



April 24, 2019

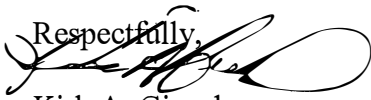
Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, KS 66604-4027

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 May 15, 2018 (Part III, page 3, para. 8) in Prairie Land's prior 34.5kV FBR Annual Update filed and approved in Docket No. 18-PLCE-462-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,

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. 19-PLCE- <u>436</u> - <u>TAR</u>
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 increase the LADS demand charge assessed on the wholesale users (“Third Party”) of its 34.5kV system from \$2.79 per kW to \$2.87 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 91 employees maintain and operate 6,982 miles of line in parts of 18 Northern Kansas counties. As a member-owner of Kansas Electric Power Cooperative, Inc. (“KEPCo”), Sunflower Electric Power Corporation (“Sunflower”), and Mid-Kansas Electric Company, LLC (“Mid-Kansas”) generation and transmission (“G&T”) entities, Prairie Land serves approximately 24,771 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 Agreement.⁴ On March 10, 2015, the Commission issued an Order Approving Settlement

¹ KEPCo and Sunflower are G&T providers for the Cooperative’s Native service area; and Mid-Kansas is the G&T for the Cooperative’s Mid-Kansas service area. Provision of service to the retail customers in the Mid-Kansas service area has been established pursuant to the recent Certificate and Order approved by the Commission on November 21, 2013 in Docket No. 13-MKEE-447-MIS (“13-447 Docket”).

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). Note that the cited finding is applicable to all Mid-Kansas member-owned 34.5kV facilities, not only those of Prairie-Land.

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

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

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 fourth Annual Update to its 34.5kV FBR Plan in compliance with the Commission Order in the 16-023 Docket.

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) 877-5183
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 \$2.79 per kW was last approved by the Commission in Docket No. 18-PLCE-462-TAR. Per Commission-approved 34.5kV FBR, Prairie Land is directed to utilize a most recent 2018 Historical Test Year, as well as make limited adjustments as appropriate under the FBR Protocols to the 2019 Budget Year for purposes of updating a monthly demand charge assessed under the LADS

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

tariff. This year's filing also contains the first true-up amount as mandated by the Protocols. The testimony of Ms. Elena Larson, filed with this Application, explains and supports the proposed rate of \$2.87/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 the Direct Prefiled Testimony of Ms. Larson, Prairie Land is also submitting the Direct Prefiled Testimony of Mr. Charles 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 2018 detailing the consolidated financial position of Prairie Land (the combined financial position of the acquired/Mid-Kansas division and the native/Sunflower 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 2016 - 2018 (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** - 2016 - 2018 Trial Balance (Mid-Kansas division data).
- **Exhibit 7** - 2016 - 2018 Payroll Journal (Mid-Kansas division data).
- **Exhibit 8** - 2017 - 2019 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 2018.
- **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 Mid-Kansas/acquired division from the Sunflower/native division or from the consolidated financials of Prairie Land.

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

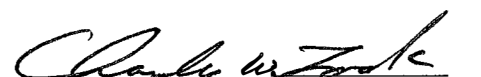
III. Requested Timeline for Commission Action

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,

A handwritten signature in black ink, appearing to read "Charles Look", is written over a horizontal line.

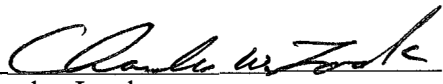
Charles Look
Chief Executive Officer
Prairie Land Electric Cooperative, Inc.
14935 US Hwy 36
P.O. Box 360
Norton, KS 67654
(785) 877-3323
cllook@ple.coop

VERIFICATION

STATE OF KANSAS)
)
COUNTY OF NORTON) ss:

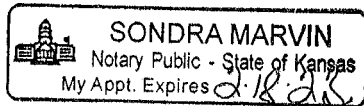
Charles Look, of lawful age, being first duly sworn upon this oath, states:

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 Look

SUBSCRIBED AND SWORN to before me this 22nd day of April, 2019.

Seal:




Notary Public

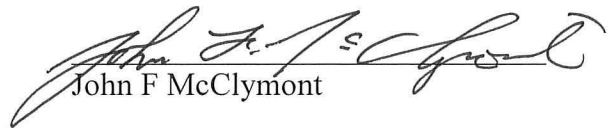
My Commission expires:

VERIFICATION

STATE OF KANSAS)
)
COUNTY OF NORTON) ss:

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

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


John F McClymont

SUBSCRIBED AND SWORN to before me this 24th day of April, 2019.



Seal:


Notary Public

My Commission expires:

EXHIBIT 1
Testimony Describing the Rate Adjustment Being Requested

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

EXHIBIT 2
2018 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		12/31/2018

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.		0 Needs Attention 0 Please Review 22 Matches	NRECA uses rural electric system data for legislative, regulatory and other purposes. May we provide this report from your system to NRECA? ☒ YES ☐ 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	THIS YEAR	BUDGET	
	(a)	(b)	(c)	
1. Operating Revenue and Patronage Capital	65,637,303	71,681,438	68,055,704	5,869,714
2. Power Production Expense	0	0	0	0
3. Cost of Purchased Power	42,014,591	45,459,961	42,598,100	3,678,684
4. Transmission Expense	789,745	802,485	833,850	53,158
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	4,548,360	5,468,884	4,688,170	440,315
7. Distribution Expense - Maintenance	1,844,754	2,170,774	1,931,805	202,326
8. Consumer Accounts Expense	1,186,781	1,181,809	1,213,916	113,732
9. Customer Service and Informational Expense	746,663	746,127	769,717	67,564
10. Sales Expense	0	0	0	0
11. Administrative and General Expense	3,507,217	3,686,202	3,647,314	259,271
12. Total Operation & Maintenance Expense (2 thru 11)	54,638,111	59,516,242	55,682,872	4,815,050
13. Depreciation & Amortization Expense	4,856,234	4,990,835	5,057,190	421,852
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	2,877	2,713	2,260	493
16. Interest on Long-Term Debt	3,727,024	4,030,047	3,837,071	341,961
17. Interest Charged to Construction (Credit)	0	0	0	0
18. Interest Expense - Other	155,467	126,907	63,568	13,807
19. Other Deductions	193,353	193,353	193,356	16,113
20. Total Cost of Electric Service (12 thru 19)	63,573,066	68,860,097	64,836,317	5,609,276
21. Patronage Capital & Operating Margins (1 minus 20)	2,064,237	2,821,341	3,219,387	260,438
22. Non Operating Margins - Interest	40,967	52,466	36,210	4,859
23. Allowance for Funds Used During Construction	0	0	0	0
24. Income (Loss) from Equity Investments	0	0	47,000	0
25. Non Operating Margins - Other	991,466	1,119,919	1,214,396	1,263,395
26. Generation & Transmission Capital Credits	2,549,759	1,109,349	1,109,000	1,109,349
27. Other Capital Credits & Patronage Dividends	428,787	455,020	430,721	20,274
28. Extraordinary Items	0	0	0	0
29. Patronage Capital or Margins (21 thru 28)	6,075,216	5,558,095	6,056,714	2,658,315

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	124	131	5. Miles Transmission	599	599
2. Services Retired	91	95	6. Miles Distribution Overhead	6,333	6,340
3. Total Services In Place	26,418	26,487	7. Miles Distribution Underground	39	42
4. Idle Services (Exclude Seasonal)	776	905	8. Total Miles Energized (5+6+7)	6,972	6,982

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NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT				BORROWER NAME		Prairie Land El
				BORROWER DESIGNATION		KS028
				ENDING DATE		12/31/2018
PART E. CHANGES IN UTILITY PLANT						
	PLANT ITEM	BALANCE BEGINNING OF YEAR (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS AND TRANSFER (d)	BALANCE END OF YEAR (e)
1	Distribution Plant Subtotal	126,502,953	5,874,014	1,713,155	0	130,663,812
2	General Plant Subtotal	9,908,637	261,293	550,042	0	9,619,888
3	Headquarters Plant	6,492,301	398,735	0	0	6,891,036
4	Intangibles	1,084	0	0	0	1,084
5	Transmission Plant Subtotal	30,344,949	1,356,031	509,681	0	31,191,299
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)	179,026,802	7,890,073	2,772,878	0	184,143,997
13	Construction Work in Progress	1,775,058	(1,290,510)			484,548
14	TOTAL UTILITY PLANT (12+13)	180,801,860	6,599,563	2,772,878	0	184,628,545
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	24.50	54.30	11.90	241.40	332.10
2.	Five-Year Average	13.80	135.11	31.85	170.89	351.65
PART I. EMPLOYEE - HOUR AND PAYROLL STATISTICS						
1.	Number of Full Time Employees	91		4. Payroll - Expensed	4,238,704	
2.	Employee - Hours Worked - Regular Time	186,966		5. Payroll - Capitalized	2,067,595	
3.	Employee - Hours Worked - Overtime	3,217		6. Payroll - Other	1,587,391	
PART J. PATRONAGE CAPITAL				PART K. DUE FROM CONSUMERS FOR ELECTRIC SERVICE		
	ITEM	THIS YEAR (a)	CUMULATIVE (b)	1. Amount Due Over 60 Days:		
1.	General Retirement	1,592,361	8,863,766	113,431		
2.	Special Retirements	145,627	1,653,551	2. Amount Written Off During Year:		
3.	Total Retirements (1+2)	1,737,988	10,517,317	27,055		
4.	Cash Received from Retirement of Patronage Capital by Suppliers of Electric Power	637,439				
5.	Cash Received from Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System	185,692				
6.	Total Cash Received (4+5)	823,131				

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT							BORROWER NAME		Prairie Land El	
							BORROWER DESIGNATION		KS028	
							ENDING DATE		12/31/2018	
PART L. KWH PURCHASED AND TOTAL COST										
	NAME OF SUPPLIER (a)	CFC USE ONLY SUPPLIER CODE (b)	RENEWABLE ENERGY PROGRAM NAME (c)	RENEWABLE FUEL TYPE (d)	KWH PURCHASED (e)	TOTAL COST (f)	AVERAGE COST PER KWH (cents) (g)	INCLUDED IN TOTAL COST		
								FUEL COST ADJUSTMENT (h)	WHEELING & OTHER CHARGES (or Credits) (i)	COMMENTS (j)
1	Mid-Kansas Electric Company				293,118,705	20,540,649	7.01	6,957,832		Comments
2	Sunflower Electric Power Corp				356,769,631	23,103,121	6.48	5,269,321		Comments
3	KepCo				27,941,661	1,816,191	6.50	576,411		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				677,829,997	45,459,961	6.71	12,803,564	0	

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Prairie Land El
	BORROWER DESIGNATION	KS028
	ENDING DATE	12/31/2018

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	12/31/2018

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
			INTEREST (a)	PRINCIPAL (b)	TOTAL (c)	
1	National Rural Utilities Cooperative Finance Corporation	90,005,595	3,894,242	3,416,608	7,310,850	
2	NCSC	0	0	0	0	
3	Farmer Mac	0	0	0	0	
4	RUS Economic Development Loans	61,092	0	36,114	36,114	
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)	\$90,066,687	\$3,894,242	\$3,452,722	\$7,346,964	

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Prairie Land El
	BORROWER DESIGNATION	KS028
	ENDING DATE	12/31/2018

PART R. POWER REQUIREMENTS DATABASE

CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	JANUARY CONSUMERS (a)	DECEMBER CONSUMERS (b)	AVERAGE CONSUMERS (c)	TOTAL KWH SALES AND REVENUE (d)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	13,864	13,818	13,841	
	b. KWH Sold				137,242,318
	c. Revenue				17,799,574
2. Residential Sales - Seasonal	a. No. Consumers Served	3,623	3,600	3,612	
	b. KWH Sold				7,582,661
	c. Revenue				1,730,621
3. Irrigation Sales	a. No. Consumers Served	1,027	1,030	1,029	
	b. KWH Sold				21,313,479
	c. Revenue				2,703,729
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	5,410	5,391	5,401	
	b. KWH Sold				198,367,447
	c. Revenue				24,455,953
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	9	9	9	
	b. KWH Sold				150,370,183
	c. Revenue				12,040,429
6. Public Street & Highway Lighting	a. No. Consumers Served	162	156	159	
	b. KWH Sold				2,413,077
	c. Revenue				418,007
7. Other Sales to Public Authority	a. No. Consumers Served	711	716	714	
	b. KWH Sold				13,370,312
	c. Revenue				1,826,801
8. Sales for Resales-RUS Borrowers	a. No. Consumers Served			0	
	b. KWH Sold				0
	c. Revenue				0
9. Sales for Resales-Other	a. No. Consumers Served	6	6	6	
	b. KWH Sold				118,604,229
	c. Revenue				8,888,958
10. TOTAL No. of Consumers (lines 1a thru 9a)		24,812	24,726	24,771	
11. TOTAL KWH Sold (lines 1b thru 9b)					649,263,706
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)					69,864,072
13. Transmission Revenue					0
14. Other Electric Revenue					1,817,366
15. KWH - Own Use					4,200
16. TOTAL KWH Purchased					677,829,997
17. TOTAL KWH Generated					0
18. Cost of Purchases and Generation					46,262,446
19. Interchange - KWH - Net					0
20. Peak - Sum All KW Input (Metered)					131,961
☐ None ☐ Non-coincident ☒ Coincident					

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME		Prairie Land El
	BORROWER DESIGNATION		KS028
	ENDING DATE		12/31/2018

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 12/31/2018	
(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		24,595,115		
6	KepCo G&T Capital Credits		1,053,850	0	
7	Mid-Kansas Electric Comp Equity Investment		11,346,063	0	
8	NRUCFC CTC		615,661	0	
9	Sunflower Electric Power Corp Equity Investment		487,000	0	
10	NRUCFC Capital Credits		872,311	0	
11	CoBank E Stock		68,923	0	
12	NRUCFC Membership		1,000	0	
13	Subtotal of Continuation on NOTES page	714,716		0	
Subtotal (Line 5 thru 13)		714,716	39,039,923	0	
3. INVESTMENTS IN ECONOMIC DEVELOPMENT PROJECTS					
14	Cloud County Health, Revolving Loan Funds	66,666	0	0	
15	Norton County EMS, Notes Receivable	20,000	0	0	
16	City of Almena Comm Bldg, USDA Loan Funds	50,000	0	0	
17	Subtotal of Continuation on NOTES page	631,003	0	0	
Subtotal (Line 14 thru 17)		767,669	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	16,715	0	0	
27	Solutions North Bank, Revolving Loan Fund	224,309	0	0	
28	PLE Petty Cash, Norton	200	0	0	
29	PLE Petty Cash, St Francis	200	0	0	
30	PLE Cash Drawers, Norton	200	0	0	
31	Citizen National Bank, General Fund	53,853	0	0	
32	First State Bank, General Fund	835,082	0	0	
33	PLE Petty Cash, Concordia	200	0	0	
34	Subtotal of Continuation on NOTES page	7,591	0	0	
Subtotal (Line 26 thru 34)		1,138,350	0	0	
7. SPECIAL DEPOSITS					
35			0	0	
36			0	0	
37			0	0	
38			0	0	
Subtotal (Line 35 thru 38)		0	0	0	
8. TEMPORARY INVESTMENTS					
39	CoBank Member Investment	168,915	0	0	
40	NRUCFC Daily Fund	50,000	0	0	
41			0	0	
42			0	0	
Subtotal (Line 39 thru 42)		218,915	0	0	
9. ACCOUNT & NOTES RECEIVABLE - NET					
43	Other A/R - Misc Accounts Receivables	42,822	0	0	
44	Other A/R - HVAC Work in Progress	24,305	0	0	
45	Other A/R - MKEC Local Access Fee	96,904	0	0	
46	Other A/R - FEMA	2,646,634	0	0	
47	Notes Receivable - Line Extensions	89,683	0	0	
48			0	0	
49			0	0	
50			0	0	
51			0	0	
52			0	0	
53			0	0	
Subtotal (Line 43 thru 53)		2,900,348	0	0	
10. COMMITMENTS TO INVEST WITHIN 12 MONTHS BUT NOT ACTUALLY PURCHASED					
54			0	0	
55			0	0	
56			0	0	
57			0	0	
Subtotal (Line 54 thru 57)		0	0	0	
Total		5,739,998	39,039,923	0	

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT			BORROWER NAME		Prairie Land El
			BORROWER DESIGNATION		KS028
			ENDING DATE		12/31/2018
(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)				5,739,998
2	LARGER OF (a) OR (b)				35,581,493
	a. 15 percent of Total Utility Plant (CFC Form 7, Part C, Line 3)			27,694,282	
	b. 50 percent of Total Equity (CFC Form 7, Part C, Line 35)			35,581,493	

NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT	BORROWER NAME	Prairie Land El																												
	BORROWER DESIGNATION	KS028																												
	ENDING DATE	12/31/2018																												
PRELIMINARY FINANCIAL & STATISTICAL RATIOS																														
These preliminary ratios can be used to evaluate your system's performance and used as an error checking device. MDSC and DSC will be "estimated" values. Your system's prior year's "Investment in Associated Orgs – Patronage Capital" must be entered as a part of the calculation for MDSC.																														
<table border="1"> <thead> <tr> <th>ITEM DESCRIPTION</th> <th>ENTER DATA</th> </tr> </thead> <tbody> <tr> <td>2017 Part C. Balance Sheet, Line 8 - Invest. In Assoc. Org. - Pat Cap</td> <td>0</td> </tr> <tr> <td>2018 Billed Debt Service</td> <td>7,346,964</td> </tr> <tr> <td>2017 Part R. Power Req. Database, Line 11, Column (d) - Total MWH Sold</td> <td>0</td> </tr> <tr> <td>2017 Part R. Power Req. Database, Line 10, Column (c) - Average Number of Consumers</td> <td>0</td> </tr> <tr> <td>2017 Part C. Balance Sheet, Line 3 - Total Utility Plant</td> <td>0</td> </tr> <tr> <td>2016 Part C. Balance Sheet, Line 35 - Total Margins & Equities</td> <td>0</td> </tr> <tr> <td>2017 Part C. Balance Sheet, Line 35 - Total Margins & Equities</td> <td>0</td> </tr> <tr> <td>2016 Part C. Balance Sheet, Line 38 - Total Long-Term Debt</td> <td>0</td> </tr> <tr> <td>2017 Part C. Balance Sheet, Line 38 - Total Long-Term Debt</td> <td>0</td> </tr> <tr> <td>2013 Part C. Balance Sheet, Line 34 - Total Margins & Equities</td> <td>0</td> </tr> <tr> <td>2013 Part C. Balance Sheet, Line 37 - Total Long-Term Debt</td> <td>0</td> </tr> <tr> <td>2017 Part C. Balance Sheet, Line 46 - Current Maturities Long-Term Debt - Economic Dev.</td> <td>0</td> </tr> <tr> <td>2017 Part C. Balance Sheet, Line 45 - Current Maturities Long-Term Debt</td> <td>0</td> </tr> </tbody> </table>			ITEM DESCRIPTION	ENTER DATA	2017 Part C. Balance Sheet, Line 8 - Invest. In Assoc. Org. - Pat Cap	0	2018 Billed Debt Service	7,346,964	2017 Part R. Power Req. Database, Line 11, Column (d) - Total MWH Sold	0	2017 Part R. Power Req. Database, Line 10, Column (c) - Average Number of Consumers	0	2017 Part C. Balance Sheet, Line 3 - Total Utility Plant	0	2016 Part C. Balance Sheet, Line 35 - Total Margins & Equities	0	2017 Part C. Balance Sheet, Line 35 - Total Margins & Equities	0	2016 Part C. Balance Sheet, Line 38 - Total Long-Term Debt	0	2017 Part C. Balance Sheet, Line 38 - Total Long-Term Debt	0	2013 Part C. Balance Sheet, Line 34 - Total Margins & Equities	0	2013 Part C. Balance Sheet, Line 37 - Total Long-Term Debt	0	2017 Part C. Balance Sheet, Line 46 - Current Maturities Long-Term Debt - Economic Dev.	0	2017 Part C. Balance Sheet, Line 45 - Current Maturities Long-Term Debt	0
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NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION FINANCIAL AND STATISTICAL REPORT		BORROWER NAME	Prairie Land El
		BORROWER DESIGNATION	KS028
		ENDING DATE	12/31/2018
2016 TIER	-		
2017 TIER	-		
2018 TIER	2.38		
2016 OTIER	-		
2017 OTIER	-		
2018 OTIER	1.90		
2016 MDSC	-		
2017 MDSC	-		
2018 MDSC	1.62		
2016 DSC	-		
2017 DSC	-		
2018 DSC	1.98		
2016 ODSC	-		
2017 ODSC	-		
2018 ODSC	1.72		
2% of Total Margins & Equity	1,423,260		
Total Long-Term Leases	-		
1/3 of the Lease portion	(474,420)		
Pat Cap (Cash) portion	(25,685,523)		

RATIO No.	RATIO DESCRIPTION	KRTA 2013	KRTA 2014	KRTA 2015	KRTA 2016	KRTA 2017	ESTIMATED RATIOS FOR 2018	Budget 2019	25%
1	RATIO 1 --- AVERAGE TOTAL CONSUMERS SERVED	0	0	0	0	0	24,771	0	#DIV/0!
2	RATIO 2 --- TOTAL KWH SOLD (1,000)	0	0	0	0	0	649,264	0	#DIV/0!
3	RATIO 3 --- TOTAL UTILITY PLANT (1,000)	0	0	0	0	0	184,629	0	#DIV/0!
4	RATIO 4 --- TOTAL NUMBER OF EMPLOYEES (FULL TIME ONLY)	0	0	0	0	0	91	0	#DIV/0!
5	RATIO 5 --- TOTAL MILES OF LINE	0	0	0	0	0	6,982	0	#DIV/0!
6	RATIO 6 --- TIER	0.00	0.00	0.00	0.00	0.00	2.38	0.00	#DIV/0!
7	RATIO 7 --- TIER (2 OF 3 YEAR HIGH AVERAGE)	0.00	0.00	0.00	0.00	0.00	1.19	0.00	#DIV/0!
8	RATIO 8 --- OTIER	0.00	0.00	0.00	0.00	0.00	1.90	0.00	#DIV/0!
9	RATIO 9 --- OTIER (2 OF 3 YEAR HIGH AVERAGE)	0.00	0.00	0.00	0.00	0.00	0.95	0.00	#DIV/0!
10	RATIO 10 --- MODIFIED DSC (MDSC)	0.00	0.00	0.00	0.00	0.00	1.62	0.00	#DIV/0!
11	RATIO 11 --- MDSC (2 OF 3 YEAR HIGH AVERAGE)	0.00	0.00	0.00	0.00	0.00	0.81	0.00	#DIV/0!
12	RATIO 12 --- DEBT SERVICE COVERAGE (DSC)	0.00	0.00	0.00	0.00	0.00	1.98	0.00	#DIV/0!
13	RATIO 13 --- DSC (2 OF 3 YEAR HIGH AVERAGE)	0.00	0.00	0.00	0.00	0.00	0.99	0.00	#DIV/0!
14	RATIO 14 --- ODSC	0.00	0.00	0.00	0.00	0.00	1.72	0.00	#DIV/0!
15	RATIO 15 --- ODSC (2 OF 3 YEAR HIGH AVERAGE)	0.00	0.00	0.00	0.00	0.00	0.86	0.00	#DIV/0!
16	RATIO 16 --- EQUITY AS A % OF ASSETS	0.00	0.00	0.00	0.00	0.00	40.08	0.00	#DIV/0!
17	RATIO 17 --- DISTRIBUTION EQUITY (EXCLUDES EQUITY IN ASSOC. ORG'S PATRONAGE CAPITAL)	0.00	0.00	0.00	0.00	0.00	29.21	0.00	#DIV/0!
18	RATIO 18 --- EQUITY AS A % OF TOTAL CAPITALIZATION	0.00	0.00	0.00	0.00	0.00	44.14	0.00	#DIV/0!
19	RATIO 19 --- LONG TERM DEBT AS A % OF TOTAL ASSETS	0.00	0.00	0.00	0.00	0.00	50.72	0.00	#DIV/0!
20	RATIO 20 --- LONG TERM DEBT PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	138.72	0.00	#DIV/0!
21	RATIO 21 --- LONG TERM DEBT PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	3,635.97	0.00	#DIV/0!
22	RATIO 22 --- NON-GOVERNMENT DEBT AS A % OF TOTAL LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00	100.00	0.00	#DIV/0!
23	RATIO 23 --- BLENDED INTEREST RATE (%)	0.00	0.00	0.00	0.00	0.00	8.61	0.00	#DIV/0!
24	RATIO 24 --- ANNUAL CAPITAL CREDITS RETIRED PER TOTAL EQUITY (%)	0.00	0.00	0.00	0.00	0.00	2.44	0.00	#DIV/0!
25	RATIO 25 --- LONG-TERM INTEREST AS A % OF REVENUE	0.00	0.00	0.00	0.00	0.00	5.62	0.00	#DIV/0!
26	RATIO 26 --- CUMULATIVE PATRONAGE CAPITAL RETIRED AS A % OF TOTAL PATRONAGE CAPITAL	0.00	0.00	0.00	0.00	0.00	12.88	0.00	#DIV/0!
27	RATIO 27 --- RATE OF RETURN ON EQUITY (%)	0.00	0.00	0.00	0.00	0.00	7.81	0.00	#DIV/0!
28	RATIO 28 --- RATE OF RETURN ON TOTAL CAPITALIZATION (%)	0.00	0.00	0.00	0.00	0.00	5.95	0.00	#DIV/0!
29	RATIO 29 --- CURRENT RATIO	0.00	0.00	0.00	0.00	0.00	0.77	0.00	#DIV/0!
30	RATIO 30 --- GENERAL FUNDS PER TUP (%)	0.00	0.00	0.00	0.00	0.00	7.17	0.00	#DIV/0!
31	RATIO 31 --- PLANT REVENUE RATIO (PRR) ONE YEAR	0.00	0.00	0.00	0.00	0.00	7.26	0.00	#DIV/0!
32	RATIO 32 --- INVESTMENT IN SUBSIDIARIES TO TOTAL ASSETS (%)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
33	RATIO 33 --- TOTAL OPERATING REVENUE PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	110.40	0.00	#DIV/0!

RATIO No.	RATIO DESCRIPTION	KRTA 2013	KRTA 2014	KRTA 2015	KRTA 2016	KRTA 2017	ESTIMATED RATIOS FOR 2018	Budget 2019	25%
34	RATIO 34 --- TOTAL OPERATING REVENUE PER TUP INVESTMENT (CENTS)	0.00	0.00	0.00	0.00	0.00	38.82	0.00	#DIV/0!
35	RATIO 35 --- TOTAL OPERATING REVENUE PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	2,893.76	0.00	#DIV/0!
36	RATIO 36 --- ELECTRIC REVENUE PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	107.61	0.00	#DIV/0!
37	RATIO 37 --- ELECTRIC REVENUE PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	2,820.40	0.00	#DIV/0!
38	RATIO 38 --- RESIDENTIAL REVENUE PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	129.69	0.00	#DIV/0!
39	RATIO 39 --- NON-RESIDENTIAL REVENUE PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	99.78	0.00	#DIV/0!
40	RATIO 40 --- SEASONAL REVENUE PER KWH SOLD (MILLS)	#N/A	#N/A	#N/A	#N/A	#N/A	228.23	0.00	#N/A
41	RATIO 41 --- IRRIGATION REVENUE PER KWH SOLD (MILLS)	#N/A	#N/A	#N/A	#N/A	#N/A	126.86	0.00	#N/A
42	RATIO 42 --- SMALL COMMERCIAL REVENUE PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	123.29	0.00	#DIV/0!
43	RATIO 43 --- LARGE COMMERCIAL REVENUE PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	80.07	0.00	#DIV/0!
44	RATIO 44 --- SALES FOR RESALE REVENUE PER KWH SOLD (MILLS)	#N/A	#N/A	#N/A	#N/A	#N/A	74.95	0.00	#N/A
45	RATIO 45 --- STREET & HIGHWAY LIGHTING REVENUE PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	173.23	0.00	#DIV/0!
46	RATIO 46 --- OTHER SALES TO PUBLIC AUTHORITIES REVENUE PER KWH SOLD (MILLS)	#N/A	#N/A	#N/A	#N/A	#N/A	136.63	0.00	#N/A
47	RATIO 47 --- OPERATING MARGINS PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	4.35	0.00	#DIV/0!
48	RATIO 48 --- OPERATING MARGINS PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	113.90	0.00	#DIV/0!
49	RATIO 49 --- NON-OPERATING MARGINS PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	1.81	0.00	#DIV/0!
50	RATIO 50 --- NON-OPERATING MARGINS PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	47.33	0.00	#DIV/0!
51	RATIO 51 --- TOTAL MARGINS LESS ALLOCATIONS PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	6.15	0.00	#DIV/0!
52	RATIO 52 --- TOTAL MARGINS LESS ALLOCATIONS PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	161.23	0.00	#DIV/0!
53	RATIO 53 --- INCOME (LOSS) FROM EQUITY INVESTMENTS PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
54	RATIO 54 --- ASSOCIATED ORGANIZATION'S CAPITAL CREDITS PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	2.41	0.00	#DIV/0!
55	RATIO 55 --- ASSOCIATED ORGANIZATION'S CAPITAL CREDITS PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	63.15	0.00	#DIV/0!
56	RATIO 56 --- TOTAL MARGINS PER KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	8.56	0.00	#DIV/0!
57	RATIO 57 --- TOTAL MARGINS PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	224.38	0.00	#DIV/0!
58	RATIO 58 --- A/R OVER 60 DAYS AS A % OF OPERATING REVENUE	0.00	0.00	0.00	0.00	0.00	0.16	0.00	#DIV/0!
59	RATIO 59 --- AMOUNT WRITTEN OFF AS A % OF OPERATING REVENUE	0.00	0.00	0.00	0.00	0.00	0.04	0.00	#DIV/0!
60	RATIO 60 --- TOTAL MWH SOLD PER MILE OF LINE	0.00	0.00	0.00	0.00	0.00	93.00	0.00	#DIV/0!
61	RATIO 61 --- AVERAGE RESIDENTIAL USAGE KWH PER MONTH	0.00	0.00	0.00	0.00	0.00	826.30	0.00	#DIV/0!
62	RATIO 62 --- AVERAGE SEASONAL KWH USAGE PER MONTH	#N/A	#N/A	#N/A	#N/A	#N/A	174.94	0.00	#N/A
63	RATIO 63 --- AVERAGE IRRIGATION KWH USAGE PER MONTH	#N/A	#N/A	#N/A	#N/A	#N/A	1,726.07	0.00	#N/A
64	RATIO 64 --- AVERAGE SMALL COMMERCIAL KWH USAGE PER MONTH	0.00	0.00	0.00	0.00	0.00	3,060.66	0.00	#DIV/0!
65	RATIO 65 --- AVERAGE LARGE COMMERCIAL KWH USAGE PER MONTH	0.00	0.00	0.00	0.00	0.00	1,392,316.51	0.00	#DIV/0!
66	RATIO 66 --- AVERAGE STREET & HIGHWAY LIGHTING KWH USAGE PER MONTH	0.00	0.00	0.00	0.00	0.00	1,264.72	0.00	#DIV/0!
67	RATIO 67 --- AVERAGE SALES FOR RESALE KWH USAGE PER MONTH	#N/A	#N/A	#N/A	#N/A	#N/A	1,647,280.96	0.00	#N/A
68	RATIO 68 --- AVERAGE SALES TO PUBLIC AUTHORITIES KWH USAGE PER MONTH	#N/A	#N/A	#N/A	#N/A	#N/A	1,560.49	0.00	#N/A
69	RATIO 69 --- RESIDENTIAL KWH SOLD PER TOTAL KWH SOLD (%)	0.00	0.00	0.00	0.00	0.00	21.14	0.00	#DIV/0!
70	RATIO 70 --- SEASONAL KWH SOLD PER TOTAL KWH SOLD (%)	#N/A	#N/A	#N/A	#N/A	#N/A	1.17	0.00	#N/A
71	RATIO 71 --- IRRIGATION KWH SOLD PER TOTAL KWH SOLD (%)	#N/A	#N/A	#N/A	#N/A	#N/A	3.28	0.00	#N/A
72	RATIO 72 --- SMALL COMMERCIAL KWH SOLD PER TOTAL KWH SOLD (%)	0.00	0.00	0.00	0.00	0.00	30.55	0.00	#DIV/0!
73	RATIO 73 --- LARGE COMMERCIAL KWH SOLD PER TOTAL KWH SOLD (%)	0.00	0.00	0.00	0.00	0.00	23.16	0.00	#DIV/0!

RATIO No.	RATIO DESCRIPTION	KRTA 2013	KRTA 2014	KRTA 2015	KRTA 2016	KRTA 2017	ESTIMATED RATIOS FOR 2018	Budget 2019	25%
74	RATIO 74 --- STREET & HIGHWAY LIGHTING KWH SOLD PER TOTAL KWH SOLD (%)	0.00	0.00	0.00	0.00	0.00	0.37	0.00	#DIV/0!
75	RATIO 75 --- SALES FOR RESALE PER TOTAL KWH SOLD (%)	#N/A	#N/A	#N/A	#N/A	#N/A	18.27	0.00	#N/A
76	RATIO 76 --- SALES TO PUBLIC AUTHORITIES PER TOTAL KWH SOLD (%)	#N/A	#N/A	#N/A	#N/A	#N/A	2.06	0.00	#N/A
77	RATIO 77 --- O & M EXPENSES PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	11.77	0.00	#DIV/0!
78	RATIO 78 --- O & M EXPENSES PER DOLLARS OF TUP (MILLS)	0.00	0.00	0.00	0.00	0.00	41.38	0.00	#DIV/0!
79	RATIO 79 --- O & M EXPENSES PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	308.41	0.00	#DIV/0!
80	RATIO 80 --- CONSUMER ACCOUNTING EXPENSES PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	1.82	0.00	#DIV/0!
81	RATIO 81 --- CONSUMER ACCOUNTING EXPENSES PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	47.71	0.00	#DIV/0!
82	RATIO 82 --- CUSTOMER SALES AND SERVICE PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	1.15	0.00	#DIV/0!
83	RATIO 83 --- CUSTOMER SALES AND SERVICE PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	30.12	0.00	#DIV/0!
84	RATIO 84 --- A & G EXPENSES PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	5.68	0.00	#DIV/0!
85	RATIO 85 --- A & G EXPENSES PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	148.82	0.00	#DIV/0!
86	RATIO 86 --- TOTAL CONTROLLABLE EXPENSES PER TOTAL KWH SOLD (MILLS) (SAME AS RATIO #103)	0.00	0.00	0.00	0.00	0.00	20.41	0.00	#DIV/0!
87	RATIO 87 --- TOTAL CONTROLLABLE EXPENSES PER CONSUMER (\$) (SAME AS RATIO #104)	0.00	0.00	0.00	0.00	0.00	535.05	0.00	#DIV/0!
88	RATIO 88 --- POWER COST PER KWH PURCHASED (MILLS)	0.00	0.00	0.00	0.00	0.00	68.25	0.00	#DIV/0!
89	RATIO 89 --- POWER COST PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	71.25	0.00	#DIV/0!
90	RATIO 90 --- POWER COST AS A % OF REVENUE	0.00	0.00	0.00	0.00	0.00	64.54	0.00	#DIV/0!
91	RATIO 91 --- LONG-TERM INTEREST COST PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	6.21	0.00	#DIV/0!
92	RATIO 92 --- LONG-TERM INTEREST COST AS A % OF TUP	0.00	0.00	0.00	0.00	0.00	2.18	0.00	#DIV/0!
93	RATIO 93 --- LONG-TERM INTEREST COST PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	162.69	0.00	#DIV/0!
94	RATIO 94 --- DEPRECIATION EXPENSE PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	7.69	0.00	#DIV/0!
95	RATIO 95 --- DEPRECIATION EXPENSE AS A % OF TUP	0.00	0.00	0.00	0.00	0.00	2.70	0.00	#DIV/0!
96	RATIO 96 --- DEPRECIATION EXPENSE PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	201.48	0.00	#DIV/0!
97	RATIO 97 --- ACCUMULATIVE DEPRECIATION AS A % OF PLANT IN SERVICE	0.00	0.00	0.00	0.00	0.00	35.19	0.00	#DIV/0!
98	RATIO 98 --- TOTAL TAX EXPENSE PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
99	RATIO 99 --- TOTAL TAX EXPENSE AS A % OF TUP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100	RATIO 100 --- TOTAL TAX EXPENSE PER CONSUMER	0.00	0.00	0.00	0.00	0.00	0.11	0.00	#DIV/0!
101	RATIO 101 --- TOTAL FIXED EXPENSES PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	85.65	0.00	#DIV/0!
102	RATIO 102 --- TOTAL FIXED EXPENSES PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	2,244.81	0.00	#DIV/0!
103	RATIO 103 --- TOTAL OPERATING EXPENSES PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	20.41	0.00	#DIV/0!
104	RATIO 104 --- TOTAL OPERATING EXPENSES PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	535.05	0.00	#DIV/0!
105	RATIO 105 --- TOTAL COST OF SERVICE (MINUS POWER COSTS) PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	34.81	0.00	#DIV/0!
106	RATIO 106 --- TOTAL COST OF ELECTRIC SERVICE PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	106.06	0.00	#DIV/0!
107	RATIO 107 --- TOTAL COST OF ELECTRIC SERVICE PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	2,779.87	0.00	#DIV/0!
108	RATIO 108 --- AVERAGE WAGE RATE PER HOUR (\$)	0.00	0.00	0.00	0.00	0.00	41.51	0.00	#DIV/0!
109	RATIO 109 --- TOTAL WAGES PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	12.16	0.00	#DIV/0!
110	RATIO 110 --- TOTAL WAGES PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	318.67	0.00	#DIV/0!
111	RATIO 111 --- OVERTIME HOURS/TOTAL HOURS (%)	0.00	0.00	0.00	0.00	0.00	1.69	0.00	#DIV/0!
112	RATIO 112 --- CAPITALIZED PAYROLL / TOTAL PAYROLL (%)	0.00	0.00	0.00	0.00	0.00	26.19	0.00	#DIV/0!
113	RATIO 113 --- AVERAGE CONSUMERS PER EMPLOYEE	0.00	0.00	0.00	0.00	0.00	272.21	0.00	#DIV/0!
114	RATIO 114 --- ANNUAL GROWTH IN KWH SOLD (%)	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!
115	RATIO 115 --- ANNUAL GROWTH IN NUMBER OF CONSUMERS (%)	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!

RATIO No.	RATIO DESCRIPTION	KRTA 2013	KRTA 2014	KRTA 2015	KRTA 2016	KRTA 2017	ESTIMATED RATIOS FOR 2018	Budget 2019	25%
116	RATIO 116 --- ANNUAL GROWTH IN TUP DOLLARS (%)	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!
117	RATIO 117 --- CONST. W.I.P. TO PLANT ADDITIONS (%)	0.00	0.00	0.00	0.00	0.00	6.14	0.00	#DIV/0!
118	RATIO 118 --- NET NEW SERVICES TO TOTAL SERVICES (%)	0.00	0.00	0.00	0.00	0.00	0.14	0.00	#DIV/0!
119	RATIO 119 --- ANNUAL GROWTH IN TOTAL CAPITALIZATION (%)	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!
120	RATIO 120 --- 2 YR. COMPOUND GROWTH IN TOTAL CAPITALIZATION (%)	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!
121	RATIO 121 --- 5 YR. COMPOUND GROWTH IN TOTAL CAPITALIZATION (%)	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!
122	RATIO 122 --- TUP INVESTMENTS PER TOTAL KWH SOLD (CENTS)	0.00	0.00	0.00	0.00	0.00	28.44	0.00	#DIV/0!
123	RATIO 123 --- TUP INVESTMENT PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	7,453.42	0.00	#DIV/0!
124	RATIO 124 --- TUP INVESTMENT PER MILE OF LINE (\$)	0.00	0.00	0.00	0.00	0.00	26,445.13	0.00	#DIV/0!
125	RATIO 125 --- AVERAGE CONSUMERS PER MILE	0.00	0.00	0.00	0.00	0.00	3.55	0.00	#DIV/0!
126	RATIO 126 --- DISTRIBUTION PLANT PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	201.25	0.00	#DIV/0!
127	RATIO 127 --- DISTRIBUTION PLANT PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	5,274.87	0.00	#DIV/0!
128	RATIO 128 --- DISTRIBUTION PLANT PER EMPLOYEE (\$)	0.00	0.00	0.00	0.00	0.00	1,435,866.07	0.00	#DIV/0!
129	RATIO 129 --- GENERAL PLANT PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	14.82	0.00	#DIV/0!
130	RATIO 130 --- GENERAL PLANT PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	388.35	0.00	#DIV/0!
131	RATIO 131 --- GENERAL PLANT PER EMPLOYEE (\$)	0.00	0.00	0.00	0.00	0.00	105,713.05	0.00	#DIV/0!
132	RATIO 132 --- HEADQUARTERS PLANT PER TOTAL KWH SOLD (MILLS)	0.00	0.00	0.00	0.00	0.00	10.61	0.00	#DIV/0!
133	RATIO 133 --- HEADQUARTERS PLANT PER CONSUMER (\$)	0.00	0.00	0.00	0.00	0.00	278.19	0.00	#DIV/0!
134	RATIO 134 --- HEADQUARTERS PLANT PER EMPLOYEE (\$)	0.00	0.00	0.00	0.00	0.00	75,725.67	0.00	#DIV/0!
135	RATIO 135 --- TRANSMISSION PLANT PER TOTAL KWH SOLD (MILLS)	#N/A	#N/A	#N/A	#N/A	#N/A	48.04	0.00	#N/A
136	RATIO 136 --- TRANSMISSION PLANT PER CONSUMER (\$)	#N/A	#N/A	#N/A	#N/A	#N/A	1,259.19	0.00	#N/A
137	RATIO 137 --- TRANSMISSION PLANT PER EMPLOYEE (\$)	#N/A	#N/A	#N/A	#N/A	#N/A	342,761.53	0.00	#N/A
138	RATIO 138 --- IDLE SERVICES TO TOTAL SERVICE (%)	0.00	0.00	0.00	0.00	0.00	3.42	0.00	#DIV/0!
139	RATIO 139 --- LINE LOSS (%)	0.00	0.00	0.00	0.00	0.00	4.21	0.00	#DIV/0!
140	RATIO 140 --- SYSTEM AVG. INTERRUPTION DURATION INDEX (SAIDI) - POWER SUPPLIER	0.00	0.00	0.00	0.00	0.00	24.50	0.00	#DIV/0!
141	RATIO 141 --- SYSTEM AVG. INTERRUPTION DURATION INDEX (SAIDI) - EXTREME STORM	0.00	0.00	0.00	0.00	0.00	54.30	0.00	#DIV/0!
142	RATIO 142 --- SYSTEM AVG. INTERRUPTION DURATION INDEX (SAIDI) - PREARRANGED	0.00	0.00	0.00	0.00	0.00	11.90	0.00	#DIV/0!
143	RATIO 143 --- SYSTEM AVG. INTERRUPTION DURATION INDEX (SAIDI) - ALL OTHER	0.00	0.00	0.00	0.00	0.00	241.40	0.00	#DIV/0!
144	RATIO 144 --- SYSTEM AVG. INTERRUPTION DURATION INDEX (SAIDI) - TOTAL	0.00	0.00	0.00	0.00	0.00	332.10	0.00	#DIV/0!
145	RATIO 145 --- AVG. SERVICE AVAILABILITY INDEX (ASAI) - TOTAL (%)	0.00	0.00	0.00	0.00	0.00	99.94	0.00	#DIV/0!

EXHIBIT 3
Financial Statements Detailing Consolidated Financial Position

Information is already contained in Exhibit 2

EXHIBIT 4

Comparative Operating Income Statement and Balance
Sheet 2016-2018
Mid-Kansas Division

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

	FY 2016	FY 2017	FY 2018
1. Operating Revenue and Patronage Capital	33,809,318	33,563,533	35,563,617
2. Power Production Expense	-	-	-
3. Cost of Purchased Power	19,808,973	19,531,745	20,540,649
4. Transmission Expense	638,420	673,340	675,721
5. Distribution Expense-Operation	2,219,460	2,105,181	2,553,281
6. Distribution Expense-Maintenance	866,012	805,069	782,840
7. Consumer Accounts Expense	901,862	799,512	840,025
8. Customer Service and Informational Expense	483,443	497,404	499,121
9. Sales Expense	-	-	-
10. Administrative and General Expense	2,074,722	2,051,796	2,155,862
11. Total Operation & Maintenance Expense (2 - 10)	26,992,893	26,464,047	28,047,498
12. Depreciation and Amortization Expense	2,101,570	2,175,152	2,283,761
13. Tax Expense - Property			
14. Tax Expense - Other	630	630	630
15. Interest on Long-Term Debt	1,901,512	1,913,617	2,100,610
16. Interest Charged to Construction - Credit	-	-	-
17. Interest Expense - Other	25,208	66,016	29,944
18. Other Deductions	193,353	193,353	193,353
19. Total Cost of Electric Service (11 - 18)	31,215,166	30,812,815	32,655,796
20. Patronage Capital & Operating Margins (1 - 19)	2,594,152	2,750,718	2,907,821
21. Non Operating Margins - Interest	106	151	419
22. Allowance for Funds Used During Construction	-	-	-
23. Income (Loss) from Equity Investments	-	-	-
24. Non Operating Margins - Other	2,543,322	1,040,998	1,283,765
25. Generation & Transmission Capital Credits	-	-	-
26. Other Capital Credits and Patronage Dividends	240,434	220,564	222,901
27. Extraordinary Items	-	-	-
28. Patronage Capital or Margins (20 - 26)	5,378,014	4,012,431	4,414,906

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

	Last Year	This Year	Variance
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)	32,104,486.26	35,582,866.08	3,478,379.82
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	0.00	0.00	0.00
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	0.00	0.00	0.00
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	1,187,674.72	1,246,077.26	58,402.54
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	0.00	0.00	0.00
57. Total Liab. & Other Credits (36+43+46+54 thru 56)	83,338,625.18	87,578,034.93	4,239,409.75
Current Assets To Current Liabilities	2.91	4.50	
	to 1	to 1	
Margins and Equities To Total Assets	38.52	40.63	
	%	%	
Long-Term Debt To Total Utility Plant	52.35	54.02	
	%	%	

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

	Last Year	This Year	Variance
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)	28,558,648.82	32,104,486.26	3,545,837.44
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	0.00	0.00	0.00
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	0.00	0.00	0.00
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)	5,047,602.61	6,279,926.63	1,232,324.02
55. Regulatory Liabilities	0.00	0.00	0.00
56. Other Deferred Credits	0.00	0.00	0.00
57. Total Liab. & Other Credits (36+43+46+54 thru 56)	80,163,689.18	83,338,625.18	3,174,936.00
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 2016

	Last Year	This Year	Variance
ASSETS AND OTHER DEBITS			
1. Total Utility Plant in Service	78,847,378.46	81,020,621.84	2,173,243.38
2. Construction Work in Progress	304,264.61	2,207,772.02	1,903,507.41
3. Total Utility Plant (1 + 2)	79,151,643.07	83,228,393.86	4,076,750.79
4. Accum. Provision for Depreciation and Amort.	32,901,060.80	33,855,793.45	954,732.65
5. Net Utility Plant (3 - 4)	46,250,582.27	49,372,600.41	3,122,018.14
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	418,019.54	565,629.27	147,609.73
9. Invest. in Assoc. Org. - Other - General Funds	6,507,683.84	9,052,664.40	2,544,980.56
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)	6,925,703.38	9,618,293.67	2,692,590.29
15. Cash - General Funds	12,149,401.41	14,842,879.20	2,693,477.79
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	0.00	0.00
20. Accounts Receivable - Sales of Energy (Net)	1,792,759.38	3,139,025.61	1,346,266.23
21. Accounts Receivable - Other (Net)	95,406.10	107,133.47	11,727.37
22. Renewable Energy Credits	0.00	0.00	0.00
23. Material and Supplies - Electric & Other	-28,390.25	47,601.41	75,991.66
24. Prepayments	0.00	0.00	0.00
25. Other Current and Accrued Assets	1,308,259.46	0.00	-1,308,259.46
26. Total Current and Accrued Assets (15 thru 25)	15,317,436.10	18,136,639.69	2,819,203.59
27. Regulatory Assets	0.00	0.00	0.00
28. Other Deferred Debits	3,400,666.51	3,036,155.41	-364,511.10
29. Total Assets and Other Debits (5 + 14 + 26 thru 28)	71,894,388.26	80,163,689.18	8,269,300.92

General Ledger

Financial And Operating Report Electric Distribution

BALANCE SHEET FOR DEC 2016

	Last Year	This Year	Variance
LIABILITIES AND OTHER CREDITS			
30. Memberships	0.00	0.00	0.00
31. Patronage Capital	20,187,789.05	23,048,594.38	2,860,805.33
32. Operating Margins - Prior Years	0.00	0.00	0.00
33. Operating Margins - Current Year	1,338,727.51	2,834,585.75	1,495,858.24
34. Non-Operating Margins	215,228.61	2,543,428.49	2,328,199.88
35. Other Margins and Equities	68,352.01	132,040.20	63,688.19
36. Total Margins & Equities (30 thru 35)	21,810,097.18	28,558,648.82	6,748,551.64
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)	43,383,110.78	46,557,437.75	3,174,326.97
41. Long-Term Debt - RUS Econ. Devel. (Net)	0.00	0.00	0.00
42. Payments - Unapplied	0.00	0.00	0.00
43. Total Long-Term Debt (37 thru 41 - 42)	43,383,110.78	46,557,437.75	3,174,326.97
44. Obligations Under Capital Leases - Noncurrent	0.00	0.00	0.00
45. Accumulated Operating Provisions	0.00	0.00	0.00
46. Total Other Noncurrent Liabilities (44 + 45)	0.00	0.00	0.00
47. Notes Payable	3,288,865.12	1,504,889.47	-1,783,975.65
48. Accounts Payable	1,631,084.90	1,640,301.67	9,216.77
49. Consumers Deposits	666,715.19	660,406.09	-6,309.10
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	1,114,515.09	1,242,005.38	127,490.29
54. Total Current & Accrued Liabilities (47 thru 53)	6,701,180.30	5,047,602.61	-1,653,577.69
55. Regulatory Liabilities	0.00	0.00	0.00
56. Other Deferred Credits	0.00	0.00	0.00
57. Total Liab. & Other Credits (36+43+46+54 thru 56)	71,894,388.26	80,163,689.18	8,269,300.92
Current Assets To Current Liabilities	2.29	3.59	
	to 1	to 1	
Margins and Equities To Total Assets	30.34	35.63	
	%	%	
Long-Term Debt To Total Utility Plant	54.81	55.94	
	%	%	

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 2019 Based on the Historical Test Year Ending December 31, 2018

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line	Description	Source	Unadjusted Historical Test Year 2018	Adjustments No. Amount	Adjusted Historical Test Year 2018	Allocation Factor Name	Factor	FBR Revenue Requirement
			Source: WP2			Source: WP3		
1	Operating Expenses							
2	Power Production Expense	WP1, L29, Col (d)	-		\$ -		0.000000	\$ -
3	Cost of Purchased Power	WP1, L30, Col (d)	\$ 20,540,649		\$ 20,540,649		0.000000	\$ -
4	Transmission O&M	WP1, L31, Col (d)	\$ 675,721		\$ 675,721		1.000000	\$ 675,721
5	Distribution Expense-Operation	WP1, L32, Col (d)	\$ 2,553,281	[1] \$ -	\$ 2,553,281	DOM	0.000000	\$ -
6	Distribution Expense-Maintenance	WP1, L33, Col (d)	\$ 782,840	[2] \$ -	\$ 782,840	DOM	0.000000	\$ -
7	Consumer Accounts Expense	WP1, L34, Col (d)	\$ 840,025		\$ 840,025		0.000000	\$ -
8	Customer Service and Informational Expense	WP1, L35, Col (d)	\$ 499,121		\$ 499,121		0.000000	\$ -
9	Sales Expense	WP1, L36, Col (d)	\$ -		\$ -		0.000000	\$ -
10	Administration & General	WP1, L37, Col (d)	\$ 2,155,862	[3] \$ (70,307)	\$ 2,085,555	LAB	0.057097	\$ 119,079
11	Total O&M Expense	Sum (L2:L10)						\$ 794,800
12	Depreciation and Amortization							\$ -
13	Transmission	WP1, L40, Col (d)	\$ 568,055	[4a] \$ 21,481	\$ 589,536		1.000000	\$ 589,536
14	General Plant	WP1, L41, Col (d)	\$ 108,359	[4b] \$ 2,796	\$ 111,156	LAB	0.057097	\$ 6,347
15	Property Tax	WP1, L43, Col (d)	\$ -		\$ -	NP	0.293193	\$ -
16	Other Taxes	WP1, L44, Col (d)	\$ 630		\$ 630	NP	0.293193	\$ 185
17	L.T. Interest	WP1, L45, Col (d)	\$ 2,100,610	[5] \$ (36,611)	\$ 2,063,998	NP	0.293193	\$ 605,149
18	Interest Charged to Construction - Credit	WP1, L46, Col (d)	\$ -	[6] \$ -	\$ -	NP	0.293193	\$ -
19	Interest-Other	WP1, L47, Col (d)	\$ 29,944	[7] \$ (5,624)	\$ 24,320	NP	0.293193	\$ 7,130
20	Other Deductions	WP1, L48, Col (d)	\$ 193,353	[8] \$ (193,353)	\$ -	NP	0.293193	\$ -
21	Total Cost of Electric Service							\$ 2,003,147
22								
23	Margin Requirement							
24	Principal Payments	WP1, L62, Col (d)	\$ 1,662,837	[10] \$ 39,535	\$ 1,702,372	NP	0.29319264	\$ 499,123
25	L.T. Interest	L17	\$ 2,100,610	\$ (36,611)	\$ 2,063,998	NP	0.29319264	\$ 605,149
26	Subtotal	Sum (L24:25)						\$ 1,104,272
27	Required Coverage Ratio	WP1, L64, Col (d)					1.80	1.80
28	Gross Margin Requirements	L26 x L27						1,089,269
29	Less: Offsets to Margin Requirements	WP4, L4 or L13, Col (i)						635,114
30	Net Margin Requirement	L28 - L29						\$ 454,155
31								\$ 756,571
32	Total Revenue Requirements							
33	Greater of OTIER or MDSC Margin Requirements	L21 + L30						\$ 2,759,717
34	Plus: True-Up Amount	WP7, L13						\$ 98,260
35	Total Net Revenue Requirement	L33 + L34						\$ 2,857,977
36	Divided By Total Billing Demand	WP5, L30, Col (Total)						943,386 kW
37	Unadjusted Unit Rate	L35 / L36						\$3.03/kW-mo.
38	Less: Property Tax Surcharge	Dkt. No. 19-PLCE-245-TAR						\$0.1623/kW-mo.
39	Resultant Unit Rate							\$2.87/kW-mo.

