

BOARD INFORMATION PACKET



**Board of Public Utilities
Kansas City, Kansas**

Regular Meeting of

January 4, 2023



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Board of Public Utilities
Kansas City, Kansas

BOARD AGENDA

Regular Session
January 4, 2023 – 6:00 P.M.

- I. Call to Order
- II. Roll Call
 - _____ Mary L. Gonzales, At Large, Position 1
 - _____ Tom Groneman, District 2
 - _____ David Haley, At Large, Position 2
 - _____ Robert L. Milan, Sr., District 1
 - _____ Rose Mulvany Henry, At Large, Position 3
 - _____ Jeff Bryant, District 3
- III. Approval of Agenda
- IV. Approval of the Minutes of the Regular Session of December 21, 2022
- V. Public Comments
- VI. General Manager / Staff Reports
 - i. November 2022 Financials
 - ii. Winter Preparation/Planning
 - iii. Miscellaneous Comments
- VII. Board Comments
- VIII. Adjourn

REGULAR SESSION –WEDNESDAY, DECEMBER 21, 2022

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

The Board of Public Utilities of Kansas City, Kansas (aka BPU, We, Us, Our) met in Regular Session on Wednesday, December 21, 2022 at 6:00 P.M. The following Board Members were present: Mary Gonzales, President; Rose Mulvany Henry, Vice President, Thomas Groneman, Secretary; Robert L. Milan, Jeff Bryant, and David Haley.

Also present: William Johnson, General Manager; Angela Lawson, Deputy Chief Counsel; Lori Austin, Chief Financial Officer/Chief Administrative Officer; Jeremy Ash, Interim Chief Operating Officer; Dong Quach, Executive Director Electric Production; Steve Green, Executive Director Water Operations; Darrin McNew, Acting Executive Director Electric Operations; Maurice Moss, Executive Director Corporate Compliance; Jerry Sullivan, Chief Information Officer; David Mehlhaff, Chief Communications Officer; Dennis Dumovich, Director of Human Resources; Gabriela Freeman, Supervisor Customer Services; Dustin Miller, Director of Applications; Robert Kamp, IT Project Manager; Tierra Johnson, Acting Supervisor Cash Operations and, Phillip Brown, Senior Civil Engineer.

A video of this meeting is on file at the Board of Public Utilities and can be found on the BPU website, www.bpu.com.

Ms. Gonzales called the Board meeting to order at 6:01 P.M. She welcomed all that were listening to or viewing the meeting. She stated that the Board felt it was necessary to offer the use of technology for staff as well as for the general public. During the public comment section, members of the public who wished to speak to the Board using Zoom needed to use the Raise Hand feature at the bottom of the application or window to signal that they wish to address the board during the public comment section. Members of the public connected by phone only, needed to press *9 to indicate they wished to address the Board in the public comment section. Staff would assist those attending in person. During the public comment section of the agenda, community members would be asked to provide their name and address and had five minutes to speak. As always, the public could also email or call the BPU with any concerns. The agenda and presentations could be found on the BPU website or if they were using Zoom they would appear on their screen. Ms. Gonzales introduced herself and the other Board Members along with the General Manager, and Legal Counsel.

Roll call was taken and all Board Members were present.

Item #3 – Approval of Agenda

A motion was made to approve the Agenda by Mr. Bryant, seconded by Ms. Mulvany Henry, and unanimously carried.

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Item #4– Approval of Work Session Minutes of December 7, 2022

A motion was made to approve the minutes of the Work Session of December 7, 2022, by Mr. Bryant, seconded by Mr. Milan, and unanimously carried.

Item #5– Approval of Regular Session Minutes of December 7, 2022

A motion was made to approve the minutes of the Regular Session of December 7, 2022, by Mr. Groneman, seconded by Ms. Mulvany Henry, and unanimously carried.

Item #6 – Public Comments

Ms. Evelyn Hawthorn, 2056 N. Tremont St., expressed her opinion on bills, cut-offs, and late fees and BPU’s role as part of the Unified Government (UG).

Mr. Robert Ewing, 2617 N. 45th Terr., expressed his opinion on funds being utilized appropriately, on Board members, and on various items purchased for his rental properties.

Mr. Johnson said that he had spoken with Mr. Ewing, and reminded him to speak with Mr. Darrin McNew, Acting Executive Director Electric Operations.

Ms. Fannie Hill, 4310 Parallel, expressed her thoughts on the hardship one of her rental tenants was dealing with.

Mr. Johnson, asked Ms. Hill to speak with Ms. Gabriela Freeman, Supervisor Customer Services.

Mr. Bryant asked if the Zoom application had stopped working.

Robert Kamp, IT Project Manager, confirmed that Zoom had in fact stopped working and that they were trying to resume the connection.

Brook Williams, 1040 Orville Ave., expressed his opinion about 2023 pay increases. He also inquired on how to figure out where his energy usage was.

Mr. Johnson explained how to use the Energy Engage tool on the BPU website.

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Ms. Susan Stevens, 4018 Silver Ave., reiterated her encouragement to vote no on the 2023 Budget. She also expressed her views on residents receiving help from United Way, as well as her opinion that shut-offs should not occur when the assistance organizations were not reachable. She also wanted businesses to pay their taxes and not have the burden be put on the poor.

Mr. Curtis Martin, 2115 Quindaro, voiced his thoughts on why to vote no on the 2023 Budget. He also wanted Board members to come to community meetings.

Ms. Mulvany Henry asked if there was an alternative way for those attending the meeting remotely to be able to participate since the Zoom issue had still not been resolved.

After discussion, it was determined to continue the Public Comment section with those who were physically attending the meeting.

Ms. Lisa Walker-Yeager, 1068 Webster Ave., explained why she felt the Board should vote no on the 2023 Budget. She voiced her views on the Board and staff advocating on issues such as, unrelated fees and taxes on the BPU bill and also work on obtaining federal dollars. She also expressed her thoughts on the fact that the UG facilities did not pay for utilities.

Mr. Ken Snyder, 2105 N. 40th St., expressed his opinion on the opening of the lobby, as well as employee salaries, general manager selection process, leadership and board per diem, and Board member term limits.

Mr. Rayan Makarem, 3730 Metropolitan, spoke about the 2023 Budget, the need for renewable energy and the use of federal dollars for green energy and programs to help the customers. He also spoke about customer disconnections.

Due to technical difficulties in the board room, the Board, General Manager, and as many customers as the room would accommodate, moved into the first-floor conference room to hear the Public Comments remaining on Zoom.

Ms. Louise Lynch, expressed her views regarding, voting no on the 2023 Budget, having public commenters give their addresses, and communications.

Mr. Ty Gorman, 2843 Parkwood Blvd., expressed his thoughts on the technical difficulties that had occurred. He also stated his views on the 2023 Budget, transparency, and community communications. He also expressed his thoughts on a moratorium on shut-offs due

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to health risks and other reasons. He listed various options and urged BPU to work with the community.

The technical difficulties were fixed therefore, the Board meeting resumed in the board room.

Item #7 – General Manager / Staff Reports

- i. *Budget Transfer Consideration:* Ms. Lori Austin, Chief Financial Officer/Chief Administrative Officer, spoke about the budget transfer consideration. There was \$250,000 remaining in the Economic Development Fund in 2022. The document presented would move those dollars to be used for utility assistance. (See attached.)

Ms. Mulvany Henry wanted to clarify that the \$250,000, that she suggested be moved, would be in addition to the utility assistance budgeted for 2023.

Ms. Austin confirmed.

Mr. Bryant, received clarification that all monies given to United Way, allotted for utility assistance, would be used for Wyandotte County residents only.

A motion was made to approve the Budget Transfer of \$250,000 to the United Way for Utility Assistance, by Mr. Bryant, seconded by Ms. Mulvany Henry, and unanimously carried.

- ii. *Resolution Adopting the 2023 Budget:* Ms. Austin, reviewed the BPU 2023 Annual Budget summary with the Board. (See attached PowerPoint.)

Ms. Austin answered questions from the Board.

A motion was made to approve the 2023 Budget as presented, by Mr. Bryant, seconded by Mr. Milan. Roll call was taken:

Mr. Bryant – yes

Ms. Gonzales – yes

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Mr. Groneman – yes

Mr. Haley – no

Mr. Milan – yes

Ms. Mulvany Henry – no

The motion carried.

- iii. *Miscellaneous Comments:* Mr. Johnson congratulated Mr. Dong Quach, Executive Director Electric Production on his upcoming retirement, thanking him for his years of service to the utility since 1998.

Mr. Quach spoke about coming to the United States from Vietnam and the road that brought him to BPU. He thanked the Board and General Manager, and all of his colleagues. He spoke about how proud he was to be in the United States and how proud he was to be a part of BPU.

Item #8 – Board Comments

Mr. Bryant thanked all who were in attendance, both in person and online. He reflected on the importance of the process, of discussing, revising, and passing the 2023 Budget and thanked his fellow Board members, as well as staff, for the culmination of time that it took. He also expressed his passion for his home town and appreciation for grassroots groups and the time people took out of their schedules to attend the evening’s meeting. He looked forward to the community’s participation in the new year. He wished all a Merry Christmas and Happy New Year.

Mr. Haley said he appreciated the evening’s attendance in person and online, and for the discussion. He thanked Mr. Quach for his service and strength he brought to the utility. He stated that he rarely voted yes on a budget and spoke about his decision to not support the 2023 Budget and applauded the transfer of monies to the United Way from the Economic Development fund. He also spoke about the need to enhance customer service and his desire to have separate bills for UG’s charges and BPU charges. He also spoke about the opening of the warming center at 550 State Avenue and wished everyone the best for the Holiday season.

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Mr. Groneman spoke about the community discussion and also about the six months that staff and the Board had been working on the 2023 Budget. He also encouraged staff to pursue the federal dollars that were available to help serve BPU’s customers. He also said that he supported the separation of the UG and BPU charges and welcomed community input on that issue. He thanked Mr. Quach for his years of service to the community and BPU and wished everyone a Happy Holiday.

Mr. Milan said he appreciated the comments made and spoke about the three sources of revenue that the BPU received; residential, commercial, and industrial. He talked about importance of communication and his understanding of transparency, accomplishment and validation. He also spoke about the hard work put into the 2023 Budget. He said he was proud to part of a community that came forward and encouraged the public to continue to come to the Board meetings on the first and third Wednesday’s of the month. He wished all a Merry Christmas and Happy New Year.

Ms. Mulvany Henry congratulated Mr. Quach on his retirement and thanked him for his service to BPU. She also expressed her thoughts on taking action, as well as listening to the community and reiterated the Board’s appreciation for those who attended the Board meeting. She proposed that in January, the Board discuss the development of a community-based organization to work with the utility to develop best practices. She also explained her thoughts on voting no for the 2023 Budget and the importance of hearing what was impacting community members. She also proposed a moratorium on shut-offs until the end of the year.

Mr. Johnson confirmed that it had been decided to implement a moratorium on shut-offs until the end of the year.

Ms. Mulvany thanked all who came to the meeting wished everyone a happy and safe Holiday.

Ms. Gonzales also congratulated Mr. Quach on his retirement and for his service to the utility. She spoke about the Board’s fiduciary duty in regards to passing a budget and about being in recovery mode from the pandemic situation that created so many unknowns and unforeseen circumstances. Regarding the passing the 2023 Budget, she spoke about the time frame of the process, as well as the details and expenses that were discussed during the budget process, and the opportunities to ask for more details whenever necessary. She also reminded all about the contributions made by BPU employees to the United Way to help the community and said that moving forward the Board should also do a better job in

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communicating what public power does for the community and invited all to attend Board meeting and to reach out to their Board members.

Item #10 – Adjourn

At 8:02 P.M. a motion to adjourn was made by Ms. Mulvany Henry, seconded by Mr. Bryant and unanimously carried.

ATTEST:

APPROVED:

Secretary

President



TO: General Manager

FROM: Lori Austin
(Chief or Executive Director)

DATE: December 21, 2022

SUBJECT: Budget Transfers

DESCRIPTION AND REASON FOR TRANSFER:

To move the remaining 2022 Economic Development Fund Authorization dollars to the Utility Wide budget for assistance with utility assistance.

FROM	1	2	3
Project Budget			
Project Description			
Task Number			
Task Project Description			
Operating Unit	Electric	Water	
Department			
Account	13100	13100	
Class (If operating expense)	Cash	Cash	
Amount	150,000	100,000	

TO	1	2	3
Project Budget			
Project Description			
Task Number			
Task Project Description			
Operating Unit	Common		
Department	9500		
Account	92300		
Class (If operating expense)	2380		
Amount	250,000		

IF THE TRANSFER INVOLVES A PROJECT, THE PROJECT NUMBER MUST BE SPECIFIED ABOVE.

GENERAL MANAGER APPROVAL _____

DATE _____

CC: Corporate Accounting



Kansas City Board of Public Utilities 2023 Annual Budget Summary

December 21, 2022



2023 Budget Objectives

- Positive Net Income
- Positive Cash Flow
- Fund Capital Projects
- Maintain Cash Balances & Debt Coverage



2023 Budget Objectives

Priorities of Capital Program

Water:

- Argentine 7 MG Water Tank replacement
- Water Pump Station Electrical Upgrades
- Kansas River Crossing
- Switchgear & Variable Frequency Drive Upgrades at Nearman Water
- Water Distribution (UG/CMIP, Leak Projects, Valve Improvements, Hydrants, Service Services)

Electric Operations:

- Continue Electric Meter Replacements
- Continue Electric Pole inspection program



2023 Budget Objectives

Cont.

- Annual Transformer purchase
- Overhead Distribution – Piper/Urban Outfitters
- Complete Rosedale Substation
- Yards II Project
- Work Equipment

Electric Production:

- Burner Coal Nozzles & Heads Replacement
- Generator Rewedge and Reheat Stop Valve Seat Restoration
- N1 SCR (Selective Catalytic Reactor)Catalyst Layer
- Balance of Plant Programmable Logic Controller to Distributed Control System Upgrade
- Pulse Jet Fabric Filter Bags & Cages Replacement
- N1 No. 5 Feedwater Heater Replacement
- CT4 Control Systems

2023 Budget Funding

SUMMARY OF FUNDING BY RESOURCE CATEGORY						
Revenue by Category	Approved Budget 2023	Adopted Budget 2022	More/(Less) Than 2022 Adopted \$	%	% of Grand Total	
					2023	2022
Electric Revenues	\$ 281,846,448	\$ 250,207,000	\$ 31,639,448	12.65%	72.41%	71.35%
Water Revenues	47,989,400	46,922,900	1,066,500	2.27%	12.33%	13.38%
PILOT	37,029,230	34,577,401	2,451,829	7.09%	9.51%	9.86%
Add'l Funding Sources	22,367,946	18,965,097	3,402,849	17.94%	5.75%	5.41%
Grand Total	\$ 389,233,024	\$ 350,672,398	38,560,626	11.00%	100.00%	100.00%



2023 Budget Uses

BPU ANNUAL BUDGET						
Uses of Funds	Approved Budget 2023	Adopted Budget 2022	More/(Less) Than 2022 Adopted \$	%	% of Grand Total	
					2023	2022
Operating Budget	\$ 238,580,489	\$ 207,329,809	\$ 31,250,680	15.07%	61.30%	59.12%
Debt Service Budget	51,820,859	51,813,422	7,437	0.01%	13.31%	14.78%
PILOT	37,029,230	34,577,401	2,451,829	7.09%	9.51%	9.86%
Capital Budget	61,802,446	56,951,766	4,850,680	8.52%	15.88%	16.24%
Grand Total	\$ 389,233,024	\$ 350,672,398	38,560,626	11.00%	100.00%	100.00%





2023 Budget

QUESTIONS?

