   |  |  |  |  |               |                                  |
| Period Ending: DEC 2020 |  |  |  |  |               |                                  |
|                         |  |  |  |  |               | ----- Year-To-Date Balance ----- |
| Account                 | Description                              |  |  |  | Debit         | Credit                           |
| 394 Total               | TOOLS, SHOP & GARAGE EQUIPMENT           |  |  |  | 185,590.27    | 0.00                             |
| 395 Total               | LABORATORY EQUIPMENT                     |  |  |  | 278,141.75    | 0.00                             |
| 396 Total               | POWER OPERATED EQUIPMENT                 |  |  |  | 8,371,577.08  | 0.00                             |
| 397 Total               | COMMUNICATIONS EQUIPMENT                 |  |  |  | 4,842,436.02  | 0.00                             |
| 398 Total               | EQUIPMENT-MISCELLANEOUS                  |  |  |  | 173,261.46    | 0.00                             |
| 399 Total               | WIRELESS--TOWERS                         |  |  |  | 1,833,399.42  | 0.00                             |
| 403 Total               | DEPRECIATION EXPENSE                     |  |  |  | 9,712,973.24  | 0.00                             |
| 404 Total               | AMORTIZATION OF PURCHASE PREMIUM         |  |  |  | 0.00          | 0.00                             |
| 406 Total               | AMORTIZATION- ELECTRIC PLANT ADJUSTMENT  |  |  |  | 210,078.12    | 0.00                             |
| 408 Total               | TAXES                                    |  |  |  | 3,818,519.89  | 0.00                             |
| 412 Total               | REVENUES FROM LEASED PLANT               |  |  |  | 0.00          | 604,982.78                       |
| 413 Total               | EXPENSES OF LEASED PLANT                 |  |  |  | 173,632.60    | 0.00                             |
| 415 Total               | INCOME FROM MERCHANDISE SALES            |  |  |  | 0.00          | 66,571.06                        |
| 416 Total               | MERCHANDISE-COST OF SALES                |  |  |  | 38,034.82     | 0.00                             |
| 417 Total               | MISCELLANEOUS REVENUE-NONUTILITY OPERATI |  |  |  | 0.00          | 307,884.83                       |
| 418 Total               | INCOME FROM EQUITY INVESTMENT-MKEC       |  |  |  | 0.00          | 0.00                             |
| 419 Total               | INTEREST & DIVIDEND INCOME               |  |  |  | 0.00          | 494,381.34                       |
| 421 Total               | MISCELLANEOUS NONOPERATING INCOME        |  |  |  | 0.00          | 48,104.87                        |
| 423 Total               | CAPITAL CREDITS-G & T                    |  |  |  | 0.00          | 2,160,914.56                     |
| 424 Total               | CAPITAL CREDITS-OTHER                    |  |  |  | 0.00          | 802,427.36                       |
| 426 Total               | DONATIONS                                |  |  |  | 37,242.16     | 0.00                             |
| 427 Total               | INTEREST EXPENSE                         |  |  |  | 5,996,671.15  | 0.00                             |
| 431 Total               | INTEREST EXPENSE-OTHER                   |  |  |  | 830,980.39    | 0.00                             |
| 440 Total               | SALES-RESIDENTIAL                        |  |  |  | 0.00          | 26,244,410.82                    |
| 441 Total               | SALES-IRRIGATION                         |  |  |  | 0.00          | 8,027,380.73                     |
| 442 Total               | SALES-COMMERCIAL AND INDUSTRIAL          |  |  |  | 0.00          | 49,965,575.84                    |
| 444 Total               | SALES-PUBLIC STREET & HIGHWAY LIGHTING   |  |  |  | 0.00          | 220,634.95                       |
| 445 Total               | SALES-PUBLIC BUILDINGS                   |  |  |  | 0.00          | 423,762.96                       |
| 446 Total               | UNBILLED REVENUE                         |  |  |  | 0.00          | 1,205,027.70                     |
| 447 Total               | SALES FOR RESALE-OTHER                   |  |  |  | 0.00          | 1,135,986.24                     |
| 449 Total               | PROPERTY TAX SURCHARGE                   |  |  |  | 512,556.64    | 0.00                             |
| 450 Total               | FORFEITED DISCOUNTS                      |  |  |  | 0.00          | 213,082.78                       |
| 454 Total               | RENT FROM ELECTRIC PROPERTY              |  |  |  | 0.00          | 98,670.00                        |
| 456 Total               | REVENUES-OTHER ELECTRIC                  |  |  |  | 0.00          | 107,100.01                       |
| 555 Total               | PURCHASED POWER                          |  |  |  | 49,493,057.64 | 0.00                             |
| 562 Total               | 34.5 SUBSTATION EXPENSES                 |  |  |  | 138,186.12    | 0.00                             |
| 563 Total               | 34.5 TRANSMISSION EXPENSES               |  |  |  | 48,027.09     | 0.00                             |
| 570 Total               | MAINTENANCE (STATATION EQUIPMENT)        |  |  |  | 807.06        | 0.00                             |
| 580 Total               | OPERATIONS SUPERVISION & ENGINEERING     |  |  |  | 248,532.00    | 0.00                             |
| 581 Total               | SAFETY COORDINATOR EXPENSES              |  |  |  | 3,779.40      | 0.00                             |
| 583 Total               | OVERHEAD LINE EXPENSES                   |  |  |  | 2,706,036.00  | 0.00                             |
| 584 Total               | UNDERGROUND LINE EXPENSES                |  |  |  | 237,549.15    | 0.00                             |
| 586 Total               | METER EXPENSES                           |  |  |  | 131,045.71    | 0.00                             |
| 588 Total               | MISCELLANEOUS DISTRIBUTION EXPENSES      |  |  |  | 150,027.42    | 0.00                             |
| 589 Total               | RENTS-DISTRIBUTION EXPENSES              |  |  |  | 650.00        | 0.00                             |
| 591 Total               | MAINTENANCE (COMMUNICATIONS EQUIPMENT)   |  |  |  | 31,605.23     | 0.00                             |
| 592 Total               | SUBSTATION MAINTENANCE (MAJOR)           |  |  |  | 784,831.32    | 0.00                             |
| 593 Total               | MAINTENANCE (OVERHEAD LINES)             |  |  |  | 1,612,401.51  | 0.00                             |
| 594 Total               | MAINTENANCE (UNDERGROUND LINES)          |  |  |  | 276,213.17    | 0.00                             |
| 595 Total               | MAINTENANCE (LINE TRANSFORMERS)          |  |  |  | 23,163.27     | 0.00                             |
| 596 Total               | MAINTENANCE (STREET LIGHTING)            |  |  |  | 99,323.14     | 0.00                             |
| 597 Total               | MAINTENANCE OF METERS                    |  |  |  | 355,554.89    | 0.00                             |
| 598 Total               | MAINTENANCE (MISC. DISTR. PLANT-MVL)     |  |  |  | 28,659.34     | 0.00                             |
| 902 Total               | METER READING EXPENSES                   |  |  |  | 32,179.74     | 0.00                             |
| 903 Total               | CUSTOMER RECORDS & COLLECTIONS EXPENSE   |  |  |  | 1,359,332.73  | 0.00                             |
| 904 Total               | UNCOLLECTIBLE ACCOUNTS EXPENSE           |  |  |  | 0.00          | 0.00                             |

| WHEATLAND ELECTRIC COOP |  |  |  |  |  |  |                                  |  |                  |
|-------------------------|--|--|--|--|--|--|----------------------------------|--|------------------|
| General Ledger          |  |  |  |  |  |  |                                  |  |                  |
| Summary Trial Balance   |  |  |  |  |  |  |                                  |  |                  |
| Period Ending: DEC 2020 |  |  |  |  |  |  |                                  |  |                  |
|                         |  |  |  |  |  |  | ----- Year-To-Date Balance ----- |  |                  |
| Account                 | Description                              |  |  |  |  |  | Debit                            |  | Credit           |
| 905 Total               | MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSE  |  |  |  |  |  | 0.00                             |  | 0.00             |
| 908 Total               | CUSTOMER ASSISTANCE EXPENSE              |  |  |  |  |  | 3,010.00                         |  | 0.00             |
| 909 Total               | ADVERTISING (INFORMATIONAL & INSTRUCTION |  |  |  |  |  | 217,831.02                       |  | 0.00             |
| 910 Total               | MISCELLANEOUS CUSTOMER SERVICE & INFORMA |  |  |  |  |  | 17,628.65                        |  | 0.00             |
| 912 Total               | DEMONSTRATION & SELLING EXPENSES         |  |  |  |  |  | 51,635.79                        |  | 0.00             |
| 913 Total               | ADVERTISING EXPENSES                     |  |  |  |  |  | 181,927.90                       |  | 0.00             |
| 920 Total               | SALARIES (ADMINISTRATIVE & GENERAL)      |  |  |  |  |  | 4,116,422.46                     |  | 0.00             |
| 921 Total               | OFFICE SUPPLIES & EXPENSES               |  |  |  |  |  | 791,890.87                       |  | 0.00             |
| 922 Total               | COMPUTER EXPENSE                         |  |  |  |  |  | 912,346.70                       |  | 0.00             |
| 923 Total               | OUTSIDE SERVICES EMPLOYED                |  |  |  |  |  | 194,343.53                       |  | 0.00             |
| 924 Total               | PROPERTY INSURANCE                       |  |  |  |  |  | 233,039.08                       |  | 0.00             |
| 925 Total               | INJURIES & DAMAGES                       |  |  |  |  |  | 33,187.27                        |  | 0.00             |
| 926 Total               | EMPLOYEE PENSIONS & BENEFITS             |  |  |  |  |  | 0.00                             |  | 14,230.08        |
| 928 Total               | REGULATORY COMMISSION EXPENSES (KANSAS)  |  |  |  |  |  | 2,743.78                         |  | 0.00             |
| 930 Total               | MISCELLANEOUS GENERAL EXPENSES           |  |  |  |  |  | 500,454.73                       |  | 0.00             |
| 932 Total               | MAINTENANCE (GENERAL PLANT)              |  |  |  |  |  | 66,092.89                        |  | 0.00             |
| 998 Total               | Profit Clearing Operating                |  |  |  |  |  | 5,726,923.30                     |  | 0.00             |
|                         |  |  |  |  |  |  | 1,223,120,280.90                 |  | 1,223,120,280.90 |



| WHEATLAND ELECTRIC COOP |  |  |  |  |                |                                  |
|-------------------------|--|--|--|--|----------------|----------------------------------|
| General Ledger          |  |  |  |  |                |                                  |
| Summary Trial Balance   |  |  |  |  |                |                                  |
| Period Ending: DEC 2021 |  |  |  |  |                |                                  |
|                         |  |  |  |  |                | ----- Year-To-Date Balance ----- |
| Account                 | Description                              |  |  |  | Debit          | Credit                           |
| 107 Total               | CONSTRUCTION WORK IN PROGRESS            |  |  |  | 5,074,945.28   | 0.00                             |
| 108 Total               | ACCUMULATED DEPRECIATION                 |  |  |  | 0.00           | 94,698,514.96                    |
| 114 Total               | ELECTRIC PLANT ACQUISITION ADJUSTMENT    |  |  |  | 5,359,946.97   | 0.00                             |
| 115 Total               | ACCUMULATED DEPRECIATION-ELECT. PLANT AC |  |  |  | 0.00           | 2,512,475.54                     |
| 121 Total               | NON-UTILITY PROPERTY                     |  |  |  | 3,054.23       | 0.00                             |
| 123 Total               | INVESTMENTS IN ASSOCIATED COMPANIES      |  |  |  | 82,133,770.28  | 0.00                             |
| 124 Total               | OTHER INVESTMENTS                        |  |  |  | 10,536,711.82  | 0.00                             |
| 128 Total               | OTHER SPECIAL FUNDS                      |  |  |  | 0.00           | 0.00                             |
| 131 Total               | CASH                                     |  |  |  | 7,083,218.25   | 0.00                             |
| 135 Total               | PETTY CASH-WORKING FUNDS                 |  |  |  | 8,050.00       | 0.00                             |
| 136 Total               | TEMPORARY CASH INVESTMENTS               |  |  |  | 105,330.82     | 0.00                             |
| 141 Total               | NOTES RECEIVABLE                         |  |  |  | 2,991,032.14   | 0.00                             |
| 142 Total               | ACCOUNTS RECEIVABLE                      |  |  |  | 897,563,936.59 | 0.00                             |
| 144 Total               | ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS     |  |  |  | 0.00           | 504,882.47                       |
| 154 Total               | INVENTORY                                |  |  |  | 3,038,458.18   | 0.00                             |
| 163 Total               | INVENTORY-STORES EXPENSE UNDISTRIBUTED   |  |  |  | 858.73         | 0.00                             |
| 165 Total               | PREPAYMENTS                              |  |  |  | 2,882,677.23   | 0.00                             |
| 171 Total               | INTEREST RECEIVABLE                      |  |  |  | 16,455.00      | 0.00                             |
| 173 Total               | UNBILLED REVENUE RECEIVABLE              |  |  |  | 9,488,965.42   | 0.00                             |
| 182 Total               | LOAN ACQUISITION FEE                     |  |  |  | 92,256.46      | 0.00                             |
| 184 Total               | TRANSPORTATION COSTS                     |  |  |  | 5,000.51       | 0.00                             |
| 186 Total               | UNAMORTIZED EMPLOYEE BENEFITS            |  |  |  | 0.00           | 0.00                             |
| 201 Total               | CAPITAL CREDITS (PATRONAGE)              |  |  |  | 0.00           | 80,367,274.01                    |
| 208 Total               | DONATIONS FROM PATRONS                   |  |  |  | 0.00           | 0.00                             |
| 217 Total               | RETIRED CAPITAL CREDITS-GAIN             |  |  |  | 0.00           | 1,115,740.44                     |
| 219 Total               | NON-OPERATING MARGINS                    |  |  |  | 0.00           | 77,828,337.75                    |
| 224 Total               | LONG TERM DEBT                           |  |  |  | 0.00           | 173,875,094.13                   |
| 232 Total               | ACCOUNTS PAYABLE                         |  |  |  | 0.00           | 870,312,520.89                   |
| 233 Total               | NOTES PAYABLE                            |  |  |  | 0.00           | 32,175,919.50                    |
| 235 Total               | CONSUMER DEPOSITS                        |  |  |  | 0.00           | 1,388,076.10                     |
| 236 Total               | TAXES ACCRUED                            |  |  |  | 0.00           | 1,413,215.89                     |
| 237 Total               | INTEREST ACCRUED                         |  |  |  | 0.00           | 576,257.34                       |
| 242 Total               | CURRENT AND ACCRUED LIABILITES           |  |  |  | 0.00           | 3,893,404.15                     |
| 252 Total               | ADVANCES FOR CONSTRUCTION                |  |  |  | 0.00           | 59,582.17                        |
| 253 Total               | DEFERRED CREDITS                         |  |  |  | 0.00           | 34,815.70                        |
| 301 Total               | ORGANIZATION COSTS                       |  |  |  | 1,520.57       | 0.00                             |
| 310 Total               | LAND & LAND RIGHTS                       |  |  |  | 50,651.33      | 0.00                             |
| 350 Total               | LAND & LAND RIGHTS-TRANSMISSION          |  |  |  | 757,126.79     | 0.00                             |
| 355 Total               | POLES & FIXTURES                         |  |  |  | 4,219,266.35   | 0.00                             |
| 356 Total               | OVERHEAD CONDUCTORS & DEVICES            |  |  |  | 7,652,494.03   | 0.00                             |
| 358 Total               | UNDERGROUND CONDUCTORS & DEVICES         |  |  |  | 908,132.48     | 0.00                             |
| 360 Total               | LAND & LAND RIGHTS-DISTRIBUTION          |  |  |  | 235,192.80     | 0.00                             |
| 362 Total               | STATION EQUIPMENT-DISTRIBUTION           |  |  |  | 55,342,452.68  | 0.00                             |
| 364 Total               | POLES, TOWERS & FIXTURES                 |  |  |  | 62,145,141.73  | 0.00                             |
| 365 Total               | OVERHEAD CONDUCTORS & DEVICES            |  |  |  | 60,036,644.30  | 0.00                             |
| 367 Total               | UNDERGROUND CONDUCTORS & DEVICES         |  |  |  | 30,418,981.93  | 0.00                             |
| 368 Total               | LINE TRANSFORMERS                        |  |  |  | 29,251,045.27  | 0.00                             |
| 369 Total               | SERVICES                                 |  |  |  | 10,387,514.83  | 0.00                             |
| 370 Total               | METERS                                   |  |  |  | 11,649,975.35  | 0.00                             |
| 371 Total               | MERCURY VAPOR LIGHTS                     |  |  |  | 4,243,427.84   | 0.00                             |
| 389 Total               | LAND AND LAND RIGHTS                     |  |  |  | 1,077,368.31   | 0.00                             |
| 390 Total               | STRUCTURES & IMPROVEMENTS                |  |  |  | 14,281,131.93  | 0.00                             |
| 391 Total               | OFFICE FURNITURE & FIXTURES              |  |  |  | 2,908,598.72   | 0.00                             |
| 392 Total               | TRANSPORTATION EQUIPMENT                 |  |  |  | 3,791,101.99   | 0.00                             |
| 393 Total               | STORES EQUIPMENT                         |  |  |  | 23,314.50      | 0.00                             |
| 394 Total               | TOOLS, SHOP & GARAGE EQUIPMENT           |  |  |  | 238,370.97     | 0.00                             |

| WHEATLAND ELECTRIC COOP |  |  |  |  |               |                                  |
|-------------------------|--|--|--|--|---------------|----------------------------------|
| General Ledger          |  |  |  |  |               |                                  |
| Summary Trial Balance   |  |  |  |  |               |                                  |
| Period Ending: DEC 2021 |  |  |  |  |               |                                  |
|                         |  |  |  |  |               | ----- Year-To-Date Balance ----- |
| Account                 | Description                              |  |  |  | Debit         | Credit                           |
| 395 Total               | LABORATORY EQUIPMENT                     |  |  |  | 285,567.35    | 0.00                             |
| 396 Total               | POWER OPERATED EQUIPMENT                 |  |  |  | 8,489,397.74  | 0.00                             |
| 397 Total               | COMMUNICATIONS EQUIPMENT                 |  |  |  | 3,946,223.94  | 0.00                             |
| 398 Total               | EQUIPMENT-MISCELLANEOUS                  |  |  |  | 197,634.50    | 0.00                             |
| 399 Total               | WIRELESS--TOWERS                         |  |  |  | 1,833,164.90  | 0.00                             |
| 403 Total               | DEPRECIATION EXPENSE                     |  |  |  | 10,446,886.78 | 0.00                             |
| 404 Total               | AMORTIZATION OF PURCHASE PREMIUM         |  |  |  | 0.00          | 0.00                             |
| 406 Total               | AMORTIZATION- ELECTRIC PLANT ADJUSTMENT  |  |  |  | 210,078.12    | 0.00                             |
| 408 Total               | TAXES                                    |  |  |  | 3,450,742.06  | 0.00                             |
| 412 Total               | REVENUES FROM LEASED PLANT               |  |  |  | 0.00          | 597,717.12                       |
| 413 Total               | EXPENSES OF LEASED PLANT                 |  |  |  | 116,691.64    | 0.00                             |
| 415 Total               | INCOME FROM MERCHANDISE SALES            |  |  |  | 0.00          | 58,484.11                        |
| 416 Total               | MERCHANDISE-COST OF SALES                |  |  |  | 55,575.85     | 0.00                             |
| 417 Total               | MISCELLANEOUS REVENUE-NONUTILITY OPERATI |  |  |  | 0.00          | 294,041.37                       |
| 418 Total               | INCOME FROM EQUITY INVESTMENT-MKEC       |  |  |  | 0.00          | 0.00                             |
| 419 Total               | INTEREST & DIVIDEND INCOME               |  |  |  | 0.00          | 447,816.25                       |
| 421 Total               | MISCELLANEOUS NONOPERATING INCOME        |  |  |  | 0.00          | 10,396,257.36                    |
| 423 Total               | CAPITAL CREDITS-G & T                    |  |  |  | 0.00          | 7,368,120.10                     |
| 424 Total               | CAPITAL CREDITS-OTHER                    |  |  |  | 0.00          | 754,119.79                       |
| 426 Total               | DONATIONS                                |  |  |  | 40,215.56     | 0.00                             |
| 427 Total               | INTEREST EXPENSE                         |  |  |  | 6,296,375.75  | 0.00                             |
| 431 Total               | INTEREST EXPENSE-OTHER                   |  |  |  | 691,463.94    | 0.00                             |
| 440 Total               | SALES-RESIDENTIAL                        |  |  |  | 0.00          | 27,813,686.78                    |
| 441 Total               | SALES-IRRIGATION                         |  |  |  | 0.00          | 7,901,193.50                     |
| 442 Total               | SALES-COMMERCIAL AND INDUSTRIAL          |  |  |  | 0.00          | 53,172,688.80                    |
| 444 Total               | SALES-PUBLIC STREET & HIGHWAY LIGHTING   |  |  |  | 0.00          | 209,265.99                       |
| 445 Total               | SALES-PUBLIC BUILDINGS                   |  |  |  | 0.00          | 414,806.07                       |
| 446 Total               | UNBILLED REVENUE                         |  |  |  | 0.00          | 15,883,717.16                    |
| 447 Total               | SALES FOR RESALE-OTHER                   |  |  |  | 0.00          | 1,208,618.25                     |
| 449 Total               | PROPERTY TAX SURCHARGE                   |  |  |  | 0.00          | 36,660.01                        |
| 450 Total               | FORFEITED DISCOUNTS                      |  |  |  | 0.00          | 208,625.20                       |
| 454 Total               | RENT FROM ELECTRIC PROPERTY              |  |  |  | 0.00          | 98,055.00                        |
| 456 Total               | REVENUES-OTHER ELECTRIC                  |  |  |  | 0.00          | 104,452.50                       |
| 555 Total               | PURCHASED POWER                          |  |  |  | 69,461,980.45 | 0.00                             |
| 562 Total               | 34.5 SUBSTATION EXPENSES                 |  |  |  | 174,622.55    | 0.00                             |
| 563 Total               | 34.5 TRANSMISSION EXPENSES               |  |  |  | 91,797.01     | 0.00                             |
| 570 Total               | MAINTENANCE (STATATION EQUIPMENT)        |  |  |  | 195.75        | 0.00                             |
| 580 Total               | OPERATIONS SUPERVISION & ENGINEERING     |  |  |  | 315,328.70    | 0.00                             |
| 581 Total               | SAFETY COORDINATOR EXPENSES              |  |  |  | 5,758.18      | 0.00                             |
| 583 Total               | OVERHEAD LINE EXPENSES                   |  |  |  | 2,815,494.51  | 0.00                             |
| 584 Total               | UNDERGROUND LINE EXPENSES                |  |  |  | 397,581.16    | 0.00                             |
| 586 Total               | METER EXPENSES                           |  |  |  | 251,504.85    | 0.00                             |
| 588 Total               | MISCELLANEOUS DISTRIBUTION EXPENSES      |  |  |  | 253,776.29    | 0.00                             |
| 589 Total               | RENTS-DISTRIBUTION EXPENSES              |  |  |  | 2,561.74      | 0.00                             |
| 591 Total               | MAINTENANCE (COMMUNICATIONS EQUIPMENT)   |  |  |  | 32,721.16     | 0.00                             |
| 592 Total               | SUBSTATION MAINTENANCE (MAJOR)           |  |  |  | 676,672.95    | 0.00                             |
| 593 Total               | MAINTENANCE (OVERHEAD LINES)             |  |  |  | 1,939,075.76  | 0.00                             |
| 594 Total               | MAINTENANCE (UNDERGROUND LINES)          |  |  |  | 397,511.30    | 0.00                             |
| 595 Total               | MAINTENANCE (LINE TRANSFORMERS)          |  |  |  | 50,102.22     | 0.00                             |
| 596 Total               | MAINTENANCE (STREET LIGHTING)            |  |  |  | 117,180.70    | 0.00                             |
| 597 Total               | MAINTENANCE OF METERS                    |  |  |  | 271,190.90    | 0.00                             |
| 598 Total               | MAINTENANCE (MISC. DISTR. PLANT-MVL)     |  |  |  | 28,665.74     | 0.00                             |
| 902 Total               | METER READING EXPENSES                   |  |  |  | 32,338.36     | 0.00                             |
| 903 Total               | CUSTOMER RECORDS & COLLECTIONS EXPENSE   |  |  |  | 1,775,104.93  | 0.00                             |
| 904 Total               | UNCOLLECTIBLE ACCOUNTS EXPENSE           |  |  |  | 104,500.00    | 0.00                             |
| 905 Total               | MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSE  |  |  |  | 0.00          | 0.00                             |

| WHEATLAND ELECTRIC COOP |  |  |  |  |  |  |                                  |  |                  |
|-------------------------|--|--|--|--|--|--|----------------------------------|--|------------------|
| General Ledger          |  |  |  |  |  |  |                                  |  |                  |
| Summary Trial Balance   |  |  |  |  |  |  |                                  |  |                  |
| Period Ending: DEC 2021 |  |  |  |  |  |  |                                  |  |                  |
|                         |  |  |  |  |  |  | ----- Year-To-Date Balance ----- |  |                  |
| Account                 | Description                              |  |  |  |  |  | Debit                            |  | Credit           |
| 908 Total               | CUSTOMER ASSISTANCE EXPENSE              |  |  |  |  |  | 2,190.00                         |  | 0.00             |
| 909 Total               | ADVERTISING (INFORMATIONAL & INSTRUCTION |  |  |  |  |  | 152,564.89                       |  | 0.00             |
| 910 Total               | MISCELLANEOUS CUSTOMER SERVICE & INFORMA |  |  |  |  |  | 15,576.05                        |  | 0.00             |
| 912 Total               | DEMONSTRATION & SELLING EXPENSES         |  |  |  |  |  | 93,000.82                        |  | 0.00             |
| 913 Total               | ADVERTISING EXPENSES                     |  |  |  |  |  | 200,238.99                       |  | 0.00             |
| 920 Total               | SALARIES (ADMINISTRATIVE & GENERAL)      |  |  |  |  |  | 5,086,181.98                     |  | 0.00             |
| 921 Total               | OFFICE SUPPLIES & EXPENSES               |  |  |  |  |  | 902,606.07                       |  | 0.00             |
| 922 Total               | COMPUTER EXPENSE                         |  |  |  |  |  | 1,113,282.38                     |  | 0.00             |
| 923 Total               | OUTSIDE SERVICES EMPLOYED                |  |  |  |  |  | 109,053.46                       |  | 0.00             |
| 924 Total               | PROPERTY INSURANCE                       |  |  |  |  |  | 251,521.42                       |  | 0.00             |
| 925 Total               | INJURIES & DAMAGES                       |  |  |  |  |  | 38,807.87                        |  | 0.00             |
| 926 Total               | EMPLOYEE PENSIONS & BENEFITS             |  |  |  |  |  | 0.00                             |  | 3,544.57         |
| 928 Total               | REGULATORY COMMISSION EXPENSES (KANSAS)  |  |  |  |  |  | 2,666.05                         |  | 0.00             |
| 930 Total               | MISCELLANEOUS GENERAL EXPENSES           |  |  |  |  |  | 534,397.62                       |  | 0.00             |
| 932 Total               | MAINTENANCE (GENERAL PLANT)              |  |  |  |  |  | 128,932.85                       |  | 0.00             |
| 998 Total               | Profit Clearing Operating                |  |  |  |  |  | 17,837,154.57                    |  | 0.00             |
|                         |  |  |  |  |  |  | 1,467,727,980.97                 |  | 1,467,727,980.97 |

| WHEATLAND ELECTRIC COOP |  |  |  |  |                |                                  |
|-------------------------|--|--|--|--|----------------|----------------------------------|
| General Ledger          |  |  |  |  |                |                                  |
| Summary Trial Balance   |  |  |  |  |                |                                  |
| Period Ending: DEC 2022 |  |  |  |  |                |                                  |
|                         |  |  |  |  |                | ----- Year-To-Date Balance ----- |
| Account                 | Description                              |  |  |  | Debit          | Credit                           |
| 107 Total               | CONSTRUCTION WORK IN PROGRESS            |  |  |  | 6,220,697.82   | 0.00                             |
| 108 Total               | ACCUMULATED DEPRECIATION                 |  |  |  | 0.00           | 99,780,741.24                    |
| 114 Total               | ELECTRIC PLANT ACQUISITION ADJUSTMENT    |  |  |  | 5,359,946.97   | 0.00                             |
| 115 Total               | ACCUMULATED DEPRECIATION-ELECT. PLANT AC |  |  |  | 0.00           | 2,679,973.94                     |
| 121 Total               | NON-UTILITY PROPERTY                     |  |  |  | 3,054.23       | 0.00                             |
| 123 Total               | INVESTMENTS IN ASSOCIATED COMPANIES      |  |  |  | 82,645,222.34  | 0.00                             |
| 124 Total               | OTHER INVESTMENTS                        |  |  |  | 10,844,968.12  | 0.00                             |
| 128 Total               | OTHER SPECIAL FUNDS                      |  |  |  | 0.00           | 0.00                             |
| 131 Total               | CASH                                     |  |  |  | 1,380,264.51   | 0.00                             |
| 135 Total               | PETTY CASH-WORKING FUNDS                 |  |  |  | 8,050.00       | 0.00                             |
| 136 Total               | TEMPORARY CASH INVESTMENTS               |  |  |  | 106,514.93     | 0.00                             |
| 141 Total               | NOTES RECEIVABLE                         |  |  |  | 2,302,661.38   | 0.00                             |
| 142 Total               | ACCOUNTS RECEIVABLE                      |  |  |  | 957,629,051.57 | 0.00                             |
| 144 Total               | ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS     |  |  |  | 0.00           | 521,064.57                       |
| 154 Total               | INVENTORY                                |  |  |  | 4,389,171.60   | 0.00                             |
| 163 Total               | INVENTORY-STORES EXPENSE UNDISTRIBUTED   |  |  |  | 519.30         | 0.00                             |
| 165 Total               | PREPAYMENTS                              |  |  |  | 573,204.52     | 0.00                             |
| 171 Total               | INTEREST RECEIVABLE                      |  |  |  | 16,456.90      | 0.00                             |
| 173 Total               | UNBILLED REVENUE RECEIVABLE              |  |  |  | 5,998,001.01   | 0.00                             |
| 182 Total               | LOAN ACQUISITION FEE                     |  |  |  | 49,676.74      | 0.00                             |
| 184 Total               | TRANSPORTATION COSTS                     |  |  |  | 287.17         | 0.00                             |
| 186 Total               | UNAMORTIZED EMPLOYEE BENEFITS            |  |  |  | 0.00           | 0.00                             |
| 201 Total               | CAPITAL CREDITS (PATRONAGE)              |  |  |  | 0.00           | 81,042,533.12                    |
| 208 Total               | DONATIONS FROM PATRONS                   |  |  |  | 0.00           | 0.00                             |
| 217 Total               | RETIRED CAPITAL CREDITS-GAIN             |  |  |  | 0.00           | 1,154,233.18                     |
| 219 Total               | NON-OPERATING MARGINS                    |  |  |  | 0.00           | 80,099,316.64                    |
| 224 Total               | LONG TERM DEBT                           |  |  |  | 0.00           | 168,495,783.49                   |
| 232 Total               | ACCOUNTS PAYABLE                         |  |  |  | 0.00           | 921,724,513.41                   |
| 233 Total               | NOTES PAYABLE                            |  |  |  | 0.00           | 36,350,481.10                    |
| 235 Total               | CONSUMER DEPOSITS                        |  |  |  | 0.00           | 1,441,314.95                     |
| 236 Total               | TAXES ACCRUED                            |  |  |  | 0.00           | 1,450,129.70                     |
| 237 Total               | INTEREST ACCRUED                         |  |  |  | 0.00           | 641,270.33                       |
| 242 Total               | CURRENT AND ACCRUED LIABILITES           |  |  |  | 0.00           | 3,933,303.09                     |
| 252 Total               | ADVANCES FOR CONSTRUCTION                |  |  |  | 0.00           | 214,354.55                       |
| 253 Total               | DEFERRED CREDITS                         |  |  |  | 0.00           | 4,953,495.07                     |
| 301 Total               | ORGANIZATION COSTS                       |  |  |  | 1,520.57       | 0.00                             |
| 310 Total               | LAND & LAND RIGHTS                       |  |  |  | 50,651.33      | 0.00                             |
| 350 Total               | LAND & LAND RIGHTS-TRANSMISSION          |  |  |  | 757,126.79     | 0.00                             |
| 355 Total               | POLES & FIXTURES                         |  |  |  | 4,219,266.35   | 0.00                             |
| 356 Total               | OVERHEAD CONDUCTORS & DEVICES            |  |  |  | 7,630,525.22   | 0.00                             |
| 358 Total               | UNDERGROUND CONDUCTORS & DEVICES         |  |  |  | 908,132.48     | 0.00                             |
| 360 Total               | LAND & LAND RIGHTS-DISTRIBUTION          |  |  |  | 258,843.69     | 0.00                             |
| 362 Total               | STATION EQUIPMENT-DISTRIBUTION           |  |  |  | 55,815,331.91  | 0.00                             |
| 364 Total               | POLES, TOWERS & FIXTURES                 |  |  |  | 65,366,871.91  | 0.00                             |
| 365 Total               | OVERHEAD CONDUCTORS & DEVICES            |  |  |  | 62,597,324.22  | 0.00                             |
| 367 Total               | UNDERGROUND CONDUCTORS & DEVICES         |  |  |  | 32,709,048.82  | 0.00                             |
| 368 Total               | LINE TRANSFORMERS                        |  |  |  | 31,663,209.61  | 0.00                             |
| 369 Total               | SERVICES                                 |  |  |  | 11,084,034.37  | 0.00                             |
| 370 Total               | METERS                                   |  |  |  | 11,602,076.54  | 0.00                             |
| 371 Total               | MERCURY VAPOR LIGHTS                     |  |  |  | 4,574,078.06   | 0.00                             |
| 389 Total               | LAND AND LAND RIGHTS                     |  |  |  | 1,034,188.42   | 0.00                             |
| 390 Total               | STRUCTURES & IMPROVEMENTS                |  |  |  | 12,888,220.50  | 0.00                             |
| 391 Total               | OFFICE FURNITURE & FIXTURES              |  |  |  | 3,510,736.59   | 0.00                             |
| 392 Total               | TRANSPORTATION EQUIPMENT                 |  |  |  | 3,992,995.02   | 0.00                             |
| 393 Total               | STORES EQUIPMENT                         |  |  |  | 456,965.35     | 0.00                             |
| 394 Total               | TOOLS, SHOP & GARAGE EQUIPMENT           |  |  |  | 334,813.54     | 0.00                             |