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

Line No	Description (a)	Historical Test Year Input				Budget Year Input			
		Source (b)	Amount (c)	Amount (d)	Notes (e)	Source (f)	Amount (g)	Amount (h)	Notes (i)
1	A. Net Plant in Service - Using Average Monthly Balance				Protocols, Section K				
2									
3	1. Facilities Used to Provide Local Access Delivery Service								Protocols, Section K
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	\$ 266,986			\$ 273,896			12 mo avg
7	353 Station Equipment	Trial Balance ¹	\$ 7,323,672			\$ 7,513,226			12 mo avg
8	355 Poles and Fixtures	Trial Balance ¹	\$ 8,946,291			\$ 9,177,842			12 mo avg
9	356 O.H. Conductors and Devices	Trial Balance ¹	\$ 7,430,275			\$ 7,622,588			12 mo avg
10	358 U.G. Conductors and Devices	Trial Balance ¹	\$ 3,706			\$ 3,802			12 mo avg
11	Subtotal	Sum(L5:L10)	\$ 24,025,721	\$ 10,245,485	GL acct 108.5	\$ 24,646,145	\$ 10,835,020		
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	\$ 24,025,721	\$ 10,245,485		\$ 24,646,145	\$ 10,835,020		
18									
19	2. All Facilities								
20	301-301 Intangible Plant	Trial Balance ¹	-	-		-	-		
21	350-359 Transmission Plant	Trial Balance ¹	\$ 24,025,721	\$ 10,245,485	GL acct 108.5	\$ 24,646,145	\$ 10,835,020		12 mo avg
22	360-373 Distribution Plant	Trial Balance ¹	\$ 51,573,101	\$ 19,371,320	GL acct. 108.6,108.61	\$ 52,698,738	\$ 21,140,110		12 mo avg
23	389-399 General Plant	Trial Balance ¹	\$ 5,011,544	\$ 3,054,379	GL acct. 108.7-108.78	\$ 5,321,641	\$ 3,165,535		12 mo avg
24	Total		\$ 80,610,366	\$ 32,671,184		\$ 82,666,525	\$ 35,140,666		
25									
26									
27									
28	B. Operating Expenses								
29	Power Production Expense	Statement of Operations	\$ -	-					
30	Cost of Purchased Power	Statement of Operations	\$ 20,540,649						
31	Transmission O&M	Statement of Operations	\$ 675,721						
32	Distribution Expense-Operation	Statement of Operations	\$ 2,553,281						
33	Distribution Expense-Maintenance	Statement of Operations	\$ 782,840						
34	Consumer Accounts Expense	Statement of Operations	\$ 840,025						
35	Customer Service and Informational Expense	Statement of Operations	\$ 499,121						
36	Sales Expense	Statement of Operations	\$ -						
37	Administrative and General	Statement of Operations	\$ 2,155,862		sum check				
38	Depreciation and Amortization	Statement of Operations	\$ 2,283,761		2,283,761				
39	Depreciation Expense - Distribution	Trial Balance	\$ 1,607,347						
40	Depreciation Expense - Transmission	Trial Balance	\$ 568,055				\$ 589,536		Protocols, Sections D.1.c and D.2.b.
41	Depreciation Expense - General Plant	Trial Balance	\$ 108,359				\$ 111,156		Protocols, Sections D.1.c and D.2.b.
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	\$ 2,100,610				\$ 2,063,998		Protocols, Section D.1.d
46	Interest Charged to Construction - Credit	Statement of Operations	\$ -				\$ -		Protocols, Section D.1.d
47	Interest-Other	Statement of Operations	\$ 29,944				\$ 24,320		Protocols, Section D.1.d
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)	\$ 76,975	\$ 560-573					
52	Distribution	Payroll Journal (Labor Amt)	\$ 804,396	\$ 580-598					
53	Customer Accounting	Payroll Journal (Labor Amt)	\$ 316,433	\$ 901-905					
54	Customer Service and Information	Payroll Journal (Labor Amt)	\$ 150,336	\$ 907-910					
55	Sales	Payroll Journal (Labor Amt)	\$ -	\$ 911-916					
56	Administration and General	Payroll Journal (Labor Amt)	\$ 710,881	\$ 920-932					
57	Total		\$ 2,059,020	Non-capitalized items					
58									
59									
60	D. Miscellaneous								
61	1. Debt Service								
62	Principal Payments	Supplementary Company Records	\$ 1,662,837	Exhibit 9, page 5	Exhibit 9, page 6		\$ 1,702,372		
63									
64	2. Target OTIER/MDSC			1.80 Section D.3 of the Protocols					
65									
66	3. Margin Requirement Offsets								
67	Investment in Associate Organizations - Patronage Capital	Balance Sheet	\$ 676,413	\$ 797,113					
68	Generation & Transmission Capital Credits	Statement of Operations	\$ -						
69	Other Capital Credits and Patronage Dividends	Statement of Operations	\$ 222,901						
70	Non-Operating Margins - Interest	Statement of Operations	\$ 419						
71	Cash Received from G&T/Lenders	Company Records	\$ 102,202	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

PSE

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, 2018

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 Maintenance	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	\$ 70,307	
11	Total Adjustment	L10	<u>\$ (70,307)</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)	\$ 568,055	
16	Projected	WP1, L40, Col (h)	\$ 589,536	
17	Total Adjustment	L16 - L15	<u>\$ 21,481</u>	
18	(b) General Plant			
19	Historical Amount	Pg.1, L14, Col (d)	\$ 108,359	
20	Projected	WP1, L41, Col (h)	\$ 111,156	
21	Total Adjustment	L20 - L19	<u>\$ 2,796</u>	
22				
23	5. Adjustment to LT Interest			Protocols, D.1.d
24	Historic Amount	Pg.1, L17, Col (d)	\$ 2,100,610	
25	Projected Amount	WP1, L45, Col (h)	\$ 2,063,998	
26	Total Adjustment	L25 - L24	<u>\$ (36,611)</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)	\$ 29,944	
35	Projected Amount	WP1, L47, Col (h)	\$ 24,320	
36	Total Adjustment	L35 - L34	<u>\$ (5,624)</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)	\$ 1,662,837	
48	Projected Amount	WP1, L62, Col (h)	\$ 1,702,372	
49	Total Adjustment	L48 - L47	<u>\$ 39,535</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)		\$ 52,698,738
4				
5	Allocation Factor	L2 / L3	DOM	-
6				
7	Labor Allocation Factor - Using Historical Test Year Input			
8	Transmission Wages	WP1, L51, Col (d)		\$ 76,975
9	Allocated Distribution Wages			
10	Total Distribution Wages	WP1, L52, Col (d)		\$ 804,396
11	Allocation Factor	L5	DOM	\$ -
12		L10 * L11		\$ -
13	Total LAC Wages	L8 + L12		<u>\$ 76,975</u>
14				
15	Total Wages Other than A&G			
16	Total Wages - Historical Test Year	WP1, L57, Col (d)		\$ 2,059,020
17	Less: Administration & General Wages	WP1, L56, Col (d)		<u>710,881</u>
18		L16 - L17		\$ 1,348,139
19				
20	Transmission Labor Allocator	L13 / L18	LAB	<u>0.057097</u>
21				
22	Net Plant Allocation Factor - Using Budget Year Input			
23	Plant-in-Service			
24	Transmission	WP1, L11, Col (g)		\$ 24,646,145
25	Distr. used to provide Local Access Service	L2		\$ -
26	General Plant			
27	Total General Plant	WP1, L23, Col (g)		\$ 5,321,641
28	Allocation Factor	L20	LAB	<u>0.057097</u>
29		L27 * L28		<u>\$ 303,850</u>
30	Total LAC Plant-in-Service	L24 + L25 + L29		<u>\$ 24,949,995</u>
31				
32	Accumulated Reserves for Depreciation			
33	Transmission	WP1, L11, Col (h)		\$ 10,835,020
34	Distribution Used in LAC	WP1, L16, Col (h)		\$ -
35	Allocated General Plant			
36	Total General Plant	WP1, L23, Col (h)		\$ 3,165,535
37	Allocation Factor	L20	LAB	<u>0.057097</u>
38		L36 * L37		<u>\$ 180,743</u>
39	Total LAC Accum. Depr. Res.	L33 + L34 + L38		<u>\$ 11,015,763</u>
40				
41	Net Plant Used in LAC	L30 - L39		<u>\$ 13,934,232</u>
42				
43	Total Plant in Service	WP1, L24, Col (g)		\$ 82,666,525
44	Less: Total Accum. Reserves for Depr.	WP1, L24, Col (h)		<u>\$ 35,140,666</u>
45	Total Net Plant	L43 - L44		<u>\$ 47,525,859</u>
46				
47	Transmission Net Plant Allocator - Budget Year	L41 / L45	NP	<u>0.293193</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, 2018

(a) Line No	(b) Metric	(c) Source	(d) Historical Total Amount	(e) Adjustment pg 1, Col (e)	(f) Adjusted Amount	(g) Name	(h) Allocation Factor Factor	(i) Allocated to FBR
1	OTIER						pg.1 Col (g) and (h)	
2	LT Interest Expense	Pg.1, L17, Col (d)	\$ 2,100,610	\$ (36,611)	\$ 2,063,998	NP	0.293193	\$ 605,149
3	Cash Received from G&T/lenders	WP1, Col (d), L71	\$ 102,202	\$ -	\$ 102,202	NP	0.293193	\$ 29,965
4			\$ 2,202,812	\$ (36,611)	\$ 2,166,200			\$ 635,114
5								
6	MDSC							
7	LT Interest Expense	L2	\$ 2,100,610	\$ (36,611)	\$ 2,063,998	NP	0.293193	\$ 605,149
8	Depreciation Expense							
9	Transmission	Pg.1, L13, Col (d)	\$ 568,055	\$ 21,481	\$ 589,536		1.000000	\$ 589,536
10	General Plant	Pg.1, L14, Col (d)	\$ 108,359	\$ 2,796	\$ 111,156	LAB	0.057097	\$ 6,347
11	Non-Operating Margins - Interest	WP1, L70, Col (d)	\$ 419	\$ -	\$ 419	NP	0.293193	\$ 123
12	Cash Patronage Capital*	L20	\$ 102,202	\$ -	\$ 102,202	NP	0.293193	\$ 29,965
13	Resultant Amount	Sum (L7:L12)	\$ 2,879,644		\$ 2,867,310			\$ 1,231,119
14								
15	*Calculate Pat. Cap. (Cash):							
16	Inv. in Assoc. Org. - Patr. Capital - Current Yr.	WP1, L67, Col (d)	\$ 797,113					
17	Inv. in Assoc. Org. - Patr. Capital - Prior Yr.	WP1, L67, Col (c)	\$ 676,413					
18	Generation & Transmission Capital Credits	WP1, L68, Col (d)	\$ -					
19	Other Capital Cr. and Patronage Dividends	WP1, L69, Col (d)	\$ 222,901					
20	Resultant Amount	L17 + L18 + L19 - L16	\$ 102,202					

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Work Paper 5 - Summary of Local Access Billing Demands (kW)
For the Historical Test Year Ending December 31, 2018
As Provided by Mid-Kansas G&T

<u>Line</u>	<u>Description</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>	
1	Total Local Access System	74,677	69,828	62,363	61,260	86,750	103,777	105,919	93,751	93,995	73,023	68,900	69,708	963,952	
2	CP Date	02	21	08	02	26	28	12	27	18	03	13	10		
3	CP Time (hour Ending)	10:00	9:00	9:00	10:00	17:00	16:00	16:00	16:00	16:00	17:00	8:00	8:00		
4															
5	Wholesale Customers @ Del. Pt.														
6	Morganville (Westar)	297	251	221	210	394	452	563	417	412	290	648	429	4,581	
7	Osborne (KMEA) --Metered	2,671	2,405	2,124	2,347	2,966	3,988	3,889	3,757	3,551	2,429	2,372	2,745	35,244	
8	Osborne (KMEA) --Generation	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Subtotal--Osborne	2,671	2,405	2,124	2,347	2,966	3,988	3,889	3,757	3,551	2,429	2,372	2,745	35,244	
10	Stockton (KMEA)--Metered	2,104	1,934	1,712	1,699	3,016	3,709	3,694	3,479	3,422	2,481	1,924	1,875	31,047	
11	Stockton (KMEA)--Generation	-	-	-	-	0.25	0.25	0.25	0.25	0.25	0.25	-	0.25	1.75	
12	Subtotal--Stockton	2,104	1,934	1,712	1,699	3,016	3,709	3,695	3,479	3,422	2,481	1,924	1,876	31,049	
13	Washington (KMEA)--Metered	2,019	1,816	1,590	1,746	2,837	3,471	3,669	2,869	3,238	2,075	1,742	1,627	28,697	
14	Washington (KMEA)--Generation	-	-	-	-	-	-	-	261	-	-	-	-	261	
15	Subtotal--Washington	2,019	1,816	1,590	1,746	2,837	3,471	3,669	3,130	3,238	2,075	1,742	1,627	28,958	
16	Cawker City (AR)	969	706	671	699	1,100	1,365	1,368	1,275	1,215	878	750	758	11,754	
17	Glasco (KPP)	496	425	387	399	904	976	994	884	788	568	422	418	7,660	
18	Glen Elder(AR)	637	527	443	500	1,074	1,227	1,180	1,012	996	771	592	548	9,507	
19	Mankato (AR)	1,216	1,123	989	1,002	1,938	2,313	2,256	2,172	2,124	1,483	1,018	1,031	18,663	
20	KEPCo ¹	20,666	20,509	17,589	15,413	20,725	21,754	23,306	19,590	20,482	16,325	18,158	19,859	234,377	
21	Subtotal	31,074	29,696	25,725	24,014	34,953	39,255	40,919	35,715	36,229	27,299	27,624	29,290	381,793	Wholesale
22	Losses @ 2.18% of 34.5 kV Output	677	647	561	524	762	856	892	779	790	595	602	639	8,323	
23	Subtotal with Losses (@ Source)	31,751	30,343	26,286	24,538	35,715	40,110	41,811	36,494	37,018	27,894	28,226	29,928	390,116	
24															
25	Prairie Land Retail														
26	Retail with Losses (@ Source)	42,926	39,485	36,077	36,722	51,035	63,667	64,108	57,257	56,977	45,129	40,674	39,780	573,836	
27	Losses @ 2.13% of 34.5 kV Input	916	842	770	783	1,089	1,358	1,368	1,222	1,216	963	868	849	12,243	
28	Retail @ Delivery Point	42,010	38,643	35,308	35,939	49,946	62,309	62,740	56,036	55,761	44,166	39,806	38,931	561,594	Retail
29															
30	Total Load (wholesale at source before loss + retail @ delivery pt.)													943,386	

¹ Represents actual metered coincident demand for all months, as required. Demand used to bill LADS in February and March was slightly less while KEPCo agreed to accommodate MKEC/PLEC during line maintenance work.

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, 2018

ACCOUNT	DESCRIPTION	TOTAL AMOUNT	TOTAL ADJUSTMENT	COMMENTS
1.926.2	EMPLOYEE PENSION & BENEFITS	50,581	21,836	
1.930.1	ADVERTISING	11,639	6,025	
1.930.2	MICELLANEOUS GENERAL	120,678	6,551	
1.930.21	MISC GEN - DUES	86,531	14,356	
1.930.3	MISC GEN - DONATIONS	11,140	5,749	
1.930.31	ANNUAL MEETING	43,074	15,790	
			70,307	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, 2018**

Account	Description	Date	Vendor Name	Reference	Amount	Percent Excluded	Amount Excluded
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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	No.			Days in		Wtd.	
				Effect		Rev. Req. ¹	Notes/Source
		I. Calculate Weighted Projected FBR Revenue Requirement					
1	Budget Year	2017	Projected FBR Revenue Requirement	\$ 2,618,203	x 273	= \$ 1,958,272	17-PLCE-478-TAR (in effect January - September, 2018)
2	Budget Year	2018	Projected FBR Revenue Requirement	\$ 2,711,470	x 92	= \$ 683,439	18-PLCE-462-TAR (9/11/18 Order, tariffs effective 10/1/18)
3						\$ 2,641,711	L1 + L2
4		II. Compare against Actual Revenue Requirement					
5							
6	Test Year	2018	Actual FBR Revenue Requirement			\$ 2,736,975	WP8a, L33
7			Annual True-Up Before Interest			\$ 95,264	L6 - L3
8							
9		III. Include Interest for Over or Under-recovery					
10			Applicable Interest Rate			3.15%	L18 or L19
11							
12			Interest on Annual True-Up Amount			\$ 2,996	L7 x L10
13			Total			\$ 98,260	L7 + L12
14							
15							
16							
17	Interest Rates						
18			Short term Interest Rate	3.15%			Quarterly average
19			FERC Quarterly Interest Rate	4.59%			Avg. for 2018, 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, 2018

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line	Description	Source	Unadjusted Historical Test Year 2018	Adjustments No. Amount	Adjusted Historical Test Year 2018	Allocation Factor Name	Factor	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)	\$ 20,540,649		\$ 20,540,649		0.000000	\$ -
4	Transmission O&M	WP1, L31, Col (d)	\$ 675,721		\$ 675,721		1.000000	\$ 675,721
5	Distribution Expense-Operation	WP1, L32, Col (d)	\$ 2,553,281	[1] \$ -	\$ 2,553,281	DOM	0.000000	\$ -
6	Distribution Expense-Maintenance	WP1, L33, Col (d)	\$ 782,840	[2] \$ -	\$ 782,840	DOM	0.000000	\$ -
7	Consumer Accounts Expense	WP1, L34, Col (d)	\$ 840,025		\$ 840,025		0.000000	\$ -
8	Customer Service and Informational Expense	WP1, L35, Col (d)	\$ 499,121		\$ 499,121		0.000000	\$ -
9	Sales Expense	WP1, L36, Col (d)	\$ -		\$ -		0.000000	\$ -
10	Administration & General	WP1, L37, Col (d)	\$ 2,155,862	[3] \$ (70,307)	\$ 2,085,555	LAB	0.057097	\$ 119,079
11	Total O&M Expense	Sum (L2:L10)						\$ 794,800
12	Depreciation and Amortization							\$ -
13	Transmission	WP1, L40, Col (d)	\$ 568,055		\$ 568,055		1.000000	\$ 568,055
14	General Plant	WP1, L41, Col (d)	\$ 108,359		\$ 108,359	LAB	0.057097	\$ 6,187
15	Property Tax	WP1, L43, Col (d)	\$ -		\$ -	NP	0.289784	\$ -
16	Other Taxes	WP1, L44, Col (d)	\$ 630		\$ 630	NP	0.289784	\$ 183
17	L.T. Interest	WP1, L45, Col (d)	\$ 2,100,610		\$ 2,100,610	NP	0.289784	\$ 608,722
18	Interest Charged to Construction - Credit	WP1, L46, Col (d)	\$ -		\$ -	NP	0.289784	\$ -
19	Interest-Other	WP1, L47, Col (d)	\$ 29,944		\$ 29,944	NP	0.289784	\$ 8,677
20	Other Deductions	WP1, L48, Col (d)	\$ 193,353	[9] \$ (193,353)	\$ -	NP	0.289784	\$ -
21	Total Cost of Electric Service							\$ 1,986,624
22								
23	Margin Requirement							
24	Principal Payments	WP1, L62, Col (d)	\$ 1,662,837		\$ 1,662,837	NP	0.289784	\$ 481,863
25	L.T. Interest	L17	\$ 2,100,610	\$ -	\$ 2,100,610	NP	0.289784	\$ 608,722
26	Subtotal	Sum (L24:25)						\$ 608,722 \$ 1,090,585
27	Required Coverage Ratio	WP1, L64, Col (d)						1.80 1.80
28	Gross Margin Requirements	L26 x L27						1,095,700 1,963,053
29	Less: Offsets to Margin Requirements	WP8c, L4 or L13, Col (i)						638,339 1,212,702
30	Net Margin Requirement	L28 - L29						\$ 457,361 \$ 750,351
31								
32	Total Revenue Requirements							
33	Using the greater of OTIER or MDSC Margin Requirements	L21 + L30						\$2,736,975

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, 2018

Line No.	Description	Source	Allocator	Amount
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)		\$ 51,573,101
4				
5	Allocation Factor	L2 / L3	DOM	-
6				
7	Labor Allocation Factor			
8	Transmission Wages	WP1, L51, Col (d)		\$ 76,975
9	Allocated Distribution Wages			
10	Total Distribution Wages	WP1, L52, Col (d)		\$ 804,396
11	Allocation Factor	L5	DOM	\$ -
12		L10 * L11		\$ -
13	Total LAC Wages	L8 + L12		<u>\$ 76,975</u>
14				
15	Total Wages Other than A&G			
16	Total Wages	WP1, L57, Col (d)		\$ 2,059,020
17	Less: Administration & General Wages	WP1, L56, Col (d)		710,881
18		L16 - L17		<u>\$ 1,348,139</u>
19				
20	Transmission Labor Allocator	L13 / L18	LAB	<u>0.057097</u>
21				
22	Net Plant Allocation Factor			
23	Plant-in-Service			
24	Transmission	WP1, L11, Col (c)		\$ 24,025,721
25	Distr. used to provide Local Access Service	L2		\$ -
26	General Plant			
27	Total General Plant	WP1, L23, Col (c)		\$ 5,011,544
28	Allocation Factor	L20	LAB	0.057097
29		L27 * L28		<u>\$ 286,144</u>
30	Total LAC Plant-in-Service	L24 + L25 + L29		<u>\$ 24,311,866</u>
31				
32	Accumulated Reserves for Depreciation			
33	Transmission	WP1, L11, Col (d)		\$ 10,245,485
34	Distribution Used in LAC	WP1, L16, Col (d)		\$ -
35	Allocated General Plant			
36	Total General Plant	WP1, L23, Col (d)		\$ 3,054,379
37	Allocation Factor	L20	LAB	0.057097
38		L36 * L37		<u>\$ 174,396</u>
39	Total LAC Accum. Depr. Res.	L33 + L34 + L38		<u>\$ 10,419,881</u>
40				
41	Net Plant Used in LAC	L30 - L39		<u>\$ 13,891,985</u>
42				
43	Total Plant in Service	WP1, L24, Col (c)		\$ 80,610,366
44	Less: Total Accum. Reserves for Depr.	WP1, L24, Col (d)		<u>\$ 32,671,184</u>
45	Total Net Plant	L43 - L44		<u>\$ 47,939,182</u>
46				
47	Transmission Net Plant Allocator	L41 / L45	NP	<u>0.289784</u>

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, 2018

(a) Line No	(b) <u>Metric</u>	(c) <u>Source</u>	(d) <u>Historical Tot Amount</u>	(g) <u>Allocation Factor Name</u>	(h) <u>Factor</u>	(i) <u>Allocated to FBR</u>
				WP8b		
1	OTIER					
2	LT Interest Expense	Pg.1, L17, Col (d)	\$ 2,100,610	NP	0.289783517	\$ 608,722
3	Cash Received from G&T/lenders	WP1, Col (d), L71	\$ 102,202	NP	0.289783517	\$ 29,616
4			<u>\$ 2,202,812</u>			<u>\$ 638,339</u>
5						
6	MDSC					
7	LT Interest Expense	L2	\$ 2,100,610	NP	0.289783517	\$ 608,722
8	Depreciation Expense					
9	Transmisison	Pg.1, L13, Col (d)	\$ 568,055		1.000000	\$ 568,055
10	General Plant	Pg.1, L14, Col (d)	\$ 108,359	LAB	0.057097	\$ 6,187
11	Non-Operating Margins - Interest	WP1, L70, Col (d)	\$ 419	NP	0.289783517	\$ 121
12	Cash Patronage Capital*	L18	\$ 102,202	NP	0.289783517	\$ 29,616
13	Resultant Amount	Sum (L7:L12)	<u>\$ 2,879,644</u>			<u>\$ 1,212,702</u>
14						
15	*Calculate Pat. Cap. (Cash):					
16	Inv. in Assoc. Org. - Patr. Capital - Current Yr.	WP1, L67, Col (d)	\$ 797,113			
17	Inv. in Assoc. Org. - Patr. Capital - Prior Yr.	WP1, L67, Col (c)	\$ 676,413			
18	Generation & Transmission Capital Credits	WP1, L68, Col (d)	\$ -			
19	Other Capital Cr. and Patronage Dividends	WP1, L69, Col (d)	\$ 222,901			
20	Resultant Amount	L17 + L18 + L19 - L16	<u>\$ 102,202</u>			

EXHIBIT 6

Trial Balance
2016-2018

Mid-Kansas Division

Period Ending: DEC 2018								
Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	102.0	ELECTRIC PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00
1	107.1	CONST WORK IN PROGRESS-CONT	0.00	0.00	0.00	0.00	0.00	0.00
1	107.2	CONST WIP-LABOR & MATERIAL	337,967.87	-118,008.29	0.00	580,549.35	219,959.58	0.00
1	107.21	CONST WIP-OVERHEAD	56,770.11	-10,307.45	0.00	25,977.47	46,462.66	0.00
1	107.22	CWIP-OVERHEAD MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00
1	107.3	CONST WK PROGRESS-SPECIAL	0.00	0.00	0.00	0.00	0.00	0.00
1	108.5	ACC DEPR-TRANSMISSION PLANT	-10,107,439.37	-196,494.13	83,166.61	0.00	0.00	10,303,933.50
1	108.6	ACCUM DEPR-DISTRIBUTION PLANT	-25,599,276.17	-1,144,348.16	0.00	104,831.19	0.00	26,743,624.33
1	108.61	ACCUM DEPR-DIST PLANT-RETIR LOSS	6,491,144.53	731,025.80	84,283.90	0.00	7,222,170.33	0.00
1	108.7	ACCUM DEPR GEN PL-STRUCTURES	-330,825.26	-20,013.83	0.00	2,056.30	0.00	350,839.09
1	108.71	ACCUM DEPR-GP-OFF FURN	-467,121.87	190,169.79	0.00	4,644.06	0.00	276,952.08
1	108.72	ACCUM DEPR GP TRANSP EQUIPMENT	-1,832,288.19	-206,039.25	0.00	19,409.26	0.00	2,038,327.44
1	108.73	ACCUM DEPR GP STORES EQUIPMENT	-7,187.55	-32.82	0.00	10.94	0.00	7,220.37
1	108.74	ACCUM DEPR GP TOOL,SHOP,GARAGE	-89,751.85	-5,159.88	0.00	429.99	0.00	94,911.73
1	108.75	ACCUM DEPR GP LAB EQUIPMENT	-242,081.18	-11,945.67	0.00	999.18	0.00	254,026.85
1	108.76	ACCUM DEPR GP POWER EQUIPMENT	-20,519.16	-2,756.43	0.00	360.69	0.00	23,275.59
1	108.77	ACCUM DEPR GP COMMUN EQUIPMENT	-130,213.66	-5,355.90	0.00	452.21	0.00	135,569.56
1	108.78	ACCUM DEPR GP MISC EQUIPMENT	-14,492.51	-2,582.04	0.00	244.99	0.00	17,074.55
1	108.8	RETIREMENT WORK IN PROGRESS	-1,752.16	14,942.10	0.00	36,509.47	13,189.94	0.00
1	108.81	RETIREMENT WIP-OVERHEAD	0.00	0.00	0.00	0.00	0.00	0.00
1	111.0	ACCUM PROV-AMORT ELEC PLANT	0.00	0.00	0.00	0.00	0.00	0.00
1	114.0	ELECTRIC PLANT ACQUISITION ADJ	5,776,877.84	0.00	0.00	0.00	5,776,877.84	0.00
1	115.0	ACCUM PROV FOR AMORT OF PLANT AC	-2,054,822.17	-193,353.48	0.00	16,112.79	0.00	2,248,175.65
1	121.1	NON-UTILITY - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1	123.1	PATRON CAPITAL-ASSOC ORGANIZ	676,413.40	120,699.14	13,178.01	0.00	797,112.54	0.00
1	123.11	INVESTMENT - SUBSIDIARY COMPANY	0.00	0.00	0.00	0.00	0.00	0.00
1	123.12	INVEST IN SUBSID. CO - NOTES	0.00	0.00	0.00	0.00	0.00	0.00
1	123.13	G & T CAPITAL CREDIT - KEPCO	0.00	0.00	0.00	0.00	0.00	0.00
1	123.21	SUBS TO CAP TERM CERT-CFC	0.00	0.00	0.00	0.00	0.00	0.00
1	123.22	INVEST CAP TERM CERT-CFC	0.00	0.00	0.00	0.00	0.00	0.00
1	123.23	OTHER INVEST-ASSOC ORGANIZATIONS	0.00	0.00	0.00	0.00	0.00	0.00
1	123.24	INVESTMENT IN ASSOC ORG - MKEC	10,075,414.58	1,270,648.02	1,270,648.02	0.00	11,346,062.60	0.00
1	124.0	OTHER INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	124.1	OTHER INVEST-ERC LOANS	0.00	0.00	0.00	0.00	0.00	0.00
1	124.2	INVEST-DBS LOANS	0.00	0.00	0.00	0.00	0.00	0.00
1	124.3	OTHER INV-FED ECON DEV LOANS	0.00	0.00	0.00	0.00	0.00	0.00
1	124.4	OTHER INV- NON-FED ECON DEV LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	128.0	RESTRICT FUNDS-DEFERRED COMP	0.00	0.00	0.00	0.00	0.00	0.00
1	131.1	CASH-GENERAL FUND-1ST STATE BANK	15,365,707.29	1,284,627.77	145,556.96	0.00	16,650,335.06	0.00
1	131.11	CASH GEN FUND-CITIZENS NATIONAL	63,875.30	-10,022.71	6,050.00	0.00	53,852.59	0.00
1	131.12	CASH-FIRST NATIONAL - BIRD CITY	0.00	0.00	0.00	0.00	0.00	0.00
1	131.13	CASH-GENERAL-ECON DEV FUND	0.00	0.00	0.00	0.00	0.00	0.00
1	131.14	CASH-GEN-ECON DEV NON-FED REV LN	0.00	0.00	0.00	0.00	0.00	0.00
1	131.15	CASH - HDQ ESCROW	0.00	0.00	0.00	0.00	0.00	0.00
1	131.16	CASH-GEN FUND-FIRST STATE-CAP CR	0.00	0.00	0.00	0.00	0.00	0.00
1	131.18	CASH-SECURITY STATE BK S-125	0.00	0.00	0.00	0.00	0.00	0.00
1	131.19	CASH-FIRST STATE BK S-125	0.00	0.00	0.00	0.00	0.00	0.00
1	131.2	CASH CONST FUND-TRUSTEE	0.00	0.00	0.00	0.00	0.00	0.00
1	131.4	TRANSFER OF CASH	0.00	0.00	0.00	0.00	0.00	0.00
1	131.99	Cash - Cash Clearing	0.00	0.00	0.00	0.00	0.00	0.00
1	134.0	SPECIAL DEPOSITS	0.00	0.00	0.00	0.00	0.00	0.00
1	135.0	WORKING FUNDS	400.00	0.00	0.00	0.00	400.00	0.00
1	136.0	TEMPORARY CASH INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	141.0	NOTES RECEIVABLE (LINE EXTENSIONS)	17,647.95	23,098.60	25,055.89	0.00	40,746.55	0.00
1	141.1	NOTES RECEIVABLE (PRE-2017 LINE EXT)	0.00	0.00	0.00	0.00	0.00	0.00
1	142.1	CUSTOMER A/R-ELECTRIC	2,831,097.17	334,471.92	373,015.41	0.00	3,165,569.09	0.00
1	142.2	SALES- NT, HERN, KINDER, MURFIN	28,272.07	-16,261.47	5,148.38	0.00	12,010.60	0.00
1	142.3	CONS SALES-ER- UNBILLED	0.00	0.00	0.00	0.00	0.00	0.00
1	142.99	CLEARING FOR OA TO EL	0.00	-0.47	252.29	0.00	0.00	0.47
1	143.1	OTHER ACCOUNTS RECEIVABLE	127,117.48	-110,644.57	0.00	30,324.29	16,472.91	0.00
1	143.11	OTHER A/R INSURANCE,BONDS,ETC	0.00	0.00	0.00	0.00	0.00	0.00
1	143.2	ENERGY ASSIST PROG SRS	0.00	0.00	0.00	0.00	0.00	0.00
1	143.3	OTHER A/R - FEMA	0.00	0.00	0.00	0.00	0.00	0.00
1	143.31	A/R EMPLOYEES OTHER	0.00	0.00	0.00	0.00	0.00	0.00
1	143.4	OTHER A/R EMPLOYEE 401K	0.00	0.00	0.00	0.00	0.00	0.00
1	143.5	A/R EMPLOYEE NRECA LOANS	0.00	0.00	0.00	0.00	0.00	0.00
1	143.8	A/R - HVAC In progress	0.00	0.00	0.00	0.00	0.00	0.00
1	143.9	OTHER A/R - WESTERN	0.00	0.00	0.00	0.00	0.00	0.00
1	143.91	OTHER A/R- MISC	93,460.12	-7,140.66	4,909.88	0.00	86,319.46	0.00
1	143.98	A/R OTHER - P/L ELEC	0.00	0.00	0.00	0.00	0.00	0.00
1	143.99	34.5 LINE MAINTENANCE TO MKEC	0.00	0.00	0.00	0.00	0.00	0.00
1	144.1	ACC PROV-UNCOLL CONS ACCTS	-29,307.01	-15,721.28	0.00	19,708.30	0.00	45,028.29
1	144.4	ACC PROV-OTHER UNCOL ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00
1	145.0	NOTES REC ASSOC COMPANIES	0.00	0.00	0.00	0.00	0.00	0.00
1	154.0	154.1	0.00	0.00	0.00	0.00	0.00	0.00
1	154.1	ACCT'S REC CLEARING	-63,020.49	65,778.07	2,757.58	0.00	2,757.58	0.00
1	155.0	MERCHANDISE	0.00	0.00	0.00	0.00	0.00	0.00
1	155.1	MERCHANDISE-EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0.00
1	155.11	MDSE-LAWN MOWERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.15	MERCHANDISE - REPAIR PARTS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.21	MDSE - QUARTZ ELEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.3	MDSE - LAWNMOVER (MULCHER)	0.00	0.00	0.00	0.00	0.00	0.00
1	155.31	MDSE - CORDLESS TRIMMERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.4	MDSE-SOLAR PUMPS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.5	MDSE-WATER HEATERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.51	MDSE- WATER SOFTENERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.52	MDSE- REVERSE OSMOSIS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.6	MDSE-BAR-B-QUE GRILLS	0.00	0.00	0.00	0.00	0.00	0.00

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	155.7	MDSE-PICTURE/HEATERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.71	MDSE - UNDERDESK HEATERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.8	MDSE-DISTILLERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.9	MDSE-SHOP HEATERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.99	MDSE - HEATPUMP	0.00	0.00	0.00	0.00	0.00	0.00
1	163.0	STORES EXPENSE UNDISTRIBUTED	70,340.04	-27,896.30	8,284.15	0.00	42,443.74	0.00
1	165.1	PREPAYMENTS-INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1	165.2	OTHER PREPAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	165.3	PREPAID LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1	165.4	PREPAID WORKERS' COMP INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1	171.1	INTEREST & DIVIDEND RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00
1	171.11	INTEREST & DIVIDEND REC-CTC'S	0.00	0.00	0.00	0.00	0.00	0.00
1	171.12	INTEREST REC- DBS	0.00	0.00	0.00	0.00	0.00	0.00
1	173.0	UNBILLED REVENUE	-201,374.18	136,030.60	0.00	84,153.89	0.00	65,343.58
1	175.0	LIFE INSURANCE-CSV	0.00	0.00	0.00	0.00	0.00	0.00
1	181.0	UNAMORTIZED LOAN EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
1	183.1	PRELIM SURVEY & INVEST CHGS	0.00	0.00	0.00	0.00	0.00	0.00
1	183.2	Deferred Debit - Concordia Offic	0.00	0.00	0.00	0.00	0.00	0.00
1	184.1	TRANSP CLEARING-CONST TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00
1	184.11	TRANSP CLEARING-MAINT TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00
1	184.12	TRANSP CLEARING-CARS	0.00	0.00	0.00	0.00	0.00	0.00
1	184.15	TRANSP CLEARING - DBS VAN	0.00	0.00	0.00	0.00	0.00	0.00
1	184.33	TRANSP CLEARING-GAIN/LOSS	0.00	0.00	0.00	0.00	0.00	0.00
1	186.0	MISC DEFERRED DEBITS - MKEC Rate	0.00	0.00	0.00	0.00	0.00	0.00
1	186.1	MISC DEFERRED DEBITS -MKEC 34.5	0.00	0.00	0.00	0.00	0.00	0.00
1	186.11	MISC DEFERRED DEBIT-NRECA	0.00	0.00	0.00	0.00	0.00	0.00
1	186.12	MISC DEF DEBIT-GIS MAPPING	0.00	0.00	0.00	0.00	0.00	0.00
1	186.15	MISC DEF DR-FEMA 4230	0.00	0.00	0.00	0.00	0.00	0.00
1	186.2	DEF DEBIT - 2017 Cost of Service Study	40,078.62	-14,138.37	0.00	1,852.88	25,940.25	0.00
1	186.25	MISC DEFERRED DEBIT	0.00	0.00	0.00	0.00	0.00	0.00
1	186.3	DEFERRED DEBIT-CLEVEST ANNL MTCE/SUPPORT	7,283.25	0.00	0.00	809.25	7,283.25	0.00
1	186.35	DEFERRED DEBIT-QUEST SOFTWARE	0.00	2,927.76	0.00	94.44	2,927.76	0.00
1	189.0	UNAMORTIZATION OF LOSS ON REAQUIRED DEBT	2,777,604.54	-122,993.52	0.00	10,249.46	2,654,611.02	0.00
1	200.1	MEMBERSHIPS ISSUED	0.00	0.00	0.00	0.00	0.00	0.00
1	201.1	PATRONS CAPITAL CREDITS	-10,145,947.32	-1,250,299.50	3,413.40	0.00	0.00	11,396,246.82
1	201.11	G & T CAPITAL CREDITS - KEPCO	-17,720,279.49	-1,747,030.81	5,848.94	0.00	0.00	19,467,310.30
1	201.2	PATRONAGE CAPITAL ASSIGNABLE	-4,012,430.69	-402,475.04	0.00	4,414,905.73	0.00	4,414,905.73
1	208.0	DONATED CAPITAL	-150.04	0.00	0.00	0.00	0.00	150.04
1	208.1	DONATED CAPITAL CREDITS	-4,891.06	-9,317.86	302.62	0.00	0.00	14,208.92
1	208.2	RETAINED PATRON CAPITAL CREDIT	-188,130.08	-63,461.88	0.00	6,914.94	0.00	251,591.96
1	208.3	DONATED CAPITAL - RUS GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00
1	214.16	LONG TERM DEBT-OTHER ECON DEVEL	0.00	0.00	0.00	0.00	0.00	0.00
1	214.17	REA NOTES EXEC-ECON DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
1	216.1	UNAPPR. UNDIST. SUBS EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00
1	217.1	PATRONAGE CAPITAL - RETIRED NO CHECK	-32,657.58	-5,794.73	0.00	0.00	0.00	38,452.31
1	219.1	OPERATING MARGINS	0.00	0.00	0.00	0.00	0.00	0.00
1	219.2	NONOPERATING MARGINS	0.00	0.00	0.00	0.00	0.00	0.00
1	219.21	Non-Op Margins - MKEC CC	0.00	0.00	0.00	0.00	0.00	0.00
1	219.3	OTHER MARGINS	0.00	0.00	0.00	0.00	0.00	0.00
1	224.1	LONG-TERM DEBT-REA CON LOAN CONT	0.00	0.00	0.00	0.00	0.00	0.00
1	224.11	OTHER L-TERM DEBT SUBSCRIPT	0.00	0.00	0.00	0.00	0.00	0.00
1	224.12	OTHER LONG TERM DEBT-NRECA	0.00	0.00	0.00	0.00	0.00	0.00
1	224.18	OTHER LONG TERM DEBT - GRANT FND	0.00	0.00	0.00	0.00	0.00	0.00
1	224.2	REA LOAN CONTRACT-CONST-DEBIT	0.00	0.00	0.00	0.00	0.00	0.00
1	224.3	L-TERM DEBT CONST-NOTES EXEC	0.00	0.00	0.00	0.00	0.00	0.00
1	224.31	L-TERM DEBT CONS-COBANK-NOTES EX	0.00	0.00	0.00	0.00	0.00	0.00
1	224.32	L-TERM DEBT CONS-CFC-NOTES EXEC	-44,954,212.29	-2,609,075.85	0.00	0.00	0.00	47,563,288.14
1	224.33	L-TERM DEBT-CONST-FFB LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	224.34	LTD - CFC	0.00	0.00	0.00	0.00	0.00	0.00
1	224.4	REA NOTES EXEC-CONST DEBIT	0.00	0.00	0.00	0.00	0.00	0.00
1	224.41	COBANK-NOTES EX-CONST DEBIT	0.00	0.00	0.00	0.00	0.00	0.00
1	224.42	CFC-NOTES EX-CONST DEBIT	0.00	0.00	0.00	0.00	0.00	0.00
1	224.5	INTEREST DEF-REA CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00
1	224.6	ADV PAYMTS-UNAPPL-LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00	0.00
1	231.0	NOTES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
1	231.1	NOTES PAYABLE-CFC	0.00	0.00	0.00	0.00	0.00	0.00
1	231.2	NOTES PAYABLE-FIRST STATE BANK	0.00	0.00	0.00	0.00	0.00	0.00
1	231.3	NOTES PAYABLE-COBANK	0.00	0.00	0.00	0.00	0.00	0.00
1	232.1	ACCOUNTS PAYABLE-GENERAL	-1,520,537.67	-129,203.46	0.00	49,008.45	0.00	1,649,741.13
1	232.12	NOTE PAYABLE TO CFC - BRIDGE LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	232.2	OTHER LIAB - P/L Elec	0.00	0.00	0.00	0.00	0.00	0.00
1	232.3	ACCOUNT PAYABLE - MKEC	0.00	0.00	0.00	0.00	0.00	0.00
1	232.99	UNVOICED MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00
1	233.0	NOTE PAYABLE TO ASSOC COMPANY	-130,048.86	57,402.77	0.00	47,260.77	0.00	72,646.09
1	233.1	NOTE PAYABLE TO CFC	-2,778,241.46	1,977,605.42	0.00	479,636.05	0.00	800,636.04
1	233.11	NOTE PAYABLE TO CFC - BRIDGE LOA	0.00	0.00	0.00	0.00	0.00	0.00
1	233.12	NOTE PAYABLE TO CFC - BRIDGE LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	235.0	CUSTOMER DEPOSITS	-663,423.92	643.73	0.00	2,972.60	0.00	662,780.19
1	235.1	CUSTOMER DEPOSITS - PBURG DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
1	236.1	ACCRUED PROPERTY TAXES	-635,674.67	-17,859.16	551,626.68	0.00	0.00	653,533.83
1	236.2	ACC FEDERAL TAX UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00
1	236.3	ACCRUED SS-FICA	0.00	0.00	0.00	0.00	0.00	0.00
1	236.4	ACCRUED STATE UNEMPLOYMENT TAX	0.00	0.00	0.00	0.00	0.00	0.00
1	236.5	ACCRUED STATE SALES TAX-CONSUMER	-76,611.73	855.51	3,744.53	0.00	0.00	75,756.22
1	236.51	ACCRUED STATE SALES TAX-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
1	236.52	ACCRUED STATE COMP USE TAX	-5.11	-910.29	0.00	247.89	0.00	915.40
1	236.53	ACCRUED FRANCHISE TAX	-323,240.27	-21,300.31	0.00	51,887.84	0.00	344,540.58
1	236.54	ACCRUED CITY TAX - NORTON	0.00	0.00	0.00	0.00	0.00	0.00
1	237.0	ACCRUED INTEREST	-126.06	-1,046.92	7,159.79	0.00	0.00	1,172.98
1	237.1	INT ACCRUED-REA CONSTR OBLIG	0.00	0.00	0.00	0.00	0.00	0.00
1	237.11	INT ACCR - L-TERM DEBT - FFB	0.00	0.00	0.00	0.00	0.00	0.00
1	237.2	INT ACCRUED-COBANK-SUPPL LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	237.21	ACCRUED INT- COBANK LINE OF CRED	-401.12	-217.16	0.00	602.62	0.00	618.28
1	237.3	ACCRUED INTEREST PAYBLE-NRECA	0.00	0.00	0.00	0.00	0.00	0.00
1	237.4	INT ACCRUED - OTHER LTD -CFC	-151,615.76	-17,924.21	0.00	169,539.97	0.00	169,539.97

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	237.41	ACCRUED INT- CFC LINE OF CREDIT	0.00	0.00	1,190.12	0.00	0.00	0.00
1	238.99	PATRONAGE CAPITAL PAYABLE	0.00	0.00	75,549.79	0.00	0.00	0.00
1	241.1	TAX COLLECTIONS PAYABLE-FEDERAL	0.00	0.00	0.00	0.00	0.00	0.00
1	241.2	TAX COLLECTIONS PAYABLE-STATE	0.00	0.00	0.00	0.00	0.00	0.00
1	242.0	ACCRUED PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00
1	242.2	Accrued Labor	0.00	0.00	0.00	0.00	0.00	0.00
1	242.3	ACCRUED EE VACATION & HOLIDAYS	0.00	0.00	0.00	0.00	0.00	0.00
1	242.31	ACCRUED EE SICK	0.00	0.00	0.00	0.00	0.00	0.00
1	242.4	ACCRUED INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1	242.5	EMPLOYEE ASSISTANCE FUND	0.00	0.00	0.00	0.00	0.00	0.00
1	242.6	ACCRUED INS - EMPLOYEE	0.00	0.00	0.00	0.00	0.00	0.00
1	242.7	ACCRUED INS - R AND D	0.00	0.00	0.00	0.00	0.00	0.00
1	252.0	CUSTOMER ADVANCES FOR CONSTR	0.00	0.00	0.00	0.00	0.00	0.00
1	253.0	OTHER DEFERRED CREDITS	0.00	0.00	0.00	0.00	0.00	0.00
1	253.1	ODC-PREPAID NON-DOM CUST.CHG	0.00	0.00	0.00	0.00	0.00	0.00
1	253.2	MISC DEFERRED CREDIT	0.00	0.00	0.00	0.00	0.00	0.00
1	253.3	NON-DOMESTIC MVL'S	0.00	0.00	0.00	0.00	0.00	0.00
1	254.1	ODC-IRRIGATION HP PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	301.0	ORGANIZATION	0.00	0.00	0.00	0.00	0.00	0.00
1	350.0	LAND & RIGHTS-TRANSMISSION PLANT	54,791.39	0.00	0.00	0.00	54,791.39	0.00
1	352.0	STRUCTURE/IMPROVEMENT-TRANS LINE	266,059.69	11,115.28	11,115.28	0.00	277,174.97	0.00
1	353.0	STATION EQUIP-TRANSMISSION PLANT	7,305,113.53	222,703.11	222,703.11	0.00	7,527,816.64	0.00
1	355.0	POLE & FIXTURES	8,731,781.17	419,932.08	83,042.19	0.00	9,151,713.25	0.00
1	356.0	TR PLT OH COND & DEVICES	7,382,445.34	135,621.08	54,097.94	0.00	7,518,066.42	0.00
1	358.0	UNDERGROUND CONDUCTORS/DEVICES	3,706.44	0.00	0.00	0.00	3,706.44	0.00
1	360.0	DIST PLANT-LAND & RIGHTS	57,517.90	0.00	0.00	0.00	57,517.90	0.00
1	361.0	STRUCTURES/IMPROVEMENTS- DISTR	134,573.41	0.00	0.00	0.00	134,573.41	0.00
1	362.0	DIST PLT STATION EQUIPMENT	6,431,276.73	198,542.33	0.00	0.00	6,629,819.06	0.00
1	364.0	DIST PLT-POLES,TOWERS & FIXTURES	17,639,397.53	792,804.42	107,219.65	0.00	18,432,201.95	0.00
1	365.0	DIST PLT OH COND & DEVICES	7,330,741.83	100,773.99	71,398.36	0.00	7,431,515.82	0.00
1	366.0	UNDERGROUND CONDUIT	372,377.28	80.44	0.00	0.00	372,457.72	0.00
1	367.0	DIST PLT UG CONDUCTOR & DEVICES	643,299.31	15,117.18	1,146.88	0.00	658,416.49	0.00
1	368.0	DIST PLT LINE TRANSFORMERS	9,380,493.29	233,636.58	57,246.91	0.00	9,614,129.87	0.00
1	369.0	DIST PLT SERVICES	2,847,677.24	49,159.80	3,120.64	0.00	2,896,837.04	0.00
1	370.0	DIST PLANT METERS	4,431,237.21	2,684.84	21,024.84	0.00	4,433,922.05	0.00
1	371.0	DIST PLT INSTALL ON CUST PREMISE	155,658.29	0.00	0.00	0.00	155,658.29	0.00
1	372.0	LEASE PROPERTY ON CUST PREMISE	0.00	0.00	0.00	0.00	0.00	0.00
1	373.0	STREET LIGHTING & SIGNAL SYSTEM	1,402,964.70	17,261.16	12,756.47	0.00	1,420,225.86	0.00
1	389.0	GEN PLT LAND & RIGHTS	48,595.48	9,750.00	9,750.00	0.00	58,345.48	0.00
1	390.0	GEN PLT STRUCTURE & IMPROVEMENTS	585,839.33	223,004.21	0.00	9,750.00	808,843.54	0.00
1	391.0	GEN PLT OFF FURN & FIXTURES	935,864.04	-222,050.57	3,084.44	0.00	713,813.47	0.00
1	392.0	GEN PLT TRANSPORTATION EQUIPMENT	2,779,415.58	21,830.94	0.00	0.00	2,801,246.52	0.00
1	393.0	GEN PLANT STORES EQUIPMENT	7,187.55	2,765.15	0.00	0.00	9,952.70	0.00
1	394.0	GEN PLT TOOL & SHOP EQUIP	119,388.57	0.00	0.00	0.00	119,388.57	0.00
1	395.0	GEN PLT LAB EQUIPMENT	298,835.88	4,913.30	0.00	0.00	303,749.18	0.00
1	396.0	GEN PLT POWER OPERATED EQUIPMENT	33,958.79	39,602.50	0.00	0.00	73,561.29	0.00
1	397.0	GEN PLT COMMUNICATION EQUIPMENT	265,765.12	118.85	0.00	0.00	265,883.97	0.00
1	398.0	GEN PLT MISC EQUIPMENT	46,663.18	26,840.19	0.00	0.00	73,503.37	0.00
1	399.9	ACCOUNT RECEIVABLE CLEARING	0.00	0.00	0.00	0.00	0.00	0.00
1	403.5	DEPR EXPENSE-TRANSMISSION PLANT	0.00	568,054.91	47,759.37	0.00	568,054.91	0.00
1	403.6	DEPR EXPENSE-DISTRIBUTION PLANT	0.00	1,607,346.57	135,376.23	0.00	1,607,346.57	0.00
1	403.7	DEPR EXPENSE-GENERAL PLANT	0.00	108,359.29	9,281.50	0.00	108,359.29	0.00
1	405.6	DEPR EXPENSE-DISTRIBUTION PLANT	0.00	0.00	0.00	0.00	0.00	0.00
1	408.1	TAXES-PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
1	408.2	TAXES-FEDERAL UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00
1	408.3	TAXES-FICA	0.00	0.00	0.00	0.00	0.00	0.00
1	408.4	TAXES-STATE UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00
1	408.5	TAXES-LOCAL INTANGIBLE	0.00	0.00	0.00	0.00	0.00	0.00
1	408.7	OTHER TAXES	0.00	630.00	0.00	0.00	630.00	0.00
1	409.2	INCOME TAX-OTHER INCOME & DEDUCT	0.00	0.00	0.00	0.00	0.00	0.00
1	415.0	REVENUES FROM MDSING & JOBBING	0.00	-7,230.00	0.00	0.00	0.00	7,230.00
1	415.1	REVENUE FROM OUTSIDE WIRING	0.00	0.00	0.00	0.00	0.00	0.00
1	415.2	REVENUE FR HEAT PUMPS/WH/MISC	0.00	-3,853.98	0.00	0.00	0.00	3,853.98
1	415.3	REVENUE FROM SOLAR	0.00	0.00	0.00	0.00	0.00	0.00
1	415.9	REVENUE FROM CONTRACT WORK	0.00	-958.00	0.00	0.00	0.00	958.00
1	416.0	COST OF MDSE & JOBBING	0.00	2,501.99	1,558.04	0.00	2,501.99	0.00
1	416.1	EXPENSE FROM OUTSIDE WIRING	0.00	0.00	0.00	0.00	0.00	0.00
1	416.2	EXPENSE FR HEAT PUMPS/WH/MISC	0.00	0.00	0.00	0.00	0.00	0.00
1	416.21	HVAC LABOR	0.00	0.00	0.00	0.00	0.00	0.00
1	416.3	EXPENSE FROM SOLAR	0.00	0.00	0.00	0.00	0.00	0.00
1	416.9	EXPENSE FOR CONTRACT WORK	0.00	0.00	0.00	0.00	0.00	0.00
1	417.0	REVENUE FR DBS (NON-UTILITY)	0.00	0.00	0.00	0.00	0.00	0.00
1	417.1	EXPENSE FROM DBS (NON-UTILITY)	0.00	0.00	0.00	0.00	0.00	0.00
1	418.1	EQUITY EARNINGS OF SUBSIDIARY CO	0.00	0.00	0.00	0.00	0.00	0.00
1	419.1	INTEREST & DIVIDEND INCOME	0.00	-418.57	0.00	155.79	0.00	418.57
1	419.11	INTEREST & DIVIDEND INCOME-CTC'S	0.00	0.00	0.00	0.00	0.00	0.00
1	419.12	INTEREST INCOME-ERC NOTES	0.00	0.00	0.00	0.00	0.00	0.00
1	419.13	INTEREST INCOME-NRUCFC	0.00	0.00	0.00	0.00	0.00	0.00
1	419.14	INTEREST & DIVIDEND INCOME - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1	421.0	MISC NON-OPERATING INCOME	0.00	-1,270,648.02	0.00	1,270,648.02	0.00	1,270,648.02
1	421.1	GAIN ON DISPOSITION OF PROPERTY	0.00	-3,576.76	0.00	0.00	0.00	3,576.76
1	421.2	LOSS ON DISPOSITION OF PROPERTY	0.00	0.00	0.00	83.14	0.00	0.00
1	423.0	G & T CAPITAL CREDITS	0.00	0.00	0.00	0.00	0.00	0.00
1	424.0	OTHER CAPITAL CREDITS	0.00	-222,900.91	0.00	13,178.01	0.00	222,900.91
1	425.0	MISCELLANEOUS AMORTIZATION	0.00	193,353.48	16,112.79	0.00	193,353.48	0.00
1	426.1	MISC INCOME DEDUCTIONS	0.00	0.00	0.00	0.00	0.00	0.00
1	426.2	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1	426.4	EXP FOR CIVIC,POLITICAL ACTIVITY	0.00	0.00	0.00	0.00	0.00	0.00
1	426.5	MISC INCOME DEDUCTIONS	0.00	0.00	0.00	0.00	0.00	0.00
1	426.6	INCOME DEDUCTION-RATE STUDY	0.00	0.00	0.00	0.00	0.00	0.00
1	427.1	INTEREST ON REA CONSTR LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	427.11	INT EXP - L-TERM DEBT - FFB LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	427.2	INTEREST ON OTHER LTD-COBANK	0.00	0.00	0.00	0.00	0.00	0.00
1	427.3	INTEREST ON NRECA BENEFIT PLANS	0.00	0.00	0.00	0.00	0.00	0.00
1	427.4	INTEREST ON OTHER LTD - CFC	0.00	1,977,616.35	169,539.97	0.00	1,977,616.35	0.00

