

# BOARD INFORMATION PACKET



Board of Public Utilities  
Kansas City, Kansas

Regular Meeting of

## February 15, 2023



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## **February 15, 2023**

**Agenda Item #III.....Approval of Agenda**

**Agenda Item #IV.....Approval of the Minutes of the Regular Session of February 1, 2023**

**Agenda Item #VII.....General Manager / Staff Reports**





Board of Public Utilities  
Kansas City, Kansas

**BOARD AGENDA**

Regular Session  
February 15, 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 February 1, 2023
- V. Public Comments
- VI. BPU Utility Assistance Program - Todd Jordan w/United Way
- VII. General Manager / Staff Reports
  - i. December 2022 Financials
  - ii. KMEA Board Appointments
  - iii. Miscellaneous Comments
- VIII. Board Comments
- IX. Executive Session
- X. Adjourn





REGULAR SESSION –WEDNESDAY, FEBRUARY 1, 2023

STATE OF KANSAS     )  
  ) SS  
CITY OF KANSAS CITY )

**Item #3 – Approval of Agenda**

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

**Item #4– Approval of Regular Session Minutes of January 18, 2023**

A motion was made to approve the minutes of the Regular Session of January 18, 2023, by Ms. Gonzales, seconded by Mr. Bryant, and unanimously carried.

**Item #5– Public Comments**

Tscher Manck, Wyandotte County, expressed her concerns including customer bills.

Mr. Johnson offered to meet with Ms. Manck after the Board meeting to obtain more information regarding her concerns.

Ms. Manaea Taylor (could not confirm spelling), Wyandotte County, expressed her thoughts on public comment time and also utility charges.

Mr. Johnson asked her to speak with Ms. Johnetta Hinson, Executive Director Customer Service who was in attendance.

**Item #6– General Manager / Staff Reports**

- i. *Customer Service Update:* Ms. Gabriela Freeman, Supervisor Customer Services, reviewed the Self-Service options that customers had available to pay their monthly bill. Her review and demonstration encompassed, the phone system as well as the BPU website. When speaking about the website, she highlighted helpful and informative tabs available for residential customers. (See attached PowerPoint.)

Ms. Freeman responded to comments and questions from the Board.

There was Board discussion about having an estimate of Unified Government (UG) charges similar to BPU’s Energy Engage. The Board also spoke about the request to have separate bills for UG and BPU charges, and what the projected cost could be to implement such a change.

REGULAR SESSION –WEDNESDAY, FEBRUARY 1, 2023

STATE OF KANSAS     )  
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CITY OF KANSAS CITY )

The Board also discussed the benefits of having BPU/UG quarterly meetings resume in 2023 and also having a joint meeting with the UG Commissioners and the BPU Board to discuss the issues.

- ii. *Chief Operating Officer (COO) Update:* Mr. Jeremy Ash, Interim Chief Operating Officer, spoke to the Board about his position as interim COO and the objectives of the Operations Executive Team which encompassed, the Executive Directors of; Electric Supply, Water Operations Electric Productions and the Interim Executive Director of Electric Operations. (See attached PowerPoint.)

Mr. Ash responded to questions and comments from the Board.

- iii. *Miscellaneous Comments:* Mr. Johnson informed the Board that work was still continuing on the search for a new County Administrator. He said there would be a public meet and greet on February 7<sup>th</sup> for the three final candidates.

He also reported that at the end of February, Executive Assistant, Jenny Burley-Krenzer would be retiring.

**Item #9 – Board Comments**

Ms. Gonzales said that she had begun studying the issue of community engagement and would like for it to be a topic at the next Work Session.

Mr. Groneman thanked the staff for the great informative presentations. He also said he was on the mend and planned on being at the next Board meeting.

Mr. Haley said he was attending the Kansas Municipal Utilities meeting in Topeka. He appreciated both updated and looked forward to continuing the discussion involving Customer Service. He also looked forward to hearing from Ms. Burley-Krenzer at the next meeting.

Mr. Milan congratulated Customer Service for their presentation and also thanked Mr. David Mehlhaff, Chief Communications Officer, for making sure the website had informative information for the public.

Ms. Mulvany Henry said that there was going to be a Charter Ordinance amendment presented at Unified Government Commission meeting, February 2<sup>nd</sup>, regarding the PILOT and separating residential customers and all other classes of customers. She also thanked Ms.



REGULAR SESSION –WEDNESDAY, FEBRUARY 1, 2023

STATE OF KANSAS     )  
  ) SS  
CITY OF KANSAS CITY)

Gonzales for beginning discussions with the community regarding the information that had been sent to the Board and General Manager. She agreed that the topic should be on the Work Session agenda to talk about next steps. She also thanked Ms. Freeman for her presentation and thorough discussion of the website. She also thanked Mr. Ash for his informative presentation.

Mr. Bryant expressed his thanks for the evening’s presentations. He also thanked staff and the crews for the work that they do out in the elements. Their work was truly appreciated.

**Item #10 – Adjourn**

At 7:52 P.M. a motion to adjourn was made by Mr. Bryant, seconded by Mr. Milan and unanimously carried.

ATTEST:

APPROVED:

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President



# Self-Service Options





# IVR Options

- Account Balance
- Bill Due Date
- Last Payment Amount and Date Paid
- Kiosk Locations
- Instructions to Start or Transfer Service





# BPU Home Page

- [Outage Map](#)
- [New Service/Transfer Service](#)
- [One-Time Bill Pay](#)
- [Search Bar](#)
- [Contact Us](#)





# Residential Tab

- Life Support
- Street Lights
- Rate Application Manual
- Understanding my Bill
- Bill Pay Options
- Utility Assistance





# Resources Tab

- Saving Energy with Your Appliances
- Smart Heating, Cooling and Water Tips
- Helpful Home Owners Hints







# About BPU Tab

- Customer Service Policies
- Electric Service Policies
- Water Service Policies
- Other Policies and Procedures





# Customer Self-Service







# Manage Account

- Account Transition History
- Update your Phone Number and Email
- Update your Mailing Address
- Paperless Billing
- Energy Engage





# Payment Tab

- Pay Online
- Automatic Bank Draft
- Equalized Payment
- Kiosk Locations





# Utility Services Tab

- Connect Service
- Disconnect Service
- Transfer Service





# Contact Us Tab

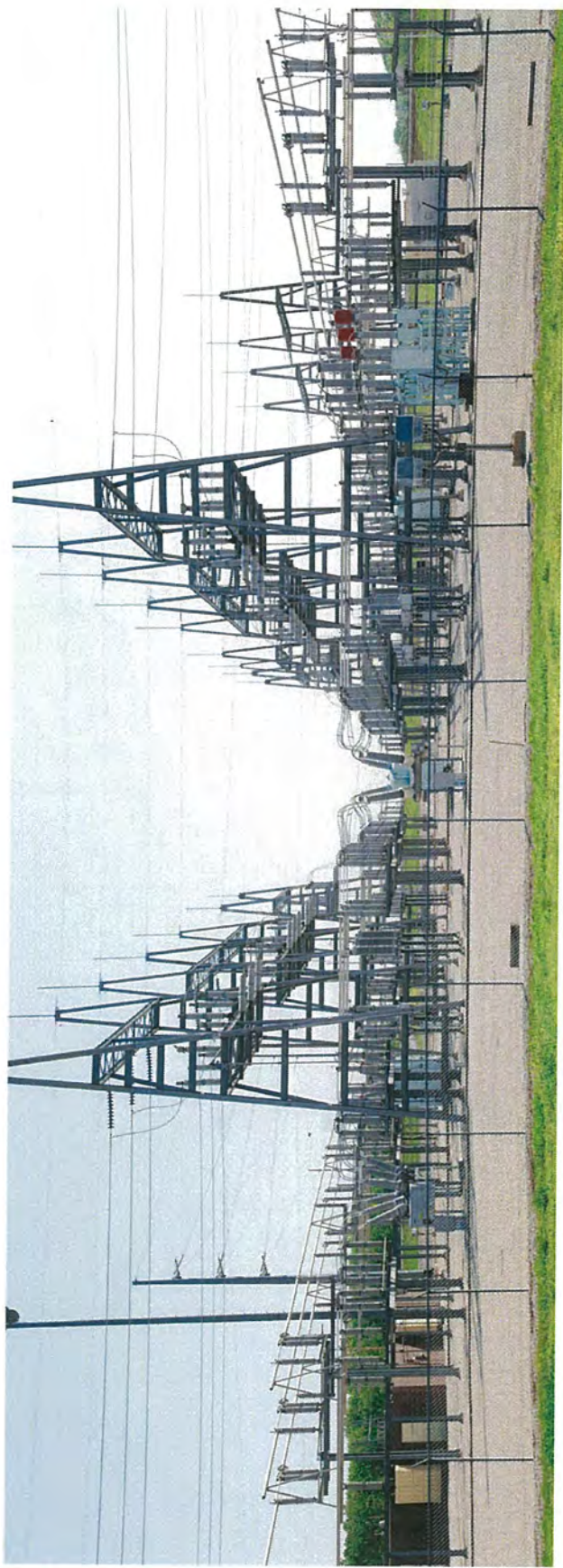
- Billing Inquiries
- Log in Issues
- Meter Reading Inquiries







# COO Operations Update





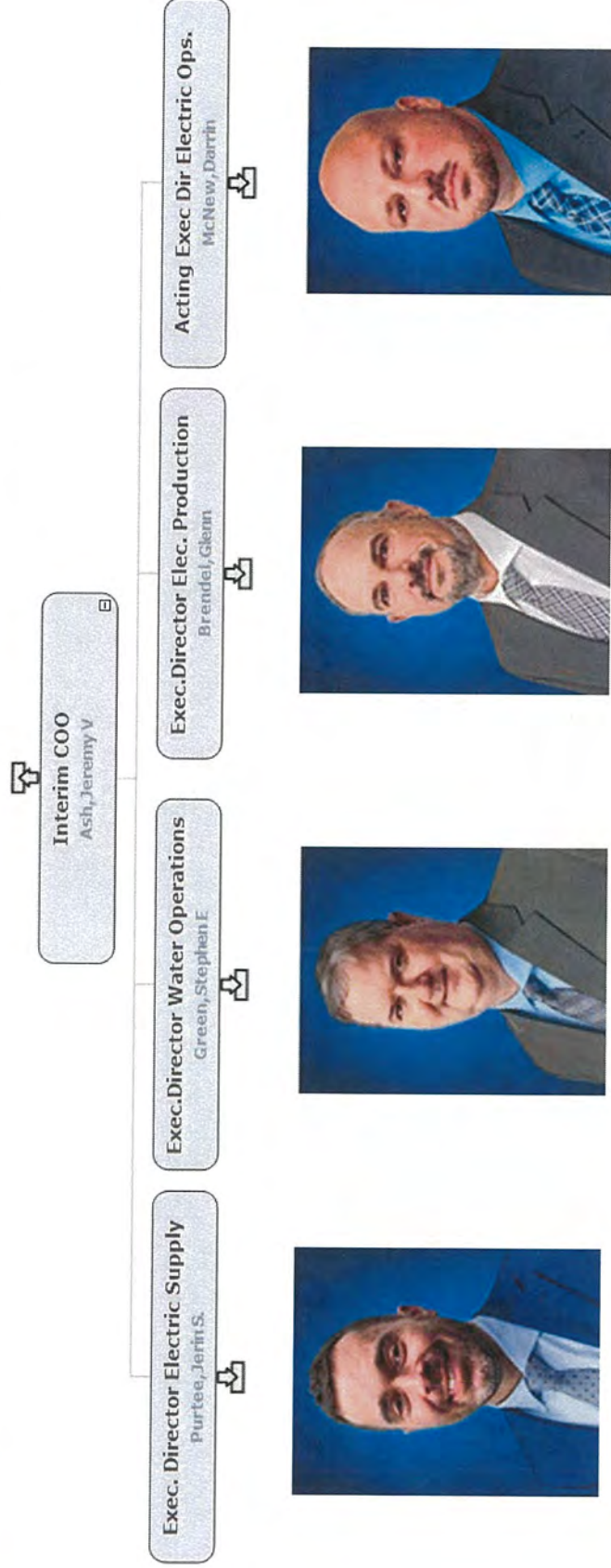
# Overview

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- Executive Team Members
- Divisional Activities
- 2023 Team Objectives
- 2023 COO Objectives



