

BOARD INFORMATION PACKET



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

Regular Meeting of

February 16, 2022



Table of Contents

February 16, 2022

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

Agenda Item #IV..... Approval of the Minutes of the Regular Session of February 2, 2022

Agenda Item #VI.....General Manager / Staff Reports

Agenda Item #VIII.....Executive Session

Approval of Agenda

Agenda Item #III



Board of Public Utilities
Kansas City, Kansas

BOARD AGENDA

Regular Session
February 16, 2022 – 6:00 P.M.

- I. Call to Order
- II. Roll Call
 - ___ David Haley, At Large, Position 2
 - ___ Tom Groneman, District 2
 - ___ Robert L. Milan, Sr., District 1
 - ___ Jeff Bryant, District 3
 - ___ Mary L. Gonzales, At Large, Position 1
 - ___ Rose Mulvany Henry, At Large, Position 3
- III. Approval of Agenda
- IV. Approval of the Minutes of the Regular Session of February 2, 2022
- V. Public Comments
- VI. General Manager / Staff Reports
 - i. Preliminary December 2021 Financials
 - ii. Text Messaging Service
 - iii. Miscellaneous Comments
- VII. Board Comments
- VIII. Executive Session
- IX. Adjourn

Approval of Minutes
Regular Session 2-2-22
Agenda Item #IV

REGULAR SESSION –WEDNESDAY, FEBRUARY 2, 2022

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

The Board of Public Utilities of Kansas City, Kansas (aka BPU, We, Us, Our) met remotely in Regular Session on Wednesday, February 2, 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; Johnetta Hinson, Executive Director Customer Service; Jeremy Ash, Executive Director Electric Operations; Jerin Purtee, Executive Director Electric Supply; Steve Green, Executive Director Water Operations; Dong Quach, Executive Director Electric Production; Maurice Moss, Executive Director Corporate Compliance; Chris Stewart, Director Civil Engineering; Steve Nirschl, Director Water Processing; Brian Laverack, Director of Network Operations; David Mehlhaff, Chief Communications Officer; Jerry Sullivan, Chief Information Officer; Robert Kamp, IT Project Manager; Dennis Dumovich, Director Human Resources; and, Patrice Townsend, Director Utility Services.

A tape of this meeting is on file at the Board of Public Utilities.

Ms. Gonzales called the Board meeting to order at 6:00 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. Members of the community who wished to speak to the Board during the public comment session must be logged in to the Zoom meeting through the internet using their browser or the Zoom application. Those wishing to offer comments during the public comments section could click on the raised hand feature at the bottom of the application or window or press Star 9 if connected by phone only. 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 via teleconference.

Item #3 – Approval of Amended Agenda

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

REGULAR SESSION –WEDNESDAY, FEBRUARY 2, 2022

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

Item #4 – Approval of Regular Session Minutes of January 19, 2022

Ms. Mulvany Henry said that in the Public Comments section, the spelling of Mr. Jared Emmons name was misspelled and needed to be corrected.

A motion was made to approve the minutes of the Regular Session of January 19, 2022, with the correction, by Ms. Mulvany Henry, seconded by Mr. Groneman, and unanimously carried.

Item #5 – Public Comments

Mr. Keith Pappert, 9610 Georgia, wanted to make the Board aware and express his concerns regarding the Safe and Welcoming Act that would be coming up in a Unified Government (UG) Commission meeting.

Mr. Johnson said that the UG was aware of our concerns regarding any impact on BPU’s operations or revenues. There was a prevision included that would protect BPU’s interests.

Ms. Danna Pappert asked what provisions would be in place in regards to what would be required for someone to get utilities. She was concerned as a consumer.

Ms. Angela Lawson, Deputy Chief Counsel, stated that there was language in the ordinance making it possible to request additional information as BPU deemed necessary.

Mr. Groneman had the ordinance and said the portion which pertained to BPU said nothing herein shall prohibit the Board of Public Utilities from requiring additional identification.

Mr. Jared Emmons, 12208 Pebble Beach Dr., spoke about the cold weather rule currently in place and that of the Kansas Corporation Commission.

Ms. Mulvany Henry thanked Mr. Emmons and suggested that this should be considered for a future Work Session discussion.

Mr. Haley echoed Ms. Mulvany Henry’s comments and also wondered what the KCC’s phone call protocol was.

REGULAR SESSION –WEDNESDAY, FEBRUARY 2, 2022

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

Following other Board comments, it was determined that it would be beneficial to put this on the next Work Session agenda.

Item #6 – General Manager / Staff Reports

- i. *KERA Program Update:* Mr. Johnson, along with, Ms. Johnetta Hinson, Executive Director Customer Service and Ms. Patrice Townsend, Director Utility Services spoke with the KERA office regarding challenges in receiving payments. KERA said that they had hired a contract firm to help them catch up on processing the outstanding applications. KERA also indicated that they were looking at expanding their community partners which currently included, Catholic Charities, Avenue of Life, Build Power MoKan, and Economic Opportunity Foundation. He also said he was surprised to find out that utility assistance was still linked to rental assistance.
- ii. *Employee Survey:* Mr. Dennis Dumovich, Director Human Resources, gave the Board an overview of the Employee Survey which was conducted previously and on the accomplishments in 2021 from the survey. He also discussed next steps. (see the attached presentation).

Mr. Dumovich answered questions from the Board.

- iii. *Customer Survey:* Mr. David Mehlhaff, Chief Communications Officer, spoke about customer satisfaction research done in previous years and about plans to do a customer survey in 2022. It would include:
 - Surveying residential customers, small business, commercial, industrial, key accounts and also will add builders and developers.
 - Quantitative survey - Online survey, paper, telephone interview
 - Qualitative survey - Focus groups done with a third-party moderator
 - In order to identify areas of improvements the surveying would include: technology, customer service practices, billing processes, product offerings, community involvement. Finding out customer communication methods in order to create or tailor programs and offerings to work for the customer.