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	428.0	AMORTIZATION OF LOAN EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
1	428.1	AMORTIZATION LOSS ON REAQUIRED DEBT	0.00	122,993.52	10,249.46	0.00	122,993.52	0.00
1	430.0	INTEREST ON DEBT TO ASSOC. COMP	0.00	19,458.15	1,982.48	0.00	19,458.15	0.00
1	431.0	OTHER INTEREST EXPENSE	0.00	10,485.75	876.35	0.00	10,485.75	0.00
1	435.1	CUM EFFECT - ACCT PRINCIPLE CHG	0.00	0.00	0.00	0.00	0.00	0.00
1	440.0	REVENUE - UNBILLED	0.00	0.00	0.00	0.00	0.00	0.00
1	440.01	REVENUE - UNCOLLECTED ECA	0.00	-136,030.60	84,153.89	0.00	0.00	136,030.60
1	440.1	RESIDENTIAL	0.00	-12,547,339.76	0.00	1,048,859.33	0.00	12,547,339.76
1	440.11	RESIDENTIAL/FARM - NON COMM	0.00	0.00	0.00	0.00	0.00	0.00
1	440.12	RES SALES-IDLE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
1	440.13	NON-DOMESTIC	0.00	0.00	0.00	0.00	0.00	0.00
1	440.14	MERCURY VAPOR LIGHTS - RDS	0.00	0.00	0.00	0.00	0.00	0.00
1	440.15	MERCURY VAPOR LIGHTS - SM COMM	0.00	0.00	0.00	0.00	0.00	0.00
1	440.16	RDS-MVL'S NON-DOMESTIC	0.00	0.00	0.00	0.00	0.00	0.00
1	440.2	RURAL DOMESTIC	0.00	0.00	0.00	0.00	0.00	0.00
1	440.21	NON-DOMESTIC - MONTHLY	0.00	0.00	0.00	0.00	0.00	0.00
1	440.3	RES SALES-TOWN & VILLAGES	0.00	0.00	0.00	0.00	0.00	0.00
1	441.0	IRRIGATION SALES	0.00	-146,926.01	0.00	1,982.40	0.00	146,926.01
1	442.1	GENERAL SERVICE SMALL	0.00	-3,636,792.87	0.00	315,292.11	0.00	3,636,792.87
1	442.11	NON-DOMESTIC	0.00	-884.82	0.00	78.98	0.00	884.82
1	442.2	OIL WELL	0.00	-1,971,245.13	0.00	179,418.57	0.00	1,971,245.13
1	442.21	LARGE POWER-REGULAR SALES	0.00	0.00	0.00	0.00	0.00	0.00
1	442.3	GENERAL SERVICE MEDIUM	0.00	-5,585,877.26	0.00	496,667.85	0.00	5,585,877.26
1	442.4	GENERAL SERVICE LARGE	0.00	-8,146,330.89	0.00	685,476.78	0.00	8,146,330.89
1	442.5	LARGE INDUSTRIAL	0.00	0.00	0.00	0.00	0.00	0.00
1	444.0	STREET LIGHTS SALES	0.00	-400,874.05	0.00	39,682.93	0.00	400,874.05
1	445.0	MUNICIPAL	0.00	-1,678,262.64	0.00	146,232.00	0.00	1,678,262.64
1	447.2	SALES FOR RESALE-	0.00	0.00	0.00	0.00	0.00	0.00
1	447.3	SALES FOR RESALE - HILL CITY	0.00	0.00	0.00	0.00	0.00	0.00
1	450.0	FORFEITED DISCOUNTS	0.00	-64,889.76	0.00	4,449.44	0.00	64,889.76
1	451.0	MISC SERVICE REVENUES	0.00	-138,381.19	0.00	6,667.91	0.00	138,381.19
1	451.1	MISC SERVICE REVENUE-SOLAR PUMPS	0.00	0.00	0.00	0.00	0.00	0.00
1	454.0	RENT FROM ELECTRIC PROPERTY	0.00	-11,889.80	0.00	8,617.58	0.00	11,889.80
1	454.1	RENT INCOME	0.00	0.00	0.00	0.00	0.00	0.00
1	456.0	OTHER ELECTRIC REVENUE	0.00	-1,097,892.50	0.00	86,319.46	0.00	1,097,892.50
1	499.99	MARGINS	0.00	0.00	0.00	0.00	0.00	0.00
1	555.0	PURCHASED POWER	0.00	20,540,649.30	1,653,674.04	0.00	20,540,649.30	0.00
1	555.1	PURCHASED POWER-COGENERATION	0.00	0.00	0.00	0.00	0.00	0.00
1	555.2	PURCHASED POWER-WHSE-CITY OF NT	0.00	0.00	0.00	0.00	0.00	0.00
1	557.0	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
1	562.0	STATION EXPENSE-TRANS EXPENSES	0.00	203,789.95	11,629.93	0.00	203,789.95	0.00
1	563.0	OVERHEAD LINE EXPENSE-TRANS EXP	0.00	281,064.47	21,746.49	0.00	281,064.47	0.00
1	570.0	MAINTENANCE-STATION EQ-TRANS EXP	0.00	0.00	0.00	0.00	0.00	0.00
1	571.0	MAINT OVERHEAD LINES-TRANS	0.00	190,866.55	11,031.07	0.00	190,866.55	0.00
1	580.0	OPERATION SUPERVISION & ENGINEER	0.00	29,270.52	6,165.11	0.00	29,270.52	0.00
1	580.1	STEVE CHRISTY TIME @ BIRD CITY	0.00	0.00	0.00	0.00	0.00	0.00
1	582.0	STATION EXPENSE-DIST PLANT	0.00	363,399.86	33,612.70	0.00	363,399.86	0.00
1	583.0	OVERHEAD LINE EXPENSES-DIST PL	0.00	1,486,184.14	94,922.00	0.00	1,486,184.14	0.00
1	583.1	OH LINE EXPENSE-STANDBY	0.00	153,916.64	13,775.47	0.00	153,916.64	0.00
1	584.0	UNDERGROUND LINE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
1	585.0	STREET LIGHT & SIGNAL EXPENSE	0.00	85,889.31	10,833.41	0.00	85,889.31	0.00
1	586.0	METER EXPENSES	0.00	308,180.01	20,586.76	0.00	308,180.01	0.00
1	586.1	TURTLE METERING	0.00	0.00	0.00	0.00	0.00	0.00
1	587.0	CONSUMER INSTALLATION EXPENSE	0.00	9,861.91	193.92	0.00	9,861.91	0.00
1	587.1	LABOR ON SCHNEIDER HEAT PUMP	0.00	0.00	0.00	0.00	0.00	0.00
1	588.0	MISCELLANEOUS DISTRIBUTION EXP	0.00	116,578.27	5,719.81	0.00	116,578.27	0.00
1	589.0	RENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	590.0	MAINTENANCE SUPERVISION,ENGINEER	0.00	46,064.18	5,288.19	0.00	46,064.18	0.00
1	590.1	SUPERVISION OF BIRD CITY	0.00	0.00	0.00	0.00	0.00	0.00
1	592.0	MAINTENANCE OF STATION EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
1	593.0	MAINTENANCE OVERHEAD LINES	0.00	364,933.91	34,853.80	0.00	364,933.91	0.00
1	593.1	MAINT OVERHEAD LINES-LOAD MGMT	0.00	0.00	0.00	0.00	0.00	0.00
1	593.2	MAINT PHASE CONVERTERS	0.00	572.71	0.00	0.00	572.71	0.00
1	593.3	MAINT OH LINES - TREE TRIMMING	0.00	21,922.94	469.15	0.00	21,922.94	0.00
1	593.31	MAINT OH LINES - TREE TRM, CONTR	0.00	320,648.39	23,984.44	0.00	320,648.39	0.00
1	593.4	MAINT OH LINES - MUTUAL AID	0.00	0.00	0.00	0.00	0.00	0.00
1	594.0	MAINT OF UNDERGROUND LINES	0.00	8,782.49	776.02	0.00	8,782.49	0.00
1	595.0	MAINT LINE TRANSFORMERS	0.00	18,961.38	5,824.07	0.00	18,961.38	0.00
1	596.0	MAIN STREET LITE & SIGNAL SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
1	597.0	MAINTENANCE OF METERS	0.00	953.78	0.00	0.00	953.78	0.00
1	597.1	MAINT OF METERS-FIELD TEST	0.00	0.00	0.00	0.00	0.00	0.00
1	598.0	MAINT OF MISC DISTRIBUTION PLANT	0.00	0.00	0.00	0.00	0.00	0.00
1	901.0	SUPERVISION-CUSTOMER ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00
1	902.0	METER READING EXPENSE	0.00	20,894.23	1,715.70	0.00	20,894.23	0.00
1	903.0	CONSUMER RECORDS-COLLECTION EXP	0.00	750,432.51	52,766.30	0.00	750,432.51	0.00
1	903.1	CUSTOMER RECORDS-DELINQ ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00
1	903.2	CUSTOMER RECORDS-COLL-DISC TRIPS	0.00	55,243.22	7,683.34	0.00	55,243.22	0.00
1	903.3	CUSTOMER RECORDS-RECONN-REG HOUR	0.00	0.00	0.00	0.00	0.00	0.00
1	903.4	CUSTOMER RECORDS-RECON-O.T. HRS	0.00	0.00	0.00	0.00	0.00	0.00
1	904.0	UNCOLLECTIBLE ACCOUNTS	0.00	13,454.59	18,959.98	0.00	13,454.59	0.00
1	907.0	SUPERVISION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
1	908.0	CUSTOMER ASSISTANCE EXPENSE	0.00	415,449.42	40,715.37	0.00	415,449.42	0.00
1	908.1	CUSTOMER ASSIST EXPENSE-LOANS	0.00	0.00	0.00	0.00	0.00	0.00
1	908.2	CUSTOMER ASSIST EXP-ER AUDITS	0.00	2,086.99	0.00	0.00	2,086.99	0.00
1	908.3	CUSTOMER ASSIST-LOAD RESEARCH	0.00	0.00	0.00	0.00	0.00	0.00
1	908.4	CUST ASSIST-RES LOAD MGMT	0.00	0.00	0.00	0.00	0.00	0.00
1	908.5	CUST ASSIST-OIL	0.00	0.00	0.00	0.00	0.00	0.00
1	909.0	INFO & INSTRUCTIONAL ADV EXPENSE	0.00	53,089.90	3,969.92	0.00	53,089.90	0.00
1	910.0	MISC CUST SERV & INFO EXPENSE	0.00	28,494.36	3,593.48	0.00	28,494.36	0.00
1	912.0	DEMONSTRATING & SELLING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
1	920.0	ADMINISTRATIVE, GENERAL SALARIES	0.00	1,298,346.45	101,668.03	0.00	1,298,346.45	0.00
1	921.0	OFFICE SUPPLIES & EXPENSES	0.00	143,830.72	12,154.63	0.00	143,830.72	0.00
1	923.0	OUTSIDE SERVICES EMPLOYED	0.00	65,130.40	0.00	2,502.28	65,130.40	0.00
1	923.1	LEGAL NOTICES	0.00	0.00	0.00	0.00	0.00	0.00
1	924.0	PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	925.0	INJURIES AND DAMAGES	0.00	108,155.64	7,665.89	0.00	108,155.64	0.00
1	926.1	EMPLOYEE HOSPITAL DEDUCTIBLE	0.00	0.00	0.00	0.00	0.00	0.00
1	926.11	EMPLOYEE BENIFITS - DRUG CO-PAY	0.00	0.00	0.00	0.00	0.00	0.00
1	926.12	EMPLOYEE BENIFITS- ROUTINE PHY	0.00	206.54	0.00	0.00	206.54	0.00
1	926.13	EMPLOYEE BENEFITS - WELL BABY CA	0.00	0.00	0.00	0.00	0.00	0.00
1	926.14	EMPLOYEE BENEFIT -INPATIENT HOSP	0.00	0.00	0.00	0.00	0.00	0.00
1	926.15	EMPLOYEE BENEFIT-INPATIENT SURGY	0.00	0.00	0.00	0.00	0.00	0.00
1	926.2	EMPLOYEE PENSION & BENEFITS	0.00	50,580.99	14,019.16	0.00	50,580.99	0.00
1	926.26	EMPLOYEE BENEFITS - WELLNESS	0.00	9,334.16	0.00	0.00	9,334.16	0.00
1	927.0	FRANCHISE REQUIREMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	928.0	REGULATORY COMMISSION EXPENSES	0.00	25,418.70	495.43	0.00	25,418.70	0.00
1	928.1	REGUL COMM EXPENSE-DKT 115-379-U	0.00	0.00	0.00	0.00	0.00	0.00
1	930.1	GENERAL ADVERTISING EXPENSE	0.00	11,638.87	830.03	0.00	11,638.87	0.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	0.00	120,677.85	9,617.51	0.00	120,677.85	0.00
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	0.00	86,531.23	5,112.98	0.00	86,531.23	0.00
1	930.22	MISC GEN EXPENSE-DIRECTOR FEES	0.00	54,422.65	11,816.08	0.00	54,422.65	0.00
1	930.23	MISC GEN EXP-DIRECTOR FEES-O.MTG	0.00	64,982.77	3,551.22	0.00	64,982.77	0.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	0.00	11,140.36	364.73	0.00	11,140.36	0.00
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	0.00	43,074.41	1,211.59	0.00	43,074.41	0.00
1	932.0	MAINTENANCE OF GENERAL PLANT	0.00	62,390.11	5,176.62	0.00	62,390.11	0.00
1	998.0	SUSPENSE DEBIT	0.00	4,414,905.73	4,414,905.73	0.00	4,414,905.73	0.00
1	999.0	SUSPENSE CREDIT	0.00	0.00	0.00	0.00	0.00	0.00
1	999.99	PAYROLL CLEARING ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00
Balance Forward:			0.00					
YTD Transactions:			0.00					
Current Month Debit Balance:			10,478,819.84					
Current Month Credit Balance:			10,478,819.84					
Current Month Balance:			0.00					
Current Year Debit Balance:			167,255,541.53					
Current Year Credit Balance:			167,255,541.53					
Current Year Balance:			0.00					
Current Year Profit/Loss:			-4,414,905.73					

PARAMETERS ENTERED:

Division: 1
Account: All
Status: All
Sort By: Div/Acct
Primary Accounts Only: No
Period: DEC 2018
Format: Summary
Accounts With Zero YTD Balance: Yes

Prairie Land Electric Coop

03/02/2018 10:14:34 AM

General Ledger

Summary Trial Balance

Period Ending: DEC 2017

Div.	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	102.0	ELECTRIC PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00
1	107.1	CONST WORK IN PROGRESS-CONT	0.00	0.00	0.00	0.00	0.00	0.00
1	107.2	CONST WIP-LABOR & MATERIAL	2,156,938.08	-1,818,970.21	0.00	1,740,154.56	337,967.87	0.00
1	107.21	CONST WIP-OVERHEAD	50,833.94	5,936.17	0.00	6,166.49	56,770.11	0.00
1	107.22	CWIP-OVERHEAD MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00
1	107.3	CONST WK PROGRESS-SPECIAL	0.00	0.00	0.00	0.00	0.00	0.00
1	108.5	ACC DEPR-TRANSMISSION PLANT	-10,313,406.81	205,967.44	257,368.67	0.00	0.00	10,107,439.37
1	108.6	ACCUM DEPR-DISTRIBUTION PLANT	-24,599,225.14	-1,000,051.03	0.00	72,067.16	0.00	25,599,276.17
1	108.61	ACCUM DEPR-DIST PLANT-RETIR LOSS	5,581,477.67	909,666.86	163,434.09	0.00	6,491,144.53	0.00
1	108.7	ACCUM DEPR GEN PL-STRUCTURES	-312,315.14	-18,510.12	0.00	1,542.51	0.00	330,825.26
1	108.71	ACCUM DEPR-GP-OFF FURN	-407,031.23	-60,090.64	0.00	4,688.79	0.00	467,121.87
1	108.72	ACCUM DEPR GP TRANSP EQUIPMENT	-1,601,844.19	-230,444.00	0.00	19,433.45	0.00	1,832,288.19
1	108.73	ACCUM DEPR GP STORES EQUIPMENT	-7,187.55	0.00	0.00	0.00	0.00	7,187.55
1	108.74	ACCUM DEPR GP TOOL,SHOP,GARAGE	-84,591.97	-5,159.88	0.00	429.99	0.00	89,751.85
1	108.75	ACCUM DEPR GP LAB EQUIPMENT	-230,274.41	-11,806.77	0.00	986.48	0.00	242,081.18
1	108.76	ACCUM DEPR GP POWER EQUIPMENT	-18,184.78	-2,334.38	0.00	164.74	0.00	20,519.16
1	108.77	ACCUM DEPR GP COMMUN EQUIPMENT	-125,432.78	-4,780.88	0.00	451.98	0.00	130,213.66
1	108.78	ACCUM DEPR GP MISC EQUIPMENT	-12,626.15	-1,866.36	0.00	155.53	0.00	14,492.51
1	108.8	RETIREMENT WORK IN PROGRESS	136,317.72	-138,069.88	0.00	57,510.82	0.00	1,752.16
1	108.81	RETIREMENT WIP-OVERHEAD	0.00	0.00	0.00	0.00	0.00	0.00
1	111.0	ACCUM PROV-AMORT ELEC PLANT	0.00	0.00	0.00	0.00	0.00	0.00
1	114.0	ELECTRIC PLANT ACQUISITION ADJ	5,776,877.84	0.00	0.00	0.00	5,776,877.84	0.00
1	115.0	ACCUM PROV FOR AMORT OF PLANT AC	-1,861,468.69	-193,353.48	0.00	16,112.79	0.00	2,054,822.17
1	121.1	NON-UTILITY - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1	123.1	PATRON CAPITAL-ASSOC ORGANIZ	565,629.27	110,784.13	4,904.07	0.00	676,413.40	0.00
1	123.11	INVESTMENT - SUBSIDIARY COMPANY	0.00	0.00	0.00	0.00	0.00	0.00
1	123.12	INVEST IN SUBSID. CO - NOTES	0.00	0.00	0.00	0.00	0.00	0.00
1	123.13	G & T CAPITAL CREDIT - KEPSCO	0.00	0.00	0.00	0.00	0.00	0.00
1	123.21	SUBS TO CAP TERM CERT-CFC	0.00	0.00	0.00	0.00	0.00	0.00
1	123.22	INVEST CAP TERM CERT-CFC	0.00	0.00	0.00	0.00	0.00	0.00
1	123.23	OTHER INVEST-ASSOC ORGANIZATIONS	0.00	0.00	0.00	0.00	0.00	0.00
1	123.24	INVESTMENT IN ASSOC ORG - MKEC	9,052,664.40	1,022,750.18	991,006.94	0.00	10,075,414.58	0.00
1	124.0	OTHER INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	124.1	OTHER INVEST-ERC LOANS	0.00	0.00	0.00	0.00	0.00	0.00
1	124.2	INVEST-DBS LOANS	0.00	0.00	0.00	0.00	0.00	0.00
1	124.3	OTHER INV-FED ECON DEV LOANS	0.00	0.00	0.00	0.00	0.00	0.00
1	124.4	OTHER INV- NON-FED ECON DEV LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	128.0	RESTRICT FUNDS-DEFERRED COMP	0.00	0.00	0.00	0.00	0.00	0.00
1	131.1	CASH-GENERAL FUND-1ST STATE BANK	14,785,528.30	580,178.99	0.00	766,010.77	15,365,707.29	0.00
1	131.11	CASH GEN FUND-CITIZENS NATIONAL	56,950.90	6,924.40	0.00	1,325.88	63,875.30	0.00
1	131.12	CASH-FIRST NATIONAL - BIRD CITY	0.00	0.00	0.00	0.00	0.00	0.00
1	131.13	CASH-GENERAL-ECON DEV FUND	0.00	0.00	0.00	0.00	0.00	0.00
1	131.14	CASH-GEN-ECON DEV NON-FED REV LN	0.00	0.00	0.00	0.00	0.00	0.00
1	131.15	CASH - HDQ ESCROW	0.00	0.00	0.00	0.00	0.00	0.00
1	131.16	CASH-GEN FUND-FIRST STATE-CAP CR	0.00	0.00	0.00	0.00	0.00	0.00
1	131.18	CASH-SECURITY STATE BK S-125	0.00	0.00	0.00	0.00	0.00	0.00
1	131.19	CASH-FIRST STATE BK S-125	0.00	0.00	0.00	0.00	0.00	0.00
1	131.2	CASH CONST FUND-TRUSTEE	0.00	0.00	0.00	0.00	0.00	0.00
1	131.4	TRANSFER OF CASH	0.00	0.00	0.00	0.00	0.00	0.00
1	131.99	Cash - Cash Clearing	0.00	0.00	0.00	0.00	0.00	0.00
1	134.0	SPECIAL DEPOSITS	0.00	0.00	0.00	0.00	0.00	0.00
1	135.0	WORKING FUNDS	400.00	0.00	0.00	0.00	400.00	0.00
1	136.0	TEMPORARY CASH INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	141.0	NOTES RECEIVABLE (LINE EXTENSIONS)	0.00	17,647.95	0.00	362.50	17,647.95	0.00
1	141.1	NOTES RECEIVABLE (PRE-2017 LINE EXT)	0.00	0.00	0.00	0.00	0.00	0.00
1	142.1	CUSTOMER A/R-ELECTRIC	3,205,898.74	-374,801.57	258,831.28	0.00	2,831,097.17	0.00
1	142.2	SALES- NT, HERN, KINDER, MURFIN	33,761.31	-5,489.24	0.00	16,772.12	28,272.07	0.00
1	142.3	CONS SALES-ER- UNBILLED	0.00	0.00	0.00	0.00	0.00	0.00
1	142.99	CLEARING FOR OA TO EL	0.00	0.00	0.00	0.00	0.00	0.00
1	143.1	OTHER ACCOUNTS RECEIVABLE	21,818.18	105,299.30	104,137.04	0.00	127,117.48	0.00
1	143.11	OTHER A/R INSURANCE,BONDS,ETC	0.00	0.00	0.00	0.00	0.00	0.00
1	143.2	ENERGY ASSIST PROG SRS	0.00	0.00	0.00	0.00	0.00	0.00
1	143.3	OTHER A/R - FEMA	0.00	0.00	0.00	0.00	0.00	0.00
1	143.31	A/R EMPLOYEES OTHER	0.00	0.00	0.00	0.00	0.00	0.00
1	143.4	OTHER A/R EMPLOYEE 401K	0.00	0.00	0.00	0.00	0.00	0.00
1	143.5	A/R EMPLOYEE NRECA LOANS	0.00	0.00	0.00	0.00	0.00	0.00
1	143.8	A/R - HVAC In progress	0.00	0.00	0.00	0.00	0.00	0.00
1	143.9	OTHER A/R - WESTERN	0.00	0.00	0.00	0.00	0.00	0.00
1	143.91	OTHER A/R- MISC	85,315.29	8,144.83	660.12	0.00	93,460.12	0.00
1	143.98	A/R OTHER - P/L ELEC	0.00	0.00	0.00	0.00	0.00	0.00
1	143.99	34.5 LINE MAINTENANCE TO MKEC	0.00	0.00	0.00	0.00	0.00	0.00
1	144.1	ACC PROV-UNCOLL CONS ACCTS	-100,634.44	71,327.43	0.00	10,301.92	0.00	29,307.01
1	144.4	ACC PROV-OTHER UNCOL ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00
1	145.0	NOTES REC ASSOC COMPANIES	0.00	0.00	0.00	0.00	0.00	0.00
1	154.0	154.1	0.00	0.00	0.00	0.00	0.00	0.00
1	154.1	ACCT'S REC CLEARING	0.00	-63,020.49	0.00	64,351.74	0.00	63,020.49
1	155.0	MERCHANDISE	0.00	0.00	0.00	0.00	0.00	0.00
1	155.1	MERCHANDISE-EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0.00
1	155.11	MDSE-LAWN MOWERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.15	MERCHANDISE - REPAIR PARTS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.21	MDSE - QUARTZ ELEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.3	MDSE - LAWNMOVER (MULCHER)	0.00	0.00	0.00	0.00	0.00	0.00
1	155.31	MDSE - CORDLESS TRIMMERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.4	MDSE-SOLAR PUMPS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.5	MDSE-WATER HEATERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.51	MDSE- WATER SOFTENERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.52	MDSE- REVERSE OSMOSIS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.6	MDSE-BAR-B-QUE GRILLS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.7	MDSE-PICTURE/HEATERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.71	MDSE - UNDERDESK HEATERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.8	MDSE-DISTILLERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.9	MDSE-SHOP HEATERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.99	MDSE - HEATPUMP	0.00	0.00	0.00	0.00	0.00	0.00

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	163.0	STORES EXPENSE UNDISTRIBUTED	47,601.41	22,738.63	0.00	4,141.70	70,340.04	0.00
1	165.1	PREPAYMENTS-INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1	165.2	OTHER PREPAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	165.3	PREPAID LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1	165.4	PREPAID WORKERS' COMP INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1	171.1	INTEREST & DIVIDEND RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00
1	171.11	INTEREST & DIVIDEND REC-CTC'S	0.00	0.00	0.00	0.00	0.00	0.00
1	171.12	INTEREST REC - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1	173.0	UNBILLED REVENUE	0.00	-201,374.18	0.00	68,032.11	0.00	201,374.18
1	175.0	LIFE INSURANCE-CSV	0.00	0.00	0.00	0.00	0.00	0.00
1	181.0	UNAMORTIZED LOAN EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
1	183.1	PRELIM SURVEY & INVEST CHGS	0.00	0.00	0.00	0.00	0.00	0.00
1	183.2	Deffered Debit - Concordia Offic	0.00	0.00	0.00	0.00	0.00	0.00
1	184.1	TRANSP CLEARING-CONST TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00
1	184.11	TRANSP CLEARING-MAINT TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00
1	184.12	TRANSP CLEARING-CARS	0.00	0.00	0.00	0.00	0.00	0.00
1	184.15	TRANSP CLEARING - DBS VAN	0.00	0.00	0.00	0.00	0.00	0.00
1	184.33	TRANSP CLEARING-GAIN/LOSS	0.00	0.00	0.00	0.00	0.00	0.00
1	186.0	MISC DEFERRED DEBITS - MKEC Rate	42,806.89	-42,806.89	0.00	3,567.25	0.00	0.00
1	186.1	MISC DEFERRED DEBITS - MKEC 34.5	0.00	0.00	0.00	0.00	0.00	0.00
1	186.11	MISC DEFERRED DEBIT-NRECA	0.00	0.00	0.00	0.00	0.00	0.00
1	186.12	MISC DEF DEBIT-GIS MAPPING	85,369.70	-85,369.70	0.00	7,114.27	0.00	0.00
1	186.15	MISC DEF DR-FEMA 4230	0.00	0.00	0.00	0.00	0.00	0.00
1	186.2	DEF DEBIT - 2017 Cost of Service Study	0.00	40,078.62	3,645.69	0.00	40,078.62	0.00
1	186.25	MISC DEFERRED DEBIT	0.00	0.00	0.00	0.00	0.00	0.00
1	186.3	DEFERRED DEBIT-CLEVEST ANNL MTCE/	7,380.76	-97.51	0.00	809.25	7,283.25	0.00
1	186.35	DEFERRED DEBIT-NRTC ANNUAL MTCE/S	0.00	0.00	0.00	0.00	0.00	0.00
1	189.0	UNAMORTIZATION OF LOSS ON REAQUIR	2,900,598.06	-122,993.52	0.00	10,249.46	2,777,604.54	0.00
1	200.1	MEMBERSHIPS ISSUED	0.00	0.00	0.00	0.00	0.00	0.00
1	201.1	PATRONS CAPITAL CREDITS	-8,804,148.65	-1,341,798.67	2,815.74	0.00	0.00	10,145,947.32
1	201.11	G & T CAPITAL CREDITS - KEPKO	-14,244,445.73	-3,475,833.76	4,769.15	0.00	0.00	17,720,279.49
1	201.2	PATRONAGE CAPITAL ASSIGNABLE	-5,378,014.24	2,439,703.58	0.00	2,938,310.66	0.00	2,938,310.66
1	208.0	DONATED CAPITAL	-150.04	0.00	0.00	0.00	0.00	150.04
1	208.1	DONATED CAPITAL CREDITS	-5,462.83	571.77	21.08	0.00	0.00	4,891.06
1	208.2	RETAINED PATRON CAPITAL CREDIT	-93,767.37	-94,362.71	0.00	5,685.93	0.00	188,130.08
1	208.3	DONATED CAPITAL - RUS GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00
1	214.16	LONG TERM DEBT-OTHER ECON DEVEL	0.00	0.00	0.00	0.00	0.00	0.00
1	214.17	REA NOTES EXEC-ECON DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
1	216.1	UNAPPR. UNDIST. SUBS EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00
1	217.1	PATRONAGE CAPITAL - RETIRED NO CHE	-32,659.96	2.38	0.00	0.00	0.00	32,657.58
1	219.1	OPERATING MARGINS	0.00	0.00	0.00	0.00	0.00	0.00
1	219.2	NONOPERATING MARGINS	0.00	0.00	0.00	0.00	0.00	0.00
1	219.21	Non-Op Margins - MKEC CC	0.00	0.00	0.00	0.00	0.00	0.00
1	219.3	OTHER MARGINS	0.00	0.00	0.00	0.00	0.00	0.00
1	224.1	LONG-TERM DEBT-REA CON LOAN CONT	0.00	0.00	0.00	0.00	0.00	0.00
1	224.11	OTHER L-TERM DEBT SUBSCRIPT	0.00	0.00	0.00	0.00	0.00	0.00
1	224.12	OTHER LONG TERM DEBT-NRECA	0.00	0.00	0.00	0.00	0.00	0.00
1	224.18	OTHER LONG TERM DEBT - GRANT FND	0.00	0.00	0.00	0.00	0.00	0.00
1	224.2	REA LOAN CONTRACT-CONST-DEBIT	0.00	0.00	0.00	0.00	0.00	0.00
1	224.3	L-TERM DEBT CONST-NOTES EXEC	0.00	0.00	0.00	0.00	0.00	0.00
1	224.31	L-TERM DEBT CONS-COBANK-NOTES EX	0.00	0.00	0.00	0.00	0.00	0.00
1	224.32	L-TERM DEBT CONS-CFC-NOTES EXEC	-46,557,437.75	1,603,225.46	0.00	0.00	0.00	44,954,212.29
1	224.33	L-TERM DEBT-CONST-FFB LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	224.34	LTD - CFC	0.00	0.00	0.00	0.00	0.00	0.00
1	224.4	REA NOTES EXEC-CONST DEBIT	0.00	0.00	0.00	0.00	0.00	0.00
1	224.41	COBANK-NOTES EX-CONST DEBIT	0.00	0.00	0.00	0.00	0.00	0.00
1	224.42	CFC-NOTES EX-CONST DEBIT	0.00	0.00	0.00	0.00	0.00	0.00
1	224.5	INTEREST DEF-REA CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00
1	224.6	ADV PAYMTS-UNAPPL-LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00	0.00
1	231.0	NOTES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
1	231.1	NOTES PAYABLE-CFC	0.00	0.00	0.00	0.00	0.00	0.00
1	231.2	NOTES PAYABLE-FIRST STATE BANK	0.00	0.00	0.00	0.00	0.00	0.00
1	231.3	NOTES PAYABLE-COBANK	0.00	0.00	0.00	0.00	0.00	0.00
1	232.1	ACCOUNTS PAYABLE-GENERAL	-1,640,301.67	119,764.00	0.00	121,022.68	0.00	1,520,537.67
1	232.12	NOTE PAYABLE TO CFC - BRIDGE LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	232.2	OTHER LIAB - P/L Elec	0.00	0.00	0.00	0.00	0.00	0.00
1	232.3	ACCOUNT PAYABLE - MKEC	0.00	0.00	0.00	0.00	0.00	0.00
1	232.99	UNVOICED MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00
1	233.0	NOTE PAYABLE TO ASSOC COMPANY	0.00	-130,048.86	0.00	48.86	0.00	130,048.86
1	233.1	NOTE PAYABLE TO CFC	-1,504,889.47	-1,273,351.99	0.00	0.00	0.00	2,778,241.46
1	233.11	NOTE PAYABLE TO CFC - BRIDGE LOA	0.00	0.00	0.00	0.00	0.00	0.00
1	233.12	NOTE PAYABLE TO CFC - BRIDGE LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	235.0	CUSTOMER DEPOSITS	-651,545.29	-11,878.63	41,096.38	0.00	0.00	663,423.92
1	235.1	CUSTOMER DEPOSITS - PBURG DEVELOP	-8,860.80	8,860.80	0.00	0.00	0.00	0.00
1	236.1	ACCRUED PROPERTY TAXES	-661,743.85	26,069.18	1,183,322.11	0.00	0.00	635,674.67
1	236.2	ACC FEDERAL TAX UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00
1	236.3	ACCRUED SS-FICA	0.00	0.00	0.00	0.00	0.00	0.00
1	236.4	ACCRUED STATE UNEMPLOYMENT TAX	0.00	0.00	0.00	0.00	0.00	0.00
1	236.5	ACCRUED STATE SALES TAX-CONSUMER	-73,791.59	-2,820.14	0.00	7,094.04	0.00	76,611.73
1	236.51	ACCRUED STATE SALES TAX-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
1	236.52	ACCRUED STATE COMP USE TAX	-87.65	82.54	4.33	0.00	0.00	5.11
1	236.53	ACCRUED FRANCHISE TAX	-353,195.42	29,955.15	0.00	50,404.98	0.00	323,240.27
1	236.54	ACCRUED CITY TAX - NORTON	0.00	0.00	0.00	0.00	0.00	0.00
1	237.0	ACCRUED INTEREST	-45.91	-80.15	4,292.52	0.00	0.00	126.06
1	237.1	INT ACCRUED-REA CONSTR OBLIG	0.00	0.00	0.00	0.00	0.00	0.00
1	237.11	INT ACCR - L-TERM DEBT - FFB	0.00	0.00	0.00	0.00	0.00	0.00
1	237.2	INT ACCRUED-COBANK-SUPPL LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	237.21	ACCRUED INT - COBANK LINE OF CRED	-262.26	-138.86	0.00	388.66	0.00	401.12
1	237.3	ACCRUED INTEREST PAYBLE-NRECA	0.00	0.00	0.00	0.00	0.00	0.00
1	237.4	INT ACCRUED - OTHER LTD -CFC	-152,878.70	1,262.94	0.00	151,615.76	0.00	151,615.76
1	237.41	ACCRUED INT - CFC LINE OF CREDIT	0.00	0.00	10,911.26	0.00	0.00	0.00
1	238.99	PATRONAGE CAPITAL PAYABLE	0.00	0.00	63.55	0.00	0.00	0.00
1	241.1	TAX COLLECTIONS PAYABLE-FEDERAL	0.00	0.00	0.00	0.00	0.00	0.00
1	241.2	TAX COLLECTIONS PAYABLE-STATE	0.00	0.00	0.00	0.00	0.00	0.00
1	242.0	ACCRUED PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00
1	242.2	Accrued Labor	0.00	0.00	0.00	0.00	0.00	0.00
1	242.3	ACCRUED EE VACATION & HOLIDAYS	0.00	0.00	0.00	0.00	0.00	0.00
1	242.31	ACCRUED EE SICK	0.00	0.00	0.00	0.00	0.00	0.00
1	242.4	ACCRUED INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1	242.5	EMPLOYEE ASSISTANCE FUND	0.00	0.00	0.00	0.00	0.00	0.00
1	242.6	ACCRUED INS - EMPLOYEE	0.00	0.00	0.00	0.00	0.00	0.00

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	242.7	ACCRUED INS - R AND D	0.00	0.00	0.00	0.00	0.00	0.00
1	252.0	CUSTOMER ADVANCES FOR CONSTR	0.00	0.00	0.00	0.00	0.00	0.00
1	253.0	OTHER DEFERRED CREDITS	0.00	0.00	0.00	0.00	0.00	0.00
1	253.1	ODC-PREPAID NON-DOM CUST.CHG	0.00	0.00	0.00	0.00	0.00	0.00
1	253.2	MISC DEFERRED CREDIT	0.00	0.00	0.00	0.00	0.00	0.00
1	253.3	NON-DOMESTIC MVL'S	0.00	0.00	0.00	0.00	0.00	0.00
1	254.1	ODC-IRRIGATION HP PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	301.0	ORGANIZATION	0.00	0.00	0.00	0.00	0.00	0.00
1	350.0	LAND & RIGHTS-TRANSMISSION PLANT	54,791.39	0.00	0.00	0.00	54,791.39	0.00
1	352.0	STRUCTURE/IMPROVEMENT-TRANS LINE	266,059.69	0.00	0.00	0.00	266,059.69	0.00
1	353.0	STATION EQUIP-TRANSMISSION PLANT	6,243,006.17	1,062,107.36	1,062,107.36	0.00	7,305,113.53	0.00
1	355.0	POLE & FIXTURES	8,442,585.33	289,195.84	66,661.95	0.00	8,731,781.17	0.00
1	356.0	TR PLT OH COND & DEVICES	6,962,010.80	420,434.54	45,779.72	0.00	7,382,445.34	0.00
1	358.0	UNDERGROUND CONDUCTORS/DEVICES	3,706.44	0.00	0.00	0.00	3,706.44	0.00
1	360.0	DIST PLANT-LAND & RIGHTS	54,017.90	3,500.00	0.00	0.00	57,517.90	0.00
1	361.0	STRUCTURES/IMPROVEMENTS- DISTR	134,573.41	0.00	0.00	0.00	134,573.41	0.00
1	362.0	DIST PLT STATION EQUIPMENT	5,775,973.36	655,303.37	0.00	0.00	6,431,276.73	0.00
1	364.0	DIST PLT-POLES,TOWERS & FIXTURES	16,680,416.28	958,981.25	120,534.62	0.00	17,639,397.53	0.00
1	365.0	DIST PLT OH COND & DEVICES	7,242,670.22	88,071.61	22,428.03	0.00	7,330,741.83	0.00
1	366.0	UNDERGROUND CONDUIT	370,456.85	1,920.43	496.30	0.00	372,377.28	0.00
1	367.0	DIST PLT UG CONDUCTOR & DEVICES	588,101.69	55,197.62	38,177.34	0.00	643,299.31	0.00
1	368.0	DIST PLT LINE TRANSFORMERS	8,995,334.60	385,158.69	65,120.70	0.00	9,380,493.29	0.00
1	369.0	DIST PLT SERVICES	2,799,034.23	48,643.01	5,806.79	0.00	2,847,677.24	0.00
1	370.0	DIST PLANT METERS	4,126,269.97	304,967.24	91,963.69	0.00	4,431,237.21	0.00
1	371.0	DIST PLT INSTALL ON CUST PREMISE	155,658.29	0.00	0.00	0.00	155,658.29	0.00
1	372.0	LEASE PROPERTY ON CUST PREMISE	0.00	0.00	0.00	0.00	0.00	0.00
1	373.0	STREET LIGHTING & SIGNAL SYSTEM	1,361,814.18	41,150.52	19,775.16	0.00	1,402,964.70	0.00
1	389.0	GEN PLT LAND & RIGHTS	48,595.48	0.00	0.00	0.00	48,595.48	0.00
1	390.0	GEN PLT STRUCTURE & IMPROVEMENTS	585,839.33	0.00	0.00	0.00	585,839.33	0.00
1	391.0	GEN PLT OFF FURN & FIXTURES	892,569.84	43,294.20	0.00	0.00	935,864.04	0.00
1	392.0	GEN PLT TRANSPORTATION EQUIPMENT	2,737,308.43	42,107.15	0.00	0.00	2,779,415.58	0.00
1	393.0	GEN PLANT STORES EQUIPMENT	7,187.55	0.00	0.00	0.00	7,187.55	0.00
1	394.0	GEN PLT TOOL & SHOP EQUIP	119,388.57	0.00	0.00	0.00	119,388.57	0.00
1	395.0	GEN PLT LAB EQUIPMENT	291,368.36	7,467.52	0.00	0.00	298,835.88	0.00
1	396.0	GEN PLT POWER OPERATED EQUIPMENT	33,958.79	0.00	0.00	0.00	33,958.79	0.00
1	397.0	GEN PLT COMMUNICATION EQUIPMENT	224,383.67	41,381.45	0.00	0.00	265,765.12	0.00
1	398.0	GEN PLT MISC EQUIPMENT	46,663.18	0.00	0.00	0.00	46,663.18	0.00
1	399.9	ACCOUNT RECEIVABLE CLEARING	0.00	0.00	0.00	0.00	0.00	0.00
1	403.5	DEPR EXPENSE-TRANSMISSION PLANT	0.00	526,721.10	44,918.03	0.00	526,721.10	0.00
1	403.6	DEPR EXPENSE-DISTRIBUTION PLANT	0.00	1,539,160.20	131,305.84	0.00	1,539,160.20	0.00
1	403.7	DEPR EXPENSE-GENERAL PLANT	0.00	109,270.90	8,420.02	0.00	109,270.90	0.00
1	405.6	DEPR EXPENSE-DISTRIBUTION PLANT	0.00	0.00	0.00	0.00	0.00	0.00
1	408.1	TAXES-PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
1	408.2	TAXES-FEDERAL UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00
1	408.3	TAXES-FICA	0.00	0.00	0.00	0.00	0.00	0.00
1	408.4	TAXES-STATE UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00
1	408.5	TAXES-LOCAL INTANGIBLE	0.00	0.00	0.00	0.00	0.00	0.00
1	408.7	OTHER TAXES	0.00	630.00	0.00	0.00	630.00	0.00
1	409.2	INCOME TAX-OTHER INCOME & DEDUCT	0.00	0.00	0.00	0.00	0.00	0.00
1	415.0	REVENUES FROM MDSING & JOBBING	0.00	0.00	0.00	0.00	0.00	0.00
1	415.1	REVENUE FROM OUTSIDE WIRING	0.00	0.00	0.00	0.00	0.00	0.00
1	415.2	REVENUE FR HEAT PUMPS/WH/MISC	0.00	-4,083.48	0.00	0.00	0.00	4,083.48
1	415.3	REVENUE FROM SOLAR	0.00	-977.00	0.00	0.00	0.00	977.00
1	415.9	REVENUE FROM CONTRACT WORK	0.00	-14,641.67	0.00	14,551.67	0.00	14,641.67
1	416.0	COST OF MDSE & JOBBING	0.00	715.43	0.00	0.00	715.43	0.00
1	416.1	EXPENSE FROM OUTSIDE WIRING	0.00	0.00	0.00	0.00	0.00	0.00
1	416.2	EXPENSE FR HEAT PUMPS/WH/MISC	0.00	0.00	0.00	0.00	0.00	0.00
1	416.21	HVAC LABOR	0.00	0.00	0.00	0.00	0.00	0.00
1	416.3	EXPENSE FROM SOLAR	0.00	0.00	0.00	0.00	0.00	0.00
1	416.9	EXPENSE FOR CONTRACT WORK	0.00	0.00	0.00	0.00	0.00	0.00
1	417.0	REVENUE FR DBS (NON-UTILITY)	0.00	0.00	0.00	0.00	0.00	0.00
1	417.1	EXPENSE FROM DBS (NON-UTILITY)	0.00	0.00	0.00	0.00	0.00	0.00
1	418.1	EQUITY EARNINGS OF SUBSIDIARY CO	0.00	0.00	0.00	0.00	0.00	0.00
1	419.1	INTEREST & DIVIDEND INCOME	0.00	-151.00	0.00	51.81	0.00	151.00
1	419.11	INTEREST & DIVIDEND INCOME-CTC'S	0.00	0.00	0.00	0.00	0.00	0.00
1	419.12	INTEREST INCOME-ERC NOTES	0.00	0.00	0.00	0.00	0.00	0.00
1	419.13	INTEREST INCOME-NRUCFC	0.00	0.00	0.00	0.00	0.00	0.00
1	419.14	INTEREST & DIVIDEND INCOME - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1	421.0	MISC NON-OPERATING INCOME	0.00	-1,022,750.18	0.00	991,006.94	0.00	1,022,750.18
1	421.1	GAIN ON DISPOSITION OF PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
1	421.2	LOSS ON DISPOSITION OF PROPERTY	0.00	738.44	0.00	0.00	738.44	0.00
1	423.0	G & T CAPITAL CREDITS	0.00	0.00	0.00	0.00	0.00	0.00
1	424.0	OTHER CAPITAL CREDITS	0.00	-220,563.66	0.00	13,637.47	0.00	220,563.66
1	425.0	MISCELLANEOUS AMORTIZATION	0.00	193,353.48	16,112.79	0.00	193,353.48	0.00
1	426.1	MISC INCOME DEDUCTIONS	0.00	0.00	0.00	0.00	0.00	0.00
1	426.2	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1	426.4	EXP FOR CIVIC,POLITICAL ACTIVITY	0.00	0.00	0.00	0.00	0.00	0.00
1	426.5	MISC INCOME DEDUCTIONS	0.00	0.00	0.00	0.00	0.00	0.00
1	426.6	INCOME DEDUCTION-RATE STUDY	0.00	0.00	0.00	0.00	0.00	0.00
1	427.1	INTEREST ON REA CONSTR LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	427.11	INT EXP - L-TERM DEBT - FFB LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	427.2	INTEREST ON OTHER LTD-COBANK	0.00	0.00	0.00	0.00	0.00	0.00
1	427.3	INTEREST ON NRECA BENEFIT PLANS	0.00	0.00	0.00	0.00	0.00	0.00
1	427.4	INTEREST ON OTHER LTD - CFC	0.00	1,790,623.11	151,615.76	0.00	1,790,623.11	0.00
1	428.0	AMORTIZATION OF LOAN EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
1	428.1	AMORTIZATION LOSS ON REAQUIRED DE	0.00	122,993.52	10,249.46	0.00	122,993.52	0.00
1	430.0	INTEREST ON DEBT TO ASSOC. COMP	0.00	60,594.38	5,875.69	0.00	60,594.38	0.00
1	431.0	OTHER INTEREST EXPENSE	0.00	5,422.11	441.53	0.00	5,422.11	0.00
1	435.1	CUM EFFECT - ACCT PRINCIPLE CHG	0.00	0.00	0.00	0.00	0.00	0.00
1	440.0	REVENUE - UNBILLED	0.00	0.00	0.00	0.00	0.00	0.00
1	440.01	REVENUE - UNCOLLECTED ECA	0.00	201,374.18	68,032.11	0.00	201,374.18	0.00
1	440.1	RESIDENTIAL	0.00	-11,437,746.27	0.00	943,229.87	0.00	11,437,746.27
1	440.11	RESIDENTIAL/FARM - NON COMM	0.00	-16.94	0.00	0.00	0.00	16.94
1	440.12	RES SALES-IDLE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
1	440.13	NON-DOMESTIC	0.00	0.00	0.00	0.00	0.00	0.00
1	440.14	MERCURY VAPOR LIGHTS - RDS	0.00	0.00	0.00	0.00	0.00	0.00
1	440.15	MERCURY VAPOR LIGHTS - SM COMM	0.00	0.00	0.00	0.00	0.00	0.00
1	440.16	RDS-MVL'S NON-DOMESTIC	0.00	0.00	0.00	0.00	0.00	0.00
1	440.2	RURAL DOMESTIC	0.00	0.00	0.00	0.00	0.00	0.00
1	440.21	NON-DOMESTIC - MONTHLY	0.00	0.00	0.00	0.00	0.00	0.00
1	440.3	RES SALES-TOWN & VILLAGES	0.00	0.00	0.00	0.00	0.00	0.00

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	441.0	IRRIGATION SALES	0.00	-176,725.85	0.00	1,231.83	0.00	176,725.85
1	442.1	GENERAL SERVICE SMALL	0.00	-3,395,353.13	0.00	279,318.01	0.00	3,395,353.13
1	442.11	NON-DOMESTIC	0.00	-733.17	0.00	63.06	0.00	733.17
1	442.2	OIL WELL	0.00	-1,952,421.00	0.00	168,606.64	0.00	1,952,421.00
1	442.21	LARGE POWER-REGULAR SALES	0.00	55,009.03	0.00	0.00	55,009.03	0.00
1	442.3	GENERAL SERVICE MEDIUM	0.00	-5,312,179.80	0.00	473,469.35	0.00	5,312,179.80
1	442.4	GENERAL SERVICE LARGE	0.00	-8,186,934.87	0.00	682,455.57	0.00	8,186,934.87
1	442.5	LARGE INDUSTRIAL	0.00	0.00	0.00	0.00	0.00	0.00
1	444.0	STREET LIGHTS SALES	0.00	-473,513.23	0.00	38,949.44	0.00	473,513.23
1	445.0	MUNICIPAL	0.00	-1,629,308.49	0.00	136,147.35	0.00	1,629,308.49
1	447.2	SALES FOR RESALE-	0.00	0.00	0.00	0.00	0.00	0.00
1	447.3	SALES FOR RESALE - HILL CITY	0.00	0.00	0.00	0.00	0.00	0.00
1	450.0	FORFEITED DISCOUNTS	0.00	-65,162.85	0.00	4,392.91	0.00	65,162.85
1	451.0	MISC SERVICE REVENUES	0.00	-159,794.48	0.00	6,807.04	0.00	159,794.48
1	451.1	MISC SERVICE REVENUE-SOLAR PUMPS	0.00	0.00	0.00	0.00	0.00	0.00
1	454.0	RENT FROM ELECTRIC PROPERTY	0.00	-11,511.80	0.00	8,239.58	0.00	11,511.80
1	454.1	RENT INCOME	0.00	0.00	0.00	0.00	0.00	0.00
1	456.0	OTHER ELECTRIC REVENUE	0.00	-1,018,514.31	0.00	76,332.86	0.00	1,018,514.31
1	499.99	MARGINS	0.00	0.00	0.00	0.00	0.00	0.00
1	555.0	PURCHASED POWER	0.00	19,531,713.49	1,524,503.21	0.00	19,531,713.49	0.00
1	555.1	PURCHASED POWER-COGENERATION	0.00	31.50	3.38	0.00	31.50	0.00
1	555.2	PURCHASED POWER-WHSE-CITY OF NT	0.00	0.00	0.00	0.00	0.00	0.00
1	557.0	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
1	562.0	STATION EXPENSE-TRANS EXPENSES	0.00	211,798.54	11,673.76	0.00	211,798.54	0.00
1	563.0	OVERHEAD LINE EXPENSE-TRANS EXP	0.00	265,417.94	20,703.30	0.00	265,417.94	0.00
1	570.0	MAINTENANCE-STATION EQ-TRANS EXP	0.00	0.00	0.00	0.00	0.00	0.00
1	571.0	MAINT OVERHEAD LINES-TRANS	0.00	196,123.75	14,382.89	0.00	196,123.75	0.00
1	580.0	OPERATION SUPERVISION & ENGINEER	0.00	20,263.78	1,331.38	0.00	20,263.78	0.00
1	580.1	STEVE CHRISTY TIME @ BIRD CITY	0.00	0.00	0.00	0.00	0.00	0.00
1	582.0	STATION EXPENSE-DIST PLANT	0.00	287,956.01	16,217.41	0.00	287,956.01	0.00
1	583.0	OVERHEAD LINE EXPENSES-DIST PL	0.00	1,207,082.68	109,705.10	0.00	1,207,082.68	0.00
1	583.1	OH LINE EXPENSE-STANDBY	0.00	142,748.02	12,451.07	0.00	142,748.02	0.00
1	584.0	UNDERGROUND LINE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
1	585.0	STREET LIGHT & SIGNAL EXPENSE	0.00	106,730.79	6,814.93	0.00	106,730.79	0.00
1	586.0	METER EXPENSES	0.00	183,462.01	0.00	9,569.37	183,462.01	0.00
1	586.1	TURTLE METERING	0.00	0.00	0.00	0.00	0.00	0.00
1	587.0	CONSUMER INSTALLATION EXPENSE	0.00	-5,127.44	621.54	0.00	0.00	5,127.44
1	587.1	LABOR ON SCHNEIDER HEAT PUMP	0.00	0.00	0.00	0.00	0.00	0.00
1	588.0	MISCELLANEOUS DISTRIBUTION EXP	0.00	162,065.16	16,586.81	0.00	162,065.16	0.00
1	589.0	RENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	590.0	MAINTENANCE SUPERVISION,ENGINEER	0.00	29,826.34	2,649.92	0.00	29,826.34	0.00
1	590.1	SUPERVISION OF BIRD CITY	0.00	0.00	0.00	0.00	0.00	0.00
1	592.0	MAINTENANCE OF STATION EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
1	593.0	MAINTENANCE OVERHEAD LINES	0.00	411,159.96	20,639.51	0.00	411,159.96	0.00
1	593.1	MAINT OVERHEAD LINES-LOAD MGMT	0.00	0.00	0.00	0.00	0.00	0.00
1	593.2	MAINT PHASE CONVERTERS	0.00	0.00	0.00	0.00	0.00	0.00
1	593.3	MAINT OH LINES - TREE TRIMMING	0.00	45,144.74	266.12	0.00	45,144.74	0.00
1	593.31	MAINT OH LINES - TREE TRM, CONTR	0.00	297,038.51	24,118.13	0.00	297,038.51	0.00
1	593.4	MAINT OH LINES - MUTUAL AID	0.00	0.00	0.00	0.00	0.00	0.00
1	594.0	MAINT OF UNDERGROUND LINES	0.00	2,257.10	0.00	0.00	2,257.10	0.00
1	595.0	MAINT LINE TRANSFORMERS	0.00	19,642.29	646.77	0.00	19,642.29	0.00
1	596.0	MAIN STREET LITE & SIGNAL SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
1	597.0	MAINTENANCE OF METERS	0.00	0.00	0.00	0.00	0.00	0.00
1	597.1	MAINT OF METERS-FIELD TEST	0.00	0.00	0.00	0.00	0.00	0.00
1	598.0	MAINT OF MISC DISTRIBUTION PLANT	0.00	0.00	0.00	0.00	0.00	0.00
1	901.0	SUPERVISION-CUSTOMER ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00
1	902.0	METER READING EXPENSE	0.00	27,290.36	1,839.41	0.00	27,290.36	0.00
1	903.0	CONSUMER RECORDS-COLLECTION EXP	0.00	772,329.14	57,299.43	0.00	772,329.14	0.00
1	903.1	CUSTOMER RECORDS-DELINQ ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00
1	903.2	CUSTOMER RECORDS-COLL-DISC TRIPS	0.00	46,884.74	4,645.10	0.00	46,884.74	0.00
1	903.3	CUSTOMER RECORDS-RECONN-REG HOU	0.00	0.00	0.00	0.00	0.00	0.00
1	903.4	CUSTOMER RECORDS-RECON-O.T. HRS	0.00	0.00	0.00	0.00	0.00	0.00
1	904.0	UNCOLLECTIBLE ACCOUNTS	0.00	-46,992.29	9,903.52	0.00	0.00	46,992.29
1	907.0	SUPERVISION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
1	908.0	CUSTOMER ASSISTANCE EXPENSE	0.00	414,006.92	30,292.64	0.00	414,006.92	0.00
1	908.1	CUSTOMER ASSIST EXPENSE-LOANS	0.00	0.00	0.00	0.00	0.00	0.00
1	908.2	CUSTOMER ASSIST EXP-ER AUDITS	0.00	0.00	0.00	0.00	0.00	0.00
1	908.3	CUSTOMER ASSIST-LOAD RESEARCH	0.00	0.00	0.00	0.00	0.00	0.00
1	908.4	CUST ASSIST-RES LOAD MGMT	0.00	0.00	0.00	0.00	0.00	0.00
1	908.5	CUST ASSIST-OIL	0.00	0.00	0.00	0.00	0.00	0.00
1	909.0	INFO & INSTRUCTIONAL ADV EXPENSE	0.00	51,508.53	3,686.30	0.00	51,508.53	0.00
1	910.0	MISC CUST SERV & INFO EXPENSE	0.00	31,888.53	1,971.85	0.00	31,888.53	0.00
1	912.0	DEMONSTRATING & SELLING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
1	920.0	ADMINISTRATIVE, GENERAL SALARIES	0.00	1,247,558.20	88,581.53	0.00	1,247,558.20	0.00
1	921.0	OFFICE SUPPLIES & EXPENSES	0.00	127,258.03	9,840.68	0.00	127,258.03	0.00
1	923.0	OUTSIDE SERVICES EMPLOYED	0.00	82,587.57	9,622.25	0.00	82,587.57	0.00
1	923.1	LEGAL NOTICES	0.00	824.50	0.00	0.00	824.50	0.00
1	924.0	PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1	925.0	INJURIES AND DAMAGES	0.00	104,576.23	7,590.51	0.00	104,576.23	0.00
1	926.1	EMPLOYEE HOSPITAL DEDUCTIBLE	0.00	0.00	0.00	0.00	0.00	0.00
1	926.11	EMPLOYEE BENIFITS - DRUG CO-PAY	0.00	0.00	0.00	0.00	0.00	0.00
1	926.12	EMPLOYEE BENIFITS- ROUTINE PHY	0.00	306.00	0.00	0.00	306.00	0.00
1	926.13	EMPLOYEE BENEFITS - WELL BABY CA	0.00	0.00	0.00	0.00	0.00	0.00
1	926.14	EMPLOYEE BENEFIT -INPATIENT HOSP	0.00	0.00	0.00	0.00	0.00	0.00
1	926.15	EMPLOYEE BENEFIT-INPATIENT SURGY	0.00	0.00	0.00	0.00	0.00	0.00
1	926.2	EMPLOYEE PENSION & BENEFITS	0.00	44,589.98	12,855.62	0.00	44,589.98	0.00
1	926.26	EMPLOYEE BENEFITS - WELLNESS	0.00	19,606.86	3,255.76	0.00	19,606.86	0.00
1	927.0	FRANCHISE REQUIREMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	928.0	REGULATORY COMMISSION EXPENSES	0.00	13,140.16	173.75	0.00	13,140.16	0.00
1	928.1	REGUL COMM EXPENSE-DKT 115-379-U	0.00	0.00	0.00	0.00	0.00	0.00
1	930.1	GENERAL ADVERTISING EXPENSE	0.00	12,609.10	864.27	0.00	12,609.10	0.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	0.00	115,375.07	6,826.22	0.00	115,375.07	0.00
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	0.00	59,110.29	4,388.70	0.00	59,110.29	0.00
1	930.22	MISC GEN EXPENSE-DIRECTOR FEES	0.00	50,239.02	3,594.75	0.00	50,239.02	0.00
1	930.23	MISC GEN EXP-DIRECTOR FEES-O.MTG	0.00	67,980.94	3,199.46	0.00	67,980.94	0.00
1	930.3	MISC GENERAL EXPENSE-DONATIONS	0.00	11,316.63	50.00	0.00	11,316.63	0.00
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	0.00	33,336.56	857.82	0.00	33,336.56	0.00
1	932.0	MAINTENANCE OF GENERAL PLANT	0.00	61,380.37	5,464.23	0.00	61,380.37	0.00
1	998.0	SUSPENSE DEBIT	0.00	2,938,310.66	2,938,310.66	0.00	2,938,310.66	0.00
1	999.0	SUSPENSE CREDIT	0.00	0.00	0.00	0.00	0.00	0.00
1	999.99	PAYROLL CLEARING ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00

Balance Forward:	0.00
YTD Transactions:	0.00
Current Month Debit Balance:	9,995,536.60
Current Month Credit Balance:	9,995,536.60
Current Month Balance:	0.00
Current Year Debit Balance:	158,591,180.84
Current Year Credit Balance:	158,591,180.84
Current Year Balance:	0.00
Current Year Profit/Loss:	-4,012,430.69

PARAMETERS ENTERED:

Division:	1
Account:	All
Status:	All
Sort By:	Div/Acct
Primary Accounts Only:	No
Period:	DEC 2017
Format:	Summary
Accounts With Zero YTD Balance:	Yes

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Prairie Land MKEC Division

General Ledger

Summary Trial Balance

Period Ending: DEC 2016

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	102.0	ELECTRIC PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00
1	107.1	CONST WORK IN PROGRESS-CONT	0.00	0.00	0.00	0.00	0.00	0.00
1	107.2	CONST WIP-LABOR & MATERIAL	227,647.85	1,929,290.23	0.00	8,524.54	2,156,938.08	0.00
1	107.21	CONST WIP-OVERHEAD	76,616.76	-25,782.82	0.00	6,467.49	50,833.94	0.00
1	107.22	CWIP-OVERHEAD MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00
1	107.3	CONST WK PROGRESS-SPECIAL	0.00	0.00	0.00	0.00	0.00	0.00
1	108.5	ACC DEPR-TRANSMISSION PLANT	-9,946,216.49	-367,190.32	24,006.38	0.00	0.00	10,313,406.81
1	108.6	ACCUM DEPR-DISTRIBUTION PLANT	-23,680,442.91	-918,782.23	0.00	56,905.20	0.00	24,599,225.14
1	108.61	ACCUM DEPR-DIST PLANT-RETIR LOSS	4,920,867.27	660,610.40	121,870.90	0.00	5,581,477.67	0.00
1	108.7	ACCUM DEPR GEN PL-STRUCTURES	-293,946.26	-18,368.88	0.00	1,542.51	0.00	312,315.14
1	108.71	ACCUM DEPR-GP-OFF FURN	-348,167.64	-58,863.59	0.00	5,314.70	0.00	407,031.23
1	108.72	ACCUM DEPR GP TRANSP EQUIPMENT	-1,438,144.07	-163,700.12	0.00	108.35	0.00	1,601,844.19
1	108.73	ACCUM DEPR GP STORES EQUIPMENT	-7,171.74	-15.81	0.00	0.00	0.00	7,187.55
1	108.74	ACCUM DEPR GP TOOL,SHOP,GARAGE	-79,425.41	-5,166.56	0.00	429.99	0.00	84,591.97
1	108.75	ACCUM DEPR GP LAB EQUIPMENT	-218,576.21	-11,698.20	0.00	955.49	0.00	230,274.41
1	108.76	ACCUM DEPR GP POWER EQUIPMENT	-15,832.73	-2,352.05	0.00	197.24	0.00	18,184.78
1	108.77	ACCUM DEPR GP COMMUN EQUIPMENT	-120,980.09	-4,452.69	0.00	371.62	0.00	125,432.78
1	108.78	ACCUM DEPR GP MISC EQUIPMENT	-10,940.39	-1,685.76	0.00	155.53	0.00	12,626.15
1	108.8	RETIREMENT WORK IN PROGRESS	6,031.08	130,286.64	0.00	6,790.58	136,317.72	0.00
1	108.81	RETIREMENT WIP-OVERHEAD	0.00	0.00	0.00	0.00	0.00	0.00
1	111.0	ACCUM PROV-AMORT ELEC PLANT	0.00	0.00	0.00	0.00	0.00	0.00
1	114.0	ELECTRIC PLANT ACQUISITION ADJ	5,776,877.84	0.00	0.00	0.00	5,776,877.84	0.00
1	115.0	ACCUM PROV FOR AMORT OF PLANT AC	-1,668,115.21	-193,353.48	0.00	16,112.79	0.00	1,861,468.69
1	121.1	NON-UTILITY - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1	123.1	PATRON CAPITAL-ASSOC ORGANIZ	418,019.54	147,609.73	15,234.10	0.00	565,629.27	0.00
1	123.11	INVESTMENT - SUBSIDIARY COMPANY	0.00	0.00	0.00	0.00	0.00	0.00
1	123.12	INVEST IN SUBSID. CO - NOTES	0.00	0.00	0.00	0.00	0.00	0.00
1	123.13	G & T CAPITAL CREDIT - KEPCO	0.00	0.00	0.00	0.00	0.00	0.00
1	123.21	SUBS TO CAP TERM CERT-CFC	0.00	0.00	0.00	0.00	0.00	0.00
1	123.22	INVEST CAP TERM CERT-CFC	0.00	0.00	0.00	0.00	0.00	0.00
1	123.23	OTHER INVEST-ASSOC ORGANIZATIONS	0.00	0.00	0.00	0.00	0.00	0.00
1	123.24	INVESTMENT IN ASSOC ORG - MKEC	6,507,683.84	2,544,980.56	2,529,562.15	0.00	9,052,664.40	0.00
1	124.0	OTHER INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	124.1	OTHER INVEST-ERC LOANS	0.00	0.00	0.00	0.00	0.00	0.00
1	124.2	INVEST-DBS LOANS	0.00	0.00	0.00	0.00	0.00	0.00
1	124.3	OTHER INV-FED ECON DEV LOANS	0.00	0.00	0.00	0.00	0.00	0.00
1	124.4	OTHER INV- NON-FED ECON DEV LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	128.0	RESTRICT FUNDS-DEFERRED COMP	0.00	0.00	0.00	0.00	0.00	0.00
1	131.1	CASH-GENERAL FUND-1ST STATE BANK	12,093,833.48	2,691,694.82	0.00	119,913.41	14,785,528.30	0.00