# Operations Executive Team







# Electric Supply

Approved 2023 Team Members - 24

Weekly (Monday) update/strategy meeting

Enhanced information capture & sharing with EPROD

Reorganization & new role creation for succession purposes





# Electric Production

## Approved 2023 Team Members - 97

- 2 key retirements since implementation of COO role
- Replacement strategy & reorganizing of responsibilities
- G.M. approval to move forward with replacement strategy
- Work with EPROD, HR & IBEW to cooperatively to create flexibility
- EPROD, COO & Purchasing - agreement reviews & updates
- EPROD, COO, E Supply, Finance & Compliance - Fuel MGMT strategy

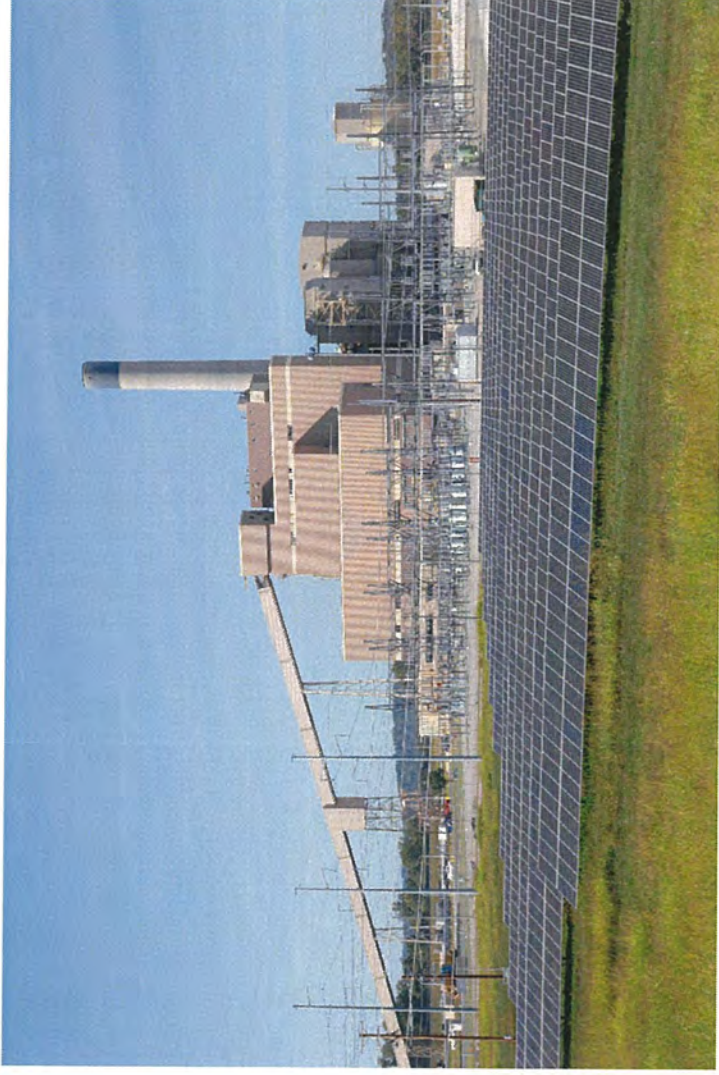
# Nearman







# Nearman Solar Farm





# Water Operations

## Approved 2023 Team Members - 107

- Work to establish consistency - EOPS & WOPS - two largest mobile operations groups in organization
- Information & Strategy Sharing - monthly leadership meetings
- Engineering staffing enhancements - succession planning
- GIS updating - WOPS & EOPS - more technical efficiency





# Muncie Crew Repairing Main





# Electric Operations

Approved 2023 Team Members - 168

- Work to establish consistency - EOPS & WOPS - two largest mobile operations groups in organization
- Information & Strategy Sharing - monthly leadership meetings
- Q1 - Update & Post Executive Director role
- GIS updating - WOPS & EOPS - more technical efficiency







# Line Crew Installing Power Cable





# 2023 Team Objectives

- Continue enhancing consistencies amongst leadership teams
- Assist leadership teams with opportunities for exposure to activities and initiatives to help prepare for organizational mobility
- Enhance goal setting - personal & professional - leadership teams
  - Ensure professional development initiatives are being taken advantage of within each leadership team

Empower - Enhance - Expose - Lead







# 2023 COO Objectives

- Continue to enhance information sharing amongst groups
- Enhance current leadership monthly meetings
  - Invite other leaders from the organization to present & participate
- Establish monthly Executive Director meeting
- Dive into more with:
  - Finance
  - Customer Service
  - State & National Associations (Water)
  - Continue personal & professional development (If I expect it from the team, I should participate myself)



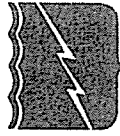


# Thank you!





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



**Preliminary Monthly Financial Statements**

**Unaudited**

**For the Period Ending**

**December 31, 2022**

**Prepared By Accounting**

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



**Preliminary December 2022  
Financial Statements**

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**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**December 2022 And December 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
	1,474,900,440	1,422,918,944	432,622,422	423,837,332	1,907,522,862	1,846,756,276
	(768,325,820)	(739,658,404)	(171,072,518)	(162,847,109)	(939,398,338)	(902,505,513)
	22,821,519	24,022,652	-	-	22,821,519	24,022,652
	729,396,139	707,283,192	261,549,905	260,990,223	990,946,044	968,273,415
	64,111,578	89,336,557	20,401,921	14,823,132	84,513,499	104,159,689
	<b>\$ 793,507,717</b>	<b>\$ 796,619,749</b>	<b>\$ 281,951,826</b>	<b>\$ 275,813,355</b>	<b>\$ 1,075,459,543</b>	<b>\$ 1,072,433,104</b>

**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**

	14,448,009	14,782,827	1,004,773	957,077	15,452,782	15,739,904
	1,580	150,000	395	100,000	1,975	250,000
	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
	-	-	-	-	-	-
	-	-	11,562,888	10,801,732	11,562,888	10,801,732
	28,262,294	23,179,367	3,878,429	3,682,510	32,140,723	26,861,877
	13,371,654	11,474,649	2,652,575	2,736,987	16,024,229	14,211,636
	120,841	(290,026)	(27,810)	(35,065)	93,031	(325,091)
	18,169,098	17,512,831	3,240,019	2,639,421	21,409,117	20,152,252
	8,982,949	4,493,362	-	-	8,982,949	4,493,362
	1,013,439	1,165,184	44,278	41,829	1,057,717	1,207,013
	14,838,807	2,312,998	-	-	14,838,807	2,312,998
	853,573	742,491	16,563	8,909	870,136	751,400
	37,634,811	34,231,247	(37,634,811)	(34,231,247)	-	-
	<b>\$ 148,533,328</b>	<b>\$ 120,591,203</b>	<b>\$ (8,552,701)</b>	<b>\$ (6,587,847)</b>	<b>\$ 139,980,627</b>	<b>\$ 114,003,356</b>



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

Debt Issue Costs

System Development Costs  
 Notes Receivable  
 Deferred Debits  
 Net Pension Assets  
 Regulatory Asset

**TOTAL NON CURRENT ASSETS**

**TOTAL ASSETS**

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred Debt - 2012A Refunding  
 Deferred Debt - 2014A Refunding  
 Deferred Debt - 2016B 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**

	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
	16,676,015	16,493,344	3,448,928	3,501,044	20,124,943	19,994,388
	716,393	709,037	-	-	716,393	709,037
	805,623	7,814,213	-	-	805,623	7,814,213
	1,350,000	1,350,000	150,000	150,000	1,500,000	1,500,000
	6,003,034	5,888,042	1,313,535	1,291,159	7,316,569	7,179,201
	<b>\$ 25,551,065</b>	<b>\$ 32,254,636</b>	<b>\$ 4,912,463</b>	<b>\$ 4,942,203</b>	<b>\$ 30,463,528</b>	<b>\$ 37,196,839</b>
	609,929	496,973	90,000	65,000	699,929	561,973
	11,228	9,345	-	-	11,228	9,345
	18,614,313	-	4,653,578	-	23,267,891	-
	62,526,966	66,205,022	-	-	62,526,966	66,205,022
	<b>\$ 107,313,501</b>	<b>\$ 98,965,976</b>	<b>\$ 9,656,041</b>	<b>\$ 5,007,203</b>	<b>\$ 116,969,542</b>	<b>\$ 103,973,179</b>
	<b>\$ 1,049,354,546</b>	<b>\$ 1,016,176,928</b>	<b>\$ 283,055,166</b>	<b>\$ 274,232,711</b>	<b>\$ 1,332,409,712</b>	<b>\$ 1,290,409,639</b>
	389,335	973,338	129,375	323,438	518,710	1,296,776
	1,747,412	1,897,190	44,282	48,078	1,791,694	1,945,268
	2,162,928	2,313,618	533,654	570,833	2,696,582	2,884,451
	32,364,027	47,626,718	8,117,344	11,933,016	40,481,371	59,559,734
	2,110,631	-	527,658	-	2,638,289	-
	<b>\$ 38,774,333</b>	<b>\$ 52,810,864</b>	<b>\$ 9,352,313</b>	<b>\$ 12,875,365</b>	<b>\$ 48,126,646</b>	<b>\$ 65,686,229</b>
	<b>\$ 1,088,128,879</b>	<b>\$ 1,068,987,792</b>	<b>\$ 292,407,479</b>	<b>\$ 287,108,076</b>	<b>\$ 1,380,536,358</b>	<b>\$ 1,356,095,868</b>



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**December 2022 And December 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	386,282,564	347,642,271	182,469,611	171,156,994	568,752,175	518,799,265
<b>TOTAL NET POSITION</b>	<b>\$ 386,282,564</b>	<b>\$ 347,642,271</b>	<b>\$ 182,469,611</b>	<b>\$ 171,156,994</b>	<b>\$ 568,752,175</b>	<b>\$ 518,799,265</b>

**LIABILITIES**

<b>LONG TERM DEBT - REVENUE BOND</b>						
Principal	529,203,680	551,189,603	45,150,088	52,444,363	574,353,768	603,633,966
Government Loans	2,284,008	2,517,174	21,375,809	22,414,882	23,659,817	24,932,056
<b>TOTAL LONG TERM DEBT</b>	<b>\$ 531,487,688</b>	<b>\$ 553,706,777</b>	<b>\$ 66,525,897</b>	<b>\$ 74,859,245</b>	<b>\$ 598,013,585</b>	<b>\$ 628,566,022</b>

**DEFERRED CREDITS**

Accum Provision for Benefits	-	-	-	-	-	-
Pension Obligation	-	289,254	-	72,314	-	361,568
OPEB Obligation	35,201,045	34,284,981	8,800,261	8,571,245	44,001,306	42,856,226
Const Contract Retainage Payable - Noncurrent	-	-	-	-	-	-
<b>TOTAL DEFERRED CREDITS</b>	<b>\$ 35,201,045</b>	<b>\$ 34,574,235</b>	<b>\$ 8,800,261</b>	<b>\$ 8,643,559</b>	<b>\$ 44,001,306</b>	<b>\$ 43,217,794</b>