REGULAR SESSION –WEDNESDAY, FEBRUARY 2, 2022

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

Mr. Mehlhaff and Ms. Johnetta Hinson, Executive Director Customer Service answered questions from the Board.

- iv. *Miscellaneous Comments:* Mr. Johnson met with Ms. Gonzales, Board President, to discuss future Work Sessions.

He would be reaching out to the Board as well as the Executive Team to update them on Executive Staff Development and to discuss next steps.

He also spoke about his and Mr. Mehlhaff’s trip to Topeka to meet with the Wyandotte County delegation. They were also able to meet with the Governor’s Chief of Staff to give an update on topics related to BPU.

He would be getting with the Board about scheduling this year’s APPA Hometown Connections workshop training.

Item #8 – Board Comments

Mr. Haley appreciated Mr. Johnson and Mr. Mehlhaff’s trip to Topeka. He also appreciated the continuous awareness of what the utility did. He shared his phone number, 913-544-6749. He also was glad to be going over the cold weather policy. He also mentioned going over audits with the Mayor and spoke about the charter review.

Mr. Groneman spoke about the UG’s Economic Development and Standing Committees. He was on the Public Works and Safety Committee and gave an update on one of the upcoming action item topics that had been moved on to the full Commission, the Safe City and Welcoming City Act. He also thanked staff for the reports.

Mr. Milan commented on policy reviews and the responsibilities as Board members, including the relationships, responsibilities and limitations when dealing with local, state as well as outside entities. The Board needed to readdress and look at the roles, responsibilities and authority they all had as Board members.

Mr. Bryant had no comments.

Ms. Mulvany Henry had no comments.

REGULAR SESSION –WEDNESDAY, FEBRUARY 2, 2022

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

Ms. Gonzales said she would be reaching out to the regarding future Work Session topics. She also shouted out to the crews working in the current weather.

Item #9 – Adjourn

A motion was made to adjourn the Regular Session at 7:16 P.M. by Mr. Bryant, seconded by Ms. Mulvany Henry, and unanimously carried.

ATTEST:

APPROVED:

Secretary

President



BPU EMPLOYEE SURVEY

Plans for 2022



Agenda

- Employee Survey Overview
- Accomplishments From 2021
- Next Steps



Survey Overview

Distribution Review

1. Survey link sent via email (including one reminder email and included in Watts and Water newsletter)
2. Postcard sent to employee homes with QR code to online survey
3. Printed copies for certain locations
4. 24 questions

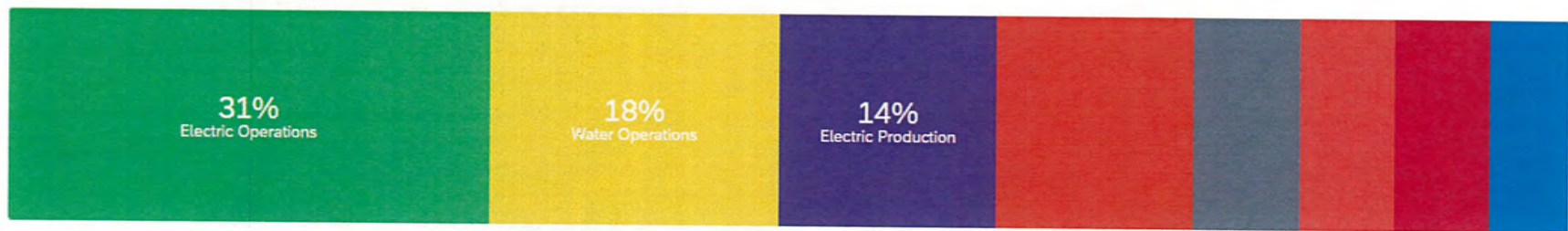
Total Responses

- 351 Responses or 69% of organization
 - Expected response rate is 30%
- 68 of responses were written
- 69% of responses in operations





Demographics Breakdown



■ Electric Operations (31%)
 ■ Water Operations (18%)
 ■ Electric Production (14%)
 ■ Accounting & Finance/Purchasing/Human Resources/Admin Services (13%)
 ■ Customer Service (7%)
 ■ General Management (6%)
 ■ Information Technology (6%)
 ■ Electric Supply (5%)



■ Supervisor (61%)
 ■ Director (23%)
 ■ Executive Director or Officer (9%)
 ■ General Manager (3%)
 ■ Acting Supervisor (3%)
 ■ Acting Director (1%)
 ■ Project Manager (1%)





Recommendations/Accomplishments

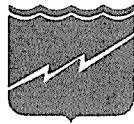
1. Send Post-Survey email to employees from leadership **(Completed)**
 - Thank employees for their participation
 - Announce some next steps/action items
2. Communicate Compensation Statements for BPU benefit plans and comparisons **(Completed)**
3. Develop supervisor/employee relationship training to improve communication and mgmt. skills
 - Supervisor training started in Spring 2021 **(In Progress)**
4. Year-round benefits communication campaign **(Completed Microsite, QR codes, In Person Meetings, Online Open Enrollment, Home mailers, etc.)**
 - Ensure bulletin board has online applicability (i.e. QR codes)
 - Consider website/Intranet that has all needed benefits information (can be used for employees, new hires and as a recruiting tool)
 - Develop benefits app for cell phones

Next Steps

- New Survey will maintain 75% of previous questions to see how we compare to the baseline
- We will add new survey questions regarding training needs and possibly other areas
- After survey we recommend conducting focus groups/individual meetings to gather more data
- Goal is to conduct survey by end of March
- Do focus groups in April
- Have results to the Board in May