Prairie Land MKEC Division

General Ledger

Summary Trial Balance

Period Ending: DEC 2016

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	131.11	CASH GEN FUND-CITIZENS NATIONAL	55,267.93	1,682.97	23,045.80	0.00	56,950.90	0.00
1	131.12	CASH-FIRST NATIONAL - BIRD CITY	0.00	0.00	0.00	0.00	0.00	0.00
1	131.13	CASH-GENERAL-ECON DEV FUND	0.00	0.00	0.00	0.00	0.00	0.00
1	131.14	CASH-GEN-ECON DEV NON-FED REV LN	0.00	0.00	0.00	0.00	0.00	0.00
1	131.15	CASH - HDQ ESCROW	0.00	0.00	0.00	0.00	0.00	0.00
1	131.16	CASH-GEN FUND-FIRST STATE-CAP CR	0.00	0.00	0.00	0.00	0.00	0.00
1	131.18	CASH-SECURITY STATE BK S-125	0.00	0.00	0.00	0.00	0.00	0.00
1	131.19	CASH-FIRST STATE BK S-125	0.00	0.00	0.00	0.00	0.00	0.00
1	131.2	CASH CONST FUND-TRUSTEE	0.00	0.00	0.00	0.00	0.00	0.00
1	131.4	TRANSFER OF CASH	0.00	0.00	0.00	0.00	0.00	0.00
1	131.99	Cash - Cash Clearing	0.00	0.00	0.00	0.00	0.00	0.00
1	134.0	SPECIAL DEPOSITS	0.00	0.00	0.00	0.00	0.00	0.00
1	135.0	WORKING FUNDS	300.00	100.00	0.00	0.00	400.00	0.00
1	136.0	TEMPORARY CASH INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	141.0	NOTES RECEIVABLE (LINE EXTENSIONS)	0.00	0.00	0.00	0.00	0.00	0.00
1	141.1	NOTES RECEIVABLE (PRE-2017 LINE EXT)	0.00	0.00	0.00	0.00	0.00	0.00
1	142.1	CUSTOMER A/R-ELECTRIC	1,881,628.54	1,324,270.20	332,529.70	0.00	3,205,898.74	0.00
1	142.2	SALES- NT, HERN, KINDER, MURFIN	0.00	33,761.31	0.00	71,329.10	33,761.31	0.00
1	142.3	CONS SALES-ER- UNBILLED	0.00	0.00	0.00	0.00	0.00	0.00
1	142.99	CLEARING FOR OA TO EL	0.00	0.00	428.78	0.00	0.00	0.00
1	143.1	OTHER ACCOUNTS RECEIVABLE	37,848.26	-16,030.08	9,187.68	0.00	21,818.18	0.00
1	143.11	OTHER A/R INSURANCE,BONDS,ETC	0.00	0.00	0.00	0.00	0.00	0.00
1	143.2	ENERGY ASSIST PROG SRS	0.00	0.00	0.00	0.00	0.00	0.00
1	143.3	OTHER A/R - FEMA	0.00	0.00	0.00	0.00	0.00	0.00
1	143.31	A/R EMPLOYEES OTHER	0.00	0.00	0.00	0.00	0.00	0.00
1	143.4	OTHER A/R EMPLOYEE 401K	0.00	0.00	0.00	0.00	0.00	0.00
1	143.5	A/R EMPLOYEE NRECA LOANS	0.00	0.00	0.00	0.00	0.00	0.00
1	143.8	A/R - HVAC In progress	0.00	0.00	0.00	0.00	0.00	0.00
1	143.9	OTHER A/R - WESTERN	0.00	0.00	0.00	0.00	0.00	0.00
1	143.91	OTHER A/R- MISC	57,557.84	27,757.45	15,541.26	0.00	85,315.29	0.00
1	143.98	A/R OTHER - P/L ELEC	0.00	0.00	0.00	0.00	0.00	0.00
1	143.99	34.5 LINE MAINTENANCE TO MKEC	0.00	0.00	0.00	0.00	0.00	0.00
1	144.1	ACC PROV-UNCOLL CONS ACCTS	-88,869.16	-11,765.28	0.00	37,077.19	0.00	100,634.44
1	144.4	ACC PROV-OTHER UNCOL ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00
1	145.0	NOTES REC ASSOC COMPANIES	0.00	0.00	0.00	0.00	0.00	0.00
1	154.0	154.1	0.00	0.00	0.00	0.00	0.00	0.00
1	154.1	ACCT'S REC CLEARING	-60,000.00	60,000.00	0.00	0.00	0.00	0.00
1	155.0	MERCHANDISE	0.00	0.00	0.00	0.00	0.00	0.00
1	155.1	MERCHANDISE-EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0.00

Prairie Land MKEC Division

General Ledger

Summary Trial Balance

Period Ending: DEC 2016

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	155.11	MDSE-LAWN MOWERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.15	MERCHANDISE - REPAIR PARTS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.21	MDSE - QUARTZ ELEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.3	MDSE - LAWNMOVER (MULCHER)	0.00	0.00	0.00	0.00	0.00	0.00
1	155.31	MDSE - CORDLESS TRIMMERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.4	MDSE-SOLAR PUMPS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.5	MDSE-WATER HEATERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.51	MDSE- WATER SOFTENERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.52	MDSE- REVERSE OSMOSIS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.6	MDSE-BAR-B-QUE GRILLS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.7	MDSE-PICTURE/HEATERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.71	MDSE - UNDERDESK HEATERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.8	MDSE-DISTILLERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.9	MDSE-SHOP HEATERS	0.00	0.00	0.00	0.00	0.00	0.00
1	155.99	MDSE - HEATPUMP	0.00	0.00	0.00	0.00	0.00	0.00
1	163.0	STORES EXPENSE UNDISTRIBUTED	31,609.75	15,991.66	0.00	817.82	47,601.41	0.00
1	165.1	PREPAYMENTS-INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1	165.2	OTHER PREPAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	165.3	PREPAID LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1	165.4	PREPAID WORKERS' COMP INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1	171.1	INTEREST & DIVIDEND RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00
1	171.11	INTEREST & DIVIDEND REC-CTC'S	0.00	0.00	0.00	0.00	0.00	0.00
1	171.12	INTEREST REC- DBS	0.00	0.00	0.00	0.00	0.00	0.00
1	173.0	UNBILLED REVENUE	1,308,259.46	-1,308,259.46	0.00	0.00	0.00	0.00
1	175.0	LIFE INSURANCE-CSV	0.00	0.00	0.00	0.00	0.00	0.00
1	181.0	UNAMORTIZED LOAN EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
1	183.1	PRELIM SURVEY & INVEST CHGS	0.00	0.00	0.00	0.00	0.00	0.00
1	183.2	Deffered Debit - Concordia Offic	0.00	0.00	0.00	0.00	0.00	0.00
1	184.1	TRANSP CLEARING-CONST TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00
1	184.11	TRANSP CLEARING-MAINT TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00
1	184.12	TRANSP CLEARING-CARS	0.00	0.00	0.00	0.00	0.00	0.00
1	184.15	TRANSP CLEARING - DBS VAN	0.00	0.00	0.00	0.00	0.00	0.00
1	184.33	TRANSP CLEARING-GAIN/LOSS	0.00	0.00	0.00	0.00	0.00	0.00
1	186.0	MISC DEFERRED DEBITS - MKEC Rate	77,838.28	-35,031.39	0.00	3,567.24	42,806.89	0.00
1	186.1	MISC DEFERRED DEBITS -MKEC 34.5	0.00	0.00	0.00	0.00	0.00	0.00
1	186.11	MISC DEFERRED DEBIT-NRECA	0.00	0.00	0.00	0.00	0.00	0.00
1	186.12	MISC DEF DEBIT-GIS MAPPING	170,739.26	-85,369.56	0.00	7,114.13	85,369.70	0.00
1	186.15	MISC DEF DR-FEMA 4230	121,313.52	-121,313.52	0.00	0.00	0.00	0.00
1	186.2	DEF DEBIT - AMI SOFTWARE/ADMIN/TRAI	0.00	0.00	0.00	0.00	0.00	0.00

Prairie Land MKEC Division

General Ledger

Summary Trial Balance

Period Ending: DEC 2016

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	186.25	MISC DEFERRED DEBIT	0.00	0.00	0.00	0.00	0.00	0.00
1	186.3	DEFERRED DEBIT-CLEVEST ANNLT MTCE/	7,183.87	196.89	0.00	820.08	7,380.76	0.00
1	186.35	DEFERRED DEBIT-NRTC ANNUAL MTCE/S	0.00	0.00	0.00	0.00	0.00	0.00
1	189.0	UNAMORTIZATION OF LOSS ON REAQUIR	3,023,591.58	-122,993.52	0.00	10,249.46	2,900,598.06	0.00
1	200.1	MEMBERSHIPS ISSUED	0.00	0.00	0.00	0.00	0.00	0.00
1	201.1	PATRONS CAPITAL CREDITS	-7,259,148.53	-1,545,000.12	2,523.09	0.00	0.00	8,804,148.65
1	201.11	G & T CAPITAL CREDITS - KEPKO	-12,928,640.52	-1,315,805.21	4,173.80	0.00	0.00	14,244,445.73
1	201.2	PATRONAGE CAPITAL ASSIGNABLE	-1,553,956.12	-3,824,058.12	0.00	5,378,014.24	0.00	5,378,014.24
1	208.0	DONATED CAPITAL	-2,120.30	1,970.26	0.00	0.00	0.00	150.04
1	208.1	DONATED CAPITAL CREDITS	-2,570.11	-2,892.72	157.35	0.00	0.00	5,462.83
1	208.2	RETAINED PATRON CAPITAL CREDIT	-49,258.52	-44,508.85	0.00	5,048.93	0.00	93,767.37
1	208.3	DONATED CAPITAL - RUS GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00
1	214.16	LONG TERM DEBT-OTHER ECON DEVEL	0.00	0.00	0.00	0.00	0.00	0.00
1	214.17	REA NOTES EXEC-ECON DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
1	216.1	UNAPPR. UNDIST. SUBS EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00
1	217.1	PATRONAGE CAPITAL - RETIRED NO CHE	-14,403.08	-18,256.88	0.00	0.00	0.00	32,659.96
1	219.1	OPERATING MARGINS	0.00	0.00	0.00	0.00	0.00	0.00
1	219.2	NONOPERATING MARGINS	0.00	0.00	0.00	0.00	0.00	0.00
1	219.21	Non-Op Margins - MKEC CC	0.00	0.00	0.00	0.00	0.00	0.00
1	219.3	OTHER MARGINS	0.00	0.00	0.00	0.00	0.00	0.00
1	224.1	LONG-TERM DEBT-REA CON LOAN CONT	0.00	0.00	0.00	0.00	0.00	0.00
1	224.11	OTHER L-TERM DEBT SUBSCRIPT	0.00	0.00	0.00	0.00	0.00	0.00
1	224.12	OTHER LONG TERM DEBT-NRECA	0.00	0.00	0.00	0.00	0.00	0.00
1	224.18	OTHER LONG TERM DEBT - GRANT FND	0.00	0.00	0.00	0.00	0.00	0.00
1	224.2	REA LOAN CONTRACT-CONST-DEBIT	0.00	0.00	0.00	0.00	0.00	0.00
1	224.3	L-TERM DEBT CONST-NOTES EXEC	0.00	0.00	0.00	0.00	0.00	0.00
1	224.31	L-TERM DEBT CONS-COBANK-NOTES EX	0.00	0.00	0.00	0.00	0.00	0.00
1	224.32	L-TERM DEBT CONS-CFC-NOTES EXEC	-43,383,110.78	-3,174,326.97	0.00	0.00	0.00	46,557,437.75
1	224.33	L-TERM DEBT-CONST-FFB LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	224.34	LTD - CFC	0.00	0.00	0.00	0.00	0.00	0.00
1	224.4	REA NOTES EXEC-CONST DEBIT	0.00	0.00	0.00	0.00	0.00	0.00
1	224.41	COBANK-NOTES EX-CONST DEBIT	0.00	0.00	0.00	0.00	0.00	0.00
1	224.42	CFC-NOTES EX-CONST DEBIT	0.00	0.00	0.00	0.00	0.00	0.00
1	224.5	INTEREST DEF-REA CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00
1	224.6	ADV PAYMTS-UNAPPL-LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00	0.00
1	231.0	NOTES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
1	231.1	NOTES PAYABLE-CFC	0.00	0.00	0.00	0.00	0.00	0.00
1	231.2	NOTES PAYABLE-FIRST STATE BANK	0.00	0.00	0.00	0.00	0.00	0.00
1	231.3	NOTES PAYABLE-COBANK	0.00	0.00	0.00	0.00	0.00	0.00

Prairie Land MKEC Division

General Ledger

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Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	232.1	ACCOUNTS PAYABLE-GENERAL	-1,631,084.90	-9,216.77	0.00	311,468.06	0.00	1,640,301.67
1	232.12	NOTE PAYABLE TO CFC - BRIDGE LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	232.2	OTHER LIAB - P/L Elec	0.00	0.00	354.07	0.00	0.00	0.00
1	232.3	ACCOUNT PAYABLE - MKEC	0.00	0.00	0.00	0.00	0.00	0.00
1	232.99	UNVOICED MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00
1	233.0	NOTE PAYABLE TO ASSOC COMPANY	-845,811.40	845,811.40	181,531.47	0.00	0.00	0.00
1	233.1	NOTE PAYABLE TO CFC	-2,443,053.72	938,164.25	0.00	659,261.53	0.00	1,504,889.47
1	233.11	NOTE PAYABLE TO CFC - BRIDGE LOA	0.00	0.00	0.00	0.00	0.00	0.00
1	233.12	NOTE PAYABLE TO CFC - BRIDGE LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	235.0	CUSTOMER DEPOSITS	-657,854.39	6,309.10	0.00	7,277.12	0.00	651,545.29
1	235.1	CUSTOMER DEPOSITS - PBURG DEVELOP	-8,860.80	0.00	0.00	0.00	0.00	8,860.80
1	236.1	ACCRUED PROPERTY TAXES	-563,062.52	-98,681.33	543,309.55	0.00	0.00	661,743.85
1	236.2	ACC FEDERAL TAX UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00
1	236.3	ACCRUED SS-FICA	0.00	0.00	0.00	0.00	0.00	0.00
1	236.4	ACCRUED STATE UNEMPLOYMENT TAX	0.00	0.00	0.00	0.00	0.00	0.00
1	236.5	ACCRUED STATE SALES TAX-CONSUMER	-64,233.35	-9,558.24	0.00	4,912.43	0.00	73,791.59
1	236.51	ACCRUED STATE SALES TAX-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
1	236.52	ACCRUED STATE COMP USE TAX	-3,029.79	2,942.14	398.21	0.00	0.00	87.65
1	236.53	ACCRUED FRANCHISE TAX	-338,588.53	-14,606.89	0.00	50,658.49	0.00	353,195.42
1	236.54	ACCRUED CITY TAX - NORTON	0.00	0.00	0.00	0.00	0.00	0.00
1	237.0	ACCRUED INTEREST	-30.19	-15.72	2,404.77	0.00	0.00	45.91
1	237.1	INT ACCRUED-REA CONSTR OBLIG	0.00	0.00	0.00	0.00	0.00	0.00
1	237.11	INT ACCR - L-TERM DEBT - FFB	0.00	0.00	0.00	0.00	0.00	0.00
1	237.2	INT ACCRUED-COBANK-SUPPL LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	237.21	ACCRUED INT- COBANK LINE OF CRED	-336.47	74.21	0.00	206.48	0.00	262.26
1	237.3	ACCRUED INTEREST PAYBLE-NRECA	0.00	0.00	0.00	0.00	0.00	0.00
1	237.4	INT ACCRUED - OTHER LTD -CFC	-145,234.24	-7,644.46	0.00	152,878.70	0.00	152,878.70
1	237.41	ACCRUED INT- CFC LINE OF CREDIT	0.00	0.00	646.40	0.00	0.00	0.00
1	238.99	PATRONAGE CAPITAL PAYABLE	0.00	0.00	110.87	0.00	0.00	0.00
1	241.1	TAX COLLECTIONS PAYABLE-FEDERAL	0.00	0.00	0.00	0.00	0.00	0.00
1	241.2	TAX COLLECTIONS PAYABLE-STATE	0.00	0.00	0.00	0.00	0.00	0.00
1	242.0	ACCRUED PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00
1	242.2	Accrued Labor	0.00	0.00	0.00	0.00	0.00	0.00
1	242.3	ACCRUED EE VACATION & HOLIDAYS	0.00	0.00	0.00	0.00	0.00	0.00
1	242.31	ACCRUED EE SICK	0.00	0.00	0.00	0.00	0.00	0.00
1	242.4	ACCRUED INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1	242.5	EMPLOYEE ASSISTANCE FUND	0.00	0.00	0.00	0.00	0.00	0.00
1	242.6	ACCRUED INS - EMPLOYEE	0.00	0.00	0.00	0.00	0.00	0.00
1	242.7	ACCRUED INS - R AND D	0.00	0.00	0.00	0.00	0.00	0.00

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Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	252.0	CUSTOMER ADVANCES FOR CONSTR	0.00	0.00	0.00	0.00	0.00	0.00
1	253.0	OTHER DEFERRED CREDITS	0.00	0.00	0.00	0.00	0.00	0.00
1	253.1	ODC-PREPAID NON-DOM CUST.CHG	0.00	0.00	0.00	0.00	0.00	0.00
1	253.2	MISC DEFERRED CREDIT	0.00	0.00	0.00	0.00	0.00	0.00
1	253.3	NON-DOMESTIC MVL'S	0.00	0.00	0.00	0.00	0.00	0.00
1	254.1	ODC-IRRIGATION HP PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	301.0	ORGANIZATION	0.00	0.00	0.00	0.00	0.00	0.00
1	350.0	LAND & RIGHTS-TRANSMISSION PLANT	54,791.39	0.00	0.00	0.00	54,791.39	0.00
1	352.0	STRUCTURE/IMPROVEMENT-TRANS LINE	266,059.69	0.00	0.00	0.00	266,059.69	0.00
1	353.0	STATION EQUIP-TRANSMISSION PLANT	6,243,006.17	0.00	0.00	0.00	6,243,006.17	0.00
1	355.0	POLE & FIXTURES	8,280,708.15	161,877.18	91,045.98	0.00	8,442,585.33	0.00
1	356.0	TR PLT OH COND & DEVICES	6,760,700.43	201,310.37	91,529.79	0.00	6,962,010.80	0.00
1	358.0	UNDERGROUND CONDUCTORS/DEVICES	3,706.44	0.00	0.00	0.00	3,706.44	0.00
1	360.0	DIST PLANT-LAND & RIGHTS	49,322.90	4,695.00	0.00	0.00	54,017.90	0.00
1	361.0	STRUCTURES/IMPROVEMENTS- DISTR	134,573.41	0.00	0.00	0.00	134,573.41	0.00
1	362.0	DIST PLT STATION EQUIPMENT	5,483,645.47	292,327.89	129,266.00	0.00	5,775,973.36	0.00
1	364.0	DIST PLT-POLES,TOWERS & FIXTURES	15,907,907.08	772,509.20	99,151.84	0.00	16,680,416.28	0.00
1	365.0	DIST PLT OH COND & DEVICES	7,121,833.51	120,836.71	13,613.18	0.00	7,242,670.22	0.00
1	366.0	UNDERGROUND CONDUIT	370,311.59	145.26	21.64	0.00	370,456.85	0.00
1	367.0	DIST PLT UG CONDUCTOR & DEVICES	562,449.11	25,652.58	6,707.07	0.00	588,101.69	0.00
1	368.0	DIST PLT LINE TRANSFORMERS	8,798,780.58	196,554.02	31,777.90	0.00	8,995,334.60	0.00
1	369.0	DIST PLT SERVICES	2,724,089.71	74,944.52	6,164.98	0.00	2,799,034.23	0.00
1	370.0	DIST PLANT METERS	4,108,459.49	17,810.48	13,346.18	0.00	4,126,269.97	0.00
1	371.0	DIST PLT INSTALL ON CUST PREMISE	155,658.29	0.00	0.00	0.00	155,658.29	0.00
1	372.0	LEASE PROPERTY ON CUST PREMISE	0.00	0.00	0.00	0.00	0.00	0.00
1	373.0	STREET LIGHTING & SIGNAL SYSTEM	1,345,376.67	16,437.51	10,821.28	0.00	1,361,814.18	0.00
1	389.0	GEN PLT LAND & RIGHTS	48,595.48	0.00	0.00	0.00	48,595.48	0.00
1	390.0	GEN PLT STRUCTURE & IMPROVEMENTS	576,682.73	9,156.60	0.00	0.00	585,839.33	0.00
1	391.0	GEN PLT OFF FURN & FIXTURES	788,747.56	103,822.28	2,083.55	0.00	892,569.84	0.00
1	392.0	GEN PLT TRANSPORTATION EQUIPMENT	2,571,272.44	166,035.99	8,480.00	0.00	2,737,308.43	0.00
1	393.0	GEN PLANT STORES EQUIPMENT	7,187.55	0.00	0.00	0.00	7,187.55	0.00
1	394.0	GEN PLT TOOL & SHOP EQUIP	119,388.57	0.00	0.00	0.00	119,388.57	0.00
1	395.0	GEN PLT LAB EQUIPMENT	291,368.36	0.00	0.00	0.00	291,368.36	0.00
1	396.0	GEN PLT POWER OPERATED EQUIPMENT	31,405.65	2,553.14	0.00	0.00	33,958.79	0.00
1	397.0	GEN PLT COMMUNICATION EQUIPMENT	223,227.51	1,156.16	0.00	0.00	224,383.67	0.00
1	398.0	GEN PLT MISC EQUIPMENT	41,244.69	5,418.49	0.00	0.00	46,663.18	0.00
1	399.9	ACCOUNT RECEIVABLE CLEARING	0.00	0.00	0.00	0.00	0.00	0.00
1	403.5	DEPR EXPENSE-TRANSMISSION PLANT	0.00	517,585.41	43,321.35	0.00	517,585.41	0.00
1	403.6	DEPR EXPENSE-DISTRIBUTION PLANT	0.00	1,478,986.68	124,815.91	0.00	1,478,986.68	0.00

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Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	403.7	DEPR EXPENSE-GENERAL PLANT	0.00	104,998.28	8,967.08	0.00	104,998.28	0.00
1	405.6	DEPR EXPENSE-DISTRIBUTION PLANT	0.00	0.00	0.00	0.00	0.00	0.00
1	408.1	TAXES-PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
1	408.2	TAXES-FEDERAL UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00
1	408.3	TAXES-FICA	0.00	0.00	0.00	0.00	0.00	0.00
1	408.4	TAXES-STATE UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00
1	408.5	TAXES-LOCAL INTANGIBLE	0.00	0.00	0.00	0.00	0.00	0.00
1	408.7	OTHER TAXES	0.00	630.00	0.00	0.00	630.00	0.00
1	409.2	INCOME TAX-OTHER INCOME & DEDUCT	0.00	0.00	0.00	0.00	0.00	0.00
1	415.0	REVENUES FROM MDSING & JOBBING	0.00	-6,039.00	0.00	6,039.00	0.00	6,039.00
1	415.1	REVENUE FROM OUTSIDE WIRING	0.00	0.00	0.00	0.00	0.00	0.00
1	415.2	REVENUE FR HEAT PUMPS/WH/MISC	0.00	-3,844.00	0.00	0.00	0.00	3,844.00
1	415.3	REVENUE FROM SOLAR	0.00	-336.00	0.00	0.00	0.00	336.00
1	415.9	REVENUE FROM CONTRACT WORK	0.00	0.00	0.00	0.00	0.00	0.00
1	416.0	COST OF MDSE & JOBBING	0.00	4,225.57	527.74	0.00	4,225.57	0.00
1	416.1	EXPENSE FROM OUTSIDE WIRING	0.00	0.00	0.00	0.00	0.00	0.00
1	416.2	EXPENSE FR HEAT PUMPS/WH/MISC	0.00	0.00	0.00	0.00	0.00	0.00
1	416.21	HVAC LABOR	0.00	0.00	0.00	0.00	0.00	0.00
1	416.3	EXPENSE FROM SOLAR	0.00	0.00	0.00	0.00	0.00	0.00
1	416.9	EXPENSE FOR CONTRACT WORK	0.00	0.00	0.00	0.00	0.00	0.00
1	417.0	REVENUE FR DBS (NON-UTILITY)	0.00	0.00	0.00	0.00	0.00	0.00
1	417.1	EXPENSE FROM DBS (NON-UTILITY)	0.00	0.00	0.00	0.00	0.00	0.00
1	418.1	EQUITY EARNINGS OF SUBSIDIARY CO	0.00	0.00	0.00	0.00	0.00	0.00
1	419.1	INTEREST & DIVIDEND INCOME	0.00	-106.14	0.00	6.77	0.00	106.14
1	419.11	INTEREST & DIVIDEND INCOME-CTC'S	0.00	0.00	0.00	0.00	0.00	0.00
1	419.12	INTEREST INCOME-ERC NOTES	0.00	0.00	0.00	0.00	0.00	0.00
1	419.13	INTEREST INCOME-NRUCFC	0.00	0.00	0.00	0.00	0.00	0.00
1	419.14	INTEREST & DIVIDEND INCOME - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1	421.0	MISC NON-OPERATING INCOME	0.00	-2,544,980.56	0.00	2,529,562.15	0.00	2,544,980.56
1	421.1	GAIN ON DISPOSITION OF PROPERTY	0.00	-2,615.39	0.00	0.00	0.00	2,615.39
1	421.2	LOSS ON DISPOSITION OF PROPERTY	0.00	10,267.03	2,911.25	0.00	10,267.03	0.00
1	423.0	G & T CAPITAL CREDITS	0.00	0.00	0.00	0.00	0.00	0.00
1	424.0	OTHER CAPITAL CREDITS	0.00	-240,434.17	0.00	15,234.10	0.00	240,434.17
1	425.0	MISCELLANEOUS AMORTIZATION	0.00	193,353.48	16,112.79	0.00	193,353.48	0.00
1	426.1	MISC INCOME DEDUCTIONS	0.00	0.00	0.00	0.00	0.00	0.00
1	426.2	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1	426.4	EXP FOR CIVIC,POLITICAL ACTIVITY	0.00	0.00	0.00	0.00	0.00	0.00
1	426.5	MISC INCOME DEDUCTIONS	0.00	0.00	0.00	0.00	0.00	0.00
1	426.6	INCOME DEDUCTION-RATE STUDY	0.00	0.00	0.00	0.00	0.00	0.00

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Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	427.1	INTEREST ON REA CONSTR LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	427.11	INT EXP - L-TERM DEBT - FFB LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1	427.2	INTEREST ON OTHER LTD-COBANK	0.00	0.00	0.00	0.00	0.00	0.00
1	427.3	INTEREST ON NRECA BENEFIT PLANS	0.00	0.00	0.00	0.00	0.00	0.00
1	427.4	INTEREST ON OTHER LTD - CFC	0.00	1,778,518.42	152,878.70	0.00	1,778,518.42	0.00
1	428.0	AMORTIZATION OF LOAN EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
1	428.1	AMORTIZATION LOSS ON REAQUIRED DE	0.00	122,993.52	10,249.46	0.00	122,993.52	0.00
1	430.0	INTEREST ON DEBT TO ASSOC. COMP	0.00	21,712.68	1,998.79	0.00	21,712.68	0.00
1	431.0	OTHER INTEREST EXPENSE	0.00	3,495.16	268.60	0.00	3,495.16	0.00
1	435.1	CUM EFFECT - ACCT PRINCIPLE CHG	0.00	0.00	0.00	0.00	0.00	0.00
1	440.0	REVENUE - UNBILLED	0.00	0.00	0.00	0.00	0.00	0.00
1	440.01	REVENUE - UNCOLLECTED ECA	0.00	0.00	0.00	0.00	0.00	0.00
1	440.1	RESIDENTIAL	0.00	-11,698,034.72	0.00	990,332.57	0.00	11,698,034.72
1	440.11	RESIDENTIAL/FARM - NON COMM	0.00	-15.66	0.00	0.00	0.00	15.66
1	440.12	RES SALES-IDLE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
1	440.13	NON-DOMESTIC	0.00	0.00	0.00	0.00	0.00	0.00
1	440.14	MERCURY VAPOR LIGHTS - RDS	0.00	0.00	0.00	0.00	0.00	0.00
1	440.15	MERCURY VAPOR LIGHTS - SM COMM	0.00	0.00	0.00	0.00	0.00	0.00
1	440.16	RDS-MVL'S NON-DOMESTIC	0.00	0.00	0.00	0.00	0.00	0.00
1	440.2	RURAL DOMESTIC	0.00	0.00	0.00	0.00	0.00	0.00
1	440.21	NON-DOMESTIC - MONTHLY	0.00	0.00	0.00	0.00	0.00	0.00
1	440.3	RES SALES-TOWN & VILLAGES	0.00	0.00	0.00	0.00	0.00	0.00
1	441.0	IRRIGATION SALES	0.00	-157,916.02	0.00	1,218.61	0.00	157,916.02
1	442.1	GENERAL SERVICE SMALL	0.00	-3,397,330.89	0.00	295,690.95	0.00	3,397,330.89
1	442.11	NON-DOMESTIC	0.00	-651.11	0.00	74.00	0.00	651.11
1	442.2	OIL WELL	0.00	-1,792,013.87	0.00	166,786.72	0.00	1,792,013.87
1	442.21	LARGE POWER-REGULAR SALES	0.00	-1,925,332.01	0.00	0.00	0.00	1,925,332.01
1	442.3	GENERAL SERVICE MEDIUM	0.00	-4,737,956.01	0.00	478,052.18	0.00	4,737,956.01
1	442.4	GENERAL SERVICE LARGE	0.00	-7,249,520.59	0.00	672,142.93	0.00	7,249,520.59
1	442.5	LARGE INDUSTRIAL	0.00	0.00	0.00	0.00	0.00	0.00
1	444.0	STREET LIGHTS SALES	0.00	-501,562.21	0.00	38,499.25	0.00	501,562.21
1	445.0	MUNICIPAL	0.00	-1,381,673.33	0.00	137,957.86	0.00	1,381,673.33
1	447.2	SALES FOR RESALE-	0.00	0.00	0.00	0.00	0.00	0.00
1	447.3	SALES FOR RESALE - HILL CITY	0.00	0.00	0.00	0.00	0.00	0.00
1	450.0	FORFEITED DISCOUNTS	0.00	-76,374.03	0.00	5,505.51	0.00	76,374.03
1	451.0	MISC SERVICE REVENUES	0.00	-96,325.81	0.00	8,790.83	0.00	96,325.81
1	451.1	MISC SERVICE REVENUE-SOLAR PUMPS	0.00	0.00	0.00	0.00	0.00	0.00
1	454.0	RENT FROM ELECTRIC PROPERTY	0.00	-26,227.60	0.00	8,239.58	0.00	26,227.60
1	454.1	RENT INCOME	0.00	0.00	0.00	0.00	0.00	0.00

Prairie Land MKEC Division

General Ledger

Summary Trial Balance

Period Ending: DEC 2016

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	456.0	OTHER ELECTRIC REVENUE	0.00	-768,383.92	0.00	85,315.29	0.00	768,383.92
1	499.99	MARGINS	0.00	0.00	0.00	0.00	0.00	0.00
1	555.0	PURCHASED POWER	0.00	19,808,941.57	1,645,330.67	0.00	19,808,941.57	0.00
1	555.1	PURCHASED POWER-COGENERATION	0.00	31.83	2.24	0.00	31.83	0.00
1	555.2	PURCHASED POWER-WHSE-CITY OF NT	0.00	0.00	0.00	0.00	0.00	0.00
1	557.0	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
1	562.0	STATION EXPENSE-TRANS EXPENSES	0.00	206,295.48	17,206.49	0.00	206,295.48	0.00
1	563.0	OVERHEAD LINE EXPENSE-TRANS EXP	0.00	279,605.18	23,786.15	0.00	279,605.18	0.00
1	570.0	MAINTENANCE-STATION EQ-TRANS EXP	0.00	0.00	0.00	0.00	0.00	0.00
1	571.0	MAINT OVERHEAD LINES-TRANS	0.00	152,519.61	41,149.24	0.00	152,519.61	0.00
1	580.0	OPERATION SUPERVISION & ENGINEER	0.00	13,873.01	780.16	0.00	13,873.01	0.00
1	580.1	STEVE CHRISTY TIME @ BIRD CITY	0.00	0.00	0.00	0.00	0.00	0.00
1	582.0	STATION EXPENSE-DIST PLANT	0.00	269,291.83	16,627.19	0.00	269,291.83	0.00
1	583.0	OVERHEAD LINE EXPENSES-DIST PL	0.00	1,353,780.57	107,480.26	0.00	1,353,780.57	0.00
1	583.1	OH LINE EXPENSE-STANDBY	0.00	139,674.52	12,476.62	0.00	139,674.52	0.00
1	584.0	UNDERGROUND LINE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
1	585.0	STREET LIGHT & SIGNAL EXPENSE	0.00	80,650.28	10,442.16	0.00	80,650.28	0.00
1	586.0	METER EXPENSES	0.00	267,479.38	20,111.08	0.00	267,479.38	0.00
1	586.1	TURTLE METERING	0.00	0.00	0.00	0.00	0.00	0.00
1	587.0	CONSUMER INSTALLATION EXPENSE	0.00	-21,626.74	0.00	1,707.07	0.00	21,626.74
1	587.1	LABOR ON SCHNEIDER HEAT PUMP	0.00	0.00	0.00	0.00	0.00	0.00
1	588.0	MISCELLANEOUS DISTRIBUTION EXP	0.00	116,336.75	10,663.84	0.00	116,336.75	0.00
1	589.0	RENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	590.0	MAINTENANCE SUPERVISION,ENGINEER	0.00	17,551.15	1,508.14	0.00	17,551.15	0.00
1	590.1	SUPERVISION OF BIRD CITY	0.00	0.00	0.00	0.00	0.00	0.00
1	592.0	MAINTENANCE OF STATION EQUIPMENT	0.00	194.35	0.00	0.00	194.35	0.00
1	593.0	MAINTENANCE OVERHEAD LINES	0.00	365,055.22	36,874.83	0.00	365,055.22	0.00
1	593.1	MAINT OVERHEAD LINES-LOAD MGMT	0.00	0.00	0.00	0.00	0.00	0.00
1	593.2	MAINT PHASE CONVERTERS	0.00	0.00	0.00	0.00	0.00	0.00
1	593.3	MAINT OH LINES - TREE TRIMMING	0.00	29,592.90	3,016.02	0.00	29,592.90	0.00
1	593.31	MAINT OH LINES - TREE TRM, CONTR	0.00	421,936.79	36,560.35	0.00	421,936.79	0.00
1	593.4	MAINT OH LINES - MUTUAL AID	0.00	0.00	0.00	0.00	0.00	0.00
1	594.0	MAINT OF UNDERGROUND LINES	0.00	20,659.51	1,070.27	0.00	20,659.51	0.00
1	595.0	MAINT LINE TRANSFORMERS	0.00	10,629.63	470.79	0.00	10,629.63	0.00
1	596.0	MAIN STREET LITE & SIGNAL SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
1	597.0	MAINTENANCE OF METERS	0.00	392.69	0.00	0.00	392.69	0.00
1	597.1	MAINT OF METERS-FIELD TEST	0.00	0.00	0.00	0.00	0.00	0.00
1	598.0	MAINT OF MISC DISTRIBUTION PLANT	0.00	0.00	0.00	0.00	0.00	0.00
1	901.0	SUPERVISION-CUSTOMER ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00

Prairie Land MKEC Division

General Ledger

Summary Trial Balance

Period Ending: DEC 2016

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	902.0	METER READING EXPENSE	0.00	32,501.07	1,951.71	0.00	32,501.07	0.00
1	903.0	CONSUMER RECORDS-COLLECTION EXP	0.00	776,862.71	68,219.08	0.00	776,862.71	0.00
1	903.1	CUSTOMER RECORDS-DELINQ ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00
1	903.2	CUSTOMER RECORDS-COLL-DISC TRIPS	0.00	48,036.17	3,480.79	0.00	48,036.17	0.00
1	903.3	CUSTOMER RECORDS-RECONN-REG HOU	0.00	0.00	0.00	0.00	0.00	0.00
1	903.4	CUSTOMER RECORDS-RECON-O.T. HRS	0.00	0.00	0.00	0.00	0.00	0.00
1	904.0	UNCOLLECTIBLE ACCOUNTS	0.00	44,462.32	35,735.53	0.00	44,462.32	0.00
1	907.0	SUPERVISION EXPENSE	0.00	222.50	0.00	0.00	222.50	0.00
1	908.0	CUSTOMER ASSISTANCE EXPENSE	0.00	395,527.47	30,956.58	0.00	395,527.47	0.00
1	908.1	CUSTOMER ASSIST EXPENSE-LOANS	0.00	0.00	0.00	0.00	0.00	0.00
1	908.2	CUSTOMER ASSIST EXP-ER AUDITS	0.00	358.63	0.00	0.00	358.63	0.00
1	908.3	CUSTOMER ASSIST-LOAD RESEARCH	0.00	0.00	0.00	0.00	0.00	0.00
1	908.4	CUST ASSIST-RES LOAD MGMT	0.00	0.00	0.00	0.00	0.00	0.00
1	908.5	CUST ASSIST-OIL	0.00	0.00	0.00	0.00	0.00	0.00
1	909.0	INFO & INSTRUCTIONAL ADV EXPENSE	0.00	48,375.17	4,252.14	0.00	48,375.17	0.00
1	910.0	MISC CUST SERV & INFO EXPENSE	0.00	38,959.25	6,375.12	0.00	38,959.25	0.00
1	912.0	DEMONSTRATING & SELLING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
1	920.0	ADMINISTRATIVE, GENERAL SALARIES	0.00	1,233,649.56	105,994.65	0.00	1,233,649.56	0.00
1	921.0	OFFICE SUPPLIES & EXPENSES	0.00	115,436.58	10,704.71	0.00	115,436.58	0.00
1	923.0	OUTSIDE SERVICES EMPLOYED	0.00	69,614.74	5,330.03	0.00	69,614.74	0.00
1	923.1	LEGAL NOTICES	0.00	772.00	0.00	0.00	772.00	0.00
1	924.0	PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1	925.0	INJURIES AND DAMAGES	0.00	157,484.24	9,421.84	0.00	157,484.24	0.00
1	926.1	EMPLOYEE HOSPITAL DEDUCTIBLE	0.00	0.00	0.00	0.00	0.00	0.00
1	926.11	EMPLOYEE BENIFITS - DRUG CO-PAY	0.00	0.00	0.00	0.00	0.00	0.00
1	926.12	EMPLOYEE BENIFITS- ROUTINE PHY	0.00	0.00	0.00	0.00	0.00	0.00
1	926.13	EMPLOYEE BENEFITS - WELL BABY CA	0.00	0.00	0.00	0.00	0.00	0.00
1	926.14	EMPLOYEE BENEFIT -INPATIENT HOSP	0.00	0.00	0.00	0.00	0.00	0.00
1	926.15	EMPLOYEE BENEFIT-INPATIENT SURGY	0.00	0.00	0.00	0.00	0.00	0.00
1	926.2	EMPLOYEE PENSION & BENEFITS	0.00	48,425.14	4,200.48	0.00	48,425.14	0.00
1	926.26	EMPLOYEE BENEFITS - WELLNESS	0.00	17,341.43	2,146.46	0.00	17,341.43	0.00
1	927.0	FRANCHISE REQUIREMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1	928.0	REGULATORY COMMISSION EXPENSES	0.00	25,800.30	0.00	0.00	25,800.30	0.00
1	928.1	REGUL COMM EXPENSE-DKT 115-379-U	0.00	0.00	0.00	0.00	0.00	0.00
1	930.1	GENERAL ADVERTISING EXPENSE	0.00	12,843.93	692.10	0.00	12,843.93	0.00
1	930.2	MISCELLANEOUS GENERAL EXPENSE	0.00	103,378.48	6,476.70	0.00	103,378.48	0.00
1	930.21	MISCELLANEOUS GEN EXPENSE-DUES	0.00	78,583.37	19,373.40	0.00	78,583.37	0.00
1	930.22	MISC GEN EXPENSE-DIRECTOR FEES	0.00	51,112.26	3,995.49	0.00	51,112.26	0.00
1	930.23	MISC GEN EXP-DIRECTOR FEES-O.MTG	0.00	53,118.91	4,153.37	0.00	53,118.91	0.00

Prairie Land MKEC Division

General Ledger Summary Trial Balance

Period Ending: DEC 2016

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	930.3	MISC GENERAL EXPENSE-DONATIONS	0.00	10,377.19	300.00	0.00	10,377.19	0.00
1	930.31	MISC GEN EXP-ANNUAL & AREA MTGS	0.00	29,276.02	606.49	0.00	29,276.02	0.00
1	932.0	MAINTENANCE OF GENERAL PLANT	0.00	67,507.62	4,631.01	0.00	67,507.62	0.00
1	998.0	SUSPENSE DEBIT	0.00	5,378,014.24	5,378,014.24	0.00	5,378,014.24	0.00
1	999.0	SUSPENSE CREDIT	0.00	0.00	0.00	0.00	0.00	0.00
1	999.99	PAYROLL CLEARING ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00

Balance Forward:	0.00
YTD Transactions:	0.00
Current Month Debit Balance:	12,365,645.81
Current Month Credit Balance:	12,365,645.81
Current Month Balance:	0.00
Current Year Debit Balance:	156,467,212.24
Current Year Credit Balance:	156,467,212.24
Current Year Balance:	0.00
Current Year Profit/Loss:	-5,378,014.24

Prairie Land MKEC Division

General Ledger Summary Trial Balance

PARAMETERS ENTERED:

Division: 1
Account: All
Status: All
Sort By: Div/Acct
Primary Accounts Only: No
Period: DEC 2016
Format: Summary
Accounts With Zero YTD Balance: Yes

EXHIBIT 7

Payroll Journal
2016-2018

Mid-Kansas Division

03/14/2019

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PAYROLL/LABOR

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LABOR DISTRIBUTION HISTORY

Totals By GL Account						
For Labor Period JAN 2018 TO DEC 2018						
GL GL	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
Div Acct						
1 107.2	1	6,509.00	273,353.23	250,319.38	0.00	523,672.61
	1.2160023	164.00	6,833.55	5,376.21	0.00	12,209.76
	1.2170031	32.00	1,335.28	1,052.71	0.00	2,387.99
	1.2180001	129.50	5,287.81	5,036.42	0.00	10,324.23
	1.2180002	35.00	1,580.43	1,331.94	0.00	2,912.37
	1.2180003	84.00	3,467.10	3,262.31	0.00	6,729.41
	1.2180004	254.00	10,234.51	9,936.29	0.00	20,170.80
	1.2180005	162.50	6,769.39	5,633.52	0.00	12,402.91
	1.2180007	241.00	10,454.78	8,800.41	0.00	19,255.19
	1.2180008	214.50	8,597.06	7,716.17	0.00	16,313.23
	1.2180009	1,143.00	47,024.72	43,589.51	0.00	90,614.23
	1.2180010	900.50	35,282.69	34,199.19	0.00	69,481.88
	1.2180011	120.00	4,584.67	3,833.43	0.00	8,418.10
	1.2180012	33.00	1,384.01	1,083.49	0.00	2,467.50
	1.2180013	39.00	1,599.98	1,700.33	0.00	3,300.31
	1.2180014	9.00	380.76	293.84	0.00	674.60
	1.2180015	24.00	973.47	976.44	0.00	1,949.91
	1.2180016	25.00	1,029.90	950.85	0.00	1,980.75
	1.2180017	28.00	1,095.67	1,008.52	0.00	2,104.19
	1.2180018	435.00	17,768.00	15,340.70	0.00	33,108.70
	1.2180019	41.00	1,657.71	1,415.77	0.00	3,073.48
	1.2180020	57.50	2,362.46	2,365.87	0.00	4,728.33
	1.2180021	28.50	1,166.83	926.64	0.00	2,093.47
	1.2180023	32.00	1,298.66	1,076.16	0.00	2,374.82
	1.2180025	96.00	4,158.58	4,117.53	0.00	8,276.11
	1.2180026	37.00	1,514.76	1,455.45	0.00	2,970.21
	1.2180027	7.50	303.80	262.93	0.00	566.73
	1.2180028	224.50	9,019.25	8,278.72	0.00	17,297.97
	1.2180029	35.50	1,431.23	1,353.66	0.00	2,784.89
	1.2180030	20.00	855.22	834.66	0.00	1,689.88
	1.2180031	32.00	1,298.66	1,076.16	0.00	2,374.82
	1.2180032	152.00	6,229.95	5,494.35	0.00	11,724.30
	1.2180033	84.00	3,520.90	3,246.72	0.00	6,767.62
	1.2180034	82.00	3,301.81	2,496.50	0.00	5,798.31
	1.2180035	178.50	7,671.64	7,161.41	0.00	14,833.05
	1.2180036	19.00	787.64	888.21	0.00	1,675.85
	1.2180037	16.00	610.76	588.35	0.00	1,199.11
	1.2180038	390.00	15,992.24	15,065.49	0.00	31,057.73
	1.2180039	58.50	2,441.53	2,115.16	0.00	4,556.69
	1.2180040	1,186.50	47,095.63	40,158.89	0.00	87,254.52
	1.2180041	165.00	7,053.14	7,453.89	0.00	14,507.03
	1.2180042	179.00	7,451.88	7,708.14	0.00	15,160.02
	1.2180043	76.00	3,367.12	3,210.04	0.00	6,577.16
	1.2180044	92.00	3,938.36	4,257.56	0.00	8,195.92
	1.2180045	43.50	1,783.81	2,165.26	0.00	3,949.07
	1.2180046	41.00	1,688.22	1,481.04	0.00	3,169.26
	1.2180047	27.50	1,114.35	976.72	0.00	2,091.07
	1.2180048	427.50	17,686.24	15,745.13	0.00	33,431.37
	1.2180049	26.00	1,091.48	906.97	0.00	1,998.45
	1.2180056	6.00	245.76	210.01	0.00	455.77
	1.2180057	32.00	1,300.69	1,027.52	0.00	2,328.21
	1.2180058	548.00	22,658.43	19,110.74	0.00	41,769.17
	1.2180059	56.00	2,319.46	1,856.24	0.00	4,175.70
	1.2180066	34.00	1,461.48	1,327.75	0.00	2,789.23
	1.2180067	19.00	803.80	734.88	0.00	1,538.68
	1.2180068	330.00	13,872.08	12,166.58	0.00	26,038.66
	1.2180069	43.00	1,813.09	1,558.50	0.00	3,371.59
	1.2180070	129.00	5,283.97	4,645.13	0.00	9,929.10
	1.2180076	44.00	1,803.14	1,590.74	0.00	3,393.88
	1.2180077	5.00	198.18	236.23	0.00	434.41
	1.2180078	393.00	16,166.10	14,830.33	0.00	30,996.43
	1.2180079	40.00	1,618.91	1,521.34	0.00	3,140.25
	1.2180086	8.00	301.42	275.63	0.00	577.05
	1.2180087	12.50	515.68	449.32	0.00	965.00
	1.2180088	412.50	16,587.89	14,169.81	0.00	30,757.70
	1.2180089	27.50	1,129.61	1,038.41	0.00	2,168.02
	1.2180096	6.00	246.02	219.93	0.00	465.95
	1.2180097	39.50	1,609.08	1,480.59	0.00	3,089.67
	1.2180098	389.00	16,019.10	15,383.45	0.00	31,402.55
	1.2180099	44.50	1,855.40	1,724.54	0.00	3,579.94
	1.2180106	68.00	2,898.89	2,684.93	0.00	5,583.82
	1.2180107	27.50	1,170.26	941.91	0.00	2,112.17
	1.2180108	467.50	19,851.80	17,361.65	0.00	37,213.45
	1.2180109	34.00	1,431.98	1,291.90	0.00	2,723.88
	1.2180110	104.00	4,344.83	3,638.83	0.00	7,983.66
	1.2180116	22.00	1,006.84	830.11	0.00	1,836.95
	1.2180117	15.50	642.29	619.77	0.00	1,262.06
	1.2180118	397.50	17,725.62	17,169.47	0.00	34,895.09
	1.2180119	45.50	2,075.93	1,824.42	0.00	3,900.35
	1.2180126	2.00	82.12	110.44	0.00	192.56
	1.2180127	9.50	414.94	339.86	0.00	754.80
	1.2180128	333.50	14,377.02	13,550.22	0.00	27,927.24
	1.2180129	1.50	65.94	59.10	0.00	125.04
	1.2180176	313.50	12,979.08	12,703.12	0.00	25,682.20
	1.2182001	158.50	6,715.18	6,121.38	0.00	12,836.56
	1.2182009	546.50	23,252.70	21,184.00	0.00	44,436.70
	1.2182176	183.50	7,674.03	6,979.10	0.00	14,653.13
Total For GL Acct 1 107.2:		19,786.00	821,449.61	748,692.92	0.00	1,570,142.53

LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2018 TO DEC 2018

GL GL Div Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1 107.21		1,576.00	81,081.70	76,673.80	0.00	157,755.50
1 108.8	1.2160023	18.00	738.68	566.20	0.00	1,304.88
	1.2180001	61.50	2,529.52	2,301.58	0.00	4,831.10
	1.2180005	4.50	185.88	154.18	0.00	340.06
	1.2180008	144.00	5,796.09	5,193.74	0.00	10,989.83
	1.2180009	449.00	18,437.51	17,027.15	0.00	35,464.66
	1.2180010	296.50	11,460.24	11,047.19	0.00	22,507.43
	1.2180011	66.50	2,578.16	2,150.05	0.00	4,728.21
	1.2180014	3.00	126.92	97.97	0.00	224.89
	1.2180017	18.00	713.18	653.74	0.00	1,366.92
	1.2180018	159.00	6,478.23	5,625.82	0.00	12,104.05
	1.2180019	36.50	1,480.13	1,268.95	0.00	2,749.08
	1.2180021	2.00	83.52	57.30	0.00	140.82
	1.2180025	27.00	1,170.97	1,028.48	0.00	2,199.45
	1.2180027	5.50	221.94	193.57	0.00	415.51
	1.2180028	85.00	3,409.49	3,009.32	0.00	6,418.81
	1.2180029	24.50	988.87	918.02	0.00	1,906.89
	1.2180032	2.00	84.56	78.74	0.00	163.30
	1.2180034	20.00	832.52	777.14	0.00	1,609.66
	1.2180037	10.50	430.42	385.43	0.00	815.85
	1.2180038	137.50	5,649.03	5,145.87	0.00	10,794.90
	1.2180039	26.00	1,072.86	968.57	0.00	2,041.43
	1.2180040	352.00	13,919.37	12,144.24	0.00	26,063.61
	1.2180042	3.00	129.15	102.79	0.00	231.94
	1.2180044	16.00	686.83	785.20	0.00	1,472.03
	1.2180047	17.50	714.69	624.67	0.00	1,339.36
	1.2180048	197.00	8,177.22	7,177.28	0.00	15,354.50
	1.2180049	19.00	796.66	644.85	0.00	1,441.51
	1.2180057	9.50	387.60	301.66	0.00	689.26
	1.2180058	273.00	11,266.61	9,545.67	0.00	20,812.28
	1.2180059	39.50	1,634.93	1,304.37	0.00	2,939.30
	1.2180067	14.50	607.40	495.80	0.00	1,103.20
	1.2180068	190.50	7,933.76	6,947.46	0.00	14,881.22
	1.2180069	36.50	1,542.48	1,404.39	0.00	2,946.87
	1.2180070	89.00	3,626.50	3,198.60	0.00	6,825.10
	1.2180077	3.50	142.33	139.10	0.00	281.43
	1.2180078	180.50	7,413.91	6,845.60	0.00	14,259.51
	1.2180079	18.00	748.46	667.06	0.00	1,415.52
	1.2180087	8.50	353.68	309.10	0.00	662.78
	1.2180088	211.00	8,430.80	7,094.93	0.00	15,525.73
	1.2180089	20.50	843.14	762.21	0.00	1,605.35
	1.2180097	21.50	868.89	830.33	0.00	1,699.22
	1.2180098	187.00	7,687.57	7,338.71	0.00	15,026.28
	1.2180099	33.50	1,386.31	1,255.45	0.00	2,641.76
	1.2180107	17.50	749.12	613.70	0.00	1,362.82
	1.2180108	209.00	8,894.03	7,755.68	0.00	16,649.71
	1.2180109	21.00	890.96	831.53	0.00	1,722.49
	1.2180117	8.00	351.50	318.36	0.00	669.86
	1.2180118	175.00	7,781.07	7,622.23	0.00	15,403.30
	1.2180119	24.50	1,116.67	946.85	0.00	2,063.52
	1.2180127	7.00	302.13	247.20	0.00	549.33
	1.2180128	177.00	7,632.65	7,096.64	0.00	14,729.29
	1.2180129	1.50	62.87	46.74	0.00	109.61
	1.2180501	20.00	818.46	738.93	0.00	1,557.39
	1.2180502	33.00	1,322.90	1,166.26	0.00	2,489.16
	1.2180503	54.00	2,223.04	2,274.71	0.00	4,497.75
	1.2180504	36.50	1,497.24	1,284.97	0.00	2,782.21
	1.2180505	69.50	2,921.93	2,565.06	0.00	5,486.99
	1.2180506	27.50	1,126.03	1,015.17	0.00	2,141.20
	1.2180507	18.00	746.55	640.12	0.00	1,386.67
	1.2180508	66.00	2,683.98	2,333.57	0.00	5,017.55
	1.2180509	28.50	1,175.99	1,088.97	0.00	2,264.96
	1.2180510	37.50	1,593.06	1,454.93	0.00	3,047.99
	1.2180511	56.50	2,489.73	2,443.29	0.00	4,933.02
	1.2180512	22.00	959.41	949.53	0.00	1,908.94
	1.2182001	111.00	4,657.52	4,348.14	0.00	9,005.66
	1.2182009	228.50	9,717.18	8,783.26	0.00	18,500.44
Total For GL Acct 1 108.8:		4,986.50	205,481.03	185,134.32	0.00	390,615.35

Prairie Land Electric Coop

PAYROLL/LABOR

LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2018 TO DEC 2018

GL GL Div Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1 163.0		2,596.50	81,915.56	98,510.50	0.00	180,426.06
1 184.1		349.50	14,697.40	13,112.11	0.00	27,809.51
1 184.11		149.00	6,144.24	5,381.87	0.00	11,526.11
1 416.0		11.00	452.12	464.46	0.00	916.58
1 562.0		673.00	23,873.43	24,417.89	0.00	48,291.32
1 563.0		63.50	2,676.20	2,430.13	0.00	5,106.33
1 571.0		1,201.50	50,425.12	46,255.03	0.00	96,680.15
1 580.0		103.00	7,056.20	5,361.93	0.00	12,418.13
1 582.0		2,041.50	78,590.56	73,436.14	0.00	152,026.70
1 583.0		6,039.00	255,048.75	294,934.67	0.00	549,983.42
1 583.1		1,986.00	83,090.86	71,214.05	0.00	154,304.91
1 585.0		921.00	37,789.99	36,345.93	0.00	74,135.92
1 586.0		2,094.00	86,138.16	83,636.10	0.00	169,774.26
1 587.0		327.00	13,558.05	12,383.82	0.00	25,941.87
1 588.0		1,385.50	50,605.20	46,466.22	0.00	97,071.42
1 590.0		414.50	23,911.72	22,012.37	0.00	45,924.09
1 593.0		3,623.50	151,561.25	140,308.26	0.00	291,869.51
1 593.2		7.00	284.32	223.14	0.00	507.46
1 593.3		250.50	10,356.56	9,388.77	0.00	19,745.33
1 594.0		103.50	4,428.04	3,959.85	0.00	8,387.89
1 595.0		36.50	1,516.03	1,354.16	0.00	2,870.19
1 597.0		10.00	460.33	422.93	0.00	883.26
1 902.0		168.00	6,652.54	6,549.29	0.00	13,201.83
1 903.0		12,296.00	282,051.20	348,400.32	0.00	630,451.52
1 903.2		313.00	27,729.09	22,928.18	0.00	50,657.27
1 908.0		4,504.00	149,449.72	172,426.53	0.00	321,876.25
1 908.2		28.00	885.80	1,001.13	0.00	1,886.93
1 920.0		12,216.00	663,646.21	612,506.52	0.00	1,276,152.73
1 925.0		957.00	40,182.36	43,920.96	0.00	84,103.32
1 928.0		37.00	1,551.89	1,609.44	0.00	3,161.33
1 930.31		48.00	1,938.81	1,689.91	0.00	3,628.72
1 932.0		94.00	3,561.41	3,303.28	0.00	6,864.69
Grand Total:		81,396.00	\$ 3,270,241.46	\$ 3,216,856.93	\$ 0.00	\$ 6,487,098.39