RESOLUTION NUMBER _____

A RESOLUTION APPROVING, ADOPTING AND APPROPRIATING THE BUDGET OF THE KANSAS CITY BOARD OF PUBLIC UTILITIES AN ADMINISTRATIVE AGENCY OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/ KANSAS CITY, KANSAS FOR THE 2023 BUDGET FOR THE YEAR BEGINNING JANUARY 1, 2023, AS ATTACHED IN EXHIBIT A.

WHEREAS, the governing body of the Kansas City Board of Public Utilities an administrative agency of the Unified Government of Wyandotte County/Kansas City, Kansas ("KCBPU") has reviewed the proposed budget, attached in Exhibit A, which includes an annual operating and construction forecast reflecting proposed operating and capital expenditures of any utility for the ensuing calendar year and fully reviewed these budgets.

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED BY THE GOVERNING BODY OF THE KCBPU:

In compliance with the Unified Government Charter Ordinance 5-01, Section 13(c) the 2023 Annual Budget of the KCBPU which includes an annual operating and construction forecast reflecting proposed operating and capital expenditures of any utility for the ensuing calendar year, as submitted by the General Manager and as set out in Attachment A, is hereby approved and adopted.

**ADOPTED BY THE GOVERNING BODY OF THE KCBPU
THIS 21st DAY OF DECEMBER, 2022.**

By _____
Mary Gonzales, President

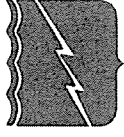
ATTEST:

Thomas Groneman, Secretary

Approved as to form:

Angela J. Lawson, BPU Legal Counsel

**BOARD OF PUBLIC
UTILITIES**
of
Kansas City, Kansas



Monthly Financial Statements
Unaudited
For the Period Ending
November 30, 2022
Prepared By Accounting

**KANSAS CITY, KANSAS
BOARD OF PUBLIC UTILITIES**



**November 2022
Financial Statements**

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KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
November 2022 And November 2021



ASSETS

CAPITAL ASSETS

Property, Plant and Equipment
 Accumulated Depreciation
 Acquisition Adjustment
 Plant in Service, Net
 Construction Work in Progress

CAPITAL ASSETS, NET

	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
	1,474,139,948	1,416,471,974	432,545,521	423,172,026	1,906,685,469	1,839,644,000
	(765,766,714)	(737,417,353)	(170,371,103)	(162,157,708)	(936,137,817)	(899,575,061)
	22,921,614	24,122,746	-	-	22,921,614	24,122,746
	731,294,847	703,177,368	262,174,418	261,014,318	993,469,265	964,191,686
	60,308,591	89,485,691	16,743,631	13,436,937	77,052,222	102,922,628
	\$ 791,603,438	\$ 792,663,059	\$ 278,918,049	\$ 274,451,255	\$ 1,070,521,487	\$ 1,067,114,314

CURRENT ASSETS

Cash & Marketable Securities
 Economic Development Fund
 Reserve - Public Liability
 Reserve - Worker's Comp
 Capital Debt Reduction
 Rate Stabilization
 Cash Reserve - Market
 System Development Reserve
 Accounts Receivable
 Accounts Receivable Unbilled
 Allowance for Doubtful Account
 Plant & Material Inventory
 Fuel Inventory
 Prepaid Insurance
 Fuel/Purchase Power Deferred
 Other Current Assets
 Intercompany

TOTAL CURRENT ASSETS

	15,141,233	20,099,079	749,475	848,699	15,890,708	20,947,778
	151,580	350,000	100,395	150,000	251,975	500,000
	800,000	800,000	200,000	200,000	1,000,000	1,000,000
	880,000	880,000	220,000	220,000	1,100,000	1,100,000
	-	-	6,290,000	6,290,000	6,290,000	6,290,000
	9,156,273	9,156,273	-	-	9,156,273	9,156,273
	-	-	-	-	-	-
	26,835,127	23,484,315	11,362,738	10,753,732	11,362,738	10,753,732
	13,254,666	12,507,197	4,044,651	3,759,305	30,879,778	27,243,620
	23,082	(307,253)	3,128,037	3,182,879	16,382,703	15,690,076
	17,849,316	18,441,755	(27,672)	(26,309)	(4,590)	(333,562)
	7,462,251	4,519,233	3,168,004	2,614,818	21,017,320	21,056,573
	1,134,357	1,278,819	-	-	7,462,251	4,519,233
	-	-	66,250	78,491	1,200,607	1,357,310
	832,526	(337,321)	-	-	-	-
	39,624,009	32,579,692	45,539	15,452	878,065	(321,869)
	\$ 133,144,420	\$ 123,451,789	\$ (10,276,592)	\$ (4,492,625)	\$ 122,867,828	\$ 118,959,164



KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
November 2022 And November 2021



NON CURRENT ASSETS

RESTRICTED ASSETS

Debt Service Fund			
Construction Fund 2016A			
Construction Fund 2016C			
Construction Fund 2020A			
Improvement & Emergency Fund			
Customer Deposits Reserve			
TOTAL RESTRICTED ASSETS			

	ELECTRIC UTILITY	
	Current Period	Last Year
	13,314,598	13,194,535
	714,751	708,921
	803,546	7,814,017
	1,350,000	1,350,000
	6,106,310	5,970,111
	\$ 22,289,205	\$ 29,037,584

	WATER UTILITY	
	Current Period	Last Year
	2,756,124	2,800,825
	-	-
	-	-
	150,000	150,000
	1,350,257	1,308,233
	\$ 4,256,381	\$ 4,259,058

	COMBINED	
	Current Period	Last Year
	16,070,722	15,995,360
	714,751	708,921
	803,546	7,814,017
	1,500,000	1,500,000
	7,456,567	7,278,344
	\$ 26,545,586	\$ 33,296,642

Debt Issue Costs

System Development Costs

Notes Receivable

Deferred Debits

Net Pension Assets

Regulatory Asset

TOTAL NON CURRENT ASSETS

TOTAL ASSETS

	-	-	-
	608,509	406,997	65,834
	11,374	11,158	-
	-	5,764,658	1,441,164
	62,833,470	66,511,527	-
	\$ 85,742,558	\$ 101,731,924	\$ 5,766,056
	\$ 1,010,490,416	\$ 1,017,846,772	\$ 275,724,686

DEFERRED OUTFLOWS OF RESOURCES

Deferred Debt - 2012A Refunding

Deferred Debt - 2014A Refunding

Deferred Debt - 2016B1 Refunding

Deferred Debt - 2016B Refunding

Deferred Debt - 2020B Refunding

Deferred Debt - Pension

Deferred Debit - OPEB

TOTAL DEFERRED OUTFLOWS OF RESOURCES

TOTAL ASSETS AND DEFERRED OUTFLOWS

	-	-	-
	438,002	1,022,005	339,609
	-	-	-
	1,759,894	1,909,672	48,394
	2,175,484	2,326,174	573,931
	47,626,718	20,226,916	5,083,066
	1,963,592	1,784,796	446,199
	\$ 53,963,690	\$ 27,269,563	\$ 6,491,199
	\$ 1,283,478,254	\$ 1,293,571,458	\$ 1,327,332,220



KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
November 2022 And November 2021



ELECTRIC UTILITY		WATER UTILITY		COMBINED	
Current Period	Last Year	Current Period	Last Year	Current Period	Last Year

ELECTRIC UTILITY		WATER UTILITY		COMBINED	
Current Period	Last Year	Current Period	Last Year	Current Period	Last Year

ELECTRIC UTILITY		WATER UTILITY		COMBINED	
Current Period	Last Year	Current Period	Last Year	Current Period	Last Year

NET POSITION

Net Position	363,575,069	348,498,477	180,828,356	171,718,527	544,403,425	520,217,004
TOTAL NET POSITION	\$ 363,575,069	\$ 348,498,477	\$ 180,828,356	\$ 171,718,527	\$ 544,403,425	\$ 520,217,004

LIABILITIES

LONG TERM DEBT - REVENUE BOND						
Principal	529,340,924	551,326,847	45,161,194	52,455,469	574,502,118	603,782,316
Government Loans	2,284,008	2,517,174	19,421,851	22,414,882	21,705,859	24,932,056
TOTAL LONG TERM DEBT	\$ 531,624,932	\$ 553,844,021	\$ 64,583,045	\$ 74,870,351	\$ 596,207,977	\$ 628,714,372

DEFERRED CREDITS

Accum Provision for Benefits	-	-	-	-	-	-
Pension Obligation	289,254	-	72,314	-	361,568	-
OPEB Obligation	35,156,105	43,307,100	8,789,026	10,826,775	43,945,131	54,133,875
Const Contract Retainage Payable - Noncurrent	-	-	-	-	-	-
TOTAL DEFERRED CREDITS	\$ 35,445,359	\$ 43,307,100	\$ 8,861,340	\$ 10,826,775	\$ 44,306,699	\$ 54,133,875

CURRENT LIABILITIES

Current Maturities LT Debt	20,339,000	19,228,900	7,161,000	7,131,100	27,500,000	26,360,000
Current Maturities-Govt Loans	233,165	226,546	2,993,031	2,899,576	3,226,196	3,126,122
Interest on Revenue Bonds	4,854,221	5,088,529	266,900	317,795	5,121,121	5,406,324
Customer Deposits	6,106,310	5,970,111	1,350,257	1,308,233	7,456,567	7,278,344
Accounts Payable	20,331,715	18,216,037	1,518,261	1,356,795	21,849,976	19,572,832



KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
November 2022 And November 2021



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
Payroll & Payroll Taxes	9,671,513	7,590,079	2,895,914	2,657,635	12,567,427	10,247,714
Benefits & Reclaim	814,053	1,054,053	-	-	814,053	1,054,053
Accrued Claims Payable Public Liab	688,079	463,936	201,718	200,712	889,797	664,648
Accrued Claims Payable-WC	1,553,930	1,135,696	483,476	423,685	2,037,406	1,559,381
Other Accrued Liabilities	8,890,954	6,351,061	46,136	37,873	8,937,090	6,388,934
Const Contract Retainage Payable - Current	-	-	-	-	-	-
Payment in Lieu of Taxes	2,427,243	2,111,940	461,711	444,167	2,888,954	2,556,107
TOTAL CURRENT LIABILITIES	\$ 75,910,183	\$ 67,436,888	\$ 17,378,404	\$ 16,777,571	\$ 93,286,587	\$ 84,214,459
TOTAL LIABILITIES	\$ 642,980,474	\$ 664,588,009	\$ 90,822,789	\$ 102,474,697	\$ 733,803,263	\$ 767,062,706
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	586,531	658,479	159,496	179,819	746,027	838,298
Recovery Fuel/Purchase Power	-	-	-	-	-	-
Deferred Credit Pension	48,116,000	28,327,422	12,029,000	7,081,855	60,145,000	35,409,277
Deferred Credit OPEB	9,196,032	3,043,948	2,299,008	760,987	11,495,040	3,804,935
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 57,898,563	\$ 32,029,849	\$ 14,487,504	\$ 8,022,661	\$ 72,386,067	\$ 39,214,212
TOTAL LIABILITIES, NET POSITION AND DEFERRED INFLOWS OF RESOURCES	\$ 1,064,454,106	\$ 1,045,116,335	\$ 286,138,649	\$ 282,215,885	\$ 1,350,592,755	\$ 1,327,332,220

KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
 All Operating Unit Values
 For The Period Ending November 2022



Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Current Actuals over/under Prior Year	Year-To-Date & Annual				Percent Actual To Annual Budget		
				Monthly		Year-To-Date & Annual				
				Current Period Actuals	Actuals as a % of Budget	2022 Year To Date Budget	2022 Year To Date Actuals		2021 Year To Date Actuals	2022 Annual Budget
7,534,000	5,586,706	74%	-5,654,690			97,187,000	100,751,347	92,241,348	105,127,000	96%
8,846,000	9,457,949	107%	8,194,176			101,317,000	116,993,334	96,695,408	109,891,000	106%
4,246,000	4,881,447	115%	4,192,325			47,819,000	53,057,737	41,193,543	51,874,000	102%
775,000	778,195	100%	677,431			9,632,700	10,315,045	9,124,080	10,502,700	98%
31,591	24,550	78%	23,863			305,409	327,390	297,472	337,000	97%
50,000	18,493	37%	48,057			28,000	28,000	28,000	28,000	100%
21,482,591	20,747,339	97%	18,790,542			256,839,109	282,015,881	240,135,542	278,359,700	101%
103,019	84,745	82%	95,290			1,145,930	1,149,096	1,153,492	1,250,000	92%
538,667	334,421	62%	121,987			5,794,933	15,969,007	20,047,079	6,321,700	253%
641,686	419,166	65%	217,277			6,940,863	17,118,103	21,200,571	7,571,700	226%
205,242	275,080	134%	290,843			2,844,050	2,713,459	1,205,119	3,080,000	88%
173,922	202,404	116%	122,563			2,204,481	2,135,240	3,422,179	2,375,000	90%
24,476	(87,274)	-357%	124,092			2,303,000	2,064,561	1,052,038	2,520,000	82%
4,080	3,951	97%	3,549			41,420	32,316	16,483	45,500	71%
71,981	36,290	50%	56,068			986,019	764,993	1,069,971	1,058,000	72%
15,028	14,771	98%	14,994			169,472	180,483	(464,889)	184,500	98%
								11,662,721		
494,731	445,222	90%	612,110			8,548,441	7,891,052	17,963,622	9,263,000	85%
2,645,715	2,888,954	109%	2,556,107			31,902,296	34,031,981	29,203,573	34,577,402	98%
2,645,715	2,888,954	109%	2,556,107			31,902,296	34,031,981	29,203,573	34,577,402	98%
\$ 25,264,722	\$ 24,500,682	97%	\$ 22,176,036			\$ 304,230,710	\$ 341,057,018	\$ 308,503,309	\$ 329,771,802	103%

OPERATING REVENUES

Sales of Energy and Water

Residential Sales -1%
 Commercial Sales 15%
 Industrial Sales 16%
 Schools 15%
 Highway Lighting 3%
 Public Authorities -
 Fire Protection -62%
Total Sales of Energy and Water 10%
 Borderline Electric Sales -11%
 Wholesale Market Sales 174%
Total Other Utility Sales 93%
 Forfeited Discounts -5%
 Connect/Disconnect Fees 65%
 Tower/Pole Attachment Rentals -170%
 Ash Disposal -
 Diversion Fines 11%
 Service Fees -35%
 Other Miscellaneous Revenues -1%
 Deferred Revenue-Fuel/PP-Amort -
 Deferred Revenue-Fuel/PP-Recog -