| WHEATLAND ELECTRIC COOP |  |  |  |  |               |                                  |
|-------------------------|--|--|--|--|---------------|----------------------------------|
| General Ledger          |  |  |  |  |               |                                  |
| Summary Trial Balance   |  |  |  |  |               |                                  |
| Period Ending: DEC 2022 |  |  |  |  |               |                                  |
|                         |  |  |  |  |               | ----- Year-To-Date Balance ----- |
| Account                 | Description                              |  |  |  | Debit         | Credit                           |
| 395 Total               | LABORATORY EQUIPMENT                     |  |  |  | 345,180.95    | 0.00                             |
| 396 Total               | POWER OPERATED EQUIPMENT                 |  |  |  | 9,105,784.34  | 0.00                             |
| 397 Total               | COMMUNICATIONS EQUIPMENT                 |  |  |  | 3,950,338.35  | 0.00                             |
| 398 Total               | EQUIPMENT-MISCELLANEOUS                  |  |  |  | 257,760.01    | 0.00                             |
| 399 Total               | WIRELESS--TOWERS                         |  |  |  | 1,839,734.33  | 0.00                             |
| 403 Total               | DEPRECIATION EXPENSE                     |  |  |  | 10,430,081.96 | 0.00                             |
| 404 Total               | AMORTIZATION OF PURCHASE PREMIUM         |  |  |  | 0.00          | 0.00                             |
| 406 Total               | AMORTIZATION- ELECTRIC PLANT ADJUSTMENT  |  |  |  | 210,078.12    | 0.00                             |
| 408 Total               | TAXES                                    |  |  |  | 2,894,718.95  | 0.00                             |
| 412 Total               | REVENUES FROM LEASED PLANT               |  |  |  | 0.00          | 155,268.11                       |
| 413 Total               | EXPENSES OF LEASED PLANT                 |  |  |  | 3,000.30      | 0.00                             |
| 415 Total               | INCOME FROM MERCHANDISE SALES            |  |  |  | 0.00          | 56,718.74                        |
| 416 Total               | MERCHANDISE-COST OF SALES                |  |  |  | 42,349.01     | 0.00                             |
| 417 Total               | MISCELLANEOUS REVENUE-NONUTILITY OPERATI |  |  |  | 0.00          | 609,495.51                       |
| 418 Total               | INCOME FROM EQUITY INVESTMENT-MKEC       |  |  |  | 0.00          | 0.00                             |
| 419 Total               | INTEREST & DIVIDEND INCOME               |  |  |  | 0.00          | 2,586,254.42                     |
| 421 Total               | MISCELLANEOUS NONOPERATING INCOME        |  |  |  | 0.00          | 527,295.15                       |
| 423 Total               | CAPITAL CREDITS-G & T                    |  |  |  | 0.00          | 3,808,416.88                     |
| 424 Total               | CAPITAL CREDITS-OTHER                    |  |  |  | 0.00          | 349,369.87                       |
| 426 Total               | DONATIONS                                |  |  |  | 46,354.66     | 0.00                             |
| 427 Total               | INTEREST EXPENSE                         |  |  |  | 5,980,901.42  | 0.00                             |
| 431 Total               | INTEREST EXPENSE-OTHER                   |  |  |  | 1,051,657.37  | 0.00                             |
| 440 Total               | SALES-RESIDENTIAL                        |  |  |  | 0.00          | 30,827,373.28                    |
| 441 Total               | SALES-IRRIGATION                         |  |  |  | 0.00          | 10,023,493.06                    |
| 442 Total               | SALES-COMMERCIAL AND INDUSTRIAL          |  |  |  | 0.00          | 57,319,242.06                    |
| 444 Total               | SALES-PUBLIC STREET & HIGHWAY LIGHTING   |  |  |  | 0.00          | 211,543.93                       |
| 445 Total               | SALES-PUBLIC BUILDINGS                   |  |  |  | 0.00          | 491,493.98                       |
| 446 Total               | UNBILLED REVENUE                         |  |  |  | 0.00          | 79,246.22                        |
| 447 Total               | SALES FOR RESALE-OTHER                   |  |  |  | 0.00          | 1,343,262.72                     |
| 449 Total               | PROPERTY TAX SURCHARGE                   |  |  |  | 63,390.44     | 0.00                             |
| 450 Total               | FORFEITED DISCOUNTS                      |  |  |  | 0.00          | 213,568.03                       |
| 454 Total               | RENT FROM ELECTRIC PROPERTY              |  |  |  | 0.00          | 99,425.00                        |
| 456 Total               | REVENUES-OTHER ELECTRIC                  |  |  |  | 0.00          | 2,571,607.54                     |
| 555 Total               | PURCHASED POWER                          |  |  |  | 62,807,727.84 | 0.00                             |
| 562 Total               | 34.5 SUBSTATION EXPENSES                 |  |  |  | 149,668.28    | 0.00                             |
| 563 Total               | 34.5 TRANSMISSION EXPENSES               |  |  |  | 33,659.28     | 0.00                             |
| 570 Total               | MAINTENANCE (STATION EQUIPMENT)          |  |  |  | 424.12        | 0.00                             |
| 580 Total               | OPERATIONS SUPERVISION & ENGINEERING     |  |  |  | 253,746.88    | 0.00                             |
| 581 Total               | SAFETY COORDINATOR EXPENSES              |  |  |  | 5,500.19      | 0.00                             |
| 583 Total               | OVERHEAD LINE EXPENSES                   |  |  |  | 1,869,462.07  | 0.00                             |
| 584 Total               | UNDERGROUND LINE EXPENSES                |  |  |  | 420,091.56    | 0.00                             |
| 586 Total               | METER EXPENSES                           |  |  |  | 186,127.15    | 0.00                             |
| 588 Total               | MISCELLANEOUS DISTRIBUTION EXPENSES      |  |  |  | 235,633.23    | 0.00                             |
| 589 Total               | RENTS-DISTRIBUTION EXPENSES              |  |  |  | 604.33        | 0.00                             |
| 591 Total               | MAINTENANCE (COMMUNICATIONS EQUIPMENT)   |  |  |  | 97,003.68     | 0.00                             |
| 592 Total               | SUBSTATION MAINTENANCE (MAJOR)           |  |  |  | 700,711.73    | 0.00                             |
| 593 Total               | MAINTENANCE (OVERHEAD LINES)             |  |  |  | 1,673,865.90  | 0.00                             |
| 594 Total               | MAINTENANCE (UNDERGROUND LINES)          |  |  |  | 329,432.99    | 0.00                             |
| 595 Total               | MAINTENANCE (LINE TRANSFORMERS)          |  |  |  | 98,574.08     | 0.00                             |
| 596 Total               | MAINTENANCE (STREET LIGHTING)            |  |  |  | 105,248.05    | 0.00                             |
| 597 Total               | MAINTENANCE OF METERS                    |  |  |  | 186,412.97    | 0.00                             |
| 598 Total               | MAINTENANCE (MISC. DISTR. PLANT-MVL)     |  |  |  | 18,438.59     | 0.00                             |
| 902 Total               | METER READING EXPENSES                   |  |  |  | 40,930.84     | 0.00                             |
| 903 Total               | CUSTOMER RECORDS & COLLECTIONS EXPENSE   |  |  |  | 1,777,676.76  | 0.00                             |
| 904 Total               | UNCOLLECTIBLE ACCOUNTS EXPENSE           |  |  |  | 102,900.00    | 0.00                             |
| 905 Total               | MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSE  |  |  |  | 0.00          | 0.00                             |

| WHEATLAND ELECTRIC COOP          |  |  |  |  |  |  |                  |  |                  |
|----------------------------------|--|--|--|--|--|--|------------------|--|------------------|
| General Ledger                   |  |  |  |  |  |  |                  |  |                  |
| Summary Trial Balance            |  |  |  |  |  |  |                  |  |                  |
| Period Ending: DEC 2022          |  |  |  |  |  |  |                  |  |                  |
| ----- Year-To-Date Balance ----- |  |  |  |  |  |  |                  |  |                  |
| Account                          | Description                              |  |  |  |  |  | Debit            |  | Credit           |
| 908 Total                        | CUSTOMER ASSISTANCE EXPENSE              |  |  |  |  |  | 6,610.00         |  | 0.00             |
| 909 Total                        | ADVERTISING (INFORMATIONAL & INSTRUCTION |  |  |  |  |  | 174,049.66       |  | 0.00             |
| 910 Total                        | MISCELLANEOUS CUSTOMER SERVICE & INFORMA |  |  |  |  |  | 23,242.04        |  | 0.00             |
| 912 Total                        | DEMONSTRATION & SELLING EXPENSES         |  |  |  |  |  | 161,057.88       |  | 0.00             |
| 913 Total                        | ADVERTISING EXPENSES                     |  |  |  |  |  | 179,914.76       |  | 0.00             |
| 920 Total                        | SALARIES (ADMINISTRATIVE & GENERAL)      |  |  |  |  |  | 5,101,291.86     |  | 0.00             |
| 921 Total                        | OFFICE SUPPLIES & EXPENSES               |  |  |  |  |  | 1,333,965.35     |  | 0.00             |
| 922 Total                        | COMPUTER EXPENSE                         |  |  |  |  |  | 1,124,730.81     |  | 0.00             |
| 923 Total                        | OUTSIDE SERVICES EMPLOYED                |  |  |  |  |  | 177,028.95       |  | 0.00             |
| 924 Total                        | PROPERTY INSURANCE                       |  |  |  |  |  | 231,378.17       |  | 0.00             |
| 925 Total                        | INJURIES & DAMAGES                       |  |  |  |  |  | 45,920.60        |  | 0.00             |
| 926 Total                        | EMPLOYEE PENSIONS & BENEFITS             |  |  |  |  |  | 2,522,401.31     |  | 0.00             |
| 928 Total                        | REGULATORY COMMISSION EXPENSES (KANSAS)  |  |  |  |  |  | 2,545.63         |  | 0.00             |
| 930 Total                        | MISCELLANEOUS GENERAL EXPENSES           |  |  |  |  |  | 590,312.45       |  | 0.00             |
| 932 Total                        | MAINTENANCE (GENERAL PLANT)              |  |  |  |  |  | 83,116.80        |  | 0.00             |
| 998 Total                        | Profit Clearing Operating                |  |  |  |  |  | 7,699,135.48     |  | 0.00             |
|                                  |  |  |  |  |  |  | 1,515,755,582.88 |  | 1,515,755,582.88 |

| WHEATLAND ELECTRIC COOP |  |  |  |  |                  |                                  |
|-------------------------|--|--|--|--|------------------|----------------------------------|
| General Ledger          |  |  |  |  |                  |                                  |
| Summary Trial Balance   |  |  |  |  |                  |                                  |
| Period Ending: DEC 2023 |  |  |  |  |                  |                                  |
|                         |  |  |  |  |                  | ----- Year-To-Date Balance ----- |
| Account                 | Description                              |  |  |  |                  |                                  |
|                         |  |  |  |  | Debit            | Credit                           |
| 107 Total               | CONSTRUCTION WORK IN PROGRESS            |  |  |  | 8,788,329.31     | 0.00                             |
| 108 Total               | ACCUMULATED DEPRECIATION                 |  |  |  | 0.00             | 106,049,533.17                   |
| 114 Total               | ELECTRIC PLANT ACQUISITION ADJUSTMENT    |  |  |  | 5,409,446.27     | 0.00                             |
| 115 Total               | ACCUMULATED DEPRECIATION-ELECT. PLANT AC |  |  |  | 0.00             | 2,848,880.34                     |
| 121 Total               | NON-UTILITY PROPERTY                     |  |  |  | 3,054.23         | 0.00                             |
| 123 Total               | INVESTMENTS IN ASSOCIATED COMPANIES      |  |  |  | 81,265,360.53    | 0.00                             |
| 124 Total               | OTHER INVESTMENTS                        |  |  |  | 11,188,299.83    | 0.00                             |
| 128 Total               | OTHER SPECIAL FUNDS                      |  |  |  | 0.00             | 0.00                             |
| 131 Total               | CASH                                     |  |  |  | 630,098.40       | 0.00                             |
| 135 Total               | PETTY CASH-WORKING FUNDS                 |  |  |  | 8,050.00         | 0.00                             |
| 136 Total               | TEMPORARY CASH INVESTMENTS               |  |  |  | 110,758.12       | 0.00                             |
| 141 Total               | NOTES RECEIVABLE                         |  |  |  | 1,656,575.86     | 0.00                             |
| 142 Total               | ACCOUNTS RECEIVABLE                      |  |  |  | 1,046,771,229.53 | 0.00                             |
| 144 Total               | ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS     |  |  |  | 0.00             | 103,112.36                       |
| 154 Total               | INVENTORY                                |  |  |  | 5,758,265.52     | 0.00                             |
| 163 Total               | INVENTORY-STORES EXPENSE UNDISTRIBUTED   |  |  |  | 58,539.46        | 0.00                             |
| 165 Total               | PREPAYMENTS                              |  |  |  | 499,705.70       | 0.00                             |
| 171 Total               | INTEREST RECEIVABLE                      |  |  |  | 16,456.50        | 0.00                             |
| 173 Total               | UNBILLED REVENUE RECEIVABLE              |  |  |  | 4,544,694.63     | 0.00                             |
| 182 Total               | LOAN ACQUISITION FEE                     |  |  |  | 7,097.02         | 0.00                             |
| 184 Total               | TRANSPORTATION COSTS                     |  |  |  | 0.00             | 0.00                             |
| 186 Total               | UNAMORTIZED EMPLOYEE BENEFITS            |  |  |  | 0.00             | 0.00                             |
| 201 Total               | CAPITAL CREDITS (PATRONAGE)              |  |  |  | 0.00             | 87,081,706.96                    |
| 208 Total               | DONATIONS FROM PATRONS                   |  |  |  | 0.00             | 0.00                             |
| 217 Total               | RETIRED CAPITAL CREDITS-GAIN             |  |  |  | 0.00             | 1,227,653.47                     |
| 219 Total               | NON-OPERATING MARGINS                    |  |  |  | 0.00             | 76,898,771.02                    |
| 224 Total               | LONG TERM DEBT                           |  |  |  | 0.00             | 172,760,867.76                   |
| 232 Total               | ACCOUNTS PAYABLE                         |  |  |  | 0.00             | 1,015,181,243.37                 |
| 233 Total               | NOTES PAYABLE                            |  |  |  | 0.00             | 36,882,742.83                    |
| 235 Total               | CONSUMER DEPOSITS                        |  |  |  | 0.00             | 1,427,302.23                     |
| 236 Total               | TAXES ACCRUED                            |  |  |  | 0.00             | 1,526,505.49                     |
| 237 Total               | INTEREST ACCRUED                         |  |  |  | 0.00             | 712,274.17                       |
| 242 Total               | CURRENT AND ACCRUED LIABILITES           |  |  |  | 0.00             | 3,885,343.07                     |
| 252 Total               | ADVANCES FOR CONSTRUCTION                |  |  |  | 0.00             | 215,235.14                       |
| 253 Total               | DEFERRED CREDITS                         |  |  |  | 0.00             | 2,394,096.48                     |
| 301 Total               | ORGANIZATION COSTS                       |  |  |  | 1,520.57         | 0.00                             |
| 310 Total               | LAND & LAND RIGHTS                       |  |  |  | 1,152.03         | 0.00                             |
| 350 Total               | LAND & LAND RIGHTS-TRANSMISSION          |  |  |  | 757,126.79       | 0.00                             |
| 355 Total               | POLES & FIXTURES                         |  |  |  | 4,219,266.35     | 0.00                             |
| 356 Total               | OVERHEAD CONDUCTORS & DEVICES            |  |  |  | 7,630,525.22     | 0.00                             |
| 358 Total               | UNDERGROUND CONDUCTORS & DEVICES         |  |  |  | 908,132.48       | 0.00                             |
| 360 Total               | LAND & LAND RIGHTS-DISTRIBUTION          |  |  |  | 258,843.69       | 0.00                             |
| 362 Total               | STATION EQUIPMENT-DISTRIBUTION           |  |  |  | 57,618,581.22    | 0.00                             |
| 364 Total               | POLES, TOWERS & FIXTURES                 |  |  |  | 69,421,275.44    | 0.00                             |
| 365 Total               | OVERHEAD CONDUCTORS & DEVICES            |  |  |  | 65,171,439.70    | 0.00                             |
| 367 Total               | UNDERGROUND CONDUCTORS & DEVICES         |  |  |  | 34,826,901.43    | 0.00                             |
| 368 Total               | LINE TRANSFORMERS                        |  |  |  | 33,344,608.57    | 0.00                             |
| 369 Total               | SERVICES                                 |  |  |  | 11,609,293.72    | 0.00                             |
| 370 Total               | METERS                                   |  |  |  | 11,934,720.11    | 0.00                             |
| 371 Total               | MERCURY VAPOR LIGHTS                     |  |  |  | 4,879,895.55     | 0.00                             |
| 389 Total               | LAND AND LAND RIGHTS                     |  |  |  | 1,044,418.92     | 0.00                             |
| 390 Total               | STRUCTURES & IMPROVEMENTS                |  |  |  | 13,271,588.20    | 0.00                             |
| 391 Total               | OFFICE FURNITURE & FIXTURES              |  |  |  | 3,560,530.93     | 0.00                             |
| 392 Total               | TRANSPORTATION EQUIPMENT                 |  |  |  | 4,303,288.59     | 0.00                             |
| 393 Total               | STORES EQUIPMENT                         |  |  |  | 486,954.28       | 0.00                             |
| 394 Total               | TOOLS, SHOP & GARAGE EQUIPMENT           |  |  |  | 387,595.69       | 0.00                             |

| WHEATLAND ELECTRIC COOP |  |  |  |  |               |                                  |
|-------------------------|--|--|--|--|---------------|----------------------------------|
| General Ledger          |  |  |  |  |               |                                  |
| Summary Trial Balance   |  |  |  |  |               |                                  |
| Period Ending: DEC 2023 |  |  |  |  |               |                                  |
|                         |  |  |  |  |               | ----- Year-To-Date Balance ----- |
| Account                 | Description                              |  |  |  | Debit         | Credit                           |
| 395 Total               | LABORATORY EQUIPMENT                     |  |  |  | 384,769.96    | 0.00                             |
| 396 Total               | POWER OPERATED EQUIPMENT                 |  |  |  | 10,261,284.42 | 0.00                             |
| 397 Total               | COMMUNICATIONS EQUIPMENT                 |  |  |  | 4,028,851.19  | 0.00                             |
| 398 Total               | EQUIPMENT-MISCELLANEOUS                  |  |  |  | 318,416.12    | 0.00                             |
| 399 Total               | WIRELESS--TOWERS                         |  |  |  | 1,848,325.78  | 0.00                             |
| 403 Total               | DEPRECIATION EXPENSE                     |  |  |  | 11,085,120.00 | 0.00                             |
| 404 Total               | AMORTIZATION OF PURCHASE PREMIUM         |  |  |  | 0.00          | 0.00                             |
| 406 Total               | AMORTIZATION- ELECTRIC PLANT ADJUSTMENT  |  |  |  | 239,743.89    | 0.00                             |
| 408 Total               | TAXES                                    |  |  |  | 2,804,428.07  | 0.00                             |
| 412 Total               | REVENUES FROM LEASED PLANT               |  |  |  | 0.00          | 120,450.00                       |
| 413 Total               | EXPENSES OF LEASED PLANT                 |  |  |  | 0.00          | 0.00                             |
| 415 Total               | INCOME FROM MERCHANDISE SALES            |  |  |  | 0.00          | 40,251.36                        |
| 416 Total               | MERCHANDISE-COST OF SALES                |  |  |  | 26,014.93     | 0.00                             |
| 417 Total               | MISCELLANEOUS REVENUE-NONUTILITY OPERATI |  |  |  | 0.00          | 537,869.08                       |
| 418 Total               | INCOME FROM EQUITY INVESTMENT-MKEC       |  |  |  | 0.00          | 0.00                             |
| 419 Total               | INTEREST & DIVIDEND INCOME               |  |  |  | 0.00          | 321,327.36                       |
| 421 Total               | MISCELLANEOUS NONOPERATING INCOME        |  |  |  | 0.00          | 99,831.85                        |
| 423 Total               | CAPITAL CREDITS-G & T                    |  |  |  | 0.00          | 2,732,603.74                     |
| 424 Total               | CAPITAL CREDITS-OTHER                    |  |  |  | 0.00          | 388,246.83                       |
| 426 Total               | DONATIONS                                |  |  |  | 102,916.42    | 0.00                             |
| 427 Total               | INTEREST EXPENSE                         |  |  |  | 6,285,946.72  | 0.00                             |
| 431 Total               | INTEREST EXPENSE-OTHER                   |  |  |  | 1,824,007.24  | 0.00                             |
| 440 Total               | SALES-RESIDENTIAL                        |  |  |  | 0.00          | 25,552,759.43                    |
| 441 Total               | SALES-IRRIGATION                         |  |  |  | 0.00          | 6,407,458.00                     |
| 442 Total               | SALES-COMMERCIAL AND INDUSTRIAL          |  |  |  | 0.00          | 48,788,398.22                    |
| 444 Total               | SALES-PUBLIC STREET & HIGHWAY LIGHTING   |  |  |  | 0.00          | 201,476.19                       |
| 445 Total               | SALES-PUBLIC BUILDINGS                   |  |  |  | 0.00          | 342,079.05                       |
| 446 Total               | UNBILLED REVENUE                         |  |  |  | 0.00          | 128,008.79                       |
| 447 Total               | SALES FOR RESALE-OTHER                   |  |  |  | 0.00          | 1,037,182.81                     |
| 449 Total               | PROPERTY TAX SURCHARGE                   |  |  |  | 0.00          | 297,432.41                       |
| 450 Total               | FORFEITED DISCOUNTS                      |  |  |  | 0.00          | 188,800.04                       |
| 454 Total               | RENT FROM ELECTRIC PROPERTY              |  |  |  | 0.00          | 99,270.00                        |
| 456 Total               | REVENUES-OTHER ELECTRIC                  |  |  |  | 0.00          | 2,936,561.37                     |
| 555 Total               | PURCHASED POWER                          |  |  |  | 47,697,428.23 | 0.00                             |
| 562 Total               | 34.5 SUBSTATION EXPENSES                 |  |  |  | 79,534.42     | 0.00                             |
| 563 Total               | 34.5 TRANSMISSION EXPENSES               |  |  |  | 49,127.36     | 0.00                             |
| 580 Total               | OPERATIONS SUPERVISION & ENGINEERING     |  |  |  | 259,120.95    | 0.00                             |
| 581 Total               | SAFETY COORDINATOR EXPENSES              |  |  |  | 5,600.22      | 0.00                             |
| 583 Total               | OVERHEAD LINE EXPENSES                   |  |  |  | 1,457,459.06  | 0.00                             |
| 584 Total               | UNDERGROUND LINE EXPENSES                |  |  |  | 458,263.22    | 0.00                             |
| 586 Total               | METER EXPENSES                           |  |  |  | 0.00          | 0.00                             |
| 588 Total               | MISCELLANEOUS DISTRIBUTION EXPENSES      |  |  |  | 241,230.39    | 0.00                             |
| 589 Total               | RENTS-DISTRIBUTION EXPENSES              |  |  |  | 0.00          | 0.00                             |
| 591 Total               | MAINTENANCE (COMMUNICATIONS EQUIPMENT)   |  |  |  | 52,680.72     | 0.00                             |
| 592 Total               | SUBSTATION MAINTENANCE (MAJOR)           |  |  |  | 789,849.01    | 0.00                             |
| 593 Total               | MAINTENANCE (OVERHEAD LINES)             |  |  |  | 1,777,867.07  | 0.00                             |
| 594 Total               | MAINTENANCE (UNDERGROUND LINES)          |  |  |  | 374,771.84    | 0.00                             |
| 595 Total               | MAINTENANCE (LINE TRANSFORMERS)          |  |  |  | 45,182.22     | 0.00                             |
| 596 Total               | MAINTENANCE (STREET LIGHTING)            |  |  |  | 92,077.38     | 0.00                             |
| 597 Total               | MAINTENANCE OF METERS                    |  |  |  | 126,631.82    | 0.00                             |
| 598 Total               | MAINTENANCE (MISC. DISTR. PLANT-MVL)     |  |  |  | 15,949.07     | 0.00                             |
| 902 Total               | METER READING EXPENSES                   |  |  |  | 36,277.57     | 0.00                             |
| 903 Total               | CUSTOMER RECORDS & COLLECTIONS EXPENSE   |  |  |  | 1,750,979.12  | 0.00                             |
| 904 Total               | UNCOLLECTIBLE ACCOUNTS EXPENSE           |  |  |  | 0.00          | 432,147.75                       |
| 905 Total               | MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSE  |  |  |  | 0.00          | 0.00                             |
| 908 Total               | CUSTOMER ASSISTANCE EXPENSE              |  |  |  | 2,438.89      | 0.00                             |



| WHEATLAND ELECTRIC COOP |  |  |  |  |  |  |                                  |  |                  |
|-------------------------|--|--|--|--|--|--|----------------------------------|--|------------------|
| General Ledger          |  |  |  |  |  |  |                                  |  |                  |
| Summary Trial Balance   |  |  |  |  |  |  |                                  |  |                  |
| Period Ending: DEC 2023 |  |  |  |  |  |  |                                  |  |                  |
|                         |  |  |  |  |  |  | ----- Year-To-Date Balance ----- |  |                  |
| Account                 | Description                              |  |  |  |  |  | Debit                            |  | Credit           |
| 909 Total               | ADVERTISING (INFORMATIONAL & INSTRUCTION |  |  |  |  |  | 181,287.50                       |  | 0.00             |
| 910 Total               | MISCELLANEOUS CUSTOMER SERVICE & INFORMA |  |  |  |  |  | 9,337.60                         |  | 0.00             |
| 912 Total               | DEMONSTRATION & SELLING EXPENSES         |  |  |  |  |  | 155,600.77                       |  | 0.00             |
| 913 Total               | ADVERTISING EXPENSES                     |  |  |  |  |  | 201,805.93                       |  | 0.00             |
| 920 Total               | SALARIES (ADMINISTRATIVE & GENERAL)      |  |  |  |  |  | 5,156,218.22                     |  | 0.00             |
| 921 Total               | OFFICE SUPPLIES & EXPENSES               |  |  |  |  |  | 1,385,785.98                     |  | 0.00             |
| 922 Total               | COMPUTER EXPENSE                         |  |  |  |  |  | 1,159,684.09                     |  | 0.00             |
| 923 Total               | OUTSIDE SERVICES EMPLOYED                |  |  |  |  |  | 129,300.32                       |  | 0.00             |
| 924 Total               | PROPERTY INSURANCE                       |  |  |  |  |  | 298,950.59                       |  | 0.00             |
| 925 Total               | INJURIES & DAMAGES                       |  |  |  |  |  | 31,181.85                        |  | 0.00             |
| 926 Total               | EMPLOYEE PENSIONS & BENEFITS             |  |  |  |  |  | 0.00                             |  | 0.00             |
| 928 Total               | REGULATORY COMMISSION EXPENSES (KANSAS)  |  |  |  |  |  | 1,161.87                         |  | 0.00             |
| 930 Total               | MISCELLANEOUS GENERAL EXPENSES           |  |  |  |  |  | 566,951.31                       |  | 0.00             |
| 932 Total               | MAINTENANCE (GENERAL PLANT)              |  |  |  |  |  | 49,633.43                        |  | 0.00             |
| 998 Total               | Profit Clearing Operating                |  |  |  |  |  | 3,644,608.99                     |  | 0.00             |
|                         |  |  |  |  |  |  | 1,599,847,422.14                 |  | 1,599,847,422.14 |

| WHEATLAND ELECTRIC COOP               |            |               |              |               |  |
|---------------------------------------|------------|---------------|--------------|---------------|--|
| PAYROLL/LABOR                         |            |               |              |               |  |
| LABOR DISTRIBUTION HISTORY            |            |               |              |               |  |
| Totals By GL Account                  |            |               |              |               |  |
| For Labor Period JAN 2023 TO DEC 2023 |            |               |              |               |  |
| GL Acct                               | Hours      | Labor Amt     | Overhead Amt | Total         |  |
| 107.2                                 | 97,464.13  | 4,943,460.32  | 3,396,990.68 | 8,689,796.52  |  |
| 108.8                                 | 16,600.74  | 781,078.47    | 519,943.59   | 1,353,698.03  |  |
| 163.0                                 | 8,110.65   | 272,781.89    | 239,332.81   | 532,862.43    |  |
| 184.1                                 | 1,698.53   | 65,394.93     | 51,042.36    | 121,831.75    |  |
| 184.2                                 | 2,274.75   | 96,714.26     | 71,838.87    | 176,365.46    |  |
| 242.5                                 | 15,881.00  | 831,133.51    | 0.00         | 831,133.51    |  |
| 242.51                                | 9,469.00   | 461,455.31    | 0.00         | 461,455.31    |  |
| 242.52                                | 13,066.50  | 612,270.15    | 0.00         | 0.00          |  |
| 416.0                                 | 201.50     | 10,134.24     | 6,581.40     | 17,505.29     |  |
| 417.1                                 | 1,009.00   | 32,406.03     | 25,105.46    | 60,425.23     |  |
| 426.1                                 | 44.00      | 2,168.12      | 1,521.70     | 3,923.41      |  |
| 562.5                                 | 730.00     | 37,386.77     | 26,740.37    | 65,840.45     |  |
| 563.5                                 | 412.00     | 21,216.03     | 14,840.12    | 36,798.80     |  |
| 580.0                                 | 1,927.88   | 109,661.35    | 74,162.63    | 189,190.77    |  |
| 583.0                                 | 13,419.45  | 726,102.92    | 476,556.24   | 1,237,951.24  |  |
| 584.0                                 | 4,284.65   | 223,004.87    | 159,914.39   | 395,188.61    |  |
| 586.0                                 | 2,547.20   | 91,837.73     | 81,086.03    | 177,924.11    |  |
| 588.0                                 | 738.00     | 70,691.96     | 25,599.59    | 98,016.65     |  |
| 592.3                                 | 7,043.75   | 351,971.06    | 257,026.11   | 629,435.56    |  |
| 593.0                                 | 7,996.35   | 423,729.04    | 295,990.21   | 744,838.39    |  |
| 594.0                                 | 2,582.70   | 131,143.62    | 82,911.74    | 220,663.36    |  |
| 595.0                                 | 436.50     | 20,293.24     | 12,874.17    | 34,118.43     |  |
| 596.0                                 | 610.00     | 30,722.90     | 21,574.94    | 54,197.88     |  |
| 597.0                                 | 1,156.95   | 60,133.40     | 41,533.59    | 104,463.87    |  |
| 598.0                                 | 118.00     | 5,824.30      | 3,920.22     | 10,018.35     |  |
| 902.0                                 | 6.50       | 346.46        | 237.55       | 609.76        |  |
| 903.0                                 | 28,159.50  | 730,168.87    | 623,403.44   | 1,393,421.46  |  |
| 912.0                                 | 388.72     | 21,385.64     | 15,791.15    | 38,294.82     |  |
| 920.0                                 | 52,681.55  | 3,033,417.19  | 2,048,822.82 | 5,241,224.43  |  |
| 922.0                                 | 1,785.50   | 70,134.79     | 64,019.35    | 138,339.23    |  |
| 925.0                                 | 44.00      | 2,002.39      | 1,576.56     | 3,721.68      |  |
| 932.0                                 | 54.00      | 1,902.31      | 1,415.53     | 3,412.57      |  |
|                                       | 292,943.00 | 14,272,074.07 | 8,642,353.62 | 23,066,667.36 |  |