General Manager /
Staff Reports
Agenda Item #VI

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



Preliminary Monthly Financial Statements

Unaudited

For the Period Ending

December 31, 2021

Prepared By Accounting

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



**Preliminary December 2021
Financial Statements**

TABLE OF CONTENTS

	<u>Page</u>
Combining Unaudited Balance Sheet	1
Statements of Revenues, Expenses and Change in Net Assets	
All Operating Units	5
Electric Operating Unit	7
Water Operating Unit	9
Budget Comparison – January 1 thru December 31, 2021	11
Construction Summary – January 1 thru December 31, 2021	14
Financial Metrics	24
Debt Service Coverage	25
Statement of Cash and Investments	28



KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
December 2021 And December 2020



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
	1,422,918,944	1,403,551,700	423,837,332	417,761,398	1,846,756,276	1,821,313,098
	(739,658,404)	(713,363,056)	(162,847,109)	(154,577,916)	(902,505,513)	(867,940,972)
	24,022,652	25,223,785	-	-	24,022,652	25,223,785
	707,283,192	715,412,428	260,990,223	263,183,482	968,273,415	978,595,910
	88,202,422	79,969,290	14,454,479	11,283,597	102,656,901	91,252,887
	\$ 795,485,614	\$ 795,381,718	\$ 275,444,702	\$ 274,467,079	\$ 1,070,930,316	\$ 1,069,848,797

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

	14,481,775	17,620,387	907,077	2,414,332	15,388,852	20,034,719
	350,000	350,000	150,000	150,000	500,000	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
	-	-	-	-	-	-
	-	-	10,801,732	9,945,676	10,801,732	9,945,676
	23,179,367	22,505,595	3,682,510	3,436,253	26,861,877	25,941,848
	11,474,649	11,801,260	2,736,987	3,123,451	14,211,636	14,924,711
	(290,026)	(304,427)	(35,065)	(30,774)	(325,091)	(335,201)
	17,512,831	17,567,354	2,639,421	2,550,444	20,152,252	20,117,798
	4,493,362	7,694,466	-	-	4,493,362	7,694,466
	1,165,184	1,311,861	41,829	38,341	1,207,013	1,350,202
	2,312,998	-	-	-	2,312,998	-
	742,491	622,670	15,452	6,030	757,943	628,700
	34,236,292	31,763,285	(34,236,292)	(31,763,285)	-	-
	\$ 120,495,196	\$ 121,768,724	\$ (6,586,349)	\$ (3,419,532)	\$ 113,908,847	\$ 118,349,192



KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
December 2021 And December 2020



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 - 2016BI 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
Debt Service Fund	16,493,326	16,330,856	3,501,059	3,407,046	19,994,385	19,737,902
Construction Fund 2016A	-	-	-	-	-	-
Construction Fund 2016C	709,037	1,542,682	-	-	709,037	1,542,682
Construction Fund 2020A	7,814,213	10,000,310	-	-	7,814,213	10,000,310
Improvement & Emergency Fund	1,350,000	1,350,000	150,000	150,000	1,500,000	1,500,000
Customer Deposits Reserve	5,888,042	6,095,184	1,291,159	1,256,467	7,179,201	7,351,651
TOTAL RESTRICTED ASSETS	\$ 32,254,618	\$ 35,319,032	\$ 4,942,218	\$ 4,813,513	\$ 37,196,836	\$ 40,132,545
Debt Issue Costs	-	-	-	-	-	-
System Development Costs	496,972	373,059	65,000	55,401	561,972	428,460
Notes Receivable	9,345	30,202	-	-	9,345	30,202
Deferred Debits	-	-	-	-	-	-
Net Pension Assets	-	5,764,658	-	1,441,164	-	7,205,822
Regulatory Asset	66,205,022	69,883,079	-	-	66,205,022	69,883,079
TOTAL NON CURRENT ASSETS	\$ 98,965,957	\$ 111,370,030	\$ 5,007,218	\$ 6,310,078	\$ 103,973,175	\$ 117,680,108
TOTAL ASSETS	\$ 1,014,946,767	\$ 1,028,520,472	\$ 273,865,571	\$ 277,357,625	\$ 1,288,812,338	\$ 1,305,878,097
Deferred Debt - 2012A Refunding	-	-	-	-	-	-
Deferred Debt - 2014A Refunding	973,338	1,557,340	323,438	517,500	1,296,776	2,074,840
Deferred Debt - 2016BI Refunding	-	-	-	-	-	-
Deferred Debt - 2016B Refunding	1,897,190	2,046,968	48,078	51,874	1,945,268	2,098,842
Deferred Debt - 2020B Refunding	2,313,618	2,464,308	570,833	608,013	2,884,451	3,072,321
Deferred Debt - Pension	37,904,376	20,226,916	9,502,431	5,083,066	47,406,807	25,309,982
Deferred Debit - OPEB	2,009,516	-	502,379	-	2,511,895	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 45,098,038	\$ 26,295,532	\$ 10,947,159	\$ 6,260,453	\$ 56,045,197	\$ 32,555,985
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,060,044,805	\$ 1,054,816,004	\$ 284,812,730	\$ 283,618,078	\$ 1,344,857,535	\$ 1,338,434,082



KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
December 2021 And December 2020



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
Net Position	347,403,295	320,876,517	170,974,467	163,197,818	518,377,762	484,074,335
TOTAL NET POSITION	\$ 347,403,295	\$ 320,876,517	\$ 170,974,467	\$ 163,197,818	\$ 518,377,762	\$ 484,074,335

NET POSITION

Net Position	347,403,295	320,876,517	170,974,467	163,197,818	518,377,762	484,074,335
TOTAL NET POSITION	\$ 347,403,295	\$ 320,876,517	\$ 170,974,467	\$ 163,197,818	\$ 518,377,762	\$ 484,074,335

LIABILITIES

LONG TERM DEBT - REVENUE BOND

Principal	551,189,603	572,065,427	52,444,363	59,708,738	603,633,966	631,774,165
Government Loans	2,517,174	2,743,719	22,414,882	25,314,458	24,932,056	28,058,177
TOTAL LONG TERM DEBT	\$ 553,706,777	\$ 574,809,146	\$ 74,859,245	\$ 85,023,196	\$ 628,566,022	\$ 659,832,342