Total Other Revenues -27%

Payment In Lieu Of Taxes 13%
Total Payment In Lieu Of Taxes 13%

KANSAS CITY BOARD OF PUBLIC UTILITIES
 Statements of Revenues, Expenses, and Change in Net Position
 All Operating Unit Values
 For The Period Ending November 2022



Monthly				Year-To-Date & Annual					
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	2022 Year To Date Budget	2022 Year To Date Actuals	2021 Year To Date Actuals	2022 Annual Budget	Percent Actual To Annual Budget
3,434,829	4,141,679	121%	3,464,294	20%	39,618,446	39,349,165	35,984,773	43,013,968	91%
3,795,991	7,778,416	205%	3,368,285	131%	41,509,182	62,177,346	37,930,984	45,536,000	137%
2,291,987	3,253,092	142%	2,717,049	20%	29,674,292	50,773,550	45,433,495	32,531,101	156%
4,114,469	4,278,296	104%	3,672,373	16%	45,852,207	41,575,250	39,704,442	49,950,452	83%
462,919	556,895	120%	386,919	44%	5,110,157	5,321,393	5,014,876	5,572,472	95%
2,760,787	2,563,570	93%	2,121,166	21%	28,289,693	24,626,758	22,881,784	30,725,801	80%
3,372,456	3,626,789	108%	3,245,916	12%	36,712,774	37,617,811	35,757,079	40,085,230	94%
-	-	-	-	-	-	2,312,998	-	-	-
\$ 20,233,437	\$ 26,198,737	129%	\$ 18,976,003	38%	\$ 226,766,751	\$ 263,754,271	\$ 222,707,432	\$ 247,415,025	107%
\$ 5,031,285	\$ (1,698,055)	-34%	\$ 3,200,033	-153%	\$ 77,463,959	\$ 77,302,747	\$ 85,795,877	\$ 82,356,777	94%
75,029	156,994	209%	7,401	2,021%	1,126,974	862,788	85,303	1,202,000	72%
(1,707,040)	(1,707,040)	100%	(1,802,108)	-5%	(20,239,989)	(20,322,249)	(21,711,119)	(21,947,030)	93%
(7,000)	(11,880)	170%	(8,683)	37%	(77,000)	(132,093)	(98,412)	(84,000)	157%
(2,645,715)	(2,888,954)	109%	(2,556,107)	13%	(31,902,296)	(34,031,981)	(29,203,573)	(34,577,401)	98%
59,259	129,166	218%	16,498	683%	662,121	572,667	322,128	733,500	78%
(42)	-	-	-	-	(458)	-	24	(500)	-
\$ (4,225,508)	\$ (4,321,715)	102%	\$ (4,343,000)	-	\$ (50,430,649)	\$ (53,050,868)	\$ (50,605,649)	\$ (54,673,431)	97%
\$ 805,777	\$ (6,019,770)	-747%	\$ (1,142,966)	427%	\$ 27,033,310	\$ 24,251,879	\$ 35,190,228	\$ 27,683,346	88%
41,667	597,406	1,434%	-	-	458,333	1,352,281	952,442	500,000	270%
\$ 847,443	\$ (5,422,363)	-640%	\$ (1,142,966)	374%	\$ 27,491,644	\$ 25,604,160	\$ 36,142,669	\$ 28,183,346	91%

OPERATING EXPENSES

TOTAL OPERATING EXPENSES

OPERATING INCOME

NON OPERATING INCOME/EXPENSE

TOTAL NONOPERATING INCOME/EXPENSES

INCOME BEFORE TRANSFER & CONTRIB.

TRANSFER AND CONTRIBUTION TO/FROM

NEExch-Main, Design & Ext Fee

TOTAL CHANGE IN NET POSITION

KANSAS CITY BOARD OF PUBLIC UTILITIES
 Statements of Revenues, Expenses, and Change in Net Position
 E-Electric
 For The Period Ending November 2022



Current Period Budget	Current Period Actuals	Monthly		Year-To-Date & Annual						Percent Actual To Annual Budget	
		Actuals	as a % of Budget	Current		2022		2021			2022 Annual Budget
				Actuals	over/under Prior Year	Year To Date Budget	Year To Date Actuals	Year To Date Actuals	Year To Date Actuals		
OPERATING REVENUES											
Sales of Energy and Water											
5,534,000	3,554,253	64%	3,687,963	-4%	74,703,000	77,843,121	69,488,519	80,651,000	97%		
7,946,000	8,487,591	107%	7,367,081	15%	90,976,000	106,042,720	86,395,357	98,700,000	107%		
3,746,000	4,412,892	118%	3,714,067	19%	42,109,000	47,265,318	35,897,564	45,669,000	103%		
725,000	722,578	100%	632,023	14%	9,016,000	9,740,941	8,567,146	9,841,000	99%		
31,591	24,550	78%	23,863	3%	305,409	327,390	297,472	337,000	97%		
17,982,591	17,201,864	96%	15,424,997	12%	217,109,409	241,219,489	200,646,058	235,198,000	103%		
103,019	84,745	82%	95,290	-11%	1,145,930	1,149,096	1,153,492	1,250,000	92%		
416,667	258,728	62%	-	-	4,583,333	14,633,714	18,799,014	5,000,000	293%		
519,686	343,473	66%	95,290	260%	5,729,263	15,782,810	19,952,506	6,250,000	253%		
164,877	220,064	133%	232,675	-5%	2,310,545	2,170,822	964,095	2,500,000	87%		
142,631	173,543	122%	100,791	72%	1,882,369	1,849,547	3,181,093	2,025,000	91%		
3,565	(139,446)	-3,911%	105,120	-233%	2,003,911	1,771,924	809,489	2,200,000	81%		
3,083	2,441	79%	3,051	-20%	33,917	21,250	11,426	37,000	57%		
5,263	1,000	19%	2,000	-50%	94,737	13,650	19,500	100,000	14%		
14,708	14,127	96%	14,994	-6%	161,792	168,238	(393,035)	176,500	95%		
-	-	-	-	-	-	-	11,662,721	-	-		
334,128	271,729	81%	458,631	-41%	6,487,271	5,995,432	16,255,289	7,038,500	85%		
2,190,665	2,427,243	111%	2,111,940	15%	26,731,374	28,948,060	24,218,012	28,960,613	100%		
2,190,665	2,427,243	111%	2,111,940	15%	26,731,374	28,948,060	24,218,012	28,960,613	100%		
\$ 21,027,069	\$ 20,244,308	96%	\$ 18,090,858	12%	\$ 256,057,318	\$ 291,945,791	\$ 261,071,864	\$ 277,447,114	105%		

KANSAS CITY BOARD OF PUBLIC UTILITIES
 Statements of Revenues, Expenses, and Change in Net Position
 E-Electric
 For The Period Ending November 2022



Description	Monthly				Year-To-Date & Annual				Percent Actual To Annual Budget	
	Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Current Actuals over/under Prior Year	2022 Year To Date Budget	2022 Year To Date Actuals	2021 Year To Date Actuals	2022 Annual Budget		2022 Annual Budget
OPERATING EXPENSES										
Production	2,864,648	3,406,102	119%	2,983,033	14%	33,819,477	30,843,145	36,068,157	94%	
Purchased Power	3,795,991	7,778,416	205%	3,368,285	131%	62,177,346	37,930,984	45,536,000	137%	
Fuel	2,291,987	3,253,092	142%	2,717,049	20%	50,773,550	45,433,495	32,531,101	156%	
Transmission and Distribution	2,888,630	3,009,789	104%	2,390,215	26%	27,979,604	26,763,755	35,060,459	80%	
Customer Account Expense	285,824	336,082	118%	212,881	58%	3,156,427	3,129,251	3,441,822	94%	
General and Administrative	2,156,924	2,004,524	93%	1,664,917	20%	19,370,123	17,797,154	24,213,172	80%	
Depreciation and Amortization	2,670,253	2,918,938	109%	2,549,386	14%	30,014,163	28,083,066	31,658,789	95%	
Dfrd Fuel & Purch Power-Amort	-	-	-	-	-	2,312,998	-	-	-	
\$ 16,954,255	\$ 22,706,943	134%	\$ 15,885,766	43%	\$ 229,699,573	\$ 189,980,850	\$ 208,509,502	\$ 208,509,502	110%	
\$ 4,072,813	\$ (2,462,635)	-60%	\$ 2,205,092	-212%	\$ 65,024,406	\$ 62,246,218	\$ 71,091,014	\$ 68,937,612	90%	
NON OPERATING INCOME/EXPENSE										
Investment Interest	62,029	127,324	205%	5,990	2,026%	697,464	69,632	1,046,000	67%	
Interest - Long Term Debt	(1,618,074)	(1,618,074)	100%	(1,696,176)	-5%	(18,517,813)	(19,521,623)	(20,135,887)	92%	
Interest - Other	(6,250)	(9,647)	154%	(7,151)	35%	(107,884)	(80,980)	(75,000)	144%	
PILOT Transfer Expense	(2,190,665)	(2,427,243)	111%	(2,111,940)	15%	(28,948,060)	(24,218,012)	(28,960,613)	100%	
Disposal of Assets-Gain/Loss	-	-	-	-	-	-	-	-	-	
Other Income	54,343	128,316	236%	13,525	849%	562,873	281,905	674,500	83%	
Other Expense	(42)	-	-	-	-	-	24	(500)	-	
\$ (3,698,658)	\$ (3,799,325)	103%	\$ (3,795,752)	-	\$ (43,726,384)	\$ (46,313,420)	\$ (43,469,054)	\$ (47,451,500)	98%	
\$ 374,155	\$ (6,261,959)	-1,674%	\$ (1,590,661)	294%	\$ 21,298,022	\$ 15,932,798	\$ 27,621,960	\$ 21,486,112	74%	
TRANSFER AND CONTRIBUTION TO/FROM										
NExch-Main, Design & Ext Fee	-	-	-	-	-	-	-	-	-	
\$ 374,155	\$ (6,261,959)	-1,674%	\$ (1,590,661)	294%	\$ 21,298,022	\$ 15,932,798	\$ 27,621,960	\$ 21,486,112	74%	

KANSAS CITY BOARD OF PUBLIC UTILITIES
 Statements of Revenues, Expenses, and Change in Net Position
 W-Water
 For The Period Ending November 2022



Monthly				Year-To-Date & Annual				Percent	
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	2022 Year To Date Budget	2022 Year To Date Actuals	2021 Year To Date Actuals	2022 Annual Budget	Actual To Annual Budget
2,000,000	2,032,453	102%	1,966,727	3%	22,484,000	22,908,227	22,752,829	24,476,000	94%
900,000	970,358	108%	827,095	17%	10,341,000	10,950,614	10,300,051	11,191,000	98%
500,000	468,555	94%	478,258	-2%	5,710,000	5,792,419	5,295,979	6,205,000	93%
50,000	55,616	111%	45,408	22%	616,700	574,104	556,934	661,700	87%
-	-	-	-	-	-	-	-	-	-
50,000	18,493	37%	48,057	-62%	28,000	28,000	28,000	28,000	100%
3,500,000	3,545,475	101%	3,365,545	5%	39,729,700	40,796,391	39,489,484	43,161,700	95%
122,000	75,693	62%	121,987	-38%	1,211,600	1,335,293	1,248,065	1,321,700	101%
122,000	75,693	62%	121,987	-38%	1,211,600	1,335,293	1,248,065	1,321,700	101%
40,365	55,016	136%	58,169	-5%	533,505	542,637	241,024	580,000	94%
31,292	28,861	92%	21,772	33%	322,112	285,693	241,086	350,000	82%
20,911	52,173	249%	18,972	175%	299,089	292,637	242,549	320,000	91%
997	1,510	151%	498	203%	7,503	11,066	5,057	8,500	130%
66,718	35,290	53%	54,068	-35%	891,282	751,343	1,050,471	958,000	78%
320	644	201%	-	-	7,680	12,245	(71,854)	8,000	153%
-	-	-	-	-	-	-	-	-	-
160,603	173,494	108%	153,479	13%	2,061,171	1,895,621	1,708,333	2,224,500	85%
455,050	461,711	101%	444,167	4%	5,170,922	5,083,922	4,985,562	5,616,788	91%
455,050	461,711	101%	444,167	4%	5,170,922	5,083,922	4,985,562	5,616,788	91%
\$ 4,237,653	\$ 4,256,374	100%	\$ 4,085,178	4%	\$ 48,173,393	\$ 49,111,227	\$ 47,431,445	\$ 52,324,688	94%