| WHEATLAND ELECTRIC COOP               |            |               |              |               |  |
|---------------------------------------|------------|---------------|--------------|---------------|--|
| PAYROLL/LABOR                         |            |               |              |               |  |
| LABOR DISTRIBUTION HISTORY            |            |               |              |               |  |
| Totals By GL Account                  |            |               |              |               |  |
| For Labor Period JAN 2022 TO DEC 2022 |            |               |              |               |  |
| GL Acct                               | Hours      | Labor Amt     | Overhead Amt | Total         |  |
| 107.2                                 | 90,601.99  | 4,381,936.08  | 3,013,066.42 | 7,792,050.31  |  |
| 107.64                                | 986.00     | 64,326.40     | 32,619.30    | 100,665.29    |  |
| 108.8                                 | 13,630.93  | 625,248.83    | 422,597.69   | 1,103,983.15  |  |
| 163.0                                 | 8,797.35   | 288,534.17    | 253,962.18   | 568,615.92    |  |
| 184.1                                 | 1,669.11   | 62,403.64     | 46,994.53    | 115,823.22    |  |
| 184.2                                 | 2,333.17   | 97,582.70     | 74,617.07    | 181,195.72    |  |
| 242.5                                 | 16,572.00  | 826,559.74    | 0.00         | 826,559.74    |  |
| 242.51                                | 14,590.50  | 696,648.14    | 0.00         | 696,648.14    |  |
| 242.52                                | 12,021.00  | 548,337.26    | 9,390.19     | 3,418.83      |  |
| 416.0                                 | 248.00     | 12,454.41     | 8,262.01     | 21,657.28     |  |
| 417.1                                 | 1,307.00   | 40,525.27     | 32,593.61    | 76,329.13     |  |
| 426.1                                 | 87.00      | 4,063.84      | 2,730.34     | 7,208.05      |  |
| 562.5                                 | 1,079.00   | 54,528.62     | 36,515.49    | 95,179.41     |  |
| 563.5                                 | 282.50     | 14,305.57     | 10,595.80    | 25,864.78     |  |
| 570.0                                 | 4.00       | 198.60        | 123.19       | 334.58        |  |
| 580.0                                 | 1,916.41   | 97,147.38     | 63,266.33    | 166,669.41    |  |
| 583.0                                 | 15,327.13  | 768,375.51    | 529,063.77   | 1,349,080.27  |  |
| 584.0                                 | 4,247.88   | 214,122.41    | 165,531.74   | 394,624.25    |  |
| 586.0                                 | 2,610.50   | 87,077.58     | 80,464.52    | 173,266.88    |  |
| 588.0                                 | 655.50     | 60,344.35     | 23,652.91    | 86,165.76     |  |
| 592.3                                 | 6,334.25   | 313,517.52    | 214,073.65   | 551,701.37    |  |
| 593.0                                 | 9,200.51   | 475,768.39    | 330,909.22   | 840,748.75    |  |
| 594.0                                 | 2,376.31   | 119,125.52    | 66,949.18    | 193,867.13    |  |
| 595.0                                 | 931.00     | 43,357.98     | 28,450.95    | 75,247.60     |  |
| 596.0                                 | 751.50     | 37,037.92     | 26,224.68    | 65,897.83     |  |
| 597.0                                 | 1,785.79   | 90,645.64     | 70,518.09    | 167,251.18    |  |
| 598.0                                 | 151.00     | 7,230.47      | 5,117.85     | 12,882.81     |  |
| 902.0                                 | 4.00       | 198.60        | 124.74       | 330.15        |  |
| 903.0                                 | 27,350.50  | 707,634.39    | 633,503.19   | 1,392,049.03  |  |
| 912.0                                 | 387.26     | 20,340.82     | 14,746.10    | 35,907.97     |  |
| 920.0                                 | 50,911.91  | 2,981,944.46  | 1,919,820.71 | 5,101,226.30  |  |
| 922.0                                 | 1,705.50   | 63,714.00     | 59,426.42    | 128,669.71    |  |
| 925.0                                 | 68.50      | 43,697.85     | 4,111.09     | 48,682.96     |  |
| 930.5                                 | 1.00       | 38.70         | 27.82        | 66.52         |  |
| 932.0                                 | 158.50     | 4,641.96      | 4,141.74     | 9,112.63      |  |
|                                       | 291,084.50 | 13,853,614.72 | 8,184,192.52 | 22,408,982.06 |  |

| WHEATLAND ELECTRIC COOP               |               |            |               |              |  |
|---------------------------------------|---------------|------------|---------------|--------------|--|
| PAYROLL/LABOR                         |               |            |               |              |  |
| LABOR DISTRIBUTION HISTORY            |               |            |               |              |  |
| Totals By GL Account                  |               |            |               |              |  |
| For Labor Period JAN 2021 TO DEC 2021 |               |            |               |              |  |
| GL Acct                               | Hours         | Labor Amt  | Overhead Amt  | Total        |  |
| 107.2                                 | 5,831,426.86  | 65,809.06  | 3,265,376.61  | 2,219,329.04 |  |
| 108.8                                 | 1,077,976.60  | 13,694.64  | 618,281.08    | 399,974.78   |  |
| 163.0                                 | 730,030.01    | 11,559.75  | 366,332.49    | 324,725.35   |  |
| 184.1                                 | 100,263.00    | 1,491.32   | 57,836.87     | 36,285.19    |  |
| 184.2                                 | 167,725.36    | 2,359.55   | 96,670.01     | 61,340.82    |  |
| 242.5                                 | 843,211.50    | 16,892.75  | 843,211.50    | 0.00         |  |
| 242.51                                | 542,482.08    | 11,864.50  | 542,482.08    | 0.00         |  |
| 242.52                                | 0.00          | 14,179.00  | 636,862.89    | 0.00         |  |
| 416.0                                 | 32,119.42     | 364.75     | 18,796.00     | 11,645.22    |  |
| 417.1                                 | 8,249.45      | 125.50     | 4,038.21      | 3,046.27     |  |
| 426.1                                 | 8,317.27      | 102.00     | 4,614.02      | 3,193.70     |  |
| 562.5                                 | 153,719.02    | 1,761.25   | 87,026.32     | 60,506.34    |  |
| 563.5                                 | 61,125.08     | 732.00     | 35,252.46     | 23,128.82    |  |
| 570.0                                 | 167.54        | 2.00       | 96.66         | 64.51        |  |
| 580.0                                 | 253,265.79    | 2,845.30   | 148,962.52    | 94,340.78    |  |
| 583.0                                 | 2,113,028.05  | 26,113.70  | 1,205,805.21  | 823,265.10   |  |
| 584.0                                 | 334,814.68    | 3,772.90   | 184,438.31    | 134,893.10   |  |
| 586.0                                 | 221,991.82    | 2,771.90   | 117,773.56    | 93,811.02    |  |
| 588.0                                 | 96,477.51     | 913.75     | 61,766.91     | 31,226.05    |  |
| 592.3                                 | 532,255.14    | 6,218.00   | 301,279.19    | 208,382.71   |  |
| 593.0                                 | 972,209.88    | 10,950.25  | 548,456.54    | 383,437.34   |  |
| 594.0                                 | 222,508.37    | 2,823.25   | 134,386.84    | 78,709.31    |  |
| 595.0                                 | 42,133.97     | 497.25     | 23,038.48     | 16,489.87    |  |
| 596.0                                 | 69,691.12     | 813.00     | 38,572.39     | 27,786.64    |  |
| 597.0                                 | 228,403.45    | 2,593.00   | 126,150.29    | 92,441.38    |  |
| 598.0                                 | 18,877.16     | 224.00     | 10,528.28     | 7,541.35     |  |
| 902.0                                 | 258.75        | 3.00       | 144.99        | 105.41       |  |
| 903.0                                 | 1,367,606.60  | 27,312.00  | 686,116.79    | 624,952.98   |  |
| 912.0                                 | 11,879.76     | 140.50     | 6,988.57      | 4,626.85     |  |
| 920.0                                 | 5,274,810.14  | 56,385.96  | 3,026,995.16  | 1,999,377.54 |  |
| 922.0                                 | 103,485.08    | 1,668.50   | 60,486.68     | 38,350.17    |  |
| 925.0                                 | 53,186.64     | 505.50     | 26,630.53     | 23,537.66    |  |
| 930.5                                 | 681.40        | 8.50       | 318.84        | 310.10       |  |
| 932.0                                 | 15,267.15     | 273.50     | 7,255.27      | 7,540.16     |  |
|                                       | 21,489,645.65 | 287,771.83 | 13,292,972.55 | 7,834,365.56 |  |

| WHEATLAND ELECTRIC COOP               |            |               |              |               |  |
|---------------------------------------|------------|---------------|--------------|---------------|--|
| PAYROLL/LABOR                         |            |               |              |               |  |
| LABOR DISTRIBUTION HISTORY            |            |               |              |               |  |
| Totals By GL Account                  |            |               |              |               |  |
| For Labor Period JAN 2020 TO DEC 2020 |            |               |              |               |  |
| GL Acct                               | Hours      | Labor Amt     | Overhead Amt | Total         |  |
| 107.2                                 | 65,493.58  | 3,122,463.46  | 1,987,042.95 | 5,416,172.58  |  |
| 108.8                                 | 13,179.45  | 566,944.85    | 347,311.68   | 968,911.03    |  |
| 163.0                                 | 10,760.51  | 344,262.79    | 279,090.75   | 658,245.14    |  |
| 184.1                                 | 728.21     | 28,949.62     | 19,893.75    | 52,094.06     |  |
| 184.2                                 | 2,232.19   | 92,179.41     | 62,489.93    | 164,734.92    |  |
| 242.5                                 | 14,700.25  | 716,307.17    | 0.00         | 716,307.17    |  |
| 242.51                                | 10,836.00  | 491,313.01    | 0.00         | 491,313.01    |  |
| 242.52                                | 12,514.00  | 551,719.14    | 0.00         | -276.48       |  |
| 416.0                                 | 341.50     | 16,510.01     | 10,734.82    | 28,675.26     |  |
| 417.1                                 | 309.00     | 11,370.24     | 7,608.62     | 20,445.56     |  |
| 426.1                                 | 103.00     | 4,551.22      | 2,973.85     | 7,991.63      |  |
| 562.5                                 | 1,741.50   | 85,056.14     | 50,494.85    | 141,318.56    |  |
| 563.5                                 | 500.00     | 23,700.02     | 15,329.63    | 40,793.79     |  |
| 570.0                                 | 14.00      | 676.19        | 388.80       | 1,104.55      |  |
| 580.0                                 | 2,632.70   | 150,116.54    | 100,514.11   | 261,683.28    |  |
| 583.0                                 | 33,574.49  | 1,525,696.91  | 995,619.27   | 2,629,285.25  |  |
| 584.0                                 | 2,825.00   | 136,787.18    | 93,109.12    | 239,617.43    |  |
| 586.0                                 | 1,934.25   | 82,019.16     | 66,730.40    | 155,898.57    |  |
| 588.0                                 | 496.25     | 19,862.06     | 11,326.84    | 32,833.17     |  |
| 592.3                                 | 7,137.00   | 344,881.72    | 223,909.89   | 592,483.77    |  |
| 593.0                                 | 11,154.25  | 537,841.61    | 344,951.24   | 921,342.40    |  |
| 594.0                                 | 3,024.25   | 133,334.32    | 67,434.82    | 209,077.39    |  |
| 595.0                                 | 228.50     | 10,828.48     | 6,498.48     | 18,184.51     |  |
| 596.0                                 | 894.50     | 41,365.08     | 28,289.77    | 72,777.56     |  |
| 597.0                                 | 3,430.00   | 155,959.65    | 107,631.79   | 275,129.08    |  |
| 598.0                                 | 299.50     | 13,243.11     | 9,197.10     | 23,491.72     |  |
| 902.0                                 | 1.00       | 47.03         | 23.52        | 73.32         |  |
| 903.0                                 | 27,183.50  | 664,253.61    | 575,154.43   | 1,289,288.35  |  |
| 912.0                                 | 9.00       | 399.33        | 277.86       | 677.19        |  |
| 920.0                                 | 51,585.77  | 2,722,901.06  | 1,762,413.49 | 4,698,365.82  |  |
| 922.0                                 | 1,898.50   | 66,484.39     | 33,413.16    | 104,475.28    |  |
| 925.0                                 | 123.60     | 11,221.11     | 7,156.20     | 19,873.23     |  |
| 932.0                                 | 246.00     | 6,914.97      | 4,729.44     | 11,943.63     |  |
|                                       | 282,131.25 | 12,680,160.59 | 7,221,740.56 | 20,264,331.73 |  |

|                      |            |                         |         |
|----------------------|------------|-------------------------|---------|
| 05/06/2024           | 4:06:24 PM | <b>ASSET MANAGEMENT</b> | Page: 1 |
| <b>ASSET LISTING</b> |            |                         |         |

**DEC 2023**

Asset GL Account: 0 362.0 STATION EQUIPMENT-DISTRIBUTION GL Dept: 0

| Asset   | Description                           | Group | Description       | Quantity | Amount       | Average Cost |
|---|---------------------------------------|-------|-------------------|----------|--------------|--------------|
| 36200000  | Garden City Metering                  | 30    | 34.5kv District 5 | 1.00     | 36,594.84    | 36,674.02    |
| 36200504  | FLETCHER SUB-NW-24-24-36              | 30    | 34.5kv District 5 | 1.00     | 979,305.67   | 0.00         |
| 362005040                                       | FLETCHER SUB-NW-24-24-36 RELAYS REPLA | 30    | 34.5kv District 5 | 1.00     | 30,339.71    | 30,339.71    |
| 36200523  | Irsik & Doll-NW-19-24-31              | 30    | 34.5kv District 5 | 1.00     | 1,173,015.12 | 1,173,015.12 |
| 36200526  | Jones-NW-14-24-34                     | 30    | 34.5kv District 5 | 1.00     | 1,119,658.74 | 2,752,512.88 |
| <b>Total For GL Account 0 362.0 GL Dept: 0:</b> |                                       |       |                   | 5.00     | 3,338,914.08 |              |

Asset GL Account: 0 362.01 Substation - SCADA GL Dept: 0

| Asset  | Description                  | Group | Description       | Quantity | Amount    | Average Cost |
|--|------------------------------|-------|-------------------|----------|-----------|--------------|
| 3620015040                                       | FLETCHER SUB SCADA WO#145204 | 30    | 34.5kv District 5 | 1.00     | 22,399.17 | 22,454.74    |
| <b>Total For GL Account 0 362.01 GL Dept: 0:</b> |                              |       |                   | 1.00     | 22,399.17 |              |

Asset GL Account: 0 364.0 POLES, TOWERS & FIXTURES GL Dept: 0

| Asset   | Description | Group | Description       | Quantity | Amount       | Average Cost |
|---|-------------|-------|-------------------|----------|--------------|--------------|
| 36400003  | CROSSARM    | 30    | 34.5kv District 5 | 1,688.00 | 152,410.82   | 103.31       |
| 36400008  | POLE 40'    | 30    | 34.5kv District 5 | 67.00    | 25,601.68    | 583.16       |
| 36400009  | POLE 45'    | 30    | 34.5kv District 5 | 673.00   | 514,104.83   | 738.31       |
| 36400010  | POLE 50'    | 30    | 34.5kv District 5 | 407.00   | 321,903.03   | 757.65       |
| 36400011  | POLE 55'    | 30    | 34.5kv District 5 | 133.00   | 71,271.28    | 507.00       |
| 36400012  | POLE 60'    | 30    | 34.5kv District 5 | 67.00    | 17,734.44    | 264.69       |
| 36400013  | POLE 65'    | 30    | 34.5kv District 5 | 71.00    | 42,565.17    | 599.51       |
| 36400014  | POLE 70'    | 30    | 34.5kv District 5 | 24.00    | 11,321.84    | 471.74       |
| <b>Total For GL Account 0 364.0 GL Dept: 0:</b> |             |       |                   | 3,130.00 | 1,156,913.09 |              |

Asset GL Account: 0 365.0 OVERHEAD CONDUCTORS & DEVICES GL Dept: 0

| Asset    | Description              | Group | Description       | Quantity   | Amount     | Average Cost |
|----------|--------------------------|-------|-------------------|------------|------------|--------------|
| 36500001 | GROUND                   | 30    | 34.5kv District 5 | 1,925.00   | 81,427.01  | 55.21        |
| 36500002 | INSULATOR STING 15KV     | 30    | 34.5kv District 5 | 303.00     | 15,691.81  | 70.48        |
| 36500009 | # 266.8 MCM ACSR         | 30    | 34.5kv District 5 | 67,668.00  | 34,489.43  | 0.51         |
| 36500012 | # 4/0 ACSR               | 30    | 34.5kv District 5 | 897,241.00 | 628,846.32 | 0.81         |
| 36500013 | # 2/0 ACSR               | 30    | 34.5kv District 5 | 283,943.00 | 161,258.49 | 0.65         |
| 36500020 | FUSED/DISC SW 3PH 34.5KV | 30    | 34.5kv District 5 | 31.00      | 115,032.38 | 3,710.72     |

34.5 Transmission Plant in Service

|   |                         |    |                   |                     |                     |          |
|---|-------------------------|----|-------------------|---------------------|---------------------|----------|
| 36500024  | # 3/8 H.S.S.            | 30 | 34.5kv District 5 | 240.00              | -545.54             | 0.41     |
| 36500036  | 27 & 30 KV ARRESTER     | 30 | 34.5kv District 5 | 47.00               | 30,786.42           | 655.03   |
| 36500037  | SWITCH LDBK 3-PH 34.5KV | 30 | 34.5kv District 5 | 1.00                | 3,942.01            | 3,942.01 |
| 36500038  | INSULATOR STRING 34.5KV | 30 | 34.5kv District 5 | 917.00              | 55,516.37           | 75.56    |
| 36500042  | 35 KV CUTOUT            | 30 | 34.5kv District 5 | 15.00               | 10,499.20           | 699.95   |
| 36500058  | CONDUCTOR T2 1/0        | 30 | 34.5kv District 5 | 22,337.00           | 13,134.86           | 0.59     |
| <b>Total For GL Account 0 365.0 GL Dept: 0:</b> |                         |    |                   | <b>1,274,668.00</b> | <b>1,150,078.76</b> |          |

Asset GL Account: 0 367.0 UNDERGROUND CONDUCTORS & DEVICES GL Dept: 0

| Asset   | Description           | Group | Description       | Quantity          | Amount            | Average Cost |
|---|-----------------------|-------|-------------------|-------------------|-------------------|--------------|
| 36700006  | # 1/0 PRIMARY EPR URD | 30    | 34.5kv District 5 | 18,526.00         | 129,768.64        | 3.70         |
| 36700008  | # 4/0 PRIMARY XLP URD | 30    | 34.5kv District 5 | 10,038.00         | 17,145.16         | 1.71         |
| 36700009  | # 4/0 PRIMARY EPR URD | 30    | 34.5kv District 5 | 48,016.00         | 175,034.67        | 4.30         |
| 36700013  | # 500 MCM PRIMARY URD | 30    | 34.5kv District 5 | 39,350.00         | 539,851.44        | 17.17        |
| 36700015  | ARRESTER ELBOW 27KV   | 30    | 34.5kv District 5 | 9.00              | 15,411.48         | 1,712.39     |
| 36700018  | TERMINATOR 15KV       | 30    | 34.5kv District 5 | 15.00             | 8,009.54          | 337.68       |
| 36700021  | ENCLOSURER LARGE      | 30    | 34.5kv District 5 | 1.00              | 5,040.80          | 3,796.09     |
| 36700029  | GROUNDS               | 30    | 34.5kv District 5 | 7.00              | 1,466.87          | 134.08       |
| 36700032  | TERMINATOR 35KV       | 30    | 34.5kv District 5 | 18.00             | 22,616.62         | 1,624.44     |
| <b>Total For GL Account 0 367.0 GL Dept: 0:</b> |                       |       |                   | <b>115,980.00</b> | <b>914,345.22</b> |              |

Asset GL Account: 0 370.0 METERS GL Dept: 0

| Asset   | Description       | Group | Description       | Quantity    | Amount          | Average Cost |
|---|-------------------|-------|-------------------|-------------|-----------------|--------------|
| 37000008  | GARDEN CITY METER | 30    | 34.5kv District 5 | 1.00        | 5,412.51        | 5,412.51     |
| <b>Total For GL Account 0 370.0 GL Dept: 0:</b> |                   |       |                   | <b>1.00</b> | <b>5,412.51</b> |              |

Asset GL Account: 3 362.0 STATION EQUIPMENT-DISTRIBUTION GL Dept: 0

| Asset    | Description            | Group | Description       | Quantity | Amount       | Average Cost |
|----------|------------------------|-------|-------------------|----------|--------------|--------------|
| 36230601 | 2nd & KS               | 50    | 34.5kv District 6 | 1.00     | 2,102,915.92 | 1,228,208.84 |
| 36230602 | Convent                | 50    | 34.5kv District 6 | 1.00     | 29,806.43    | 178,110.76   |
| 36230603 | Eisenhower             | 50    | 34.5kv District 6 | 1.00     | 3,000.00     | 171,291.67   |
| 36230604 | 24th & Frey            | 50    | 34.5kv District 6 | 1.00     | 1,018,181.77 | 880,180.12   |
| 36230605 | Bowling Alley          | 50    | 34.5kv District 6 | 1.00     | 32,221.15    | 403,525.93   |
| 36230607 | 281 ByPass             | 50    | 34.5kv District 6 | 1.00     | 3,000.00     | 186,765.81   |
| 36230608 | 8th & Madison          | 50    | 34.5kv District 6 | 1.00     | 3,000.00     | 164,707.55   |
| 36230610 | Quail Creek Substation | 50    | 34.5kv District 6 | 1.00     | 32,221.15    | 356,369.38   |
| 36230612 | Northwest              | 50    | 34.5kv District 6 | 1.00     | 1,341,780.54 | 1,373,136.76 |
| 36230701 | Harper                 | 60    | 34.5kv District 7 | 1.00     | 5,571,277.29 | 2,852,221.41 |
| 36230702 | Milan                  | 60    | 34.5kv District 7 | 1.00     | 1,186,425.30 | 1,186,425.30 |
| 36230703 | Caldwell               | 60    | 34.5kv District 7 | 1.00     | 100,232.97   | 220,323.84   |
| 36230704 | Conway Springs         | 60    | 34.5kv District 7 | 1.00     | 18,107.92    | 152,689.33   |
| 36230705 | Argonia                | 60    | 34.5kv District 7 | 1.00     | 19,399.79    | 164,861.16   |

34.5 Transmission Plant in Service

|   |              |    |                   |              |                      |            |
|---|--------------|----|-------------------|--------------|----------------------|------------|
| 36230706  | Rago         | 50 | 34.5kv District 6 | 0.00         | 160,078.77           | 909,470.34 |
| 36230707  | Mayfield     | 60 | 34.5kv District 7 | 1.00         | 20,475.63            | 167,761.67 |
| 36230709  | North Attica | 60 | 34.5kv District 7 | 1.00         | 30,281.59            | 195,231.03 |
| 36230710  | Bluff City   | 60 | 34.5kv District 7 | 1.00         | 12,992.14            | 896,437.08 |
| <b>Total For GL Account 3 362.0 GL Dept: 0:</b> |              |    |                   | <b>17.00</b> | <b>11,685,398.36</b> |            |

Asset GL Account: 3 364.0 POLES, TOWERS & FIXTURES GL Dept: 0

| Asset   | Description    | Group | Description       | Quantity         | Amount              | Average Cost |
|---|----------------|-------|-------------------|------------------|---------------------|--------------|
| 36430001  | GUY            | 50    | 34.5kv District 6 | 237.00           | 10,441.79           | 57.94        |
| 36430001  | GUY            | 60    | 34.5kv District 7 | 1,189.00         | 49,960.72           | 57.94        |
| 36430002  | ANCHOR         | 50    | 34.5kv District 6 | 116.00           | 12,967.60           | 150.00       |
| 36430002  | ANCHOR         | 60    | 34.5kv District 7 | 636.00           | 67,219.71           | 150.00       |
| 36430003  | CROSSARM       | 50    | 34.5kv District 6 | 321.00           | 82,981.10           | 146.91       |
| 36430003  | CROSSARM       | 60    | 34.5kv District 7 | 3,951.00         | 448,136.88          | 146.91       |
| 36430007  | POLE 35'       | 50    | 34.5kv District 6 | 2.00             | 471.88              | 415.45       |
| 36430007  | POLE 35'       | 60    | 34.5kv District 7 | 228.00           | 50,589.83           | 415.45       |
| 36430008  | POLE 40'       | 50    | 34.5kv District 6 | 30.00            | 14,017.43           | 640.45       |
| 36430008  | POLE 40'       | 60    | 34.5kv District 7 | 834.00           | 404,651.22          | 640.45       |
| 36430009  | POLE 45'       | 50    | 34.5kv District 6 | 143.00           | 82,818.61           | 866.32       |
| 36430009  | POLE 45'       | 60    | 34.5kv District 7 | 1,354.00         | 899,035.75          | 866.32       |
| 36430010  | POLE 50'       | 50    | 34.5kv District 6 | 176.00           | 213,196.28          | 863.75       |
| 36430010  | POLE 50'       | 60    | 34.5kv District 7 | 1,446.00         | 1,181,366.68        | 863.75       |
| 36430011  | POLE 55'       | 50    | 34.5kv District 6 | 101.00           | 86,085.40           | 642.44       |
| 36430011  | POLE 55'       | 60    | 34.5kv District 7 | 163.00           | 82,793.73           | 642.44       |
| 36430012  | POLE 60'       | 50    | 34.5kv District 6 | 9.00             | 4,538.11            | 513.92       |
| 36430012  | POLE 60'       | 60    | 34.5kv District 7 | 39.00            | 20,691.77           | 513.92       |
| 36430013  | POLE 65'       | 50    | 34.5kv District 6 | 12.00            | 22,638.50           | 1,339.65     |
| 36430013  | POLE 65'       | 60    | 34.5kv District 7 | 10.00            | 6,547.32            | 1,339.65     |
| 36430014  | POLE 70'       | 50    | 34.5kv District 6 | 14.00            | 17,995.47           | 1,010.86     |
| 36430014  | POLE 70'       | 60    | 34.5kv District 7 | 7.00             | 3,584.82            | 1,010.86     |
| 36430022  | 45' STEEL POLE | 60    | 34.5kv District 7 | 48.00            | 25,096.23           | 522.84       |
| 36430023  | 60' STEEL POLE | 60    | 34.5kv District 7 | 12.00            | 6,279.29            | 523.27       |
| 36430024  | 65' STEEL POLE | 60    | 34.5kv District 7 | 8.00             | 4,182.70            | 522.84       |
| <b>Total For GL Account 3 364.0 GL Dept: 0:</b> |                |       |                   | <b>11,086.00</b> | <b>3,798,288.82</b> |              |

Asset GL Account: 3 365.0 OVERHEAD CONDUCTORS & DEVICES GL Dept: 0

| Asset    | Description          | Group | Description       | Quantity | Amount     | Average Cost |
|----------|----------------------|-------|-------------------|----------|------------|--------------|
| 36530001 | GROUND               | 50    | 34.5kv District 6 | 172.00   | 15,161.73  | 92.93        |
| 36530001 | GROUND               | 60    | 34.5kv District 7 | 4,361.00 | 298,379.80 | 92.93        |
| 36530002 | INSULATOR STING 15KV | 50    | 34.5kv District 6 | 0.00     | -138.15    | 88.79        |
| 36530004 | CUTOUT               | 60    | 34.5kv District 7 | 22.00    | 25,797.43  | 1,119.65     |
| 36530005 | LIGHTING ARRESTER    | 60    | 34.5kv District 7 | 23.00    | 33,519.53  | 1,306.15     |



34.5 Transmission Plant in Service

|   |                         |    |                   |                     |                     |           |
|---|-------------------------|----|-------------------|---------------------|---------------------|-----------|
| 36530012  | # 4/0 ACSR              | 50 | 34.5kv District 6 | 430,459.00          | 221,431.25          | 0.54      |
| 36530012  | # 4/0 ACSR              | 60 | 34.5kv District 7 | 532,368.00          | 249,924.18          | 0.54      |
| 36530013  | # 2/0 ACSR              | 60 | 34.5kv District 7 | 2,079,067.00        | 903,273.07          | 0.46      |
| 36530014  | # 1/0 ACSR              | 50 | 34.5kv District 6 | 77,036.00           | 29,888.96           | 0.35      |
| 36530014  | # 1/0 ACSR              | 60 | 34.5kv District 7 | 1,222,178.00        | 403,224.80          | 0.35      |
| 36530035  | BRACKET CUTOUT 3 PHASE  | 60 | 34.5kv District 7 | 7.00                | 3,309.25            | 423.87    |
| 36530036  | 27 & 30 KV ARRESTER     | 50 | 34.5kv District 6 | 13.00               | 14,847.32           | 1,142.10  |
| 36530037  | SWITCH LDBK 3-PH 34.5KV | 50 | 34.5kv District 6 | 1.00                | 11,095.45           | 11,095.45 |
| 36530038  | INSULATOR STRING 34.5KV | 50 | 34.5kv District 6 | 30.00               | 46,603.60           | 884.58    |
| 36530038  | INSULATOR STRING 34.5KV | 60 | 34.5kv District 7 | 172.00              | 158,259.47          | 884.58    |
| 36530058  | CONDUCTOR T2 1/0        | 60 | 34.5kv District 7 | 111,800.00          | 149,203.76          | 1.34      |
| 36530066  | 2 TPX                   | 60 | 34.5kv District 7 | 126.00              | 786.82              | 1.37      |
| <b>Total For GL Account 3 365.0 GL Dept: 0:</b> |                         |    |                   | <b>4,457,835.00</b> | <b>2,564,568.27</b> |           |

Asset GL Account: 3 367.0 UNDERGROUND CONDUCTORS & DEVICES GL Dept: 0

| Asset   | Description           | Group | Description       | Quantity      | Amount           | Average Cost |
|---|-----------------------|-------|-------------------|---------------|------------------|--------------|
| 36730006  | # 1/0 PRIMARY EPR URD | 50    | 34.5kv District 6 | 56.00         | 763.33           | 8.59         |
| 36730006  | # 1/0 PRIMARY EPR URD | 60    | 34.5kv District 7 | 276.00        | 2,396.04         | 8.59         |
| 36730015  | ARRESTER ELBOW 27KV   | 50    | 34.5kv District 6 | 3.00          | 3,615.95         | 1,205.32     |
| 36730018  | TERMINATOR 15KV       | 60    | 34.5kv District 7 | 24.00         | 24,936.24        | 602.66       |
| 36730029  | GROUNDS               | 60    | 34.5kv District 7 | 2.00          | 1,177.38         | 288.30       |
| 36730032  | TERMINATOR 35KV       | 50    | 34.5kv District 6 | 6.00          | 6,461.33         | 1,076.89     |
| 36730055  | CABLE SUPPORT BRKT    | 60    | 34.5kv District 7 | 6.00          | 463.36           | 104.94       |
| 36730062  | #2 QUAD DB            | 60    | 34.5kv District 7 | 6.00          | 31.64            | 2.16         |
| <b>Total For GL Account 3 367.0 GL Dept: 0:</b> |                       |       |                   | <b>379.00</b> | <b>39,845.27</b> |              |

Asset GL Account: 3 368.0 LINE TRANSFORMERS GL Dept: 0

| Asset   | Description                    | Group | Description       | Quantity     | Amount           | Average Cost |
|---|--------------------------------|-------|-------------------|--------------|------------------|--------------|
| 36830055  | CAPACITOR 19920 VOLT (34.5)    | 60    | 34.5kv District 7 | 9.00         | 26,021.58        | 2,891.29     |
| 36830062  | 38kv 1200amp typeV cir breaker | 60    | 34.5kv District 7 | 1.00         | 30,609.23        | 30,609.23    |
| <b>Total For GL Account 3 368.0 GL Dept: 0:</b> |                                |       |                   | <b>10.00</b> | <b>56,630.81</b> |              |

Asset GL Account: 3 369.0 SERVICES GL Dept: 0

| Asset   | Description        | Group | Description       | Quantity    | Amount          | Average Cost |
|---|--------------------|-------|-------------------|-------------|-----------------|--------------|
| 36930002  | METER LOOP         | 60    | 34.5kv District 7 | 2.00        | 860.96          | 243.04       |
| 36930004  | 3-PHASE TRANSOCKET | 60    | 34.5kv District 7 | 2.00        | 5,718.25        | 1,572.27     |
| <b>Total For GL Account 3 369.0 GL Dept: 0:</b> |                    |       |                   | <b>4.00</b> | <b>6,579.21</b> |              |

