



April 27, 2020

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. 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 Protective and Discover Order issued on June 4, 2019 (Part I, page 4, para. 8) in Prairie Land's prior 34.5kV FBR Annual Update filed and approved in Docket No. 19-PLCE-436-TAR.

Exhibit 9 – Supplemental Schedules – Debt Reconciliation (page 5) - 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.

Exhibit 9 - Supplemental Schedules – Budgeted Principle & Interest (page 6) – Similar to the previous page, the information included in the exhibit pertains to Prairie Land's long term debt term conditions and interest rates with the CFC. Making this information public allows other potential borrowers of CFC to see the loan information and 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 over a horizontal line.

Kirk A. Girard
Assistant 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. 20-PLCE- 434 - TAR
Access Delivery Service Tariff Pursuant to)
the 34.5kV Formula Based Rate Plan)
Approved in Docket No. 16-MKEE-023-)
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 \$2.88 per kW to \$2.66 per kW in accordance with the 34.5kV Formula Based Rate (“34.5kV FBR”) plan approved in Docket No. 16-MKEE-023-TAR (“16-023 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 6,984 miles of line in parts of 18 Northern Kansas counties. As a member-owner of Kansas Electric Power Cooperative, Inc. (“KEPCo”) and Sunflower Electric Power Corporation (“Sunflower”) generation and transmission (“G&T”) entities, Prairie Land serves approximately 24,664 retail customers in

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

2. Prairie Land has opted to deregulate from the jurisdiction, regulation, and control of the Commission, pursuant to K.S.A. 66-104d.³ However, under subsection (f) of this statute, certain operations and transactions of deregulated electric cooperatives continue to be regulated by the Commission, including “charges, fees or tariffs for transmission services.” The Local Access Delivery Service tariff (available in the Prairie Land Mid-Kansas service area and applicable to the Cooperative’s wholesale customers using its 34.5kV system) is an example of the latter and therefore remains subject to Commission regulation.
3. On July 16, 2015, Prairie Land, along with Mid-Kansas and three of its other member utilities, filed a Joint Application in the 16-023 Docket for approval 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. On December 30, 2015, Mid-Kansas and its four member utilities, Commission Staff, KEPCo, and Western Kansas Industrial Electric Consumers (“WKIEC”) filed a Joint Motion for Approval of a Unanimous Settlement

¹ Prior to January 1, 2020, Prairie Land was also a member-owner of the Mid-Kansas Electric Company, LLC (“Mid-Kansas”). Mid-Kansas and Sunflower merged into a single entity effective January 1, 2020. However, during the 2019 Historical Year used for purposes of this filing, the entity serving Prairie Land’s acquired Mid-Kansas division, whose 34.5kV wholesale LADS rate is the subject of the instant filing, was Mid-Kansas. 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 Formula-Based Rate Plan.

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

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

Agreement.⁴ On March 10, 2015, the Commission issued an Order Approving Settlement Agreement and the corresponding Protocols defining each of the four affected utilities' respective 34.5kV FBR Plans. Prairie Land's Commission-approved 34.5kV FBR Protocols ("Protocols") are attached to the March 10, 2016 Commission Order Approving Settlement and a subsequent April 26, 2016 Order Granting Petition for Clarification in the 16-023 Docket as Exhibit B. The Protocols direct the Cooperative to file annual updates to its LADS rate by May 1 of each year.⁵ Accordingly, Prairie Land is hereby submitting the fifth Annual Update to its 34.5kV FBR Plan in compliance with the Commission Order in the 16-023 Docket.⁶

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

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

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

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

5. Under the provisions of the LADS tariff, Prairie Land assesses a monthly demand rate, sometimes referred to as Local Access Charge, on its wholesale customers taking service over its 34.5kV facilities (Third Party users). The currently effective LADS rate of \$2.88 per kW was last approved by the Commission in Docket No. 19-PLCE-436-TAR. Per Commission-

⁴ Note that, currently, WKIEC does not represent any of Prairie Land's customer(s).

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

⁶ Per KCC-approved 34.5kV FBR 5-year Plan, this annual update represents the final filing after which the Cooperative is directed to advise the Commission, in a separate application and a Docket, whether it wishes to continue the 34.5kV FBR Plan.

approved 34.5kV FBR, Prairie Land is directed to utilize a most recent 2019 Historical Test Year, as well as make limited adjustments as appropriate under the FBR Protocols to the 2020 Budget Year for purposes of updating a monthly demand charge assessed under the LADS tariff. This year's filing also contains the first true-up amount as mandated by the Protocols. The Prefiled Direct Testimony of Ms. Elena E. Larson, filed with this Application, explains and supports the proposed rate of \$2.66/kW indicated in the updated tariff (included with this Application as Exhibit 14). 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 Ms. Larson's testimony, Prairie Land is also submitting the Prefiled Direct Testimony of Mr. Charles W. Look, Prairie Land's Chief Executive Officer. Mr. Look's testimony: (1) affirms Prairie Land's support for the calculation as contained in Ms. Larson'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 H of the Protocols; and (4) provides an insight as to the information required by item No. 11 listed in Section F of the Protocols.
7. Further, to support its Annual Update filing, Prairie Land includes the following documents, as prescribed in Section F of Prairie Land's Commission-approved 34.5kV FBR Protocols:
 - **Exhibit 2** - A complete audited December National Rural Utilities Cooperative Finance Corporation ("CFC") Financial and Statistical Report ("Form 7") for 2019 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 2017 - 2019 (Mid-Kansas division data).
- **Exhibit 5** - Completed formulas as approved for Prairie Land by the Commission in Docket No. 16-MKEE-023-TAR (PDF and a populated Excel formula template in fully functional spreadsheets, with all work papers attached).
- **Exhibit 6** - 2017 - 2019 Trial Balance (Mid-Kansas division data).
- **Exhibit 7** - 2017 - 2019 Payroll Journal (Mid-Kansas division data).
- **Exhibit 8** - 2018 - 2020 Operating Budget (Mid-Kansas division data).
- **Exhibit 9** - Other applicable supplemental schedules necessary to audit the filing.
- **Exhibit 10** - A complete detailed accounting, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during 2019.
- **Exhibit 11** - 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. Look's Prefiled Direct Testimony.
- **Exhibit 12** - A concise statement and supporting documentation to the following information:
 - a. Approved plant additions and retirements projected to cost \$100,000 or more for the budget year.
 - b. The estimated financing costs associated with the plant additions.

c. Any changes in the amount of wholesale/retail load supporting the 34.5kV system costs during the test year.

- **Exhibit 13** - 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 14** - Proposed tariff sheets including the proposed rate adjustment.

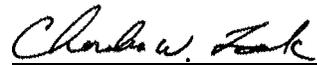
III. Requested Timeline for Commission Action

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 14 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 16-023 Docket. Furthermore, Prairie Land's filing submitted hereto is adequately supported by the complete list of the required filing information specified in Section F 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,



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

VERIFICATION

STATE OF KANSAS)
)
COUNTY OF NORTON) ss:

Charles W. Look, of lawful age, being first duly sworn upon this oath, states:

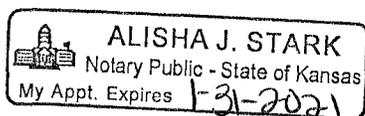
That he is official representative of the above-named Applicant, Prairie Land Electric Cooperative, Inc.; that he has read the above and foregoing Application, and, upon information and belief, states that matters therein appearing are true and correct.

Charles W. Look
Charles W. Look

SUBSCRIBED AND SWORN to before me this 24 day of April, 2020.

Alisha J. Stark
Notary Public

Seal:



My Commission expires:

VERIFICATION

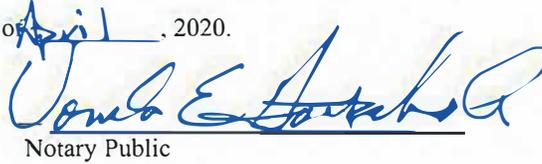
STATE OF KANSAS)
)
) ss:
COUNTY OF NORTON)

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

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


John F McClymont

SUBSCRIBED AND SWORN to before me this 24 day of April, 2020.


Notary Public



Seal:

My Commission expires: 5/28/2021

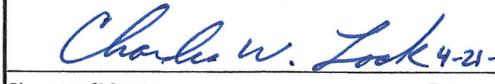
EXHIBIT 1
Testimony Describing the Rate Adjustment Being Requested

Prefiled Direct Testimony of C. Look and E. Larson, submitted with this filing.

EXHIBIT 2
2019 CFC Form 7 – Total Company
AUDITED

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Prairie Land Electric Cooperative
	BORROWER DESIGNATION	KS028
	ENDING DATE	12/31/2019

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

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

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	71,681,438	65,855,404	68,142,600	5,037,468
2. Power Production Expense	0	0	0	0
3. Cost of Purchased Power	45,459,961	39,733,689	42,207,308	3,032,004
4. Transmission Expense	802,485	866,910	818,617	74,891
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	5,468,884	5,748,831	5,209,232	431,758
7. Distribution Expense - Maintenance	2,170,774	2,268,235	2,183,381	186,913
8. Consumer Accounts Expense	1,181,809	1,153,189	1,268,688	105,758
9. Customer Service and Informational Expense	746,127	695,618	763,290	68,836
10. Sales Expense	0	0	0	0
11. Administrative and General Expense	3,686,202	3,989,253	3,636,296	305,557
12. Total Operation & Maintenance Expense (2 thru 11)	59,516,242	54,455,725	56,086,812	4,205,717
13. Depreciation & Amortization Expense	4,990,835	5,160,090	5,060,581	431,269
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	2,713	2,611	1,300	518
16. Interest on Long-Term Debt	4,030,047	4,010,904	4,127,842	346,608
17. Interest Charged to Construction (Credit)	0	0	0	0
18. Interest Expense - Other	126,907	141,763	60,600	1,926
19. Other Deductions	193,353	193,353	193,356	16,113
20. Total Cost of Electric Service (12 thru 19)	68,860,097	63,964,446	65,530,491	5,002,151
21. Patronage Capital & Operating Margins (1 minus 20)	2,821,341	1,890,958	2,612,109	35,317
22. Non Operating Margins - Interest	52,466	76,593	50,148	11,658
23. Allowance for Funds Used During Construction	0	0	0	0
24. Income (Loss) from Equity Investments	0	0	0	0
25. Non Operating Margins - Other	1,119,919	1,839,920	1,831,124	1,957,936
26. Generation & Transmission Capital Credits	1,109,349	2,030,295	2,030,295	2,030,285
27. Other Capital Credits & Patronage Dividends	455,020	445,770	459,435	15,381
28. Extraordinary Items	0	0	0	0
29. Patronage Capital or Margins (21 thru 28)	5,558,095	6,283,536	6,983,111	4,050,577

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR	THIS YEAR		LAST YEAR	THIS YEAR
	(a)	(b)		(a)	(b)
1. New Services Connected	131	118	5. Miles Transmission	599	599
2. Services Retired	95	67	6. Miles Distribution Overhead	6,340	6,342
3. Total Services In Place	26,487	26,538	7. Miles Distribution Underground	42	43
4. Idle Services (Exclude Seasonal)	905	981	8. Total Miles Energized (5+6+7)	6,982	6,984

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT							BORROWER NAME Prairie Land EI
							BORROWER DESIGNATION KS028
PART E. CHANGES IN UTILITY PLANT							ENDING DATE 12/31/2019
PLANT ITEM	BALANCE BEGINNING OF YEAR (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS AND TRANSFER (d)	BALANCE END OF YEAR (e)		
1. Distribution Plant Subtotal	130,663,812	4,700,663	1,856,663	0	133,507,812		
2. General Plant Subtotal	9,619,888	941,636	619,599	0	9,941,925		
3. Headquarters Plant	6,891,036	61,812	0	0	6,952,848		
4. Intangibles	1,084	0	0	0	1,084		
5. Transmission Plant Subtotal	31,191,299	784,651	262,029	0	31,713,921		
6. Regional Transmission and Market Operation Plant	0	0	0	0	0		
7. Production Plant - Steam	0	0	0	0	0		
8. Production Plant - Nuclear	0	0	0	0	0		
9. Production Plant - Hydro	0	0	0	0	0		
10. Production Plant - Other	0	0	0	0	0		
11. All Other Utility Plant	5,776,878	0	0	0	5,776,878		
12. SUBTOTAL: (1 thru 11)	184,143,997	6,488,762	2,738,291	0	187,894,468		
13. Construction Work in Progress	484,548	(133,609)	0	0	350,939		
14. TOTAL UTILITY PLANT (12+13)	184,628,545	6,355,153	2,738,291	0	188,245,407		
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 Power Supplier (a)	Avg. Minutes per Consumer by Cause Major Event (b)	Avg. Minutes per Consumer by Cause Planned (c)	Avg. Minutes per Consumer by Cause All Other (d)	TOTAL (e)		
1. Present Year	10.70	75.20	9.80	101.60	197.30		
2. Five-Year Average	14.00	141.60	31.70	180.60	367.90		
PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS							
1. Number of Full Time Employees	87	4. Payroll - Expensed	4,683,621				
2. Employee - Hours Worked - Regular Time	185,405	5. Payroll - Capitalized	1,792,571				
3. Employee - Hours Worked - Overtime	3,764	6. Payroll - Other	1,627,436				
PART J. PATRONAGE CAPITAL							
ITEM	THIS YEAR (a)	CUMULATIVE (b)	PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE				
1. General Retirement	1,310,078	10,173,844	1. Amount Due Over 60 Days:	61,371			
2. Special Retirements	229,108	1,882,659	2. Amount Written Off During Year:	39,606			
3. Total Retirements (1+2)	1,539,186	12,056,503					
4. Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power	551,567						
5. Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System	188,096						
6. Total Cash Received (4+5)	739,663						

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT										Borrower Name Prairie Land EI	
PART L. KWH PURCHASED AND TOTAL COST										Borrower Designation KS028	
PART L. KWH PURCHASED AND TOTAL COST										Ending Date 12/31/2019	
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			COMMENTS (j)	
							FUEL COST ADJUSTMENT (h)	WHEELING & OTHER CHARGES (or Credits) (i)			
1 Mid-Kansas Electric Company				286,528,169	16,043,566	5.60	5,968,864			Comments	
2 Sunflower Electric Power Corp				354,488,593	22,003,442	6.21	4,508,484			Comments	
3 KEPCo				27,597,224	1,686,681	6.11	485,863			Comments	
4						0.00				Comments	
5						0.00				Comments	
6						0.00				Comments	
7						0.00				Comments	
8						0.00				Comments	
9						0.00				Comments	
10						0.00				Comments	
11						0.00				Comments	
12						0.00				Comments	
13						0.00				Comments	
14						0.00				Comments	
15						0.00				Comments	
16						0.00				Comments	
17						0.00				Comments	
18						0.00				Comments	
19						0.00				Comments	
20						0.00				Comments	
21 TOTALS				668,613,986	39,733,689	5.94	10,963,211		0		

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Prairie Land El
	BORROWER DESIGNATION	KS028
	ENDING DATE	12/31/2019

PART L. KWH PURCHASED AND TOTAL COST (Continued)

COMMENTS	
1	
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NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Prairie Land El
	BORROWER DESIGNATION	KS028
	ENDING DATE	12/31/2019

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

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

	NAME OF LESSOR	TYPE OF PROPERTY	RENTAL THIS YEAR
1.			\$0
2.			\$0
3.		TOTAL	\$0

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

PART O. LONG-TERM DEBT SERVICE REQUIREMENTS

	NAME OF LENDER	BALANCE END OF YEAR	BILLED THIS YEAR			CFC USE ONLY (d)
			INTEREST (a)	PRINCIPAL (b)	TOTAL (c)	
1	National Rural Utilities Cooperative Finance Corporation	93,298,895	3,899,498	3,529,474	7,428,972	
2	NCSC	0	0	0	0	
3	Farmer Mac	0	0	0	0	
4	RUS Economic Development Loans	27,756	0	33,336	33,336	
5		0	0	0	0	
6		0	0	0	0	
7		0	0	0	0	
8		0	0	0	0	
9		0	0	0	0	
10	Principal Payments Received from Ultimate Recipients of IRP Loans			0		
11	Principal Payments Received from Ultimate Recipients of REDL Loans			33,333		
12	TOTAL (Sum of 1 thru 9)	\$93,326,651	\$3,899,498	\$3,562,810	\$7,462,308	

COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Prairie Land El
	BORROWER DESIGNATION	KS028
	ENDING DATE	12/31/2019

PART R. POWER REQUIREMENTS DATABASE

CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	JANUARY CONSUMERS	DECEMBER CONSUMERS	AVERAGE CONSUMERS	TOTAL KWH SALES AND REVENUE
		(a)	(b)	(c)	
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	13,814	13,746	13,780	
	b. KWH Sold				133,868,044
	c. Revenue				16,311,727
2. Residential Sales - Seasonal	a. No. Consumers Served	3,597	3,585	3,591	
	b. KWH Sold				7,485,670
	c. Revenue				1,688,456
3. Irrigation Sales	a. No. Consumers Served	1,025	1,018	1,022	
	b. KWH Sold				18,911,988
	c. Revenue				2,317,392
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	5,399	5,392	5,396	
	b. KWH Sold				198,448,604
	c. Revenue				22,250,559
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	9	9	9	
	b. KWH Sold				143,741,989
	c. Revenue				10,889,488
6. Public Street & Highway Lighting	a. No. Consumers Served	154	152	153	
	b. KWH Sold				2,381,006
	c. Revenue				465,192
7. Other Sales to Public Authority	a. No. Consumers Served	714	711	713	
	b. KWH Sold				13,618,187
	c. Revenue				1,720,066
8. Sales for Resales-RUS Borrowers	a. No. Consumers Served			0	
	b. KWH Sold				
	c. Revenue				
9. Sales for Resales-Other	a. No. Consumers Served	6	7	7	
	b. KWH Sold				118,076,424
	c. Revenue				8,303,551
10. TOTAL No. of Consumers (lines 1a thru 9a)		24,718	24,620	24,671	
11. TOTAL KWH Sold (lines 1b thru 9b)					636,531,912
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)					63,946,431
13. Transmission Revenue					0
14. Other Electric Revenue					1,908,973
15. KWH - Own Use					4,200
16. TOTAL KWH Purchased					668,613,986
17. TOTAL KWH Generated					0
18. Cost of Purchases and Generation					40,600,599
19. Interchange - KWH - Net					0
20. Peak - Sum All KW Input (Metered)					141,854
<input type="radio"/> None <input type="radio"/> Non-coincident <input checked="" type="radio"/> Coincident					

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Prairie Land El
	BORROWER DESIGNATION	KS028
	ENDING DATE	12/31/2019

PART S. ENERGY EFFICIENCY PROGRAMS

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

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT		BORROWER NAME BORROWER DESIGNATION ENDING DATE		Prairie Land El KS028 12/31/2019	
(All investments refer to your most recent CFC Loan Agreement)					
7a - PART 1 - INVESTMENTS					
DESCRIPTION (a)		INCLUDED (\$) (b)	EXCLUDED (\$) (c)	INCOME OR LOSS (d)	
2. INVESTMENTS IN ASSOCIATED ORGANIZATIONS					
5	Sunflower Electric Power Corp G&T Capital Credits		26,594,491		
6	KepCo G&T Capital Credits		1,084,768		0
7	Mid-Kansas Electric Comp Equity Investment		12,678,293		0
8	NRUCFC CTC		615,569		0
9	Sunflower Electric Power Corp Equity Investment		487,000		0
10	NRUCFC Capital Credits		1,059,592		0
11	CoBank E Stock		71,640		0
12	NRUCFC Membership		1,000		0
13	Subtotal of Continuation on NOTES page	708,912			0
Subtotal (Line 5 thru 13)		708,912	42,592,353		0
3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS					
14	Cloud County Health, Revolving Loan Funds	33,333	0		0
15	City of Alma Comm Bldg, USDA Loan Funds	25,000	0		0
16	City of Norcatour Water Wells, Rev Loan Funds	60,000	0		0
17	Subtotal of Continuation on NOTES page	479,629	0		0
Subtotal (Line 14 thru 17)		597,962	0		0
4. OTHER INVESTMENTS					
18			0		0
19			0		0
20			0		0
21			0		0
Subtotal (Line 18 thru 21)		0	0		0
5. SPECIAL FUNDS					
22			0		0
23			0		0
24			0		0
25			0		0
Subtotal (Line 22 thru 25)		0	0		0
6. CASH - GENERAL					
26	First State Bank, Section 125 Fund	9,899	0		0
27	Solutions North Bank, Revolving Loan Fund	367,869	0		0
28	PLE Petty Cash, Norton	200	0		0
29	PLE Petty Cash, St Francis	200	0		0
30	PLE Cash Drawers, Norton	300	0		0
31	Citizen National Bank, General Fund	116,485	0		0
32	Subtotal of Continuation on NOTES page	414,805	0		0
Subtotal (Line 26 thru 32)		909,758	0		0
7. SPECIAL DEPOSITS					
33			0		0
34			0		0
35			0		0
36			0		0
Subtotal (Line 33 thru 36)		0	0		0
8. TEMPORARY INVESTMENTS					
37	CoBank Member Investment	4,231	0		0
38	NRUCFC Daily Fund	4,197,911	0		0
39			0		0
40			0		0
Subtotal (Line 37 thru 40)		4,202,142	0		0
9. ACCOUNT & NOTES RECEIVABLE - NET					
41	Other A/R - Misc Accounts Receivables	74,437	0		0
42	Other A/R - HVAC Work in Progress	44,233	0		0
43	Other A/R - MKEC Local Access Fee	83,746	0		0
44	Other A/R - FEMA	737,529	0		0
45	Other A/R - Tracking WO - PB Warehouse	210,652	0		0
46	Other A/R - R&S Overpayment	20,249	0		0
47	Notes Receivable - Line Extensions	123,905	0		0
48			0		0
49			0		0
50			0		0
Subtotal (Line 41 thru 50)		1,294,751	0		0
10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED					
51			0		0
52			0		0
53			0		0
54			0		0
Subtotal (Line 51 thru 54)		0	0		0
Total		7,713,525	42,592,353		0

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Prairie Land El
	BORROWER DESIGNATION	KS028
	ENDING DATE	12/31/2019

(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)	7,713,525
2	LARGER OF (a) OR (b)	38,097,533
	a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3)	28,236,811
	b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35)	38,097,533

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Prairie Land El
	BORROWER DESIGNATION	KS028
	ENDING DATE	12/31/2019
NOTES		

Description	Included	Excluded
Continuation: 2. Investments in Associated Organization (Page 7a PartI)		
Federated Insurance - Preferred Stock	\$389,505	
KEC - Capital Credits	\$25,694	
Norton County Coop - Participating Stock	\$67	
Rangeland Coop - Common Stock	\$100	
RESCO - Preferred Stock	\$100	
NISC - Patronage Dividend	\$140,996	
KEC - Building Site	\$1,526	
KEC - Headquarters Building	\$48,457	
Farmers Coop Assn - Capital Credits	\$12,964	
Midwest Energy - Capital Credits	\$6,540	
NRTC - Capital Credits	\$15,863	
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	
Rural Telephone - Capital Credits	\$4,193	
Power of the Southwest - Membership	\$10	
Prairie Land Plus - Shares	\$100	
NRTC/PL Plus - Capital Credits	\$32,996	
SEC Corp - Membership	\$1,000	
National Cooperative Service Co - Membership	\$100	
Cooperative Response Center - Membership	\$2,500	
Cooperative Response Center - Equity Investment	\$10,000	
Cooperative Response Center - Capital Credits	\$14,406	
Farmway Coop - Capital Credits	\$363	
SUBTOTAL	\$708,912	
Continuation: 3. Investments in Economic Development Projects		
Garden Gate Florals, Revolving Loan Funds	\$12,870	
Sheridan County Hospital, Revolving Loan Funds	\$120,000	
Sheridan County Hospital #2, Rev Loan Funds	\$89,629	
Smith County Inc - Fire Truck - Rev Loan Funds	\$207,387	
Phillips Co Rural Fire Dist #2 - Rev Loan Funds	\$49,743	
SUBTOTAL	\$479,629	
Continuation: 6. Cash - General		
First State Bank, General Fund	\$414,405	
PLE Petty Cash, Concordia	\$200	
PLE Cash Drawer, Concordia	\$200	
First State Bank, Capital Credit Fund	\$0	
SUBTOTAL	\$414,805	

EXHIBIT 3
Financial Statements Detailing Consolidated Financial Position

Information is already contained in Exhibit 2

EXHIBIT 4

Comparative Operating Income Statement and Balance Sheet
2017-2019
Mid-Kansas Division

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

	FY 2017	FY 2018	FY 2019
1. Operating Revenue and Patronage Capital	33,563,533	35,563,617	32,218,254
2. Power Production Expense	-	-	-
3. Cost of Purchased Power	19,531,745	20,540,649	16,043,565
4. Transmission Expense	673,340	675,721	726,291
5. Distribution Expense-Operation	2,105,181	2,553,281	2,626,752
6. Distribution Expense-Maintenance	805,069	782,840	853,733
7. Consumer Accounts Expense	799,512	840,025	781,892
8. Customer Service and Informational Expense	497,404	499,121	481,086
9. Sales Expense	-	-	-
10. Administrative and General Expense	2,051,796	2,155,862	2,475,728
11. Total Operation & Maintenance Expense (2 - 10)	26,464,047	28,047,498	23,989,047
12. Depreciation and Amortization Expense	2,175,152	2,283,761	2,370,820
13. Tax Expense - Property	-	-	-
14. Tax Expense - Other	630	630	630
15. Interest on Long-Term Debt	1,913,617	2,100,610	2,093,724
16. Interest Charged to Construction - Credit	-	-	-
17. Interest Expense - Other	66,016	29,944	44,129
18. Other Deductions	193,353	193,353	193,353
19. Total Cost of Electric Service (11 - 18)	30,812,815	32,655,796	28,691,704
20. Patronage Capital & Operating Margins (1 - 19)	2,750,718	2,907,821	3,526,550
21. Non Operating Margins - Interest	151	419	1,978
22. Allowance for Funds Used During Construction	-	-	-
23. Income (Loss) from Equity Investments	-	-	-
24. Non Operating Margins - Other	1,040,998	1,283,765	1,958,650
25. Generation & Transmission Capital Credits	-	-	-
26. Other Capital Credits and Patronage Dividends	220,564	222,901	221,123
27. Extraordinary Items	-	-	-
28. Patronage Capital or Margins (20 - 26)	4,012,431	4,414,906	5,708,301

General Ledger

Financial And Operating Report Electric Distribution

BALANCE SHEET FOR DEC 2017

	Last Year	This Year	Variance
ASSETS AND OTHER DEBITS			
1. Total Utility Plant in Service	81,020,621.84	85,469,503.64	4,448,881.80
2. Construction Work in Progress	2,207,772.02	394,737.98	-1,813,034.04
3. Total Utility Plant (1 + 2)	83,228,393.86	85,864,241.62	2,635,847.76
4. Accum. Provision for Depreciation and Amort.	33,855,793.45	34,406,626.57	550,833.12
5. Net Utility Plant (3 - 4)	49,372,600.41	51,457,615.05	2,085,014.64
6. Non-Utility Property (Net)	0.00	0.00	0.00
7. Invest. in Subsidiary Companies	0.00	0.00	0.00
8. Invest. in Assoc. Org. - Patronage Capital	565,629.27	676,413.40	110,784.13
9. Invest. in Assoc. Org. - Other - General Funds	9,052,664.40	10,075,414.58	1,022,750.18
10. Invest. in Assoc. Org. - Other - Nongeneral Funds	0.00	0.00	0.00
11. Invest. in Economic Development Projects	0.00	0.00	0.00
12. Other Investments	0.00	0.00	0.00
13. Special Funds	0.00	0.00	0.00
14. Total Other Property & Investments (6 thru 13)	9,618,293.67	10,751,827.98	1,133,534.31
15. Cash - General Funds	14,842,879.20	15,429,982.59	587,103.39
16. Cash - Construction Funds - Trustee	0.00	0.00	0.00
17. Special Deposits	0.00	0.00	0.00
18. Temporary Investments	0.00	0.00	0.00
19. Notes Receivable (Net)	0.00	17,647.95	17,647.95
20. Accounts Receivable - Sales of Energy (Net)	3,139,025.61	2,830,062.23	-308,963.38
21. Accounts Receivable - Other (Net)	107,133.47	220,577.60	113,444.13
22. Renewable Energy Credits	0.00	0.00	0.00
23. Material and Supplies - Electric & Other	47,601.41	7,319.55	-40,281.86
24. Prepayments	0.00	0.00	0.00
25. Other Current and Accrued Assets	0.00	-201,374.18	-201,374.18
26. Total Current and Accrued Assets (15 thru 25)	18,136,639.69	18,304,215.74	167,576.05
27. Regulatory Assets	0.00	0.00	0.00
28. Other Deferred Debits	3,036,155.41	2,824,966.41	-211,189.00
29. Total Assets and Other Debits (5 + 14 + 26 thru 28)	80,163,689.18	83,338,625.18	3,174,936.00

General Ledger Financial And Operating Report Electric Distribution

BALANCE SHEET FOR DEC 2017

	<u>Last Year</u>	<u>This Year</u>	<u>Variance</u>
LIABILITIES AND OTHER CREDITS			
30. Memberships	0.00	0.00	0.00
31. Patronage Capital	23,048,594.38	27,866,226.81	4,817,632.43
32. Operating Margins - Prior Years	0.00	0.00	0.00
33. Operating Margins - Current Year	2,834,585.75	2,971,281.23	136,695.48
34. Non-Operating Margins	2,543,428.49	1,041,149.46	-1,502,279.03
35. Other Margins and Equities	132,040.20	225,828.76	93,788.56
36. Total Margins & Equities (30 thru 35)	<u>28,558,648.82</u>	<u>32,104,486.26</u>	<u>3,545,837.44</u>
37. Long-Term Debt - RUS (Net)	0.00	0.00	0.00
38. Long-Term Debt - FFB - RUS Guaranteed	0.00	0.00	0.00
39. Long-Term Debt - Other - RUS Guaranteed	0.00	0.00	0.00
40. Long-Term Debt - Other (Net)	46,557,437.75	44,954,212.29	-1,603,225.46
41. Long-Term Debt - RUS Econ. Devel. (Net)	0.00	0.00	0.00
42. Payments - Unapplied	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
43. Total Long-Term Debt (37 thru 41 - 42)	46,557,437.75	44,954,212.29	-1,603,225.46
44. Obligations Under Capital Leases - Noncurrent	0.00	0.00	0.00
45. Accumulated Operating Provisions	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
46. Total Other Noncurrent Liabilities (44 + 45)	0.00	0.00	0.00
47. Notes Payable	1,504,889.47	2,908,290.32	1,403,400.85
48. Accounts Payable	1,640,301.67	1,520,537.67	-119,764.00
49. Consumers Deposits	660,406.09	663,423.92	3,017.83
50. Current Maturities Long-Term Debt	0.00	0.00	0.00
51. Current Maturities Long-Term Debt - Econ. Devel.	0.00	0.00	0.00
52. Current Maturities Capital Leases	0.00	0.00	0.00
53. Other Current and Accrued Liabilities	1,242,005.38	1,187,674.72	-54,330.66
54. Total Current & Accrued Liabilities (47 thru 53)	<u>5,047,602.61</u>	<u>6,279,926.63</u>	<u>1,232,324.02</u>
55. Regulatory Liabilities	0.00	0.00	0.00
56. Other Deferred Credits	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
57. Total Liab. & Other Credits (36+43+46+54 thru 56)	<u><u>80,163,689.18</u></u>	<u><u>83,338,625.18</u></u>	<u><u>3,174,936.00</u></u>
Current Assets To Current Liabilities	3.59	to 1	2.91 to 1
Margins and Equities To Total Assets	35.63	%	38.52 %
Long-Term Debt To Total Utility Plant	55.94	%	52.35 %

General Ledger

Financial And Operating Report Electric Distribution

BALANCE SHEET FOR DEC 2018

	Last Year	This Year	Variance
ASSETS AND OTHER DEBITS			
1. Total Utility Plant in Service	85,469,503.64	87,775,710.50	2,306,206.86
2. Construction Work in Progress	394,737.98	266,422.24	-128,315.74
3. Total Utility Plant (1 + 2)	85,864,241.62	88,042,132.74	2,177,891.12
4. Accum. Provision for Depreciation and Amort.	34,406,626.57	35,258,570.47	851,943.90
5. Net Utility Plant (3 - 4)	51,457,615.05	52,783,562.27	1,325,947.22
6. Non-Utility Property (Net)	0.00	0.00	0.00
7. Invest. in Subsidiary Companies	0.00	0.00	0.00
8. Invest. in Assoc. Org. - Patronage Capital	676,413.40	797,112.54	120,699.14
9. Invest. in Assoc. Org. - Other - General Funds	10,075,414.58	11,346,062.60	1,270,648.02
10. Invest. in Assoc. Org. - Other - Nongeneral Funds	0.00	0.00	0.00
11. Invest. in Economic Development Projects	0.00	0.00	0.00
12. Other Investments	0.00	0.00	0.00
13. Special Funds	0.00	0.00	0.00
14. Total Other Property & Investments (6 thru 13)	10,751,827.98	12,143,175.14	1,391,347.16
15. Cash - General Funds	15,429,982.59	16,704,587.65	1,274,605.06
16. Cash - Construction Funds - Trustee	0.00	0.00	0.00
17. Special Deposits	0.00	0.00	0.00
18. Temporary Investments	0.00	0.00	0.00
19. Notes Receivable (Net)	17,647.95	40,746.55	23,098.60
20. Accounts Receivable - Sales of Energy (Net)	2,830,062.23	3,132,550.93	302,488.70
21. Accounts Receivable - Other (Net)	220,577.60	102,792.37	-117,785.23
22. Renewable Energy Credits	0.00	0.00	0.00
23. Material and Supplies - Electric & Other	7,319.55	45,201.32	37,881.77
24. Prepayments	0.00	0.00	0.00
25. Other Current and Accrued Assets	-201,374.18	-65,343.58	136,030.60
26. Total Current and Accrued Assets (15 thru 25)	18,304,215.74	19,960,535.24	1,656,319.50
27. Regulatory Assets	0.00	0.00	0.00
28. Other Deferred Debits	2,824,966.41	2,690,762.28	-134,204.13
29. Total Assets and Other Debits (5 + 14 + 26 thru 28)	83,338,625.18	87,578,034.93	4,239,409.75

General Ledger Financial And Operating Report Electric Distribution

BALANCE SHEET FOR DEC 2018

	<u>Last Year</u>	<u>This Year</u>	<u>Variance</u>
LIABILITIES AND OTHER CREDITS			
30. Memberships	0.00	0.00	0.00
31. Patronage Capital	27,866,226.81	30,863,557.12	2,997,330.31
32. Operating Margins - Prior Years	0.00	0.00	0.00
33. Operating Margins - Current Year	2,971,281.23	3,130,722.39	159,441.16
34. Non-Operating Margins	1,041,149.46	1,284,183.34	243,033.88
35. Other Margins and Equities	225,828.76	304,403.23	78,574.47
36. Total Margins & Equities (30 thru 35)	<u>32,104,486.26</u>	<u>35,582,866.08</u>	<u>3,478,379.82</u>
37. Long-Term Debt - RUS (Net)	0.00	0.00	0.00
38. Long-Term Debt - FFB - RUS Guaranteed	0.00	0.00	0.00
39. Long-Term Debt - Other - RUS Guaranteed	0.00	0.00	0.00
40. Long-Term Debt - Other (Net)	44,954,212.29	47,563,288.14	2,609,075.85
41. Long-Term Debt - RUS Econ. Devel. (Net)	0.00	0.00	0.00
42. Payments - Unapplied	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
43. Total Long-Term Debt (37 thru 41 - 42)	44,954,212.29	47,563,288.14	2,609,075.85
44. Obligations Under Capital Leases - Noncurrent	0.00	0.00	0.00
45. Accumulated Operating Provisions	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
46. Total Other Noncurrent Liabilities (44 + 45)	0.00	0.00	0.00
47. Notes Payable	2,908,290.32	873,282.13	-2,035,008.19
48. Accounts Payable	1,520,537.67	1,649,741.13	129,203.46
49. Consumers Deposits	663,423.92	662,780.19	-643.73
50. Current Maturities Long-Term Debt	0.00	0.00	0.00
51. Current Maturities Long-Term Debt - Econ. Devel.	0.00	0.00	0.00
52. Current Maturities Capital Leases	0.00	0.00	0.00
53. Other Current and Accrued Liabilities	<u>1,187,674.72</u>	<u>1,246,077.26</u>	<u>58,402.54</u>
54. Total Current & Accrued Liabilities (47 thru 53)	6,279,926.63	4,431,880.71	-1,848,045.92
55. Regulatory Liabilities	0.00	0.00	0.00
56. Other Deferred Credits	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
57. Total Liab. & Other Credits (36+43+46+54 thru 56)	<u><u>83,338,625.18</u></u>	<u><u>87,578,034.93</u></u>	<u><u>4,239,409.75</u></u>
Current Assets To Current Liabilities	2.91	to 1	4.50 to 1
Margins and Equities To Total Assets	38.52	%	40.63 %
Long-Term Debt To Total Utility Plant	52.35	%	54.02 %

NATIONAL RURAL UTILITIES		BORROWER NAME	PLE-MKEC
COOPERATIVE FINANCE CORPORATION		BORROWER DESIGNATION	KS028
FINANCIAL AND STATISTICAL REPORT		ENDING DATE	12/31/2019
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	89,740,079	29. Membership	
2. Construction Work in Progress	301,210	30. Patronage Capital	33,584,876
3. Total Utility Plant (1 + 2)	90,041,289	31. Operating Margins - Prior Years	
4. Accum. Provision for Depreciation & Amort	36,459,740	32. Operating Margins - Current Year	3,747,671
5. Net Utility Plant (3 - 4)	53,581,549	33. Non Operating Margins	1,960,628
6. Nonutility Property - Net	0	34. Other Margins and Equities	394,158
7. Investments in Subsidiary Companies		35. Total Margins & Equities (30 thru 35)	39,687,333
8. Invest in Assoc Org - Patronage Capital	881,068	36. Long-Term Debt RUS (Net)	
9. Invest in Assoc Org - Other - General Funds	12,678,293	37. Long-Term Debt RUS - FFB	
10. Invest in Assoc Org - Other- Nongeneral Funds		38. Long Term Debt - Other - RUS Guaranteed	
11. Investments in Economic Development Projects		39. Long Term Debt - Other (Net)	49,236,380
12. Other Investments		40. Long-Term Debt - RUS Econ Devel. (Net)	
13. Special Funds		41. Total Long-Term Debt (37 thru 40)	49,236,380
14. Total Other Property & Investments (6 thru 13)	13,559,361	42. Obligations Under Capital Leases	
15. Cash - General Funds	20,182,239	43. Accumulated Operating Provisions	
16. Cash - Construction Funds - Trustee		44. Total Other Noncurrent Liabilities (42 + 43)	0
17. Special Deposits		45. Notes Payable	
18. Temporary Investments		46. Accounts Payable	1,146,793
19. Notes Receivable - Net	41,624	47. Consumers Deposits	644,103
20. Accounts Receivable - Sales of Energy (Net)	2,211,035	48. Other Current & Accrued Liabilities	1,265,411
21. Accounts Receivable - Other (Net)	122,434	49. Total Current & Accrued Liabilities (45 thru 48)	3,056,307
22. Materials & Supplies - Electric & Other	41,870	50. Deferred Credits	
23. Prepayments		51. Accumulated Deferred Income Taxes	0
24. Other Current & Accrued Assets	(325,730)	52. Total Liabilities & Other Credits (36+41+44+49-50)	91,980,020
25. Total Current & Accrued Assets (15 thru 24)	22,273,472	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
26. Regulatory Assets		53. Balance Beginning of Year	
27. Other Deferred Debits	2,565,638	54. Amounts Received This Year (Net)	
28. Total Assets & Other Debits (5+14+25 thru 27)	91,980,020	55. Total Contributions in Aid of Construction	

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 Service Area
34.5kV Formula Based Rate
Revenue Requirement and Rate Calculation
For Year 2020 Based on the Historical Test Year Ending December 31, 2019

(a) Line No	(b) Description	(c) Source	(d) Unadjusted Historical Test Year 2019		(e) Adjustments No. Amount		(f) Adjusted Historical Test Year 2019	(g) Allocation Factor Name Factor		(h) FBR Revenue Requirement
					Source: WP2			Source: WP3		
1	Operating Expenses									
2	Power Production Expense	WP1, L29, Col (d)	-				\$ -		0.000000	\$ -
3	Cost of Purchased Power	WP1, L30, Col (d)	\$ 16,043,565				\$ 16,043,565		0.000000	\$ -
4	Transmission O&M	WP1, L31, Col (d)	\$ 726,291				\$ 726,291		1.000000	\$ 726,291
5	Distribution Expense-Operation	WP1, L32, Col (d)	\$ 2,626,752	[1]	\$ -		\$ 2,626,752	DOM	0.000000	\$ -
6	Distribution Expense-Maintenance	WP1, L33, Col (d)	\$ 853,733	[2]	\$ -		\$ 853,733	DOM	0.000000	\$ -
7	Consumer Accounts Expense	WP1, L34, Col (d)	\$ 781,892				\$ 781,892		0.000000	\$ -
8	Customer Service and Informational Expense	WP1, L35, Col (d)	\$ 481,086				\$ 481,086		0.000000	\$ -
9	Sales Expense	WP1, L36, Col (d)	\$ -				\$ -		0.000000	\$ -
10	Administration & General	WP1, L37, Col (d)	\$ 2,475,728	[3]	\$ (72,705)		\$ 2,403,023	LAB	0.053113	\$ 127,633
11	Total O&M Expense	Sum (L2:L10)								\$ 853,924
12	Depreciation and Amortization									\$ -
13	Transmission	WP1, L40, Col (d)	\$ 586,311	[4a]	\$ 16,259		\$ 602,570		1.000000	\$ 602,570
14	General Plant	WP1, L41, Col (d)	\$ 128,131	[4b]	\$ (5,616)		\$ 122,515	LAB	0.053113	\$ 6,507
15	Property Tax	WP1, L43, Col (d)	\$ -				\$ -	NP	0.290843	\$ -
16	Other Taxes	WP1, L44, Col (d)	\$ 630				\$ 630	NP	0.290843	\$ 183
17	L.T. Interest	WP1, L45, Col (d)	\$ 2,093,725	[5]	\$ (5,882)		\$ 2,087,842	NP	0.290843	\$ 607,234
18	Interest Charged to Construction - Credit	WP1, L46, Col (d)	\$ -	[6]	\$ -		\$ -	NP	0.290843	\$ -
19	Interest-Other	WP1, L47, Col (d)	\$ 44,130	[7]	\$ (19,810)		\$ 24,320	NP	0.290843	\$ 7,073
20	Other Deductions	WP1, L48, Col (d)	\$ 193,353	[8]	\$ (193,353)		\$ -	NP	0.290843	\$ -
21	Total Cost of Electric Service									\$ 2,077,492
22										
23	Margin Requirement									
24	Principal Payments	WP1, L62, Col (d)	\$ 1,725,295	[10]	\$ 86,024		\$ 1,811,319	NP	0.29084282	\$ 526,809
25	L.T. Interest	L17	\$ 2,093,725		\$ (5,882)		\$ 2,087,842	NP	0.29084282	\$ 607,234
26	Subtotal	Sum (L24:25)								\$ 1,134,043
27	Required Coverage Ratio	WP1, L64, Col (d)								1.80
28	Gross Margin Requirements	L26 x L27								1,093,021
29	Less: Offsets to Margin Requirements	WP4, L4 or L13, Col (i)								807,547
30	Net Margin Requirement	L28 - L29								\$ 285,474
31										
32	Total Revenue Requirements									
33	Greater of OTIER or MDSC Margin Requirements	L21 + L30								\$ 2,701,569
34	Plus: True-Up Amount	WP7, L13								\$ (93,672)
35	Total Net Revenue Requirement	L33 + L34								\$ 2,607,897
36	Divided By Total Billing Demand	WP5, L30, Col (Total)								911,742 kW
37	Unadjusted Unit Rate	L35 / L36								\$2.86/kW-mo.
38	Less: Property Tax Surcharge	Dkt. No. 20-PLCE-283-TAR								\$0.1972/kW-mo.
39	Resultant Unit Rate									\$2.66/kW-mo.

