



April 29, 2024

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

To Whom It May Concern;

Prairie Land Electric Cooperative, Inc. ("Prairie Land") is filing an Application with the Kansas Corporation Commission ("Commission") for the purpose of updating its Local Access Delivery Service ("LADS") tariff in accordance with its 34.5kV Formula-Based Rate ("34.5kV FBR") originally approved in Docket No. 16-MKEE-023-TAR and subsequently renewed in Docket No. 21-SEPE-049-TAR. A small portion of the Application is redacted and marked confidential. Please find listed below specific pages redacted as confidential and the reason for confidentiality. The reasons stated are consistent with the definition of the Confidential Information as noted by the Commission in its Order Granting Intervention to KPP; Setting Procedural Schedule; Protective and Discovery Order issued on June 11, 2023 (page 4, para. 8) in Prairie Land's prior 34.5kV FBR Annual Update filed and approved in Docket No. 23-PLCE-789-TAR.

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

Respectfully,

A handwritten signature in black ink, appearing to read 'Kirk A. Girard', written in a cursive style.

Kirk A. Girard  
CEO

BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

In the Matter of the Application of Prairie )  
Land Electric Cooperative, Inc. Seeking )  
Commission Approval to Update Its Local ) Docket No. 24-PLCE- 684 - TAR  
Access Delivery Service Tariff Pursuant to )  
the 34.5kV Formula Based Rate Plan )  
Approved in Docket No. 21-SEPE-049- )  
TAR. )

**APPLICATION**

COMES NOW, Prairie Land Electric Cooperative, Inc. (“Prairie Land” or “Cooperative”), and pursuant to K.S.A. 66-117, hereby files this Application with the Kansas Corporation Commission (“KCC” or “Commission”) for the purpose of updating its Local Access Delivery Service (“LADS”) tariff. Expressly, Prairie Land proposes to decrease the LADS demand charge assessed on the wholesale users (“Third Party”) of its 34.5kV system from \$2.91 currently in effect to \$2.76 per kW, as calculated in accordance with the 34.5kV Formula Based Rate (“34.5kV FBR”) plan approved in Docket No. 21-SEPE-049-TAR (“21-049 Docket”). In support of its Application, Prairie Land states as follows:

**I. Background**

1. Prairie Land is a member-owned distribution electric cooperative. Headquartered in Norton, Kansas, Prairie Land’s 87 employees maintain and operate 6,997 miles of line in parts of 18 Northern Kansas counties. As a member-owner of Sunflower Electric Power Corporation (“Sunflower”) generation and transmission (“G&T”) entity, Prairie Land serves approximately

24,659 retail customers in its Native and Mid-Kansas service areas combined.<sup>1</sup> Prairie Land also serves some wholesale customers (referred to as Third Party) over the 34.5kV system in its Mid-Kansas service area. The subject 34.5kV facilities were found to provide “transmission service” under the Kansas law.<sup>2</sup>

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

---

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

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

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

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

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

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

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

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

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

5. Under the provisions of the LADS tariff, Prairie Land assesses a monthly demand rate, sometimes referred to as Local Access Charge, on its wholesale customers taking service over its 34.5kV facilities (Third Party users). The currently effective LADS rate of \$2.91 per kW

---

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

was last approved by the Commission in Docket No. 23-PLCE-789-TAR. The Protocols for the 34.5kV FBR approved in the 21-049 Docket direct Prairie Land to utilize a most recent 2023 Historical Test Year for purposes of updating a monthly demand charge assessed under the LADS tariff. This year's filing, same as last year's submission, contains the extraordinary adjustment to exclude debt service associated related to Storm Uri, as directed by the Emergency Order issued by the Commission on February 15, 2021 in Docket No. 21-GIMX-303-MIS ("21-303 Docket").<sup>6</sup> The Prefiled Direct Testimony of Mr. Justin Craswell, filed with this Application, explains and supports the proposed rate of \$2.76/kW indicated in the updated tariff (included with this Application as Exhibit 12). The detailed calculation performed in the template as prescribed by the 34.5kV FBR Protocols is contained in Exhibit 5 attached to the Application.

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

---

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

- **Exhibit 2** - A complete audited December National Rural Utilities Cooperative Finance Corporation (“CFC”) Financial and Statistical Report (“Form 7”) for 2023 detailing the consolidated financial position of Prairie Land (the combined financial position of the acquired Mid-Kansas division and the native division).
- **Exhibit 3** - Same as above, as the combined CFC Form 7 contains the financial statements (Income statement, Balance Sheet, etc.) detailing the consolidated financial position of Prairie Land. Prairie Land’s CFC Form 7 being submitted has been audited.
- **Exhibit 4** - Prairie Land’s Comparative Operating Income Statement and Balance Sheet for the 2021 - 2023 (Mid-Kansas division data).
- **Exhibit 5** - Completed formulas as approved for Prairie Land by the Commission in Docket No. 21-SEPE-049-TAR (PDF and a populated Excel formula template in fully functional spreadsheets, with all work papers attached).
- **Exhibit 6** - 2021 - 2023 Trial Balance (Mid-Kansas division data).
- **Exhibit 7** - 2021 - 2023 Payroll Journal (Mid-Kansas division data).
- **Exhibit 8** - Other applicable supplemental schedules necessary to audit the filing.
- **Exhibit 9** - A complete detailed accounting, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during 2023.
- **Exhibit 10** - A summary explanation of any material increases (more than 10 percent in a cost of service item from the previous year). This item is contained in Mr. Girard’s Prefiled Direct Testimony.

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

### **III. Requested Timeline for Commission Action**

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

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

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

Respectfully submitted,



---

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




**VERIFICATION**

**STATE OF KANSAS** )  
 ) **ss:**  
**COUNTY OF NORTON** )

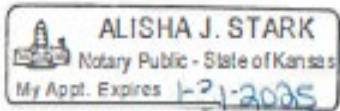
Kirk Girard, of lawful age, being first duly sworn upon this oath, states:

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



Kirk Girard

SUBSCRIBED AND SWORN to before me this 29 day of April, 2024.

  
Notary Public

VERIFICATION

STATE OF KANSAS                    )  
  )  
COUNTY OF NORTON                )     ss:

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

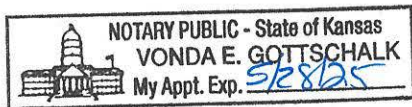
That he is the attorney for the above-named Applicant, Prairie Land Electric Cooperative, Inc.; that he has read the above and foregoing Application, and, upon information and belief, states that matters therein appearing are true and correct.

  
John F. McClymont

SUBSCRIBED AND SWORN to before me this 26 day of April, 2024.

  
Notary Public

Seal:




My Commission expires: 5/28/2025

**EXHIBIT 2**  
**2023 RUS Form 7 – Total Company**  
**AUDITED**

<b>NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	Prairie Land Electric Cooperative
	<b>BORROWER DESIGNATION</b>	<b>KS028</b>
	<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
<p>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.</p> <p><i>Alisha J. Stark</i> 4/24/2024 Name of CFO/Office Manager Date</p> <p><i>Kirk A. Girard</i> 4/24/2024 Name of General Manager/CEO Date</p> <p><i>Alisha J. Stark</i> 4/24/2024 Name of person submitting Form 7 *New Date</p>		<p><b>AUTHORIZATION</b></p> <p>NRECA uses rural electric system data for legislative, regulatory and other purposes. May we provide this report from your system to NRECA?</p> <p><input checked="" type="radio"/> YES <input type="radio"/> NO</p>

**PART A. STATEMENT OF OPERATIONS**

ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	71,695,688	62,875,838	71,440,093	5,134,823
2. Power Production Expense	0	0	0	0
3. Cost of Purchased Power	43,653,155	34,314,698	42,882,458	2,830,832
4. Transmission Expense	758,298	766,526	807,552	58,398
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	5,360,101	5,285,385	5,763,377	540,663
7. Distribution Expense - Maintenance	2,105,832	2,191,283	1,996,082	154,044
8. Consumer Accounts Expense	1,241,259	1,216,130	1,264,498	108,055
9. Customer Service and Informational Expense	557,554	627,315	571,917	63,892
10. Sales Expense	0	0	0	0
11. Administrative and General Expense	4,246,947	4,265,809	4,470,658	328,471
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>57,923,146</b>	<b>48,667,146</b>	<b>57,756,542</b>	<b>4,084,355</b>
13. Depreciation & Amortization Expense	6,773,973	7,066,849	6,828,300	603,545
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	2,874	3,423	3,250	734
16. Interest on Long-Term Debt	3,938,420	4,135,536	4,093,420	346,941
17. Interest Charged to Construction (Credit)	0	0	0	0
18. Interest Expense - Other	22,593	99,703	43,500	18,558
19. Other Deductions	193,353	193,353	193,353	16,113
<b>20. Total Cost of Electric Service (12 thru 19)</b>	<b>68,854,359</b>	<b>60,166,010</b>	<b>68,918,365</b>	<b>5,070,246</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>2,841,329</b>	<b>2,709,828</b>	<b>2,521,728</b>	<b>64,577</b>
22. Non Operating Margins - Interest	106,102	130,932	48,739	5,086
23. Allowance for Funds Used During Construction	0	0	0	0
24. Income (Loss) from Equity Investments	0	0	26,000	0
25. Non Operating Margins - Other	(44,193)	7,010	(72,000)	(1,444)
26. Generation & Transmission Capital Credits	2,543,176	1,883,045	0	1,883,045
27. Other Capital Credits & Patronage Dividends	392,316	383,764	391,500	9,324
28. Extraordinary Items	0	0	0	0
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>5,838,730</b>	<b>5,114,579</b>	<b>2,915,967</b>	<b>1,960,588</b>

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

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	165	133	5. Miles Transmission	603	603
2. Services Retired	170	109	6. Miles Distribution Overhead	6,348	6,344
3. Total Services In Place	26,534	26,558	7. Miles Distribution Underground	47	50
4. Idle Services (Exclude Seasonal)	983	980	<b>8. Total Miles Energized (5+6+7)</b>	<b>6,998</b>	<b>6,997</b>

**NATIONAL RURAL UTILITIES  
COOPERATIVE FINANCE CORPORATION  
FINANCIAL AND STATISTICAL REPORT**

<b>BORROWER NAME</b>	Prairie Land EI
<b>BORROWER DESIGNATION</b>	KS028
<b>ENDING DATE</b>	12/31/2023

**PART C. BALANCE SHEET**

<b>ASSETS AND OTHER DEBITS</b>		<b>LIABILITIES AND OTHER CREDITS</b>
1. Total Utility Plant in Service	209,768,515	29. Memberships
2. Construction Work in Progress	4,591,695	30. Patronage Capital
<b>3. Total Utility Plant (1+2)</b>	<b>214,360,210</b>	31. Operating Margins - Prior Years
4. Accum. Provision for Depreciation and Amort	83,631,926	32. Operating Margins - Current Year
<b>5. Net Utility Plant (3-4)</b>	<b>130,728,284</b>	33. Non-Operating Margins
6. Nonutility Property - Net	0	34. Other Margins & Equities
7. Investment in Subsidiary Companies	0	<b>35. Total Margins &amp; Equities (29 thru 34)</b>
8. Invest. in Assoc. Org. - Patronage Capital	49,542,111	36. Long-Term Debt (Net)
9. Invest. in Assoc. Org. - Other - General Funds	909,850	37. Long-Term Debt - Other (Net)
10. Invest in Assoc. Org. - Other - Nongeneral Funds	615,177	<b>38. Total Long-Term Debt (36 + 37)</b>
11. Investments in Economic Development Projects	216,877	39. Obligations Under Capital Leases - Non current
12. Other Investments	0	40. Accumulated Operating Provisions - Asset Retirement Obligations
13. Special Funds	0	<b>41. Total Other Noncurrent Liabilities (39+40)</b>
<b>14. Total Other Property &amp; Investments (6 thru 13)</b>	<b>51,284,015</b>	42. Notes Payable
15. Cash-General Funds	1,757,406	43. Accounts Payable
16. Cash-Construction Funds-Trustee	0	44. Consumers Deposits
17. Special Deposits	0	45. Current Maturities Long-Term Debt
18. Temporary Investments	54,596	46. Current Maturities Long-Term Debt-Economic Dev.
19. Notes Receivable - Net	173,476	47. Current Maturities Capital Leases
20. Accounts Receivable - Net Sales of Energy	4,908,716	48. Other Current & Accrued Liabilities
21. Accounts Receivable - Net Other	1,509,819	<b>49. Total Current &amp; Accrued Liabilities (42 thru 48)</b>
22. Renewable Energy Credits	0	50. Deferred Credits
23. Materials & Supplies - Electric and Other	2,567,869	<b>51. Total Liabilities &amp; Other Credits (35+38+41+49+50)</b>
24. Prepayments	359,148	
25. Other Current & Accrued Assets	920,645	<b>ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION</b>
<b>26. Total Current &amp; Accrued Assets (15 thru 25)</b>	<b>12,251,675</b>	Balance Beginning of Year
27. Deferred Debits	3,416,068	Amounts Received This Year (Net)
<b>28. Total Assets &amp; Other Debits (5+14+26+27)</b>	<b>197,680,042</b>	<b>TOTAL Contributions-In-Aid-Of-Construction</b>
		<b>90,921,016</b>

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

- 1) Part A Line 26 - Generation & Transmission Capital Credits: This line includes \$1,883,045 in capital credits allocated from Sunflower Electric Power Corp.
- 2) Part C Line 27 - Deferred Debits: This line includes \$2,039,643 in unamortized premiums from refinancing FFB debt and \$1,200,580.70 in costs for a mass meter exchange extending through 2025.
- 3) Part C Line 37 - Long-Term Debt - Other (Net): This line includes \$674,000 in funds received through the USDA Grant Fund. These funds are being included in LITD due to the agreement including a clause for the return of funds if our program was ever ended.
- 4) Part C Line 48 - Other Current & Accrued Liabilities: This line includes \$2,472,754 for a 2024 capital credit general retirement that was approved by the Board of Trustees in 2023.

<b>NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	Prairie Land El
	<b>BORROWER DESIGNATION</b>	KS028
	<b>ENDING DATE</b>	12/31/2023

**PART E. CHANGES IN UTILITY PLANT**

	PLANT ITEM	BALANCE BEGINNING OF YEAR (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS AND TRANSFER (d)	BALANCE END OF YEAR (e)
1	Distribution Plant Subtotal	143,670,483	9,129,202	2,111,051	0	150,688,634
2	General Plant Subtotal	10,660,116	1,984,902	710,873	0	11,934,145
3	Headquarters Plant	7,333,184	377,826	0	0	7,711,010
4	Intangibles	1,084	0	0	0	1,084
5	Transmission Plant Subtotal	33,402,029	449,569	194,834	0	33,656,764
6	Regional Transmission and Market Operation Plant	0	0	0	0	0
7	Production Plant - Steam	0	0	0	0	0
8	Production Plant - Nuclear	0	0	0	0	0
9	Production Plant - Hydro	0	0	0	0	0
10	Production Plant - Other	0	0	0	0	0
11	All Other Utility Plant	5,776,878	0	0	0	5,776,878
12	<b>SUBTOTAL: (1 thru 11)</b>	<b>200,843,774</b>	<b>11,941,499</b>	<b>3,016,758</b>	<b>0</b>	<b>209,768,515</b>
13	Construction Work in Progress	1,169,694	3,422,001			4,591,695
14	<b>TOTAL UTILITY PLANT (12+13)</b>	<b>202,013,468</b>	<b>15,363,500</b>	<b>3,016,758</b>	<b>0</b>	<b>214,360,210</b>

CFC NO LONGER REQUIRES SECTIONS "F", "J", AND "M" DATA  
Those sections refer to data on "Materials and Supplies" (F), "Energy Efficiency and Conservation Loan Program" (J),  
and "Annual Meeting and Board Data" (M).

**PART H. SERVICE INTERRUPTIONS**

	ITEM	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	Avg. Minutes per Consumer by Cause	TOTAL (e)
		Power Supplier (a)	Major Event (b)	Planned (c)	All Other (d)	
1.	Present Year	10.31	81.04	7.39	121.23	219.97
2.	Five-Year Average	11.92	70.52	8.90	99.78	191.12

**PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS**

1.	Number of Full Time Employees	87	4. Payroll - Expensed	4,565,621
2.	Employee - Hours Worked - Regular Time	182,963	5. Payroll - Capitalized	2,539,372
3.	Employee - Hours Worked - Overtime	3,794	6. Payroll - Other	1,637,901

**PART J. PATRONAGE CAPITAL**

	ITEM	THIS YEAR	CUMULATIVE	PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE	
		(a)	(b)	1. Amount Due Over 60 Days:	2. Amount Written Off During Year:
1.	General Retirement	0	14,716,240	36,571	
2.	Special Retirements	287,004	3,032,562	31,538	
3.	<b>Total Retirements (1+2)</b>	<b>287,004</b>	<b>17,748,802</b>		
4.	Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power	1,298,525			
5.	Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System	196,075			
6.	<b>Total Cash Received (4+5)</b>	<b>1,494,599</b>			

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT						BORROWER NAME	Prairie Land El			
						BORROWER DESIGNATION	KS028			
						ENDING DATE	12/31/2023			
PART L. KWH PURCHASED AND TOTAL COST										
	NAME OF SUPPLIER (a)	CFC USE ONLY SUPPLIER CODE (b)	RENEWABLE ENERGY PROGRAM NAME (c)	RENEWABLE FUEL TYPE (d)	KWH PURCHASED (e)	TOTAL COST (f)	AVERAGE COST PER KWH (cents) (g)	INCLUDED IN TOTAL COST		
								FUEL COST ADJUSTMENT (h)	WHEELING & OTHER CHARGES (or Credits) (i)	COMMENTS (j)
1	Sunflower Electric Power Corp				617,661,664	34,314,698	5.56	8,636,167		<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	TOTALS				617,661,664	34,314,698	5.56	8,636,167	0	

<b>NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	Prairie Land El
	<b>BORROWER DESIGNATION</b>	KS028
	<b>ENDING DATE</b>	12/31/2023

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

COMMENTS	
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	

--	--



**NATIONAL RURAL UTILITIES  
COOPERATIVE FINANCE CORPORATION  
FINANCIAL AND STATISTICAL REPORT**

<b>BORROWER NAME</b>	Prairie Land EJ
<b>BORROWER DESIGNATION</b>	KS028
<b>ENDING DATE</b>	12/31/2023

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

<i>LIST BELOW ALL "RESTRICTED PROPERTY" ** HELD UNDER "LONG TERM" LEASE. (If none, State "NONE")</i>			
1.	NAME OF LESSOR	TYPE OF PROPERTY	RENTAL THIS YEAR
2.			\$0
3.			\$0
	<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	88,673,420	4,035,931	3,723,491	7,759,422	
2	NCS	0	0	0	0	
3	Farmer Mac	0	0	0	0	
4	CoBank, ACB	0	0	0	0	
5	RUS - Economic Development Loans (USDA Grant Fund)	674,000	0	0	0	
6	Bonds / Private Placement	0	0	0	0	
7		0	0	0	0	
8		0	0	0	0	
9		0	0	0	0	
10	Principal Payments Received from Ultimate Recipients of IRP Loans			0		
11	Principal Payments Received from Ultimate Recipients of REDL Loans			0		
12	<b>TOTAL (Sum of 1 thru 9)</b>	<b>\$89,347,420</b>	<b>\$4,035,931</b>	<b>\$3,723,491</b>	<b>\$7,759,422</b>	

<b>COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	Prairie Land El
	<b>BORROWER DESIGNATION</b>	KS028
	<b>ENDING DATE</b>	12/31/2023

**PART R. POWER REQUIREMENTS DATABASE**

CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	JANUARY CONSUMERS (a)	DECEMBER CONSUMERS (b)	AVERAGE CONSUMERS (c)	TOTAL KWH SALES AND REVENUE (d)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	13,693	13,671	13,682	
	b. KWH Sold				133,551,896
	c. Revenue				18,473,500
2. Residential Sales - Seasonal	a. No. Consumers Served	3,581	3,540	3,561	
	b. KWH Sold				6,940,267
	c. Revenue				2,227,980
3. Irrigation Sales	a. No. Consumers Served	1,042	1,044	1,043	
	b. KWH Sold				26,213,054
	c. Revenue				3,373,848
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	5,484	5,493	5,489	
	b. KWH Sold				174,030,094
	c. Revenue				20,647,786
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	9	9	9	
	b. KWH Sold				132,114,787
	c. Revenue				8,689,913
6. Public Street & Highway Lighting	a. No. Consumers Served	145	147	146	
	b. KWH Sold				2,147,673
	c. Revenue				473,189
7. Other Sales to Public Authority	a. No. Consumers Served	725	720	723	
	b. KWH Sold				13,663,488
	c. Revenue				1,781,295
8. Sales for Resales-RUS Borrowers	a. No. Consumers Served	0	0	0	
	b. KWH Sold				0
	c. Revenue				0
9. Sales for Resales-Other	a. No. Consumers Served	6	6	6	
	b. KWH Sold				95,677,213
	c. Revenue				5,361,506
<b>10. TOTAL No. of Consumers (lines 1a thru 9a)</b>		<b>24,685</b>	<b>24,630</b>	<b>24,659</b>	
<b>11. TOTAL KWH Sold (lines 1b thru 9b)</b>					<b>584,338,472</b>
<b>12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)</b>					<b>61,029,017</b>
13. Transmission Revenue					0
14. Other Electric Revenue					1,846,821
15. KWH - Own Use					3,600
16. TOTAL KWH Purchased					617,661,664
17. TOTAL KWH Generated					0
18. Cost of Purchases and Generation					35,081,224
19. Interchange - KWH - Net					0
20. Peak - Sum All KW Input (Metered)					141,930
<input type="radio"/> None <input type="radio"/> Non-coincident <input checked="" type="radio"/> Coincident					

**NATIONAL RURAL UTILITIES  
COOPERATIVE FINANCE CORPORATION  
FINANCIAL AND STATISTICAL REPORT**

<b>BORROWER NAME</b>	Prairie Land EI
<b>BORROWER DESIGNATION</b>	KS028
<b>ENDING DATE</b>	12/31/2023

**PART 5. ENERGY EFFICIENCY PROGRAMS**

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

**NATIONAL RURAL UTILITIES  
COOPERATIVE FINANCE CORPORATION  
FINANCIAL AND STATISTICAL REPORT**

BORROWER NAME	Prairie Land Et
BORROWER DESIGNATION	KS028
ENDING DATE	12/31/2023

*(All investments refer to your most recent CFC Loan Agreement)*

7a - PART I - INVESTMENTS	DESCRIPTION (a)	INCLUDED (\$) (b)	EXCLUDED (\$) (c)	INCOME OR LOSS (d)
<b>2. INVESTMENTS IN ASSOCIATED ORGANIZATIONS</b>				
5	Sunflower Electric Power Corp G&T Capital Credits		45,972,097	
6	Sunflower Electric Power Corp Equity Investment		487,000	0
7	Mid-Kansas Electric Comp Equity Investment		366,826	0
8	Kepeco G&T Capital Credits		1,075,905	0
9	NRU/CFC Capital Credits		1,741,917	0
10	NRU/CFC CTC		615,177	0
11	NRU/CFC Membership		1,000	0
12	CoBank E Stock		11,022	0
13	Subtotal of Continuation on NOTES page	796,194		0
14				0
15				0
	Subtotal (Line 5 thru 15)	796,194	50,270,944	0
<b>3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS</b>				
16	Sheridan County Hospital, Revolving Loan Funds	40,000		0
17	Sheridan County Hospital #2, Rev Loan Funds	45,706		0
18	Smith County Inc - Fire Truck - Rev Loan Funds	103,694		0
19	Phillips Co Rural Fire Dist #2 - Rev Loan Funds	27,477		0
	Subtotal (Line 16 thru 19)	216,877		0
<b>4. OTHER INVESTMENTS</b>				
20				0
21				0
22				0
23				0
	Subtotal (Line 20 thru 23)	0	0	0
<b>5. SPECIAL FUNDS</b>				
24				0
25				0
26				0
27				0
	Subtotal (Line 24 thru 27)	0	0	0
<b>6. CASH - GENERAL</b>				
28	First State Bank, General Fund	833,391		0
29	Citizen National Bank, General Fund	123,881		0
30	First State Bank, BASE Grant Fund	70,968		0
31	Solutions North Bank, Revolving Loan Fund	712,223		0
32	First State Bank, Section 125 Fund	15,593		0
33	PLE Cash Drawers, Norton	450		0
34	PLE Cash Drawers, Concordia	300		0
35	Subtotal of Continuation on NOTES page	600		0
	Subtotal (Line 28 thru 35)	1,757,406		0
<b>7. SPECIAL DEPOSITS</b>				
36				0
37				0
38				0
39				0
	Subtotal (Line 36 thru 39)	0	0	0
<b>8. TEMPORARY INVESTMENTS</b>				
40	NRUCFC Daily Fund	50,386		0
41	CoBank Member Investment	4,210		0
42				0
43				0
	Subtotal (Line 40 thru 43)	54,596		0
<b>9. ACCOUNT &amp; NOTES RECEIVABLE - NET</b>				
44	Other A/R - Misc Accounts Receivables	245,353		0
45	Other A/R - Tracking Work Order	36,260		0
46	Other A/R - FEMA	596,053		0
47	Other A/R - BASE Grant	565,245		0
48	Other A/R - MIKEC Local Access Fee	66,908		0
49	Notes Receivable - Line Extensions	173,476		0
50				0
51				0
52				0
	Subtotal (Line 44 thru 52)	1,685,295		0
<b>10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED</b>				
53				0
54				0
55				0
56				0
	Subtotal (Line 53 thru 56)	0		0
	<b>Total</b>	4,508,368	50,270,944	0

NATIONAL RURAL UTILITIES	BORROWER NAME	Prairie Land EI
COOPERATIVE FINANCE CORPORATION	BORROWER DESIGNATION	KS028
FINANCIAL AND STATISTICAL REPORT	ENDING DATE	12/31/2023

(All investments refer to your most recent CFC Loan Agreement)

7a - PART II. LOAN GUARANTEES					
Line No.	Organization & Guarantee Beneficiary (a)	Maturity Date of Guarantee Obligation (b)	Original Amount (\$) (c)	Performance Guarantee Exposure or Loan Balance (\$) (d)	Available Loans (Covered by Guarantees) (e)
1			0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
TOTALS (Line 1 thru 5)			0	0	0

7a - PART III. LOANS					
Line No.	Name of Organization (a)	Maturity Date (b)	Original Amount (\$) (c)	Loan Balance (\$) (d)	Available Loans (e)
1			0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
TOTALS (Line 1 thru 5)			0	0	0

7a - PART IV. TOTAL INVESTMENTS AND LOANS GUARANTEES					
1	TOTAL (Part I, Total - Column b + Part II, Totals - Column d + Column e + Part III, Totals - Column d + Column e)				4,508,368
2	LARGER OF (a) OR (b)				45,263,777
	a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3)				32,154,032
	b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35)				45,263,777

<b>NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER NAME</b>	Prairie Land El
	<b>BORROWER DESIGNATION</b>	KS028
	<b>ENDING DATE</b>	12/31/2023
<b>NOTES</b>		

**Continuation: 2. Investments in Associated Organization (Page 7a PartI)**

Cooperative Response Center - Capital Credits	\$13,967
Cooperative Response Center - Equity Investment	\$10,000
Farmers Coop Assn - Capital Credits	\$12,964
Federated Insurance - Preferred Stock	\$492,595
KEC - Capital Credits	\$22,262
Midwest Energy - Capital Credits	\$4,935
Farmway Coop - Capital Credits	\$324
Norton County Coop - Participating Stock	\$67
Rangeland Coop - Common Stock	\$100
RESCO - Preferred Stock	\$100
Rural Telephone - Capital Credits	\$4,159
NRTC - Capital Credits	\$15,410
NISC - Patronage Dividend	\$162,299
Prairie Land Plus - Shares	\$100
NRTC/PL Plus - Capital Credits	\$1,889
Sunflower Electric - Membership	\$200
KEC - Membership	\$20
KepCo - Membership	\$100
NRTC - Membership	\$1,000
Mid America Oil See - Membership	\$50
NISC - Membership	\$50
NRECA - Membership	\$10
Power of the Southwest - Membership	\$10
SEC Corp - Membership	\$1,000
National Cooperative Service Co - Membership	\$100
Cooperative Response Center - Membership	\$2,500
KEC - Building Site	\$1,526
KEC - Headquarters Building	\$48,457
<b>SUBTOTAL</b>	<b>\$796,194</b>

**Continuation: 6. Cash - General**

PLE Petty Cash, Norton	\$200
PLE Petty Cash, Concordia	\$200
PLE Petty Cash, St Francis	\$200
<b>SUBTOTAL</b>	<b>\$600</b>

**EXHIBIT 3**  
**Financial Statements Detailing Consolidated Financial Position**

Information is already contained in Exhibit 2

**EXHIBIT 4**

Comparative Operating Income Statement and Balance  
Sheet 2021-2023  
Mid-Kansas Division