PARAMETERS ENTERED:

**Period:** DEC 2023  
**GL Account:** All  
**Asset:** All  
**Group:** 30, 50, 60  
**Status:** Active  
**Open Fields:** No  
**Zero Balance Assets:** No

18051

/pro/rpttemplate/acct/2.58.1/am/AM\_ASSET\_LISTING.xml.rpt

tgoddard

|                      |            |                         |         |
|----------------------|------------|-------------------------|---------|
| 12/10/2024           | 3:01:30 PM | <b>ASSET MANAGEMENT</b> | Page: 1 |
| <b>ASSET LISTING</b> |            |                         |         |

**DEC 2022**

Asset GL Account: 0 362.0 STATION EQUIPMENT-DISTRIBUTION GL Dept: 0

| Asset   | Description              | Group | Description       | Quantity | Amount       | Average Cost |
|---|--------------------------|-------|-------------------|----------|--------------|--------------|
| 36200000  | Garden City Metering     | 30    | 34.5kv District 5 | 1.00     | 36,594.84    | 36,674.02    |
| 36200504  | FLETCHER SUB-NW-24-24-36 | 30    | 34.5kv District 5 | 1.00     | 979,305.67   | 0.00         |
| 36200523  | Irsik & Doll-NW-19-24-31 | 30    | 34.5kv District 5 | 1.00     | 1,173,015.12 | 1,173,015.12 |
| 36200526  | Jones-NW-14-24-34        | 30    | 34.5kv District 5 | 1.00     | 1,119,658.74 | 2,752,512.88 |
| <b>Total For GL Account 0 362.0 GL Dept: 0:</b> |                          |       |                   | 4.00     | 3,308,574.37 |              |

Asset GL Account: 0 362.01 Substation - SCADA GL Dept: 0

| Asset  | Description                  | Group | Description       | Quantity | Amount    | Average Cost |
|--|------------------------------|-------|-------------------|----------|-----------|--------------|
| 3620015040                                       | FLETCHER SUB SCADA WO#145204 | 30    | 34.5kv District 5 | 1.00     | 22,399.17 | 22,454.74    |
| <b>Total For GL Account 0 362.01 GL Dept: 0:</b> |                              |       |                   | 1.00     | 22,399.17 |              |

Asset GL Account: 0 364.0 POLES, TOWERS & FIXTURES GL Dept: 0

| Asset   | Description | Group | Description       | Quantity | Amount       | Average Cost |
|---|-------------|-------|-------------------|----------|--------------|--------------|
| 36400003  | CROSSARM    | 30    | 34.5kv District 5 | 1,688.00 | 151,057.14   | 100.17       |
| 36400008  | POLE 40'    | 30    | 34.5kv District 5 | 67.00    | 23,830.85    | 567.02       |
| 36400009  | POLE 45'    | 30    | 34.5kv District 5 | 673.00   | 505,914.16   | 722.62       |
| 36400010  | POLE 50'    | 30    | 34.5kv District 5 | 407.00   | 321,903.03   | 757.76       |
| 36400011  | POLE 55'    | 30    | 34.5kv District 5 | 133.00   | 71,271.28    | 493.89       |
| 36400012  | POLE 60'    | 30    | 34.5kv District 5 | 67.00    | 17,734.44    | 264.69       |
| 36400013  | POLE 65'    | 30    | 34.5kv District 5 | 71.00    | 42,565.17    | 599.51       |
| 36400014  | POLE 70'    | 30    | 34.5kv District 5 | 24.00    | 11,321.84    | 471.74       |
| <b>Total For GL Account 0 364.0 GL Dept: 0:</b> |             |       |                   | 3,130.00 | 1,145,597.91 |              |

Asset GL Account: 0 365.0 OVERHEAD CONDUCTORS & DEVICES GL Dept: 0

| Asset    | Description              | Group | Description       | Quantity   | Amount     | Average Cost |
|----------|--------------------------|-------|-------------------|------------|------------|--------------|
| 36500001 | GROUND                   | 30    | 34.5kv District 5 | 1,925.00   | 80,736.88  | 53.23        |
| 36500002 | INSULATOR STING 15KV     | 30    | 34.5kv District 5 | 303.00     | 15,691.81  | 68.31        |
| 36500009 | # 266.8 MCM ACSR         | 30    | 34.5kv District 5 | 67,668.00  | 34,489.43  | 0.51         |
| 36500012 | # 4/0 ACSR               | 30    | 34.5kv District 5 | 897,241.00 | 628,846.32 | 0.81         |
| 36500013 | # 2/0 ACSR               | 30    | 34.5kv District 5 | 283,943.00 | 161,258.49 | 0.65         |
| 36500020 | FUSED/DISC SW 3PH 34.5KV | 30    | 34.5kv District 5 | 31.00      | 115,032.38 | 3,710.72     |
| 36500024 | # 3/8 H.S.S.             | 30    | 34.5kv District 5 | 240.00     | -545.54    | 0.41         |

34.5 Transmission Plant in Service

|   |                         |    |                   |                     |                     |          |
|---|-------------------------|----|-------------------|---------------------|---------------------|----------|
| 36500036  | 27 & 30 KV ARRESTER     | 30 | 34.5kv District 5 | 47.00               | 30,786.42           | 655.03   |
| 36500037  | SWITCH LDBK 3-PH 34.5KV | 30 | 34.5kv District 5 | 1.00                | 3,942.01            | 3,942.01 |
| 36500038  | INSULATOR STRING 34.5KV | 30 | 34.5kv District 5 | 917.00              | 55,516.37           | 73.44    |
| 36500042  | 35 KV CUTOOUT           | 30 | 34.5kv District 5 | 15.00               | 10,499.20           | 699.95   |
| 36500058  | CONDUCTOR T2 1/0        | 30 | 34.5kv District 5 | 22,337.00           | 13,134.86           | 0.59     |
| <b>Total For GL Account 0 365.0 GL Dept: 0:</b> |                         |    |                   | <b>1,274,668.00</b> | <b>1,149,388.63</b> |          |

Asset GL Account: 0 367.0 UNDERGROUND CONDUCTORS & DEVICES GL Dept: 0

| Asset   | Description           | Group | Description       | Quantity          | Amount            | Average Cost |
|---|-----------------------|-------|-------------------|-------------------|-------------------|--------------|
| 36700006  | # 1/0 PRIMARY EPR URD | 30    | 34.5kv District 5 | 18,526.00         | 129,768.64        | 3.67         |
| 36700008  | # 4/0 PRIMARY XLP URD | 30    | 34.5kv District 5 | 10,038.00         | 17,145.16         | 1.71         |
| 36700009  | # 4/0 PRIMARY EPR URD | 30    | 34.5kv District 5 | 48,016.00         | 175,034.67        | 4.30         |
| 36700013  | # 500 MCM PRIMARY URD | 30    | 34.5kv District 5 | 39,350.00         | 539,851.44        | 15.36        |
| 36700015  | ARRESTER ELBOW 27KV   | 30    | 34.5kv District 5 | 9.00              | 15,411.48         | 1,712.39     |
| 36700018  | TERMINATOR 15KV       | 30    | 34.5kv District 5 | 15.00             | 8,009.54          | 325.63       |
| 36700021  | ENCLOSURER LARGE      | 30    | 34.5kv District 5 | 1.00              | 5,040.80          | 3,723.72     |
| 36700029  | GROUNDS               | 30    | 34.5kv District 5 | 7.00              | 1,466.87          | 130.23       |
| 36700032  | TERMINATOR 35KV       | 30    | 34.5kv District 5 | 18.00             | 22,616.62         | 1,624.44     |
| <b>Total For GL Account 0 367.0 GL Dept: 0:</b> |                       |       |                   | <b>115,980.00</b> | <b>914,345.22</b> |              |

Asset GL Account: 0 370.0 METERS GL Dept: 0

| Asset   | Description       | Group | Description       | Quantity    | Amount          | Average Cost |
|---|-------------------|-------|-------------------|-------------|-----------------|--------------|
| 37000008  | GARDEN CITY METER | 30    | 34.5kv District 5 | 1.00        | 5,412.51        | 5,412.51     |
| <b>Total For GL Account 0 370.0 GL Dept: 0:</b> |                   |       |                   | <b>1.00</b> | <b>5,412.51</b> |              |

Asset GL Account: 3 362.0 STATION EQUIPMENT-DISTRIBUTION GL Dept: 0

| Asset    | Description            | Group | Description       | Quantity | Amount       | Average Cost |
|----------|------------------------|-------|-------------------|----------|--------------|--------------|
| 36230601 | 2nd & KS               | 50    | 34.5kv District 6 | 1.00     | 2,102,915.92 | 1,228,208.84 |
| 36230602 | Convent                | 50    | 34.5kv District 6 | 1.00     | 29,806.43    | 178,110.76   |
| 36230603 | Eisenhower             | 50    | 34.5kv District 6 | 1.00     | 3,000.00     | 171,291.67   |
| 36230604 | 24th & Frey            | 50    | 34.5kv District 6 | 1.00     | 1,018,181.77 | 880,180.12   |
| 36230605 | Bowling Alley          | 50    | 34.5kv District 6 | 1.00     | 32,221.15    | 403,525.93   |
| 36230607 | 281 ByPass             | 50    | 34.5kv District 6 | 1.00     | 3,000.00     | 186,765.81   |
| 36230608 | 8th & Madison          | 50    | 34.5kv District 6 | 1.00     | 3,000.00     | 164,707.55   |
| 36230610 | Quail Creek Substation | 50    | 34.5kv District 6 | 1.00     | 32,221.15    | 356,369.38   |
| 36230612 | Northwest              | 50    | 34.5kv District 6 | 1.00     | 1,341,780.54 | 1,373,136.76 |
| 36230701 | Harper                 | 60    | 34.5kv District 7 | 1.00     | 5,571,277.29 | 2,852,221.41 |
| 36230702 | Milan                  | 60    | 34.5kv District 7 | 1.00     | 1,186,425.30 | 1,186,425.30 |
| 36230703 | Caldwell               | 60    | 34.5kv District 7 | 1.00     | 100,232.97   | 220,323.84   |
| 36230704 | Conway Springs         | 60    | 34.5kv District 7 | 1.00     | 18,107.92    | 152,689.33   |
| 36230705 | Argonia                | 60    | 34.5kv District 7 | 1.00     | 19,399.79    | 164,861.16   |
| 36230706 | Rago                   | 50    | 34.5kv District 6 | 0.00     | 160,078.77   | 909,470.34   |

34.5 Transmission Plant in Service

|   |              |    |                   |              |                      |            |
|---|--------------|----|-------------------|--------------|----------------------|------------|
| 36230707  | Mayfield     | 60 | 34.5kv District 7 | 1.00         | 20,475.63            | 167,761.67 |
| 36230709  | North Attica | 60 | 34.5kv District 7 | 1.00         | 30,281.59            | 195,231.03 |
| 36230710  | Bluff City   | 60 | 34.5kv District 7 | 1.00         | 12,992.14            | 896,437.08 |
| <b>Total For GL Account 3 362.0 GL Dept: 0:</b> |              |    |                   | <b>17.00</b> | <b>11,685,398.36</b> |            |

Asset GL Account: 3 364.0 POLES, TOWERS & FIXTURES GL Dept: 0

| Asset   | Description    | Group | Description       | Quantity         | Amount              | Average Cost |
|---|----------------|-------|-------------------|------------------|---------------------|--------------|
| 36430001  | GUY            | 50    | 34.5kv District 6 | 237.00           | 10,441.79           | 54.95        |
| 36430001  | GUY            | 60    | 34.5kv District 7 | 1,189.00         | 49,960.72           | 54.95        |
| 36430002  | ANCHOR         | 50    | 34.5kv District 6 | 116.00           | 12,967.60           | 141.50       |
| 36430002  | ANCHOR         | 60    | 34.5kv District 7 | 636.00           | 67,219.71           | 141.50       |
| 36430003  | CROSSARM       | 50    | 34.5kv District 6 | 313.00           | 73,125.18           | 134.44       |
| 36430003  | CROSSARM       | 60    | 34.5kv District 7 | 3,971.00         | 428,790.91          | 134.44       |
| 36430007  | POLE 35'       | 50    | 34.5kv District 6 | 2.00             | 471.88              | 384.83       |
| 36430007  | POLE 35'       | 60    | 34.5kv District 7 | 230.00           | 51,400.94           | 384.83       |
| 36430008  | POLE 40'       | 50    | 34.5kv District 6 | 31.00            | 14,624.83           | 607.40       |
| 36430008  | POLE 40'       | 60    | 34.5kv District 7 | 878.00           | 421,067.75          | 607.40       |
| 36430009  | POLE 45'       | 50    | 34.5kv District 6 | 153.00           | 91,216.63           | 827.95       |
| 36430009  | POLE 45'       | 60    | 34.5kv District 7 | 1,372.00         | 912,699.48          | 827.95       |
| 36430010  | POLE 50'       | 50    | 34.5kv District 6 | 179.00           | 209,056.31          | 783.23       |
| 36430010  | POLE 50'       | 60    | 34.5kv District 7 | 1,407.00         | 1,027,449.02        | 783.23       |
| 36430011  | POLE 55'       | 50    | 34.5kv District 6 | 89.00            | 54,321.14           | 540.08       |
| 36430011  | POLE 55'       | 60    | 34.5kv District 7 | 161.00           | 77,940.57           | 540.08       |
| 36430012  | POLE 60'       | 50    | 34.5kv District 6 | 9.00             | 4,538.11            | 513.92       |
| 36430012  | POLE 60'       | 60    | 34.5kv District 7 | 39.00            | 20,691.77           | 513.92       |
| 36430013  | POLE 65'       | 50    | 34.5kv District 6 | 12.00            | 22,638.50           | 1,339.65     |
| 36430013  | POLE 65'       | 60    | 34.5kv District 7 | 10.00            | 6,547.32            | 1,339.65     |
| 36430014  | POLE 70'       | 50    | 34.5kv District 6 | 14.00            | 18,731.55           | 1,077.78     |
| 36430014  | POLE 70'       | 60    | 34.5kv District 7 | 7.00             | 3,584.82            | 1,077.78     |
| 36430022  | 45' STEEL POLE | 60    | 34.5kv District 7 | 48.00            | 25,096.23           | 522.84       |
| 36430023  | 60' STEEL POLE | 60    | 34.5kv District 7 | 12.00            | 6,279.29            | 523.27       |
| 36430024  | 65' STEEL POLE | 60    | 34.5kv District 7 | 8.00             | 4,182.70            | 522.84       |
| <b>Total For GL Account 3 364.0 GL Dept: 0:</b> |                |       |                   | <b>11,123.00</b> | <b>3,615,044.75</b> |              |

Asset GL Account: 3 365.0 OVERHEAD CONDUCTORS & DEVICES GL Dept: 0

| Asset    | Description          | Group | Description       | Quantity   | Amount     | Average Cost |
|----------|----------------------|-------|-------------------|------------|------------|--------------|
| 36530001 | GROUND               | 50    | 34.5kv District 6 | 174.00     | 15,336.07  | 87.17        |
| 36530001 | GROUND               | 60    | 34.5kv District 7 | 4,357.00   | 284,869.63 | 87.17        |
| 36530002 | INSULATOR STING 15KV | 50    | 34.5kv District 6 | 0.00       | 170.58     | 84.33        |
| 36530004 | CUTOUT               | 60    | 34.5kv District 7 | 19.00      | 23,189.78  | 1,051.37     |
| 36530005 | LIGHTING ARRESTER    | 60    | 34.5kv District 7 | 20.00      | 30,374.64  | 1,235.48     |
| 36530012 | # 4/0 ACSR           | 50    | 34.5kv District 6 | 429,268.00 | 215,230.21 | 0.53         |

34.5 Transmission Plant in Service

| Asset   | Description             | Group | Description       | Quantity            | Amount              | Average Cost |
|---|-------------------------|-------|-------------------|---------------------|---------------------|--------------|
| 36530012  | # 4/0 ACSR              | 60    | 34.5kv District 7 | 532,368.00          | 249,924.18          | 0.53         |
| 36530013  | # 2/0 ACSR              | 60    | 34.5kv District 7 | 2,079,067.00        | 903,273.07          | 0.46         |
| 36530014  | # 1/0 ACSR              | 50    | 34.5kv District 6 | 75,069.00           | 26,695.03           | 0.34         |
| 36530014  | # 1/0 ACSR              | 60    | 34.5kv District 7 | 1,222,178.00        | 403,224.80          | 0.34         |
| 36530035  | BRACKET CUTOUT 3 PHASE  | 60    | 34.5kv District 7 | 6.00                | 2,946.46            | 403.10       |
| 36530036  | 27 & 30 KV ARRESTER     | 50    | 34.5kv District 6 | 13.00               | 14,847.32           | 1,142.10     |
| 36530037  | SWITCH LDBK 3-PH 34.5KV | 50    | 34.5kv District 6 | 1.00                | 11,095.45           | 11,095.45    |
| 36530038  | INSULATOR STRING 34.5KV | 50    | 34.5kv District 6 | 0.00                | 1,242.90            | 712.09       |
| 36530038  | INSULATOR STRING 34.5KV | 60    | 34.5kv District 7 | 175.00              | 158,397.95          | 712.09       |
| 36530058  | CONDUCTOR T2 1/0        | 60    | 34.5kv District 7 | 111,800.00          | 149,203.76          | 1.34         |
| 36530066  | 2 TPX                   | 60    | 34.5kv District 7 | 126.00              | 786.82              | 1.28         |
| <b>Total For GL Account 3 365.0 GL Dept: 0:</b> |                         |       |                   | <b>4,454,641.00</b> | <b>2,490,808.65</b> |              |

Asset GL Account: 3 367.0 UNDERGROUND CONDUCTORS & DEVICES GL Dept: 0

| Asset   | Description           | Group | Description       | Quantity      | Amount           | Average Cost |
|---|-----------------------|-------|-------------------|---------------|------------------|--------------|
| 36730006  | # 1/0 PRIMARY EPR URD | 60    | 34.5kv District 7 | 276.00        | 2,396.04         | 7.78         |
| 36730015  | ARRESTER ELBOW 27KV   | 50    | 34.5kv District 6 | 3.00          | 3,615.95         | 1,205.32     |
| 36730018  | TERMINATOR 15KV       | 60    | 34.5kv District 7 | 21.00         | 23,661.63        | 553.12       |
| 36730029  | GROUNDS               | 60    | 34.5kv District 7 | 2.00          | 1,177.38         | 260.48       |
| 36730032  | TERMINATOR 35KV       | 50    | 34.5kv District 6 | 6.00          | 6,461.33         | 1,076.89     |
| 36730055  | CABLE SUPPORT BRKT    | 60    | 34.5kv District 7 | 3.00          | 179.94           | 97.26        |
| 36730062  | #2 QUAD DB            | 60    | 34.5kv District 7 | 6.00          | 31.64            | 2.16         |
| <b>Total For GL Account 3 367.0 GL Dept: 0:</b> |                       |       |                   | <b>317.00</b> | <b>37,523.91</b> |              |

Asset GL Account: 3 368.0 LINE TRANSFORMERS GL Dept: 0

| Asset   | Description                    | Group | Description       | Quantity     | Amount           | Average Cost |
|---|--------------------------------|-------|-------------------|--------------|------------------|--------------|
| 36830055  | CAPACITOR 19920 VOLT (34.5)    | 60    | 34.5kv District 7 | 9.00         | 26,021.58        | 2,891.29     |
| 36830062  | 38kv 1200amp typeV cir breaker | 60    | 34.5kv District 7 | 1.00         | 30,609.23        | 30,609.23    |
| <b>Total For GL Account 3 368.0 GL Dept: 0:</b> |                                |       |                   | <b>10.00</b> | <b>56,630.81</b> |              |

Asset GL Account: 3 369.0 SERVICES GL Dept: 0

| Asset   | Description        | Group | Description       | Quantity    | Amount          | Average Cost |
|---|--------------------|-------|-------------------|-------------|-----------------|--------------|
| 36930002  | METER LOOP         | 60    | 34.5kv District 7 | 2.00        | 860.96          | 231.16       |
| 36930004  | 3-PHASE TRANSOCKET | 60    | 34.5kv District 7 | 2.00        | 5,718.25        | 1,541.41     |
| <b>Total For GL Account 3 369.0 GL Dept: 0:</b> |                    |       |                   | <b>4.00</b> | <b>6,579.21</b> |              |

PARAMETERS ENTERED:

Period: DEC 2022  
GL Account: All

**Asset:** All  
**Group:** 30, 50, 60  
**Status:** Active  
**Open Fields:** No  
**Zero Balance Assets:** No

18051

/pro/rpttemplate/acct/2.58.1/am/AM\_ASSET\_LISTING.xml.rpt

tgoddard

|            |            |                         |         |
|------------|------------|-------------------------|---------|
| 12/10/2024 | 3:01:40 PM | <b>ASSET MANAGEMENT</b> | Page: 1 |
|            |            | <b>ASSET LISTING</b>    |         |

**DEC 2021**

Asset GL Account: 0 362.0 STATION EQUIPMENT-DISTRIBUTION GL Dept: 0

| Asset   | Description              | Group | Description       | Quantity    | Amount              | Average Cost |
|---|--------------------------|-------|-------------------|-------------|---------------------|--------------|
| 36200000  | Garden City Metering     | 30    | 34.5kv District 5 | 1.00        | 36,594.84           | 36,674.02    |
| 36200504  | FLETCHER SUB-NW-24-24-36 | 30    | 34.5kv District 5 | 1.00        | 1,006,854.80        | 1,031,495.13 |
| 36200523  | Irsik & Doll-NW-19-24-31 | 30    | 34.5kv District 5 | 1.00        | 1,173,015.12        | 1,173,015.12 |
| 36200526  | Jones-NW-14-24-34        | 30    | 34.5kv District 5 | 1.00        | 1,119,658.74        | 2,752,512.88 |
| <b>Total For GL Account 0 362.0 GL Dept: 0:</b> |                          |       |                   | <b>4.00</b> | <b>3,336,123.50</b> |              |

Asset GL Account: 0 364.0 POLES, TOWERS & FIXTURES GL Dept: 0

| Asset   | Description             | Group | Description       | Quantity        | Amount              | Average Cost |
|---|-------------------------|-------|-------------------|-----------------|---------------------|--------------|
| 36400001  | GUY                     | 30    | 34.5kv District 5 | -22.00          | -5,420.48           | 54.41        |
| 36400002  | ANCHOR                  | 30    | 34.5kv District 5 | -6.00           | -1,222.91           | 141.42       |
| 36400003  | CROSSARM                | 30    | 34.5kv District 5 | 1,688.00        | 151,095.73          | 97.04        |
| 36400004  | DEAD END ASSY 8'&10'    | 30    | 34.5kv District 5 | -6.00           | -9,653.63           | 862.10       |
| 36400008  | POLE 40'                | 30    | 34.5kv District 5 | 67.00           | 23,830.85           | 549.12       |
| 36400009  | POLE 45'                | 30    | 34.5kv District 5 | 674.00          | 506,731.09          | 717.90       |
| 36400010  | POLE 50'                | 30    | 34.5kv District 5 | 407.00          | 321,903.03          | 757.76       |
| 36400011  | POLE 55'                | 30    | 34.5kv District 5 | 134.00          | 71,765.17           | 493.89       |
| 36400012  | POLE 60'                | 30    | 34.5kv District 5 | 67.00           | 44,663.76           | 264.69       |
| 36400013  | POLE 65'                | 30    | 34.5kv District 5 | 98.00           | 79,316.90           | 599.51       |
| 36400014  | POLE 70'                | 30    | 34.5kv District 5 | 19.00           | 13,091.07           | 471.74       |
| 36400038  | BAND ASSY 4-WAY 7-10" " | 30    | 34.5kv District 5 | 4.00            | -4,241.97           | 17.16        |
| <b>Total For GL Account 0 364.0 GL Dept: 0:</b> |                         |       |                   | <b>3,124.00</b> | <b>1,191,858.61</b> |              |

Asset GL Account: 0 365.0 OVERHEAD CONDUCTORS & DEVICES GL Dept: 0

| Asset    | Description              | Group | Description       | Quantity   | Amount     | Average Cost |
|----------|--------------------------|-------|-------------------|------------|------------|--------------|
| 36500001 | GROUND                   | 30    | 34.5kv District 5 | 1,929.00   | 80,957.16  | 51.28        |
| 36500002 | INSULATOR STING 15KV     | 30    | 34.5kv District 5 | 307.00     | 15,957.53  | 65.70        |
| 36500009 | # 266.8 MCM ACSR         | 30    | 34.5kv District 5 | 67,668.00  | 34,489.43  | 0.51         |
| 36500012 | # 4/0 ACSR               | 30    | 34.5kv District 5 | 897,241.00 | 628,846.32 | 0.78         |
| 36500013 | # 2/0 ACSR               | 30    | 34.5kv District 5 | 284,015.00 | 161,303.85 | 0.63         |
| 36500020 | FUSED/DISC SW 3PH 34.5KV | 30    | 34.5kv District 5 | 31.00      | 115,032.38 | 3,710.72     |
| 36500024 | # 3/8 H.S.S.             | 30    | 34.5kv District 5 | 240.00     | -545.54    | 0.36         |
| 36500036 | 27 & 30 KV ARRESTER      | 30    | 34.5kv District 5 | 47.00      | 30,786.42  | 655.03       |
| 36500037 | SWITCH LDBK 3-PH 34.5KV  | 30    | 34.5kv District 5 | 2.00       | 7,884.02   | 3,942.01     |



34.5 Transmission Plant in Service

|   |                         |    |                   |                     |                     |        |
|---|-------------------------|----|-------------------|---------------------|---------------------|--------|
| 36500038  | INSULATOR STRING 34.5KV | 30 | 34.5kv District 5 | 929.00              | 56,376.65           | 71.11  |
| 36500042  | 35 KV CUTOOUT           | 30 | 34.5kv District 5 | 15.00               | 10,499.20           | 699.95 |
| 36500058  | CONDUCTOR T2 1/0        | 30 | 34.5kv District 5 | 22,553.00           | 13,262.30           | 0.59   |
| <b>Total For GL Account 0 365.0 GL Dept: 0:</b> |                         |    |                   | <b>1,274,977.00</b> | <b>1,154,849.72</b> |        |

Asset GL Account: 0 367.0 UNDERGROUND CONDUCTORS & DEVICES GL Dept: 0

| Asset   | Description           | Group | Description       | Quantity          | Amount            | Average Cost |
|---|-----------------------|-------|-------------------|-------------------|-------------------|--------------|
| 36700006  | # 1/0 PRIMARY EPR URD | 30    | 34.5kv District 5 | 18,526.00         | 129,768.64        | 3.63         |
| 36700008  | # 4/0 PRIMARY XLP URD | 30    | 34.5kv District 5 | 10,038.00         | 17,145.16         | 1.71         |
| 36700009  | # 4/0 PRIMARY EPR URD | 30    | 34.5kv District 5 | 48,016.00         | 175,034.67        | 4.10         |
| 36700013  | # 500 MCM PRIMARY URD | 30    | 34.5kv District 5 | 39,350.00         | 539,851.44        | 14.46        |
| 36700015  | ARRESTER ELBOW 27KV   | 30    | 34.5kv District 5 | 9.00              | 15,411.48         | 1,712.39     |
| 36700018  | TERMINATOR 15KV       | 30    | 34.5kv District 5 | 15.00             | 8,009.54          | 310.13       |
| 36700021  | ENCLOSURER LARGE      | 30    | 34.5kv District 5 | 1.00              | 5,040.80          | 3,604.25     |
| 36700029  | GROUNDS               | 30    | 34.5kv District 5 | 7.00              | 1,466.87          | 124.44       |
| 36700032  | TERMINATOR 35KV       | 30    | 34.5kv District 5 | 18.00             | 22,616.62         | 1,256.48     |
| <b>Total For GL Account 0 367.0 GL Dept: 0:</b> |                       |       |                   | <b>115,980.00</b> | <b>914,345.22</b> |              |

Asset GL Account: 0 370.0 METERS GL Dept: 0

| Asset   | Description       | Group | Description       | Quantity    | Amount          | Average Cost |
|---|-------------------|-------|-------------------|-------------|-----------------|--------------|
| 37000008  | GARDEN CITY METER | 30    | 34.5kv District 5 | 1.00        | 5,412.51        | 5,412.51     |
| <b>Total For GL Account 0 370.0 GL Dept: 0:</b> |                   |       |                   | <b>1.00</b> | <b>5,412.51</b> |              |

Asset GL Account: 3 362.0 STATION EQUIPMENT-DISTRIBUTION GL Dept: 0

| Asset    | Description            | Group | Description       | Quantity | Amount       | Average Cost |
|----------|------------------------|-------|-------------------|----------|--------------|--------------|
| 36230601 | 2nd & KS               | 50    | 34.5kv District 6 | 1.00     | 2,102,915.92 | 1,228,208.84 |
| 36230602 | Convent                | 50    | 34.5kv District 6 | 1.00     | 29,806.43    | 203,074.43   |
| 36230603 | Eisenhower             | 50    | 34.5kv District 6 | 1.00     | 3,000.00     | 188,645.66   |
| 36230604 | 24th & Frey            | 50    | 34.5kv District 6 | 1.00     | 1,018,181.77 | 791,783.76   |
| 36230605 | Bowling Alley          | 50    | 34.5kv District 6 | 1.00     | 32,221.15    | 426,607.01   |
| 36230607 | 281 ByPass             | 50    | 34.5kv District 6 | 1.00     | 3,000.00     | 209,129.29   |
| 36230608 | 8th & Madison          | 50    | 34.5kv District 6 | 1.00     | 3,000.00     | 184,238.49   |
| 36230610 | Quail Creek Substation | 50    | 34.5kv District 6 | 1.00     | 32,221.15    | 356,369.38   |
| 36230612 | Northwest              | 50    | 34.5kv District 6 | 1.00     | 1,341,780.54 | 1,341,780.54 |
| 36230701 | Harper                 | 60    | 34.5kv District 7 | 1.00     | 5,571,277.29 | 2,852,221.41 |
| 36230702 | Milan                  | 60    | 34.5kv District 7 | 1.00     | 1,186,425.30 | 1,186,425.30 |
| 36230703 | Caldwell               | 60    | 34.5kv District 7 | 1.00     | 100,232.97   | 220,323.84   |
| 36230704 | Conway Springs         | 60    | 34.5kv District 7 | 1.00     | 18,107.92    | 152,689.33   |
| 36230705 | Argonia                | 60    | 34.5kv District 7 | 1.00     | 19,399.79    | 164,861.16   |
| 36230706 | Rago                   | 50    | 34.5kv District 6 | 0.00     | 160,078.77   | 909,470.34   |
| 36230707 | Mayfield               | 60    | 34.5kv District 7 | 1.00     | 20,475.63    | 167,761.67   |
| 36230709 | North Attica           | 60    | 34.5kv District 7 | 1.00     | 30,281.59    | 127,745.16   |

34.5 Transmission Plant in Service

|   |            |    |                   |              |                      |            |
|---|------------|----|-------------------|--------------|----------------------|------------|
| 36230710  | Bluff City | 60 | 34.5kv District 7 | 1.00         | 12,992.14            | 896,437.08 |
| <b>Total For GL Account 3 362.0 GL Dept: 0:</b> |            |    |                   | <u>17.00</u> | <u>11,685,398.36</u> |            |