**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	6,472,294	6,784,705	355,867	423,727	6,828,161	7,208,432
Customer Deposits	6,003,034	5,888,042	1,313,535	1,291,159	7,316,569	7,179,201
Accounts Payable	25,043,112	23,427,074	4,778,649	2,488,448	29,821,761	25,915,522





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



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
Payroll & Payroll Taxes	7,048,636	7,342,422	2,722,998	2,642,474	9,771,634	9,984,896
Benefits & Reclaim	794,053	1,034,053	-	-	794,053	1,034,053
Accrued Claims Payable Public Liab	430,412	522,943	190,134	180,716	620,546	703,659
Accrued Claims Payable-WC	1,410,198	1,115,803	449,807	373,578	1,860,005	1,489,381
Other Accrued Liabilities	8,242,518	7,236,052	64,756	53,738	8,307,274	7,289,790
Const Contract Retainage Payable - Current	-	195,178	-	45,616	-	240,794
Payment in Lieu of Taxes	2,606,121	2,098,276	435,504	412,013	3,041,625	2,510,289
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 78,622,543</b>	<b>\$ 75,099,994</b>	<b>\$ 20,465,281</b>	<b>\$ 17,942,145</b>	<b>\$ 99,087,824</b>	<b>\$ 93,042,139</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 645,311,276</b>	<b>\$ 663,381,006</b>	<b>\$ 95,791,439</b>	<b>\$ 101,444,949</b>	<b>\$ 741,102,715</b>	<b>\$ 764,825,955</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Gain on Bond Refunding	580,536	652,483	157,803	178,125	738,339	830,608
Recovery Fuel/Purchase Power	-	-	-	-	-	-
Deferred Credit Pension	46,758,471	48,116,000	11,689,618	12,029,000	58,448,089	60,145,000
Deferred Credit OPEB	9,196,032	9,196,032	2,299,008	2,299,008	11,495,040	11,495,040
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 56,535,039</b>	<b>\$ 57,964,515</b>	<b>\$ 14,146,429</b>	<b>\$ 14,506,133</b>	<b>\$ 70,681,468</b>	<b>\$ 71,640,040</b>
<b>TOTAL LIABILITIES, NET POSITION AND DEFERRED INFLOWS RESOURCES</b>	<b>\$ 1,088,128,879</b>	<b>\$ 1,068,987,792</b>	<b>\$ 292,407,479</b>	<b>\$ 287,108,076</b>	<b>\$ 1,380,536,358</b>	<b>\$ 1,356,095,868</b>

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



		Monthly		Year-To-Date & Annual					Percent
Current	Current	Actuals	Current	2022	2022	2021	2022	Actual To	
Period	Period	as a % of	Actuals	Year To Date	Year To Date	Year To Date	Annual	Annual	
Budget	Actuals	Budget	Prior Year	Budget	Actuals	Actuals	Budget	Budget	
			Actuals					Budget	
			over/under						
			Prior Year						
<b>OPERATING REVENUES</b>									
<b>Sales of Energy and Water</b>									
7,940,000	9,639,799	121%	6,595,681	105,127,000	110,391,146	98,837,029	105,127,000	105%	
8,574,000	9,974,032	116%	8,174,432	109,891,000	126,967,366	104,869,840	109,891,000	116%	
4,055,000	4,675,448	115%	4,019,776	51,874,000	57,733,185	45,213,319	51,874,000	111%	
870,000	1,126,464	129%	682,376	10,502,700	11,441,509	9,806,456	10,502,700	109%	
31,591	34,000	108%	23,564	337,000	361,389	321,036	337,000	107%	
50,000	48,404	97%	48,202	28,000	28,000	28,000	28,000	100%	
<b>21,520,591</b>	<b>25,498,146</b>	<b>118%</b>	<b>19,544,032</b>	<b>278,359,700</b>	<b>307,514,027</b>	<b>259,679,574</b>	<b>278,359,700</b>	<b>110%</b>	
104,070	107,780	104%	95,010	1,250,000	1,256,876	1,248,502	1,250,000	101%	
526,767	1,697,804	322%	15,903,519	6,321,700	17,666,811	35,950,598	6,321,700	279%	
<b>630,837</b>	<b>1,805,584</b>	<b>286%</b>	<b>15,998,529</b>	<b>7,571,700</b>	<b>18,923,687</b>	<b>37,199,100</b>	<b>7,571,700</b>	<b>250%</b>	
235,950	172,141	73%	258,038	3,080,000	2,885,600	1,463,157	3,080,000	94%	
170,519	154,013	90%	191,681	2,375,000	2,289,253	3,613,860	2,375,000	96%	
217,000	697,410	321%	89,807	2,520,000	2,761,971	1,141,845	2,520,000	110%	
4,080	3,747	92%	5,586	-	36,063	22,069	45,500	79%	
71,981	213,854	297%	50,062	1,058,000	978,847	1,120,033	1,058,000	93%	
15,028	(32,887)	-219%	(100,763)	184,500	147,596	(565,651)	184,500	80%	
-	-	-	-	-	-	11,662,721	-	-	
-	-	-	-	-	-	-	-	-	
<b>714,558</b>	<b>1,208,277</b>	<b>169%</b>	<b>494,411</b>	<b>9,263,000</b>	<b>9,099,330</b>	<b>18,458,033</b>	<b>9,263,000</b>	<b>98%</b>	
2,675,105	3,041,913	114%	2,511,647	34,577,402	37,073,894	31,715,220	34,577,402	107%	
<b>2,675,105</b>	<b>3,041,913</b>	<b>114%</b>	<b>2,511,647</b>	<b>34,577,402</b>	<b>37,073,894</b>	<b>31,715,220</b>	<b>34,577,402</b>	<b>107%</b>	
<b>\$ 25,541,091</b>	<b>\$ 31,553,920</b>	<b>124%</b>	<b>\$ 38,548,619</b>	<b>\$ 329,771,802</b>	<b>\$ 372,610,938</b>	<b>\$ 347,051,927</b>	<b>\$ 329,771,802</b>	<b>113%</b>	
<b>TOTAL OPERATING REVENUES</b>									



KANSAS CITY BOARD OF PUBLIC UTILITIES  
 Statements of Revenues, Expenses, and Change in Net Position  
 All Operating Unit Values  
 For The Period Ending December 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	
<b>OPERATING EXPENSES</b>									
Production	3,395,522	2,664,545	78%	4,005,955	43,013,968	42,013,710	39,990,738	43,013,968	98%
Purchased Power	4,026,818	5,035,030	125%	20,081,745	45,536,000	67,212,376	58,012,729	45,536,000	148%
Fuel	2,856,809	4,981,364	174%	2,411,761	32,531,101	55,754,914	47,845,256	32,531,101	171%
Transmission and Distribution	4,098,246	4,783,104	117%	6,590,400	49,950,452	46,358,354	46,294,841	49,950,452	93%
Customer Account Expense	462,315	(36,036)	-8%	471,246	5,572,472	5,285,358	5,486,122	5,572,472	95%
General and Administrative	2,436,108	(3,380,267)	-139%	1,355,006	30,725,801	21,246,491	24,236,791	30,725,801	69%
Depreciation and Amortization	3,372,456	3,635,326	108%	3,299,514	40,085,230	41,253,137	39,056,593	40,085,230	103%
Difrd Fuel & Purch Power-Amort	-	(14,838,807)	-	(2,312,998)	-	(12,525,808)	(2,312,998)	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 20,648,273</b>	<b>\$ 2,844,259</b>	<b>14%</b>	<b>\$ 35,902,640</b>	<b>\$ 247,415,025</b>	<b>\$ 266,598,530</b>	<b>\$ 258,610,072</b>	<b>\$ 247,415,025</b>	<b>108%</b>
<b>OPERATING INCOME</b>	<b>\$ 4,892,818</b>	<b>\$ 28,709,661</b>	<b>587%</b>	<b>\$ 2,645,979</b>	<b>\$ 82,356,777</b>	<b>\$ 106,012,408</b>	<b>\$ 88,441,856</b>	<b>\$ 82,356,777</b>	<b>129%</b>
<b>NON OPERATING INCOME/EXPENSE</b>									
Investment Interest	75,026	341,554	455%	7,638	1,202,000	1,204,343	92,941	1,202,000	100%
Interest - Long Term Debt	(1,707,040)	(1,707,040)	100%	(1,802,108)	(21,947,030)	(22,029,289)	(23,513,227)	(21,947,030)	100%
Interest - Other	(7,000)	(9,707)	139%	(8,245)	(84,000)	(141,800)	(106,657)	(84,000)	169%
PILOT Transfer Expense	(2,675,105)	(3,041,913)	114%	(2,511,647)	(34,577,401)	(37,073,894)	(31,715,220)	(34,577,401)	107%
Disposal of Assets-Gain/Loss	-	-	-	-	-	-	-	-	-
Other Income	71,379	46,244	65%	250,643	733,500	618,911	572,771	733,500	84%
Other Expense	(42)	(80)	193%	-	(500)	(80)	24	(500)	16%
<b>TOTAL NONOPERATING INCOME/EXPENSES</b>	<b>\$ (4,242,782)</b>	<b>\$ (4,370,942)</b>	<b>103%</b>	<b>\$ (4,063,718)</b>	<b>\$ (54,673,431)</b>	<b>\$ (57,421,810)</b>	<b>\$ (54,669,367)</b>	<b>\$ (54,673,431)</b>	<b>105%</b>
<b>INCOME BEFORE TRANSFER &amp; CONTRIB.</b>	<b>\$ 650,036</b>	<b>\$ 24,338,719</b>	<b>3,744%</b>	<b>\$ (1,417,739)</b>	<b>\$ 27,683,346</b>	<b>\$ 48,590,597</b>	<b>\$ 33,772,488</b>	<b>\$ 27,683,346</b>	<b>176%</b>
<b>TRANSFER AND CONTRIBUTION TO/FROM</b>									
NExch-Main, Design & Ext Fee	41,667	10,031	24%	-	500,000	1,362,312	952,442	500,000	272%
<b>TOTAL CHANGE IN NET POSITION</b>	<b>\$ 691,702</b>	<b>\$ 24,348,749</b>	<b>3,520%</b>	<b>\$ (1,417,739)</b>	<b>\$ 28,183,346</b>	<b>\$ 49,952,909</b>	<b>\$ 34,724,930</b>	<b>\$ 28,183,346</b>	<b>177%</b>