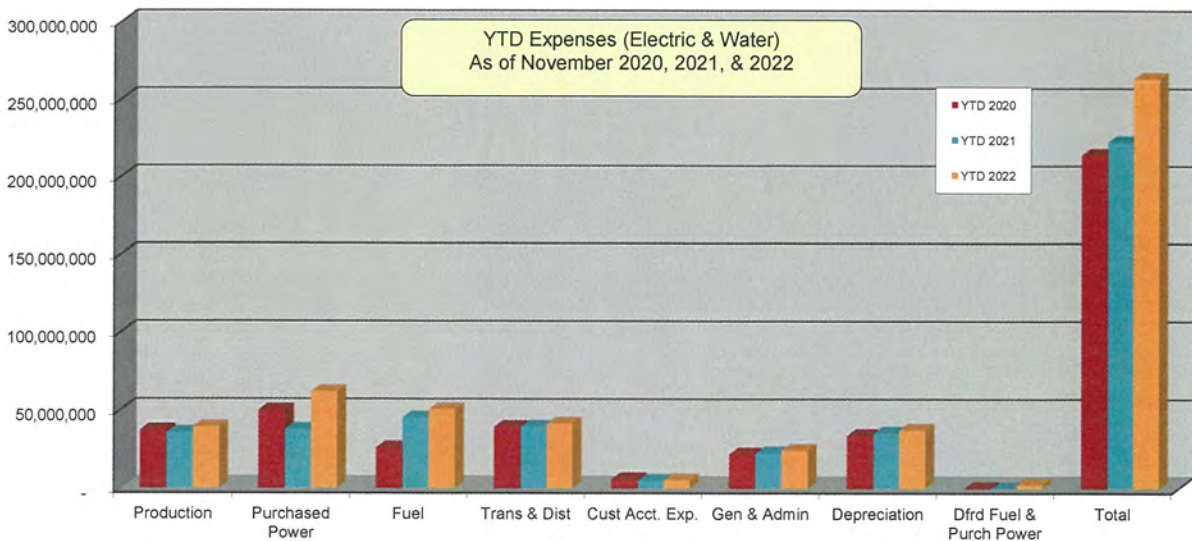
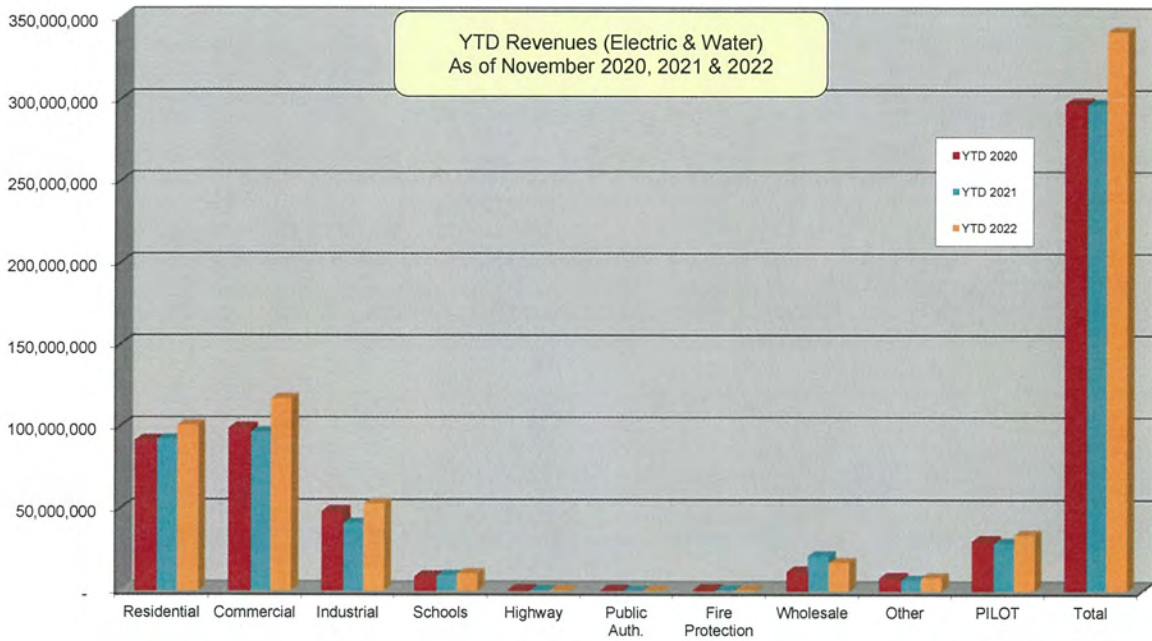
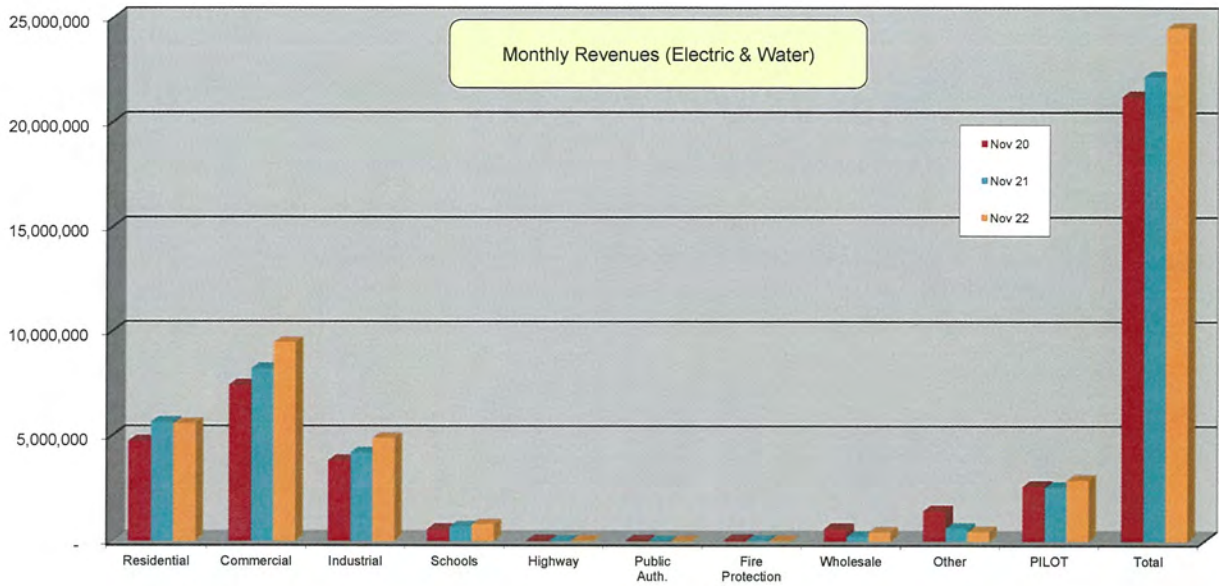
KANSAS CITY BOARD OF PUBLIC UTILITIES
 Statements of Revenues, Expenses, and Change in Net Position
 W-Water
 For The Period Ending November 2022



Monthly				Year-To-Date & Annual					
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	2022 Year To Date Budget	2022 Year To Date Actuals	2021 Year To Date Actuals	2022 Annual Budget	Percent Actual To Annual Budget
Description									
OPERATING EXPENSES									
570,181	735,577	129%	481,262	53%	6,386,883	5,529,688	5,141,628	6,945,811	80%
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,225,839	1,268,507	103%	1,282,159	-1%	13,667,822	13,595,646	12,940,687	14,889,993	91%
177,095	220,813	125%	174,037	27%	1,953,730	2,069,081	1,885,624	2,130,650	97%
603,863	559,046	93%	456,249	23%	6,001,168	5,256,635	5,084,630	6,512,628	81%
702,203	707,851	101%	696,531	2%	7,724,237	7,603,648	7,674,013	8,426,440	90%
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 3,279,182	\$ 3,491,794	106%	\$ 3,090,237	13%	\$ 35,733,839	\$ 34,054,698	\$ 32,726,582	\$ 38,905,522	88%
\$ 958,471	\$ 764,580	80%	\$ 994,942	-23%	\$ 12,439,553	\$ 15,056,529	\$ 14,704,863	\$ 13,419,166	112%
NON OPERATING INCOME/EXPENSE									
13,000	29,671	228%	1,411	2,003%	143,000	165,324	15,671	156,000	106%
(88,967)	(88,967)	100%	(105,932)	-16%	(1,722,176)	(1,804,436)	(2,189,496)	(1,811,143)	100%
(750)	(2,233)	298%	(1,532)	46%	(8,250)	(24,210)	(17,432)	(9,000)	269%
(455,050)	(461,711)	101%	(444,167)	4%	(5,170,922)	(5,083,922)	(4,985,562)	(5,616,788)	91%
-	-	-	-	-	-	-	-	-	-
4,917	850	17%	2,973	-71%	54,083	9,795	40,223	59,000	17%
-	-	-	-	-	-	-	-	-	-
\$ (526,850)	\$ (522,390)	99%	\$ (547,247)	-5%	\$ (6,704,265)	\$ (6,737,448)	\$ (7,136,595)	\$ (7,221,931)	93%
\$ 431,621	\$ 242,190	56%	\$ 447,694	-46%	\$ 5,735,288	\$ 8,319,080	\$ 7,568,267	\$ 6,197,234	134%
TRANSFER AND CONTRIBUTION TO/FROM									
41,667	597,406	1,434%	-	-	458,333	1,352,281	952,442	500,000	270%
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 473,288	\$ 839,596	177%	\$ 447,694	88%	\$ 6,193,622	\$ 9,671,362	\$ 8,520,709	\$ 6,697,234	144%

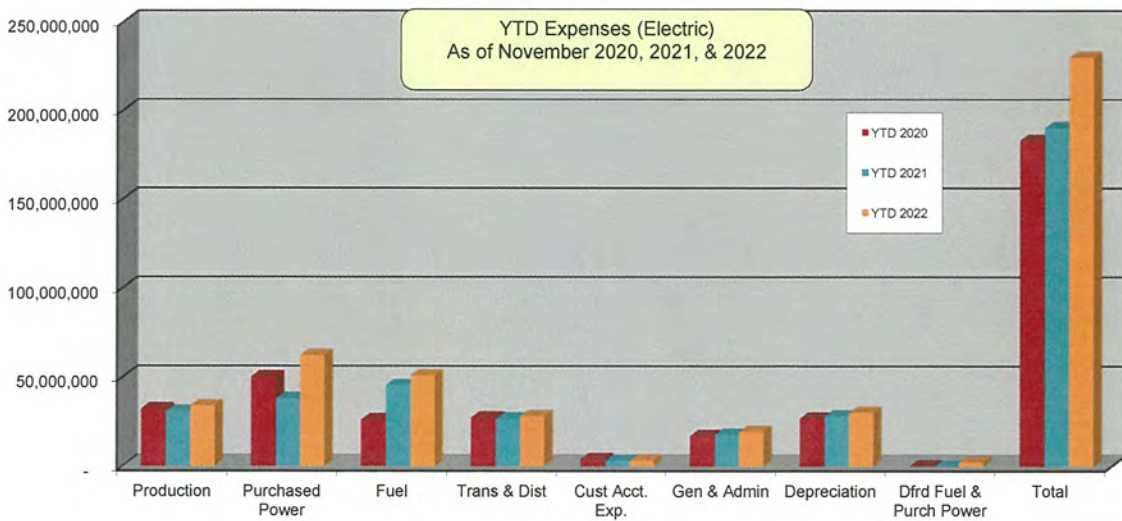
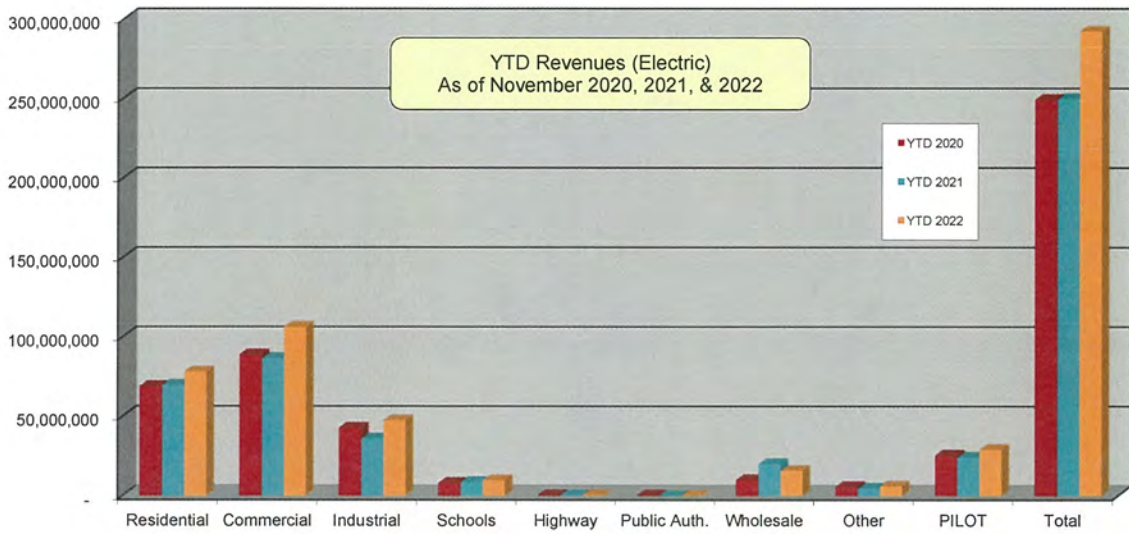
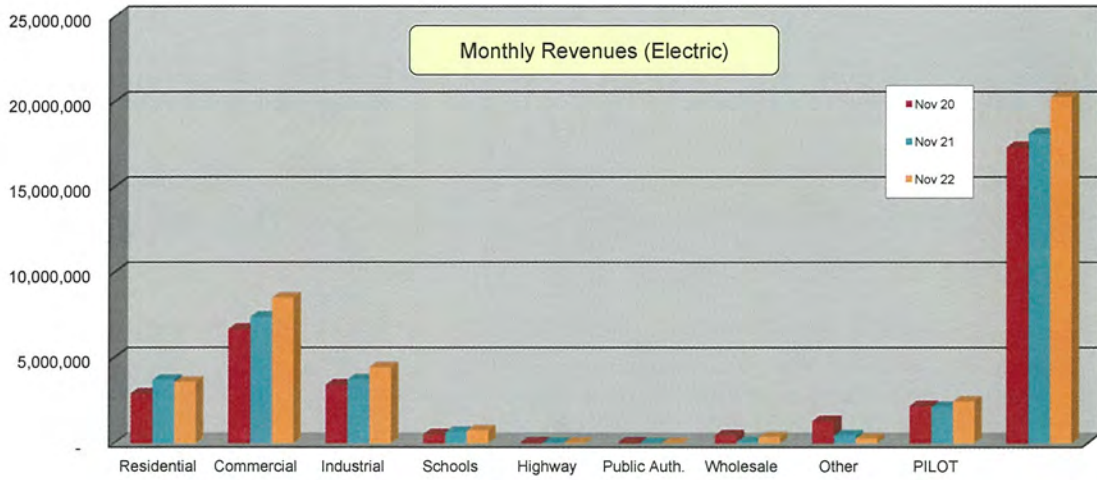
COMBINED (Electric/Water)