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Work Paper 1 - Input Data

Line No	Description	Historical Test Year Input				Budget Year Input			
		Source (b)	Amount (c) (d)		Notes (e)	Source (f)	Amount (g) (h)		Notes (i)
1	A. Net Plant in Service - Using Average Monthly Balance		2019		Protocols, Section K		2020		
2			Plant in Service	Accum. Res. for Depr.		Projected Plant in Service	Projected Accum. Res. for Depr.	Protocols, Section K	
3	1. Facilities Used to Provide Local Access Delivery Service								
4	Transmission Facilities								
5	350 Land and Land Rights	Trial Balance ¹	\$ 54,791			\$ 54,791		12 mo avg	
6	352 Structures and Improvements	Trial Balance ¹	\$ 277,175			\$ 282,165		12 mo avg	
7	353 Station Equipment	Trial Balance ¹	\$ 7,527,817			\$ 7,663,343		12 mo avg	
8	355 Poles and Fixtures	Trial Balance ¹	\$ 9,261,175			\$ 9,427,908		12 mo avg	
9	356 O.H. Conductors and Devices	Trial Balance ¹	\$ 7,585,045			\$ 7,721,602		12 mo avg	
10	358 U.G. Conductors and Devices	Trial Balance ¹	\$ 3,706			\$ 3,773		12 mo avg	
11	Subtotal	Sum(L5-L10)	\$ 24,709,709	\$ 10,549,949		\$ 25,153,583	\$ 11,152,519		
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	\$ 24,709,709	\$ 10,549,949		\$ 25,153,583	\$ 11,152,519		
18									
19	2. All Facilities								
20	301-301 Intangible Plant	Trial Balance ¹	-	-		-	-		
21	350-359 Transmission Plant	Trial Balance ¹	\$ 24,709,709	\$ 10,549,949	GL acct 108.5	\$ 25,153,583	\$ 11,152,519	12 mo avg	
22	360-373 Distribution Plant	Trial Balance ¹	\$ 52,926,032	\$ 19,946,752	GL acct. 108.6,108.61	\$ 54,032,364	\$ 21,722,255	12 mo avg	Ln 11 Exhibit 9, page 3
23	389-399 General Plant	Trial Balance ¹	\$ 5,281,282	\$ 3,297,021	GL acct. 108.7-108.78	\$ 5,656,500	\$ 3,419,537	12 mo avg	Exhibit 9, page 4
24	Total		\$ 82,917,022	\$ 33,793,722		\$ 84,842,447	\$ 36,294,311		
25									
26									
27									
28	B. Operating Expenses		EOY						
29	Power Production Expense	Statement of Operations	\$ -						
30	Cost of Purchased Power	Statement of Operations	\$ 16,043,565						
31	Transmission O&M	Statement of Operations	\$ 726,291						
32	Distribution Expense-Operation	Statement of Operations	\$ 2,626,752						
33	Distribution Expense-Maintenance	Statement of Operations	\$ 853,733						
34	Consumer Accounts Expense	Statement of Operations	\$ 781,892						
35	Customer Service and Informational Expense	Statement of Operations	\$ 481,086						
36	Sales Expense	Statement of Operations	\$ -						
37	Administrative and General	Statement of Operations	\$ 2,475,728		sum check				
38	Depreciation and Amortization	Statement of Operations	\$ 2,370,820		2,370,820				
39	Depreciation Expense - Distribution	Trial Balance	\$ 1,656,377						
40	Depreciation Expense - Transmission	Trial Balance	\$ 586,311			\$ 602,570		Protocols, Sections D.1.c and D.2.b.	Exhibit 9, page 2
41	Depreciation Expense - General Plant	Trial Balance	\$ 128,131			\$ 122,515		Protocols, Sections D.1.c and D.2.b.	Exhibit 9, page 4
42	Amortization of AP (booked within Depreciation Expense)	Trial Balance	\$ -						
43	Property Tax	Statement of Operations	\$ -						
44	Other Taxes	Statement of Operations	\$ 630						
45	L.T. Interest	Statement of Operations	\$ 2,093,725			\$ 2,087,842		Protocols, Section D.1.d	Exhibit 9, page 6
46	Interest Charged to Construction - Credit	Statement of Operations	\$ -			\$ -		Protocols, Section D.1.d	Exhibit 9, page 6
47	Interest-Other	Statement of Operations	\$ 44,130			\$ 24,320		Protocols, Section D.1.d	Exhibit 9, page 6
48	Other Deductions	Statement of Operations	\$ 193,353						
49									
50	C. Payroll		Part of GL acct (Labor amt only)						
51	Transmission	Payroll Journal (Labor Amt)	\$ 82,101	560-573					
52	Distribution	Payroll Journal (Labor Amt)	\$ 967,795	580-598					
53	Customer Accounting	Payroll Journal (Labor Amt)	\$ 337,406	901-905					
54	Customer Service and Information	Payroll Journal (Labor Amt)	\$ 158,473	907-910					
55	Sales	Payroll Journal (Labor Amt)	\$ -	911-916					
56	Administration and General	Payroll Journal (Labor Amt)	\$ 796,016	920-932					
57	Total		\$ 2,341,792	Non-capitalized items					
58									
59									
60	D. Miscellaneous								
61	1. Debt Service								
62	Principal Payments	Supplementary Company Records	\$ 1,725,295	Exhibit 9, page 5		\$ 1,811,319			Exhibit 9, page 6
63									
64	2. Target OTIER/MDSC			1.80 Section D.3 of the Protocols					
65									
66	3. Margin Requirement Offsets		Prior TY						
67	Investment in Associate Organizations - Patronage Capital	Balance Sheet	\$ 797,113	\$ 881,068					
68	Generation & Transmission Capital Credits ²	Statement of Operations	\$ 551,567	Exhibit 9, pg 7					
69	Other Capital Credits and Patronage Dividends	Statement of Operations	\$ 221,123						
70	Non-Operating Margins - Interest	Statement of Operations	\$ 1,978						
71	Cash Received from G&T/Lenders	Company Records	\$ 688,734	Exhibit 9, page 7					
72									
73	4. Other								
74	AP Amortization Booked in Other Deductions	Supplementary Company Records	\$ 193,353	GL 425.0					
75									

¹ 12 mo average

² Currently, doesn't hit Income Statement for PL, but is needed as input for Cash Pat Cap formula in WP4 in order to recognize as an offset to margins.

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Work Paper 2 - Adjustments To Historical Test Year Expenses
For the Historical Test Year Ending December 31, 2019

Line No	Type	Source	Amount	Notes
1	1. Adjustment to Distribution Operations Expense per K.S.A. 66-101f(a), if any:			
2	Applicable Disallowance - Distribution Operations	WP6	\$ -	not applicable
3	Total Adjustment	L2	<u>\$ -</u>	
4				
5	2. Adjustment to Distribution Maintenance Expense per K.S.A. 66-101f(a), if any:			
6	Applicable Disallowance - Distribution Maintainance	WP6	\$ -	not applicable
7	Total Adjustment	L6	<u>\$ -</u>	
8				
9	3. Adjustment to Administrative & General per K.S.A. 66-101f(a), if any:			Protocols, D.1.b
10	Applicable Disallowance - A&G	WP6	\$ 72,705	
11	Total Adjustment	L10	<u>\$ (72,705)</u>	
12				
13	4. Adjustment to Depreciation Expense			Protocols, D.1.c and D.2.b
14	(a) Transmission			
15	Historical Amount	Pg.1, L13, Col (d)	\$ 586,311	
16	Projected	WP1, L40, Col (h)	\$ 602,570	
17	Total Adjustment	L16 - L15	<u>\$ 16,259</u>	
18	(b) General Plant			
19	Historical Amount	Pg.1, L14, Col (d)	\$ 128,131	
20	Projected	WP1, L41, Col (h)	\$ 122,515	
21	Total Adjustment	L20 - L19	<u>\$ (5,616)</u>	
22				
23	5. Adjustment to LT Interest			Protocols, D.1.d
24	Historic Amount	Pg.1, L17, Col (d)	\$ 2,093,725	
25	Projected Amount	WP1, L45, Col (h)	\$ 2,087,842	
26	Total Adjustment	L25 - L24	<u>\$ (5,882)</u>	
27				
28	6. Adjustment to Interest Charged To Construction			Protocols, D.1.d
29	Historical Amount	Pg.1, L18, Col (d)	\$ -	
30	Projected Amount	WP1, L46, Col (h)	\$ -	
31	Total Adjustment	L30 - L29	<u>\$ -</u>	
32				
33	7. Adjustment to Interest-Other			Protocols, D.1.d
34	Historical Amount	Pg.1, L19, Col (d)	\$ 44,130	
35	Projected Amount	WP1, L47, Col (h)	\$ 24,320	
36	Total Adjustment	L35 - L34	<u>\$ (19,810)</u>	
37				
38	8. Adjustment to Other Deductions:			Protocols, D.1.e
39	Historical Amount	Pg.1, L20, Col (d)	\$ 193,353	
40	Less: Amortization of AP booked in Other Deductions	WP1, L74, Col (d)	\$ 193,353	
41	Historical Amount with AP removed	L39 - L40	\$ -	
42	Sub-total Adjustment	L36 - L34	\$ (193,353)	
43	Less: Applicable Disallowance - Other Deductions	WP6	\$ -	
44	Total Adjustment	L42 - L43	<u>\$ (193,353)</u>	
45				
46	9. Adjustment to Principal Payments			Protocols, D.1.f
47	Historical Amount	Pg.1, L24, Col (a)	\$ 1,725,295	
48	Projected Amount	WP1, L62, Col (h)	\$ 1,811,319	
49	Total Adjustment	L48 - L47	<u>\$ 86,024</u>	
50				

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Work Paper 3 - Allocation Factors

Line No.	Description	Source	Allocator	Amount
1	Distribution O&M Allocation Factor - Using Budget Year Input			
2	Distr. Plant used to provide Local Access Delivery Service	WP1, L16, Col (g)		\$ -
3	Total Distribution Plant	WP1, L22, Col (g)		\$ 54,032,364
4				
5	Allocation Factor	L2 / L3	DOM	-
6				
7	Labor Allocation Factor - Using Historical Test Year Input			
8	Transmission Wages	WP1, L51, Col (d)		\$ 82,101
9	Allocated Distribution Wages			
10	Total Distribution Wages	WP1, L52, Col (d)		\$ 967,795
11	Allocation Factor	L5	DOM	\$ -
12		L10 * L11		\$ -
13	Total LAC Wages	L8 + L12		<u>\$ 82,101</u>
14				
15	Total Wages Other than A&G			
16	Total Wages - Historical Test Year	WP1, L57, Col (d)		\$ 2,341,792
17	Less: Administration & General Wages	WP1, L56, Col (d)		796,016
18		L16 - L17		<u>\$ 1,545,776</u>
19				
20	Transmission Labor Allocator	L13 / L18	LAB	<u>0.053113</u>
21				
22	Net Plant Allocation Factor - Using Budget Year Input			
23	Plant-in-Service			
24	Transmission	WP1, L11, Col (g)		\$ 25,153,583
25	Distr. used to provide Local Access Service	L2		\$ -
26	General Plant			
27	Total General Plant	WP1, L23, Col (g)		\$ 5,656,500
28	Allocation Factor	L20	LAB	0.053113
29		L27 * L28		<u>\$ 300,436</u>
30	Total LAC Plant-in-Service	L24 + L25 + L29		<u>\$ 25,454,019</u>
31				
32	Accumulated Reserves for Depreciation			
33	Transmission	WP1, L11, Col (h)		\$ 11,152,519
34	Distribution Used in LAC	WP1, L16, Col (h)		\$ -
35	Allocated General Plant			
36	Total General Plant	WP1, L23, Col (h)		\$ 3,419,537
37	Allocation Factor	L20	LAB	0.053113
38		L36 * L37		\$ 181,623
39	Total LAC Accum. Depr. Res.	L33 + L34 + L38		<u>\$ 11,334,142</u>
40				
41	Net Plant Used in LAC	L30 - L39		<u>\$ 14,119,877</u>
42				
43	Total Plant in Service	WP1, L24, Col (g)		\$ 84,842,447
44	Less: Total Accum. Reserves for Depr.	WP1, L24, Col (h)		\$ 36,294,311
45	Total Net Plant	L43 - L44		<u>\$ 48,548,136</u>
46				
47	Transmission Net Plant Allocator - Budget Year	L41 / L45	NP	<u>0.290843</u>

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Work Paper 4 - Margin Requirement Offsets
For the Historical Test Year Ending December 31, 2019

(a) Line No	(b) Metric	(c) Source	(d) Historical Total Amount	(e) Adjustment pg 1, Col (e)	(f) Adjusted Amount	(g) Allocation Factor Name	(h) Allocation Factor Factor	(i) Allocated to FBR	
1	OTIER								
2	LT Interest Expense	Pg.1, L17, Col (d)	\$ 2,093,725	\$ (5,882)	\$ 2,087,842	NP	0.290843	\$ 607,234	
3	Cash Received from G&T/lenders	WP1, Col (d), L71	\$ 688,734	\$ -	\$ 688,734	NP	0.290843	\$ 200,313	
4			<u>\$ 2,782,459</u>	<u>\$ (5,882)</u>	<u>\$ 2,776,576</u>			<u>\$ 807,547</u>	
5									
6	MDSC								
7	LT Interest Expense	L2	\$ 2,093,725	\$ (5,882)	\$ 2,087,842	NP	0.290843	\$ 607,234	
8	Depreciation Expense								
9	Transmission	Pg.1, L13, Col (d)	\$ 586,311	\$ 16,259	\$ 602,570		1.000000	\$ 602,570	
10	General Plant	Pg.1, L14, Col (d)	\$ 128,131	\$ (5,616)	\$ 122,515	LAB	0.053113	\$ 6,507	
11	Non-Operating Margins - Interest	WP1, L70, Col (d)	\$ 1,978	\$ -	\$ 1,978	NP	0.290843	\$ 575	
12	Cash Patronage Capital*	L20	\$ 688,734	\$ -	\$ 688,734	NP	0.290843	\$ 200,313	
13	Resultant Amount	Sum (L7:L12)	<u>\$ 3,498,880</u>		<u>\$ 3,503,641</u>			<u>\$ 1,417,200</u>	
14									
15	*Calculate Pat. Cap. (Cash):								
16	Inv. in Assoc. Org. - Patr. Capital - Current Yr.	WP1, L67, Col (d)	\$ 881,068						
17	Inv. in Assoc. Org. - Patr. Capital - Prior Yr.	WP1, L67, Col (e)	\$ 797,113						
18	Generation & Transmission Capital Credits	WP1, L68, Col (d)	\$ 551,567						
19	Other Capital Cr. and Patronage Dividends	WP1, L69, Col (d)	\$ 221,123						
20	Resultant Amount	L17 + L18 + L19 - L16	<u>\$ 688,734</u>						

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Work Paper 6a - Summary of Exclusions
For the Historical Test Year Ending December 31, 2019

ACCOUNT	DESCRIPTION	TOTAL AMOUNT	TOTAL ADJUSTMENT	COMMENTS
1.926.2	EMPLOYEE PENSION & BENEFITS	59,856	31,925	
1.930.1	ADVERTISING	12,804	6,322	
1.930.2	MICELLANEOUS GENERAL	248,728	6,083	
1.930.21	MISC GEN - DUES	91,082	14,169	
1.930.3	MISC GEN - DONATIONS	12,699	6,629	
1.930.31	ANNUAL MEETING	26,328	7,577	
			<u>72,705</u>	See Exhibit 10 for further account level detail.

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, 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.
- 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 Service Area
34.5kV Formula Based Rate
Work Paper 6b - Detail for Exclusions
For the Historical Test Year Ending December 31, 2019

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

See Filing Exhibit 10 for Account Level Detail

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Work Paper 7 - Annual True-Up Calculation Summary
Section E.6 of the 34.5kV FBR Protocols

Line				Days in			Wtd.		
No.	I. Calculate Weighted Projected FBR Revenue Requirement			Effect			Rev. Req. ¹	Notes/Source	
1	Budget Year	2018	Projected FBR Revenue Requirement	\$ 2,711,470	x	273	=	\$ 2,028,031	18-PLCE-462-TAR (9/11/18 Order, tariffs effective 10/1/18)
2	Budget Year	2019	Projected FBR Revenue Requirement	\$ 2,870,158		92	=	\$ 723,437	19-PLCE-436-TAR (9/12/19 Order, tariffs effective 10/1/19)
3								\$ 2,751,468	L1 + L2
4	II. Compare against Actual Revenue Requirement								
5									
6	Test Year	2019	Actual FBR Revenue Requirement					\$ 2,662,585	WP8a, L33
7								\$ (88,883)	L6 - L3
8									
9	III. Include Interest for Over or Under-recovery								
10				Applicable Interest Rate				5.39%	L18 or L19
11									
12				Interest on Annual True-Up Amount				\$ (4,789)	L7 x L10
13				Total				<u>\$ (93,672)</u>	L7 + L12
14									
15									
16									
17	Interest Rates								
18				Short term Interest Rate				3.54%	Quarterly average
19				FERC Quarterly Interest Rate				5.39%	Avg. for 2019, see https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp

¹ Using ratio of Days in Effect divided by 365 (total number of days in a calendar year).

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Work Paper 8a - Actual Revenue Requirement for the True-Up
For the Historical Test Year Ending December 31, 2019

(a) Line No	(b) Description	(c) Source	(d) Unadjusted Historical Test Year 2019	(e) Adjustments No. Amount	(f) Adjusted Historical Test Year 2019	(g) Allocation Factor Name	(h) Factor	(i) FBR Revenue Requirement
				Source: WP2			Source: WP8b	
1	Operating Expenses							
2	Power Production Expense	WP1, L29, Col (d)	-		\$ -		0.000000	\$ -
3	Cost of Purchased Power	WP1, L30, Col (d)	\$ 16,043,565		\$ 16,043,565		0.000000	\$ -
4	Transmission O&M	WP1, L31, Col (d)	\$ 726,291		\$ 726,291		1.000000	\$ 726,291
5	Distribution Expense-Operation	WP1, L32, Col (d)	\$ 2,626,752	[1] \$ -	\$ 2,626,752	DOM	0.000000	\$ -
6	Distribution Expense-Maintenance	WP1, L33, Col (d)	\$ 853,733	[2] \$ -	\$ 853,733	DOM	0.000000	\$ -
7	Consumer Accounts Expense	WP1, L34, Col (d)	\$ 781,892		\$ 781,892		0.000000	\$ -
8	Customer Service and Informational Expense	WP1, L35, Col (d)	\$ 481,086		\$ 481,086		0.000000	\$ -
9	Sales Expense	WP1, L36, Col (d)	\$ -		\$ -		0.000000	\$ -
10	Administration & General	WP1, L37, Col (d)	\$ 2,475,728	[3] \$ (72,705)	\$ 2,403,023	LAB	0.053113	\$ 127,633
11	Total O&M Expense	Sum (L2:L10)						\$ 853,924
12	Depreciation and Amortization							\$ -
13	Transmission	WP1, L40, Col (d)	\$ 586,311		\$ 586,311		1.000000	\$ 586,311
14	General Plant	WP1, L41, Col (d)	\$ 128,131		\$ 128,131	LAB	0.053113	\$ 6,805
15	Property Tax	WP1, L43, Col (d)	\$ -		\$ -	NP	0.290395	\$ -
16	Other Taxes	WP1, L44, Col (d)	\$ 630		\$ 630	NP	0.290395	\$ 183
17	L.T. Interest	WP1, L45, Col (d)	\$ 2,093,725		\$ 2,093,725	NP	0.290395	\$ 608,007
18	Interest Charged to Construction - Credit	WP1, L46, Col (d)	\$ -		\$ -	NP	0.290395	\$ -
19	Interest-Other	WP1, L47, Col (d)	\$ 44,130		\$ 44,130	NP	0.290395	\$ 12,815
20	Other Deductions	WP1, L48, Col (d)	\$ 193,353	[9] \$ (193,353)	\$ -	NP	0.290395	\$ -
21	Total Cost of Electric Service							\$ 2,068,045
22								
23	Margin Requirement							
								OTIER MDSC
24	Principal Payments	WP1, L62, Col (d)	\$ 1,725,295		\$ 1,725,295	NP	0.290395	\$ 501,017
25	L.T. Interest	L17	\$ 2,093,725	\$ -	\$ 2,093,725	NP	0.290395	\$ 608,007
26	Subtotal	Sum (L24:25)						\$ 608,007 \$ 1,109,024
27	Required Coverage Ratio	WP1, L64, Col (d)						1.80 1.80
28	Gross Margin Requirements	L26 x L27						1,094,412 1,996,243
29	Less: Offsets to Margin Requirements	WP8c, L4 or L13, Col (i)						808,012 1,401,703
30	Net Margin Requirement	L28 - L29						\$ 286,401 \$ 594,540
31								
32	Total Revenue Requirements							
33	Using the greater of OTIER or MDSC Margin Requirements	L21 + L30						\$2,662,585

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Work Paper 8b - Allocation Factors for the True-Up Calculation
For the Historical Test Year Ending December 31, 2019

<u>Line No.</u>	<u>Description</u>	<u>Source</u>	<u>Allocator</u>	<u>Amount</u>
1	Distribution O&M Allocation Factor			
2	Distr. Plant used to provide Local Access Delivery Service	WP1, L16, Col (c)		\$ -
3	Total Distribution Plant	WP1, L22, Col (c)		\$ 52,926,032
4				
5	Allocation Factor	L2 / L3	DOM	-
6				
7	Labor Allocation Factor			
8	Transmission Wages	WP1, L51, Col (d)		\$ 82,101
9	Allocated Distribution Wages			
10	Total Distribution Wages	WP1, L52, Col (d)		\$ 967,795
11	Allocation Factor	L5	DOM	\$ -
12		L10 * L11		\$ -
13	Total LAC Wages	L8 + L12		<u>\$ 82,101</u>
14				
15	Total Wages Other than A&G			
16	Total Wages	WP1, L57, Col (d)		\$ 2,341,792
17	Less: Administration & General Wages	WP1, L56, Col (d)		796,016
18		L16 - L17		<u>\$ 1,545,776</u>
19				
20	Transmission Labor Allocator	L13 / L18	LAB	0.053113
21				
22	Net Plant Allocation Factor			
23	Plant-in-Service			
24	Transmission	WP1, L11, Col (c)		\$ 24,709,709
25	Distr. used to provide Local Access Service	L2		\$ -
26	General Plant			
27	Total General Plant	WP1, L23, Col (c)		\$ 5,281,282
28	Allocation Factor	L20	LAB	0.053113
29		L27 * L28		<u>\$ 280,507</u>
30	Total LAC Plant-in-Service	L24 + L25 + L29		<u>\$ 24,990,216</u>
31				
32	Accumulated Reserves for Depreciation			
33	Transmission	WP1, L11, Col (d)		\$ 10,549,949
34	Distribution Used in LAC	WP1, L16, Col (d)		\$ -
35	Allocated General Plant			
36	Total General Plant	WP1, L23, Col (d)		\$ 3,297,021
37	Allocation Factor	L20	LAB	0.053113
38		L36 * L37		<u>\$ 175,116</u>
39	Total LAC Accum. Depr. Res.	L33 + L34 + L38		<u>\$ 10,725,065</u>
40				
41	Net Plant Used in LAC	L30 - L39		<u>\$ 14,265,151</u>
42				
43	Total Plant in Service	WP1, L24, Col (c)		\$ 82,917,022
44	Less: Total Accum. Reserves for Depr.	WP1, L24, Col (d)		\$ 33,793,722
45	Total Net Plant	L43 - L44		<u>\$ 49,123,300</u>
46				
47	Transmission Net Plant Allocator	L41 / L45	NP	0.290395

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Work Paper 8c - Margin Requirement Offsets
For the Historical Test Year Ending December 31, 2019

(a) Line No	(b) Metric	(c) Source	(d) Historical Tot Amount	(g) Allocation Factor Name	(h) Factor	(i) Allocated to FBR
					WP8b	
1	OTIER					
2	LT Interest Expense	Pg.1, L17, Col (d)	\$ 2,093,725	NP	0.290394802	\$ 608,007
3	Cash Received from G&T/lenders	WP1, Col (d), L71	\$ 688,734	NP	0.290394802	\$ 200,005
4			<u>\$ 2,782,459</u>			<u>\$ 808,012</u>
5						
6	MDSC					
7	LT Interest Expense	L2	\$ 2,093,725	NP	0.290394802	\$ 608,007
8	Depreciation Expense					
9	Transmisison	Pg.1, L13, Col (d)	\$ 586,311		1.000000	\$ 586,311
10	General Plant	Pg.1, L14, Col (d)	\$ 128,131	LAB	0.053113	\$ 6,805
11	Non-Operating Margins - Interest	WP1, L70, Col (d)	\$ 1,978	NP	0.290394802	\$ 574
12	Cash Patronage Capital*	L18	\$ 688,734	NP	0.290394802	\$ 200,005
13	Resultant Amount	Sum (L7:L12)	<u>\$ 3,498,880</u>			<u>\$ 1,401,703</u>
14						
15	*Calculate Pat. Cap. (Cash):					
16	Inv. in Assoc. Org. - Patr. Capital - Current Yr.	WP1, L67, Col (d)	\$ 881,068			
17	Inv. in Assoc. Org. - Patr. Capital - Prior Yr.	WP1, L67, Col (c)	\$ 797,113			
18	Generation & Transmission Capital Credits	WP1, L68, Col (d)	\$ 551,567			
19	Other Capital Cr. and Patronage Dividends	WP1, L69, Col (d)	\$ 221,123			
20	Resultant Amount	L17 + L18 + L19 - L16	<u>\$ 688,734</u>			

EXHIBIT 6

**Trial Balance
2017-2019**

Mid-Kansas Division

PLEC-MKEC

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

Div	Account	Description	2019	2018	2017
1	102.0	ELECTRIC PLANT PURCHASED	-	-	-
1	107.1	CONST WORK IN PROGRESS-CONT	-	-	-
1	107.2	CONST WIP-LABOR & MATERIAL	270,539.11	219,959.58	337,967.87
1	107.21	CONST WIP-OVERHEAD	30,671.45	46,462.66	56,770.11
1	107.22	CWIP-OVERHEAD MATERIAL	-	-	-
1	107.3	CONST WK PROGRESS-SPECIAL	-	-	-
1	108.5	ACC DEPR-TRANSMISSION PLANT	(10,705,831.55)	(10,303,933.50)	(10,107,439.37)
1	108.51	ACCUM DEPR-TRANS PLANT-RETIRE LOSS	-	-	-
1	108.6	ACCUM DEPR-DISTRIBUTION PLANT	(27,831,927.64)	(26,743,624.33)	(25,599,276.17)
1	108.61	ACCUM DEPR-DIST PLANT-RETIR LOSS	7,711,035.70	7,222,170.33	6,491,144.53
1	108.7	ACCUM DEPR GEN PL-STRUCTURES	(376,311.28)	(350,839.09)	(330,825.26)
1	108.71	ACCUM DEPR-GP-OFF FURN	(333,774.65)	(276,952.08)	(467,121.87)
1	108.72	ACCUM DEPR GP TRANSP EQUIPMENT	(1,926,252.15)	(2,038,327.44)	(1,832,288.19)
1	108.73	ACCUM DEPR GP STORES EQUIPMENT	(7,351.65)	(7,220.37)	(7,187.55)
1	108.74	ACCUM DEPR GP TOOL,SHOP,GARAGE	(99,632.01)	(94,911.73)	(89,751.85)
1	108.75	ACCUM DEPR GP LAB EQUIPMENT	(263,532.55)	(254,026.85)	(242,081.18)
1	108.76	ACCUM DEPR GP POWER EQUIPMENT	(27,625.37)	(23,275.59)	(20,519.16)
1	108.77	ACCUM DEPR GP COMMUN EQUIPMENT	(143,444.92)	(135,569.56)	(130,213.66)
1	108.78	ACCUM DEPR GP MISC EQUIPMENT	(20,014.43)	(17,074.55)	(14,492.51)
1	108.8	RETIREMENT WORK IN PROGRESS	6,451.57	13,189.94	(1,752.16)
1	108.81	RETIREMENT WIP-OVERHEAD	-	-	-
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	(2,441,529.13)	(2,248,175.65)	(2,054,822.17)
1	121.1	NON-UTILITY - DBS	-	-	-
1	123.1	PATRON CAPITAL-ASSOC ORGANIZ	881,068.10	797,112.54	676,413.40
1	123.11	INVESTMENT - SUBSIDIARY COMPANY	-	-	-
1	123.12	INVEST IN SUBSID. CO - NOTES	-	-	-
1	123.13	G & T CAPITAL CREDIT - KEPCO	-	-	-
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	12,678,292.89	11,346,062.60	10,075,414.58
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	20,065,354.80	16,650,335.06	15,365,707.29
1	131.11	CASH GEN FUND-CITIZENS NATIONAL	116,484.52	53,852.59	63,875.30
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	400.00	400.00	400.00
1	136.0	TEMPORARY CASH INVESTMENTS	-	-	-
1	141.0	NOTES RECEIVABLE (LINE EXTENSIONS)	41,623.83	40,746.55	17,647.95
1	141.1	NOTES RECEIVABLE (PRE-2017 LINE EXT)	-	-	-
1	142.1	CUSTOMER A/R-ELECTRIC	2,232,784.93	3,165,569.09	2,831,097.17
1	142.2	SALES- NT, HERN, KINDER, MURFIN	8,216.75	12,010.60	28,272.07
1	142.3	CONS SALES-ER- UNBILLED	-	-	-
1	142.99	CLEARING FOR OA TO EL	-	(0.47)	-
1	143.1	OTHER ACCOUNTS RECEIVABLE	15,718.65	16,472.91	127,117.48

Div	Account	Description	2019	2018	2017
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	143.4	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	-	-	-
1	143.91	OTHER A/R- MISC	106,715.57	86,319.46	93,460.12
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	(29,967.01)	(45,028.29)	(29,307.01)
1	144.4	ACC PROV-OTHER UNCOL ACCOUNTS	-	-	-
1	145.0	NOTES REC ASSOC COMPANIES	-	-	-
1	154.0	MATERIALS & SUPPLIES-ELECTRIC	-	-	-
1	154.1	ACCT'S REC CLEARING	-	2,757.58	(63,020.49)
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	41,870.47	42,443.74	70,340.04
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	(325,730.03)	(65,343.58)	(201,374.18)
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	-	-	-
1	186.1	MISC DEFERRED DEBITS -MKEC 34.5	18,059.72	-	-
1	186.11	MISC DEFERRED DEBIT-NRECA	-	-	-
1	186.12	MISC DEF DEBIT-GIS MAPPING	2,994.74	-	-
1	186.15	MISC DEF DR-FEMA 4230	-	-	-
1	186.2	DEF DEBIT - 2017 Cost of Service Study	3,705.69	25,940.25	40,078.62
1	186.25	MISC DEFERRED DEBIT	-	-	-
1	186.3	DEFERRED DEBIT-CLEVEST ANNL MTCE/SUPPOR	7,465.34	7,283.25	7,283.25
1	186.35	DEFERRED DEBIT-QUEST SOFTWARE	1,794.48	2,927.76	-
1	189.0	UNAMORTIZATION OF LOSS ON REAQUIRED DEE	2,531,617.50	2,654,611.02	2,777,604.54
1	200.1	MEMBERSHIPS ISSUED	-	-	-
1	201.1	PATRONS CAPITAL CREDITS	(13,173,746.64)	(11,396,246.82)	(10,145,947.32)
1	201.11	G & T CAPITAL CREDITS - KEPCO	(20,411,129.64)	(19,467,310.30)	(17,720,279.49)
1	201.2	PATRONAGE CAPITAL ASSIGNABLE	(5,708,298.78)	(4,414,905.73)	(2,938,310.66)
1	208.0	DONATED CAPITAL	(150.04)	(150.04)	(150.04)
1	208.1	DONATED CAPITAL CREDITS	(17,868.33)	(14,208.92)	(4,891.06)

Div	Account	Description	2019	2018	2017
1	208.2	RETAINED PATRON CAPITAL CREDIT	(310,246.08)	(251,591.96)	(188,130.08)
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	(65,893.48)	(38,452.31)	(32,657.58)
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	224.18	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	(49,236,379.83)	(47,563,288.14)	(44,954,212.29)
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	(1,146,793.20)	(1,649,741.13)	(1,520,537.67)
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	-	(72,646.09)	(130,048.86)
1	233.1	NOTE PAYABLE TO CFC	-	(800,636.04)	(2,778,241.46)
1	233.11	NOTE PAYABLE TO CFC - BRIDGE LOA	-	-	-
1	233.12	NOTE PAYABLE TO CFC - BRIDGE LOAN	-	-	-
1	235.0	CUSTOMER DEPOSITS	(644,102.66)	(662,780.19)	(663,423.92)
1	235.1	CUSTOMER DEPOSITS - PBURG DEVELOPMENT	-	-	-
1	236.1	ACCRUED PROPERTY TAXES	(701,755.81)	(653,533.83)	(635,674.67)
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	(69,798.55)	(75,756.22)	(76,611.73)
1	236.51	ACCRUED STATE SALES TAX-OTHER	-	-	-
1	236.52	ACCRUED STATE COMP USE TAX	(341.98)	(915.40)	(5.11)
1	236.53	ACCRUED FRANCHISE TAX	(319,548.51)	(344,540.58)	(323,240.27)
1	236.54	ACCRUED CITY TAX - NORTON	-	-	-
1	237.0	ACCRUED INTEREST	(2,212.70)	(1,172.98)	(126.06)
1	237.1	INT ACCRUED-REA CONSTR OBLIG	-	-	-
1	237.11	INT ACCR - L-TERM DEBT - FFB	-	-	-
1	237.2	INT ACCRUED-COBANK-SUPPL LOAN	-	-	-
1	237.21	ACCRUED INT- COBANK LINE OF CRED	-	(618.28)	(401.12)
1	237.3	ACCRUED INTEREST PAYBLE-NRECA	-	-	-
1	237.4	INT ACCRUED - OTHER LTD -CFC	(171,753.95)	(169,539.97)	(151,615.76)
1	237.41	ACCRUED INT- CFC LINE OF CREDIT	-	-	-
1	238.99	PATRONAGE CAPITAL PAYABLE	-	-	-
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	-	-	-
1	242.5	EMPLOYEE ASSISTANCE FUND	-	-	-
1	242.6	ACCRUED INS - EMPLOYEE	-	-	-

Div	Account	Description	2019	2018	2017
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	277,174.97	277,174.97	266,059.69
1	353.0	STATION EQUIP-TRANSMISSION PLANT	7,527,816.64	7,527,816.64	7,305,113.53
1	355.0	POLE & FIXTURES	9,438,077.74	9,151,713.25	8,731,781.17
1	356.0	TR PLT OH COND & DEVICES	7,684,177.66	7,518,066.42	7,382,445.34
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	134,573.41	134,573.41	134,573.41
1	362.0	DIST PLT STATION EQUIPMENT	6,569,930.25	6,629,819.06	6,431,276.73
1	364.0	DIST PLT-POLES,TOWERS & FIXTURES	19,133,461.39	18,432,201.95	17,639,397.53
1	365.0	DIST PLT OH COND & DEVICES	7,429,131.26	7,431,515.82	7,330,741.83
1	366.0	UNDERGROUND CONDUIT	392,834.27	372,457.72	372,377.28
1	367.0	DIST PLT UG CONDUCTOR & DEVICES	742,710.22	658,416.49	643,299.31
1	368.0	DIST PLT LINE TRANSFORMERS	9,882,919.93	9,614,129.87	9,380,493.29
1	369.0	DIST PLT SERVICES	2,938,792.75	2,896,837.04	2,847,677.24
1	370.0	DIST PLANT METERS	4,675,153.27	4,433,922.05	4,431,237.21
1	371.0	DIST PLT INSTALL ON CUST PREMISE	155,658.29	155,658.29	155,658.29
1	372.0	LEASE PROPERTY ON CUST PREMISE	-	-	-
1	373.0	STREET LIGHTING & SIGNAL SYSTEM	1,448,990.01	1,420,225.86	1,402,964.70
1	389.0	GEN PLT LAND & RIGHTS	58,345.48	58,345.48	48,595.48
1	390.0	GEN PLT STRUCTURE & IMPROVEMENTS	848,287.51	808,843.54	585,839.33
1	391.0	GEN PLT OFF FURN & FIXTURES	763,396.38	713,813.47	935,864.04
1	392.0	GEN PLT TRANSPORTATION EQUIPMENT	2,873,335.79	2,801,246.52	2,779,415.58
1	393.0	GEN PLANT STORES EQUIPMENT	9,952.70	9,952.70	7,187.55
1	394.0	GEN PLT TOOL & SHOP EQUIP	119,388.57	119,388.57	119,388.57
1	395.0	GEN PLT LAB EQUIPMENT	316,705.85	303,749.18	298,835.88
1	396.0	GEN PLT POWER OPERATED EQUIPMENT	77,263.85	73,561.29	33,958.79
1	397.0	GEN PLT COMMUNICATION EQUIPMENT	275,603.61	265,883.97	265,765.12
1	398.0	GEN PLT MISC EQUIPMENT	73,503.37	73,503.37	46,663.18
1	399.9	ACCOUNT RECEIVABLE CLEARIING	-	-	-
1	403.5	DEPR EXPENSE-TRANSMISSION PLANT	586,311.15	568,054.91	526,721.10
1	403.6	DEPR EXPENSE-DISTRIBUTION PLANT	1,656,377.37	1,607,346.57	1,539,160.20
1	403.7	DEPR EXPENSE-GENERAL PLANT	128,131.06	108,359.29	109,270.90
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	630.00	630.00	630.00
1	409.2	INCOME TAX-OTHER INCOME & DEDUCT	-	-	-
1	415.0	REVENUES FROM MDSING & JOBBING	-	(7,230.00)	-
1	415.1	REVENUE FROM OUTSIDE WIRING	-	-	-
1	415.2	REVENUE FR HEAT PUMPS/WH/MISC	(1,756.47)	(3,853.98)	(4,083.48)
1	415.3	REVENUE FROM SOLAR	-	-	(977.00)
1	415.9	REVENUE FROM CONTRACT WORK	(8,217.50)	(958.00)	(14,641.67)
1	416.0	COST OF MDSE & JOBBING	1,442.81	2,501.99	715.43
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	(1,978.16)	(418.57)	(151.00)
1	419.11	INTEREST & DIVIDEND INCOME-CTC'S	-	-	-
1	419.12	INTEREST INCOME-ERC NOTES	-	-	-
1	419.13	INTEREST INCOME-NRUCFC	-	-	-

Div	Account	Description	2019	2018	2017
1	419.14	INTEREST & DIVIDEND INCOME - DBS	-	-	-
1	421.0	MISC NON-OPERATING INCOME	(1,883,796.80)	(1,270,648.02)	(1,022,750.18)
1	421.1	GAIN ON DISPOSITION OF PROPERTY	(66,321.30)	(3,576.76)	-
1	421.2	LOSS ON DISPOSITION OF PROPERTY	-	-	738.44
1	423.0	G & T CAPITAL CREDITS	-	-	-
1	424.0	OTHER CAPITAL CREDITS	(221,123.88)	(222,900.91)	(220,563.66)
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	427.2	INTEREST ON OTHER LTD-COBANK	-	-	-
1	427.3	INTEREST ON NRECA BENEFIT PLANS	-	-	-
1	427.4	INTEREST ON OTHER LTD - CFC	1,970,732.25	1,977,616.35	1,790,623.11
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	26,928.33	19,458.15	60,594.38
1	431.0	OTHER INTEREST EXPENSE	17,201.27	10,485.75	5,422.11
1	435.1	CUM EFFECT - ACCT PRINCIPLE CHG	-	-	-
1	440.0	REVENUE - UNBILLED	-	-	-
1	440.01	REVENUE - UNCOLLECTED ECA	260,386.45	(136,030.60)	201,374.18
1	440.1	RESIDENTIAL	(11,563,141.51)	(12,547,339.76)	(11,437,746.27)
1	440.11	RESIDENTIAL/FARM - NON COMM	(11.71)	-	(16.94)
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	(129,441.03)	(146,926.01)	(176,725.85)
1	442.1	GENERAL SERVICE SMALL	(3,417,029.83)	(3,636,792.87)	(3,395,353.13)
1	442.11	NON-DOMESTIC	(900.65)	(884.82)	(733.17)
1	442.2	OIL WELL	(1,701,594.82)	(1,971,245.13)	(1,952,421.00)
1	442.21	LARGE POWER-REGULAR SALES	-	-	55,009.03
1	442.3	GENERAL SERVICE MEDIUM	(5,181,357.83)	(5,585,877.26)	(5,312,179.80)
1	442.4	GENERAL SERVICE LARGE	(7,152,384.15)	(8,146,330.89)	(8,186,934.87)
1	442.5	LARGE INDUSTRIAL	-	-	-
1	444.0	STREET LIGHTS SALES	(452,707.27)	(400,874.05)	(473,513.23)
1	445.0	MUNICIPAL	(1,602,442.76)	(1,678,262.64)	(1,629,308.49)
1	447.2	SALES FOR RESALE-	-	-	-
1	447.3	SALES FOR RESALE - HILL CITY	-	-	-
1	450.0	FORFEITED DISCOUNTS	(55,540.87)	(64,889.76)	(65,162.85)
1	451.0	MISC SERVICE REVENUES	(112,771.67)	(138,381.19)	(159,794.48)
1	451.1	MISC SERVICE REVENUE-SOLAR PUMPS	-	-	-
1	454.0	RENT FROM ELECTRIC PROPERTY	(11,123.72)	(11,889.80)	(11,511.80)
1	454.1	RENT INCOME	-	-	-
1	456.0	OTHER ELECTRIC REVENUE	(1,098,191.98)	(1,097,892.50)	(1,018,514.31)
1	499.99	MARGINS	-	-	-
1	555.0	PURCHASED POWER	16,043,566.05	20,540,649.30	19,531,713.49
1	555.1	PURCHASED POWER-COGENERATION	-	-	31.50
1	555.2	PURCHASED POWER-WHSE-CITY OF NT	-	-	-
1	557.0	OTHER EXPENSES	-	-	-
1	562.0	STATION EXPENSE-TRANS EXPENSES	258,109.89	203,789.95	211,798.54
1	563.0	OVERHEAD LINE EXPENSE-TRANS EXP	297,173.69	281,064.47	265,417.94
1	570.0	MAINTENANCE-STATION EQ-TRANS EXP	-	-	-
1	571.0	MAINT OVERHEAD LINES-TRANS	171,007.66	190,866.55	196,123.75
1	580.0	OPERATION SUPERVISION & ENGINEER	76,177.63	29,270.52	20,263.78
1	580.1	STEVE CHRISTY TIME @ BIRD CITY	-	-	-
1	582.0	STATION EXPENSE-DIST PLANT	379,831.51	363,399.86	287,956.01
1	583.0	OVERHEAD LINE EXPENSES-DIST PL	1,617,615.13	1,486,184.14	1,207,082.68
1	583.1	OH LINE EXPENSE-STANDBY	161,113.48	153,916.64	142,748.02
1	584.0	UNDERGROUND LINE EXPENSE	505.74	-	-