DEFERRED CREDITS

Accum Provision for Benefits	-	-	-	-	-	-
Pension Obligation	289,254	-	72,314	-	361,568	-
OPEB Obligation	43,540,434	40,740,434	10,885,108	10,185,108	54,425,542	50,925,542
Const Contract Retainage Payable - Noncurrent	-	-	-	-	-	-
TOTAL DEFERRED CREDITS	\$ 43,829,688	\$ 40,740,434	\$ 10,957,422	\$ 10,185,108	\$ 54,787,110	\$ 50,925,542

CURRENT LIABILITIES

Current Maturities LT Debt	19,228,900	18,728,050	7,131,100	6,666,950	26,360,000	25,395,000
Current Maturities-Govt Loans	226,546	432,922	2,899,576	2,939,130	3,126,122	3,372,052
Interest on Revenue Bonds	6,784,705	6,847,455	423,727	466,340	7,208,432	7,313,795
Customer Deposits	5,888,042	6,095,184	1,291,159	1,256,467	7,179,201	7,351,651
Accounts Payable	21,774,419	22,601,147	2,114,492	1,584,002	23,888,911	24,185,149



KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
December 2021 And December 2020



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
Payroll & Payroll Taxes	7,151,595	8,616,411	2,556,234	2,376,918	9,707,829	10,993,329
Benefits & Reclaim	1,034,053	1,274,053	-	-	1,034,053	1,274,053
Accrued Claims Payable Public Liab	513,061	216,819	190,598	189,942	703,659	406,761
Accrued Claims Payable-WC	1,079,306	1,010,361	410,075	397,337	1,489,381	1,407,698
Other Accrued Liabilities	7,236,052	6,286,491	53,738	56,440	7,289,790	6,342,931
Const Contract Retainage Payable - Current	-	512,783	-	833,445	-	1,346,228
Payment in Lieu of Taxes	2,098,276	2,009,709	413,371	403,695	2,511,647	2,413,404
TOTAL CURRENT LIABILITIES	\$ 73,014,955	\$ 74,631,385	\$ 17,484,070	\$ 17,170,666	\$ 90,499,025	\$ 91,802,051
TOTAL LIABILITIES	\$ 670,551,420	\$ 690,180,965	\$ 103,300,737	\$ 112,378,970	\$ 773,852,157	\$ 802,559,935
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	652,483	724,431	178,125	198,448	830,608	922,879
Recovery Fuel/Purchase Power	-	11,662,721	-	-	-	11,662,721
Deferred Credit Pension	38,393,659	28,327,422	9,598,414	7,081,855	47,992,073	35,409,277
Deferred Credit OPEB	3,043,948	3,043,948	760,987	760,987	3,804,935	3,804,935
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 42,090,090	\$ 43,758,522	\$ 10,537,526	\$ 8,041,290	\$ 52,627,616	\$ 50,876,933
TOTAL LIABILITIES, NET POSITION AND DEFERRED INFLOWS RESOURCES	\$ 1,060,044,805	\$ 1,054,816,004	\$ 284,812,730	\$ 283,618,078	\$ 1,344,857,535	\$ 1,338,434,082



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
All Operating Unit Values
For The Period Ending December 2021



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	Description	2021 Year To Date Budget	2021 Year To Date Actuals	2020 Year To Date Actuals	2021 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
<i>Sales of Energy and Water</i>										
7,627,750	6,494,629	85%	8,387,035	-23%	Residential Sales	98,766,874	98,735,977	99,892,366	98,766,874	100%
8,084,928	8,174,432	101%	8,377,930	-2%	Commercial Sales	103,481,080	104,869,840	107,334,998	103,481,080	101%
4,009,272	4,019,776	100%	4,289,170	-6%	Industrial Sales	50,562,089	45,213,319	52,532,940	50,562,089	89%
833,474	682,376	82%	757,463	-10%	Schools	9,273,360	9,806,456	9,337,497	9,273,360	106%
31,300	23,564	75%	28,471	-17%	Highway Lighting	333,900	321,036	327,913	333,900	96%
-	-	-	-	-	Public Authorities	28,000	28,000	28,000	28,000	100%
48,278	48,202	100%	50,235	-4%	Fire Protection	575,000	603,893	574,408	575,000	105%
20,635,002	19,442,980	94%	21,890,304	-11%	Total Sales of Energy and Water	263,020,303	259,578,522	270,028,122	263,020,303	99%
99,000	95,010	96%	93,221	2%	Borderline Electric Sales	1,189,100	1,248,502	1,176,075	1,189,100	105%
330,981	15,903,519	4,805%	2,279,471	598%	Wholesale Market Sales	4,071,462	35,950,598	12,555,774	4,071,462	883%
429,981	15,998,529	3,721%	2,372,691	574%	Total Other Utility Sales	5,260,562	37,199,100	13,731,849	5,260,562	707%
228,732	258,038	113%	198,290	30%	Forfeited Discounts	2,984,935	1,463,157	2,705,691	2,984,935	49%
156,756	191,681	122%	267,532	-28%	Connect/Disconnect Fees	2,161,664	3,613,860	2,176,601	2,161,664	167%
212,306	89,807	42%	26,947	233%	Tower/Pole Attachment Rentals	2,470,000	1,141,845	2,026,933	2,470,000	46%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
4,083	5,586	137%	3,636	54%	Diversion Fines	45,525	22,069	34,810	45,525	48%
79,819	60,114	75%	40,308	49%	Service Fees	1,138,000	1,130,085	1,034,988	1,138,000	99%
15,028	(100,763)	-670%	(513,349)	-80%	Other Miscellaneous Revenues	184,500	(565,651)	(417,498)	184,500	-307%
-	-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	11,662,721	5,545,635	-	-
-	-	-	(11,662,721)	-100%	Deferred Revenue-Fuel/PP-Recog	-	-	(11,662,721)	-	-
696,725	504,463	72%	(11,639,358)	-104%	Total Other Revenues	8,984,624	18,468,085	1,444,439	8,984,624	206%
2,566,450	2,511,647	98%	2,413,403	4%	Payment In Lieu Of Taxes	32,716,966	31,715,220	32,687,316	32,716,966	97%
2,566,450	2,511,647	98%	2,413,403	4%	Total Payment In Lieu Of Taxes	32,716,966	31,715,220	32,687,316	32,716,966	97%
\$ 24,328,157	\$ 38,457,618	158%	\$ 15,037,041	156%	TOTAL OPERATING REVENUES	\$ 309,982,454	\$ 346,960,927	\$ 317,891,726	\$ 309,982,454	112%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
All Operating Unit Values
For The Period Ending December 2021