PARAMETERS ENTERED:

Date Selection: Labor Period

Labor Period: JAN 2018 TO DEC 2018

Work Date: All

Sort By: GL Account

Format: Totals

Include Secondary Distribution: Yes

Employee: All

Employee Division: All

Employee Department: All

Supervisor: All

Pay: All

GL Account: 1 102.0, 1 107.1, 1 107.2, 1 107.21, 1 107.22, 1 107.3, 1 108.5, 1 108.6, 1 108.61, 1 108.7, 1 108.71, 1 108.72, 1 108.73, 1 108.74, 1 108.75, 1 108.76, 1 108.77, 1 108.78, 1 108.8, 1 108.81, 1 111.0, 1 114.0, 1 115.0, 1 121.1, 1 123.1, 1 123.11, 1 123.12, 1 123.13, 1 123.21, 1 123.22, 1 123.23, 1 123.24, 1 124.0, 1 124.1, 1 124.2, 1 124.3, 1 124.4, 1 128.0, 1 131.1, 1 131.11, 1 131.12, 1 131.13, 1 131.14, 1 131.15, 1 131.16, 1 131.18, 1 131.19, 1 131.2, 1 131.4, 1 131.99, 1 134.0, 1 135.0, 1 136.0, 1 141.0, 1 141.1, 1 142.1, 1 142.2, 1 142.3, 1 142.99, 1 143.1, 1 143.11, 1 143.2, 1 143.3, 1 143.31, 1 143.4, 1 143.5, 1 143.8, 1 143.9, 1 143.91, 1 143.98, 1 143.99, 1 144.1, 1 144.4, 1 145.0, 1 154.0, 1 154.1, 1 155.0, 1 155.1, 1 155.11,

GL Department: All

GL Activity: All

Work Order: All

Job Class: All

PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2017 TO DEC 2017

GL Div	GL Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1	107.2	1	4,896.50	195,135.03	181,143.38	0.00	376,278.41
		1.2150071	61.50	2,415.52	2,191.16	0.00	4,606.68
		1.2160020	161.00	6,143.45	5,468.01	0.00	11,611.46
		1.2160022	149.50	5,987.19	5,340.11	0.00	11,327.30
		1.2160030	31.00	1,346.03	1,389.74	0.00	2,735.77
		1.2160043	471.00	18,974.12	14,509.98	0.00	33,484.10
		1.2160045	28.00	1,126.56	1,088.83	0.00	2,215.39
		1.2160051	421.00	17,636.16	15,887.58	0.00	33,523.74
		1.2160062	509.00	20,909.86	19,134.21	0.00	40,044.07
		1.2160064	20.50	911.57	709.54	0.00	1,621.11
		1.2160065	28.00	1,106.02	818.21	0.00	1,924.23
		1.2170001	230.50	8,950.01	7,918.45	0.00	16,868.46
		1.2170002	39.00	1,580.82	1,332.77	0.00	2,913.59
		1.2170003	16.00	634.83	726.37	0.00	1,361.20
		1.2170004	28.00	1,248.18	792.14	0.00	2,040.32
		1.2170005	323.00	12,428.11	11,425.80	0.00	23,853.91
		1.2170006	85.00	3,323.48	2,892.54	0.00	6,216.02
		1.2170007	121.00	4,715.30	4,062.23	0.00	8,777.53
		1.2170008	144.50	5,551.31	4,841.55	0.00	10,392.86
		1.2170009	500.00	19,674.53	18,255.76	0.00	37,930.29
		1.2170010	47.00	1,838.43	1,670.13	0.00	3,508.56
		1.2170011	45.00	1,817.40	1,740.52	0.00	3,557.92
		1.2170012	204.00	9,440.51	4,852.43	0.00	14,292.94
		1.2170013	315.00	12,826.85	9,986.72	0.00	22,813.57
		1.2170014	299.00	12,196.42	9,570.69	0.00	21,767.11
		1.2170015	78.00	2,721.07	2,173.79	0.00	4,894.86
		1.2170016	7.00	280.63	271.75	0.00	552.38
		1.2170017	23.00	919.21	850.94	0.00	1,770.15
		1.2170018	470.50	18,482.25	15,534.93	0.00	34,017.18
		1.2170019	30.50	1,209.06	958.34	0.00	2,167.40
		1.2170020	20.00	807.67	850.85	0.00	1,658.52
		1.2170022	78.00	3,516.84	1,905.80	0.00	5,422.64
		1.2170023	212.50	7,200.09	5,893.90	0.00	13,093.99
		1.2170024	45.00	1,804.21	1,777.23	0.00	3,581.44
		1.2170025	11.50	451.69	397.78	0.00	849.47
		1.2170026	23.00	899.64	990.41	0.00	1,890.05
		1.2170027	12.50	476.41	446.59	0.00	923.00
		1.2170028	543.00	21,061.97	21,949.69	0.00	43,011.66
		1.2170029	25.50	1,010.91	1,146.52	0.00	2,157.43
		1.2170030	89.00	3,080.48	2,610.54	0.00	5,691.02
		1.2170031	168.00	6,544.93	5,875.67	0.00	12,420.60
		1.2170032	71.00	2,904.47	2,807.77	0.00	5,712.24
		1.2170033	20.00	816.74	788.18	0.00	1,604.92
		1.2170034	21.00	812.59	795.45	0.00	1,608.04
		1.2170035	64.00	2,489.25	2,442.95	0.00	4,932.20
		1.2170037	13.50	529.89	471.80	0.00	1,001.69
		1.2170038	514.50	20,097.07	17,981.67	0.00	38,078.74
		1.2170039	65.50	2,569.55	2,262.71	0.00	4,832.26
		1.2170040	40.00	1,342.94	1,162.25	0.00	2,505.19
		1.2170041	78.00	3,102.99	2,856.45	0.00	5,959.44
		1.2170042	250.00	10,672.81	9,352.13	0.00	20,024.94
		1.2170043	33.00	1,319.04	1,186.34	0.00	2,505.38
		1.2170044	93.00	3,607.79	3,212.97	0.00	6,820.76
		1.2170045	39.00	1,602.88	1,629.28	0.00	3,232.16
		1.2170046	35.50	1,391.19	1,298.94	0.00	2,690.13
		1.2170047	23.00	903.60	810.60	0.00	1,714.20
		1.2170048	524.00	20,471.64	18,656.87	0.00	39,128.51
		1.2170049	28.00	1,126.54	959.21	0.00	2,085.75
		1.2170056	11.00	495.27	261.04	0.00	756.31
		1.2170057	21.00	890.35	570.31	0.00	1,460.66
		1.2170058	91.00	4,049.49	2,189.28	0.00	6,238.77
		1.2170059	17.50	803.86	457.12	0.00	1,260.98
		1.2170066	29.00	1,162.71	923.72	0.00	2,086.43
		1.2170067	35.50	1,340.14	1,163.47	0.00	2,503.61
		1.2170068	653.50	25,729.57	22,924.70	0.00	48,654.27
		1.2170069	53.50	2,143.81	1,832.41	0.00	3,976.22
		1.2170077	47.00	1,846.75	1,667.85	0.00	3,514.60
		1.2170078	505.50	19,239.36	17,365.32	0.00	36,604.68
		1.2170079	42.00	1,546.51	1,400.00	0.00	2,946.51
		1.2170087	60.00	2,373.02	2,426.42	0.00	4,799.44
		1.2170088	624.00	24,112.50	21,605.75	0.00	45,718.25
		1.2170089	39.50	1,486.08	1,164.11	0.00	2,650.19
		1.2170096	21.50	848.78	849.45	0.00	1,698.23
		1.2170097	18.50	705.52	717.91	0.00	1,423.43
		1.2170098	519.50	20,175.04	20,675.59	0.00	40,850.63
		1.2170099	31.00	1,187.76	1,190.77	0.00	2,378.53
		1.2170106	19.00	767.42	611.49	0.00	1,378.91
		1.2170107	16.00	610.87	540.54	0.00	1,151.41
		1.2170108	559.00	22,646.89	19,782.08	0.00	42,428.97
		1.2170109	38.00	1,544.26	1,294.48	0.00	2,838.74
		1.2170116	45.00	1,789.79	1,816.51	0.00	3,606.30
		1.2170117	14.50	584.48	560.07	0.00	1,144.55
		1.2170118	549.50	22,103.90	22,593.97	0.00	44,697.87
		1.2170119	34.50	1,382.71	1,419.90	0.00	2,802.61
		1.2170126	15.00	601.18	550.18	0.00	1,151.36
		1.2170127	24.00	967.01	941.89	0.00	1,908.90
		1.2170128	616.50	24,969.06	23,792.20	0.00	48,761.26
		1.2170129	97.50	3,986.08	3,786.91	0.00	7,772.99
		1.2170176	225.50	8,920.63	7,934.42	0.00	16,855.05
		1.2172001	274.50	10,903.68	10,000.29	0.00	20,903.97
		1.2172009	747.00	30,110.79	27,150.59	0.00	57,261.38
		1.2172176	305.00	12,018.92	11,698.73	0.00	23,717.65
Total For GL Acct 1 107.2:			19,325.00	768,189.92	693,918.62	0.00	1,462,108.54

PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2017 TO DEC 2017

GL	GL	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1	107.21		1,678.50	87,858.37	78,700.11	0.00	166,558.48
1	108.8	1.2150071	75.50	3,166.34	2,800.07	0.00	5,966.41
		1.2160022	78.50	3,061.31	2,926.15	0.00	5,987.46
		1.2160030	182.50	7,288.13	7,631.60	0.00	14,919.73
		1.2160043	4.00	163.96	145.75	0.00	309.71
		1.2160051	4.00	180.63	176.95	0.00	357.58
		1.2160062	55.00	2,331.75	2,090.83	0.00	4,422.58
		1.2160064	1.00	41.53	45.28	0.00	86.81
		1.2170001	99.50	3,874.82	3,391.56	0.00	7,266.38
		1.2170002	3.00	113.71	105.35	0.00	219.06
		1.2170004	8.00	315.52	275.62	0.00	591.14
		1.2170005	18.00	734.22	681.71	0.00	1,415.93
		1.2170006	1.00	39.53	35.48	0.00	75.01
		1.2170009	226.00	8,924.79	8,233.31	0.00	17,158.10
		1.2170010	21.00	796.97	749.84	0.00	1,546.81
		1.2170011	9.00	361.48	331.84	0.00	693.32
		1.2170012	1.00	49.13	29.21	0.00	78.34
		1.2170013	46.00	1,859.54	1,499.87	0.00	3,359.41
		1.2170017	10.50	424.27	368.48	0.00	792.75
		1.2170018	204.50	8,083.73	6,800.48	0.00	14,884.21
		1.2170019	14.50	577.10	455.77	0.00	1,032.87
		1.2170022	7.50	363.56	164.22	0.00	527.78
		1.2170027	9.50	336.28	336.59	0.00	672.87
		1.2170028	242.00	9,342.73	9,631.33	0.00	18,974.06
		1.2170029	16.50	650.96	710.43	0.00	1,361.39
		1.2170033	24.00	988.68	968.81	0.00	1,957.49
		1.2170037	12.00	458.53	397.92	0.00	856.45
		1.2170038	223.50	8,759.77	7,879.62	0.00	16,639.39
		1.2170039	52.50	2,052.12	1,774.85	0.00	3,826.97
		1.2170042	31.00	1,341.55	1,068.63	0.00	2,410.18
		1.2170044	8.50	320.24	253.86	0.00	574.10
		1.2170047	18.00	689.89	611.82	0.00	1,301.71
		1.2170048	231.50	9,093.56	8,404.47	0.00	17,498.03
		1.2170049	23.00	894.56	766.51	0.00	1,661.07
		1.2170057	12.00	514.23	318.17	0.00	832.40
		1.2170058	39.00	1,731.58	923.94	0.00	2,655.52
		1.2170059	14.00	643.65	362.64	0.00	1,006.29
		1.2170067	21.50	738.70	546.58	0.00	1,285.28
		1.2170068	244.50	9,662.24	8,638.36	0.00	18,300.60
		1.2170069	43.00	1,664.89	1,399.48	0.00	3,064.37
		1.2170077	22.50	883.33	809.21	0.00	1,692.54
		1.2170078	175.00	6,757.85	6,194.53	0.00	12,952.38
		1.2170079	32.50	1,228.01	1,137.87	0.00	2,365.88
		1.2170087	41.50	1,631.67	1,643.15	0.00	3,274.82
		1.2170088	254.50	9,759.78	8,352.82	0.00	18,112.60
		1.2170089	24.50	980.46	822.07	0.00	1,802.53
		1.2170097	12.00	454.56	453.71	0.00	908.27
		1.2170098	202.50	7,869.55	8,059.24	0.00	15,928.79
		1.2170099	25.00	957.08	984.33	0.00	1,941.41
		1.2170107	9.00	364.21	311.41	0.00	675.62
		1.2170108	243.00	9,885.36	8,485.08	0.00	18,370.44
		1.2170109	29.00	1,206.01	1,026.86	0.00	2,232.87
		1.2170117	9.50	386.58	355.84	0.00	742.42
		1.2170118	214.50	8,615.74	8,853.33	0.00	17,469.07
		1.2170119	28.50	1,141.63	1,171.91	0.00	2,313.54
		1.2170127	11.50	469.05	443.46	0.00	912.51
		1.2170128	237.00	9,602.98	9,085.83	0.00	18,688.81
		1.2170129	85.00	3,469.73	3,287.71	0.00	6,757.44
		1.2170501	24.00	970.36	880.15	0.00	1,850.51
		1.2170502	40.00	1,535.99	1,525.90	0.00	3,061.89
		1.2170503	21.00	838.77	714.71	0.00	1,553.48
		1.2170504	40.50	1,616.91	1,382.01	0.00	2,998.92
		1.2170505	21.00	962.57	524.73	0.00	1,487.30
		1.2170506	65.50	2,580.23	2,308.91	0.00	4,889.14
		1.2170507	18.00	702.84	693.58	0.00	1,396.42
		1.2170508	63.50	2,237.82	1,801.55	0.00	4,039.37
		1.2170509	42.50	1,735.75	1,785.79	0.00	3,521.54
		1.2170510	26.50	1,067.25	907.55	0.00	1,974.80
		1.2170511	8.50	346.85	343.52	0.00	690.37
		1.2170512	49.50	2,001.46	2,122.19	0.00	4,123.65
		1.2172001	127.50	5,085.25	4,757.09	0.00	9,842.34
		1.2172009	279.50	11,176.76	10,088.33	0.00	21,265.09
Total For GL Acct 1 108.8:			4,820.50	191,158.57	175,247.75	0.00	366,406.32

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Totals By GL Account

For Labor Period JAN 2017 TO DEC 2017

<u>GL</u>	<u>GL</u>	<u>Work Order</u>	<u>Hours</u>	<u>Labor Amt</u>	<u>Overhead Amt</u>	<u>Sec Dist Amt</u>	<u>Total</u>
1	163.0		3,791.00	110,461.68	127,974.55	0.00	238,436.23
1	184.1		617.50	24,651.42	21,229.93	0.00	45,881.35
1	184.11		419.00	17,052.74	14,876.70	0.00	31,929.44
1	416.0		11.00	463.20	423.35	0.00	886.55
1	562.0		494.00	16,179.96	16,978.02	0.00	33,157.98
1	563.0		33.00	1,341.19	1,205.91	0.00	2,547.10
1	571.0		1,130.50	45,194.83	41,859.08	0.00	87,053.91
1	580.0		80.00	3,269.22	2,087.88	0.00	5,357.10
1	582.0		1,485.50	53,186.35	48,509.79	0.00	101,696.14
1	583.0		5,011.50	202,161.49	195,109.24	0.00	397,270.73
1	583.1		1,932.00	77,329.06	66,154.74	0.00	143,483.80
1	585.0		1,184.50	46,659.65	43,223.19	0.00	89,882.84
1	586.0		1,458.50	58,474.90	53,875.78	0.00	112,350.68
1	587.0		402.00	15,950.49	13,702.79	0.00	29,653.28
1	588.0		1,127.50	36,691.00	29,744.82	0.00	66,435.82
1	590.0		285.00	15,627.95	14,095.43	0.00	29,723.38
1	593.0		4,393.50	176,832.18	157,983.43	0.00	334,815.61
1	593.3		452.00	18,032.93	16,225.33	0.00	34,258.26
1	594.0		25.00	1,034.40	899.55	0.00	1,933.95
1	595.0		80.00	3,328.06	3,410.68	0.00	6,738.74
1	902.0		299.00	9,472.31	9,957.13	0.00	19,429.44
1	903.0		12,949.50	284,554.42	356,773.09	0.00	641,327.51
1	903.2		298.00	22,733.09	19,607.55	0.00	42,340.64
1	908.0		4,582.00	150,375.04	169,155.87	0.00	319,530.91
1	920.0		12,446.00	635,520.50	593,438.18	0.00	1,228,958.68
1	925.0		879.00	36,020.54	38,646.07	0.00	74,666.61
1	928.0		2.00	83.44	90.31	0.00	173.75
1	930.31		48.00	1,801.45	1,590.05	0.00	3,391.50
1	932.0		8.00	318.84	299.59	0.00	618.43
Grand Total:			81,748.50	\$ 3,112,009.19	\$ 3,006,994.51	\$ 0.00	\$ 6,119,003.70

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PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2016 TO DEC 2016

GL Div	GL Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1	107.2	1	5,306.50	201,613.00	183,598.95	0.00	385,211.95
		1.2150014	22.00	806.82	724.87	0.00	1,531.69
		1.2150034	295.50	11,315.46	10,429.23	0.00	21,744.69
		1.2150043	28.00	1,099.22	1,116.13	0.00	2,215.35
		1.2150064	16.00	612.33	598.50	0.00	1,210.83
		1.2150065	62.00	2,068.89	1,553.71	0.00	3,622.60
		1.2150070	19.00	731.26	703.39	0.00	1,434.65
		1.2150071	4,211.00	160,594.77	156,035.77	0.00	316,630.54
		1.2160001	224.00	8,324.05	7,176.83	0.00	15,500.88
		1.2160002	22.00	796.77	724.50	0.00	1,521.27
		1.2160003	249.00	9,389.51	8,723.12	0.00	18,112.63
		1.2160004	64.00	2,544.59	2,263.30	0.00	4,807.89
		1.2160005	139.50	5,331.49	4,734.82	0.00	10,066.31
		1.2160006	857.00	30,684.88	24,374.28	0.00	55,059.16
		1.2160007	690.00	23,431.55	16,819.56	0.00	40,251.11
		1.2160008	261.00	10,140.00	7,614.13	0.00	17,754.13
		1.2160009	971.00	36,630.05	30,991.06	0.00	67,621.11
		1.2160010	45.50	1,631.13	1,647.69	0.00	3,278.82
		1.2160011	82.00	2,915.32	2,874.90	0.00	5,790.22
		1.2160012	36.00	1,331.03	1,306.32	0.00	2,637.35
		1.2160013	241.50	9,529.09	7,904.55	0.00	17,433.64
		1.2160014	56.00	2,088.25	1,613.24	0.00	3,701.49
		1.2160015	50.00	1,826.68	1,621.74	0.00	3,448.42
		1.2160016	8.00	289.09	248.94	0.00	538.03
		1.2160017	38.00	1,409.93	1,265.03	0.00	2,674.96
		1.2160018	434.00	16,089.57	14,202.83	0.00	30,292.40
		1.2160019	26.50	991.37	884.66	0.00	1,876.03
		1.2160021	86.00	3,026.61	2,480.30	0.00	5,506.91
		1.2160022	140.50	4,927.80	4,002.14	0.00	8,929.94
		1.2160024	50.00	1,974.75	1,974.07	0.00	3,948.82
		1.2160025	6.00	239.73	235.27	0.00	475.00
		1.2160026	10.50	399.24	363.71	0.00	762.95
		1.2160027	48.00	1,786.97	1,654.44	0.00	3,441.41
		1.2160028	537.00	20,378.69	18,066.88	0.00	38,445.57
		1.2160029	20.00	751.28	682.46	0.00	1,433.74
		1.2160030	1,372.50	55,093.25	45,372.24	0.00	100,465.49
		1.2160031	47.00	1,872.64	987.38	0.00	2,860.02
		1.2160032	414.00	15,942.71	13,988.62	0.00	29,931.33
		1.2160033	165.50	6,384.26	5,699.28	0.00	12,083.54

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PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2016 TO DEC 2016

GL Div	GL Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1	107.2	1.2160034	70.00	2,413.99	1,661.28	0.00	4,075.27
		1.2160035	18.00	649.34	496.63	0.00	1,145.97
		1.2160036	20.00	734.14	569.69	0.00	1,303.83
		1.2160037	85.50	3,189.90	2,672.33	0.00	5,862.23
		1.2160038	568.00	21,164.54	17,261.06	0.00	38,425.60
		1.2160039	33.00	1,220.93	993.31	0.00	2,214.24
		1.2160040	155.50	5,652.26	4,532.62	0.00	10,184.88
		1.2160042	24.50	924.25	863.37	0.00	1,787.62
		1.2160043	121.50	4,780.89	4,058.14	0.00	8,839.03
		1.2160044	115.00	4,646.56	4,940.23	0.00	9,586.79
		1.2160045	27.50	1,120.04	1,325.06	0.00	2,445.10
		1.2160046	4.00	145.46	126.80	0.00	272.26
		1.2160047	31.50	1,222.51	1,252.18	0.00	2,474.69
		1.2160048	236.50	9,207.18	8,046.80	0.00	17,253.98
		1.2160049	35.50	1,370.38	1,191.11	0.00	2,561.49
		1.2160050	137.50	5,120.90	4,305.66	0.00	9,426.56
		1.2160051	15.00	803.59	870.50	0.00	1,674.09
		1.2160052	34.00	1,366.92	1,177.99	0.00	2,544.91
		1.2160053	113.00	4,648.46	4,828.79	0.00	9,477.25
		1.2160054	119.50	4,682.61	4,776.34	0.00	9,458.95
		1.2160055	28.00	1,049.63	910.87	0.00	1,960.50
		1.2160056	20.00	764.81	726.38	0.00	1,491.19
		1.2160057	46.50	1,769.26	1,446.34	0.00	3,215.60
		1.2160058	445.00	16,270.37	13,348.23	0.00	29,618.60
		1.2160059	48.00	1,834.00	1,505.60	0.00	3,339.60
		1.2160060	32.00	1,199.44	1,136.64	0.00	2,336.08
		1.2160061	44.50	1,791.14	2,014.81	0.00	3,805.95
		1.2160062	3.00	143.55	140.28	0.00	283.83
		1.2160063	40.00	1,582.06	1,244.82	0.00	2,826.88
		1.2160064	2.00	79.40	62.16	0.00	141.56
		1.2160067	67.50	2,425.19	1,779.94	0.00	4,205.13
		1.2160068	357.50	12,683.94	8,862.55	0.00	21,546.49
		1.2160069	33.50	1,267.46	943.36	0.00	2,210.82
		1.2160076	10.00	322.14	232.25	0.00	554.39
		1.2160077	72.50	2,628.91	2,276.51	0.00	4,905.42
		1.2160078	459.00	16,598.21	14,394.00	0.00	30,992.21
		1.2160079	43.50	1,535.59	1,251.27	0.00	2,786.86
		1.2160086	44.00	1,625.07	1,251.64	0.00	2,876.71
		1.2160087	23.50	841.10	716.80	0.00	1,557.90

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PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2016 TO DEC 2016

GL Div	GL Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1	107.2	1.2160088	508.50	19,215.82	15,463.59	0.00	34,679.41
		1.2160089	22.50	831.28	641.44	0.00	1,472.72
		1.2160096	50.00	1,926.93	1,698.49	0.00	3,625.42
		1.2160097	66.50	2,539.76	2,379.54	0.00	4,919.30
		1.2160098	534.50	20,769.51	19,319.98	0.00	40,089.49
		1.2160099	40.50	1,569.57	1,423.43	0.00	2,993.00
		1.2160106	31.00	1,185.73	1,241.49	0.00	2,427.22
		1.2160107	69.00	2,686.41	2,515.16	0.00	5,201.57
		1.2160108	178.00	6,971.48	6,676.90	0.00	13,648.38
		1.2160109	24.00	952.01	922.31	0.00	1,874.32
		1.2160116	62.50	2,475.14	2,605.41	0.00	5,080.55
		1.2160117	19.00	761.28	766.26	0.00	1,527.54
		1.2160118	255.50	10,015.69	10,342.52	0.00	20,358.21
		1.2160119	39.50	1,552.98	1,499.77	0.00	3,052.75
		1.2160126	10.50	396.86	430.35	0.00	827.21
		1.2160127	29.50	1,161.93	995.52	0.00	2,157.45
		1.2160128	392.50	15,661.94	13,802.56	0.00	29,464.50
		1.2160129	48.00	1,951.84	1,655.84	0.00	3,607.68
		1.2160176	424.00	15,756.87	13,531.47	0.00	29,288.34
		1.2162001	196.50	7,385.23	6,513.97	0.00	13,899.20
		1.2162009	560.00	21,624.16	20,233.77	0.00	41,857.93
		1.2162176	382.50	14,469.47	12,616.91	0.00	27,086.38
		Total For GL Acct 1 107.2:	25,081.50	950,332.04	844,729.86	0.00	1,795,061.90
1	107.21		1,405.50	70,979.67	62,949.57	0.00	133,929.24
1	108.8	1.2150014	6.00	250.14	177.60	0.00	427.74
		1.2150034	7.00	277.29	240.71	0.00	518.00
		1.2150071	1,209.00	46,246.81	44,999.60	0.00	91,246.41
		1.2160001	177.50	6,602.37	5,847.57	0.00	12,449.94
		1.2160003	137.00	5,336.34	5,502.58	0.00	10,838.92
		1.2160004	9.00	356.01	386.74	0.00	742.75
		1.2160005	2.00	69.08	52.01	0.00	121.09
		1.2160006	164.00	5,898.98	4,647.40	0.00	10,546.38
		1.2160007	3.00	115.16	96.08	0.00	211.24
		1.2160008	31.50	1,212.29	923.93	0.00	2,136.22
		1.2160009	385.50	14,431.49	11,923.15	0.00	26,354.64
		1.2160011	4.00	138.35	119.33	0.00	257.68
		1.2160013	36.00	1,444.10	1,238.79	0.00	2,682.89

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PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2016 TO DEC 2016

GL Div	GL Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1	108.8	1.2160015	20.00	732.91	669.23	0.00	1,402.14
		1.2160017	13.50	481.13	436.62	0.00	917.75
		1.2160018	212.00	7,802.90	6,872.13	0.00	14,675.03
		1.2160019	10.50	385.13	339.55	0.00	724.68
		1.2160021	26.00	913.86	756.84	0.00	1,670.70
		1.2160022	13.00	377.12	290.20	0.00	667.32
		1.2160025	2.00	79.91	78.40	0.00	158.31
		1.2160027	24.00	902.33	871.74	0.00	1,774.07
		1.2160028	207.00	7,819.22	6,835.19	0.00	14,654.41
		1.2160029	4.50	175.44	177.76	0.00	353.20
		1.2160030	59.00	2,378.21	2,139.17	0.00	4,517.38
		1.2160032	109.00	4,317.26	3,975.03	0.00	8,292.29
		1.2160033	72.00	2,812.27	2,527.23	0.00	5,339.50
		1.2160035	8.00	292.95	227.36	0.00	520.31
		1.2160037	40.00	1,440.66	1,160.46	0.00	2,601.12
		1.2160038	267.00	9,930.52	7,944.27	0.00	17,874.79
		1.2160039	20.50	778.07	669.60	0.00	1,447.67
		1.2160044	10.00	403.80	424.14	0.00	827.94
		1.2160047	14.50	563.14	569.88	0.00	1,133.02
		1.2160048	111.50	4,346.63	3,786.27	0.00	8,132.90
		1.2160049	12.00	454.70	392.51	0.00	847.21
		1.2160052	4.00	158.09	130.95	0.00	289.04
		1.2160053	10.00	413.26	421.83	0.00	835.09
		1.2160057	25.50	966.22	800.45	0.00	1,766.67
		1.2160058	179.50	6,365.16	4,999.46	0.00	11,364.62
		1.2160059	25.50	956.38	800.45	0.00	1,756.83
		1.2160067	28.50	1,048.69	779.41	0.00	1,828.10
		1.2160068	187.50	6,566.92	4,517.10	0.00	11,084.02
		1.2160069	15.50	591.67	455.44	0.00	1,047.11
		1.2160077	38.00	1,359.32	1,179.60	0.00	2,538.92
		1.2160078	174.50	6,189.12	5,218.32	0.00	11,407.44
		1.2160079	33.00	1,155.79	937.57	0.00	2,093.36
		1.2160087	17.50	613.53	505.31	0.00	1,118.84
		1.2160088	162.50	6,012.79	4,734.23	0.00	10,747.02
		1.2160089	17.50	658.92	527.97	0.00	1,186.89
		1.2160097	22.50	854.61	766.93	0.00	1,621.54
		1.2160098	208.00	8,000.22	7,303.69	0.00	15,303.91
		1.2160099	20.00	773.22	704.78	0.00	1,478.00
		1.2160107	36.50	1,410.51	1,307.63	0.00	2,718.14

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PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2016 TO DEC 2016

GL Div	GL Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1	108.8	1.2160108	76.00	2,975.66	2,901.77	0.00	5,877.43
		1.2160109	19.50	774.69	769.62	0.00	1,544.31
		1.2160117	11.00	439.72	430.42	0.00	870.14
		1.2160118	129.00	5,041.35	5,142.87	0.00	10,184.22
		1.2160119	31.00	1,232.24	1,193.50	0.00	2,425.74
		1.2160127	24.50	968.85	866.85	0.00	1,835.70
		1.2160128	155.50	6,188.08	5,495.77	0.00	11,683.85
		1.2160129	25.00	1,008.76	868.77	0.00	1,877.53
		1.2160501	150.00	5,490.62	4,649.82	0.00	10,140.44
		1.2160502	27.00	1,028.37	929.76	0.00	1,958.13
		1.2160503	111.00	4,066.83	3,256.42	0.00	7,323.25
		1.2160504	86.00	3,213.35	3,188.01	0.00	6,401.36
		1.2160505	78.50	2,921.91	2,583.36	0.00	5,505.27
		1.2160506	172.50	6,292.70	4,916.96	0.00	11,209.66
		1.2160507	131.50	4,658.37	3,999.92	0.00	8,658.29
		1.2160508	20.00	721.66	576.98	0.00	1,298.64
		1.2160509	36.00	1,393.83	1,269.61	0.00	2,663.44
		1.2160510	60.50	2,332.98	2,331.68	0.00	4,664.66
		1.2160511	7.50	295.95	339.13	0.00	635.08
		1.2160512	38.00	1,533.26	1,392.79	0.00	2,926.05
		1.2162001	111.00	4,200.43	3,620.34	0.00	7,820.77
		1.2162009	226.50	8,817.11	8,242.31	0.00	17,059.42
Total For GL Acct 1 108.8:			6,361.00	239,457.71	212,356.85	0.00	451,814.56
1	163.0		3,902.00	110,852.57	127,762.37	0.00	238,614.94
1	184.1		600.50	22,778.78	20,271.41	0.00	43,050.19
1	184.11		451.50	17,059.33	15,774.64	0.00	32,833.97
1	416.0		42.00	1,626.04	1,638.26	0.00	3,264.30
1	562.0		634.50	20,100.38	21,005.44	0.00	41,105.82
1	563.0		37.50	1,493.91	1,262.12	0.00	2,756.03
1	571.0		1,576.00	60,619.10	55,467.31	0.00	116,086.41
1	580.0		161.00	6,942.33	6,930.68	0.00	13,873.01

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PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2016 TO DEC 2016

GL Div	GL Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1	582.0		1,569.50	51,954.86	47,332.34	0.00	99,287.20
1	583.0		5,809.50	220,831.59	204,284.83	0.00	425,116.42
1	583.1		1,972.00	75,533.61	64,140.91	0.00	139,674.52
1	585.0		954.50	35,443.62	32,965.66	0.00	68,409.28
1	586.0		1,531.50	55,696.06	53,609.63	0.00	109,305.69
1	587.0		410.00	15,082.57	12,549.26	0.00	27,631.83
1	588.0		200.50	5,613.39	3,458.65	0.00	9,072.04
1	590.0		154.50	9,302.53	8,085.38	0.00	17,387.91
1	592.0		2.00	77.27	76.74	0.00	154.01
1	593.0		4,234.00	160,071.81	142,017.83	0.00	302,089.64
1	593.3		351.50	13,118.06	12,180.76	0.00	25,298.82
1	594.0		246.00	9,307.36	7,375.32	0.00	16,682.68
1	595.0		27.00	1,097.46	931.98	0.00	2,029.44
1	597.0		6.00	215.95	163.54	0.00	379.49
1	902.0		335.00	9,595.03	10,672.34	0.00	20,267.37
1	903.0		13,876.00	299,905.60	348,100.43	0.00	648,006.03
1	903.2		306.00	24,273.89	18,540.10	0.00	42,813.99
1	907.0		2.00	83.98	80.33	0.00	164.31
1	908.0		4,444.50	141,126.99	151,210.24	0.00	292,337.23

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PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Totals By GL Account

For Labor Period JAN 2016 TO DEC 2016

GL Div	GL Acct	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
1	908.2		6.00	162.29	196.34	0.00	358.63
1	920.0		12,767.00	634,136.65	578,226.46	0.00	1,212,363.11
1	925.0		2,146.50	56,195.52	73,777.33	0.00	129,972.85
1	928.0		26.00	1,885.00	1,668.00	0.00	3,553.00
1	930.2		2.00	155.00	117.26	0.00	272.26
1	930.31		40.00	1,404.31	1,507.18	0.00	2,911.49
1	932.0		10.00	349.39	264.45	0.00	613.84
Grand Total:			91,682.50	\$ 3,324,861.65	\$ 3,143,681.80	\$ 0.00	\$ 6,468,543.45

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PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

PARAMETERS ENTERED:**Date Selection:** Labor Period**Labor Period:** JAN 2016 TO DEC 2016**Work Date:** All**Sort By:** GL Account**Format:** Totals**Include Secondary Distribution:** Yes**Employee:** All**Employee Division:** All**Employee Department:** All**Supervisor:** All**Pay:** All

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PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

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PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

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932.0, 1 998.0, 1 999.0, 1 999.99

GL Department: All**GL Activity:** All**Work Order:** All**Job Class:** All

EXHIBIT 8

Operating Budget
2017-2019

Mid-Kansas Division

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

PART A. STATEMENT OF OPERATIONS	ALLOCATION	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	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
2018 Budget
PLE - MKEC Division

PART A. STATEMENT OF OPERATIONS	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals
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 Elecric Cooperative, Inc
2017 Budget
PLE - MKEC Division

	Budget Jan	Budget Feb	Budget Mar	Budget Apr	Budget May	Budget Jun	Budget Jul	Budget Aug	Budget Sep	Budget Oct	Budget Nov	Budget Dec	Totals
1. Operating Revenue and Patronage Capital	2,949,850	2,589,088	2,438,059	2,239,867	2,499,550	3,404,600	4,227,620	4,177,215	2,761,659	2,318,833	2,578,621	3,030,366	35,215,330
2. Power Production Expense (500 - 554)	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Cost of Purchased Power (555 - 567)	1,856,093	1,551,319	1,424,017	1,353,915	1,454,149	2,160,604	2,458,944	2,387,910	1,801,295	1,598,650	1,463,503	1,655,959	21,166,359
4. Transmission Expense (560-573)	54,584	53,507	54,744	53,492	54,580	54,293	53,927	54,658	54,090	54,547	54,537	54,162	651,120
5. Distribution Expense - Operation (580s)	188,928	181,463	188,772	181,361	183,953	182,195	183,812	189,483	184,498	188,700	188,609	186,047	2,227,823
6. Distribution Expense - Maintenance (590s)	80,520	76,035	80,539	75,976	80,533	79,546	78,006	81,080	78,005	80,601	80,533	78,954	950,328
7. Consumer Accounts Expense (901-905)	70,135	66,556	71,190	66,421	71,134	69,726	68,141	71,306	68,135	70,764	70,740	69,109	833,356
8. Customer Service and Informational Expense (907-910)	40,786	39,258	41,446	39,219	41,430	40,903	40,145	41,632	40,082	41,239	41,197	40,395	487,732
9. Sales Expense (911-916)	-	-	-	-	-	-	-	-	-	-	-	-	-
10. Administrative and General Expense (920-935)	167,057	159,887	170,000	159,795	169,975	166,917	163,429	170,218	162,975	168,102	167,950	164,187	1,990,493
11. Total Operation & Maintenance Expense (2 thru 10)	2,458,102	2,128,025	2,030,708	1,930,180	2,055,754	2,754,184	3,046,405	2,996,288	2,389,081	2,202,603	2,067,071	2,248,812	28,307,211
12. Depreciation & Amortization Expense	176,226	177,210	180,018	180,018	180,417	180,932	180,980	180,989	183,342	185,108	185,791	186,503	2,177,535
13. Tax Expense - Property													-
14. Tax Expense - Other	2,291	2,291	2,291	2,291	2,291	2,291	291	291	291	291	291	291	15,492
15. Interst Expense - Long Term Debt	157,939	157,939	157,939	156,994	156,994	156,994	155,969	155,969	155,969	164,094	164,094	164,094	1,904,986
16. Interest Charged to Construction (Credit)													-
17. Interest Expense - Other	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	300	300	300	36,900
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)	2,814,671	2,485,578	2,391,069	2,289,596	2,415,569	3,114,513	3,403,758	3,353,650	2,748,795	2,568,509	2,433,660	2,616,113	32,635,480
20. Patronage Capital & Operating Margins (1 minus 19)	135,179	103,511	46,990	(49,729)	83,982	290,088	823,862	823,565	12,864	(249,676)	144,961	414,254	2,579,849
21. Non Operating Margins - Interest	-	-	-	-	300	-	-	-	-	300	-	-	600
22. Allowance for Funds Used During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-
23. Income (Loss) from Equity Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
24. Non Operating Margins - Other			(3,000)				1,000						
25. Generation & Transmission Capital Credits	-	-	-	-	-	-	-	-	-	-	-	-	-
26. Other Capital Credits & Patronage Dividends	-	-	38,698	2,902	-	-	-	-	135,445	-	-	9,191	220,630
27. Extraordinary Items	-	-	-	-	-	-	-	-	-	-	-	-	-
28. Patronage Capital or Margins (20 thru 27)	135,179	103,511	82,689	(46,827)	84,282	290,088	824,862	823,565	148,308	(249,376)	144,961	423,445	2,801,079

EXHIBIT 9

Supplemental Schedules

Mid-Kansas Division

CONFIDENTIAL

Prairie Land Electric Cooperative, Inc.
Mid-Kansas Service Area
34.5kV Formula Based Rate
Exhibit 9 - Supplemental Information
PLE-MKEC Plant Projects - 2019

Exhibit 9
Page1

BEGINNING OF MONTH		Totals	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	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			24,478,478	24,478,478	24,478,478	24,526,031	24,526,031	24,526,031	24,573,585	24,604,265	24,604,265	24,651,819	24,651,819	24,651,819
Distribution Plant			52,179,758	52,179,758	52,179,758	52,327,888	52,327,888	52,355,143	52,511,899	52,528,458	52,825,151	53,007,781	53,007,781	53,133,703
General Plant			5,169,943	5,222,479	5,251,146	5,257,146	5,259,979	5,259,979	5,261,179	5,281,045	5,289,378	5,292,711	5,240,958	5,240,958
Beginning-of-month Plant			81,998,833	82,051,369	82,080,036	82,281,720	82,284,553	82,311,808	82,517,317	82,584,423	82,889,449	83,122,966	83,071,213	83,197,135

ADDITIONS		Totals												
Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-
Production Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission Plant		562,500	-	-	77,500	-	-	77,500	50,000	-	77,500	-	-	280,000
Distribution Plant		1,637,250	-	-	214,688	-	39,500	227,188	24,000	430,000	264,688	-	182,500	254,688
General Plant		676,272	52,536	28,667	12,000	8,333	-	1,200	19,867	8,333	3,333	35,000	-	507,003
Plant Additions		2,876,022	52,536	28,667	304,188	8,333	39,500	305,888	93,867	438,333	345,521	35,000	182,500	1,041,691

RETIREMENTS ³		Totals												
Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-
Production Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission Plant		703,131	-	-	29,946	-	-	29,946	19,320	-	29,946	-	-	108,193
Distribution Plant		1,234,275	-	-	66,557	-	12,246	70,432	7,440	133,307	82,057	-	56,578	78,957
General Plant		190,120	-	-	6,000	5,500	-	-	-	-	-	86,753	-	338,122
Plant Retirements		2,127,526	-	-	102,503	5,500	12,246	100,378	26,761	133,307	112,004	86,753	56,578	525,272

END OF MONTH															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
Production Plant			-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Transmission Plant			24,478,478	24,478,478	24,526,031	24,526,031	24,526,031	24,573,585	24,604,265	24,604,265	24,651,819	24,651,819	24,651,819	24,823,626	\$ 24,591,354
Distribution Plant			52,179,758	52,179,758	52,327,888	52,327,888	52,355,143	52,511,899	52,528,458	52,825,151	53,007,781	53,007,781	53,133,703	53,309,434	\$ 52,641,220
General Plant			5,222,479	5,251,146	5,257,146	5,259,979	5,259,979	5,261,179	5,281,045	5,289,378	5,292,711	5,240,958	5,240,958	5,409,839	\$ 5,272,233
End-of-month Plant			82,051,369	82,080,036	82,281,720	82,284,553	82,311,808	82,517,317	82,584,423	82,889,449	83,122,966	83,071,213	83,197,135	83,713,554	\$ 82,675,462

Transmission Plant Addition Project Details			Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Project	Project Description	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1000-1512	Upgrade breakers, relay equip, PT's, control cables, and buss-work in Phillipsburg 115/34.5 Substation.	20,000							20,000					
1000-1801	Add 34.5 kV Potential Sensors in Phillipsburg 115/34.5 Substation.	30,000							30,000					
1000-1803	Smith Center 115/34.5 Sub - Replace 4 Breakers	190,000												190,000
1000-1804	Spar-Arm Pole Replacements.	260,000			65,000			65,000			65,000			65,000
1000-1805	34.5kV Line Switches and Structures	12,500												12,500
1104	34.5 kV Unit Replacements (Includes poles, x-arms, insulators, grounds, etc.)	50,000			12,500			12,500			12,500			12,500
Totals		562,500	-	-	77,500	-	-	77,500	50,000	-	77,500	-	-	280,000

¹ From 2018 Year End per December 31, 2018 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		2018		2019		2019
		12 mo Avg	Weighted	12 mo Avg	Depr.	Depr.
		Balances	Average	Balances	Rates¹	Expense
1.352.0	Structure & Improvements	266,986	1.11%	273,896	2.110%	5,779
1.353.0	Station Equipment	7,323,672	30.55%	7,513,226	1.830%	137,492
1.355.0	Pole & Fixtures	8,946,291	37.32%	9,177,842	3.300%	302,869
1.356.0	OH Conductor & Devices	7,430,275	31.00%	7,622,588	1.880%	143,305
1.358.0	Underground Conductor	3,706	0.02%	3,802	2.390%	91
		23,970,930	100.00%	24,591,354		589,536
1.350.0		54,791		54,791	N/A	
		24,025,721		24,646,145		589,536
1.108.5	Accum. Depr.	10,245,485		10,835,020		

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		2018		2019		2019 Depr.	
		12 mo Avg Balances	Weighted Average	12 mo Avg Balances	Depr. Rates ¹		Depr. Expense
1. 361.0	STRUCTURES/IMPROVEMENTS- DISTR	134,573	0.26%	137,514	1.73%		2,379
1. 362.0	DIST PLT STATION EQUIPMENT	6,629,819	12.87%	6,774,683	1.10%		74,522
1. 364.0	DIST PLT-POLES,TOWERS & FIXTURES	18,029,923	35.00%	18,423,885	4.66%		858,553
1. 365.0	DIST PLT OH COND & DEVICES	7,347,925	14.26%	7,508,481	1.49%		111,876
1. 366.0	UNDERGROUND CONDUIT	372,446	0.72%	380,585	1.62%		6,165
1. 367.0	DIST PLT UG CONDUCTOR & DEVICES	646,721	1.26%	660,852	4.51%		29,804
1. 368.0	DIST PLT LINE TRANSFORMERS	9,483,539	18.41%	9,690,758	1.97%		190,908
1. 369.0	DIST PLT SERVICES	2,874,564	5.58%	2,937,375	4.47%		131,301
1. 370.0	DIST PLANT METERS	4,432,392	8.60%	4,529,242	6.52%	² see detail->	295,201
1. 371.0	DIST PLT INSTALL ON CUST PREMISE	155,658	0.30%	159,059	14.67%		23,334
1. 372.0	LEASE PROPERTY ON CUST PREMISE	-	0.00%	-			-
1. 373.0	STREET LIGHTING & SIGNAL SYSTEM	1,408,020	2.73%	1,438,786	3.11%		44,746
		51,515,583	100.00%	52,641,220			1,768,790
1.360.0	DIST PLANT-LAND & RIGHTS	57,518		57,518			
		51,573,101		52,698,738			
1.108.6-108.61	ACC DEPR-DISTRIBUTION PLANT	19,371,320		21,140,110			

AMI meters (15 yr. life)	Other Meters
4,375,248	153,994
6.67%	2.19%
291,829	3,372
combined %	6.52%

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%. Note that 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

General Plant Detail

Account		2018	Weighted	2019	Depr. Rates ¹	2019
		12 mo Avg Balances		12 mo Avg Balances		Depr. Expense
1.390.0	GEN PLT STRUCTURE & IMPROVEMENTS	660,369	13.31%	701,638	3.1600%	22,172
1.391.0	GEN PLT OFF FURN & FIXTURES	703,466	14.18%	747,428	7.6800%	57,402
1.392.0 ²	GEN PLT TRANSPORTATION EQUIPMENT	2,788,546	56.20%	2,962,809	11.5600%	-
1.393.0	GEN PLANT STORES EQUIPMENT	7,879	0.16%	8,371	4.7500%	398
1.394.0	GEN PLT TOOL & SHOP EQUIP	119,389	2.41%	126,849	4.6500%	5,899
1.395.0	GEN PLT LAB EQUIPMENT	301,666	6.08%	320,518	4.9800%	15,962
1.396.0 ²	GEN PLT POWER OPERATED EQUIPMENT	50,460	1.02%	53,613	6.9700%	-
1.397.0	GEN PLT COMMUNICATION EQUIPMENT	265,805	5.36%	282,416	2.3300%	6,580
1.398.0	GEN PLT MISC EQUIPMENT	64,557	1.30%	68,591	3.9996%	2,743
1.399.9	ACCOUNT RECEIVABLE CLEARING		0.00%	-		
		4,962,136		5,272,233		111,156
1.389.0		49,408		49,408	N.A.	
		5,011,544		5,321,641		111,156
1.108.7 - 108.78	ACCUM. DEPR.	3,054,379		3,165,535		

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.

Debt Amount Provided in FBR template - for the Historical TY

		Lender Statements
Line 41	Total Principal Pmts	1,662,837
Line 42	CFC Int Pmt	1,959,692
Line 43	Amort Loss	122,994
Line 44	Interest on LTD (Ln 42 + Ln 43)	2,082,686
Line 45	Interest Expense - Other	29,944
Line 46	Interest Charged to Construction	
Line 47	Total Interest Expense (Ln 44 + Ln 45 + Ln 46)	2,112,630
Line 48	Reconciliation to Form 7 - LTD Interest Exp	
Line 49	2017 EOY Accum Interest Exp	151,616
Line 50	2018 EOY Accum Interest Exp	169,540
Line 51	Change in Accum Interest Exp Balance (Ln 50 - Ln 49)	17,924
Line 52	Interest & Amort Loss - 2017 (Ln 44)	2,082,686
Line 53	Total LTD Interest Expense (Ln 51 + Ln 52)	2,100,610
Line 54	Income Statement (MKEC) Line 15 Balance	2,100,610
Line 55	Variance (Ln 53 - Ln 54)	(0)

* 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 - 2019

Debt Amount Provided in FBR template - for the 2019 Budget Year

47		
48	Budgeted 2019	
49	Total LTD Principal Pmts	1,702,372
50		
51	CFC Int	1,941,005
52	Amort Loss	122,994
53	Interest Expense - LTD	2,063,998
54		
55	Interest Expense - Other	24,320
56	Total Interest Expense	2,088,318

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
Patronage Capital - 2018

	Beginning Balance	Allocated	Retired (cash)	Ending Balance
Lenders				
NRUCFC (CFC)	350,729.35	179,286.80	89,643.40	440,372.75
CoBank	7,751.84	24.30	810.07	6,966.07
G&T				
MKEC	10,075,414.58	1,270,648.02		11,346,062.60
	10,433,895.77	1,449,959.12	90,453.47	11,793,401.42

Cash received from G&T/Lenders

90,453.47

Other Associate Organizations

	Beginning Balance	Allocated	Retired (cash)	Ending Balance
Cooperative Response	1,739.58	921.05	184.60	2,476.03
Federated	198,544.35	29,490.75	7,472.45	220,562.65
KEC	37,311.43			37,311.43
Farmway Coop	134.53			134.53
Rural Telephone	1,854.37			1,854.37
NRTC	8,600.82			8,600.82
NISC	69,747.13	13,178.01	4,091.25	78,833.89
	317,932.21	43,589.81	11,748.30	349,773.72

Cash received from Other Assoc. Org.