Div	Account	Description	2019	2018	2017
1	585.0	STREET LIGHT & SIGNAL EXPENSE	90,660.95	85,889.31	106,730.79
1	586.0	METER EXPENSES	232,447.77	308,180.01	183,462.01
1	586.1	TURTLE METERING	-	-	-
1	587.0	CONSUMER INSTALLATION EXPENSE	(2,497.23)	9,861.91	(5,127.44)
1	587.1	LABOR ON SCHNEIDER HEAT PUMP	-	-	-
1	588.0	MISCELLANEOUS DISTRIBUTION EXP	70,898.28	116,578.27	162,065.16
1	589.0	RENTS	-	-	-
1	590.0	MAINTENANCE SUPERVISION,ENGINEER	73,677.66	46,064.18	29,826.34
1	590.1	SUPERVISION OF BIRD CITY	-	-	-
1	592.0	MAINTENANCE OF STATION EQUIPMENT	88.97	-	-
1	593.0	MAINTENANCE OVERHEAD LINES	376,206.24	364,933.91	411,159.96
1	593.1	MAINT OVERHEAD LINES-LOAD MGMT	-	-	-
1	593.2	MAINT PHASE CONVERTERS	-	572.71	-
1	593.3	MAINT OH LINES - TREE TRIMMING	27,188.72	21,922.94	45,144.74
1	593.31	MAINT OH LINES - TREE TRM, CONTR	329,427.86	320,648.39	297,038.51
1	593.4	MAINT OH LINES - MUTUAL AID	-	-	-
1	594.0	MAINT OF UNDERGROUND LINES	24,048.86	8,782.49	2,257.10
1	595.0	MAINT LINE TRANSFORMERS	23,020.08	18,961.38	19,642.29
1	596.0	MAIN STREET LITE & SIGNAL SYSTEM	72.96	-	-
1	597.0	MAINTENANCE OF METERS	-	953.78	-
1	597.1	MAINT OF METERS-FIELD TEST	-	-	-
1	598.0	MAINT OF MISC DISTRIBUTION PLANT	-	-	-
1	901.0	SUPERVISION-CUSTOMER ACCOUNTS	-	-	-
1	902.0	METER READING EXPENSE	20,558.71	20,894.23	27,290.36
1	903.0	CONSUMER RECORDS-COLLECTION EXP	756,896.18	750,432.51	772,329.14
1	903.1	CUSTOMER RECORDS-DELINQ ACCOUNTS	-	-	-
1	903.2	CUSTOMER RECORDS-COLL-DISC TRIPS	8,020.67	55,243.22	46,884.74
1	903.3	CUSTOMER RECORDS-RECONN-REG HOUR	-	-	-
1	903.4	CUSTOMER RECORDS-RECON-O.T. HRS	-	-	-
1	904.0	UNCOLLECTIBLE ACCOUNTS	(3,584.75)	13,454.59	(46,992.29)
1	907.0	SUPERVISION EXPENSE	-	-	-
1	908.0	CUSTOMER ASSISTANCE EXPENSE	377,810.37	415,449.42	414,006.92
1	908.1	CUSTOMER ASSIST EXPENSE-LOANS	-	-	-
1	908.2	CUSTOMER ASSIST EXP-ER AUDITS	-	2,086.99	-
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	79,374.04	53,089.90	51,508.53
1	910.0	MISC CUST SERV & INFO EXPENSE	23,902.81	28,494.36	31,888.53
1	912.0	DEMONSTRATING & SELLING EXPENSE	-	-	-
1	920.0	ADMINISTRATIVE, GENERAL SALARIES	1,384,826.42	1,298,346.45	1,247,558.20
1	921.0	OFFICE SUPPLIES & EXPENSES	159,488.80	143,830.72	127,258.03
1	923.0	OUTSIDE SERVICES EMPLOYED	79,015.91	65,130.40	82,587.57
1	923.1	LEGAL NOTICES	-	-	824.50
1	924.0	PROPERTY INSURANCE	-	-	-
1	925.0	INJURIES AND DAMAGES	125,597.79	108,155.64	104,576.23
1	926.1	EMPLOYEE HOSPITAL DEDUCTIBLE	-	-	-
1	926.11	EMPLOYEE BENIFITS - DRUG CO-PAY	-	-	-
1	926.12	EMPLOYEE BENIFITS- ROUTINE PHY	1,111.57	206.54	306.00
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	59,855.79	50,580.99	44,589.98
1	926.26	EMPLOYEE BENEFITS - WELLNESS	14,984.15	9,334.16	19,606.86
1	927.0	FRANCHISE REQUIREMENTS	-	-	-
1	928.0	REGULATORY COMMISSION EXPENSES	22,735.98	25,418.70	13,140.16
1	928.1	REGUL COMM EXPENSE-DKT 115-379-U	-	-	-
1	930.1	GENERAL ADVERTISING EXPENSE	12,803.56	11,638.87	12,609.10
1	930.2	MISCELLANEOUS GENERAL EXPENSE	248,727.85	120,677.85	115,375.07
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	91,082.42	86,531.23	59,110.29
1	930.22	MISC GEN EXPENSE-DIRECTOR FEES	56,046.72	54,422.65	50,239.02
1	930.23	MISC GEN EXP-DIRECTOR FEES-O.MTG	66,715.70	64,982.77	67,980.94
1	930.3	MISC GENERAL EXPENSE-DONATIONS	12,699.39	11,140.36	11,316.63
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	26,327.70	43,074.41	33,336.56
1	932.0	MAINTENANCE OF GENERAL PLANT	113,707.76	62,390.11	61,380.37
1	998.0	SUSPENSE DEBIT	5,708,298.78	4,414,905.73	2,938,310.66
1	999.0	SUSPENSE CREDIT	-	-	-
1	999.99	PAYROLL CLEARING ACCOUNT	-	-	-

EXHIBIT 7

Payroll Journal
2017-2019

Mid-Kansas Division

Payroll/Labor

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

GL Div	GL Acct	GLDescription	2017		2018		2019	
			Hours	Labor Amount	Hours	Labor Amount	Hours	Labor Amount
1	107.2	CONST WIP-LABOR & MATERIAL	19,325.00	768,189.92	19,786.00	821,449.61	14,222.50	596,769.80
1	107.21	CONST WIP-OVERHEAD	1,678.50	87,858.37	1,576.00	81,081.70	729.50	34,157.87
1	108.8	RETIREMENT WORK IN PROGRESS	4,820.50	191,158.57	4,986.50	205,481.03	3,639.00	152,003.89
1	163.0	STORES EXPENSE UNDISTRIBUTED	3,791.00	110,461.68	2,596.50	81,915.56	2,213.50	77,029.61
1	184.1	TRANSP CLEARING-CONST TRUCKS	617.50	24,651.42	349.50	14,697.40	674.00	29,090.13
1	184.11	TRANSP CLEARING-MAINT TRUCKS	419.00	17,052.74	149.00	6,144.24	271.50	11,496.95
1	186.0	MISC DEFERRED DEBITS - MKEC Rate					2.00	37.72
1	416.0	COST OF MDSE & JOBBING	11.00	463.20	11.00	452.12	2.00	76.33
1	562.0	STATION EXPENSE-TRANS EXPENSES	494.00	16,179.96	673.00	23,873.43	873.00	33,091.98
1	563.0	OVERHEAD LINE EXPENSE-TRANS EXP	33.00	1,341.19	63.50	2,676.20	63.00	2,766.31
1	571.0	MAINT OVERHEAD LINES-TRANS	1,130.50	45,194.83	1,201.50	50,425.12	1,087.50	46,243.15
1	580.0	OPERATION SUPERVISION & ENGINEER	80.00	3,269.22	103.00	7,056.20	452.50	31,607.89
1	582.0	STATION EXPENSE-DIST PLANT	1,485.50	53,186.35	2,041.50	78,590.56	2,339.50	91,203.92
1	583.0	OVERHEAD LINE EXPENSES-DIST PL	5,011.50	202,161.49	6,039.00	255,048.75	8,063.00	351,798.81
1	583.1	OH LINE EXPENSE-STANDBY	1,932.00	77,329.06	1,986.00	83,090.86	1,973.00	85,361.20
1	584.0	UNDERGROUND LINE EXPENSE					6.50	284.04
1	585.0	STREET LIGHT & SIGNAL EXPENSE	1,184.50	46,659.65	921.00	37,789.99	942.00	40,105.56
1	586.0	METER EXPENSES	1,458.50	58,474.90	2,094.00	86,138.16	2,373.50	99,673.84
1	587.0	CONSUMER INSTALLATION EXPENSE	402.00	15,950.49	327.00	13,558.05	341.50	14,732.68
1	588.0	MISCELLANEOUS DISTRIBUTION EXP	1,127.50	36,691.00	1,385.50	50,605.20	938.50	32,298.34
1	590.0	MAINTENANCE SUPERVISION,ENGINEER	285.00	15,627.95	414.50	23,911.72	622.00	37,777.05
1	592.0	MAINTENANCE OF STATION EQUIPMENT					1.00	47.69
1	593.0	MAINTENANCE OVERHEAD LINES	4,393.50	176,832.18	3,623.50	151,561.25	3,728.50	158,430.24
1	593.2	MAINT PHASE CONVERTERS			7.00	284.32		
1	593.3	MAINT OH LINES - TREE TRIMMING	452.00	18,032.93	250.50	10,356.56	303.50	12,611.58
1	594.0	MAINT OF UNDERGROUND LINES	25.00	1,034.40	103.50	4,428.04	272.00	11,005.05
1	595.0	MAINT LINE TRANSFORMERS	80.00	3,328.06	36.50	1,516.03	18.50	817.55
1	596.0	MAIN STREET LITE & SIGNAL SYSTEM					1.00	39.71
1	597.0	MAINTENANCE OF METERS			10.00	460.33		
1	902.0	METER READING EXPENSE	299.00	9,472.31	168.00	6,652.54	157.50	6,402.13
1	903.0	CONSUMER RECORDS-COLLECTION EXP	12,949.50	284,554.42	12,296.00	282,051.20	11,997.50	291,031.03
1	903.2	CUSTOMER RECORDS-COLL-DISC TRIPS	298.00	22,733.09	313.00	27,729.09	341.50	39,973.05
1	907.0	SUPERVISION EXPENSE						
1	908.0	CUSTOMER ASSISTANCE EXPENSE	4,582.00	150,375.04	4,504.00	149,449.72	4,500.00	140,484.79
1	908.2	CUSTOMER ASSIST EXP-ER AUDITS			28.00	885.80		
1	909.0	INFO & INSTRUCTIONAL ADV EXPENSE					611.50	17,987.97
1	920.0	ADMINISTRATIVE, GENERAL SALARIES	12,446.00	635,520.50	12,216.00	663,646.21	13,257.00	722,249.08
1	925.0	INJURIES AND DAMAGES	879.00	36,020.54	957.00	40,182.36	970.50	42,137.28
1	926.2	EMPLOYEE PENSION & BENEFITS					0.00	8.11
1	928.0	REGULATORY COMMISSION EXPENSES	2.00	83.44	37.00	1,551.89	26.00	1,296.50
1	930.2	MISCELLANEOUS GENERAL EXPENSE					58.00	7,310.59
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	48.00	1,801.45	48.00	1,938.81	26.00	1,102.33
1	932.0	MAINTENANCE OF GENERAL PLANT	8.00	318.84	94.00	3,561.41	552.50	21,912.06
Grand Total:			81,748.50	3,112,009.19	81,396.00	3,270,241.46	78,652.00	3,242,453.81

EXHIBIT 8

Operating Budget
2018-2020

Mid-Kansas Division

Prairie Land Electric Cooperative, Inc
2018 Budget
PLE - MKEC Division

PART A. STATEMENT OF OPERATIONS	Budget	Totals											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1. Operating Revenue and Patronage Capital	2,759,981	2,540,295	2,415,153	2,371,336	2,392,381	2,971,905	3,726,273	3,434,714	3,426,270	2,820,825	2,559,681	2,888,635	34,307,449
2. Power Production Expense (500 - 554)													
3. Cost of Purchased Power (555 - 567)	1,711,323	1,616,213	1,374,620	1,287,088	1,301,245	1,766,055	2,061,975	2,111,991	1,838,735	1,634,982	1,489,584	1,570,336	19,764,147
4. Transmission Expense (560-573)	59,739	58,585	59,248	58,910	59,584	58,910	59,247	59,584	58,573	59,878	59,519	59,167	710,946
5. Distribution Expense - Operation (580s)	185,705	176,737	181,688	179,163	179,562	174,508	180,972	184,152	176,602	186,278	183,580	180,944	2,169,891
6. Distribution Expense - Maintenance (590s)	72,293	67,715	70,254	68,961	71,540	68,959	70,249	71,539	67,669	72,663	71,283	69,933	843,059
7. Consumer Accounts Expense (901-905)	70,248	65,257	68,266	66,685	69,766	66,639	68,178	69,726	65,072	70,941	69,314	67,701	817,793
8. Customer Service and Informational Expense (907-910)	44,156	41,264	42,858	42,035	43,652	41,954	42,726	43,532	41,083	44,037	43,161	42,304	512,762
9. Sales Expense (911-916)													
10. Administrative and General Expense (920-935)	184,383	171,387	178,546	174,915	182,132	174,435	177,794	181,376	170,434	183,329	179,429	175,598	2,133,757
11. Total Operation & Maintenance Expense (2 thru 10)	2,327,847	2,197,158	1,975,480	1,877,757	1,907,480	2,351,460	2,661,141	2,721,900	2,418,169	2,252,108	2,095,870	2,165,982	26,952,351
12. Depreciation & Amortization Expense	186,078	186,453	187,282	188,518	189,346	189,628	188,901	188,608	188,997	189,797	190,366	191,189	2,265,163
13. Tax Expense - Property													
14. Tax Expense - Other	-	-	-	-	247	-	-	-	-	-	-	247	495
15. Interest on Long-Term Debt: Option 1 - Manually Entered	157,030	157,030	157,030	176,442	176,442	176,442	179,509	179,509	179,509	178,295	178,295	178,295	2,073,828
16. Interest Charged to Construction (Credit)													
17. Interest Expense - Other	3,720	2,600	1,500	1,500	1,500	1,500	1,500	1,500	1,500	2,500	2,500	2,500	24,320
18. Other Deductions	16,113	16,113	16,113	16,113	16,113	16,113	16,113	16,113	16,113	16,113	16,113	16,113	193,356
19. Total Cost of Electric Service (11 thru 18)	2,690,788	2,559,354	2,337,405	2,260,330	2,291,129	2,735,143	3,047,164	3,107,631	2,804,287	2,638,813	2,483,144	2,554,326	31,509,513
20. Patronage Capital & Operating Margins (1 minus 19)	69,193	(19,059)	77,748	111,006	101,252	236,762	679,109	327,084	621,983	182,012	76,537	334,309	2,797,937
21. Non Operating Margins - Interest					75						75		150
22. Allowance for Funds Used During Construction													
23. Income (Loss) from Equity Investments													
24. Non Operating Margins - Other	-	-	-	-	3,750	-	-	-	11,500	-	-	-	15,250
25. Generation & Transmission Capital Credits													
26. Other Capital Credits & Patronage Dividends	-	5,432	25,064	-	-	-	-	-	177,464	-	1,543	12,055	221,558
27. Extraordinary Items													
28. Patronage Capital or Margins (20 thru 27)	69,193	(13,627)	102,812	111,006	105,077	236,762	679,109	327,084	810,947	182,012	78,155	346,364	3,034,894

Prairie Land Electric Cooperative, Inc
2019 Budget
PLE - MKEC Division

PART A. STATEMENT OF OPERATIONS	ALLOCATION	Budget	Totals											
	PERCENTAGE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1. Operating Revenue and Patronage Capital	Budget Pro	2,653,553	2,645,679	2,615,934	2,575,380	2,671,302	2,900,115	3,323,520	3,285,279	3,211,548	2,914,313	2,736,881	2,808,299	34,341,805
2. Power Production Expense (500 - 554)		-	-	-	-	-	-	-	-	-	-	-	-	
3. Cost of Purchased Power (555 - 567)	Budget Pro	1,534,189	1,457,415	1,345,338	1,277,507	1,320,344	1,830,910	2,153,251	2,175,022	1,720,798	1,502,684	1,470,087	1,593,566	19,381,111
4. Transmission Expense (560-573)	84.2%	58,301	56,333	56,754	57,321	58,381	56,705	58,291	57,653	57,081	58,090	57,056	57,339	689,305
5. Distribution Expense - Operation (580s)	46.7%	213,940	202,538	205,159	208,575	214,796	204,294	213,384	209,588	206,152	212,364	206,142	208,085	2,505,017
6. Distribution Expense - Maintenance (590s)	36.1%	67,566	62,685	63,780	65,264	68,070	63,756	67,909	66,236	64,735	67,344	64,648	65,393	787,386
7. Consumer Accounts Expense (901-905)	71.1%	78,725	72,354	73,906	75,554	77,343	71,603	76,516	74,832	73,171	77,662	74,258	75,855	901,779
8. Customer Service and Informational Expense (907-910)	66.9%	47,118	42,476	43,228	44,007	44,799	39,991	42,025	41,286	40,570	42,452	41,000	41,650	510,603
9. Sales Expense (911-916)														
10. Administrative and General Expense (920-935)	58.5%	201,552	179,791	183,461	187,237	191,142	163,380	172,591	169,134	165,821	174,183	167,652	170,733	2,126,676
11. Total Operation & Maintenance Expense (2 thru 10)		2,201,392	2,073,592	1,971,627	1,915,465	1,974,874	2,430,638	2,783,967	2,793,750	2,328,327	2,134,779	2,080,842	2,212,620	26,901,874
12. Depreciation & Amortization Expense	45.8%	192,711	193,131	192,749	192,167	192,269	192,309	191,851	192,348	192,810	193,941	194,227	195,164	2,315,677
13. Tax Expense - Property														
14. Tax Expense - Other	23.2%	-	-	-	-	151	-	-	-	-	-	-	151	302
15. Interest on Long-Term Debt: Option 1 - Manually Entered	Manual Budget	157,030	157,030	157,030	176,442	176,442	176,442	179,509	179,509	179,509	178,295	178,295	178,295	2,073,828
16. Interest Charged to Construction (Credit)														
17. Interest Expense - Other	Manual Budget	3,720	2,600	1,500	1,500	1,500	1,500	1,500	1,500	1,500	2,500	2,500	2,500	24,320
18. Other Deductions	Manual Budget	16,113	16,113	16,113	16,113	16,113	16,113	16,113	16,113	16,113	16,113	16,113	16,113	193,356
19. Total Cost of Electric Service (11 thru 18)		2,570,966	2,442,466	2,339,018	2,301,687	2,361,350	2,817,003	3,172,940	3,183,221	2,718,259	2,525,628	2,471,977	2,604,843	31,509,356
20. Patronage Capital & Operating Margins (1 minus 19)		82,588	203,213	276,915	273,693	309,952	83,112	150,581	102,058	493,289	388,685	264,904	203,457	2,832,448
21. Non Operating Margins - Interest	0.8%					75						75		150
22. Allowance for Funds Used During Construction														
23. Income (Loss) from Equity Investments														
24. Non Operating Margins - Other	Manual Budget	-	-	-	-	3,750	-	-	-	11,500	-	-	-	15,250
25. Generation & Transmission Capital Credits														-
26. Other Capital Credits & Patronage Dividends	49.0%	-	-	32,103	-	-	-	-	180,010	-	-	1,470	11,481	225,064
27. Extraordinary Items														-
28. Patronage Capital or Margins (20 thru 27)		82,588	203,213	309,019	273,693	313,777	83,112	150,581	282,069	504,789	388,685	266,449	214,937	3,072,912

Prairie Land Electric Cooperative, Inc
2020 Budget
PLE - MKEC Division

PART A. STATEMENT OF OPERATIONS	ALLOCATION PERCENTAGE	Budget Jan	Budget Feb	Budget Mar	Budget Apr	Budget May	Budget Jun	Budget Jul	Budget Aug	Budget Sep	Budget Oct	Budget Nov	Budget Dec	Budget Totals
1. Operating Revenue and Patronage Capital	Budget Pro	2,598,476	2,397,376	2,143,753	2,115,667	2,225,551	3,040,344	3,491,710	3,231,438	3,102,531	2,467,992	2,312,038	2,322,625	31,449,502
2. Power Production Expense (500 - 554)														
3. Cost of Purchased Power (555 - 567)	Budget Pro	1,381,891	1,266,475	1,090,796	1,037,150	1,110,908	1,713,772	2,024,332	1,840,104	1,783,226	1,274,613	1,207,555	1,295,492	17,026,314
4. Transmission Expense (560-573)	83.8%	63,936	62,687	63,470	63,525	63,544	64,160	64,663	63,655	64,045	64,046	63,576	64,276	765,582
5. Distribution Expense - Operation (580s)	45.7%	229,908	219,267	225,648	226,057	229,268	234,753	238,471	230,113	233,406	233,533	229,683	235,742	2,765,848
6. Distribution Expense - Maintenance (590s)	37.6%	76,609	72,279	74,996	75,189	75,257	77,410	79,160	75,651	77,002	77,011	75,393	77,834	913,793
7. Consumer Accounts Expense (901-905)	67.8%	73,190	68,244	71,349	71,297	69,717	71,357	72,981	69,732	71,334	72,520	70,819	74,081	856,621
8. Customer Service and Informational Expense (907-910)	69.2%	46,003	43,283	44,991	44,965	44,094	44,984	45,866	44,102	44,974	45,646	44,697	46,452	540,059
9. Sales Expense (911-916)														-
10. Administrative and General Expense (920-935)	62.1%	236,793	202,170	208,521	210,062	204,361	208,789	213,841	203,364	209,625	217,959	205,173	216,583	2,537,241
11. Total Operation & Maintenance Expense (2 thru 10)		2,108,331	1,934,406	1,779,771	1,728,246	1,797,149	2,415,225	2,739,313	2,526,721	2,483,611	1,985,329	1,896,896	2,010,460	25,405,457
12. Depreciation & Amortization Expense	45.9%	199,367	199,688	200,173	200,494	200,393	200,943	201,345	201,435	201,989	202,881	202,059	202,425	2,413,191
13. Tax Expense - Property														-
14. Tax Expense - Other	24.1%	-	-	-	-	193	-	-	-	-	-	-	193	386
15. Interest on Long-Term Debt: Option 1 - Manually Entered	Manual Budget	175,336	175,336	175,338	174,447	174,447	174,448	173,801	173,801	173,800	172,460	172,460	172,461	2,088,135
16. Interest Charged to Construction (Credit)														-
17. Interest Expense - Other	Manual Budget	2,607	2,607	2,606	1,500	1,500	1,500	1,500	1,500	1,500	2,500	2,500	2,500	24,320
18. Other Deductions	Manual Budget	16,113	16,113	16,113	16,113	16,113	16,113	16,113	16,113	16,113	16,113	16,113	16,113	193,356
19. Total Cost of Electric Service (11 thru 18)		2,501,754	2,328,149	2,174,001	2,120,801	2,189,795	2,808,229	3,132,072	2,919,570	2,877,013	2,379,283	2,290,027	2,404,151	30,124,846
20. Patronage Capital & Operating Margins (1 minus 19)		96,723	69,226	(30,249)	(5,133)	35,756	232,116	359,638	311,868	225,518	88,710	22,011	(81,527)	1,324,656
21. Non Operating Margins - Interest	2.6%	130	130	130	130	130	130	130	130	130	130	130	130	1,556
22. Allowance for Funds Used During Construction														-
23. Income (Loss) from Equity Investments														-
24. Non Operating Margins - Other	Manual Budget													-
25. Generation & Transmission Capital Credits														-
26. Other Capital Credits & Patronage Dividends	49.6%	-	-	21,705	-	-	-	-	-	185,955	-	992	10,056	218,708
27. Extraordinary Items														-
28. Patronage Capital or Margins (20 thru 27)		96,852	69,356	(8,414)	(5,003)	35,886	232,245	359,767	311,998	411,602	88,839	23,133	(71,341)	1,544,920

EXHIBIT 9

Supplemental Schedules

Mid-Kansas Division

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Exhibit 9 - Supplemental Information
PLE-MKEC Plant Projects - 2020

BEGINNING OF MONTH	Totals	Forecast											
		Jan 1 ¹	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Land and Land Rights ²		170,655	170,655	170,655	170,655	170,655	170,655	170,655	170,655	170,655	170,655	170,655	170,655
Production Plant		-	-	-	-	-	-	-	-	-	-	-	-
Transmission Plant	730,000	-	-	57,498	-	-	128,929	-	-	271,788	-	-	271,785
Distribution Plant	1,786,250	-	-	250,937	-	15,000	431,771	100,000	-	531,771	-	-	456,772
General Plant	844,645	100,685	37,050	144,760	3,900	-	13,000	-	29,250	26,000	-	-	490,000
Beginning-of-month Plant		83,963,201	84,063,886	84,100,936	84,416,132	84,367,445	84,377,034	84,757,598	84,821,524	84,850,774	85,409,705	85,409,705	85,409,705

ADDITIONS	Totals	Forecast											
Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
Production Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission Plant	730,000	-	-	57,498	-	-	128,929	-	-	271,788	-	-	271,785
Distribution Plant	1,786,250	-	-	250,937	-	15,000	431,771	100,000	-	531,771	-	-	456,772
General Plant	844,645	100,685	37,050	144,760	3,900	-	13,000	-	29,250	26,000	-	-	490,000
Plant Additions	3,360,895	100,685	37,050	453,195	3,900	15,000	573,700	100,000	29,250	829,559	-	-	1,218,557

RETIREMENTS ³	Totals	Forecast											
Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
Production Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission Plant	703,131	-	-	16,670	-	-	37,380	-	-	78,799	-	-	78,799
Distribution Plant	1,234,275	-	-	90,522	-	5,411	155,755	36,074	-	191,829	-	-	164,774
General Plant	343,164	-	-	30,807	52,587	-	-	-	-	-	-	-	259,770
Plant Retirements	2,280,570	-	-	137,999	52,587	5,411	193,135	36,074	-	270,628	-	-	503,342

END OF MONTH	Forecast												Ave	
Land and Land Rights	170,655	170,655	170,655	170,655	170,655	170,655	170,655	170,655	170,655	170,655	170,655	170,655	170,655	\$ 170,655
Production Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Transmission Plant	24,930,953	24,930,953	24,971,781	24,971,781	24,971,781	25,063,330	25,063,330	25,063,330	25,256,318	25,256,318	25,256,318	25,449,305	25,449,305	\$ 25,098,792
Distribution Plant	53,504,155	53,504,155	53,664,570	53,664,570	53,674,159	53,950,175	54,014,101	54,014,101	54,354,043	54,354,043	54,354,043	54,646,041	54,646,041	\$ 53,974,846
General Plant	5,458,123	5,495,173	5,609,126	5,560,439	5,560,439	5,573,439	5,573,439	5,602,689	5,628,689	5,628,689	5,628,689	5,858,919	5,858,919	\$ 5,598,154
End-of-month Plant	84,063,886	84,100,936	84,416,132	84,367,445	84,377,034	84,757,598	84,821,524	84,850,774	85,409,705	85,409,705	85,409,705	86,124,919	86,124,919	\$ 84,842,447

Transmission Plant Addition Project Details

Project	Project Description	Total	Forecast											
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1000-1804	Spar-Arm Pole Replacements.	180,000			45,000			45,000			45,000			45,000
1000-2005	Smith Center 115/34.5 Bay Replacement / Breakers (1000-1803)	500,000						71,429			214,287			214,284
1104	34.5 kV Unit Replacements (Includes poles, x-arms, insulators, grounds, etc.)	50,000			12,498			12,500			12,501			12,501
Totals		730,000	-	-	57,498	-	-	128,929	-	-	271,788	-	-	271,785

¹ From 2019 Year End per December 31, 2019 Trial Balance.

² Land and Land Rights asset does not depreciate. For ease of calculation, it is removed from each corresponding plant category/tracked separate (no plant balance change).

³ For distribution and transmission plant, PL used Historical % of Retirements vs. Additions (from PL-MKEC GL detail on additions and retirements by plant category). General plant retirements were based on new general plant on the budget and an estimate of value on retirement.

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Exhibit 9 - Supplemental Information

Transmisison Plant Detail

Account		2019		2020		2020
		12 mo Avg Balances	Weighted Average	12 mo Avg Balances	Depr. Rates ¹	Depr. Expense
1.352.0	Structure & Improvements	277,175	1.12%	282,165	2.110%	5,954
1.353.0	Station Equipment	7,527,817	30.53%	7,663,343	1.830%	140,239
1.355.0	Pole & Fixtures	9,261,175	37.56%	9,427,908	3.300%	311,121
1.356.0	OH Conductor & Devices	7,585,045	30.76%	7,721,602	1.880%	145,166
1.358.0	Underground Conductor	3,706	0.02%	3,773	2.390%	90
		24,654,918	100.00%	25,098,792		602,570
1.350.0		54,791		54,791	N/A	
		<u>24,709,709</u>		<u>25,153,583</u>		<u>602,570</u>
1.108.5	Accum. Depr.	<u>10,549,949</u>		<u>11,152,519</u>		

¹ KCC-approved per S&A in 09-MKEE-969-RTS, Exhibit 4. Depreciation rates for GL account 358 was not listed in the aforementioned S&A.

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Exhibit 9 - Supplemental Information

Distribution Plant Detail

Account		2019		2020		2020 Depr. Expense	
		12 mo Avg Balances	Weighted Average	12 mo Avg Balances	Depr. Rates ¹		
1.361.0	STRUCTURES/IMPROVEMENTS- DISTR	134,573	0.25%	137,390	1.73%	2,377	
1.362.0	DIST PLT STATION EQUIPMENT	6,584,902	12.46%	6,722,699	1.10%	73,950	
1.364.0	DIST PLT-POLES,TOWERS & FIXTURES	18,762,094	35.49%	19,154,712	4.66%	892,610	
1.365.0	DIST PLT OH COND & DEVICES	7,431,820	14.06%	7,587,339	1.49%	113,051	
1.366.0	UNDERGROUND CONDUIT	385,141	0.73%	393,200	1.62%	6,370	
1.367.0	DIST PLT UG CONDUCTOR & DEVICES	703,055	1.33%	717,767	4.51%	32,371	
1.368.0	DIST PLT LINE TRANSFORMERS	9,762,465	18.47%	9,966,756	1.97%	196,345	
1.369.0	DIST PLT SERVICES	2,920,630	5.52%	2,981,748	4.47%	133,284	
1.370.0	DIST PLANT METERS	4,592,529	8.69%	4,688,633	5.47%	256,249	AMI meters and Equipment (15 yr. life)
1.371.0	DIST PLT INSTALL ON CUST PREMISE	155,658	0.29%	158,916	14.67%	23,313	Other Meters and Equipment
1.372.0	LEASE PROPERTY ON CUST PREMISE	-	0.00%	-		-	
1.373.0	STREET LIGHTING & SIGNAL SYSTEM	1,435,645	2.72%	1,465,687	3.11%	45,583	
		52,868,514	100.00%	53,974,846		1,775,503	
1.360.0	DIST PLANT-LAND & RIGHTS	57,518		57,518			
		52,926,032		54,032,364			
1.108.6-108.61	ACC DEPR-DISTRIBUTION PLANT	19,946,752		21,722,255			

	AMI meters and Equipment (15 yr. life)	Other Meters and Equipment
	3,427,860	1,260,773
	6.67%	2.19%
	228,638	27,611
combined %		5.47%

¹ From 04-AQLE-1065-RTS. The 09-MKEE-969-RTS only listed depr. rates for acct. 362 and 368.

² Account 370 includes new electronic AMI meter equipment that was not in place at the time of either 04-1065 or 09-969 Dkt. PL uses 2.19% KCC approved rate for rest of metering equipment, but depreciates new AMI metering equipment (electronic, 15 year life) at 6.67%. The replacements have been underway, and by now, the majority of PLEC metering and associate equipment is AMI.

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Exhibit 9 - Supplemental Information

		2019		2020		2020
Account		12 mo Avg	Weighted	12 mo Avg	Depr.	Depr.
		Balances	Average	Balances	Rates ¹	Expense
1.390.0	GEN PLT STRUCTURE & IMPROVEMENTS	834,056	15.97%	893,975	3.1600%	28,250
1.391.0	GEN PLT OFF FURN & FIXTURES	739,712	14.16%	792,854	7.6800%	60,891
1.392.0 ²	GEN PLT TRANSPORTATION EQUIPMENT	2,780,544	53.24%	2,980,299	11.5600%	-
1.393.0	GEN PLANT STORES EQUIPMENT	9,953	0.19%	10,668	4.7500%	507
1.394.0	GEN PLT TOOL & SHOP EQUIP	119,389	2.29%	127,965	4.6500%	5,950
1.395.0	GEN PLT LAB EQUIPMENT	316,306	6.06%	339,030	4.9800%	16,884
1.396.0 ²	GEN PLT POWER OPERATED EQUIPMENT	73,870	1.41%	79,177	6.9700%	-
1.397.0	GEN PLT COMMUNICATION EQUIPMENT	275,604	5.28%	295,403	2.3300%	6,883
1.398.0	GEN PLT MISC EQUIPMENT	73,503	1.41%	78,784	3.9996%	3,151
1.399.9	ACCOUNT RECEIVABLE CLEARING		0.00%	-		
		5,222,936		5,598,154		122,515
1.389.0		58,345		58,345	N.A.	
		<u>5,281,282</u>		<u>5,656,500</u>		<u>122,515</u>
1.108.7 - 108.78	ACCUM. DEPR.	<u>3,297,021</u>		<u>3,419,537</u>		

¹ KCC-approved per S&A in 09-MKEE-969-RTS, Exhibit 4. Depreciation rates for GL account 398 was not listed in the aforementioned S&A.

² Zero out depreciation for these GL accounts because it already hits overhead costs spread in other O&M accounts.

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Exhibit 9 - Supplemental Information
Debt Reconciliation - 2019

Debt Amount Provided in FBR template - for the Historical TY

		Lender Statements
Line 43	Total Principal Pmts	1,725,295
Line 44	CFC Int Pmt	1,968,518
Line 45	Amort Loss	122,994
Line 46	Interest on LTD (Ln 42 + Ln 43)	2,091,512
Line 47	Interest Expense - Other	44,130
Line 48	Interest Charged to Construction	-
Line 49	Total Interest Expense (Ln 44 + Ln 45 + Ln 46)	2,135,641
Line 50	Reconciliation to Form 7 - LTD Interest Exp	
Line 51	2018 EOY Accum Interest Exp	169,541
Line 52	2019 EOY Accum Interest Exp	171,754
Line 53	Change in Accum Interest Exp Balance (Ln 52 - Ln 51)	2,213
Line 54	Interest & Amort Loss - 2019 (Ln 46)	2,091,512
Line 55	Total LTD Interest Expense (Ln 53 + Ln 54)	2,093,725
Line 56	Income Statement (MKEC) Line 15 Balance	2,093,725
Line 57	Variance (Ln 55 - Ln 56)	(0)

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

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Exhibit 9 - Supplemental Information
Budgeted Principle & Interest - 2020

Debt Amount Provided in FBR template - for the 2020 Budget Year

50		
51	Budgeted 2019	
52	Total LTD Principal Pmts	1,811,319
53		
54	CFC Int	1,964,849
55	Amort Loss	122,994
56	Interest Expense - LTD	2,087,842
57		
58	Interest Expense - Other	24,320
59	Total Interst Expencc	2,112,162

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

² Projected interest payments for those loans on a 365 day basis have been adjusted for the leap year (366 days).

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Exhibit 9 - Supplemental Information
Patronage Capital - 2019

	Beginning Balance	Allocated	Retired (cash)	Ending Balance
Lenders				
NRUCFC (CFC)	440,372.75	184,512.41	92,256.21	532,628.95
CoBank	6,966.07	1,366.30	191.16	8,141.21
G&T				
MKEC	11,346,062.60	1,883,796.80	551,566.51	12,678,292.89
	11,793,401.42	2,069,675.51	644,013.88	13,219,063.05

Cash received from G&T/Lenders

644,013.88

Other Associate Organizations

	Beginning Balance	Allocated	Retired (cash)	Ending Balance
Cooperative Response	2,476.03	4,753.45	243.75	6,985.73
Federated	220,562.65	18,790.20	20,268.05	219,084.80
KEC	37,311.43	588.49	20,254.75	17,645.17
Mid West Energy	-	2.75		2.75
Farmway Coop	134.53	228.30		362.83
Rural Telephone	1,854.37	887.29		2,741.66
NRTC	8,600.82			8,600.82
NISC	78,833.89	9,993.69	3,953.40	84,874.18
	349,773.72	35,244.17	44,719.95	340,297.94

Cash received from Other Assoc. Org.

44,719.95

Total Balance	12,143,175.14	2,104,919.68	688,733.83	13,559,360.99
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EXHIBIT 10

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties
and Fines, and Entertainment Expenses
Account Detail
2019

Mid-Kansas Division

PRAIRIE LAND ELECTRIC COOPERATIVE, INC.
MISCELLANEOUS & GENERAL EXPENSES - FY 2019
MID-KANSAS SERVICE AREA

ACCOUNT	DESCRIPTION	Total Amount	Total Adjustment
1.926.2	EMPLOYEE PENSION & BENEFITS	59,855.79	31,924.87
1.930.1	ADVERTISING	12,803.56	6,321.82
1.930.2	MISCELLANEOUS GENERAL	248,727.85	6,083.13
1.930.21	MISC. GEN - DUES	91,082.42	14,168.70
1.930.3	MISC. GEN - DONATION	12,699.39	6,629.20
1.930.31	ANNUAL MEETING	26,327.70	7,577.17
			<u>72,704.88</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, 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 gold tournaments, which were excluded at 100%
- Annual Meeting:** Expenses related to the publication, balloting, official notice mailings, and expenses with regard to holding the annual meeting were not excluded. However, expenses concerning gifts for members were excluded 100%.