Asset GL Account: 3 364.0 POLES, TOWERS & FIXTURES GL Dept: 0

| <u>Asset</u>                                    | <u>Description</u> | <u>Group</u> | <u>Description</u> | <u>Quantity</u>  | <u>Amount</u>       | <u>Average Cost</u> |
|---|--------------------|--------------|--------------------|------------------|---------------------|---------------------|
| 36430001  | GUY                | 50           | 34.5kv District 6  | 237.00           | 10,441.79           | 52.59               |
| 36430001  | GUY                | 60           | 34.5kv District 7  | 1,189.00         | 49,960.72           | 52.59               |
| 36430002  | ANCHOR             | 50           | 34.5kv District 6  | 116.00           | 12,967.60           | 135.33              |
| 36430002  | ANCHOR             | 60           | 34.5kv District 7  | 636.00           | 67,219.71           | 135.33              |
| 36430003  | CROSSARM           | 50           | 34.5kv District 6  | 326.00           | 71,565.30           | 129.28              |
| 36430003  | CROSSARM           | 60           | 34.5kv District 7  | 3,960.00         | 418,277.74          | 129.28              |
| 36430007  | POLE 35'           | 50           | 34.5kv District 6  | 2.00             | 471.88              | 352.38              |
| 36430007  | POLE 35'           | 60           | 34.5kv District 7  | 233.00           | 52,461.37           | 352.38              |
| 36430008  | POLE 40'           | 50           | 34.5kv District 6  | 31.00            | 14,624.83           | 582.49              |
| 36430008  | POLE 40'           | 60           | 34.5kv District 7  | 877.00           | 401,556.63          | 582.49              |
| 36430009  | POLE 45'           | 50           | 34.5kv District 6  | 153.00           | 91,216.63           | 794.52              |
| 36430009  | POLE 45'           | 60           | 34.5kv District 7  | 1,374.00         | 902,848.90          | 794.52              |
| 36430010  | POLE 50'           | 50           | 34.5kv District 6  | 180.00           | 209,840.11          | 775.75              |
| 36430010  | POLE 50'           | 60           | 34.5kv District 7  | 1,400.00         | 1,010,214.08        | 775.75              |
| 36430011  | POLE 55'           | 50           | 34.5kv District 6  | 89.00            | 54,321.14           | 540.57              |
| 36430011  | POLE 55'           | 60           | 34.5kv District 7  | 161.00           | 77,940.57           | 540.57              |
| 36430012  | POLE 60'           | 50           | 34.5kv District 6  | 9.00             | 4,538.11            | 513.92              |
| 36430012  | POLE 60'           | 60           | 34.5kv District 7  | 39.00            | 20,691.77           | 513.92              |
| 36430013  | POLE 65'           | 50           | 34.5kv District 6  | 1.00             | 1,294.52            | 706.03              |
| 36430013  | POLE 65'           | 60           | 34.5kv District 7  | 10.00            | 6,547.32            | 706.03              |
| 36430014  | POLE 70'           | 50           | 34.5kv District 6  | 27.00            | 22,282.66           | 857.54              |
| 36430014  | POLE 70'           | 60           | 34.5kv District 7  | 7.00             | 3,584.82            | 857.54              |
| 36430022  | 45' STEEL POLE     | 60           | 34.5kv District 7  | 48.00            | 25,096.23           | 522.84              |
| 36430023  | 60' STEEL POLE     | 60           | 34.5kv District 7  | 12.00            | 6,279.29            | 523.27              |
| 36430024  | 65' STEEL POLE     | 60           | 34.5kv District 7  | 8.00             | 4,182.70            | 522.84              |
| <b>Total For GL Account 3 364.0 GL Dept: 0:</b> |                    |              |                    | <u>11,125.00</u> | <u>3,540,426.42</u> |                     |

Asset GL Account: 3 365.0 OVERHEAD CONDUCTORS & DEVICES GL Dept: 0

| <u>Asset</u> | <u>Description</u>   | <u>Group</u> | <u>Description</u> | <u>Quantity</u> | <u>Amount</u> | <u>Average Cost</u> |
|--------------|----------------------|--------------|--------------------|-----------------|---------------|---------------------|
| 36530001     | GROUND               | 50           | 34.5kv District 6  | 196.00          | 17,244.95     | 83.11               |
| 36530001     | GROUND               | 60           | 34.5kv District 7  | 4,349.00        | 282,536.29    | 83.11               |
| 36530002     | INSULATOR STING 15KV | 60           | 34.5kv District 7  | -4.00           | -314.39       | 80.72               |
| 36530004     | CUTOOUT              | 60           | 34.5kv District 7  | 19.00           | 23,189.78     | 990.13              |
| 36530005     | LIGHTING ARRESTER    | 60           | 34.5kv District 7  | 20.00           | 30,374.64     | 1,168.38            |
| 36530012     | # 4/0 ACSR           | 50           | 34.5kv District 6  | 431,084.00      | 215,331.98    | 0.52                |
| 36530012     | # 4/0 ACSR           | 60           | 34.5kv District 7  | 533,169.00      | 250,340.70    | 0.52                |
| 36530013     | # 2/0 ACSR           | 60           | 34.5kv District 7  | 2,078,717.00    | 902,531.12    | 0.46                |

34.5 Transmission Plant in Service

|   |                         |    |                   |                     |                     |          |
|---|-------------------------|----|-------------------|---------------------|---------------------|----------|
| 36530014  | # 1/0 ACSR              | 50 | 34.5kv District 6 | 75,069.00           | 26,695.03           | 0.33     |
| 36530014  | # 1/0 ACSR              | 60 | 34.5kv District 7 | 1,222,495.00        | 403,266.02          | 0.33     |
| 36530035  | BRACKET CUTOOUT 3 PHASE | 60 | 34.5kv District 7 | 6.00                | 2,946.46            | 370.26   |
| 36530036  | 27 & 30 KV ARRESTER     | 50 | 34.5kv District 6 | 13.00               | 14,847.32           | 1,142.10 |
| 36530037  | SWITCH LDBK 3-PH 34.5KV | 50 | 34.5kv District 6 | -2.00               | 5,745.73            | 0.00     |
| 36530037  | SWITCH LDBK 3-PH 34.5KV | 60 | 34.5kv District 7 | 1.00                | -5,748.49           | 0.00     |
| 36530038  | INSULATOR STRING 34.5KV | 50 | 34.5kv District 6 | 7.00                | -2,000.77           | 695.11   |
| 36530038  | INSULATOR STRING 34.5KV | 60 | 34.5kv District 7 | 159.00              | 149,791.55          | 695.11   |
| 36530058  | CONDUCTOR T2 1/0        | 60 | 34.5kv District 7 | 111,800.00          | 149,203.76          | 1.34     |
| 36530066  | 2 TPX                   | 60 | 34.5kv District 7 | 126.00              | 786.82              | 1.18     |
| <b>Total For GL Account 3 365.0 GL Dept: 0:</b> |                         |    |                   | <b>4,457,224.00</b> | <b>2,466,768.50</b> |          |

Asset GL Account: 3 367.0 UNDERGROUND CONDUCTORS & DEVICES GL Dept: 0

| Asset   | Description           | Group | Description       | Quantity      | Amount           | Average Cost |
|---|-----------------------|-------|-------------------|---------------|------------------|--------------|
| 36730006  | # 1/0 PRIMARY EPR URD | 60    | 34.5kv District 7 | 276.00        | 2,396.04         | 6.14         |
| 36730015  | ARRESTER ELBOW 27KV   | 50    | 34.5kv District 6 | 3.00          | 3,615.95         | 1,205.32     |
| 36730018  | TERMINATOR 15KV       | 60    | 34.5kv District 7 | 21.00         | 23,661.63        | 491.20       |
| 36730029  | GROUNDS               | 60    | 34.5kv District 7 | 2.00          | 1,177.38         | 219.57       |
| 36730032  | TERMINATOR 35KV       | 50    | 34.5kv District 6 | 6.00          | 6,461.33         | 1,076.89     |
| 36730055  | CABLE SUPPORT BRKT    | 60    | 34.5kv District 7 | 3.00          | 179.94           | 94.54        |
| 36730062  | #2 QUAD DB            | 60    | 34.5kv District 7 | 6.00          | 31.64            | 2.16         |
| <b>Total For GL Account 3 367.0 GL Dept: 0:</b> |                       |       |                   | <b>317.00</b> | <b>37,523.91</b> |              |

Asset GL Account: 3 368.0 LINE TRANSFORMERS GL Dept: 0

| Asset   | Description                    | Group | Description       | Quantity     | Amount           | Average Cost |
|---|--------------------------------|-------|-------------------|--------------|------------------|--------------|
| 36830055  | CAPACITOR 19920 VOLT (34.5)    | 60    | 34.5kv District 7 | 9.00         | 26,021.58        | 2,891.29     |
| 36830062  | 38kv 1200amp typeV cir breaker | 60    | 34.5kv District 7 | 1.00         | 30,609.23        | 30,609.23    |
| <b>Total For GL Account 3 368.0 GL Dept: 0:</b> |                                |       |                   | <b>10.00</b> | <b>56,630.81</b> |              |

Asset GL Account: 3 369.0 SERVICES GL Dept: 0

| Asset   | Description        | Group | Description       | Quantity    | Amount          | Average Cost |
|---|--------------------|-------|-------------------|-------------|-----------------|--------------|
| 36930002  | METER LOOP         | 60    | 34.5kv District 7 | 2.00        | 860.96          | 215.70       |
| 36930004  | 3-PHASE TRANSOCKET | 60    | 34.5kv District 7 | 2.00        | 5,718.25        | 1,502.98     |
| <b>Total For GL Account 3 369.0 GL Dept: 0:</b> |                    |       |                   | <b>4.00</b> | <b>6,579.21</b> |              |

PARAMETERS ENTERED:

Period: DEC 2021  
 GL Account: All  
 Asset: All

**Group:** 30, 50, 60  
**Status:** Active  
**Open Fields:** No  
**Zero Balance Assets:** No

18051

/pro/rpttemplate/acct/2.58.1/am/AM\_ASSET\_LISTING.xml.rpt

tgoddard

|                      |            |                         |         |
|----------------------|------------|-------------------------|---------|
| 12/10/2024           | 3:01:46 PM | <b>ASSET MANAGEMENT</b> | Page: 1 |
| <b>ASSET LISTING</b> |            |                         |         |

**DEC 2020**

Asset GL Account: 0 362.0 STATION EQUIPMENT-DISTRIBUTION GL Dept: 0

| Asset   | Description              | Group | Description       | Quantity    | Amount              | Average Cost |
|---|--------------------------|-------|-------------------|-------------|---------------------|--------------|
| 36200000  | Garden City Metering     | 30    | 34.5kv District 5 | 1.00        | 36,594.84           | 36,674.02    |
| 36200504  | FLETCHER SUB-NW-24-24-36 | 30    | 34.5kv District 5 | 1.00        | 1,006,854.80        | 1,031,495.13 |
| 36200523  | Irsik & Doll-NW-19-24-31 | 30    | 34.5kv District 5 | 1.00        | 1,173,015.12        | 1,173,015.12 |
| 36200526  | Jones-NW-14-24-34        | 30    | 34.5kv District 5 | 1.00        | 1,119,658.74        | 2,752,512.88 |
| <b>Total For GL Account 0 362.0 GL Dept: 0:</b> |                          |       |                   | <b>4.00</b> | <b>3,336,123.50</b> |              |

Asset GL Account: 0 364.0 POLES, TOWERS & FIXTURES GL Dept: 0

| Asset   | Description          | Group | Description       | Quantity        | Amount              | Average Cost |
|---|----------------------|-------|-------------------|-----------------|---------------------|--------------|
| 36400001  | GUY                  | 30    | 34.5kv District 5 | 66.00           | 3,383.89            | 53.40        |
| 36400002  | ANCHOR               | 30    | 34.5kv District 5 | 51.00           | 6,793.57            | 138.18       |
| 36400003  | CROSSARM             | 30    | 34.5kv District 5 | 1,957.00        | 172,843.73          | 94.98        |
| 36400004  | DEAD END ASSY 8'&10' | 30    | 34.5kv District 5 | 6.00            | 9,653.63            | 841.18       |
| 36400008  | POLE 40'             | 30    | 34.5kv District 5 | 157.00          | 69,604.96           | 538.42       |
| 36400009  | POLE 45'             | 30    | 34.5kv District 5 | 761.00          | 553,623.45          | 698.71       |
| 36400010  | POLE 50'             | 30    | 34.5kv District 5 | 429.00          | 338,928.87          | 752.44       |
| 36400011  | POLE 55'             | 30    | 34.5kv District 5 | 180.00          | 94,546.85           | 492.09       |
| 36400012  | POLE 60'             | 30    | 34.5kv District 5 | 104.00          | 54,457.29           | 264.69       |
| 36400013  | POLE 65'             | 30    | 34.5kv District 5 | 117.00          | 89,027.64           | 588.74       |
| 36400014  | POLE 70'             | 30    | 34.5kv District 5 | 31.00           | 18,752.07           | 471.75       |
| <b>Total For GL Account 0 364.0 GL Dept: 0:</b> |                      |       |                   | <b>3,859.00</b> | <b>1,411,615.95</b> |              |

Asset GL Account: 0 365.0 OVERHEAD CONDUCTORS & DEVICES GL Dept: 0

| Asset    | Description              | Group | Description       | Quantity     | Amount     | Average Cost |
|----------|--------------------------|-------|-------------------|--------------|------------|--------------|
| 36500001 | GROUND                   | 30    | 34.5kv District 5 | 2,321.00     | 99,232.47  | 50.06        |
| 36500002 | INSULATOR STING 15KV     | 30    | 34.5kv District 5 | 316.00       | 16,861.73  | 64.18        |
| 36500009 | # 266.8 MCM ACSR         | 30    | 34.5kv District 5 | 281,876.00   | 141,593.43 | 0.50         |
| 36500012 | # 4/0 ACSR               | 30    | 34.5kv District 5 | 1,025,930.00 | 718,897.39 | 0.76         |
| 36500013 | # 2/0 ACSR               | 30    | 34.5kv District 5 | 326,382.00   | 185,238.70 | 0.61         |
| 36500020 | FUSED/DISC SW 3PH 34.5KV | 30    | 34.5kv District 5 | 31.00        | 115,032.38 | 3,710.72     |
| 36500036 | 27 & 30 KV ARRESTER      | 30    | 34.5kv District 5 | 47.00        | 30,786.42  | 655.03       |
| 36500037 | SWITCH LDBK 3-PH 34.5KV  | 30    | 34.5kv District 5 | 3.00         | 11,826.04  | 3,942.01     |
| 36500038 | INSULATOR STRING 34.5KV  | 30    | 34.5kv District 5 | 1,019.00     | 63,288.37  | 69.70        |
| 36500042 | 35 KV CUTOUT             | 30    | 34.5kv District 5 | 15.00        | 10,499.20  | 699.95       |

34.5 Transmission Plant in Service

|   |                  |    |                   |                     |                     |      |
|---|------------------|----|-------------------|---------------------|---------------------|------|
| 36500058  | CONDUCTOR T2 1/0 | 30 | 34.5kv District 5 | 22,553.00           | 13,262.30           | 0.59 |
| <b>Total For GL Account 0 365.0 GL Dept: 0:</b> |                  |    |                   | <u>1,660,493.00</u> | <u>1,406,518.43</u> |      |

Asset GL Account: 0 367.0 UNDERGROUND CONDUCTORS & DEVICES GL Dept: 0

| <u>Asset</u>                                    | <u>Description</u>    | <u>Group</u> | <u>Description</u> | <u>Quantity</u>   | <u>Amount</u>     | <u>Average Cost</u> |
|---|-----------------------|--------------|--------------------|-------------------|-------------------|---------------------|
| 36700006  | # 1/0 PRIMARY EPR URD | 30           | 34.5kv District 5  | 18,526.00         | 129,768.64        | 3.61                |
| 36700008  | # 4/0 PRIMARY XLP URD | 30           | 34.5kv District 5  | 10,038.00         | 17,145.16         | 1.71                |
| 36700009  | # 4/0 PRIMARY EPR URD | 30           | 34.5kv District 5  | 48,016.00         | 175,034.67        | 4.03                |
| 36700013  | # 500 MCM PRIMARY URD | 30           | 34.5kv District 5  | 39,350.00         | 539,851.44        | 14.10               |
| 36700015  | ARRESTER ELBOW 27KV   | 30           | 34.5kv District 5  | 9.00              | 15,411.48         | 1,712.39            |
| 36700018  | TERMINATOR 15KV       | 30           | 34.5kv District 5  | 15.00             | 8,009.54          | 301.17              |
| 36700021  | ENCLOSURER LARGE      | 30           | 34.5kv District 5  | 1.00              | 5,040.80          | 3,541.36            |
| 36700029  | GROUNDS               | 30           | 34.5kv District 5  | 7.00              | 1,466.87          | 121.03              |
| 36700032  | TERMINATOR 35KV       | 30           | 34.5kv District 5  | 18.00             | 22,616.62         | 1,256.48            |
| <b>Total For GL Account 0 367.0 GL Dept: 0:</b> |                       |              |                    | <u>115,980.00</u> | <u>914,345.22</u> |                     |

Asset GL Account: 0 370.0 METERS GL Dept: 0

| <u>Asset</u>                                    | <u>Description</u> | <u>Group</u> | <u>Description</u> | <u>Quantity</u> | <u>Amount</u>   | <u>Average Cost</u> |
|---|--------------------|--------------|--------------------|-----------------|-----------------|---------------------|
| 37000008  | GARDEN CITY METER  | 30           | 34.5kv District 5  | 1.00            | 5,412.51        | 5,412.51            |
| <b>Total For GL Account 0 370.0 GL Dept: 0:</b> |                    |              |                    | <u>1.00</u>     | <u>5,412.51</u> |                     |

Asset GL Account: 3 362.0 STATION EQUIPMENT-DISTRIBUTION GL Dept: 0

| <u>Asset</u>                                    | <u>Description</u>     | <u>Group</u> | <u>Description</u> | <u>Quantity</u> | <u>Amount</u>        | <u>Average Cost</u> |
|---|------------------------|--------------|--------------------|-----------------|----------------------|---------------------|
| 36230601  | 2nd & KS               | 50           | 34.5kv District 6  | 1.00            | 2,102,915.92         | 1,228,208.84        |
| 36230602  | Convent                | 50           | 34.5kv District 6  | 1.00            | 29,806.43            | 203,074.43          |
| 36230603  | Eisenhower             | 50           | 34.5kv District 6  | 1.00            | 3,000.00             | 188,645.66          |
| 36230604  | 24th & Frey            | 50           | 34.5kv District 6  | 1.00            | 1,018,181.77         | 791,783.76          |
| 36230605  | Bowling Alley          | 50           | 34.5kv District 6  | 1.00            | 32,221.15            | 426,607.01          |
| 36230607  | 281 ByPass             | 50           | 34.5kv District 6  | 1.00            | 3,000.00             | 209,129.29          |
| 36230608  | 8th & Madison          | 50           | 34.5kv District 6  | 1.00            | 3,000.00             | 184,238.49          |
| 36230610  | Quail Creek Substation | 50           | 34.5kv District 6  | 1.00            | 32,221.15            | 356,369.38          |
| 36230612  | Northwest              | 50           | 34.5kv District 6  | 1.00            | 1,341,780.54         | 1,341,780.54        |
| 36230701  | Harper                 | 60           | 34.5kv District 7  | 1.00            | 5,571,277.29         | 2,852,221.41        |
| 36230702  | Milan                  | 60           | 34.5kv District 7  | 1.00            | 1,186,425.30         | 1,186,425.30        |
| 36230703  | Caldwell               | 60           | 34.5kv District 7  | 1.00            | 100,232.97           | 220,323.84          |
| 36230704  | Conway Springs         | 60           | 34.5kv District 7  | 1.00            | 18,107.92            | 152,689.33          |
| 36230705  | Argonia                | 60           | 34.5kv District 7  | 1.00            | 19,399.79            | 164,861.16          |
| 36230706  | Rago                   | 50           | 34.5kv District 6  | 0.00            | 160,078.77           | 909,470.34          |
| 36230707  | Mayfield               | 60           | 34.5kv District 7  | 1.00            | 20,475.63            | 167,761.67          |
| 36230709  | North Attica           | 60           | 34.5kv District 7  | 1.00            | 30,281.59            | 127,745.16          |
| 36230710  | Bluff City             | 60           | 34.5kv District 7  | 1.00            | 12,992.14            | 896,437.08          |
| <b>Total For GL Account 3 362.0 GL Dept: 0:</b> |                        |              |                    | <u>17.00</u>    | <u>11,685,398.36</u> |                     |

Local Access Charge- Exhibit TRG-4

34.5 Transmission Plant in Service

Asset GL Account: 3 364.0 POLES, TOWERS & FIXTURES GL Dept: 0

| Asset   | Description    | Group | Description       | Quantity         | Amount              | Average Cost |
|---|----------------|-------|-------------------|------------------|---------------------|--------------|
| 36430001  | GUY            | 50    | 34.5kv District 6 | 237.00           | 10,441.79           | 51.38        |
| 36430001  | GUY            | 60    | 34.5kv District 7 | 1,189.00         | 49,960.72           | 51.38        |
| 36430002  | ANCHOR         | 50    | 34.5kv District 6 | 116.00           | 12,967.60           | 131.81       |
| 36430002  | ANCHOR         | 60    | 34.5kv District 7 | 695.00           | 73,455.50           | 131.81       |
| 36430003  | CROSSARM       | 50    | 34.5kv District 6 | 326.00           | 71,355.59           | 124.80       |
| 36430003  | CROSSARM       | 60    | 34.5kv District 7 | 4,016.00         | 424,359.17          | 124.80       |
| 36430007  | POLE 35'       | 50    | 34.5kv District 6 | 2.00             | 471.88              | 335.10       |
| 36430007  | POLE 35'       | 60    | 34.5kv District 7 | 233.00           | 52,461.37           | 335.10       |
| 36430008  | POLE 40'       | 50    | 34.5kv District 6 | 31.00            | 14,624.83           | 557.94       |
| 36430008  | POLE 40'       | 60    | 34.5kv District 7 | 886.00           | 406,026.76          | 557.94       |
| 36430009  | POLE 45'       | 50    | 34.5kv District 6 | 154.00           | 92,002.54           | 774.92       |
| 36430009  | POLE 45'       | 60    | 34.5kv District 7 | 1,379.00         | 907,260.44          | 774.92       |
| 36430010  | POLE 50'       | 50    | 34.5kv District 6 | 180.00           | 209,840.11          | 770.78       |
| 36430010  | POLE 50'       | 60    | 34.5kv District 7 | 1,438.00         | 1,031,168.35        | 770.78       |
| 36430011  | POLE 55'       | 50    | 34.5kv District 6 | 89.00            | 54,321.14           | 540.57       |
| 36430011  | POLE 55'       | 60    | 34.5kv District 7 | 165.00           | 79,934.49           | 540.57       |
| 36430012  | POLE 60'       | 50    | 34.5kv District 6 | 9.00             | 4,538.11            | 513.92       |
| 36430012  | POLE 60'       | 60    | 34.5kv District 7 | 39.00            | 20,691.77           | 513.92       |
| 36430013  | POLE 65'       | 50    | 34.5kv District 6 | 1.00             | 1,294.52            | 706.03       |
| 36430013  | POLE 65'       | 60    | 34.5kv District 7 | 10.00            | 6,547.32            | 706.03       |
| 36430014  | POLE 70'       | 50    | 34.5kv District 6 | 27.00            | 22,282.66           | 857.54       |
| 36430014  | POLE 70'       | 60    | 34.5kv District 7 | 7.00             | 3,584.82            | 857.54       |
| 36430022  | 45' STEEL POLE | 60    | 34.5kv District 7 | 48.00            | 25,096.23           | 522.84       |
| 36430023  | 60' STEEL POLE | 60    | 34.5kv District 7 | 12.00            | 6,279.29            | 523.27       |
| 36430024  | 65' STEEL POLE | 60    | 34.5kv District 7 | 8.00             | 4,182.70            | 522.84       |
| <b>Total For GL Account 3 364.0 GL Dept: 0:</b> |                |       |                   | <b>11,297.00</b> | <b>3,585,149.70</b> |              |

Asset GL Account: 3 365.0 OVERHEAD CONDUCTORS & DEVICES GL Dept: 0

| Asset    | Description          | Group | Description       | Quantity     | Amount     | Average Cost |
|----------|----------------------|-------|-------------------|--------------|------------|--------------|
| 36530001 | GROUND               | 50    | 34.5kv District 6 | 196.00       | 17,244.95  | 79.95        |
| 36530001 | GROUND               | 60    | 34.5kv District 7 | 4,344.00     | 281,656.31 | 79.95        |
| 36530002 | INSULATOR STING 15KV | 60    | 34.5kv District 7 | -2.00        | -156.44    | 78.87        |
| 36530004 | CUTOUT               | 60    | 34.5kv District 7 | 19.00        | 23,189.78  | 957.97       |
| 36530005 | LIGHTING ARRESTER    | 60    | 34.5kv District 7 | 20.00        | 30,374.64  | 1,133.35     |
| 36530012 | # 4/0 ACSR           | 50    | 34.5kv District 6 | 431,084.00   | 215,331.98 | 0.51         |
| 36530012 | # 4/0 ACSR           | 60    | 34.5kv District 7 | 535,173.00   | 251,362.74 | 0.51         |
| 36530013 | # 2/0 ACSR           | 60    | 34.5kv District 7 | 2,124,392.00 | 923,541.62 | 0.46         |
| 36530014 | # 1/0 ACSR           | 50    | 34.5kv District 6 | 75,069.00    | 26,695.03  | 0.33         |
| 36530014 | # 1/0 ACSR           | 60    | 34.5kv District 7 | 1,238,388.00 | 408,510.71 | 0.33         |

Local Access Charge- Exhibit TRG-4

34.5 Transmission Plant in Service

|   |                         |    |                   |                     |                     |          |
|---|-------------------------|----|-------------------|---------------------|---------------------|----------|
| 36530035  | BRACKET CUTOOUT 3 PHASE | 60 | 34.5kv District 7 | 6.00                | 2,946.46            | 357.76   |
| 36530036  | 27 & 30 KV ARRESTER     | 50 | 34.5kv District 6 | 13.00               | 14,847.32           | 1,142.10 |
| 36530037  | SWITCH LDBK 3-PH 34.5KV | 50 | 34.5kv District 6 | -2.00               | 5,745.73            | 0.00     |
| 36530037  | SWITCH LDBK 3-PH 34.5KV | 60 | 34.5kv District 7 | 1.00                | -5,748.49           | 0.00     |
| 36530038  | INSULATOR STRING 34.5KV | 50 | 34.5kv District 6 | 7.00                | -2,000.77           | 696.63   |
| 36530038  | INSULATOR STRING 34.5KV | 60 | 34.5kv District 7 | 171.00              | 159,504.65          | 696.63   |
| 36530058  | CONDUCTOR T2 1/0        | 60 | 34.5kv District 7 | 111,800.00          | 149,203.76          | 1.34     |
| 36530066  | 2 TPX                   | 60 | 34.5kv District 7 | 126.00              | 786.82              | 1.12     |
| <b>Total For GL Account 3 365.0 GL Dept: 0:</b> |                         |    |                   | <b>4,520,805.00</b> | <b>2,503,036.80</b> |          |

Asset GL Account: 3 367.0 UNDERGROUND CONDUCTORS & DEVICES GL Dept: 0

| Asset   | Description           | Group | Description       | Quantity      | Amount           | Average Cost |
|---|-----------------------|-------|-------------------|---------------|------------------|--------------|
| 36730006  | # 1/0 PRIMARY EPR URD | 60    | 34.5kv District 7 | 276.00        | 2,396.04         | 5.29         |
| 36730015  | ARRESTER ELBOW 27KV   | 50    | 34.5kv District 6 | 3.00          | 3,615.95         | 1,205.32     |
| 36730018  | TERMINATOR 15KV       | 60    | 34.5kv District 7 | 21.00         | 23,661.63        | 442.66       |
| 36730029  | GROUNDS               | 60    | 34.5kv District 7 | 2.00          | 1,177.38         | 193.19       |
| 36730032  | TERMINATOR 35KV       | 50    | 34.5kv District 6 | 6.00          | 6,461.33         | 1,076.89     |
| 36730055  | CABLE SUPPORT BRKT    | 60    | 34.5kv District 7 | 3.00          | 179.94           | 91.26        |
| 36730062  | #2 QUAD DB            | 60    | 34.5kv District 7 | 6.00          | 31.64            | 2.16         |
| <b>Total For GL Account 3 367.0 GL Dept: 0:</b> |                       |       |                   | <b>317.00</b> | <b>37,523.91</b> |              |

Asset GL Account: 3 368.0 LINE TRANSFORMERS GL Dept: 0

| Asset   | Description                    | Group | Description       | Quantity     | Amount           | Average Cost |
|---|--------------------------------|-------|-------------------|--------------|------------------|--------------|
| 36830055  | CAPACTOR 19920 VOLT (34.5)     | 60    | 34.5kv District 7 | 9.00         | 26,021.58        | 2,891.29     |
| 36830062  | 38kv 1200amp typeV cir breaker | 60    | 34.5kv District 7 | 1.00         | 30,609.23        | 30,609.23    |
| <b>Total For GL Account 3 368.0 GL Dept: 0:</b> |                                |       |                   | <b>10.00</b> | <b>56,630.81</b> |              |

Asset GL Account: 3 369.0 SERVICES GL Dept: 0

| Asset   | Description        | Group | Description       | Quantity    | Amount          | Average Cost |
|---|--------------------|-------|-------------------|-------------|-----------------|--------------|
| 36930002  | METER LOOP         | 60    | 34.5kv District 7 | 2.00        | 860.96          | 208.77       |
| 36930004  | 3-PHASE TRANSOCKET | 60    | 34.5kv District 7 | 2.00        | 5,718.25        | 1,492.36     |
| <b>Total For GL Account 3 369.0 GL Dept: 0:</b> |                    |       |                   | <b>4.00</b> | <b>6,579.21</b> |              |

PARAMETERS ENTERED:

Period: DEC 2020  
 GL Account: All  
 Asset: All  
 Group: 30, 50, 60  
 Status: Active