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



Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	Description	Year-To-Date & Annual						Percent Actual To Annual Budget	
						2022		2021		2022			2022 Annual Budget
						Year To Date Budget	Year To Date Actuals	Year To Date Actuals	Year To Date Actuals	Year To Date Actuals	Year To Date Actuals		
<b>OPERATING REVENUES</b>													
<i>Sales of Energy and Water</i>													
5,948,000	7,798,770	131%	4,770,995	63%	Residential Sales	80,651,000	85,641,891	74,259,513	80,651,000	106%			
7,724,000	9,282,275	120%	7,499,407	24%	Commercial Sales	98,700,000	115,324,995	93,894,764	98,700,000	117%			
3,560,000	4,263,605	120%	3,604,347	18%	Industrial Sales	45,669,000	51,528,923	39,501,911	45,669,000	113%			
825,000	1,089,053	132%	639,781	70%	Schools	9,841,000	10,829,994	9,206,927	9,841,000	110%			
31,591	34,000	108%	23,564	44%	Highway Lighting	337,000	361,389	321,036	337,000	107%			
-	-	-	-	-	Public Authorities	-	-	-	-	-			
-	-	-	-	-	Fire Protection	-	-	-	-	-			
18,088,591	22,467,703	124%	16,538,094	36%	<b>Total Sales of Energy and Water</b>	235,198,000	263,687,193	217,184,152	235,198,000	112%			
104,070	107,780	104%	95,010	13%	Borderline Electric Sales	1,250,000	1,256,876	1,248,502	1,250,000	101%			
416,667	1,710,147	410%	15,908,373	-89%	Wholesale Market Sales	5,000,000	16,343,861	34,707,387	5,000,000	327%			
520,737	1,817,927	349%	16,003,383	-89%	<b>Total Other Utility Sales</b>	6,250,000	17,600,737	35,955,889	6,250,000	282%			
189,455	137,713	73%	206,430	-33%	Forfeited Discounts	2,500,000	2,308,535	1,170,525	2,500,000	92%			
142,631	127,675	90%	168,081	-24%	Connect/Disconnect Fees	2,025,000	1,977,223	3,349,174	2,025,000	98%			
196,089	689,388	352%	86,277	699%	Tower/Pole Attachment Rentals	2,200,000	2,461,312	895,766	2,200,000	112%			
3,083	3,747	122%	5,586	-33%	Ash Disposal	-	-	-	-	-			
5,263	831	16%	1,000	-17%	Diversion Fines	37,000	24,997	17,012	37,000	68%			
14,708	(10,395)	-71%	(54,117)	-81%	Service Fees	100,000	14,481	20,500	100,000	14%			
-	-	-	-	-	Other Miscellaneous Revenues	176,500	157,844	(447,152)	176,500	89%			
-	-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	-	11,662,721	-	-			
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-			
551,229	948,960	172%	413,257	130%	<b>Total Other Revenues</b>	7,038,500	6,944,392	16,668,546	7,038,500	99%			
2,229,239	2,606,408	117%	2,098,276	24%	Payment In Lieu Of Taxes	28,960,613	31,554,468	26,316,288	28,960,613	109%			
2,229,239	2,606,408	117%	2,098,276	24%	<b>Total Payment In Lieu Of Taxes</b>	28,960,613	31,554,468	26,316,288	28,960,613	109%			
<b>\$ 21,389,796</b>	<b>\$ 27,840,998</b>	<b>130%</b>	<b>\$ 35,053,011</b>	<b>-21%</b>	<b>TOTAL OPERATING REVENUES</b>	<b>\$ 277,447,114</b>	<b>\$ 319,786,789</b>	<b>\$ 296,124,875</b>	<b>\$ 277,447,114</b>	<b>115%</b>			



KANSAS CITY BOARD OF PUBLIC UTILITIES  
 Statements of Revenues, Expenses, and Change in Net Position  
 E-Electric  
 For The Period Ending December 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									
<b>OPERATING EXPENSES</b>									
2,836,594	2,537,642	89%	3,453,246	-27%	36,068,157	36,357,119	34,296,391	36,068,157	101%
4,026,818	5,035,030	125%	20,081,745	-75%	45,536,000	67,212,376	58,012,729	45,536,000	148%
2,856,809	4,981,364	174%	2,411,761	107%	32,531,101	55,754,914	47,845,256	32,531,101	171%
2,876,074	3,527,752	123%	4,896,407	-28%	35,060,459	31,507,356	31,660,162	35,060,459	90%
285,395	(101,613)	-36%	250,036	-141%	3,441,822	3,150,699	3,379,287	3,441,822	92%
1,924,647	(2,845,813)	-148%	971,899	-393%	24,213,172	16,524,310	18,769,053	24,213,172	68%
2,670,253	2,927,125	110%	2,602,493	12%	31,658,789	32,941,287	30,685,559	31,658,789	104%
-	(14,838,807)	-	(2,312,998)	542%	-	(12,525,808)	(2,312,998)	-	-
<b>\$ 17,476,590</b>	<b>\$ 1,222,681</b>	<b>7%</b>	<b>\$ 32,354,589</b>	<b>-96%</b>	<b>\$ 208,509,502</b>	<b>\$ 230,922,254</b>	<b>\$ 222,335,439</b>	<b>\$ 208,509,502</b>	<b>111%</b>
<b>\$ 3,913,206</b>	<b>\$ 26,618,317</b>	<b>680%</b>	<b>\$ 2,698,422</b>	<b>886%</b>	<b>\$ 68,937,612</b>	<b>\$ 88,864,536</b>	<b>\$ 73,789,436</b>	<b>\$ 68,937,612</b>	<b>129%</b>
<b>NON OPERATING INCOME/EXPENSE</b>									
62,026	275,594	444%	6,321	4,260%	1,046,000	973,058	75,953	1,046,000	93%
(1,618,074)	(1,618,074)	100%	(1,696,176)	-5%	(20,135,887)	(20,135,887)	(21,217,800)	(20,135,887)	100%
(6,250)	(7,873)	126%	(6,774)	16%	(75,000)	(115,756)	(87,754)	(75,000)	154%
(2,229,239)	(2,606,408)	117%	(2,098,276)	24%	(28,960,613)	(31,554,468)	(26,316,288)	(28,960,613)	109%
66,462	46,018	69%	240,277	-81%	674,500	608,891	522,182	674,500	90%
(42)	(80)	193%	-	-	(500)	(80)	24	(500)	16%
<b>\$ (3,725,116)</b>	<b>\$ (3,910,823)</b>	<b>105%</b>	<b>\$ (3,554,628)</b>	<b>10%</b>	<b>\$ (47,451,500)</b>	<b>\$ (50,224,243)</b>	<b>\$ (47,023,682)</b>	<b>\$ (47,451,500)</b>	<b>106%</b>
<b>\$ 188,090</b>	<b>\$ 22,707,495</b>	<b>12,073%</b>	<b>\$ (856,206)</b>	<b>-2,752%</b>	<b>\$ 21,486,112</b>	<b>\$ 38,640,293</b>	<b>\$ 26,765,754</b>	<b>\$ 21,486,112</b>	<b>180%</b>
<b>TRANSFER AND CONTRIBUTION TO/FROM</b>									
-	-	-	-	-	-	-	-	-	-
NEExch-Main, Design & Ext Fee									
<b>\$ 188,090</b>	<b>\$ 22,707,495</b>	<b>12,073%</b>	<b>\$ (856,206)</b>	<b>-2,752%</b>	<b>\$ 21,486,112</b>	<b>\$ 38,640,293</b>	<b>\$ 26,765,754</b>	<b>\$ 21,486,112</b>	<b>180%</b>

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



Current Period Budget	Monthly			Year-To-Date & Annual				Percent Actual To Annual 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	
1,992,000	1,841,028	92%	1,824,886	24,476,000	24,749,255	24,577,516	24,476,000	101%
850,000	691,756	81%	675,025	11,191,000	11,642,370	10,975,076	11,191,000	104%
495,000	411,843	83%	415,429	6,205,000	6,204,262	5,711,408	6,205,000	100%
45,000	37,411	83%	42,595	661,700	611,515	599,529	661,700	92%
-	-	-	-	-	-	-	-	-
50,000	48,404	97%	48,202	28,000	28,000	28,000	28,000	100%
3,432,000	3,030,443	88%	3,005,937	600,000	591,432	603,893	600,000	99%
-	-	-	-	43,161,700	43,826,834	42,495,422	43,161,700	102%
110,100	(12,343)	-11%	(4,854)	1,321,700	1,322,950	1,243,212	1,321,700	100%
110,100	(12,343)	-11%	(4,854)	1,321,700	1,322,950	1,243,212	1,321,700	100%
46,495	34,428	74%	51,608	580,000	577,065	292,631	580,000	99%
27,888	26,337	94%	23,600	350,000	312,030	264,686	350,000	89%
20,911	8,022	38%	3,530	320,000	300,659	246,079	320,000	94%
997	-	-	-	-	-	-	-	-
66,718	213,023	319%	49,062	8,500	11,066	5,057	8,500	130%
320	(22,493)	-7,029%	(46,646)	958,000	964,366	1,099,533	958,000	101%
-	-	-	-	8,000	(10,248)	(118,500)	8,000	-128%
163,329	259,317	159%	81,154	-	-	-	-	-
445,866	435,504	98%	413,371	2,224,500	2,154,938	1,789,487	2,224,500	97%
445,866	435,504	98%	413,371	5,616,788	5,519,426	5,398,932	5,616,788	98%
-	-	-	-	5,616,788	5,519,426	5,398,932	5,616,788	98%
\$ 4,151,295	\$ 3,712,921	89%	\$ 3,495,608	\$ 52,324,688	\$ 52,824,148	\$ 50,927,052	\$ 52,324,688	101%

OPERATING REVENUES

Sales of Energy and Water

Residential Sales	-	-	-	-	-	-	-	-
Commercial Sales	-	2%	-	-	-	-	-	-
Industrial Sales	-	-	-	-	-	-	-	-
Schools	-	-12%	-	-	-	-	-	-
Highway Lighting	-	-	-	-	-	-	-	-
Public Authorities	-	-	-	-	-	-	-	-
Fire Protection	-	-	-	-	-	-	-	-
<b>Total Sales of Energy and Water</b>	-	-	3,005,937	43,161,700	43,826,834	42,495,422	43,161,700	102%
Borderline Electric Sales	-	-	-	-	-	-	-	-
Wholesale Market Sales	-	154%	(4,854)	1,321,700	1,322,950	1,243,212	1,321,700	100%
<b>Total Other Utility Sales</b>	-	154%	(4,854)	1,321,700	1,322,950	1,243,212	1,321,700	100%
Forfeited Discounts	-	-33%	51,608	580,000	577,065	292,631	580,000	99%
Connect/Disconnect Fees	-	12%	23,600	350,000	312,030	264,686	350,000	89%
Tower/Pole Attachment Rentals	-	127%	3,530	320,000	300,659	246,079	320,000	94%
Ash Disposal	-	-	-	-	-	-	-	-
Diversion Fines	-	-	-	8,500	11,066	5,057	8,500	130%
Service Fees	-	334%	49,062	958,000	964,366	1,099,533	958,000	101%
Other Miscellaneous Revenues	-	-52%	(46,646)	8,000	(10,248)	(118,500)	8,000	-128%
Deferred Revenue-Fuel/PP-Amort	-	-	-	-	-	-	-	-
Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-	-	-	-
<b>Total Other Revenues</b>	-	220%	81,154	2,224,500	2,154,938	1,789,487	2,224,500	97%
Payment In Lieu Of Taxes	-	5%	413,371	5,616,788	5,519,426	5,398,932	5,616,788	98%
<b>Total Payment In Lieu Of Taxes</b>	-	5%	413,371	5,616,788	5,519,426	5,398,932	5,616,788	98%

\$ 4,151,295 \$ 3,712,921 89% \$ 3,495,608 6% TOTAL OPERATING REVENUES



KANSAS CITY BOARD OF PUBLIC UTILITIES  
 Statements of Revenues, Expenses, and Change in Net Position  
 W-Water