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	926.2	Employee Pension & Benefits	1/1/2019	4	CC MISC - VISTA PRINT	A.MILLER RETIREMENT PARTY INVITES	43.00	100%	43.00
1	926.2	Employee Pension & Benefits	1/1/2019	8	CC REST - EL PUERTO	CONCORDIA SAFETY MEETING MEAL EXPENSE	256.70	100%	256.70
1	926.2	Employee Pension & Benefits	1/8/2019	2410	PIZZA HUT OF NORTON	NORTON SAFETY MEETING MEAL EXPENSE	209.93	100%	209.93
1	926.2	Employee Pension & Benefits	1/8/2019	1684	CC HOME DEPOT	A.MILLER RETIREMENT GIFT	1,300.00	100%	1,300.00
1	926.2	Employee Pension & Benefits	1/9/2019	9999	UNITED NORTHWEST FEDERAL CREDIT UNION	VISA GIFT CARD - A.MILLER RETIREMENT	1,951.63	100%	1,951.63
1	926.2	Employee Pension & Benefits	1/10/2019	8	CC REST - EL PUERTO	CONCORDIA SAFETY MEETING MEAL EXPENSE	269.55	100%	269.55
1	926.2	Employee Pension & Benefits	1/14/2019	36	CC AMAZON	A.MILLER RETIREMENT PARTY SUPPLIES	82.21	100%	82.21
1	926.2	Employee Pension & Benefits	1/18/2019	1170	IGEAR	EMPLOYEE CLOTHING - A.COX CHRISTMAS GIFT	24.87	0%	-
1	926.2	Employee Pension & Benefits	1/18/2019	1170	IGEAR	EMPLOYEE CLOTHING - G.BEIKMAN	240.14	0%	-
1	926.2	Employee Pension & Benefits	1/18/2019	1170	IGEAR	EMPLOYEE CLOTHING - G.GLENNEMEIER	426.30	0%	-
1	926.2	Employee Pension & Benefits	1/18/2019	1170	IGEAR	EMPLOYEE CLOTHING - L.HAYS	225.17	0%	-
1	926.2	Employee Pension & Benefits	1/28/2019	1600	PRAIRIE DOG GOLF COURSE	RETIREMENT GIFT - B.MADDEN	389.35	100%	389.35
1	926.2	Employee Pension & Benefits	1/29/2019	9999	MULFORD, DALE	RETIREMENT PARTY MEAL - A.MILLER	1,096.88	100%	1,096.88
1	926.2	Employee Pension & Benefits	1/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - A.WEIDEN	460.72	0%	-
1	926.2	Employee Pension & Benefits	1/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - B.BLUE	816.89	0%	-
1	926.2	Employee Pension & Benefits	1/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - D.ATWOOD BIBS	148.49	0%	-
1	926.2	Employee Pension & Benefits	1/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - E.MENDENHALL	250.08	0%	-
1	926.2	Employee Pension & Benefits	1/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - J.EPLEY	724.31	0%	-
1	926.2	Employee Pension & Benefits	1/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - J.NIELSEN	60.18	0%	-
1	926.2	Employee Pension & Benefits	1/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - K.CHRISTY	492.57	0%	-
1	926.2	Employee Pension & Benefits	1/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - K.CHRISTY BIBS	156.21	0%	-
1	926.2	Employee Pension & Benefits	1/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - M.KNOX	416.78	0%	-
1	926.2	Employee Pension & Benefits	1/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - N.KATS	102.48	0%	-
1	926.2	Employee Pension & Benefits	1/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - R.GOHEEN	795.11	0%	-
1	926.2	Employee Pension & Benefits	1/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - R.SWATZELL	784.21	0%	-
1	926.2	Employee Pension & Benefits	1/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - S.GEORGESON	492.57	0%	-
1	926.2	Employee Pension & Benefits	1/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - T.HUBER	424.81	0%	-
1	926.2	Employee Pension & Benefits	1/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - T.STITES	474.88	0%	-
1	926.2	Employee Pension & Benefits	1/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - T.STITES BIBS	255.96	0%	-
1	926.2	Employee Pension & Benefits	1/31/2019	1235	JAMBOREE FOODS	NORTON SAFETY MEETING MEAL EXPENSE	46.47	100%	46.47
1	926.2	Employee Pension & Benefits	1/31/2019	1235	JAMBOREE FOODS	SUPPLIES FOR A.MILLER'S RETIREMENT PARTY	53.94	100%	53.94
1	926.2	Employee Pension & Benefits	2/1/2019			COMP TAX CORRECTION - CC AMAZON INV	(0.28)	100%	(0.28)
1	926.2	Employee Pension & Benefits	2/1/2019	903	GARDEN GATE FLORALS, ETC.	ALLAN'S RETIREMENT PARTY - BALLON'S	15.87	100%	15.87
1	926.2	Employee Pension & Benefits	2/1/2019	36	CC AMAZON	ALLAN'S RETIREMENT PARTY - NUTS & MINTS	31.99	100%	31.99
1	926.2	Employee Pension & Benefits	2/1/2019	632	DESTINATION KITCHEN	ALLAN'S RETIREMENT PARTY - SHEET CAKES	70.53	100%	70.53
1	926.2	Employee Pension & Benefits	2/1/2019	1235	JAMBOREE FOODS	A.MILLER RETIREMENT PARTY SUPPLIES	9.46	100%	9.46
1	926.2	Employee Pension & Benefits	2/1/2019	42	CC DOLLAR GENERAL	A.MILLER RETIREMENT PARTY SUPPLIES	12.62	100%	12.62
1	926.2	Employee Pension & Benefits	2/14/2019	8	CC REST - EL PUERTO	CONCORDIA SAFETY MEETING MEAL EXPENSE	246.59	100%	246.59
1	926.2	Employee Pension & Benefits	2/15/2019	1170	IGEAR	EMPLOYEE CLOTHING - J.NIELSEN	266.31	0%	-
1	926.2	Employee Pension & Benefits	2/28/2019	1235	JAMBOREE FOODS	SAFETY MEETING MEAL EXPENSE	98.43	100%	98.43
1	926.2	Employee Pension & Benefits	3/12/2019	1170	IGEAR	EMPLOYEE CLOTHING - T-SHIRTS	742.44	0%	-
1	926.2	Employee Pension & Benefits	3/14/2019	8	CC REST - EL PUERTO	CONCORDIA SAFETY MEETING MEAL EXPENSE	132.82	100%	132.82
1	926.2	Employee Pension & Benefits	3/25/2019	1170	IGEAR	EMPLOYEE CLOTHING - D.BORTZ	472.97	0%	-
1	926.2	Employee Pension & Benefits	3/25/2019	1170	IGEAR	EMPLOYEE CLOTHING - J.MUETING	788.29	0%	-
1	926.2	Employee Pension & Benefits	3/25/2019	1170	IGEAR	EMPLOYEE CLOTHING - L.LISTER	568.43	0%	-
1	926.2	Employee Pension & Benefits	3/25/2019	1170	IGEAR	EMPLOYEE CLOTHING - M.EITZMAN	572.72	0%	-
1	926.2	Employee Pension & Benefits	3/25/2019	1170	IGEAR	EMPLOYEE CLOTHING - T.RAHE	558.77	0%	-
1	926.2	Employee Pension & Benefits	3/25/2019	1170	IGEAR	EMPLOYEE CLOTHING - T.RUTHERFORD	195.20	0%	-
1	926.2	Employee Pension & Benefits	3/31/2019	1235	JAMBOREE FOODS	MARCH SAFETY MTG MEAL EXPENSE	154.77	100%	154.77
1	926.2	Employee Pension & Benefits	4/1/2019	1170	IGEAR	EMPLOYEE CLOTHING - D.BORTZ	323.69	0%	-
1	926.2	Employee Pension & Benefits	4/1/2019	1170	IGEAR	EMPLOYEE CLOTHING - D.SCHNEIDER	409.58	0%	-
1	926.2	Employee Pension & Benefits	4/1/2019	1170	IGEAR	EMPLOYEE CLOTHING - J.HARDING	479.48	0%	-
1	926.2	Employee Pension & Benefits	4/1/2019	1170	IGEAR	EMPLOYEE CLOTHING - J.NIELSON	75.86	0%	-
1	926.2	Employee Pension & Benefits	4/1/2019	1170	IGEAR	EMPLOYEE CLOTHING - L.KEISWETTER	84.78	0%	-
1	926.2	Employee Pension & Benefits	4/1/2019	1170	IGEAR	EMPLOYEE CLOTHING - R.SWATZELL	88.09	0%	-
1	926.2	Employee Pension & Benefits	4/11/2019	8	CC REST - EL PUERTO	CONCORDIA SAFETY MEETING MEAL - APRIL	186.98	100%	186.98
1	926.2	Employee Pension & Benefits	4/15/2019	1170	IGEAR	EMPLOYEE CLOTHING - B.MCCHESENEY	268.16	0%	-
1	926.2	Employee Pension & Benefits	4/15/2019	1170	IGEAR	EMPLOYEE CLOTHING - C.JOHNSON	735.13	0%	-
1	926.2	Employee Pension & Benefits	4/15/2019	1170	IGEAR	EMPLOYEE CLOTHING - L.HAYS	474.00	0%	-
1	926.2	Employee Pension & Benefits	4/25/2019	1170	IGEAR	EMPLOYEE CLOTHING - D.URBAN	588.34	0%	-
1	926.2	Employee Pension & Benefits	4/25/2019	1170	IGEAR	EMPLOYEE CLOTHING - E.MENDENHALL	170.12	0%	-
1	926.2	Employee Pension & Benefits	4/25/2019	1170	IGEAR	EMPLOYEE CLOTHING - J.NIELSEN	297.72	0%	-
1	926.2	Employee Pension & Benefits	4/25/2019	1170	IGEAR	EMPLOYEE CLOTHING - L.LISTER	493.35	0%	-
1	926.2	Employee Pension & Benefits	4/30/2019	1235	JAMBOREE FOODS	SAFETY MEETING MEAL EXPENSE	111.92	100%	111.92
1	926.2	Employee Pension & Benefits	5/14/2019	632	DESTINATION KITCHEN	MELANIE ROMEY NEW EMPLOYEE LUNCH	51.74	100%	51.74
1	926.2	Employee Pension & Benefits	5/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - C.BEIKER	750.75	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	926.2	Employee Pension & Benefits	6/1/2019	1170	IGEAR	EMPLOYEE CLOTHING - C.ROGERS	143.72	0%	-
1	926.2	Employee Pension & Benefits	5/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - D.SCHNEIDER	772.20	0%	-
1	926.2	Employee Pension & Benefits	5/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - G.WILLOUR	393.88	0%	-
1	926.2	Employee Pension & Benefits	5/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - K.KOLMAN	831.19	0%	-
1	926.2	Employee Pension & Benefits	5/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - L.LKEISWETTER	315.32	0%	-
1	926.2	Employee Pension & Benefits	5/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - M.KNOX	332.48	0%	-
1	926.2	Employee Pension & Benefits	5/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - W.LAWSON	1,260.19	0%	-
1	926.2	Employee Pension & Benefits	5/31/2019	900	GENE'S HEARTLAND FOODS	M.HAYES RETIREMENT PARTY SUPPLIES	455.51	100%	113.60
1	926.2	Employee Pension & Benefits	5/31/2019	1235	JAMBOREE FOODS	SAFETY MEETING MEAL EXPENSE	113.60	100%	235.70
1	926.2	Employee Pension & Benefits	6/1/2019	8	CC REST - EL PUERTO	MAY SAFETY MEETING MEAL EXPENSE	235.70	100%	48.51
1	926.2	Employee Pension & Benefits	6/1/2019	2344	PFONZ'	MELANIE ROMEY NEW EMPLOYEE LUNCH	48.51	100%	56.78
1	926.2	Employee Pension & Benefits	6/1/2019	8	CC REST - LAS CANTERAS	MELANIE ROMEY NEW EMPLOYEE LUNCH	56.78	100%	13.64
1	926.2	Employee Pension & Benefits	6/11/2019	42	CC DOLLAR GENERAL	POP FOR NORTON SAFETY MTG MEAL	13.64	100%	231.49
1	926.2	Employee Pension & Benefits	6/12/2019	2410	PIZZA HUT OF NORTON	NORTON SAFETY MEETING MEAL EXPENSE	231.49	100%	203.78
1	926.2	Employee Pension & Benefits	6/13/2019	8	CC REST - EL PUERTO	SAFETY MEETING MEAL EXPENSE - JUNE	203.78	100%	37.02
1	926.2	Employee Pension & Benefits	6/13/2019	2344	PFONZ'	STAFF LUNCH - JUNE	37.02	100%	21.54
1	926.2	Employee Pension & Benefits	6/13/2019	632	DESTINATION KITCHEN	STAFF LUNCH - JUNE	21.54	100%	975.00
1	926.2	Employee Pension & Benefits	6/17/2019	1885	NRECA	DEFERRED COMPENSATION PLAN FEE	975.00	0%	-
1	926.2	Employee Pension & Benefits	6/20/2019	1170	IGEAR	SUMMER INTERN CLOTHING ORDER - J.WINDER	122.35	0%	-
1	926.2	Employee Pension & Benefits	6/21/2019	1170	IGEAR	SUMMER INTERN CLOTHING - B.BEAUMONT	358.29	0%	-
1	926.2	Employee Pension & Benefits	6/21/2019	1170	IGEAR	SUMMER INTERN CLOTHING - G.LIVELY	245.67	0%	-
1	926.2	Employee Pension & Benefits	6/21/2019	1170	IGEAR	SUMMER INTERN CLOTHING - J.WINDER	136.33	0%	-
1	926.2	Employee Pension & Benefits	6/21/2019	1170	IGEAR	SUMMER INTERN CLOTHING - M.LEROCK	365.95	0%	-
1	926.2	Employee Pension & Benefits	6/21/2019	1170	IGEAR	SUMMER INTERN CLOTHING - R.TRIAN	372.49	0%	-
1	926.2	Employee Pension & Benefits	6/21/2019	1170	IGEAR	SUMMER INTERN CLOTHING - W.ELLIS	247.80	0%	-
1	926.2	Employee Pension & Benefits	7/1/2019	1170	IGEAR	EMPLOYEE CLOTHING - T.HUBER	328.35	0%	-
1	926.2	Employee Pension & Benefits	7/1/2019	8	CC REST - PFONZ	DEBORAH ANDERSON NEW EMPLOYEE LUNCH	41.84	100%	54.05
1	926.2	Employee Pension & Benefits	7/1/2019	8	CC REST - LAS CANTERAS MEXICAN	DEBORAH ANDERSON NEW EMPLOYEE LUNCH	54.05	100%	44.78
1	926.2	Employee Pension & Benefits	7/1/2019	8	CC REST - PFONZ	DEBORAH ANDERSON NEW EMPLOYEE LUNCH	44.78	100%	57.53
1	926.2	Employee Pension & Benefits	7/1/2019	8	CC REST - DESTINATION KITCHEN	STAFF LUNCH - JUNE	57.53	100%	38.93
1	926.2	Employee Pension & Benefits	7/1/2019	8	CC REST - PFONZ	DEBORAH ANDERSON NEW EMPLOYEE LUNCH	38.93	100%	58.84
1	926.2	Employee Pension & Benefits	7/2/2019	1396	KENSINGTON LOCKERS, INC.	SAFETY MEETING MEAL EXPENSE	58.84	100%	197.08
1	926.2	Employee Pension & Benefits	7/9/2019	2410	PIZZA HUT OF NORTON	JULY SAFETY MEETING MEAL EXPENSE	197.08	100%	312.10
1	926.2	Employee Pension & Benefits	7/9/2019	1170	IGEAR	EMPLOYEE CLOTHING - T.STITES	312.10	0%	-
1	926.2	Employee Pension & Benefits	7/10/2019	2410	PIZZA HUT OF NORTON	TIP FOR JULY SAFETY MEETING MEAL EXP	29.56	100%	36.26
1	926.2	Employee Pension & Benefits	7/11/2019	8	CC REST - DESTINATION KITCHEN	STAFF LUNCH - JULY	36.26	100%	55.73
1	926.2	Employee Pension & Benefits	7/11/2019	8	CC REST - DESTINATION KITCHEN	STAFF LUNCH - JULY	55.73	100%	1,536.12
1	926.2	Employee Pension & Benefits	7/12/2019	1170	IGEAR	CAPS FOR LINEMAN	1,536.12	0%	-
1	926.2	Employee Pension & Benefits	7/16/2019	9999	LISTER, LUKE J	REIMBURSEMENT - 1/2 PRICED FITBIT	45.84	100%	102.82
1	926.2	Employee Pension & Benefits	7/18/2019	1170	IGEAR	EMPLOYEE CLOTHING - J.EPLEY	102.82	0%	-
1	926.2	Employee Pension & Benefits	7/18/2019	1170	IGEAR	EMPLOYEE CLOTHING - T.RAHE	396.77	0%	-
1	926.2	Employee Pension & Benefits	7/31/2019	8	CC REST - PFONZ	DEBORAH ANDERSON NEW EMPLOYEE LUNCH	(44.78)	100%	252.77
1	926.2	Employee Pension & Benefits	8/1/2019	8	CC REST - EL PUERTO	CONCORDIA JULY SAFETY MEETING MEAL EXP	252.77	100%	74.15
1	926.2	Employee Pension & Benefits	8/6/2019	2410	PIZZA HUT OF NORTON	DIGGER/RIGGER TRAINING MEAL EXPENSE-DAY1	74.15	0%	-
1	926.2	Employee Pension & Benefits	8/8/2019	2410	PIZZA HUT OF NORTON	DIGGER/RIGGER TRAINING MEAL EXPENSE-DAY1	117.19	0%	-
1	926.2	Employee Pension & Benefits	8/9/2019	1684	CC MENARDS	20 YR GIFT - E.MENDENHALL	137.45	100%	184.44
1	926.2	Employee Pension & Benefits	8/9/2019	2281	ORSCHELN	20 YR GIFT - E.MENDENHALL	184.44	100%	374.36
1	926.2	Employee Pension & Benefits	8/19/2019	1170	IGEAR	EMPLOYEE CLOTHING - J.WINDER	374.36	0%	-
1	926.2	Employee Pension & Benefits	8/21/2019	9999	GRIFFITH, KENZIE	REIMB - NORTON SAFETY MTG MEAL EXP	20.64	100%	49.38
1	926.2	Employee Pension & Benefits	8/27/2019	1170	IGEAR	EMPLOYEE CLOTHING - J.HARDIEK	49.38	0%	-
1	926.2	Employee Pension & Benefits	8/27/2019	1170	IGEAR	EMPLOYEE CLOTHING - J.WERT	44.37	0%	-
1	926.2	Employee Pension & Benefits	8/27/2019	1170	IGEAR	EMPLOYEE CLOTHING - S.MILLER	428.57	0%	-
1	926.2	Employee Pension & Benefits	8/31/2019	1235	JAMBOREE FOODS	DIGGER/RIGGER TRAINING MEAL EXPENSE	95.67	0%	-
1	926.2	Employee Pension & Benefits	8/31/2019	1235	JAMBOREE FOODS	SAFETY MEETING MEAL EXPENSE	127.85	100%	8.11
1	926.2	Employee Pension & Benefits	8/31/2019		DIRECT LABOR	LABOR	8.11	100%	51.33
1	926.2	Employee Pension & Benefits	9/1/2019	632	DESTINATION KITCHEN	AUGUEST STAFF LUNCH	51.33	100%	48.16
1	926.2	Employee Pension & Benefits	9/1/2019	2344	PFONZ'	AUGUST STAFF LUNCH	48.16	100%	11.60
1	926.2	Employee Pension & Benefits	9/1/2019	8	CC REST - ARBY'S	CONC SAFETY MTG MEAL EXP - A.KARNOPP	11.60	100%	156.57
1	926.2	Employee Pension & Benefits	9/1/2019	8	CC REST - EL PUERTO	CONCORDIA SAFETY MTG MEAL EXP - AUGUST	156.57	100%	56.40
1	926.2	Employee Pension & Benefits	9/1/2019	1396	KENSINGTON LOCKERS, INC.	SAFETY MEETING MEAL EXPENSE	56.40	100%	249.21
1	926.2	Employee Pension & Benefits	9/12/2019	8	CC REST - EL PUERTO	CONCORDIA SEPTEMBER SAFETY MTG MEAL EXP	249.21	100%	55.61
1	926.2	Employee Pension & Benefits	9/12/2019	632	DESTINATION KITCHEN	SEPTEMBER STAFF LUNCH	55.61	100%	59.04
1	926.2	Employee Pension & Benefits	9/12/2019	632	DESTINATION KITCHEN	SEPTEMBER STAFF LUNCH	59.04	100%	156.55
1	926.2	Employee Pension & Benefits	9/30/2019	1235	JAMBOREE FOODS	NORTON SAFETY MEETING MEAL EXP	156.55	100%	70.71
1	926.2	Employee Pension & Benefits	10/1/2019	9999	PHILLIPSBURG LOCKERS	NORTON SAFETY MEETING MEAL EXPENSE	70.71	100%	22.10

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	926.2	Employee Pension & Benefits	10/1/2019	8	CC REST - 110 BAR & GRILL	MEAL EXP - NEW EMPLOYEE LUNCH - RACHAEL	22.10	100%	56.68
1	926.2	Employee Pension & Benefits	10/2/2019	632	DESTINATION KITCHEN	MEAL EXP - NEW EMPLOYEE LUNCH - RACHEL	28.36	100%	31.62
1	926.2	Employee Pension & Benefits	10/1/2019	3315	WHITE'S FOODLINER	MEAL EXP - OCTOBER SAFETY MTG	56.68	100%	38.99
1	926.2	Employee Pension & Benefits	10/1/2019	8	CC REST - PFONZ	NEW EMPLOYEE LUNCH - R.PFANNSTIEL	31.62	100%	20.07
1	926.2	Employee Pension & Benefits	10/2/2019	8	CC REST - LAS CANTERAS	NEW EMPLOYEE LUNCH - RACHAE PFANNSTIEL	38.99	100%	252.13
1	926.2	Employee Pension & Benefits	10/3/2019	632	DESTINATION KITCHEN	NEW EMPLOYEE LUNCH - RACHAEL PFANNSTIEL	20.07	100%	283.56
1	926.2	Employee Pension & Benefits	10/9/2019	2410	PIZZA HUT OF NORTON	NORTON SAFETY MEETING MEAL EXPENSE	252.13	100%	34.32
1	926.2	Employee Pension & Benefits	10/10/2019	8	CC REST - EL PUERTO	CONCORDIA OCTOBER SAFETY MTG MEAL EXP	283.56	100%	98.78
1	926.2	Employee Pension & Benefits	10/10/2019	8	CC REST - PFONZ	OCTOBER STAFF LUNCH	34.32	100%	267.52
1	926.2	Employee Pension & Benefits	10/16/2019	1170	IGEAR	EMPLOYEE CLOTHING - J.EPLEY	98.78	0%	-
1	926.2	Employee Pension & Benefits	10/16/2019	1170	IGEAR	EMPLOYEE CLOTHING - T.RUTHERFORD	267.52	0%	-
1	926.2	Employee Pension & Benefits	10/16/2019	1170	IGEAR	EMPLOYEE CLOTHING - V.FREY	823.13	0%	-
1	926.2	Employee Pension & Benefits	10/29/2019	9999	GRIFFITHS, KENZIE	REIMB-CHRISTMAS PARTY DECORATION/ENVELOPE	13.88	100%	1,061.65
1	926.2	Employee Pension & Benefits	10/31/2019	1235	JAMBOREE FOODS	NOVEMBER SAFETY MTG MEAL EXP	54.01	100%	87.77
1	926.2	Employee Pension & Benefits	11/1/2019	1170	IGEAR	EMPLOYEE CLOTHING - B.REED	1,061.65	0%	-
1	926.2	Employee Pension & Benefits	11/1/2019	1170	IGEAR	EMPLOYEE CLOTHING - D.ANDERSON	87.77	0%	-
1	926.2	Employee Pension & Benefits	11/1/2019	1170	IGEAR	EMPLOYEE CLOTHING - M.KNOX	877.21	0%	-
1	926.2	Employee Pension & Benefits	11/1/2019	1170	IGEAR	EMPLOYEE CLOTHING - M.ROMEY	21.41	0%	-
1	926.2	Employee Pension & Benefits	11/1/2019	1170	IGEAR	EMPLOYEE CLOTHING - R.SWATZELL	87.83	0%	-
1	926.2	Employee Pension & Benefits	11/1/2019	1170	IGEAR	EMPLOYEE CLOTHING - S.WHITNEY	21.41	0%	-
1	926.2	Employee Pension & Benefits	11/1/2019	4	CC MISC - HOBBY LOBBY	CHRISTMAS PARTY - INVITE ENVELOPES	5.27	100%	19.27
1	926.2	Employee Pension & Benefits	11/3/2019	153	BENJAMIN B COLE, O.D., P.A.	DENNIS THOMAS SAFETY GLASSES	227.50	0%	-
1	926.2	Employee Pension & Benefits	11/4/2019	9999	GRIFFITHS, KENZIE	REIMB - 2019 CHRISTMAS PARTY DECORATIONS	19.27	100%	408.58
1	926.2	Employee Pension & Benefits	11/5/2019	39	ALMENA MARKET	SAFETY MEETING - THANKSGIVING MEAL EXP	65.71	100%	37.93
1	926.2	Employee Pension & Benefits	11/6/2019	4	CC MISC - NORTHERN TOOL & EQUIPMENT	30 YR GIFT - SHAWN MILLER	408.58	100%	207.15
1	926.2	Employee Pension & Benefits	11/8/2019	39	ALMENA MARKET	SAFETY MEETING - THANKSGIVING MEAL EXP	37.93	100%	808.03
1	926.2	Employee Pension & Benefits	11/14/2019	8	CC REST - EL PUERTO	CONCORDIA SAFETY MEETING - NOVEMBER	207.15	100%	154.63
1	926.2	Employee Pension & Benefits	11/15/2019	4	CC MISC - GLOBAL INDUSTRIAL	EMPLOYEE CHRISTMAS GIFTS	808.03	100%	8,496.80
1	926.2	Employee Pension & Benefits	11/30/2019	1235	JAMBOREE FOODS	NOVEMBER SAFETY MEETING MEAL EXPENSE	154.63	100%	257.40
1	926.2	Employee Pension & Benefits	11/30/2019			2019 EMPLOYEE CHRISTMAS GIFTS	8,496.80	100%	115.43
1	926.2	Employee Pension & Benefits	12/1/2019	1170	IGEAR	EMPLOYEE CLOTHING - M.KNOX	257.40	0%	-
1	926.2	Employee Pension & Benefits	12/1/2019	4	CC MISC - GLOBAL INDUSTRIAL	EMPLOYEE CHRISTMAS GIFTS	115.43	100%	22.28
1	926.2	Employee Pension & Benefits	12/1/2019	4	CC MISC - OTC BRANDS	NORTON CHRISTMAS PARTY SUPPLIES	27.84	100%	99.94
1	926.2	Employee Pension & Benefits	12/1/2019	36	CC AMAZON	NT CHRISTMAS PARTY SUPPLIES-TABLE COVER	22.28	100%	8.11
1	926.2	Employee Pension & Benefits	12/2/2019	9999	UNITED NORTHWEST FEDERAL CREDIT UNION	VISA GIFT CARDS - NORTON CHRISTMAS PARTY	99.94	100%	132.01
1	926.2	Employee Pension & Benefits	12/2/2019	1441	KOWPOKE SUPPLY	CHRISTMAS PARTY SUPPLIES	8.11	100%	71.17
1	926.2	Employee Pension & Benefits	12/5/2019	4	CC MISC - HYVEE	CHRISTMAS PARTY SUPPLIES	132.01	100%	72.82
1	926.2	Employee Pension & Benefits	12/5/2019	4	CC MISC - WALMART	CHRISTMAS PARTY SUPPLIES	71.17	100%	1,401.40
1	926.2	Employee Pension & Benefits	12/6/2019	632	DESTINATION KITCHEN	CHRISTMAS PARTY MEAL EXP - DESSERT	72.82	100%	1,510.01
1	926.2	Employee Pension & Benefits	12/10/2019	9999	CALLAWAY, JEFF	CHRISTMAS PARTY MEAL EXP	1,401.40	100%	409.11
1	926.2	Employee Pension & Benefits	12/10/2019	9999	CALLAWAY, JEFF	CHRISTMAS PARTY MEAL EXP	1,510.01	100%	531.84
1	926.2	Employee Pension & Benefits	12/12/2019	1170	IGEAR	EMPLOYEE CLOTHING - C.BEIKER	409.11	0%	-
1	926.2	Employee Pension & Benefits	12/12/2019	1170	IGEAR	EMPLOYEE CLOTHING - J.NIELSEN	531.84	0%	-
1	926.2	Employee Pension & Benefits	12/12/2019	1170	IGEAR	EMPLOYEE CLOTHING - K.CHRISTY	141.12	0%	-
1	926.2	Employee Pension & Benefits	12/12/2019	1170	IGEAR	EMPLOYEE CLOTHING - N.KATS	39.71	0%	-
1	926.2	Employee Pension & Benefits	12/12/2019	1170	IGEAR	EMPLOYEE CLOTHING - T.HUBER	141.12	0%	-
1	926.2	Employee Pension & Benefits	12/12/2019	8	CC REST - EL PUERTO	CONCORDIA SAFETY MEETING MEAL EXP	285.77	100%	23.24
1	926.2	Employee Pension & Benefits	12/12/2019	632	DESTINATION KITCHEN	STAFF LUNCH EXP - AC/DA/SK/JD/LS/MK	52.81	100%	80.00
1	926.2	Employee Pension & Benefits	12/12/2019	632	DESTINATION KITCHEN	STAFF LUNCH EXP - CE/DL/LC	23.24	100%	987.56
1	926.2	Employee Pension & Benefits	12/13/2019	8	CC REST - EASY G	CONCORDIA CHRISTMAS PARTY GIFTS	80.00	100%	117.12
1	926.2	Employee Pension & Benefits	12/14/2019	9999	AMERICAN LELGION	2019 CHRISTMAS PARTY MEAL	987.56	100%	69.31
1	926.2	Employee Pension & Benefits	12/17/2019	1170	IGEAR	EMPLOYEE CLOTHING - E.THOMPSON	117.12	0%	-
1	926.2	Employee Pension & Benefits	12/24/2019	3229	WAL-MART BUSINESS	CONCORDIA CHRISTMAS PARTY SUPPLIES	69.31	100%	115.52
1	926.2	Employee Pension & Benefits	12/31/2019	9999	CALLAWAY, JEFF	CHRISTMAS PARTY MEAL EXP	(1,401.40)	100%	159.98
1	926.2	Employee Pension & Benefits	12/31/2019	1235	JAMBOREE FOODS	DECEMBER SAFETY MEETING MEAL EXPENSE	115.52	100%	240.25
1	926.2	Employee Pension & Benefits	12/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - E.MENDENHALL	159.98	0%	-
1	926.2	Employee Pension & Benefits	12/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - J.WINDER	240.25	0%	-
1	926.2	Employee Pension & Benefits	12/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - N.KATS	364.32	0%	-
1	926.2	Employee Pension & Benefits	12/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - N.SIMMONS	396.64	0%	-
1	926.2	Employee Pension & Benefits	12/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - R.GOHEEN	219.56	0%	-
1	926.2	Employee Pension & Benefits	12/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - R.PFANNENSTIEL	21.51	0%	-
1	926.2	Employee Pension & Benefits	12/31/2019	1170	IGEAR	EMPLOYEE CLOTHING - SPARE FR HOODE	109.01	0%	-
1	926.2	Employee Pension & Benefits	12/31/2019	1235	JAMBOREE FOODS	NAPKINS FOR 2019 CHRISTMAS PARTY	7.59	100%	-
							59,855.79		31,924.87

a/c 926.2

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.1	General Advertising Expense	1/1/2019	1467	KVSV	RADIO ADS - CHRISTMAS SAFETY	150.00	0%	-
1	930.1	General Advertising Expense	1/3/2019	1280	KEC	KCL MONTHLY ASSESSMENT DUES	277.46	50%	138.73
1	930.1	General Advertising Expense	1/31/2019	2160	THE NORTON TELEGRAM	ADS - SOIL CONSERVATION	47.45	100%	47.45
1	930.1	General Advertising Expense	1/31/2019	3226	WASHINGTON COUNTY NEWS	ADS - SOIL CONSERVATION	62.00	100%	62.00
1	930.1	General Advertising Expense	2/7/2019	1280	KEC	KCL ASSESSMENT DUES	277.10	50%	138.55
1	930.1	General Advertising Expense	2/28/2019	1467	KVSV	RADIO ADS - FFA	180.00	100%	180.00
1	930.1	General Advertising Expense	2/28/2019	2900	STOCKTON SENTINEL	ADS - CONSERVATION	20.80	100%	20.80
1	930.1	General Advertising Expense	2/28/2019	2160	THE NORTON TELEGRAM	ADS - FALL SPORTS	44.20	100%	44.20
1	930.1	General Advertising Expense	2/28/2019	2160	THE NORTON TELEGRAM	ADS - NATIONAL FFA WEEK	37.70	100%	37.70
1	930.1	General Advertising Expense	3/6/2019	1280	KEC	KCL MONTHLY ASSESSMENT DUES	276.95	50%	138.48
1	930.1	General Advertising Expense	4/1/2019	976	HANSON DIRECTORY SERVICE, INC.	DIRECTORY ADVERTISING	317.40	50%	158.70
1	930.1	General Advertising Expense	4/1/2019	1470	KXXX RADIO STATION	RADIO ADS - ANNUAL MEETING	180.00	0%	-
1	930.1	General Advertising Expense	4/1/2019	2160	THE NORTON TELEGRAM	ADS - NATIONAL AG WEEK	37.70	100%	37.70
1	930.1	General Advertising Expense	4/3/2019	1280	KEC	KCL MONTHLY ASSESSMENT DUES	277.15	50%	138.58
1	930.1	General Advertising Expense	4/5/2019	2447	PRINT-5	AD - LINEMEN APPRECIATION	30.00	100%	30.00
1	930.1	General Advertising Expense	4/25/2019	3226	WASHINGTON COUNTY NEWS	DISPLAY ADS - LINEMAN APPRECIATION DAY	69.75	100%	69.75
1	930.1	General Advertising Expense	4/26/2019	2965	SUPERIOR PUBLISHING CO., INC.	AD - LINEMAN APPRECIATION	36.00	100%	36.00
1	930.1	General Advertising Expense	4/30/2019	1430	KKAN-AM & KQMA-FM	ADS - GRADUATION SALUTE	75.00	100%	75.00
1	930.1	General Advertising Expense	5/1/2019	2370	PHILLIPS COUNTY REVIEW	ADS - LINEMEN APPRECIATION	47.25	100%	47.25
1	930.1	General Advertising Expense	5/1/2019	2806	SMITH COUNTY PIONEER	ADS - LINEMEN APPRECIATION	49.05	100%	49.05
1	930.1	General Advertising Expense	5/7/2019	1280	KEC	KCL MONTHLY ASSESSMENT DUES	275.48	50%	137.74
1	930.1	General Advertising Expense	5/16/2019	9999	HIGH CITY HIGH SCHOOL YEARBOOK	YEARBOOK AD	100.00	100%	100.00
1	930.1	General Advertising Expense	5/16/2019	3226	WASHINGTON COUNTY NEWS	ADS - POWERLINE SAFETY	69.75	0%	-
1	930.1	General Advertising Expense	5/16/2019	3226	WASHINGTON COUNTY NEWS	ADS - SPRING HOME & GARDEN	69.75	100%	69.75
1	930.1	General Advertising Expense	5/22/2019	438	CENTRAL PUBLISHING COMPANY, INC.	ADVERTISING IN RURAL DIRECTORY	487.50	50%	243.75
1	930.1	General Advertising Expense	5/22/2019	1218	JAYHAWKER ROUNDUP RODEO	CHUTE SPONSORSHIP/ADVERTISING-PRCA RODEO	162.50	100%	162.50
1	930.1	General Advertising Expense	5/31/2019	1467	KVSV	ADS - MEMORIAL DAY	75.00	100%	75.00
1	930.1	General Advertising Expense	5/31/2019	2160	THE NORTON TELEGRAM	ADS - TORNADO SAFETY	52.00	0%	-
1	930.1	General Advertising Expense	5/31/2019	2160	THE NORTON TELEGRAM	ADS - GRADUATION	44.20	100%	44.20
1	930.1	General Advertising Expense	5/31/2019	2160	THE NORTON TELEGRAM	ADS - MEMORIAL DAY	22.75	100%	22.75
1	930.1	General Advertising Expense	6/3/2019	1280	KEC	KCL MONTHLY ASSESSMENT DUES	276.07	50%	138.04
1	930.1	General Advertising Expense	6/11/2019	9999	KANSAS' BIGGEST RODEO	ARENA SIGN AT RODEO	150.00	100%	150.00
1	930.1	General Advertising Expense	6/12/2019	9999	CLIFTON SAL POST 227	DONATION - 4TH OF JULY CELEBRATION	100.00	100%	100.00
1	930.1	General Advertising Expense	6/28/2019	1984	NEX-TECH, LLC	DIRECTORY ADVERTISING CONTRACT	1,189.31	50%	594.66
1	930.1	General Advertising Expense	6/30/2019	1381	KNCK / KCKS-FM	ADS - FARM SAFETY	200.00	0%	-
1	930.1	General Advertising Expense	6/30/2019	1467	KVSV	AD - HARVEST SAFETY	204.00	0%	-
1	930.1	General Advertising Expense	6/30/2019	1467	KVSV	AD - FLAG DAY SALUTE	50.00	100%	50.00
1	930.1	General Advertising Expense	7/1/2019	1280	KEC	LCS&S MONTHLY ASSESSMENT DUES	276.20	50%	138.10
1	930.1	General Advertising Expense	7/1/2019	1430	KKAN-AM & KQMA-FM	ADS - 4TH OF JULY SAFETY	48.75	0%	-
1	930.1	General Advertising Expense	7/1/2019	1430	KKAN-AM & KQMA-FM	ADS - HARVEST SAFETY	170.63	0%	-
1	930.1	General Advertising Expense	7/28/2019	1381	KNCK / KCKS-FM	ADS - HARVEST SAFETY	200.00	0%	-
1	930.1	General Advertising Expense	7/28/2019	1381	KNCK / KCKS-FM	ADS - CLOUD COUNTY FAIR	99.00	100%	99.00
1	930.1	General Advertising Expense	7/28/2019	1381	KNCK / KCKS-FM	ADS - JEWELL COUNTY FAIR	99.00	100%	99.00
1	930.1	General Advertising Expense	7/28/2019	1381	KNCK / KCKS-FM	ADS - MITCHELL COUNTY FAIR	99.00	100%	99.00
1	930.1	General Advertising Expense	7/31/2019	1467	KVSV	ADS - HARVEST SAFETY	411.00	0%	-
1	930.1	General Advertising Expense	7/31/2019	1467	KVSV	ADS - JULY 4TH SAFETY	75.00	0%	-
1	930.1	General Advertising Expense	8/1/2019	1280	KEC	KCL MONTHLY ASSESSMENT DUES	275.68	50%	137.84
1	930.1	General Advertising Expense	8/30/2019	2160	THE NORTON TELEGRAM	ADS - PIG SKIN PIC EM	374.40	100%	374.40
1	930.1	General Advertising Expense	8/30/2019	2160	THE NORTON TELEGRAM	ADS - RESERVIOR NEWS	44.20	100%	44.20
1	930.1	General Advertising Expense	8/31/2019	1430	KKAN-AM & KQMA-FM	ADS - BACK TO SCHOOL SAFETY	52.00	0%	-
1	930.1	General Advertising Expense	8/31/2019	2370	PHILLIPS COUNTY REVIEW	RADIO ADS - RODEO & COUNTY FAIR	55.25	100%	55.25
1	930.1	General Advertising Expense	9/9/2019	1280	KEC	KCL ASSESSMENT DUES	274.98	50%	137.49
1	930.1	General Advertising Expense	9/11/2019	1066	HIBU INC. - WEST	2019 HIBU/YELLOW BOOK LISTINGS ANNUAL	351.00	50%	175.50
1	930.1	General Advertising Expense	9/13/2019	9999	SIGN SOLUTIONS	PRAIRIE LAND BANNER	95.08	100%	95.08
1	930.1	General Advertising Expense	9/24/2019	9999	PHILLIPSBURG HIGH SCHOOL JOURNALISM	YEARBOOK AD	90.00	100%	90.00
1	930.1	General Advertising Expense	9/26/2019	9999	LOGAN HIGH SCHOOL	YEARBOOK AD	70.00	100%	70.00
1	930.1	General Advertising Expense	9/30/2019	1430	KKAN-AM & KQMA-FM	ADS - FARM SAFETY	52.00	0%	-
1	930.1	General Advertising Expense	9/30/2019	1467	KVSV	ADS - FALL HARVESTER SAFETY	158.00	0%	-
1	930.1	General Advertising Expense	9/30/2019	1467	KVSV	ADS - LABOR DAY TRIBUTE	75.00	100%	75.00
1	930.1	General Advertising Expense	10/1/2019	1280	KEC	KCL ASSESSMENT DUES	275.24	50%	137.62
1	930.1	General Advertising Expense	10/31/2019	1430	KKAN-AM & KQMA-FM	ADS - HAWLOWEEN SAFETY	80.00	0%	-
1	930.1	General Advertising Expense	10/31/2019	1430	KKAN-AM & KQMA-FM	ADS - 4-H MONTH	85.00	100%	85.00
1	930.1	General Advertising Expense	10/31/2019	1430	KKAN-AM & KQMA-FM	ADS - COOP MONTH	95.00	100%	95.00
1	930.1	General Advertising Expense	10/31/2019	1467	KVSV	ADS - FALL HARVESTER SAFETY	392.00	0%	-
1	930.1	General Advertising Expense	10/31/2019	1467	KVSV	ADS - COOP MONTH	360.00	100%	360.00
1	930.1	General Advertising Expense	10/31/2019	2160	THE NORTON TELEGRAM	ADS - NATIONAL FIRE PREVENTION WEEK	30.55	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.1	General Advertising Expense	10/31/2019	2160	THE NORTON TELEGRAM	ADS - FALL SPORTS	44.20	100%	44.20
1	930.1	General Advertising Expense	10/31/2019	2160	THE NORTON TELEGRAM	ADS - HUNTING GUIDE	129.35	100%	129.35
1	930.1	General Advertising Expense	10/31/2019	2160	THE NORTON TELEGRAM	ADS - NATIONAL 4-H WEEK	44.20	100%	
1	930.1	General Advertising Expense	10/31/2019	2160	THE NORTON TELEGRAM	ADS - PIG SKIP PICK EM	62.40	100%	
1	930.1	General Advertising Expense	11/1/2019	9999	METROMEDIA, INC	MAP - NORTON SEBELIUS RESERVIOR	162.50	100%	
1	930.1	General Advertising Expense	11/4/2019	1280	KEC	KCL MONTHLY ASSESSMENT DUES	274.75	50%	
1	930.1	General Advertising Expense	11/4/2019	9999	NORTON COMMUNITY HIGH SCHOOL	YEARBOOK AD	113.75	100%	
1	930.1	General Advertising Expense	11/30/2019	1430	KKAN-AM & KQMA-FM	RADIO ADS - CHRISTMAS SAFETY	200.00	0%	
1	930.1	General Advertising Expense	11/30/2019	1467	KVSV	RADIO ADS - VETERAN'S TRIBUTE	150.00	100%	
1	930.1	General Advertising Expense	12/1/2019	2160	THE NORTON TELEGRAM	ADS - VETERAN'S DAY	37.70	100%	37.70
1	930.1	General Advertising Expense	12/2/2019	4	CC MISC - VECTORSTOCK MEDIA	CLIP ART FOR ADS, WEBSITE, SOCIAL MEDIA	32.50	100%	32.50
1	930.1	General Advertising Expense	12/4/2019	1280	KEC	KCL MONTHLY ASSESSMENT DUES	275.80	50%	137.90
1	930.1	General Advertising Expense	12/23/2019	2447	PRINT-5	AD - FRANCHISE FEE	58.80	0%	-
1	930.1	General Advertising Expense	12/25/2019	2160	THE NORTON TELEGRAM	ADS - CHRISTMAS GREETING	24.38	100%	24.38
1	930.1	General Advertising Expense	12/29/2019	1381	KNCK / KCKS-FM	RADIO ADS - HOLIDAY SAFETY	198.00	0%	-
1	930.1	General Advertising Expense	12/31/2019	1430	KKAN-AM & KQMA-FM	RADIO ADS - CHRISTMAS MUSIC PROGRAM	60.00	100%	60.00
1	930.1	General Advertising Expense	12/31/2019	1467	KVSV	RADIO ADS - CHRISTMAS MUSIC	150.00	100%	150.00
						a/c 930.1	12,803.56		6,321.82