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	Description	2021 Year To Date Budget	2021 Year To Date Actuals	2020 Year To Date Actuals	2021 Annual Budget	Percent Actual To Annual Budget
OPERATING EXPENSES										
3,474,589	4,129,687	119%	6,420,887	-36%	Production	44,158,152	40,114,459	43,602,859	44,158,152	91%
3,938,052	20,081,475	510%	6,933,613	-190%	Purchased Power	44,696,791	58,012,459	57,067,042	44,696,791	130%
2,848,137	2,411,761	85%	2,738,151	-12%	Fuel	32,418,780	47,845,256	28,727,073	32,418,780	148%
3,967,124	6,661,085	168%	5,726,563	16%	Transmission and Distribution	48,314,939	46,365,527	45,129,257	48,314,939	96%
480,190	535,702	112%	178,349	200%	Customer Account Expense	5,784,534	5,550,577	6,001,520	5,784,534	96%
2,272,133	1,274,456	56%	3,284,238	-61%	General and Administrative	30,569,490	24,156,240	25,197,579	30,569,490	79%
3,100,352	3,299,514	106%	3,437,582	-4%	Depreciation and Amortization	36,807,173	39,056,593	37,473,398	36,807,173	106%
-	(2,312,998)	-	-	-	Dfrd Fuel & Purch Power-Amort	-	(2,312,998)	-	-	-
\$ 20,080,578	\$ 36,080,682	180%	\$ 28,719,383	26%	TOTAL OPERATING EXPENSES	\$ 242,749,859	\$ 258,788,114	\$ 243,198,728	\$ 242,749,859	107%
\$ 4,247,580	\$ 2,376,937	56%	\$ (13,682,341)	-117%	OPERATING INCOME	\$ 67,232,595	\$ 88,172,814	\$ 74,692,998	\$ 67,232,595	131%
NON OPERATING INCOME/EXPENSE										
129,657	7,635	6%	11,748	-35%	Investment Interest	1,945,350	92,938	638,211	1,945,350	5%
(1,802,108)	(1,802,108)	100%	(1,942,092)	-7%	Interest - Long Term Debt	(23,273,074)	(23,513,227)	(27,887,269)	(23,273,074)	101%
(7,000)	(8,245)	118%	(9,234)	-11%	Interest - Other	(84,000)	(106,657)	(93,341)	(84,000)	127%
(2,566,450)	(2,511,647)	98%	(2,413,403)	4%	PILOT Transfer Expense	(32,716,966)	(31,715,220)	(32,687,316)	(32,716,966)	97%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
76,025	98,185	129%	256,225	-62%	Other Income	789,000	420,314	1,385,684	789,000	53%
(35)	-	-	(411)	-100%	Other Expense	(425)	24	(1,822,254)	(425)	-6%
\$ (4,169,912)	\$ (4,216,179)	101%	\$ (4,097,168)	3%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (53,340,115)	\$ (54,821,828)	\$ (60,466,286)	\$ (53,340,115)	103%
\$ 77,668	\$ (1,839,242)	-2,368%	\$ (17,779,509)	-90%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 13,892,480	\$ 33,350,985	\$ 14,226,712	\$ 13,892,480	240%
TRANSFER AND CONTRIBUTION TO/FROM										
37,500	-	-	339,969	-100%	NExch-Main, Design & Ext Fee	450,000	952,442	1,075,471	450,000	212%
\$ 115,168	\$ (1,839,242)	-1,597%	\$ (17,439,540)	-89%	TOTAL CHANGE IN NET POSITION	\$ 14,342,480	\$ 34,303,427	\$ 15,302,183	\$ 14,342,480	239%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
E-Electric
For The Period Ending December 2021