**Open Fields:** No  
**Zero Balance Assets:** No

18051

/pro/rpttemplate/acct/2.58.1/am/AM\_ASSET\_LISTING.xml.rpt

tgoddard

| WHEATLAND ELECTRIC COOP |  |  |  |  |               |                                   |
|-------------------------|--|--|--|--|---------------|-----------------------------------|
| General Ledger          |  |  |  |  |               |                                   |
| Operating Statement     |  |  |  |  |               |                                   |
| Period Ending: DEC 2023 |  |  |  |  |               |                                   |
|                         |  |  |  |  |               | ----- Year-To-Date Balance -----  |
| Account                 | Description                              |  |  |  |               | Debit                      Credit |
| 403 Total               | DEPRECIATION EXPENSE                     |  |  |  | 11,085,120.00 | 0.00                              |
| 404 Total               | AMORTIZATION OF PURCHASE PREMIUM         |  |  |  | 0.00          | 0.00                              |
| 406 Total               | AMORTIZATION- ELECTRIC PLANT ADJUSTMENT  |  |  |  | 239,743.89    | 0.00                              |
| 408 Total               | TAXES                                    |  |  |  | 2,804,428.07  | 0.00                              |
| 412 Total               | REVENUES FROM LEASED PLANT               |  |  |  | 0.00          | 120,450.00                        |
| 413 Total               | EXPENSES OF LEASED PLANT                 |  |  |  | 0.00          | 0.00                              |
| 415 Total               | INCOME FROM MERCHANDISE SALES            |  |  |  | 0.00          | 40,251.36                         |
| 416 Total               | MERCHANDISE-COST OF SALES                |  |  |  | 26,014.93     | 0.00                              |
| 417 Total               | MISCELLANEOUS REVENUE-NONUTILITY OPERATI |  |  |  | 0.00          | 537,869.08                        |
| 418 Total               | INCOME FROM EQUITY INVESTMENT-MKEC       |  |  |  | 0.00          | 0.00                              |
| 419 Total               | INTEREST & DIVIDEND INCOME               |  |  |  | 0.00          | 321,327.36                        |
| 421 Total               | MISCELLANEOUS NONOPERATING INCOME        |  |  |  | 0.00          | 99,831.85                         |
| 423 Total               | CAPITAL CREDITS-G & T                    |  |  |  | 0.00          | 2,732,603.74                      |
| 424 Total               | CAPITAL CREDITS-OTHER                    |  |  |  | 0.00          | 388,246.83                        |
| 426 Total               | DONATIONS                                |  |  |  | 102,916.42    | 0.00                              |
| 427 Total               | INTEREST EXPENSE                         |  |  |  | 6,285,946.72  | 0.00                              |
| 431 Total               | INTEREST EXPENSE-OTHER                   |  |  |  | 1,824,007.24  | 0.00                              |
| 440 Total               | SALES-RESIDENTIAL                        |  |  |  | 0.00          | 25,552,759.43                     |
| 441 Total               | SALES-IRRIGATION                         |  |  |  | 0.00          | 6,407,458.00                      |
| 442 Total               | SALES-COMMERCIAL AND INDUSTRIAL          |  |  |  | 0.00          | 48,788,398.22                     |
| 444 Total               | SALES-PUBLIC STREET & HIGHWAY LIGHTING   |  |  |  | 0.00          | 201,476.19                        |
| 445 Total               | SALES-PUBLIC BUILDINGS                   |  |  |  | 0.00          | 342,079.05                        |
| 446 Total               | UNBILLED REVENUE                         |  |  |  | 0.00          | 128,008.79                        |
| 447 Total               | SALES FOR RESALE-OTHER                   |  |  |  | 0.00          | 1,037,182.81                      |
| 449 Total               | PROPERTY TAX SURCHARGE                   |  |  |  | 0.00          | 297,432.41                        |
| 450 Total               | FORFEITED DISCOUNTS                      |  |  |  | 0.00          | 188,800.04                        |
| 454 Total               | RENT FROM ELECTRIC PROPERTY              |  |  |  | 0.00          | 99,270.00                         |
| 456 Total               | REVENUES-OTHER ELECTRIC                  |  |  |  | 0.00          | 2,936,561.37                      |
| 555 Total               | PURCHASED POWER                          |  |  |  | 47,697,428.23 | 0.00                              |
| 562 Total               | 34.5 SUBSTATION EXPENSES                 |  |  |  | 79,534.42     | 0.00                              |
| 563 Total               | 34.5 TRANSMISSION EXPENSES               |  |  |  | 49,127.36     | 0.00                              |
| 580 Total               | OPERATIONS SUPERVISION & ENGINEERING     |  |  |  | 259,120.95    | 0.00                              |
| 581 Total               | SAFETY COORDINATOR EXPENSES              |  |  |  | 5,600.22      | 0.00                              |
| 583 Total               | OVERHEAD LINE EXPENSES                   |  |  |  | 1,457,459.06  | 0.00                              |
| 584 Total               | UNDERGROUND LINE EXPENSES                |  |  |  | 458,263.22    | 0.00                              |
| 586 Total               | METER EXPENSES                           |  |  |  | 0.00          | 0.00                              |
| 588 Total               | MISCELLANEOUS DISTRIBUTION EXPENSES      |  |  |  | 241,230.39    | 0.00                              |
| 589 Total               | RENTS-DISTRIBUTION EXPENSES              |  |  |  | 0.00          | 0.00                              |
| 591 Total               | MAINTENANCE (COMMUNICATIONS EQUIPMENT)   |  |  |  | 52,680.72     | 0.00                              |
| 592 Total               | SUBSTATION MAINTENANCE (MAJOR)           |  |  |  | 789,849.01    | 0.00                              |
| 593 Total               | MAINTENANCE (OVERHEAD LINES)             |  |  |  | 1,777,867.07  | 0.00                              |
| 594 Total               | MAINTENANCE (UNDERGROUND LINES)          |  |  |  | 374,771.84    | 0.00                              |
| 595 Total               | MAINTENANCE (LINE TRANSFORMERS)          |  |  |  | 45,182.22     | 0.00                              |
| 596 Total               | MAINTENANCE (STREET LIGHTING)            |  |  |  | 92,077.38     | 0.00                              |
| 597 Total               | MAINTENANCE OF METERS                    |  |  |  | 126,631.82    | 0.00                              |
| 598 Total               | MAINTENANCE (MISC. DISTR. PLANT-MVL)     |  |  |  | 15,949.07     | 0.00                              |
| 902 Total               | METER READING EXPENSES                   |  |  |  | 36,277.57     | 0.00                              |
| 903 Total               | CUSTOMER RECORDS & COLLECTIONS EXPENSE   |  |  |  | 1,750,979.12  | 0.00                              |
| 904 Total               | UNCOLLECTIBLE ACCOUNTS EXPENSE           |  |  |  | 0.00          | 432,147.75                        |
| 905 Total               | MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSE  |  |  |  | 0.00          | 0.00                              |
| 908 Total               | CUSTOMER ASSISTANCE EXPENSE              |  |  |  | 2,438.89      | 0.00                              |
| 909 Total               | ADVERTISING (INFORMATIONAL & INSTRUCTION |  |  |  | 181,287.50    | 0.00                              |
| 910 Total               | MISCELLANEOUS CUSTOMER SERVICE & INFORMA |  |  |  | 9,337.60      | 0.00                              |
| 912 Total               | DEMONSTRATION & SELLING EXPENSES         |  |  |  | 155,600.77    | 0.00                              |
| 913 Total               | ADVERTISING EXPENSES                     |  |  |  | 201,805.93    | 0.00                              |
| 920 Total               | SALARIES (ADMINISTRATIVE & GENERAL)      |  |  |  | 5,156,218.22  | 0.00                              |

| WHEATLAND ELECTRIC COOP |   |  |  |  |  |  |  |                                  |               |
|-------------------------|---|--|--|--|--|--|--|----------------------------------|---------------|
| General Ledger          |   |  |  |  |  |  |  |                                  |               |
| Operating Statement     |   |  |  |  |  |  |  |                                  |               |
| Period Ending: DEC 2023 |   |  |  |  |  |  |  |                                  |               |
|                         |   |  |  |  |  |  |  | ----- Year-To-Date Balance ----- |               |
| Account                 | Description                             |  |  |  |  |  |  | Debit                            | Credit        |
| 921 Total               | OFFICE SUPPLIES & EXPENSES              |  |  |  |  |  |  | 1,385,785.98                     | 0.00          |
| 922 Total               | COMPUTER EXPENSE                        |  |  |  |  |  |  | 1,159,684.09                     | 0.00          |
| 923 Total               | OUTSIDE SERVICES EMPLOYED               |  |  |  |  |  |  | 129,300.32                       | 0.00          |
| 924 Total               | PROPERTY INSURANCE                      |  |  |  |  |  |  | 298,950.59                       | 0.00          |
| 925 Total               | INJURIES & DAMAGES                      |  |  |  |  |  |  | 31,181.85                        | 0.00          |
| 926 Total               | EMPLOYEE PENSIONS & BENEFITS            |  |  |  |  |  |  | 0.00                             | 0.00          |
| 928 Total               | REGULATORY COMMISSION EXPENSES (KANSAS) |  |  |  |  |  |  | 1,161.87                         | 0.00          |
| 930 Total               | MISCELLANEOUS GENERAL EXPENSES          |  |  |  |  |  |  | 566,951.31                       | 0.00          |
| 932 Total               | MAINTENANCE (GENERAL PLANT)             |  |  |  |  |  |  | 49,633.43                        | 0.00          |
| 998 Total               | Profit Clearing Operating               |  |  |  |  |  |  | 3,644,608.99                     | 0.00          |
|                         |   |  |  |  |  |  |  | 90,652,154.28                    | 90,652,154.28 |

| WHEATLAND ELECTRIC COOP |  |  |  |  |               |                                  |
|-------------------------|--|--|--|--|---------------|----------------------------------|
| General Ledger          |  |  |  |  |               |                                  |
| Operating Statement     |  |  |  |  |               |                                  |
| Period Ending: DEC 2022 |  |  |  |  |               |                                  |
|                         |  |  |  |  |               | ----- Year-To-Date Balance ----- |
| Account                 | Description                              |  |  |  | Debit         | Credit                           |
| 403 Total               | DEPRECIATION EXPENSE                     |  |  |  | 10,430,081.96 | 0.00                             |
| 404 Total               | AMORTIZATION OF PURCHASE PREMIUM         |  |  |  | 0.00          | 0.00                             |
| 406 Total               | AMORTIZATION- ELECTRIC PLANT ADJUSTMENT  |  |  |  | 210,078.12    | 0.00                             |
| 408 Total               | TAXES                                    |  |  |  | 2,894,718.95  | 0.00                             |
| 412 Total               | REVENUES FROM LEASED PLANT               |  |  |  | 0.00          | 155,268.11                       |
| 413 Total               | EXPENSES OF LEASED PLANT                 |  |  |  | 3,000.30      | 0.00                             |
| 415 Total               | INCOME FROM MERCHANDISE SALES            |  |  |  | 0.00          | 56,718.74                        |
| 416 Total               | MERCHANDISE-COST OF SALES                |  |  |  | 42,349.01     | 0.00                             |
| 417 Total               | MISCELLANEOUS REVENUE-NONUTILITY OPERATI |  |  |  | 0.00          | 609,495.51                       |
| 418 Total               | INCOME FROM EQUITY INVESTMENT-MKEC       |  |  |  | 0.00          | 0.00                             |
| 419 Total               | INTEREST & DIVIDEND INCOME               |  |  |  | 0.00          | 2,586,254.42                     |
| 421 Total               | MISCELLANEOUS NONOPERATING INCOME        |  |  |  | 0.00          | 527,295.15                       |
| 423 Total               | CAPITAL CREDITS-G & T                    |  |  |  | 0.00          | 3,808,416.88                     |
| 424 Total               | CAPITAL CREDITS-OTHER                    |  |  |  | 0.00          | 349,369.87                       |
| 426 Total               | DONATIONS                                |  |  |  | 46,354.66     | 0.00                             |
| 427 Total               | INTEREST EXPENSE                         |  |  |  | 5,980,901.42  | 0.00                             |
| 431 Total               | INTEREST EXPENSE-OTHER                   |  |  |  | 1,051,657.37  | 0.00                             |
| 440 Total               | SALES-RESIDENTIAL                        |  |  |  | 0.00          | 30,827,373.28                    |
| 441 Total               | SALES-IRRIGATION                         |  |  |  | 0.00          | 10,023,493.06                    |
| 442 Total               | SALES-COMMERCIAL AND INDUSTRIAL          |  |  |  | 0.00          | 57,319,242.06                    |
| 444 Total               | SALES-PUBLIC STREET & HIGHWAY LIGHTING   |  |  |  | 0.00          | 211,543.93                       |
| 445 Total               | SALES-PUBLIC BUILDINGS                   |  |  |  | 0.00          | 491,493.98                       |
| 446 Total               | UNBILLED REVENUE                         |  |  |  | 0.00          | 79,246.22                        |
| 447 Total               | SALES FOR RESALE-OTHER                   |  |  |  | 0.00          | 1,343,262.72                     |
| 449 Total               | PROPERTY TAX SURCHARGE                   |  |  |  | 63,390.44     | 0.00                             |
| 450 Total               | FORFEITED DISCOUNTS                      |  |  |  | 0.00          | 213,568.03                       |
| 454 Total               | RENT FROM ELECTRIC PROPERTY              |  |  |  | 0.00          | 99,425.00                        |
| 456 Total               | REVENUES-OTHER ELECTRIC                  |  |  |  | 0.00          | 2,571,607.54                     |
| 555 Total               | PURCHASED POWER                          |  |  |  | 62,807,727.84 | 0.00                             |
| 562 Total               | 34.5 SUBSTATION EXPENSES                 |  |  |  | 149,668.28    | 0.00                             |
| 563 Total               | 34.5 TRANSMISSION EXPENSES               |  |  |  | 33,659.28     | 0.00                             |
| 570 Total               | MAINTENANCE (STATATION EQUIPMENT)        |  |  |  | 424.12        | 0.00                             |
| 580 Total               | OPERATIONS SUPERVISION & ENGINEERING     |  |  |  | 253,746.88    | 0.00                             |
| 581 Total               | SAFETY COORDINATOR EXPENSES              |  |  |  | 5,500.19      | 0.00                             |
| 583 Total               | OVERHEAD LINE EXPENSES                   |  |  |  | 1,869,462.07  | 0.00                             |
| 584 Total               | UNDERGROUND LINE EXPENSES                |  |  |  | 420,091.56    | 0.00                             |
| 586 Total               | METER EXPENSES                           |  |  |  | 186,127.15    | 0.00                             |
| 588 Total               | MISCELLANEOUS DISTRIBUTION EXPENSES      |  |  |  | 235,633.23    | 0.00                             |
| 589 Total               | RENTS-DISTRIBUTION EXPENSES              |  |  |  | 604.33        | 0.00                             |
| 591 Total               | MAINTENANCE (COMMUNICATIONS EQUIPMENT)   |  |  |  | 97,003.68     | 0.00                             |
| 592 Total               | SUBSTATION MAINTENANCE (MAJOR)           |  |  |  | 700,711.73    | 0.00                             |
| 593 Total               | MAINTENANCE (OVERHEAD LINES)             |  |  |  | 1,673,865.90  | 0.00                             |
| 594 Total               | MAINTENANCE (UNDERGROUND LINES)          |  |  |  | 329,432.99    | 0.00                             |
| 595 Total               | MAINTENANCE (LINE TRANSFORMERS)          |  |  |  | 98,574.08     | 0.00                             |
| 596 Total               | MAINTENANCE (STREET LIGHTING)            |  |  |  | 105,248.05    | 0.00                             |
| 597 Total               | MAINTENANCE OF METERS                    |  |  |  | 186,412.97    | 0.00                             |
| 598 Total               | MAINTENANCE (MISC. DISTR. PLANT-MVL)     |  |  |  | 18,438.59     | 0.00                             |
| 902 Total               | METER READING EXPENSES                   |  |  |  | 40,930.84     | 0.00                             |
| 903 Total               | CUSTOMER RECORDS & COLLECTIONS EXPENSE   |  |  |  | 1,777,676.76  | 0.00                             |
| 904 Total               | UNCOLLECTIBLE ACCOUNTS EXPENSE           |  |  |  | 102,900.00    | 0.00                             |
| 905 Total               | MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSE  |  |  |  | 0.00          | 0.00                             |
| 908 Total               | CUSTOMER ASSISTANCE EXPENSE              |  |  |  | 6,610.00      | 0.00                             |
| 909 Total               | ADVERTISING (INFORMATIONAL & INSTRUCTION |  |  |  | 174,049.66    | 0.00                             |
| 910 Total               | MISCELLANEOUS CUSTOMER SERVICE & INFORMA |  |  |  | 23,242.04     | 0.00                             |
| 912 Total               | DEMONSTRATION & SELLING EXPENSES         |  |  |  | 161,057.88    | 0.00                             |
| 913 Total               | ADVERTISING EXPENSES                     |  |  |  | 179,914.76    | 0.00                             |

| WHEATLAND ELECTRIC COOP |   |  |  |  |  |  |  |                                  |                |
|-------------------------|---|--|--|--|--|--|--|----------------------------------|----------------|
| General Ledger          |   |  |  |  |  |  |  |                                  |                |
| Operating Statement     |   |  |  |  |  |  |  |                                  |                |
| Period Ending: DEC 2022 |   |  |  |  |  |  |  |                                  |                |
|                         |   |  |  |  |  |  |  | ----- Year-To-Date Balance ----- |                |
| Account                 | Description                             |  |  |  |  |  |  | Debit                            | Credit         |
| 920 Total               | SALARIES (ADMINISTRATIVE & GENERAL)     |  |  |  |  |  |  | 5,101,291.86                     | 0.00           |
| 921 Total               | OFFICE SUPPLIES & EXPENSES              |  |  |  |  |  |  | 1,333,965.35                     | 0.00           |
| 922 Total               | COMPUTER EXPENSE                        |  |  |  |  |  |  | 1,124,730.81                     | 0.00           |
| 923 Total               | OUTSIDE SERVICES EMPLOYED               |  |  |  |  |  |  | 177,028.95                       | 0.00           |
| 924 Total               | PROPERTY INSURANCE                      |  |  |  |  |  |  | 231,378.17                       | 0.00           |
| 925 Total               | INJURIES & DAMAGES                      |  |  |  |  |  |  | 45,920.60                        | 0.00           |
| 926 Total               | EMPLOYEE PENSIONS & BENEFITS            |  |  |  |  |  |  | 2,522,401.31                     | 0.00           |
| 928 Total               | REGULATORY COMMISSION EXPENSES (KANSAS) |  |  |  |  |  |  | 2,545.63                         | 0.00           |
| 930 Total               | MISCELLANEOUS GENERAL EXPENSES          |  |  |  |  |  |  | 590,312.45                       | 0.00           |
| 932 Total               | MAINTENANCE (GENERAL PLANT)             |  |  |  |  |  |  | 83,116.80                        | 0.00           |
| 998 Total               | Profit Clearing Operating               |  |  |  |  |  |  | 7,699,135.48                     | 0.00           |
|                         |   |  |  |  |  |  |  | 111,273,074.50                   | 111,273,074.50 |

| WHEATLAND ELECTRIC COOP |  |  |  |  |               |                                  |
|-------------------------|--|--|--|--|---------------|----------------------------------|
| General Ledger          |  |  |  |  |               |                                  |
| Operating Statement     |  |  |  |  |               |                                  |
| Period Ending: DEC 2021 |  |  |  |  |               |                                  |
|                         |  |  |  |  |               | ----- Year-To-Date Balance ----- |
| Account                 | Description                              |  |  |  | Debit         | Credit                           |
| 403 Total               | DEPRECIATION EXPENSE                     |  |  |  | 10,446,886.78 | 0.00                             |
| 404 Total               | AMORTIZATION OF PURCHASE PREMIUM         |  |  |  | 0.00          | 0.00                             |
| 406 Total               | AMORTIZATION- ELECTRIC PLANT ADJUSTMENT  |  |  |  | 210,078.12    | 0.00                             |
| 408 Total               | TAXES                                    |  |  |  | 3,450,742.06  | 0.00                             |
| 412 Total               | REVENUES FROM LEASED PLANT               |  |  |  | 0.00          | 597,717.12                       |
| 413 Total               | EXPENSES OF LEASED PLANT                 |  |  |  | 116,691.64    | 0.00                             |
| 415 Total               | INCOME FROM MERCHANDISE SALES            |  |  |  | 0.00          | 58,484.11                        |
| 416 Total               | MERCHANDISE-COST OF SALES                |  |  |  | 55,575.85     | 0.00                             |
| 417 Total               | MISCELLANEOUS REVENUE-NONUTILITY OPERATI |  |  |  | 0.00          | 294,041.37                       |
| 418 Total               | INCOME FROM EQUITY INVESTMENT-MKEC       |  |  |  | 0.00          | 0.00                             |
| 419 Total               | INTEREST & DIVIDEND INCOME               |  |  |  | 0.00          | 447,816.25                       |
| 421 Total               | MISCELLANEOUS NONOPERATING INCOME        |  |  |  | 0.00          | 10,396,257.36                    |
| 423 Total               | CAPITAL CREDITS-G & T                    |  |  |  | 0.00          | 7,368,120.10                     |
| 424 Total               | CAPITAL CREDITS-OTHER                    |  |  |  | 0.00          | 754,119.79                       |
| 426 Total               | DONATIONS                                |  |  |  | 40,215.56     | 0.00                             |
| 427 Total               | INTEREST EXPENSE                         |  |  |  | 6,296,375.75  | 0.00                             |
| 431 Total               | INTEREST EXPENSE-OTHER                   |  |  |  | 691,463.94    | 0.00                             |
| 440 Total               | SALES-RESIDENTIAL                        |  |  |  | 0.00          | 27,813,686.78                    |
| 441 Total               | SALES-IRRIGATION                         |  |  |  | 0.00          | 7,901,193.50                     |
| 442 Total               | SALES-COMMERCIAL AND INDUSTRIAL          |  |  |  | 0.00          | 53,172,688.80                    |
| 444 Total               | SALES-PUBLIC STREET & HIGHWAY LIGHTING   |  |  |  | 0.00          | 209,265.99                       |
| 445 Total               | SALES-PUBLIC BUILDINGS                   |  |  |  | 0.00          | 414,806.07                       |
| 446 Total               | UNBILLED REVENUE                         |  |  |  | 0.00          | 15,883,717.16                    |
| 447 Total               | SALES FOR RESALE-OTHER                   |  |  |  | 0.00          | 1,208,618.25                     |
| 449 Total               | PROPERTY TAX SURCHARGE                   |  |  |  | 0.00          | 36,660.01                        |
| 450 Total               | FORFEITED DISCOUNTS                      |  |  |  | 0.00          | 208,625.20                       |
| 454 Total               | RENT FROM ELECTRIC PROPERTY              |  |  |  | 0.00          | 98,055.00                        |
| 456 Total               | REVENUES-OTHER ELECTRIC                  |  |  |  | 0.00          | 104,452.50                       |
| 555 Total               | PURCHASED POWER                          |  |  |  | 69,461,980.45 | 0.00                             |
| 562 Total               | 34.5 SUBSTATION EXPENSES                 |  |  |  | 174,622.55    | 0.00                             |
| 563 Total               | 34.5 TRANSMISSION EXPENSES               |  |  |  | 91,797.01     | 0.00                             |
| 570 Total               | MAINTENANCE (STATATION EQUIPMENT)        |  |  |  | 195.75        | 0.00                             |
| 580 Total               | OPERATIONS SUPERVISION & ENGINEERING     |  |  |  | 315,328.70    | 0.00                             |
| 581 Total               | SAFETY COORDINATOR EXPENSES              |  |  |  | 5,758.18      | 0.00                             |
| 583 Total               | OVERHEAD LINE EXPENSES                   |  |  |  | 2,815,494.51  | 0.00                             |
| 584 Total               | UNDERGROUND LINE EXPENSES                |  |  |  | 397,581.16    | 0.00                             |
| 586 Total               | METER EXPENSES                           |  |  |  | 251,504.85    | 0.00                             |
| 588 Total               | MISCELLANEOUS DISTRIBUTION EXPENSES      |  |  |  | 253,776.29    | 0.00                             |
| 589 Total               | RENTS-DISTRIBUTION EXPENSES              |  |  |  | 2,561.74      | 0.00                             |
| 591 Total               | MAINTENANCE (COMMUNICATIONS EQUIPMENT)   |  |  |  | 32,721.16     | 0.00                             |
| 592 Total               | SUBSTATION MAINTENANCE (MAJOR)           |  |  |  | 676,672.95    | 0.00                             |
| 593 Total               | MAINTENANCE (OVERHEAD LINES)             |  |  |  | 1,939,075.76  | 0.00                             |
| 594 Total               | MAINTENANCE (UNDERGROUND LINES)          |  |  |  | 397,511.30    | 0.00                             |
| 595 Total               | MAINTENANCE (LINE TRANSFORMERS)          |  |  |  | 50,102.22     | 0.00                             |
| 596 Total               | MAINTENANCE (STREET LIGHTING)            |  |  |  | 117,180.70    | 0.00                             |
| 597 Total               | MAINTENANCE OF METERS                    |  |  |  | 271,190.90    | 0.00                             |
| 598 Total               | MAINTENANCE (MISC. DISTR. PLANT-MVL)     |  |  |  | 28,665.74     | 0.00                             |
| 902 Total               | METER READING EXPENSES                   |  |  |  | 32,338.36     | 0.00                             |
| 903 Total               | CUSTOMER RECORDS & COLLECTIONS EXPENSE   |  |  |  | 1,775,104.93  | 0.00                             |
| 904 Total               | UNCOLLECTIBLE ACCOUNTS EXPENSE           |  |  |  | 104,500.00    | 0.00                             |
| 905 Total               | MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSE  |  |  |  | 0.00          | 0.00                             |
| 908 Total               | CUSTOMER ASSISTANCE EXPENSE              |  |  |  | 2,190.00      | 0.00                             |
| 909 Total               | ADVERTISING (INFORMATIONAL & INSTRUCTION |  |  |  | 152,564.89    | 0.00                             |
| 910 Total               | MISCELLANEOUS CUSTOMER SERVICE & INFORMA |  |  |  | 15,576.05     | 0.00                             |
| 912 Total               | DEMONSTRATION & SELLING EXPENSES         |  |  |  | 93,000.82     | 0.00                             |
| 913 Total               | ADVERTISING EXPENSES                     |  |  |  | 200,238.99    | 0.00                             |

| WHEATLAND ELECTRIC COOP |   |  |  |  |  |  |  |                                  |                |
|-------------------------|---|--|--|--|--|--|--|----------------------------------|----------------|
| General Ledger          |   |  |  |  |  |  |  |                                  |                |
| Operating Statement     |   |  |  |  |  |  |  |                                  |                |
| Period Ending: DEC 2021 |   |  |  |  |  |  |  |                                  |                |
|                         |   |  |  |  |  |  |  | ----- Year-To-Date Balance ----- |                |
| Account                 | Description                             |  |  |  |  |  |  | Debit                            | Credit         |
| 920 Total               | SALARIES (ADMINISTRATIVE & GENERAL)     |  |  |  |  |  |  | 5,086,181.98                     | 0.00           |
| 921 Total               | OFFICE SUPPLIES & EXPENSES              |  |  |  |  |  |  | 902,606.07                       | 0.00           |
| 922 Total               | COMPUTER EXPENSE                        |  |  |  |  |  |  | 1,113,282.38                     | 0.00           |
| 923 Total               | OUTSIDE SERVICES EMPLOYED               |  |  |  |  |  |  | 109,053.46                       | 0.00           |
| 924 Total               | PROPERTY INSURANCE                      |  |  |  |  |  |  | 251,521.42                       | 0.00           |
| 925 Total               | INJURIES & DAMAGES                      |  |  |  |  |  |  | 38,807.87                        | 0.00           |
| 926 Total               | EMPLOYEE PENSIONS & BENEFITS            |  |  |  |  |  |  | 0.00                             | 3,544.57       |
| 928 Total               | REGULATORY COMMISSION EXPENSES (KANSAS) |  |  |  |  |  |  | 2,666.05                         | 0.00           |
| 930 Total               | MISCELLANEOUS GENERAL EXPENSES          |  |  |  |  |  |  | 534,397.62                       | 0.00           |
| 932 Total               | MAINTENANCE (GENERAL PLANT)             |  |  |  |  |  |  | 128,932.85                       | 0.00           |
| 998 Total               | Profit Clearing Operating               |  |  |  |  |  |  | 17,837,154.57                    | 0.00           |
|                         |   |  |  |  |  |  |  | 126,971,869.93                   | 126,971,869.93 |

| WHEATLAND ELECTRIC COOP |  |  |  |  |               |                                   |
|-------------------------|--|--|--|--|---------------|-----------------------------------|
| General Ledger          |  |  |  |  |               |                                   |
| Operating Statement     |  |  |  |  |               |                                   |
| Period Ending: DEC 2020 |  |  |  |  |               |                                   |
|                         |  |  |  |  |               | ----- Year-To-Date Balance -----  |
| Account                 | Description                              |  |  |  |               | Debit                      Credit |
| 403 Total               | DEPRECIATION EXPENSE                     |  |  |  | 9,712,973.24  | 0.00                              |
| 404 Total               | AMORTIZATION OF PURCHASE PREMIUM         |  |  |  | 0.00          | 0.00                              |
| 406 Total               | AMORTIZATION- ELECTRIC PLANT ADJUSTMENT  |  |  |  | 210,078.12    | 0.00                              |
| 408 Total               | TAXES                                    |  |  |  | 3,818,519.89  | 0.00                              |
| 412 Total               | REVENUES FROM LEASED PLANT               |  |  |  | 0.00          | 604,982.78                        |
| 413 Total               | EXPENSES OF LEASED PLANT                 |  |  |  | 173,632.60    | 0.00                              |
| 415 Total               | INCOME FROM MERCHANDISE SALES            |  |  |  | 0.00          | 66,571.06                         |
| 416 Total               | MERCHANDISE-COST OF SALES                |  |  |  | 38,034.82     | 0.00                              |
| 417 Total               | MISCELLANEOUS REVENUE-NONUTILITY OPERATI |  |  |  | 0.00          | 307,884.83                        |
| 418 Total               | INCOME FROM EQUITY INVESTMENT-MKEC       |  |  |  | 0.00          | 0.00                              |
| 419 Total               | INTEREST & DIVIDEND INCOME               |  |  |  | 0.00          | 494,381.34                        |
| 421 Total               | MISCELLANEOUS NONOPERATING INCOME        |  |  |  | 0.00          | 48,104.87                         |
| 423 Total               | CAPITAL CREDITS-G & T                    |  |  |  | 0.00          | 2,160,914.56                      |
| 424 Total               | CAPITAL CREDITS-OTHER                    |  |  |  | 0.00          | 802,427.36                        |
| 426 Total               | DONATIONS                                |  |  |  | 37,242.16     | 0.00                              |
| 427 Total               | INTEREST EXPENSE                         |  |  |  | 5,996,671.15  | 0.00                              |
| 431 Total               | INTEREST EXPENSE-OTHER                   |  |  |  | 830,980.39    | 0.00                              |
| 440 Total               | SALES-RESIDENTIAL                        |  |  |  | 0.00          | 26,244,410.82                     |
| 441 Total               | SALES-IRRIGATION                         |  |  |  | 0.00          | 8,027,380.73                      |
| 442 Total               | SALES-COMMERCIAL AND INDUSTRIAL          |  |  |  | 0.00          | 49,965,575.84                     |
| 444 Total               | SALES-PUBLIC STREET & HIGHWAY LIGHTING   |  |  |  | 0.00          | 220,634.95                        |
| 445 Total               | SALES-PUBLIC BUILDINGS                   |  |  |  | 0.00          | 423,762.96                        |
| 446 Total               | UNBILLED REVENUE                         |  |  |  | 0.00          | 1,205,027.70                      |
| 447 Total               | SALES FOR RESALE-OTHER                   |  |  |  | 0.00          | 1,135,986.24                      |
| 449 Total               | PROPERTY TAX SURCHARGE                   |  |  |  | 512,556.64    | 0.00                              |
| 450 Total               | FORFEITED DISCOUNTS                      |  |  |  | 0.00          | 213,082.78                        |
| 454 Total               | RENT FROM ELECTRIC PROPERTY              |  |  |  | 0.00          | 98,670.00                         |
| 456 Total               | REVENUES-OTHER ELECTRIC                  |  |  |  | 0.00          | 107,100.01                        |
| 555 Total               | PURCHASED POWER                          |  |  |  | 49,493,057.64 | 0.00                              |
| 562 Total               | 34.5 SUBSTATION EXPENSES                 |  |  |  | 138,186.12    | 0.00                              |
| 563 Total               | 34.5 TRANSMISSION EXPENSES               |  |  |  | 48,027.09     | 0.00                              |
| 570 Total               | MAINTENANCE (STATATION EQUIPMENT)        |  |  |  | 807.06        | 0.00                              |
| 580 Total               | OPERATIONS SUPERVISION & ENGINEERING     |  |  |  | 248,532.00    | 0.00                              |
| 581 Total               | SAFETY COORDINATOR EXPENSES              |  |  |  | 3,779.40      | 0.00                              |
| 583 Total               | OVERHEAD LINE EXPENSES                   |  |  |  | 2,706,036.00  | 0.00                              |
| 584 Total               | UNDERGROUND LINE EXPENSES                |  |  |  | 237,549.15    | 0.00                              |
| 586 Total               | METER EXPENSES                           |  |  |  | 131,045.71    | 0.00                              |
| 588 Total               | MISCELLANEOUS DISTRIBUTION EXPENSES      |  |  |  | 150,027.42    | 0.00                              |
| 589 Total               | RENTS-DISTRIBUTION EXPENSES              |  |  |  | 650.00        | 0.00                              |
| 591 Total               | MAINTENANCE (COMMUNICATIONS EQUIPMENT)   |  |  |  | 31,605.23     | 0.00                              |
| 592 Total               | SUBSTATION MAINTENANCE (MAJOR)           |  |  |  | 784,831.32    | 0.00                              |
| 593 Total               | MAINTENANCE (OVERHEAD LINES)             |  |  |  | 1,612,401.51  | 0.00                              |
| 594 Total               | MAINTENANCE (UNDERGROUND LINES)          |  |  |  | 276,213.17    | 0.00                              |
| 595 Total               | MAINTENANCE (LINE TRANSFORMERS)          |  |  |  | 23,163.27     | 0.00                              |
| 596 Total               | MAINTENANCE (STREET LIGHTING)            |  |  |  | 99,323.14     | 0.00                              |
| 597 Total               | MAINTENANCE OF METERS                    |  |  |  | 355,554.89    | 0.00                              |
| 598 Total               | MAINTENANCE (MISC. DISTR. PLANT-MVL)     |  |  |  | 28,659.34     | 0.00                              |
| 902 Total               | METER READING EXPENSES                   |  |  |  | 32,179.74     | 0.00                              |
| 903 Total               | CUSTOMER RECORDS & COLLECTIONS EXPENSE   |  |  |  | 1,359,332.73  | 0.00                              |
| 904 Total               | UNCOLLECTIBLE ACCOUNTS EXPENSE           |  |  |  | 0.00          | 0.00                              |
| 905 Total               | MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSE  |  |  |  | 0.00          | 0.00                              |
| 908 Total               | CUSTOMER ASSISTANCE EXPENSE              |  |  |  | 3,010.00      | 0.00                              |
| 909 Total               | ADVERTISING (INFORMATIONAL & INSTRUCTION |  |  |  | 217,831.02    | 0.00                              |
| 910 Total               | MISCELLANEOUS CUSTOMER SERVICE & INFORMA |  |  |  | 17,628.65     | 0.00                              |
| 912 Total               | DEMONSTRATION & SELLING EXPENSES         |  |  |  | 51,635.79     | 0.00                              |
| 913 Total               | ADVERTISING EXPENSES                     |  |  |  | 181,927.90    | 0.00                              |



| WHEATLAND ELECTRIC COOP |   |  |  |  |  |  |                                  |  |               |
|-------------------------|---|--|--|--|--|--|----------------------------------|--|---------------|
| General Ledger          |   |  |  |  |  |  |                                  |  |               |
| Operating Statement     |   |  |  |  |  |  |                                  |  |               |
| Period Ending: DEC 2020 |   |  |  |  |  |  |                                  |  |               |
|                         |   |  |  |  |  |  | ----- Year-To-Date Balance ----- |  |               |
| Account                 | Description                             |  |  |  |  |  | Debit                            |  | Credit        |
| 920 Total               | SALARIES (ADMINISTRATIVE & GENERAL)     |  |  |  |  |  | 4,116,422.46                     |  | 0.00          |
| 921 Total               | OFFICE SUPPLIES & EXPENSES              |  |  |  |  |  | 791,890.87                       |  | 0.00          |
| 922 Total               | COMPUTER EXPENSE                        |  |  |  |  |  | 912,346.70                       |  | 0.00          |
| 923 Total               | OUTSIDE SERVICES EMPLOYED               |  |  |  |  |  | 194,343.53                       |  | 0.00          |
| 924 Total               | PROPERTY INSURANCE                      |  |  |  |  |  | 233,039.08                       |  | 0.00          |
| 925 Total               | INJURIES & DAMAGES                      |  |  |  |  |  | 33,187.27                        |  | 0.00          |
| 926 Total               | EMPLOYEE PENSIONS & BENEFITS            |  |  |  |  |  | 0.00                             |  | 14,230.08     |
| 928 Total               | REGULATORY COMMISSION EXPENSES (KANSAS) |  |  |  |  |  | 2,743.78                         |  | 0.00          |
| 930 Total               | MISCELLANEOUS GENERAL EXPENSES          |  |  |  |  |  | 500,454.73                       |  | 0.00          |
| 932 Total               | MAINTENANCE (GENERAL PLANT)             |  |  |  |  |  | 66,092.89                        |  | 0.00          |
| 998 Total               | Profit Clearing Operating               |  |  |  |  |  | 5,726,923.30                     |  | 0.00          |
|                         |   |  |  |  |  |  | 92,141,128.91                    |  | 92,141,128.91 |