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	1/1/2019	1888	CC NRECA	2019 NRECA ANNUAL MEETING REGISTRATION	494.00	0%	-
1	930.2	Miscellaneous General Expense	1/1/2019	1888	CC NRECA	2019 NRECA ANNUAL MEETING REGISTRATION	422.50	0%	-
1	930.2	Miscellaneous General Expense	1/1/2019	1888	CC NRECA	2019 NRECA ANNUAL MEETING REGISTRATION	1,017.25	0%	-
1	930.2	Miscellaneous General Expense	1/1/2019	8	CC REST - ON THE BORDER	MEAL EXP - A.MILLER - SUNFLOWER MTG	12.63	0%	-
1	930.2	Miscellaneous General Expense	1/1/2019	8	CC REST - WENDY'S	MEAL EXP - K.LAWERENCE - MATERIAL PICK UP	7.83	0%	-
1	930.2	Miscellaneous General Expense	1/1/2019	632	DESTINATION KITCHEN	BOARD MTG MEAL EXP - SHEET CAKE	35.26	100%	35.26
1	930.2	Miscellaneous General Expense	1/1/2019	2440	POSTMASTER	POSTAGE - SHIPPING COOKBOOKS	4.41	100%	4.41
1	930.2	Miscellaneous General Expense	1/2/2019	1885	NRECA	RURAL ELECTRIC MAGAZINE SUBSCRIPTION	50.70	100%	50.70
1	930.2	Miscellaneous General Expense	1/4/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	96.85	0%	-
1	930.2	Miscellaneous General Expense	1/7/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	40.66	0%	-
1	930.2	Miscellaneous General Expense	1/10/2019	632	DESTINATION KITCHEN	STAFF LUNCH - JANUARY	52.55	100%	52.55
1	930.2	Miscellaneous General Expense	1/10/2019	2344	PFONZ'	STAFF LUNCH - JANUARY	31.73	100%	31.73
1	930.2	Miscellaneous General Expense	1/11/2019	7	CC GAS STATION - CASEY'S GENEARL STORE	MEAL EXP - J.COASH - 34.5 SPAR	10.21	0%	-
1	930.2	Miscellaneous General Expense	1/11/2019	8	CC REST - MCDONALD'S	MEAL EXP - C.LOOK - ELAINE BOWERS MTG	4.58	0%	-
1	930.2	Miscellaneous General Expense	1/12/2019	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	1/16/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PBURG WHSE	99.83	0%	-
1	930.2	Miscellaneous General Expense	1/23/2019	2783	SLEEP INN & SUITES	HOTEL EXP-STRAT PLANING MTG-BOARD & MGMT	1,435.07	0%	-
1	930.2	Miscellaneous General Expense	1/28/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	119.08	0%	-
1	930.2	Miscellaneous General Expense	1/29/2019	2350	PHILLIPSBURG CHAMBER OF CONM	CHAMBER BANQUET TICKETS	26.00	100%	26.00
1	930.2	Miscellaneous General Expense	1/31/2019	3391	FLEET SERVICES	REBATE ADJUSTMENT	(66.55)	0%	-
1	930.2	Miscellaneous General Expense	1/31/2019	1170	IGEAR	RESTOCKING FEE - D.ATWOOD BIBS	(41.83)	100%	(41.83)
1	930.2	Miscellaneous General Expense	1/31/2019	1235	JAMBOREE FOODS	STRATEGIC PLANNING MEETING SUPPLIES	113.62	100%	113.62
1	930.2	Miscellaneous General Expense	1/31/2019	1280	KEC	BOARD CULTURE - BOARD	812.50	0%	-
1	930.2	Miscellaneous General Expense	1/31/2019	1280	KEC	CAPTIAL CREDITS ISSUES & DECISIONS-BOARD	650.00	0%	-
1	930.2	Miscellaneous General Expense	1/31/2019	1280	KEC	KEC ANNUAL MEETING REGISTRATION - BOARD	1,462.50	0%	-
1	930.2	Miscellaneous General Expense	1/31/2019	1280	KEC	KEC ANNUAL MEETING REGISTRATION - MGMT	325.00	0%	-
1	930.2	Miscellaneous General Expense	1/31/2019	1280	KEC	KEC ANNUAL MTG BREAKFAST - BOARD/MGMT	56.88	0%	-
1	930.2	Miscellaneous General Expense	1/31/2019	1280	KEC	STRATEGIC PLANNING - BOARD	325.00	0%	-
1	930.2	Miscellaneous General Expense	1/31/2019			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	1/31/2019			INSUR - PROPERTY DAMAGE	66.23	0%	-
1	930.2	Miscellaneous General Expense	1/31/2019			MKEC PROPERTY TAX	2,288.91	0%	-
1	930.2	Miscellaneous General Expense	2/1/2019	9	CC HOTEL - CAPITOL PLAZA HOTEL	HOTEL EXP - C.LOOK - KEC ANNUAL MTG	151.00	0%	-
1	930.2	Miscellaneous General Expense	2/1/2019	9	CC HOTEL - CAPITOL PLAZA HOTEL	HOTEL EXP - K.GIRARD - KEC ANNUAL MTG	151.00	0%	-
1	930.2	Miscellaneous General Expense	2/1/2019	9	CC HOTEL - FAIRFIELD INN	HOTEL EXP - C.LOOK - SF/MK BOARD MTG	66.67	0%	-
1	930.2	Miscellaneous General Expense	2/1/2019	1888	CC NRECA	REGISTRATION-'19 TECH ADV CONF-D.WISEMAN	585.00	0%	-
1	930.2	Miscellaneous General Expense	2/1/2019	1888	CC NRECA	REGISTRATION-NRECA TECH AD CONF-D.WISEMA	48.75	0%	-
1	930.2	Miscellaneous General Expense	2/1/2019	8	CC REST - BLUE MOOSE GRILL	MEAL EXP - KEC ANNUAL MTG - BOARD & MGMT	405.20	0%	-
1	930.2	Miscellaneous General Expense	2/1/2019	8	CC REST - CHICK-FIL-A	MEAL EXP - K.GIRARD - KEC ANNUAL MTG	5.23	0%	-
1	930.2	Miscellaneous General Expense	2/1/2019	8	CC REST - EL PEURTO	MEAL EXP - C.LOOK	11.15	0%	-
1	930.2	Miscellaneous General Expense	2/1/2019	8	CC REST - SUBWAY	MEAL EXP - J.COASH - STRATEGIC PLANNING	16.04	0%	-
1	930.2	Miscellaneous General Expense	2/1/2019	8	CC REST - WENDY'S	MEAL EXP - K.GIRARD - KEC ANNUAL MTG	6.11	0%	-
1	930.2	Miscellaneous General Expense	2/1/2019	41	CC SOUTHWEST AIRLINES	FLIGHT EXP - C.LOOK - NRECA ANNUAL MTG	755.27	0%	-
1	930.2	Miscellaneous General Expense	2/1/2019	41	CC SOUTHWEST AIRLINES	FLIGHT EXP - C.LOOK -NEW CEO ORIENTATION	232.02	0%	-
1	930.2	Miscellaneous General Expense	2/1/2019	41	CC SPIRIT AIRLINES	FLIGHT - TECH ADVANTAGE CONF - D.WISEMAN	384.51	0%	-
1	930.2	Miscellaneous General Expense	2/1/2019	55	CC TRNG - CUS CONFERENCE	METERING SCHOOL REGISTRATION PARKING PAS	50.00	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	2/1/2019	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	(2.44)	0%	-
1	930.2	Miscellaneous General Expense	2/1/2019	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	99.94	0%	-
1	930.2	Miscellaneous General Expense	2/1/2019	632	DESTINATION KITCHEN	STRATEGIC PLANNING MTG MEAL EXPENSE	144.89	100%	144.89
1	930.2	Miscellaneous General Expense	2/1/2019	2344	PFONZ'	MEAL EXP - BOARD & MANAGEMENT	33.44	100%	33.44
1	930.2	Miscellaneous General Expense	2/1/2019	2344	PFONZ'	STRATEGIC PLANNING MEETING MEAL EXPENSE	1,098.86	100%	1,098.86
1	930.2	Miscellaneous General Expense	2/1/2019	3229	WAL-MART BUSINESS	PHOTO ENLARGEMENT - ALLAN'S RETIREMENT	17.69	100%	17.69
1	930.2	Miscellaneous General Expense	2/4/2019	1888	CC NRECA	CREDIT - REGISTERED FOR RECEPTION TWICE	(26.00)	0%	-
1	930.2	Miscellaneous General Expense	2/4/2019	1888	CC NRECA	HOTEL EXP - C.LOOK - NRECA ANNUAL MTG	138.21	0%	-
1	930.2	Miscellaneous General Expense	2/4/2019	1888	CC NRECA	HOTEL EXP - S.BENOIT - NRECA ANNUAL MTG	138.21	0%	-
1	930.2	Miscellaneous General Expense	2/4/2019	1888	CC NRECA	HOTEL EXP -B.PETERSON- NRECA ANNUAL MTG	138.21	0%	-
1	930.2	Miscellaneous General Expense	2/4/2019	8	CC REST - RIB CRIB BBQ	MEAL EXP- TYLER/ERIC/DOMINIC -UOM SCHOOL	47.31	0%	-
1	930.2	Miscellaneous General Expense	2/4/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	85.41	0%	-
1	930.2	Miscellaneous General Expense	2/5/2019	8	CC REST - EL PUERTO	MEAL EXP - C.LOOK/J.COASH/MARK PAUL	18.79	100%	18.79
1	930.2	Miscellaneous General Expense	2/5/2019	8	CC REST - FREDDY'S	MEAL EXP- TYLER/ERIC/DOMINIC -UOM SCHOOL	19.94	0%	-
1	930.2	Miscellaneous General Expense	2/5/2019	8	CC REST - LONGHORNS	MEAL EXP - C.LOOK - KEC'S DAY AT CAPITAL	10.84	0%	-
1	930.2	Miscellaneous General Expense	2/5/2019	8	CC REST - MCDONALD'S	MEAL EXP - K.GIRARD - DAY AT THE CAPITAL	6.53	0%	-
1	930.2	Miscellaneous General Expense	2/5/2019	8	CC REST - OLD CHICAGO	MEAL EXP- TYLER/ERIC/DOMINIC -UOM SCHOOL	42.10	0%	-
1	930.2	Miscellaneous General Expense	2/5/2019			Cash Register	(401.60)	0%	-
1	930.2	Miscellaneous General Expense	2/6/2019	9	CC HOTEL - CAPITOL PLAZA HOTEL	HOTEL EXP - C.LOOK - DAY AT THE CAPITAL	90.60	0%	-
1	930.2	Miscellaneous General Expense	2/6/2019	9	CC HOTEL - CAPITOL PLAZA HOTEL	HOTEL EXP- K.GIRARD -DAY AT THE CAPITAL	94.37	0%	-
1	930.2	Miscellaneous General Expense	2/6/2019	8	CC REST - ARBY'S	MEAL EXP - K.GIRARD - DAY AT THE CAPITAL	6.41	0%	-
1	930.2	Miscellaneous General Expense	2/6/2019	8	CC REST - EL ZARAPE	MEAL EXP- TYLER/ERIC/DOMINIC -UOM SCHOOL	26.98	0%	-
1	930.2	Miscellaneous General Expense	2/6/2019	8	CC REST - MCDONALD'S	MEAL EXP - C.LOOK - KEC'S DAY AT CAPITAL	5.04	0%	-
1	930.2	Miscellaneous General Expense	2/6/2019	3210	MCCLYMONT LAW OFFICE, P.A.	TRAVEL EXP REIMB-STRATEGIC PLANNING MTG	600.52	0%	-
1	930.2	Miscellaneous General Expense	2/7/2019	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - UOM SCHOOL - D.URBAN	246.54	0%	-
1	930.2	Miscellaneous General Expense	2/7/2019	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - UOM SCHOOL - E.THOMPSON	246.54	0%	-
1	930.2	Miscellaneous General Expense	2/7/2019	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - UOM SCHOOL - T.RUTHERFORD	246.54	0%	-
1	930.2	Miscellaneous General Expense	2/7/2019	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	99.94	0%	-
1	930.2	Miscellaneous General Expense	2/8/2019	8	CC REST - SUBWAY	MEAL EXP - B.BLUE/J.COASH - SC K65 MTG	23.35	0%	-
1	930.2	Miscellaneous General Expense	2/8/2019	1983	NEX-TECH, LLC	LIFESIZE VIDEO CONFERENCE - 1 YR RENEWAL	8,014.85	0%	-
1	930.2	Miscellaneous General Expense	2/12/2019	9	CC HOTEL - ROSEN HOTELS CENTRE	HOTEL EXP-D.WISEMAN-TECH ADVANTAGE CONF	195.72	0%	-
1	930.2	Miscellaneous General Expense	2/12/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PBURG WHSE	132.18	0%	-
1	930.2	Miscellaneous General Expense	2/12/2019	2344	PFONZ'	BALLOT COMMITTEE MEAL EXPENSE	66.11	100%	66.11
1	930.2	Miscellaneous General Expense	2/12/2019	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	2/14/2019	8	CC REST - FREDDY'S FROZEN CUSTARD	MEAL EXP - C.LOOK - SF/MK BAORD MEETINGS	6.25	0%	-
1	930.2	Miscellaneous General Expense	2/14/2019	632	DESTINATION KITCHEN	STAFF LUNCH - FEBRUARY	43.36	100%	43.36
1	930.2	Miscellaneous General Expense	2/14/2019	632	DESTINATION KITCHEN	STAFF LUNCH - FEBRUARY	25.82	100%	25.82
1	930.2	Miscellaneous General Expense	2/15/2019	9	CC HOTEL - HAMPTON INN	HOTEL EXP - C.LOOK -SF/MK BOARD MEETINGS	69.37	0%	-
1	930.2	Miscellaneous General Expense	2/15/2019	9	CC HOTEL - HAMPTON INN	HOTEL EXP -K.GIRARD- SUNFLOWER BOARD MTG	69.37	0%	-
1	930.2	Miscellaneous General Expense	2/15/2019	4	CC MISC - MARCUS EVANS	REGISTRATION - UAS CONFERENCE	1,734.85	0%	-
1	930.2	Miscellaneous General Expense	2/15/2019	3226	WASHINGTON COUNTY NEWS	ANNUAL SUBSCRIPTION	51.00	100%	51.00
1	930.2	Miscellaneous General Expense	2/25/2019	884	FLOWER GALLERY	PLANT - BRENDA DENEALUT	54.26	100%	54.26
1	930.2	Miscellaneous General Expense	2/28/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	84.17	0%	-
1	930.2	Miscellaneous General Expense	2/28/2019	3391	FLEET SERVICES	REBATE ADJUSTMENT	(61.29)	0%	-
1	930.2	Miscellaneous General Expense	2/28/2019	1235	JAMBOREE FOODS	BOARD MEETING MEAL EXPENSE	120.82	100%	120.82
1	930.2	Miscellaneous General Expense	2/28/2019	2160	THE NORTON TELEGRAM	JOB ADS - NETWORK ADMIN	174.72	0%	-
1	930.2	Miscellaneous General Expense	2/28/2019			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	2/28/2019			INSUR - PROPERTY DAMAGE	66.23	0%	-
1	930.2	Miscellaneous General Expense	2/28/2019			MKEC PROPERTY TAX	2,288.91	0%	-
1	930.2	Miscellaneous General Expense	3/1/2019	36	CC AMAZON	PLASTIC KEY TAGS	9.61	0%	-
1	930.2	Miscellaneous General Expense	3/1/2019	41	CC DELTA AIR	FLIGHT - D.ATWOOD - UAS CONFERENCE	222.69	0%	-
1	930.2	Miscellaneous General Expense	3/1/2019	9	CC HOTEL - HAMPTON INN	HOTEL EXP - J.WERT - DIST AUTO TRNG	159.22	0%	-
1	930.2	Miscellaneous General Expense	3/1/2019	9	CC HOTEL - HAMPTON INN	HOTEL EXP - K.CHRISTY - DIST AUTO TRNG	159.22	0%	-
1	930.2	Miscellaneous General Expense	3/1/2019	9	CC HOTEL - HAMPTON INN	HOTEL EXP - S.GEORGESON - DIST AUTO TRNG	159.22	0%	-
1	930.2	Miscellaneous General Expense	3/1/2019	1888	CC NRECA	NRECA LEGAL SEMINAR REGISTRATION- C.LOOK	617.50	0%	-
1	930.2	Miscellaneous General Expense	3/1/2019	8	CC REST - ABRYS	MEAL EXP-DISTRIBUTION AUTOMATION TRAININ	18.60	0%	-
1	930.2	Miscellaneous General Expense	3/1/2019	8	CC REST - APPLEBEE'S	MEAL EXP-DISTRIBUTION AUTOMATION TRAININ	46.28	0%	-
1	930.2	Miscellaneous General Expense	3/1/2019	8	CC REST - FREDDY'S	MEAL EXP - C.LOOK - KEPCO BOARD MTG	5.95	0%	-
1	930.2	Miscellaneous General Expense	3/1/2019	8	CC REST - MCDONALD'S	MEAL EXP - C.LOOK - KEPCO BOARD MTG	4.57	0%	-
1	930.2	Miscellaneous General Expense	3/1/2019	8	CC REST - MCDONALD'S	MEAL EXP-DISTRIBUTION AUTOMATION TRAININ	13.60	0%	-
1	930.2	Miscellaneous General Expense	3/1/2019	8	CC REST - SUBWAY	MEAL EXP -JIM/BRANDON- INTERN INTERVIEW	21.49	100%	21.49
1	930.2	Miscellaneous General Expense	3/1/2019	55	CC TRNG - FHSU ONLINE	CS IN DIGITAL AGE TRNG-J.HARDIEK/A.FOLEY	154.70	0%	-
1	930.2	Miscellaneous General Expense	3/1/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - SMITH CENTER	230.34	0%	-
1	930.2	Miscellaneous General Expense	3/1/2019	1233	JEWELL COUNTY RECORD	ANNUAL SUBSCRIPTION	30.00	100%	30.00
1	930.2	Miscellaneous General Expense	3/1/2019	1885	NRECA	2019 NATIONAL COMPENSATION SYSTEM	321.75	0%	-
1	930.2	Miscellaneous General Expense	3/1/2019	2370	PHILLIPS COUNTY REVIEW	JOB ADS - NETWORK ADMIN	114.40	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	3/1/2019			Cash Register	(1,258.40)	0%	-
1	930.2	Miscellaneous General Expense	3/2/2019	41	CC PRICELINE	FLIGHT INSURANCE - D.ATWOOD - UAS CONF	12.81	0%	-
1	930.2	Miscellaneous General Expense	3/4/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	64.35	0%	-
1	930.2	Miscellaneous General Expense	3/5/2019	944	GESCO SUPPLY INC	DRONE ANTENNA REPAIRS	138.73	0%	-
1	930.2	Miscellaneous General Expense	3/6/2019	8	CC REST - TUCSON'S STEAKHOUSE	MEAL EXP - K.GIRARD - KEC BOARD MTG	15.28	0%	-
1	930.2	Miscellaneous General Expense	3/6/2019	980	HARDIEK, JEFF	TRAVEL EXP REIMB-HOTEL EXP-NET CONF	717.57	0%	-
1	930.2	Miscellaneous General Expense	3/6/2019	980	HARDIEK, JEFF	TRAVEL EXP REIMB-MEAL EXP-NET CONF	102.39	0%	-
1	930.2	Miscellaneous General Expense	3/6/2019	980	HARDIEK, JEFF	TRAVEL EXP REIMB-MILEAGE EXP-NET CONF	217.91	0%	-
1	930.2	Miscellaneous General Expense	3/6/2019	980	HARDIEK, JEFF	TRAVEL EXP REIMB-PARKING EXP-NET CONF	44.93	0%	-
1	930.2	Miscellaneous General Expense	3/6/2019	980	HARDIEK, JEFF	TRAVEL EXP REIMB-URBER EXP-NET CONF	27.64	0%	-
1	930.2	Miscellaneous General Expense	3/7/2019	9	CC HOTEL - HILTON GARDEN INN	HOTEL EXP - C.LOOK - KEC BOARD MTG	94.97	0%	-
1	930.2	Miscellaneous General Expense	3/7/2019	9	CC HOTEL - HILTON GARDEN INN	HOTEL EXP - K.GIRARD - KEC BOARD MTG	84.74	0%	-
1	930.2	Miscellaneous General Expense	3/7/2019	9	CC HOTEL - HILTON GARDEN INN	HOTEL EXP - K.ROSS - KEC BOARD MTG	84.74	0%	-
1	930.2	Miscellaneous General Expense	3/8/2019	980	HARDIEK, JEFF	TRAVEL EXP REIMB-PLANE TICKET-NET CONF	153.37	0%	-
1	930.2	Miscellaneous General Expense	3/9/2019	4	CC MISC - FACEBOOK	JOB ADS - NETWORK ADMIN	16.25	0%	-
1	930.2	Miscellaneous General Expense	3/9/2019	8	CC REST - SAM & BUBBE'S	MEAL EXP - D.WISEMAN - NRECA ANNUAL MTG	28.39	0%	-
1	930.2	Miscellaneous General Expense	3/9/2019	34	CC TRAVEL - UBER	UBER EXP - D.WISEMAN - NRECA ANNUAL MTG	13.64	0%	-
1	930.2	Miscellaneous General Expense	3/9/2019	34	CC TRAVEL - UBER	UBER RIDE PASS-D.WISEMAN-NRECA ANNUAL MT	9.74	0%	-
1	930.2	Miscellaneous General Expense	3/10/2019	7	CC GAS STATION - MEARS TRANSPORTATION	TAXI EXP - C.LOOK - NRECA ANNUAL MTG	28.47	0%	-
1	930.2	Miscellaneous General Expense	3/10/2019	8	CC REST - RED'S DELI	MEAL EXP - D.WISEMAN - NRECA ANNUAL MTG	14.85	0%	-
1	930.2	Miscellaneous General Expense	3/10/2019	34	CC TRAVEL - UBER	UBER EXP - C.LOOK - NRECA ANNUAL MTG	5.37	0%	-
1	930.2	Miscellaneous General Expense	3/10/2019	34	CC TRAVEL - UBER	UBER EXP - D.WISEMAN - NRECA ANNUAL MTG	5.84	0%	-
1	930.2	Miscellaneous General Expense	3/10/2019	34	CC TRAVEL - UBER	UBER EXP - D.WISEMAN - NRECA ANNUAL MTG	4.22	0%	-
1	930.2	Miscellaneous General Expense	3/11/2019	8	CC REST - RED'S DELI	MEAL EXP - D.WISEMAN - NRECA ANNUAL MTG	22.80	0%	-
1	930.2	Miscellaneous General Expense	3/12/2019	8	CC REST - DELMONICO'S	MEAL EXP - C.LOOK - NRECA ANNUAL MTG	21.40	0%	-
1	930.2	Miscellaneous General Expense	3/12/2019	8	CC REST - RED'S DELI	MEAL EXP - D.WISEMAN - NRECA ANNUAL MTG	14.81	0%	-
1	930.2	Miscellaneous General Expense	3/12/2019	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	3/13/2019	9	CC HOTEL - DOUBLE TREE BY HILTON	HOTEL EXP - C.LOOK - NRECA ANNUAL MTG	276.42	0%	-
1	930.2	Miscellaneous General Expense	3/13/2019	41	CC KANSAS CITY INTERNATIONAL AIRPORT	PARKING EXP - C.LOOK - NRECA ANNUAL MTG	54.60	0%	-
1	930.2	Miscellaneous General Expense	3/13/2019	8	CC REST - MCDONALD'S	MEAL EXP - C.LOOK - NRECA ANNUAL MTG	4.63	0%	-
1	930.2	Miscellaneous General Expense	3/13/2019	8	CC REST - RED LOBSTER	MEAL EXP - D.WISEMAN - NRECA ANNUAL MTG	42.04	0%	-
1	930.2	Miscellaneous General Expense	3/13/2019	8	CC REST - WENDY'S	MEAL EXP - C.LOOK - NRECA ANNUAL MTG	6.24	0%	-
1	930.2	Miscellaneous General Expense	3/14/2019	9	CC HOTEL - ROSEN CENTRE HOTEL	HOTEL EXP - D.WISEMAN - NRECA ANNUAL MTG	782.89	0%	-
1	930.2	Miscellaneous General Expense	3/14/2019	41	CC KANSAS CITY INT'L AIRPORT	PARKING EXP - D.WISEMAN - NRECA ANNUAL MTG	24.38	0%	-
1	930.2	Miscellaneous General Expense	3/14/2019	4	CC MISC - FACEBOOK	JOB ADS - NETWORK ADMIN	3.25	0%	-
1	930.2	Miscellaneous General Expense	3/14/2019	8	CC REST - MCDONALDS	MEAL EXP - D.WISEMAN - NRECA ANNUAL MTG	11.21	0%	-
1	930.2	Miscellaneous General Expense	3/14/2019	8	CC REST - OLD CHICAGO	MEAL EXP - K.GIRARD - SF BOARD MTG	15.45	0%	-
1	930.2	Miscellaneous General Expense	3/14/2019	34	CC TRAVEL - IMPERIUM TRANSPORTATION	TAXI EXP - D.WISEMAN - NRECA ANNUAL MTG	32.50	0%	-
1	930.2	Miscellaneous General Expense	3/14/2019	34	CC TRAVEL - KANSAS TURNPIKE AUTHORITY	TOLL FEE - D.WISEMAN - NRECA ANNUAL MTG	2.28	0%	-
1	930.2	Miscellaneous General Expense	3/14/2019	632	DESTINATION KITCHEN	STAFF LUNCH - MARCH	63.82	100%	63.82
1	930.2	Miscellaneous General Expense	3/14/2019	632	DESTINATION KITCHEN	STAFF LUNCH - MARCH	43.80	100%	43.80
1	930.2	Miscellaneous General Expense	3/15/2019	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - C.LOOK - SF/MK BOARD MTG	67.24	0%	-
1	930.2	Miscellaneous General Expense	3/15/2019	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - K.GIRARD - SF BOARD MTG	67.24	0%	-
1	930.2	Miscellaneous General Expense	3/15/2019	41	CC UNITED AIRLINES	FLIGHT-PREFERRED DEPT-A.STARK-CFO ORIEN	5.85	0%	-
1	930.2	Miscellaneous General Expense	3/16/2019	41	CC UNITED AIRLINES	FLIGHT - A.STARK - CFO ORIENTATION	364.07	0%	-
1	930.2	Miscellaneous General Expense	3/18/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PBURG WHSE	71.93	0%	-
1	930.2	Miscellaneous General Expense	3/19/2019	1170	IGEAR	VEST - S.BENOIT	32.07	100%	32.07
1	930.2	Miscellaneous General Expense	3/20/2019	1170	IGEAR	EMPLOYEE CLOTHING -YELLOW TRAINER JACKET	29.28	100%	29.28
1	930.2	Miscellaneous General Expense	3/21/2019	906	GLENEMEIER, GREGG A.	TRAINING MEAL EXP - G.GLENEMEIR	6.84	0%	-
1	930.2	Miscellaneous General Expense	3/21/2019	1570	MCKENNA, BRIAN	TRAINING MEAL EXP-BRIAN/JACS/NORM/SPENCE	21.18	0%	-
1	930.2	Miscellaneous General Expense	3/21/2019	1980	NEWELL, DAVID	TRAINING MEAL EXP - D.NEWELL	4.77	0%	-
1	930.2	Miscellaneous General Expense	3/22/2019	2170	PRAIRIE LAND PETTY CASH FUND	TRAINING MEAL EXP - C.JOHNSON	10.18	0%	-
1	930.2	Miscellaneous General Expense	3/22/2019	2170	PRAIRIE LAND PETTY CASH FUND	TRAINING MEAL EXP - J.EPLEY	7.18	0%	-
1	930.2	Miscellaneous General Expense	3/22/2019	2170	PRAIRIE LAND PETTY CASH FUND	WKHRMA REGISTRATION - A.KARNOPP	10.80	0%	-
1	930.2	Miscellaneous General Expense	3/22/2019	9999	RUTHERFORD, TYLER	TRAINING MEAL EXP REIMB - T.RUTHERFORD	21.13	0%	-
1	930.2	Miscellaneous General Expense	3/22/2019	9999	WIEDEN, AUSTIN	TRAINING MEAL EXP REIMB - A.WIEDEN	12.94	0%	-
1	930.2	Miscellaneous General Expense	3/25/2019	1540	LOOK, CHARLES W	REIMB CASH PMT-SHUTTLE-CFC DINNER	19.50	100%	19.50
1	930.2	Miscellaneous General Expense	3/25/2019	1540	LOOK, CHARLES W	REIMB CASH PMT-TAXI-NRECA MTG-TO AIRPORT	35.75	0%	-
1	930.2	Miscellaneous General Expense	3/26/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	49.70	0%	-
1	930.2	Miscellaneous General Expense	3/27/2019	2944	SUCCESS PERFORMANCE SOLUTIONS	ONLINE ACCESS - RECRUITMENT/HIRING	612.30	0%	-
1	930.2	Miscellaneous General Expense	3/28/2019	9999	RUTHERFORD, TYLER	TRAINING MEAL EXP REIMB - T.RUTHERFORD	23.03	0%	-
1	930.2	Miscellaneous General Expense	3/28/2019	9999	RUTHERFORD, TYLER	VOID CHECK #124984	(21.13)	0%	-
1	930.2	Miscellaneous General Expense	3/29/2019			INVOICE RECLASS - KMSDA STA030519	130.00	0%	-
1	930.2	Miscellaneous General Expense	3/31/2019	3391	FLEET SERVICES	REBATE ADJUSTMENT	(52.37)	0%	-
1	930.2	Miscellaneous General Expense	3/31/2019	1235	JAMBOREE FOODS	MARCH BOARD MEETING SNACKS	6.75	100%	6.75
1	930.2	Miscellaneous General Expense	3/31/2019	2370	PHILLIPS COUNTY REVIEW	JOB ADS - COMMUNICATION SPECIALIST	193.05	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	3/31/2019	2370	PHILLIPS COUNTY REVIEW	JOB ADS - NETWORK ADMIN	114.40	0%	-
1	930.2	Miscellaneous General Expense	3/31/2019			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	3/31/2019			INSUR - PROPERTY DAMAGE	68.02	0%	-
1	930.2	Miscellaneous General Expense	3/31/2019			MKEC PROPERTY TAX	2,288.91	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	41	CC DEALTA AIRLINES	BAGGAGE FEE - D.ATWOOD - UAS CONFERENCE	19.50	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	41	CC DELTA AIRLINES	BAGGAGE FEE - D.ATWOOD - UAS CONFERENCE	19.50	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	41	CC EXPEDIA - UNITED AIRLINES	FLIGHT EXP - RESIDENTIAL DEMAND -K.GIRARD	85.61	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	41	CC FRONTIER AIRLINES	FLIGHT - K.GIRARD	88.60	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	7	CC GAS STATION - CASEY'S	MEAL EXP - MANKATO SUBSTATION	10.89	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	9	CC HOTEL - COURTYARD MARRIOTT	HOTEL - A.FOLEY - KMSDA MEETING	187.40	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	9	CC HOTEL - COURTYARD MARRIOTT	HOTEL EXP - J.HARDIEK - KMSDA MEETING	187.40	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	9	CC HOTEL - COURTYARD MARRIOTT	MEAL EXP - J.HARDIEK - KMSDA MEETING	9.60	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	9	CC HOTEL - FT COLLINS MARRIOTT	HOTEL EXP - A.WIEDEN - METERING SCHOOL	372.48	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	9	CC HOTEL - FT COLLINS MARRIOTT	HOTEL EXP - K.CHRISTY - METERING SCHOOL	372.48	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	9	CC HOTEL - FT COLLINS MARRIOTT	HOTEL EXP - T.STITES - METERING SCHOOL	372.29	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	9	CC HOTEL - FT COLLINS MARRIOTT	HOTEL EXP - S.GEORGESON - METERING SCHOOL	373.13	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	9	CC HOTEL - HAMPTON INN	HOTEL EXP - K.GIRARD - KEC BOARD MTG	87.57	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	9	CC HOTEL - HAMPTON INN	HOTEL EXP-C.LOOK-SF/MK MERGER SETTLEMENT	87.57	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	9	CC HOTEL - HILTON HOTEL	HOTEL EXP - D.ATWOOD - UAS CONFERENCE	505.39	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	9	CC HOTEL - HOLIDAY INN EXPRESS & SUITES	HOTEL EXP - A.KARNOPP - COBRA CLASS	102.00	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	4	CC MISC - PAYPAL - HINKLE LAW FIRM	UNDERSTANDING COBRA FEE - A.KARNOPP	81.25	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	1888	CC NRECA	2019 CONNECT CONF REGISTRATION-J.HARDIEK	715.00	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	1888	CC NRECA	NRECA SAFETY LEADERSHIP MTG - G.WILLOUR	906.75	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - ARBY'S	MEAL EXP - COBRA CLASS - A.KARNOPP	5.26	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - BRICKYARD AND PUBLIC	MEAL EXP-J.HARDIEK/A.FOLEY-KMSDA MEETING	43.42	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - BUFFALO WILD WINGS	MEAL EXPENSE - METERING SCHOOL	48.56	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - CARLS JR	MEAL EXPENSE - METERING SCHOOL	24.27	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - CHICK-FIL-A	MEAL EXP - K.GIRARD - KEC BOARD MTG	5.25	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - CHICK-FIL-A	MEAL EXPENSE - METERING SCHOOL	21.82	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - CHIPOTLE	MEAL EXPENSE - METERING SCHOOL	28.28	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - EASY G	MEAL EXP - STANDARD COST MEETING	34.95	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - EMERSON BIGGIN'S OLD TOWN	MEAL EXP-J.HARDIEK/A.FOLEY-KMSDA MEETING	20.67	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - GOLDEN CORRAL	MEAL EXP-C.LOOK-SF/MK MERGER SETTLEMENT	9.22	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - LA FIESTA MEXIAN RESTAURANT	MEAL EXPENSE - SPEAKUP TRAINING	147.34	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - LONGHORNS	MEAL EXPENSE - METERING SCHOOL	76.99	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - MCDONALD'S	MEAL EXP - D.ATWOOD - UAS CONFERENCE	2.67	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - MCDONALD'S	MEAL EXP-C.LOOK-SF/MK MERGER SETTLEMENT	5.04	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - MCDONALD'S	MEAL EXPENSE - METERING SCHOOL	16.52	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - MCDONALD'S	MEAL EXPENSE - METERING SCHOOL	17.43	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - MCDONALD'S	MEAL EXPENSE - METERING SCHOOL	16.26	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - PFONZ	MARCH BOARD MEETING LUNCH	117.75	100%	117.75
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - PIZZA HUT	MEAL EXPENSE - SPEAK UP TRAINING	127.54	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - POPEYE'S CHICKEN	MEAL EXP - D.ATWOOD - UAS CONFERENCE	8.47	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - SOUTHERN ELEMENTE - HILTON	MEAL EXP - D.ATWOOD - UAS CONFERENCE	14.95	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - SOUTHERN ELEMENTS - HILTON	MEAL EXP - D.ATWOOD - UAS CONFERENCE	14.95	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - SUBWAY	MEAL EXPENSE - WORK ORDER INSPECTIONS	19.83	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - TACO BELL	MEAL EXP - COBRA CLASS - A.KARNOPP	4.31	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - TACO BELL	MEAL EXPENSE - METERING SCHOOL	21.11	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - THE STILL WHISHY STEAK	MEAL EXPENSE - METERING SCHOOL	44.86	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	8	CC REST - WENDY'S	MEAL EXP - K.GIRARD - KEC BOARD MTG	6.40	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	34	CC TRAVEL - GWINNETT SHUTTLE	SHUTTLE FEE - D.ATWOOD - UAS CONFERENCE	22.75	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	34	CC TRAVEL - KANSAS TURNPIKE AUTHORITY	TOLL FEE - D.ATWOOD - UAS CONFERENCE	1.79	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	34	CC TRAVEL - KANSAS CITY INT'L AIRPORT	PARKING FEE - D.ATWOOD - UAS CONFERENCE	65.65	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	34	CC TRAVEL - KANSAS TURNPIKE AUTHORITY	TOLL FEE - D.ATWOOD - UAS CONFERENCE	0.81	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	34	CC TRAVEL - KANSAS TURNPIKE AUTHORITY	TOLL FEE - D.ATWOOD - UAS CONFERENCE	1.79	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	34	CC TRAVEL - KANSAS TURNPIKE AUTHORITY	TOLL FEE - D.ATWOOD - UAS CONFERENCE	0.81	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	34	CC TRAVEL - TAXI - BANK OF AMERKA	TAXI EXP - D.ATWOOD - UAS TRAINING	22.75	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	55	CC TRNG - EUCI	RESIDENTIAL DEMAND SUMMIT REG - K.GIRARD	776.75	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	41	CC UNITED AIRLINES	ADVANCED SEATING-RESIDENTIAL DEMAND SUMM	18.85	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	632	DESTINATION KITCHEN	MEAL EXP - AUDITORS - KIRK, LORI, BILL	10.99	100%	10.99
1	930.2	Miscellaneous General Expense	4/1/2019	2160	THE NORTON TELEGRAM	JOB ADS - COMMUNICATION SPECIALIST	242.84	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	2160	THE NORTON TELEGRAM	JOB ADS - NETWORK ADMIN	174.72	0%	-
1	930.2	Miscellaneous General Expense	4/1/2019	3380	WISEMAN, DEAN	TAXI EXP REIMB-D.WISEMAN-NRECA ANNUAL MT	34.78	100%	34.78
1	930.2	Miscellaneous General Expense	4/2/2019	8	CC REST - EL PUERTO	MEAL EXP - KARLA/JAMIE - ANNUAL MTG DAY	16.54	0%	-
1	930.2	Miscellaneous General Expense	4/2/2019	8	CC REST - THE PUMPHOUSE	MEAL EXP - HEARTLAND METERING TRAINING	31.10	0%	-
1	930.2	Miscellaneous General Expense	4/2/2019	8	CC REST - TWIN PEAKS RESTAURANT	MEAL EXP - HEARTLAND METERING TRAINING	43.64	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	4/4/2019	9	CC HOTEL - COURTYARD MARRIOTT	HOTEL EXP - B.BLUE - HEARLAND TECH CONF	138.24	0%	-
1	930.2	Miscellaneous General Expense	4/4/2019	9	CC HOTEL - COURTYARD MARRIOTT	HOTEL EXP - J.COASH - HEARLAND TECH CONF	263.21	0%	-
1	930.2	Miscellaneous General Expense	4/4/2019	9	CC HOTEL - COURTYARD MARRIOTT	HOTEL EXP-L.KIESWETTER-HEARLAND TECH CON	138.24	0%	-
1	930.2	Miscellaneous General Expense	4/4/2019	9	CC HOTEL - COURTYARD MARRIOTT	MEAL EXP - J.COASH - HEARLAND TECH CONF	10.00	0%	-
1	930.2	Miscellaneous General Expense	4/4/2019	9	CC HOTEL - HOTEL AT OLD TOWN	HOTEL EXP-A.WIEDEN-HEARTLAND METERING	299.23	0%	-
1	930.2	Miscellaneous General Expense	4/4/2019	9	CC HOTEL - HOTEL AT OLD TOWN	HOTEL EXP-K.CHRISTY-HEARTLAND METERING	299.23	0%	-
1	930.2	Miscellaneous General Expense	4/4/2019	9	CC HOTEL - HOTEL AT OLD TOWN	HOTEL EXP-S.GEORGESON-HEARTLAND METERING	299.23	0%	-
1	930.2	Miscellaneous General Expense	4/4/2019	9	CC HOTEL - HOTEL AT OLD TOWN	HOTEL EXP-T.HUBER-HEARTLAND METERING	299.23	0%	-
1	930.2	Miscellaneous General Expense	4/4/2019	9	CC HOTEL - HOTEL AT OLD TOWN	MEAL EXP-A.WIEDEN-HEARTLAND METERING	21.35	0%	-
1	930.2	Miscellaneous General Expense	4/4/2019	9	CC HOTEL - HOTEL AT OLD TOWN	MEAL EXP-K.CHRISTY-HEARTLAND METERING	14.24	0%	-
1	930.2	Miscellaneous General Expense	4/4/2019	9	CC HOTEL - HOTEL AT OLD TOWN	MEAL EXP-S.GEORGESON-HEARTLAND METERING	21.35	0%	-
1	930.2	Miscellaneous General Expense	4/4/2019	9	CC HOTEL - HOTEL AT OLD TOWN	MEAL EXP-T.HUBER-HEARTLAND METERING	21.35	0%	-
1	930.2	Miscellaneous General Expense	4/4/2019	8	CC REST - ARBY'S	MEAL EXP - HEARTLAND METERING TRAINING	21.23	0%	-
1	930.2	Miscellaneous General Expense	4/4/2019	8	CC REST - HARDEE'S	MEAL EXP - HEARTLAND METERING CONFERENCE	35.28	0%	-
1	930.2	Miscellaneous General Expense	4/7/2019	8	CC REST - PORK & PICKLE	MEAL EXP - C.LOOK -NRECA CEO ORIENTATION	12.10	0%	-
1	930.2	Miscellaneous General Expense	4/7/2019	34	CC TRAVEL - CROWN TAXI SERVICE	TAXI EXP - C.LOOK -NRECA CEO ORIENTATION	19.10	0%	-
1	930.2	Miscellaneous General Expense	4/8/2019	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	99.94	0%	-
1	930.2	Miscellaneous General Expense	4/9/2019	7	CC GAS STATION - CASEY'S	MEAL EXP - GREENLEAF 115 SUB LUNCH	10.84	0%	-
1	930.2	Miscellaneous General Expense	4/9/2019	9999	KANSAS SECRETARY OF STATE	RUS MORTGAGE RELEASE FILING	250.25	0%	-
1	930.2	Miscellaneous General Expense	4/10/2019	36	CC AMAZON	THE GRID BOOK - J.HARDIEK	14.67	100%	14.67
1	930.2	Miscellaneous General Expense	4/10/2019	34	CC TRAVEL - UBER	UBER RIDE PASS - D.WISEMAN	9.74	0%	-
1	930.2	Miscellaneous General Expense	4/10/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PBURG WHSE	84.45	0%	-
1	930.2	Miscellaneous General Expense	4/11/2019	9	CC HOTEL - WESTIN HOTELS & RESORTS	HOTEL EXP-C.LOOK-NRECA CEO ORIENTATION	717.46	0%	-
1	930.2	Miscellaneous General Expense	4/11/2019	8	CC REST - BURGER KING	MEAL EXP - C.LOOK -NRECA CEO ORIENTATION	8.00	0%	-
1	930.2	Miscellaneous General Expense	4/11/2019	8	CC REST - TOWN AND COUNTRY	STAFF LUNCH - APRIL	38.04	100%	38.04
1	930.2	Miscellaneous General Expense	4/11/2019	34	CC TRAVEL - KANSAS CITY INT'L AIRPORT	PARKING EXP-C.LOOK-NRECA CEO ORIENTATION	74.75	0%	-
1	930.2	Miscellaneous General Expense	4/11/2019	34	CC TRAVEL - UBER	TAXI EXP - C.LOOK -NRECA CEO ORIENTATION	13.90	0%	-
1	930.2	Miscellaneous General Expense	4/11/2019	2344	PFONZ'	STAFF LUNCH - APRIL	42.72	100%	42.72
1	930.2	Miscellaneous General Expense	4/12/2019	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	4/13/2019	491	CLYDE REPUBLICAN	ANNUAL SUBSCRIPTION	26.00	100%	26.00
1	930.2	Miscellaneous General Expense	4/15/2019	1888	CC NRECA	SAFETY LEADERSHIP CONF REG - G.WILLOUR	906.75	0%	-
1	930.2	Miscellaneous General Expense	4/15/2019	2281	ORSCHLHN	FINANCE CHARGE	12.41	100%	12.41
1	930.2	Miscellaneous General Expense	4/18/2019	9999	GEORGESON, SCOTT	EXP REIMBURSEMENT- PESTICIDE TESTING FEE	58.50	0%	-
1	930.2	Miscellaneous General Expense	4/18/2019	2348	POWER SYSTEM ENGINEERING, INC	J.WERT-DISTRIBUTION LINE DESIGN TRAINING	780.00	0%	-
1	930.2	Miscellaneous General Expense	4/19/2019	2348	POWER SYSTEM ENGINEERING, INC	D.NEWELL - DIST LINE DESIGN TRAINING	780.00	0%	-
1	930.2	Miscellaneous General Expense	4/22/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	79.91	0%	-
1	930.2	Miscellaneous General Expense	4/22/2019	9999	KANSAS SAFETY COORDINATORS ASSOCIATION	KSCA ROUND TABLE-G.WILLOUR-REGISTRATION	16.25	0%	-
1	930.2	Miscellaneous General Expense	4/22/2019	2348	POWER SYSTEM ENGINEERING, INC	S.TOUSLEE-DISTRIBUTION LINE DESIGN TRNG	780.00	0%	-
1	930.2	Miscellaneous General Expense	4/24/2019	9999	BIG BROTHERS BIG SISTERS	GOLF TOURN FEE & MULLIGANS	390.00	100%	390.00
1	930.2	Miscellaneous General Expense	4/24/2019	2940	SUNFLOWER ELECTRIC POWER CORP	HOTEL EXP - M.ROGERS - SUNFLOWER MTG	67.24	0%	-
1	930.2	Miscellaneous General Expense	4/26/2019			Cash Register	(790.11)	0%	-
1	930.2	Miscellaneous General Expense	4/27/2019	1755	MILLER HARDWARE LLC	SERVICE CHARGE	2.50	100%	2.50
1	930.2	Miscellaneous General Expense	4/29/2019	9999	KS REC MANAGER'S GOLF COMMITTEE	KS REC MANAGER'S GOLF TOURNMENT REG FEE	42.25	100%	42.25
1	930.2	Miscellaneous General Expense	4/30/2019	3391	FLEET SERVICES	REBATE ADJUSTMENT	(68.85)	0%	-
1	930.2	Miscellaneous General Expense	4/30/2019	3391	FLEET SERVICES	TRUCK #46 TRUCK STOP FEE	2.00	0%	-
1	930.2	Miscellaneous General Expense	4/30/2019	9999	HR PARTNERS	EMPLOYEE HIRING - BACKGROUND CHECK	58.50	0%	-
1	930.2	Miscellaneous General Expense	4/30/2019	1235	JAMBOREE FOODS	BOARD MEETING MEAL EXPENSE	49.65	100%	49.65
1	930.2	Miscellaneous General Expense	4/30/2019	1280	KEC	HR SUMMIT - A.KARNOPP	146.25	0%	-
1	930.2	Miscellaneous General Expense	4/30/2019	1280	KEC	HR SUMMIT-A.KARNOPP-LEGAL RESPONSIBILITES	325.00	0%	-
1	930.2	Miscellaneous General Expense	4/30/2019			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	4/30/2019			INSUR - PROPERTY DAMAGE	68.02	0%	-
1	930.2	Miscellaneous General Expense	4/30/2019			MKEC PROPERTY TAX	2,681.95	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	36	CC AMAZON	DRONE BATTERY	443.37	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	9	CC HOTEL - HAMPTON INN	HOTEL EXP - C.LOOK - SF/MK BOARD MTG	105.56	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	9	CC HOTEL - HOLIDAY INN EXPRESS	HOTEL EXP - J.HARDIEK - BARBERWIND MTG	111.39	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	9	CC HOTEL - WICHITA MARRIOTT	HOTEL EXP-A.KARNOPP-KEC HR/SUPV'S TRNG	187.40	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	9	CC HOTEL - WICHITA MARRIOTT	MEAL EXP-A.KARNOPP-KEC HR/SUPV'S TRNG	11.39	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	4	CC MISC - MULTICOPTER WAREHOUSE	DRONE PROPELLER	63.78	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	1888	CC NRECA	CREDIT - A.FOLEY - CONNECT CONFERENCE	503.75	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	1888	CC NRECA	CREDIT - A.FOLEY - CONNECT CONFERENCE	(503.75)	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	1888	CC NRECA	CREDIT - J.HARDIEK - CONNECT CONFERENCE	(601.25)	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	8	CC REST - APLEELEE'S	MEAL EXP-D.WISEMEN & A.KARNOPP-KDOT MTG	20.07	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	8	CC REST - EL PUERTO	MEAL EXP - J.COASH - 34.5 REVIEW	29.89	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	8	CC REST - EL PUERTO	WIND TURBINE MEETING MEAL EXPENSE	84.64	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	8	CC REST - FIVE GUYS	MEAL EXP - C.LOOK - SF/MK BOARD MTG	7.53	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	8	CC REST - OLD CHICAGO	MEAL EXP-S.SCHUMAKER/K.JONES-IT SUMMIT	15.11	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	5/1/2019	8	CC REST - ON THE BORDER	MEAL EXP - A.MILLER - SUNFLOWER MTG	(12.63)	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	8	CC REST - OUTBACK STEAKHOUSE	MEAL EXP-A.KARNOPP-KEC HR/SUPV'S TRNG	17.30	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	34	CC TRAVEL - IMPERIUM TRANSPORTATION	TAXI EXP - D.WISEMAN - NRECA ANNUAL MTG	(32.50)	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	34	CC TRAVEL - KANSAS TURNPIKE AUTHORITY	TOLL FEE - D.WISEMAN - NRECA ANNUAL MTG	(2.28)	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	29.64	0%	-
1	930.2	Miscellaneous General Expense	5/1/2019	9999	ENFIELD FUNERAL HOME	MEMORIAL - SUMMER GEORGESON HOFT	26.00	100%	26.00
1	930.2	Miscellaneous General Expense	5/1/2019	1740	MILLER, ALLAN	REIMBURSEMENT - TRAVEL EXP	12.63	0%	-
1	930.2	Miscellaneous General Expense	5/2/2019	8	CC REST - OLD CHICAGO	MEAL EXP - K.JONES - KEC IT SUMMIT	18.32	0%	-
1	930.2	Miscellaneous General Expense	5/2/2019	8	CC REST - RIVER CITY BREWERY	MEAL EXP-S.SCHUMAKER/K.JONES-IT SUMMIT	20.37	0%	-
1	930.2	Miscellaneous General Expense	5/2/2019	1170	IGEAR	SHIPPING FOR HAT SAMPLES	13.25	100%	13.25
1	930.2	Miscellaneous General Expense	5/3/2019	9	CC HOTEL - COURTYARD MARRIOTT	HOTEL EXP - K.JONES - KEC IT SUMMIT	219.14	0%	-
1	930.2	Miscellaneous General Expense	5/3/2019	9	CC HOTEL - COURTYARD MARRIOTT	HOTEL EXP - S.SCHUMAKER - KEC IT SUMMIT	219.14	0%	-
1	930.2	Miscellaneous General Expense	5/3/2019	8	CC REST - BURGER KING	MEAL EXP - S.SCHUMAKER - IT SUMMIT	5.86	0%	-
1	930.2	Miscellaneous General Expense	5/3/2019	9999	TED HADLEY MEMORIAL	TED HADLEY MEMORIAL	26.00	100%	26.00
1	930.2	Miscellaneous General Expense	5/7/2019	1888	CC NRECA	SUMMER SCHOOL CENTRAL REG - E.WITMER	1,766.05	0%	-
1	930.2	Miscellaneous General Expense	5/8/2019	8	CC REST - ARBY'S	MEAL EXP - C.LOOK - KEC BOARD MTG	5.82	0%	-
1	930.2	Miscellaneous General Expense	5/8/2019	8	CC REST - LAZLO'S BREWERY	MEAL EXP - E.MENDENHALL - PCB SEMINAR	22.15	0%	-
1	930.2	Miscellaneous General Expense	5/8/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PBURG WHSE	109.06	0%	-
1	930.2	Miscellaneous General Expense	5/9/2019	9	CC HOTEL - HILTON GARDEN INN	HOTEL EXP - E.MENDENHALL - PCB SEMINAR	165.26	0%	-
1	930.2	Miscellaneous General Expense	5/9/2019	9	CC HOTEL - WICHITA MARRIOTT	HOTEL EXP - C.LOOK - KEC BOARD MTG	79.35	0%	-
1	930.2	Miscellaneous General Expense	5/9/2019	9	CC HOTEL - WICHITA MARRIOTT	HOTEL EXP - K.GIRARD - KEC BOARD MTG	96.75	0%	-
1	930.2	Miscellaneous General Expense	5/9/2019	8	CC REST - GREAT AMERICAN INN	MEAL EXP - E.MENDENHALL - PCB SEMINAR	14.00	0%	-
1	930.2	Miscellaneous General Expense	5/9/2019	8	CC REST - WICHITA MARRIOTT GREATROOM	MEAL EXP - C.LOOK - KEC BOARD MTG	12.07	0%	-
1	930.2	Miscellaneous General Expense	5/9/2019	904	GIRARD, KIRK A	TRAVEL EXP REIMBURSEMENT - KEC BOARD MTG	22.54	0%	-
1	930.2	Miscellaneous General Expense	5/9/2019	9999	GRIFFITHS, KENZIE	REIMBURSEMENT - SAFETY MTG MEAL EXP	21.16	100%	21.16
1	930.2	Miscellaneous General Expense	5/10/2019	1280	KEC	IT SUMMIT - K.JONES	169.00	0%	-
1	930.2	Miscellaneous General Expense	5/10/2019	1280	KEC	IT SUMMIT - S.SCHUMAKER	169.00	0%	-
1	930.2	Miscellaneous General Expense	5/12/2019	3173	VERIZON WIRELESS	BOARD IPADS	78.15	0%	-
1	930.2	Miscellaneous General Expense	5/13/2019	36	CC AMAZON	BOARD IPAD KEYBOARD - O.LEVIN	22.30	0%	-
1	930.2	Miscellaneous General Expense	5/13/2019	1280	KEC	REIMB B.PETERSON'S HOTEL-NRECA LEG CONF	272.72	0%	-
1	930.2	Miscellaneous General Expense	5/14/2019	1888	CC NRECA	CREDIT - NRECA SAFETY LEADERSHIP CONF	906.75	0%	-
1	930.2	Miscellaneous General Expense	5/14/2019	1888	CC NRECA	CREDIT - NRECA SAFETY LEADERSHIP CONF	(906.75)	0%	-
1	930.2	Miscellaneous General Expense	5/14/2019	8	CC REST - EL PUERTO	MEAL EXP-D.LYDIC & L.JONES-WORK IN CONC	14.62	0%	-
1	930.2	Miscellaneous General Expense	5/15/2019	8	CC REST - FIREHOUSE SUBS	MEAL EXP - DIST LINE DISIGN TRAINING	28.04	0%	-
1	930.2	Miscellaneous General Expense	5/15/2019	8	CC REST - IMPEIAL GARDEN	MEAL EXP - K.LAWERENCE - WEED EXAM	8.95	0%	-
1	930.2	Miscellaneous General Expense	5/15/2019	55	CC TRNG - EUCI	CYBER SECURITY FOR UTILITIES-S.SCHUMAKER	776.75	0%	-
1	930.2	Miscellaneous General Expense	5/15/2019	488	COASH, JIM	REIMBURSEMENT - MILEAGE - M.HAYES RETIRE	92.80	100%	92.80
1	930.2	Miscellaneous General Expense	5/15/2019	2222	NORTON SPORTS CENTER	RETURN SHIPPING FOR SAMPLE CAPS	9.46	100%	9.46
1	930.2	Miscellaneous General Expense	5/20/2019	150	BELOIT CALL	ANNUAL SUBSCRIPTION	102.70	100%	102.70
1	930.2	Miscellaneous General Expense	5/20/2019			Cash Register	(182.65)	0%	-
1	930.2	Miscellaneous General Expense	5/21/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	79.60	0%	-
1	930.2	Miscellaneous General Expense	5/21/2019	9999	KS REC MANAGER'S GOLF COMMITTEE	KS REC MANAGER'S GOLF ENTRY FEE	42.25	100%	42.25
1	930.2	Miscellaneous General Expense	5/23/2019			Cash Register	(572.36)	0%	-
1	930.2	Miscellaneous General Expense	5/28/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	54.85	0%	-
1	930.2	Miscellaneous General Expense	5/30/2019	1888	CC NRECA	CREDIT - A.FOLEY - CONNECT CONFERENCE	(503.75)	0%	-
1	930.2	Miscellaneous General Expense	5/30/2019	1888	CC NRECA	CREDIT - NRECA SAFETY LEADERSHIP CONF	(906.75)	0%	-
1	930.2	Miscellaneous General Expense	5/31/2019	3391	FLEET SERVICES	REBATE ADJUSTMENT	(86.79)	0%	-
1	930.2	Miscellaneous General Expense	5/31/2019	1235	JAMBOREE FOODS	BOARD MEETING MEAL EXPENSE	18.70	100%	18.70
1	930.2	Miscellaneous General Expense	5/31/2019			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	5/31/2019			INSUR - PROPERTY DAMAGE	68.02	0%	-
1	930.2	Miscellaneous General Expense	5/31/2019			MKEC PROPERTY TAX	2,533.18	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	7	CC GAS STATION - KWIK SHOP	MEAL EXP - C.LOOK - SF/MID-KS BOARD MTG	3.14	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	9	CC HOTEL - COMFORT INN & SUITES	HOTEL EXP - C.LOOK - KS MANAGER'S MTG	74.29	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	9	CC HOTEL - CORPORATE EAST HOTEL	HOTEL EXP - A.STARK - SUNFLOWER MTG	57.77	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	9	CC HOTEL - CORPORATE EAST HOTEL	HOTEL EXP - C.LOOK - SF/MID-KS BOARD MTG	57.77	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	9	CC HOTEL - CORPORATE EAST HOTEL	HOTEL EXP-K.GIRARD- SUNFLOWER ANNUAL MTG	57.77	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	9	CC HOTEL - COURTYARD MARRIOTT	HOTEL EXP -A.STARK -CFO ORIENTATION	430.90	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	9	CC HOTEL - COURTYARD MARRIOTT	MEAL EXP -A.STARK -CFO ORIENTATION	13.16	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	9	CC HOTEL - HOTELS.COM	HOTEL EXP - J.COASH -KEC SUPERVISOR CONF	613.60	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	9	CC HOTEL - HOTELS.COM	HOTEL EXP - KEC SUPERVISOR CONFERENCE	990.67	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	9	CC HOTEL - HYATT REGENCY	HOTEL FEE-K.GIRARD-EUCI RES DEMAND TRNG	309.41	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	9	CC HOTEL - INDIANAPOLIS MARRIOTT DOWNTOW	HOTEL EXP - J.HARDIEK - ACES CONFERENCE	302.68	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	9	CC HOTEL - SLEEP INN & SUITES	HOTEL EXP - A.STARK - CFO ORIENTATION	59.72	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	9	CC HOTEL - WICHITA MARRIOTT	HOTEL EXP- C.LOOK - KS REC MANAGER'S MTG	185.89	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	9	CC HOTEL - WICHITA MARRIOTT	HOTEL EXP-D.NEWELL-DIST LINE DESIGN TRNG	214.60	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	9	CC HOTEL - WICHITA MARRIOTT	HOTEL EXP-J.WERT-DIST LINE DESIGN TRNG	214.60	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	6/1/2019	9	CC HOTEL - WICHITA MARRIOTT	HOTEL EXP-S.TOUSLEE-DIST LINE DESIGN TRN	214.60	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	8	CC REST - ARBY'S	MEAL FEE-K.GIRARD-EUCI RES DEMAND TRNG	7.57	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	8	CC REST - DOOK'S PLACE	MEAL FEE-K.GIRARD-EUCI RES DEMAND TRNG	13.77	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	8	CC REST - GALLIER OYSTER BAR & RESTAURAN	MEAL FEE-K.GIRARD-EUCI RES DEMAND TRNG	29.51	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	8	CC REST - HONG KONG BUFFET	MEAL EXP - C.LOOK - KS REC MANAGER'S MTG	10.40	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	8	CC REST - KFC PIZZA HUT	MEAL EXP - A.STARK - CFO ORIENTATION	4.85	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	8	CC REST - LOUGHMILLER'S PUB	MEAL EXP - J.HARDIEK & BOARD - ACES CONF	34.83	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	8	CC REST - MODERN MARKET	MEAL FEE-K.GIRARD-EUCI RES DEMAND TRNG	10.02	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	8	CC REST - OLD CHICAGO	MEAL EXP - DISTRIBUTION LINE DESIGN TRNG	38.66	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	8	CC REST - SMASH BURGER	MEAL EXP - A.STARK - CFO ORIENTATION	11.78	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	8	CC REST - TEXAS ROADHOUSE	MEAL EXP - DISTRIBUTION LINE DESIGN TRNG	52.94	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	8	CC REST - THE CHEESECAKE FACTORY	MEAL EXP - A.STARK - CFO ORIENTATION	16.25	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	8	CC REST - TOWN & COUNTRY	MEAL EXP - C.LOOK, L.DETWILER, S.MARSTON	21.46	100%	21.46
1	930.2	Miscellaneous General Expense	6/1/2019	8	CC REST - WICHITA MARRIOTT GREATROOM	MEAL EXP - DISTRIBUTION LINE DESIGN TRNG	38.57	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	8	CC REST - WICHITA MARRIOTT GREATROOM	MEAL EXP - DISTRIBUTION LINE DESIGN TRNG	24.05	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	8	CC REST - WICHITA MARRIOTT GRAETROOM	MEAL EXP - DISTRIBUTION LINE DESIGN TRNG	36.04	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	34	CC TRAVEL - DENVER INT'L AIRPORT	PARKING FEE-K.GIRARD-EUCI RES DEMAND TRN	31.20	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	34	CC TRAVEL - LYFT - EDGAR	LYFT FEE-K.GIRARD-EUCI RES DEMAND TRNG	26.52	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	34	CC TRAVEL - LYFT - JOVON	LYFT FEE-K.GIRARD-EUCI RES DEMAND TRNG	26.13	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	34	CC TRAVEL - WASHINGTON FLYER TAXI	TAXI FEE - A.STARK - CFO ORIENTATION	18.97	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	41	CC UNITED AIRLINES	BAGGAGE FEE - A.STARK - CFO ORIENTATION	19.50	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	41	CC UNITED AIRLINES	BAGGAGE FEE - A.STARK - CFO ORIENTATION	19.50	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	41	CC UNITED AIRLINES	BAGGAGE FEE - K.GIRARD - EUCI RES DEMAND	19.50	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	99.94	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	99.94	0%	-
1	930.2	Miscellaneous General Expense	6/1/2019	724	DURFLINGER DISPOSAL SERVICE, INC	DISPOSAL SERVICES - LATE FEE	2.00	100%	2.00
1	930.2	Miscellaneous General Expense	6/3/2019	8	CC REST - CORPORATE EAST TAVERN	MEAL EXP - A.KARNOPP - KECHIT MTG	19.45	0%	-
1	930.2	Miscellaneous General Expense	6/3/2019	8	CC REST - OLD CHICAGO	MEAL EXP-S.SCHUMAKER/K.JONES-IT SUMMIT	(15.11)	0%	-
1	930.2	Miscellaneous General Expense	6/3/2019	8	CC REST - OLD CHICAGO	MEAL EXP-S.SCHUMAKER/K.JONES-IT SUMMIT	15.18	0%	-
1	930.2	Miscellaneous General Expense	6/3/2019	8	CC REST - SUBWAY	CO-OPS VOTE MEAL EXPENSE	91.66	100%	91.66
1	930.2	Miscellaneous General Expense	6/4/2019	7	CC GAS STATION - FRESH SEVEN COFFE	MEAL EXP-S.MARVIN/N.KATS-PCB MGMT TRNG	13.55	0%	-
1	930.2	Miscellaneous General Expense	6/4/2019	7	CC GAS STATION - FRESH SEVEN COFFEE	MEAL EXP-S.MARVIN/N.KATS-PCB MGMT TRNG	1.94	0%	-
1	930.2	Miscellaneous General Expense	6/4/2019	9	CC HOTEL - CORPORATE EAST HOTEL	HOTEL EXP - A.KARNOPP - KECHIT MTG	50.46	0%	-
1	930.2	Miscellaneous General Expense	6/4/2019	8	CC REST - NEXT DOOR AMERICAN EATERY	MEAL EXP-S.MARVIN/N.KATS-PCB MGMT TRNG	34.14	0%	-
1	930.2	Miscellaneous General Expense	6/5/2019	8	CC REST - CHILI'S GRILL & BAR	MEAL EXP-S.MARVIN/N.KATS-PCB MGMT TRNG	38.96	0%	-
1	930.2	Miscellaneous General Expense	6/5/2019	8	CC REST - SUBWAY	CO-OPS VOTE MEAL EXPENSE	47.95	100%	47.95
1	930.2	Miscellaneous General Expense	6/5/2019	980	HARDIEK, JEFF	TRAVEL EXP REIMB - ACES CONF - MILEAGE	249.57	0%	-
1	930.2	Miscellaneous General Expense	6/5/2019	980	HARDIEK, JEFF	TRAVEL EXP REIMB-ACES CONF-FLIGHT/PARKIN	220.32	0%	-
1	930.2	Miscellaneous General Expense	6/5/2019	2440	POSTMASTER	POSTAGE - SHIPPING COOKBOOKS	2.13	100%	2.13
1	930.2	Miscellaneous General Expense	6/6/2019	9	CC HOTEL - HILTON GARDEN	HOTEL EXP-S.MARVIN/N.KATS-PCB MGMT TRNG	220.77	0%	-
1	930.2	Miscellaneous General Expense	6/6/2019	8	CC REST - FIVE STAR DINING	MEAL EXP-S.MARVIN/N.KATS-PCB MGMT TRNG	15.21	0%	-
1	930.2	Miscellaneous General Expense	6/6/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PBURG WHSE	65.82	0%	-
1	930.2	Miscellaneous General Expense	6/6/2019	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	121.88	0%	-
1	930.2	Miscellaneous General Expense	6/6/2019	9999	ENFIELD FUNERAL HOME	CARMEN LESH MEMERIAL FUND	26.00	100%	26.00
1	930.2	Miscellaneous General Expense	6/6/2019	845	FEDEX	SHIPPING FOR DRONE REPAIRS	51.03	0%	-
1	930.2	Miscellaneous General Expense	6/7/2019	8	CC REST - FREDDY'S FROZEN CUSTARD	MEAL EXP - C.LOOK - ELECT VEHICLE CHG MTG	6.09	0%	-
1	930.2	Miscellaneous General Expense	6/7/2019	9999	DOWNS SENIOR CENTER	MEMORIAL - ELAINE MANN	26.00	100%	26.00
1	930.2	Miscellaneous General Expense	6/10/2019	8	CC REST - CONUNITY ROAD	MEAL EXP - J.COASH - KEC SUPERVISOR CONF	59.17	0%	-
1	930.2	Miscellaneous General Expense	6/10/2019	8	CC REST - COUNTY ROAD	MEAL EXP - KEC SUPERVISOR CONFERENCE	24.62	0%	-
1	930.2	Miscellaneous General Expense	6/10/2019	8	CC REST - MCDONALD'S	MEAL EXP - J.COASH - KEC SUPERVISOR CONF	13.15	0%	-
1	930.2	Miscellaneous General Expense	6/10/2019	8	CC REST - PANERA BREAD	MEAL EXP - EUCI CYBER SECURITY	10.64	0%	-
1	930.2	Miscellaneous General Expense	6/10/2019	8	CC REST - TED'S MONTANA GRILL	MEAL EXP - J.HARDIEK - COBANK EV SUMMIT	17.76	0%	-
1	930.2	Miscellaneous General Expense	6/10/2019	34	CC TRAVEL - KANSAS TURNPIKE AUTHORITY	TRAVEL EXP -J.COASH - KEC SUPERVISOR CON	3.50	0%	-
1	930.2	Miscellaneous General Expense	6/10/2019	882	FORT HAYS STATE UNIVERSITY	CLIFTONSTRENGTHS ESSENTIALS TRNG	604.99	0%	-
1	930.2	Miscellaneous General Expense	6/11/2019	42	CC DOLLAR GENERAL	CARDS	9.17	100%	9.17
1	930.2	Miscellaneous General Expense	6/11/2019	8	CC REST - HOLLYWOOD CASINO	MEAL EXP - J.COASH - KEC SUPERVISOR CONF	31.30	0%	-
1	930.2	Miscellaneous General Expense	6/11/2019	8	CC REST - NO OTHER PUB	MEAL EXP - KEC SUPERVISOR CONFERENCE	35.65	0%	-
1	930.2	Miscellaneous General Expense	6/11/2019	9999	HOSPICE SERVICES OF SMITH COUNTY	MEMORIAL - LYNETTE'S FATHER-IN-LAW	26.00	100%	26.00
1	930.2	Miscellaneous General Expense	6/12/2019	9	CC HOTEL - HILTON GARDEN	HOTEL EXP - J.HARDIEK - COBANK EV SUMMIT	348.73	0%	-
1	930.2	Miscellaneous General Expense	6/12/2019	9	CC HOTEL - HYATT PLACE	HOTEL EXP - S.SCHUMAKER - EUCI CYBER SEC	240.79	0%	-
1	930.2	Miscellaneous General Expense	6/12/2019	8	CC REST - BAR LOUIE	MEAL EXP - L.HAYS - KEC SUPERVISOR TRNG	19.07	0%	-
1	930.2	Miscellaneous General Expense	6/12/2019	8	CC REST - KAUFMAN STADIUM	MEAL EXP - KEC SUPERVISOR CONFERENCE	29.50	0%	-
1	930.2	Miscellaneous General Expense	6/12/2019	8	CC REST - KFC	MEAL EXP - K.LAWERENCE - SPRAYING EXAM	6.91	0%	-
1	930.2	Miscellaneous General Expense	6/12/2019	8	CC REST - WENDY'S	MEAL EXP - EUCI CYBER SECURITY TRNG	3.89	0%	-
1	930.2	Miscellaneous General Expense	6/12/2019	8	CC REST - YARD HOUSE	MEAL EXPENSE - KC SUPERVISORY TRAINING	89.86	0%	-
1	930.2	Miscellaneous General Expense	6/12/2019	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	6/13/2019	36	CC AMAZON	IPAD SUPPLIES - BOARD/OFFICE/TRUCK	29.44	0%	-
1	930.2	Miscellaneous General Expense	6/13/2019	9	CC HOTEL - HOLIDAY INN	HOTEL EXP- L.HAYS -KC SUPERVISOR TRNG	419.78	0%	-
1	930.2	Miscellaneous General Expense	6/13/2019	9	CC HOTEL - HOLIDAY INN	HOTEL EXP-D.TIEMEYER-KC SUPERVISOR TRNG	419.78	0%	-
1	930.2	Miscellaneous General Expense	6/13/2019	9	CC HOTEL - HOLIDAY INN	HOTEL/PARK EXP-J.ROHR-KC SUPERVISOR TRNG	460.73	0%	-
1	930.2	Miscellaneous General Expense	6/13/2019	8	CC REST - FREDDY'S	MEAL EXP - KEC SUPERVISOR CONFERENCE	18.50	0%	-
1	930.2	Miscellaneous General Expense	6/13/2019	8	CC REST - KANSAS BUFFET COMPANY	MEAL EXP - KC SUPERVISORY TRNG	19.06	0%	-
1	930.2	Miscellaneous General Expense	6/17/2019	980	HARDIEK, JEFF	TRAVEL EXP REIMB - ACES - UBER	26.98	0%	-
1	930.2	Miscellaneous General Expense	6/17/2019	980	HARDIEK, JEFF	TRAVEL EXP REIMB-COBANK EV SUMMIT-MILEAG	204.33	0%	-
1	930.2	Miscellaneous General Expense	6/17/2019	980	HARDIEK, JEFF	TRAVEL EXP REIMB-COBANK EV SUMMIT-UBER	27.55	0%	-
1	930.2	Miscellaneous General Expense	6/17/2019	1280	KEC	SUPERVISORY TRIANING - C.BEIKER	325.00	0%	-
1	930.2	Miscellaneous General Expense	6/17/2019	1280	KEC	SUPERVISORY TRIANING - J.COASH	325.00	0%	-
1	930.2	Miscellaneous General Expense	6/17/2019	1280	KEC	SUPERVISORY TRIANING - L.HAYS	325.00	0%	-
1	930.2	Miscellaneous General Expense	6/17/2019	1280	KEC	SUPERVISORY TRIANING - L.KEISWETTER	325.00	0%	-
1	930.2	Miscellaneous General Expense	6/18/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	65.22	0%	-
1	930.2	Miscellaneous General Expense	6/18/2019	1540	LOOK, CHARLES W	REIMBURSEMENT - MILEAGE FOR MEETINGS	212.25	0%	-
1	930.2	Miscellaneous General Expense	6/18/2019	1885	NRECA	ANNUAL SUBSCRIPTION - LEGAL RPTG SERVICE	221.00	0%	-
1	930.2	Miscellaneous General Expense	6/19/2019	9999	FORT HAYS STATE UNIVERSITY	SUPERVISOR BOOTCAMP - J.DOUGLAS	121.00	0%	-
1	930.2	Miscellaneous General Expense	6/19/2019	3210	MCCLYMONT LAW OFFICE, P.A.	REIMB - 2019 LEGAL SEMINAR REGISTRATION	802.75	0%	-
1	930.2	Miscellaneous General Expense	6/19/2019	2145	NORTON COUNTY SOLID WASTE	DISPOSAL SERVICES - JUNK POLES	90.38	0%	-
1	930.2	Miscellaneous General Expense	6/21/2019	2779	KANSAS STATE COUNCIL OF SHRM	SHRM STATE CONF REGISTRATION - A.KARNOPP	340.60	0%	-
1	930.2	Miscellaneous General Expense	6/24/2019	2940	SUNFLOWER ELECTRIC POWER CORP	J.GALLAGHER HOTEL EXP - MAY MEETING	57.77	0%	-
1	930.2	Miscellaneous General Expense	6/25/2019	2567	ROLLING HILLS ELECTRIC COOP	RF TRAINING - RADIO READ METERS DEPLOY	1,430.00	0%	-
1	930.2	Miscellaneous General Expense	6/27/2019			INVOICE RECLASS-SUNFLOWER 43204	(57.77)	0%	-
1	930.2	Miscellaneous General Expense	6/28/2019	2276	O'REILLY AUTO PARTS	CREDIT	(8.70)	0%	-
1	930.2	Miscellaneous General Expense	6/30/2019	711	DOWN NEWS & TIMES	ANNUAL SUBSCRIPTION	44.94	100%	44.94
1	930.2	Miscellaneous General Expense	6/30/2019	3391	FLEET SERVICES	REBATE ADJUSTMENT	(89.16)	0%	-
1	930.2	Miscellaneous General Expense	6/30/2019	1170	IGEAR	SHIPPING - HAT SAMPLES	13.94	100%	13.94
1	930.2	Miscellaneous General Expense	6/30/2019	1235	JAMBOREE FOODS	SUPPLIES FOR BOARD MEETING	54.92	100%	54.92
1	930.2	Miscellaneous General Expense	6/30/2019	1235	JAMBOREE FOODS	SUPPLIES FOR COOPS VOTE MEETING	58.81	100%	58.81
1	930.2	Miscellaneous General Expense	6/30/2019			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	6/30/2019			INSUR - PROPERTY DAMAGE	68.02	0%	-
1	930.2	Miscellaneous General Expense	6/30/2019			KNOWBE4 - SECURITY AWARENESS TRNG	103.27	0%	-
1	930.2	Miscellaneous General Expense	6/30/2019			MKEC PROPERTY TAX	2,533.18	0%	-
1	930.2	Miscellaneous General Expense	6/30/2019			MR Invoice	38.01	0%	-
1	930.2	Miscellaneous General Expense	7/1/2019	36	CC AMAZON	IPAD KEYBOARD - O.LEVIN	20.88	0%	-
1	930.2	Miscellaneous General Expense	7/1/2019	1888	CC NRECA	CREDIT-SAFETY LEADERSHIP MTG - G.WILLOUR	(906.75)	0%	-
1	930.2	Miscellaneous General Expense	7/1/2019	1888	CC NRECA	NRECA BEST IN CLASS SUMMIT - J.HARDIEK	321.75	0%	-
1	930.2	Miscellaneous General Expense	7/1/2019	8	CC REST - DESTINATION KITCHEN	MEAL EXP - CFC -KIRK, ALISHA, MIKE LEWIS	40.05	0%	-
1	930.2	Miscellaneous General Expense	7/1/2019	8	CC REST - EL PUERTO	MEAL EXP - CONCORDIA LINEMEN INTERVIEWS	36.16	0%	-
1	930.2	Miscellaneous General Expense	7/1/2019	8	CC REST - EL PUERTO	MEAL EXP - CONCORDIA LINEMEN INTERVIEWS	39.94	0%	-
1	930.2	Miscellaneous General Expense	7/1/2019	8	CC REST - PFONZ	JUNE BOARD MEETING MEAL EXPENSE	163.66	0%	-
1	930.2	Miscellaneous General Expense	7/1/2019	8	CC REST - THE SAND TRAP	MEAL EXPENSE - KANSAS PROSPERITY TOUR	30.73	0%	-
1	930.2	Miscellaneous General Expense	7/2/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PBURG WHSE	85.61	0%	-
1	930.2	Miscellaneous General Expense	7/2/2019	944	GRESKO SUPPLY INC	DRONE REPAIRS	321.10	0%	-
1	930.2	Miscellaneous General Expense	7/3/2019	1888	CC NRECA	NRECA REGION 7 MTG REGIST - B.PETERSON	302.25	0%	-
1	930.2	Miscellaneous General Expense	7/3/2019	1888	CC NRECA	NRECA REGION 7 MTG REGIST - R.GRIFFITH	302.25	0%	-
1	930.2	Miscellaneous General Expense	7/3/2019	1888	CC NRECA	NRECA REGION 7 MTG REGIST - S.BENIOT	302.25	0%	-
1	930.2	Miscellaneous General Expense	7/3/2019	8	CC REST - EL PUERTO	MEAL EXP-SUNFLOWER-LINN SUB-KODY POUNDS	22.04	0%	-
1	930.2	Miscellaneous General Expense	7/3/2019	768	E-470 PUBLIC HIGHWAY AUTHORITY	TOLL FEE - K.GIRARD - EUCI RATE MEETING	2.80	0%	-
1	930.2	Miscellaneous General Expense	7/3/2019			Cash Register	(26.81)	0%	-
1	930.2	Miscellaneous General Expense	7/9/2019	8	CC REST - ON THE ROCKS BAR & GRILL	MEAL EXP-FACEBOOK TRAINING-MEMBER SERVIC	28.40	0%	-
1	930.2	Miscellaneous General Expense	7/9/2019	41	CC SOUTHWEST AIRLINES	FLIGHT - C.LOOK - NRECA LEGISLATIVE MTG	237.88	0%	-
1	930.2	Miscellaneous General Expense	7/9/2019	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	97.50	0%	-
1	930.2	Miscellaneous General Expense	7/9/2019	882	FORT HAYS STATE UNIVERSITY	FACEBOOK MARKETING TRAINING-MEMBER SERVI	390.00	0%	-
1	930.2	Miscellaneous General Expense	7/9/2019	882	FORT HAYS STATE UNIVERSITY	INTRO TO EXCEL TRAINING-D.LYDIC/S.WHITNEY	131.49	0%	-
1	930.2	Miscellaneous General Expense	7/10/2019	41	CC FRONTIER AIRLINES	FLIGHT - C.LOOK - NRECA REGION 7/9 MTG	188.24	0%	-
1	930.2	Miscellaneous General Expense	7/10/2019	9	CC HOTEL - BEST WESTERN	HOTEL EXP-LANDIS GYR USERS MTG-K.CHRISTY	178.13	0%	-
1	930.2	Miscellaneous General Expense	7/10/2019	8	CC REST - ARBY'S	MEAL EXP-LANDIS GYR USERS MTG-K.CHRISTY	19.59	0%	-
1	930.2	Miscellaneous General Expense	7/10/2019	8	CC REST - EL PUERTO	MEAL EXP - WASHINGTON COUNTY STORM	39.02	0%	-
1	930.2	Miscellaneous General Expense	7/10/2019	8	CC REST - PERKINS	MEAL EXP-LANDIS GYR USERS MTG-K.CHRISTY	22.21	0%	-
1	930.2	Miscellaneous General Expense	7/11/2019	1888	CC NRECA	2019 AF&T CONF REGISTRATION - M.KATS	471.25	0%	-
1	930.2	Miscellaneous General Expense	7/11/2019	1888	CC NRECA	NEW COMMUNICATIONS ORIENTATION-D.ANDERSO	227.50	0%	-
1	930.2	Miscellaneous General Expense	7/11/2019	1888	CC NRECA	NRECA REGION 7 MTG REGIST - C.LOOK	302.25	0%	-
1	930.2	Miscellaneous General Expense	7/11/2019	1888	CC NRECA	NRECA REGION 7 MTG REGIST - K.GIRARD	302.25	0%	-
1	930.2	Miscellaneous General Expense	7/11/2019	8	CC REST - GAMBINO'S PIZZA	MEAL EXP - WASHINGTON COUNTY STORM	27.08	0%	-
1	930.2	Miscellaneous General Expense	7/11/2019	8	CC REST - WENDY'S	MEAL EXP-C.LOOK-STORM DAMAGE-CREW VISITS	5.62	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	7/11/2019	55	CC TRNG - EUCI	BATTERY STORAGE - J.HARDIEK	290.88	0%	-
1	930.2	Miscellaneous General Expense	7/11/2019	55	CC TRNG - EUCI	FUNDAMENTALS OF DIST ENERGY - J.HARDIEK	841.75	0%	-
1	930.2	Miscellaneous General Expense	7/11/2019	55	CC TRNG - EUCI	MODERNIZING PURPA - J.HARDIEK	745.88	0%	-
1	930.2	Miscellaneous General Expense	7/11/2019	55	CC TRNG - EUCI	NET ENERGY METERING - J.HARDIEK	841.75	0%	-
1	930.2	Miscellaneous General Expense	7/11/2019	55	CC TRNG - EUCI	UTILITY GREEN TARIFFS - J.HARDIEK	841.75	0%	-
1	930.2	Miscellaneous General Expense	7/11/2019	2011	NISC	2019 MIC CONF REGISTRATION - M.KATS	604.50	0%	-
1	930.2	Miscellaneous General Expense	7/12/2019	55	CC TRNG - KANSAS ASSOC OF MAPPERS	KANSAS ASSOC. OF MAPPERS-REG-S.TOULSEE	26.00	0%	-
1	930.2	Miscellaneous General Expense	7/12/2019	55	CC TRNG - KANSAS ASSOCIATIN OF MAPPERS	KANSAS ASSOC. OF MAPPERS-REG-S.TOULSEE	104.00	0%	-
1	930.2	Miscellaneous General Expense	7/12/2019	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	7/16/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	73.84	0%	-
1	930.2	Miscellaneous General Expense	7/16/2019	1361	KARNOPP, APRIL	TRAVEL EXP REIMB-A.KARNOPP-INTERACT CONF	339.43	0%	-
1	930.2	Miscellaneous General Expense	7/16/2019	1361	KARNOPP, APRIL	TRAVEL EXP REIMB-A.KARNOPP-INTERACT CONF	382.86	0%	-
1	930.2	Miscellaneous General Expense	7/16/2019	1361	KARNOPP, APRIL	TRAVEL EXP REIMB-A.KARNOPP-INTERACT CONF	33.66	0%	-
1	930.2	Miscellaneous General Expense	7/16/2019	1361	KARNOPP, APRIL	TRAVEL EXP REIMB-A.KARNOPP-INTERACT CONF	25.43	0%	-
1	930.2	Miscellaneous General Expense	7/16/2019	2222	NORTON SPORTS CENTER	SHIPPING - D.ANDERSON SAMPLE SHIRTS	9.56	100%	9.56
1	930.2	Miscellaneous General Expense	7/17/2019	2170	PRAIRIE LAND PETTY CASH FUND	MEAL EXP - A.STARK - CFO ORIENTATION	2.53	0%	-
1	930.2	Miscellaneous General Expense	7/17/2019	2170	PRAIRIE LAND PETTY CASH FUND	MEAL EXP - D.WISEMAN - NRECA ANNUAL MTG	1.48	0%	-
1	930.2	Miscellaneous General Expense	7/17/2019	2170	PRAIRIE LAND PETTY CASH FUND	MEAL EXP - K.GIRARD - SUNFLOWER BOARD MT	6.50	0%	-
1	930.2	Miscellaneous General Expense	7/17/2019	2170	PRAIRIE LAND PETTY CASH FUND	MEAL EXP - SPEAK UP TRAINING	31.69	0%	-
1	930.2	Miscellaneous General Expense	7/17/2019	2170	PRAIRIE LAND PETTY CASH FUND	TOLL EXP REIMB-J.ROHR-SUPERVISOR CONF	4.55	0%	-
1	930.2	Miscellaneous General Expense	7/17/2019	2170	PRAIRIE LAND PETTY CASH FUND	TRUCK #73 TITLE REPLACEMENT	10.00	0%	-
1	930.2	Miscellaneous General Expense	7/17/2019	2170	PRAIRIE LAND PETTY CASH FUND	WKHRMA REGISTRATION - A.KARNOPP	16.25	0%	-
1	930.2	Miscellaneous General Expense	7/17/2019			Cash Register	(807.41)	0%	-
1	930.2	Miscellaneous General Expense	7/22/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	64.66	0%	-
1	930.2	Miscellaneous General Expense	7/22/2019			Cash Register	(113.92)	0%	-
1	930.2	Miscellaneous General Expense	7/26/2019	980	HARDIEK, JEFF	REIMBURSEMENT - MILEAGE - PBURG ROTARY	14.17	0%	-
1	930.2	Miscellaneous General Expense	7/31/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PBURG WHSE	61.41	0%	-
1	930.2	Miscellaneous General Expense	7/31/2019	3391	FLEET SERVICES	REBATE ADJUSTMENT	(85.96)	0%	-
1	930.2	Miscellaneous General Expense	7/31/2019	1235	JAMBOREE FOODS	BOARD MEETING MEAL EXPENSE	60.70	100%	60.70
1	930.2	Miscellaneous General Expense	7/31/2019	1235	JAMBOREE FOODS	SUPPLIES FOR ROGER MARSHALL MEETING	9.38	100%	9.38
1	930.2	Miscellaneous General Expense	7/31/2019			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	7/31/2019			INSUR - PROPERTY DAMAGE	68.02	0%	-
1	930.2	Miscellaneous General Expense	7/31/2019			KNOWBE4 - SECURITY AWARENESS TRNG	103.27	0%	-
1	930.2	Miscellaneous General Expense	7/31/2019			MKEC PROPERTY TAX	2,533.18	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	41	CC DELTA AIRLINES	FLIGHT - S.KATS - OMS TRAINING	180.70	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	41	CC FRONTIER AIRLINES	FLIGHT/LUGGAGE-K.GIRARD- NRECA REGION 7	69.75	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	9	CC HOTEL - BEST WESTERN PLES	HOTEL EXP - D.WISEMAN - SF BOARD MTG	67.24	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - A.STARK - JULY SF BOARD MTG	74.71	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - C.LOOK - SF/MK BOARD MTG	74.71	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - J.COASH - SF BOARD MTG	67.24	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - K.GIRARD - SUNFLOWER BOARD MTG	74.71	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	9	CC HOTEL - COMFORT INN & SUITES	HOTEL EXP - K.JONES - NISC ADMIN TRNG	199.23	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	9	CC HOTEL - COUNTRY INN & SUITES	HOTEL EXP - M.ROMEY - CYBER SECURITY TRNG	75.69	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	9	CC HOTEL - DAKOTA INN - WINNER	HOTEL EXP - K.JONES - NISC ADMIN TRNG	42.51	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	4	CC MISC - INTERNATIONAL LINEMANS RODEO	LINEMEN RODEO REGISTRATION	341.25	100%	341.25
1	930.2	Miscellaneous General Expense	8/1/2019	4	CC MISC - HELICOPTER WAREHOUSE	DRONE BATTERIES	690.16	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	8	CC REST - APPLEBEE'S	MEAL EXP - J.COASH - SF BOARD MTG	27.20	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	8	CC REST - ARBY'S	MEAL EXP - KEC CEO SEARCH - C.LOOK	6.35	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	8	CC REST - ARBY'S	MEAL EXP - M.ROMEY - CYBER SECURITY TRNG	4.34	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	8	CC REST - DAIRY QUEEN	MEAL EXP - C.LOOK - SF/MK BOARD MTG	4.23	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	8	CC REST - EASY G	MEAL EXP - J.COASH - TOM RUTH	25.70	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	8	CC REST - EASY G	MEAL EXP - J.HARDIEK - CONCORDIA	8.89	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	8	CC REST - GOLDEN CORRAL	MEAL EXP - D.WISEMAN - SF BOARD MTG	9.13	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	8	CC REST - ON THE ROCKS BAR & GRILL	MEAL EXP - DEB & STACY - EXCEL TRNG	17.86	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	8	CC REST - RED LOBSTER	MEAL EXP - M.ROMEY - CYBER SECURITY TRNG	18.58	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	8	CC REST - SAMY'S SPIRITS & STEAKHOUSE	MEAL EXP - K.GIRARD - SUNFLOWER BOARD MTG	90.61	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	8	CC REST - SONIC	MEAL EXP - C.LOOK - SF/MK BOARD MTG	5.20	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	8	CC REST - WENDY'S	MEAL EXP - J.COASH - SF BOARD MTG	7.01	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	41	CC SOUTHWEST AIRLINES	FLIGHTS - INTERACT CONF - S.KATS	135.82	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	55	CC TRNG - ICUEE	ICUEE CONF REGISTRATION - J.COASH	220.35	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	55	CC TRNG - 360 TRAINING - OSHA CAMPUS	G.WILLOUR - OSHA GENERAL INDUSTRY TRNG	85.05	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	55	CC TRNG - ICUEE	ICUEE CONF REGISTRATION - D.WISEMAN	220.35	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	55	CC TRNG - NRECA	CREATING HEALTHY SAFETY CULTURE-K.GIRARD	83.85	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	41	CC UNITED AIRLINES	FLIGHT/LUGGAGE-K.GIRARD- NRECA REGION 7	92.57	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	9999	IOWA STATE UNIVERSITY	2019ENGINEERING CAREER FAIR REGISTRATION	611.00	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019	2011	NISC	IVUE ADMIN WORKSHOP - K.JONES	166.02	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	8/1/2019	1885	NRECA	2019 MULTISPEAK SUBSCRIPTION	325.00	0%	-
1	930.2	Miscellaneous General Expense	8/1/2019			Cash Register	(291.85)	0%	-
1	930.2	Miscellaneous General Expense	8/4/2019	9	CC HOTEL - MARRIOTT	HOTEL EXP - K.GIRARD - KEC BOARD MTG	79.83	0%	-
1	930.2	Miscellaneous General Expense	8/4/2019	8	CC REST - APPLEBEE'S	MEAL EXP - C.LOOK - KEC SUMMER MEETING	9.45	0%	-
1	930.2	Miscellaneous General Expense	8/5/2019	9	CC HOTEL - MARRIOTT	HOTEL EXP - C.LOOK - KEC SUMMER MEETING	79.83	0%	-
1	930.2	Miscellaneous General Expense	8/5/2019	8	CC REST - CHICK-FIL-A	MEAL EXP - K.GIRARD - KEC BOARD MTG	6.05	0%	-
1	930.2	Miscellaneous General Expense	8/5/2019	8	CC REST - FREDDY'S	MEAL EXP - C.LOOK - KEC SUMMER MEETING	6.06	0%	-
1	930.2	Miscellaneous General Expense	8/5/2019	8	CC REST - GIORDANO'S	MEAL EXPENSE - M.KATS - AF&T CONFERENCE	14.90	0%	-
1	930.2	Miscellaneous General Expense	8/5/2019	8	CC REST - LAS CANTERAS	MEAL EXP - VONLEY/ANDY - DIGGER TRAINING	32.95	0%	-
1	930.2	Miscellaneous General Expense	8/5/2019	8	CC REST - MARRIOTT	MEAL EXP - C.LOOK - KEC SUMMER MEETING	5.23	0%	-
1	930.2	Miscellaneous General Expense	8/6/2019	98	ATKINS, JOHN	TRAVEL EXP REIMB - KEC SUMMER MTG HOTEL	79.83	0%	-
1	930.2	Miscellaneous General Expense	8/6/2019	8	CC REST - 110 BAR & GRILL	MEAL EXP - VONLEY/ANDY - DIGGER TRAINING	29.00	0%	-
1	930.2	Miscellaneous General Expense	8/6/2019	8	CC REST - CORINNE	MEAL EXPENSE - M.KATS - AF&T CONFERENCE	15.94	0%	-
1	930.2	Miscellaneous General Expense	8/6/2019	8	CC REST - HESSEN HAUS	MEAL EXP - J.HARKIEK - MAIN STREET SUMMIT	12.42	0%	-
1	930.2	Miscellaneous General Expense	8/7/2019	9	CC HOTEL - HYATT REGENCY	HOTEL EXP - M.KATS - 2019 AF&T CONF	615.50	0%	-
1	930.2	Miscellaneous General Expense	8/7/2019	1888	CC NRECA	CREATING A HEALTHY SAFETY CULTURE-G.WILL	83.85	0%	-
1	930.2	Miscellaneous General Expense	8/7/2019	8	CC REST - HESSEN HAUS	MEAL EXP - J.HARKIEK - MAIN STREET SUMMIT	20.72	0%	-
1	930.2	Miscellaneous General Expense	8/7/2019	8	CC REST - JASON'S DELI	MEAL EXPENSE - M.KATS - AF&T CONFERENCE	7.08	0%	-
1	930.2	Miscellaneous General Expense	8/7/2019	8	CC REST - MALO	MEAL EXP - J.HARKIEK - MAIN STREET SUMMIT	13.77	0%	-
1	930.2	Miscellaneous General Expense	8/7/2019	1885	NRECA	FEMA FUNDAMENTALS WORKSHOP - C.LOOK	211.25	0%	-
1	930.2	Miscellaneous General Expense	8/7/2019	2783	SLEEP INN & SUITES	HOTEL EXP - A.GILSDORF - DIGGER TRAINING	218.76	0%	-
1	930.2	Miscellaneous General Expense	8/7/2019	2783	SLEEP INN & SUITES	HOTEL EXP - V.FREY - DIGGER TRAINING	218.76	0%	-
1	930.2	Miscellaneous General Expense	8/8/2019	8	CC REST - 110 BAR & GRILL	MEAL EXP - WAYLON/MATT - DIGGER TRAINING	23.50	0%	-
1	930.2	Miscellaneous General Expense	8/8/2019	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	107.25	0%	-
1	930.2	Miscellaneous General Expense	8/8/2019	845	FEDEX	SHIPPING - DRONE FOR REPAIRS	232.39	0%	-
1	930.2	Miscellaneous General Expense	8/9/2019	9	CC HOTEL - RENAISSANCE HOTELS	HOTEL EXP - J.HARKIEK - MAIN STREET SUMMIT	366.17	0%	-
1	930.2	Miscellaneous General Expense	8/9/2019	8	CC REST - EASY G	MEAL EXP - JIM & CHUCK - MEETING	26.28	0%	-
1	930.2	Miscellaneous General Expense	8/9/2019	1280	KEC	2019 SUMMER BOARD MEETING - MANAGEMENT	487.50	0%	-
1	930.2	Miscellaneous General Expense	8/12/2019	8	CC REST - CARL'S JR	MEAL EXP - C.LOOK - NRECA LEGAL SEMINAR	5.87	0%	-
1	930.2	Miscellaneous General Expense	8/12/2019	8	CC REST - DOC HOLLIDAYS TAVERN	MEAL EXP-CALLY/ANN/LYNETTE-NISC CC&B WOR	32.60	0%	-
1	930.2	Miscellaneous General Expense	8/12/2019	8	CC REST - OCEAN PRIME DENVER	MEAL EXP - C.LOOK - NRECA LEGAL SEMINAR	341.66	0%	-
1	930.2	Miscellaneous General Expense	8/12/2019	8	CC REST - OUTBACK STEAKHOUSE	MEAL EXP-CALLY/ANN/LYNETTE-NISC CC&B WOR	52.56	0%	-
1	930.2	Miscellaneous General Expense	8/12/2019	8	CC REST - SIMPLY FALAFEL	MEAL EXP -D.ANDERSON-TOUCHSTONE WORKSHOP	6.26	0%	-
1	930.2	Miscellaneous General Expense	8/12/2019	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	8/13/2019	9	CC HOTEL - HAMPTON INN	HOTEL EXP-D.ANDERSON-TOUCHSTONE WORKSHOP	72.23	0%	-
1	930.2	Miscellaneous General Expense	8/13/2019	8	CC REST - HARD ROCK CAFE	MEAL EXP - C.LOOK - NRECA LEGAL SEMINAR	13.85	0%	-
1	930.2	Miscellaneous General Expense	8/13/2019	8	CC REST - JUICY LUCY'S STEAKHOUSE	MEAL EXP-CALLY/ANN/LYNETTE-NISC CC&B WOR	96.75	0%	-
1	930.2	Miscellaneous General Expense	8/13/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	110.98	0%	-
1	930.2	Miscellaneous General Expense	8/14/2019	9	CC HOTEL - GRAND HYATT	HOTEL EXP - C.LOOK - NRECA LEGAL SEMINAR	389.34	0%	-
1	930.2	Miscellaneous General Expense	8/14/2019	9	CC HOTEL - HILTON GARDEN INN	HOTEL EXP-D.ANDERSON-TOUCHSTONE WORKSHOP	72.23	0%	-
1	930.2	Miscellaneous General Expense	8/14/2019	8	CC REST - MCDONALD'S	MEAL EXP - C.LOOK - NRECA LEGAL SEMINAR	3.90	0%	-
1	930.2	Miscellaneous General Expense	8/14/2019	8	CC REST - RIVERS RESTAURANT	MEAL EXP-CALLY/ANN/LYNETTE-NISC CC&B WOR	50.31	0%	-
1	930.2	Miscellaneous General Expense	8/14/2019	980	HARDIEK, JEFF	TRAVEL EXPENSE REIMB - MAIN STREET SUMMIT	331.76	0%	-
1	930.2	Miscellaneous General Expense	8/15/2019	8	CC REST - JUICY LUCY'S STEAKHOUSE	MEAL EXP-CALLY/ANN/LYNETTE-NISC CC&B WOR	81.62	0%	-
1	930.2	Miscellaneous General Expense	8/20/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	59.21	0%	-
1	930.2	Miscellaneous General Expense	8/20/2019	3210	MCCLYMONT LAW OFFICE, P.A.	TRAVEL EXP REIMB-NRECA LEGAL SEMINAR	1,335.56	0%	-
1	930.2	Miscellaneous General Expense	8/20/2019	2940	SUNFLOWER ELECTRIC POWER CORP	HOTEL EXP - J.GALLAGHER	74.71	0%	-
1	930.2	Miscellaneous General Expense	8/26/2019	2783	SLEEP INN & SUITES	HOTEL EXP - M.KNOX - DIGGER TRAINING	218.76	0%	-
1	930.2	Miscellaneous General Expense	8/26/2019	2783	SLEEP INN & SUITES	HOTEL EXP - T.RAHE - DIGGER TRAINING	218.76	0%	-
1	930.2	Miscellaneous General Expense	8/26/2019	2783	SLEEP INN & SUITES	HOTEL EXP - W.LAWSON - DIGGER TRAINING	218.76	0%	-
1	930.2	Miscellaneous General Expense	8/28/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PBURG WHSE	66.33	0%	-
1	930.2	Miscellaneous General Expense	8/31/2019	545	CONCORDIA BLADE-EMPIRE	ANNUAL SUBSCRIPTION	111.49	100%	111.49
1	930.2	Miscellaneous General Expense	8/31/2019	3391	FLEET SERVICES	FUEL FOR TRUCK #76 TRUCK STOP FEE	2.00	0%	-
1	930.2	Miscellaneous General Expense	8/31/2019	3391	FLEET SERVICES	REBATE ADJUSTMENT	(102.51)	0%	-
1	930.2	Miscellaneous General Expense	8/31/2019	1235	JAMBOREE FOODS	BOARD MEETING MEAL EXPENSE	69.65	100%	69.65
1	930.2	Miscellaneous General Expense	8/31/2019	2011	NISC	CC&B UTILITY WKSHP -ANN, CALLY, LYNETTE	734.44	0%	-
1	930.2	Miscellaneous General Expense	8/31/2019	2900	STOCKTON SENTINEL	ANNUAL SUBSCRIPTION	27.30	100%	27.30
1	930.2	Miscellaneous General Expense	8/31/2019			FJE - KNOWBE4 SEC AWARENESS	103.27	0%	-
1	930.2	Miscellaneous General Expense	8/31/2019			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	8/31/2019			Fleet Management Transaction	30.65	0%	-
1	930.2	Miscellaneous General Expense	8/31/2019			INSUR - PROPERTY DAMAGE	68.02	0%	-
1	930.2	Miscellaneous General Expense	8/31/2019			LABOR	318.72	0%	-
1	930.2	Miscellaneous General Expense	8/31/2019			MKEC PROPERTY TAX	2,533.18	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	9	CC HOTEL - HAMPTON INN	HOTEL EXP - L.JONES - NISC CC&B WORKSHOP	433.26	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	9	CC HOTEL - HAMPTON INN	HOTEL EXP - A.COX - NISC CC&B WORKSHOP	433.26	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	9	CC HOTEL - HAMPTON INN	HOTEL EXP - C.ENGL - NISC CC&B WORKSHOP	433.26	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	9/1/2019	9	CC HOTEL - HAMPTON INN	HOTEL EXP - C.LOOK - SF/MK BOARD MTGS	109.33	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	9	CC HOTEL - HAMPTON INN	HOTEL EXP-D.ANDERSON-TOUCHSTON WORKSHOP	83.42	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - C.LOOK - KCRE GOLF FUNDRISER	76.69	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	9	CC HOTEL - HOLIDAY INN	HOTEL EXP -D.NEWELL- KCRE GOLF FUNDRISER	76.69	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	9	CC HOTEL - HOLIDAY INN	HOTEL EXP -J.ATKINS- KCRE GOLF FUNDRISER	76.69	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	9	CC HOTEL - HOLIDAY INN	HOTEL EXP-J.HARDIEK- KCRE GOLF FUNDRISER	76.69	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	9	CC HOTEL - HYATT REGENCY	HOTEL EXP - S.KATS - INTERACT CONF	572.54	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	9	CC HOTEL - HYATT REGENCY	HOTEL EXP - S.KATS - INTERACT CONF	572.57	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	4	CC MISC - KANSAS STATE UNIVERSITY	ENGINEERING CAREER FAIR REGISTRATION	367.25	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	8	CC REST - FIVE GUYS	MEAL EXP-J.HARDIEK-KCRE GOLF FUND RAISER	21.56	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	8	CC REST - ATWOOD'S 4TH ST GRILL & CANTIN	MEAL EXP-ANNA/DEBORAH-SAFETY POSTER DELI	25.11	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	8	CC REST - BOUDIN	MEAL EXP - S.KATS - INTERACT CONF	9.94	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	8	CC REST - BOWL'D ACAI	MEAL EXP - S.KATS - INTERACT CONF	9.72	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	8	CC REST - CIOPIPNOS	MEAL EXP - S.KATS - INTERACT CONF	48.04	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	8	CC REST - DAIMARU	MEAL EXP-J.HARDIEK-KCRE GOLF FUND RAISER	49.98	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	8	CC REST - IHOP	MEAL EXP - K.GIRARD - SUNFLOWER MTG	18.80	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	8	CC REST - IHOP	MEAL EXP - NISC CC&B WORKSHOP	26.11	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	8	CC REST - LEFTY'S S BALLPARK	MEAL EXP - S.KATS - INTERACT CONF	35.35	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	8	CC REST - MY PLACE	MEAL EXP - C.LOOK -SF/SF MTG IN GOODLAND	11.00	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	8	CC REST - RUSTY TRACTOR	MEAL EXP-J.HARDIEK/A.FOLEY-SAFETY POSTER	12.53	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	8	CC REST - SUBWAY	MEAL EXP - J.COASH	12.90	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	34	CC TRAVEL - DENVER INT'L AIRPORT	PARKING EXP - S.KATS - INTERACT CONF	15.60	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	34	CC TRAVEL - GRAND LIMOUSINE	TAXI EXP - S.KATS - INTERACT CONF	37.38	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	34	CC TRAVEL - SAN FRANCISCO TAXI	TAXI EXP - S.KATS - INTERACT CONF	38.49	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	55	CC TRNG - BLUEVOLT	NEC CODE CHANGES TRNG - M.SIMMONS	68.25	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	55.40	0%	-
1	930.2	Miscellaneous General Expense	9/1/2019	2410	PIZZA HUT OF NORTON	MEAL EXP-JIM,DEAN,KIRK,CHUCK,APRIL,JEFF	45.52	100%	45.52
1	930.2	Miscellaneous General Expense	9/3/2019	41	CC SOUTHWEST AIRLINES	CREDIT - FLIGHT CANCELLED	(26.00)	0%	-
1	930.2	Miscellaneous General Expense	9/3/2019	768	E-470 PUBLIC HIGHWAY AUTHORITY	TOLL FEE-S.MARVIN-NRECA INTERACT CONF	3.02	0%	-
1	930.2	Miscellaneous General Expense	9/4/2019	7	CC GAS STATION - CASEY'S GENERAL STORE	MEAL EXP - J.COASH - LINN SUB	10.84	0%	-
1	930.2	Miscellaneous General Expense	9/4/2019	8	CC REST - ATWOOD'S 4TH ST GRILL & CANTIN	MEAL EXPENSE - K.GIRARD	11.73	0%	-
1	930.2	Miscellaneous General Expense	9/4/2019	8	CC REST - EASY G	MEAL EXP-J.HARDIEK/A.FOLEY-SAFETY POSTER	15.98	0%	-
1	930.2	Miscellaneous General Expense	9/4/2019	2344	PFONZ'	MEAL EXP-S.SCHUMAKER-SECURITY CONSULTANT	25.97	0%	-
1	930.2	Miscellaneous General Expense	9/5/2019	9	CC HOTEL - HOLIDAY INN LARAMIE	HOTEL EXP- ARPIL/JUSTIN- ENG CAREER FAIR	219.90	0%	-
1	930.2	Miscellaneous General Expense	9/5/2019	4	CC MISC - UNIVERSITY OF MISSOURI	ENGINEERING CAREER FAIR REGISTRATION	195.00	0%	-
1	930.2	Miscellaneous General Expense	9/5/2019	8	CC REST - RIB CRIB	MEAL EXP - K.GIRARD - KEC MANAGER'S MTG	10.45	0%	-
1	930.2	Miscellaneous General Expense	9/5/2019	632	DESTINATION KITCHEN	MEAL EXP-S.SCHUMAKER-SECURITY CONSULTANT	22.02	100%	22.02
1	930.2	Miscellaneous General Expense	9/5/2019	808	ELECO SOLUTIONS LLC	COMPENSATION STUDY	2,275.00	0%	-
1	930.2	Miscellaneous General Expense	9/5/2019	9999	UNIVERSITY OF WYOMING	2019 ENGINEERING CAREER FAIR REGIST	113.75	0%	-
1	930.2	Miscellaneous General Expense	9/6/2019	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - K.GIRARD - KEC MANAGER'S MTG	67.24	0%	-
1	930.2	Miscellaneous General Expense	9/6/2019	8	CC REST - POPEYES	MEAL EXP - K.GIRARD - KEC MANAGER'S MTG	7.29	0%	-
1	930.2	Miscellaneous General Expense	9/9/2019	9	CC HOTEL - HYATT REGENCY	HOTEL EXP - J.HARDIEK - EUCI CONFERENCE	239.81	0%	-
1	930.2	Miscellaneous General Expense	9/9/2019	8	CC REST - DREAM BEANS	MEAL EXP - J.HARDIEK - EUCI CONFERENCE	7.79	0%	-
1	930.2	Miscellaneous General Expense	9/9/2019	8	CC REST - LEGENDS PUB & GRILL	MEAL EXP-JACS/AUSTIN/DALTON-HOTLINE SCHO	34.47	0%	-
1	930.2	Miscellaneous General Expense	9/9/2019	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	121.88	0%	-
1	930.2	Miscellaneous General Expense	9/9/2019	3039	TOUCHSTONE ENERGY COOPERATIVES, INC.	TOUCHSTON FLAGS - SHIPPING	25.30	100%	25.30
1	930.2	Miscellaneous General Expense	9/10/2019	8	CC REST - ARBY'S	MEAL EXP-JACS/AUSTIN/DALTON-HOTLINE SCHO	18.88	0%	-
1	930.2	Miscellaneous General Expense	9/10/2019	8	CC REST - B & C BARBEQUE	MEAL EXP - LINE DESIGN TRNG	27.95	0%	-
1	930.2	Miscellaneous General Expense	9/10/2019	8	CC REST - HOULIHAN'S	MEAL EXP - A.KARNOPP - SHRM CONF	20.67	0%	-
1	930.2	Miscellaneous General Expense	9/10/2019	8	CC REST - OLD CHICAGO	MEAL EXP - LINE DESIGN TRNG	35.75	0%	-
1	930.2	Miscellaneous General Expense	9/10/2019	8	CC REST - UPTOWN CAFE CLUB D'EST	MEAL EXP-JACS/AUSTIN/DALTON-HOTLINE SCHO	65.99	0%	-
1	930.2	Miscellaneous General Expense	9/10/2019	34	CC TRAVEL - KANSAS TURNPIKE AUTHORITY	TOLL EXP - A.KARNOPP - SHRM CONF	2.28	0%	-
1	930.2	Miscellaneous General Expense	9/11/2019	8	CC REST - EL DOS DE OROS	MEAL EXP-JACS/AUSTIN/DALTON-HOTLINE SCHO	29.33	0%	-
1	930.2	Miscellaneous General Expense	9/11/2019	8	CC REST - TACO BELL	MEAL EXP-JACS/AUSTIN/DALTON-HOTLINE SCHO	13.00	0%	-
1	930.2	Miscellaneous General Expense	9/11/2019	8	CC REST - TEXAS ROADHOUSE	MEAL EXP - A.KARNOPP - SHRM CONF	17.78	0%	-
1	930.2	Miscellaneous General Expense	9/11/2019	8	CC REST - THE PUMPHOUSE	MEAL EXP - LINE DESIGN TRAINING	40.88	0%	-
1	930.2	Miscellaneous General Expense	9/11/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	120.41	0%	-
1	930.2	Miscellaneous General Expense	9/12/2019	9	CC HOTEL - COURTYARD BY MARRIOTT	HOTEL EXP - D.NEWELL - LINE DESIGN TRNG	376.31	0%	-
1	930.2	Miscellaneous General Expense	9/12/2019	9	CC HOTEL - COURTYARD BY MARRIOTT	HOTEL EXP -D.TIEMEYER- LINE DESIGN TRNG	376.31	0%	-
1	930.2	Miscellaneous General Expense	9/12/2019	9	CC HOTEL - COURTYARD MARRIOTT	HOTEL EXP - S.TOUSLEE - LINE DESIGN TRNG	376.31	0%	-
1	930.2	Miscellaneous General Expense	9/12/2019	9	CC HOTEL - COURTYARD MARRIOTT	MEAL EXP - S.TOUSLEE - LINE DESIGN TRNG	19.50	0%	-
1	930.2	Miscellaneous General Expense	9/12/2019	9	CC HOTEL - HOLIDAY INN EXPRESS	HOTEL EXP - D.SCHNIEDER - HOTLINE SCHOOL	228.13	0%	-
1	930.2	Miscellaneous General Expense	9/12/2019	9	CC HOTEL - HOLIDAY INN EXPRESS	HOTEL EXP - J.FOX - HOTLINE SCHOOL	228.13	0%	-
1	930.2	Miscellaneous General Expense	9/12/2019	9	CC HOTEL - HOLIDAY INN EXPRESS	HOTEL EXP - A.WIEDEN - HOTLINE SCHOOL	228.13	0%	-
1	930.2	Miscellaneous General Expense	9/12/2019	8	CC REST - COURTYARD BY MARRIOTT	MEAL EXP - S.TOUSLEE - LINE DESIGN TRNG	19.50	0%	-
1	930.2	Miscellaneous General Expense	9/12/2019	8	CC REST - FREDDY'S FROZEN CUSTARD	MEAL EXP-JACS/AUSTIN/DALTON-HOTLINE SCHO	23.69	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	9/12/2019	8	CC REST - OLIVE GARDEN	MEAL EXP - A.KARNOPP - SHRM CONF	14.34	0%	-
1	930.2	Miscellaneous General Expense	9/12/2019	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	9/13/2019	9	CC HOTEL - MARRIOTT	HOTEL EXP - J.HARDIEK - EUCI CONFERENCE	525.76	0%	-
1	930.2	Miscellaneous General Expense	9/13/2019	8	CC REST - SUBWAY	MEAL EXP - J.COASH - MIDWAY MTG	12.90	0%	-
1	930.2	Miscellaneous General Expense	9/13/2019	34	CC TRAVEL - KANSAS TURNPIKE AUTHORITY	TOLL EXP - A.KARNOPP - SHRM CONF	0.81	0%	-
1	930.2	Miscellaneous General Expense	9/13/2019	2440	POSTMASTER	POSTAGE - SHIPPING COOKBOOK	1.79	100%	1.79
1	930.2	Miscellaneous General Expense	9/14/2019	8	CC REST - DARCY'S BISTRO & PUB	MEAL EXP - J.HARDIEK - EUCI CONFERENCE	6.92	0%	-
1	930.2	Miscellaneous General Expense	9/14/2019	8	CC REST - DARCY'S BISTRO & PUB	MEAL EXP - J.HARDIEK - EUCI CONFERENCE	13.85	0%	-
1	930.2	Miscellaneous General Expense	9/16/2019	1170	IGEAR	EMPLOYEE CLOTHING RESTOCKING FEE	22.31	100%	22.31
1	930.2	Miscellaneous General Expense	9/19/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	100.18	0%	-
1	930.2	Miscellaneous General Expense	9/25/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	77.91	0%	-
1	930.2	Miscellaneous General Expense	9/25/2019	884	FLOWER GALLERY	PLANT - RETIREE SPOUSE FUNERAL	43.41	100%	43.41
1	930.2	Miscellaneous General Expense	9/30/2019	9	CC HOTEL - HYATT REGENCY	HOTEL EXP - S.KATS - INTERACT CONF	(572.54)	0%	-
1	930.2	Miscellaneous General Expense	9/30/2019	3391	FLEET SERVICES	REBATE ADJUSTMENT	(94.50)	0%	-
1	930.2	Miscellaneous General Expense	9/30/2019	980	HARDIEK, JEFF	TRAVEL EXP REIMB - MILEAGE - EUCI CONF	115.05	0%	-
1	930.2	Miscellaneous General Expense	9/30/2019	1235	JAMBOREE FOODS	BOARD MEETING MEAL EXP	33.30	100%	33.30
1	930.2	Miscellaneous General Expense	9/30/2019			FJE - KNOWBE4 SEC AWARENESS	103.27	0%	-
1	930.2	Miscellaneous General Expense	9/30/2019			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	9/30/2019			INSUR - PROPERTY DAMAGE	68.02	0%	-
1	930.2	Miscellaneous General Expense	9/30/2019			MKEC PROPERTY TAX	2,533.18	0%	-
1	930.2	Miscellaneous General Expense	9/30/2019			PROPERTY DAMAGE SPREAD	2.00	0%	-
1	930.2	Miscellaneous General Expense	9/30/2019			RECLASS RUS MTG REL FILING FEES	8,309.60	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9999	ANDERSON, DEBORAH	TRAVEL EXP REIMB-D.ANDERSON-KMSDA/NCCO	94.23	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	41	CC DELTA AIR	FLIGHT - K.GIRARD - CFC IBES	127.79	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	42	CC DOLLAR GENERAL	KMSDA DRAWING GIFT WRAPPING	2.82	100%	2.82
1	930.2	Miscellaneous General Expense	10/1/2019	7	CC GAS STATION - CASEY'S GENERAL	MEAL EXP - A.KARNOPP - IOWA CAREER FAIR	3.10	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	7	CC GAS STATION - POLIT	MEAL EXP - J.COASH - ICUEE	12.28	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL	HOTEL CREDIT - D.ANDERSON - NCCO CONF	(66.24)	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - A.STARK - SF BOARD MTG	67.24	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - C.LOOK - SF/MK BOARD MTGS	67.24	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - D.WISEMAN - SF BOARD MTG	67.24	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - J.COASH - SF/MK BOARD MTG	103.44	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP -K.GIRARD -SUNFLOWER BOARD MTG	67.24	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - COURTYARD	HOTEL EXP - A.FOLEY - KSMFA	190.42	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - COURTYARD BY MARRIOTT	HOTEL EXP - D.ANDERSON - KMSDA FALL MTG	190.42	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - COURTYARD BY MARRIOTT	HOTEL EXP - J.HARDIEK - KMSDA FALL MTG	190.42	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - COURTYARD BY MARRIOTT	MEAL EXP - D.ANDERSON - KMSDA FALL MTG	5.54	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - DRURY INN	HOEL EXP - J.COASH - ICUEE	116.19	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - HAMPTON INN	HOTEL EXP - C.LOOK - NRECA REGION 7 MTG	162.71	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - HAMPTON INN	HOTEL EXP - J.WERT - MIZZOU CAREER FAIR	181.88	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - HAMPTON INN	HOTEL EXP-A.KARNOPP-MIZZOU CAREER FAIR	189.46	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - HILTON	HOTEL EXP - D.ANDERSON - NCCO CONF	1,019.53	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - J.DOUGLAS - MIC CONFERENCE	364.83	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - K.GRIFFITHS - MIC CONFERENCE	364.83	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - L.SMITH - MIC CONFERENCE	364.83	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - M.KATS - MIC CONFERENCE	364.83	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - M.ROMEY - MIC CONFERENCE	364.83	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - S.SCHUMAKER - MIC CONFERENCE	364.83	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - S.TOUSLEE - MIC CONFERENCE	364.83	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - HOLIDAY INN	PARKING EXP - M.ROMEY - MIC CONFERENCE	29.25	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - HOLIDAY INN	PARKING EXP - S.SCHUMAKER - MIC CONFERENCE	29.25	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - HOLIDAY INN EXPRESS	HOTEL EXP - A.KARNOPP - IOWA CAREER FAIR	168.66	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - HOLIDAY INN EXPRESS	HOTEL EXP-A.KARNOPP-KSTATE CAREER FAIR	119.59	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - HOLIDAY INN EXPRESS	HOTEL EXP - A.KARNOPP - IOWA CAREER FAIR	68.43	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - HOTEL AT OLD TOWN	HOTEL EXP - J.COASH - KLSA CONFERENCE	308.55	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - HYATT REGENCY	HOTEL EXP - J.HARDIEK - EUCI CONF	523.67	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - SHERTON	HOTEL EXP - A.KARNOPP - KS SHRM CONF	412.23	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - THE DAVENPORT GARND	HOTEL DEPOSIT - K.GIRARD -NRECA REGION 7	114.15	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - THE DAVENPORT GRAND	HOTEL DEPOSIT - C.LOOK -NRECA REGION 7	114.15	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - THE DAVENPORT GRAND	HOTEL EXP - C.LOOK - NRECA REGION 7 MTG	114.15	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - THE DAVENPORT GRAND	HOTEL EXP - K.GIRARD - NRECA REGION 7	234.79	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	9	CC HOTEL - THE DAVENPORT GRAND	MEAL EXP - C.LOOK - NRECA REGION 7 MTG	17.10	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	4	CC MISC - TARGET	SUPPLIES FOR CAREER FAIR	14.12	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - ANTHONY'S	MEAL EXP - K.GIRARD - NRECA REGION 7 MTG	228.00	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - APPLEBEE'S	MEAL EXP-APRIL & JUSTIN-MIZZOU CAREER FA	22.47	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - ARBY'S	MEAL EXP - K.GIRARD - NRECA REGION 7 MTG	5.95	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - ARBY'S	MEAL EXP - K.GIRARD - NRECA REGION 7 MTG	6.22	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - BIG BUNS D*** GOOD BURGERS	MEAL EXP - D.ANDERSON - NCCO CONF	12.98	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - BOB EVAN'S	MEAL EXP - D.WISEMAN - UCIEE EXPO	14.26	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - BURGER KING	MEAL EXP - C.LOOK - NRECA REGION 7 MTG	8.27	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - CARL'S FR	MEAL EXP - C.LOOK - NRECA REGION 7 MTG	3.33	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - CHIPOTLE	MEAL EXPENSE - MIC CONFERENCE	53.83	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - CLDY'S GALLERY PLACE	MEAL EXP - D.ANDERSON - NCCO CONF	21.27	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - DARCY'S DISTRO & PUB	MEAL EXP - J.HARDIEK - EUCI CONF	12.55	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - GRAND CRU WINE BAR	MEAL EXP - D.ANDERSON - NCCO CONF	41.80	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - HARDEE'S	HOTEL EXP - J.COASH - KLSA CONFERENCE	12.74	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - HARDEE'S	MEAL EXP - J.COASH - ICUEE	11.10	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - HI-POINTE	MEAL EXPENSE - MIC CONFERENCE	52.09	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - JACK & DAN'S	MEAL EXP - C.LOOK - NRECA REGION 7 MTG	10.08	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - KINGFISH	MEAL EXP - J.COASH - ICUEE	27.60	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - MCDONALDS	MEAL EXP - C.LOOK - NRECA REGION 7 MTG	6.09	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - MCDONALDS	MEAL EXP - C.LOOK - SF/MK BOARD MTGS	4.57	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - NANDO'S	MEAL EXP - D.ANDERSON - NCCO CONF	12.33	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - NANDO'S	MEAL EXP - D.ANDERSON - NCCO CONF	12.90	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - OLD CHICAGO	MEAL EXP-MEMBER SERVICES-KMSDA FALL MTG	27.94	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - OLD CHICAGO	MEAL EXP-MEMBER SERVICES-KMSDA FALL MTG	21.10	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - OLIVE GARDEN	MEAL EXPENSE - MIC CONFERENCE	77.64	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - OUTBACK STEAKHOUSE	MEAL EXP - C.LOOK - KEC BORAD MTG	12.09	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - PAGE	MEAL EXP - D.ANDERSON - NCCO CONF	14.83	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - PERKINS	MEAL EXP - A.KARNOPP - WYOMING CAREER FAIR	12.65	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - RIVER CITY BREWERY	MEAL EXP-MEMBER SERVICES-KMSDA FALL MTG	11.54	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - SAMY'S SPIRTIS & STEAKHOUSE	MEAL EXP-MGMT & BOARD-SF/MK BOARD MTGS	91.03	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - SUGARFIRE	MEAL EXP - SHANE S & MEL - MIC CONFERENCE	22.64	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - TEXAS ROADHOUSE	MEAL EXP - A.KARNOPP - IOWA CAREER FAIR	11.67	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - TEXAS ROADHOUSE	MEAL EXP - A.KARNOPP - IOWA CAREER FAIR	15.89	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - TEXAS ROADHOUSE	MEAL EXP - A.KARNOPP - KSTATE CAREER FAIR	10.50	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - TEXAS ROADHOUSE	MEAL EXP - J.COASH - ICUEE	17.77	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - TEXAS ROADHOUSE	MEAL EXP-APRIL & JUSTIN-MIZZOU CAREER FA	26.44	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - THE DAVENPORT GRAND RESTAURANT	MEAL EXP - K.GIRARD - NRECA REGION 7 MTG	4.85	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - THE DAVENPORT REST	MEAL EXP - K.GIRARD - NRECA REGION 7 MTG	4.32	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - THE SPOT BAR & REST	MEAL EXP-JIM/BRADON-ELEVATOR PROJECT CVA	24.00	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - VINTAGE WASHINGTON	MEAL EXP - K.GIRARD - NRECA REGION 7 MTG	15.94	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - WENDY'S	HOTEL EXP - J.COASH - KLSA CONFERENCE	8.57	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	8	CC REST - WENDY'S	MEAL EXP-APRIL/JUSTIN-WYOMING CAREER FAI	7.57	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	34	CC TRAVEL - DENVER INT'L AIRPORT	PARKING - K.GIRARD - NRECA REGION 7 MTG	39.65	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	34	CC TRAVEL - DENVER INT'L AIRPORT	PARKING EXP - C.LOOK - NRECA REGION 7 MTG	33.15	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	34	CC TRAVEL - KANSAS TURNPIKE	TOLL FEE - CAR #9 - MIZZOU CAREER FAIR	2.28	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	34	CC TRAVEL - KANSAS CITY INT'L AIRPORT	PARKING EXP - D.ANDERSON - NCCO CONF	24.38	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	34	CC TRAVEL - KANSAS TURNPIKE	TOLL FEE - A.KARNOPP - IOWA CAREER FAIR	2.28	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	34	CC TRAVEL - KANSAS TURNPIKE	TOLL FEE - CAR #9 - MIZZOU CAREER FAIR	2.28	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	34	CC TRAVEL - KENTUCKY EXO CENTER	PARKING EXP - J.COASH - ICUEE	10.00	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	34	CC TRAVEL - UBER	TAXI EXP - C.LOOK - NRECA REGION 7 MTG	8.85	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	34	CC TRAVEL - UBER	TAXI EXP - C.LOOK - NRECA REGION 7 MTG	15.78	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	34	CC TRAVEL - UBER	TAXI EXP - K.GIRARD - NRECA REGION 7 MTG	14.27	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	34	CC TRAVEL - UBER	TAXI EXP - K.GIRARD - NRECA REGION 7 MTG	14.54	0%	-
1	930.2	Miscellaneous General Expense	10/1/2019	632	DESTINATION KITCHEN	SEPTEMBER BOARD MEETING MEAL EXP	126.25	100%	126.25
1	930.2	Miscellaneous General Expense	10/1/2019	903	GARDEN GATE FLORALS, ETC.	KMSDA DRAWING GIFTS	47.85	100%	47.85
1	930.2	Miscellaneous General Expense	10/1/2019	1361	KARNOPP, APRIL	REIMB - SHIPPING FOR TOUCHSTONE FLAGS	25.30	100%	25.30
1	930.2	Miscellaneous General Expense	10/1/2019	2815	SOLOMON VALLEY ECONOMIC	FUND FOR FUTURE DONATION	75.00	50%	37.50
1	930.2	Miscellaneous General Expense	10/2/2019	9	CC HOTEL - DRURY INN	HOTEL EXP - D.WISEMAN - UCIEE EXPO	285.85	0%	-
1	930.2	Miscellaneous General Expense	10/2/2019	4	CC MISC - WKHRMA	WKHRMA REGISTRATION - A.KARNOPP	48.75	0%	-
1	930.2	Miscellaneous General Expense	10/2/2019	8	CC REST - BRICKTOWN BREWERY	MEAL EXP - C.LOOK - KEC BORAD MTG	9.44	0%	-
1	930.2	Miscellaneous General Expense	10/2/2019	8	CC REST - BRICKTOWN BREWERY	MEAL EXP - K.GIRARD - KEC BOARD MTG	9.81	0%	-
1	930.2	Miscellaneous General Expense	10/2/2019	8	CC REST - BUCKHEAD MOUNTAIN GRILL	MEAL EXP - J.COASH - ICUEE	31.68	0%	-
1	930.2	Miscellaneous General Expense	10/2/2019	8	CC REST - HARDEE'S	MEAL EXP - J.COASH - ICUEE	12.58	0%	-
1	930.2	Miscellaneous General Expense	10/2/2019	8	CC REST - KY CATTLEMEN'S BARCKEN	MEAL EXP - D.WISEMAN - UCIEE EXPO	12.03	0%	-
1	930.2	Miscellaneous General Expense	10/2/2019	8	CC REST - MCDONALDS	MEAL EXP - K.GIRARD - KEC BOARD MTG	5.75	0%	-
1	930.2	Miscellaneous General Expense	10/2/2019	34	CC TRAVEL - KENTUCKY EXPO CENTER	PARKING EXP - J.COASH - ICUEE	10.00	0%	-
1	930.2	Miscellaneous General Expense	10/2/2019	2348	POWER SYSTEM ENGINEERING, INC	LINE DESIGN TRNG-DAVE T, DAVE N,SHANE T	2,340.00	0%	-
1	930.2	Miscellaneous General Expense	10/3/2019	9	CC HOTEL - SHERATON	HOTEL EXP - J.COASH - ICUEE	659.34	0%	-
1	930.2	Miscellaneous General Expense	10/3/2019	9	CC HOTEL - WICHITA MARRIOTT	HOTEL EXP - C.LOOK - KEC BORAD MTG	191.94	0%	-
1	930.2	Miscellaneous General Expense	10/3/2019	9	CC HOTEL - WICHITA MARRIOTT	HOTEL EXP - K.GIRARD - KEC BOARD MTG	79.35	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	10/3/2019	8	CC REST - EMBER RESTAURANT & BAR	MEAL EXP - D.WISEMAN - UCIEE EXPO	14.30	0%	-
1	930.2	Miscellaneous General Expense	10/3/2019	8	CC REST - JIMMY JOHNS	MEAL EXP - K.GIRARD - KEC BOARD MTG	6.20	0%	-
1	930.2	Miscellaneous General Expense	10/3/2019	8	CC REST - MCDONALDS	MEAL EXP - J.COASH - ICUEE	14.09	0%	-
1	930.2	Miscellaneous General Expense	10/3/2019	8	CC REST - WENDY'S	MEAL EXP - J.COASH - ICUEE	12.87	0%	-
1	930.2	Miscellaneous General Expense	10/3/2019	34	CC TRAVEL - KANSAS TURNPIKE AUTHORITY	TOLL FEE - J.COASH - ICUEE	3.50	0%	-
1	930.2	Miscellaneous General Expense	10/3/2019	768	E-470 PUBLIC HIGHWAY AUTHORITY	TOLL FEE-S.MARVIN-NRECA INTERACT CONF	4.36	0%	-
1	930.2	Miscellaneous General Expense	10/7/2019	632	DESTINATION KITCHEN	MEAL EXP - NEW EMPLOYEE LUNCH-R.PFANNENS	22.61	100%	22.61
1	930.2	Miscellaneous General Expense	10/8/2019	8	CC REST - ARBY'S	MEAL EXP - K.GIRARD - SF BOARD MTG	12.38	0%	-
1	930.2	Miscellaneous General Expense	10/8/2019	2222	NORTON SPORTS CENTER	SHIPPING - RETURN TOUCHSTON FLAGS	22.37	100%	22.37
1	930.2	Miscellaneous General Expense	10/9/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	67.66	0%	-
1	930.2	Miscellaneous General Expense	10/9/2019	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	147.88	0%	-
1	930.2	Miscellaneous General Expense	10/10/2019	8	CC REST - 110 BAR & GRILL	NEW EMPLOYEE LUNCH - RACHAEL PFANNESTIEL	43.68	0%	-
1	930.2	Miscellaneous General Expense	10/11/2019	2172	PRAIRIE LAND PETTY CASH - CONC	MEAL EXP - J.COASH - ICUEE MTG	10.61	0%	-
1	930.2	Miscellaneous General Expense	10/11/2019	2172	PRAIRIE LAND PETTY CASH - CONC	MEAL EXP - J.COASH - SF/MK BOARD MTG	10.38	0%	-
1	930.2	Miscellaneous General Expense	10/11/2019	2172	PRAIRIE LAND PETTY CASH - CONC	MEAL EXP TIP - E.MENDENHALL - PCB SEMIAR	5.00	0%	-
1	930.2	Miscellaneous General Expense	10/11/2019	2170	PRAIRIE LAND PETTY CASH FUND	POSTAGE - MAIL WORN AMERICAN FLAG	6.37	100%	6.37
1	930.2	Miscellaneous General Expense	10/11/2019	2170	PRAIRIE LAND PETTY CASH FUND	POSTAGE - O.LEVIN IPAD	5.40	0%	-
1	930.2	Miscellaneous General Expense	10/11/2019	2170	PRAIRIE LAND PETTY CASH FUND	TRAVEL EXP REIMB - K.GIRARD - KEC BOARD	3.75	0%	-
1	930.2	Miscellaneous General Expense	10/11/2019	2170	PRAIRIE LAND PETTY CASH FUND	WKHRMA REGISTRATION - A.KARNOPP	8.45	0%	-
1	930.2	Miscellaneous General Expense	10/12/2019	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	10/14/2019	4	CC MISC - THREAD JUNKIES	KS REC ACCT MTG DOOR PRIZE	19.75	100%	19.75
1	930.2	Miscellaneous General Expense	10/14/2019	8	CC REST - CHICK-FIL-A	MEAL EXP - S.KATS - OMS TRAINING	6.30	0%	-
1	930.2	Miscellaneous General Expense	10/14/2019	8	CC REST - CHICK-FIL-A	MEAL EXP - S.KATS - OMS TRAINING	3.28	0%	-
1	930.2	Miscellaneous General Expense	10/14/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	60.03	0%	-
1	930.2	Miscellaneous General Expense	10/14/2019	882	FORT HAYS STATE UNIVERSITY	TRAINING - FIRST IMPRESSIONS/DIGITAL AGE	260.00	0%	-
1	930.2	Miscellaneous General Expense	10/14/2019	2352	THISLE	KS REC ACCT MTG DOOR PRIZE	14.27	100%	14.27
1	930.2	Miscellaneous General Expense	10/15/2019	1885	NRECA	RURAL ELECTRIC MAGAZINE SUBSCRIPTIONS	531.05	100%	531.05
1	930.2	Miscellaneous General Expense	10/15/2019	3380	WISEMAN, DEAN	REIMB - ICUEE EXPO TRAVEL EXP - HOTEL	83.57	0%	-
1	930.2	Miscellaneous General Expense	10/15/2019	3380	WISEMAN, DEAN	REIMB - ICUEE EXPO TRAVEL EXP - MEALS	14.63	0%	-
1	930.2	Miscellaneous General Expense	10/15/2019	3380	WISEMAN, DEAN	REIMB-ICUEE EXPO TRAVEL EXP-PAKRING/TOLL	17.55	0%	-
1	930.2	Miscellaneous General Expense	10/19/2019	9	CC HOTEL - COMFORT INN	HOTEL EXP - J.HARDIEK - LINEMEN RODEO	124.40	0%	-
1	930.2	Miscellaneous General Expense	10/24/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	52.26	0%	-
1	930.2	Miscellaneous General Expense	10/24/2019	9999	KANSAS SAFETY COORDINATORS ASSOCIATION	KANSAS SAFETY COORD. ASSOC. CKSCA ROUNDT	16.25	0%	-
1	930.2	Miscellaneous General Expense	10/25/2019	9999	KATS, MONICA	MILEAGE REIMB - KS REC ACCT MTG	56.55	0%	-
1	930.2	Miscellaneous General Expense	10/28/2019	3210	MCCLYMONT LAW OFFICE, P.A.	TRAVEL EXP REIMB-KEC LAWYERS MEETING	290.37	0%	-
1	930.2	Miscellaneous General Expense	10/29/2019	9999	TOUSLEE, SHANE	TRAVEL EXPENSE REIMB -K.A.M CONF - MEALS	34.96	0%	-
1	930.2	Miscellaneous General Expense	10/29/2019	9999	TOUSLEE, SHANE	TRAVEL EXPENSE REIMB-K.A.M CONF-HOTEL	299.36	0%	-
1	930.2	Miscellaneous General Expense	10/29/2019	9999	TOUSLEE, SHANE	TRAVEL EXPENSE REIMB-K.A.M CONF-MILEAGE	243.17	0%	-
1	930.2	Miscellaneous General Expense	10/29/2019	9999	TOUSLEE, SHANE	TRAVEL EXPENSE REIMB-K.A.M CONF-TOLL	1.00	0%	-
1	930.2	Miscellaneous General Expense	10/30/2019			Cash Register	(48.75)	0%	-
1	930.2	Miscellaneous General Expense	10/31/2019	3391	FLEET SERVICES	REBATE ADJUSTMENT	(95.81)	0%	-
1	930.2	Miscellaneous General Expense	10/31/2019	1235	JAMBOREE FOODS	OCTOBER BOARD MTG MEAL EXP	23.53	100%	23.53
1	930.2	Miscellaneous General Expense	10/31/2019			FJE - KNOWBE4 SEC AWARENESS	103.27	0%	-
1	930.2	Miscellaneous General Expense	10/31/2019			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	10/31/2019			Fleet Management Transaction	242.75	0%	-
1	930.2	Miscellaneous General Expense	10/31/2019			INSUR - PROPERTY DAMAGE	75.14	0%	-
1	930.2	Miscellaneous General Expense	10/31/2019			MKEC PROPERTY TAX	2,533.18	0%	-
1	930.2	Miscellaneous General Expense	10/31/2019			RECLASS 2019 FM EXP FOR #32	171.36	0%	-
1	930.2	Miscellaneous General Expense	10/31/2019			RECLASS 2019 LABOR	63,599.74	0%	-
1	930.2	Miscellaneous General Expense	10/31/2019			TRAVEL EXP REIMB RECLASS	462.79	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	9	CC HOTEL - BEST WESTER PLUS	KS REC ACCT MTG HOTEL EXP - A.CHRISTY	157.31	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	9	CC HOTEL - BEST WESTERN PLUS	KS REC ACCT MTG HOTEL EXP - M.KATS	78.66	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	9	CC HOTEL - EMBASSY SUITES	LINEMAN'S RODEO HOTEL EXP - G.WILLOUR	645.22	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	9	CC HOTEL - EMBASSY SUITES	LINEMAN'S RODEO HOTEL EXP - J.NIELSEN	645.22	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	9	CC HOTEL - EMBASSY SUITES	LINEMAN'S RODEO HOTEL EXP - T.HUBER	645.22	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	9	CC HOTEL - EMBASSY SUITES KANSAS CITY	HOTEL EXP - B.HAMEL - LINEMEN'S RODEO	645.22	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	9	CC HOTEL - EMBASSY SUITES KANSAS CITY	HOTEL EXP - J.ROHR - LINEMEN'S RODEO	645.22	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	9	CC HOTEL - HAMPTON INN	SUNFLOWER/MKEC MTG HOTEL EXP - C LOOK	94.25	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	9	CC HOTEL - KC AIRPORT MARRIOTT	LANDIS & GYR MTG HOTEL EXP - K CHRISTY	260.10	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	9	CC HOTEL - KC AIRPORT MARRIOTT	LANDIS & GYR MTG HOTEL EXP - K JONES	260.10	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	9	CC HOTEL - STAYBRIDGE SUITES	OMS TRAINING HOTEL EXP - S.KATS	303.60	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	4	CC MISC - MULTICOPTER WAREHOUSE	DRONE REPAIRS	779.39	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - ARBY'S	SUNFLOWER/MKEC MTG MEAL EXP - C LOOK	4.99	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - BEIJING CHINESE RESTAURANT	TOUCHSTONE ENERGY MTG MEAL EXP - C LOOK	19.36	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - BRISTOL SEAFOOD GRILL	OMS TRAINING MEAL EXP - S.KATS	11.25	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - BURGER KING	KEPCO BOARD MTG MEAL EXP - C LOOK	6.23	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - EASY G	MEAL EXP - JEFF H & STEVE -SUNFLOWER MTG	13.57	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - FREDDY'S	LANDIS & GYR MTG MEAL EXP - KC/KJ	11.34	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - GELLA'S DINER	KS REC ACCT MTG MEAL EXP - AC/MK	24.29	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - LONGHORN STEAKHOUSE	MEAL EXP-JR/JN/BH/GW/TH-LINEMEN'S RODEO	43.22	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - MCDONALD'S	LANDIS & GYR MTG MEAL EXP - KC/KJ	10.37	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - MCDONALD'S	KS REC ACCT MTG MEAL EXP - A.CHRSTY	4.14	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - OLIVE GARDEN	OMS TRAINING MEAL EXP - S.KATS	13.12	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - ONE BLOCK SOUTH	MEAL EXP-JR/JN/BH/GW/TH-LINEMEN'S RODEO	32.93	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - SAKE 2 ME SUSHI ROLLS	KS REC ACCT MTG MEAL EXP - A.CHRISTY	10.09	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - SALTY IGUANA	MEAL EXP-JR/JN/BH/GW/TH-LINEMEN'S RODEO	37.73	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - STARBUCKS	OMS TRAINING MEAL EXP - S.KATS	4.34	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - THE J BAR	LINEMAN'S RODEO MEAL EXP - J.NEILSEN	15.22	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - THE J BAR	LINEMAN'S RODEO MEAL EXP-G.WILLOUR	7.97	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - THE J BAR	LINEMAN'S RODEO MEAL EXP-GW/BH/JN/JR/TH	49.98	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	8	CC REST - THE J BAR	LINEMAN'S RODEO MEAL EXP-GW/TH/JN	23.19	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	34	CC TRAVEL - DWIGHT D EISENHOWER AIRPORT	OMS TRAINING AIRPORT PARKING EXP -S.KATS	28.60	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	1540	LOOK, CHARLES W	KEC BOARD MTG MEAL EXP - C LOOK	12.07	100%	12.07
1	930.2	Miscellaneous General Expense	11/1/2019	2011	NISC	OMS TRAINING - S.KATS	172.34	0%	-
1	930.2	Miscellaneous General Expense	11/1/2019	2344	PFONZ'	OCTOBER BOARD MEETING MEAL EXPENSE	162.36	100%	162.36
1	930.2	Miscellaneous General Expense	11/1/2019	9999	RIVERLINK	TOLL EXP - J.COASH - ICUEE	25.20	0%	-
1	930.2	Miscellaneous General Expense	11/5/2019	42	CC DOLLAR GENERAL	OFFICE WINDOW - CURTAIN/ROD - D.ANDERSON	10.58	100%	10.58
1	930.2	Miscellaneous General Expense	11/5/2019	4	CC MISC - NORTON POST OFFICE	POSTAGE - NOMINATION COMMITTEE PACKAGES	4.49	0%	-
1	930.2	Miscellaneous General Expense	11/5/2019	1888	CC NRECA	NET CONFERENCE REGISTRATION - A.FOLEY	581.75	0%	-
1	930.2	Miscellaneous General Expense	11/5/2019	1888	CC NRECA	NET CONFERENCE REGISTRATION - J.HARDIEK	581.75	0%	-
1	930.2	Miscellaneous General Expense	11/5/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	94.61	0%	-
1	930.2	Miscellaneous General Expense	11/5/2019	3229	WAL-MART BUSINESS	VETERAN'S DAY PARADE FLAGS & CANDY	108.57	100%	108.57
1	930.2	Miscellaneous General Expense	11/6/2019	9	CC HOTEL - SPRINGHILL SUITES	HOTEL EXP - D.URBAN - KOHLER TRAINING	332.33	0%	-
1	930.2	Miscellaneous General Expense	11/6/2019	9	CC HOTEL - SPRINGHILL SUITES	HOTEL EXP - J.FOX - KOHLER TRAINING	332.33	0%	-
1	930.2	Miscellaneous General Expense	11/6/2019	9	CC HOTEL - SPRINGHILL SUITES	HOTEL EXP - T.STITES - KOHLER TRAINING	332.33	0%	-
1	930.2	Miscellaneous General Expense	11/6/2019	8	CC REST - LAS CANTERAS	MEAL EXP-JH/AF/DA-SAFETY POSTER PRIZE DE	22.64	0%	-
1	930.2	Miscellaneous General Expense	11/7/2019	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	102.38	0%	-
1	930.2	Miscellaneous General Expense	11/8/2019	8	CC REST - BURGER IM	CFC IBES MEAL EXP - K GIRARD	9.22	0%	-
1	930.2	Miscellaneous General Expense	11/9/2019	34	CC TRAVEL - UBER	CFC IBES UBER EXP - K GIRARD	39.49	0%	-
1	930.2	Miscellaneous General Expense	11/11/2019	8	CC REST - KING'S FISH HOUSE	CFC IBES MEAL EXP - K GIRARD	23.41	0%	-
1	930.2	Miscellaneous General Expense	11/12/2019	8	CC REST - BUEM APPETITE FOOD TRUCK	CFC IBES MEAL EXP - K GIRARD	8.45	0%	-
1	930.2	Miscellaneous General Expense	11/12/2019	8	CC REST - CAPONE'S ITALIAN CUCINA	CFC IBES MEAL EXP - K GIRARD	21.46	0%	-
1	930.2	Miscellaneous General Expense	11/12/2019	980	HARDIEK, JEFF	MILEAGE REIMBURSEMENT-SUNFLOWER MEETING	45.24	0%	-
1	930.2	Miscellaneous General Expense	11/12/2019	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	11/13/2019	8	CC REST - THE LOBSTER TRAP	CFC IBES - MEAL EXP	20.66	0%	-
1	930.2	Miscellaneous General Expense	11/13/2019	1362	KANSAS DEPT OF HEALTH	2020 AST ANNUAL REGISTRATION	13.00	0%	-
1	930.2	Miscellaneous General Expense	11/13/2019	1280	KEC	COST SHARING ALLOCATION MTG REGISTRATION	284.49	0%	-
1	930.2	Miscellaneous General Expense	11/13/2019	1280	KEC	COST SHARING ALLOCATION MTG REGISTRATION	106.68	0%	-
1	930.2	Miscellaneous General Expense	11/14/2019	9	CC HOTEL - HOLIDAY INN EXPRESS	TOUCHSTONE ENERGY MTG HOTEL EXP - C LOOK	98.45	0%	-
1	930.2	Miscellaneous General Expense	11/14/2019	9	CC HOTEL - HYATT REGENCY	CFC IBES HOTEL EXP - K GIRARD	799.14	0%	-
1	930.2	Miscellaneous General Expense	11/14/2019	8	CC REST - APPLEBEE'S	CFC IBES MEAL EXP - K GIRARD	22.74	0%	-
1	930.2	Miscellaneous General Expense	11/14/2019	34	CC TRAVEL - KCI AIRPORT	CFC IBES AIRPORT PARKING - K GIRARD	60.45	0%	-
1	930.2	Miscellaneous General Expense	11/14/2019	34	CC TRAVEL - UBER	CFC IBES UBER EXP - K GIRARD	46.84	0%	-
1	930.2	Miscellaneous General Expense	11/14/2019	845	FEDEX	SHIPPING - DRONE	304.23	0%	-
1	930.2	Miscellaneous General Expense	11/14/2019	944	GRESKO SUPPLY INC	DRONE REPAIRS	264.21	0%	-
1	930.2	Miscellaneous General Expense	11/15/2019			Cash Register	(25.30)	0%	-
1	930.2	Miscellaneous General Expense	11/18/2019	397	CARBON BLACK, INC	2020 ANTI-VIRUS SOFTWARE LICENSE	1,742.81	0%	-
1	930.2	Miscellaneous General Expense	11/18/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	82.08	0%	-
1	930.2	Miscellaneous General Expense	11/22/2019	2011	NISC	2019 MIC CONFERENCE - ZOO - MEAL EXP	78.00	0%	-
1	930.2	Miscellaneous General Expense	11/22/2019	2011	NISC	2019 MIC CONFERENCE-JD/KG/MR/SS/LS/ST	3,295.50	0%	-
1	930.2	Miscellaneous General Expense	11/27/2019			MR Invoice	20.84	0%	-
1	930.2	Miscellaneous General Expense	11/30/2019	1235	JAMBOREE FOODS	NOVEMBER BOARD MEETING MEAL EXPENSE	81.12	100%	81.12
1	930.2	Miscellaneous General Expense	11/30/2019			FJE - KNOWBE4 SEC AWARENESS	103.27	0%	-
1	930.2	Miscellaneous General Expense	11/30/2019			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	11/30/2019			Fleet Management Transaction	376.94	0%	-
1	930.2	Miscellaneous General Expense	11/30/2019			INSUR - PROPERTY DAMAGE	75.14	0%	-
1	930.2	Miscellaneous General Expense	11/30/2019			LABOR	5,521.84	0%	-
1	930.2	Miscellaneous General Expense	11/30/2019			MKEC PROPERTY TAX	2,262.68	0%	-
1	930.2	Miscellaneous General Expense	12/1/2019	36	CC AMAZON	AMAZON PRIME MEMBERSHIP	77.35	0%	-
1	930.2	Miscellaneous General Expense	12/1/2019	9	CC HOTEL - HOLIDAY INN EXPRESS	HOTEL EXP-K.GIRARD-SUNFLOWER BOARRD MTG	91.45	0%	-
1	930.2	Miscellaneous General Expense	12/1/2019	9	CC HOTEL - HOLIDAY INN EXPRESS & SUITES	HOTEL EXP-SUNFLOWER/MKEC BOARD MTGS (CL)	91.45	0%	-
1	930.2	Miscellaneous General Expense	12/1/2019	9	CC HOTEL - HOMEWOOD SUITES	HOTEL EXPENSE - D ATWOOD TRAINING	287.74	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	12/1/2019	9	CC HOTEL - OMNI AMELIA ISLAND RESORT	NET CONFERENCE HOTEL EXP - J HARDIEK	165.98	0%	-
1	930.2	Miscellaneous General Expense	12/1/2019	9	CC HOTEL - WICHITA MARRIOTT	HOTEL EXP - KEC CEO SEARCH COMM MTG (CL)	87.65	0%	-
1	930.2	Miscellaneous General Expense	12/1/2019	9	CC HOTEL-OMNI AMELIA ISLAND RESORT	NET CONFERENCE HOTEL EXP - A FOLEY	165.98	0%	-
1	930.2	Miscellaneous General Expense	12/1/2019	4	CC MISC - KANSAS CITY STAR	ADS - FEMA MATERIAL BIDS	214.50	0%	-
1	930.2	Miscellaneous General Expense	12/1/2019	8	CC REST - WICHITA MARRIOTT GREATROOM	MEAL EXP - KEC CEO SEARCH COMM MTG (CL)	9.98	0%	-
1	930.2	Miscellaneous General Expense	12/1/2019	8	CC REST - CASEY'S	CEDAR KDOT & KTOWN MEAL EXP - JC	10.94	0%	-
1	930.2	Miscellaneous General Expense	12/1/2019	8	CC REST - FREDDY'S	MEAL EXP - KEC CEO SEARCH COMM MTG (CL)	5.93	0%	-
1	930.2	Miscellaneous General Expense	12/1/2019	8	CC REST - MCDONALDS	MEAL EXP - KEC CEO SEARCH COMM MTG (CL)	4.37	0%	-
1	930.2	Miscellaneous General Expense	12/1/2019	8	CC REST - MCDONALDS	MEAL EXP-K.GIRARD-SUNFLOWER BOARD MTG	4.92	0%	-
1	930.2	Miscellaneous General Expense	12/1/2019	8	CC REST - QDOBA	FHSU TRAINING - R PFANNENSTIEL/S WHITNEY	13.86	0%	-
1	930.2	Miscellaneous General Expense	12/1/2019	8	CC REST - TACO BELL	MEAL EXP - D ATWOOD TRAINING	7.70	0%	-
1	930.2	Miscellaneous General Expense	12/1/2019	34	CC TRAVEL - DENVER	PARKING - D ATWOOD TRAINING	9.75	0%	-
1	930.2	Miscellaneous General Expense	12/1/2019	34	CC TRAVEL - STAR PARK, LLC	PARKING - D ATWOOD TRAINING	9.75	0%	-
1	930.2	Miscellaneous General Expense	12/1/2019	3391	FLEET SERVICES	REBATE ADJUSTMENT	(86.88)	0%	-
1	930.2	Miscellaneous General Expense	12/1/2019	904	GIRARD, KIRK A	TRAVEL EXP REIMB - K.GRIARD - CFC IBES	19.50	0%	-
1	930.2	Miscellaneous General Expense	12/2/2019			Cash Register	(788.30)	0%	-
1	930.2	Miscellaneous General Expense	12/4/2019	8	CC REST - BRICKTOWN BREWERY	MEAL EXP - K.GIRARD - KEC BOARD MTG	14.92	0%	-
1	930.2	Miscellaneous General Expense	12/4/2019	8	CC REST - CASEY'S GENERAL STORE	MEAL EXP - K.GIRARD - KEC BOARD MTG	6.89	0%	-
1	930.2	Miscellaneous General Expense	12/4/2019	8	CC REST - OUTBACK STEAKHOUSE	MEAL EXP - KEC BOARD MTG (CL)	17.96	0%	-
1	930.2	Miscellaneous General Expense	12/5/2019	9	CC HOTEL - WICHITA MARRIOTT	HOTEL EXP - KEC BOARD MTG (CL)	79.35	0%	-
1	930.2	Miscellaneous General Expense	12/5/2019	9	CC HOTEL - WICHITA MARRIOTT	KEC MTG HOTEL EXP - K GIRARD	79.35	0%	-
1	930.2	Miscellaneous General Expense	12/5/2019	8	CC REST - HARDEE'S	MEAL EXP - KEC BOARD MTG (CL)	5.85	0%	-
1	930.2	Miscellaneous General Expense	12/5/2019	8	CC REST - MCALISTER'S DELI	MEAL EXP - K.GIRARD - KEC BOARD MTG	7.29	0%	-
1	930.2	Miscellaneous General Expense	12/5/2019	8	CC REST - WICHITA MARRIOTT GREATROOM	MEAL EXP - KEC BOARD MTG (CL)	10.33	0%	-
1	930.2	Miscellaneous General Expense	12/5/2019	8	CC REST - WICHITA MARRIOTT GREATROOM	MEAL EXP - KEC BOARD MTG (CL)	10.30	0%	-
1	930.2	Miscellaneous General Expense	12/5/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	91.18	0%	-
1	930.2	Miscellaneous General Expense	12/6/2019	9	CC HOTEL - HILTON BONNET CREEK	HOTEL-G.WILLOUR-NRECA SAFETY LEADERSHIP	145.52	0%	-
1	930.2	Miscellaneous General Expense	12/6/2019	1888	CC NRECA	NRECA SAFETY LEADERSHIP SUMMINT-G.WILLOU	760.50	0%	-
1	930.2	Miscellaneous General Expense	12/6/2019	8	CC REST - PFONZ	MEAL EXP-ENGINEERING CANDIDATE INTERVIEW	44.95	0%	-
1	930.2	Miscellaneous General Expense	12/6/2019	41	CC TRAVELOCITY	FLIGHT-G.WILLOUR-NRECA SAFETY LEADERSHIP	369.51	0%	-
1	930.2	Miscellaneous General Expense	12/9/2019	4	CC MISC - AMERICAN RED CROSS	FIRST AID/CPR/AED TRAINING - K GRIFFITH	227.50	0%	-
1	930.2	Miscellaneous General Expense	12/9/2019	41	CC SOUTHWEST AIRLINES	NET CONFERENCE AIRFARE - J HARDIEK	96.20	0%	-
1	930.2	Miscellaneous General Expense	12/9/2019	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	102.38	0%	-
1	930.2	Miscellaneous General Expense	12/10/2019	8	CC REST - TWIN PEAKS	MEAL EXP - KEC CEO SEARCH COMM MTG (CL)	8.28	0%	-
1	930.2	Miscellaneous General Expense	12/10/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	96.78	0%	-
1	930.2	Miscellaneous General Expense	12/11/2019	8	CC REST - AVERAGE JOE'S	MEAL EXP-CHUCK/KIRK/JEFF-HC CONTRACT MTG	26.44	0%	-
1	930.2	Miscellaneous General Expense	12/12/2019	9	CC HOTEL - DOUBLE TREE	HOTEL EXP - KEC CEO SEARCH COMM MTG (CL)	188.92	0%	-
1	930.2	Miscellaneous General Expense	12/12/2019	9	CC HOTEL - DOUBLE TREE	MEAL EXP - KEC CEO SEARCH COMM MTG (CL)	24.79	0%	-
1	930.2	Miscellaneous General Expense	12/12/2019	8	CC REST - EZ GO 74	MEAL EXP - KEC CEO SEARCH COMM MTG (CL)	2.46	0%	-
1	930.2	Miscellaneous General Expense	12/12/2019	8	CC REST - JIMMY JOHN'S	MEAL EXP - K.GIRARD - SUNFLOWER BOARD MTG	4.88	0%	-
1	930.2	Miscellaneous General Expense	12/12/2019	9999	HUTTO, JACOB	REIMB FOR TRAVEL EXPENSES -ENG INTERVIEW	604.44	0%	-
1	930.2	Miscellaneous General Expense	12/12/2019	2061	NORTON CHAMBER OF COMMERCE	JANITOR'S CHRISTMAS GIFT - CHAMBER BUCKS	39.00	100%	39.00
1	930.2	Miscellaneous General Expense	12/12/2019	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	12/13/2019	280	BROCKWELL HYDRAULICS TRAINING SERVICES	HYDRAULICS TRAINING - D.URBAN	386.75	0%	-
1	930.2	Miscellaneous General Expense	12/13/2019	280	BROCKWELL HYDRAULICS TRAINING SERVICES	HYDRAULICS TRAINING - G.GLENNEMIER	386.75	0%	-
1	930.2	Miscellaneous General Expense	12/13/2019	280	BROCKWELL HYDRAULICS TRAINING SERVICES	HYDRAULICS TRAINING - J.NIELSEN	386.75	0%	-
1	930.2	Miscellaneous General Expense	12/13/2019	8	CC REST - ARBY'S	MEAL EXP - K.GIRARD - SUNFLOWER BOARD MTG	6.36	0%	-
1	930.2	Miscellaneous General Expense	12/13/2019	8	CC REST - QUIKTRIP	MEAL EXP - SUNFLOWER/MKEC BD MTGS (CL)	3.74	0%	-
1	930.2	Miscellaneous General Expense	12/13/2019			Cash Register	(307.24)	0%	-
1	930.2	Miscellaneous General Expense	12/20/2019	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG	167.15	0%	-
1	930.2	Miscellaneous General Expense	12/27/2019	41	CC SOUTHWEST AIRLINES	NET CONFERENCE AIRFARE - A FOLEY	180.70	0%	-
1	930.2	Miscellaneous General Expense	12/31/2019	8	CC REST - WICHITA MARRIOTT GREATROOM	MEAL EXP - KEC BOARD MTG (CL)	(10.33)	0%	-
1	930.2	Miscellaneous General Expense	12/31/2019	3391	FLEET SERVICES	REBATE ADJUSTMENTS	(69.56)	0%	-
1	930.2	Miscellaneous General Expense	12/31/2019	1235	JAMBOREE FOODS	DECEMBER BOARD MEETING MEAL EXPENSE	78.77	100%	78.77
1	930.2	Miscellaneous General Expense	12/31/2019	2447	PRINT-5	ANNUAL SUBSCRIPTION	134.76	100%	134.76
1	930.2	Miscellaneous General Expense	12/31/2019			FJE - KNOWBE4 SEC AWARENESS	103.27	0%	-
1	930.2	Miscellaneous General Expense	12/31/2019			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	12/31/2019			Fleet Management Transaction	664.90	0%	-
1	930.2	Miscellaneous General Expense	12/31/2019			INSUR - PROPERTY DAMAGE	75.14	0%	-
1	930.2	Miscellaneous General Expense	12/31/2019			LABOR	8,774.23	0%	-
1	930.2	Miscellaneous General Expense	12/31/2019			MKEC PROPERTY TAX	2,262.68	-	-
1	930.2	Miscellaneous General Expense	12/31/2019			RECLASS ZERO CONTACT POKER CHIPS	644.17	0%	-
							248,727.85		6,083.13