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	Description	2021 Year To Date Budget	2021 Year To Date Actuals	2020 Year To Date Actuals	2021 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
<i>Sales of Energy and Water</i>										
5,705,000	4,669,943	82%	6,380,726	-27%	Residential Sales	74,539,000	74,158,461	75,024,142	74,539,000	99%
7,266,000	7,499,407	103%	7,561,659	-	Commercial Sales	92,238,000	93,894,764	96,258,037	92,238,000	102%
3,516,000	3,604,347	103%	3,763,867	-4%	Industrial Sales	44,362,000	39,501,911	46,214,139	44,362,000	89%
789,000	639,781	81%	718,559	-11%	Schools	8,615,000	9,206,927	8,764,262	8,615,000	107%
31,300	23,564	75%	28,471	-17%	Highway Lighting	333,900	321,036	327,913	333,900	96%
-	-	-	-	-	Public Authorities	-	-	-	-	-
-	-	-	-	-	Fire Protection	-	-	-	-	-
17,307,300	16,437,042	95%	18,453,281	-11%	Total Sales of Energy and Water	220,087,900	217,083,100	226,588,493	220,087,900	99%
99,000	95,010	96%	93,221	2%	Borderline Electric Sales	1,189,100	1,248,502	1,176,075	1,189,100	105%
220,833	15,908,373	7,204%	2,167,783	634%	Wholesale Market Sales	2,650,000	34,707,387	11,014,542	2,650,000	1,310%
319,833	16,003,383	5,004%	2,261,003	608%	Total Other Utility Sales	3,839,100	35,955,889	12,190,617	3,839,100	937%
182,483	206,430	113%	158,632	30%	Forfeited Discounts	2,408,000	1,170,525	2,164,553	2,408,000	49%
130,417	168,081	129%	246,759	-32%	Connect/Disconnect Fees	1,831,100	3,349,174	1,891,601	1,831,100	183%
190,741	86,277	45%	23,530	267%	Tower/Pole Attachment Rentals	2,140,000	895,766	1,783,935	2,140,000	42%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
3,083	5,586	181%	2,688	108%	Diversion Fines	37,000	17,012	24,086	37,000	46%
6,579	1,000	15%	2,000	-50%	Service Fees	125,000	20,500	15,350	125,000	16%
14,708	(54,117)	-368%	(446,141)	-88%	Other Miscellaneous Revenues	176,500	(447,152)	(353,698)	176,500	-253%
-	-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	11,662,721	5,545,635	-	-
-	-	-	(11,662,721)	-100%	Deferred Revenue-Fuel/PP-Recog	-	-	(11,662,721)	-	-
528,011	413,257	78%	(11,675,253)	-104%	Total Other Revenues	6,717,600	16,668,546	(591,260)	6,717,600	248%
2,132,844	2,098,276	98%	2,009,709	4%	Payment In Lieu Of Taxes	27,116,482	26,316,288	27,279,232	27,116,482	97%
2,132,844	2,098,276	98%	2,009,709	4%	Total Payment In Lieu Of Taxes	27,116,482	26,316,288	27,279,232	27,116,482	97%
\$ 20,287,989	\$ 34,951,959	172%	\$ 11,048,741	216%	TOTAL OPERATING REVENUES	\$ 257,761,082	\$ 296,023,823	\$ 265,467,081	\$ 257,761,082	115%

7



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
E-Electric
For The Period Ending December 2021



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	Description	2021 Year To Date Budget	2021 Year To Date Actuals	2020 Year To Date Actuals	2021 Annual Budget	Percent Actual To Annual Budget
OPERATING EXPENSES										
2,920,321	3,536,451	121%	5,895,136	-40%	Production	37,285,133	34,379,596	37,945,136	37,285,133	92%
3,938,052	20,081,475	510%	6,933,613	190%	Purchased Power	44,696,791	58,012,459	57,067,042	44,696,791	130%
2,848,137	2,411,761	85%	2,738,151	-12%	Fuel	32,418,780	47,845,256	28,727,073	32,418,780	148%
2,753,961	4,820,053	175%	4,360,989	11%	Transmission and Distribution	33,548,923	31,583,808	31,630,476	33,548,923	94%
301,659	289,839	96%	(29,012)	-1,099%	Customer Account Expense	3,635,256	3,419,090	3,848,381	3,635,256	94%
1,796,858	910,627	51%	2,520,290	-64%	General and Administrative	23,861,412	18,707,781	19,331,270	23,861,412	78%
2,439,215	2,602,493	107%	2,731,391	-5%	Depreciation and Amortization	28,873,537	30,685,559	29,520,072	28,873,537	106%
-	(2,312,998)	-	-	-	Dfrd Fuel & Purch Power-Amort	-	(2,312,998)	-	-	-
\$ 16,998,204	\$ 32,339,701	190%	\$ 25,150,558	29%	TOTAL OPERATING EXPENSES	\$ 204,319,832	\$ 222,320,551	\$ 208,069,450	\$ 204,319,832	109%
\$ 3,289,785	\$ 2,612,258	79%	\$ (14,101,817)	-119%	OPERATING INCOME	\$ 53,441,250	\$ 73,703,272	\$ 57,397,631	\$ 53,441,250	138%
NON OPERATING INCOME/EXPENSE										
98,461	6,302	6%	9,634	-35%	Investment Interest	1,571,000	75,934	530,529	1,571,000	5%
(1,696,176)	(1,696,176)	100%	(1,804,865)	-6%	Interest - Long Term Debt	(21,109,925)	(21,217,800)	(24,577,114)	(21,109,925)	101%
(6,250)	(6,774)	108%	(7,700)	-12%	Interest - Other	(75,000)	(87,754)	(74,827)	(75,000)	117%
(2,132,844)	(2,098,276)	98%	(2,009,709)	4%	PILOT Transfer Expense	(27,116,482)	(26,316,288)	(27,279,232)	(27,116,482)	97%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
71,108	87,484	123%	247,259	-65%	Other Income	730,000	369,389	1,414,416	730,000	51%
(35)	-	-	(411)	-100%	Other Expense	(425)	24	(1,454,769)	(425)	-6%
\$ (3,665,737)	\$ (3,707,440)	101%	\$ (3,565,792)	4%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (46,000,833)	\$ (47,176,494)	\$ (51,440,998)	\$ (46,000,833)	103%
\$ (375,951)	\$ (1,095,182)	291%	\$ (17,667,609)	-94%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 7,440,418	\$ 26,526,778	\$ 5,956,633	\$ 7,440,418	357%
TRANSFER AND CONTRIBUTION TO/FROM										
-	-	-	-	-	NExch-Main, Design & Ext Fee	-	-	-	-	-
\$ (375,951)	\$ (1,095,182)	291%	\$ (17,667,609)	-94%	TOTAL CHANGE IN NET POSITION	\$ 7,440,418	\$ 26,526,778	\$ 5,956,633	\$ 7,440,418	357%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
W-Water
For The Period Ending December 2021