| WHEATLAND ELECTRIC COOP |  |  |  |  |                                  |                  |
|-------------------------|--|--|--|--|----------------------------------|------------------|
| General Ledger          |  |  |  |  |                                  |                  |
| Balance Sheet           |  |  |  |  |                                  |                  |
| Period Ending: DEC 2023 |  |  |  |  |                                  |                  |
| Account                 | Description                              |  |  |  | ----- Year-To-Date Balance ----- |                  |
|                         |  |  |  |  | Debit                            | Credit           |
| 107 Total               | CONSTRUCTION WORK IN PROGRESS            |  |  |  | 8,788,329.31                     | 0.00             |
| 108 Total               | ACCUMULATED DEPRECIATION                 |  |  |  | 0.00                             | 106,049,533.17   |
| 114 Total               | ELECTRIC PLANT ACQUISITION ADJUSTMENT    |  |  |  | 5,409,446.27                     | 0.00             |
| 115 Total               | ACCUMULATED DEPRECIATION-ELECT. PLANT AC |  |  |  | 0.00                             | 2,848,880.34     |
| 121 Total               | NON-UTILITY PROPERTY                     |  |  |  | 3,054.23                         | 0.00             |
| 123 Total               | INVESTMENTS IN ASSOCIATED COMPANIES      |  |  |  | 81,265,360.53                    | 0.00             |
| 124 Total               | OTHER INVESTMENTS                        |  |  |  | 11,188,299.83                    | 0.00             |
| 128 Total               | OTHER SPECIAL FUNDS                      |  |  |  | 0.00                             | 0.00             |
| 131 Total               | CASH                                     |  |  |  | 630,098.40                       | 0.00             |
| 135 Total               | PETTY CASH-WORKING FUNDS                 |  |  |  | 8,050.00                         | 0.00             |
| 136 Total               | TEMPORARY CASH INVESTMENTS               |  |  |  | 110,758.12                       | 0.00             |
| 141 Total               | NOTES RECEIVABLE                         |  |  |  | 1,656,575.86                     | 0.00             |
| 142 Total               | ACCOUNTS RECEIVABLE                      |  |  |  | 1,046,771,229.53                 | 0.00             |
| 144 Total               | ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS     |  |  |  | 0.00                             | 103,112.36       |
| 154 Total               | INVENTORY                                |  |  |  | 5,758,265.52                     | 0.00             |
| 163 Total               | INVENTORY-STORES EXPENSE UNDISTRIBUTED   |  |  |  | 58,539.46                        | 0.00             |
| 165 Total               | PREPAYMENTS                              |  |  |  | 499,705.70                       | 0.00             |
| 171 Total               | INTEREST RECEIVABLE                      |  |  |  | 16,456.50                        | 0.00             |
| 173 Total               | UNBILLED REVENUE RECEIVABLE              |  |  |  | 4,544,694.63                     | 0.00             |
| 182 Total               | LOAN ACQUISITION FEE                     |  |  |  | 7,097.02                         | 0.00             |
| 184 Total               | TRANSPORTATION COSTS                     |  |  |  | 0.00                             | 0.00             |
| 186 Total               | UNAMORTIZED EMPLOYEE BENEFITS            |  |  |  | 0.00                             | 0.00             |
| 201 Total               | CAPITAL CREDITS (PATRONAGE)              |  |  |  | 0.00                             | 87,081,706.96    |
| 208 Total               | DONATIONS FROM PATRONS                   |  |  |  | 0.00                             | 0.00             |
| 217 Total               | RETIRED CAPITAL CREDITS-GAIN             |  |  |  | 0.00                             | 1,227,653.47     |
| 219 Total               | NON-OPERATING MARGINS                    |  |  |  | 0.00                             | 76,898,771.02    |
| 224 Total               | LONG TERM DEBT                           |  |  |  | 0.00                             | 172,760,867.76   |
| 232 Total               | ACCOUNTS PAYABLE                         |  |  |  | 0.00                             | 1,015,181,243.37 |
| 233 Total               | NOTES PAYABLE                            |  |  |  | 0.00                             | 36,882,742.83    |
| 235 Total               | CONSUMER DEPOSITS                        |  |  |  | 0.00                             | 1,427,302.23     |
| 236 Total               | TAXES ACCRUED                            |  |  |  | 0.00                             | 1,526,505.49     |
| 237 Total               | INTEREST ACCRUED                         |  |  |  | 0.00                             | 712,274.17       |
| 242 Total               | CURRENT AND ACCRUED LIABILITES           |  |  |  | 0.00                             | 3,885,343.07     |
| 252 Total               | ADVANCES FOR CONSTRUCTION                |  |  |  | 0.00                             | 215,235.14       |
| 253 Total               | DEFERRED CREDITS                         |  |  |  | 0.00                             | 2,394,096.48     |
| 301 Total               | ORGANIZATION COSTS                       |  |  |  | 1,520.57                         | 0.00             |
| 310 Total               | LAND & LAND RIGHTS                       |  |  |  | 1,152.03                         | 0.00             |
| 350 Total               | LAND & LAND RIGHTS-TRANSMISSION          |  |  |  | 757,126.79                       | 0.00             |
| 355 Total               | POLES & FIXTURES                         |  |  |  | 4,219,266.35                     | 0.00             |
| 356 Total               | OVERHEAD CONDUCTORS & DEVICES            |  |  |  | 7,630,525.22                     | 0.00             |
| 358 Total               | UNDERGROUND CONDUCTORS & DEVICES         |  |  |  | 908,132.48                       | 0.00             |
| 360 Total               | LAND & LAND RIGHTS-DISTRIBUTION          |  |  |  | 258,843.69                       | 0.00             |
| 362 Total               | STATION EQUIPMENT-DISTRIBUTION           |  |  |  | 57,618,581.22                    | 0.00             |
| 364 Total               | POLES, TOWERS & FIXTURES                 |  |  |  | 69,421,275.44                    | 0.00             |
| 365 Total               | OVERHEAD CONDUCTORS & DEVICES            |  |  |  | 65,171,439.70                    | 0.00             |
| 367 Total               | UNDERGROUND CONDUCTORS & DEVICES         |  |  |  | 34,826,901.43                    | 0.00             |
| 368 Total               | LINE TRANSFORMERS                        |  |  |  | 33,344,608.57                    | 0.00             |
| 369 Total               | SERVICES                                 |  |  |  | 11,609,293.72                    | 0.00             |
| 370 Total               | METERS                                   |  |  |  | 11,934,720.11                    | 0.00             |
| 371 Total               | MERCURY VAPOR LIGHTS                     |  |  |  | 4,879,895.55                     | 0.00             |
| 389 Total               | LAND AND LAND RIGHTS                     |  |  |  | 1,044,418.92                     | 0.00             |
| 390 Total               | STRUCTURES & IMPROVEMENTS                |  |  |  | 13,271,588.20                    | 0.00             |
| 391 Total               | OFFICE FURNITURE & FIXTURES              |  |  |  | 3,560,530.93                     | 0.00             |
| 392 Total               | TRANSPORTATION EQUIPMENT                 |  |  |  | 4,303,288.59                     | 0.00             |
| 393 Total               | STORES EQUIPMENT                         |  |  |  | 486,954.28                       | 0.00             |
| 394 Total               | TOOLS, SHOP & GARAGE EQUIPMENT           |  |  |  | 387,595.69                       | 0.00             |
| 395 Total               | LABORATORY EQUIPMENT                     |  |  |  | 384,769.96                       | 0.00             |

| WHEATLAND ELECTRIC COOP          |                          |  |  |  |  |  |  |                  |                  |
|----------------------------------|--------------------------|--|--|--|--|--|--|------------------|------------------|
| General Ledger                   |                          |  |  |  |  |  |  |                  |                  |
| Balance Sheet                    |                          |  |  |  |  |  |  |                  |                  |
| Period Ending: DEC 2023          |                          |  |  |  |  |  |  |                  |                  |
| ----- Year-To-Date Balance ----- |                          |  |  |  |  |  |  |                  |                  |
| Account                          | Description              |  |  |  |  |  |  | Debit            | Credit           |
| <b>396 Total</b>                 | POWER OPERATED EQUIPMENT |  |  |  |  |  |  | 10,261,284.42    | 0.00             |
| <b>397 Total</b>                 | COMMUNICATIONS EQUIPMENT |  |  |  |  |  |  | 4,028,851.19     | 0.00             |
| <b>398 Total</b>                 | EQUIPMENT-MISCELLANEOUS  |  |  |  |  |  |  | 318,416.12       | 0.00             |
| <b>399 Total</b>                 | WIRELESS--TOWERS         |  |  |  |  |  |  | 1,848,325.78     | 0.00             |
|                                  |                          |  |  |  |  |  |  | 1,509,195,267.86 | 1,509,195,267.86 |

| WHEATLAND ELECTRIC COOP |  |  |  |  |                                  |                |
|-------------------------|--|--|--|--|----------------------------------|----------------|
| General Ledger          |  |  |  |  |                                  |                |
| Balance Sheet           |  |  |  |  |                                  |                |
| Period Ending: DEC 2022 |  |  |  |  |                                  |                |
| Account                 | Description                              |  |  |  | ----- Year-To-Date Balance ----- |                |
|                         |  |  |  |  | Debit                            | Credit         |
| 107 Total               | CONSTRUCTION WORK IN PROGRESS            |  |  |  | 6,220,697.82                     | 0.00           |
| 108 Total               | ACCUMULATED DEPRECIATION                 |  |  |  | 0.00                             | 99,780,741.24  |
| 114 Total               | ELECTRIC PLANT ACQUISITION ADJUSTMENT    |  |  |  | 5,359,946.97                     | 0.00           |
| 115 Total               | ACCUMULATED DEPRECIATION-ELECT. PLANT AC |  |  |  | 0.00                             | 2,679,973.94   |
| 121 Total               | NON-UTILITY PROPERTY                     |  |  |  | 3,054.23                         | 0.00           |
| 123 Total               | INVESTMENTS IN ASSOCIATED COMPANIES      |  |  |  | 82,645,222.34                    | 0.00           |
| 124 Total               | OTHER INVESTMENTS                        |  |  |  | 10,844,968.12                    | 0.00           |
| 128 Total               | OTHER SPECIAL FUNDS                      |  |  |  | 0.00                             | 0.00           |
| 131 Total               | CASH                                     |  |  |  | 1,380,264.51                     | 0.00           |
| 135 Total               | PETTY CASH-WORKING FUNDS                 |  |  |  | 8,050.00                         | 0.00           |
| 136 Total               | TEMPORARY CASH INVESTMENTS               |  |  |  | 106,514.93                       | 0.00           |
| 141 Total               | NOTES RECEIVABLE                         |  |  |  | 2,302,661.38                     | 0.00           |
| 142 Total               | ACCOUNTS RECEIVABLE                      |  |  |  | 957,629,051.57                   | 0.00           |
| 144 Total               | ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS     |  |  |  | 0.00                             | 521,064.57     |
| 154 Total               | INVENTORY                                |  |  |  | 4,389,171.60                     | 0.00           |
| 163 Total               | INVENTORY-STORES EXPENSE UNDISTRIBUTED   |  |  |  | 519.30                           | 0.00           |
| 165 Total               | PREPAYMENTS                              |  |  |  | 573,204.52                       | 0.00           |
| 171 Total               | INTEREST RECEIVABLE                      |  |  |  | 16,456.90                        | 0.00           |
| 173 Total               | UNBILLED REVENUE RECEIVABLE              |  |  |  | 5,998,001.01                     | 0.00           |
| 182 Total               | LOAN ACQUISITION FEE                     |  |  |  | 49,676.74                        | 0.00           |
| 184 Total               | TRANSPORTATION COSTS                     |  |  |  | 287.17                           | 0.00           |
| 186 Total               | UNAMORTIZED EMPLOYEE BENEFITS            |  |  |  | 0.00                             | 0.00           |
| 201 Total               | CAPITAL CREDITS (PATRONAGE)              |  |  |  | 0.00                             | 81,042,533.12  |
| 208 Total               | DONATIONS FROM PATRONS                   |  |  |  | 0.00                             | 0.00           |
| 217 Total               | RETIRED CAPITAL CREDITS-GAIN             |  |  |  | 0.00                             | 1,154,233.18   |
| 219 Total               | NON-OPERATING MARGINS                    |  |  |  | 0.00                             | 80,099,316.64  |
| 224 Total               | LONG TERM DEBT                           |  |  |  | 0.00                             | 168,495,783.49 |
| 232 Total               | ACCOUNTS PAYABLE                         |  |  |  | 0.00                             | 921,724,513.41 |
| 233 Total               | NOTES PAYABLE                            |  |  |  | 0.00                             | 36,350,481.10  |
| 235 Total               | CONSUMER DEPOSITS                        |  |  |  | 0.00                             | 1,441,314.95   |
| 236 Total               | TAXES ACCRUED                            |  |  |  | 0.00                             | 1,450,129.70   |
| 237 Total               | INTEREST ACCRUED                         |  |  |  | 0.00                             | 641,270.33     |
| 242 Total               | CURRENT AND ACCRUED LIABILITES           |  |  |  | 0.00                             | 3,933,303.09   |
| 252 Total               | ADVANCES FOR CONSTRUCTION                |  |  |  | 0.00                             | 214,354.55     |
| 253 Total               | DEFERRED CREDITS                         |  |  |  | 0.00                             | 4,953,495.07   |
| 301 Total               | ORGANIZATION COSTS                       |  |  |  | 1,520.57                         | 0.00           |
| 310 Total               | LAND & LAND RIGHTS                       |  |  |  | 50,651.33                        | 0.00           |
| 350 Total               | LAND & LAND RIGHTS-TRANSMISSION          |  |  |  | 757,126.79                       | 0.00           |
| 355 Total               | POLES & FIXTURES                         |  |  |  | 4,219,266.35                     | 0.00           |
| 356 Total               | OVERHEAD CONDUCTORS & DEVICES            |  |  |  | 7,630,525.22                     | 0.00           |
| 358 Total               | UNDERGROUND CONDUCTORS & DEVICES         |  |  |  | 908,132.48                       | 0.00           |
| 360 Total               | LAND & LAND RIGHTS-DISTRIBUTION          |  |  |  | 258,843.69                       | 0.00           |
| 362 Total               | STATION EQUIPMENT-DISTRIBUTION           |  |  |  | 55,815,331.91                    | 0.00           |
| 364 Total               | POLES, TOWERS & FIXTURES                 |  |  |  | 65,366,871.91                    | 0.00           |
| 365 Total               | OVERHEAD CONDUCTORS & DEVICES            |  |  |  | 62,597,324.22                    | 0.00           |
| 367 Total               | UNDERGROUND CONDUCTORS & DEVICES         |  |  |  | 32,709,048.82                    | 0.00           |
| 368 Total               | LINE TRANSFORMERS                        |  |  |  | 31,663,209.61                    | 0.00           |
| 369 Total               | SERVICES                                 |  |  |  | 11,084,034.37                    | 0.00           |
| 370 Total               | METERS                                   |  |  |  | 11,602,076.54                    | 0.00           |
| 371 Total               | MERCURY VAPOR LIGHTS                     |  |  |  | 4,574,078.06                     | 0.00           |
| 389 Total               | LAND AND LAND RIGHTS                     |  |  |  | 1,034,188.42                     | 0.00           |
| 390 Total               | STRUCTURES & IMPROVEMENTS                |  |  |  | 12,888,220.50                    | 0.00           |
| 391 Total               | OFFICE FURNITURE & FIXTURES              |  |  |  | 3,510,736.59                     | 0.00           |
| 392 Total               | TRANSPORTATION EQUIPMENT                 |  |  |  | 3,992,995.02                     | 0.00           |
| 393 Total               | STORES EQUIPMENT                         |  |  |  | 456,965.35                       | 0.00           |
| 394 Total               | TOOLS, SHOP & GARAGE EQUIPMENT           |  |  |  | 334,813.54                       | 0.00           |
| 395 Total               | LABORATORY EQUIPMENT                     |  |  |  | 345,180.95                       | 0.00           |

| WHEATLAND ELECTRIC COOP |                          |  |  |  |                                  |                  |
|-------------------------|--------------------------|--|--|--|----------------------------------|------------------|
| General Ledger          |                          |  |  |  |                                  |                  |
| Balance Sheet           |                          |  |  |  |                                  |                  |
| Period Ending: DEC 2022 |                          |  |  |  |                                  |                  |
|                         |                          |  |  |  | ----- Year-To-Date Balance ----- |                  |
| Account                 | Description              |  |  |  | Debit                            | Credit           |
| <b>396 Total</b>        | POWER OPERATED EQUIPMENT |  |  |  | 9,105,784.34                     | 0.00             |
| <b>397 Total</b>        | COMMUNICATIONS EQUIPMENT |  |  |  | 3,950,338.35                     | 0.00             |
| <b>398 Total</b>        | EQUIPMENT-MISCELLANEOUS  |  |  |  | 257,760.01                       | 0.00             |
| <b>399 Total</b>        | WIRELESS--TOWERS         |  |  |  | 1,839,734.33                     | 0.00             |
|                         |                          |  |  |  | 1,404,482,508.38                 | 1,404,482,508.38 |

| WHEATLAND ELECTRIC COOP |  |  |  |  |                                  |                |
|-------------------------|--|--|--|--|----------------------------------|----------------|
| General Ledger          |  |  |  |  |                                  |                |
| Balance Sheet           |  |  |  |  |                                  |                |
| Period Ending: DEC 2021 |  |  |  |  |                                  |                |
| Account                 | Description                              |  |  |  | ----- Year-To-Date Balance ----- |                |
|                         |  |  |  |  | Debit                            | Credit         |
| 107 Total               | CONSTRUCTION WORK IN PROGRESS            |  |  |  | 5,074,945.28                     | 0.00           |
| 108 Total               | ACCUMULATED DEPRECIATION                 |  |  |  | 0.00                             | 94,698,514.96  |
| 114 Total               | ELECTRIC PLANT ACQUISITION ADJUSTMENT    |  |  |  | 5,359,946.97                     | 0.00           |
| 115 Total               | ACCUMULATED DEPRECIATION-ELECT. PLANT AC |  |  |  | 0.00                             | 2,512,475.54   |
| 121 Total               | NON-UTILITY PROPERTY                     |  |  |  | 3,054.23                         | 0.00           |
| 123 Total               | INVESTMENTS IN ASSOCIATED COMPANIES      |  |  |  | 82,133,770.28                    | 0.00           |
| 124 Total               | OTHER INVESTMENTS                        |  |  |  | 10,536,711.82                    | 0.00           |
| 128 Total               | OTHER SPECIAL FUNDS                      |  |  |  | 0.00                             | 0.00           |
| 131 Total               | CASH                                     |  |  |  | 7,083,218.25                     | 0.00           |
| 135 Total               | PETTY CASH-WORKING FUNDS                 |  |  |  | 8,050.00                         | 0.00           |
| 136 Total               | TEMPORARY CASH INVESTMENTS               |  |  |  | 105,330.82                       | 0.00           |
| 141 Total               | NOTES RECEIVABLE                         |  |  |  | 2,991,032.14                     | 0.00           |
| 142 Total               | ACCOUNTS RECEIVABLE                      |  |  |  | 897,563,936.59                   | 0.00           |
| 144 Total               | ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS     |  |  |  | 0.00                             | 504,882.47     |
| 154 Total               | INVENTORY                                |  |  |  | 3,038,458.18                     | 0.00           |
| 163 Total               | INVENTORY-STORES EXPENSE UNDISTRIBUTED   |  |  |  | 858.73                           | 0.00           |
| 165 Total               | PREPAYMENTS                              |  |  |  | 2,882,677.23                     | 0.00           |
| 171 Total               | INTEREST RECEIVABLE                      |  |  |  | 16,455.00                        | 0.00           |
| 173 Total               | UNBILLED REVENUE RECEIVABLE              |  |  |  | 9,488,965.42                     | 0.00           |
| 182 Total               | LOAN ACQUISITION FEE                     |  |  |  | 92,256.46                        | 0.00           |
| 184 Total               | TRANSPORTATION COSTS                     |  |  |  | 5,000.51                         | 0.00           |
| 186 Total               | UNAMORTIZED EMPLOYEE BENEFITS            |  |  |  | 0.00                             | 0.00           |
| 201 Total               | CAPITAL CREDITS (PATRONAGE)              |  |  |  | 0.00                             | 80,367,274.01  |
| 208 Total               | DONATIONS FROM PATRONS                   |  |  |  | 0.00                             | 0.00           |
| 217 Total               | RETIRED CAPITAL CREDITS-GAIN             |  |  |  | 0.00                             | 1,115,740.44   |
| 219 Total               | NON-OPERATING MARGINS                    |  |  |  | 0.00                             | 77,828,337.75  |
| 224 Total               | LONG TERM DEBT                           |  |  |  | 0.00                             | 173,875,094.13 |
| 232 Total               | ACCOUNTS PAYABLE                         |  |  |  | 0.00                             | 870,312,520.89 |
| 233 Total               | NOTES PAYABLE                            |  |  |  | 0.00                             | 32,175,919.50  |
| 235 Total               | CONSUMER DEPOSITS                        |  |  |  | 0.00                             | 1,388,076.10   |
| 236 Total               | TAXES ACCRUED                            |  |  |  | 0.00                             | 1,413,215.89   |
| 237 Total               | INTEREST ACCRUED                         |  |  |  | 0.00                             | 576,257.34     |
| 242 Total               | CURRENT AND ACCRUED LIABILITES           |  |  |  | 0.00                             | 3,893,404.15   |
| 252 Total               | ADVANCES FOR CONSTRUCTION                |  |  |  | 0.00                             | 59,582.17      |
| 253 Total               | DEFERRED CREDITS                         |  |  |  | 0.00                             | 34,815.70      |
| 301 Total               | ORGANIZATION COSTS                       |  |  |  | 1,520.57                         | 0.00           |
| 310 Total               | LAND & LAND RIGHTS                       |  |  |  | 50,651.33                        | 0.00           |
| 350 Total               | LAND & LAND RIGHTS-TRANSMISSION          |  |  |  | 757,126.79                       | 0.00           |
| 355 Total               | POLES & FIXTURES                         |  |  |  | 4,219,266.35                     | 0.00           |
| 356 Total               | OVERHEAD CONDUCTORS & DEVICES            |  |  |  | 7,652,494.03                     | 0.00           |
| 358 Total               | UNDERGROUND CONDUCTORS & DEVICES         |  |  |  | 908,132.48                       | 0.00           |
| 360 Total               | LAND & LAND RIGHTS-DISTRIBUTION          |  |  |  | 235,192.80                       | 0.00           |
| 362 Total               | STATION EQUIPMENT-DISTRIBUTION           |  |  |  | 55,342,452.68                    | 0.00           |
| 364 Total               | POLES, TOWERS & FIXTURES                 |  |  |  | 62,145,141.73                    | 0.00           |
| 365 Total               | OVERHEAD CONDUCTORS & DEVICES            |  |  |  | 60,036,644.30                    | 0.00           |
| 367 Total               | UNDERGROUND CONDUCTORS & DEVICES         |  |  |  | 30,418,981.93                    | 0.00           |
| 368 Total               | LINE TRANSFORMERS                        |  |  |  | 29,251,045.27                    | 0.00           |
| 369 Total               | SERVICES                                 |  |  |  | 10,387,514.83                    | 0.00           |
| 370 Total               | METERS                                   |  |  |  | 11,649,975.35                    | 0.00           |
| 371 Total               | MERCURY VAPOR LIGHTS                     |  |  |  | 4,243,427.84                     | 0.00           |
| 389 Total               | LAND AND LAND RIGHTS                     |  |  |  | 1,077,368.31                     | 0.00           |
| 390 Total               | STRUCTURES & IMPROVEMENTS                |  |  |  | 14,281,131.93                    | 0.00           |
| 391 Total               | OFFICE FURNITURE & FIXTURES              |  |  |  | 2,908,598.72                     | 0.00           |
| 392 Total               | TRANSPORTATION EQUIPMENT                 |  |  |  | 3,791,101.99                     | 0.00           |
| 393 Total               | STORES EQUIPMENT                         |  |  |  | 23,314.50                        | 0.00           |
| 394 Total               | TOOLS, SHOP & GARAGE EQUIPMENT           |  |  |  | 238,370.97                       | 0.00           |
| 395 Total               | LABORATORY EQUIPMENT                     |  |  |  | 285,567.35                       | 0.00           |

| WHEATLAND ELECTRIC COOP |                          |  |  |  |  |                                  |  |                  |  |
|-------------------------|--------------------------|--|--|--|--|----------------------------------|--|------------------|--|
| General Ledger          |                          |  |  |  |  |                                  |  |                  |  |
| Balance Sheet           |                          |  |  |  |  |                                  |  |                  |  |
| Period Ending: DEC 2021 |                          |  |  |  |  |                                  |  |                  |  |
|                         |                          |  |  |  |  | ----- Year-To-Date Balance ----- |  |                  |  |
| Account                 | Description              |  |  |  |  | Debit                            |  | Credit           |  |
| <b>396 Total</b>        | POWER OPERATED EQUIPMENT |  |  |  |  | 8,489,397.74                     |  | 0.00             |  |
| <b>397 Total</b>        | COMMUNICATIONS EQUIPMENT |  |  |  |  | 3,946,223.94                     |  | 0.00             |  |
| <b>398 Total</b>        | EQUIPMENT-MISCELLANEOUS  |  |  |  |  | 197,634.50                       |  | 0.00             |  |
| <b>399 Total</b>        | WIRELESS--TOWERS         |  |  |  |  | 1,833,164.90                     |  | 0.00             |  |
|                         |                          |  |  |  |  | 1,340,756,111.04                 |  | 1,340,756,111.04 |  |

| WHEATLAND ELECTRIC COOP |  |  |  |  |                                  |                |
|-------------------------|--|--|--|--|----------------------------------|----------------|
| General Ledger          |  |  |  |  |                                  |                |
| Balance Sheet           |  |  |  |  |                                  |                |
| Period Ending: DEC 2020 |  |  |  |  |                                  |                |
| Account                 | Description                              |  |  |  | ----- Year-To-Date Balance ----- |                |
|                         |  |  |  |  | Debit                            | Credit         |
| 107 Total               | CONSTRUCTION WORK IN PROGRESS            |  |  |  | 14,133,775.19                    | 0.00           |
| 108 Total               | ACCUMULATED DEPRECIATION                 |  |  |  | 0.00                             | 96,960,363.04  |
| 114 Total               | ELECTRIC PLANT ACQUISITION ADJUSTMENT    |  |  |  | 5,359,946.97                     | 0.00           |
| 115 Total               | ACCUMULATED DEPRECIATION-ELECT. PLANT AC |  |  |  | 0.00                             | 2,344,977.14   |
| 121 Total               | NON-UTILITY PROPERTY                     |  |  |  | 3,054.23                         | 0.00           |
| 123 Total               | INVESTMENTS IN ASSOCIATED COMPANIES      |  |  |  | 77,846,858.24                    | 0.00           |
| 124 Total               | OTHER INVESTMENTS                        |  |  |  | 10,135,972.01                    | 0.00           |
| 128 Total               | OTHER SPECIAL FUNDS                      |  |  |  | 0.00                             | 0.00           |
| 131 Total               | CASH                                     |  |  |  | 2,278,434.00                     | 0.00           |
| 135 Total               | PETTY CASH-WORKING FUNDS                 |  |  |  | 8,650.00                         | 0.00           |
| 136 Total               | TEMPORARY CASH INVESTMENTS               |  |  |  | 105,247.83                       | 0.00           |
| 141 Total               | NOTES RECEIVABLE                         |  |  |  | 3,628,188.82                     | 0.00           |
| 142 Total               | ACCOUNTS RECEIVABLE                      |  |  |  | 701,255,555.61                   | 0.00           |
| 144 Total               | ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS     |  |  |  | 0.00                             | 454,955.68     |
| 154 Total               | INVENTORY                                |  |  |  | 2,646,108.18                     | 0.00           |
| 163 Total               | INVENTORY-STORES EXPENSE UNDISTRIBUTED   |  |  |  | 26,774.04                        | 0.00           |
| 165 Total               | PREPAYMENTS                              |  |  |  | 3,111,889.23                     | 0.00           |
| 171 Total               | INTEREST RECEIVABLE                      |  |  |  | 16,576.14                        | 0.00           |
| 173 Total               | UNBILLED REVENUE RECEIVABLE              |  |  |  | 6,175,223.39                     | 0.00           |
| 182 Total               | LOAN ACQUISITION FEE                     |  |  |  | 134,836.18                       | 0.00           |
| 184 Total               | TRANSPORTATION COSTS                     |  |  |  | 2,995.15                         | 0.00           |
| 186 Total               | UNAMORTIZED EMPLOYEE BENEFITS            |  |  |  | 2,420,571.20                     | 0.00           |
| 201 Total               | CAPITAL CREDITS (PATRONAGE)              |  |  |  | 0.00                             | 57,381,850.43  |
| 208 Total               | DONATIONS FROM PATRONS                   |  |  |  | 0.00                             | 7,578.58       |
| 217 Total               | RETIRED CAPITAL CREDITS-GAIN             |  |  |  | 0.00                             | 1,093,187.26   |
| 219 Total               | NON-OPERATING MARGINS                    |  |  |  | 0.00                             | 80,907,976.41  |
| 224 Total               | LONG TERM DEBT                           |  |  |  | 0.00                             | 161,912,572.74 |
| 232 Total               | ACCOUNTS PAYABLE                         |  |  |  | 0.00                             | 684,039,172.85 |
| 233 Total               | NOTES PAYABLE                            |  |  |  | 0.00                             | 38,275,716.36  |
| 235 Total               | CONSUMER DEPOSITS                        |  |  |  | 0.00                             | 1,352,896.10   |
| 236 Total               | TAXES ACCRUED                            |  |  |  | 0.00                             | 1,948,667.05   |
| 237 Total               | INTEREST ACCRUED                         |  |  |  | 0.00                             | 588,058.43     |
| 241 Total               | ACCRUED EMPLOYEE FEDERAL WITHHOLDING     |  |  |  | 0.00                             | 549.88         |
| 242 Total               | CURRENT AND ACCRUED LIABILITES           |  |  |  | 0.00                             | 3,624,600.87   |
| 252 Total               | ADVANCES FOR CONSTRUCTION                |  |  |  | 0.00                             | 66,047.38      |
| 253 Total               | DEFERRED CREDITS                         |  |  |  | 0.00                             | 19,981.79      |
| 301 Total               | ORGANIZATION COSTS                       |  |  |  | 1,520.57                         | 0.00           |
| 310 Total               | LAND & LAND RIGHTS                       |  |  |  | 50,651.33                        | 0.00           |
| 350 Total               | LAND & LAND RIGHTS-TRANSMISSION          |  |  |  | 757,126.79                       | 0.00           |
| 355 Total               | POLES & FIXTURES                         |  |  |  | 4,219,266.35                     | 0.00           |
| 356 Total               | OVERHEAD CONDUCTORS & DEVICES            |  |  |  | 5,071,396.77                     | 0.00           |
| 358 Total               | UNDERGROUND CONDUCTORS & DEVICES         |  |  |  | 908,132.48                       | 0.00           |
| 360 Total               | LAND & LAND RIGHTS-DISTRIBUTION          |  |  |  | 235,192.80                       | 0.00           |
| 362 Total               | STATION EQUIPMENT-DISTRIBUTION           |  |  |  | 54,126,404.31                    | 0.00           |
| 364 Total               | POLES, TOWERS & FIXTURES                 |  |  |  | 60,205,248.11                    | 0.00           |
| 365 Total               | OVERHEAD CONDUCTORS & DEVICES            |  |  |  | 58,581,380.19                    | 0.00           |
| 367 Total               | UNDERGROUND CONDUCTORS & DEVICES         |  |  |  | 28,731,395.62                    | 0.00           |
| 368 Total               | LINE TRANSFORMERS                        |  |  |  | 31,778,343.59                    | 0.00           |
| 369 Total               | SERVICES                                 |  |  |  | 10,059,383.60                    | 0.00           |
| 370 Total               | METERS                                   |  |  |  | 12,008,656.02                    | 0.00           |
| 371 Total               | MERCURY VAPOR LIGHTS                     |  |  |  | 4,057,161.39                     | 0.00           |
| 389 Total               | LAND AND LAND RIGHTS                     |  |  |  | 1,073,479.42                     | 0.00           |
| 390 Total               | STRUCTURES & IMPROVEMENTS                |  |  |  | 8,277,015.99                     | 0.00           |
| 391 Total               | OFFICE FURNITURE & FIXTURES              |  |  |  | 2,494,674.58                     | 0.00           |
| 392 Total               | TRANSPORTATION EQUIPMENT                 |  |  |  | 3,344,345.17                     | 0.00           |
| 393 Total               | STORES EQUIPMENT                         |  |  |  | 23,314.50                        | 0.00           |
| 394 Total               | TOOLS, SHOP & GARAGE EQUIPMENT           |  |  |  | 185,590.27                       | 0.00           |



| WHEATLAND ELECTRIC COOP |                          |  |  |  |                                  |                  |
|-------------------------|--------------------------|--|--|--|----------------------------------|------------------|
| General Ledger          |                          |  |  |  |                                  |                  |
| Balance Sheet           |                          |  |  |  |                                  |                  |
| Period Ending: DEC 2020 |                          |  |  |  |                                  |                  |
|                         |                          |  |  |  |                                  |                  |
| Account                 | Description              |  |  |  | ----- Year-To-Date Balance ----- |                  |
|                         |                          |  |  |  | Debit                            | Credit           |
| <b>395 Total</b>        | LABORATORY EQUIPMENT     |  |  |  | 278,141.75                       | 0.00             |
| <b>396 Total</b>        | POWER OPERATED EQUIPMENT |  |  |  | 8,371,577.08                     | 0.00             |
| <b>397 Total</b>        | COMMUNICATIONS EQUIPMENT |  |  |  | 4,842,436.02                     | 0.00             |
| <b>398 Total</b>        | EQUIPMENT-MISCELLANEOUS  |  |  |  | 173,261.46                       | 0.00             |
| <b>399 Total</b>        | WIRELESS--TOWERS         |  |  |  | 1,833,399.42                     | 0.00             |
|                         |                          |  |  |  | 1,130,979,151.99                 | 1,130,979,151.99 |

**WHEATLAND ELECTRIC COOPERATIVE, INC.  
SCOTT CITY, KANSAS**

**FINANCIAL STATEMENTS WITH SUPPLEMENTARY INFORMATION  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

**AND**

**REPORT OF CERTIFIED PUBLIC ACCOUNTANTS**

**BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.**

LUBBOCK, TEXAS

CERTIFIED PUBLIC ACCOUNTANTS  
**BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.**  
CERTIFIED PUBLIC ACCOUNTANTS  
PHONE: (806) 747-3806  
FAX: (806) 747-3815  
8215 NASHVILLE AVENUE  
LUBBOCK, TEXAS 79423-1954

**Independent Auditor's Report**

Board of Trustees  
Wheatland Electric Cooperative, Inc.  
Scott City, Kansas

**Report on the Audit of the Financial Statements**

***Opinion***

We have audited the accompanying financial statements of Wheatland Electric Cooperative, Inc. which comprise the balance sheets as of December 31, 2023 and 2022, and the related statements of income and patronage capital and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Wheatland Electric Cooperative, Inc. as of December 31, 2023 and 2022, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Wheatland Electric Cooperative, Inc. (the Cooperative) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cooperative's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Cooperative's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cooperative's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the Cooperative's financial statements as a whole. The schedules of electric and other plant, accumulated provision for depreciation, and other property and investments are presented for purposes of additional analysis and are not part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2024 on our consideration of the Cooperative's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Cooperative's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cooperative's internal control over financial reporting and compliance.