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment	
1	930.21	Miscellaneous General Expense - Dues	1/2/2019	714	DOWNS CHAMBER OF COMMERCE	2019 MEMBERSHIP DUES	125.00	50%	62.50	
1	930.21	Miscellaneous General Expense - Dues	1/3/2019	1280	KEC	MONTHLY ASSESSMENT DUES	5,019.38	0%	-	
1	930.21	Miscellaneous General Expense - Dues	1/7/2019	1280	KEC	TOUCHSTONE ENERGY DUES	1,617.14	0%	-	
1	930.21	Miscellaneous General Expense - Dues	1/17/2019	2061	NORTON CHAMBER OF COMMERCE	2019 MEMBERSHIP DUES	390.00	50%	195.00	
1	930.21	Miscellaneous General Expense - Dues	1/25/2019	2350	PHILLIPSBURG CHAMBER OF COMM	2019 MEMBERSHIP DUES	162.50	50%	81.25	
1	930.21	Miscellaneous General Expense - Dues	2/7/2019	1280	KEC	MONTHLY ASSESSMENT DUES	5,019.41	0%	-	
1	930.21	Miscellaneous General Expense - Dues	2/20/2019	9999	KANSAS LINE SUPERVISORS ASSOCIATION	KANSAS LINE SUPERVISOR ASSOCIATION DUES	195.00	50%	97.50	
1	930.21	Miscellaneous General Expense - Dues	2/27/2019	468	CK POWER	ANNUAL MEMBERSHIP	52.29	50%	26.15	
1	930.21	Miscellaneous General Expense - Dues	3/1/2019	9999	US 36 HIGHWAY ASSOCIATION, INC.	2019 US 36 HIGHWAY MEMBERSHIP	97.50	50%	48.75	
1	930.21	Miscellaneous General Expense - Dues	3/6/2019	1280	KEC	MONTHLY ASSESSMENT DUES	5,019.41	0%	-	
1	930.21	Miscellaneous General Expense - Dues	3/11/2019	497	CLYDE CHAMBER OF COMMERCE	2019 MEMBERSHIP DUES	50.00	50%	25.00	
1	930.21	Miscellaneous General Expense - Dues	4/1/2019	3039	TOUCHSTONE ENERGY COOPERATIVES, INC.	2019 MEMBERSHIP DUES	14,300.00	50%	7,150.00	
1	930.21	Miscellaneous General Expense - Dues	4/3/2019	1280	KEC	MONTHLY ASSESSMENT DUES	5,019.41	0%	-	
1	930.21	Miscellaneous General Expense - Dues	5/7/2019	1280	KEC	MONTHLY ASSESSMENT DUES	5,019.41	0%	-	
1	930.21	Miscellaneous General Expense - Dues	6/3/2019	1280	KEC	MONTHLY ASSESSMENT DUES	5,019.41	0%	-	
1	930.21	Miscellaneous General Expense - Dues	6/7/2019	2370	PHILLIPS COUNTY REVIEW	ANNUAL SUBSCRIPTION	65	50%	32.50	
1	930.21	Miscellaneous General Expense - Dues	6/11/2019	557	CONCORDIA CHAMBER OF COMMERCE	ANNUAL DUES	700	50%	350.00	
1	930.21	Miscellaneous General Expense - Dues	6/11/2019	1280	KEC	MANAGER'S ASSOCIATION DUES - C.LOOK	130	50%	65.00	
1	930.21	Miscellaneous General Expense - Dues	7/1/2019	1280	KEC	MONTHLY ASSESSMENT DUES	5,019.41	0%	-	
1	930.21	Miscellaneous General Expense - Dues	7/1/2019	2779	SHRM	2019-2020 MEMBERSHIP DUES	135.85	50%	67.93	
1	930.21	Miscellaneous General Expense - Dues	8/1/2019	1280	KEC	MONTHLY ASSESSMENT DUES	5,019.41	0%	-	
1	930.21	Miscellaneous General Expense - Dues	8/14/2019	1285	KANSAS REC ACCOUNTANT'S CLUB	KANSAS REC 2019 DUES	146.25	50%	73.13	
1	930.21	Miscellaneous General Expense - Dues	9/9/2019	1280	KEC	MONTHLY ASSESSMENT DUES	5,019.41	0%	-	
1	930.21	Miscellaneous General Expense - Dues	10/1/2019	1280	KEC	MONTHLY ASSESSMENT DUES	5,019.41	0%	-	
1	930.21	Miscellaneous General Expense - Dues	10/1/2019	2815	SOLOMON VALLEY ECONOMIC	ANNUAL MEMBERSHIP DUES/FUND FOR FUTURE	25	50%	12.50	
1	930.21	Miscellaneous General Expense - Dues	10/15/2019	1324	KANSAS INDEPENDENT OIL & GAS	ANNUAL MEMBERSHIP DUES	211.25	50%	105.63	
1	930.21	Miscellaneous General Expense - Dues	10/15/2019	1885	NRECA	2019 MEMBERSHIP DUES	11,550.50	50%	5,775.25	
1	930.21	Miscellaneous General Expense - Dues	11/4/2019	1280	KEC	MONTHLY ASSESSMENT DUES	5,019.41	0%	-	
1	930.21	Miscellaneous General Expense - Dues	12/1/2019	2069	NORTON AREA CHAMBER COMMERCE	2020 MEMBERSHIP DUES	341.25	50%	170.63	
1	930.21	Miscellaneous General Expense - Dues	12/3/2019	2808	SMITH CENTER CHAMBER COMMERCE	2020 MEMBERSHIP DUES	250	50%	125.00	
1	930.21	Miscellaneous General Expense - Dues	12/4/2019	155	BELOIT AREA CHAMBER COMMERCE	2020 MEMBERSHIP DUES	180	50%	90.00	
1	930.21	Miscellaneous General Expense - Dues	12/4/2019	1280	KEC	MONTHLY ASSESSMENT DUES	5,019.41	0%	-	
1	930.21	Miscellaneous General Expense - Dues	12/20/2019	714	DOWNS CHAMBER OF COMMERCE	2020 MEMBERSHIP DUES	125	50%	62.50	
							a/c 930.21	91,082.42		14,168.70