November 30, 2022



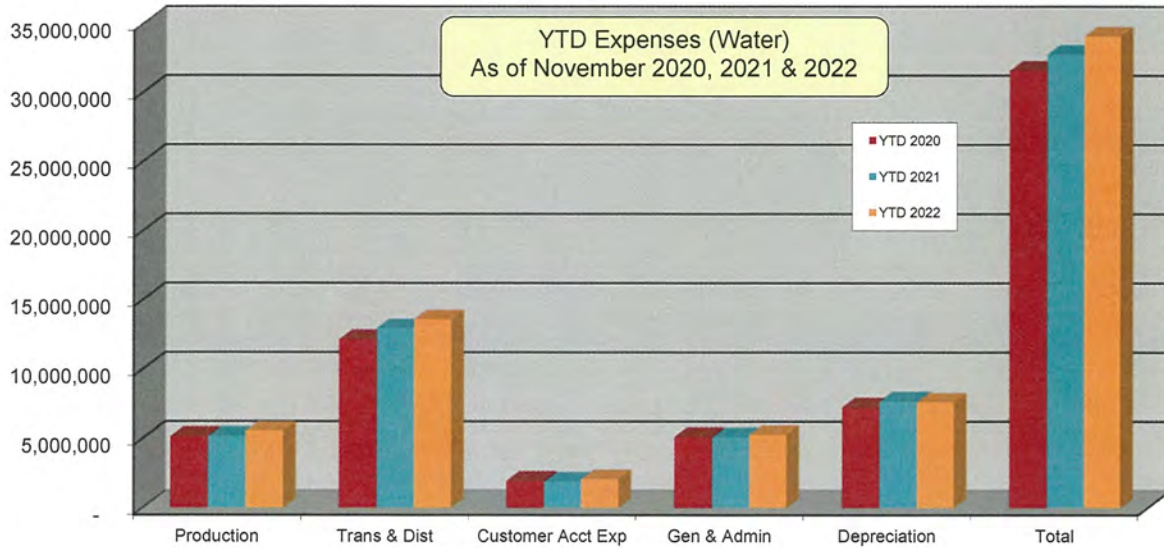
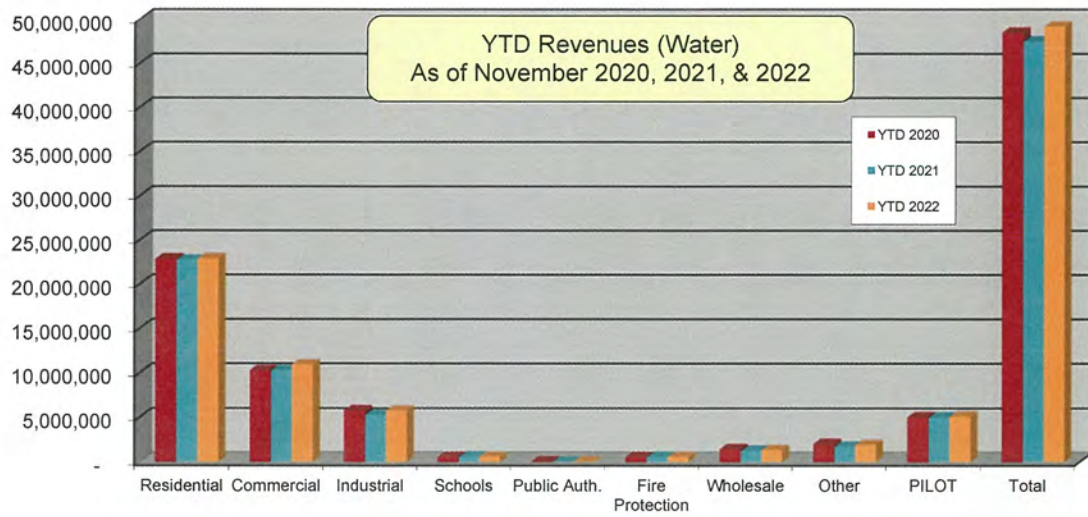
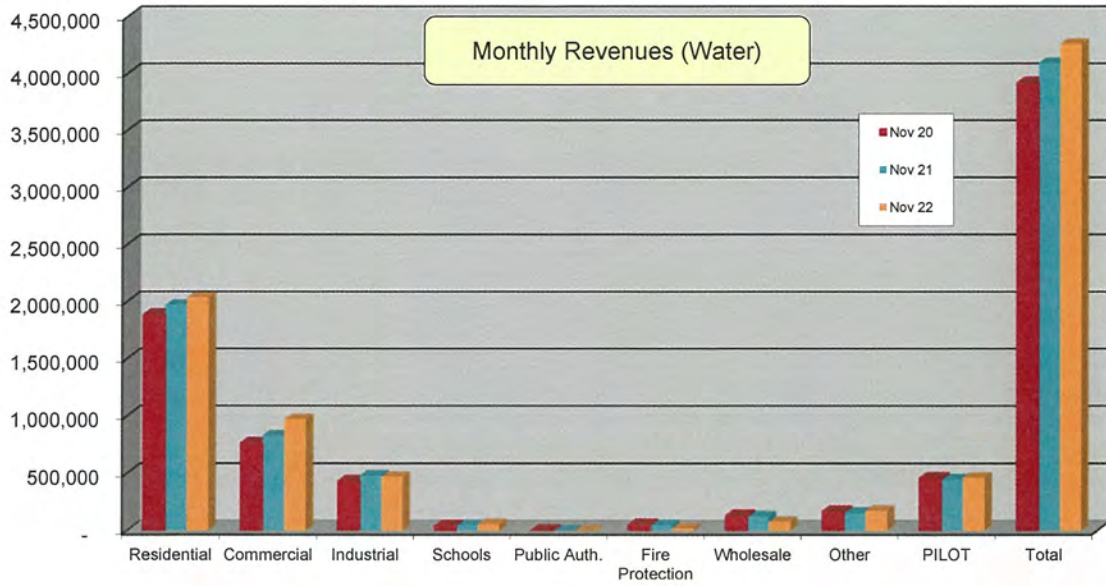
Electric

November 30, 2022



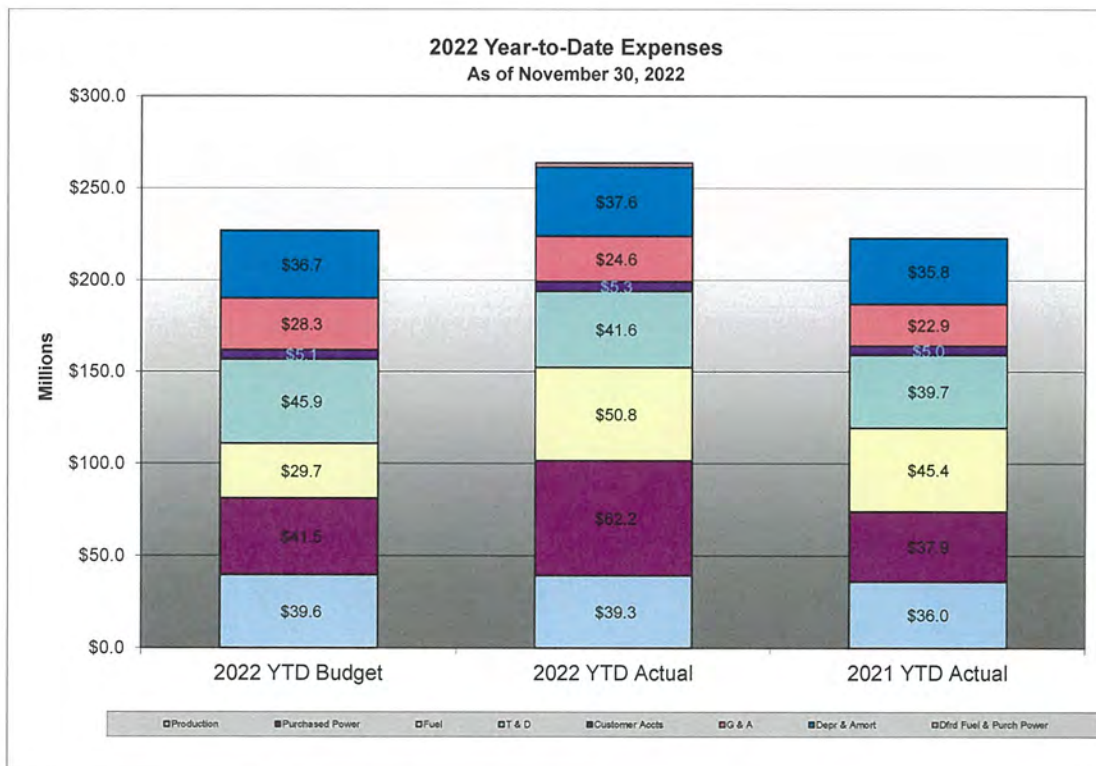
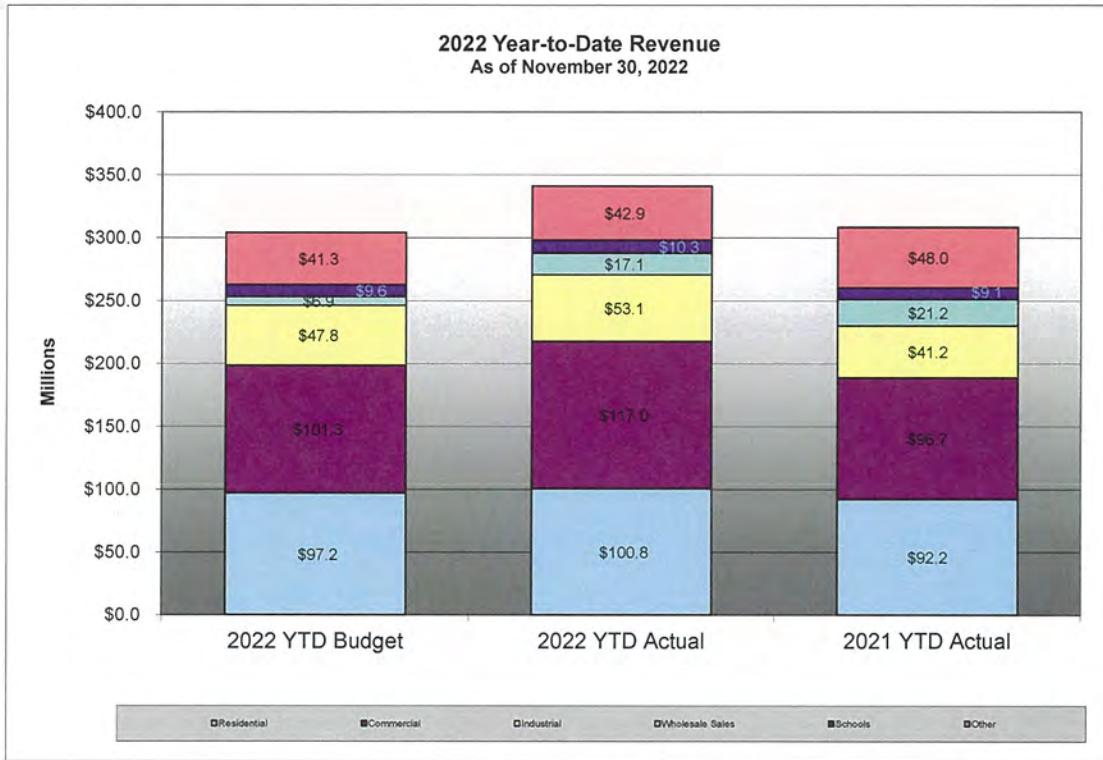
Water

November 30, 2022

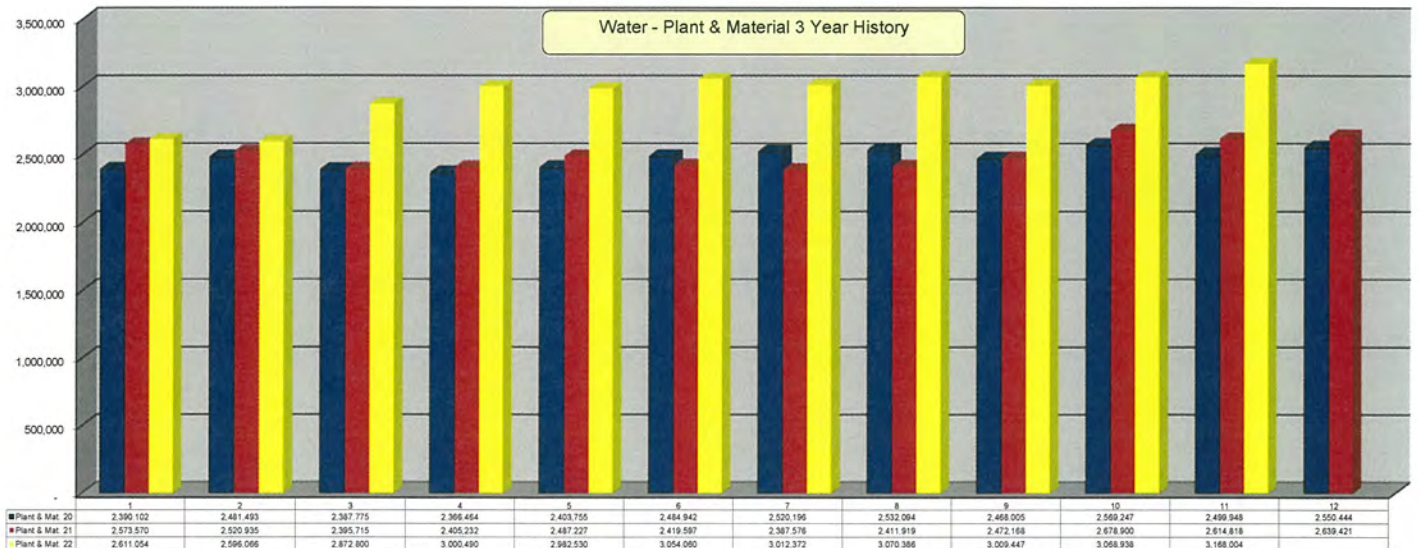
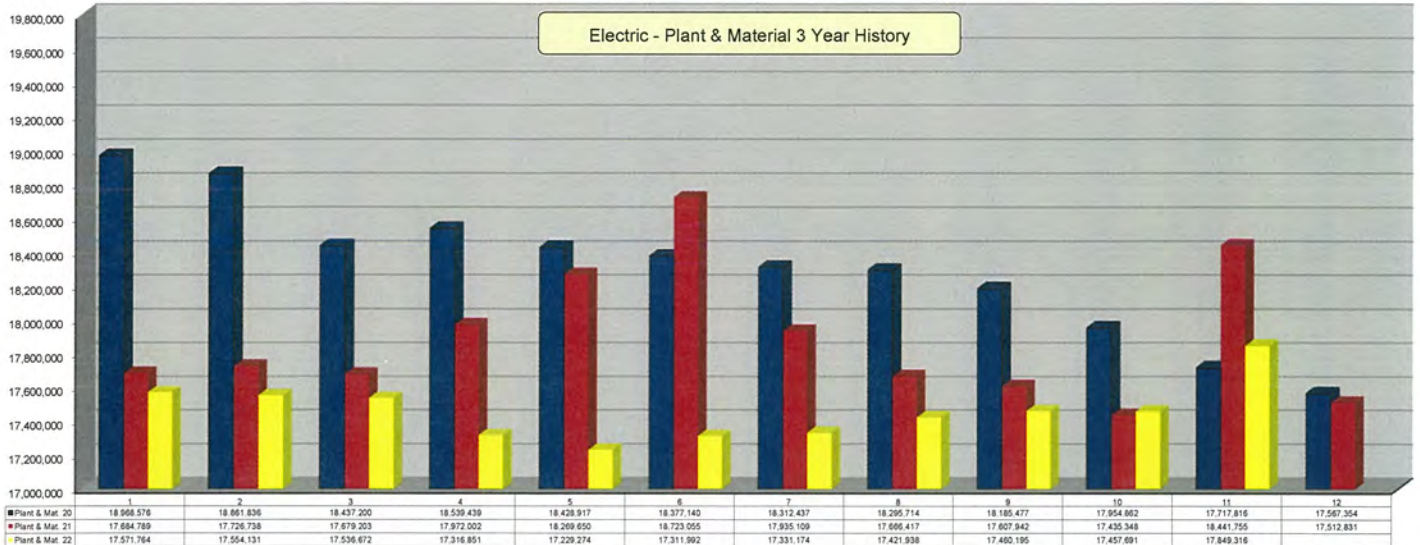
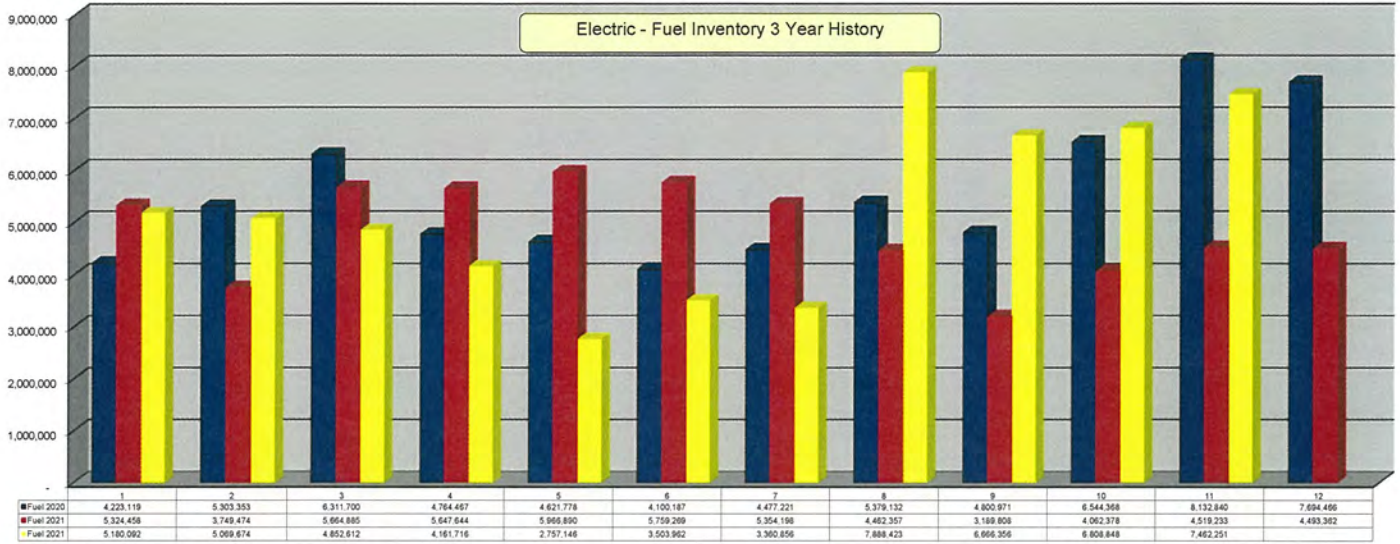