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

	FY 2021	FY 2022	FY 2023
1. Operating Revenue and Patronage Capital	39,116,929	37,380,747	33,365,931
2. Power Production Expense	-	-	-
3. Cost of Purchased Power	24,342,877	20,656,496	16,506,374
4. Transmission Expense	684,071	626,442	589,539
5. Distribution Expense-Operation	2,456,238	2,367,348	2,137,152
6. Distribution Expense-Maintenance	758,966	802,743	1,080,099
7. Consumer Accounts Expense	794,213	829,714	780,982
8. Customer Service and Informational Expense	432,623	379,069	437,198
9. Sales Expense	-	-	-
10. Administrative and General Expense	2,544,468	2,639,258	2,627,908
11. Total Operation & Maintenance Expense (2 - 10)	32,013,456	28,301,069	24,159,254
12. Depreciation and Amortization Expense	3,223,010	2,952,466	3,110,038
13. Tax Expense - Property	-	-	-
14. Tax Expense - Other	39	-	-
15. Interest on Long-Term Debt	2,083,741	2,064,353	2,169,714
16. Interest Charged to Construction - Credit	-	-	-
17. Interest Expense - Other	2,196	11,570	59,602
18. Other Deductions	193,353	193,353	193,353
19. Total Cost of Electric Service (11 - 18)	37,515,796	33,522,811	29,691,962
20. Patronage Capital & Operating Margins (1 - 19)	1,601,133	3,857,936	3,673,969
21. Non Operating Margins - Interest	1,459	1,281	2,318
22. Allowance for Funds Used During Construction	-	-	-
23. Income (Loss) from Equity Investments	-	-	-
24. Non Operating Margins - Other	897,326	(606)	15,390
25. Generation & Transmission Capital Credits	2,476,905	1,203,431	905,744
26. Other Capital Credits and Patronage Dividends	207,284	208,498	196,676
27. Extraordinary Items	-	-	-
28. Patronage Capital or Margins (20 - 26)	5,184,107	5,270,540	4,794,096

## Financial And Operating Report Electric Distribution

### BALANCE SHEET FOR DEC 20XX

	2021	2022	2023
<b>ASSETS AND OTHER DEBITS</b>			
1. Total Utility Plant in Service	93,656,491	96,571,249	101,398,693
2. Construction Work in Progress	267,946	723,642	4,395,940
3. Total Utility Plant (1 + 2)	93,924,437	97,294,891	105,794,633
4. Accum. Provision for Depreciation and Amort.	39,619,638	41,428,715	42,934,606
5. Net Utility Plant (3 - 4)	54,304,799	55,866,175	62,860,027
6. Non-Utility Property (Net)	-	-	-
7. Invest. in Subsidiary Companies			-
8. Invest. in Assoc. Org. - Patronage Capital	15,950,189	16,830,500	17,473,129
9. Invest. in Assoc. Org. - Other - General Funds	366,826	366,826	366,826
10. Invest. in Assoc. Org. - Other - Nongeneral Funds			-
11. Invest. in Economic Development Projects			-
12. Other Investments			-
13. Special Funds			-
14. Total Other Property & Investments (6 thru 13)	16,317,015	17,197,326	17,839,955
15. Cash - General Funds	12,592,264	15,718,058	12,818,713
16. Cash - Construction Funds - Trustee			-
17. Special Deposits			-
18. Temporary Investments			-
19. Notes Receivable (Net)	25,793	15,513	17,006
20. Accounts Receivable - Sales of Energy (Net)	2,899,375	2,913,036	2,582,314
21. Accounts Receivable - Other (Net)	158,294	275,642	679,421
22. Renewable Energy Credits	-		-
23. Material and Supplies - Electric & Other	-	17,639	-
24. Prepayments	-		-
25. Other Current and Accrued Assets	3,746,047	1,708,010	55,820
26. Total Current and Accrued Assets (15 thru 25)	19,421,773	20,647,898	16,153,274
27. Regulatory Assets	-		-
28. Other Deferred Debits	2,373,707	2,230,522	2,085,302
29. Total Assets and Other Debits (5 + 14 + 26 thru 28)	92,417,294	95,941,922	98,938,559

## Financial And Operating Report Electric Distribution

### BALANCE SHEET FOR DEC 20XX

	2021	2022	2023
<b>LIABILITIES AND OTHER CREDITS</b>			
30. Memberships	-	-	-
31. Patronage Capital	31,636,998	35,856,468	40,261,244
32. Operating Margins - Prior Years	-	-	-
33. Operating Margins - Current Year	4,285,322	5,269,865	4,776,389
34. Non-Operating Margins	898,785	675	17,708
35. Other Margins and Equities	633,493	733,629	825,457
36. Total Margins & Equities (30 thru 35)	<u>37,454,597</u>	<u>41,860,637</u>	<u>45,880,798</u>
37. Long-Term Debt - RUS (Net)	-	-	-
38. Long-Term Debt - FFB - RUS Guaranteed	-	-	-
39. Long-Term Debt - Other - RUS Guaranteed	-	-	-
40. Long-Term Debt - Other (Net)	51,808,807	50,928,487	47,276,963
41. Long-Term Debt - RUS Econ. Devel. (Net)	-	-	-
42. Payments - Unapplied	-	-	-
43. Total Long-Term Debt (37 thru 41 - 42)	<u>51,808,807</u>	<u>50,928,487</u>	<u>47,276,963</u>
44. Obligations Under Capital Leases - Noncurrent	-	-	-
45. Accumulated Operating Provisions	-	-	-
46. Total Other Noncurrent Liabilities (44 + 45)	<u>-</u>	<u>-</u>	<u>-</u>
47. Notes Payable	-	-	1,886,466
48. Accounts Payable	1,347,812	1,323,101	1,405,253
49. Consumers Deposits	617,079	590,209	578,092
50. Current Maturities Long-Term Debt	-	-	-
51. Current Maturities Long-Term Debt - Econ. Devel.	-	-	-
52. Current Maturities Capital Leases	-	-	-
53. Other Current and Accrued Liabilities	1,189,000	1,239,488	1,910,987
54. Total Current & Accrued Liabilities (47 thru 53)	<u>3,153,891</u>	<u>3,152,798</u>	<u>5,780,798</u>
55. Regulatory Liabilities	-	-	-
56. Other Deferred Credits	-	-	-
57. Total Liab. & Other Credits (36+43+46+54 thru 56)	<u><u>92,417,295</u></u>	<u><u>95,941,922</u></u>	<u><u>98,938,559</u></u>

## **EXHIBIT 5**

### **Populated 34.5kV FBR Template**

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

**Prairie Land Electric Cooperative, Inc.**  
**Mid-Kansas Division**  
**34.5kV Formula Based Rate**  
**Revenue Requirement and Rate Calculation**  
**For the Historical Test Year Ending December 31, 2023**

(a) Line No	(b) Description	(c) Source	(d) Unadjusted Historical Test Year 2023	(e) Adjustments		(f) Adjusted Historical Test Year 2023	(g) (h) Allocation Factor		(i) FBR Revenue Requirement
				No.	Amount		Name	Factor	
				Source: WP2			Source: WP3		
1	<b>Operating Expenses</b>								
2	Power Production Expense	WP1, L29, Col ( d )	-			-	0.000000	\$	-
3	Cost of Purchased Power	WP1, L30, Col ( d )	16,506,374			16,506,374	0.000000	\$	-
4	Transmission O&M	WP1, L31, Col ( d )	589,539			589,539	1.000000	\$	589,539
5	Distribution Expense-Operation	WP1, L32, Col ( d )	2,137,152	[1]	-	2,137,152	DOM	0.000000	-
6	Distribution Expense-Maintenance	WP1, L33, Col ( d )	1,080,099	[2]	-	1,080,099	DOM	0.000000	-
7	Consumer Accounts Expense	WP1, L34, Col ( d )	780,982			780,982		0.000000	-
8	Customer Service and Informational Expense	WP1, L35, Col ( d )	437,198			437,198		0.000000	-
9	Sales Expense	WP1, L36, Col ( d )	-			-		0.000000	-
10	Administration & General	WP1, L37, Col ( d )	2,627,908	[3]	(76,296)	2,551,612	LAB	0.049531	126,384
11	<b>Total O&amp;M Expense</b>	Sum (L2:L10)						\$	715,923
12	Depreciation and Amortization								
13	Transmission	WP1, L40, Col ( d )	686,578			686,578		1.000000	686,578
14	General Plant	WP1, L41, Col ( d )	156,309			156,309	LAB	0.049531	7,742
15	Property Tax	WP1, L43, Col ( d )	-			-	NP	0.307727	-
16	Other Taxes	WP1, L44, Col ( d )	-			-	NP	0.307727	-
17	L.T. Interest <sup>1</sup>	WP1, L45, Col ( d )	2,079,274			2,079,274	NP	0.307727	639,848
18	Interest Charged to Construction - Credit	WP1, L46, Col ( d )	-			-	NP	0.307727	-
19	Interest-Other	WP1, L47, Col ( d )	59,602			59,602	NP	0.307727	18,341
20	Other Deductions	WP1, L48, Col ( d )	193,353	[4]	(193,353)	-	NP	0.307727	-
21	<b>Total Cost of Electric Service</b>							\$	<b>2,068,433</b>
22									
23	<b>Margin Requirement</b>								
24	Principal Payments <sup>1</sup>	WP1, L62, Col ( d )	1,776,035			1,776,035	NP	0.307727	546,533
25	L.T. Interest <sup>1</sup>	L17	2,079,274		-	2,079,274	NP	0.307727	639,848
26	Subtotal	Sum (L24:25)						\$	1,186,381
27	Required Coverage Ratio	WP1, L64, Col ( d )						1.80	1.80
28	Gross Margin Requirements	L26 x L27						1,151,726	2,135,486
29	Less: Offsets to Margin Requirements	Page 5, L4 or L13, Col ( i )						781,338	1,476,372
30	Net Margin Requirement	L28 - L29						\$	<b>370,389</b>
31								\$	<b>659,115</b>
32	<b>Total Revenue Requirements</b>								
33	Using the greater of OTIER or MDSC Margin Requirements	L21 + L30							\$2,727,547
34	Divided By Total Billing Demand	WP5, L30							<b>948,119 kW</b>
35	Unadjusted Unit Rate	L33 / L34							\$2.88/kW-mo.
36	Less: Property Tax Surcharge	Dkt. No. 24-PLCE-467-TAR							\$0.1218/kW-mo.
37	<b>Resultant Unit Rate</b>	L35 - L36							<b>\$2.76/kW-mo.</b>

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

**Prairie Land Electric Cooperative, Inc.**  
**Mid-Kansas Division**  
**34.5kV Formula Based Rate**  
**Work Paper 1 - Input Data**  
**For the Historical Test Year Ending December 31, 2023**

Line No	Description	Source	Amount		Notes
			(c)	(d)	
			2023		
			Plant in Service	Accum. Res. for Depr.	
1	<b>A. Net Plant in Service - Using Average Monthly Balance</b>				
2					
3	<b>1. Facilities Used to Provide Local Access Delivery Service</b>				
4	Transmission Facilities				
5	350 Land and Land Rights	Trial Balance <sup>1</sup>	\$ 54,791		
6	352 Structures and Improvements	Trial Balance <sup>1</sup>	\$ 676,939		
7	353 Station Equipment	Trial Balance <sup>1</sup>	\$ 7,196,938		
8	355 Poles and Fixtures	Trial Balance <sup>1</sup>	\$ 10,217,954		
9	356 O.H. Conductors and Devices	Trial Balance <sup>1</sup>	\$ 8,097,901		
10	358 U.G. Conductors and Devices	Trial Balance <sup>1</sup>	\$ 3,706		
11	Subtotal	Sum(L5:L10)	\$ 26,248,230	\$ 9,911,662	
12	Distribution Facilities (If Applicable )				
13	360 Land and Land Rights	Company Direct Assessment	N/A	N/A	
14	361 Structures and Improvements	Company Direct Assessment	N/A	N/A	
15	362 Station Equipment	Company Direct Assessment	N/A	N/A	
16	Subtotal	L13 + L15	\$ -	\$ -	
17	Total	L11 + L16	\$ 26,248,230	\$ 9,911,662	
18					
19	<b>2. All Facilities</b>				
20	301-301 Intangible Plant	Trial Balance <sup>1</sup>	-	-	
21	350-359 Transmission Plant	Trial Balance <sup>1</sup>	\$ 26,248,230	\$ 9,911,662	GL acct 108.5-105.58
22	360-373 Distribution Plant	Trial Balance <sup>1</sup>	\$ 60,002,542	\$ 25,906,750	GL acct. 108.6-108.69, 108.9-108.93
23	389-399 General Plant	Trial Balance <sup>1</sup>	\$ 6,837,792	\$ 3,672,785	GL acct. 108.7-108.78
24	Total		\$ 93,088,564	\$ 39,491,197	
25					
26					
27					
28	<b>B. Operating Expenses</b>				
29	Power Production Expense	Statement of Operations	\$ -		
30	Cost of Purchased Power	Statement of Operations	\$ 16,506,374		
31	Transmission O&M	Statement of Operations	\$ 589,539		
32	Distribution Expense-Operation	Statement of Operations	\$ 2,137,152		
33	Distribution Expense-Maintenance	Statement of Operations	\$ 1,080,099		
34	Consumer Accounts Expense	Statement of Operations	\$ 780,982		
35	Customer Service and Informational Expense	Statement of Operations	\$ 437,198		
36	Sales Expense	Statement of Operations	\$ -		
37	Administrative and General	Statement of Operations	\$ 2,627,908		
38	Depreciation and Amortization	Statement of Operations	\$ 3,110,038		
39	Depreciation Expense - Distribution	Trial Balance	\$ 2,267,151		
40	Depreciation Expense - Transmission	Trial Balance	\$ 686,578		
41	Depreciation Expense - General Plant	Trial Balance	\$ 156,309		
42	Amortization of AP (booked within Depreciation Expense)	Trial Balance	\$ -		
43	Property Tax	Statement of Operations	\$ -		
44	Other Taxes	Statement of Operations	\$ -		
45	L.T. Interest	Statement of Operations	\$ 2,079,274		Excludes Storm Uri portion, see Exhibit 8
46	Interest Charged to Construction - Credit	Statement of Operations	\$ -		
47	Interest-Other	Statement of Operations	\$ 59,602		
48	Other Deductions	Statement of Operations	\$ 193,353		
49					
50	<b>C. Payroll</b>				Part of GL acct (Labor amt only)
51	Transmission	Payroll Journal (Labor Amt)	\$ 65,829	560-573	
52	Distribution	Payroll Journal (Labor Amt)	\$ 820,764	580-598	
53	Customer Accounting	Payroll Journal (Labor Amt)	\$ 301,614	901-905	
54	Customer Service and Information	Payroll Journal (Labor Amt)	\$ 140,841	907-910	
55	Sales	Payroll Journal (Labor Amt)	\$ -	911-916	
56	Administration and General	Payroll Journal (Labor Amt)	\$ 832,728	920-932	
57	Total		\$ 2,161,776		Non-capitalized items
58					
59					
60	<b>D. Miscellaneous</b>				
61	<b>1. Debt Service</b>				
62	Principal Payments	Supplementary Company Records	\$ 1,776,035		Excludes Storm Uri portion, see Exhibit 8
63					
64	<b>2. Target OTIER/MDSC</b>			1.80	Section D.3 of the Protocols
65					
66	<b>3. Margin Requirement Offsets</b>				
67	Investment in Associate Organizations - Patronage Capital <sup>2</sup>	Balance Sheet	\$ 16,830,500	\$ 17,473,129	
68	Generation & Transmission Capital Credits	Statement of Operations	\$ 905,744		
69	Other Capital Credits and Patronage Dividends	Statement of Operations	\$ 196,676		
70	Non-Operating Margins - Interest	Statement of Operations	\$ 2,318		
71	Cash Received from G&T/Lenders	Company Records	\$ 459,791		Exhibit 8
72					
73	<b>4. Other</b>				
74	AP Amortization Booked in Other Deductions	Supplementary Company Records	\$ 193,353		GL 425.0
75					

<sup>1</sup> 12 mo average, included in Exhibit 8 workpaper

Prairie Land Electric Cooperative, Inc.  
Mid-Kansas Division  
34.5kV Formula Based Rate  
Work Paper 2 - Adjustments To Historical Test Year Expenses  
For the Historical Test Year Ending December 31, 2023

Line No	Type	Source	Amount	Notes
1	<b>1. Adjustment to Distribution Operations Expense per K.S.A. 66-101f(a), if any:</b>			
2	Applicable Disallowance - Distribution Operations	WP6	\$ -	not applicable
3	<b>Total Adjustment</b>	L2	<u>\$ -</u>	
4				
5	<b>2. Adjustment to Distribution Maintenance Expense per K.S.A. 66-101f(a), if any:</b>			
6	Applicable Disallowance - Distribution Maintainance	WP6	\$ -	not applicable
7	<b>Total Adjustment</b>	L6	<u>\$ -</u>	
8				
9	<b>3. Adjustment to Administrative &amp; General per K.S.A. 66-101f(a), if any:</b>			Protocols, D.1.b
10	Applicable Disallowance - A&G	WP6	\$ 76,296	
11	<b>Total Adjustment</b>	L10	<u>\$ (76,296)</u>	
12				
13	<b>4. Adjustment to Other Deductions:</b>			Protocols, D.1.d
14	Historical Amount	WP1, L48, Col ( d )	\$ 193,353	
15	Less: Amortization of AP booked in Other Deductions	WP1, L74, Col ( d )	\$ 193,353	
16	Historical Amount with AP removed	L14 - L15	\$ -	
17	Sub-total Adjustment	L16 - L14	\$ (193,353)	
18	Less: Applicable Disallowance - Other Deductions	WP6	\$ -	
19	<b>Total Adjustment</b>	L17 - L18	<u>\$ (193,353)</u>	

**Prairie Land Electric Cooperative, Inc.**  
**Mid-Kansas Division**  
**34.5kV Formula Based Rate**  
**Work Paper 3 - Allocation Factors**  
**For the Historical Test Year Ending December 31, 2023**

<u>Line No.</u>	<u>Description</u>	<u>Source</u>	<u>Allocator</u>	<u>Amount</u>
1	<b>Distribution O&amp;M Allocation Factor</b>			
2	Distr. Plant used to provide Local Access Delivery Service	WP1, L16, Col (c)		\$ -
3	Total Distribution Plant	WP1, L22, Col (c)		\$ 60,002,542
4				
5	Allocation Factor	L2 / L3	DOM	-
6				
7	<b>Labor Allocation Factor</b>			
8	Transmission Wages	WP1, L51, Col (d)		\$ 65,829
9	Allocated Distribution Wages			
10	Total Distribution Wages	WP1, L52, Col (d)		\$ 820,764
11	Allocation Factor	L5	DOM	\$ -
12		L10 * L11		\$ -
13	Total LAC Wages	L8 + L12		<u>\$ 65,829</u>
14				
15	Total Wages Other than A&G			
16	Total Wages	WP1, L57, Col (d)		\$ 2,161,776
17	Less: Administration & General Wages	WP1, L56, Col (d)		832,728
18		L16 - L17		<u>\$ 1,329,048</u>
19				
20	Transmission Labor Allocator	L13 / L18	LAB	0.049531
21				
22	<b>Net Plant Allocation Factor</b>			
23	Plant-in-Service			
24	Transmission	WP1, L11, Col (c)		\$ 26,248,230
25	Distr. used to provide Local Access Service	L2		\$ -
26	General Plant			
27	Total General Plant	WP1, L23, Col (c)		\$ 6,837,792
28	Allocation Factor	L20	LAB	0.049531
29		L27 * L28		<u>\$ 338,682</u>
30	Total LAC Plant-in-Service	L24 + L25 + L29		<u>\$ 26,586,912</u>
31				
32	Accumulated Reserves for Depreciation			
33	Transmission	WP1, L11, Col (d)		\$ 9,911,662
34	Distribution Used in LAC	WP1, L16, Col (d)		\$ -
35	Allocated General Plant			
36	Total General Plant	WP1, L23, Col (d)		\$ 3,672,785
37	Allocation Factor	L20	LAB	0.049531
38		L36 * L37		<u>\$ 181,916</u>
39	Total LAC Accum. Depr. Res.	L33 + L34 + L38		<u>\$ 10,093,579</u>
40				
41	Net Plant Used in LAC	L30 - L39		<u>\$ 16,493,333</u>
42				
43	Total Plant in Service	WP1, L24, Col (c)		\$ 93,088,564
44	Less: Total Accum. Reserves for Depr.	WP1, L24, Col (d)		\$ 39,491,197
45	Total Net Plant	L43 - L44		<u>\$ 53,597,367</u>
46				
47	Transmission Net Plant Allocator	L41 / L45	NP	0.307727



**Prairie Land Electric Cooperative, Inc.**  
**Mid-Kansas Division**  
**34.5kV Formula Based Rate**  
**Work Paper 4 - Margin Requirement Offsets**  
**For the Historical Test Year Ending December 31, 2023**

(a) <b>Line No</b>	(b) <b>Metric</b>	(c) <b>Source</b>	(d) <b>Historical Tot Amount</b>	(g) <b>Allocation Factor Name</b>	(h) <b>Allocation Factor Factor</b>	(i) <b>Allocated to FBR</b>
					WP3	
1	<b>OTIER</b>					
2	LT Interest Expense	WP1, Col ( d ), L45	\$ 2,079,274	NP	0.307727	\$ 639,848
3	Cash Received from G&T/lenders	WP1, Col ( d ), L71	\$ 459,791	NP	0.307727	\$ 141,490
4			<u>\$ 2,539,065</u>			<u>\$ 781,338</u>
5						
6	<b>MDSC</b>					
7	LT Interest Expense	L2	\$ 2,079,274	NP	0.307727	\$ 639,848
8	Depreciation Expense					
9	Transmisison	WP1, L40, Col ( d )	\$ 686,578		1.000000	\$ 686,578
10	General Plant	WP1, L41, Col ( d )	\$ 156,309	LAB	0.049531	\$ 7,742
11	Non-Operating Margins - Interest	WP1, L70, Col ( d )	\$ 2,318	NP	0.307727	\$ 713
12	Cash Patronage Capital*	L20	\$ 459,791	NP	0.307727	\$ 141,490
13	Resultant Amount	Sum (L7:L12)	<u>\$ 3,384,270</u>			<u>\$ 1,476,372</u>
14						
15	*Calculate Pat. Cap. (Cash):					
16	Inv. in Assoc. Org. - Patr. Capital - Current Yr.	WP1, L67, Col ( d )	\$ 17,473,129			
17	Inv. in Assoc. Org. - Patr. Capital - Prior Yr.	WP1, L67, Col ( c )	\$ 16,830,500			
18	Generation & Transmission Capital Credits	WP1, L68, Col ( d )	\$ 905,744			
19	Other Capital Cr. and Patronage Dividends	WP1, L69, Col ( d )	\$ 196,676			
20	Resultant Amount	L17 + L18 + L19 - L16	<u>\$ 459,791</u>			

**Prairie Land Electric Cooperative, Inc.**  
**Mid-Kansas Division**  
**34.5kV Formula Based Rate**  
**Work Paper 5 - Summary of Local Access Billing Demands (kW)**  
**For the Historical Test Year Ending December 31, 2023**  
 As Provided by G&T

<u>Line</u>	<u>Description</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>	
1	Total Local Access System	72,698	71,178	61,288	55,244	69,909	94,301	109,631	111,230	96,679	79,974	69,594	69,669	961,393	
2	CP Date	30	23	13	05	31	28	28	23	02	02	01	27		
3	CP Time (hour Ending)	1100	1000	1000	800	1600	1800	1600	1600	1700	1500	700	1000		
4															
5	Wholesale Customers @ Del. Pt.														
6	Morganville (Westar)	296	292	257	202	259	480	597	590	487	303	209	228	4,199	
7	Osborne (KMEA) --Metered	2,596	2,543	2,104	1,998	2,577	3,553	4,491	4,350	3,502	2,903	2,064	2,170	34,848	
8	Osborne (KMEA) --Generation	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Subtotal--Osborne	2,596	2,543	2,104	1,998	2,577	3,553	4,491	4,350	3,502	2,903	2,064	2,170	34,848	
10	Stockton (KMEA)--Metered	2,159	2,243	1,776	1,642	2,607	3,555	4,135	4,095	3,520	2,813	1,695	1,773	32,013	
11	Stockton (KMEA)--Generation	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Subtotal--Stockton	2,159	2,243	1,776	1,642	2,607	3,555	4,135	4,095	3,520	2,813	1,695	1,773	32,013	
13	Washington (KMEA)--Metered	2,168	1,991	1,927	1,783	2,520	3,007	3,628	3,936	2,814	2,659	1,630	1,883	29,943	
14	Washington (KMEA)--Generation	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Subtotal--Washington	2,168	1,991	1,927	1,783	2,520	3,007	3,628	3,936	2,814	2,659	1,630	1,883	29,943	
16	Cawker City (AR)	750	725	635	570	938	1,214	1,319	1,425	1,175	963	643	568	10,923	
17	Glasco (KPP)	492	476	377	346	643	955	1,058	1,074	944	627	395	414	7,800	
18	Glen Elder (AR)	552	537	474	447	783	1,182	1,382	1,291	1,286	781	547	475	9,736	
19	Mankato (KMEA)	1,205	1,183	1,038	908	1,500	2,056	2,606	2,614	2,112	1,675	1,046	961	18,903	
20	KEPCo	16,588	15,547	13,250	11,356	14,148	20,287	20,632	20,555	20,077	15,387	14,304	13,633	195,765	
21	Subtotal	26,805	25,536	21,837	19,251	25,975	36,288	39,848	39,929	35,915	28,110	22,532	22,104	344,129	Wholesale
22	Losses @ 1.40% of 34.5 kV Output	375	357	306	270	364	508	558	559	503	394	315	309	4,818	
23	Subtotal with Losses (@ Source)	27,181	25,893	22,143	19,521	26,338	36,796	40,405	40,488	36,418	28,503	22,847	22,413	348,947	
24															
25	Prairie Land Retail														
26	Retail with Losses (@ Source)	45,517	45,285	39,145	35,723	43,570	57,505	69,225	70,742	60,260	51,470	46,747	47,255	612,445	
27	Losses @ 1.38% of 34.5 kV Input	628	625	540	493	602	794	956	977	832	711	645	652	8,456	
28	Retail @ Delivery Point	44,889	44,660	38,605	35,230	42,969	56,711	68,270	69,765	59,428	50,760	46,101	46,603	603,990	Retail
29															
30	Total Load (wholesale at source before loss + retail @ delivery pt.)													948,119	

**Prairie Land Electric Cooperative, Inc.**  
**Mid-Kansas Division**  
**34.5kV Formula Based Rate**  
**Work Paper 6a - Summary of Exclusions**  
**For the Historical Test Year Ending December 31, 2023**

ACCOUNT	DESCRIPTION	TOTAL AMOUNT	TOTAL ADJUSTMENT	COMMENTS
1.926.2	EMPLOYEE PENSION & BENEFITS	65,413	20,954	
1.930.1	ADVERTISING	10,465	4,084	
1.930.2	MISCELLANEOUS GENERAL	157,901	16,424	
1.930.21	MISC. GEN - DUES	106,046	14,072	
1.930.3	MISC. GEN - DONATION	21,701	11,008	
1.930.31	ANNUAL MEETING	36,947	9,754	
			<u>76,296</u>	

**Notes:**

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

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

Prairie Land Electric Cooperative, Inc.  
Mid-Kansas Division  
34.5kV Formula Based Rate  
Work Paper 6b - Detail for Exclusions  
For the Historical Test Year Ending December 31, 2023