11,748.30

Total Balance	10,751,827.98	1,493,548.93	102,201.77	12,143,175.14
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EXHIBIT 10

Dues, Donations, Charitable Contributions, Promotional Advertising, Penalties
and Fines, and Entertainment Expenses
Account Detail
2018

Mid-Kansas Division

PRAIRIE LAND ELECTRIC COOPERATIVE, INC.
MISCELLANEOUS & GENERAL EXPENSES - FY 2018
MID-KANSAS SERVICE AREA

ACCOUNT	DESCRIPTION	Total Amount	Total Adjustment
1.926.2	EMPLOYEE PENSION & BENEFITS	50,580.99	21,836.10
1.930.1	ADVERTISING	11,638.87	6,024.94
1.930.2	MISCELLANEOUS GENERAL	120,677.85	6,550.90
1.930.21	MISC. GEN - DUES	86,531.23	14,355.94
1.930.3	MISC. GEN - DONATION	11,140.36	5,748.93
1.930.31	ANNUAL MEETING	43,074.41	15,790.27
			<u>70,307.08</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	1/1/2018	4	CC MISC - ARCMAN CORPORATION	RETIREMENT GIFT - D.HICKERT	494.06	100%	494.06
1	926.2	Employee Pension & Benefits	1/1/2018	8	CC RESTAURANTS - EL PUERTO	DECEMBER SAFETY MEETING MEAL EXP - CONC	299.33	100%	299.33
1	926.2	Employee Pension & Benefits	1/4/2018	4	CC MISC - PANTHER PRIDE PHARMACY	WELLNESS WINNER - J.LEDUC	49.94	100%	49.94
1	926.2	Employee Pension & Benefits	1/9/2018	9999	RUSS'	RETIREMENT GIFT - J.MATHES	423.15	100%	423.15
1	926.2	Employee Pension & Benefits	1/12/2018	4	CC MISC - BASS PRO SHOPS	RETIREMENT GIFT - D.BEEMS	323.13	100%	323.13
1	926.2	Employee Pension & Benefits	1/25/2018	9999	SHELLITO'S GUN SHOP	ANNIVERSARY GIFT - J.MCDONALD	321.75	100%	321.75
1	926.2	Employee Pension & Benefits	1/31/2018	1235	JAMBOREE FOODS	SAFETY MEETING MEAL EXPENSE	173.35	100%	173.35
1	926.2	Employee Pension & Benefits	1/31/2018	9999	KOLMAN, SARAH	D.BEEMS RETIREMENT CAKE	45.00	100%	45.00
1	926.2	Employee Pension & Benefits	2/1/2018	42	CC DOLLAR GENERAL	D.BEEMS RETIREMENT RECEPTION SUPPLIES	20.67	100%	20.67
1	926.2	Employee Pension & Benefits	2/1/2018	8	CC RESTAURANTS - GAMBINO'S	D.BEEMS RETIREMENT RECEPTION	148.56	100%	148.56
1	926.2	Employee Pension & Benefits	2/21/2018	1170	IGEAR	EMPLOYEE CLOTHING - A.WIEDEN	209.67	0%	-
1	926.2	Employee Pension & Benefits	2/21/2018	1170	IGEAR	EMPLOYEE CLOTHING - J.MCDONALD	209.67	0%	-
1	926.2	Employee Pension & Benefits	2/21/2018	1170	IGEAR	EMPLOYEE CLOTHING - T.STITES	338.53	0%	-
1	926.2	Employee Pension & Benefits	2/21/2018	2410	PIZZA HUT OF NORTON	FEBRUARY SAFETY MEETING MEAL EXPENSE	167.32	100%	167.32
1	926.2	Employee Pension & Benefits	2/28/2018	1235	JAMBOREE FOODS	SAFETY MEETING MEAL EXP	14.96	100%	14.96
1	926.2	Employee Pension & Benefits	3/2/2018	1170	IGEAR	EMPLOYEE CLOTHING - A.WEIDEN	147.22	0%	-
1	926.2	Employee Pension & Benefits	3/2/2018	1170	IGEAR	EMPLOYEE CLOTHING - E.MENDENHALL	173.58	0%	-
1	926.2	Employee Pension & Benefits	3/2/2018	1170	IGEAR	EMPLOYEE CLOTHING - J.HARDING	274.94	0%	-
1	926.2	Employee Pension & Benefits	3/2/2018	1170	IGEAR	EMPLOYEE CLOTHING - L.KEISWETTER	368.05	0%	-
1	926.2	Employee Pension & Benefits	3/2/2018	1170	IGEAR	EMPLOYEE CLOTHING - N.SIMMONS	112.83	0%	-
1	926.2	Employee Pension & Benefits	3/2/2018	1170	IGEAR	EMPLOYEE CLOTHING - S.EORGESON	282.08	0%	-
1	926.2	Employee Pension & Benefits	3/5/2018	8	CC RESTAURANTS - GAMBINO'S PIZZA	FEBRUARY SAFETY MEETING MEAL EXPENSE	190.71	100%	190.71
1	926.2	Employee Pension & Benefits	3/6/2018	1170	IGEAR	EMPLOYEE CLOTHING - B.BLUE	235.01	0%	-
1	926.2	Employee Pension & Benefits	3/6/2018	1170	IGEAR	EMPLOYEE CLOTHING - K.CHRISTY	442.00	0%	-
1	926.2	Employee Pension & Benefits	3/6/2018	1170	IGEAR	EMPLOYEE CLOTHING - L.HAYS	332.34	0%	-
1	926.2	Employee Pension & Benefits	3/6/2018	1170	IGEAR	EMPLOYEE CLOTHING - R.SWATZELL	811.27	0%	-
1	926.2	Employee Pension & Benefits	3/6/2018	1170	IGEAR	EMPLOYEE CLOTHING - T.RUTHERFORD	225.47	0%	-
1	926.2	Employee Pension & Benefits	3/8/2018	815	ENGEL'S SALES & SERVICE CENTER	30 YEAR GIFT - C.MEATS	495.00	100%	495.00
1	926.2	Employee Pension & Benefits	3/19/2018	1170	IGEAR	EMPLOYEE CLOTHING - A.GILSDORF	759.74	0%	-
1	926.2	Employee Pension & Benefits	3/19/2018	1170	IGEAR	EMPLOYEE CLOTHING - B.PATTERSON	730.10	0%	-
1	926.2	Employee Pension & Benefits	3/19/2018	1170	IGEAR	EMPLOYEE CLOTHING - C.BIEKER	836.59	0%	-
1	926.2	Employee Pension & Benefits	3/19/2018	1170	IGEAR	EMPLOYEE CLOTHING - E.MENDENHALL	469.89	0%	-
1	926.2	Employee Pension & Benefits	3/19/2018	1170	IGEAR	EMPLOYEE CLOTHING - J.MUETING	730.10	0%	-
1	926.2	Employee Pension & Benefits	3/19/2018	1170	IGEAR	EMPLOYEE CLOTHING - K.CHRISTY	294.26	0%	-
1	926.2	Employee Pension & Benefits	3/19/2018	1170	IGEAR	EMPLOYEE CLOTHING - K.KOLMAN	723.51	0%	-
1	926.2	Employee Pension & Benefits	3/19/2018	1170	IGEAR	EMPLOYEE CLOTHING - L.LISTER	779.50	0%	-
1	926.2	Employee Pension & Benefits	3/19/2018	1170	IGEAR	EMPLOYEE CLOTHING - M.EITZMAN	730.10	0%	-
1	926.2	Employee Pension & Benefits	3/19/2018	1170	IGEAR	EMPLOYEE CLOTHING - R.GOHEEN	730.10	0%	-
1	926.2	Employee Pension & Benefits	3/19/2018	1170	IGEAR	EMPLOYEE CLOTHING - T.RAHE	626.90	0%	-
1	926.2	Employee Pension & Benefits	3/19/2018	1170	IGEAR	EMPLOYEE CLOTHING - W.LAWSON	1,017.75	0%	-
1	926.2	Employee Pension & Benefits	3/19/2018	9999	NORTH CENTRAL AIR, INC	DARIN BORTZ 20 YR GIFT	330.00	100%	330.00
1	926.2	Employee Pension & Benefits	3/21/2018	2410	PIZZA HUT OF NORTON	SAFETY MEETING MEAL EXPENSE	243.24	100%	243.24
1	926.2	Employee Pension & Benefits	3/24/2018	2011	NISC	SALES TAX AUDIT - 7/1/13-6/30/16	2.32	0%	-
1	926.2	Employee Pension & Benefits	3/24/2018			SALES TAX AUDIT - 7/1/13-6/30/16	1.61	0%	-
1	926.2	Employee Pension & Benefits	4/1/2018	8	CC RESTAURANTS - EL PUERTO	MARCH SAFETY MEETING MEAL EXP	210.10	100%	210.10
1	926.2	Employee Pension & Benefits	4/3/2018			Cash Register	(6.11)	100%	(6.11)
1	926.2	Employee Pension & Benefits	4/4/2018	9999	CHRISTY, ASHLEY	REIMBURSEMENT - WELLNESS QRTL CHALLENGE	65.00	100%	65.00
1	926.2	Employee Pension & Benefits	4/16/2018	9999	TRIGGERS	30 YEAR GIFT - M.HAYES	495.00	100%	495.00
1	926.2	Employee Pension & Benefits	4/30/2018	1235	JAMBOREE FOODS	SUPPLIES FOR SAFETY MEETING	52.94	100%	52.94
1	926.2	Employee Pension & Benefits	5/1/2018	8	CC REST - DAIRY QUEEN	ADMINISTRATIVE ASSISTANT DAY - TREATS	28.88	100%	28.88
1	926.2	Employee Pension & Benefits	5/1/2018	8	CC REST - EL PUERTO	SAFETY MEETING MEAL EXP - APRIL	213.06	100%	213.06
1	926.2	Employee Pension & Benefits	5/1/2018	3229	WAL-MART BUSINESS	PLANTS FOR ADMIN DAY	25.62	100%	25.62
1	926.2	Employee Pension & Benefits	5/4/2018	1170	IGEAR	EMPLOYEE CLOTHING - L.HAYES	165.17	0%	-
1	926.2	Employee Pension & Benefits	5/4/2018	1170	IGEAR	EMPLOYEE CLOTHING - SWEAT SHIRTS	5,393.66	0%	-
1	926.2	Employee Pension & Benefits	5/16/2018	2410	PIZZA HUT OF NORTON	MAY SAFETY MEETING MEAL EXPENSE	214.98	100%	214.98
1	926.2	Employee Pension & Benefits	5/18/2018	1170	IGEAR	EMPLOYEE CLOTHING - T.RUTHERFORD	124.09	0%	-
1	926.2	Employee Pension & Benefits	5/30/2018	1170	IGEAR	EMPLOYEE CLOTHING - J.NIELSEN	252.87	0%	-
1	926.2	Employee Pension & Benefits	5/31/2018	1170	IGEAR	EMPLOYEE CLOTHING - D.SCHNEIDER	445.59	0%	-
1	926.2	Employee Pension & Benefits	5/31/2018	1170	IGEAR	EMPLOYEE CLOTHING - J.EPLEY	217.85	0%	-
1	926.2	Employee Pension & Benefits	5/31/2018	1170	IGEAR	EMPLOYEE CLOTHING - J.HARDING	187.37	0%	-
1	926.2	Employee Pension & Benefits	5/31/2018	1170	IGEAR	EMPLOYEE CLOTHING - L.KEISWETTER	224.44	0%	-
1	926.2	Employee Pension & Benefits	5/31/2018	1170	IGEAR	EMPLOYEE CLOTHING - T.RAHE	89.11	0%	-
1	926.2	Employee Pension & Benefits	6/1/2018	8	CC REST - EL PUERTO	CONCORDIA MAT SAFETY MEETING MEAL EXP	220.53	100%	220.53
1	926.2	Employee Pension & Benefits	6/18/2018	1885	NRECA	DEFERRED COMPENSATION PLAN FEE	975.00	0%	-
1	926.2	Employee Pension & Benefits	6/19/2018	9999	PHILLIPSBURG LOCKERS	JUNE SAFETY MEETING MEAL EXPENSE	112.99	100%	112.99
1	926.2	Employee Pension & Benefits	6/29/2018	1170	IGEAR	EMPLOYEE CLOTHING - J.EPLEY	201.63	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	926.2	Employee Pension & Benefits	6/29/2018	1170	IGEAR	EMPLOYEE CLOTHING - J.FOX	216.11	0%	-
1	926.2	Employee Pension & Benefits	7/1/2018	8	CC REST - EL PUERTO	JUNE SAFETY MEETING MEAL EXP	238.38	100%	238.38
1	926.2	Employee Pension & Benefits	7/5/2018	4	CC MISC - OPTICS PLANT INC	SHIPPING FOR C.MEATS RETIREMENT GIFT	54.25	100%	54.25
1	926.2	Employee Pension & Benefits	7/5/2018	4	CC MISC - OPTICS PLANTS INC	C.MEATS RETIREMENT GIFT	390.59	100%	390.59
1	926.2	Employee Pension & Benefits	7/30/2018	1170	IGEAR	EMPLOYEE CLOTHING - A.WIEDEN	363.39	0%	-
1	926.2	Employee Pension & Benefits	7/30/2018	1170	IGEAR	EMPLOYEE CLOTHING - J.EPLEY	555.64	0%	-
1	926.2	Employee Pension & Benefits	7/31/2018	1235	JAMBOREE FOODS	SAFETY MEETING MEAL EXPENSE	17.66	100%	17.66
1	926.2	Employee Pension & Benefits	8/1/2018	4	CC MISC - OPTICS PLANT	C.MEATS RETIREMENT GIFT	188.99	100%	188.99
1	926.2	Employee Pension & Benefits	8/1/2018	8	CC REST - EL PUERTO	JULY SAFETY MEETING MEAL EXP - CONC	219.32	100%	219.32
1	926.2	Employee Pension & Benefits	8/1/2018			RECLASS 1ST QTR WELLNESS PRIZE-A CHRISTY	(65.00)	100%	(65.00)
1	926.2	Employee Pension & Benefits	8/15/2018	2410	PIZZA HUT OF NORTON	AUGUST SAFETY MEETING MEAL EXPENSE	252.86	100%	252.86
1	926.2	Employee Pension & Benefits	8/28/2018	1170	IGEAR	EMPLOYEE CLOTHING - K.CHRISTY	237.31	0%	-
1	926.2	Employee Pension & Benefits	8/28/2018	1170	IGEAR	EMPLOYEE CLOTHING - T.STITES	489.00	0%	-
1	926.2	Employee Pension & Benefits	8/31/2018	1235	JAMBOREE FOODS	SAFETY MEETING MEAL EXPENSE	9.87	100%	9.87
1	926.2	Employee Pension & Benefits	9/1/2018	8	CC REST - EL PUERTO	AUGUST SAFETY MEETING MEAL EXP - CONC	239.91	100%	239.91
1	926.2	Employee Pension & Benefits	9/10/2018	9999	PHILLIPSBURG LOCKERS	SEPTEMBER SAFETY MEETING MEAL EXPENSE	70.44	100%	70.44
1	926.2	Employee Pension & Benefits	9/12/2018	9999	NIELSEN, JAMESON	REIMBURSEMENT - FR CLOTHING	246.97	0%	-
1	926.2	Employee Pension & Benefits	9/14/2018	1170	IGEAR	EMPLOYEE CLOTHING - D.SCHNEIDER	270.00	0%	-
1	926.2	Employee Pension & Benefits	9/14/2018	1170	IGEAR	EMPLOYEE CLOTHING - L.HAYS	198.00	0%	-
1	926.2	Employee Pension & Benefits	9/14/2018	1170	IGEAR	EMPLOYEE CLOTHING - T.RAHE	225.00	0%	-
1	926.2	Employee Pension & Benefits	9/14/2018	1170	IGEAR	EMPLOYEE CLOTHING - V.FREY	715.00	0%	-
1	926.2	Employee Pension & Benefits	9/14/2018	1170	IGEAR	EMPLOYEE CLOTHING - D.SCHNEIDER	296.81	0%	-
1	926.2	Employee Pension & Benefits	9/14/2018	1170	IGEAR	EMPLOYEE CLOTHING - L.HAYES	217.66	0%	-
1	926.2	Employee Pension & Benefits	9/14/2018	1170	IGEAR	EMPLOYEE CLOTHING - T.RAHE	247.35	0%	-
1	926.2	Employee Pension & Benefits	9/14/2018	1170	IGEAR	EMPLOYEE CLOTHING - V.FREY	786.03	0%	-
1	926.2	Employee Pension & Benefits	9/25/2018	1170	IGEAR	EMPLOYEE CLOTHING - J.FOX	201.10	0%	-
1	926.2	Employee Pension & Benefits	9/27/2018	1170	IGEAR		(1,408.00)	0%	-
1	926.2	Employee Pension & Benefits	9/28/2018	770	EAGLES LODGE	CHRISTMAS PARTY - DEPOSIT	32.50	100%	32.50
1	926.2	Employee Pension & Benefits	9/30/2018	1235	JAMBOREE FOODS	SAFETY MEETING MEAL EXPENSE	88.65	100%	88.65
1	926.2	Employee Pension & Benefits	10/1/2018	8	CC REST - EL PUERTO	CONCORDIA SAFETY MTG MEAL EXP SEPT	251.13	100%	251.13
1	926.2	Employee Pension & Benefits	10/2/2018	4	CC MISC - HOME DEPOT	RETIREMENT GIFT - S.CHRISTY	382.72	100%	382.72
1	926.2	Employee Pension & Benefits	10/8/2018	9999	BORTZ, DARIN	REIMB - SAFETY GLASSES	350.00	0%	-
1	926.2	Employee Pension & Benefits	10/17/2018	2410	PIZZA HUT OF NORTON	SAFETY MEETING MEAL EXPENSES	219.60	100%	219.60
1	926.2	Employee Pension & Benefits	10/31/2018	1235	JAMBOREE FOODS	OCTOBER SAFETY MEETING MEAL EXP	11.80	100%	11.80
1	926.2	Employee Pension & Benefits	11/1/2018	8	CC REST - EL PUERTO	OCTOBER SAFETY MEETING MEAL EXPENSE	221.04	100%	221.04
1	926.2	Employee Pension & Benefits	11/9/2018	1170	IGEAR	EMPLOYEE CLOTHING - D.ATWOOD	27.19	0%	-
1	926.2	Employee Pension & Benefits	11/9/2018	1170	IGEAR	EMPLOYEE CLOTHING - G.GLENNEMEIER	278.85	0%	-
1	926.2	Employee Pension & Benefits	11/9/2018	1170	IGEAR	EMPLOYEE CLOTHING - J.NEISEN	374.36	0%	-
1	926.2	Employee Pension & Benefits	11/9/2018	1170	IGEAR	EMPLOYEE CLOTHING - COAT	86.00	0%	-
1	926.2	Employee Pension & Benefits	11/9/2018	1170	IGEAR	EMPLOYEE CLOTHING - N.KATS	144.08	0%	-
1	926.2	Employee Pension & Benefits	11/13/2018	9999	ARAMARK	SAFETY MTG MEAL EXP-5 DZ CINNAMON ROLLS	15.60	100%	15.60
1	926.2	Employee Pension & Benefits	11/13/2018	9999	LYDIC, DEBBIE	REIMB-NORTON CHRISTMAS PARTY DECORATIONS	45.15	100%	45.15
1	926.2	Employee Pension & Benefits	11/15/2018	8	CC REST - EL PUERTO	NOVEMBER SAFETY MEETING MEAL EXPENSE	257.75	100%	257.75
1	926.2	Employee Pension & Benefits	11/26/2018	1170	IGEAR	EMPLOYEE CLOTHING - A.GILSDORF	834.56	0%	-
1	926.2	Employee Pension & Benefits	11/30/2018	9999	AMERICAN LEGION	2018 CHRISTMAS PARTY MEAL	1,089.12	100%	1,089.12
1	926.2	Employee Pension & Benefits	11/30/2018	1235	JAMBOREE FOODS	NORTON SAFETY MEETING MEAL EXP	132.02	100%	132.02
1	926.2	Employee Pension & Benefits	12/1/2018	1684	CC HOME DEPOT	2018 CHRISTMAS GIFTS	3,618.75	100%	3,618.75
1	926.2	Employee Pension & Benefits	12/1/2018	9999	LYDIC, DEB	REIMBURSEMENT - CHRISTMAS PARTY GLASSES	14.03	100%	14.03
1	926.2	Employee Pension & Benefits	12/3/2018	48	AMERICA'S BEST STEAKS	EMPLOYEE CHRISTMAS GIFTS	494.02	100%	494.02
1	926.2	Employee Pension & Benefits	12/4/2018	1170	IGEAR	EMPLOYEE CLOTHING - D.NEWEILL	147.50	0%	-
1	926.2	Employee Pension & Benefits	12/11/2018	42	CC DOLLAR GENERAL	DECEMBER SAFETY MEETING MEAL SUPPLIES	17.63	100%	17.63
1	926.2	Employee Pension & Benefits	12/11/2018	1170	IGEAR	EMPLOYEE CLOTHING - D.ATWOOD COAT	135.25	0%	-
1	926.2	Employee Pension & Benefits	12/13/2018	632	DESTINATION KITCHEN	2018 CHRISTMAS PARTY - CAKES	64.88	100%	64.88
1	926.2	Employee Pension & Benefits	12/17/2018	1170	IGEAR	2018 CHRISTMAS GIFT - J.FOX	97.50	100%	97.50
1	926.2	Employee Pension & Benefits	12/19/2018	9999	MULFORD, DALE	NORTON CHRISTMAS PARTY MEAL EXPENSE	1,014.65	100%	1,014.65
1	926.2	Employee Pension & Benefits	12/19/2018	770	NORTON EAGLES AERIE 3288	NORTON CHRISTMAS PARTY - RENT	113.75	100%	113.75
1	926.2	Employee Pension & Benefits	12/19/2018	770	NORTON EAGLES AERIE 3288	NORTON CHRISTMAS PARTY BAR TAB	328.19	100%	328.19
1	926.2	Employee Pension & Benefits	12/20/2018	1170	IGEAR	2018 CHRISTMAS GIFT - A.COX	71.08	100%	71.08
1	926.2	Employee Pension & Benefits	12/20/2018	1170	IGEAR	2018 CHRISTMAS GIFT - L.SMITH	97.50	100%	97.50
1	926.2	Employee Pension & Benefits	12/20/2018	1170	IGEAR	2018 CHRISTMAS GIFT - S.MARVIN	97.50	100%	97.50
1	926.2	Employee Pension & Benefits	12/20/2018	1170	IGEAR	EMPLOYEE CLOTHING - D.WISEMAN	69.75	0%	-
1	926.2	Employee Pension & Benefits	12/20/2018	1170	IGEAR	EMPLOYEE CLOTHING - E.THOMPSON	59.26	0%	-
1	926.2	Employee Pension & Benefits	12/20/2018	1170	IGEAR	EMPLOYEE CLOTHING - S.GEORGESON	219.59	0%	-
1	926.2	Employee Pension & Benefits	12/26/2018	1170	IGEAR	EMPLOYEE CLOTHING - C.BEIKER	430.79	0%	-
1	926.2	Employee Pension & Benefits	12/26/2018	1170	IGEAR	EMPLOYEE CLOTHING - E.THOMPSON	109.17	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	926.2	Employee Pension & Benefits	12/26/2018	1170	IGEAR	EMPLOYEE CLOTHING - J.MCDONALD	430.80	0%	-
1	926.2	Employee Pension & Benefits	12/26/2018	1170	IGEAR	EMPLOYEE CLOTHING - K.KOLMAN	318.46	0%	-
1	926.2	Employee Pension & Benefits	12/26/2018	9999	LYDIC, DEB	REIMBURSEMENT - 2018 CHRISTMAS PARTY	112.67	100%	112.67
1	926.2	Employee Pension & Benefits	12/31/2018	1235	JAMBOREE FOODS	2018 CHRISTMAS PARTY MEAL EXP	146.00	100%	146.00
1	926.2	Employee Pension & Benefits	12/31/2018	1235	JAMBOREE FOODS	NORTON SAFETY MEETING MEAL	146.87	100%	146.87
1	926.2	Employee Pension & Benefits	12/31/2018	2170	PRAIRIE LAND PETTY CASH FUND	2018 CHRISTMAS PARTY SUPPLIES	8.57	100%	8.57
1	926.2	Employee Pension & Benefits	12/31/2018			2018 EMPLOYEE CHRISTMAS GIFTS	5,655.00	100%	5,655.00
							a/c 926.2	50,580.99	21,836.10
1	930.1	General Advertising Expense	1/11/2018	1066	HIBU INC. - WEST	2018 HIBU/YELLOW BOOK LISTINGS ANNUAL	373.79	50%	186.90
1	930.1	General Advertising Expense	1/25/2018	1066	HIBU INC. - WEST	2018 HIBU/YELLOW BOOK LISTINGS ANNUAL	390.00	50%	195.00
1	930.1	General Advertising Expense	2/7/2018	438	CENTRAL PUBLISHING COMPANY, INC.	AD COUNTY RURAL DIRECTORY	250.00	50%	125.00
1	930.1	General Advertising Expense	2/10/2018	3226	WASHINGTON COUNTY NEWS	ADS - 3RD QTR HONOR ROLL	5.00	100%	5.00
1	930.1	General Advertising Expense	2/13/2018	1430	KKAN-AM & KQMA-FM	ADS - 4-H MONTH	80.00	100%	80.00
1	930.1	General Advertising Expense	2/22/2018	1430	KKAN-AM & KQMA-FM	ADS - BACK TO SCHOOL SAFETY	75.00	0%	-
1	930.1	General Advertising Expense	2/28/2018	1430	KKAN-AM & KQMA-FM	ADS - CHRISTMAS MUSIC PROGRAM	35.75	100%	35.75
1	930.1	General Advertising Expense	2/28/2018	1430	KKAN-AM & KQMA-FM	ADS - COOP MONTH	90.00	100%	90.00
1	930.1	General Advertising Expense	3/8/2018	3226	WASHINGTON COUNTY NEWS	ADS - FALL HOME & GARDEN	69.75	100%	69.75
1	930.1	General Advertising Expense	3/28/2018	2160	THE NORTON TELEGRAM	ADS - FALL SPORTS	44.20	100%	44.20
1	930.1	General Advertising Expense	3/29/2018	2160	THE NORTON TELEGRAM	ADS - FIRE PREVENTION WEEK	29.90	0%	-
1	930.1	General Advertising Expense	3/29/2018	2160	THE NORTON TELEGRAM	ADS - GRADUTION	44.20	100%	44.20
1	930.1	General Advertising Expense	3/29/2018	1430	KKAN-AM & KQMA-FM	ADS - HALLOWEEN SAFETY	75.00	0%	-
1	930.1	General Advertising Expense	4/1/2018	1467	KVSV	ADS - HARVEST REPORT	159.00	0%	-
1	930.1	General Advertising Expense	4/2/2018	1430	KKAN-AM & KQMA-FM	ADS - HARVEST SAFETY	262.50	0%	-
1	930.1	General Advertising Expense	4/2/2018	1381	KNCK / KCKS-FM	ADS - HARVEST SAFETY	200.00	0%	-
1	930.1	General Advertising Expense	4/5/2018	1381	KNCK / KCKS-FM	ADS - HARVEST SAFETY	200.00	0%	-
1	930.1	General Advertising Expense	4/26/2018	1430	KKAN-AM & KQMA-FM	ADS - HOLIDAY SAFETY	200.00	0%	-
1	930.1	General Advertising Expense	4/26/2018	2160	THE NORTON TELEGRAM	ADS - HUNTING GUIDE	129.35	100%	129.35
1	930.1	General Advertising Expense	4/30/2018	3226	WASHINGTON COUNTY NEWS	ADS - JR HIGH SCHOLARS BOWL	5.00	100%	5.00
1	930.1	General Advertising Expense	5/1/2018	3226	WASHINGTON COUNTY NEWS	ADS - LOCAL STANDOUTS	10.00	100%	10.00
1	930.1	General Advertising Expense	5/1/2018	1467	KVSV	ADS - MEMORIAL DAY	75.00	100%	75.00
1	930.1	General Advertising Expense	5/1/2018	2160	THE NORTON TELEGRAM	ADS - MEMORIAL DAY	22.75	100%	22.75
1	930.1	General Advertising Expense	5/17/2018	2160	THE NORTON TELEGRAM	ADS - NATIONAL 4-H WEEK	44.20	100%	44.20
1	930.1	General Advertising Expense	5/21/2018	2160	THE NORTON TELEGRAM	ADS - NATIONAL AG WEEK	37.70	100%	37.70
1	930.1	General Advertising Expense	5/25/2018	2160	THE NORTON TELEGRAM	ADS - RESERVOIR NEWS	44.20	100%	44.20
1	930.1	General Advertising Expense	5/31/2018	3226	WASHINGTON COUNTY NEWS	ADS - SOIL CONSERVATION	60.00	100%	60.00
1	930.1	General Advertising Expense	6/1/2018	3226	WASHINGTON COUNTY NEWS	ADS - SPRING HOME & GARDEN	67.50	100%	67.50
1	930.1	General Advertising Expense	6/1/2018	2160	THE NORTON TELEGRAM	ADS - SPRING SPORTS	42.90	100%	42.90
1	930.1	General Advertising Expense	6/1/2018	3226	WASHINGTON COUNTY NEWS	ADS - SPRING SPORTS PREVIEW	42.75	100%	42.75
1	930.1	General Advertising Expense	6/1/2018	2160	THE NORTON TELEGRAM	ADS - TORNADO SAFETY	52.00	0%	-
1	930.1	General Advertising Expense	6/1/2018	2160	THE NORTON TELEGRAM	ADS - US36 WEST	94.25	100%	94.25
1	930.1	General Advertising Expense	6/6/2018	2160	THE NORTON TELEGRAM	ADS - VETERAN'S DAY	37.70	100%	37.70
1	930.1	General Advertising Expense	6/12/2018	3226	WASHINGTON COUNTY NEWS	ADS - WINTER HOME IMPROVEMENT	69.75	100%	69.75
1	930.1	General Advertising Expense	6/24/2018	1430	KKAN-AM & KQMA-FM	ADS- FARM SAFETY WEEK	75.00	0%	-
1	930.1	General Advertising Expense	6/26/2018	3226	WASHINGTON COUNTY NEWS	ADS-YOUTH BOOSTER-HONOR ROLLS/CHEER/BBAL	15.00	100%	15.00
1	930.1	General Advertising Expense	6/30/2018	150	BELOIT CALL	ANNUAL SUBSCRIPTION	102.36	100%	102.36
1	930.1	General Advertising Expense	6/30/2018	2354	PHILLIPSBURG RODEO ASSOCIATION	ARENA SIGN	97.50	100%	97.50
1	930.1	General Advertising Expense	7/1/2018	1218	JAYHAWKER ROUNDDUP RODEO	CHUTE SPONSORSHIP/ADVERTISING-PRCA RODEO	162.50	100%	162.50
1	930.1	General Advertising Expense	7/2/2018	2370	PHILLIPS COUNTY REVIEW	CREDIT MEMO	(75.00)	100%	(75.00)
1	930.1	General Advertising Expense	7/29/2018	976	HANSON DIRECTORY SERVICE, INC.	DIRECTORY ADVERTISING	249.80	50%	124.90
1	930.1	General Advertising Expense	7/31/2018	1984	NEX-TECH, LLC	DIRECTORY ADVERTISING CONTRACT	1,126.71	50%	563.36
1	930.1	General Advertising Expense	8/3/2018			INV RECLASS - BELOIT CALL SUBSCRIPTION	102.36	100%	102.36
1	930.1	General Advertising Expense	8/31/2018	1280	KEC	KCL ASSESSMENT DUES	277.47	50%	138.74
1	930.1	General Advertising Expense	8/31/2018	1280	KEC	KCL ASSESSMENT DUES	275.59	50%	137.80
1	930.1	General Advertising Expense	9/1/2018	1280	KEC	KCL ASSESSMENT DUES	281.96	50%	140.98
1	930.1	General Advertising Expense	9/1/2018	1280	KEC	KCL ASSESSMENT DUES	289.02	50%	144.51
1	930.1	General Advertising Expense	9/7/2018	1280	KEC	KCL ASSESSMENT DUES	287.66	50%	143.83
1	930.1	General Advertising Expense	9/11/2018	1280	KEC	KCL MONTHLY ASSESMENT	280.09	50%	140.05
1	930.1	General Advertising Expense	9/25/2018	1280	KEC	KCL MONTHLY ASSESMENT	278.69	50%	139.35
1	930.1	General Advertising Expense	9/30/2018	1280	KEC	KCL MONTHLY ASSESMENT	277.93	50%	138.97
1	930.1	General Advertising Expense	9/30/2018	1280	KEC	KCL MONTHLY ASSESMENT	287.97	50%	143.99
1	930.1	General Advertising Expense	9/30/2018	1280	KEC	KCL MONTHLY ASSESMENT DUES	287.73	50%	143.87
1	930.1	General Advertising Expense	10/4/2018	1280	KEC	KCL MONTHLY ASSESMENT DUES	287.93	50%	143.97
1	930.1	General Advertising Expense	10/5/2018	1280	KEC	LCS&S MONTHLY ASSESMENT(Loss Control & Safety)	294.46	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.1	General Advertising Expense	10/8/2018	976	HANSON DIRECTORY SERVICE, INC.	ONLINE DIRECTORY ADVERTISING	55.00	50%	27.50
1	930.1	General Advertising Expense	10/25/2018	1430	KKAN-AM & KQMA-FM	RADIO AD - SCAM ALERT	180.00	0%	-
1	930.1	General Advertising Expense	10/31/2018	1381	KNCK / KCKS-FM	RADIO ADS	171.60	100%	171.60
1	930.1	General Advertising Expense	10/31/2018	1467	KVSV	RADIO ADS - COOPERATIVE MONTH	300.00	100%	300.00
1	930.1	General Advertising Expense	10/31/2018	1467	KVSV	RADIO ADS - FALL HARVESTER - SAFETY	292.00	0%	-
1	930.1	General Advertising Expense	10/31/2018	1467	KVSV	RADIO ADS - FALL HARVESTER - SAFETY	258.00	0%	-
1	930.1	General Advertising Expense	10/31/2018	1467	KVSV	RADIO ADS - FFA	150.00	100%	150.00
1	930.1	General Advertising Expense	10/31/2018	1467	KVSV	RADIO ADS - FLAG SALUTE	50.00	100%	50.00
1	930.1	General Advertising Expense	10/31/2018	1440	KQNK RADIO	RADIO ADS - GRADUATION	26.00	100%	26.00
1	930.1	General Advertising Expense	10/31/2018	1430	KKAN-AM & KQMA-FM	RADIO ADS - GRADUATION SALUTE	48.75	100%	48.75
1	930.1	General Advertising Expense	11/7/2018	1467	KVSV	RADIO ADS - HARVEST SAFETY	456.00	0%	-
1	930.1	General Advertising Expense	11/13/2018	1470	KXXX RADIO STATION	RADIO ADS - HOLIDAY GREETING	190.00	100%	190.00
1	930.1	General Advertising Expense	11/25/2018	1381	KNCK / KCKS-FM	RADIO ADS - HOLIDAY SAFETY	26.40	0%	-
1	930.1	General Advertising Expense	11/30/2018	2370	PHILLIPS COUNTY REVIEW	RADIO ADS - RODEO & COUNTY FAIR	52.00	100%	52.00
1	930.1	General Advertising Expense	11/30/2018	1467	KVSV	RADIO ADS - VETERAN'S TRIBUTE	125.00	100%	125.00
1	930.1	General Advertising Expense	11/30/2018	9999	CONCORDIA HIGH SCHOOL	YEARBOOK AD	75.00	100%	75.00
1	930.1	General Advertising Expense	12/1/2018	9999	CONCORDIA HIGH SCHOOL YEARBOOK	YEARBOOK AD	125.00	100%	125.00
1	930.1	General Advertising Expense	12/4/2018	9999	LOGAN HIGH SCHOOL	YEARBOOK AD	70.00	100%	70.00
1	930.1	General Advertising Expense	12/7/2018	9999	NORTHEN VALLEY HIGH SCHOOL	YEARBOOK AD	65.00	100%	65.00
1	930.1	General Advertising Expense	12/27/2018	9999	NORTON COMMUNITY HIGH SCHOOL	YEARBOOK AD	113.75	100%	113.75
1	930.1	General Advertising Expense	12/31/2018	9999	PHILLIPSBURG HIGH SCHOOL	YEARBOOK AD	90.00	100%	90.00
1	930.1	General Advertising Expense	12/31/2018	9999	STOCKTON HIGH SCHOOL	YEARBOOK AD	37.50	100%	37.50
							a/c 930.1	11,638.87	6,024.94
1	930.2	Miscellaneous General Expense	1/1/2018	4	CC MISC - BLUE VOLT CEU	NEC CODES STUDY - N.SIMMONS	55.25	0%	-
1	930.2	Miscellaneous General Expense	1/1/2018	8	CC RESTAURANTS - LAS CANTERAS MEXICAN	MEAL EXP - FEMA MEETING	29.22	0%	-
1	930.2	Miscellaneous General Expense	1/1/2018	34	CC TRAVEL - AMERICAN AIRLINES	FLIGHT - J.WERT - UC SYNERGETIC TRNG	192.79	0%	-
1	930.2	Miscellaneous General Expense	1/1/2018	34	CC TRAVEL - DELTA AIRLINES	FLIGHT - J.WERT - DIST VOLTVAR MGMT	244.79	0%	-
1	930.2	Miscellaneous General Expense	1/4/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	68.47	0%	-
1	930.2	Miscellaneous General Expense	1/6/2018	4	CC MISC - YELLOW CAB OF THE DESERT	TAXI - A.MILLER - CEO CLOSEUP	35.95	0%	-
1	930.2	Miscellaneous General Expense	1/8/2018	7	CC GAS STATION - POLIT	MEAL EXP - J.WERT - NISC DEW TRNG	3.15	0%	-
1	930.2	Miscellaneous General Expense	1/8/2018	8	CC RESTAURANTS - WENDY'S	MEAL EXP - J.WERT - NISC DEW TRNG	5.80	0%	-
1	930.2	Miscellaneous General Expense	1/8/2018	9	CC HOTEL - HOLIDAY INN EXPRESS	HOTEL EXP - J.WERT - NISC DEW TRAINING	236.91	0%	-
1	930.2	Miscellaneous General Expense	1/8/2018	34	CC TRAVEL - KANSAS TURNPIKE AUTHORITY	TURNPIKE FEE - J.WERT - NISC DEW TRNG	0.78	0%	-
1	930.2	Miscellaneous General Expense	1/8/2018	34	CC TRAVEL - KANSAS TURNPIKE AUTHORITY	TURNPIKE FEE - J.WERT - NISC DEW TRNG	1.30	0%	-
1	930.2	Miscellaneous General Expense	1/8/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	68.05	0%	-
1	930.2	Miscellaneous General Expense	1/9/2018	8	CC RESTAURANTS - TIMBER CREEK GRILL	MEAL EXP - J.WERT - NISC DEW TRNG	8.66	0%	-
1	930.2	Miscellaneous General Expense	1/9/2018	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	112.13	0%	-
1	930.2	Miscellaneous General Expense	1/10/2018	7	CC GAS STATION - LOVE'S	FUEL FOR CAR #32 - A.MILLER -CEO CLOSEUP	30.84	0%	-
1	930.2	Miscellaneous General Expense	1/10/2018	8	CC RESTAURANTS - POTBELLY SANDWICH SHOP	MEAL EXP - J.WERT - NISC DEW TRNG	7.70	0%	-
1	930.2	Miscellaneous General Expense	1/10/2018	9	CC HOTEL - DESERT SPRINGS RESORT & SPA	HOTEL EXP - A.MILLER - CEO CLOSE UP	799.92	0%	-
1	930.2	Miscellaneous General Expense	1/10/2018	34	CC TRAVEL - DENVER INT'L AIRPORT	PARKING - A.MILLER - CEO CLOSE UP	42.25	0%	-
1	930.2	Miscellaneous General Expense	1/11/2018	8	CC RESTAURANTS - MCDONALDS	MEAL EXP - J.WERT - NISC DEW TRNG	5.10	0%	-
1	930.2	Miscellaneous General Expense	1/11/2018	34	CC TRAVEL - KANSAS TURNPIKE AUTHORITY	TURNPIKE FEE - J.WERT - NISC DEW TRNG	1.95	0%	-
1	930.2	Miscellaneous General Expense	1/12/2018	727	DS&O RURAL ELECTRIC COOP	MAPPING TRAINING - J.WERT & S.TOUSLEE	377.03	0%	-
1	930.2	Miscellaneous General Expense	1/12/2018	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	1/18/2018	1740	MILLER, ALLAN	TRAVEL EXP REIMURBERSEMENT -CEO CLOSE UP	192.37	0%	-
1	930.2	Miscellaneous General Expense	1/18/2018	1888	CC NRECA	2018 WEB CONF - TAX, FINANCE & ACCT REG	113.75	0%	-
1	930.2	Miscellaneous General Expense	1/18/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG WHSE	75.48	0%	-
1	930.2	Miscellaneous General Expense	1/23/2018	486	CLOUD CORP	2018 ANNUAL MEETING LUNCHEON TABLE	150.00	100%	150.00
1	930.2	Miscellaneous General Expense	1/30/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	72.50	0%	-
1	930.2	Miscellaneous General Expense	1/31/2018	1235	JAMBOREE FOODS	BOARD MEETING MEAL EXPENSE	55.13	100%	55.13
1	930.2	Miscellaneous General Expense	1/31/2018	3391	FLEET SERVICES	REBATE ADJUSTMENT	(78.16)	0%	-
1	930.2	Miscellaneous General Expense	1/31/2018			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	1/31/2018			INSUR - PROPERTY DAMAGE	67.25	0%	-
1	930.2	Miscellaneous General Expense	1/31/2018			MKEC PROPERTY TAX	2,251.90	0%	-
1	930.2	Miscellaneous General Expense	2/1/2018	4	CC MISC - MICROSOFT EXCEL	MICROSOFT EXCEL TRAINING - S.MARVIN	83.20	0%	-
1	930.2	Miscellaneous General Expense	2/1/2018	8	CC RESTAURANTS - BLIND TIGER BREWERY	KEC ANNUAL MEETING MEAL - BOARD & STAFF	367.48	0%	-
1	930.2	Miscellaneous General Expense	2/1/2018	8	CC RESTAURANTS - BUFFALO WILD WINGS	MEAL EXP - J.WERT & S.TOUSLEE - OMS TRN	24.61	0%	-
1	930.2	Miscellaneous General Expense	2/1/2018	8	CC RESTAURANTS - DAIRY QUEEN	MEAL EXP - KEC ANNUAL MTG - C.LOOK	5.66	0%	-
1	930.2	Miscellaneous General Expense	2/1/2018	8	CC RESTAURANTS - LONGHORN STEAKHOUSE	MEAL EXP - J.WERT & S.TOUSLEE - OMS TRN	27.22	0%	-
1	930.2	Miscellaneous General Expense	2/1/2018	8	CC RESTAURANTS - MCDONALD'S	MEAL EXP - KEC ANNUAL MTG - K.GIRARD	6.17	0%	-
1	930.2	Miscellaneous General Expense	2/1/2018	9	CC HOTEL - CAPITAL PLAZA HOTEL	HOTEL EXP - A.MILLER - KEC ANNUAL MTG	147.77	0%	-
1	930.2	Miscellaneous General Expense	2/1/2018	9	CC HOTEL - CAPITAL PLAZA HOTEL	HOTEL EXP - C.LOOK - KEC ANNUAL MEETING	147.77	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	2/1/2018	9	CC HOTEL - CAPITAL PLAZA HOTEL	HOTEL EXP - KEC ANNUAL MTG - K.GIRARD	147.77	0%	-
1	930.2	Miscellaneous General Expense	2/1/2018	9	CC HOTEL - HILTON GARDEN INN	HOTEL EXP - J.WERT - OMS TRAINING	204.61	0%	-
1	930.2	Miscellaneous General Expense	2/1/2018	9	CC HOTEL - HILTON GARDEN INN	HOTEL EXP - S.TOUSLEE - OMS TRAINING	204.61	0%	-
1	930.2	Miscellaneous General Expense	2/1/2018	41	CC SOUTHWEST AIRLINES	PLANE TICKETS - B.MADDEN - NET CONFERENCE	113.09	0%	-
1	930.2	Miscellaneous General Expense	2/1/2018	41	CC SOUTHWEST AIRLINES	PLANE TICKETS - B.MADDEN - NET CONFERENCE	67.59	0%	-
1	930.2	Miscellaneous General Expense	2/3/2018	8	CC RESTAURANTS - SMOKEHOUSE BBQ	MEAL EXP - B.MADDEN - NET CONFERENCE	21.52	0%	-
1	930.2	Miscellaneous General Expense	2/3/2018	34	CC TRAVEL - BW PLUS KC AIRPORT KCI EAST	PARKING - B.MADDEN - NET CONFERENCE	19.50	0%	-
1	930.2	Miscellaneous General Expense	2/4/2018	8	CC RESTAURANTS - BEACH SEAFOOD & TAP HOU	MEAL EXP - B.MADDEN - NET CONFERENCE	37.38	0%	-
1	930.2	Miscellaneous General Expense	2/4/2018	9	CC HOTEL - BW PLUS KC AIRPORT	HOTEL EXP - B.MADDEN - NET CONFERENCE	61.47	0%	-
1	930.2	Miscellaneous General Expense	2/5/2018	8	CC RESTAURANTS - STILLWATER TAVERN	MEAL EXP - B.MADDEN - NET CONFERENCE	38.83	0%	-
1	930.2	Miscellaneous General Expense	2/5/2018	8	CC RESTAURANTS-CASSIS AMERICAN BRASSERIE	MEAL EXP - B.MADDEN - NET CONFERENCE	14.16	0%	-
1	930.2	Miscellaneous General Expense	2/5/2018	1888	CC NRECA	NET CONFERENCE REGISTRATION - B.MADDEN	633.75	0%	-
1	930.2	Miscellaneous General Expense	2/5/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	74.87	0%	-
1	930.2	Miscellaneous General Expense	2/6/2018	8	CC RESTAURANTS - HENRY T'S	MEAL EXP - A.MILLER - KEC MTG ON THE HIL	22.93	0%	-
1	930.2	Miscellaneous General Expense	2/6/2018	9	CC HOTEL - BEACH DRIVE INN BED & BREAKFA	HOTEL EXP - B.MADDEN - NET CONFERENCE	292.50	0%	-
1	930.2	Miscellaneous General Expense	2/6/2018	9	CC HOTEL - BEACHCOMBER RESORT	HOTEL EXP - B.MADDEN - NET CONFERENCE	224.76	0%	-
1	930.2	Miscellaneous General Expense	2/6/2018	34	CC TRAVEL - BATS TAXI COMPANY	TAXI EXP - B.MADDEN - NET CONFERENCE	26.00	0%	-
1	930.2	Miscellaneous General Expense	2/7/2018	8	CC RESTAURANTS - HHB BBQ LLC	MEAL EXP - A.MILLER - KEC MTG ON THE HIL	24.70	0%	-
1	930.2	Miscellaneous General Expense	2/7/2018	8	CC RESTAURANTS - JIMMY B'S	MEAL EXP - B.MADDEN - NET CONFERENCE	19.50	0%	-
1	930.2	Miscellaneous General Expense	2/7/2018	8	CC RESTAURANTS - ROCKAWAY GRILL	MEAL EXP - B.MADDEN - NET CONFERENCE	13.29	0%	-
1	930.2	Miscellaneous General Expense	2/7/2018	8	CC RESTAURANTS - RUMFISH GRILL	MEAL EXP - B.MADDEN - NET CONFERENCE	46.13	0%	-
1	930.2	Miscellaneous General Expense	2/7/2018	9	CC HOTEL - CAPITAL PLAZA HOTEL	HOTEL EXP - A.MILLER-KEC MTG ON THE HILL	73.89	0%	-
1	930.2	Miscellaneous General Expense	2/7/2018	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	126.75	0%	-
1	930.2	Miscellaneous General Expense	2/7/2018	768	E-470 PUBLIC HIGHWAY AUTHORITY	TOLL FEE - A.MILLER - NRECA MEETING	7.93	0%	-
1	930.2	Miscellaneous General Expense	2/8/2018	8	CC RESTAURANTS - MCDONALDS	MEAL EXP - B.MADDEN - NET CONFERENCE	5.20	0%	-
1	930.2	Miscellaneous General Expense	2/8/2018	8	CC RESTAURANTS - TAMPA INT'L AIRPORT	MEAL EXP - B.MADDEN - NET CONFERENCE	15.03	0%	-
1	930.2	Miscellaneous General Expense	2/9/2018	4	CC MISC - MDC WORKSHOP	MANAGINE STRESS WORKSHOP - A.COX, L.SMITH	232.05	0%	-
1	930.2	Miscellaneous General Expense	2/9/2018	4	CC MISC - MDC WORKSHOP	MANAGING CONFLICT WORKSHOP - L.SMITH	77.35	0%	-
1	930.2	Miscellaneous General Expense	2/12/2018	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	2/13/2018	4	CC MISC - MDC WORKSHOP	MANAGING CONFLICT WORKSHOP - C.ENGEL	77.35	0%	-
1	930.2	Miscellaneous General Expense	2/13/2018	727	DS&O RURAL ELECTRIC COOP	OMS TRAINING - J.WERT & S.TOUSLEE	226.20	0%	-
1	930.2	Miscellaneous General Expense	2/13/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG WHSE	116.60	0%	-
1	930.2	Miscellaneous General Expense	2/19/2018	1280	KEC	DIRECTORS WORKSHOP	2,925.00	0%	-
1	930.2	Miscellaneous General Expense	2/19/2018	1280	KEC	KEC ANNUAL MEETING - BOARD	1,763.13	0%	-
1	930.2	Miscellaneous General Expense	2/19/2018	1280	KEC	KEC ANNUAL MEETING - ALLAN, CHUCK, & KIRK	490.75	0%	-
1	930.2	Miscellaneous General Expense	2/19/2018	3226	WASHINGTON COUNTY NEWS	ANNUAL SUBSCRIPTION	45.00	100%	45.00
1	930.2	Miscellaneous General Expense	2/19/2018	9999	RACHEL CARTER MEMORIAL FUND	MEMORIAL - RACHEL CARTER	26.00	100%	26.00
1	930.2	Miscellaneous General Expense	2/22/2018	1888	CC NRECA	REGISTRATION REIMBURSEMENT NRECA MTG	(390.00)	0%	-
1	930.2	Miscellaneous General Expense	2/26/2018	3282	WERT, JUSTIN	TRAVEL REIMB-TAXI EXP-OVERCURRENT TRN	24.23	0%	-
1	930.2	Miscellaneous General Expense	2/27/2018	1233	JEWELL COUNTY RECORD	ANNUAL SUBSCRIPTION	30.00	100%	30.00
1	930.2	Miscellaneous General Expense	2/27/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	105.38	0%	-
1	930.2	Miscellaneous General Expense	2/28/2018	1235	JAMBOREE FOODS	BOARD MEETING MEAL EXP	98.11	100%	98.11
1	930.2	Miscellaneous General Expense	2/28/2018	2170	PRAIRIE LAND PETTY CASH FUND	WKHRMA REGISTRATION - A.KARNOPP	7.80	0%	-
1	930.2	Miscellaneous General Expense	2/28/2018			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	2/28/2018			INSUR - PROPERTY DAMAGE	67.25	0%	-
1	930.2	Miscellaneous General Expense	2/28/2018			MKEC PROPERTY TAX	2,251.90	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	4	CC MISC - KATOM RESTURANT SUPPLY, INC	COFFEE BREWER WITH WARMERS-NORTON OFFICE	404.48	100%	404.48
1	930.2	Miscellaneous General Expense	3/1/2018	8	CC RESTAURANTS - APPLEBEE'S	MEAL EXP - TRAINING - CALLY, LACEY, ANN	36.61	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	8	CC RESTAURANTS - BURGER KING	MEAL EXP - C.LOOK - NRECA ANNUAL MEETING	3.17	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	8	CC RESTAURANTS - DAMAR CAFE	MEAL EXP - D.NEWEELL - LINE INSPECTIONS	14.73	100%	14.73
1	930.2	Miscellaneous General Expense	3/1/2018	8	CC RESTAURANTS - DELAWARE NORTH	MEAL EXP-J.WERT-OVERCURRENT PROT TRNG	9.56	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	8	CC RESTAURANTS - GAYLORD OPRYLAND	MEAL EXP - C.LOOK - NRECA ANNUAL MEETING	23.18	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	8	CC RESTAURANTS - GREATROOM	MEAL EXP-S.CHRISTY/J.WERT-34.5 PLAN MTG	22.87	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	8	CC RESTAURANTS - KANSAS CITY SPEEDWAY	MEAL EXP - C.LOOK - NRECA ANNUAL MEETING	10.50	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	8	CC RESTAURANTS - PANERA BREAD	MEAL EXP-J.WERT-OVERCURRENT PROT TRNG	7.63	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	8	CC RESTAURANTS - SCHLOTZSKY'S	MEAL EXP - C.LOOK - NRECA ANNUAL MEETING	6.31	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	8	CC RESTAURANTS - SMOKE BBQ	MEAL EXP-J.WERT-OVERCURRENT PROT TRNG	9.05	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	8	CC RESTAURANTS - SUBWAY	MEAL EXP-J.WERT-OVERCURRENT PROT TRNG	3.54	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	8	CC RESTAURANTS - WENDY'S	MEAL EXP-J.WERT-OVERCURRENT PROT TRNG	5.88	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	9	CC HOTEL - FAIRFIELD INN & SUITES	HOTEL EXP - C.LOOK - NRECA ANNUAL MEETING	86.66	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	9	CC HOTEL - HAMPTON INN	HOTEL EXP-J.WERT-OVERCURRENT PROT TRNG	372.72	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	9	CC HOTEL - HILTON GARDEN INN	HOTEL EXP - S.BENOIT - NRECA ANNUAL MTG	1,084.01	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	9	CC HOTEL - HILTON GARDEN INN	HOTEL EXP-BOARD & CHUCK-NRECA ANNUAL MTG	722.67	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	9	CC HOTEL - HOLIDAY INN EXPRESS	HOTEL EXP - C.LOOK - NRECA ANNUAL MEETING	91.79	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	3/1/2018	9	CC HOTEL - MARRIOT	HOTEL EXP - S.CHRISTY -34.5 PLANNING MTG	89.17	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	9	CC HOTEL - MARRIOT	MEAL EXP - J.WERT & S.CHRISTY	19.32	100%	19.32
1	930.2	Miscellaneous General Expense	3/1/2018	9	CC HOTEL - MARRIOTT	HOTEL EXP - J.WERT - 34.5 PLANNING MTG	89.17	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	34	CC TRAVEL - DELTA AIRLINES	TRAVEL EXP-J.WERT-OVERCURRENT PROT TRNG	16.25	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	34	CC TRAVEL - DELTA AIRLINES	TRAVEL EXP-J.WERT-OVERCURRENT PROT TRNG	16.25	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	34	CC TRAVEL - KANSAS CITY AIRPORT	PARKING EXP-J.WERT-OVERCURRENT PROT TRNG	19.50	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	632	DESTINATION KITCHEN	FEBRUARY STAFF LUNCH	38.59	100%	38.59
1	930.2	Miscellaneous General Expense	3/1/2018	1540	LOOK, CHARLES W.	TRAVEL EXP REIMB-C.LOOK-NRECA ANNUAL MTG	16.90	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	2344	PFONZ'	FEBRUARY STAFF LUNCH	49.83	100%	49.83
1	930.2	Miscellaneous General Expense	3/1/2018	3391	FLEET SERVICES	REBATE ADJUSTMENT	(80.41)	0%	-
1	930.2	Miscellaneous General Expense	3/1/2018	9999	WARD FUNERAL HOME	MRMORIAL - RAYMOND BEIKMAN	26.00	100%	26.00
1	930.2	Miscellaneous General Expense	3/2/2018	4	CC MISC - CARDIAC SCIENCE	MATERIALS FOR CPR/AED TRAINING	82.29	0%	-
1	930.2	Miscellaneous General Expense	3/2/2018	8	CC RESTAURANTS - DAIRY QUEEN	MEAL EXP - C.LOOK	3.89	100%	3.89
1	930.2	Miscellaneous General Expense	3/2/2018	73	AMERICAN RED CROSS	CONCORDIA ANNUAL CPR TRAINING	504.00	0%	-
1	930.2	Miscellaneous General Expense	3/5/2018	9	CC HOTEL - HILTON GARDEN INN	HOTEL EXP - C.LOOK - NRECA ANNUAL MEETING	414.59	0%	-
1	930.2	Miscellaneous General Expense	3/5/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	48.40	0%	-
1	930.2	Miscellaneous General Expense	3/6/2018	1885	NRECA	2018 NATIONAL COMPENSATION SYSTEM	321.75	0%	-
1	930.2	Miscellaneous General Expense	3/7/2018	8	CC RESTAURANTS - TRIP TAP HOUSE	MEAL EXP - L.SMITH C.ENGEL - TRAINING	14.96	0%	-
1	930.2	Miscellaneous General Expense	3/7/2018	8	CC RESTAURANTS - TUCSON'S STEAKHOUSE	MEAL EXP -C.LOOK/A.MILLER- KEC BOARD MTG	44.71	0%	-
1	930.2	Miscellaneous General Expense	3/7/2018	9	CC HOTEL - RENAISSANCE WASHINGTON HOTEL	HOTEL EXP - A.MILLER - NRECA LEGIS CONF	245.50	0%	-
1	930.2	Miscellaneous General Expense	3/7/2018	9	CC HOTEL - RENAISSANCE WASHINGTON HOTEL	HOTEL EXP - K.ROSS - NRECA LEGIS CONF	245.50	0%	-
1	930.2	Miscellaneous General Expense	3/7/2018	9	CC HOTEL - RENAISSANCE WASHINGTON HOTEL	HOTEL EXP - M.ROGERS - NRECA LEGIS CONF	245.50	0%	-
1	930.2	Miscellaneous General Expense	3/7/2018	9	CC HOTEL - RENAISSANCE WASHINGTON HOTEL	HOTEL EXP - R.GRIFFITH - NRECA LEGIS CON	245.50	0%	-
1	930.2	Miscellaneous General Expense	3/7/2018	1984	NEX-TECH, LLC	LIFESIZE VIDEO CONFERENCE - 1 YR RENEWAL	8,014.85	0%	-
1	930.2	Miscellaneous General Expense	3/8/2018	8	CC RESTAURANTS - ARBY'S	MEAL EXP-K.GIRARD-MKEC/SEC LAT TECH CONF	6.59	0%	-
1	930.2	Miscellaneous General Expense	3/8/2018	8	CC RESTAURANTS - WENDY'S	MEAL EXP-K.GIRARD-MKEC/SEC LAT TECH CONF	6.75	0%	-
1	930.2	Miscellaneous General Expense	3/8/2018	9	CC HOTEL - HILTON GARDEN INN	HOTEL EXP - A.MILLER - KEC MEETING	83.21	0%	-
1	930.2	Miscellaneous General Expense	3/8/2018	9	CC HOTEL - HILTON GARDEN INN	HOTEL EXP - C.LOOK - KEC BOARD MEETING	102.71	0%	-
1	930.2	Miscellaneous General Expense	3/8/2018	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	104.81	0%	-
1	930.2	Miscellaneous General Expense	3/12/2018	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	3/13/2018	904	GIRARD, KIRK A.	TRAVEL EXPENSE REIMBURSEMENT - K.GIRARD	171.81	0%	-
1	930.2	Miscellaneous General Expense	3/14/2018	8	CC RESTAURANTS - EL PUERTO	MEAL EXP - K.BLACK & J.COASH - STD COSTS	21.51	100%	21.51
1	930.2	Miscellaneous General Expense	3/14/2018	3210	MCCLYMONT LAW OFFICE, P.A.	TRAVEL EXPENSE REIMB - KCC TECHNICAL CONF	372.61	0%	-
1	930.2	Miscellaneous General Expense	3/15/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG WHSE	107.06	0%	-
1	930.2	Miscellaneous General Expense	3/22/2018	904	GIRARD, KIRK A.	MILEAGE REIMBURSEMENT - SUNFLOWER MTG	119.03	0%	-
1	930.2	Miscellaneous General Expense	3/22/2018	2940	SUNFLOWER ELECTRIC POWER CORP	HOTEL EXP - J.GALLAGHER	62.85	0%	-
1	930.2	Miscellaneous General Expense	3/24/2018	2011	NISC	SALES TAX AUDIT - 7/1/13-6/30/16	16.06	0%	-
1	930.2	Miscellaneous General Expense	3/25/2018	491	CLYDE REPUBLICAN	ANNUAL SUBSCRIPTION	26.00	100%	26.00
1	930.2	Miscellaneous General Expense	3/26/2018	1740	MILLER, ALLAN	TRAVEL EXP REIMBURESMENT - NRECA/KEC/SF	49.30	0%	-
1	930.2	Miscellaneous General Expense	3/27/2018	632	DESTINATION KITCHEN	MARCH BOARD MEAL EXPENSE	111.96	100%	111.96
1	930.2	Miscellaneous General Expense	3/27/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	63.40	0%	-
1	930.2	Miscellaneous General Expense	3/28/2018	2172	PRAIRIE LAND PETTY CASH - CONC	RETIRMMENT CARD & SUPPLIES	8.04	100%	8.04
1	930.2	Miscellaneous General Expense	3/28/2018	9999	HERMANN-JONES FUNERAL CHAPEL	MEMORIAL - G.SCHUMAKER	26.00	100%	26.00
1	930.2	Miscellaneous General Expense	3/31/2018	1235	JAMBOREE FOODS	WATER FOR BOARD ROOM	5.63	100%	5.63
1	930.2	Miscellaneous General Expense	3/31/2018	3391	FLEET SERVICES	REBATE ADJUSTMENT	(68.21)	0%	-
1	930.2	Miscellaneous General Expense	3/31/2018	3559	ROD'S THRIFTWAY	CONCORDIA SUPPLIES FOR SAFETY MEETING	76.61	0%	-
1	930.2	Miscellaneous General Expense	3/31/2018			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	3/31/2018			INSUR - PROPERTY DAMAGE	67.25	0%	-
1	930.2	Miscellaneous General Expense	3/31/2018			MKEC PROPERTY TAX	2,251.90	0%	-
1	930.2	Miscellaneous General Expense	4/1/2018	4	CC MISC - ARCMAN CORPORATION	K.CARTER - BOARD MEMBER GIFT -METER LAMP	473.67	100%	473.67
1	930.2	Miscellaneous General Expense	4/1/2018	4	CC MISC - FHSU ONLINE PAYMENT	REGISTRATION - J.ATKINS - MDC WORKSHOP	77.35	0%	-
1	930.2	Miscellaneous General Expense	4/1/2018	8	CC REST - DESTINATION KITCHEN	MARCH STAFF LUNCH	50.16	100%	50.16
1	930.2	Miscellaneous General Expense	4/1/2018	8	CC REST - DESTINATION KITCHEN	MARCH STAFF LUNCH	33.83	100%	33.83
1	930.2	Miscellaneous General Expense	4/1/2018	8	CC REST - JIFFY BURGER	MEAL EXP - B.MADDEN	5.48	100%	5.48
1	930.2	Miscellaneous General Expense	4/1/2018	8	CC REST - THE GOLF CLUB	MEAL EXP - ALLAN/CHUCK - SF/MK BOARD MTG	22.05	0%	-
1	930.2	Miscellaneous General Expense	4/1/2018	9	CC HOTEL - BEST WESTERN PLUE	HOTEL EXP - C.LOOK - SF/MID-KS BOARD MTG	67.06	0%	-
1	930.2	Miscellaneous General Expense	4/1/2018	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - A.MILLER - SF/MK BOARD MTG	67.06	0%	-
1	930.2	Miscellaneous General Expense	4/1/2018	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - K.GIRARD - SF BOARD MTG	67.06	0%	-
1	930.2	Miscellaneous General Expense	4/1/2018	34	CC TRAVEL	REFUND FLIGHT-J.WERT-UC SYNERGETIC TRNG	(192.79)	0%	-
1	930.2	Miscellaneous General Expense	4/1/2018	632	DESTINATION KITCHEN	MEAL EXP - K.GIRARD & AUDITORS	21.07	100%	21.07
1	930.2	Miscellaneous General Expense	4/1/2018	2370	PHILLIPS COUNTY REVIEW	JOB AD - CSR	48.75	0%	-
1	930.2	Miscellaneous General Expense	4/1/2018	9999	VALLEY RENTAL CENTER, LLC	SAFETY MEETING ROOM RENTAL -CPR TRAINING	60.00	0%	-
1	930.2	Miscellaneous General Expense	4/2/2018	8	CC REST - TWIN PEAKS RESTAURANT	MEAL EXP-DEAN/SCOTT - HEARTLAND METERING	39.04	0%	-
1	930.2	Miscellaneous General Expense	4/2/2018	9	CC HOTEL - HOTEL AT OLD TOWN	HOTEL EXP-DE.WISEMAN-HEARTLAND METERING	306.68	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	4/2/2018	9	CC HOTEL - HOTEL AT OLD TOWN	HOTEL EXP-S.GEORGESON-HEARTLAND METERING	306.68	0%	-
1	930.2	Miscellaneous General Expense	4/2/2018	9	CC HOTEL - HOTEL AT OLD TOWN	MEAL EXP-S.GEORGESON-HEARTLAND METERING	7.12	0%	-
1	930.2	Miscellaneous General Expense	4/2/2018	2160	THE NORTON TELEGRAM	ADS - JOB AD - CUSTOMER SERVICE	153.27	0%	-
1	930.2	Miscellaneous General Expense	4/3/2018	8	CC REST - RIVER CITY BREWING CO	MEAL EXP-DEAN/SCOTT - HEARTLAND METERING	39.49	0%	-
1	930.2	Miscellaneous General Expense	4/3/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	66.17	0%	-
1	930.2	Miscellaneous General Expense	4/5/2018	8	CC REST - APPLEBEE'S	MEAL EXP-DEAN/SCOTT - HEARTLAND METERING	23.38	0%	-
1	930.2	Miscellaneous General Expense	4/5/2018	8	CC RESTAURANTS - MCDONALDS	MEAL EXP - J.COASH - HEARTLAND TECH CONF	16.31	0%	-
1	930.2	Miscellaneous General Expense	4/5/2018	9	CC HOTEL - HOTEL AT OLD TOWN	HOTEL EXP - J.COASH - HEARTLAND TECH CONF	323.18	0%	-
1	930.2	Miscellaneous General Expense	4/6/2018	4	CC MISC - USPS	POSTAGE TO MAIL MEMBER A COOKBOOK	2.72	100%	2.72
1	930.2	Miscellaneous General Expense	4/6/2018	234	BLUE, BRANDON	REIMB - HEARTLAND TECH CONF MEAL EXP	13.86	0%	-
1	930.2	Miscellaneous General Expense	4/6/2018	9999	PATTERSON, BRYANT	MILEAGE REIMBURSEMENT - ANNUAL MEETING	96.36	100%	96.36
1	930.2	Miscellaneous General Expense	4/6/2018	9999	SUCCESS PERFORMANCE SOLUTIONS	ONLINE ACCESS - RECRUITMENT/HIRING	292.50	0%	-
1	930.2	Miscellaneous General Expense	4/8/2018	8	CC REST - CITY TAP HOUSE	MEAL EXP-A.MILLER-NRECA LEGISLATIVE CONF	50.60	0%	-
1	930.2	Miscellaneous General Expense	4/9/2018	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	104.81	0%	-
1	930.2	Miscellaneous General Expense	4/9/2018	727	DS&O RURAL ELECTRIC COOP	MAPPING/OMS TRAINING-J.WERT & S.TOUSLEE	174.15	0%	-
1	930.2	Miscellaneous General Expense	4/9/2018	1885	NRECA	RURAL ELECTRIC MAGAZINE SUBSCRIPTION	18.85	100%	18.85
1	930.2	Miscellaneous General Expense	4/10/2018	8	CC REST - NMAH STARS	MEAL EXP-A.MILLER-NRECA LEGISLATIVE CONF	28.46	0%	-
1	930.2	Miscellaneous General Expense	4/10/2018	8	CC REST - OLD EBBITT GRILL	MEAL EXP-A.MILLER-NRECA LEGISLATIVE CONF	175.15	0%	-
1	930.2	Miscellaneous General Expense	4/10/2018	8	CC REST - THE DUBLINER	MEAL EXP-A.MILLER-NRECA LEGISLATIVE CONF	18.12	0%	-
1	930.2	Miscellaneous General Expense	4/10/2018	9999	THE ADVOCATE	ADS - JOB AD - CSR	111.64	0%	-
1	930.2	Miscellaneous General Expense	4/11/2018	8	CC REST - BOBBY VAN'S GRILL	MEAL EXP-A.MILLER-NRECA LEGISLATIVE CONF	47.91	0%	-
1	930.2	Miscellaneous General Expense	4/11/2018	8	CC REST - FARMERS & DISTILLERS	MEAL EXP-A.MILLER-NRECA LEGISLATIVE CONF	41.36	0%	-
1	930.2	Miscellaneous General Expense	4/11/2018	8	CC REST - SODEXO	MEAL EXP-A.MILLER-NRECA LEGISLATIVE CONF	2.99	0%	-
1	930.2	Miscellaneous General Expense	4/11/2018	9	CC HOTEL - RENAISSANCE HOTELS	HOTEL EX-A.MILLER-NRECA LEGISLATIVE CONF	491.00	0%	-
1	930.2	Miscellaneous General Expense	4/11/2018	34	CC TRAVEL - GRAND CAB COMPANY	TAXI EXP-A.MILLER-NRECA LEGISLATIVE CONF	14.10	0%	-
1	930.2	Miscellaneous General Expense	4/11/2018	34	CC TRAVEL - KANSAS CITY INT'L AIRPORT	PARKING-A.MILLER-NRECA LEGISLATIVE CONF	59.80	0%	-
1	930.2	Miscellaneous General Expense	4/11/2018	34	CC TRAVEL - UVC	TAXI EXP-A.MILLER-NRECA LEGISLATIVE CONF	10.46	0%	-
1	930.2	Miscellaneous General Expense	4/12/2018	3173	VERIZON WIRELESS	BOARD IPADS	90.97	0%	-
1	930.2	Miscellaneous General Expense	4/12/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG WHSE	67.04	0%	-
1	930.2	Miscellaneous General Expense	4/16/2018	547	CONCORDIA AREA CHAMBER OF COMM	DINNER TICKETS	60.00	100%	60.00
1	930.2	Miscellaneous General Expense	4/18/2018	3400	CINTAS CORPORATION	FIRST AID REPLACEMENT KITS - NORTON WHSE	84.42	0%	-
1	930.2	Miscellaneous General Expense	4/24/2018	2344	PFONZ'	APRIL BOARD MEETING MEAL EXPENSE	145.84	100%	145.84
1	930.2	Miscellaneous General Expense	4/25/2018	1740	MILLER, ALLAN	FLIGHT-A.MILLER-NRECA LEGISLATIVE CONF	204.07	0%	-
1	930.2	Miscellaneous General Expense	4/25/2018	1740	MILLER, ALLAN	MEAL EXP - TACO REPUBLIC	12.58	0%	-
1	930.2	Miscellaneous General Expense	4/25/2018	1740	MILLER, ALLAN	REIMB PLE - STA032618	(22.05)	0%	-
1	930.2	Miscellaneous General Expense	4/25/2018	1740	MILLER, ALLAN	TAXI EXP - AIRPORT TO HOTEL	14.95	0%	-
1	930.2	Miscellaneous General Expense	4/25/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	75.53	0%	-
1	930.2	Miscellaneous General Expense	4/25/2018	9999	ARAMRAK	COOKIES - SENATOR MORAN MEETING	20.80	100%	20.80
1	930.2	Miscellaneous General Expense	4/26/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - SMITH CENTER	361.48	0%	-
1	930.2	Miscellaneous General Expense	4/27/2018	1280	KEC	RESAP WORKSHOP - J.COASH & G.WILLOUR	130.00	0%	-
1	930.2	Miscellaneous General Expense	4/27/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	34.43	0%	-
1	930.2	Miscellaneous General Expense	4/30/2018	1235	JAMBOREE FOODS	SUPPLIES BOARD MEETING	36.77	100%	36.77
1	930.2	Miscellaneous General Expense	4/30/2018	1280	KEC	HR SUMMIT - A.KARNOPP	126.75	0%	-
1	930.2	Miscellaneous General Expense	4/30/2018	3391	FLEET SERVICES	REBATE ADJUSTMENT	(95.89)	0%	-
1	930.2	Miscellaneous General Expense	4/30/2018			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	4/30/2018			INSUR - PROPERTY DAMAGE	67.25	0%	-
1	930.2	Miscellaneous General Expense	4/30/2018			MKEC PROPERTY TAX	2,502.64	0%	-
1	930.2	Miscellaneous General Expense	5/1/2018	8	CC REST - IHOP	MEAL EXP - S.MARVIN - EXCEL TRAINING	7.64	0%	-
1	930.2	Miscellaneous General Expense	5/1/2018	8	CC REST - LONGHORNS STEAKHOUSE	MEAL EXP - A.KARNOPP - KEC HR CONF	16.76	0%	-
1	930.2	Miscellaneous General Expense	5/1/2018	8	CC REST - PASTA JAY'S	MEAL EXP - S.MARVIN - EXCEL TRAINING	11.51	0%	-
1	930.2	Miscellaneous General Expense	5/1/2018	8	CC REST - PASTA JAY'S	MEAL EXP - S.MARVIN - EXCEL TRAINING	19.12	0%	-
1	930.2	Miscellaneous General Expense	5/1/2018	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - S.MARVIN - EXCEL TRAINING	83.18	0%	-
1	930.2	Miscellaneous General Expense	5/1/2018	9	CC HOTEL - HYATT REGENCY RESORT	HOTEL - A.KARNOPP - INTERACT CONFERENCE	120.66	0%	-
1	930.2	Miscellaneous General Expense	5/1/2018	9	CC HOTEL - MARRIOTT	HOTEL EXP - A.KARNOPP - KEC HR CONF	93.70	0%	-
1	930.2	Miscellaneous General Expense	5/1/2018	36	CC AMAZON	KEYBOARDS FOR BOARD IPADS	55.70	0%	-
1	930.2	Miscellaneous General Expense	5/1/2018	2160	THE NORTON TELEGRAM	ADS - JOB AD - CUSTOMER SERVICE	76.64	0%	-
1	930.2	Miscellaneous General Expense	5/1/2018	2344	PFONZ'	APRIL STAFF LUNCH	34.37	100%	34.37
1	930.2	Miscellaneous General Expense	5/1/2018	2370	PHILLIPS COUNTY REVIEW	ADS - CUSTOMER SERVICE JOB	73.13	0%	-
1	930.2	Miscellaneous General Expense	5/1/2018	3040	TOWN & COUNTRY KITCHEN	APRIL STAFF LUNCH	24.06	100%	24.06
1	930.2	Miscellaneous General Expense	5/3/2018	8	CC REST - ARBY'S	MEAL EXP - S.SCHUMAKER - KEC IT SUMMIT	4.25	0%	-
1	930.2	Miscellaneous General Expense	5/3/2018	8	CC REST - BITE ME BBQ	MEAL EXP - S.SCHUMAKER - KEC IT SUMMIT	9.78	0%	-
1	930.2	Miscellaneous General Expense	5/4/2018	8	CC REST - THE PUMPHOUSE	MEAL EXP - S.SCHUMAKER - KEC IT SUMMIT	8.88	0%	-
1	930.2	Miscellaneous General Expense	5/4/2018	8	CC REST - WENDY'S	MEAL EXP - S.SCHUMAKER - KEC IT SUMMIT	4.01	0%	-
1	930.2	Miscellaneous General Expense	5/4/2018	9	CC HOTEL - COURTYARD MARRIOTT	HOTEL EXP - S.SCHUMAKER - KEC IT SUMMIT	108.81	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	5/4/2018	1885	NRECA	NRECA REGISTER - B.MADDEN	562.25	0%	-
1	930.2	Miscellaneous General Expense	5/5/2018	8	CC REST - WW PEPPERS	MEAL EXP - B.MADDEN - CONNECT CONFERENCE	16.66	0%	-
1	930.2	Miscellaneous General Expense	5/6/2018	8	CC REST - VILLAGE INN	MEAL EXP - B.MADDEN - CONNECT CONFERENCE	11.21	0%	-
1	930.2	Miscellaneous General Expense	5/6/2018	9	CC HOTEL - TRAVELODGE	HOTEL EXP - B.MADDEN - CONNECT CONFERENCE	64.29	0%	-
1	930.2	Miscellaneous General Expense	5/7/2018	8	CC REST - WHITE HORSE	MEAL EXP - B.MADDEN - CONNECT CONFERENCE	13.90	0%	-
1	930.2	Miscellaneous General Expense	5/8/2018	8	CC REST - RED IGUANA	MEAL EXP - B.MADDEN - CONNECT CONFERENCE	9.64	0%	-
1	930.2	Miscellaneous General Expense	5/8/2018	8	CC REST - TEXAS ROADHOUSE	MEAL EXP - N.KATS/E.MENDENHALL - PCB TRNG	39.49	0%	-
1	930.2	Miscellaneous General Expense	5/8/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PHILLIPSBURG WHSE	80.79	0%	-
1	930.2	Miscellaneous General Expense	5/9/2018	8	CC REST - CHEDDA BURGER	MEAL EXP - B.MADDEN - CONNECT CONFERENCE	5.95	0%	-
1	930.2	Miscellaneous General Expense	5/9/2018	8	CC REST - FREDDY'S FROZEN CUSTARD	MEAL EXP - C.LOOK - KEC BOARD MTG	6.06	0%	-
1	930.2	Miscellaneous General Expense	5/9/2018	8	CC REST - FREDDY'S FROZEN CUSTARD	MEAL EXP - K.GIRARD - KEC BOARD MTG	11.58	0%	-
1	930.2	Miscellaneous General Expense	5/9/2018	8	CC REST - MAXWELL'S EAST COAST EATERY	MEAL EXP - B.MADDEN - CONNECT CONFERENCE	14.30	0%	-
1	930.2	Miscellaneous General Expense	5/9/2018	8	CC REST - MAXWELL'S EAST COAST EATERY	MEAL EXP - B.MADDEN - CONNECT CONFERENCE	14.95	0%	-
1	930.2	Miscellaneous General Expense	5/9/2018	8	CC REST - OUTBACK STEAKHOUSE	MEAL EXPENSE - KEC BOARD MEETING	79.69	0%	-
1	930.2	Miscellaneous General Expense	5/9/2018	8	CC REST - TEXAS ROADHOUSE	MEAL EXP - N.KATS/E.MENDENHALL - PCB TRNG	39.42	0%	-
1	930.2	Miscellaneous General Expense	5/9/2018	9	CC HOTEL - MARRIOTT	HOTEL & MEAL EXP - C.LOOK - KEC BOARD MT	89.91	0%	-
1	930.2	Miscellaneous General Expense	5/9/2018	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	104.81	0%	-
1	930.2	Miscellaneous General Expense	5/10/2018	8	CC REST - BRICKTOWN BREWERY	MEAL EXPENSE - KEC BOARD MEETING	32.97	0%	-
1	930.2	Miscellaneous General Expense	5/10/2018	8	CC REST - MARGARITAS FAMILY & TRADITION	MEAL EXP - B.MADDEN - CONNECT CONFERENCE	17.99	0%	-
1	930.2	Miscellaneous General Expense	5/10/2018	9	CC HOTEL - FAIRFIELD INN & SUITES	HOTEL EXP - E.MENDENHALL - PCB TRAINING	296.92	0%	-
1	930.2	Miscellaneous General Expense	5/10/2018	9	CC HOTEL - FAIRFIELD INN & SUITES	HOTEL EXP - N.KATS - PCB TRAINING	193.00	0%	-
1	930.2	Miscellaneous General Expense	5/10/2018	9	CC HOTEL - GRAND AMERICA HOTEL	HOTEL EXP - B.MADDEN - CONNECT CONFERENCE	539.35	0%	-
1	930.2	Miscellaneous General Expense	5/10/2018	9	CC HOTEL - MARRIOTT	HOTEL EXP - K.GIRARD - KEC BOARD MTG	89.91	0%	-
1	930.2	Miscellaneous General Expense	5/10/2018	34	CC TRAVEL - GRAND AMERICA	PARKING EXP - B.MADDEN - CONNECT CONF	35.75	0%	-
1	930.2	Miscellaneous General Expense	5/11/2018	8	CC REST - PERKINS	MEAL EXP - B.MADDEN - CONNECT CONFERENCE	9.26	0%	-
1	930.2	Miscellaneous General Expense	5/11/2018	9	CC HOTEL - COMFORT INN & SUITES	HOTEL EXP - B.MADDEN - CONNECT CONFERENCE	62.65	0%	-
1	930.2	Miscellaneous General Expense	5/11/2018	9	CC HOTEL - MARRIOTT	HOTEL EXP - A.MILLER - KEC MEETING	79.78	0%	-
1	930.2	Miscellaneous General Expense	5/12/2018	3173	VERIZON WIRELESS	BOARD IPADS	75.56	0%	-
1	930.2	Miscellaneous General Expense	5/15/2018	632	DESTINATION KITCHEN	STAFF LUNCH - STACEY WHITNEY	26.64	100%	26.64
1	930.2	Miscellaneous General Expense	5/15/2018	1280	KEC	IT SUMMIT - S.SCHUMAKER	169.00	0%	-
1	930.2	Miscellaneous General Expense	5/21/2018	2783	SLEEP INN & SUITES	HOTEL EXP - D.ATWOOD - INTERVIEW	73.70	0%	-
1	930.2	Miscellaneous General Expense	5/22/2018	1499	LEVIN, OTTO	REIMBURSEMENT - IPAD COVER	16.25	0%	-
1	930.2	Miscellaneous General Expense	5/24/2018	8	CC REST - MAXWELL'S EAST COAST EATERY	MEAL EXP - B.MADDEN - CONNECT CONFERENCE	(14.30)	0%	-
1	930.2	Miscellaneous General Expense	5/24/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	82.64	0%	-
1	930.2	Miscellaneous General Expense	5/25/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	53.49	0%	-
1	930.2	Miscellaneous General Expense	5/25/2018			INV RECLASS - BELOIT CALL SUBSCRIPTION	(102.36)	100%	(102.36)
1	930.2	Miscellaneous General Expense	5/30/2018	2170	PAIRIE LAND PETTY CASH FUND	MEAL EXP - K.GIRARD - AUDITORS	3.90	100%	3.90
1	930.2	Miscellaneous General Expense	5/30/2018	2170	PAIRIE LAND PETTY CASH FUND	TRAVEL EXP REIMBURSEMENT - K.GIRARD	11.19	0%	-
1	930.2	Miscellaneous General Expense	5/31/2018	1235	JAMBOREE FOODS	MAY BOARD MEETING MEAL EXP	85.77	100%	85.77
1	930.2	Miscellaneous General Expense	5/31/2018	9999	ATWOOD, DAVID	REIMBURSEMENT MOVING EXPENSES	325.00	0%	-
1	930.2	Miscellaneous General Expense	5/31/2018			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	5/31/2018			INSUR - PROPERTY DAMAGE	67.25	0%	-
1	930.2	Miscellaneous General Expense	5/31/2018			MKEC PROPERTY TAX	2,502.64	0%	-
1	930.2	Miscellaneous General Expense	5/31/2018			MR Invoice	38.51	100%	38.51
1	930.2	Miscellaneous General Expense	6/1/2018	8	CC REST - APPLEBEE'S	MEAL EXP - C.LOOK - KS REC MANAGER'S MTG	9.35	0%	-
1	930.2	Miscellaneous General Expense	6/1/2018	8	CC REST - CASEY'S GENERAL STORE	MEAL EXP - C.LOOK - KS REC MANAGER'S MTG	7.53	0%	-
1	930.2	Miscellaneous General Expense	6/1/2018	8	CC REST - DAIRY QUEEN	MAY BOARD MEAL EXPENSE	17.96	100%	17.96
1	930.2	Miscellaneous General Expense	6/1/2018	8	CC REST - OUTBACK STEAKHOUSE	MEAL EXP - C.LOOK - KS REC MANAGER'S MTG	12.42	0%	-
1	930.2	Miscellaneous General Expense	6/1/2018	8	CC REST - PFONZ'	MAY STAFF LUNCH	41.13	100%	41.13
1	930.2	Miscellaneous General Expense	6/1/2018	8	CC REST - TWIN PEAKS	MEAL EXP - C.LOOK - KS REC MANAGER'S MTG	8.61	0%	-
1	930.2	Miscellaneous General Expense	6/1/2018	9	CC HOTEL - BEST WESTERN	HOTEL EXP-K.GIRARD-SUNFLOWER ANNUAL MTG	67.24	0%	-
1	930.2	Miscellaneous General Expense	6/1/2018	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - A.MILLER - KEC MTG	67.24	0%	-
1	930.2	Miscellaneous General Expense	6/1/2018	9	CC HOTEL - BEST WESTERN PLUS	HOTEL EXP - C.LOOK - MK/SUNFLOWER MTG	67.24	0%	-
1	930.2	Miscellaneous General Expense	6/1/2018	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - C.LOOK - KS REC MANAGER'S MTG	83.29	0%	-
1	930.2	Miscellaneous General Expense	6/1/2018	9	CC HOTEL - MARRIOTT	HOTEL EXP - C.LOOK - KS REC MANAGER'S MT	185.89	0%	-
1	930.2	Miscellaneous General Expense	6/1/2018	9	CC HOTEL - MARRIOTT	MEAL EXP - C.LOOK - KS REC MANAGER'S MTG	11.76	0%	-
1	930.2	Miscellaneous General Expense	6/1/2018	36	CC AMAZON	DRONE CAMERA TRIPOD	27.87	0%	-
1	930.2	Miscellaneous General Expense	6/1/2018	51	FEDERAL AVIATION ADMINISTRATION	DRONE FLIGHT REGISTRATION	3.25	0%	-
1	930.2	Miscellaneous General Expense	6/1/2018	632	DESTINATION KITCHEN	MEAL EXP - D.ATWOOD & K.GIRARD -INTERVIEW	15.84	100%	15.84
1	930.2	Miscellaneous General Expense	6/1/2018	632	DESTINATION KITCHEN	STAFF LUNCH - STACEY WHITNEY	35.46	100%	35.46
1	930.2	Miscellaneous General Expense	6/1/2018	2344	PFONZ'	STAFF LUNCH - STACEY WHITNEY	33.26	100%	33.26
1	930.2	Miscellaneous General Expense	6/1/2018	3391	FLEET SERVICES	REBATE ADJUSTMENT	(83.41)	0%	-
1	930.2	Miscellaneous General Expense	6/2/2018	1235	JAMBOREE FOODS	NORTON OFFICE - WATER FOR BOARD ROOM	2.81	100%	2.81
1	930.2	Miscellaneous General Expense	6/4/2018	41	CC SOUTHWEST AIRLINES	PLANE TICKET - C.LOOK - CFC FORUM	383.47	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	6/6/2018	36	CC AMAZON	BOARD IPAD CASE & KEYBORAD	27.87	0%	-
1	930.2	Miscellaneous General Expense	6/6/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PBURG WHSE	87.96	0%	-
1	930.2	Miscellaneous General Expense	6/7/2018	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	104.81	0%	-
1	930.2	Miscellaneous General Expense	6/8/2018	835	FASTENAL COMPANY	POISEON IVY WIPES - CONC WHSE	506.09	0%	-
1	930.2	Miscellaneous General Expense	6/9/2018	8	CC REST - DAIRY QUEEN	MEAL EXP - K.GIRARD - CFC FORUM	4.36	0%	-
1	930.2	Miscellaneous General Expense	6/10/2018	8	CC REST - COURTYARD BY MARRIOTT	MEAL EXP - C.LOOK - CFC FORUM	11.08	0%	-
1	930.2	Miscellaneous General Expense	6/10/2018	8	CC REST - CULVER'S	MEAL EXP - C.LOOK - CFC FORUM	3.35	0%	-
1	930.2	Miscellaneous General Expense	6/10/2018	8	CC REST - THE WEBER GRILL	MEAL EXP - K.GIRARD - CFC FORUM	16.06	0%	-
1	930.2	Miscellaneous General Expense	6/10/2018	9	CC HOTEL - HOLIDAY INN EXPRESS	HOTEL EXP - K.GIRARD - CFC FORUM	91.09	0%	-
1	930.2	Miscellaneous General Expense	6/11/2018	8	CC REST - NADA	MEAL EXP - K.GIRARD - CFC FORUM	12.04	0%	-
1	930.2	Miscellaneous General Expense	6/12/2018	8	CC REST - MORTON'S STEAKHOUSE	MEAL EXP - CHUCK/KIRK/BOARD - CFC FORUM	415.01	0%	-
1	930.2	Miscellaneous General Expense	6/12/2018	3173	VERIZON WIRELESS	BOARD IPADS	123.66	0%	-
1	930.2	Miscellaneous General Expense	6/13/2018	4	CC MISC - DIALLOMAMADOU	TAXI EXP - C.LOOK - CFC FORUM	27.47	0%	-
1	930.2	Miscellaneous General Expense	6/13/2018	4	CC MISC - KANSAS CITY AIRPORT	PARKING EXP - C.LOOK - CFC FORUM	36.08	0%	-
1	930.2	Miscellaneous General Expense	6/13/2018	7	CC GAS STATION - ALTA CONV	FUEL FOR CAR #9 - CFC FORUM	12.45	0%	-
1	930.2	Miscellaneous General Expense	6/13/2018	8	CC REST - APPLEBEE'S	MEAL EXP - K.GIRARD - CFC FORUM	10.29	0%	-
1	930.2	Miscellaneous General Expense	6/13/2018	8	CC REST - MCDONALDS	MEAL EXP - C.LOOK - CFC FORUM	4.95	0%	-
1	930.2	Miscellaneous General Expense	6/13/2018	8	CC REST - WHITE CASTLE	MEAL EXP - K.GIRARD - CFC FORUM	3.97	0%	-
1	930.2	Miscellaneous General Expense	6/13/2018	9	CC HOTEL - COURTYARD MARRIOTT	HOTEL EXP - C.LOOK - CFC FORUM	454.02	0%	-
1	930.2	Miscellaneous General Expense	6/13/2018	9	CC HOTEL - JW MARRIOTT	HOTEL EXP - K.GIRARD - CFC FORUM	585.45	0%	-
1	930.2	Miscellaneous General Expense	6/14/2018	9	CC HOTEL - QUALITY INN	HOTEL EXP - K.GIRARD - CFC FORUM	74.20	0%	-
1	930.2	Miscellaneous General Expense	6/15/2018	2281	ORSCHERN	SUPPLIES TO REPAIR LAWN - 2ND & STATE	16.26	100%	16.26
1	930.2	Miscellaneous General Expense	6/19/2018	1885	NRECA	ANNUAL SUBSCRIPTION - LEGAL RPTG SERVICE	221.00	0%	-
1	930.2	Miscellaneous General Expense	6/20/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	158.83	0%	-
1	930.2	Miscellaneous General Expense	6/22/2018	1361	KARNOPP, APRIL	REIMBURSEMENT - CARDS & GIFT BAGS	16.87	100%	16.87
1	930.2	Miscellaneous General Expense	6/22/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	53.67	0%	-
1	930.2	Miscellaneous General Expense	6/26/2018	1689	MENDENHALL, EVERETT	REIMB-RUBBER COVERUP TESTING-MEAL EXP	27.50	0%	-
1	930.2	Miscellaneous General Expense	6/28/2018	845	FEDEX	SHIPPING - DRONE	35.62	0%	-
1	930.2	Miscellaneous General Expense	6/30/2018	1235	JAMBOREE FOODS	JUNE BOARD MEETING MEAL EXP	128.06	100%	128.06
1	930.2	Miscellaneous General Expense	6/30/2018	1885	NRECA	COMPENSATE UPDATE	2,275.00	0%	-
1	930.2	Miscellaneous General Expense	6/30/2018	2776	SHOPKO STORES OPERATING COMPANY, LLC	SUPPLIES FOR DRONE	7.75	0%	-
1	930.2	Miscellaneous General Expense	6/30/2018	3315	WHITE'S FOODLINER	JUNE SAFETY MEETING MEAL EXPENSE	80.63	100%	80.63
1	930.2	Miscellaneous General Expense	6/30/2018	3391	FLEET SERVICES	REBATE ADJUSTMENT	(98.36)	0%	-
1	930.2	Miscellaneous General Expense	6/30/2018			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	6/30/2018			INSUR - PROPERTY DAMAGE	67.25	0%	-
1	930.2	Miscellaneous General Expense	6/30/2018			MKEC PROPERTY TAX	2,502.64	0%	-
1	930.2	Miscellaneous General Expense	7/1/2018	8	CC REST - JW MARRIOTT STARBUCKS	MEAL EXP - K.GIRARD - CFC FORUM	6.09	0%	-
1	930.2	Miscellaneous General Expense	7/1/2018	8	CC REST - JW MARRIOTT STARBUCKS	MEAL EXP - K.GIRARD - CFC FORUM	7.40	0%	-
1	930.2	Miscellaneous General Expense	7/1/2018	8	CC REST - SUBWAY	MEAL EXP-E.MENDENHALL/J.COASH-GLEN ELDER	20.03	0%	-
1	930.2	Miscellaneous General Expense	7/1/2018	34	CC TRAVEL - OK CORPORATION COMMISSION	TRAVEL FINE-HAULING RUBBER GOODS FOR TES	350.00	0%	-
1	930.2	Miscellaneous General Expense	7/1/2018	41	CC UNITED AIRLINES	PLANE TICKET - C.LOOK - NRECA REGION 7	394.62	0%	-
1	930.2	Miscellaneous General Expense	7/1/2018	53	CC DRONE-FEDERAL AVIAITON ADMINISTRATION	DRONE - DROP ZONE REGISTRATION	3.25	0%	-
1	930.2	Miscellaneous General Expense	7/1/2018	904	GIRARD, KIRK A.	REIMBURSE MEAL EXP - K.GIRARD -CFC FORUM	8.69	0%	-
1	930.2	Miscellaneous General Expense	7/1/2018	1888	CC NRECA	TAX, FINANCE & ACCT CONF REGIST - M.KATS	535.60	0%	-
1	930.2	Miscellaneous General Expense	7/1/2018	2344	PFONZ'	JUNE STAFF LUNCH	29.97	100%	29.97
1	930.2	Miscellaneous General Expense	7/1/2018	2344	PFONZ'	JUNE STAFF LUNCH	42.19	100%	42.19
1	930.2	Miscellaneous General Expense	7/5/2018	41	CC - TRAVELOCITY/ALASKA AIR	PLACE TICKET - K.GIRARD - NRECA REGION 7	349.17	0%	-
1	930.2	Miscellaneous General Expense	7/5/2018	41	CC UNITED AIRLINES	TAX, FINANCE & ACCT CONF FLIGHT - M.KATS	103.22	0%	-
1	930.2	Miscellaneous General Expense	7/5/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PBURG WHSE	61.87	0%	-
1	930.2	Miscellaneous General Expense	7/6/2018	1888	CC NRECA	NRECA REGION 7 MTG REGIST - MANAGERS	939.25	0%	-
1	930.2	Miscellaneous General Expense	7/9/2018	9999	KCRE	KCRE GOLF TOURNAMENT HOLE SPONSORSHIP	130.00	100%	130.00
1	930.2	Miscellaneous General Expense	7/9/2018	9999	KCRE	REGISTRATION FEE KCRE GOLF TOURNMENT	182.00	100%	182.00
1	930.2	Miscellaneous General Expense	7/10/2018	9	CC HOTEL - MARRIOTT	HOTEL EXP -BOARD- CFC SITE WIDE WORKSHOP	92.94	0%	-
1	930.2	Miscellaneous General Expense	7/10/2018	53	CC DRONE - MICROSOFT	DRONE - VIDEO EDITING SOFTWARE	4.93	0%	-
1	930.2	Miscellaneous General Expense	7/10/2018	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	104.81	0%	-
1	930.2	Miscellaneous General Expense	7/11/2018	36	CC AMAZON	DRONE SUPPLIES - BATTERY STATION	835.85	0%	-
1	930.2	Miscellaneous General Expense	7/11/2018	36	CC AMAZON	DRONE SUPPLIES - FLIGHT BATTERY	997.59	0%	-
1	930.2	Miscellaneous General Expense	7/11/2018	36	CC AMAZON	DRONE SUPPLIES-BACK UP SUPPY CAR INVERTE	260.93	0%	-
1	930.2	Miscellaneous General Expense	7/11/2018	1965	NEWEGG BUSINESS, INC.	SUPPLIES FOR DRONE	144.31	0%	-
1	930.2	Miscellaneous General Expense	7/11/2018	1965	NEWEGG BUSINESS, INC.	SUPPLIES FOR DRONE	207.04	0%	-
1	930.2	Miscellaneous General Expense	7/12/2018	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	7/18/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	68.60	0%	-
1	930.2	Miscellaneous General Expense	7/20/2018	2352	THISTLE	MEMORIAL ARRANGEMENT - HANSEN SERVICE	34.56	100%	34.56
1	930.2	Miscellaneous General Expense	7/21/2018	1965	NEWEGG BUSINESS, INC.	DRONE - BATTERY	92.72	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	7/23/2018	904	GIRARD, KIRK A.	REIMBURSEMENT - MILEAGE - SUNFLOWER MTG	54.91	0%	-
1	930.2	Miscellaneous General Expense	7/23/2018	904	GIRARD, KIRK A.	REIMBURSEMENT - VEHICLE MILEAGE - SF MTG	54.91	0%	-
1	930.2	Miscellaneous General Expense	7/23/2018	9999	SCHUMAKER, SHANE	REIMTRAVEL EXP-IVUE SYSTEM ADMIN-MEALS	27.63	0%	-
1	930.2	Miscellaneous General Expense	7/23/2018	9999	SCHUMAKER, SHANE	REIMTRAVEL EXP-IVUE SYSTEM ADMIN-MILEAGE	417.31	0%	-
1	930.2	Miscellaneous General Expense	7/24/2018	1965	NEWEGG BUSINESS, INC.	DRONE - BATTERIES	2,057.91	0%	-
1	930.2	Miscellaneous General Expense	7/24/2018	2344	PFONZ'	JULY BOARD MEETING MEAL EXPENSE	113.44	100%	113.44
1	930.2	Miscellaneous General Expense	7/30/2018	1565	MCCLYMONT, JOHN	REIMB - 2018 LEGAL SEMINAR REGISTRATION	747.50	0%	-
1	930.2	Miscellaneous General Expense	7/31/2018	711	DOWNNS NEWS & TIMES	ANNUAL SUBSCRIPTION	43.94	100%	43.94
1	930.2	Miscellaneous General Expense	7/31/2018	1235	JAMBOREE FOODS	BOARD MEETING MEAL EXPENSE	10.61	100%	10.61
1	930.2	Miscellaneous General Expense	7/31/2018	1441	KOWPOKE SUPPLY	NOROTN OFFICE CAMERA SUPPLIES	5.98	0%	-
1	930.2	Miscellaneous General Expense	7/31/2018	3391	FLEET SERVICES	REBATE ADJUSTMENT	(105.41)	0%	-
1	930.2	Miscellaneous General Expense	7/31/2018			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	7/31/2018			INSUR - PROPERTY DAMAGE	67.25	0%	-
1	930.2	Miscellaneous General Expense	7/31/2018			MKEC PROPERTY TAX	2,294.46	0%	-
1	930.2	Miscellaneous General Expense	8/1/2018	8	CC REST - DAS DUTCHMAN ESSENHAUS	MEAL EXP - J.COASH - CHAMPLIN TIRE REYCL	72.93	100%	72.93
1	930.2	Miscellaneous General Expense	8/1/2018	8	CC REST - EASY G	MEAL EXP - C.LOOK & J.COASH	17.73	100%	17.73
1	930.2	Miscellaneous General Expense	8/1/2018	8	CC REST - EL RANCHERO MEXICAN	MEAL EXP - J.COASH - CREW AUDIT	40.79	100%	40.79
1	930.2	Miscellaneous General Expense	8/1/2018	8	CC REST - HARDEE'S	MEAL EXP - J.COASH - CHAMPLIN TIRE	8.71	100%	8.71
1	930.2	Miscellaneous General Expense	8/1/2018	8	CC REST - MCDONALD'S	MEAL EXP - J.COASH - CHAMPLIN TIRE	10.48	100%	10.48
1	930.2	Miscellaneous General Expense	8/1/2018	9	CC HOTEL - COMFORT INN & SUITES	HOTEL EXP - S.SCHUMAKER - IVE SYSTEM ADMIN	183.26	0%	-
1	930.2	Miscellaneous General Expense	8/1/2018	9	CC HOTEL - GREAT WOLF LODGE	HOTEL EXP - C.LOOK - KS MANAGER'S MTG	83.74	0%	-
1	930.2	Miscellaneous General Expense	8/1/2018	9	CC HOTEL - HAMPTON INN	HOTEL EXP - C.LOOK - SF/MK BOARD MEETING	116.70	0%	-
1	930.2	Miscellaneous General Expense	8/1/2018	632	DESTINATION KITCHEN	AUGUST STAFF LUNCH	56.52	100%	56.52
1	930.2	Miscellaneous General Expense	8/1/2018	2344	PFONZ'	JULY STAFF LUNCH	29.37	100%	29.37
1	930.2	Miscellaneous General Expense	8/1/2018	2776	SHOPKO STORES OPERATING COMPANY, LLC	DRONE BATTERIES	18.32	0%	-
1	930.2	Miscellaneous General Expense	8/2/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PBURG WHSE	65.31	0%	-
1	930.2	Miscellaneous General Expense	8/3/2018	904	GIRARD, KIRK A.	REIMBURSEMENT - VEHICLE MILEAGE - SF MTG	(54.91)	0%	-
1	930.2	Miscellaneous General Expense	8/4/2018	34	CC TRAVEL - PAPA	TAXI EXP - M.KATS - AF&T CONFERENCE	25.81	0%	-
1	930.2	Miscellaneous General Expense	8/4/2018	34	CC TRAVEL - UMAIZUSHI	MEAL EXP - M.KATS - AF&T CONFERENCE	8.38	0%	-
1	930.2	Miscellaneous General Expense	8/4/2018	34	CC TRAVEL - UNITED AIRLINES	PLANE BAGGAGE - M.KATS - AF&T CONFERENCE	16.25	0%	-
1	930.2	Miscellaneous General Expense	8/5/2018	8	CC REST - JW MARRIOTT AUSTIN	MEAL EXP - M.KATS - AF&T CONFERENCE	20.19	0%	-
1	930.2	Miscellaneous General Expense	8/5/2018	8	CC REST - MOONSHINE GRILL	MEAL EXP - M.KATS - AF&T CONFERENCE	20.01	0%	-
1	930.2	Miscellaneous General Expense	8/5/2018	8	CC REST - OVERLAND PARK GRILL	MEAL EXP - K.GIRARD - KEC BOARD MTG	25.17	0%	-
1	930.2	Miscellaneous General Expense	8/6/2018	8	CC REST - ARBY'S	MEAL EXP - C.LOOK - KEC SUMMER MEETING	6.34	0%	-
1	930.2	Miscellaneous General Expense	8/6/2018	8	CC REST - CHICK-FIL-A	MEAL EXP - K.GIRARD - KEC BOARD MEETING	4.93	0%	-
1	930.2	Miscellaneous General Expense	8/6/2018	8	CC REST - MARRIOTT OVERLAND PARK	MEAL EXP - K.GIRARD - KEC BOARD MEETING	5.50	0%	-
1	930.2	Miscellaneous General Expense	8/6/2018	9	CC HOTEL - MARRIOTT	HOTEL EXP - A.MILLER - KEC SUMMER MTG	93.02	0%	-
1	930.2	Miscellaneous General Expense	8/6/2018	9	CC HOTEL - MARRIOTT KC OVERLAND PARK	HOTEL EXP - K.GIRARD - KEC BOARD MEETING	78.30	0%	-
1	930.2	Miscellaneous General Expense	8/8/2018	4	CC MISC - ALLIED 100 LLC	AED SUPPLIES - DEFIBRILLATION ELECTRODES	248.87	0%	-
1	930.2	Miscellaneous General Expense	8/8/2018	9	CC HOTEL - COUNTRY INN & SUITES	HOTEL EXPENSE - NRECA MEETING	187.54	0%	-
1	930.2	Miscellaneous General Expense	8/8/2018	9	CC HOTEL - JW MARRIOTT	HOTEL EXP - M.KATS - AF&T CONFERENCE	616.17	0%	-
1	930.2	Miscellaneous General Expense	8/9/2018	2170	PRAIRIE LAND PETTY CASH FUND	CARDS FOR EMPLOYEES	1.41	100%	1.41
1	930.2	Miscellaneous General Expense	8/9/2018	2170	PRAIRIE LAND PETTY CASH FUND	DECATUR COUNTY APRIL MEAL EXP - FEMA	15.22	0%	-
1	930.2	Miscellaneous General Expense	8/9/2018	2170	PRAIRIE LAND PETTY CASH FUND	TRAVEL EXP - TOLL CHARGE	3.90	0%	-
1	930.2	Miscellaneous General Expense	8/9/2018	2170	PRAIRIE LAND PETTY CASH FUND	WKHRMA REGISTRATION - A.KARNOPP	15.60	0%	-
1	930.2	Miscellaneous General Expense	8/12/2018	8	CC REST - HEMINGWAYS - GRAND CYPRESS	MEAL EXP - A.KARNOPP - INTERACT CONFERENCE	33.15	0%	-
1	930.2	Miscellaneous General Expense	8/12/2018	34	CC TRAVEL - ACE METRO CAB	CAB EXP - A.KARNOPP - INTERACT CONFERENCE	43.76	0%	-
1	930.2	Miscellaneous General Expense	8/12/2018	34	CC TRAVEL - DWIGHT D EISENHOWER AIRPORT	PARKING EXP - M.KATS - AF&T CONFERENCE	32.50	0%	-
1	930.2	Miscellaneous General Expense	8/12/2018	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	8/14/2018	8	CC REST - TEH BOATHOUSE	MEAL EXP - A.KARNOPP - INTERACT CONFERENCE	19.18	0%	-
1	930.2	Miscellaneous General Expense	8/14/2018	8	CC REST - WENDY'S	MEAL EXP - J.COASH - URD VAC MACHINE	9.77	0%	-
1	930.2	Miscellaneous General Expense	8/15/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	72.99	0%	-
1	930.2	Miscellaneous General Expense	8/16/2018	9999	KATS, MONICA	REIMBURSE TRAVEL EXP - AF&T CONFERENCE	103.22	0%	-
1	930.2	Miscellaneous General Expense	8/16/2018	9999	KCRE	REGISTRATION FEE KCRE GOLF TOURNMENT	280.00	100%	280.00
1	930.2	Miscellaneous General Expense	8/17/2018	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	102.38	0%	-
1	930.2	Miscellaneous General Expense	8/21/2018	1361	KARNOPP, APRIL	REIMBURSE TRAVEL EXP - INTERACT CONF	234.89	0%	-
1	930.2	Miscellaneous General Expense	8/24/2018	1280	KEC	2018 SUMMER BOARD MEETING	299.00	0%	-
1	930.2	Miscellaneous General Expense	8/27/2018	3210	MCCLYMONT LAW OFFICE, P.A.	TRAVEL EXPENSE REIMB-NRECA LEGAL SEMINAR	1,963.42	0%	-
1	930.2	Miscellaneous General Expense	8/28/2018	1740	MILLER, ALLAN	REIMB PLANE TICKET - A.MILLER - NRECA R7	401.12	0%	-
1	930.2	Miscellaneous General Expense	8/30/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PBURG WHSE	128.38	0%	-
1	930.2	Miscellaneous General Expense	8/31/2018	1235	JAMBOREE FOODS	BOARD MEETING MEAL EXPENSE	96.32	100%	96.32
1	930.2	Miscellaneous General Expense	8/31/2018	2011	NISC	IVUE SYS ADMIN SURVIVAL GUIDE TRNG-S.SCH	163.06	0%	-
1	930.2	Miscellaneous General Expense	8/31/2018	2735	SAWYERS ACE HARDWARE	SUPPLIES FOR PBURG WAREHOUSE	7.62	0%	-
1	930.2	Miscellaneous General Expense	8/31/2018	2900	STOCKTON SENTINEL	ANNUAL SUBSCRIPTION	25.35	100%	25.35