YTD Revenues and Expenses

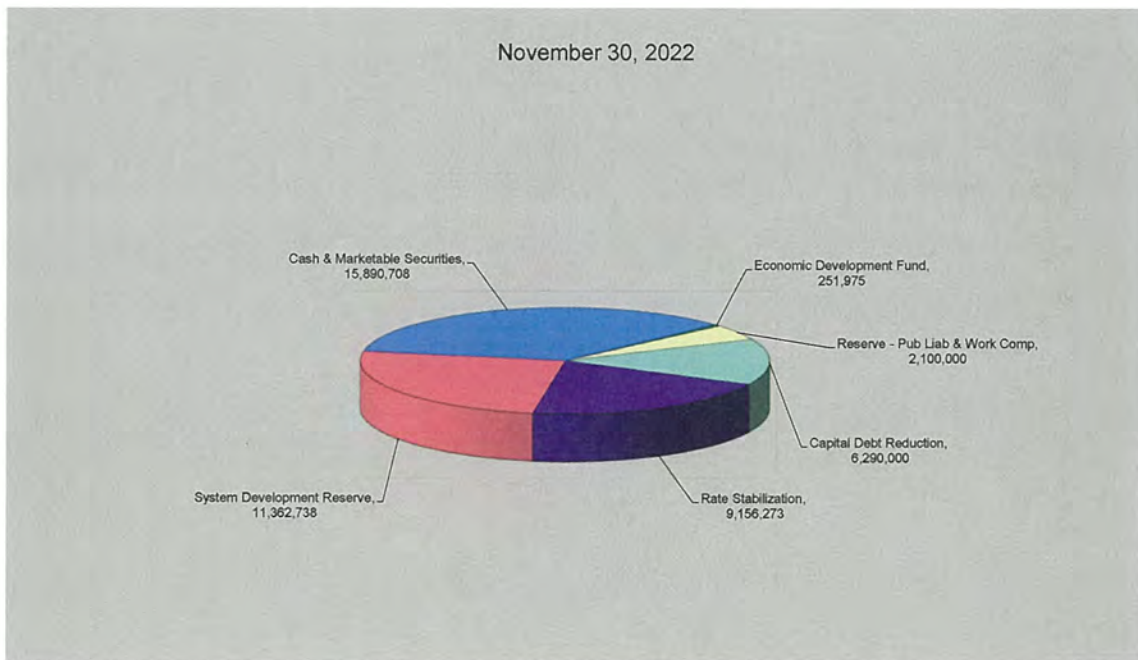
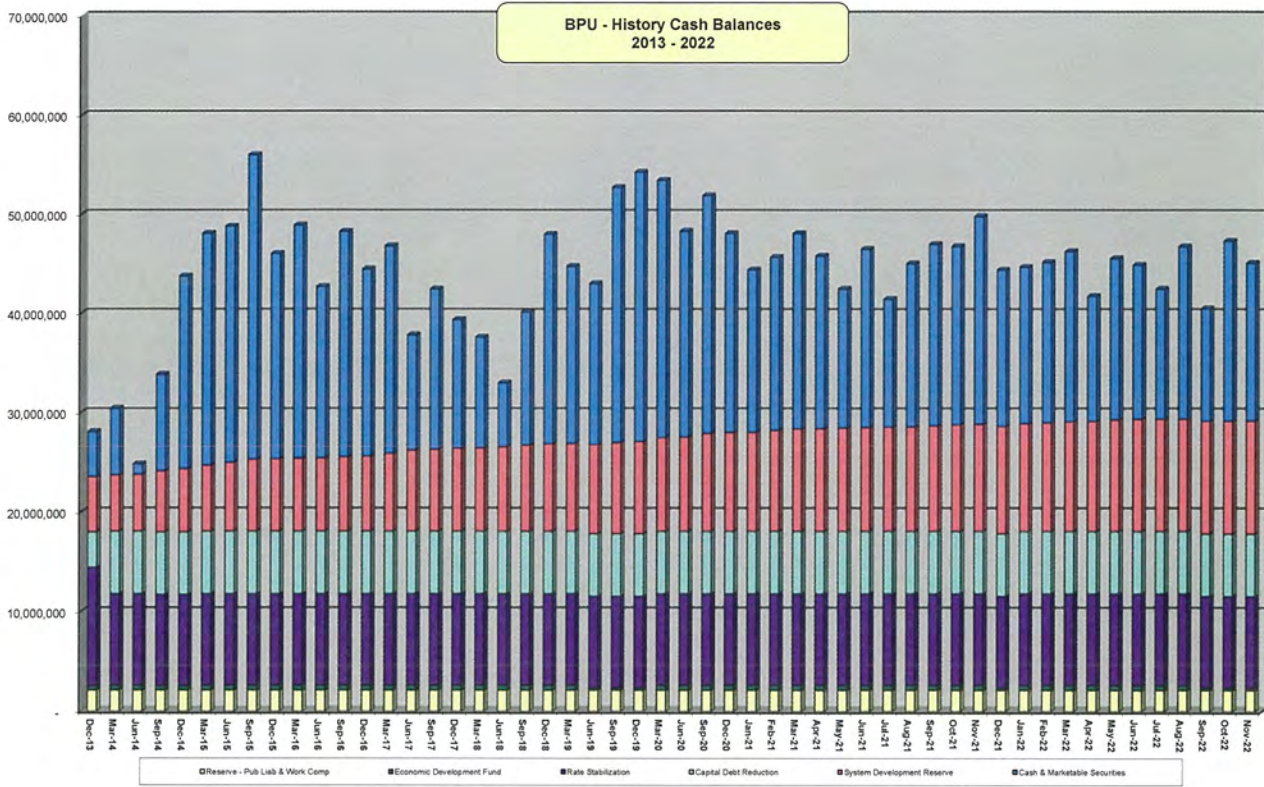
November 30, 2022



BPU - Inventory
November 30, 2022



Cash Balances November 30, 2022





KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
 November 2022

	2022 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
PERSONNEL				
1010-Regular Labor	48,857,549	41,222,168	7,635,381	15.63%
1020-Overtime/Special Pay	4,387,820	3,696,810	691,010	15.75%
1030-Health Care/Medical Benefit	11,318,724	11,843,146	(524,422)	(4.63)%
1040-Medical Insurance-Retirees	3,195,704	1,088,905	2,106,798	65.93%
1050-Pension Benefit	5,134,472	3,822,240	1,312,232	25.56%
1070-Life Insurance Benefit	802,574	758,863	43,711	5.45%
1080-Unemployment Benefit	48,873	45,678	3,195	6.54%
1090-OASDI/Hi (FICA)	3,657,794	3,406,625	251,170	6.87%
1100-Liability Insurance/Work Co	1,230,613	1,714,751	(484,138)	(39.34)%
1110-Compensatory Balance Reserve	1,147,924	2,023,776	(875,852)	(76.30)%
1130-Disability Pay Benefit	578,826	523,688	55,139	9.53%
1140-Employee Education Assistance	60,000	31,728	28,272	47.12%
1170-Board Per Diem	6,000	1,200	4,800	80.00%
1180-Long-Term Care	87,554	86,166	1,388	1.59%
1990-Other Employee Benefits	60,000	68,764	(8,764)	(14.61)%
TOTAL PERSONNEL	80,574,426	70,334,506	10,239,920	12.71%
SERVICES				
2000-Services	-	22	(22)	-
2010-Tree Trimming Services	3,468,063	1,909,913	1,558,150	44.93%
2011-Contract Line Services	2,000	-	2,000	100.00%
2020-Legal Services	398,000	493,499	(95,499)	(23.99)%
2030-Engineering Services	1,735,800	1,168,460	567,339	32.68%
2040-Accounting/Costing Services	12,000	11,410	590	4.92%
2050-Auditing Services	295,000	175,436	119,564	40.53%
2060-Actuarial Services	15,000	2,875	12,125	80.83%
2070-Banking/Cash Mgmt/Treasury	847,500	853,046	(5,546)	-
2080-Financial Advisory	36,000	39,825	(3,825)	(10.63)%
2090-General Management Services	110,000	40,000	70,000	63.64%
2100-Human Resource Services	155,100	219,313	(64,213)	(41.40)%
2110-Environmental Services	740,100	478,790	261,310	35.31%
2130-Computer Hardware Maintenance	334,600	154,878	179,722	53.71%
2131-Computer Software Maintenance	4,386,181	3,133,191	1,252,990	28.57%
2140-Advertising/Marketing/Sales	431,000	343,212	87,788	20.37%
2150-Janitorial Services	906,200	753,515	152,685	16.85%
2151-Trash Disposal	49,685	47,326	2,359	4.75%
2160-Travel/Training/Safety	911,670	367,204	544,466	59.72%
2170-Outside Printing & Duplicating	480,350	789,801	(309,451)	(64.42)%
2180-Insurance Services	2,000,000	1,997,538	2,462	-
2190-Dues/Memberships/Subscription	388,203	234,978	153,224	39.47%
2200-Telecommunications Services	450,861	431,645	19,216	4.26%
2210-Clerical/Office/Tech Services	178,900	55,518	123,382	68.97%
2211-Copier Services	92,400	71,334	21,066	22.80%
2220-Security Services	1,737,550	1,721,577	15,973	-
2230-Collection Services	90,000	59,050	30,950	34.39%
2240-Building Maintenance Service	1,528,583	1,090,989	437,594	28.63%
2241-Building Maint Srvc - HVAC	127,703	263,266	(135,563)	(106.16)%
2242-Building Maint Srvc - Elevator	76,758	123,715	(46,957)	(61.18)%
2243-Pest & Bird Control	3,550	-	3,550	100.00%
2244-Grounds Maintenance	126,000	27,589	98,412	78.10%
2250-Mailing/Shipping Services	39,780	1,324	38,456	96.67%
2260-Meter Testing/Protection	5,400	1,290	4,110	76.11%
2270-Public Notice	45,250	36,799	8,451	18.68%
2282-IT Prof Contracted Services	2,016,000	1,450,793	565,207	28.04%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
November 2022

	2022 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
2290-Rentals And Leases	-	5	(5)	-
2300-Equipment Maintenance	761,765	515,039	246,726	32.39%
2310-City Wide Yard Restoration	50,000	45,102	4,898	9.80%
2320-City Street Repairs	1,000,000	663,637	336,363	33.64%
2330-Right Of Way/Easements	112,000	55,851	56,149	50.13%
2340-Auxiliary Boiler Maintenance	12,500	14,207	(1,707)	(13.65)%
2351-Control System Support Service	180,000	163,168	16,832	9.35%
2370-Liab-Inj Damages	1,283,000	1,356,543	(73,542)	(5.73)%
2380-Sponsorships	584,100	293,393	290,707	49.77%
2390-Risk Mngmnt & Consulting Srv	5,000	22,403	(17,403)	(348.06)%
2500-Dogwood Gas Plant O&M	4,581,731	3,010,324	1,571,407	34.30%
2990-Other Professional Services	851,602	445,041	406,561	47.74%
TOTAL SERVICES	33,642,885	25,133,835	8,509,050	25.29%
FUELS				
3010-Main Flame Fuel	30,431,101	47,061,038	(16,629,937)	(54.65)%
3012-Building Heat Fuel	1,500	721	779	51.94%
3020-Start Up Fuel	700,000	1,716,895	(1,016,895)	(145.27)%
3025-AQC - Reagents	1,400,000	1,995,617	(595,617)	(42.54)%
3030-Ash Handling	1,200,000	1,485,859	(285,859)	(23.82)%
3040-On Road Vehicle Fuel	425,000	601,264	(176,264)	(41.47)%
3050-Purchase Power Energy	7,656,000	29,447,424	(21,791,424)	(284.63)%
3055-Purchased Power - Renewables	27,600,000	25,578,216	2,021,784	7.33%
3070-Purch Pwr Capacity NonEconomic	4,560,000	4,252,933	307,067	6.73%
3080-Purchased Power Transmission	6,720,000	5,309,179	1,410,821	20.99%
3100-Purchased Power Deferred	-	2,312,998	(2,312,998)	-
3110-Off Road Fuel	105,000	141,501	(36,501)	(34.76)%
3600-Renewable Energy Certificates	(1,000,000)	(2,410,406)	1,410,406	141.04%
3990-Other Purchased Power	140,400	196,284	(55,884)	(39.80)%
TOTAL FUELS	79,939,001	117,689,523	(37,750,522)	(47.22)%
SUPPLIES				
4000-Supplies	-	3,299	(3,299)	-
4010-Office Supplies & Materials	159,150	110,633	48,517	30.49%
4020-Laboratory Supplies	28,000	17,898	10,102	36.08%
4030-Janitorial Supplies	28,800	10,826	17,974	62.41%
4040-Comp/Srvr/Ntwrk Hrdwr Equip	1,008,782	222,019	786,763	77.99%
4041-Comp/Srvr/Ntwrk Sftwr & Lic	72,600	18,944	53,656	73.91%
4050-Small Tools & Machinery	243,800	170,678	73,122	29.99%
4060-Water Treatment Chemicals	684,500	544,960	139,540	20.39%
4070-Ferric Chemicals	150,000	116,810	33,191	22.13%
4080-Lime/Caustic Chemicals	130,000	153,863	(23,863)	(18.36)%
4090-Chlorine Chemicals	290,000	376,595	(86,595)	(29.86)%
4100-Other Chemicals & Supplies	253,000	101,219	151,781	59.99%
4110-Clothing/Uniforms	350,600	323,020	27,580	7.87%
4120-Vehicle/Machinery Parts	557,100	617,259	(60,159)	(10.80)%
4130-Building/Structural Supplies	594,500	693,106	(98,606)	(16.59)%
4131-Bldg/Strctl Supp-Leeves/Dikes	55,000	29,870	25,130	45.69%
4132-Bldg/Strctl Supp-Roads/Rails	245,000	1,288	243,712	99.47%
4133-Bld/Strctl Supp-Filter Srvcs	22,500	9,080	13,420	59.64%
4140-Plant Equipment	232,700	202,470	30,229	12.99%
4150-T&D Equipment	2,000	771	1,229	61.43%
4160-Office Equipment	20,250	12,491	7,759	38.32%
4170-Electric Usage	-	72,151	(72,151)	-
4180-Water Usage	-	27,667	(27,667)	-
4190-Environmental Supplies	68,600	237,049	(168,449)	(245.55)%
4195-Flue Gas Treatment	275,000	339,601	(64,601)	(23.49)%
4200-Hazardous Waste Supplies	1,100	1,396	(296)	(26.91)%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
November 2022