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

**See Filing Exhibit 9 for Account Level Detail**

**EXHIBIT 6**

Trial Balance  
2021-2023

Mid-Kansas Division

PLEC-MKEC

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

Div	Account	Description	2023	2022	2021
1	102.0	ELECTRIC PLANT PURCHASED	-	-	-
1	107.1	CONST WORK IN PROGRESS-CONT	-	-	-
1	107.2	CONST WIP-LABOR & MATERIAL	4,930,835.01	727,844.26	267,946.44
1	107.21	CONST WIP-OVERHEAD	(535,579.37)	(4,202.53)	-
1	107.22	CWIP-OVERHEAD MATERIAL	684.64	-	-
1	107.3	CONST WK PROGRESS-SPECIAL	-	-	-
1	108.5	ACC DEPR-TRANSMISSION PLANT	-	(9,580,246.50)	(9,104,643.77)
1	108.51	ACCUM DEPR-TRANS PLANT-RETIRE LOSS	-	-	-
1	108.52	ACCUM DEPR - Transmission Struct/Impr	(347,343.65)	-	-
1	108.53	ACCUM DEPR - Transmission Station Equip	(3,059,802.14)	-	-
1	108.55	ACCUM DEPR - Transmission Pole & Fixture	(3,875,522.85)	-	-
1	108.56	ACCUM DEPR - Transmission OH Cond/Device	(2,749,582.26)	-	-
1	108.58	ACCUM DEPR - Transmission URD Cond/Devic	(1,602.79)	-	-
1	108.6	ACCUM DEPR-DISTRIBUTION PLANT	(87,037.66)	(22,894,649.05)	(22,133,963.89)
1	108.61	ACCUM DEPR-DIST PLANT-RETIR LOSS	-	-	-
1	108.62	ACCUM DEPR - Distribution Station Equip	(2,346,708.99)	-	-
1	108.64	ACCUM DEPR - Distribution Poles & Fixtur	(8,220,366.83)	-	-
1	108.65	ACCUM DEPR - Distribution OH Conductor	(5,251,050.72)	-	-
1	108.66	ACCUM DEPR - Distribution URD Conduit	(128,785.92)	-	-
1	108.67	ACCUM DEPR - Distribution URD Conductor	(553,907.99)	-	-
1	108.68	ACCUM DEPR - Distribution Line Transform	(4,375,955.19)	-	-
1	108.69	ACCUM DEPR - Distribution Services	(2,653,885.94)	-	-
1	108.7	ACCUM DEPR GEN PL-STRUCTURES	(450,431.21)	(428,393.59)	(408,781.02)
1	108.71	ACCUM DEPR-GP-OFF FURN	(535,326.03)	(454,333.95)	(385,698.17)
1	108.72	ACCUM DEPR GP TRANSP EQUIPMENT	(2,522,769.69)	(2,369,946.51)	(2,166,742.68)
1	108.73	ACCUM DEPR GP STORES EQUIPMENT	(1,096.32)	(848.76)	(610.56)
1	108.74	ACCUM DEPR GP TOOL,SHOP,GARAGE	(62,188.25)	(56,746.42)	(70,827.06)
1	108.75	ACCUM DEPR GP LAB EQUIPMENT	(43,180.93)	(37,471.01)	(46,183.14)
1	108.76	ACCUM DEPR GP POWER EQUIPMENT	(48,002.61)	(50,305.06)	(46,944.02)
1	108.77	ACCUM DEPR GP COMMUN EQUIPMENT	(121,338.91)	(111,151.85)	(99,072.42)
1	108.78	ACCUM DEPR GP MISC EQUIPMENT	(47,262.05)	(40,481.45)	(33,713.54)
1	108.8	RETIREMENT WORK IN PROGRESS	244.72	47,225.66	30,581.44
1	108.81	RETIREMENT WIP-OVERHEAD	-	-	-
1	108.9	ACCUM DEPR - Distribution Meters	(2,461,849.77)	(2,259,709.02)	(1,984,483.39)
1	108.91	ACCUM DEPR - Distribution Cust Premise	-	-	-
1	108.92	ACCUM DEPR - Distribution Lease Prop	-	-	-
1	108.93	ACCUM DEPR - Distribution Lighting	225,091.53	(170,068.29)	(340,319.94)
1	111.0	ACCUM PROV-AMORT ELEC PLANT	-	-	-
1	114.0	ELECTRIC PLANT ACQUISITION ADJ	5,776,877.84	5,776,877.84	5,776,877.84
1	115.0	ACCUM PROV FOR AMORT OF PLANT AC	(3,214,943.05)	(3,021,589.57)	(2,828,236.09)
1	121.1	NON-UTILITY - DBS	-	-	-
1	123.1	PATRON CAPITAL-ASSOC ORGANIZ	1,278,943.40	1,192,819.98	1,088,309.97
1	123.11	INVESTMENT - SUBSIDIARY COMPANY	-	-	-
1	123.12	INVEST IN SUBSID. CO - NOTES	-	-	-
1	123.13	G & T CAPITAL CREDIT	-	-	-
1	123.14	G&T CAPITAL CREDITS - Sunflower	5,190,428.22	4,394,522.17	3,216,676.61
1	123.17	G&T CAPITAL CREDITS - MKEC	11,003,757.77	11,217,572.87	11,645,202.87
1	123.21	SUBS TO CAP TERM CERT-CFC	-	-	-
1	123.22	INVEST CAP TERM CERT-CFC	-	-	-
1	123.23	OTHER INVEST-ASSOC ORGANIZATIONS	-	-	-
1	123.24	INVESTMENT IN ASSOC ORG - MKEC	366,826.02	366,826.02	366,826.02
1	124.0	OTHER INVESTMENTS	-	-	-
1	124.1	OTHER INVEST-ERC LOANS	-	-	-
1	124.2	INVEST-DBS LOANS	-	-	-
1	124.3	OTHER INV-FED ECON DEV LOANS	-	-	-
1	124.4	OTHER INV- NON-FED ECON DEV LOAN	-	-	-
1	128.0	RESTRICT FUNDS-DEFERRED COMP	-	-	-
1	131.1	CASH-GENERAL FUND-1ST STATE BANK	12,694,331.30	15,684,344.45	12,570,469.23
1	131.11	CASH GEN FUND-CITIZENS NATIONAL	123,881.42	33,313.14	21,394.38
1	131.12	CASH-FIRST NATIONAL - BIRD CITY	-	-	-
1	131.13	CASH-GENERAL-ECON DEV FUND	-	-	-
1	131.14	CASH-GEN-ECON DEV NON-FED REV LN	-	-	-
1	131.15	CASH - HDQ ESCROW	-	-	-
1	131.16	CASH-GEN FUND-FIRST STATE-CAP CR	-	-	-
1	131.18	CASH-SECURITY STATE BK S-125	-	-	-
1	131.19	CASH-FIRST STATE BK S-125	-	-	-
1	131.2	CASH CONST FUND-TRUSTEE	-	-	-
1	131.4	TRANSFER OF CASH	-	-	-
1	131.99	Cash - Cash Clearing	-	-	-
1	134.0	SPECIAL DEPOSITS	-	-	-
1	135.0	WORKING FUNDS	500.00	400.00	400.00
1	136.0	TEMPORARY CASH INVESTMENTS	-	-	-
1	141.0	NOTES RECEIVABLE (LINE EXTENSIONS)	17,006.05	15,513.37	25,792.69
1	141.1	NOTES RECEIVABLE (PRE-2017 LINE EXT)	-	-	-
1	142.1	CUSTOMER A/R-ELECTRIC	2,244,477.62	2,983,016.86	2,932,526.60
1	142.2	SALES- NT, HERN, KINDER, MURFIN	351,509.09	9,607.69	12,662.18
1	142.3	CONS SALES-ER- UNBILLED	-	-	-
1	142.99	CLEARING FOR OA TO EL	-	(8.07)	(327.70)
1	143.1	OTHER ACCOUNTS RECEIVABLE	42,607.81	11,106.34	10,725.68

Div	Account	Description	2023	2022	2021
1	143.11	OTHER A/R INSURANCE,BONDS,ETC	-	-	-
1	143.2	ENERGY ASSIST PROG SRS	-	-	-
1	143.3	OTHER A/R - FEMA	-	-	-
1	143.31	A/R EMPLOYEES OTHER	-	-	-
1	143.33	OTHER A/R - BASE Grant	565,245.00	-	-
1	143.4	OTHER A/R EMPLOYEE 401K	-	-	-
1	143.5	A/R EMPLOYEE NRECA LOANS	-	-	-
1	143.8	A/R - HVAC In progress	-	-	-
1	143.9	OTHER A/R - WESTERN	4,660.31	167,573.30	65,883.02
1	143.91	OTHER A/R- MISC	66,908.21	96,962.10	81,685.71
1	143.98	A/R OTHER - P/L ELEC	-	-	-
1	143.99	34.5 LINE MAINTENANCE TO MKEC	-	-	-
1	144.1	ACC PROV-UNCOLL CONS ACCTS	(13,673.01)	(79,580.01)	(45,486.45)
1	144.4	ACC PROV-OTHER UNCOL ACCOUNTS	-	-	-
1	145.0	NOTES REC ASSOC COMPANIES	-	-	-
1	154.0	MATERIALS & SUPPLIES-ELECTRIC	-	-	-
1	154.1	ACCT'S REC CLEARING	-	17,626.00	-
1	155.0	MERCHANDISE	-	-	-
1	155.1	MERCHANDISE-EMPLOYEES	-	-	-
1	155.11	MDSE-LAWN MOWERS	-	-	-
1	155.15	MERCHANDISE - REPAIR PARTS	-	-	-
1	155.21	MDSE - QUARTZ ELEMENTS	-	-	-
1	155.3	MDSE - LAWNMOVER (MULCHER)	-	-	-
1	155.31	MDSE - CORDLESS TRIMMERS	-	-	-
1	155.4	MDSE-SOLAR PUMPS	-	-	-
1	155.5	MDSE-WATER HEATERS	-	-	-
1	155.51	MDSE- WATER SOFTENERS	-	-	-
1	155.52	MDSE- REVERSE OSMOSIS	-	-	-
1	155.6	MDSE-BAR-B-QUE GRILLS	-	-	-
1	155.7	MDSE-PICTURE/HEATERS	-	-	-
1	155.71	MDSE - UNDERDESK HEATERS	-	-	-
1	155.8	MDSE-DISTILLERS	-	-	-
1	155.9	MDSE-SHOP HEATERS	-	-	-
1	155.99	MDSE - HEATPUMP	-	-	-
1	163.0	STORES EXPENSE UNDISTRIBUTED	-	13.12	-
1	165.1	PREPAYMENTS-INSURANCE	-	-	-
1	165.2	OTHER PREPAYMENTS	-	-	-
1	165.3	PREPAID LIABILITY INSURANCE	-	-	-
1	165.4	PREPAID WORKERS' COMP INSURANCE	-	-	-
1	171.1	INTEREST & DIVIDEND RECEIVABLE	-	-	-
1	171.11	INTEREST & DIVIDEND REC-CTC'S	-	-	-
1	171.12	INTEREST REC- DBS	-	-	-
1	173.0	UNBILLED REVENUE	(228,015.37)	(357,477.05)	(210,226.86)
1	173.02	UNBILLED REVENUE - WVE PCA	283,835.68	2,065,487.03	3,956,274.31
1	175.0	LIFE INSURANCE-CSV	-	-	-
1	181.0	UNAMORTIZED LOAN EXPENSE	-	-	-
1	183.1	PRELIM SURVEY & INVEST CHGS	-	-	-
1	183.2	Deffered Debit - Concordia Offic	-	-	-
1	184.1	TRANSP CLEARING-CONST TRUCKS	-	-	-
1	184.11	TRANSP CLEARING-MAINT TRUCKS	-	-	-
1	184.12	TRANSP CLEARING-CARS	-	-	-
1	184.15	TRANSP CLEARING - DBS VAN	-	-	-
1	184.33	TRANSP CLEARING-GAIN/LOSS	-	-	-
1	186.0	MISC DEFERRED DEBITS - MKEC Rate	5,293.35	10,586.67	15,879.99
1	186.1	MISC DEFERRED DEBITS -MKEC 34.5	10,228.84	8,407.09	6,019.88
1	186.11	MISC DEFERRED DEBIT-NRECA	-	-	-
1	186.12	MISC DEF DEBIT-GIS MAPPING	5,960.11	-	516.26
1	186.15	MISC DEF DR-FEMA 4230	-	-	-
1	186.2	DEF DEBIT - 2017 Cost of Service Study	12,934.37	28,455.77	42,157.84
1	186.25	MISC DEFERRED DEBIT	-	8,344.15	10,728.19
1	186.3	DEFERRED DEBIT-CLEVEST ANNL MTCE/SUPPORT	10,522.26	10,137.22	9,586.22
1	186.35	DEFERRED DEBIT-QUEST SOFTWARE	719.83	1,953.91	3,187.99
1	186.4	DEF DEBIT - Cold Weather Event - Retail	-	-	-
1	189.0	UNAMORTIZATION OF LOSS ON REAQUIRED DEBT	2,039,643.42	2,162,636.94	2,285,630.46
1	200.1	MEMBERSHIPS ISSUED	-	-	-
1	201.1	PATRONS CAPITAL CREDITS	(18,900,454.57)	(17,007,119.75)	(15,414,050.65)
1	201.11	G & T CAPITAL CREDITS	(21,360,789.33)	(18,849,347.97)	(16,222,947.49)
1	201.2	PATRONAGE CAPITAL ASSIGNABLE	(4,794,096.49)	(5,244,954.27)	(5,107,271.14)
1	208.0	DONATED CAPITAL	(150.04)	(408.84)	(408.84)
1	208.1	DONATED CAPITAL CREDITS	(25,757.41)	(31,479.99)	(23,041.20)

Div	Account	Description	2023	2022	2021
1	208.2	RETAINED PATRON CAPITAL CREDIT	(709,777.87)	(611,832.59)	(531,103.31)
1	208.3	DONATED CAPITAL - RUS GRANT FUND	-	-	-
1	214.16	LONG TERM DEBT-OTHER ECON DEVEL	-	-	-
1	214.17	REA NOTES EXEC-ECON DEVELOPMENT	-	-	-
1	216.1	UNAPPR. UNDIST. SUBS EARNINGS	-	-	-
1	217.1	PATRONAGE CAPITAL - RETIRED NO CHECK	(89,772.09)	(89,907.80)	(78,939.54)
1	219.1	OPERATING MARGINS	-	-	-
1	219.2	NONOPERATING MARGINS	-	-	-
1	219.21	Non-Op Margins - MKEC CC	-	-	-
1	219.3	OTHER MARGINS	-	-	-
1	224.1	LONG-TERM DEBT-REA CON LOAN CONT	-	-	-
1	224.11	OTHER L-TERM DEBT SUBSCRIPT	-	-	-
1	224.12	OTHER LONG TERM DEBT-NRECA	-	-	-
1	224.14	Other Long Term Debt - FSB PPP Loan	-	-	-
1	224.18	OTHER LONG TERM DEBT - GRANT FND	-	-	-
1	224.2	REA LOAN CONTRACT-CONST-DEBIT	-	-	-
1	224.3	L-TERM DEBT CONST-NOTES EXEC	-	-	-
1	224.31	L-TERM DEBT CONS-COBANK-NOTES EX	-	-	-
1	224.32	L-TERM DEBT CONS-CFC-NOTES EXEC	(47,276,963.12)	(50,928,487.18)	(51,808,806.53)
1	224.33	L-TERM DEBT-CONST-FFB LOAN	-	-	-
1	224.34	LTD - CFC	-	-	-
1	224.4	REA NOTES EXEC-CONST DEBIT	-	-	-
1	224.41	COBANK-NOTES EX-CONST DEBIT	-	-	-
1	224.42	CFC-NOTES EX-CONST DEBIT	-	-	-
1	224.5	INTEREST DEF-REA CONSTRUCTION	-	-	-
1	224.6	ADV PAYMTS-UNAPPL-LONG TERM DEBT	-	-	-
1	231.0	NOTES PAYABLE	-	-	-
1	231.1	NOTES PAYABLE-CFC	-	-	-
1	231.2	NOTES PAYABLE-FIRST STATE BANK	-	-	-
1	231.3	NOTES PAYABLE-COBANK	-	-	-
1	232.1	ACCOUNTS PAYABLE-GENERAL	(0.23)	-	-
1	232.11	GEN A/P - PURCHASED POWER	(1,405,252.73)	(1,323,100.77)	(1,347,811.77)
1	232.12	NOTE PAYABLE TO CFC - BRIDGE LOAN	-	-	-
1	232.2	OTHER LIAB - P/L Elec	-	-	-
1	232.3	ACCOUNT PAYABLE - MKEC	-	-	-
1	232.99	UNVOICED MATERIAL	-	-	-
1	233.0	NOTE PAYABLE TO ASSOC COMPANY	-	-	-
1	233.1	NOTE PAYABLE TO CFC	(1,886,466.20)	-	-
1	233.11	NOTE PAYABLE TO CFC - BRIDGE LOA	-	-	-
1	233.12	NOTE PAYABLE TO CFC - BRIDGE LOAN	-	-	-
1	235.0	CUSTOMER DEPOSITS	(578,091.72)	(590,209.18)	(617,079.49)
1	235.1	CUSTOMER DEPOSITS - PBURG DEVELOPMENT	-	-	-
1	236.1	ACCRUED PROPERTY TAXES	(561,643.74)	(581,677.91)	(579,347.13)
1	236.2	ACC FEDERAL TAX UNEMPLOYMENT	-	-	-
1	236.3	ACCRUED SS-FICA	-	-	-
1	236.4	ACCRUED STATE UNEMPLOYMENT TAX	-	-	-
1	236.5	ACCRUED STATE SALES TAX-CONSUMER	(67,399.07)	(77,152.26)	(73,936.93)
1	236.51	ACCRUED STATE SALES TAX-OTHER	-	-	-
1	236.52	ACCRUED STATE COMP USE TAX	(100.20)	(596.24)	(144.06)
1	236.53	ACCRUED FRANCHISE TAX	(363,264.80)	(402,964.69)	(366,164.91)
1	236.54	ACCRUED CITY TAX - NORTON	-	-	-
1	237.0	ACCRUED INTEREST	-	-	-
1	237.1	INT ACCRUED-REA CONSTR OBLIG	-	-	-
1	237.11	INT ACCR - L-TERM DEBT - FFB	-	-	-
1	237.14	INT ACCRUED - OTHER LTD - FSB PPP	-	-	-
1	237.2	INT ACCRUED-COBANK-SUPPL LOAN	-	-	-
1	237.21	ACCRUED INT- COBANK LINE OF CRED	-	-	(261.24)
1	237.3	ACCRUED INTEREST PAYBLE-NRECA	-	-	-
1	237.4	INT ACCRUED - OTHER LTD -CFC	(171,959.44)	(177,097.00)	(169,145.08)
1	237.41	ACCRUED INT- CFC LINE OF CREDIT	-	-	-
1	238.99	PATRONAGE CAPITAL PAYABLE	(746,620.00)	-	-
1	241.1	TAX COLLECTIONS PAYABLE-FEDERAL	-	-	-
1	241.2	TAX COLLECTIONS PAYABLE-STATE	-	-	-
1	242.0	ACCRUED PAYROLL	-	-	-
1	242.2	Accrued Labor	-	-	-
1	242.3	ACCRUED EE VACATION & HOLIDAYS	-	-	-
1	242.31	ACCRUED EE SICK	-	-	-
1	242.4	ACCRUED INSURANCE	-	-	-



Div	Account	Description	2023	2022	2021
1	242.5	EMPLOYEE ASSISTANCE FUND	-	-	-
1	242.6	ACCRUED INS - EMPLOYEE	-	-	-
1	242.7	ACCRUED INS - R AND D	-	-	-
1	252.0	CUSTOMER ADVANCES FOR CONSTR	-	-	-
1	253.0	OTHER DEFERRED CREDITS	-	-	-
1	253.1	ODC-PREPAID NON-DOM CUST.CHG	-	-	-
1	253.2	MISC DEFERRED CREDIT	-	-	-
1	253.3	NON-DOMESTIC MVL'S	-	-	-
1	254.1	ODC-IRRIGATION HP PAYMENTS	-	-	-
1	301.0	ORGANIZATION	-	-	-
1	350.0	LAND & RIGHTS-TRANSMISSION PLANT	54,791.39	54,791.39	54,791.39
1	352.0	STRUCTURE/IMPROVEMENT-TRANS LINE	676,938.86	676,938.86	676,938.86
1	353.0	STATION EQUIP-TRANSMISSION PLANT	7,196,937.91	7,196,937.91	7,196,937.91
1	355.0	POLE & FIXTURES	10,335,450.65	10,195,167.12	9,982,647.30
1	356.0	TR PLT OH COND & DEVICES	8,167,391.19	8,086,764.36	8,011,608.56
1	358.0	UNDERGROUND CONDUCTORS/DEVICES	3,706.44	3,706.44	3,706.44
1	360.0	DIST PLANT-LAND & RIGHTS	57,517.90	57,517.90	57,517.90
1	361.0	STRUCTURES/IMPROVEMENTS- DISTR	171,037.08	171,037.08	171,037.08
1	362.0	DIST PLT STATION EQUIPMENT	6,506,056.11	6,506,056.11	6,506,056.11
1	364.0	DIST PLT-POLES,TOWERS & FIXTURES	22,626,020.68	21,722,974.61	20,847,363.77
1	365.0	DIST PLT OH COND & DEVICES	7,548,853.47	7,503,733.07	7,471,105.93
1	366.0	UNDERGROUND CONDUIT	434,710.02	422,669.02	412,182.16
1	367.0	DIST PLT UG CONDUCTOR & DEVICES	994,784.86	903,694.70	822,693.46
1	368.0	DIST PLT LINE TRANSFORMERS	12,537,396.89	10,999,424.57	10,413,840.39
1	369.0	DIST PLT SERVICES	3,300,489.40	3,189,871.65	3,100,664.39
1	370.0	DIST PLANT METERS	4,361,725.87	3,737,353.65	3,421,852.85
1	370.1	DIST PLANT METERS - AMI-AL Meters	1,155,464.00	1,289,433.03	1,336,791.14
1	371.0	DIST PLT INSTALL ON CUST PREMISE	-	-	-
1	372.0	LEASE PROPERTY ON CUST PREMISE	-	-	-
1	373.0	STREET LIGHTING & SIGNAL SYSTEM	1,939,883.81	1,778,754.33	1,579,087.67
1	389.0	GEN PLT LAND & RIGHTS	93,348.24	93,348.24	69,382.49
1	390.0	GEN PLT STRUCTURE & IMPROVEMENTS	1,432,895.78	1,081,433.47	1,009,692.60
1	391.0	GEN PLT OFF FURN & FIXTURES	430,139.24	405,575.88	388,671.92
1	391.1	GEN PLT System Software	254,940.27	209,305.49	209,305.49
1	391.2	GEN PLT Office Furnishings & Equipment	118,582.79	118,582.79	139,030.27
1	392.0	GEN PLT TRANSPORTATION EQUIPMENT	3,786,171.66	3,490,546.32	3,338,704.12
1	392.1	GEN PLT TRANSPORATATION EQUIP - PICKUPS	417,161.79	-	-
1	392.2	GEN PLT TRANSPORATATION EQUIP - TRAILERS	182,730.91	176,540.96	-
1	392.3	GEN PLT TRANSPORATATION EQUIP - CARS	-	-	-
1	393.0	GEN PLANT STORES EQUIPMENT	6,191.09	6,191.09	5,253.77
1	394.0	GEN PLT TOOL & SHOP EQUIP	113,439.66	111,420.56	127,409.82
1	395.0	GEN PLT LAB EQUIPMENT	103,122.22	91,844.89	93,449.13
1	396.0	GEN PLT POWER OPERATED EQUIPMENT	277,900.60	189,180.66	108,032.95
1	397.0	GEN PLT COMMUNICATION EQUIPMENT	109,048.74	109,048.74	110,093.40
1	397.1	GEN PLT Towers & Station Equipment	125,284.38	112,825.46	112,825.46
1	398.0	GEN PLT MISC EQUIPMENT	101,700.83	101,700.83	100,938.90
1	399.9	ACCOUNT RECEIVABLE CLEARIING	-	-	-
1	403.5	DEPR EXPENSE-TRANSMISSION PLANT	686,578.33	677,784.90	615,981.86
1	403.6	DEPR EXPENSE-DISTRIBUTION PLANT	2,267,151.49	2,123,403.67	2,443,956.77
1	403.7	DEPR EXPENSE-GENERAL PLANT	156,308.66	151,276.97	163,071.17
1	405.6	DEPR EXPENSE-DISTRIBUTION PLANT	-	-	-
1	408.1	TAXES-PROPERTY	-	-	-
1	408.2	TAXES-FEDERAL UNEMPLOYMENT	-	-	-
1	408.3	TAXES-FICA	-	-	-
1	408.4	TAXES-STATE UNEMPLOYMENT	-	-	-
1	408.5	TAXES-LOCAL INTANGIBLE	-	-	-
1	408.7	OTHER TAXES	-	-	39.37
1	409.2	INCOME TAX-OTHER INCOME & DEDUCT	-	-	-
1	415.0	REVENUES FROM MDSING & JOBBING	(252.00)	(200.00)	(1,899.59)
1	415.1	REVENUE FROM OUTSIDE WIRING	-	-	-
1	415.2	REVENUE FR HEAT PUMPS/WH/MISC	-	(158.20)	(13,582.86)
1	415.3	REVENUE FROM SOLAR	(2,115.00)	-	-
1	415.9	REVENUE FROM CONTRACT WORK	-	-	-
1	416.0	COST OF MDSE & JOBBING	999.32	983.47	1,408.96
1	416.1	EXPENSE FROM OUTSIDE WIRING	-	-	-
1	416.2	EXPENSE FR HEAT PUMPS/WH/MISC	-	-	-
1	416.21	HVAC LABOR	-	-	-
1	416.3	EXPENSE FROM SOLAR	-	-	-
1	416.9	EXPENSE FOR CONTRACT WORK	-	-	-
1	417.0	REVENUE FR DBS (NON-UTILITY)	-	-	-
1	417.1	EXPENSE FROM DBS (NON-UTILITY)	-	-	-
1	418.1	EQUITY EARNINGS OF SUBSIDIARY CO	-	-	-
1	419.1	INTEREST & DIVIDEND INCOME	(2,317.94)	(1,280.74)	(1,613.23)
1	419.11	INTEREST & DIVIDEND INCOME-CTC'S	-	-	-
1	419.12	INTEREST INCOME-ERC NOTES	-	-	-
1	419.13	INTEREST INCOME-NRUCFC	-	-	-

Div	Account	Description	2023	2022	2021
1	419.14	INTEREST & DIVIDEND INCOME - DBS	-	-	-
1	421.0	MISC NON-OPERATING INCOME	-	-	(880,098.24)
1	421.1	GAIN ON DISPOSITION OF PROPERTY	(18,700.00)	(19.50)	(3,000.00)
1	421.2	LOSS ON DISPOSITION OF PROPERTY	4,677.70	-	-
1	423.0	G & T CAPITAL CREDITS	(905,744.42)	(1,177,845.56)	(2,476,905.10)
1	424.0	OTHER CAPITAL CREDITS	(196,675.50)	(208,498.13)	(207,283.85)
1	425.0	MISCELLANEOUS AMORTIZATION	193,353.48	193,353.48	193,353.48
1	426.1	MISC INCOME DEDUCTIONS	-	-	-
1	426.2	LIFE INSURANCE	-	-	-
1	426.4	EXP FOR CIVIC,POLITICAL ACTIVITY	-	-	-
1	426.5	MISC INCOME DEDUCTIONS	-	-	-
1	426.6	INCOME DEDUCTION-RATE STUDY	-	-	-
1	427.1	INTEREST ON REA CONSTR LOAN	-	-	-
1	427.11	INT EXP - L-TERM DEBT - FFB LOAN	-	-	-
1	427.14	INT EXP - LTD - FSB PPP LOAN	-	-	-
1	427.2	INTEREST ON OTHER LTD-COBANK	-	-	-
1	427.3	INTEREST ON NRECA BENEFIT PLANS	-	-	-
1	427.4	INTEREST ON OTHER LTD - CFC	2,046,720.48	1,941,359.89	1,960,747.80
1	428.0	AMORTIZATION OF LOAN EXPENSE	-	-	-
1	428.1	AMORTIZATION LOSS ON REAQUIRED DEBT	122,993.52	122,993.52	122,993.52
1	430.0	INTEREST ON DEBT TO ASSOC. COMP	31,589.26	10,352.59	1,378.55
1	431.0	OTHER INTEREST EXPENSE	28,013.08	1,217.15	817.75
1	435.1	CUM EFFECT - ACCT PRINCIPLE CHG	-	-	-
1	440.0	REVENUE - UNBILLED	-	19,073.00	35,854.00
1	440.01	REVENUE - UNCOLLECTED ECA	(129,461.68)	128,177.19	19,548.12
1	440.02	REVENUE - UNBILLED WVE PCA	1,781,651.35	1,890,787.28	(3,956,274.31)
1	440.1	RESIDENTIAL	(13,838,461.37)	(15,122,973.36)	(12,934,057.35)
1	440.11	RESIDENTIAL/FARM - NON COMM	-	-	-
1	440.12	RES SALES-IDLE SERVICE	-	-	-
1	440.13	NON-DOMESTIC	-	-	-
1	440.14	MERCURY VAPOR LIGHTS - RDS	-	-	-
1	440.15	MERCURY VAPOR LIGHTS - SM COMM	-	-	-
1	440.16	RDS-MVL'S NON-DOMESTIC	-	-	-
1	440.2	RURAL DOMESTIC	-	-	-
1	440.21	NON-DOMESTIC - MONTHLY	-	-	-
1	440.3	RES SALES-TOWN & VILLAGES	-	-	-
1	441.0	IRRIGATION SALES	(270,215.40)	(292,405.08)	(207,157.23)
1	442.1	GENERAL SERVICE SMALL	(3,906,094.67)	(4,327,238.17)	(3,819,901.62)
1	442.11	NON-DOMESTIC	(7,224.85)	(4,143.94)	(893.84)
1	442.2	OIL WELL	(1,609,187.98)	(1,840,645.52)	(1,644,146.89)
1	442.21	LARGE POWER-REGULAR SALES	(1,205,411.35)	-	-
1	442.3	GENERAL SERVICE MEDIUM	(4,686,503.59)	(5,464,192.35)	(5,171,655.08)
1	442.4	GENERAL SERVICE LARGE	(6,069,782.69)	(8,623,079.39)	(8,043,481.46)
1	442.5	LARGE INDUSTRIAL	-	-	-
1	444.0	STREET LIGHTS SALES	(473,081.95)	(496,979.69)	(476,524.60)
1	445.0	MUNICIPAL	(1,746,178.58)	(1,899,256.26)	(1,785,382.90)
1	447.2	SALES FOR RESALE-	-	-	-
1	447.3	SALES FOR RESALE - HILL CITY	-	-	-
1	450.0	FORFEITED DISCOUNTS	(48,099.12)	(58,712.91)	(49,762.86)
1	451.0	MISC SERVICE REVENUES	(98,423.57)	(108,564.51)	(103,568.91)
1	451.1	MISC SERVICE REVENUE-SOLAR PUMPS	-	-	-
1	454.0	RENT FROM ELECTRIC PROPERTY	(11,623.16)	(11,245.16)	(11,245.16)
1	454.1	RENT INCOME	-	-	-
1	456.0	OTHER ELECTRIC REVENUE	(1,047,832.33)	(1,169,348.33)	(968,278.41)
1	499.99	MARGINS	-	-	-
1	555.0	PURCHASED POWER	16,506,374.42	20,656,495.78	24,342,877.33
1	555.1	PURCHASED POWER-COGENERATION	-	-	-
1	555.2	PURCHASED POWER-WHSE-CITY OF NT	-	-	-
1	557.0	OTHER EXPENSES	-	-	-
1	562.0	STATION EXPENSE-TRANS EXPENSES	164,566.09	169,778.58	193,079.50
1	563.0	OVERHEAD LINE EXPENSE-TRANS EXP	236,103.41	246,658.45	254,497.05
1	570.0	MAINTENANCE-STATION EQ-TRANS EXP	101.01	-	-
1	571.0	MAINT OVERHEAD LINES-TRANS	188,768.96	210,005.18	236,494.71
1	580.0	OPERATION SUPERVISION & ENGINEER	221,868.10	150,789.73	116,009.42
1	580.1	STEVE CHRISTY TIME @ BIRD CITY	-	-	-
1	582.0	STATION EXPENSE-DIST PLANT	271,193.23	232,148.03	274,729.70
1	583.0	OVERHEAD LINE EXPENSES-DIST PL	1,062,210.24	1,225,518.39	1,246,541.05
1	583.1	OH LINE EXPENSE-STANDBY	178,402.14	186,694.28	169,284.30
1	583.2	OH LINE EXPENSE - LIGHT DUTY	-	-	-
1	584.0	UNDERGROUND LINE EXPENSE	173,484.14	177,654.83	92,262.30