For The Period Ending December 2022

Current Period Budget	Current Period Actuals	Current Period Actuals as a % of Budget	Current Actuals over/under Prior Year	Year-To-Date & Annual					Percent Actual To Annual Budget	
				Monthly		2022		2021 Year To Date Actuals		2022 Annual Budget
				Actuals	Budget	Year To Date Budget	Year To Date Actuals			
558,928	126,902	23%	552,719	-77%	6,945,811	5,656,590	5,694,347	6,945,811	81%	
1,222,172	1,255,351	103%	1,693,993	-26%	14,889,993	14,850,998	14,634,679	14,889,993	100%	
176,920	65,577	37%	221,210	-70%	2,130,650	2,134,658	2,106,835	2,130,650	100%	
511,460	(534,455)	-104%	383,107	-240%	6,512,628	4,722,181	5,467,738	6,512,628	73%	
702,203	708,201	101%	697,021	2%	8,426,440	8,311,849	8,371,034	8,426,440	99%	
<b>\$ 3,171,683</b>	<b>\$ 1,621,578</b>	<b>51%</b>	<b>\$ 3,548,051</b>	<b>-54%</b>	<b>\$ 38,905,522</b>	<b>\$ 35,676,276</b>	<b>\$ 36,274,633</b>	<b>\$ 38,905,522</b>	<b>92%</b>	
<b>\$ 979,612</b>	<b>\$ 2,091,344</b>	<b>213%</b>	<b>\$ (52,443)</b>	<b>-4,088%</b>	<b>\$ 13,419,166</b>	<b>\$ 17,147,872</b>	<b>\$ 14,652,420</b>	<b>\$ 13,419,166</b>	<b>128%</b>	
<b>OPERATING EXPENSES</b>										
					Production Purchased Power					
					Fuel					
					Transmission and Distribution Customer Account Expense					
					General and Administrative					
					Depreciation and Amortization					
					Difrd Fuel & Purch Power-Amort					
<b>NON OPERATING INCOME/EXPENSE</b>										
					Investment Interest					
					Interest - Long Term Debt					
					Interest - Other					
					PILOT Transfer Expense					
					Disposal of Assets-Gain/Loss					
					Other Income					
					Other Expense					
<b>\$ (517,666)</b>	<b>\$ (460,120)</b>	<b>89%</b>	<b>\$ (509,090)</b>	<b>-10%</b>	<b>\$ (7,221,931)</b>	<b>\$ (7,197,568)</b>	<b>\$ (7,645,685)</b>	<b>\$ (7,221,931)</b>	<b>100%</b>	
<b>\$ 461,946</b>	<b>\$ 1,631,224</b>	<b>353%</b>	<b>\$ (561,533)</b>	<b>-390%</b>	<b>\$ 6,197,234</b>	<b>\$ 9,950,304</b>	<b>\$ 7,006,735</b>	<b>\$ 6,197,234</b>	<b>161%</b>	
<b>TRANSFER AND CONTRIBUTION TO/FROM</b>										
					NExch-Main, Design & Ext Fee					
41,667	10,031	24%	-	-	500,000	1,362,312	952,442	500,000	272%	
<b>\$ 503,613</b>	<b>\$ 1,641,255</b>	<b>326%</b>	<b>\$ (561,533)</b>	<b>-392%</b>	<b>\$ 6,697,234</b>	<b>\$ 11,312,616</b>	<b>\$ 7,959,177</b>	<b>\$ 6,697,234</b>	<b>169%</b>	





**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Budget Comparison**  
**December 2022**

	2022 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
<b>PERSONNEL</b>				
1010-Regular Labor	48,857,549	45,018,089	3,839,460	7.86%
1020-Overtime/Special Pay	4,387,820	4,073,300	314,519	7.17%
1030-Health Care/Medical Benefit	11,318,724	10,309,762	1,008,962	8.91%
1040-Medical Insurance-Retirees	3,195,704	1,145,080	2,050,624	64.17%
1050-Pension Benefit	5,134,472	(1,969,555)	7,104,026	138.36%
1070-Life Insurance Benefit	802,574	856,655	(54,081)	(6.74)%
1080-Unemployment Benefit	48,873	51,182	(2,309)	(4.73)%
1090-OASDI/HI (FICA)	3,657,794	3,767,861	(110,067)	(3.01)%
1100-Liability Insurance/Work Co	1,230,613	1,713,889	(483,277)	(39.27)%
1110-Compensatory Balance Reserve	1,147,924	1,756,801	(608,877)	(53.04)%
1130-Disability Pay Benefit	578,826	586,210	(7,384)	(1.28)%
1140-Employee Education Assistance	60,000	32,311	27,689	46.15%
1170-Board Per Diem	6,000	1,200	4,800	80.00%
1180-Long-Term Care	87,554	96,686	(9,133)	(10.43)%
1990-Other Employee Benefits	60,000	71,055	(11,055)	(18.42)%
<b>TOTAL PERSONNEL</b>	<b>80,574,426</b>	<b>67,510,528</b>	<b>13,063,898</b>	<b>16.21%</b>
<b>SERVICES</b>				
2000-Services	-	191	(191)	-
2010-Tree Trimming Services	3,468,063	3,452,994	15,069	-
2011-Contract Line Services	2,000	-	2,000	100.00%
2020-Legal Services	398,000	734,765	(336,765)	(84.61)%
2030-Engineering Services	1,735,800	1,268,537	467,263	26.92%
2040-Accounting/Costing Services	12,000	11,410	590	4.92%
2050-Auditing Services	295,000	213,726	81,274	27.55%
2060-Actuarial Services	15,000	4,313	10,688	71.25%
2070-Banking/Cash Mgmt/Treasury	847,500	1,015,228	(167,728)	(19.79)%
2080-Financial Advisory	36,000	38,000	(2,000)	(5.56)%
2090-General Management Services	110,000	76,251	33,749	30.68%
2100-Human Resource Services	155,100	223,018	(67,918)	(43.79)%
2110-Environmental Services	740,100	525,272	214,828	29.03%
2130-Computer Hardware Maintenance	334,600	181,089	153,511	45.88%
2131-Computer Software Maintenance	4,386,181	3,501,508	884,673	20.17%
2140-Advertising/Marketing/Sales	431,000	411,638	19,362	4.49%
2150-Janitorial Services	906,200	824,444	81,755	9.02%
2151-Trash Disposal	49,685	51,629	(1,944)	(3.91)%
2160-Travel/Training/Safety	911,670	411,784	499,886	54.83%
2170-Outside Printing & Duplicating	480,350	875,549	(395,199)	(82.27)%
2180-Insurance Services	2,000,000	1,997,538	2,462	-
2190-Dues/Memberships/Subscription	388,203	235,749	152,454	39.27%
2200-Telecommunications Services	450,861	495,526	(44,665)	(9.91)%
2210-Clerical/Office/Tech Services	178,900	62,778	116,123	64.91%
2211-Copier Services	92,400	71,334	21,066	22.80%
2220-Security Services	1,737,550	1,965,481	(227,931)	(13.12)%
2230-Collection Services	90,000	62,265	27,735	30.82%
2240-Building Maintenance Service	1,528,583	1,281,610	246,973	16.16%
2241-Building Maint Srvc - HVAC	127,703	273,488	(145,785)	(114.16)%
2242-Building Maint Srvc - Elevator	76,758	124,839	(48,081)	(62.64)%
2243-Pest & Bird Control	3,550	-	3,550	100.00%
2244-Grounds Maintenance	126,000	30,993	95,007	75.40%
2250-Mailing/Shipping Services	39,780	1,371	38,409	96.55%
2260-Meter Testing/Protection	5,400	1,290	4,110	76.11%
2270-Public Notice	45,250	38,621	6,629	14.65%
2282-IT Prof Contracted Services	2,016,000	1,730,838	285,162	14.14%



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Budget Comparison**  
**December 2022**

	2022 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
2290-Rentals And Leases	-	5	(5)	-
2300-Equipment Maintenance	761,765	556,027	205,738	27.01%
2310-City Wide Yard Restoration	50,000	49,569	431	-
2320-City Street Repairs	1,000,000	732,342	267,658	26.77%
2330-Right Of Way/Easements	112,000	77,457	34,543	30.84%
2340-Auxiliary Boiler Maintenance	12,500	17,263	(4,763)	(38.11)%
2351-Control System Support Service	180,000	161,986	18,015	10.01%
2370-Liab-Inj Damages	1,283,000	1,485,949	(202,949)	(15.82)%
2380-Sponsorships	584,100	380,811	203,289	34.80%
2390-Risk Mngmnt & Consulting Srv	5,000	22,403	(17,403)	(348.06)%
2500-Dogwood Gas Plant O&M	4,581,731	3,411,544	1,170,187	25.54%
2990-Other Professional Services	851,602	620,030	231,572	27.19%
<b>TOTAL SERVICES</b>	<b>33,642,885</b>	<b>29,710,453</b>	<b>3,932,433</b>	<b>11.69%</b>

**FUELS**

3010-Main Flame Fuel	30,431,101	51,711,760	(21,280,659)	(69.93)%
3012-Building Heat Fuel	1,500	795	705	47.01%
3020-Start Up Fuel	700,000	1,865,718	(1,165,718)	(166.53)%
3025-AQC - Reagents	1,400,000	2,177,436	(777,436)	(55.53)%
3030-Ash Handling	1,200,000	1,719,626	(519,626)	(43.30)%
3040-On Road Vehicle Fuel	425,000	650,112	(225,112)	(52.97)%
3050-Purchase Power Energy	7,656,000	31,303,501	(23,647,501)	(308.88)%
3055-Purchased Power - Renewables	27,600,000	28,520,444	(920,444)	(3.33)%
3070-Purch Pwr Capacity NonEconomic	4,560,000	4,639,562	(79,562)	(1.74)%
3080-Purchased Power Transmission	6,720,000	6,539,743	180,257	2.68%
3100-Purchased Power Deferred	-	(12,525,808)	12,525,808	-
3110-Off Road Fuel	105,000	169,335	(64,335)	(61.27)%
3600-Renewable Energy Certificates	(1,000,000)	(3,790,874)	2,790,874	279.09%
3990-Other Purchased Power	140,400	227,010	(86,610)	(61.69)%
<b>TOTAL FUELS</b>	<b>79,939,001</b>	<b>113,208,359</b>	<b>(33,269,358)</b>	<b>(41.62)%</b>

**SUPPLIES**

4000-Supplies	-	3,354	(3,354)	-
4010-Office Supplies & Materials	159,150	120,541	38,609	24.26%
4020-Laboratory Supplies	28,000	17,898	10,102	36.08%
4030-Janitorial Supplies	28,800	10,667	18,133	62.96%
4040-Comp/Srvr/Ntwrk Hrdwr Equip	1,008,782	575,951	432,831	42.91%
4041-Comp/Srvr/Ntwrk Sftwr & Lic	72,600	24,029	48,571	66.90%
4050-Small Tools & Machinery	243,800	193,470	50,330	20.64%
4060-Water Treatment Chemicals	684,500	597,924	86,576	12.65%
4070-Ferric Chemicals	150,000	127,937	22,063	14.71%
4080-Lime/Caustic Chemicals	130,000	169,196	(39,196)	(30.15)%
4090-Chlorine Chemicals	290,000	413,052	(123,052)	(42.43)%
4100-Other Chemicals & Supplies	253,000	128,537	124,463	49.19%
4110-Clothing/Uniforms	350,600	355,946	(5,346)	(1.52)%
4120-Vehicle/Machinery Parts	557,100	656,550	(99,450)	(17.85)%
4130-Building/Structural Supplies	594,500	717,800	(123,300)	(20.74)%
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	219,645	13,055	5.61%
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	-	80,337	(80,337)	-
4180-Water Usage	-	29,627	(29,627)	-
4190-Environmental Supplies	68,600	252,223	(183,623)	(267.67)%
4195-Flue Gas Treatment	275,000	345,350	(70,350)	(25.58)%
4200-Hazardous Waste Supplies	1,100	1,396	(296)	(26.91)%