	2022 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
4210-Safety Supplies	103,600	48,140	55,460	53.53%
4220-Communication Supplies	58,500	55,081	3,419	5.84%
4230-Meter Parts & Supplies	80,500	18,690	61,811	76.78%
4240-Billing Supplies	10,000	-	10,000	100.00%
4250-General Parts & Supplies	10,000	1,694	8,306	83.06%
4251-General Parts & Supp Coal Conv	185,000	172,615	12,385	6.69%
4252-General Parts & Supp Coal Dust	10,000	1,695	8,305	83.05%
4253-General Parts & Supp Wash-Down	4,000	12,228	(8,228)	(205.70)%
4260-Transmission Parts & Supplies	85,000	39,943	45,057	53.01%
4270-Distribution Parts & Supplies	2,495,200	3,485,319	(990,119)	(39.68)%
4280-Books/Manuals/Reference	12,650	4,117	8,533	67.45%
4300-Boiler Maint-Forced Outages	270,000	762,079	(492,079)	(182.25)%
4301-Boiler Maint-Elec & Control	137,000	75,129	61,871	45.16%
4302-Boiler Maint-Mechancial	355,000	272,358	82,642	23.28%
4303-Boiler Maint-Motor	60,000	(32,930)	92,930	154.88%
4304-Boiler Maint-Steel & Duct	265,000	38,265	226,735	85.56%
4305-Boiler Maint-Coal & Ash	545,000	950,681	(405,681)	(74.44)%
4306-Boiler Maint-Boiler Cleaning	300,000	77,324	222,677	74.23%
4307-Boiler Maint-Insulation	200,000	155,820	44,180	22.09%
4308-Boiler Maint-Planned Outages	200,000	226,233	(26,232)	(13.12)%
4309-Boiler Maint-Lab Equip	31,900	343,918	(312,018)	(978.11)%
4310-Turbine Maintenance	640,000	611,946	28,054	4.38%
4320-Balance Of Plant Maintenance	409,600	713,005	(303,405)	(74.07)%
4321-Balance of Plant Mnt-Comp Air	34,000	16,779	17,221	50.65%
4322-Balance of Plant Mnt-Crane Svc	18,500	33,086	(14,586)	(78.84)%
4323-Balance of Plant Mnt-Comm	17,000	2,305	14,695	86.44%
4324-Balance of Plant Mnt-Pumps	75,000	30,331	44,669	59.56%
4325-Balance Plant Mnt-Mechanical	47,000	19,344	27,656	58.84%
4326-Balance Plant Mnt-Electrical	70,000	22,207	47,793	68.28%
4327-Balance Plant Mnt-Chem Feed	20,000	11,173	8,827	44.13%
4328-Balance Plant Mnt-Risk Mngmnt	60,000	26,551	33,449	55.75%
4329-Balance Plant Mnt-Filters	6,000	2,802	3,198	53.30%
4330-Compressed Gases	150,000	199,850	(49,850)	(33.23)%
4990-Other Parts & Supplies	38,150	26,738	11,412	29.91%
TOTAL SUPPLIES	12,476,582	12,839,477	(362,895)	(2.91)%
OTHER				
5060-Other Board Expenses	10,000	9,289	711	7.11%
5080-Doubtful Account Expense	452,500	340,000	112,500	24.86%
5110-Outside Regulatory Expenses	261,400	179,136	82,264	31.47%
5150-WPA Billing Credit	(590,000)	(582,567)	(7,433)	(1.26)%
5200-NERC Reliability Compliance	563,000	193,261	369,739	65.67%
5900-Payment In Lieu of Taxes	34,577,401	34,031,981	545,420	1.58%
TOTAL OTHER	35,274,301	34,171,100	1,103,201	3.13%
TOTAL EXPENSES	241,907,196	260,168,442	(18,261,246)	(7.55)%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Nov-22

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Common Capital Projects				
Admin Services Technology	505,800	375,140	130,659	26%
Administrative Services	\$505,800	\$375,140	\$130,659	26%
Common Automobiles	32,000	-	32,000	100%
Common Equipment	\$32,000	\$0	\$32,000	100%
540 Minnesota Facilities	110,000	9,619	100,381	91%
Common Facilities Improvements	\$110,000	\$9,619	\$100,381	91%
Admin Building Furnish & Equip	30,000	5,430	24,570	82%
Common Furnishings and Equipment	\$30,000	\$5,430	\$24,570	82%
540 Minnesota Grounds	275,000	108,925	166,074	60%
Common Grounds	\$275,000	\$108,925	\$166,074	60%
IT ERP Technology Development	400,000	82,870	317,129	79%
IT Desktop/Network Development	555,000	17,305	537,694	97%
IT Security Improvements	100,000	37,216	62,784	63%
IT Enterprise Service Bus Development	230,000	198,363	31,637	14%
IT Enterprise Asset Management Development	280,000	323,822	(43,822)	-
IT BI/Analytics Development	420,000	330,627	89,372	21%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Nov-22

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
IT Mobile Barcode System Upgrade	50,000	1,433	48,566	97%
IT AMI Development	25,000	-	24,999	100%
IT Hyperion Upgrade	450,000	478,843	(28,842)	-
IT Customer Information System Development	75,000	139,560	(64,560)	-
IT Rollout Identity Management	75,000	88,504	(13,503)	-
IT Virtual Desktop for Enterprise	50,000	69,651	(19,650)	-
IT DR Infrastructure	100,000	174,930	(74,929)	-
IT DR for Security	40,000	21,140	18,859	47%
IT GIS Enhancements	135,000	90,368	44,631	33%
IT Business Portal Development	200,000	138,930	61,070	31%
IT Enterprise Wireless Mobility	75,000	-	75,000	100%
IT Enterprise Report Database	120,000	107,180	12,820	11%
IT Document Management Development	100,000	196,906	(96,906)	-
IT Utility Ops Technology Development	50,000	82,511	(32,510)	-
IT General Systems Enhancements	120,000	10,825	109,174	91%
IT Project Management Applications	90,000	33,658	56,341	63%
IT Analog to Digital Services	85,000	-	84,999	100%
IT IVR Service Development	75,000	-	75,000	100%
IT Mobile Device Management(MDM)	30,000	-	30,000	100%
IT Security Operations Center(SOC) Development	45,000	24,397	20,602	46%
IT Meter Data Management System Upgrade	600,000	32,365	567,635	95%
Enterprise Technology	\$4,575,000	\$2,681,405	\$1,893,590	41%
Security Improvements	25,000	46,124	(21,124)	-
HR Security	300,000	332,540	(32,539)	-
Human Resources Security	\$325,000	\$378,664	(\$53,663)	(17)%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Construction Summary
As Of Nov-22

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Common Capital Projects	\$5,852,800	\$3,559,182	\$2,293,611	39%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Nov-22

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Electric Capital Projects				
Dogwood Capital Costs	808,000	1,335,113	(527,112)	-
Dogwood Plant Common	\$808,000	\$1,335,113	(\$527,112)	(65)%
Annual Meter Program	1,000,000	229,718	770,281	77%
Electric Meters	\$1,000,000	\$229,718	\$770,281	77%
Electric Ops Automobiles	100,000	59,988	40,011	40%
Electric Ops Facility Improvements	300,000	273,955	26,045	9%
Electric Ops Furnishings & Equipment	10,000	-	9,999	100%
Electric Ops Grounds	5,000	4,819	181	4%
IVR and Outage Management System	100,000	-	99,999	100%
Electric Ops Radio	25,000	4,886	20,114	80%
Electric Ops Technology	100,000	25,257	74,743	75%
Electric Ops Tools	100,000	82,013	17,987	18%
Electric Ops Work Equipment	500,000	363,005	136,995	27%
Electric Ops General Construction	\$1,240,000	\$813,921	\$426,074	34%
Muncie OH Feeders	100,000	-	99,999	100%
Rosedale 161kV Sub OH Feeders	750,000	-	750,000	100%
Piper OH Feeders - Urban Outfitters	4,400,000	928,531	3,471,469	79%
Transmission Pole Replacement	500,000	568,532	(68,532)	-
EO Fiberglass OH Feeders	100,000	-	99,999	100%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Nov-22

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
EO Remove BPU Trans and Sub Equipment from Cust Buildings	1,000	1,528	(527)	-
Annual OH Construction	2,000,000	1,533,227	466,773	23%
Distribution Pole Inspection Replacement	2,500,000	2,189,948	310,052	12%
EO Downtown KCKCC Campus	50,000	-	50,000	100%
EO Turner Diagonal East Feeder and Backbone Interconnect	50,000	-	50,000	100%
EO Turner Diagonal West Feeder and Backbone Interconnect	150,000	-	150,000	100%
Electric Overhead Distribution	\$10,601,000	\$5,221,765	\$5,379,233	51%
Annual Reimbursable Construction	100,000	864	99,136	99%
American Royal UG	5,000	-	5,000	100%
Indian Springs	5,000	-	5,000	100%
Reardon Center Redevelopment	5,000	-	5,000	100%
Rock Island Bridge Project	5,000	135	4,865	97%
Schlitterbahn	5,000	-	5,000	100%
West Legends Apartment Complex #3	5,000	-	5,000	100%
Woodlands	5,000	9,332	(4,332)	-
EO Homefield Development	5,000	-	5,000	100%
Electric Reimbursable	\$140,000	\$10,331	\$129,669	93%
Storms - Electric Repairs	1,000	923,580	(922,579)	-
Electric Storm Expense	\$1,000	\$923,580	(\$922,579)	(92,262)%
Substation Breakers	25,000	4,060	20,939	84%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Nov-22

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Substation Relays	150,000	138,456	11,544	8%
Substation Improvements	250,000	58,957	191,042	76%
Substation Security	5,000	1,296	3,703	74%
Substation Transformer Oil	10,000	-	9,999	100%
EO Substation Battery Upgrades	25,000	3,972	21,027	84%
Electric Substation	\$465,000	\$206,742	\$258,254	56%
Overhead Transformers	600,000	132,314	467,685	78%
Underground Transformers	1,200,000	310,199	889,801	74%
Electric Transformers	\$1,800,000	\$442,513	\$1,357,486	75%
Transmission Line FO Additions	100,000	-	99,999	100%
Misc Transmission Projects	250,000	978	249,021	100%
EO Barber to Terrace Trans Line	250,000	-	249,999	100%
69KV Mill Street - Kaw Backup Circuit	500,000	45,352	454,648	91%
EO Maywood Feeder Rebuild - Woodlands	250,000	-	249,999	100%
Electric Transmission	\$1,350,000	\$46,330	\$1,303,666	97%
Fisher UG Feeders	250,000	3,274,264	(3,024,264)	-
Annual UG Construction	2,000,000	2,691,075	(691,074)	-
Electric Underground Distribution	\$2,250,000	\$5,965,339	(\$3,715,338)	(165)%
Street Light Improvements	100,000	38,561	61,439	61%
Traffic Signal Improvements	20,000	-	20,000	100%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Nov-22

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Unified Govt OH Construction	20,000	-	20,000	100%
Unified Govt UG Distribution	20,000	34,123	(14,122)	-
EO Levee Rebuild Along Kansas River	600,000	589,756	10,243	2%
Electric Unified Government Projects	\$760,000	\$662,440	\$97,560	13%
Telecommunications Technology	10,000	-	9,999	100%
Enterprise Telecommunications	\$10,000	\$0	\$9,999	100%
CT4 Hydraulic Oil & Lube Oil Varnish Removal	40,000	4,357	35,643	89%
Nearman Plant CT4	\$40,000	\$4,357	\$35,643	89%
NC Coal Conveyor Belt - Replacement	75,000	-	75,000	100%
NC Fire Protection System Upgrade	2,100,000	910,635	1,189,365	57%
Nearman Plant Common	\$2,175,000	\$910,635	\$1,264,365	58%
N1 5KV Cables Replacement	80,000	93,246	(13,246)	-
N1 Drum & Heater Inst Upgrade	155,000	97,830	57,170	37%
N1 MCC/Load Center Replace	675,000	583,190	91,810	14%
N1 Volt Reg Conversion	310,000	160,663	149,337	48%
N1 BOP PLC to DCS Upgrade	400,000	198,345	201,654	50%
N1 SCR Doors	200,000	12,881	187,118	94%
N1 SCR Catalyst Layer	650,000	20,705	629,294	97%
N1 Automation of SH Spray Iso Vlvs	60,000	1,785	58,214	97%
N1 Bmr Coal Nozzles and Heads Replacements	1,700,000	30,531	1,669,469	98%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Nov-22

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
N1 Cndsr Dog Bone Exp Joint Replacement	218,000	99,398	118,601	54%
N1 Crusher/Dryer Replacement	382,000	6,503	375,497	98%
N1 Demineralizer Rental Conversion	120,000	6,234	113,766	95%
N1 Startup Transformer Rebuild	150,000	91,651	58,348	39%
Nearman Plant Unit 1	\$5,099,999	\$1,402,961	\$3,697,032	72%
CT2 RTU to Schweitzer Upgrade	50,000	16,958	33,042	66%
Quindaro Plant CT2	\$50,000	\$16,958	\$33,042	66%
QC Levee Improvements per COE	300,000	339,457	(39,457)	-
Quindaro Plant Common	\$300,000	\$339,457	(\$39,457)	(13)%
All Electric Capital Projects	\$28,089,999	\$18,532,159	\$9,557,818	34%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Nov-22