Div	Account	Description	2023	2022	2021
1	585.0	STREET LIGHT & SIGNAL EXPENSE	36,785.98	114,224.80	90,157.19
1	586.0	METER EXPENSES	156,355.96	223,116.93	346,217.52
1	586.1	TURTLE METERING	-	-	-
1	587.0	CONSUMER INSTALLATION EXPENSE	14,908.64	(2,504.55)	(23,410.08)
1	587.1	LABOR ON SCHNEIDER HEAT PUMP	-	-	-
1	588.0	MISCELLANEOUS DISTRIBUTION EXP	21,943.87	59,705.56	144,446.21
1	589.0	RENTS	-	-	-
1	590.0	MAINTENANCE SUPERVISION,ENGINEER	125,215.39	96,461.81	94,498.09
1	590.1	SUPERVISION OF BIRD CITY	-	-	-
1	592.0	MAINTENANCE OF STATION EQUIPMENT	-	233.74	219.44
1	593.0	MAINTENANCE OVERHEAD LINES	290,328.24	306,757.10	291,376.09
1	593.1	MAINT OVERHEAD LINES-LOAD MGMT	-	-	-
1	593.2	MAINT PHASE CONVERTERS	-	-	128.43
1	593.3	MAINT OH LINES - TREE TRIMMING	37,691.54	31,845.35	43,356.60
1	593.31	MAINT OH LINES - TREE TRM, CONTR	470,872.74	357,735.12	308,585.08
1	593.4	MAINT OH LINES - MUTUAL AID	-	-	-
1	594.0	MAINT OF UNDERGROUND LINES	20,733.81	5,377.66	15,171.47
1	595.0	MAINT LINE TRANSFORMERS	135,257.64	4,277.63	5,553.62
1	596.0	MAIN STREET LITE & SIGNAL SYSTEM	-	-	77.27
1	597.0	MAINTENANCE OF METERS	-	-	-
1	597.1	MAINT OF METERS-FIELD TEST	-	-	-
1	598.0	MAINT OF MISC DISTRIBUTION PLANT	-	54.26	-
1	901.0	SUPERVISION-CUSTOMER ACCOUNTS	-	-	-
1	902.0	METER READING EXPENSE	16,375.36	17,215.85	19,275.67
1	903.0	CONSUMER RECORDS-COLLECTION EXP	814,272.39	758,193.35	739,203.27
1	903.1	CUSTOMER RECORDS-DELINQ ACCOUNTS	-	-	-
1	903.2	CUSTOMER RECORDS-COLL-DISC TRIPS	-	-	-
1	903.3	CUSTOMER RECORDS-RECONN-REG HOUR	-	-	-
1	903.4	CUSTOMER RECORDS-RECON-O.T. HRS	-	-	-
1	904.0	UNCOLLECTIBLE ACCOUNTS	(49,665.26)	54,304.40	35,733.59
1	907.0	SUPERVISION EXPENSE	-	-	-
1	908.0	CUSTOMER ASSISTANCE EXPENSE	289,424.26	224,017.01	292,939.66
1	908.1	CUSTOMER ASSIST EXPENSE-LOANS	-	-	-
1	908.2	CUSTOMER ASSIST EXP-ER AUDITS	210.91	2,304.78	643.23
1	908.3	CUSTOMER ASSIST-LOAD RESEARCH	-	-	-
1	908.4	CUST ASSIST-RES LOAD MGMT	-	-	-
1	908.5	CUST ASSIST-OIL	-	-	-
1	909.0	INFO & INSTRUCTIONAL ADV EXPENSE	127,373.10	124,654.10	114,354.10
1	910.0	MISC CUST SERV & INFO EXPENSE	20,189.68	28,092.84	24,685.96
1	912.0	DEMONSTRATING & SELLING EXPENSE	-	-	-
1	920.0	ADMINISTRATIVE, GENERAL SALARIES	1,525,299.16	1,634,212.49	1,649,924.43
1	921.0	OFFICE SUPPLIES & EXPENSES	199,264.83	214,072.59	184,077.47
1	923.0	OUTSIDE SERVICES EMPLOYED	126,496.64	91,269.84	114,199.10
1	923.1	LEGAL NOTICES	-	73.60	-
1	924.0	PROPERTY INSURANCE	-	-	-
1	925.0	INJURIES AND DAMAGES	118,167.82	124,606.25	97,969.76
1	926.1	EMPLOYEE HOSPITAL DEDUCTIBLE	-	-	-
1	926.11	EMPLOYEE BENEFITS - DRUG CO-PAY	-	-	-
1	926.12	EMPLOYEE BENIFITS - ROUTINE PHY	2,475.00	320.00	998.00
1	926.13	EMPLOYEE BENEFITS - WELL BABY CA	-	-	-
1	926.14	EMPLOYEE BENEFIT -INPATIENT HOSP	-	-	-
1	926.15	EMPLOYEE BENEFIT-INPATIENT SURGY	-	-	-
1	926.2	EMPLOYEE PENSION & BENEFITS	65,412.99	63,596.84	43,617.66
1	926.26	EMPLOYEE BENEFITS - WELLNESS	8,932.82	9,579.64	11,486.83
1	927.0	FRANCHISE REQUIREMENTS	-	-	-
1	928.0	REGULATORY COMMISSION EXPENSES	20,360.10	23,495.92	24,268.15
1	928.1	REGUL COMM EXPENSE-DKT 115-379-U	-	-	-
1	930.1	GENERAL ADVERTISING EXPENSE	10,464.50	9,820.34	11,051.02
1	930.2	MISCELLANEOUS GENERAL EXPENSE	157,911.48	130,313.60	79,680.86
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	106,046.17	91,061.38	93,775.35
1	930.22	MISC GEN EXPENSE-DIRECTOR FEES	75,716.84	68,422.14	72,775.60
1	930.23	MISC GEN EXP-DIRECTOR FEES-O.MTG	57,021.32	46,605.90	20,292.27
1	930.3	MISC GENERAL EXPENSE-DONATIONS	21,701.16	21,723.04	13,814.06
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	36,946.71	24,770.59	19,241.39
1	932.0	MAINTENANCE OF GENERAL PLANT	95,690.46	85,314.27	107,295.84
1	998.0	SUSPENSE DEBIT	4,794,096.49	5,244,954.27	5,107,271.14
1	999.0	SUSPENSE CREDIT	-	-	-
1	999.99	PAYROLL CLEARING ACCOUNT	-	-	-

**EXHIBIT 7**

Payroll Journal  
2021-2023

Mid-Kansas Division

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

GL Div	GL Acct	GLDescription	2021		2022		2023	
			Hours	Labor Amount	Hours	Labor Amount	Hours	Labor Amount
1	107.2	CONST WIP-LABOR & MATERIAL	16,283.50	752,286.68	18,966.00	882,899.95	26,029.00	1,264,703.34
1	107.21	CONST WIP-OVERHEAD	717.75	41,961.16	645.75	39,878.96	1,215.75	74,570.18
	107.3	CONST WK PROGRESS-SPECIAL			2.00	111.80		
1	108.8	RETIREMENT WORK IN PROGRESS	3,751.50	172,611.08	3,997.00	182,934.50	4,073.00	195,656.43
1	143.9	OTHER A/R - WESTERN	257.50	13,383.55	136.50	6,526.70	24.00	1,237.58
1	163.0	STORES EXPENSE UNDISTRIBUTED	2,196.75	82,974.29	2,261.75	86,908.91	2,235.75	90,101.78
1	184.1	TRANSP CLEARING-CONST TRUCKS	333.50	15,308.20	282.50	13,288.74	168.00	8,332.93
1	184.11	TRANSP CLEARING-MAINT TRUCKS	112.75	5,141.94	64.00	3,069.90	60.50	3,004.48
1	186.0	MISC DEFERRED DEBITS - MKEC Rate						
1	416.0	COST OF MDSE & JOBBING	15.00	660.03	9.00	415.91	6.50	320.17
1	562.0	STATION EXPENSE-TRANS EXPENSES	424.50	17,794.71	352.00	15,383.74	392.75	18,018.32
1	563.0	OVERHEAD LINE EXPENSE-TRANS EXP	139.50	4,823.74	16.00	756.69	13.50	681.71
	570.0	MAINTENANCE-STATION EQ-TRANS EXP					1.00	51.18
1	571.0	MAINT OVERHEAD LINES-TRANS	1,184.50	54,371.87	1,001.50	46,747.67	970.25	47,077.71
1	580.0	OPERATION SUPERVISION & ENGINEER	1,001.00	54,143.84	1,243.50	67,297.49	1,563.50	103,242.71
1	582.0	STATION EXPENSE-DIST PLANT	1,384.25	52,080.65	1,113.75	42,428.80	1,340.50	55,775.12
1	583.0	OVERHEAD LINE EXPENSES-DIST PL	4,938.25	227,104.47	4,395.75	206,248.54	3,914.00	193,331.31
1	583.1	OH LINE EXPENSE-STANDBY	1,926.00	88,339.63	2,080.00	97,623.14	1,922.00	94,858.98
1	584.0	UNDERGROUND LINE EXPENSE	820.00	37,371.15	1,578.00	73,300.49	1,393.75	67,674.35
1	585.0	STREET LIGHT & SIGNAL EXPENSE	705.25	32,193.72	778.75	36,323.60	272.25	13,364.70
1	586.0	METER EXPENSES	2,394.25	108,648.85	1,837.25	85,031.24	1,528.25	74,511.72
1	587.0	CONSUMER INSTALLATION EXPENSE	340.50	15,529.28	377.75	17,606.97	239.00	11,428.35
1	588.0	MISCELLANEOUS DISTRIBUTION EXP	2,039.75	61,996.45	737.00	21,220.98	168.25	5,043.49
1	590.0	MAINTENANCE SUPERVISION,ENGINEER	710.25	50,054.62	700.00	49,484.66	901.25	63,571.01
1	592.0	MAINTENANCE OF STATION EQUIPMENT	2.00	122.91	2.25	111.10		
1	593.0	MAINTENANCE OVERHEAD LINES	2,629.25	120,805.48	2,671.75	124,749.93	2,269.75	110,579.61
1	593.2	MAINT PHASE CONVERTERS	1.75	86.42				
1	593.3	MAINT OH LINES - TREE TRIMMING	415.00	18,546.07	309.75	14,063.68	330.75	15,978.75
1	594.0	MAINT OF UNDERGROUND LINES	148.50	6,832.80	42.50	2,021.58	206.50	9,821.88
1	595.0	MAINT LINE TRANSFORMERS	12.50	597.06	22.50	1,087.36	30.25	1,582.00
1	596.0	MAIN STREET LITE & SIGNAL SYSTEM	1.00	36.96				
1	597.0	MAINTENANCE OF METERS						
1	598.0	MAINT OF MISC DISTRIBUTION PLANT			0.50	25.64		
1	902.0	METER READING EXPENSE	120.50	5,236.89	101.75	4,548.18	89.75	4,168.88
1	903.0	CONSUMER RECORDS-COLLECTION EXP	10,906.25	275,449.52	10,529.25	275,425.34	11,085.50	297,445.26
1	903.2	CUSTOMER RECORDS-COLL-DISC TRIPS						
1	907.0	SUPERVISION EXPENSE						
1	908.0	CUSTOMER ASSISTANCE EXPENSE	3,471.25	101,034.63	2,838.50	68,533.30	3,279.75	101,939.05
1	908.2	CUSTOMER ASSIST EXP-ER AUDITS	8.00	263.32	25.00	891.42	3.00	107.01
1	909.0	INFO & INSTRUCTIONAL ADV EXPENSE	1,140.25	35,677.35	1,099.25	35,640.70	1,141.00	38,723.40
1	910.0	MISC CUST SERV & INFO EXPENSE					2.00	71.65
1	920.0	ADMINISTRATIVE, GENERAL SALARIES	15,786.25	839,153.96	14,937.00	825,378.17	13,855.75	774,572.86
1	925.0	INJURIES AND DAMAGES	855.00	39,432.29	885.00	42,044.66	933.75	46,343.74
1	926.2	EMPLOYEE PENSION & BENEFITS					0.00	500.00
1	928.0	REGULATORY COMMISSION EXPENSES						
1	930.2	MISCELLANEOUS GENERAL EXPENSE						
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	3.00	131.01	27.25	1,192.17	68.25	3,217.04
1	932.0	MAINTENANCE OF GENERAL PLANT	281.00	10,857.88	315.25	13,536.73	212.50	8,094.55
<b>Grand Total:</b>			<b>77,457.75</b>	<b>3,343,044.46</b>	<b>76,383.25</b>	<b>3,384,739.34</b>	<b>81,941.25</b>	<b>3,799,703.23</b>

**EXHIBIT 8**

Supplemental Schedules

Mid-Kansas Division

**Prairie Land Electric Cooperative, Inc.**  
**Mid-Kansas Service Area**  
**34.5kV Formula Based Rate**  
**Exhibit 8 - Supplemental Information**  
**Debt Reconciliation - 2023**

		Lender Statements
Line 39	Total Principal Pmts	1,834,322
Line 40	CFC Int Pmt	2,051,881
Line 41	Amort Loss	122,994
Line 42	Interest on LTD (Ln 40 + Ln 41)	2,174,874
Line 43	Interest Expense - Other	59,602
Line 44	Interest Charged to Construction	-
Line 45	Total Interest Expense (Ln 42 + Ln 43 + Ln 44)	2,234,477
Line 46	<b>Reconciliation to Form 7 - LTD Interest Exp</b>	
Line 47	2022 EOY Accum Interest Exp	177,097
Line 48	2023 EOY Accum Interest Exp	171,959
Line 49	Change in Accum Interest Exp Bala (Ln 48 - Ln 47)	(5,138)
Line 50	Interest & Amort Loss - 2023 (Ln 42)	2,174,874
Line 51	Total LTD Interest Expense (Ln 49 + Ln 50)	2,169,737
Line 52	Income Statement (MKEC) Line 15 Balance	2,169,714
Line 53	Variance (Ln 51 - Ln 52)	23

GL posted \$23 less in interest than actual detail calculated.

This 0.001% difference is due to rounding caused by percentage splits on loan series 9008 and 9009 where internally, we carry out to more than 2 decimals.

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

Prairie Land Electric Cooperative, Inc.

Mid-Kansas Service Area  
34.5kV Formula Based Rate  
Exhibit 8 - Supplemental Information  
Patronage Capital - 2023

	Beginning Balance	Reclassify	Allocated	Retired (cash)	Ending Balance
<b>C8 - Investment in Associated Organizations - Patronage Capital</b>					
<b>Lenders</b>					
NRUCFC (CFC)	789,431.74		179,589.38	89,794.69	879,226.43
CoBank	7,480.58			5,699.02	1,781.56
Sunflower	4,420,107.54		905,744.42	135,423.74	5,190,428.22
MKEC	11,217,572.87			213,815.10	11,003,757.77
	16,434,592.73	-	1,085,333.80	444,732.55	17,075,193.98

Cash received from G&T/Lenders

444,732.55

**Other Associate Organizations**

	Beginning Balance	Allocated	Retired (cash)	Ending Balance
Cooperative Response	6,871.58			6,871.58
Federated	253,632.04	10,739.64	2,205.03	262,166.65
KEC	29,105.79	207.70	11,815.44	17,498.05
Midwest Energy	169.43	77.89		247.32
Farmway Coop	362.43		38.97	323.46
Rural Telephone	2,741.66			2,741.66
NRTC	8,600.82			8,600.82
NISC	94,423.91	6,060.89	998.93	99,485.87
	395,907.66	17,086.12	15,058.37	397,935.41

Cash received from Other Assoc. Org.

15,058.37

<b>Total Balance</b>	<b>16,830,500.39</b>	-	1,102,419.92	459,790.92	<b>17,473,129.39</b>
----------------------	----------------------	---	--------------	------------	----------------------

**C9 - Investment in Associated Organizations - Other - General Funds**

MKEC	<b>366,826.02</b>				<b>366,826.02</b>
------	-------------------	--	--	--	-------------------

<b>Total</b>	17,197,326.41	-	1,102,419.92	<b>459,790.92</b>	17,839,955.41
--------------	---------------	---	--------------	-------------------	---------------

Cash Pat Cap



**Prairie Land Electric Cooperative, Inc.**  
**Mid-Kansas Service Area**  
**34.5kV Formula Based Rate**  
**Exhibit 8 - Supplemental Information**  
**Monthly Trial Balance - 2023**

	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<b>12 Mo. Average</b>
GL acct 108.5-108.59	9,637,423	9,694,600	9,751,777	9,808,954	9,866,131	9,923,308	9,978,630	10,028,262	10,042,031	10,099,272	10,075,706	10,033,854	9,911,662
GL acct. 108.6-108.69 & 108.9-108.93	25,466,693	25,576,288	25,682,453	25,805,244	25,926,529	25,839,966	25,970,130	26,084,277	26,160,027	26,261,585	26,253,355	25,854,457	25,906,750
GL acct. 108.7-108.78	3,580,596	3,611,394	3,629,688	3,660,868	3,574,114	3,604,538	3,638,246	3,677,238	3,716,144	3,755,248	3,793,747	3,831,596	3,672,785
350 Land and Land Rights	54,791	54,791	54,791	54,791	54,791	54,791	54,791	54,791	54,791	54,791	54,791	54,791	54,791
352 Structures and Improvements	676,939	676,939	676,939	676,939	676,939	676,939	676,939	676,939	676,939	676,939	676,939	676,939	676,939
353 Station Equipment	7,196,938	7,196,938	7,196,938	7,196,938	7,196,938	7,196,938	7,196,938	7,196,938	7,196,938	7,196,938	7,196,938	7,196,938	7,196,938
355 Poles and Fixtures	10,195,167	10,195,167	10,195,167	10,195,167	10,195,167	10,195,693	10,195,043	10,211,339	10,214,261	10,214,261	10,273,568	10,335,451	10,217,954
356 O.H. Conductors and Devices	8,086,764	8,086,764	8,086,764	8,086,764	8,086,764	8,086,764	8,085,557	8,091,929	8,093,767	8,093,767	8,121,818	8,167,391	8,097,901
358 U.G. Conductors and Devices	3,706	3,706	3,706	3,706	3,706	3,706	3,706	3,706	3,706	3,706	3,706	3,706	3,706
360-373 Distribution Plant	58,388,844	58,556,228	58,724,214	58,977,476	59,241,851	59,792,577	60,034,080	60,646,735	61,017,985	61,379,244	61,637,328	61,633,940	60,002,542
389-399 General Plant	6,316,713	6,388,257	6,445,982	6,458,963	6,361,411	6,680,260	6,733,118	7,176,221	7,177,501	7,224,322	7,538,096	7,552,658	6,837,792

**EXHIBIT 9**

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties  
and Fines, and Entertainment Expenses  
Account Detail  
2023

Mid-Kansas Division

**PRAIRIE LAND ELECTRIC COOPERATIVE, INC.**  
**MISCELLANEOUS & GENERAL EXPENSES - FY 2023**  
**MID-KANSAS SERVICE AREA**

ACCOUNT	DESCRIPTION	Total Amount	Total Adjustment
1.926.2	EMPLOYEE PENSION & BENEFITS	65,412.99	20,954.16
1.930.1	ADVERTISING	10,464.50	4,084.26
1.930.2	MISCELLANEOUS GENERAL	157,901.21	16,423.70
1.930.21	MISC. GEN - DUES	106,046.17	14,072.03
1.930.3	MISC. GEN - DONATION	21,701.16	11,008.08
1.930.31	ANNUAL MEETING	36,946.71	9,754.14
			<u>76,296.37</u>

Notes:

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

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

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	926.2	EMPLOYEE PENSION & BENEFITS	11/20/2023	2940	SUNFLOWER ELECTRIC POWER CORP	2024 WELLNESS NEWSLETTER	231.35	100%	231.35
1	926.2	EMPLOYEE PENSION & BENEFITS	8/15/2023	9999	RONALD J JUENEMANN O.D.	C. JOHNSON SAFETY RX GLASSES	248.95	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	12/5/2023	1238	J.F. BEAVER ADVERTISING	CHRISTMAS COATS - JIM COASH JOHN MCCLYM.	85.75	100%	85.75
1	926.2	EMPLOYEE PENSION & BENEFITS	12/8/2023	1516	LANDS' END BUSINESS OUTFITTERS	CHRISTMAS GIFT - COAT	93.40	100%	93.40
1	926.2	EMPLOYEE PENSION & BENEFITS	12/31/2023	1170	IGEAR	CHRISTMAS JACKET - SCOTT URBAN	98.79	100%	98.79
1	926.2	EMPLOYEE PENSION & BENEFITS	12/31/2023	1170	IGEAR	CHRISTMAS JACKETS	6,470.42	100%	6,470.42
1	926.2	EMPLOYEE PENSION & BENEFITS	12/31/2023	1170	IGEAR	CHRISTMAS JACKETS	296.02	100%	296.02
1	926.2	EMPLOYEE PENSION & BENEFITS	12/6/2023	57	AMAZON CAPITAL SERVICES	CHRISTMAS PARTY SUPPLIES	23.55	100%	23.55
1	926.2	EMPLOYEE PENSION & BENEFITS	6/1/2023	8	CC REST - EL PUERTO	CONC SAFETY MEETING MEAL	314.78	100%	314.78
1	926.2	EMPLOYEE PENSION & BENEFITS	10/1/2023	8	CC REST - EL PUERTO	CONC. SAFETY MEETING MEAL	302.00	100%	302.00
1	926.2	EMPLOYEE PENSION & BENEFITS	12/1/2023	64	CC BOMGAARS	CONCORDIA CHRISTMAS PARTY GIFT CARD	25.00	100%	25.00
1	926.2	EMPLOYEE PENSION & BENEFITS	12/11/2023	9999	AMERICAN LEION POST 76	CONCORDIA CHRISTMAS PARTY MEAL EXP	941.00	100%	941.00
1	926.2	EMPLOYEE PENSION & BENEFITS	4/1/2023	8	CC REST - EL PUERTO	CONCORDIA SAFETY MEETING MEAL EXP	296.33	100%	296.33
1	926.2	EMPLOYEE PENSION & BENEFITS	10/24/2023	3229	WAL-MART BUSINESS	CONCORDIA WELLNESS SUPPLIES	91.94	100%	91.94
1	926.2	EMPLOYEE PENSION & BENEFITS	2/22/2023	1170	IGEAR	EMPLOYEE CLOTHING R SWATZELL	617.44	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	2/22/2023	1170	IGEAR	EMPLOYEE CLOTHING T. HEERSINK	479.62	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	12/1/2023	4	CC MISC - ARIAT	EMPLOYEE CHRISTMAS GIFT - LACEY	111.51	100%	111.51
1	926.2	EMPLOYEE PENSION & BENEFITS	12/4/2023	1441	KOWPOKE SUPPLY	EMPLOYEE CHRISTMAS PRIZE	67.67	100%	67.67
1	926.2	EMPLOYEE PENSION & BENEFITS	12/4/2023	632	DESTINATION KITCHEN	EMPLOYEE CHRISTMAS PRIZE	33.13	100%	33.13
1	926.2	EMPLOYEE PENSION & BENEFITS	12/4/2023	632	DESTINATION KITCHEN	EMPLOYEE CHRISTMAS PRIZE	38.07	100%	38.07
1	926.2	EMPLOYEE PENSION & BENEFITS	12/4/2023	64	CC BOMGAARS	EMPLOYEE CHRISTMAS PRIZE	32.64	100%	32.64
1	926.2	EMPLOYEE PENSION & BENEFITS	12/4/2023	2352	THISTLE	EMPLOYEE CHRISTMAS PRIZES	36.64	100%	36.64
1	926.2	EMPLOYEE PENSION & BENEFITS	1/9/2023	3213	MIDWEST MILL	EMPLOYEE CHRISTMAS PRIZES	867.46	100%	867.46
1	926.2	EMPLOYEE PENSION & BENEFITS	6/27/2023	1170	IGEAR	EMPLOYEE CLOTHING - A WEIDEN	246.68	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	3/14/2023	1170	IGEAR	EMPLOYEE CLOTHING - A. GILSDORF	305.67	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	6/14/2023	1170	IGEAR	EMPLOYEE CLOTHING - A. WEIDEN	900.90	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	3/28/2023	1170	IGEAR	EMPLOYEE CLOTHING - A.GILSDORF	417.21	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	6/27/2023	1170	IGEAR	EMPLOYEE CLOTHING - B BLUE	1,088.59	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	1/16/2023	1170	IGEAR	EMPLOYEE CLOTHING - C.BIEKER	777.29	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	1/13/2023	1170	IGEAR	EMPLOYEE CLOTHING - C.BEIKER	359.29	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	1/1/2023	1170	IGEAR	EMPLOYEE CLOTHING - CONCORDIA VESTS	687.48	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	2/14/2023	1170	IGEAR	EMPLOYEE CLOTHING - D SCHNEIDER	297.09	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	10/12/2023	1170	IGEAR	EMPLOYEE CLOTHING - J EPLEY	305.06	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	9/27/2023	1170	IGEAR	EMPLOYEE CLOTHING - J EPLEY	569.04	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	5/24/2023	1170	IGEAR	EMPLOYEE CLOTHING - J MUETING	333.55	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	9/1/2023	4	CC MISC - ARIAT	EMPLOYEE CLOTHING - J NEWELL	641.68	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	3/28/2023	1170	IGEAR	EMPLOYEE CLOTHING - J. EPLEY	160.34	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	1/13/2023	1170	IGEAR	EMPLOYEE CLOTHING - J.LARSON	302.75	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	5/1/2023	4	CC MISC-CINCH JEANS	EMPLOYEE CLOTHING - JACE WINDER	606.95	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	6/27/2023	1170	IGEAR	EMPLOYEE CLOTHING - K KOLMAN	772.20	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	6/27/2023	1170	IGEAR	EMPLOYEE CLOTHING - K KOLMAN	444.02	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	6/29/2023	1170	IGEAR	EMPLOYEE CLOTHING - K LAWRENCE	358.85	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	7/14/2023	1170	IGEAR	EMPLOYEE CLOTHING - K STRUTT	684.26	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	5/19/2023	1170	IGEAR	EMPLOYEE CLOTHING - K STRUTT	1,170.00	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	6/1/2023	4	CC MISC - ARIAT	EMPLOYEE CLOTHING - K. LAWRENCE	385.02	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	11/1/2023	1170	IGEAR	EMPLOYEE CLOTHING - KYLE S	111.15	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	5/25/2023	1170	IGEAR	EMPLOYEE CLOTHING - L. LISTER	477.27	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	2/14/2023	1170	IGEAR	EMPLOYEE CLOTHING - R SWATZELL	723.94	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	1/23/2023	1170	IGEAR	EMPLOYEE CLOTHING - RYAN PANTS	703.21	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	6/1/2023	1170	IGEAR	EMPLOYEE CLOTHING - V. FREY	103.14	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	6/16/2023	1170	IGEAR	EMPLOYEE CLOTHING - V. FREY	297.09	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	8/31/2023	1170	IGEAR	EMPLOYEE CLOTHING - W LAWSON	326.98	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	9/1/2023	1170	IGEAR	EMPLOYEE CLOTHING - W LAWSON	303.80	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	8/30/2023	1170	IGEAR	EMPLOYEE CLOTHING - W LAWSON	410.77	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	7/28/2023	1170	IGEAR	EMPLOYEE CLOTHING A WIEDEN	502.54	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	6/14/2023	1170	IGEAR	EMPLOYEE CLOTHING - A. GILSDORF	466.54	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	1/31/2023	1170	IGEAR	EMPLOYEE CLOTHING A.WEIDEN	231.66	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	5/1/2023	1170	IGEAR	EMPLOYEE CLOTHING - B. BLUE	349.64	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	2/28/2023	1170	IGEAR	EMPLOYEE CLOTHING B. REED	750.75	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	3/27/2023	1170	IGEAR	EMPLOYEE CLOTHING - B. REED	161.95	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	1/27/2023	1170	IGEAR	EMPLOYEE CLOTHING BARNES JOHNSON	1,829.69	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	7/1/2023	4	CC MISC - ARIAT	EMPLOYEE CLOTHING C JOHNSON	341.62	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	6/14/2023	1170	IGEAR	EMPLOYEE CLOTHING C.BEIKER, M.KNOX	2,519.31	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	1/24/2023	1170	IGEAR	EMPLOYEE CLOTHING C. OGERS JEANS	790.44	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	2/28/2023	1170	IGEAR	EMPLOYEE CLOTHING D.SCHNEIDER	1,351.35	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	2/28/2023	1170	IGEAR	EMPLOYEE CLOTHING E. MENDENHALL	246.68	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	926.2	EMPLOYEE PENSION & BENEFITS	1/31/2023	1170	IGEAR	EMPLOYEE CLOTHING E.MENDENHALL	789.36	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	4/30/2023	1170	IGEAR	EMPLOYEE CLOTHING GILSDORF EPLEY STITES	1,997.00	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	3/31/2023	1170	IGEAR	EMPLOYEE CLOTHING - J. MUETING	521.24	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	4/21/2023	1170	IGEAR	EMPLOYEE CLOTHING - J. MUETING	1,274.13	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	4/30/2023	1170	IGEAR	EMPLOYEE CLOTHING - J. WINDER	435.63	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	1/31/2023	1170	IGEAR	EMPLOYEE CLOTHING K.STRUIT	142.46	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	6/27/2023	1170	IGEAR	EMPLOYEE CLOTHING - L. KEISWETTER	994.99	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	4/21/2023	1170	IGEAR	EMPLOYEE CLOTHING - L. LISTER R. BARNES	1,909.05	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	4/30/2023	1170	IGEAR	EMPLOYEE CLOTHING LISTER, REED	474.05	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	11/1/2023	1170	IGEAR	EMPLOYEE CLOTHING - NICK	646.89	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	3/16/2023	1170	IGEAR	EMPLOYEE CLOTHING R. SWATZELL	128.70	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	4/30/2023	1170	IGEAR	EMPLOYEE CLOTHING R. CULWELL	257.40	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	1/31/2023	1170	IGEAR	EMPLOYEE CLOTHING R. HEERSINK	565.17	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	1/26/2023	1170	IGEAR	EMPLOYEE CLOTHING SWATZELL	205.39	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	4/30/2023	1170	IGEAR	EMPLOYEE CLOTHING T. STITES	440.80	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	4/30/2023	1170	IGEAR	EMPLOYEE CLOTHING T. STITES	72.93	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	4/30/2023	1170	IGEAR	EMPLOYEE CLOTHING T. STITES	72.93	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	4/30/2023	1170	IGEAR	EMPLOYEE CLOTHING - T. STITES	141.57	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	1/31/2023	1170	IGEAR	EMPLOYEE CLOTHING T. HEERSINK	265.98	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	6/1/2023	4	CC MISC - ARIAT	EMPLOYEE CLOTHING - TATEM INTERN	650.69	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	7/27/2023	1170	IGEAR	EMPLOYEE CLOTHING - V. FREY	598.46	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	5/3/2023	1170	IGEAR	EMPLOYEE CLOTHING - B. REED	193.05	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	4/21/2023	1170	IGEAR	EMPLOYEE CLOTHING - COVERALLS, NON-LINE, INT	1,788.13	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	4/14/2023	1170	IGEAR	EMPLOYEE CLOTHING - GILSDORF, EPLEY, STITE	2,617.98	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	6/14/2023	1170	IGEAR	EMPLOYEE CLOTHING - KEISWETTER, FREY	1,115.40	0%	-
1	926.2	EMPLOYEE PENSION & BENEFITS	2/1/2023	1238	J.F. BEAVER ADVERTISING	EMPLOYEE GIFT HAT	1,262.40	100%	1,262.40
1	926.2	EMPLOYEE PENSION & BENEFITS	3/10/2023	8	CC REST - DQ	EMPLOYEE MEAL - JIM WINDTARM EASEMENT	9.15	100%	9.15
1	926.2	EMPLOYEE PENSION & BENEFITS	2/1/2023	8	CC REST - EL PUERTO	EMPLOYEE MEAL - JAN SAFETY MEETING	257.75	100%	257.75
1	926.2	EMPLOYEE PENSION & BENEFITS	9/29/2023	1280	KEC	KEC RETIREMENT SEMINAR	701.25	100%	701.25
1	926.2	EMPLOYEE PENSION & BENEFITS	5/3/2023	8	CC REST - EL PUERTO	MEAL - EMPLOYEE MEETING MEAL JAMIE	9.14	100%	9.14
1	926.2	EMPLOYEE PENSION & BENEFITS	10/2/2023	8	CC REST - AS DE OROS MEXICAN	MEAL EXP - EMPLOYEE MEETING PBURG	182.44	100%	182.44
1	926.2	EMPLOYEE PENSION & BENEFITS	1/6/2023	8	CC REST - 110 BAR AND GRILL	MEAL EXP - NEW EMPLOYEE LUNCH - S.SAGE	45.83	100%	45.83
1	926.2	EMPLOYEE PENSION & BENEFITS	9/16/2023	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP HEALTH FAIR	177.40	100%	177.40
1	926.2	EMPLOYEE PENSION & BENEFITS	9/16/2023	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP SAFETY MTG	414.50	100%	414.50
1	926.2	EMPLOYEE PENSION & BENEFITS	5/3/2023	8	CC REST - DQ	MEAL EXP -SARA & CHRISTY CONCORDIA	15.01	100%	15.01
1	926.2	EMPLOYEE PENSION & BENEFITS	6/1/2023	8	CC REST - DESTINATION KITCHEN	MEAL EXP. SAFETY MEETING	80.65	100%	80.65
1	926.2	EMPLOYEE PENSION & BENEFITS	2/1/2023	8	CC REST - LAS CANTERAS	MEAL NEW EMPLOYEE LUNCH K DANIELS	79.56	100%	79.56
1	926.2	EMPLOYEE PENSION & BENEFITS	2/1/2023	632	DESTINATION KITCHEN	MEAL NEW EMPLOYEE LUNCH KDANIELS	47.16	100%	47.16
1	926.2	EMPLOYEE PENSION & BENEFITS	5/1/2023	8	CC REST - EL PUERTO	MEALS - CONCORDIA SAFETY MEETING	273.21	100%	273.21
1	926.2	EMPLOYEE PENSION & BENEFITS	3/1/2023	8	CC REST - EL PUERTO	MEALS - CONCORDIA SAFETY MEETING	341.97	100%	341.97
1	926.2	EMPLOYEE PENSION & BENEFITS	1/4/2023	8	CC REST - DESTINATION KITCHEN	NEW EMPLOYEE LUNCH - SAM SAGE	32.45	100%	32.45
1	926.2	EMPLOYEE PENSION & BENEFITS	1/5/2023	8	CC REST - 110 BAR AND GRILL	NEW EMPLOYEE LUNCH - SAM SAGE	60.13	100%	60.13
1	926.2	EMPLOYEE PENSION & BENEFITS	1/16/2023	8	CC REST - DESTINATION KITCHEN	NEW EMPLOYEE LUNCH KDANIELS	43.56	100%	43.56
1	926.2	EMPLOYEE PENSION & BENEFITS	1/9/2023	8	CC REST - DESTINATION KITCHEN	NEW EMPLOYEE LUNCH -S.GALLENLINE	33.82	100%	33.82
1	926.2	EMPLOYEE PENSION & BENEFITS	1/11/2023	8	CC REST - 110 BAR AND GRILL	NEW EMPLOYEE MEAL EXP - S.GALLENLINE	45.83	100%	45.83
1	926.2	EMPLOYEE PENSION & BENEFITS	1/12/2023	8	CC REST - 110 BAR & GRILL	NEW EMPLOYEE MEAL EXP - S.GALLENLINE	55.58	100%	55.58
1	926.2	EMPLOYEE PENSION & BENEFITS	1/13/2023	8	CC REST -DESTINATION KITCHEN	NEW EMPLOYEE MEAL EXP - S.GALLENLINE	56.02	100%	56.02
1	926.2	EMPLOYEE PENSION & BENEFITS	12/13/2023	6033	BLACK SHEEP BBQ & CATERING LLC	NORTON CHRISTMAS PARTY MEAL EXPENSE	1,718.08	100%	1,718.08
1	926.2	EMPLOYEE PENSION & BENEFITS	12/7/2023	42	CC DOLLAR GENERAL	NORTON CHRISTMAS PARTY SUPPLIES	19.21	100%	19.21
1	926.2	EMPLOYEE PENSION & BENEFITS	12/7/2023	42	CC DOLLAR GENERAL	NORTON CHRISTMAS PARTY SUPPLIES	(17.88)	100%	(17.88)
1	926.2	EMPLOYEE PENSION & BENEFITS	12/7/2023	42	CC DOLLAR GENERAL	NORTON CHRISTMAS PARTY SUPPLIES	17.88	100%	17.88
1	926.2	EMPLOYEE PENSION & BENEFITS	12/7/2023	57	AMAZON CAPITAL SERVICES	NORTON CHRISTMAS PARTY SUPPLIES	125.61	100%	125.61
1	926.2	EMPLOYEE PENSION & BENEFITS	8/10/2023	9999	ARAMARK	NORTON SAFETY MEETING MEAL	224.25	100%	224.25
1	926.2	EMPLOYEE PENSION & BENEFITS	2/20/2023	2410	PIZZA HUT OF NORTON	NORTON SAFETY MEETING MEAL EXPENSE	334.13	100%	334.13
1	926.2	EMPLOYEE PENSION & BENEFITS	1/18/2023	9999	ARAMARK	NORTON SAFETY MEETING MEAL EXPENSE	156.00	100%	156.00
1	926.2	EMPLOYEE PENSION & BENEFITS	6/7/2023	9999	STORMONT, NATHAN	REIMB. FUEL TO MOVE TO NORTON	403.36	100%	403.36
1	926.2	EMPLOYEE PENSION & BENEFITS	11/1/2023	1235	JAMBOREE FOODS	SAFETY MEETING	35.04	100%	35.04
1	926.2	EMPLOYEE PENSION & BENEFITS	5/1/2023	1235	JAMBOREE FOODS	SAFETY MEETING FOOD	54.22	100%	54.22
1	926.2	EMPLOYEE PENSION & BENEFITS	2/1/2023	1235	JAMBOREE FOODS	SAFETY MEETING FOOD	100.41	100%	100.41
1	926.2	EMPLOYEE PENSION & BENEFITS	10/1/2023	8	CC REST - DESTINATION KITCHEN	SAFETY MEETING MEAL	64.97	100%	64.97
1	926.2	EMPLOYEE PENSION & BENEFITS	10/1/2023	3315	WHITE'S FOODLINER	SAFETY MEETING MEAL	160.06	100%	160.06
1	926.2	EMPLOYEE PENSION & BENEFITS	10/17/2023	2410	PIZZA HUT OF NORTON	SAFETY MEETING MEAL	379.92	100%	379.92
1	926.2	EMPLOYEE PENSION & BENEFITS	9/1/2023	8	CC REST - EL PUERTO	SAFETY MEETING MEAL	317.45	100%	317.45
1	926.2	EMPLOYEE PENSION & BENEFITS	7/12/2023	9999	NORTON COUNTY 4H COUNCIL	SAFETY MEETING MEAL	224.25	100%	224.25
1	926.2	EMPLOYEE PENSION & BENEFITS	5/31/2023	1235	JAMBOREE FOODS	SAFETY MEETING MEAL	180.93	100%	180.93
1	926.2	EMPLOYEE PENSION & BENEFITS	5/1/2023	8	CC REST - DESTINATION	SAFETY MEETING MEAL	58.62	100%	58.62
1	926.2	EMPLOYEE PENSION & BENEFITS	5/23/2023	9999	PHILLIPSBURG LOCKERS	SAFETY MEETING MEAL - BRATS & PATTIES	96.74	100%	96.74
1	926.2	EMPLOYEE PENSION & BENEFITS	7/26/2023	2169	PRAIRIE PETAL	SAFETY MEETING MEAL - WATERMELON	23.40	100%	23.40
1	926.2	EMPLOYEE PENSION & BENEFITS	8/1/2023	8	CC REST - EL PUERTO	SAFETY MEETING MEAL EXP	309.28	100%	309.28
1	926.2	EMPLOYEE PENSION & BENEFITS	5/1/2023	3315	WHITE'S FOODLINER	SAFETY MEETING MEAT	207.47	100%	207.47
1	926.2	EMPLOYEE PENSION & BENEFITS	4/1/2023	3315	WHITE'S FOODLINER	SAFETY MEETING MEAT	168.23	100%	168.23
1	926.2	EMPLOYEE PENSION & BENEFITS	9/1/2023	1235	JAMBOREE FOODS	SAFETY MEETING SUPPLIES	52.15	100%	52.15
1	926.2	EMPLOYEE PENSION & BENEFITS	1/1/2023	1235	JAMBOREE FOODS	SAFETY MTG MEAL EXP	72.93	100%	72.93
1	926.2	EMPLOYEE PENSION & BENEFITS	8/10/2023	2221	MAIN DISH HOMETOWN CATERING	SAFETY MTG -SIDES	75.31	100%	75.31
1	926.2	EMPLOYEE PENSION & BENEFITS	10/2/2023	1235	JAMBOREE FOODS	SAFETY MTG SUPPLIES	109.72	100%	109.72
1	926.2	EMPLOYEE PENSION & BENEFITS	4/1/2023	1235	JAMBOREE FOODS	TRAINING/SAFETY MTNG MEALS	100.16	100%	100.16
1	926.2	EMPLOYEE PENSION & BENEFITS	12/31/2023			SERVICE AWARD	500.00	100%	500.00

a/c 926.2

65,412.99

20,954.16

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.1	GENERAL ADVERTISING EXPENSE	11/30/2023	3226	WASHINGTON COUNTY NEWS	ADS - 4-H ACHIEVEMENT BANQUET	18.00	100%	18.00
1	930.1	GENERAL ADVERTISING EXPENSE	10/31/2023	1430	KKAN-AM & KQMA-FM	ADS - 4H MONTH	85.00	100%	85.00
1	930.1	GENERAL ADVERTISING EXPENSE	6/1/2023	3226	WASHINGTON COUNTY NEWS	ADS - 811 DIG SAFELY HOME & GARDEN	74.25	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	12/1/2023	3226	WASHINGTON COUNTY NEWS	ADS - BARNES LIGHTED HORSE PARADE	18.00	100%	18.00
1	930.1	GENERAL ADVERTISING EXPENSE	12/31/2023	2900	STOCKTON SENTINEL	ADS - CHRISTMAS GREETING	61.20	100%	61.20
1	930.1	GENERAL ADVERTISING EXPENSE	10/31/2023	1430	KKAN-AM & KQMA-FM	ADS - COOP MONTH	125.00	100%	125.00
1	930.1	GENERAL ADVERTISING EXPENSE	7/27/2023	3226	WASHINGTON COUNTY NEWS	ADS - FAIR RESULTS	33.00	100%	33.00
1	930.1	GENERAL ADVERTISING EXPENSE	10/31/2023	1467	KVSV	ADS - FALL HARVEST (SAFETY)	235.00	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	6/30/2023	1467	KVSV	ADS - FARM SAFETY	615.00	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	2/28/2023	1467	KVSV	ADS - FFA	198.00	100%	198.00
1	930.1	GENERAL ADVERTISING EXPENSE	5/30/2023	2160	THE NORTON TELEGRAM	ADS - GRADUATION	50.70	100%	50.70
1	930.1	GENERAL ADVERTISING EXPENSE	7/30/2023	1381	KNCK / KCKS-FM	ADS - HARVEST SAFETY	249.00	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	11/30/2023	3226	WASHINGTON COUNTY NEWS	ADS - HOLIDAY GIFT GUIDE WEEK 1	49.50	100%	49.50
1	930.1	GENERAL ADVERTISING EXPENSE	12/31/2023	1381	KNCK / KCKS-FM	ADS - HOLIDAY SAFETY	250.00	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	5/30/2023	2900	STOCKTON SENTINEL	ADS - LEGAL NOTICE - DAMAR FRANCHISE	48.44	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	7/6/2023	3226	WASHINGTON COUNTY NEWS	ADS - LINN PICNIC	49.50	100%	49.50
1	930.1	GENERAL ADVERTISING EXPENSE	2/27/2023	2160	THE NORTON TELEGRAM	ADS - NATIONAL FFA WEEK	42.25	100%	42.25
1	930.1	GENERAL ADVERTISING EXPENSE	8/31/2023	3226	WASHINGTON COUNTY NEWS	ADS - PALMER LABOR DAY - WATERMELON FEST	67.50	100%	67.50
1	930.1	GENERAL ADVERTISING EXPENSE	5/30/2023	2160	THE NORTON TELEGRAM	ADS - SAFETY - TORNADO	55.25	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	6/30/2023	1430	KKAN-AM & KQMA-FM	ADS - SAFETY 4TH JULY/HARVEST	225.88	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	6/26/2023	1381	KNCK / KCKS-FM	ADS - SAFETY HARVEST	249.00	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	11/9/2023	3226	WASHINGTON COUNTY NEWS	ADS - VETERAN'S DAY	92.25	100%	92.25
1	930.1	GENERAL ADVERTISING EXPENSE	12/1/2023	1467	KVSV	ADS - VETERAN'S TRIBUTE	216.00	100%	216.00
1	930.1	GENERAL ADVERTISING EXPENSE	8/1/2023	3226	WASHINGTON COUNTY NEWS	ADS - WSCO PRE FAIR	66.00	100%	66.00
1	930.1	GENERAL ADVERTISING EXPENSE	10/31/2023	1467	KVSV	ADS - COOP MONTH	300.00	100%	300.00
1	930.1	GENERAL ADVERTISING EXPENSE	10/31/2023	2160	THE NORTON TELEGRAM	ADS - FIRE PREVENTION - HUNTING GUIDE	160.55	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	12/7/2023	3226	WASHINGTON COUNTY NEWS	ADS - HOLIDAY GIFT GUIDS WEEK 2	24.75	100%	24.75
1	930.1	GENERAL ADVERTISING EXPENSE	5/31/2023	2370	PHILLIPS COUNTY REVIEW	ADS - LEGAL NOTICE - KIRWIN FRANCHISE	882.25	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	6/8/2023	581	THE COURTLAND JOURNAL	ADS - LEGAL NOTICE - SCANDIA FRANCHISE	157.50	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	2/27/2023	2394	PINNACLE MARKETING GROUP	KANZALAND REGIONAL TELEPHONE DIRECTORY	314.40	50%	157.20
1	930.1	GENERAL ADVERTISING EXPENSE	4/21/2023	1280	KEC	KCL MONTHLY ASSESSMENT	316.19	50%	158.10
1	930.1	GENERAL ADVERTISING EXPENSE	11/28/2023	1280	KEC	KCL MONTHLY ASSESSMENT DUES	313.39	50%	156.70
1	930.1	GENERAL ADVERTISING EXPENSE	10/25/2023	1280	KEC	KCL MONTHLY ASSESSMENT DUES	313.21	50%	156.61
1	930.1	GENERAL ADVERTISING EXPENSE	9/26/2023	1280	KEC	KCL MONTHLY ASSESSMENT DUES	312.68	50%	156.34
1	930.1	GENERAL ADVERTISING EXPENSE	8/31/2023	1280	KEC	KCL MONTHLY ASSESSMENT DUES	315.37	50%	157.69
1	930.1	GENERAL ADVERTISING EXPENSE	7/31/2023	1280	KEC	KCL MONTHLY ASSESSMENT DUES	315.30	50%	157.65
1	930.1	GENERAL ADVERTISING EXPENSE	6/8/2023	1280	KEC	KCL MONTHLY ASSESSMENT DUES	315.71	50%	157.86
1	930.1	GENERAL ADVERTISING EXPENSE	5/12/2023	1280	KEC	KCL MONTHLY ASSESSMENT DUES	315.89	50%	157.95
1	930.1	GENERAL ADVERTISING EXPENSE	3/14/2023	1280	KEC	KCL MONTHLY ASSESSMENT DUES	316.39	50%	158.20
1	930.1	GENERAL ADVERTISING EXPENSE	2/20/2023	1280	KEC	KCL MONTHLY ASSESSMENT DUES	316.92	50%	158.46
1	930.1	GENERAL ADVERTISING EXPENSE	1/27/2023	1280	KEC	KCL MONTHLY ASSESSMENT DUES	316.98	50%	158.49
1	930.1	GENERAL ADVERTISING EXPENSE	12/19/2023	1280	KEC	KCL SUBSCRIPTIONS	313.16	50%	156.58
1	930.1	GENERAL ADVERTISING EXPENSE	3/31/2023	2370	PHILLIPS COUNTY REVIEW	KIRWIN FRANCHISE FEE NOTICE	197.88	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	6/30/2023	2900	STOCKTON SENTINEL	LEGAL PUBLICATION - DAMAR FF ORDINANCE	469.20	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	5/4/2023	581	THE COURTLAND JOURNAL	NOTICE OF NEGOTIATIONS	56.00	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	12/15/2023	3338	WILDSIDE CREATIVE LLC	PRAIRIE LAND BANNER - CONCORDIA	130.66	100%	130.66
1	930.1	GENERAL ADVERTISING EXPENSE	12/15/2023	3338	WILDSIDE CREATIVE LLC	PRAIRIE LAND BANNERS	107.80	100%	107.80
1	930.1	GENERAL ADVERTISING EXPENSE	9/30/2023	1467	KVSV	SAFETY AD	315.00	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	8/10/2023	3226	WASHINGTON COUNTY NEWS	SAFETY ADS - 811 SUMMER HOME & GARDEN	92.25	0%	-
1	930.1	GENERAL ADVERTISING EXPENSE	1/30/2023	2160	THE NORTON TELEGRAM	SOIL CONSERVATION AD	51.35	100%	51.35
1	930.1	GENERAL ADVERTISING EXPENSE	10/11/2023	9999	LOGAN HIGH SCHOOL	YEARBOOK AD	75.00	100%	75.00
1	930.1	GENERAL ADVERTISING EXPENSE	9/26/2023	9999	GLASCO HIGH SCHOOL	YEARBOOK AD	60.00	100%	60.00
1	930.1	GENERAL ADVERTISING EXPENSE	12/1/2023	9999	CONCORDIA HIGH SCHOOL	YEARBOOK AD - 1/4 PAGE	115.00	100%	115.00
a/c 930.1							<u>10,464.50</u>		<u>4,084.26</u>

Division	Account	Description	Date	Vendor Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	1885 NRECA	2023 CO-OP CYBER TECH REGISTRATION-SHANE	637.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	1885 NRECA	2023 INTRO TO DISTRIBUTION ENGINEERING	1,576.25	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/2/2023	1435 KMSDA	2023 KMSDA FALL MEETING MEAL EXPENSE X3	68.25	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/13/2023	1885 NRECA	2023 NATIONAL COMPENSATION SYSTEM	422.50	100%	422.50
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	55 CC TRNG - REG. COMPLIANCE	2023 PCB MANAGEMENT TRAINING- CALLY NORM	1,293.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/13/2023	1885 NRECA	2023 REGIONS 7 & 9 MEETING	3,472.95	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/13/2023	1885 NRECA	2023 REGIONS 7 & 9 MEETING - B.PETERSON	356.85	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/12/2023	3393 WKHRMA	2023 WKHRMA SEMINAR	71.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/27/2023	3176 VMWARE	2024 ANTI-VIRUS SOFTWARE LICENSE CARBON	1,976.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/2/2023	486 CLOUDCORP	23 ANNUAL MEETING LUNCHEON TABLE	160.00	100%	160.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/20/2023	486 CLOUDCORP	24 ANNUAL MEETING LUNCHEON TABLE	160.00	100%	160.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/1/2023	4 CC MISC - WASHINGTON COUNTY SHERRIFF	ACCIDENT REPORT - LINN	10.25	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/22/2023	CALLY'S CAKES	ADD COMP TAX TO INVOICE 20231222085815	9.42	100%	9.42
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/4/2023	2221 MAIN DISH HOMETOWN CATERING	ADMIN TRAININ MEAL 4-6	220.97	100%	220.97
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2023	2221 MAIN DISH HOMETOWN CATERING	ADMIN TRAINING MEAL EXPENSE	194.08	100%	194.08
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/17/2023	2221 MAIN DISH HOMETOWN CATERING	ADMIN TRAINING MEAL EXPENSE	169.71	100%	169.71
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/10/2023	632 DESTINATION KITCHEN	ADMIN TRAINING MEAL EXPENSE	107.20	100%	107.20
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/10/2023	1235 JAMBOREE FOODS	ADMIN TRAINING SUPPLIES	6.73	100%	6.73
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/1/2023	4 CC MISC- RED CROSS	ADULT CPR TRAINING - 19 PEOPLE	171.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/13/2023	34 CC TRAVEL - UNITED	AIRLINE KIRK SAVANNAH GA	270.66	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/31/2023	1280 KEC	ANNUAL MEETING AND CLASSES	3,971.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/22/2023	545 CONCORDIA BLADE-EMPIRE	ANNUAL SUBSCRIPTION	134.76	100%	134.76
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/13/2023	2806 SMITH COUNTY PIONEER	ANNUAL SUBSCRIPTION	49.25	100%	49.25
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/31/2023	711 DOWNS NEWS & TIMES	ANNUAL SUBSCRIPTION	47.20	100%	47.20
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	545 CONCORDIA BLADE-EMPIRE	ANNUAL SUBSCRIPTION	111.49	100%	111.49
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2023	2900 STOCKTON SENTINEL	ANNUAL SUBSCRIPTION	30.55	100%	30.55
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/19/2023	150 BELOIT CALL	ANNUAL SUBSCRIPTION	102.70	100%	102.70
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/11/2023	491 CLYDE REPUBLICAN	ANNUAL SUBSCRIPTION	33.00	100%	33.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/3/2023	1233 JEWELL COUNTY RECORD	ANNUAL SUBSCRIPTION	33.00	100%	33.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/16/2023	3226 WASHINGTON COUNTY NEWS	ANNUAL SUBSCRIPTION	56.00	100%	56.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/16/2023	1885 NRECA	ANNUAL SUBSCRIPTION - LEGAL RPTG SERVICE	240.50	100%	240.50
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/31/2023	6040 ELEVATE YOUR Q	Elevate Your Q Training 2023	4,589.20	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2023	1131 HR PARTNERS	BACKGROUND CHECKS - POUNDS	19.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/12/2023	3173 VERIZON WIRELESS	BOARD	705.41	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/12/2023	3173 VERIZON WIRELESS	BOARD IPAD	147.72	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/12/2023	3173 VERIZON WIRELESS	BOARD IPAD	147.72	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/12/2023	3173 VERIZON WIRELESS	BOARD IPAD	147.72	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/12/2023	3173 VERIZON WIRELESS	BOARD IPAD	147.72	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/12/2023	3173 VERIZON WIRELESS	BOARD IPAD	147.72	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/12/2023	3173 VERIZON WIRELESS	BOARD IPAD	147.72	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/12/2023	3173 VERIZON WIRELESS	BOARD IPADS	147.72	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/12/2023	3173 VERIZON WIRELESS	BOARD IPADS	147.72	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	1235 JAMBOREE FOODS	BOARD MEETING	18.43	100%	18.43
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	1235 JAMBOREE FOODS	BOARD MEETING FOOD	27.11	100%	27.11
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/1/2023	1235 JAMBOREE FOODS	BOARD MEETING FOOD	50.20	100%	50.20