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	8/31/2018	3391	FLEET SERVICES	REBATE ADJUSTMENT	(89.73)	0%	-
1	930.2	Miscellaneous General Expense	8/31/2018			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	8/31/2018			INSUR - PROPERTY DAMAGE	67.25	0%	-
1	930.2	Miscellaneous General Expense	8/31/2018			MKEC PROPERTY TAX	2,294.46	0%	-
1	930.2	Miscellaneous General Expense	9/1/2018	4	CC MISC - EUCI	2018 UAS TRAINING - D.ATWOOD	1,036.75	0%	-
1	930.2	Miscellaneous General Expense	9/1/2018	8	CC REST - DAIMARU	MEAL EXP-C.LOOK/A.MILLER/D.NEWLL/B.MADEN	98.40	100%	98.40
1	930.2	Miscellaneous General Expense	9/1/2018	8	CC REST - MCDONALD	MEAL EXP-A.MILLER/B.MADDEN/C.LOOK/D.NEWE	19.06	0%	-
1	930.2	Miscellaneous General Expense	9/1/2018	9	CC HOTEL - HYATT REGENCY GRAND CYPRESS	HOTEL EXP-A.KARNOPP-INTERACT CONFERENCE	274.24	0%	-
1	930.2	Miscellaneous General Expense	9/1/2018	34	CC TRAVEL - KANSAS CITY INTL AIRPORT	PARKING EXP-A.KARNOPP-INTERACT CONFERENCE	19.50	0%	-
1	930.2	Miscellaneous General Expense	9/1/2018	34	CC TRAVEL - MEARS TRANSPORTATION	TAXI EXP -A.KARNOPP -INTERACT CONFERENCE	50.08	0%	-
1	930.2	Miscellaneous General Expense	9/1/2018	36	CC AMAZON	IPAD CASE - BOARD	20.90	0%	-
1	930.2	Miscellaneous General Expense	9/1/2018	632	DESTINATION KITCHEN	AUGUST STAFF LUNCH	30.23	100%	30.23
1	930.2	Miscellaneous General Expense	9/1/2018	632	DESTINATION KITCHEN	AUGUST STAFF LUNCH	23.69	100%	23.69
1	930.2	Miscellaneous General Expense	9/4/2018	4	CC MISC - EUCI	FUNDAMENTALS OF SUBSTATION - K.CHRISTY	776.75	0%	-
1	930.2	Miscellaneous General Expense	9/4/2018	9999	KANSAS REC MANAGER'S GOLF COMMITTEE	KS REC MANAGER'S GOLF ENTRY FEE	84.50	100%	84.50
1	930.2	Miscellaneous General Expense	9/5/2018	8	CC REST - BURNT END	MEAL EXP - C.LOOK - KS REC MGR MTG	8.35	0%	-
1	930.2	Miscellaneous General Expense	9/5/2018	8	CC REST - FIVE GUYS	MEAL EXP - C.LOOK - KS REC MGR MTG	7.70	0%	-
1	930.2	Miscellaneous General Expense	9/5/2018	9999	DUNSTAN WASTE SOLUTIONS LLC	DISPOSAL SERVICES	170.00	0%	-
1	930.2	Miscellaneous General Expense	9/6/2018	8	CC REST - ARBY'S	MEAL EXP - C.LOOK - KS REC MGR MTG	5.51	0%	-
1	930.2	Miscellaneous General Expense	9/6/2018	8	CC REST - WAFFLE HOUSE	MEAL EXP - C.LOOK - KS REC MGR MTG	8.73	0%	-
1	930.2	Miscellaneous General Expense	9/8/2018	9	CC HOTEL - CAPTAIN COOK HOTEL	HOTEL EXP - A.MILLER - NRECA REGION 7	116.48	0%	-
1	930.2	Miscellaneous General Expense	9/8/2018	9	CC HOTEL - CAPTAIN COOK HOTEL	HOTEL EXP - K.GIRARD - NRECA REGION 7	116.48	0%	-
1	930.2	Miscellaneous General Expense	9/8/2018	9	CC HOTEL - CAPTAIN COOK HOTEL	HOTEL EXP - R.GRIFFITH - NRECA REGION 7	116.48	0%	-
1	930.2	Miscellaneous General Expense	9/8/2018	9	CC HOTEL - CAPTAIN COOK HOTEL	HOTEL EXP - S.BENOIT - NRECA REGION 7	116.48	0%	-
1	930.2	Miscellaneous General Expense	9/8/2018	9	CC HOTEL - CAPTAIN COOK HOTEL	HOTEL EXP - W.PETERSON - NRECA REGION 7	116.48	0%	-
1	930.2	Miscellaneous General Expense	9/8/2018	9	CC HOTEL - CAPTAIN COOK HOTEL	HOTEL EXP - C.LOOK - NRECA REGION 7	116.48	0%	-
1	930.2	Miscellaneous General Expense	9/10/2018	8	CC REST - ARBY'S	MEAL EXP - SHANE/JULIE/SONDRA - MIC CONF	15.81	0%	-
1	930.2	Miscellaneous General Expense	9/10/2018	8	CC REST - HUHOT	MEAL EXP - J.COASH/J.LEDUC - MIC CONF	37.27	0%	-
1	930.2	Miscellaneous General Expense	9/10/2018	8	CC REST - HUHOT	MEAL EXP - J.COASH/J.LEDUC - MIC CONF	37.37	0%	-
1	930.2	Miscellaneous General Expense	9/10/2018	8	CC REST - SUGARFIRE SMOKE HOUSE	MEAL EXP - SHANE/JULIE/SONDRA - MIC CONF	37.74	0%	-
1	930.2	Miscellaneous General Expense	9/10/2018	8	CC REST - THE OVER/UNDER BAR & GRILL	MEAL EXP - J.COASH/J.LEDUC - MIC CONF	45.47	0%	-
1	930.2	Miscellaneous General Expense	9/10/2018	34	CC TRAVEL	KANSAS TURNPIKE - MIC CONFERENCE	3.00	0%	-
1	930.2	Miscellaneous General Expense	9/10/2018	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	102.38	0%	-
1	930.2	Miscellaneous General Expense	9/11/2018	8	CC REST - MORGAN STREET BREWERY	MEAL EXP - PLE GROUP - MIC CONF	74.56	0%	-
1	930.2	Miscellaneous General Expense	9/11/2018	34	CC TRAVEL - UNITED AIRLINES	FLIGHT SEATS - K.GIRARD - REGION 7 MTG	0.01	0%	-
1	930.2	Miscellaneous General Expense	9/12/2018	3173	VERIZON WIRELESS	BOARDS IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	9/13/2018	8	CC REST - FIVE GUYS	MEAL EXP - J.COASH/J.LEDUC - MIC CONF	26.26	0%	-
1	930.2	Miscellaneous General Expense	9/13/2018	8	CC REST - MCDONALD'S	MEAL EXP - J.COASH/J.LEDUC - MIC CONF	12.06	0%	-
1	930.2	Miscellaneous General Expense	9/13/2018	8	CC REST - SUBWAY	MEAL EXP - SHANE/JULIE/SONDRA - MIC CONF	18.27	0%	-
1	930.2	Miscellaneous General Expense	9/13/2018	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - J.COASH - MIC CONF	642.63	0%	-
1	930.2	Miscellaneous General Expense	9/13/2018	9	CC HOTEL - HOLIDAY INN	MEAL EXP - J.COASH - MIC CONF	28.58	0%	-
1	930.2	Miscellaneous General Expense	9/13/2018	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - J.DOUGLASS - MIC CONF	364.83	0%	-
1	930.2	Miscellaneous General Expense	9/13/2018	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - J.LEDUC - MIC CONF	642.63	0%	-
1	930.2	Miscellaneous General Expense	9/13/2018	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - S.MARVIN - MIC CONF	364.83	0%	-
1	930.2	Miscellaneous General Expense	9/13/2018	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - S.SCHUMAKER - MIC CONF	364.83	0%	-
1	930.2	Miscellaneous General Expense	9/13/2018	34	CC TRAVEL - KANSAS TURNPIKE	KANSAS TURNPIKE FEE - MIC CONF	3.00	0%	-
1	930.2	Miscellaneous General Expense	9/13/2018	2440	POSTMASTER	SHIPPING & INSURANCE - DRONE PARTS	47.78	0%	-
1	930.2	Miscellaneous General Expense	9/13/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	66.77	0%	-
1	930.2	Miscellaneous General Expense	9/14/2018	9	CC HOTEL - MARRIOTT	HOTEL EXPENSE - A.MILLER	95.97	0%	-
1	930.2	Miscellaneous General Expense	9/17/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	63.87	0%	-
1	930.2	Miscellaneous General Expense	9/18/2018	545	CONCORDIA BLADE-EMPIRE	ANNUAL SUBSCRIPTION	103.25	100%	103.25
1	930.2	Miscellaneous General Expense	9/18/2018	632	DESTINATION KITCHEN	SEPTEMBER BOARD MEETING MEAL EXPENSE	82.14	100%	82.14
1	930.2	Miscellaneous General Expense	9/18/2018	632	DESTINATION KITCHEN	SEPTEMBER BOARD MEETING MEAL EXPENSE	97.96	100%	97.96
1	930.2	Miscellaneous General Expense	9/18/2018	632	DESTINATION KITCHEN	VOID CH #122947	(82.14)	100%	(82.14)
1	930.2	Miscellaneous General Expense	9/18/2018	9999	HAUSLER, STEVE	PRAIRIE LAND BOARD PHOTOS	74.17	100%	74.17
1	930.2	Miscellaneous General Expense	9/19/2018	808	ELECO SOLUTIONS LLC	COMPENSATION STUDY	2,275.00	0%	-
1	930.2	Miscellaneous General Expense	9/25/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PBURG WHSE	106.58	0%	-
1	930.2	Miscellaneous General Expense	9/26/2018	8	CC REST - HUHOT	MEAL EXP - J.COASH/J.LEDUC - MIC CONF	(37.27)	0%	-
1	930.2	Miscellaneous General Expense	9/30/2018	3391	FLEET SERVICES	REBATE ADJUSTMENT	(95.61)	0%	-
1	930.2	Miscellaneous General Expense	9/30/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	83.34	0%	-
1	930.2	Miscellaneous General Expense	9/30/2018			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	9/30/2018			INSUR - PROPERTY DAMAGE	67.25	0%	-
1	930.2	Miscellaneous General Expense	9/30/2018			MKEC PROPERTY TAX	2,294.46	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	4	CC MISC - EUCI	REGISTRATON-J.WERT-INTRO TO SUB DESIGN	776.75	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - ARBY'S	MEAL EXP - K.GIRARD - NRECA REGION 7 MTG	6.38	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - BREWHOUSE	MEAL EXP - K.GIRARD - NRECA REGION 7 MTG	23.34	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - CAPTAIN COOK HOTEL	MEAL EXP - C.LOOK - NRECA REGION 7 MTG	9.10	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - CHIPOTLE	MEAL EXP - K.CHRISTY - SUB TRAINING	7.05	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - IHOP	MEAL EXP - B.MADDEN	11.90	100%	11.90
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - MCDONALDS	MEAL EXP - K.GIRARD - NRECA REGION 7 MTG	2.05	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - MCDONALD'S	MEAL EXP - C.LOOK - NRECA REGION 7 MTG	4.13	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - MCDONALD'S	MEAL EXP - J.COASH - LINE SUPT MTG	13.08	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - MCDONALD'S	MEAL EXP - K.GIRARD - NRECA REGION 7 MTG	5.07	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - PORK & PICKLE	MEAL EXP - C.LOOK - NRECA REGION 7 MTG	13.38	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - QDOBA	MEAL EXP - K.CHRISTY - SUB TRAINING	5.93	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - RIVER CITY BREWING CO	MEAL EXP - D.WISEMAN - LINE SUPT MTG	33.40	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - RUBY TUESDAY	MEAL EXP - C.LOOK - NRECA REGION 7 MTG	9.66	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - SEA HAWK CLUB 12	MEAL EXP - K.GIRARD - NRECA REGION 7 MTG	15.16	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - SULLIVAN'S STEAKHOUSE	MEAL EXP-BOARD & MGMT- NRECA REGION 7 MT	480.35	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - TACO BELL	MEAL EXP - K.CHRISTY - SUB TRAINING	5.17	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - TGIF	MEAL EXP - K.GIRARD - NRECA REGION 7 MTG	14.88	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - WENDY'S	MEAL EXP - J.COASH - LINE SUPT MTG	9.77	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - WENDY'S	MEAL EXP - K.GIRARD - NRECA REGION 7 MTG	7.53	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	8	CC REST - WETZEL'S	MEAL EXP - K.GIRARD - NRECA REGION 7 MTG	9.15	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	9	CC HOTEL - BEST WESTERN	HOTEL EXP - K.GIRARD - NRECA REGION 7 MTG	86.30	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	9	CC HOTEL - BEST WESTERN	PARKING - K.GIRARD - NRECA REGION 7 MTG	23.40	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	9	CC HOTEL - CAPTAIN COOK	HOTEL EXP - A.MILLER - NRECA REGION 7 MTG	395.99	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	9	CC HOTEL - CAPTAIN COOK HOTEL	HOTEL EXP - C.LOOK - NRECA REGION 7 MTG	185.64	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	9	CC HOTEL - COURTYARD	HOTEL EXP - K.CHRISTY - SUB TRAINING	209.16	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	9	CC HOTEL - HAMPTON INN	HOTEL EXP - A.MILLER - SUNFLOWER MTG	68.47	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	9	CC HOTEL - HAMPTON INN	HOTEL EXP - C.LOOK - SF/MK BOARD MTGS	108.67	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	9	CC HOTEL - HOTEL AT OLD TOWN	HOTEL EXP - D.WISEMAN - LINE SUPT MTG	188.92	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	9	CC HOTEL - HOTEL AT OLD TOWN	HOTEL EXP - J.COASH - LINE SUPT MTG	290.64	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	9	CC HOTEL - HOTEL AT OLD TOWN	HOTEL EXP - S.CHRISTY - KS LINE SUPT MTG	283.70	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	9	CC HOTEL - HOTEL AT OLD TOWN	MEAL EXP - J.COASH - LINE SUPT MTG	21.90	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	9	CC HOTEL - HOTEL AT OLD TOWN	MEAL EXP - S.CHRISTY - KS LINE SUPT MTG	21.35	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	9	CC HOTEL - SLEEP INN & SUITES	HOTEL EXP - C.LOOK - NRECA REGION 7 MTG	90.27	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	9	CC HOTEL - THE HOTEL CAPTAIN COOK	HOTEL EXP - K.GIRARD - NRECA REGION 7 MT	232.96	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	9	CC HOTEL - THE HOTEL CAPTAIN COOK	MEAL EXP - CHUCK/KIRK - NRECA REGION 7 M	22.54	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	9	CC HOTEL - WOODSPRING SUITES BURLINGTON	HOTEL EXP - K.GIRARD - NRECA REGION 7 MTG	42.46	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	34	CC TRAVEL - CHECKER CAB	CAB EXP - C.LOOK - NRECA REGION 7 MTG	14.95	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	34	CC TRAVEL - DENVER INT'L AIRPORT	PARKING - A.MILLER - NRECA REGION 7 MTG	50.38	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	34	CC TRAVEL - DENVER INT'L AIRPORT	PARKING EXP - C.LOOK - NRECA REGION 7 MTG	31.20	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	34	CC TRAVEL - LYFT XL	TAXI - K.GIRARD - NRECA REGION 7 MTG	19.67	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	34	CC TRAVEL - UBER	TAXI - K.GIRARD - NRECA REGION 7 MTG	11.71	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	34	CC TRAVEL - UBER	TAXI - K.GIRARD - NRECA REGION 7 MTG	6.34	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	41	CC ALASKA AIRLINES	BAGGAGE - K.GIRARD - NRECA REGION 7 MTG	9.10	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	41	CC FRONTIER AIRLINES	FLIGHT - A.KARNOPP - ABS TRAINING	88.66	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	41	CC UNITED AIRLINES	BAGGAGE - K.GIRARD - NRECA REGION 7 MTG	16.25	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	41	CC UNITED AIRLINES	TRAVEL EXP-A.MILLER-NRECA REGION 7 MTG	16.25	0%	-
1	930.2	Miscellaneous General Expense	10/1/2018	632	DESTINATION KITCHEN	STAFF LUNCH - SEPTEMBER	39.21	100%	39.21
1	930.2	Miscellaneous General Expense	10/1/2018	632	DESTINATION KITCHEN	STAFF LUNCH - SEPTEMBER	35.59	100%	35.59
1	930.2	Miscellaneous General Expense	10/1/2018	2815	SOLOMON VALLEY ECONOMIC	FUND FOR FUTURE DONATION	75.00	50%	37.50
1	930.2	Miscellaneous General Expense	10/3/2018	4	CC MISC	MEAL EXP - J.COASH - WO ESTIMATES	10.89	100%	10.89
1	930.2	Miscellaneous General Expense	10/3/2018	4	CC MISC-AMERICAN RED CROSS	RED CROSS TRAINING - D.ATWOOD	268.45	0%	-
1	930.2	Miscellaneous General Expense	10/3/2018	8	CC REST - FIREBIRD'S WOOD FIRE GRILL	MEAL EXP - CL/AM/KR - KEC BOARD MTG	85.01	0%	-
1	930.2	Miscellaneous General Expense	10/3/2018	8	CC REST - MARRIOTT HOTEL GREAT ROOM	MEAL EXP - S.CHRISTY - KEC BOARD MTG	13.48	0%	-
1	930.2	Miscellaneous General Expense	10/3/2018	8	CC REST - MCDONALDS	MEAL EXP - CL/AM - KEC BOARD MTG	9.37	0%	-
1	930.2	Miscellaneous General Expense	10/3/2018	9	CC HOTEL - MARRIOTT	HOTEL EXP - S.CHRISTY - KEC BOARD MTG	102.01	0%	-
1	930.2	Miscellaneous General Expense	10/3/2018	450	CHRISTY, STEVE	REIMB MILEAGE FOR KEC MEETING	198.38	0%	-
1	930.2	Miscellaneous General Expense	10/4/2018	8	CC REST - WICHITA MARRIOTT	MEAL EXP - A.MILLER - KEC BOARD MTG	1.30	0%	-
1	930.2	Miscellaneous General Expense	10/4/2018	9	CC HOTEL - MARRIOTT	HOTEL EXP - C.LOOK - KEC BOARD MTG	77.83	0%	-
1	930.2	Miscellaneous General Expense	10/4/2018	9	CC HOTEL - MARRIOTT	MEAL EXP - C.LOOK - KEC BOARD MTG	10.06	0%	-
1	930.2	Miscellaneous General Expense	10/4/2018	9	CC HOTEL - MARRIOTT	HOTEL EXP - A.MILLER - KEC BOARD MTG	77.83	0%	-
1	930.2	Miscellaneous General Expense	10/4/2018	9	CC HOTEL - MARRIOTT	HOTEL EXP - K.GIRARD - KEC BORAD MTG	117.88	0%	-
1	930.2	Miscellaneous General Expense	10/4/2018	9	CC HOTEL - MARRIOTT	MEAL EXP - K.GIRARD - KEC BORAD MTG	9.49	0%	-
1	930.2	Miscellaneous General Expense	10/5/2018	4	CC MISC - BLUE VOLT	PROJECT MGMT FOR LOW VOLTAGE - N.SIMMONS	61.75	0%	-
1	930.2	Miscellaneous General Expense	10/5/2018	41	CC SOUTHWEST AIRLINES	FLIGHT - S.MARVIN - E&O UTILITY TRNG	169.62	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	10/7/2018	8	CC REST - DOMINO'S PIZZA	MEAL EXP - D.ATWOOD - EUCI CONFERENCE	18.08	0%	-
1	930.2	Miscellaneous General Expense	10/7/2018	768	E-470 PUBLIC HIGHWAY AUTHORITY	TOLL FEE - A.MILLER - NRECA MEETING	11.25	0%	-
1	930.2	Miscellaneous General Expense	10/8/2018	8	CC REST - DENVER MARRIOTT	MEAL EXP - D.ATWOOD - EUCI CONFERENCE	11.70	0%	-
1	930.2	Miscellaneous General Expense	10/8/2018	36	CC AMAZON	EYE WASH STATION & SIGN	145.17	0%	-
1	930.2	Miscellaneous General Expense	10/9/2018	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	102.38	0%	-
1	930.2	Miscellaneous General Expense	10/9/2018	531	COMPLIANCE ONE	PRE-EMPLOYEMENT - J.NIELSEN	45.50	0%	-
1	930.2	Miscellaneous General Expense	10/9/2018			MR Invoice	155.32	100%	155.32
1	930.2	Miscellaneous General Expense	10/10/2018	8	CC REST - TEXAS ROADHOUSE	MEAL EXP - B.MADDEN - KS ENERGY CONF	26.80	0%	-
1	930.2	Miscellaneous General Expense	10/10/2018	9	CC HOTEL - FAIRFIELD INN	HOTEL EXP - B.MADDEN - KS ENERGY CONF	186.91	0%	-
1	930.2	Miscellaneous General Expense	10/10/2018	9	CC HOTEL - HOMEWOOD SUITES BY HILTON	HOTEL EXP - D.ATWOOD - EUCI CONFERENCE	363.89	0%	-
1	930.2	Miscellaneous General Expense	10/11/2018	8	CC REST - BUFFALO ROAM STEAKHOUSE	MEAL EXP - CL & JC - CITY OF MANKATO MTG	19.48	100%	19.48
1	930.2	Miscellaneous General Expense	10/11/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	149.20	0%	-
1	930.2	Miscellaneous General Expense	10/12/2018	8	CC REST - MCDONALDS	MEAL EXP - B.MADDEN - KS ENERGY CONF	5.29	0%	-
1	930.2	Miscellaneous General Expense	10/12/2018	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	10/16/2018	1885	NRECA	RURAL ELECTRIC MAGAZINE SUBSCRIPTIONS	475.15	100%	475.15
1	930.2	Miscellaneous General Expense	10/16/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	65.14	0%	-
1	930.2	Miscellaneous General Expense	10/23/2018	1600	MADDEN, BARRY	REIMBURSE MEAL EXP - UMI JAPANESE STEAKE	35.10	0%	-
1	930.2	Miscellaneous General Expense	10/24/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PBURG WHSE	84.95	0%	-
1	930.2	Miscellaneous General Expense	10/30/2018	2170	PAIRIE LAND PETTY CASH FUND	TRAVEL EXP REIMB - C.LOOK-KS REC MGR MTG	1.95	0%	-
1	930.2	Miscellaneous General Expense	10/30/2018			MR Invoice	17.68	100%	17.68
1	930.2	Miscellaneous General Expense	10/31/2018	1235	JAMBOREE FOODS	OCTOBER BOARD MEETING MEAL EXP	260.14	100%	260.14
1	930.2	Miscellaneous General Expense	10/31/2018	2011	NISC	2016 MIC REGISTRATION - J.COASH	795.00	0%	-
1	930.2	Miscellaneous General Expense	10/31/2018	2011	NISC	2016 MIC REGISTRATION - J.DOUGLAS	516.75	0%	-
1	930.2	Miscellaneous General Expense	10/31/2018	2011	NISC	2016 MIC REGISTRATION - J.LEDUC	795.00	0%	-
1	930.2	Miscellaneous General Expense	10/31/2018	2011	NISC	2016 MIC REGISTRATION - S.MARVIN	1,033.50	0%	-
1	930.2	Miscellaneous General Expense	10/31/2018	3391	FLEET SERVICES	REBATE ADJUSTMENT	(83.25)	0%	-
1	930.2	Miscellaneous General Expense	10/31/2018			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	10/31/2018			INSUR - PROPERTY DAMAGE	66.23	0%	-
1	930.2	Miscellaneous General Expense	10/31/2018			L STIVENER - ADJ CORRECTIONS	0.99	100%	0.99
1	930.2	Miscellaneous General Expense	10/31/2018			MKEC PROPERTY TAX	2,294.46	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	8	CC REST - CHILI'S	MEAL EXP - A.KARNOPP - ABS TRNG	19.90	100%	19.90
1	930.2	Miscellaneous General Expense	11/1/2018	8	CC REST - FLAT CREEK	MEAL EXP - A.KARNOPP - ABS TRNG	28.15	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	8	CC REST - FLAT CREEK	MEAL EXP - A.KARNOPP - ABS TRNG	5.63	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	8	CC REST - HOULIHAN'S	MEAL EXP-ALISHA & ASHLEY-KS REC ACCT MTG	21.29	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	8	CC REST - MCDONALD'S	MEAL EXP - D.ATWOOD - RED CROSS TRAINING	3.48	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	8	CC REST - NOODLES & COMPANY	MEAL EXP - A.CHRISTY - KS REC ACCT MTG	7.83	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	8	CC REST - PAPA JOHN'S	MEAL EXP - D.ATWOOD - RED CROSS TRAINING	18.53	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	8	CC REST - PAPA JOHN'S	MEAL EXP - D.ATWOOD - RED CROSS TRAINING	16.44	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	8	CC REST - QUIZNOS - AIRPORT	MEAL EXP - A.KARNOPP - ABS TRNG	5.17	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	8	CC REST - RIVER CITY GRILLE	MEAL EXP - A.KARNOPP - ABS TRNG	22.54	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	8	CC REST - SAIGON RESTAURANT	MEAL EXP - D.ATWOOD - RED CROSS TRAINING	12.47	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	8	CC REST - SWEET ALLIE B'S	MEAL EXP - D.ATWOOD - RED CROSS TRAINING	9.51	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	8	CC REST - WENDY'S	MEAL EXP - D.ATWOOD - RED CROSS TRAINING	3.22	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	9	CC HOTEL - HAMPTON INN	HOTEL EXP - D.ATWOOD - RED CROSS TRAINING	487.68	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	9	CC HOTEL - HOLIDAY INN	HOTEL EXP - A.CHRISTY - KS REC ACCT MTG	164.31	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	9	CC HOTEL - LA QUINTA INNS & SUITES	HOTEL EXP - A.KARNOPP - ABS TRNG	215.77	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	34	CC TRAVEL - ADVANTAGE RENT A CAR	RENTAL CAR EXP - A.KARNOPP - ABS TRNG	165.76	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	34	CC TRAVEL - DENVER INT'L AIRPORT	PARKING EXP - A.KARNOPP - ABS TRNG	81.25	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	36	CC AMAZON	IPADS SUPPLIES - CHARGERS	125.12	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	41	CC FRONTIER AIRLINES	CARRY ON EXP - A.KARNOPP - ABS TRNG	26.00	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	41	CC FRONTIER AIRLINES	CARRY ON EXP - A.KARNOPP - ABS TRNG	26.00	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	632	DESTINATION KITCHEN	KS REC ACCT MTG DOOR PRIZE - A.CHRISTY	21.15	100%	21.15
1	930.2	Miscellaneous General Expense	11/1/2018	632	DESTINATION KITCHEN	OCTOBER STAFF LUNCH	35.18	100%	35.18
1	930.2	Miscellaneous General Expense	11/1/2018	632	DESTINATION KITCHEN	OCTOBER STAFF LUNCH	31.30	100%	31.30
1	930.2	Miscellaneous General Expense	11/1/2018	2011	NISC	PAYROLL/LABOR MANAGEMENT TRNG -A.KARNOPP	162.50	0%	-
1	930.2	Miscellaneous General Expense	11/1/2018	2011	NISC	PAYROLL/LABOR MANAGEMENT TRNG -A.KARNOPP	167.02	0%	-
1	930.2	Miscellaneous General Expense	11/3/2018	768	E-470 PUBLIC HIGHWAY AUTHORITY	TOLL FEE - C.LOOK - NRECA REGION 7 MTG	2.70	0%	-
1	930.2	Miscellaneous General Expense	11/6/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	51.63	0%	-
1	930.2	Miscellaneous General Expense	11/8/2018	8	CC REST - BUFFALO ROAM STEAKHOUSE	MEAL EXP - JIM & CHUCK -MANKATO CITY MTG	20.59	0%	-
1	930.2	Miscellaneous General Expense	11/8/2018	8	CC REST - TALLGRASS TAP HOUSE	MEAL EXP-ALISHA & ASHLEY-KS REC ACCT MTG	42.77	0%	-
1	930.2	Miscellaneous General Expense	11/8/2018	9999	VAHLING, ALESHA	REIMBURSE-CANDY FOR VETERAN'S DAY PARADE	11.61	100%	11.61
1	930.2	Miscellaneous General Expense	11/9/2018	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	99.94	0%	-
1	930.2	Miscellaneous General Expense	11/9/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	45.59	0%	-
1	930.2	Miscellaneous General Expense	11/12/2018	8	CC REST - COURTYARD BY MARRIOTT	MEAL EXP - J.WERT - INTRO SUB DESIGN TRN	8.70	0%	-