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	Description	2021 Year To Date Budget	2021 Year To Date Actuals	2020 Year To Date Actuals	2021 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
<i>Sales of Energy and Water</i>										
1,922,750	1,824,686	95%	2,006,310	-9%	Residential Sales	24,227,874	24,577,516	24,868,224	24,227,874	101%
818,928	675,025	82%	816,272	-17%	Commercial Sales	11,243,080	10,975,076	11,076,961	11,243,080	98%
493,272	415,429	84%	525,303	-21%	Industrial Sales	6,200,089	5,711,408	6,318,802	6,200,089	92%
44,474	42,595	96%	38,905	9%	Schools	658,360	599,529	573,235	658,360	91%
-	-	-	-	-	Highway Lighting	-	-	-	-	-
-	-	-	-	-	Public Authorities	28,000	28,000	28,000	28,000	100%
48,278	48,202	100%	50,235	-4%	Fire Protection	575,000	603,893	574,408	575,000	105%
3,327,702	3,005,937	90%	3,437,023	-13%	Total Sales of Energy and Water	42,932,403	42,495,422	43,439,630	42,932,403	99%
-	-	-	-	-	Borderline Electric Sales	-	-	-	-	-
110,148	(4,854)	-4%	111,688	-104%	Wholesale Market Sales	1,421,462	1,243,212	1,541,232	1,421,462	87%
110,148	(4,854)	-4%	111,688	-104%	Total Other Utility Sales	1,421,462	1,243,212	1,541,232	1,421,462	87%
46,249	51,608	112%	39,658	30%	Forfeited Discounts	576,935	292,631	541,138	576,935	51%
26,340	23,600	90%	20,772	14%	Connect/Disconnect Fees	330,564	264,686	285,000	330,564	80%
21,564	3,530	16%	3,417	3%	Tower/Pole Attachment Rentals	330,000	246,079	242,998	330,000	75%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
1,000	-	-	948	-100%	Diversion Fines	8,525	5,057	10,724	8,525	59%
73,240	59,114	81%	38,308	54%	Service Fees	1,013,000	1,109,585	1,019,638	1,013,000	110%
320	(46,646)	-14,577%	(67,208)	-31%	Other Miscellaneous Revenues	8,000	(118,500)	(63,799)	8,000	-1,481%
-	-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	-	-	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
168,713	91,206	54%	35,895	154%	Total Other Revenues	2,267,024	1,799,539	2,035,699	2,267,024	79%
433,605	413,371	95%	403,695	2%	Payment In Lieu Of Taxes	5,600,484	5,398,932	5,408,084	5,600,484	96%
433,605	413,371	95%	403,695	2%	Total Payment In Lieu Of Taxes	5,600,484	5,398,932	5,408,084	5,600,484	96%
\$ 4,040,168	\$ 3,505,660	87%	\$ 3,988,301	-12%	TOTAL OPERATING REVENUES	\$ 52,221,372	\$ 50,937,104	\$ 52,424,645	\$ 52,221,372	98%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
W-Water
For The Period Ending December 2021



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	Description	2021 Year To Date Budget	2021 Year To Date Actuals	2020 Year To Date Actuals	2021 Annual Budget	Percent Actual To Annual Budget
OPERATING EXPENSES										
554,268	593,235	107%	525,751	13%	Production	6,873,018	5,734,863	5,657,723	6,873,019	83%
-	-	-	-	-	Purchased Power	-	-	-	-	-
-	-	-	-	-	Fuel	-	-	-	-	-
1,213,164	1,841,033	152%	1,365,574	35%	Transmission and Distribution	14,766,017	14,781,719	13,498,781	14,766,017	100%
178,531	245,863	138%	207,361	19%	Customer Account Expense	2,149,277	2,131,487	2,153,139	2,149,277	99%
475,275	363,829	77%	763,948	-52%	General and Administrative	6,708,078	5,448,459	5,866,309	6,708,078	81%
661,136	697,021	105%	706,191	-1%	Depreciation and Amortization	7,933,636	8,371,034	7,953,326	7,933,636	106%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 3,082,374	\$ 3,740,981	121%	\$ 3,568,825	5%	TOTAL OPERATING EXPENSES	\$ 38,430,026	\$ 36,467,563	\$ 35,129,278	\$ 38,430,026	95%
\$ 957,794	\$ (235,321)	-25%	\$ 419,476	-156%	OPERATING INCOME	\$ 13,791,345	\$ 14,469,542	\$ 17,295,367	\$ 13,791,345	105%
NON OPERATING INCOME/EXPENSE										
31,196	1,333	4%	2,114	-37%	Investment Interest	374,350	17,004	107,682	374,350	5%
(105,932)	(105,932)	100%	(137,227)	-23%	Interest - Long Term Debt	(2,163,148)	(2,295,427)	(3,310,154)	(2,163,148)	106%
(750)	(1,470)	196%	(1,534)	-4%	Interest - Other	(9,000)	(18,903)	(18,514)	(9,000)	210%
(433,605)	(413,371)	95%	(403,695)	2%	PILOT Transfer Expense	(5,600,484)	(5,398,932)	(5,408,084)	(5,600,484)	96%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
4,917	10,701	218%	8,966	19%	Other Income	59,000	50,925	(28,732)	59,000	86%
-	-	-	-	-	Other Expense	-	-	(367,485)	-	-
\$ (504,175)	\$ (508,739)	101%	\$ (531,376)	-4%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (7,339,282)	\$ (7,645,334)	\$ (9,025,288)	\$ (7,339,282)	104%
\$ 453,620	\$ (744,060)	-164%	\$ (111,900)	565%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 6,452,063	\$ 6,824,208	\$ 8,270,079	\$ 6,452,063	106%
TRANSFER AND CONTRIBUTION TO/FROM										
37,500	-	-	339,969	-100%	NExch-Main, Design & Ext Fee	450,000	952,442	1,075,471	450,000	212%
\$ 491,120	\$ (744,060)	-152%	\$ 228,069	-426%	TOTAL CHANGE IN NET POSITION	\$ 6,902,063	\$ 7,776,650	\$ 9,345,550	\$ 6,902,063	113%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
December 2021