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/1/2023	2221	MAIN DISH HOMETOWN CATERING	BOARD MEETING MEAL	228.04	100%	228.04
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/12/2023	2221	MAIN DISH HOMETOWN CATERING	BOARD MEETING MEAL	587.57	100%	587.57
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/19/2023	2221	MAIN DISH HOMETOWN CATERING	BOARD MEETING MEAL	288.96	100%	288.96
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/10/2023	2221	MAIN DISH HOMETOWN CATERING	BOARD MEETING MEAL	192.54	100%	192.54
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/5/2023	2221	MAIN DISH HOMETOWN CATERING	BOARD MEETING MEAL	198.15	100%	198.15
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	8	CC REST - DESTINATION	BOARD MEETING MEAL	58.62	100%	58.62
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	8	CC REST - WEBBS FOOD	BOARD MEETING MEAL AT SUNFLOWER	272.74	100%	272.74
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/27/2023	2221	MAIN DISH HOMETOWN CATERING	BOARD MEETING MEAL EXPENSE	195.61	100%	195.61
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/4/2023	2221	MAIN DISH HOMETOWN CATERING	BOARD MEETING MEAL EXPENSE	159.76	100%	159.76
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2023	2221	MAIN DISH HOMETOWN CATERING	BOARD MEETING MEAL- MARCH	235.03	100%	235.03
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/31/2023	1235	JAMBOREE FOODS	BOARD MEETING MEAL/LEADERSHIP TRN	85.62	100%	85.62
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/1/2023	1235	JAMBOREE FOODS	BOARD MEETING SUPPLIES	37.19	100%	37.19
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	1235	JAMBOREE FOODS	BOARD MEETING SUPPLIES	26.08	100%	26.08
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2023	1235	JAMBOREE FOODS	BOARD MEETING SUPPLIES	34.40	100%	34.40
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/2/2023	1235	JAMBOREE FOODS	BOARD MTG SUPPLIES	18.09	100%	18.09
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	4	CC MISC - SHUTTERFLY	BOARD OF TRUSTEES PHOTOS	7.57	100%	7.57
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/17/2023	1238	J.F. BEAVER ADVERTISING	BOARD SHIRTS	396.74	100%	396.74
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	3315	WHITE'S FOODLINER	BOTTLED WATER SUNFLOWER MTG	15.94	100%	15.94
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/6/2023	9999	THE STOP TRAFFICKING PROJECT	BOURK DREYER MEMORIAL	65.00	100%	65.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	8	CC REST - CASEY'S	BREAKFAST - LEADERSHIP 2.0 TRAINING	8.27	100%	8.27
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	8	CC REST - CASEY'S	BREAKFAST - LEADERSHIP 2.0 TRAINING	11.98	100%	11.98
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/9/2023	8	CC REST - DESTINATION	BREAKFAST SUPERVISOR TRAINING	70.29	100%	70.29
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2023	1280	KFC	BSGM ACCOUNTING WORKSHOP-KENDRA	455.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	42	CC DOLLAR GENERAL	CANDY FOR NORTON VETERAN'S PARADE	23.08	100%	23.08
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/30/2023	9999	CARLYN BLACK MEMORIAL	CARLYN BLACK MEMORIAL	48.75	100%	48.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/28/2023			Cash Register	(1,166.75)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/4/2023			Cash Register	(518.02)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/15/2023	2281	ORSCHLON	CC LATE FEE & INTEREST	40.42	100%	40.42
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/12/2023	4	CC MISC - UNITED	CHECKED BAG	22.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/14/2023	4	CC MISC - UNITED	CHECKED BAG	22.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2023	1885	NRECA	CLCP CREDENTIAL RENEWAL- G WILLOUR	71.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2023	808	ELECO SOLUTIONS LLC	COMPENSATION STUDY	2,307.50	100%	2,307.50
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/1/2023	629	DELL MARKETING L.P.	CONC MICROSOFT TEAMS LICENSING	16.09	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	629	DELL MARKETING L.P.	CONC MICROSOFT TEAMS LICENSING	16.09	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	629	DELL MARKETING L.P.	CONC MICROSOFT TEAMS LICENSING	16.09	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	629	DELL MARKETING L.P.	CONC MICROSOFT TEAMS LICENSING	16.09	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	629	DELL MARKETING L.P.	CONC MICROSOFT TEAMS LICENSING	16.09	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	629	DELL MARKETING L.P.	CONC MICROSOFT TEAMS LICENSING	16.09	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	629	DELL MARKETING L.P.	CONC MICROSOFT TEAMS LICENSING	16.09	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2023	629	DELL MARKETING L.P.	CONC MICROSOFT TEAMS LICENSING	16.09	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	629	DELL MARKETING L.P.	CONC TEAMS LICENSE	16.09	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/7/2023	2172	PRAIRIE LAND PETTY CASH - CONC	CONCORDIA CASH DRAWER SHORT	50.00	100%	50.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/18/2023	3400	CINTAS CORPORATION	CONCORDIA FIRST AID	483.68	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/20/2023	3400	CINTAS CORPORATION	CONCORDIA FIRST AID	197.95	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/24/2023	3400	CINTAS CORPORATION	CONCORDIA FIRST AID	130.66	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/11/2023	9999	CONCORDIA GOLF & WELLNESS	CONCORDIA GOLF TOURNAMENT	500.00	100%	500.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/24/2023	3229	WAL-MART BUSINESS	CONCORDIA HALLOWEEN CANDY	93.07	100%	93.07
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/31/2023	2447	PRINT-5	CONCORDIA PART TIME MSR ADV	349.65	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/7/2023	2172	PRAIRIE LAND PETTY CASH - CONC	CONCORDIA POLICE REPORT	5.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/26/2023	2011	NISC	CONF EVENING MEAL - 4 EMPLOYEES	42.00	100%	42.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/16/2023	9999	NORTON COUNTY COMMUNITY FOUNDATION	CONFERENCE ROOM FOR 6-23-23	58.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/20/2023	9	CC HOTEL - GAYLORD	CORR HOTEL - SONDRRA MIC	0.19	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/26/2023			CORRECT KIRK PERSONAL EXP	104.71	100%	104.71
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/2/2023	57	AMAZON CAPITAL SERVICES	CPR GLOVES	13.91	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/11/2023	73	AMERICAN RED CROSS	CPR HUBER,SIMMONS,LYDIC,JONES,SAGE	133.25	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/14/2023	42	CC DOLLAR GENERAL	CPR SUPPLIES	38.34	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/15/2023	57	AMAZON CAPITAL SERVICES	CPR SUPPLIES	38.58	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/27/2023	57	AMAZON CAPITAL SERVICES	CPR TRAINING BINDERS	41.81	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	2281	ORSCHLON	CREDIT FINANCE CHARGE	(2.79)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	1885	NRECA	CREDIT MIKE ROGERS REGION 7 & 9 MTG	(129.35)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/12/2023	9999	KENSINGTON HOME CHARITABLE FOUNDATION	CURTIS BEACH MEMORIAL	48.75	100%	48.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/24/2023	9999	RAWLINS COUNTY HIGH SCHOOL TRAP TEAM	DONALD SOLKO MEMORIAL	45.50	100%	45.50
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	9999	HOSPICE SERVICES OF NORTHWEST KANSAS	DONATION - JOHN ATKINS MEMORIAL	130.00	100%	130.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/18/2023	9999	CONNOR'S CUDDLES	DONATION - LORETTA RAY MEMORIAL	48.75	100%	48.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/6/2023	7	CC GAS STATION - CASEYS	DONUTS - LEADERSHIP TRAINING	21.17	100%	21.17
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/31/2023	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/29/2023	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-



Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/25/2023	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/24/2023	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/16/2023	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/24/2023	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/17/2023	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	3177	UAV-RECON, LLC --- JOB# PLE.2023	DRONE STORAGE MONTHLY SUPPORT SERVICES	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/17/2023	8	CC REST - JIFFY BURGER	EMPLOYEE LUNCH - MEAL EXP JIM/KIRK/BRAND	17.87	100%	17.87
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2023	8	CC REST - SAPPORO	EMPLOYEE MEAL- LACEY CPR TRAINING	11.56	100%	11.56
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/7/2023	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	175.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/5/2023	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	175.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/8/2023	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	175.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/4/2023	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	175.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/6/2023	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	125.84	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/5/2023	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	125.84	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/7/2023	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	125.84	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/9/2023	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	125.84	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/8/2023	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	125.84	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/7/2023	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	177.52	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES (JUNE)	244.66	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2023	4	CC MISC - FHSU	EXCEL TRAINING	81.25	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/1/2023	4	CC MISC - FHSU	EXCEL TRAINING-LACEY	69.06	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/5/2023	34	CC TRAVEL - VRBO	FEES/TAXES LODGING EXP APRIL/MONICA NISC	411.83	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/4/2023	55	CC TRNG - FHSU	FHSU LEADERCAST WORKSHOP - LACEY	64.35	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/12/2023	55	CC TRNG - RED CROSS	FIRST AID / CPR / AED LACEY SMITH	227.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/12/2023	55	CC TRNG - RED CROSS	FIRST AID / CPR / AED MONICA	227.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/21/2023	3400	CINTAS CORPORATION	FIRST AID PHILLIPSBURG	96.37	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/25/2023	3400	CINTAS CORPORATION	FIRST AID PHILLIPSBURG	96.49	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/27/2023	3400	CINTAS CORPORATION	FIRST AID PHILLIPSBURG	217.62	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/30/2023	3400	CINTAS CORPORATION	FIRST AID PHILLIPSBURG	58.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/9/2023	57	AMAZON CAPITAL SERVICES	FIRST AID SIGN	31.36	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/29/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	132.85	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/5/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	35.15	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	35.15	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/4/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	134.84	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/8/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	195.64	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/9/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	778.18	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/12/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	407.78	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/16/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	226.70	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/25/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	211.73	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/29/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	102.70	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/30/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	79.27	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/27/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	93.73	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	204.49	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/4/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	50.13	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/6/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	175.52	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/8/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	69.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/13/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	106.09	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/13/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	143.32	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/18/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	52.89	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/20/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	43.65	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/23/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	44.97	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/23/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	107.77	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/26/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	69.74	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/22/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	88.06	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/22/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	130.79	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/26/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	144.29	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/14/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	120.29	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/15/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	113.02	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/19/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	188.07	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/5/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	121.62	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/23/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES CONCORDIA	300.13	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/2/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES PHILLIPSBURG	125.63	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/7/2023	3400	CINTAS CORPORATION	FIRST AID SUPPLIES PHILLIPSBURG	130.05	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/14/2023	4	CC MISC - DENVER AIR	FLIGHT - KIRK DENVER	193.70	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/15/2023	7	CC GAS STATION	FUEL #31 WICHITA NESCC CODE TRAINING	42.97	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	9	CC HOTEL - DOUBLE TREE	GREG HOTEL KEC SUMMIT SAFETY	89.92	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/3/2023	9999	FRED & PAMELA BUFFETT CANCER CENTER	GREGORY POUNDS MEMORIAL	48.75	100%	48.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	9	CC HOTEL - MARRIOTT	HOEL - SHANE KC CYBER CONF.	312.90	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL	HOEL EXP REFUND J LARSON HOTLINE SCHOOL	(25.61)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/6/2023	9	CC HOTEL - HOTEL AT OLDTOWN	HOTEL - A. GILSDORF	215.98	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/12/2023	9	CC HOTEL	HOTEL - APRIL KEC HR	194.96	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2023	9	CC HOTEL - CYRUS	HOTEL - APRIL TOPEKA	235.33	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/6/2023	9	CC HOTEL - HOTEL AT OLDTOWN	HOTEL - B. BLUE METERING CONF.	226.42	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	9	CC HOTEL - HOLIDAY INN	HOTEL - CHRISTY CPR WICHITA	91.17	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - SPRINGHILL SUITES	HOTEL - CONNIE KEC RETIREMENT TOPEKA	161.30	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	9	CC HOTEL - WESTIN	HOTEL - DAKOTA INDIANAPOLIS	244.88	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	9	CC HOTEL - DOUBLE TREE	HOTEL - DEAN KEC SUMMIT SAFETY	89.92	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	9	CC HOTEL - DOUBLE TREE	HOTEL - DEAN WICHITA	105.79	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - GAYLORD	HOTEL - GREG MIC	412.21	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2023	9	CC HOTEL - COMFORT INN	HOTEL - JOHN HUTCH KID WIND	67.36	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/15/2023	9	CC HOTEL - MARRIOTT	HOTEL - KEITH WICHITA KEC BOARD	93.70	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/1/2023	9	CC HOTEL	HOTEL - KIRK KEC ANN MEETING	78.51	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/2/2023	9	CC HOTEL - HILTON SALINA	HOTEL - KIRK KEC MEETING	86.63	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/8/2023	9	CC HOTEL - HYATT CENTRIC	HOTEL - KIRK MEETING	785.99	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/3/2023	9	CC HOTEL - FAIRFIELD	HOTEL - KIRK MEETING	134.55	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/8/2023	9	CC HOTEL - HAMPTON	HOTEL - KIRK MEETING	81.19	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - OLDTOWN	HOTEL - KODY LINE SUPERVISOR ASSOC.	231.23	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/12/2023	9	CC HOTEL - MARRIOTT	HOTEL - MONICA KEC HR	194.96	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - SPRINGHILL	HOTEL - MONICA KEC RETIREMENT TOPEKA	161.30	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/12/2023	4	CC MISC - EXPEDIA	HOTEL - SALINA RORKE DENVER (5)	339.37	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/3/2023	9	CC HOTEL - MARRIOTT	HOTEL - SHANE KEC IT SUMMIT	194.96	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - OLDTOWN	HOTEL & MEAL EXP - JIM KLSA MTG	221.90	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	9	CC HOTEL - DOUBLE TREE	HOTEL & MEALS JIM NESK MTG WICHITA	241.46	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - GAYLORD	HOTEL & PARKING SHANE MIC CONF.	459.01	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - GAYLORD	HOTEL AND PARKING - MIC	459.01	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/13/2023	9	CC HOTEL - FT WORTH	HOTEL CANCELLATION - DAKOTA FT WORTH	141.05	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	9	CC HOTEL - CLARION INN	HOTEL EXP - ALISHA JUNE BOARD MEETING	75.36	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	9	CC HOTEL - GAYLORD ROCKIES	HOTEL EXP - ALISHA NISC MIC	197.14	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/9/2023	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - ALISHA SUNFLOWER BOARD & STA	187.39	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	9	CC HOTEL - BEST WESTERN	HOTEL EXP - ALISHA SUNFLOWER MTG	94.18	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	9	CC HOTEL - HILTON PORTLAND	HOTEL EXP - ALISHA TFACC	486.35	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/20/2023	9	CC HOTEL - GAYLORD ROCKIES	HOTEL EXP - ANN MIC	197.15	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - GAYLORD	HOTEL EXP - ANN MIC CONF.	412.21	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	9	CC HOTEL - CLARION INN	HOTEL EXP - APRIL HOLCOLM BOARD MTG	75.36	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - HILTON	HOTEL EXP - APRIL NRECA WORKFORCE	429.23	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	9	CC HOTEL - DOUBLE TREE	HOTEL EXP - B. BLUE NESK MEETING WICHITA	242.76	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2023	9	CC HOTEL - FOUR POINTS	HOTEL EXP - BARNES HOTLINE	161.98	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2023	9	CC HOTEL - HOTLINE SCHOOL	HOTEL EXP - C LANE HOTLINE SCHOOL	279.30	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/2/2023	9	CC HOTEL - EXPEDIA	HOTEL EXP - COLTON, NICK CONCORDIA	392.44	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - SPRINGHILL	HOTEL EXP - D BORTZ RETIREMENT SEMINAR	248.16	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2023	9	CC HOTEL - FOUR POINTS	HOTEL EXP - D PERRIN HOTLINE SCHOOL	279.30	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/2/2023	9	CC HOTEL - STONEY CREEK	HOTEL EXP - DAKOTA ACES INDIANAPOLIS	129.68	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/11/2023	9	CC HOTEL - THE OZARKER	HOTEL EXP - DAKOTA BRANSON	322.40	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/9/2023	9	CC HOTEL - HAMPTON	HOTEL EXP - DAKOTA MADISON WI	693.48	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	9	CC HOTEL - QUALITY INN	HOTEL EXP - DEAN ACES INDIANAP.	110.82	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/2/2023	9	CC HOTEL - MARRIOTT	HOTEL EXP - DEAN ACES INDIANAPOLIS	302.68	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	9	CC HOTEL - CLARION INN	HOTEL EXP - DEAN BOARD MTG GARDEN CITY	75.36	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - BLUEMONT	HOTEL EXP - DEBORAH KMSDA MTG	90.88	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - SPRINGHILL	HOTEL EXP - EVERETT RETIREMENT SEMINAR	248.16	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	9	CC HOTEL - GAYLORD ROCKIES	HOTEL EXP - GREG MIC	197.14	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	9	CC HOTEL - CLARION INN	HOTEL EXP - HOLCOMB BOARD MTG	75.36	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2023	9	CC HOTEL - FOUR POINTS	HOTEL EXP - J LARSON HOTLINE SCHOOL	279.30	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	9	CC HOTEL - CLARION INN	HOTEL EXP - JIM HOLCOMB MTG	75.36	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - SPRINGHILL	HOTEL EXP - JIM RETIREMENT SEMINAR	248.16	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2023	9	CC HOTEL - CANDELWOOD	HOTEL EXP - JOHN MANHATTAN KID WIND	87.89	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/20/2023	9	CC HOTEL - GAYLORD ROCKIES	HOTEL EXP - JULIE MIC	197.14	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - GAYLORD	HOTEL EXP - JULIE MIC CONF.	412.21	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	9	CC HOTEL - MARRIOTT	HOTEL EXP - KEC Manager's Mtg - Alisha	187.99	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - KECHIT BA MTG APRIL	96.91	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - KENDRA BSGM GREAT BEND	240.29	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - OLDTOWN	HOTEL EXP - KENDRA KEC ACCOUNTANT MTG	204.02	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	9	CC HOTEL	HOTEL EXP - KENZIE JUNE BOARD MEETING	75.36	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/13/2023	9	CC HOTEL - DOUBLE TREE	HOTEL EXP - KIRK CFC IBES	87.85	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/1/2023	9	CC HOTEL - WESTIN	HOTEL EXP - KIRK CFC SAVANNAH	419.38	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/1/2023	9	CC HOTEL - DOUBLE TREE	HOTEL EXP - KIRK CFC SAVANNAH	102.88	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/7/2023	9	CC HOTEL - HAMPTON	HOTEL EXP - KIRK KEC BOARD	79.90	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/4/2023	9	CC HOTEL - MARRIOTT	HOTEL EXP - KIRK KEC BOARD	94.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/7/2023	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - KIRK KEC MANAGERS MTG	92.23	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	9	CC HOTEL - DOUBLE TREE	HOTEL EXP - KIRK KEC SAFETY SUMMIT	89.92	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	9	CC HOTEL - MARRIOTT	HOTEL EXP - KIRK KEC SUMMER MTG	99.03	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - HILTON	HOTEL EXP - KIRK NRECA REGION 7 & 9	312.78	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/15/2023	9	CC HOTEL - INTERCONTINENTAL	HOTEL EXP - KIRK SUNFLOWER BOARD	361.76	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/16/2023	9	CC HOTEL - HILTON	HOTEL EXP - KIRK SUNFLOWER BOARD	120.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	9	CC HOTEL - B.W.	HOTEL EXP - KIRK SUNFLOWER MEETING	87.44	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/9/2023	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - KIRK SUNFLOWER MTG	187.39	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - SPRINGHILL	HOTEL EXP - L JONES RETIREMENT SEMINAR	161.30	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - GAYLORD	HOTEL EXP - MEL MIC CONF.	412.21	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/20/2023	9	CC HOTEL - GAYLORD ROCKIES	HOTEL EXP - MELANIE MIC	197.14	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2023	9	CC HOTEL - FOUR POINTS	HOTEL EXP - MUETING HOTLINE	161.98	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2023	9	CC HOTEL - FOUR POINTS	HOTEL EXP - NICK W HOTLINE SCHOOL	279.30	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - GAYLORD	HOTEL EXP - S MARVIN MIC	412.21	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - OLDTOWN	HOTEL EXP - SAM KEC ACCOUNTANT MTG	204.02	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/7/2023	9	CC HOTEL - SHERATON KC	HOTEL EXP - SHANE CYBER TRAINING	503.86	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	9	CC HOTEL - CLARION INN	HOTEL EXP - SHANE JUNE BOARD MTG	75.36	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/20/2023	9	CC HOTEL - GAYLORD ROCKIES	HOTEL EXP - SHANE MIC	197.14	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	9	CC HOTEL - GAYLORD ROCKIES	HOTEL EXP - SONDRAN NISC MIC	196.95	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/2/2023	9	CC HOTEL - EXPEDIA	HOTEL EXP - TRENT DILLON CONCORDIA	392.44	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2023	9	CC HOTEL - FOUR POINTS	HOTEL EXP - WINDER HOTLINE SCHOOL	243.02	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	9	CC HOTEL - HILTON	HOTEL EXP CALLY NORM PCB TRAINING	191.18	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	9	CC HOTEL - HILTON	HOTEL EXP CALLY NORM PCB TRAINING	216.53	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	9	CC HOTEL - COMFORT INN	HOTEL EXP DAKOTA ACES INDIANAPOLIS	99.51	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - KECHIT BA MTG MONICA	96.91	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL - BLUEMONT	HOTEL EXP - KENZIE KMSDA MTG	90.88	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	9	CC HOTEL - DOUBLE TREE	HOTEL EXP NESC TRAINING WICHITA	207.43	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - SHANE BORDER STATES USER	172.83	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/10/2023	9	CC HOTEL - MARRIOTT	HOTEL KIRK KEC BOARD MTG WICHITA	93.70	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/1/2023	9	CC HOTEL - HILTON HAYS	HOTEL KIRK SUNFLOWER MEETING	98.36	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	9	CC HOTEL - DOUBLE TREE	HOTEL/MEAL EXP DAVE NESC TRAINING WICHIT	209.38	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	9	CC HOTEL - MARRIOTT	HOTEL/MEAL EXP SONDRAN KAM CONF	290.19	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	9	CC HOTEL - DOUBLE TREE	HOTEL/MEAL EXP WIEDEN NESC TRAINING WICH	207.43	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/29/2023	77	ANDERSON, DEBORAH	HOTEL/MEALS-SUNFLOWER, KMSDA,ANN REPOR	244.52	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/16/2023	1280	KEC	HR COMPLIANCE - MONICA	162.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/5/2023	3393	WKHRMA	HR LAW CONFERENCE APRIL	61.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/13/2023	1280	KEC	HR SUMMIT WICHITA	487.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/22/2023	9999	ARAMARK	HVAC BREAKFAST ROLLS	22.75	100%	22.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/8/2023	4	CC MISC - OTC	HVAC PARTY SUPPLIES	42.32	100%	42.32
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/31/2023			INSUR - PROPERTY DAMAGE	110.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/30/2023			INSUR - PROPERTY DAMAGE	110.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/31/2023			INSUR - PROPERTY DAMAGE	110.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/30/2023			INSUR - PROPERTY DAMAGE	89.10	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/31/2023			INSUR - PROPERTY DAMAGE	89.10	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2023			INSUR - PROPERTY DAMAGE	89.10	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2023			INSUR - PROPERTY DAMAGE	84.92	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/31/2023			INSUR - PROPERTY DAMAGE	84.92	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/30/2023			INSUR - PROPERTY DAMAGE	84.92	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/31/2023			INSUR - PROPERTY DAMAGE	84.92	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/28/2023			INSUR - PROPERTY DAMAGE	84.92	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/31/2023			INSUR - PROPERTY DAMAGE	84.92	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	2281	ORSCHELN	INTEREST AND LATE FEE	34.49	100%	34.49
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/31/2023	2011	NISC	INTO TO MAPPING & STAKING	585.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/12/2023	3173	VERIZON WIRELESS	IPAD - BOARD	147.72	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/12/2023	3173	VERIZON WIRELESS	IPAD - BOARD	224.43	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/22/2023	1280	KEC	IT SUMMIT - S.SCHUMAKER	191.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2023	2011	NISC	JULIE CAPITAL CREDIT WORKSHOP	97.74	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	55	CC TRNG - KS ASSOC. OF MAPPERS	KAM CONFERENCE S. MARVIN	104.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	55	CC TRNG - KANSAS ASSOC. MAPPERS	KANSAS ASSOC. OF MAPPERS - S MARVIN	24.38	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/5/2023	55	CC TRNG - KAM	KANSAS ASSOCIATION OF MAPPERS MEMBERSHIP	48.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/17/2023			Kansas Secretary of State Annual Report	26.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/6/2023	531	COMPLIANCE ONE	KCL MONTHLY ASSESSMENT DUES	163.80	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/16/2023	9999	KCRE	KCRE GOLF TOURNAMENT SPONSORSHIP	276.25	100%	276.25
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/10/2023	9	CC HOTEL-HILTON FORT COLLINS	KEATH, URBAN, WIEDEN, HUBER	2,172.27	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/16/2023	1280	KEC	KEC DISTRICT MEETING	702.70	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	1280	KEC	KEC SUMMER BOARD MTG	4,715.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	4	CC MISC - UBER	KIRK LYFT NRECA WASHINGTON	14.03	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	4	CC MISC - CITY OF OMAHA	KIRK NRECA REGION MEETING PARKING	0.65	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/10/2023	9999	LANNY DAVIS MEMORIAL FUND	LANNY DAVIS MEMORIAL	48.75	100%	48.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/22/2023	9999	GOLDEN BELL HAVEN SENIOR CENTER	LAVERN ROBBINS MEMORIAL	75.00	100%	75.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/30/2023	1280	KEC	LEADERSHIP SESSION - RORKE DENVER	487.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2023	1235	JAMBOREE FOODS	LEADERSHIP TRAINING	7.14	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	2221	MAIN DISH HOMETOWN CATERING	LEADERSHIP TRAINING MEAL	227.93	100%	227.93
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	1235	JAMBOREE FOODS	LEADERSHIP TRAINING MEAL	16.89	100%	16.89
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/4/2023	8	CC REST - MAIN DISH	LEADERSHIP TRAINING MEAL	225.10	100%	225.10
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/8/2023	8	CC REST - CASEY'S	LEADERSHIP TRAINING MEAL	11.98	100%	11.98
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/8/2023	8	CC REST - CASEY'S	LEADERSHIP TRAINING MEAL	8.27	100%	8.27
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/4/2023	8	CC REST - DESTINATION	LEADERSHIP TRAINING MEAL	47.97	100%	47.97
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	1885	NRECA	MANAGING COOPERATIVE PROJECTS & PROGRAMS	897.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/9/2023	55	CC TRNG - FHSU	MDC WORKSHOP - LACEY RESILIENT MINDSET	69.06	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/9/2023	55	CC TRNG - FHSU	MDC WORKSHOP - SARA & CHRISTY	138.13	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/5/2023	8	CC REST - EL JALAPENO	MEAL - CPR TRAINING	98.99	100%	98.99
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/8/2023	8	CC REST - OZ BREWING	MEAL - DEAN, KIRK, WAYLON, JIM	70.82	100%	70.82
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/1/2023	8	CC REST -DAIRY QUEEN	MEAL - JOHN BELOIT	3.66	100%	3.66
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/1/2023	8	CC REST - DAIRY QUEEN	MEAL - JOHN DELIVER DONATION	4.94	100%	4.94
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2023	8	CC REST - CHICK FIL-A	MEAL - JOHN HUTCH KID WIND	6.05	100%	6.05
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/16/2023	8	CC REST - MCDONALDS	MEAL - KIRK	9.22	100%	9.22
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/2/2023	8	CC REST - CHICK FIL-A	MEAL - KIRK KEC MEETING	7.21	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/2/2023	8	CC REST - SUBWAY	MEAL - LAWYERS KSJ DEPOSITION	31.65	100%	31.65
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	8	CC REST - CHIC-FIL-A	MEAL - METERING SCHOOL	32.05	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/10/2023	8	CC REST - BJS	MEAL - MONICA/APRIL KEC HR	39.66	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/11/2023	8	CC REST - MARRIOTT	MEAL - MONICA/APRIL KEC HR	20.51	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/12/2023	8	CC REST - MARRIOTT	MEAL - MONICA/APRIL KEC HR	23.95	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/12/2023	8	CC REST - MCDONALDS	MEAL - MONICA/APRIL KEC HR	8.45	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	8	CC REST - IHOP	MEAL EXP - 5 LINEMEN SALINA	65.49	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	8	CC REST - CASEY'S	MEAL EXP - ADMIN TRAINING	23.97	100%	23.97
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - PIZZA HUT	MEAL EXP - AL TO AX DESIGN MTG	66.23	100%	66.23
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/7/2023	8	CC REST - THE PAGE	MEAL EXP - ALISHA APRIL TRAIN TRAINER	47.96	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - TEXAS ROADHOUSE	MEAL EXP - APRIL NRECA WORKFORCE	22.43	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - ARLINGTON HILTON	MEAL EXP - APRIL NRECA WORKFORCE	38.67	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2023	8	CC REST - TEXAS ROADHOUSE	MEAL EXP - APRIL TOPEKA	24.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/8/2023	9	CC HOTEL - THE PAGE	MEAL EXP - APRIL TRAIN TRAINER	18.37	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/14/2023	8	CC REST - INTERCONTINENTAL KC	MEAL EXP - BOARD SUNFLOWER KC	93.35	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	7	CC GAS STATION - CASEY'S	MEAL EXP - COLTON/NICK CONCORDIA	6.45	100%	6.45
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	632	DESTINATION KITCHEN	MEAL EXP - COOPS VOTE	308.35	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/11/2023	8	CC REST - PIZZA HUT	MEAL EXP - CPR TRAINING	85.59	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/14/2023	9	CC HOTEL - FOUR POINTS	MEAL EXP - D PERRIN HOTLINE SCHOOL	6.59	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	8	CC REST - OLE WOLFHOUND	MEAL EXP - DAKOTA ACES INDIANAPOLIS	16.90	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	8	CC REST - CHICFILA	MEAL EXP - DAKOTA ACES INDIANAPOLIS	15.74	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	8	CC REST - ALJI	MEAL EXP - DAKOTA ACES INDIANAPOLIS	20.48	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/2/2023	8	CC REST - QUOBA	MEAL EXP - DAKOTA ACES INDIANAPOLIS	12.29	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/7/2023	8	CC REST - JERSEY MIKE'S	MEAL EXP - DAKOTA BRANSON	11.27	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/7/2023	8	CC REST - BRICKTOWN	MEAL EXP - DAKOTA BRANSON	14.71	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/7/2023	8	CC REST - FALL CREEK	MEAL EXP - DAKOTA BRANSON	21.25	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/10/2023	8	CC REST - NEW WAVE CAFE	MEAL EXP - DAKOTA BRANSON	21.45	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - JOHNNY'S TAVERN	MEAL EXP - DARIN BORTZ RETIREMENT SEMINA	30.19	100%	30.19
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	8	CC REST - MARRIOTT DINING	MEAL EXP - DEAN ACES INDIANAPOLIS	23.03	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/3/2023	8	CC REST - RED LOBSTER	MEAL EXP - DEAN ACES INDIANAPOLIS	29.69	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	8	CC REST - TWIN PEAKS	MEAL EXP - DEAN GREGG SAFETU SUMMIT	28.91	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	8	CC REST - WENDY'S	MEAL EXP - DEAN HAYS	8.59	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	8	CC REST - CHISHOLMS	MEAL EXP - DEAN WICHITA	25.61	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	8	CC REST - RED ROBIN	MEAL EXP - DEAN WICHITA	14.07	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	8	CC REST - DQ	MEAL EXP - DILLION/TRENT CONCORDIA	7.56	100%	7.56
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	632	DESTINATION KITCHEN	MEAL EXP - EVERETT NORTON SALVAGE	7.16	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - TEXAS ROADHOUSE	MEAL EXP - EVERETT RETIREMENT SEMINAR	34.48	100%	34.48
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - CRACKER BARREL	MEAL EXP - EVERETT RETIREMENT SEMINAR	20.71	100%	20.71
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - CHIPOTLE	MEAL EXP - EVERETT RETIREMENT SEMINAR	11.58	100%	11.58
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/12/2023	8	CC REST - LONGHORN	MEAL EXP - FT COLLINS	91.42	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/13/2023	8	CC REST - CHEBA HUT	MEAL EXP - FT COLLINS	43.30	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/13/2023	8	CC REST - MCDONALDS	MEAL EXP - FT COLLINS	20.92	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/13/2023	8	CC REST - FIVE GUYS	MEAL EXP - FT COLLINS	57.58	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/14/2023	8	CC REST - PANDA EXPRESS	MEAL EXP - FT COLLINS	39.88	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/14/2023	8	CC REST - MCDONALDS	MEAL EXP - FT COLLINS	25.81	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/15/2023	8	CC REST - MCDONALDS	MEAL EXP - FT COLLINS	24.69	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/12/2023	8	CC REST - KITE'S	MEAL EXP - HOTLINE JACOB NICK COLTON	41.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/13/2023	8	CC REST - LONGHORN	MEAL EXP - HOTLINE SCHOOL	81.89	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/12/2023	8	CC REST - SHOP QUIK	MEAL EXP - HOTLINE SCHOOL BREAKFAST	5.98	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/12/2023	8	CC REST - SO LONG SALOON	MEAL EXP - HOTLINE SCHOOL X3	76.12	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/13/2023	8	CC REST - BAMBOO BUFFET	MEAL EXP - HOTLINE SCHOOL X3	39.79	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/13/2023	8	CC REST - TANNERS	MEAL EXP - HOTLINE SCHOOL X3	39.85	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/14/2023	8	CC REST - MCDONALDS	MEAL EXP - HOTLINE SCHOOL X3	29.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/12/2023	8	CC REST - POWERCAT	MEAL EXP - HOTLINE SCHOOL X7	119.53	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/15/2023	9999	PHILLIPSBURG LOCKERS	MEAL EXP - HVAC BREAKFAST	87.03	100%	87.03
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	1235	JAMBOREE FOODS	MEAL EXP - INTERVIEW BOARD	19.20	100%	19.20
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	8	CC REST - 110	MEAL EXP - INTERVIEW BOARD	22.75	100%	22.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/13/2023	8	CC REST - FOUR POINTS	MEAL EXP - J. MUETING HOTLINE	14.46	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2023	8	CC REST - TANNERS	MEAL EXP - JACE HOTLINE SCHOOL	16.85	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/12/2023	8	CC REST - FOUR POINTS	MEAL EXP - JACE HOTLINE SCHOOL	8.27	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/13/2023	8	CC REST - FOUR POINTS	MEAL EXP - JACE HOTLINE SCHOOL	11.11	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	8	CC REST - KWIK SHOP	MEAL EXP - JIM HOLCOMB MTG	7.47	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/13/2023	8	CC REST - SUBWAY	MEAL EXP - JIM KDOT PORTIS	16.34	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - PAPA JOHNS	MEAL EXP - JIM KLSA MTG	28.92	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - BRICKTOWN	MEAL EXP - JIM KLSA MTG	14.38	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - BRICKTOWN BREWERY	MEAL EXP - JIM KLSA MTG	18.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - JOHNNY'S TAVERN	MEAL EXP - JIM RETIREMENT CONF.	19.39	100%	19.39
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - LONGHORN	MEAL EXP - JIM RETIREMENT CONF.	19.90	100%	19.90
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/14/2023	8	CC REST - MCDONALDS	MEAL EXP - JIM YOUTH TOUR	17.10	100%	17.10
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	8	CC REST - RBA	MEAL EXP - JULIE CONCORDIA	8.30	100%	8.30
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/14/2023	8	CC REST - SUBWAY	MEAL EXP - JIM PORTIS KDOT	15.60	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - DQ	MEAL EXP - KEC ACCOUNTANT MTG	11.48	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	8	CC REST - RED ROBIN	MEAL EXP - KEC SAFETY KIRK,GREG,DEAN,VON	57.13	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	8	CC REST - TACO BELL	MEAL EXP - KENDRA BSGM GREAT BEND	6.49	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/14/2023	8	CC REST -	MEAL EXP - KENZIE & DEB WAKEENEY	10.62	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	8	CC REST - ARDI'S	MEAL EXP - KENZIE DEB YOUTH TOUR WINNER	25.90	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/5/2023	8	CC REST - DQ	MEAL EXP - KENZIE SAFETY POSTER PACKETS	6.47	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/3/2023	8	CC REST - EASY G	MEAL EXP - KIRK APRIL CONCORDIA MEETING	18.17	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/5/2023	7	CC GAS STATION	MEAL EXP - KIRK ATWOOD	8.04	100%	8.04
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/13/2023	8	CC REST - MSE WICHITA	MEAL EXP - KIRK CFC IBES	5.43	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/13/2023	8	CC REST - UNO'S PIZZA	MEAL EXP - KIRK CFC IBES	11.41	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/1/2023	8	CC REST - CHISHOLMS	MEAL EXP - KIRK CFC SAVANNAH	15.84	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/1/2023	8	CC REST - PGA TOUR	MEAL EXP - KIRK CFC SAVANNAH	18.77	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/1/2023	8	CC REST - DQ	MEAL EXP - KIRK CFC SAVANNAH	5.07	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/1/2023	8	CC REST - CHIU'S	MEAL EXP - KIRK CFC SAVANNAH	21.39	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/6/2023	8	CC REST - BRICKTOWN BREWERY	MEAL EXP - KIRK KEC BOARD	23.39	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/6/2023	8	CC REST - MCAUSTER'S	MEAL EXP - KIRK KEC BOARD	9.84	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/7/2023	8	CC REST - RED ROBIN	MEAL EXP - KIRK KEC BOARD	12.83	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	8	CC REST - BILLY SIMMS	MEAL EXP - KIRK KEC COOP VOTES	10.94	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/6/2023	8	CC REST - SUBWAY	MEAL EXP - KIRK KEC MANAGER MTG	13.08	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	8	CC REST - MCDONALDS	MEAL EXP - KIRK KEC SAFETY SUMMIT	9.22	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	8	CC REST - ARBY'S	MEAL EXP - KIRK KEC SAFETY SUMMIT	7.94	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	8	CC REST - STARBUCKS	MEAL EXP - KIRK KEC SUMMER MEETING	5.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	8	CC REST - HOULIHAN'S	MEAL EXP - KIRK KEC SUMMER MTG	19.57	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	8	CC REST - MCAUSTER	MEAL EXP - KIRK KEC SUMMER MTG	10.94	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	8	CC REST - FRONTIER AIR	MEAL EXP - KIRK KEC WASHINGTON	9.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	8	CC REST - FRONTIER AIR	MEAL EXP - KIRK KEC WASHINGTON	2.27	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	8	CC REST - DUNKIN DONUTS	MEAL EXP - KIRK KEC WASHINGTON	3.47	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	8	CC REST - BUFFALO WILD WINGS	MEAL EXP - KIRK LEGISLATIVE COMM.	9.71	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	8	CC REST - RAISING CANE'S	MEAL EXP - KIRK LEGISLATIVE COMMITTEE	7.20	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - UPSTREAM BREWING	MEAL EXP - KIRK NRECA REGION 7&9	19.45	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	8	CC REST - HIGHLAND MERCANTILE	MEAL EXP - KIRK NRECA WASHINGTON	6.86	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	8	CC REST - THE DUBLINER	MEAL EXP - KIRK NRECA WASHINGTON	11.18	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/14/2023	8	CC REST - CASEY'S	MEAL EXP - KIRK S.C. WRHS MTG	5.51	100%	5.51
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	8	CC REST - HILTON MEAL	MEAL EXP - KIRK SUNFLOWER BOARD MTG	8.45	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	8	CC REST - SUBWAY	MEAL EXP - KIRK/JIM SURVEY MTNG	24.56	100%	24.56
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	8	CC REST - HYATT	MEAL EXP - KIRK/KEITH NRECA WASHINGTON	49.27	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	8	CC REST - THE DUBLINER	MEAL EXP - KIRK/KEITH NRECA WASHINGTON	25.35	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	8	CC REST - DIRKSEN & SERV CAFE	MEAL EXP - KIRK/KEITH NRECA WASHINGTON	13.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - CHIK-FIL-A	MEAL EXP - KMSDA KENZIE	7.51	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - TACO LUCHA	MEAL EXP - KMSDA MTG KENZIE DEBORAH	29.26	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - OLDTOWN	MEAL EXP - KODY LINE SUPERVISORS ASSOC.	10.45	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/12/2023	8	CC REST - CASEY'S	MEAL EXP - LEADERSHIP TRAINING	8.27	100%	8.27
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/10/2023	632	DESTINATION KITCHEN	MEAL EXP - LEADERSHIP TRAINING	48.39	100%	48.39
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/28/2023	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP - LEADERSHIP TRAINING	215.53	100%	215.53
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - GAYLORD	MEAL EXP - MIC ALISHA, MEL, GREG, SONDR	84.35	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - ARBY'S	MEAL EXP - MIC SONDR, JULIE, ANN, ALISH	29.35	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - NOODLES & CO	MEAL EXP - MONIC&CONNIE KEC RETIREMENT	23.09	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - BLUE MOOSE	MEAL EXP - MONIC&CONNIE KEC RETIREMENT	28.36	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	8	CC REST - RIB CRIB	MEAL EXP - NESM MTG	64.25	100%	64.25
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	632	DESTINATION KITCHEN	MEAL EXP - NEW EMPLOYEE KODY	38.93	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - DESTINATION KITCHEN	MEAL EXP - NEW EMPLOYEE LUNCH ELENA	44.69	100%	44.69
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/13/2023	8	CC REST - EASY G	MEAL EXP - NICK COLTON CONCORDIA	29.93	100%	29.93
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/14/2023	8	CC REST - MCDONALDS	MEAL EXP - NICK COLTON CONCORDIA	15.48	100%	15.48
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/15/2023	8	CC REST - DQ	MEAL EXP - NICK COLTON CONCORDIA	15.55	100%	15.55
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	8	CC REST - MAVERICKS	MEAL EXP - NICK CONCORDIA	14.53	100%	14.53
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/17/2023	8	CC REST - STEAK N SHAKE	MEAL EXP - NISC MIC 7 EMPLOYEE	50.24	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/12/2023	632	DESTINATION KITCHEN	MEAL EXP - NOMINATING COMMITTEE	82.66	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	8	CC REST - ABUELO'S	MEAL EXP - SAFETY SUMMIT	15.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	8	CC REST - TUCSON'S	MEAL EXP - SALINA S LINEMEN	142.89	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	8	CC REST - WENDY'S	MEAL EXP - SHANE CYBER CONF KC	8.43	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/5/2023	8	CC REST - BURNT ENDS	MEAL EXP - SHANE CYBER TRAINING	18.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	8	CC REST - BURGER KING	MEAL EXP - SHANE IT SUMMIT	10.11	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/2/2023	8	CC REST - MCDONALDS	MEAL EXP - SHANE IT SUMMIT	9.42	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - ARBY'S	MEAL EXP - SHANE, MEL, GREG MIC CONF.	23.54	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	8	CC REST - GAYLORD HOTEL	MEAL EXP - SHANE, MEL, GREG MIC CONF.	51.53	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	8	CC REST - STARBUCKS	MEAL EXP - SONDR& KAM CONF.	4.48	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	8	CC REST - ARBY'S	MEAL EXP - SONDR& KAM CONF.	9.43	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	8	CC REST - BARON'S	MEAL EXP - STAFF HOLCOMB BOARD MTG	80.16	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/6/2023	8	CC REST - DESTINATION KITCHEN	MEAL EXP - STRATEGIC OBJECTIVES	22.66	100%	22.66
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/5/2023	8	CC REST - BILLY SIMS	MEAL EXP - TRUCK #26 TO SALINA	21.53	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	8	CC REST - EASY G	MEAL EXP- APRIL MONICA CONC. ORIENTATION	20.70	100%	20.70
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	8	CC REST - CLARION INN	MEAL EXP- BOARD DINNER GARDEN CITY MTG	1,273.31	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/16/2023	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP BOARD MTG	238.42	100%	238.42
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	8	CC REST - TEXAS ROADHOUSE	MEAL EXP CALLY NORM PCB TRAINING	33.87	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	8	CC REST - ARBY'S	MEAL EXP CALLY NORM PCB TRAINING	13.78	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	8	CC REST - CHEDDAR'S	MEAL EXP CALLY NORM PCB TRAINING	31.38	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/2/2023	8	CC REST - TEXAS ROADHOUSE	MEAL EXP DAKOTA ACES INDIANAPOLIS	31.42	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/11/2023	8	CC REST - 110	MEAL EXP- DEAL KODY KIRK	25.67	100%	25.67
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/13/2023	8	CC REST - POWERCAT	MEAL EXP HOTLINE NICK DAVID COLTON JACOB	62.93	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/14/2023	8	CC REST - POWERCAT	MEAL EXP HOTLINE SCHOOL X3	93.01	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/15/2023	8	CC REST - LOS COCOS	MEAL EXP JIM NESM MTG	12.97	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	8	CC REST - EL JALAPENO	MEAL EXP JIM,DEAN, DAKOTA, KODY, BRANDON	52.14	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/10/2023	8	CC REST - REDROCK CANYON	MEAL EXP- KEC BOARD KIRK,KEITH +4	56.59	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	8	CC REST - WENDY'S	MEAL EXP- KIRK	8.06	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/10/2023	8	CC REST - MCDONALDS	MEAL EXP KIRK KEC BOARD MTG WICHITA	8.23	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	8	CC REST - MCDONALDS	MEAL EXP KIRK NRECA WASHINGTON	6.14	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	8	CC REST - DESTINATION	MEAL EXP - KIRK, APRIL, CATHY	19.64	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP- LEADERSHIP 2.0 11-14-23	265.15	100%	265.15
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/16/2023	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP LEADERSHIP TRAINING	217.72	100%	217.72
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2023	8	CC REST - CASEY'S	MEAL EXP -LEADERSHIP TRAINING	11.98	100%	11.98
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	8	CC REST - FIVE GUYS	MEAL EXP NESM TRAINING WICHITA	36.13	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	8	CC REST - CULVERS	MEAL EXP SHANE BORDER STATES USER	14.24	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	8	CC REST - THE PORCH	MEAL EXP SHANE KODY DOM. BORDER STATES	52.67	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/9/2023	8	CC REST - DANNNA'S BBQ	MEAL EXP - DAKOA BRANSON TRAINING	9.30	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	8	CC REST - DESTINATION KITCHEN	MEAL EXP. BOARD/SAFETY MEETING	21.71	100%	21.71
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/12/2023	8	CC REST - TAGS	MEAL EXP. EVERETT LUNCH	16.09	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/14/2023	8	CC REST - MCDONALD	MEAL EXP. HOTLINE SCHOOL	31.57	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/12/2023	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP. LEADERSHIP TRAINING	228.54	100%	228.54
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/25/2023	2221	MAIN DISH HOMETOWN CATERING	MEAL EXP. LEADERSHIP TRAINING	249.20	100%	249.20
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	8	CC REST - PERKINS	MEAL EXP-APRIL KECHIT BA MTG	13.41	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/30/2023	1435	KMSDA	MEAL EXPENSE - DEB ANDERSON SPRING MEETI	19.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	8	CC REST - DESTINATION KITCHEN	MEAL EXPENSE - EVERETT NORTON	12.56	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	8	CC REST - DESTINATION KITCHEN	MEAL EXPENSE - EVERT LUNCH	11.89	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2023	8	CC REST - A&W	MEAL EXPENSE - JOHN KID WIND	8.82	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/4/2023	8	CC REST - ARBY'S	MEAL EXPENSE - KIRK NRECA	7.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	8	CC REST - TEXAS ROADHOUSE	MEAL EXPENSE - NESM TRAINING WICHITA	74.52	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2023	8	CC REST - TANNERS	MEAL EXPENSE-HOTLINE DAVID,NICK,COLTON,J	58.10	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/14/2023	8	CC REST - GELLA'S	MEAL EXP-HOTLINE NICK COLTON JACOB DAVID	68.68	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	8	CC REST - FREDDY'S	MEAL EXP-KENZIE DEB YOUTH TOUR WINNERS	19.65	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/1/2023	8	CC REST -	MEAL EXP-KIRK SUNFLOWER RUSSEL	9.14	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/8/2023	8	CC REST - JIFFY BURGER	MEAL EXP-SUPV. TRNG JIM,CHANCE,VONLEY	33.97	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2023	8	CC REST - MCDONALDS	MEAL KIRK KEC MEETING	8.01	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	632	DESTINATION KITCHEN	MEAL WITH 4 BSGM AUDITORS & ALISHA	43.84	100%	43.84
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/3/2023	8	CC REST - MCALISTER'S	MEALS - KIRK MEETING	10.40	100%	10.40
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/6/2023	8	CC REST - CITY TAP	MEALS - KIRK MEETING	14.44	100%	14.44
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	8	CC REST - MCDONALDS	MEALS - METERING SCHOOL	24.14	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	8	CC REST - FUZZY'S TACO	MEALS - METERING SCHOOL	35.20	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	8	CC REST - CARL'S	MEALS - METERING SCHOOL	28.73	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/21/2023	2221	MAIN DISH HOMETOWN CATERING	MEETING MEAL 3/24/23	206.05	100%	206.05
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/1/2023	9999	PAUL LUESCHEN MEMORIAL	MEMORIAL - PAUL LUESCHEN	48.75	100%	48.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	4	CC MISC - REGREENA'S FLOWERS	MEMORIAL FLOWERS - ANNE ERBERT FATHER SU	45.81	100%	45.81
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2023	884	FLOWER GALLERY	MEMORIAL FLOWERS - SOUCHEK RETIREE	68.35	100%	68.35
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/12/2023	4	CC MISC - FLOWER BOX	MEMORIAL PLANT FREY FAMILY	75.25	100%	75.25
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	4	CC MISC - FLOWER GALLERY	MEMORIAL PLANT GARY APPLEBY	79.20	100%	79.20
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/15/2023	9999	TERRY HAGER MEMORIAL FUND	MEMORIAL TERRY HAGER	48.75	100%	48.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/26/2023	2011	NISC	MIC CONF. FOR 7 EMPLOYEES	4,982.25	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/29/2023	77	ANDERSON, DEBORAH	MILEAGE-SUNFLOWER, KMSDA,ANN REPOR	376.36	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	55	CC TRNG - MILSOFT UC	MILSOFT UC ATTENDEE REG. D.JUJUNA	1,166.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/31/2023			MKEC PROPERTY TAX	2,063.79	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/30/2023			MKEC PROPERTY TAX	2,063.79	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/31/2023			MKEC PROPERTY TAX	2,063.79	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/30/2023			MKEC PROPERTY TAX	2,063.79	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/31/2023			MKEC PROPERTY TAX	2,063.79	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2023			MKEC PROPERTY TAX	2,063.79	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2023			MKEC PROPERTY TAX	2,063.79	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/31/2023			MKEC PROPERTY TAX	2,063.79	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/30/2023			MKEC PROPERTY TAX	2,063.79	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/31/2023			MKEC PROPERTY TAX	2,214.04	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/28/2023			MKEC PROPERTY TAX	2,161.82	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/31/2023			MKEC PROPERTY TAX	2,161.82	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/12/2023	3173	VERIZON WIRELESS	MONTHLY IPAD BOARD	147.72	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/31/2023	2011	NISC	MONTHLY SUPPORT SERVICES	185.32	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/30/2023	2011	NISC	MONTHLY SUPPORT SERVICES	185.32	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/31/2023	2011	NISC	MONTHLY SUPPORT SERVICES	185.32	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/31/2023	2011	NISC	MONTHLY SUPPORT SERVICES	185.32	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	2011	NISC	MONTHLY SUPPORT SERVICES	185.32	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2023	2011	NISC	MONTHLY SUPPORT SERVICES	185.33	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/31/2023	2011	NISC	MONTHLY SUPPORT SERVICES	185.33	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/30/2023	2011	NISC	MONTHLY SUPPORT SERVICES	185.33	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/31/2023	2011	NISC	MONTHLY SUPPORT SERVICES	185.33	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/28/2023	2011	NISC	MONTHLY SUPPORT SERVICES	185.33	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/31/2023	2011	NISC	MONTHLY SUPPORT SERVICES	185.33	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	2011	NISC	MONTHLY SUPPORT SERVICES	185.32	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2023			MR Invoice	(1,541.29)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/7/2023	9999	HAYS TROPHIES & ENGRAVING LLC	NAME TAGS W/ MAGNET - 18	191.74	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/18/2023	1280	KEC	NEC WIEDEN, BLUE, TIEMEYER,COASH,CHRIST	3,250.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/11/2023	9999	NORTON COUNTY COMMUNITY FOUNDATION	NORMAN NELSON MEMORIAL	48.75	100%	48.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/6/2023	4	CC MISC - NORTON THEATRE	NORTON JR HIGH SPELLING BEE SPONSOR	16.82	100%	16.82
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/28/2023	1235	JAMBOREE FOODS	NORTON OFFICE BOARD MTNG/ADMIN TRNG	90.92	100%	90.92
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/13/2023	57	AMAZON CAPITAL SERVICES	NORTON OFFICE SUPPLY - PHONE CASE	34.82	100%	34.82
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2023	9999	NGM INSURANCE COMPANY	NOTARY BOND S.MARVIN	32.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	4	CC MISC - TFACC CONF.	NRECA TFACC REGISTRATION - ALISHA	351.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/11/2023	4	CC MISC - NORTON THEATRE	NT EES SPELLING BEE SPONSOR	16.82	100%	16.82
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/1/2023	34	CC TRAVEL - PARKING	PARKING - DAKOTA ACES INDIANAPOLIS	13.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/2/2023	34	CC TRAVEL - CAPITAL COMMONS	PARKING - DAKOTA ACES INDIANAPOLIS	57.20	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/2/2023	34	CC TRAVEL - CAPITAL COMMONS	PARKING - DEAN ACES INDIANAPOLIS	52.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/1/2023	4	CC MISC - TOPEKA PARKING	PARKING FEE KIRK KEC MEETING	6.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	4	CC MISC - PARKING	PARKING LEGISLATIVE COMMITTEE KIRK	1.87	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/14/2023	42	CC DOLLAR GENERAL	PHILLIPSBURG PARADE CANDY	48.02	100%	48.02
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/5/2023	4	CC MISC - FAMILY DOLLAR	PHILLIPSBURG PARADE CANDY	43.40	100%	43.40
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/1/2023	3315	WHITE'S FOODLINER	PHILLIPSBURG- PARADE CANDY	50.14	100%	50.14
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/26/2023	57	AMAZON CAPITAL SERVICES	PHONE CASE - A STARK	31.24	100%	31.24
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2023	4	CC MISC - FRONTIER	PLANE TICKET KIRK WASHINGTON	324.32	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/10/2023	1885	NRECA	POWERCHANGE KIRK	455.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2023	1885	NRECA	PROJECT MANAGEMENT BASICS	305.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/31/2023			Prop Tax Correction	(62.37)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/31/2023	3391	FLEET SERVICES	REBATE ADJ	(101.71)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/30/2023	3391	FLEET SERVICES	REBATE ADJ	(137.87)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/30/2023	3391	FLEET SERVICES	REBATE ADJUSTMENT	(160.71)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/31/2023	3391	FLEET SERVICES	REBATE ADJUSTMENT	(130.17)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/31/2023	3391	FLEET SERVICES	REBATE ADJUSTMENT	(131.53)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2023	3391	FLEET SERVICES	REBATE ADJUSTMENT	(245.11)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/30/2023	3391	FLEET SERVICES	REBATE ADJUSTMENT	(213.01)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/31/2023	3391	FLEET SERVICES	REBATE ADJUSTMENT	(94.15)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/28/2023	3391	FLEET SERVICES	REBATE ADJUSTMENT	(103.47)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/31/2023	3391	FLEET SERVICES	REBATE ADJUSTMENT	(106.58)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/31/2023			Reclass Board Entertainment Sandy	118.00	100%	118.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/31/2023			Reclass inv 9620&9542 Spelling Bee Prize	(16.82)	100%	(16.82)
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/31/2023			Reclass inv 9620&9542 Spelling Bee Prize	(16.82)	100%	(16.82)
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/24/2023			RECLASS IPAD BATTERY PACK	115.29	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/9/2023	632	DESTINATION KITCHEN	RED OAK TRAINING DESSERT EXP	41.42	100%	41.42
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL	REFUND C.LANE HOTLINE SCHOOL	(29.74)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/6/2023	1888	CC NRECA	REFUND ERIC WITMER REGION MEETING	(844.35)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	9	CC HOTEL	REFUND HOTEL EXP WITHINGTON HOTLINE	(22.83)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/6/2023	1888	CC NRECA	REFUND OTTO LEVIN REGION MEETING	(844.35)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	1509	LEWIS AUTOMOTIVE	REFUND RESERVATION FEE- EV1	(65.00)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/27/2023	262	BORDER STATE INDUSTRIES INC	REGISTRATION KEATH,KODY,SHANE,DOMINIC	260.00	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/19/2023	904	GIRARD, KIRK A	REIMB - MILEAGE - SUNFLOWER BOARD	70.67	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/9/2023	904	GIRARD, KIRK A	REIMB EXP - SUNFLOWER MTG IN GT BEND	12.55	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/21/2023	9999	KATS, MONICA	REIMB MEAL EXP- MONICA KEC RETIREMENT	14.18	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/19/2023	1361	KARNOPP, APRIL	REIMB MEAL EXP. OMAHA INTERACT CONF.	36.41	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/21/2023	9999	JONES, LYNETTE	REIMB MEALS- LYNETTE KEC RETIREMEN	51.21	100%	51.21
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/22/2023	9999	PERRIN, DAVID	REIMB MILAGE - EMPLOYEE ORIENTATION	29.80	100%	29.80
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/21/2023	1689	MENDENHALL, EVERETT	REIMB MILEAGE - EVERETT KEC RETIREMENT	143.48	100%	143.48
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/14/2023	2801	SMITH, LACEY	REIMB MILEAGE HAYS TRAINING	74.51	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/5/2023	9999	SCHUMAKER, SHANE	REIMB MILEAGE KEC IT SUMMIT	239.69	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/21/2023	2340	PFANNENSTIEL, CONNIE	REIMB MILEAGE KEC RETIREMENT TOPEKA	246.94	100%	246.94
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/27/2023	98	ATKINS, JOHN	REIMB MILEAGE KID WIND	175.41	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/21/2023	9999	JONES, LYNETTE	REIMB MILEAGE- LYNETTE KEC RETIREMEN	246.94	100%	246.94
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/25/2023	1361	KARNOPP, APRIL	REIMB MILEAGE NRECA WORKFORCE	265.67	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/4/2023	2875	STARK, ALISHA	REIMB MILEAGE SUNFLOWER BOARD	78.34	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/27/2023	3280	WISEMAN, DEAN	REIMB TOLL EXPENSE- KEC SAFETY	4.39	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/13/2023	442	JULIAN, DAKOTA	REIMB TRAVEL EXP - DAKOTA IDE WI	622.88	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	2875	STARK, ALISHA	REIMB TRAVEL EXP - NRECA TFACC	585.80	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	9999	DANIELS, KENDRA	REIMB TRAVEL EXP BSGM TRAINING	135.82	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/13/2023	442	JULIAN, DAKOTA	REIMB TRAVEL EXP- DAKOTA BRANSON	550.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/25/2023	1361	KARNOPP, APRIL	REIMB TRAVEL EXP NRECA WORKFORCE	288.98	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/15/2023	9999	KATS, MONICA	REIMB TRAVEL EXP. HR COMPLIANCE	244.49	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/9/2023	9999	KATS, MONICA	REIMB TRAVEL EXP. WKHRMA- HAYS	88.52	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/7/2023	1565	MCCLYMONT, JOHN	REIMB TRAVEL EXPENSE- BOARD MTG JUNE	296.26	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/13/2023	1361	KARNOPP, APRIL	REIMB. HOTEL EXP TRAIN THE TRAINER	454.48	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/22/2023	154	BENOIT, SANDY	REIMB. KEC SUMMER MTG ENTERTAINMENT	(118.00)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/17/2023	1361	KARNOPP, APRIL	REIMB. MEAL CONCORDIA MEETING	4.64	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	7/17/2023	9999	KATS, MONICA	REIMB. MEAL EXP INTERACT CONF. OMAHA	24.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	488	COASH, JIM	REIMB. MEAL EXP RETIREMENT MTG	10.72	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2023	9999	ENGL, CALLY	REIMB. MEALS EXCEL TRN CALLY, LACEY, DAK	46.36	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/12/2023	2875	STARK, ALISHA	REIMB. MEALS KEC MANAGER'S MTG	34.29	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/30/2023	442	JULIAN, DAKOTA	REIMB. MILEAGE ACES CONF.	732.29	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/12/2023	2875	STARK, ALISHA	REIMB. MILEAGE KEC MANAGER'S MTG	236.72	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/25/2023	77	ANDERSON, DEBORAH	REIMB. TRAVEL EXP KMSDA	34.90	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/23/2023	2801	SMITH, LACEY	REIMBURSE MILEAGE 2/22/23 CPR TRNG	234.16	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/20/2023	1361	KARNOPP, APRIL	REIMBURSE RETIREMENT PARTY BALLOONS	18.25	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/3/2023	2780	SKRDLANT FABRICATION	REPAIR CHAIR RACK	22.53	100%	22.53
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/22/2023	6036	CALLY'S CAKES	RETIREMENT PARTY CAKES	130.00	100%	130.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/1/2023	57	AMAZON CAPITAL SERVICES	RETIREMENT PARTY SUPPLIES	116.46	100%	116.46
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	4	CC MISC - HANNAH BOLT	RODEO VOLUNTEER SHIRTS	21.16	100%	21.16
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/14/2023	632	DESTINATION KITCHEN	ROLLS FOR LEADERSHIP TRAINING	36.50	100%	36.50
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/20/2023	1885	NRECA	RURAL ELECTRIC MAGAZINE SUBSCRIPTIONS	531.05	100%	531.05
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/5/2023	57	AMAZON CAPITAL SERVICES	SAFETY GLASSES FOR HOLCOMB TOURS	27.87	100%	27.87
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/13/2023	57	AMAZON CAPITAL SERVICES	SAFETY SUPPLIES - RECORDS	29.84	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/9/2023	4	CC MISC - SMARTDRAW	SMART DRAW LICENSE-ORGANIZATION FLOWCHAR	77.61	100%	77.61
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/1/2023	42	CC DOLLAR GENERAL	SMITH CENTER PARADE CANDY	34.98	100%	34.98
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2023	900	GENE'S HEARTLAND FOODS	SMITH CENTER WRHS SUPPLIES	26.15	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/13/2023	8	CC REST - DESTINATION KITCHEN	STAFF LUNCH W/ KODY	79.87	100%	79.87
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/15/2023	8	CC REST - 110 BAR	STAFF LUNCH WITH CODY	74.10	100%	74.10
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/11/2023	8	CC REST - DESTINATION KITCHEN	STAFF LUNCH WITH ELENA	61.34	100%	61.34
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/14/2023	8	CC REST - LAS CANTERAS	STAFF LUNCH WITH ELENA	39.00	100%	39.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/9/2023	3100	ULINE	STEEL TOE COVERS FOR HOLCOMB TOURS	401.75	100%	401.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/27/2023	2281	ORSCHLON	STORAGE CLOSET KEY	2.70	100%	2.70
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	1280	KEC	SUMMER BOARD MTG CREDIT	(227.50)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/16/2023	2509	RED OAK CONSULTING GROUP, LLC	SUPERVISORY TRAINING & MILEAGE	2,965.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/7/2023	8	CC REST - DESTINATION	SUPERVISORY TRAINING BREAKFAST	70.35	100%	70.35
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/1/2023	1235	JAMBOREE FOODS	SUPPLIES FOR BOARD MTG	39.37	100%	39.37
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	1780	MOFFET DRUG	SYMPATHY CARDS	7.95	100%	7.95
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/16/2023	34	CC TRAVEL - COACH TRANSPORT	TAXI APRIL WASHINGTON	12.17	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/12/2023	4	CC MISC - TECH EDGE	TECH EDGE REGISTRATION - MELANIE	39.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/21/2023	9999	4-H YOUTH FUND	TED THOMAN MEMORIAL CONTRIBUTION	48.75	100%	48.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/7/2023	2221	MAIN DISH HOMETOWN CATERING	TIP FOR TRAINING MEAL	24.38	100%	24.38
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/3/2023	34	CC TRAVEL - KANSAS TURNPIKE	TOLL EXP -DEAN ACES INDIANAPOLIS	2.60	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/20/2023	768	E-470 PUBLIC HIGHWAY AUTHORITY	TOLLS - #9 MIC CONF.	5.53	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/3/2023	768	E-470 PUBLIC HIGHWAY AUTHORITY	TOLLS #1 & #3	8.29	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	12/1/2023	4	CC MISC - KTAG	TOLLS #9 & #1	7.87	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/11/2023	73	AMERICAN RED CROSS	TOURNIQUET CERTIFICATE- NICKELL, WILOUR	16.90	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	1/12/2023	55	CC TRNG - RED CROSS	TRAINING - CHRISTY, LACEY, MONICA	227.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	55	CC TRNG - SCHWEITZER	TRAINING - D JULIAN I-44 SEMINAR	325.00	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/1/2023	4	CC MISC-FHSU	TRAINING - EXCEL SONDRA	81.25	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/10/2023	55	CC TRNG-ROCKY MT METER SCHOOL	TRAINING - METERING SCHOOL HUBER	350.35	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/10/2023	55	CC TRNG-ROCKY MT METER SCHOOL	TRAINING - METERING SCHOOL WIEDEN	350.35	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	10/16/2023	2509	RED OAK CONSULTING GROUP, LLC	TRAINING & MILEAGE	3,719.43	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	9/9/2023	2509	RED OAK CONSULTING GROUP, LLC	TRAINING & MILEAGE	2,547.09	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/25/2023	2509	RED OAK CONSULTING GROUP, LLC	TRAINING & MILEAGE	2,702.18	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	6/16/2023	2509	RED OAK CONSULTING GROUP, LLC	TRAINING & MILEAGE	3,357.29	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/21/2023	2509	RED OAK CONSULTING GROUP, LLC	TRAINING & MILEAGE	2,000.39	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/10/2023	2509	RED OAK CONSULTING GROUP, LLC	TRAINING & MILEAGE	1,751.77	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/11/2023	2509	RED OAK CONSULTING GROUP, LLC	TRAINING & MILEAGE	2,761.31	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/12/2023	2509	RED OAK CONSULTING GROUP, LLC	TRAINING & MILEAGE & BOOKS	2,177.03	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/1/2023	4	CC MISC-RED CROSS	TRAINING CPR INSTRUCTOR CHRISTY LACEY	46.80	0%	-



Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/24/2023	4	CC MISC-FHSU	TRAINING MDC GREGG, JAKE, GARRETT	243.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/10/2023	55	CC TRNG-ROCKY MT METER SCHOOL	TRAINING - METERING SCHOOL KEATH	209.30	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/10/2023	55	CC TRNG-ROCKY MT METER SCHOOL	TRAINING- METERING SCHOOL URBAN	350.35	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/21/2023	4	CC MISC	TRAINING-REFUND CPR CHRISTY	(227.50)	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	34	CC TRAVEL - UNITED AIRLINES	TRAVEL EXP - ALISHA TFACC	22.75	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	4	CC MISC - BLUE NILE TAXI	TRAVEL EXP - ALISHA TFACC	39.65	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	4	CC MISC - TAXI PORTLAND	TRAVEL EXP - ALISHA TFACC	35.36	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	9	CC HOTEL - HAMPTON	TRAVEL EXP - HOTEL LANDIS GYR TRNG	380.25	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	9	CC HOTEL - HAMPTON	TRAVEL EXP - HOTEL LANDIS GYR TRNG	380.25	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	9	CC HOTEL - HAMPTON	TRAVEL EXP - HOTEL LANDIS GYR TRNG	380.25	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	9	CC HOTEL - HILTON OMAHA	TRAVEL EXP - HR INTERACT - HOTEL	259.60	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	9	CC HOTEL - HILTON OMAHA	TRAVEL EXP - HR INTERACT - HOTEL	273.90	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	8	CC REST - BLATT	TRAVEL EXP - HR INTERACT - MEAL	15.40	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/16/2023	4	CC MISC - UBER	TRAVEL EXP - KIRK AIRPORT TO HOTEL	43.67	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/16/2023	4	CC MISC - UBER	TRAVEL EXP - KIRK HOTEL TO CONVENTION	8.92	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	8	CC REST - COWBOY CAPITAL	TRAVEL EXP - MEAL LANDIS GYR TRNG	50.20	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/1/2023	4	CC MISC - COCA COLA	TRAVEL EXP DEAN WICHITA	1.30	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	8	CC REST - SPAGHETTI WORKS	TRAVEL EXP - HR INTERACT MEAL	19.69	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/28/2023	904	GIRARD, KIRK A	TRAVEL EXPENSE - DODGE CITY	129.50	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/10/2023	234	BLUE, BRANDON	TRAVEL EXPENSE - METERING CONFERENCE	32.61	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	3/1/2023	4	CC MISC-WALMART	TRAVEL EXPENSE JOHN kid wind	7.76	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	4/7/2023	919	GILSDORF, ANDY	TRAVEL EXPENSE- METERING CONF.	253.94	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	2/14/2023	8	CC REST - 110	TRUSTEE ELECTION MEAL EXPENSE	61.75	100%	61.75
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	4	CC MISC - KANSAS TURNPIKE	TURNPIKE TOLLS	7.02	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	34	CC TRAVEL - UBER	UBER KIRK NRECA WASHINGTON	9.90	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	34	CC TRAVEL - UBER	UBER KIRK NRECA WASHINGTON	9.04	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	34	CC TRAVEL - UBER	UBER KIRK NRECA WASHINGTON	15.77	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	34	CC TRAVEL - UBER	UBER KIRK NRECA WASHINGTON	19.27	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	34	CC TRAVEL - UBER	UBER KIRK NRECA WASHINGTON	7.94	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	34	CC TRAVEL - UBER	UBER KIRK NRECA WASHINGTON	9.72	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	5/1/2023	34	CC TRAVEL - UBER	UBER KIRK NRECA WASHINTONG	8.42	0%	-
1	930.2	MISCELLANEOUS GENERAL EXPENSE	11/1/2023	8	CC REST - SUBWAY	WELLNESS MEAL	121.93	10%	12.19
1	930.2	MISCELLANEOUS GENERAL EXPENSE	8/1/2023	8	CC REST - SUBWAY	YOUTH TOUR MEAL EXP. KARLA/JAMIE	20.90	100%	20.90
<b>a/c 930.2</b>							<b>157,901.21</b>		<b>16,423.70</b>

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	3/1/2023	9999	KANSAS RURAL ELECTRIC SUPERVISORS	2023 MEETING JIM, DEAN, DAKOTA	97.50	50%	48.75
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	10/16/2023	1885	NRECA	2023 MEMBERSHIP DUES	14,145.30	50%	7,072.65
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	8/1/2023	155	BELOIT AREA CHAMBER COMMERCE	2023 MEMBERSHIP DUES	180.00	50%	90.00
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	3/17/2023	1435	KMSDA	2023 MEMBERSHIP DUES	130.00	50%	65.00
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	1/14/2023	497	CLYDE CHAMBER OF COMMERCE	2023 MEMBERSHIP DUES	50.00	50%	25.00
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	1/3/2023	714	DOWNS CHAMBER OF COMMERCE	2023 MEMBERSHIP DUES	125.00	50%	62.50
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	11/30/2023	2808	SMITH CENTER CHAMBER COMMERCE	2024 MEMBERSHIP DUES	400.00	50%	200.00
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	11/8/2023	3039	TOUCHSTONE ENERGY COOPERATIVES, INC.	2024 MEMBERSHIP DUES	11,421.80	50%	5,710.90
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	6/7/2023	557	CONCORDIA CHAMBER OF COMMERCE	ANNUAL DUES	600.00	50%	300.00
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	12/4/2023	1324	KANSAS INDEPENDENT OIL & GAS	ANNUAL MEMBERSHIP DUES	211.25	50%	105.63
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	9/22/2023	2815	SOLOMON VALLEY ECONOMIC DEVELOPMENT	ANNUAL MEMBERSHIP DUES	50.00	50%	25.00
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	5/15/2023	2370	PHILLIPS COUNTY REVIEW	ANNUAL SUBSCRIPTION	28.93	100%	28.93
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	7/5/2023	2779	SHRM	HR 2Y MEMBERSHIP	285.35	50%	142.68
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	5/5/2023	1280	KEC	KCL MONTHLY ASSESSMENT	6,360.77	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	12/6/2023	1280	KEC	KCL MONTHLY ASSESSMENT DUES	6,360.77	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	11/8/2023	1280	KEC	KCL MONTHLY ASSESSMENT DUES	6,360.77	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	6/7/2023	1280	KEC	KCL MONTHLY ASSESSMENT DUES	6,360.77	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	8/3/2023	1285	KANSAS REC ACCOUNTANT ASSOCIATION	KENDRA/SAM ACCOUNTANT CLUB 23 DUES	65.00	50%	32.50
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	4/20/2023	1280	KEC	MANAGER'A ASSOCIATION DUES	260.00	50%	130.00
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	10/9/2023	1280	KEC	MONTHLY ASSESSMENT	6,360.77	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	9/14/2023	1280	KEC	MONTHLY ASSESSMENT	6,360.77	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	8/14/2023	1280	KEC	MONTHLY ASSESSMENT	6,360.77	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	7/5/2023	1280	KEC	MONTHLY ASSESSMENT	6,360.77	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	4/7/2023	1280	KEC	MONTHLY ASSESSMENT DUES	6,360.77	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	3/6/2023	1280	KEC	MONTHLY ASSESSMENT DUES	6,360.77	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	2/16/2023	1280	KEC	MONTHLY ASSESSMENT DUES	6,360.77	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	1/9/2023	1280	KEC	MONTHLY ASSESSMENT DUES	6,360.38	0%	-
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	2/15/2023	1280	KEC	TOUCHSTONE ENERGY DUES	1,602.19	0%	-
			1/19/2023	9999	US HWY 36	US 36 MEMBERSHIP	65.00	50%	32.50
<b>a/c 930.21</b>							<b>106,046.17</b>		<b>14,072.03</b>

Division	Account	Description	Date	Vendor Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.3	MISC GENERAL EXPENSE-DONATIONS	1/13/2023	2251 OBERLIN ROTARY	2023 POST PROM DONATION	32.50	50%	16.25
1	930.3	MISC GENERAL EXPENSE-DONATIONS	1/18/2023	9999 AFTER PROM BASH	2023 POST PROM DONATION	32.50	50%	16.25
1	930.3	MISC GENERAL EXPENSE-DONATIONS	1/20/2023	9999 PHILLIPSBURG POST PROM	2023 POST PROM DONATION - PHILLIPSBURG	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	5/15/2023	486 CLOUDCORP	2023 UNDERWRITER DONATION	2,000.00	50%	1,000.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	9/1/2023	9999 NORTON CITY/COUNTY ECONOMIC DEVELOPMENT	2023 YOUTH ENTREPRENEURSHIP DONATION	195.00	50%	97.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	12/28/2023	9999 SMITH CENTER POST PROM	2024 POST PROM DONATION	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/12/2023	9999 CHS AFTER GRADUATION	AFTER GRADUATION DONATION	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/7/2023	714 DOWNS CHAMBER OF COMMERCE	ANNUAL CELEBRATION- PURPLE TIER DONATION	250.00	50%	125.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	5/22/2023	9999 KANSAS' BIGGEST RODEO	ARENA SIGN AT RODEO	130.00	50%	65.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	5/22/2023	9999 KANSAS' BIGGEST RODEO	BBQ DONATION	650.00	50%	325.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	9/1/2023	9999 HILL CITY BOOSTER CLUB	BOOSTER CLUB MEMBERSHIP	16.25	50%	8.13
1	930.3	MISC GENERAL EXPENSE-DONATIONS	3/21/2023	9999 BOY SCOUT TROOP 38	BOY SCOUTS - FLAG DISPLAY SERVICE	35.00	50%	17.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2023	1239 JEWELL COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2023	1765 MITCHELL COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2023	2112 NORTON COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2023	2285 OSBORNE COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2023	2362 PHILLIPS COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2023	2474 RAWLINS COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2023	2525 REPUBLIC COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2023	2608 ROOKS COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2023	2759 SHERIDAN COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2023	2768 SHERMAN COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2023	2804 SMITH COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2023	3223 WASHINGTON COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2023	462 CHEYENNE COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2023	474 CLAY COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2023	489 CLOUD COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2023	622 DECATUR COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/25/2023	908 GRAHAM COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/10/2023	483 CLIFTON BALL ASSOCIATION	DONATION	100.00	50%	50.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	7/17/2023	9999 SMITH COUNTY CHILD DEVELOPMENT	DONATION - BRIGHT BEGINNINGS 1YR CELEBRA	200.00	50%	100.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	5/9/2023	9999 BROWN GRAND THEATRE	DONATION - BROWN GRAND OPERA HOUSE	300.00	50%	150.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	10/25/2023	547 CONCORDIA AREA CHAMBER OF COMM	DONATION - CONCORDIA HALLOWEEN MOVIE	155.00	50%	77.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	5/12/2023	547 CONCORDIA AREA CHAMBER OF COMM	DONATION - FALL FEST	500.00	50%	250.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	8/14/2023	9999 DOWNS COMMUNITY FOOD BANK	DONATION - FOOD BANK	500.00	50%	250.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	6/1/2023	2444 CITY OF PRAIRIE VIEW	DONATION - PARTY IN THE PRAIRIE	250.00	50%	125.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	11/30/2023	9999 PHILLIPS COUNTY HEALTHCARE FOUNDATION	DONATION - PHILLIPS COUNTY HEALTHCARE	250.00	50%	125.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	2/27/2023	9999 PLAINVILLE AFTER PROM	DONATION - PLAINVILLE POST PROM	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/7/2023	9999 ASTRA BANK	DONATION - SCANDIA RIVERFEST	250.00	50%	125.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	5/9/2023	9999 RANDOLPH DECKER PUBLIC LIBRARY	DONATION - SUMMER READING PROGRAM	100.00	50%	50.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	8/23/2023	9999 CLOUD COUNTY ATHLETICS	DONATION - THUNDERBIRD BOOSTER CLUB	500.00	50%	250.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	4/3/2023	9999 PIKE VALLEY AFTER PROM	DONATION AFTER PROM	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	2/1/2023	9999 CONCORDIA AFTER PROM	DONATION AFTER PROM-CONCORDIA	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	10/24/2023	9999 CATHOLIC CHARITIES	DONATION CATHOLIC CHARITIES FUNDRAISER	65.00	50%	32.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	5/12/2023	9999 CATHOLIC CHARITIES OF NORTHERN KS	DONATION CATHOLIC CHARITIES FUNDRAISER	65.00	50%	32.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	9/29/2023	9999 CLYDE AREA FOUNDATION	DONATION- CLYDE AREA FOUNDATION	750.00	50%	375.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	3/1/2023	9999 USD 281	DONATION FOR PLAYGROUND	325.00	50%	162.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	10/23/2023	9999 NORTON CITY FIRE DEPARTMENT	DONATION -HALLOWEEN PARADE- WEINER ROAST	32.50	50%	16.25
1	930.3	MISC GENERAL EXPENSE-DONATIONS	7/25/2023	9999 JEWELL COUNTY STRONG, INC.	DONATION- JEWELL COUNTY WELLNESS CENTER	500.00	50%	250.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	5/3/2023	9999 CONCORDIA SWIM TEAM	DONATION- SPONSOR SWIM TEAM	250.00	50%	125.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	5/1/2023	9999 FRANK CARLSON LIBRARY	DONATION SUMMER LIBRARY PROGRAM	100.00	50%	50.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	11/28/2023	9999 KS FFA FOUNDATION	DONATION TO FFA FOUNDATION	2,600.00	50%	1,300.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	11/1/2023	9999 NORTON CARES	DONATION TO NORTON CARES	65.00	50%	32.50
1	930.3	MISC GENERAL EXPENSE-DONATIONS	11/28/2023	9999 SUNPORCH OF SMITH COUNTY	DONATION TO SUNPORCH	2,000.00	50%	1,000.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	12/1/2023	9999 WASHINGTON COUNTY COMMUNITY FOUNDATION	DONATION WASHINGTON COUNTY COMMUNITY FOU	500.00	50%	250.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	6/15/2023	557 CONCORDIA CHAMBER OF COMMERCE	FIREWORKS DONATION	100.00	50%	50.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	9/22/2023	2815 SOLOMON VALLEY ECONOMIC DEVELOPMENT	FUND FOR THE FUTURE	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	6/30/2023	9999 SMITH CENTER MUNICIPAL GOLF COURSE	GOLF TOURNAMENT DONATION	200.00	100%	200.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	5/1/2023	2061 NORTON CHAMBER OF COMMERCE	GOLF TOURNAMENT HOLE SPONSORSHIP	65.00	100%	65.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	2/28/2023	815 ENGEL'S SALES & SERVICE CENTER	KCRE DONATION SITH SEL	195.29	50%	97.65
1	930.3	MISC GENERAL EXPENSE-DONATIONS	10/1/2023	4 CC MISC - FLINTHILLS BREAD BASKET	KMSDA SERVICE PROJECT DONATIONS	33.48	50%	16.74
1	930.3	MISC GENERAL EXPENSE-DONATIONS	1/31/2023	9999 LAKESIDE HIGH SCHOOL AFTER PROM	LAKESIDE AFTER PROM 23	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	7/24/2023	9999 U.S. CENTER FOUNDATION	LEBANON SUMMER BASH DONATION - SILVER SP	250.00	50%	125.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	8/11/2023	2808 SMITH CENTER CHAMBER COMMERCE	OLD SETTLER'S DAY DONATION	250.00	50%	125.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	2/3/2023		RECLASS INV 9542 SELLING BEE DONATION	16.82	50%	8.41
1	930.3	MISC GENERAL EXPENSE-DONATIONS	2/3/2023		RECLASS INV 9620 SELLING BEE DONATION	16.82	50%	8.41
1	930.3	MISC GENERAL EXPENSE-DONATIONS	11/15/2023	9999 CONCORDIA HIGH SCHOOL - USD 333	STUDENT HOLIDAY DISPLAY DONATION	500.00	50%	250.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	1/31/2023	9999 THUNDER RIDGE POST PROM	THUNDER RIDGE POST PROM	50.00	50%	25.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	1/16/2023	9999 TIPTON RECREATION	TIPTON OAKS GOLF COURSE DONATION	50.00	100%	50.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	5/3/2023	9999 SMOKY HILLS PBS	TRAVELING KANSAS BRONZE SPONSOR	350.00	50%	175.00

a/c 930.3

21,701.16

11,008.08

Division	Account	Description	Date	Vendor Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	4/30/2023	1068 HIGH PLAINS RADIO	ADS - ANNUAL MEETING	76.05	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	4/30/2023	1381 KNCK / KCKS-FM	ADS - ANNUAL MEETING	288.00	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	4/30/2023	1467 KVSU	ADS - ANNUAL MEETING	486.00	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	4/1/2023	1430 KKAN-AM & KQMA-FM	ADS - ANNUAL MEETING	105.30	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	4/28/2023	1440 KQNK RADIO	ADS - ANNUAL MEETING	125.19	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	4/3/2023	1470 KXXX RADIO STATION	ADS - ANNUAL MEETING	117.00	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	4/1/2023	1377 KDNS FM	ADS - ANNUAL MEETING	43.88	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	4/4/2023	1377 KDNS FM	ADS - ANNUAL MEETING	43.88	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	3/31/2023	1068 HIGH PLAINS RADIO	ADS - ANNUAL MEETING	76.05	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	4/4/2023	2164 PRAIRIE LAND ELECTRIC	ANNUAL MEETING BILL CREDITS	130.00	100%	130.00
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	1/25/2023	1238 J.F. BEAVER ADVERTISING	ANNUAL MEETING GIFT 2023	2,162.49	100%	2,162.49
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	3/22/2023	1238 J.F. BEAVER ADVERTISING	ANNUAL MEETING GIFT 23 - HAT	2,244.68	100%	2,244.68
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	4/1/2023	815 ENGEL'S SALES & SERVICE CENTER	ANNUAL MEETING GIFTS	196.06	100%	196.06
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	3/28/2023	2221 MAIN DISH HOMETOWN CATERING	ANNUAL MEETING MEAL	3,084.32	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	2/16/2023	1170 IGEAR	ANNUAL MEETING SHIRT LINEMEN	3,731.72	100%	3,731.72
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	3/23/2023	1238 J.F. BEAVER ADVERTISING	ANNUAL MEETING SHIRTS	893.47	100%	893.47
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	1/31/2023	57 AMAZON CAPITAL SERVICES	ANNUAL MEETING TABLECOVER	33.78	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	3/24/2023	2032 NORTHWESTERN PRINTERS, INC.	ANNUAL REPORT	708.61	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	2/28/2023	2011 NISC	BILL INSERTS - ANNUAL MEETING	475.66	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	3/31/2023	2011 NISC	BILL INSERTS - ANNUAL MEETING	475.67	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	2/7/2023	2440 POSTMASTER	BUSINESS REPLY MAIL - BOARD ELECTIONS	650.00	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	1/31/2023	2440 POSTMASTER	BUSINESS REPLY MAIL - BOARD ELECTIONS	1,300.00	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	5/25/2023	815 ENGEL'S SALES & SERVICE CENTER	CREDIT ANNUAL MEETING GIFTS	(19.75)	100%	(19.75)
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	2/14/2023	9999 HAUSCHEL, KENNETH	ELECTION & CREDENTIALS COMMITTEE MEETING	162.50	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	2/14/2023	412 CARTER, KENNETH	ELECTION COMMITTEE MEETING	162.50	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	2/14/2023	412 CARTER, KENNETH	ELECTION MEETING MILEAGE	21.29	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	2/14/2023	9999 HAUSCHEL, KENNETH	ELECTION MEETING MILEAGE	119.21	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	4/30/2023		Fleet Management Transaction	566.77	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	4/6/2023		INV 85131 ANNUAL MEETING SHIRTS	(138.61)	100%	(138.61)
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	12/12/2023	124 BELLEAU, RODNEY	NOMINATING COMMITTEE MEETING	199.97	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	12/12/2023	2871 STENBERG, JERRY	NOMINATING COMMITTEE MEETING	292.78	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	12/12/2023	3218 WASHBURN, STEPHEN	NOMINATING COMMITTEE MEETING	170.16	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	12/12/2023	3405 ZWEYGARDT, ROGER	NOMINATING COMMITTEE MEETING	251.91	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	12/12/2023	973 HANSEN, DENNIS	NOMINATING COMMITTEE MEETING	162.50	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	2/1/2023	2440 POSTMASTER	POSTAGE - RETURN ANNUAL MEETING SAMPLES	13.68	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	4/3/2023	9999 NCHS KAYS	SERVERS FOR ANNUAL MEETING	227.50	100%	227.50
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	2/1/2023	2440 POSTMASTER	SHIPPING - RETURN ANNUAL MEETING SAMPLES	14.17	100%	14.17
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	2/1/2023	4 CC MISC - UPS	SHIPPING - RETURN ANNUAL MEETING SHIRTS	19.66	100%	19.66
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	4/26/2023		TAX ON EXTRA SHIRTS	15.53	100%	15.53
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	1/31/2023	1280 KEC	TRUSTEE BALLOTS	10,733.23	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	4/30/2023		Period-End Labor	3,029.64	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	4/30/2023		Period-End Labor	3,217.04	0%	-
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	3/31/2023		Annual Meeting Shirts	277.22	100%	277.22
						<b>a/c 930.31</b>		<b>9,754.14</b>
								<b>36,946.71</b>
								<b>76,296.37</b>
						<b>Total Excluded</b>		<b>76,296.37</b>

**EXHIBIT 10**

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

Included with the Prefiled Direct Testimony of K. Girard

## **EXHIBIT 11**

Narrative on the Inter-Divisional Cost Allocations

**Prairie Land Electric Cooperative**

**Cost Allocation Methodology  
between  
Native, MKEC and Diversified Service Areas**

**Plant Investment**

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

**Cost Allocation Methodology  
between  
Native, MKEC and Diversified Service Areas**

**Operating Expenses**

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



**Cost Allocation Methodology  
between  
Native, MKEC and Diversified Service Areas**

**Operating Expenses**

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

**EXHIBIT 12**

**Proposed Tariff Sheets**

Clean and Redline Versions

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

Schedule: 25-LAC

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

Replacing Schedule 24-LAC Sheet 1  
 Which was filed September 21, 2023

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

Sheet 1 of 2 Sheets

LOCAL ACCESS DELIVERY SERVICE

AVAILABLE

Entire Mid-Kansas Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

MONTHLY RATE

Demand Charge @ \$2.76 per kW.

MONTHLY BILLING DEMAND

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

LOSSES

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

LOSS FACTOR

1.40 percent of energy as measured at delivery point.

DELAYED PAYMENT

As per schedule DPC.

Issued \_\_\_\_\_  
 Month Day Year

Effective \_\_\_\_\_  
 Month Day Year

By \_\_\_\_\_  
 Kirk Girard CEO

**THE STATE CORPORATION COMMISSION OF KANSAS**

Index No. 24

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

Schedule: 25-LAC

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

Replacing Schedule 24-LAC\_Sheet 2  
Which was filed on September 21, 2023

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

Sheet 2 of 2 Sheets

TERMS AND CONDITIONS

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Kirk Girard CEO

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

Schedule: 254-LAC

Replacing Schedule 243-LAC Sheet 1  
 Which was filed September 210, 20232

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

Sheet 1 of 2 Sheets

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

LOCAL ACCESS DELIVERY SERVICE

AVAILABLE

Entire Mid-Kansas Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

MONTHLY RATE

Demand Charge @ \$2.7691 per kW.

MONTHLY BILLING DEMAND

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

LOSSES

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

LOSS FACTOR

1.40 percent of energy as measured at delivery point.

DELAYED PAYMENT

As per schedule DPC.

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Kirk Girard CEO

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

Schedule: 245-LAC

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

Replacing Schedule 243-LAC Sheet 2  
Which was filed on September 210, 20232

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

Sheet 2 of 2 Sheets

TERMS AND CONDITIONS

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

Issued \_\_\_\_\_  
Month Day Year

Effective \_\_\_\_\_  
Month Day Year

By \_\_\_\_\_  
Kirk Girard CEO