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Water Capital Projects				
Water Main Adjustment-Billable	6,900	(4,344)	11,243	163%
Water Development Main Expense	360,546	300,574	59,971	17%
Reimbursable Water Mains	\$367,446	\$296,230	\$71,214	19%
Water Distrib System Relocations	272,870	123,105	149,764	55%
Water Distrib System Improvements	1,549,631	1,228,718	320,913	21%
UG/CMIP Water Distrib Projects	1,002,928	525,986	476,941	48%
Water Distrib Valve Improvements	601,901	631,269	(29,368)	-
Water Distrib Fire Hydrant Program	471,584	573,057	(101,473)	-
Water Distrib Master Plan Improvements	300,000	-	300,000	100%
Non Revenue Water Leak Detection	150,000	16,296	133,703	89%
Water Distrib Leak Project	3,204,167	220,174	2,983,992	93%
Water Distribution	\$7,553,080	\$3,318,605	\$4,234,472	56%
Water Automobiles	90,000	89,794	206	0%
Water Radios	5,000	-	5,000	100%
Water Tools	50,000	10,073	39,927	80%
Water Work Equipment	265,000	81,971	183,028	69%
Water Equipment	\$410,000	\$181,838	\$228,161	56%
Civil Engineering Facility Improvement	25,000	41,033	(16,032)	-
Water Oper Facility Improvement	275,233	235,971	39,262	14%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Nov-22

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Water Prod Facility Improvement	205,272	45,616	159,655	78%
Water Facility Improvements	\$505,504	\$322,619	\$182,885	36%
Civil Engineering Furnishings & Equipment	25,000	25,614	(614)	-
Water Oper Furnishings & Equipment	15,000	-	15,000	100%
Water Prod Furnishings & Equipment	121,000	86,924	34,076	28%
Water Furnishings and Equipment	\$161,000	\$112,538	\$48,462	30%
Civil Engineering Grounds	7,500	-	7,500	100%
Water Operations Grounds	75,000	21,480	53,519	71%
Water Production Grounds	7,200	5,491	1,708	24%
Water Grounds	\$89,700	\$26,972	\$62,727	70%
AMI-Automated Meter Reading	50,000	25,351	24,649	49%
6"-10" Water Meter Replacement	75,299	28,476	46,823	62%
1-1/2"-4" Water Meter Replacement	101,498	36,851	64,647	64%
5/8"-1" Water Meter Replacement	102,341	65,823	36,517	36%
12" & Over Water Meter Replacement	5,000	(428)	5,428	109%
Water Meters	\$334,138	\$156,072	\$178,066	53%
QWTP Decommission Plant	5,000	-	5,000	100%
NWTP Misc Projects	50,000	38,268	11,731	23%
NWTP Raw Water Pump Rehab	550,000	183,281	366,718	67%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Nov-22

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Water Production Projects	\$605,000	\$221,549	\$383,449	63%
3" - 6" Water Service Replacement	25,000	46,637	(21,637)	-
1-1/4" - 2" Water Service Replacement	30,000	31,606	(1,605)	-
3/4"-1" Water Service Replacement	721,045	545,710	175,334	24%
8" & Over Water Service Replacement	15,000	33,877	(18,876)	-
Water Services	\$791,045	\$657,830	\$133,216	17%
Argentine 7 MG Tank Replace	6,000,000	2,490,146	3,509,854	58%
Water Pump Station Controls	900,000	43,703	856,296	95%
Water Storage Improvements	25,000	(22,748)	47,747	191%
Water Transmission Improvement	112,000	1,836,373	(1,724,372)	-
Water Transmission Valve Improve	75,000	105,096	(30,096)	-
UG/CMIP Water Transmission Projects	2,800	-	2,799	100%
WO Trans Main 98th & Parallel	1,301,880	196	1,301,683	100%
WO Kansas River Crossing	3,005,372	-	3,005,372	100%
Water Storage and Transmission	\$11,422,051	\$4,452,766	\$6,969,283	61%
Civil Engineering Technology	25,000	35,810	(10,810)	-
Water Operations Technology	15,000	-	15,000	100%
Water Production Technology	5,000	-	5,000	100%
Water Technology	\$45,000	\$35,810	\$9,190	20%
All Water Capital Projects	\$22,283,965	\$9,782,829	\$12,501,123	56%

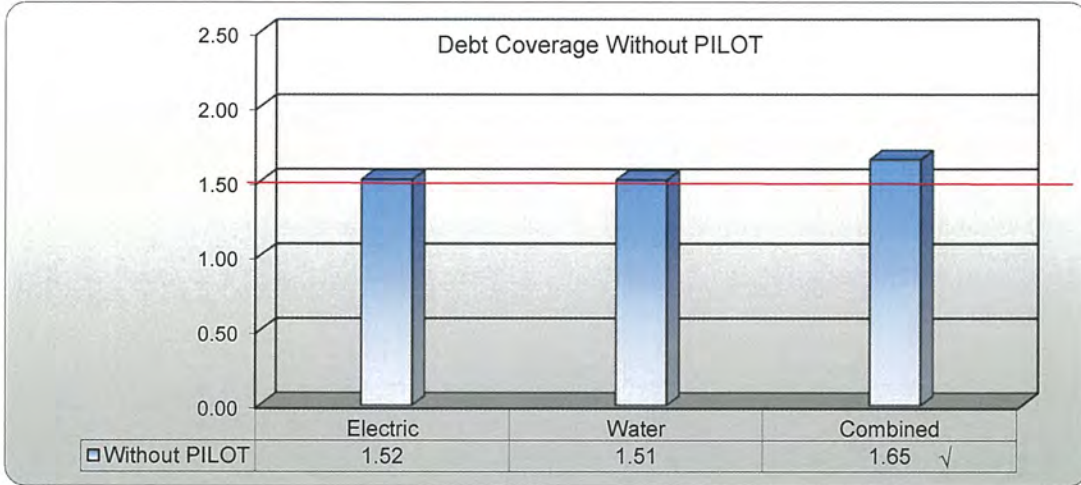
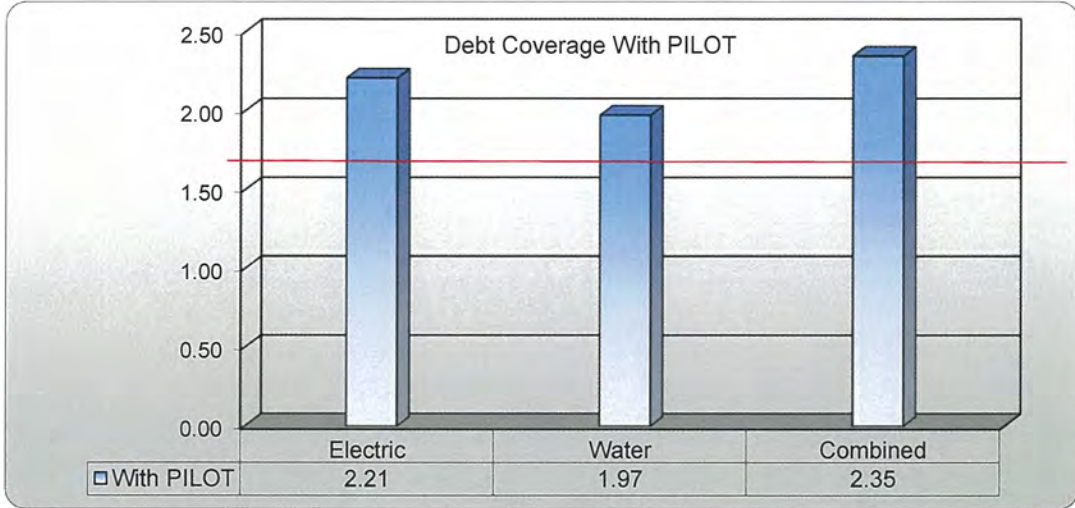


KANSAS CITY BOARD OF PUBLIC UTILITIES
Construction Summary
As Of Nov-22

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Grand Total	\$56,226,763	\$31,874,170	\$24,352,552	43%

BPU - Financial Metrics

November 30, 2022



Note: Red Line indicates stated BPU's Financial Guidelines 02-100-007 (2.02/2.05) and targeted metrics in the 2016 Cost of Service Study.

Certificate of Calculation
Of Net Revenues for the
Board of Public Utilities
For The Month Ended
November 2022

According to the requirements of the Supplemental Indentures, as defined in the Second Amended and Restated Trust Indenture, dated as of June 1, 2014, effective as of December 8, 2016 and any Supplemental Indentures as defined in the Second Amended and Restated Trust Indenture, the Board of Public Utilities is required to calculate the Net Revenues of the Utility System for the twelve month period ending with such calendar quarter.

“Net Revenues” means the Revenues of the Utility System, less Operation and Maintenance Expenses.

	Electric	Water	Combined
	12 Months Ending	12 Months Ending	12 Months Ending
	<u>November 30, 2022</u>	<u>November 30, 2022</u>	<u>November 30, 2022</u>
Revenues	\$ 328,493,104	52,793,639	381,286,743
Operating and Maintenance Expenses	(229,437,504)	(29,302,082)	(258,739,586)
Net Revenues	<u>\$ 99,055,600</u>	<u>23,491,557</u>	<u>122,547,157</u>
Maximum Annual Debt Service - Total Debt	\$ 44,880,036	11,909,679	52,206,664
Coverage - Electric/2029	2.21	1.97	2.35
Maximum Annual Debt Service - Parity	\$ 44,668,378	8,402,282	47,988,426
Coverage - Electric/2030	2.22	2.80	2.55

Lori C Austin
Lori C. Austin
CFO/CAO

Exhibit 1

REVENUES

	Electric	Water	Combined
	12 Months Ending	12 Months Ending	12 Months Ending
	<u>November 30, 2022</u>	<u>November 30, 2022</u>	<u>November 30, 2022</u>
Total Utility Revenues			
Residential Sales	\$ 82,614,115	24,732,914	107,347,029
Commercial Sales	113,542,127	11,625,639	125,167,766
Industrial Sales	50,869,665	6,207,848	57,077,513
Schools	10,380,722	616,699	10,997,421
Other Sales (1)	350,954	619,230	970,184
Wholesale Sales	31,786,193	1,330,440	33,116,633
Payment In Lieu Of Taxes	31,046,336	5,497,292	36,543,628
Interest Income and Other (2)	7,915,624	2,163,577	10,079,201
Bond Cost of Issuance	-	-	-
Deferred Revenue - Fuel/PP*	-	-	-
Less: Construction Fund Earnings	(12,632)	-	(12,632)
Total Revenues	\$ 328,493,104	52,793,639	381,286,743

*Revenue deferred for Energy Rate Component (ERC) reconciliation adjustment (FAS 71)

“Revenues” mean all income and revenue derived by the BPU from the management, operation and control of the Utility System or any Project or other part thereof, whether resulting from extensions, enlargements, repairs or betterments to the Utility System or otherwise, and includes all revenues received by the BPU from the Utility System, including rates and charges imposed by the BPU with respect to the Utility System and from the sale and use of services and products of such Utility System, and includes all income derived from the investment of monies in any of the Funds established herein (the Indenture of Trust dated June, 2014) except those monies in the Construction Fund derived from Bond proceeds, but such term shall not include proceeds paid with respect to any loss incurred by the Utility System covered by an appropriate insurance policy and shall not include extraordinary revenues.

Notes: (1) Other sales includes: highway lighting, public authorities, fire protection and other non-operating income

(2) Interest income and other includes: forfeited discounts, connect/disconnect fees, tower/pole attachment rental, ash disposal, interest on investments and other miscellaneous non-operating revenues.

Exhibit 2

OPERATIONS AND MAINTENANCE EXPENSES

	Electric	Water	Combined
	12 Months Ending November 30, 2022	12 Months Ending November 30, 2022	12 Months Ending November 30, 2022
Operating Expenses*	\$ 293,100,496	43,100,043	336,200,539
Less: Depreciation And Amortization	(32,616,656)	(8,300,669)	(40,917,325)
Less: Payment In Lieu of Taxes	(31,046,336)	(5,497,292)	(36,543,628)
Operating & Maintenance Expenses	\$ 229,437,504	29,302,082	258,739,586

*Excludes interest expense on outstanding Revenue Bonds.

“Operation and Maintenance Expenses” means the funds necessary to maintain and operate the Utility System, including, but not limited to, amounts of money reasonably required to be set aside for such items, the payment of which is not then immediately required, including all money necessary for the payment of the costs of ordinary repairs, renewals and replacements, salaries and wages, employees’ health, hospitalization, pension and retirement expenses, insurance premiums, legal, engineering, accounting and financial advisory fees and expenses and the cost of additional consulting and technical services, taxes (but not including payments in lieu thereof), other governmental charges, fuel costs, the cost of purchased power and transmission service, any current expenses or obligations required to be paid by the BPU by ordinance of the City or by Law, to the extent properly allocable to the Utility System under generally accepted accounting principles, the fees and expenses of any fiduciary, including those of the Trustee hereunder, and any other costs which are considered to be Operating and Maintenance Expenses in accordance with generally accepted accounting principles. Operation and Maintenance Expenses do not include payments in lieu of taxes, depreciation or obsolescence charges or reserves therefor, extraordinary or materially unusual or infrequently occurring expense items, amortization of intangibles, interest charges and charges for the payment of principal or amortization of bonded or other indebtedness of the City or the BPU, costs, or charges made therefor for capital additions, replacements, betterments, extensions or improvements to, or retirements from, the sale, abandonment, reclassification, revaluation or other disposition of any properties of the Utility System, and such property items, including taxes and fuel, which are capitalized by the BPU.

BOARD OF PUBLIC UTILITIES

CASH AND INVESTMENTS

	<u>November 30, 2022</u>	<u>November 30, 2022</u>	<u>November 30, 2022</u>
	<u>Electric</u>	<u>Water</u>	<u>Combined</u>
Beginning Cash and Investments As of 01/01/22	\$ 58,023,736	\$ 23,511,012	\$ 81,534,748
Cash Receipts Year to Date	415,269,114	51,379,729	466,648,843
Cash Payments Year to Date	(424,874,559)	(51,711,752)	(476,586,311)
Cash and Investments as of 11/30/22	\$ 48,418,291	\$ 23,178,989	\$ 71,597,280
Restrictions of Cash and Investments			
Customer Deposit	\$ 6,106,310	\$ 1,350,257	\$ 7,456,567
Self Insurance Reserve - Public Liability	800,000	200,000	1,000,000
Self Insurance Reserve - Workers' Comp	880,000	220,000	1,100,000
Debt Service Fund	13,314,598	2,756,124	16,070,722
Debt Reduction Fund	-	6,290,000	6,290,000
Rate Stabilization Fund	9,156,273	-	9,156,273
Improvement and Emergency Fund	1,350,000	150,000	1,500,000
Construction Fund 2016C	714,751	-	714,751
Construction Fund 2020A	803,546	-	803,546
Ongoing Construction Reserve for 2022	4,653,000	682,485	5,335,485
System Development	-	11,362,738	11,362,738
Remaining Operating Reserve Requirement	22,973,313	1,000,000	23,973,313
Economic Development Fund	151,580	100,395	251,975
Total Restrictions	\$ 60,903,371	\$ 24,111,999	\$ 85,015,370
Unrestricted Cash and Investments	\$ (12,485,080)	\$ (933,010)	\$ (13,418,090)

* The unrestricted cash balance represents the amount needed to fully fund the reserve funds as established in the BPU Financial Guideline Policy 02-100-007