**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Budget Comparison**  
**December 2022**

	2022 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
4210-Safety Supplies	103,600	68,761	34,839	33.63%
4220-Communication Supplies	58,500	55,173	3,327	5.69%
4230-Meter Parts & Supplies	80,500	21,018	59,482	73.89%
4240-Billing Supplies	10,000	-	10,000	100.00%
4250-General Parts & Supplies	10,000	1,733	8,267	82.67%
4251-General Parts & Supp Coal Conv	185,000	306,183	(121,183)	(65.50)%
4252-General Parts & Supp Coal Dust	10,000	2,331	7,669	76.69%
4253-General Parts & Supp Wash-Down	4,000	12,632	(8,632)	(215.81)%
4260-Transmission Parts & Supplies	85,000	40,057	44,943	52.87%
4270-Distribution Parts & Supplies	2,495,200	4,097,720	(1,602,520)	(64.22)%
4280-Books/Manuals/Reference	12,650	5,120	7,530	59.52%
4300-Boiler Maint-Forced Outages	270,000	805,932	(535,932)	(198.49)%
4301-Boiler Maint-Elec & Control	137,000	112,259	24,741	18.06%
4302-Boiler Maint-Mechancial	355,000	364,825	(9,825)	(2.77)%
4303-Boiler Maint-Motor	60,000	(32,930)	92,930	154.88%
4304-Boiler Maint-Steel & Duct	265,000	39,337	225,663	85.16%
4305-Boiler Maint-Coal & Ash	545,000	1,187,830	(642,830)	(117.95)%
4306-Boiler Maint-Boiler Cleaning	300,000	77,324	222,677	74.23%
4307-Boiler Maint-Insulation	200,000	201,484	(1,484)	-
4308-Boiler Maint-Planned Outages	200,000	316,481	(116,481)	(58.24)%
4309-Boiler Maint-Lab Equip	31,900	346,157	(314,257)	(985.13)%
4310-Turbine Maintenance	640,000	648,061	(8,061)	(1.26)%
4320-Balance Of Plant Maintenance	409,600	915,177	(505,578)	(123.43)%
4321-Balance of Plant Mnt-Comp Air	34,000	18,584	15,416	45.34%
4322-Balance of Plant Mnt-Crane Svc	18,500	42,314	(23,814)	(128.72)%
4323-Balance of Plant Mnt-Comm	17,000	2,305	14,695	86.44%
4324-Balance of Plant Mnt-Pumps	75,000	52,304	22,696	30.26%
4325-Balance Plant Mnt-Mechanical	47,000	21,681	25,319	53.87%
4326-Balance Plant Mnt-Electrical	70,000	25,278	44,722	63.89%
4327-Balance Plant Mnt-Chem Feed	20,000	11,173	8,827	44.13%
4328-Balance Plant Mnt-Risk Mngmnt	60,000	26,556	33,444	55.74%
4329-Balance Plant Mnt-Filters	6,000	2,802	3,198	53.30%
4330-Compressed Gases	150,000	226,092	(76,092)	(50.73)%
4990-Other Parts & Supplies	38,150	27,446	10,704	28.06%
<b>TOTAL SUPPLIES</b>	<b>12,476,582</b>	<b>15,144,131</b>	<b>(2,667,548)</b>	<b>(21.38)%</b>
<b>OTHER</b>				
5060-Other Board Expenses	10,000	10,652	(652)	(6.52)%
5080-Doubtful Account Expense	452,500	17,867	434,633	96.05%
5110-Outside Regulatory Expenses	261,400	179,136	82,264	31.47%
5150-WPA Billing Credit	(590,000)	(639,510)	49,510	8.39%
5200-NERC Reliability Compliance	563,000	203,778	359,222	63.81%
5900-Payment In Lieu of Taxes	34,577,401	37,073,894	(2,496,493)	(7.22)%
<b>TOTAL OTHER</b>	<b>35,274,301</b>	<b>36,845,817</b>	<b>(1,571,516)</b>	<b>(4.46)%</b>
<b>TOTAL EXPENSES</b>	<b>241,907,196</b>	<b>262,419,288</b>	<b>(20,512,091)</b>	<b>(8.48)%</b>



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Dec-22

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>All Common Capital Projects</b>				
Admin Services Technology	505,800	451,325	54,474	11%
<b>Administrative Services</b>	<b>\$505,800</b>	<b>\$451,325</b>	<b>\$54,474</b>	<b>11%</b>
Common Automobiles	32,000	-	32,000	100%
<b>Common Equipment</b>	<b>\$32,000</b>	<b>\$0</b>	<b>\$32,000</b>	<b>100%</b>
540 Minnesota Facilities	110,000	40,394	69,606	63%
<b>Common Facilities Improvements</b>	<b>\$110,000</b>	<b>\$40,394</b>	<b>\$69,606</b>	<b>63%</b>
Admin Building Furnish & Equip	30,000	5,430	24,570	82%
<b>Common Furnishings and Equipment</b>	<b>\$30,000</b>	<b>\$5,430</b>	<b>\$24,570</b>	<b>82%</b>
540 Minnesota Grounds	275,000	217,919	57,080	21%
<b>Common Grounds</b>	<b>\$275,000</b>	<b>\$217,919</b>	<b>\$57,080</b>	<b>21%</b>
IT ERP Technology Development	400,000	130,870	269,129	67%
IT Desktop/Network Development	555,000	23,496	531,504	96%
IT Security Improvements	100,000	45,016	54,984	55%
IT Enterprise Service Bus Development	230,000	223,080	6,920	3%
IT Enterprise Asset Management Development	280,000	344,718	(64,718)	-
IT BI/Analytics Development	420,000	372,575	47,425	11%



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Dec-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	495,354	(45,354)	-
IT Customer Information System Development	75,000	189,960	(114,960)	-
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	176,484	(76,483)	-
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	152,500	47,500	24%
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	208,456	(108,456)	-
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	6,000	69,000	92%
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%
<b>Enterprise Technology</b>	<b>\$4,575,000</b>	<b>\$2,930,541</b>	<b>\$1,644,454</b>	<b>36%</b>
Security Improvements	25,000	46,124	(21,124)	-
HR Security	300,000	380,402	(80,401)	-
<b>Human Resources Security</b>	<b>\$325,000</b>	<b>\$426,526</b>	<b>(\$101,525)</b>	<b>(31)%</b>



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Common Capital Projects	\$5,852,800	\$4,072,136	\$1,780,659	30%





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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>All Electric Capital Projects</b>				
Dogwood Capital Costs	808,000	1,508,211	(700,210)	-
<b>Dogwood Plant Common</b>	<b>\$808,000</b>	<b>\$1,508,211</b>	<b>(\$700,210)</b>	<b>(87)%</b>
Annual Meter Program	1,000,000	350,542	649,458	65%
<b>Electric Meters</b>	<b>\$1,000,000</b>	<b>\$350,542</b>	<b>\$649,458</b>	<b>65%</b>
Electric Ops Automobiles	100,000	155,539	(55,539)	-
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	5,240	(239)	-
IVR and Outage Management System	100,000	-	99,999	100%
Electric Ops Radio	25,000	15,155	9,845	39%
Electric Ops Technology	100,000	34,810	65,189	65%
Electric Ops Tools	100,000	90,944	9,056	9%
Electric Ops Work Equipment	500,000	458,556	41,443	8%
<b>Electric Ops General Construction</b>	<b>\$1,240,000</b>	<b>\$1,034,199</b>	<b>\$205,798</b>	<b>17%</b>
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	929,085	3,470,914	79%
Transmission Pole Replacement	500,000	581,178	(81,177)	-
EO Fiberglass OH Feeders	100,000	-	99,999	100%





## KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Dec-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	1,645,632	354,367	18%
Distribution Pole Inspection Replacement	2,500,000	2,643,881	(143,881)	-
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%
<b>Electric Overhead Distribution</b>	<b>\$10,601,000</b>	<b>\$5,801,304</b>	<b>\$4,799,694</b>	<b>45%</b>
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%
<b>Electric Reimbursable</b>	<b>\$140,000</b>	<b>\$10,331</b>	<b>\$129,669</b>	<b>93%</b>
Storms - Electric Repairs	1,000	1,020,843	(1,019,842)	-
<b>Electric Storm Expense</b>	<b>\$1,000</b>	<b>\$1,020,843</b>	<b>(\$1,019,842)</b>	<b>(101,988)%</b>
Substation Breakers	25,000	4,060	20,939	84%



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Substation Relays	150,000	145,502	4,498	3%
Substation Improvements	250,000	255,941	(5,941)	-
Substation Security	5,000	7,551	(2,551)	-
Substation Transformer Oil	10,000	-	9,999	100%
EO Substation Battery Upgrades	25,000	3,972	21,027	84%
<b>Electric Substation</b>	<b>\$465,000</b>	<b>\$417,027</b>	<b>\$47,971</b>	<b>10%</b>
Overhead Transformers	600,000	132,314	467,685	78%
Underground Transformers	1,200,000	310,199	889,801	74%
<b>Electric Transformers</b>	<b>\$1,800,000</b>	<b>\$442,513</b>	<b>\$1,357,486</b>	<b>75%</b>
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%
<b>Electric Transmission</b>	<b>\$1,350,000</b>	<b>\$46,330</b>	<b>\$1,303,666</b>	<b>97%</b>
Fisher UG Feeders	250,000	3,406,002	(3,156,002)	-
Annual UG Construction	2,000,000	2,868,207	(868,206)	-
<b>Electric Underground Distribution</b>	<b>\$2,250,000</b>	<b>\$6,274,209</b>	<b>(\$4,024,208)</b>	<b>(179)%</b>
Street Light Improvements	100,000	68,432	31,568	32%
Traffic Signal Improvements	20,000	-	20,000	100%



## KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Dec-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	626,833	(26,833)	-
<b>Electric Unified Government Projects</b>	<b>\$760,000</b>	<b>\$729,388</b>	<b>\$30,613</b>	<b>4%</b>
Telecommunications Technology	10,000	-	9,999	100%
<b>Enterprise Telecommunications</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$9,999</b>	<b>100%</b>
CT4 Hydraulic Oil & Lube Oil Varnish Removal	40,000	4,357	35,643	89%
<b>Nearman Plant CT4</b>	<b>\$40,000</b>	<b>\$4,357</b>	<b>\$35,643</b>	<b>89%</b>
NC Coal Conveyor Belt - Replacement	75,000	-	75,000	100%
NC Fire Protection System Upgrade	2,100,000	2,531,236	(431,235)	-
<b>Nearman Plant Common</b>	<b>\$2,175,000</b>	<b>\$2,531,236</b>	<b>(\$356,235)</b>	<b>(16)%</b>
N1 5KV Cables Replacement	80,000	93,246	(13,246)	-
N1 Drum & Heater Inst Upgrade	155,000	104,875	50,124	32%
N1 MCC/Load Center Replace	675,000	791,485	(116,485)	-
N1 Volt Reg Conversion	310,000	164,047	145,952	47%
N1 BOP PLC to DCS Upgrade	400,000	325,933	74,066	19%
N1 SCR Doors	200,000	13,768	186,232	93%
N1 SCR Catalyst Layer	650,000	329,802	320,198	49%
N1 Automation of SH Spray Iso Vlvs	60,000	1,785	58,214	97%
N1 Bnr Coal Nozzles and Heads Replacments	1,700,000	40,208	1,659,792	98%