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	11/12/2018	8	CC REST - RUBY TUESDAY	MEAL EXP-S.MARVIN-WORK MGMT/MAPPING TRNG	17.76	0%	-
1	930.2	Miscellaneous General Expense	11/12/2018	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	11/13/2018	8	CC REST - COURTYARD BY MARRIOTT	MEAL EXP - J.WERT - INTRO SUB DESIGN TRN	9.94	0%	-
1	930.2	Miscellaneous General Expense	11/13/2018	8	CC REST - MCDONALD'S	MEAL EXP-S.MARVIN-WORK MGMT/MAPPING TRNG	5.01	0%	-
1	930.2	Miscellaneous General Expense	11/13/2018	8	CC REST - TEXAS ROADHOUSE	MEAL EXP-S.MARVIN-WORK MGMT/MAPPING TRNG	18.15	0%	-
1	930.2	Miscellaneous General Expense	11/13/2018	9	CC HOTEL - HOLIDAY INN & SUITES	HOTEL EXP-S.MARVIN-WORK MGMT/MAPPING TRN	126.13	0%	-
1	930.2	Miscellaneous General Expense	11/13/2018	903	GARDEN GATE FLORALS, ETC.	BOARD PORTRAIT FRAMING	517.65	100%	517.65
1	930.2	Miscellaneous General Expense	11/13/2018	1888	CC NRECA	CEO CLOSE-UP TRAINING - C-LOOK	1,121.25	0%	-
1	930.2	Miscellaneous General Expense	11/13/2018	2875	STARK, ALISHA	HOTEL EXP - A.STARK - KS REC ACCT MTG	246.46	0%	-
1	930.2	Miscellaneous General Expense	11/13/2018	2875	STARK, ALISHA	MEAL EXP - A.STARK - KS REC ACCT MTG	16.48	0%	-
1	930.2	Miscellaneous General Expense	11/13/2018	2875	STARK, ALISHA	REIMB MILEAGE - A.STARK - KS REC ACCT MT	148.08	0%	-
1	930.2	Miscellaneous General Expense	11/13/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - PBURG WHSE	97.16	0%	-
1	930.2	Miscellaneous General Expense	11/14/2018	8	CC REST - ATLANTA BREAD COMPANY	MEAL EXP-S.MARVIN-WORK MGMT/MAPPING TRNG	5.90	0%	-
1	930.2	Miscellaneous General Expense	11/14/2018	8	CC REST - MCDONALD'S	MEAL EXP - J.WERT - INTRO SUB DESIGN TRN	3.85	0%	-
1	930.2	Miscellaneous General Expense	11/14/2018	8	CC REST - TEXAS ROADHOUSE	MEAL EXP-S.MARVIN-WORK MGMT/MAPPING TRNG	15.59	0%	-
1	930.2	Miscellaneous General Expense	11/14/2018	9	CC HOTEL - COURTYARD MARRIOTT	HOTEL EXP - J.WERT - INTRO SUB DESIGN TR	179.06	0%	-
1	930.2	Miscellaneous General Expense	11/15/2018	8	CC REST - TEXAS ROADHOUSE	MEAL EXP-S.MARVIN-WORK MGMT/MAPPING TRNG	10.94	0%	-
1	930.2	Miscellaneous General Expense	11/15/2018	2011	NISC	PAYROLL/LABOR MANAGEMENT TRNG -A.KARNOPP	(162.50)	0%	-
1	930.2	Miscellaneous General Expense	11/16/2018	1370	KATS, NORMAN	REIMBURSEMENT - CAR RENTAL - MAPPING TRN	239.23	0%	-
1	930.2	Miscellaneous General Expense	11/16/2018	9999	ENFIELD FUNERAL HOME	MEMORIAL - DON JONES	26.00	100%	26.00
1	930.2	Miscellaneous General Expense	11/16/2018	9999	ENFIELD FUNERAL HOME	MEMORIAL - JOHN SCHRUM	26.00	100%	26.00
1	930.2	Miscellaneous General Expense	11/19/2018	3210	MCCLYMONT LAW OFFICE, P.A.	TRAVEL EXPENSE REIMB - KEC LAWYERS MTG	349.21	0%	-
1	930.2	Miscellaneous General Expense	11/20/2018	9999	COMMERCIAL BONDING	NOTARY FEE - S.MARVIN	52.00	0%	-
1	930.2	Miscellaneous General Expense	11/27/2018	1362	KANSAS DEPT OF HEALTH	2019 AST ANNUAL REGISTRATION	13.00	0%	-
1	930.2	Miscellaneous General Expense	11/28/2018	980	HARDIEK, JEFF	REIMBURSEMENT - MILEAGE FOR MEETING	160.12	0%	-
1	930.2	Miscellaneous General Expense	11/28/2018			RECLASS BOARD TRAVEL EXPENSES	(442.38)	0%	-
1	930.2	Miscellaneous General Expense	11/30/2018	1235	JAMBOREE FOODS	WATER FOR BOARDROOM	10.56	100%	10.56
1	930.2	Miscellaneous General Expense	11/30/2018	3391	FLEET SERVICES	REBATE ADJUSTMENT	(82.93)	0%	-
1	930.2	Miscellaneous General Expense	11/30/2018			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	11/30/2018			INSUR - PROPERTY DAMAGE	66.23	0%	-
1	930.2	Miscellaneous General Expense	11/30/2018			MKEC PROPERTY TAX	2,174.45	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	4	CC MISC - STAPLES	STRATEGIC PLANNING MEETING SUPPLIES	56.13	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	8	CC REST - 5 GUYS	MEAL EXP-BLAKE/CLINT-TRANS/METER SCHOOL	19.01	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	8	CC REST - APPLEBEE'S	MEAL EXP-BLAKE/CLINT-TRANS/METER SCHOOL	16.72	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	8	CC REST - BUFFALO WILD WINGS	MEAL EXP-BLAKE/CLINT-TRANS/METER SCHOOL	14.89	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	8	CC REST - EL MEZCAL 3	MEAL EXP-BLAKE/CLINT-TRANS/METER SCHOOL	14.27	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	8	CC REST - FRIENDLY COOKER	MEAL EXP - C-LOOK-STRATEGIC PLANNING MTG	7.36	100%	7.36
1	930.2	Miscellaneous General Expense	12/1/2018	8	CC REST - LAS CANTERAS	NOVEMBER STAFF LUNCH	42.41	100%	42.41
1	930.2	Miscellaneous General Expense	12/1/2018	8	CC REST - LONG HORNS STEAKHOUSE	MEAL EXP-BLAKE/CLINT-TRANS/METER SCHOOL	29.64	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	8	CC REST - MINSKY'S PIZZA	MEAL EXP - C-LOOK - STRATEGIC PLANNING	19.86	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	8	CC REST - MINSKY'S PIZZA	MEAL EXP-C-LOOK & BOARD-STRATEGIC PLANNIN	131.56	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	8	CC REST - MYERS SPORTING & SUPPLY	MEAL EXP - C-LOOK-STRATEGIC PLANNING MTG	5.55	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	8	CC REST - OLD CHICAGO	MEAL EXP-BLAKE/CLINT-TRANS/METER SCHOOL	14.74	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	8	CC REST - RIB CRIB	MEAL EXP-BLAKE/CLINT-TRANS/METER SCHOOL	16.59	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	8	CC REST - SWEDEN CREAM	MEAL EXP-BLAKE/CLINT-TRANS/METER SCHOOL	12.31	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	8	CC REST - TEXAS ROADHOUSE	MEAL EXP-BLAKE/CLINT-TRANS/METER SCHOOL	30.14	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	8	CC REST - VILLAGE INN	MEAL EXP-S.MARVIN-WORK MGMT/MAPPING TRNG	9.33	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	9	CC HOTEL - COURTYARD MARRIOTT	HOTEL EXP -C-LOOK -STRATEGIC PLANNING MT	74.39	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	9	CC HOTEL - FAIRFIELD INN MARRIOTT	HOTEL EXP- B.KRIEN -TRANS/METER SCHOOL	271.78	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	9	CC HOTEL - FAIRFIELD INN MARRIOTT	HOTEL EXP- C.ROGERS -TRANS/METER SCHOOL	271.78	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	9	CC HOTEL - HOLIDAY INN EXPRESS	HOTEL EXP-S.MARVIN-WORK MGMT/MAPPING TRN	269.65	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	9	CC HOTEL - OLDE MARCO INN	HOTEL CANCELLATION FEE - C-LOOK	16.25	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	36	CC AMAZON	AMAZON PRIME MEMEBERSHIP	77.35	100%	77.35
1	930.2	Miscellaneous General Expense	12/1/2018	163	BEST-ONE OF KANSAS, INC	SERVICE CHARGE	21.69	100%	21.69
1	930.2	Miscellaneous General Expense	12/1/2018	1888	CC NRECA	CREDIT - CANCELLED REGISTRATION FOR MTG	(1,121.25)	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	2011	NISC	E&O UTILITY OVERVIEW TRNG - S.MARVIN	165.91	0%	-
1	930.2	Miscellaneous General Expense	12/1/2018	2344	PFONZ'	NOVEMBER STAFF LUNCH	26.85	100%	26.85
1	930.2	Miscellaneous General Expense	12/4/2018	8	CC REST - APPLEBEE'S	MEAL EXP-JUSTIN/DEAN-LOCAL PLANNING MTG	22.91	0%	-
1	930.2	Miscellaneous General Expense	12/4/2018	8	CC REST - CASEY'S	MEAL EXP - J.COASH - SF LOCAL PLANNING	8.30	100%	8.30
1	930.2	Miscellaneous General Expense	12/4/2018	1888	CC NRECA	NET CONF - PRECONF WORKSHOP - J.HARDIEK	113.75	0%	-
1	930.2	Miscellaneous General Expense	12/4/2018	1888	CC NRECA	NET CONFERENCE REGISTRATION - J.HARDIEK	646.75	0%	-
1	930.2	Miscellaneous General Expense	12/4/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - NORTON	119.55	0%	-
1	930.2	Miscellaneous General Expense	12/5/2018	8	CC REST - BRICKTOWN BREWERY	MEAL EXP - C-LOOK - KEC BOARD MEETING	11.43	0%	-
1	930.2	Miscellaneous General Expense	12/5/2018	8	CC REST - CARLOS OKELLY	MEAL EXP - A.MILLER - KEC MTG - PERSONAL	10.49	100%	10.49

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.2	Miscellaneous General Expense	12/5/2018	8	CC REST - EL PUERTO	MEAL EXP - C.LOOK & J.COASH	27.96	100%	27.96
1	930.2	Miscellaneous General Expense	12/5/2018	9	CC HOTEL - WICHITA MARRIOT	HOTEL EXP - A.MILLER - KEC MTG	77.83	0%	-
1	930.2	Miscellaneous General Expense	12/6/2018	8	CC REST - CASEY'S	MEAL EXP - C.LOOK - KEC BOARD MEETING	6.61	0%	-
1	930.2	Miscellaneous General Expense	12/6/2018	9	CC HOTEL - WICHITA MARRIOT	HOTEL EXP - C.LOOK - KEC BOARD MEETING	77.83	0%	-
1	930.2	Miscellaneous General Expense	12/6/2018	9	CC HOTEL - WICHITA MARRIOT	MEAL EXP - C.LOOK - KEC BOARD MEETING	11.43	0%	-
1	930.2	Miscellaneous General Expense	12/6/2018	9	CC HOTEL - WICHITA MARRIOTT	HOTEL EXP - K.GIRARD - KEC BOARD MTG	77.83	0%	-
1	930.2	Miscellaneous General Expense	12/6/2018	9	CC HOTEL - WICHITA MARRIOTT	MEAL EXP - K.GIRARD - KEC BOARD MTG	6.58	0%	-
1	930.2	Miscellaneous General Expense	12/6/2018	9	CC HOTEL - WICHITA MARRIOTT HOTEL	MEAL EXP - A.MILLER - KEC MTG	1.30	0%	-
1	930.2	Miscellaneous General Expense	12/6/2018	3400	CINTAS CORPORATION	FIRST AID SUPPLIES - CONCORDIA	69.92	0%	-
1	930.2	Miscellaneous General Expense	12/7/2018	8	CC REST - AS DES OROS MEXICAN	MEAL EXP - CHUCK/DEAN/JEFF - TAMKO MTG	26.38	100%	26.38
1	930.2	Miscellaneous General Expense	12/10/2018	8	CC REST - SONIC	MEAL EXP -AUSTIN/BLAKE/LEROY -GEN SCHOOL	15.28	0%	-
1	930.2	Miscellaneous General Expense	12/10/2018	8	CC REST - TWIN PEAK OLATHE	MEAL EXP -AUSTIN/BLAKE/LEROY -GEN SCHOOL	59.37	0%	-
1	930.2	Miscellaneous General Expense	12/10/2018	531	COMPLIANCE ONE	EMPLOYEE TESTING / ADMIN FEES	99.94	0%	-
1	930.2	Miscellaneous General Expense	12/11/2018	8	CC REST - MCDONALD'S	MEAL EXP -AUSTIN/BLAKE/LEROY -GEN SCHOOL	11.19	0%	-
1	930.2	Miscellaneous General Expense	12/12/2018	8	CC REST - JACK STACK BARBECUE	MEAL EXP -AUSTIN/BLAKE/LEROY -GEN SCHOOL	78.26	0%	-
1	930.2	Miscellaneous General Expense	12/12/2018	8	CC REST - MCDONALD'S	MEAL EXP -AUSTIN/BLAKE/LEROY -GEN SCHOOL	12.38	0%	-
1	930.2	Miscellaneous General Expense	12/12/2018	3173	VERIZON WIRELESS	BOARD IPADS	78.16	0%	-
1	930.2	Miscellaneous General Expense	12/13/2018	8	CC REST - EASY G	MEAL EXP - JIM/KEVIN/JEFF - WORK ORDERS	40.64	100%	40.64
1	930.2	Miscellaneous General Expense	12/13/2018	8	CC REST - MCDONALD'S	MEAL EXP - K.GIRARD - SF BOARD MTG - PER	4.60	0%	-
1	930.2	Miscellaneous General Expense	12/13/2018	8	CC REST - MCDONALD'S	MEAL EXP -AUSTIN/BLAKE/LEROY -GEN SCHOOL	9.35	0%	-
1	930.2	Miscellaneous General Expense	12/13/2018	8	CC REST - ON THE BORDER	MEAL EXP -AUSTIN/BLAKE/LEROY -GEN SCHOOL	28.80	0%	-
1	930.2	Miscellaneous General Expense	12/14/2018	8	CC REST - CHEDDARS	MEAL EXP - K.GIRARD - SF BOARD MTG	10.54	100%	10.54
1	930.2	Miscellaneous General Expense	12/14/2018	8	CC REST - HARDEE'S	MEAL EXP - C.LOOK - SF/MK BOARD MTG	4.88	0%	-
1	930.2	Miscellaneous General Expense	12/14/2018	8	CC REST - INTERCONTINENTAL KC	HOTEL EXP - C.LOOK - SF/MK BOARD MTG	286.55	0%	-
1	930.2	Miscellaneous General Expense	12/14/2018	9	CC HOTEL - INTERCONTINENTAL KC	HOTEL EXP - A.MILLER - SUNFLOWER MTG	237.59	0%	-
1	930.2	Miscellaneous General Expense	12/14/2018	9	CC HOTEL - INTERCONTINENTAL KC	HOTEL EXP - K.GIRARD - SF BOARD MTG	126.26	0%	-
1	930.2	Miscellaneous General Expense	12/20/2018	904	GIRARD, KIRK A.	MEAL EXPENSE REIMB-KEC BOARD MTG	25.43	0%	-
1	930.2	Miscellaneous General Expense	12/20/2018	904	GIRARD, KIRK A.	TRAVEL EXPENSE REIMB-SUNFLOWER MTG MILEA	221.05	0%	-
1	930.2	Miscellaneous General Expense	12/20/2018	2061	NORTON CHAMBER OF COMMERCE	JANITOR'S CHRISTMAS GIFT - CHAMBER BUCKS	39.00	100%	39.00
1	930.2	Miscellaneous General Expense	12/27/2018	1740	MILLER, ALLAN	REIMB FOR TRAVEL EXP - MEAL EXP - KEC MT	21.70	0%	-
1	930.2	Miscellaneous General Expense	12/27/2018	1740	MILLER, ALLAN	REIMB FOR TRAVEL EXP - MEAL EXP - KEC MT	3.86	0%	-
1	930.2	Miscellaneous General Expense	12/27/2018	1740	MILLER, ALLAN	REIMB FOR TRAVEL EXP - MEAL EXP - SUNFLO	20.49	0%	-
1	930.2	Miscellaneous General Expense	12/27/2018	1740	MILLER, ALLAN	REIMB FOR TRAVEL EXP - MEAL EXP - SUNFLO	9.80	0%	-
1	930.2	Miscellaneous General Expense	12/27/2018	1740	MILLER, ALLAN	REIMB FOR TRAVEL EXP - MEAL EXP - SUNFLO	9.80	0%	-
1	930.2	Miscellaneous General Expense	12/27/2018	1740	MILLER, ALLAN	REIMB FOR TRAVEL EXP - TURNPIKE FEES	4.55	0%	-
1	930.2	Miscellaneous General Expense	12/28/2018	397	CARBON BLACK, INC	2019 ANTI-VIRUS SOFTWARE LICENSE	1,625.00	0%	-
1	930.2	Miscellaneous General Expense	12/28/2018	397	CARBON BLACK, INC	2019 CB QUICK START LICENSES	2,328.40	0%	-
1	930.2	Miscellaneous General Expense	12/31/2018	1235	JAMBOREE FOODS	BOARD MEETING MEAL EXP	85.27	100%	85.27
1	930.2	Miscellaneous General Expense	12/31/2018	2170	PRAIRIE LAND PETTY CASH FUND	TOLL EXP - B.KRIEN - GENERATOR SCHOOL	4.55	0%	-
1	930.2	Miscellaneous General Expense	12/31/2018	2170	PRAIRIE LAND PETTY CASH FUND	TOLL EXP - C.LOOK - SF/MK BOARD MTG	4.55	0%	-
1	930.2	Miscellaneous General Expense	12/31/2018	2170	PRAIRIE LAND PETTY CASH FUND	TOLL EXP - C.LOOK - STATGIC PLANNING MT	4.55	0%	-
1	930.2	Miscellaneous General Expense	12/31/2018	2170	PRAIRIE LAND PETTY CASH FUND	WKHRMA REGISTRATION - A.KARNOPP	7.80	0%	-
1	930.2	Miscellaneous General Expense	12/31/2018	3391	FLEET SERVICES	REBATE ADJUSTMENT	(72.10)	0%	-
1	930.2	Miscellaneous General Expense	12/31/2018			FJE - MALWAREBYTES	97.58	0%	-
1	930.2	Miscellaneous General Expense	12/31/2018			INSUR - PROPERTY DAMAGE	66.23	0%	-
1	930.2	Miscellaneous General Expense	12/31/2018			MKEC PROPERTY TAX	2,174.45	0%	-
							a/c 930.2	120,677.85	6,550.90

1	930.21	Miscellaneous General Expense - Dues	1/3/2018	2808	SMITH CENTER CHAMBER COMMERCE	2018 MEMBERSHIP DUES	250.00	50%	125.00
1	930.21	Miscellaneous General Expense - Dues	1/10/2018	714	DOWNS CHAMBER OF COMMERCE	2018 MEMBERSHIP DUES	125.00	50%	62.50
1	930.21	Miscellaneous General Expense - Dues	1/11/2018	1280	KEC	KEC MONTHLY ASSESSMENT	4,683.00	0%	-
1	930.21	Miscellaneous General Expense - Dues	1/31/2018	2061	NORTON CHAMBER OF COMMERCE	2018 MEMBERSHIP DUES	390.00	50%	195.00
1	930.21	Miscellaneous General Expense - Dues	1/31/2018	3039	TOUCHSTONE ENERGY COOPERATIVES, INC.	2018 MEMBERSHIP DUES	14,300.00	50%	7,150.00
1	930.21	Miscellaneous General Expense - Dues	2/7/2018	1280	KEC	KEC MONTHLY ASSESSMENT	4,682.98	0%	-
1	930.21	Miscellaneous General Expense - Dues	2/19/2018	1280	KEC	TOUCHSTONE ENERGY DUES	1,623.57	0%	-
1	930.21	Miscellaneous General Expense - Dues	2/19/2018	2350	PHILLIPSBURG CHAMBER OF COMM	2018 MEMBERSHIP DUES	162.50	50%	81.25
1	930.21	Miscellaneous General Expense - Dues	2/22/2018	9999	US 36 HIGHWAY ASSOCIATION, INC	2018 ANNUAL MEMEBERSHIP DUES	97.50	50%	48.75
1	930.21	Miscellaneous General Expense - Dues	2/28/2018	2896	STOCKTON CHAMBER OF COMMERCE	2018 MEMBERSHIP DUES	100.00	50%	50.00
1	930.21	Miscellaneous General Expense - Dues	3/7/2018	9999	KANSAS LINE SUPERVISORS ASSOC	KANSAS LINE SUPERVISOR ASSOCIATION DUES	100.00	50%	50.00
1	930.21	Miscellaneous General Expense - Dues	3/8/2018	1280	KEC	KEC MONTHLY ASSESSMENT	4,682.98	0%	-
1	930.21	Miscellaneous General Expense - Dues	4/5/2018	1280	KEC	KEC MONTHLY ASSESSMENT	4,682.98	0%	-
1	930.21	Miscellaneous General Expense - Dues	4/19/2018	1885	NRCA	2018 MULTISPEAK MEMBERSHIP	325.00	50%	162.50

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.21	Miscellaneous General Expense - Dues	4/27/2018	1280	KEC	MANAGER'S ASSOCIATION DUES	130.00	50%	65.00
1	930.21	Miscellaneous General Expense - Dues	5/1/2018	1280	KEC	MONTHLY ASSESSMENT DUES	4,682.98	0%	-
1	930.21	Miscellaneous General Expense - Dues	5/14/2018	809	ELECTRIC COOPERATIVE BAR ASSOCIATION	ECBA 3 YEAR MEMBERSHIP	253.50	50%	126.75
1	930.21	Miscellaneous General Expense - Dues	6/5/2018	2370	PHILLIPS COUNTY REVIEW	ANNUAL SUBSCRIPTION	26.33	50%	13.17
1	930.21	Miscellaneous General Expense - Dues	6/12/2018	1280	KEC	MONTHLY ASSESSMENT DUES	4,682.98	0%	-
1	930.21	Miscellaneous General Expense - Dues	7/2/2018	1280	KEC	MONTHLY ASSESSMENT DUES	4,682.98	0%	-
1	930.21	Miscellaneous General Expense - Dues	7/9/2018	2779	SHRM	2018-2019 MEMBERSHIP DUES	135.85	50%	67.93
1	930.21	Miscellaneous General Expense - Dues	8/3/2018	1280	KEC	MONTHLY ASSESSMENT DUES	4,682.98	0%	-
1	930.21	Miscellaneous General Expense - Dues	8/21/2018	1285	KANSAS REC ACCOUNTANT CLUB	KANSAS REC 2018 DUES	146.25	50%	73.13
1	930.21	Miscellaneous General Expense - Dues	9/7/2018	1280	KEC	MONTHLY ASSESSMENT DUES	4,682.98	0%	-
1	930.21	Miscellaneous General Expense - Dues	10/1/2018	2815	SOLOMON VALLEY ECONOMIC	ANNUAL MEMBERSHIP DUES	25.00	50%	12.50
1	930.21	Miscellaneous General Expense - Dues	10/5/2018	1280	KEC	MONTHLY ASSESSMENT DUES	4,682.98	0%	-
1	930.21	Miscellaneous General Expense - Dues	10/15/2018	1885	NRECA	2018 MEMBERSHIP DUES	11,568.70	50%	5,784.35
1	930.21	Miscellaneous General Expense - Dues	10/18/2018	1324	KANSAS INDEPENDENT OIL & GAS	ANNUAL MEMBERSHIP DUES	146.25	50%	73.13
1	930.21	Miscellaneous General Expense - Dues	11/13/2018	1280	KEC	MONTHLY ASSESSMENT DUES	4,682.98	0%	-
1	930.21	Miscellaneous General Expense - Dues	12/4/2018	1280	KEC	MONTHLY ASSESSMENT DUES	4,682.98	0%	-
1	930.21	Miscellaneous General Expense - Dues	12/7/2018	155	BELOIT AREA CHAMBER COMMERCE	2019 MEMBERSHIP DUES	180.00	50%	90.00
1	930.21	Miscellaneous General Expense - Dues	12/7/2018	2808	SMITH CENTER CHAMBER COMMERCE	2019 MEMBERSHIP DUES	250.00	50%	125.00
a/c 930.21							86,531.23		14,355.94

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.3	Miscellaneous General Expense - Donations	1/15/2018	9999	THUNDER RIDGE POST PROM	POST PROM DONATION	50.00	50%	25.00
1	930.3	Miscellaneous General Expense - Donations	1/23/2018	9999	LAKESIDE AFTER PROM COMMITTEE	POST PROM DONATION	50.00	50%	25.00
1	930.3	Miscellaneous General Expense - Donations	2/1/2018	159	BEST BUY #48	KEC ANN MTG-KCRE SILENT AUCTION DONATION	106.41	50%	53.21
1	930.3	Miscellaneous General Expense - Donations	2/22/2018	9999	PHILLIPSBURG POST PROM COMMITTEE	AFTER PROM DONATION	50.00	50%	25.00
1	930.3	Miscellaneous General Expense - Donations	2/27/2018	9999	PLAINVILLE AFTER PROM	AFTER PROM DONATION	50.00	50%	25.00
1	930.3	Miscellaneous General Expense - Donations	2/28/2018	9999	STOCKTON AFTER PROM BASH	AFTER PROM DONATION	50.00	50%	25.00
1	930.3	Miscellaneous General Expense - Donations	3/1/2018	486	CLOUD CORP	2018 DONATION	2,000.00	50%	1,000.00
1	930.3	Miscellaneous General Expense - Donations	3/21/2018	9999	BOY SCOUT OF AMERICA - TROOP #38	BOY SCOUTS - FLAG DISPLAY SERVICE	45.00	50%	22.50
1	930.3	Miscellaneous General Expense - Donations	3/22/2018	9999	PIKE VALLEY AFTER PROM	PROM DONATION	50.00	50%	25.00
1	930.3	Miscellaneous General Expense - Donations	3/31/2018			MATERIAL ISSUED	354.46	50%	177.23
1	930.3	Miscellaneous General Expense - Donations	4/25/2018	3223	WASHINGTON COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/25/2018	2804	SMITH COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/25/2018	2608	ROOKS COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/25/2018	2525	REPUBLIC COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/25/2018	2362	PHILLIPS COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/25/2018	2285	OSBORNE COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/25/2018	2112	NORTON COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	Miscellaneous General Expense - Donations	4/25/2018	1765	MITCHELL COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/25/2018	1239	JEWELL COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/25/2018	908	GRAHAM COUNTY 4-H	COUNTY 4-H DONATION	325.00	50%	162.50
1	930.3	Miscellaneous General Expense - Donations	4/25/2018	489	CLOUD COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	4/25/2018	474	CLAY COUNTY 4-H	COUNTY 4-H DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	5/4/2018	483	CLIFTON BALL ASSOCIATION	DONATION	50.00	50%	25.00
1	930.3	Miscellaneous General Expense - Donations	5/8/2018	714	DOWNS CHAMBER OF COMMERCE	ANNUAL CELEBRATION- SILVER TIER DONATION	200.00	50%	100.00
1	930.3	Miscellaneous General Expense - Donations	5/22/2018	9999	AMERICAN LEGION POST #76	CONCORDIA AVENUE OF FLAGS DONATION	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	5/24/2018	9999	NORTON CLASSIC CRUISERS	NORTON CAR SHOW DONATION	19.50	50%	9.75
1	930.3	Miscellaneous General Expense - Donations	6/5/2018	4	CC MISC - BIG BROTHER'S BIG SISTERS	GOLF TOURN FEE/PRIZE DONATION/SPONSORSHI	357.50	100%	357.50
1	930.3	Miscellaneous General Expense - Donations	6/26/2018	2354	PHILLIPSBURG RODEO ASSOCIATION	DONATION - THURSDAY NIGHT BBQ	325.00	50%	162.50
1	930.3	Miscellaneous General Expense - Donations	9/1/2018	4	CC MISC - SAND CREEK STATION GOLF COURSE	KCRE DONATION	35.26	50%	17.63
1	930.3	Miscellaneous General Expense - Donations	9/14/2018	9999	BUSINESS IN MOTION	DONATION-PROJECT CONCORDIA-MATCH GRANT	500.00	50%	250.00
1	930.3	Miscellaneous General Expense - Donations	10/9/2018	9999	NORTON CITY FIRE DEPARTMENT	DONATION -HALLOWEEN PARADE- WEINER ROAST	32.50	50%	16.25
1	930.3	Miscellaneous General Expense - Donations	10/30/2018	9999	CLOUD COUNTY COMMUNITY COLLEGE	DONATION - GYM SIGN	300.00	50%	150.00
1	930.3	Miscellaneous General Expense - Donations	12/13/2018	36	CC AMAZON	DONATION - ELECTRIC HEATERS	314.73	50%	157.37
1	930.3	Miscellaneous General Expense - Donations	12/14/2018	9999	PLAINVILLE AFTER PROM	AFTER PROM DONATION	50.00	50%	25.00
a/c 930.3							11,140.36		5,748.93

Division	Account	Description	Date	Vendor	Vendor Name	Reference	Amount	Percent Excluded	Total Adjustment
1	930.31	Miscellaneous General Expense - Annual Mtg	1/12/2018	4	CC MISC - CQ PRODUCTS	ANNUAL MEETING GIFTS - COOKBOOKS	1,394.25	100%	1,394.25
1	930.31	Miscellaneous General Expense - Annual Mtg	1/25/2018	2440	POSTMASTER	BUSINESS REPLY MAIL - BOARD ELECTIONS	975.00	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	2/1/2018	2440	POSTMASTER	BUSINESS REPLY MAIL - BOARD ELECTIONS	650.00	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	2/1/2018	9999	G & R PUBLISHING	ANNUAL MEETING GIFT - COOKBOOKS	1,725.13	100%	1,725.13
1	930.31	Miscellaneous General Expense - Annual Mtg	2/13/2018	3212	WARD, DAVE	ELECTION & CREDENTIALS COMMITTEE MEETING	110.25	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	2/13/2018	1677	MICEK, KENNETH	ELECTION & CREDENTIALS COMMITTEE MEETING	141.43	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	2/13/2018	119	BEACH, CURTIS	ELECTION & CREDENTIALS COMMITTEE MEETING	136.47	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	2/13/2018	412	CARTER, KENNETH	ELECTION & CREDENTIALS COMMITTEE MEETING	342.71	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	2/13/2018	2410	PIZZA HUT OF NORTON	ELECTION AND CREDENTIAL MEETING LUNCH	53.99	100%	53.99
1	930.31	Miscellaneous General Expense - Annual Mtg	2/15/2018	412	CARTER, KENNETH	VOID CHECK #120693	(342.71)	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	2/15/2018	412	CARTER, KENNETH	ELECTION & CREDENTIALS COMMITTEE MEETING	212.71	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	2/27/2018	1280	KEC	TRUSTEE BALLOT MAILING	12,485.30	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	3/2/2018	2222	NORTON SPORTS CENTER	SHIPPING - RETURN ANNUAL MTG SHIRTS	11.62	100%	11.62
1	930.31	Miscellaneous General Expense - Annual Mtg	3/7/2018	1170	IGEAR	ANNUAL MEETING SHIRTS - BOARD/STAFF	717.35	100%	717.35
1	930.31	Miscellaneous General Expense - Annual Mtg	3/8/2018	1170	IGEAR	ANNUAL MEETING SHIRTS - OFFICE STAFF	555.61	100%	555.61
1	930.31	Miscellaneous General Expense - Annual Mtg	3/13/2018	886	FOLEY, ANASTASIA	ANNUAL MEETING SERVER GIFT CARDS	97.50	100%	97.50
1	930.31	Miscellaneous General Expense - Annual Mtg	3/16/2018	1170	IGEAR	ANNUAL MEETING LINEMEN SHIRTS	2,502.68	100%	2,502.68
1	930.31	Miscellaneous General Expense - Annual Mtg	3/20/2018	9999	NORTON COMMUNITY HIGH SCHOOL	ANNUAL MEETING SERVERS	195.00	100%	195.00
1	930.31	Miscellaneous General Expense - Annual Mtg	3/21/2018	823	F & A FOOD SALES	ANNUAL MEETING SUPPLIES	164.55	100%	164.55
1	930.31	Miscellaneous General Expense - Annual Mtg	3/22/2018	1280	KEC	ANNUAL MEETING NOTICE	4,515.22	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	3/23/2018	1170	IGEAR	ANNUAL MEETING SHIRTS - 2 EXTRA FOR BOARD	75.29	100%	75.29
1	930.31	Miscellaneous General Expense - Annual Mtg	3/24/2018	2011	NISC	SALES TAX AUDIT - 7/1/13-6/30/16	1.61	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	3/29/2018	2355	P.H.A.T. BOY CATERING	ANNUAL MEETING MEAL	3,729.37	100%	3,729.37
1	930.31	Miscellaneous General Expense - Annual Mtg	3/31/2018	1280	KEC	ANNUAL MEETING REPORT	475.79	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	3/31/2018	1430	KKAN-AM & KQMA-FM	RADIO ADS - ANNUAL MEETING	128.70	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	4/1/2018	1068	HIGH PLAINS RADIO	RADIO ADS - ANNUAL MEETING	96.53	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	4/1/2018	1377	KDNS FM	RADIO ADS - ANNUAL MEETING	58.50	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	4/2/2018	811	ENDZONE SPORTS & OFFICE SUPPLY	ANNUAL MTG SUPPLIES	78.92	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	4/2/2018	1470	KXXX RADIO STATION	RADIO ADS - ANNUAL MEETING	180.00	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	4/3/2018			Cash Register - Cook Books	(46.80)	100%	(46.80)
1	930.31	Miscellaneous General Expense - Annual Mtg	4/3/2018	2164	PRAIRIE LAND ELECTRIC	ANNUAL MEETING BILL CREDITS	520.00	100%	520.00
1	930.31	Miscellaneous General Expense - Annual Mtg	4/5/2018			Cash Register - Cook Books	(5.20)	100%	(5.20)
1	930.31	Miscellaneous General Expense - Annual Mtg	4/12/2018			Cash Register - Cook Books	(5.20)	100%	(5.20)
1	930.31	Miscellaneous General Expense - Annual Mtg	4/12/2018	1453	KREP-FM	RADIO ADS - ANNUAL MEETING	47.97	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	4/16/2018			Cash Register - Cook Books	(28.60)	100%	(28.60)
1	930.31	Miscellaneous General Expense - Annual Mtg	4/19/2018			Cash Register - Cook Books	(10.40)	100%	(10.40)
1	930.31	Miscellaneous General Expense - Annual Mtg	4/20/2018			Cash Register - Cook Books	-	100%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	4/29/2018	1381	KNCK / KCKS-FM	ADS - ANNUAL MEETING	288.00	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	4/30/2018	1235	JAMBOREE FOODS	SUPPLIES FOR ANNUAL MEETING	19.22	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	4/30/2018			Labor	3,628.72	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	4/30/2018	2011	NISC	ANNUAL MEETING INSERT	1,086.16	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	4/30/2018	1467	KVSV	RADIO ADS - ANNUAL MEETING	280.80	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	4/30/2018	1377	KDNS FM	RADIO ADS - ANNUAL MEETING	29.25	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	4/30/2018			Fleet Management Transaction	448.41	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	5/10/2018			Cash Register - Cook Books	(15.60)	100%	(15.60)
1	930.31	Miscellaneous General Expense - Annual Mtg	5/30/2018	2170	PRAIRIE LAND PETTY CASH FUND	SHIPPING ANNUAL MEETING GIFT	1.73	100%	1.73
1	930.31	Miscellaneous General Expense - Annual Mtg	5/30/2018	2170	PRAIRIE LAND PETTY CASH FUND	SUPPLIES FOR ANNUAL MEETING	5.64	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	5/31/2018	2011	NISC	ANNUAL MEETING INSERT CREDIT	(29.06)	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	6/14/2018	2011	NISC	ANNUAL MEETING INSERT CREDIT	29.06	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	6/14/2018	2011	NISC	ANNUAL MEETING INSERT CREDIT	(29.50)	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	7/31/2018			Cash Register - Cook Books	(10.40)	100%	(10.40)
1	930.31	Miscellaneous General Expense - Annual Mtg	10/31/2018	1249	KAESER & BLAIR INC.	2019 ANNUAL MEETING GIFTS	4,189.85	100%	4,189.85
1	930.31	Miscellaneous General Expense - Annual Mtg	12/18/2018	124	BELLEAU, RODNEY	NOMINATING COMMITTEE MTG	92.82	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	12/18/2018	2871	STENBERG, JERRY	NOMINATING COMMITTEE MTG	170.72	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	12/18/2018	3218	WASHBURN, STEPHEN	NOMINATING COMMITTEE MTG	71.26	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	12/18/2018	3405	ZWEYGARDT, ROGER	NOMINATING COMMITTEE MTG	138.03	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	12/18/2018	973	HANSEN, DENNIS	NOMINATING COMMITTEE MTG	110.21	0%	-
1	930.31	Miscellaneous General Expense - Annual Mtg	12/20/2018			Cash Register - Cook Books	(21.45)	100%	(21.45)
1	930.31	Miscellaneous General Expense - Annual Mtg	12/31/2018	2440	POSTMASTER	BUSINESS REPLY MAIL - BOARD ELECTIONS	650.00	0%	-
a/c 930.31							43,074.41		15,790.27

Total Excluded

70,307.08

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 2019 and for acquired Mid-Kansas division only. Board-approved plant additions projected to cost \$100,000 or more for 2019 are as follows:
- Replace four 34.5kV Breakers in the Smith Center substation. Estimated costs is \$190,000 to be completed in late 2019.
 - 34.5kV Spar-Arm Pole Replacements - This project is an ongoing project to replace the spar-arms on the 34.5kV system. We have budgeted \$260,000 for 2019 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 \$9,106. Please refer to the pages below for further detail.
- c. Currently, Prairie Land does not anticipate any significant changes in the amount of wholesale/retail load supporting the 34.5kV system (Mid-Kansas division) in 2019. Compared to 2017, its total 2018 load on the 34.5kV system (Mid-Kansas division) increased approximately 3%.

Additional supporting documentation is included below.

Exhibit 12a - Approved Plant Additions

Prairie Land Board of Trustee Originally Approved: 1/16/2018

Amended #1 6/25/2018

Amended #2 12/18/2018

2018 - 2019 Construction Work Plan

		Native Division	Mid-Kansas Acquired Division	Total Estimated Cost	*Projected Yr Completion
Transmission Line Projects (Budget Purpose 2)					
1000	Line and Substation Changes				
1000-124	Calvert 34.5 - Re-build, Re-conductor, & Shield 1 mile.	83,000		83,000	2019
1000-1505	Replace 34.5 kV Breakers in the Concordia West Substation.		280,000	280,000	2018
1000-1506	Install 34.5 kV breaker control & relaying equipment in the new Concordia West Substation control house.		70,000	70,000	2018
1000-1509	Repair control house and upgrade control & relaying equipment at the Johnson Substation.	40,000		40,000	2018
1000-1512	Upgrade breakers, relay equipment, PT's, control cables, and buss-work in Phillipsburg 115/34.5 Substation.		20,000	20,000	2019
1000-1516	Replace the Clifton 115/34.5 Substation transformer bushings.		33,000	33,000	2018
1000-1801	Add 34.5 kV Potential Sensors in Phillipsburg 115/34.5 Substation.		30,000	30,000	2019
1000-1802	Smith Center 115/34.5 Substation - Replace Relay on Breaker 1110.		22,000	22,000	2018
1000-1803	Smith Center 115 Substation - Replace 4 Breakers (2 New Breakers & Transfer 2 Breakers from Concordia West).		190,000	190,000	2019
1000-1804	Spar-Arm Pole Replacements.		754,000	754,000	2018
1000-1804	Spar-Arm Pole Replacements.		260,000	260,000	2019
1000-1805	34.5kV Line Switches and Structures		12,500	12,500	2019
1104	34.5 kV Unit Replacements (Includes poles, spar-arm poles, x-arms, etc.)	25,000	50,000	75,000	2018
1104	34.5 kV Unit Replacements (Includes poles, spar-arm poles, x-arms, etc.)	25,000	50,000	75,000	2019

Total Transmission Projects Estimated Cost (Budget Purpose 2)

173,000

1,771,500

1,944,500

	Native	MKEC	Total Budget
2018	65,000	1,209,000	1,274,000
2019	108,000	562,500	670,500
	173,000	1,771,500	1,944,500

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 12b - Estimated Financial Costs - Transmission Plant Additions

= Projects Over \$100K

Transmission Plant Addition Project Details (From Exhibit 9, Page 1 - Transm. Plnt.Detail)		Totals	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Project	Project Description		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1000-1512	Upgrade brks, relays, PT's, controls, etc in Pburg 115/34.5 Substation.	\$	20,000						20,000					
1000-1801	Add 34.5 kV Potential Sensors in Phillipsburg 115/34.5 Substation.	\$	30,000						30,000					
1000-1803	Smith Center 115/34.5 Sub - Replace 4 Breakers (2 New, 2 Breakers used)	\$	190,000											190,000
1000-1804	Spar-Arm Pole Replacements.	\$	260,000		65,000			65,000			65,000			65,000
1000-1805	34.5kV Line Switches and Structures	\$	12,500											12,500
1104	34.5 kV Unit Replacements (poles, spar-arm poles, x-arms, etc.)	\$	50,000		12,500			12,500			12,500			12,500
Totals		\$	562,500	-	-	77,500	-	-	77,500	50,000	-	77,500	-	280,000

Projected Financing Costs - Plant Additions		Totals	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
*Projected 30 Yr Interest Rate (EX 9- Budget Debt Service, New Loan)		4.95%												
Estimated Amount Financed - Monthly	\$	562,500	-	-	77,500	-	-	77,500	50,000	-	77,500	-	-	280,000
Estimate Cumulative Amount Finance			-	-	77,500	77,500	77,500	155,000	205,000	205,000	282,500	282,500	282,500	562,500
Estimated Financing Costs	\$	9,106	-	-	320	320	320	639	846	846	1,165	1,165	1,165	2,320
Total Estimated Cost to Finance:		\$												
			9,106											

* Projected interest rate is based on NRUCFC 30 Yr quoted interest rate with a 360 day basis prior to discounts (Interest Rate utilized for the Loan noted in EX 9 - Budgeted Debt Service, Page 6, Line 39)

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

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

Prairie Land Electric Cooperative

Cost Allocation Methodology
between
Native, MKEC and Diversified Service Areas

Operating Expenses

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

Prairie Land Electric Cooperative

Cost Allocation Methodology between Native, MKEC and Diversified Service Areas

Operating Expenses

Acct. <u>No.</u>	<u>Description</u>	<u>Allocation Methodology</u>
929	Duplicate charges	Direct
930	Miscellaneous	Direct & % Meter Count
931	Rents	Direct
932	Maintenance of general plant	Direct & % Meter Count
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
<u>Other</u>		
<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: 19-LACReplacing Schedule 18-LAC Sheet 1

Which was filed September 11, 2018

MID-KANSAS SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

LOCAL ACCESS DELIVERY SERVICEAVAILABLE

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 @ \$2.87 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 YearEffective _____
Month Day YearBy _____
Charles Look CEO

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 24

PRAIRIE LAND ELECTRIC COOPERATIVE, INC.

(Name of Issuing Utility)

Schedule: 19-LAC

MID-KANSAS SERVICE AREA

(Territory to which schedule is applicable)

Replacing Schedule 18-LAC Sheet 2
Which was filed on September 11, 2018

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

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 24

PRAIRIE LAND ELECTRIC COOPERATIVE, INC.

(Name of Issuing Utility)

Schedule: 19-LACReplacing Schedule 18-LAC Sheet 1Which was filed September 14, 2018

MID-KANSAS SERVICE AREA

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

LOCAL ACCESS DELIVERY SERVICEAVAILABLE

Entire Mid-Kansas Service Area.

APPLICABLE

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

CHARACTER OF SERVICE

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

MONTHLY RATEDemand Charge @ \$2.87 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 YearEffective
Month Day YearBy Charles Look CEO

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THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 24

PRAIRIE LAND ELECTRIC COOPERATIVE, INC.

MID-KANSAS SERVICE AREA

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		

Schedule: 19-LAC

Replacing Schedule 18-LAC Sheet 2
Which was filed on September 11, 2018

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