*Bolinger, Segars, Gilbert & Moss LLP*

Certified Public Accountants

Lubbock, Texas

March 21, 2024

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WHEATLAND ELECTRIC COOPERATIVE, INC.

Exhibit A

BALANCE SHEETS  
DECEMBER 31, 2023 AND 2022

ASSETS

See accompanying notes to financial statements.

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## WHEATLAND ELECTRIC COOPERATIVE, INC.

Exhibit B

|   | December 31,                    |                       |
|---|---------------------------------|-----------------------|
|   | 2023                            | 2022                  |
| <b>UTILITY PLANT AT COST</b>  |                                 |                       |
| Electric Plant in Service   | \$ 342,481,053                  | \$ 326,954,759        |
| Other Plant In Service  | 49,690,586                      | 49,469,021            |
| Construction Work in Progress   | 8,871,578                       | 6,243,650             |
| Electric Plant Acquisition Adjustment   | 5,409,446                       | 5,359,947             |
|   | <u>\$ 406,452,663</u>           | <u>\$ 388,027,377</u> |
| Less: Accumulated Provision for Depreciation  | 122,603,503                     | 115,378,598           |
|   | <u>\$ 283,849,160</u>           | <u>\$ 272,648,779</u> |
| <b>OTHER PROPERTY AND INVESTMENTS - AT COST OR STATED VALUE</b>   |                                 |                       |
| Non-Utility Property - Net of Accumulated Depreciation  | \$ 3,054                        | \$ 3,054              |
| Investments in Associated Organizations   | 93,630,946                      | 94,613,779            |
| Notes Receivable  | 1,820,401                       | 2,095,464             |
|   | <u>\$ 95,454,401</u>            | <u>\$ 96,712,297</u>  |
| <b>CURRENT ASSETS</b>   |                                 |                       |
| Cash - General  | \$ 947,465                      | \$ 1,133,428          |
| Cash - Restricted   | 321,925                         | 254,887               |
| Temporary Cash Investments  | 110,758                         | 106,515               |
| Accounts Receivable - Energy (Less allowance for credit losses<br>of \$100,000 and \$515,797 for 2023 and 2022, respectively) | 2,155,976                       | 2,617,476             |
| Other Accounts Receivable   | 167,253                         | 4,887,036             |
| FEMA Receivable   |                                 | 581,399               |
| Unbilled Revenue  | 5,845,630                       | 7,395,386             |
| Current Maturities of Notes Receivable  | 275,000                         | 710,000               |
| Materials and Supplies Inventory  | 6,088,404                       | 4,711,215             |
| Other Current and Accrued Assets  | 621,702                         | 706,256               |
| Total Current Assets  | <u>\$ 16,534,113</u>            | <u>\$ 23,103,598</u>  |
| <b>DEFERRED CHARGES</b>   | \$ 499,141                      | \$ 505,945            |
| <b>TOTAL ASSETS</b>   | <u>\$ 396,336,815</u>           | <u>\$ 392,970,619</u> |
|   |                                 |                       |
|   | <b>EQUITIES AND LIABILITIES</b> |                       |
| <b>EQUITIES</b>   |                                 |                       |
| Patronage Capital   | \$ 142,695,141                  | \$ 140,345,223        |
| Other Equities  | 6,321,868                       | 5,975,467             |
| Total Equities  | <u>\$ 149,017,009</u>           | <u>\$ 146,320,690</u> |
| <b>LONG-TERM DEBT</b>   |                                 |                       |
| CFC Mortgage Notes Less Current Maturities  | <u>\$ 182,670,343</u>           | <u>\$ 180,609,149</u> |
| <b>CURRENT LIABILITIES</b>  |                                 |                       |
| Current Maturities of Long-Term Debt  | \$ 8,654,000                    | \$ 8,506,000          |
| CFC Line of Credit  | 15,000,000                      | 14,969,795            |
| CoBank Line of Credit   | 14,938,802                      | 14,370,745            |
| Lines of Credit - Other   | 7,434,000                       | 7,500,000             |
| Accounts Payable - Purchased Power  | 3,461,664                       | 3,460,658             |
| Accounts Payable - Other  | 2,663,930                       | 2,123,606             |
| Power Cost Adjustment - Overcollected   | 965,069                         | 1,083,495             |
| Property Tax Adjustment - Overcollected   | 155,147                         | 452,579               |
| Consumer Deposits   | 1,427,302                       | 1,441,315             |
| Accrued Taxes   | 1,744,605                       | 1,812,371             |
| Accrued Interest  | 1,140,696                       | 977,916               |
| Accrued Employee Compensated Absences   | 3,823,794                       | 3,563,374             |
| Total Current Liabilities   | <u>\$ 61,409,009</u>            | <u>\$ 60,261,854</u>  |
| <b>DEFERRED CREDITS</b>   | \$ 3,240,454                    | \$ 5,778,926          |
| <b>TOTAL EQUITIES AND LIABILITIES</b>   | <u>\$ 396,336,815</u>           | <u>\$ 392,970,619</u> |

**STATEMENTS OF INCOME AND PATRONAGE CAPITAL  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

See accompanying notes to financial statements.

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WHEATLAND ELECTRIC COOPERATIVE, INC.

|  | December 31,          |              |                       |              | Increase<br>(Decrease) |
|--|-----------------------|--------------|-----------------------|--------------|------------------------|
|  | 2023                  |              | 2022                  |              |                        |
|  | Amount                | %            | Amount                | %            |                        |
| <b>OPERATING REVENUES</b>                        |                       |              |                       |              |                        |
| Residential                                      | \$ 25,552,759         | 28.4         | \$ 30,827,373         | 28.8         | \$ (5,274,614)         |
| Irrigation                                       | 6,407,458             | 7.1          | 10,023,493            | 9.4          | (3,616,035)            |
| Small and Large Commercial                       | 48,788,398            | 54.1         | 57,319,242            | 53.6         | (8,530,844)            |
| Sales for Resale                                 | 1,037,183             | 1.2          | 1,343,263             | 1.3          | (306,080)              |
| Other Electric Revenue                           | 4,622,644             | 5.1          | 2,766,597             | 2.6          | 1,856,047              |
| Winter Storm Recovery                            | 9,583                 | 0.0          | 1,346,968             | 1.3          | (1,337,385)            |
| Water Revenues - Net                             | 3,477,802             | 3.9          | 3,023,557             | 2.8          | 454,245                |
| Rent from Electric Property                      | 219,720               | 0.2          | 254,693               | 0.2          | (34,973)               |
| Total Operating Revenues                         | <u>\$ 90,115,547</u>  | <u>100.0</u> | <u>\$ 106,905,186</u> | <u>100.0</u> | <u>\$ (16,789,639)</u> |
| <b>OPERATING EXPENSES</b>                        |                       |              |                       |              |                        |
| Purchased Power                                  | \$ 47,697,428         | 52.9         | \$ 61,460,760         | 57.5         | \$ (13,763,332)        |
| Purchased Power - Winter Storm                   |                       | 0.0          | 1,346,968             | 1.3          | (1,346,968)            |
| Transmission - Operation                         | 128,662               | 0.1          | 183,328               | 0.2          | (54,666)               |
| Transmission - Maintenance                       |                       | 0.0          | 424                   | 0.0          | (424)                  |
| Distribution - Operation                         | 2,421,674             | 2.7          | 2,971,165             | 2.8          | (549,491)              |
| Distribution - Maintenance                       | 3,275,026             | 3.6          | 3,212,080             | 3.0          | 62,946                 |
| Customer Accounts                                | 1,359,374             | 1.5          | 1,921,508             | 1.8          | (562,134)              |
| Customer Service and Information                 | 193,064               | 0.2          | 203,902               | 0.2          | (10,838)               |
| Selling Expenses                                 | 357,407               | 0.4          | 341,023               | 0.3          | 16,384                 |
| Administrative and General                       | 9,672,976             | 10.7         | 12,098,945            | 11.3         | (2,425,969)            |
| Depreciation                                     | 12,129,253            | 13.5         | 11,397,147            | 10.7         | 732,106                |
| Amortization of Purchase Premium                 | 239,744               | 0.3          | 210,078               | 0.2          | 29,666                 |
| Taxes  | 3,254,615             | 3.6          | 3,360,782             | 3.1          | (106,167)              |
| Other Interest                                   | 1,998,241             | 2.2          | 1,133,087             | 1.1          | 865,154                |
| Other Deductions                                 | 102,914               | 0.1          | 46,554                | 0.0          | 56,360                 |
| Total Operating Expenses                         | <u>\$ 82,830,378</u>  | <u>91.9</u>  | <u>\$ 99,887,751</u>  | <u>93.4</u>  | <u>\$ (17,057,373)</u> |
| OPERATING MARGINS - Before Fixed Charges         | <u>\$ 7,285,169</u>   | <u>8.1</u>   | <u>\$ 7,017,435</u>   | <u>6.6</u>   | <u>\$ 267,734</u>      |
| <b>FIXED CHARGES</b>                             |                       |              |                       |              |                        |
| Interest on Long-Term Debt                       | <u>\$ 7,199,185</u>   | <u>8.0</u>   | <u>\$ 6,914,668</u>   | <u>6.5</u>   | <u>\$ 284,517</u>      |
| OPERATING MARGINS (LOSSES) - After Fixed Charges | <u>\$ 85,984</u>      | <u>0.1</u>   | <u>\$ 102,767</u>     | <u>0.0</u>   | <u>\$ (16,783)</u>     |
| G&T Capital Credits                              | \$ 2,732,604          | 3.0          | \$ 3,808,417          | 3.6          | \$ (1,075,813)         |
| Other Capital Credits                            | 452,607               | 0.5          | 458,784               | 0.4          | (6,177)                |
| Total Capital Credits                            | <u>\$ 3,185,211</u>   | <u>3.5</u>   | <u>\$ 4,267,201</u>   | <u>4.0</u>   | <u>\$ (1,081,990)</u>  |
| NET OPERATING MARGINS                            | <u>\$ 3,271,195</u>   | <u>3.6</u>   | <u>\$ 4,369,968</u>   | <u>4.0</u>   | <u>\$ (1,098,773)</u>  |
| <b>NON-OPERATING MARGINS (LOSS)</b>              |                       |              |                       |              |                        |
| Interest Income                                  | \$ 321,608            | 0.4          | \$ 2,586,891          | 2.4          | \$ (2,265,283)         |
| Non-Operating Loss - Other                       | (150,611)             | (0.2)        | (138,235)             | (0.1)        | (12,376)               |
| Gain (Loss) on Disposition of Property           | (13,313)              | (0.0)        | 520,886               | 0.5          | (534,199)              |
|  | <u>\$ 157,684</u>     | <u>0.2</u>   | <u>\$ 2,969,542</u>   | <u>2.8</u>   | <u>\$ (2,811,858)</u>  |
| NET MARGINS                                      | <u>\$ 3,428,879</u>   | <u>3.8</u>   | <u>\$ 7,339,510</u>   | <u>6.8</u>   | <u>\$ (3,910,631)</u>  |
| PATRONAGE CAPITAL - BEGINNING OF YEAR            | 140,345,223           |              | 135,464,504           |              |                        |
| Patronage Capital Retirements                    | <u>(1,078,961)</u>    |              | <u>(2,458,791)</u>    |              |                        |
| PATRONAGE CAPITAL - END OF YEAR                  | <u>\$ 142,695,141</u> |              | <u>\$ 140,345,223</u> |              |                        |

Exhibit C

**STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

See accompanying notes to financial statements.



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## WHEATLAND ELECTRIC COOPERATIVE, INC.

|  | December 31,           |                        |
|--|------------------------|------------------------|
|  | <u>2023</u>            | <u>2022</u>            |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                |                        |                        |
| Net Margins  | \$ 3,428,879           | \$ 7,339,510           |
| Adjustments to Reconcile Net Margins to Net Cash From Operating Activities |                        |                        |
| Depreciation   | 13,539,593             | 12,159,807             |
| Gain on Sale of Assets   | (134,923)              | (862,371)              |
| Electric Plant Acquisition Adjustment Amortization                         | 168,906                | 167,498                |
| Capital Credits  | (3,185,211)            | (4,267,201)            |
| (Increase) Decrease  |                        |                        |
| Accounts Receivable  | 6,197,682              | 1,542,858              |
| Unbilled Revenue   | 1,549,756              | 843,880                |
| Inventories and Other Current Assets                                       | (1,292,635)            | (1,794,712)            |
| Deferred Charges   | 6,804                  | 2,859,218              |
| Increase (Decrease)  |                        |                        |
| Accounts Payable - Purchased Power   | 1,006                  | (134,288)              |
| Power Cost Adjustment  | (118,426)              | 1,267,795              |
| Property Tax Adjustment  | (297,432)              | 63,390                 |
| Payables and Other Current Liabilities                                     | 881,745                | (102,880)              |
| Deferred Credits   | (2,538,472)            | 4,868,948              |
| Net Cash From Operating Activities   | <u>\$ 18,207,272</u>   | <u>\$ 23,951,452</u>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                |                        |                        |
| Additions to Utility Plant   | \$ (23,495,490)        | \$ (19,366,151)        |
| Plant Removal Costs  | (1,891,862)            | (1,291,040)            |
| Salvage and Other Credits  | 613,395                | 1,988,716              |
| Winter Storm Uri Regulatory Asset  |                        | 1,341,340              |
| Investments in Associated Organization                                     | 4,168,044              | 3,387,587              |
| Advance of Notes Receivable  |                        | (13,117)               |
| Payments Received for Notes Receivable                                     | 275,063                | 748,685                |
| Net Cash From Investing Activities   | <u>\$ (20,330,850)</u> | <u>\$ (13,203,980)</u> |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                |                        |                        |
| Payments on Long-Term Debt - CFC   | \$ (14,790,806)        | \$ (28,872,991)        |
| Advances on Long-Term Debt - CFC   | 17,000,000             | 10,000,000             |
| Net Activity on Line of Credit - CFC                                       | 30,205                 | (525,452)              |
| Net Activity on Line of Credit - CoBank                                    | 568,057                | 3,000,014              |
| Net Activity on Line of Credit - Other                                     | (66,000)               | 1,700,000              |
| Other Equities   | 346,401                | 707,978                |
| Retirement of Patronage Capital  | (1,078,961)            | (2,458,791)            |
| Net Cash From Financing Activities   | <u>\$ 2,008,896</u>    | <u>\$ (16,449,242)</u> |
| <b>CHANGE IN CASH AND CASH EQUIVALENTS AND RESTRICTED CASH</b>             | \$ (114,682)           | \$ (5,701,770)         |
| <b>CASH AND CASH EQUIVALENTS AND RESTRICTED CASH - BEGINNING OF YEAR</b>   | <u>1,494,830</u>       | <u>7,196,600</u>       |
| <b>CASH AND CASH EQUIVALENTS AND RESTRICTED CASH - END OF YEAR</b>         | <u>\$ 1,380,148</u>    | <u>\$ 1,494,830</u>    |
| <b>CASH AND CASH EQUIVALENTS AND RESTRICTED CASH CONSISTS OF:</b>          |                        |                        |
| Cash - General   | \$ 947,465             | \$ 1,133,428           |
| Cash - Restricted - REDL&G Program   | 321,925                | 254,887                |
| Temporary Cash Investments   | 110,758                | 106,515                |
|  | <u>\$ 1,380,148</u>    | <u>\$ 1,494,830</u>    |
| <b>SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION</b>                   |                        |                        |
| Cash Paid During the Year for:   |                        |                        |
| Interest on Long-Term Debt   | \$ 7,516,430           | \$ 7,260,528           |
| Income Taxes   | <u>\$ 0</u>            | <u>\$ 0</u>            |

See accompanying notes to financial statements.

Long-Term Debt

| %    | Div      | Loan #  | Issue Date | Rate | Maturity Date | 12/31/2023 BAL |
|------|----------|---------|------------|------|---------------|----------------|
| 100% | 0.224.12 | 9017001 | KS05190170 |      | 9/1/2029      |                |
| 100% | 0.224.12 | 9018001 | KS05190180 |      | 5/31/2034     |                |
| 100% | 0.224.12 | 9019004 | KS05190190 |      | 11/30/2029    |                |
| 100% | 0.224.12 | 9019006 | KS05190190 |      | 11/30/2029    |                |
| 100% | 3.224.12 | 9019007 | KS05190190 |      | 11/30/2029    |                |
| 100% | 0.224.12 | 9019008 | KS05190190 |      | 11/30/2029    |                |
| 100% | 0.224.12 | 9019009 | KS05190190 |      | 11/30/2029    |                |
| 100% | 0.224.12 | 9019010 | KS05190190 |      | 11/30/2029    |                |
| 100% | 0.224.12 | 9021001 | KS05190210 |      | 5/31/2040     |                |
| 100% | 3.224.12 | 9021002 | KS05190210 |      | 8/31/2040     |                |
| 100% | 3.224.12 | 9021003 | KS05190210 |      | 5/31/2040     |                |
| 100% | 0.224.12 | 9021004 | KS05190210 |      | 5/31/2040     |                |
| 100% | 0.224.12 | 9021005 | KS05190210 |      | 5/31/2040     |                |
| 100% | 0.224.12 | 9021006 | KS05190210 |      | 5/31/2040     |                |
| 100% | 0.224.12 | 9021007 | KS05190210 |      | 5/31/2040     |                |
| 100% | 0.224.12 | 9021008 | KS05190210 |      | 5/31/2040     |                |
| 100% | 3.224.12 | 9021009 | KS05190210 |      | 5/31/2040     |                |
| 100% | 3.224.12 | 9021010 | KS05190210 |      | 5/31/2040     |                |
| 100% | 0.224.12 | 9021011 | KS05190210 |      | 8/31/2040     |                |
| 100% | 0.224.12 | 9021012 | KS05190210 |      | 8/31/2040     |                |
| 100% | 0.224.12 | 9023005 | KS05190230 |      | 5/31/2031     |                |
| 100% | 3.224.12 | 9023006 | KS05190230 |      | 5/31/2031     |                |
| 100% | 3.224.12 | 9023007 | KS05190230 |      | 8/31/2041     |                |
| 100% | 3.224.12 | 9023008 | KS05190230 |      | 8/31/2041     |                |
| 100% | 0.224.12 | 9023009 | KS05190230 |      | 11/30/2041    |                |
| 100% | 0.224.12 | 9023010 | KS05190230 |      | 11/30/2041    |                |
| 100% | 0.224.12 | 9023011 | KS05190230 |      | 11/30/2041    |                |
| 100% | 0.224.12 | 9023012 | KS05190230 |      | 11/30/2041    |                |
| 100% | 3.224.12 | 9023013 | KS05190230 |      | 11/30/2041    |                |
| 100% | 0.224.12 | 9023014 | KS05190230 |      | 11/30/2041    |                |
| 100% | 2.224.12 | 9023015 | KS05190230 |      | 11/30/2041    |                |
| 100% | 2.224.12 | 9023016 | KS05190230 |      | 11/30/2041    |                |
| 100% | 2.224.12 | 9023017 | KS05190230 |      | 11/30/2041    |                |
| 100% | 2.224.12 | 9023018 | KS05190230 |      | 11/30/2041    |                |
| 100% | 3.224.12 | 9023019 | KS05190230 |      | 2/28/2042     |                |
| 100% | 0.224.12 | 9023020 | KS05190230 |      | 2/28/2042     |                |
| 100% | 2.224.12 | 9023022 | KS05190230 |      | 11/30/2032    |                |
| 100% | 3.224.12 | 9023023 | KS05190230 |      | 2/28/2043     |                |
| 100% | 2.224.12 | 9023024 | KS05190230 |      | 5/31/2043     |                |
| 100% | 2.224.12 | 9023025 | KS05190230 |      | 5/31/2031     |                |
| 100% | 2.224.12 | 9023026 | KS05190230 |      | 5/31/2031     |                |
| 100% | 2.224.12 | 9023027 | KS05190230 |      | 5/31/2031     |                |
| 100% | 2.224.12 | 9023028 | KS05190230 |      | 5/31/2031     |                |

Long-Term Debt

|      |          |         |            |  |  |            |  |  |
|------|----------|---------|------------|--|--|------------|--|--|
| 100% | 2.224.12 | 9023029 | KS05190230 |  |  | 8/31/2041  |  |  |
| 100% | 0.224.12 | 9023030 | KS05190230 |  |  | 2/28/2042  |  |  |
| 100% | 3.224.12 | 9023031 | KS05190230 |  |  | 2/28/2042  |  |  |
| 100% | 3.224.12 | 9023032 | KS05190230 |  |  | 2/28/2042  |  |  |
| 100% | 3.224.12 | 9023033 | KS05190230 |  |  | 2/28/2042  |  |  |
| 100% | 3.224.12 | 9023034 | KS05190230 |  |  | 2/28/2042  |  |  |
| 100% | 3.224.12 | 9023035 | KS05190230 |  |  | 2/28/2042  |  |  |
| 100% | 3.224.12 | 9023036 | KS05190230 |  |  | 2/28/2042  |  |  |
| 100% | 3.224.12 | 9023037 | KS05190230 |  |  | 2/28/2042  |  |  |
| 100% | 3.224.12 | 9023038 | KS05190230 |  |  | 2/28/2042  |  |  |
| 100% | 3.224.12 | 9023039 | KS05190230 |  |  | 2/28/2042  |  |  |
| 100% | 3.224.12 | 9023040 | KS05190230 |  |  | 2/28/2042  |  |  |
| 100% | 0.224.12 | 9023041 | KS05190230 |  |  | 5/31/2043  |  |  |
| 100% | 3.224.12 | 9023042 | KS05190230 |  |  | 5/31/2043  |  |  |
| 100% | 0.224.12 | 9023043 | KS05190230 |  |  | 11/30/2041 |  |  |
| 100% | 0.224.12 | 9023044 | KS05190230 |  |  | 11/30/2041 |  |  |
| 100% | 0.224.12 | 9023045 | KS05190230 |  |  | 11/30/2041 |  |  |
| 100% | 0.224.12 | 9023046 | KS05190230 |  |  | 11/30/2041 |  |  |
| 100% | 4.224.12 | 9023047 | KS05190230 |  |  | 11/30/2041 |  |  |
| 100% | 4.224.12 | 9023048 | KS05190230 |  |  | 11/30/2041 |  |  |
| 100% | 4.224.12 | 9023049 | KS05190230 |  |  | 11/30/2041 |  |  |
| 100% | 3.224.12 | 9026001 | KS05190260 |  |  | 8/31/2043  |  |  |
| 100% | 3.224.12 | 9026002 | KS05190260 |  |  | 8/31/2043  |  |  |
| 100% | 3.224.12 | 9026003 | KS05190260 |  |  | 8/31/2043  |  |  |
| 100% | 3.224.12 | 9026004 | KS05190260 |  |  | 8/31/2043  |  |  |
| 100% | 3.224.12 | 9026005 | KS05190260 |  |  | 8/31/2043  |  |  |
| 100% | 0.224.12 | 9026006 | KS05190260 |  |  | 5/31/2044  |  |  |
| 100% | 0.224.12 | 9026008 | KS05190260 |  |  | 5/31/2045  |  |  |
| 100% | 0.224.12 | 9026009 | KS05190260 |  |  | 8/31/2045  |  |  |
| 100% | 3.224.12 | 9026010 | KS05190260 |  |  | 8/31/2043  |  |  |
| 100% | 0.224.12 | 9026011 | KS05190260 |  |  | 8/31/2043  |  |  |
| 100% | 0.224.12 | 9026012 | KS05190260 |  |  | 8/31/2043  |  |  |
| 100% | 0.224.12 | 9026013 | KS05190260 |  |  | 8/31/2043  |  |  |
| 100% | 0.224.12 | 9026014 | KS05190260 |  |  | 8/31/2043  |  |  |
| 100% | 0.224.12 | 9026015 | KS05190260 |  |  | 8/31/2043  |  |  |
| 100% | 0.224.12 | 9026016 | KS05190260 |  |  | 8/31/2043  |  |  |
| 100% | 0.224.12 | 9026017 | KS05190260 |  |  | 8/31/2043  |  |  |
| 100% | 0.224.12 | 9026018 | KS05190260 |  |  | 8/31/2043  |  |  |
| 100% | 0.224.12 | 9026019 | KS05190260 |  |  | 8/31/2043  |  |  |
| 100% | 0.224.12 | 9026020 | KS05190260 |  |  | 5/31/2044  |  |  |
| 100% | 0.224.12 | 9026021 | KS05190260 |  |  | 5/31/2044  |  |  |
| 100% | 0.224.12 | 9026023 | KS05190260 |  |  | 5/31/2044  |  |  |
| 100% | 0.224.12 | 9026024 | KS05190260 |  |  | 5/31/2044  |  |  |
| 100% | 0.224.12 | 9026025 | KS05190260 |  |  | 5/31/2044  |  |  |

Long-Term Debt

|      |          |         |            |  |            |  |  |
|------|----------|---------|------------|--|------------|--|--|
| 100% | 0.224.12 | 9026026 | KS05190260 |  | 5/31/2044  |  |  |
| 100% | 0.224.12 | 9026027 | KS05190260 |  | 5/31/2044  |  |  |
| 100% | 3.224.12 | 9026028 | KS05190260 |  | 5/31/2044  |  |  |
| 100% | 3.224.12 | 9026029 | KS05190260 |  | 5/31/2044  |  |  |
| 100% | 3.224.12 | 9026030 | KS05190260 |  | 5/31/2044  |  |  |
| 100% | 0.224.12 | 9026031 | KS05190260 |  | 5/31/2045  |  |  |
| 100% | 3.224.12 | 9026032 | KS05190260 |  | 8/31/2045  |  |  |
| 100% | 3.224.12 | 9026033 | KS05190260 |  | 8/31/2045  |  |  |
| 100% | 3.224.12 | 9027002 | KS05190270 |  | 5/31/2042  |  |  |
| 100% | 3.224.12 | 9027003 | KS05190270 |  | 5/31/2042  |  |  |
| 100% | 3.224.12 | 9027004 | KS05190270 |  | 5/31/2042  |  |  |
| 100% | 3.224.12 | 9028004 | KS05190280 |  | 5/31/2048  |  |  |
| 100% | 3.224.12 | 9028005 | KS05190280 |  | 5/31/2048  |  |  |
| 100% | 3.224.12 | 9029002 | KS05190290 |  | 11/30/2034 |  |  |
| 100% | 0.224.12 | 9029003 | KS05190290 |  | 2/28/2035  |  |  |
| 100% | 0.224.12 | 9029004 | KS05190290 |  | 5/31/2045  |  |  |
| 100% | 0.224.12 | 9030001 | KS05190300 |  | 8/31/2035  |  |  |
| 100% | 0.224.12 | 9030003 | KS05190300 |  | 11/30/2045 |  |  |
| 100% | 3.224.12 | 9030004 | KS05190300 |  | 11/30/2045 |  |  |
| 100% | 0.224.12 | 9030005 | KS05190300 |  | 11/30/2035 |  |  |
| 100% | 0.224.12 | 9031001 | KS05190310 |  | 11/30/2035 |  |  |
| 100% | 3.224.12 | 9031002 | KS05190310 |  | 5/31/2036  |  |  |
| 100% | 0.224.12 | 9031003 | KS05190310 |  | 5/31/2036  |  |  |
| 100% | 3.224.12 | 9031004 | KS05190310 |  | 5/31/2036  |  |  |
| 100% | 2.224.12 | 9033009 | KS05190330 |  | 11/30/2023 |  |  |
| 100% | 3.224.12 | 9034001 | KS05190340 |  | 6/13/2047  |  |  |
| 100% | 3.224.12 | 9034002 | KS05190340 |  | 6/13/2047  |  |  |
| 100% | 3.224.12 | 9034003 | KS05190340 |  | 6/13/2047  |  |  |
| 100% | 3.224.12 | 9034004 | KS05190340 |  | 6/13/2047  |  |  |
| 100% | 3.224.12 | 9034005 | KS05190340 |  | 6/13/2047  |  |  |
| 100% | 0.224.12 | 9034011 | KS05190340 |  | 11/30/2048 |  |  |
| 100% | 0.224.12 | 9034012 | KS05190340 |  | 2/28/2039  |  |  |
| 100% | 0.224.12 | 9035001 | KS05190350 |  | 2/28/2024  |  |  |
| 100% | 0.224.12 | 9037001 | KS05190370 |  | 8/31/2039  |  |  |
| 100% | 0.224.12 | 9037002 | KS05190370 |  | 5/31/2040  |  |  |
| 100% | 0.224.12 | 9037003 | KS05190370 |  | 8/31/2040  |  |  |
| 100% | 3.224.12 | 9037004 | KS05190370 |  | 11/30/2045 |  |  |
| 100% | 0.224.12 | 9037005 | KS05190370 |  | 11/30/2045 |  |  |
| 100% | 0.224.12 | 9038003 | KS05190380 |  | 11/30/2047 |  |  |
| 100% | 3.224.12 | 9038004 | KS05190380 |  | 11/30/2047 |  |  |
| 64%  | 0.224.12 | 9039001 | KS05190390 |  | 5/31/2049  |  |  |
| 64%  | 0.224.12 | 9039002 | KS05190390 |  | 5/31/2049  |  |  |
| 64%  | 0.224.12 | 9039003 | KS05190390 |  | 5/31/2049  |  |  |
| 64%  | 0.224.12 | 9039004 | KS05190390 |  | 5/31/2049  |  |  |