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Dec-22

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
N1 Cnstr Dog Bone Exp Joint Replacement	218,000	99,398	118,601	54%
N1 Crusher/Dryer Replacement	382,000	7,344	374,655	98%
N1 Demineralizer Rental Conversion	120,000	14,653	105,347	88%
N1 Startup Transformer Rebuild	150,000	91,651	58,348	39%
<b>Nearman Plant Unit 1</b>	<b>\$5,099,999</b>	<b>\$2,078,195</b>	<b>\$3,021,798</b>	<b>59%</b>
CT2 RTU to Schweitzer Upgrade	50,000	18,086	31,914	64%
<b>Quindaro Plant CT2</b>	<b>\$50,000</b>	<b>\$18,086</b>	<b>\$31,914</b>	<b>64%</b>
QC Levee Improvements per COE	300,000	339,457	(39,457)	-
<b>Quindaro Plant Common</b>	<b>\$300,000</b>	<b>\$339,457</b>	<b>(\$39,457)</b>	<b>(13)%</b>
<b>All Electric Capital Projects</b>	<b>\$28,089,999</b>	<b>\$22,606,226</b>	<b>\$5,483,757</b>	<b>20%</b>





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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>All Water Capital Projects</b>				
Water Main Adjustment-Billable	6,900	(4,344)	11,243	163%
Water Development Main Expense	360,546	502,546	(142,000)	-
<b>Reimbursable Water Mains</b>	<b>\$367,446</b>	<b>\$498,202</b>	<b>(\$130,757)</b>	<b>(36)%</b>
Water Distrib System Relocations	272,870	316,405	(43,534)	-
Water Distrib System Improvements	1,549,631	1,827,675	(278,044)	-
UG/CMIP Water Distrib Projects	1,002,928	556,590	446,337	45%
Water Distrib Valve Improvements	601,901	700,950	(99,048)	-
Water Distrib Fire Hydrant Program	471,584	608,943	(137,359)	-
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	223,382	2,980,784	93%
<b>Water Distribution</b>	<b>\$7,553,080</b>	<b>\$4,250,242</b>	<b>\$3,302,839</b>	<b>44%</b>
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	210,886	54,113	20%
<b>Water Equipment</b>	<b>\$410,000</b>	<b>\$310,752</b>	<b>\$99,246</b>	<b>24%</b>
Civil Engineering Facility Improvement	25,000	41,033	(16,032)	-
Water Oper Facility Improvement	275,233	238,035	37,197	14%



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Water Prod Facility Improvement	205,272	45,616	159,655	78%
<b>Water Facility Improvements</b>	<b>\$505,504</b>	<b>\$324,684</b>	<b>\$180,820</b>	<b>36%</b>
Civil Engineering Furnishings & Equipment	25,000	25,614	(614)	-
Water Oper Furnishings & Equipment	15,000	-	15,000	100%
Water Prod Furnishings & Equipment	121,000	60,120	60,879	50%
<b>Water Furnishings and Equipment</b>	<b>\$161,000</b>	<b>\$85,735</b>	<b>\$75,265</b>	<b>47%</b>
Civil Engineering Grounds	7,500	-	7,500	100%
Water Operations Grounds	75,000	29,267	45,732	61%
Water Production Grounds	7,200	5,491	1,708	24%
<b>Water Grounds</b>	<b>\$89,700</b>	<b>\$34,758</b>	<b>\$54,940</b>	<b>61%</b>
AMI-Automated Meter Reading	50,000	29,862	20,137	40%
6"-10" Water Meter Replacement	75,299	28,476	46,823	62%
1-1/2"-4" Water Meter Replacement	101,498	42,238	59,259	58%
5/8"-1" Water Meter Replacement	102,341	69,397	32,944	32%
12" & Over Water Meter Replacement	5,000	(428)	5,428	109%
<b>Water Meters</b>	<b>\$334,138</b>	<b>\$169,545</b>	<b>\$164,591</b>	<b>49%</b>
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 Dec-22

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>Water Production Projects</b>	<b>\$605,000</b>	<b>\$221,549</b>	<b>\$383,449</b>	<b>63%</b>
3" - 6" Water Service Replacement	25,000	51,219	(26,218)	-
1-1/4" - 2" Water Service Replacement	30,000	32,569	(2,569)	-
3/4"-1" Water Service Replacement	721,045	605,782	115,262	16%
8" & Over Water Service Replacement	15,000	33,877	(18,876)	-
<b>Water Services</b>	<b>\$791,045</b>	<b>\$723,447</b>	<b>\$67,599</b>	<b>9%</b>
Argentine 7 MG Tank Replace	6,000,000	4,559,608	1,440,392	24%
Water Pump Station Controls	900,000	152,342	747,658	83%
Water Storage Improvements	25,000	(22,748)	47,747	191%
Water Transmission Improvement	112,000	1,946,006	(1,834,006)	-
Water Transmission Valve Improve	75,000	105,464	(30,463)	-
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	3,006,372	-	3,006,372	100%
<b>Water Storage and Transmission</b>	<b>\$11,422,051</b>	<b>\$6,740,867</b>	<b>\$4,681,182</b>	<b>41%</b>
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%
<b>Water Technology</b>	<b>\$45,000</b>	<b>\$35,810</b>	<b>\$9,190</b>	<b>20%</b>
<b>All Water Capital Projects</b>	<b>\$22,283,965</b>	<b>\$13,395,592</b>	<b>\$8,888,364</b>	<b>40%</b>

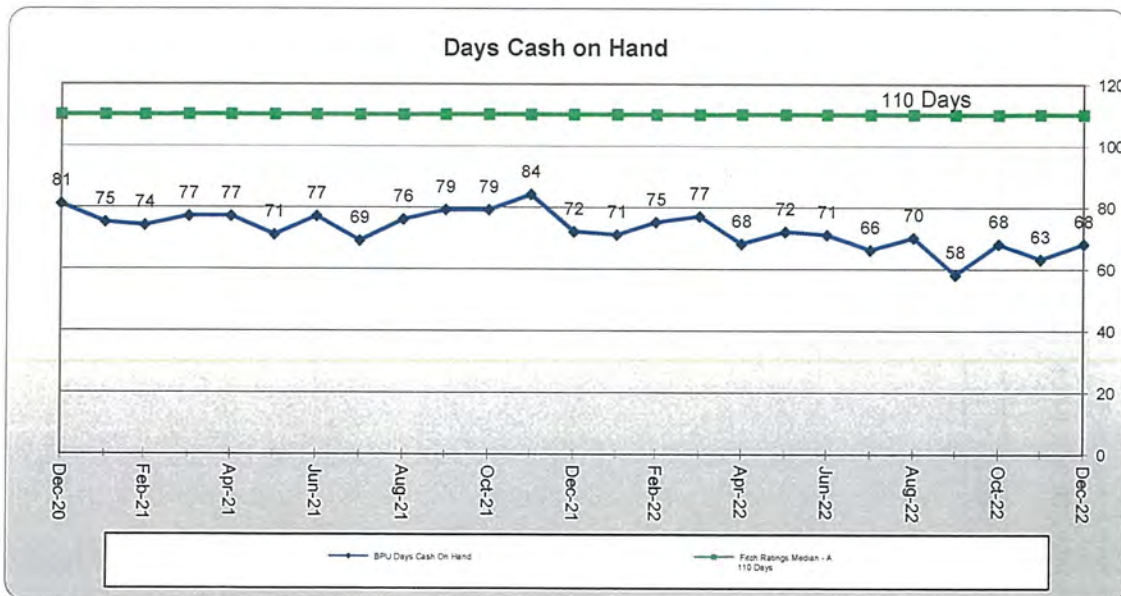
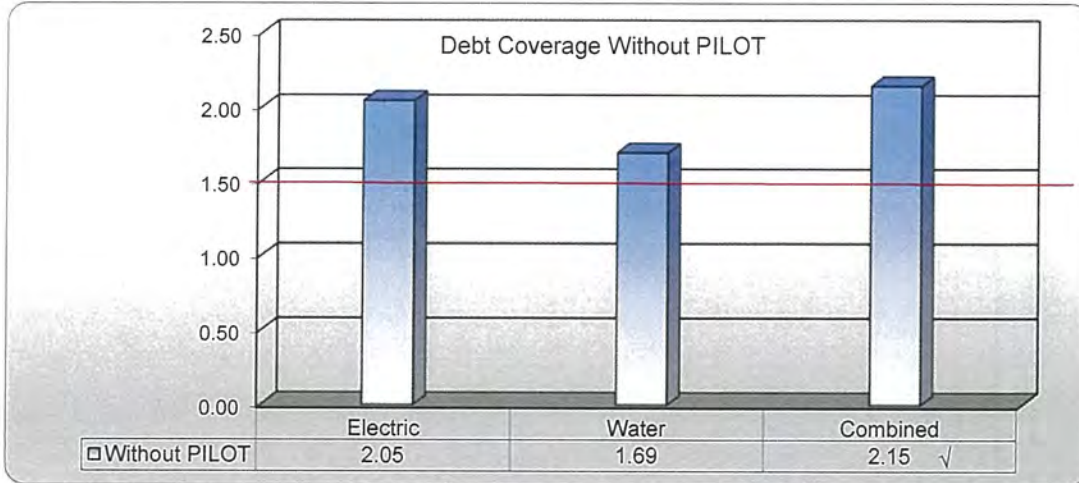
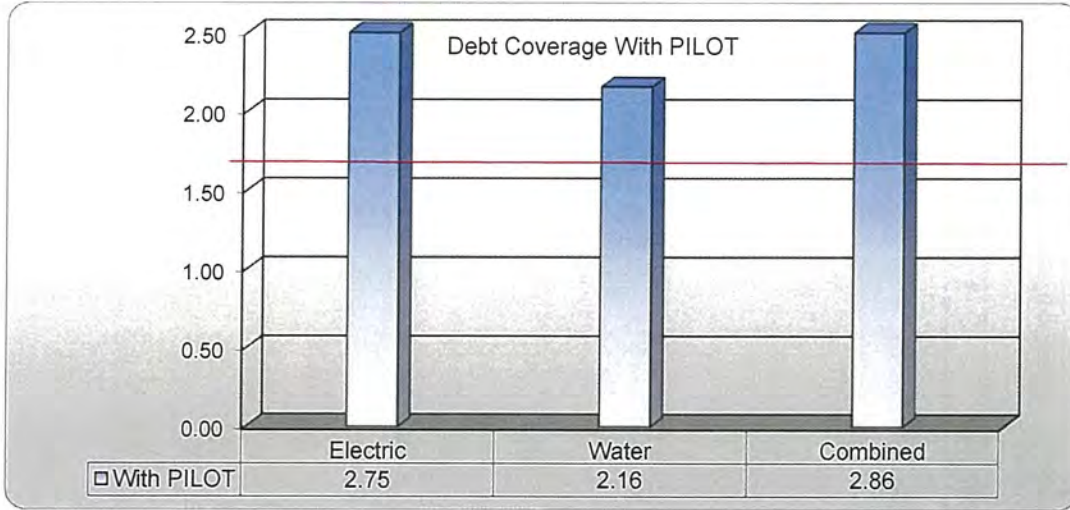


**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Construction Summary**  
**As Of Dec-22**

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>Grand Total</b>	<b>\$56,226,763</b>	<b>\$40,073,955</b>	<b>\$16,152,780</b>	<b>29%</b>

# BPU - Financial Metrics

December 31, 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  
December 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>December 31, 2022</u>	<u>December 31, 2022</u>	<u>December 31, 2022</u>
Revenues	\$ 321,352,700	53,065,453	374,418,153
Operating and Maintenance Expenses	(197,980,967)	(27,364,427)	(225,345,394)
Net Revenues	<u>\$ 123,371,733</u>	<u>25,701,026</u>	<u>149,072,759</u>
Maximum Annual Debt Service - Total Debt	\$ 44,880,036	11,909,679	52,206,664
Coverage - Electric/2029	2.75	2.16	2.86
Maximum Annual Debt Service - Parity	\$ 44,668,378	8,402,282	47,988,426
Coverage - Electric/2030	2.76	3.06	3.11
Coverage - Water/2022			
Coverage - Combined/2024			
Coverage - Combined/2025			