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.3	Miscellaneous General Expense - Donations	1/1/2019	9999	NORTHERN VALLEY POST PROM	POST PROM DONATION	50.00	50%	25.00
1	930.3	Miscellaneous General Expense - Donations	1/10/2019	9999	CONCORDIA BASEBALL CLUB	DONATION - CONCORDIA BASEBALL CLUB	350.00	50%	175.00
1	930.3	Miscellaneous General Expense - Donations	1/21/2019	9999	THUNDER RIDGE POST PROM	POST PROM DONATION	50.00	50%	25.00
1	930.3	Miscellaneous General Expense - Donations	1/29/2019	9999	LAKESIDE HISH SCHOOL AFTER PROM	AFTER PROM DONATION	50.00	50%	25.00
1	930.3	Miscellaneous General Expense - Donations	2/27/2019	9999	NEW SMITH CENTER SWIMMING POOL	DONATION - SC SWIMMING POOL FUND RISER	150.00	50%	75.00
1	930.3	Miscellaneous General Expense - Donations	2/28/2019	486	CLOUD CORP	2019 DONATION	2,000.00	50%	1,000.00
1	930.3	Miscellaneous General Expense - Donations	3/8/2019	9999	USD #224 CLIFTON-CLYDE AFTER PROM COMM.	POST PROM DONATION	50.00	50%	25.00
1	930.3	Miscellaneous General Expense - Donations	3/15/2019	9999	BOY SCOUTS OF AMERICA - TROOP 38	BOY SCOUTS - FLAG DISPLAY SERVICE	35.00	50%	17.50
1	930.3	Miscellaneous General Expense - Donations	3/18/2019	9999	PLAINVILLE AMBASSADOR CLUB	DONATION - REMEBERING OUR FALLEN MEMORIAL	65.00	50%	32.50
1	930.3	Miscellaneous General Expense - Donations	3/25/2019	9999	PIKE VALLEY AFTER PROM	POST PROM DONATION	50.00	50%	25.00
1	930.3	Miscellaneous General Expense - Donations	4/8/2019	9999	SMITH CENTER POST PROM COMMITTEE	POST PROM DONATION	50.00	50%	25.00
1	930.3	Miscellaneous General Expense - Donations	4/16/2019	483	CLIFTON BALL ASSOCIATION	DONATION	50.00	50%	25.00
1	930.3	Miscellaneous General Expense - Donations	4/23/2019	9999	COOPERATIVE SYSTEM INTEGRITY FUND	INTEGRITY FUND DONATION	162.50	50%	81.25
1	930.3	Miscellaneous General Expense - Donations	4/23/2019	1883	NRECA INTERNATIONAL	INTERNATIONAL FUND DONATION	325.00	50%	162.50
1	930.3	Miscellaneous General Expense - Donations	4/23/2019	3223	WASHINGTON COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/23/2019	2804	SMITH COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/23/2019	2768	SHERMAN COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/23/2019	2608	ROOKS COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/23/2019	2525	REPUBLIC COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/23/2019	2362	PHILLIPS COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/23/2019	2285	OSBORNE COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/23/2019	2112	NORTON COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	Miscellaneous General Expense - Donations	4/23/2019	1765	MITCHELL COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/23/2019	1239	JEWELL COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/23/2019	489	CLOUD COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/23/2019	474	CLAY COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/25/2019	714	DOWNS CHAMBER OF COMMERCE	ANNUAL CELEBRATION- SILVER TIER DONATION	200.00	50%	100.00
1	930.3	Miscellaneous General Expense - Donations	5/2/2019	2061	NORTON CHAMBER OF COMMERCE	DONATION - CAR SHOW	32.50	50%	16.25