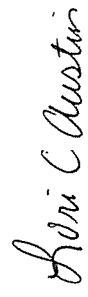
  
Lori C. Austin  
CFO/CAO

Exhibit 1

REVENUES

	Electric	Water	Combined
	12 Months Ending	12 Months Ending	12 Months Ending
	<u>December 31, 2022</u>	<u>December 31, 2022</u>	<u>December 31, 2022</u>
Total Utility Revenues			
Residential Sales	\$ 85,641,891	24,749,255	110,391,146
Commercial Sales	115,324,995	11,642,370	126,967,365
Industrial Sales	51,528,923	6,204,262	57,733,185
Schools	10,829,994	611,515	11,441,509
Other Sales (1)	361,389	619,432	980,821
Wholesale Sales	17,600,737	1,322,950	18,923,687
Payment In Lieu Of Taxes	31,554,468	5,519,426	37,073,894
Interest Income and Other (2)	8,526,341	2,396,243	10,922,584
Bond Cost of Issuance	-	-	-
Deferred Revenue - Fuel/PP*	-	-	-
Less: Construction Fund Earnings	(16,038)	-	(16,038)
Total Revenues	\$ 321,352,700	53,065,453	374,418,153

\*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 <u>December 31, 2022</u>	12 Months Ending <u>December 31, 2022</u>	12 Months Ending <u>December 31, 2022</u>
Operating Expenses*	\$ 262,476,722	41,195,702	303,672,424
Less: Depreciation And Amortization	(32,941,287)	(8,311,849)	(41,253,136)
Less: Payment In Lieu of Taxes	(31,554,468)	(5,519,426)	(37,073,894)
Operating & Maintenance Expenses	<u>\$ 197,980,967</u>	<u>27,364,427</u>	<u>225,345,394</u>

\*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>December 31, 2022</u>	<u>December 31, 2022</u>	<u>December 31, 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	454,573,706	56,222,675	510,796,381
Cash Payments Year to Date	(461,760,515)	(55,543,168)	(517,303,683)
Cash and Investments as of 12/31/22	\$ 50,836,927	\$ 24,190,519	\$ 75,027,446
<b>Restrictions of Cash and Investments</b>			
Customer Deposit	\$ 6,003,034	\$ 1,313,535	\$ 7,316,569
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	16,676,015	3,448,929	20,124,944
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	716,393	-	716,393
Construction Fund 2020A	805,623	-	805,623
Ongoing Construction Reserve for 2022	4,653,000	682,485	5,335,485
System Development	-	11,562,888	11,562,888
Remaining Operating Reserve Requirement	22,973,313	1,000,000	23,973,313
Economic Development Fund	1,580	395	1,975
Total Restrictions	\$ 64,015,231	\$ 24,868,232	\$ 88,883,463
Unrestricted Cash and Investments	\$ (13,178,304)	\$ (677,713)	\$ (13,856,017)

\* 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



## CERTIFICATE – DIRECTOR-1

RESOLUTION NO: 5283  
KANSAS MUNICIPAL ENERGY AGENCY  
BOARD OF DIRECTORS

This certificate duly documents the appointment of a **Director-1** to serve on the Board of Directors of the Kansas Municipal Energy Agency (KMEA) as provided for in Article V, Section 5.1 of KMEA's Bylaws.

I, the undersigned Board Secretary of the Kansas City Board of Public Utilities of Kansas City, Kansas, a member of KMEA, do hereby certify that at a Board meeting of the Kansas City Board of Public Utilities duly held on the \_\_\_\_ day of \_\_\_\_\_, 202\_\_;

Name:	<u>Jeremy Ash</u>	Title:	<u>Chief Operating Officer</u>		
Address:	<u>540 Minnesota Ave</u>				
City:	<u>Kansas City</u>	State:	<u>KS</u>	Zip Code:	<u>66101</u>
Office Phone:	<u>913.573.9555</u>	Cell Phone:	<u>913.645.1455</u>	Fax:	<u>913.573.9175</u>
Email Address:	<u>jash@bpu.com</u>				

who resides within the territory served by the Kansas City Board of Public Utilities; or is an employee of the Kansas City Board of Public Utilities, was appointed to serve on the KMEA Board of Directors for a two-year term beginning May 1, 2023.

I further certify that the foregoing appointment will be reflected in the official Board meeting minutes of the Kansas City Board of Public Utilities for the meeting on the date indicated above.

This certificate is given this \_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Board Secretary  
Kansas City Board of Public Utilities



## CERTIFICATE – DIRECTOR-2 Unexpired term

RESOLUTION NO: 5283  
KANSAS MUNICIPAL ENERGY AGENCY  
BOARD OF DIRECTORS

This certificate duly documents the appointment of a **Director-2** to serve on the Board of Directors of the Kansas Municipal Energy Agency (KMEA) as provided for in Article V, Section 5.1 of KMEA's Bylaws.

I, the undersigned Board Secretary of the Kansas City Board of Public Utilities of Kansas City, Kansas, a member of KMEA, do hereby certify that at a Board meeting of the Kansas City Board of Public Utilities duly held on the \_\_\_\_ day of \_\_\_\_\_, 202\_\_;

Name:	<u>Jerin Purtee</u>	Title:	<u>Executive Director Electric Supply</u>		
Address:	<u>540 Minnesota Ave</u>				
City:	<u>Kansas City</u>	State:	<u>KS</u>	Zip Code:	<u>66101</u>
Office Phone:	<u>913.573.6833</u>	Cell Phone:	<u>913.244.8736</u>	Fax:	<u>913.573.9175</u>
Email Address:	<u>jpurtee@bpu.com</u>				

who resides within the territory served by the Kansas City Board of Public Utilities; or is an employee of the Kansas City Board of Public Utilities, was appointed to serve on the KMEA Board of Directors to fill an unexpired term ending April 30, 2024.

I further certify that the foregoing appointment will be reflected in the official Board meeting minutes of the Kansas City Board of Public Utilities for the meeting on the date indicated above.

This certificate is given this \_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Board Secretary  
Kansas City Board of Public Utilities



**CERTIFICATE – ALTERNATE**

**RESOLUTION NO: 5283  
KANSAS MUNICIPAL ENERGY AGENCY  
BOARD OF DIRECTORS**

This certificate duly documents the appointment of an **Alternate** to serve on the Board of Directors of the Kansas Municipal Energy Agency (KMEA) as provided for in Article V, Section 5.7 of KMEA’s Bylaws.

I, the undersigned Board Secretary of the Kansas City Board of Public Utilities of Kansas City, Kansas (KC BPU), a member of KMEA, do hereby certify that at a Board meeting of the KC BPU duly held on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_;

Name:	<u>William A. Johnson</u>	Title:	<u>General Manager</u>
Address:	<u>540 Minnesota Ave</u>		
City:	<u>Kansas City</u>	State:	<u>KS</u> Zip Code: <u>66101</u>
Office Phone:	<u>913.573.9008</u>	Cell Phone:	<u>913.645.1453</u> Fax: <u>913.573.9175</u>
Email Address:	<u>wajohnson@bpu.com</u>		

who (a) resides within the territory served by the KC BPU; or (b) is an employee of the KC BPU, was appointed to serve on the KMEA Board of Directors for the term indicated below:

Term expiring 4/30/2025 or  
 Permanent

The above appointed Alternate is  is not  (check one) entitled to vote on behalf of the KC BPU.

I further certify that the foregoing appointment is reflected in the official Board meeting minutes of the KC BPU for the meeting on the date indicated above.

This certificate is given this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Board Secretary  
KC BPU



**EXCERPT OF BYLAWS OF KANSAS MUNICIPAL ENERGY AGENCY**  
**ARTICLE V**  
**BOARD OF DIRECTORS**

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**Section 5.1. Selection of Directors.** The property and business of the Agency shall be managed by the Board of Directors of the Agency. The Board of Directors shall consist of two (2) Directors for each Member, provided that there shall be not less than seven (7) Directors. The Directors shall be selected by the governing bodies of the Members. In the event that the number of Members is less than seven (7), each Member shall be represented by the number of Directors which would constitute a Board of Directors of not less than seven (7) Members, provided that each Member shall select the same number of Directors. Each Member must designate the two (2) Directors as "Director-1" and "Director-2".

The term of each Director shall be for a period of two (2) years except that the initial term of a number equal to one half of the Directors, comprised of those individuals designated as Director-2, shall be selected to a term of one (1) year. **Any Director selected by a Member may be removed at any time by the Member selecting the Director. Each Director so selected shall (a) reside within the territory served by the electric utility of the selecting Member; or (b) be an employee of the selecting Member. Each Director shall meet all other requirements of the Act and the Agreement.** Any such selection (other than a replacement selection) shall occur prior to the annual meeting of the Agency. Written evidence of selection shall be forwarded by the City Clerk or other authorized official of the Member to the Agency in writing prior to the annual meeting. Each Director shall continue in office until a successor is selected in accordance with this **Article V**.

**Section 5.2. Voting Powers.** Each Member shall be entitled to one Director vote on the Board of Directors which shall be equal to the vote of every other Member. Such vote shall be cast on behalf of the Member by Director-1 of such Member, if present; if such Director-1 is not present then by Director-2. Other than actions required in **Article XII** hereof, all actions of the Board of Directors shall be made upon affirmative vote of a majority of the Directors entitled to vote and voting on such action.

**Section 5.3. Compensation.** Except as may be specifically authorized by the Board of Directors, no Director shall receive payment from the Agency for any time spent in attending meetings of the Board of Directors or otherwise conducting business of the Agency. To the extent that funds are available, the Board of Directors, the Executive Committee, or the General Manager may authorize payment of expenses for travel in connection with the business of the Agency for other than meetings of the Board of Directors pursuant to the Act.

**Section 5.4. Vacancies.** In the event of a vacancy on the Board of Directors the appropriate Member shall select an individual to fill such vacancy for the remainder of the term in accordance with the same procedure as set forth for the selection of the initial Director. Written evidence of selection shall be provided to the Agency before voting privileges will take effect.

**Section 5.5. Removal or Resignation.** A Director may be removed only by the governing body of the Member selecting such Director. Any Director may resign by providing notice to the governing body of the Member the Director represents. The governing body shall certify to the Agency such removal or resignation of a Director.

**Section 5.6. Successor Director.** Upon removal or resignation of a Director, a successor Director will be selected by the governing body in the same manner as the original Director was selected, and the successor Director will be certified by the governing body to the Agency in the same manner as the original Director was certified. The successor Director shall serve for the remainder of the unexpired term of the original Director, subject to the rights of the governing body and such successor Director under **Section 5.5** of these Bylaws.

**Section 5.7. Alternates.** Each Member shall designate an Alternate or Alternates for the Director in the same manner as the Directors are designated. In the event any Director is unable to attend a meeting, any duly appointed Alternate may substitute at the meeting of the Board of Directors for such Director. The Member shall provide the Agency with written notification of the selection of such Alternate or Alternates. In the event neither Director designated by the Member is present, the Alternate may vote on behalf of such Member unless the governing body of the Member has specifically prohibited the Alternate from voting on the Member's behalf. If more than one Alternate is designated by the Member, the governing body shall specify in its designation the order in which the Alternates shall have voting rights on behalf of the Member.