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.3	Miscellaneous General Expense - Donations	5/6/2019	2061	NORTON CHAMBER OF COMMERCE	GOLF TOURNAMENT SPONSORSHIP	65.00	100%	65.00
1	930.3	Miscellaneous General Expense - Donations	6/5/2019	939	CITY OF HADDAM	DONATION - HADDAM FRONTIER DAYS	200.00	50%	100.00
1	930.3	Miscellaneous General Expense - Donations	6/11/2019	9999	KANSAS' BIGGEST RODEO	BBQ DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	6/13/2019	9999	CATHOLIC CHARITIES OF NORTHERN KANSAS	DONATION - CATHOLIC CHARITIES FUNDRAISER	65.00	50%	32.50
1	930.3	Miscellaneous General Expense - Donations	7/1/2019	42	CC DOLLAR GENERAL	KRNF HARVEST SAFETY SNACK SACKS	17.63	50%	8.82
1	930.3	Miscellaneous General Expense - Donations	7/15/2019	9999	NORTON COUNTY HORSE COUNCIL	RANCH RODEO SPONSORSHIP	32.50	50%	16.25
1	930.3	Miscellaneous General Expense - Donations	7/18/2019	9999	NORTON HONOR HUNT	NORTON HONOR HUNT DONATION	97.50	50%	48.75
1	930.3	Miscellaneous General Expense - Donations	7/22/2019	2808	SMITH CENTER CHAMBER COMMERCE	OLD SETTLER'S DAY DONATION	100.00	50%	50.00
1	930.3	Miscellaneous General Expense - Donations	8/15/2019	9999	KANSAS COMMITTEE FOR RURAL ELECTRIFICATI	KCRE GOLF FUND RISER & HOLE SPONSORSHIP	494.00	100%	494.00
1	930.3	Miscellaneous General Expense - Donations	8/19/2019	9999	THE CLYDE AREA FOUNDATION	DONATION - NO-BAKE SALE	200.00	50%	100.00
1	930.3	Miscellaneous General Expense - Donations	9/11/2019	9999	CLOUD COUNTY CUMMUNITY COLLEGE	DONATION - GYM SIGN	300.00	50%	150.00
1	930.3	Miscellaneous General Expense - Donations	9/17/2019	9999	CONCORDIA FIRE DEPARTMENT	ANNAUL FIRE & BURN PREVENTION DONATION	50.00	50%	25.00
1	930.3	Miscellaneous General Expense - Donations	9/17/2019	9999	U.S. CENTER FOUNDATION	LEBANON SUMMER BASH DONATION	100.00	50%	50.00
1	930.3	Miscellaneous General Expense - Donations	10/14/2019	9999	NORTON CITY FIRE DEPT	DONATION - HALLOWEEN PARADE- WEINER ROAST	32.50	50%	16.25
1	930.3	Miscellaneous General Expense - Donations	10/14/2019	9999	BARNES CAFE	DONATION - BARNES CAFE	400.00	50%	200.00
1	930.3	Miscellaneous General Expense - Donations	10/17/2019	547	CONCORDIA AREA CHAMBER OF COMM	DONATION - COFFEE SPONSHORSHIP	20.00	50%	10.00
1	930.3	Miscellaneous General Expense - Donations	11/1/2019	9999	POST PROM DONATION	2019 POST PROM DONATION	50.00	50%	25.00
1	930.3	Miscellaneous General Expense - Donations	11/20/2019	9999	PHILLIPSBURG POST PROM	2020 POST PROM DONATION	50.00	50%	25.00
1	930.3	Miscellaneous General Expense - Donations	11/27/2019	486	CLOUD CORP	ECONOMIC DEVELOPMENT COURSE DONATION	100.00	50%	50.00
1	930.3	Miscellaneous General Expense - Donations	11/30/2019	3559	ROD'S THRIFTWAY	SUPPLIES TO SPONSOR CHAMBER COFFEE MTG	57.11	50%	28.56
1	930.3	Miscellaneous General Expense - Donations	12/4/2019	557	CONCORDIA CHAMBER OF COMMERCE	CHRISTMAS LIGHT DONATION	100.00	50%	50.00
1	930.3	Miscellaneous General Expense - Donations	12/5/2019	9999	SIGN SOLUTIONS	POPCORN BAGS-MEMBER SERVICE PROMOTION	173.15	50%	86.58
							12,699.39		<u><u>6,629.20</u></u>

a/c 930.3

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.31	Miscellaneous General Expense - Annual Mt	1/22/2019	1280	KEC	TRUSTEE BALLOTS	7,638.30	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	1/28/2019	2440	POSTMASTER	BUSINESS REPLY MAIL - BOARD ELECTIONS	975.00	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	1/31/2019	2011	NISC	ANNUAL MEETING INSERT	1,052.58	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	2/8/2019	36	CC AMAZON	ANNUAL MEETING SAMPLE SHIRT	12.89	100%	12.89
1	930.31	Miscellaneous General Expense - Annual Mt	2/15/2019	1677	MICEK, KENNETH	ELECTION & CREDENTIALS COMMITTEE MEETING	144.25	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	2/15/2019	119	BEACH, CURTIS	ELECTION & CREDENTIALS COMMITTEE MEETING	138.97	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	2/28/2019	2011	NISC	ANNUAL MEETING INSERT	183.79	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	3/1/2019	2222	NORTON SPORTS CENTER	SHIPPING - RETURN ANNUAL MTG SAMPLES	29.00	100%	29.00
1	930.31	Miscellaneous General Expense - Annual Mt	3/1/2019	1170	IGEAR	SHIPPING - ANNUAL MEETING SHIRT SAMPLES	18.13	100%	18.13
1	930.31	Miscellaneous General Expense - Annual Mt	3/1/2019	2440	POSTMASTER	POSTAGE - RETURN ANNUAL MTG SAMPLES	3.51	100%	3.51
1	930.31	Miscellaneous General Expense - Annual Mt	3/1/2019	2440	POSTMASTER	POSTAGE - RETURN ANNUAL MTG SAMPLES	3.51	100%	3.51
1	930.31	Miscellaneous General Expense - Annual Mt	3/6/2019	2222	NORTON SPORTS CENTER	SHIPPING-RETURN ANNUAL MTG SHIRT SAMPLES	16.97	100%	16.97
1	930.31	Miscellaneous General Expense - Annual Mt	3/9/2019	36	CC AMAZON	CREDIT -RETURNED ANNUAL MTG SHIRT SAMPLE	(12.02)	100%	(12.02)
1	930.31	Miscellaneous General Expense - Annual Mt	3/12/2019			Cash Register	(5.20)	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	3/18/2019	1280	KEC	ANNUAL MEETING NOTICE	4,667.03	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	3/19/2019	1828	DALE MULFORD	ANNUAL MEETING MEAL	4,387.50	100%	4,387.50
1	930.31	Miscellaneous General Expense - Annual Mt	3/19/2019	9999	NORTON HIGH SCHOOL	ANNUAL MEETING SERVERS	195.00	100%	195.00
1	930.31	Miscellaneous General Expense - Annual Mt	3/19/2019	1170	IGEAR	ANNUAL MEETING SHIRTS - LINEMEN	1,107.74	100%	1,107.74
1	930.31	Miscellaneous General Expense - Annual Mt	3/19/2019	1170	IGEAR	ANNUAL MEETING SHIRTS - OFFICE STAFF	168.71	100%	168.71
1	930.31	Miscellaneous General Expense - Annual Mt	3/19/2019	1170	IGEAR	ANNUAL MEETING VESTS - OFFICE STAFF	610.68	100%	610.68
1	930.31	Miscellaneous General Expense - Annual Mt	3/20/2019	1170	IGEAR	ANNUAL MEETING SHIRTS - BOARD & MGMT	359.02	100%	359.02
1	930.31	Miscellaneous General Expense - Annual Mt	3/28/2019	2440	POSTMASTER	VOID CHECK #124957	(3.51)	100%	(3.51)
1	930.31	Miscellaneous General Expense - Annual Mt	3/30/2019	811	ENDZONE SPORTS & OFFICE SUPPLY	ANNUAL MEETING SUPPLIES-TABLE COVER/BADG	105.90	100%	105.90
1	930.31	Miscellaneous General Expense - Annual Mt	3/31/2019	1235	JAMBOREE FOODS	ANNUAL MEETING - WATER & NAPKINS	51.64	100%	51.64
1	930.31	Miscellaneous General Expense - Annual Mt	3/31/2019	1377	KDNS FM	RADIO ADS - ANNUAL MEETING	73.13	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	3/31/2019	1430	KKAN-AM & KQMA-FM	RADIO ADS - ANNUAL MEETING	128.70	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	3/31/2019	1381	KNCK / KCKS-FM	RADIO ADS - ANNUAL MEETING	240.00	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	4/1/2019	1377	KDNS FM	RADIO ADS - ANNUAL MEETING	14.63	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	4/1/2019	1170	IGEAR	SHIPPING - ANNUAL MEETING SHIRTS	28.59	100%	28.59
1	930.31	Miscellaneous General Expense - Annual Mt	4/1/2019	36	CC AMAZON	SUPPLIES FOR ANNUAL MEETING - PAPER	54.60	100%	54.60
1	930.31	Miscellaneous General Expense - Annual Mt	4/1/2019	8	CC REST - SONIC	GIFT CARDS FOR ANNUAL MEETING SERVERS	78.00	100%	78.00
1	930.31	Miscellaneous General Expense - Annual Mt	4/2/2019	2164	PRAIRIE LAND ELECTRIC	ANNUAL MEETING BILL CREDITS	195.00	100%	195.00
1	930.31	Miscellaneous General Expense - Annual Mt	4/8/2019	1170	IGEAR	SHIPPING - ANNUAL MEETING SHIRTS	24.40	100%	24.40
1	930.31	Miscellaneous General Expense - Annual Mt	4/10/2019	1453	KREP-FM	RADIO ADS - ANNUAL MEETING	73.80	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	4/28/2019	1381	KNCK / KCKS-FM	ADS - ANNUAL MEETING	31.20	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	4/30/2019	1441	KOWPOKE SUPPLY	SUPPLIES FOR ANNUAL MEETING	98.68	100%	98.68
1	930.31	Miscellaneous General Expense - Annual Mt	4/30/2019		DIRECT LABOR	LABOR	2,098.92	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	4/30/2019	1467	KVSV	ADS - ANNUAL MEETING	432.00	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	4/30/2019	811	ENDZONE SPORTS & OFFICE SUPPLY	SUPPLIES FOR ANNUAL MEETING	19.16	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	4/30/2019			Fleet Management Transaction	230.10	0%	-
Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.31	Miscellaneous General Expense - Annual Mt	6/4/2019			Credit Card Payment	(14.30)	100%	(14.30)
1	930.31	Miscellaneous General Expense - Annual Mt	8/7/2019			Cash Register	(5.20)	100%	(5.20)
1	930.31	Miscellaneous General Expense - Annual Mt	11/1/2019	36	CC AMAZON	PRESENTATION REMOTE - ANNUAL MEETING	62.73	100%	62.73
1	930.31	Miscellaneous General Expense - Annual Mt	12/17/2019	124	BELLEAU, RODNEY	NOMINATING COMMITTEE MTG	95.16	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	12/17/2019	2871	STENBERG, JERRY	NOMINATING COMMITTEE MTG	179.61	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	12/17/2019	3405	ZWEYGARDT, ROGER	NOMINATING COMMITTEE MTG	144.17	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	12/17/2019	47	AMES, DICK	NOMINATING COMMITTEE MTG	81.97	0%	-
1	930.31	Miscellaneous General Expense - Annual Mt	12/17/2019	973	HANSEN, DENNIS	NOMINATING COMMITTEE MTG	113.26	0%	-
a/c 930.31							26,327.70		7,577.17
Total Excluded									72,704.88

EXHIBIT 11

Summary Explanation of Material Increase in Cost of Service Items

Mid-Kansas Division

Included with the Prefiled Direct Testimony of C. Look

EXHIBIT 12

Summary Statement and Documentation
Supporting Approved Plant Additions

Mid-Kansas Division

Exhibit 12 - Narrative:

- a. Please note that typically, cooperatives do not budget Work Plans for a single Year. Construction Work Plans are usually 2 or 4-year. This is how Board of Trustees approve such work plans, which do undergo periodic revisions. However, Prairie Land was able to parse out the required detail for 2020 and for acquired Mid-Kansas division only. Board-approved plant additions projected to cost \$100,000 or more for 2020 are as follows:
- Bay replacement/breakers in the Smith Center substation. Estimated costs is \$500,000 to be completed in late 2020.
 - 34.5kV Spar-Arm Pole Replacements - This project is an ongoing project to replace the spar-arms on the 34.5kV system. Cooperative budgeted \$180,000 for 2020 throughout the year.

In addition, please refer to the supporting detail on the following pages. This information is also already reflected in Exhibit 9.

- b. Similar to part (a) above – if cooperatives need to finance plant additions, in whole or in part, they typically do not borrow for a specific project/year. Instead, borrowings are done for a combined sum that would help finance multiple projects and most likely, over multiple years. However, Prairie Land was able to quantify the estimated financing cost that would be applicable to all transmission projects. Prairie Land estimates cost to finance all transmission projects (Mid-Kansas division) would to be \$8,509. Please refer to the pages below for further detail.
- c. Compared to 2018, Prairie Land's total 2019 load on the 34.5kV system (Mid-Kansas division) decreased approximately 3.4%. Prairie Land was not anticipating any significant changes in the amount of wholesale/retail load supporting the 34.5kV system (Mid-Kansas division) in 2020; however, it is not feasible to predict with certainty at this time.

Additional supporting documentation is included below.

Exhibit 12a - Approved Plant Additions

Prairie Land Board of Trustee Approved: 1/21/2020

2020 - 2021 Construction Work Plan

	Native Division	Mid-Kansas Acquired Division	Total Estimated Cost	*Projected Yr Completion
Transmission Line Projects (Budget Purpose 2)				
*1000-124 Calvert 34.5 - Re-build, Re-conductor, & Shield 1 mile.	83,000		83,000	2021
*1000-1509 Repair control house and upgrade control & relaying equipment at the Johnson Substation.	40,000		40,000	2020
*1000-1804 Spar-Arm Pole Replacements.		180,000	180,000	2020
1000-2001 Replace 115 kV Bushings on Subs Rhoades, Lawnrigde St Francis,Norcatur	120,000		120,000	2020
1000-2002 34.5 kV Tie with Stockton Native Sub and Woodston Aquila #320 2680' of 34.5 kV or 1/2 Mile.	50,000		50,000	2021
1000-2003 Oneok St Francis Pump Station Pay Difference Between 10 MV to 15 MV	100,000		100,000	2020
1000-2004 Oneok St Francis Pump Station Pay Additional Substation Bays	50,000		50,000	2020
1000-2005 Smith Center 115/34.5 Bay Replacment / Breakers (1000-1803)		500,000	500,000	2020
1000-2005 Smith Center 115/34.5 Bay Replacment / Breakers (1000-1803)		1,690,000	1,690,000	2021
1104 34.5 kV Unit Replacements (Includes poles, x-arms, insulators, grounds, etc)	25,000	50,000	75,000	2020
1104 34.5 kV Unit Replacements (Includes poles, x-arms, insulators, grounds, etc)	25,000	50,000	75,000	2021
Total Transmission Projects Estimated Cost (Budget Purpose 2)	493,000	2,470,000	2,963,000	

	Native	MKEC	Total Budget
2020	335,000	730,000	1,065,000
2021	158,000	1,740,000	1,898,000
	493,000	2,470,000	2,963,000

NOTES:

* Prairie Land Board of Trustees does not approve Construction Work Plan projects for a single year. Generally the Construction Work Plan is a 2 year or 4 year Work Plan. A notation has been added to indicate the year completion is anticipated, i.e. these dates may change when the Board revises the Work Plan and the progress is reported in more real time. Additionally, the unexpected emergency projects may arise, becoming a priority and potentially pushing the earlier planned non-emergency work further out beyond the originally anticipated date of completion.

EXHIBIT 13

Narrative on the Inter-Divisional Cost Allocations

Prairie Land Electric Cooperative

Cost Allocation Methodology between Native, MKEC and Diversified Service Areas

Plant Investment

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

Prairie Land Electric Cooperative
Cost Allocation Methodology
between
Native, MKEC and Diversified Service Areas
Operating Expenses

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

Prairie Land Electric Cooperative

Cost Allocation Methodology between Native, MKEC and Diversified Service Areas

Operating Expenses

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

EXHIBIT 14

Proposed Tariff Sheets

Clean and Redline Versions

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

Schedule: 20-LAC

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

Replacing Schedule 19-LAC Sheet 1
 Which was filed September 12, 2019

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 @ \$2.66 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

2.18 percent of energy as measured at delivery point.

DELAYED PAYMENT

As per schedule DPC.

Issued _____
 Month Day Year

Effective _____
 Month Day Year

By _____
 Charles Look CEO

PRAIRIE LAND ELECTRIC COOPERATIVE, INC.

(Name of Issuing Utility)

Schedule: 20-LAC

MID-KANSAS SERVICE AREA

(Territory to which schedule is applicable)

Replacing Schedule 19-LAC_Sheet 2
Which was filed on September 12, 2019

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 _____
Charles Look CEO

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

Schedule: 2019-LAC

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

Replacing Schedule 198-LAC Sheet 1
 Which was filed September 12, 2019

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.~~6688~~ 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

2.18 percent of energy as measured at delivery point.

DELAYED PAYMENT

As per schedule DPC.

Issued September 12 2019
 Month Day Year

Effective October 1 2019
 Month Day Year

By Charles Look CEO

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

Schedule: 2019-LAC

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

Replacing Schedule 198-LAC_Sheet_2
Which was filed on September 12, 2019

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

Sheet 2 of 2 Sheets

TERMS AND CONDITIONS

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

Issued September 12 2019
Month Day Year

Effective October 1 2019
Month Day Year

By _____
Charles Look CEO