	2021 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
PERSONNEL				
1010-Regular Labor	47,785,101	44,523,148	3,261,953	6.83%
1020-Overtime/Special Pay	4,506,450	3,737,166	769,283	17.07%
1030-Health Care/Medical Benefit	10,767,713	10,415,630	352,083	3.27%
1040-Medical Insurance-Retirees	3,040,132	3,500,000	(459,868)	(15.13)%
1050-Pension Benefit	6,040,320	2,306,930	3,733,389	61.81%
1070-Life Insurance Benefit	763,503	855,613	(92,110)	(12.06)%
1080-Unemployment Benefit	47,844	50,729	(2,885)	(6.03)%
1090-OASDI/Hi (FICA)	3,599,505	3,758,754	(159,249)	(4.42)%
1100-Liability Insurance/Work Co	1,170,705	1,769,288	(598,583)	(51.13)%
1110-Compensatory Balance Reserve	1,092,041	1,713,450	(621,409)	(56.90)%
1130-Disability Pay Benefit	550,648	575,494	(24,846)	(4.51)%
1140-Employee Education Assistance	60,000	55,955	4,045	6.74%
1170-Board Per Diem	6,000	-	6,000	100.00%
1180-Long-Term Care	83,291	98,148	(14,857)	(17.84)%
1990-Other Employee Benefits	55,000	343,881	(288,881)	(525.24)%
TOTAL PERSONNEL	79,568,253	73,704,186	5,864,066	7.37%
SERVICES				
2010-Tree Trimming Services	2,675,615	2,479,351	196,264	7.34%
2011-Contract Line Services	2,000	6	1,994	99.71%
2020-Legal Services	503,000	385,247	117,754	23.41%
2030-Engineering Services	1,811,800	1,170,538	641,262	35.39%
2040-Accounting/Costing Services	12,000	11,396	605	5.04%
2050-Auditing Services	295,000	228,166	66,834	22.66%
2060-Actuarial Services	16,500	13,260	3,240	19.64%
2070-Banking/Cash Mgmt/Treasury	785,500	981,937	(196,437)	(25.01)%
2080-Financial Advisory	36,000	37,000	(1,000)	(2.78)%
2090-General Management Services	110,000	115,026	(5,026)	(4.57)%
2100-Human Resource Services	244,100	146,912	97,188	39.81%
2110-Environmental Services	856,004	699,216	156,788	18.32%
2130-Computer Hardware Maintenance	314,600	207,854	106,746	33.93%
2131-Computer Software Maintenance	4,197,349	3,814,293	383,056	9.13%
2140-Advertising/Marketing/Sales	431,000	331,990	99,010	22.97%
2150-Janitorial Services	904,200	858,348	45,851	5.07%
2151-Trash Disposal	49,610	29,436	20,174	40.67%
2160-Travel/Training/Safety	840,020	341,318	498,702	59.37%
2170-Outside Printing & Duplicating	322,350	172,180	150,170	46.59%
2180-Insurance Services	2,000,000	1,779,991	220,009	11.00%
2190-Dues/Memberships/Subscription	390,645	327,239	63,406	16.23%
2200-Telecommunications Services	454,091	349,566	104,525	23.02%
2210-Clerical/Office/Tech Services	169,700	278,342	(108,642)	(64.02)%
2211-Copier Services	85,400	91,018	(5,618)	(6.58)%
2220-Security Services	1,986,550	1,925,809	60,741	3.06%
2230-Collection Services	90,000	71,695	18,305	20.34%
2240-Building Maintenance Service	1,392,721	1,331,574	61,147	4.39%
2241-Building Maint Srvc - HVAC	184,383	127,345	57,038	30.93%
2242-Building Maint Srvc - Elevator	72,316	96,526	(24,210)	(33.48)%
2243-Pest & Bird Control	4,290	-	4,290	100.00%
2244-Grounds Maintenance	77,480	52,660	24,820	32.03%
2250-Mailing/Shipping Services	96,250	173,671	(77,421)	(80.44)%
2260-Meter Testing/Protection	5,400	2,794	2,606	48.26%
2270-Public Notice	38,250	47,277	(9,027)	(23.60)%
2282-IT Prof Contracted Services	1,844,800	1,582,871	261,928	14.20%
2300-Equipment Maintenance	800,325	937,896	(137,571)	(17.19)%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
December 2021

	2021 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
2310-City Wide Yard Restoration	55,000	37,789	17,211	31.29%
2320-City Street Repairs	1,000,000	956,404	43,596	4.36%
2330-Right Of Way/Easements	112,000	109,963	2,037	1.82%
2340-Auxiliary Boiler Maintenance	3,500	16,181	(12,681)	(362.32)%
2351-Control System Support Service	120,000	79,971	40,029	33.36%
2360-Other Power Plant Maint	-	7,335	(7,335)	-
2370-Liab-Inj Damages	1,283,000	1,425,511	(142,511)	(11.11)%
2380-Sponsorships	584,600	228,705	355,895	60.88%
2390-Risk Mngmnt & Consulting Srv	5,000	-	5,000	100.00%
2500-Dogwood Gas Plant O&M	5,150,142	3,121,315	2,028,827	39.39%
2990-Other Professional Services	819,472	562,106	257,366	31.41%
TOTAL SERVICES	33,231,963	27,745,028	5,486,935	16.51%
FUELS				
3010-Main Flame Fuel	30,688,780	44,996,867	(14,308,087)	(46.62)%
3012-Building Heat Fuel	1,500	506	994	66.28%
3020-Start Up Fuel	600,000	1,107,305	(507,305)	(84.55)%
3025-AQC - Reagents	1,130,000	1,741,084	(611,084)	(54.08)%
3030-Ash Handling	1,200,000	1,632,926	(432,926)	(36.08)%
3040-On Road Vehicle Fuel	425,000	513,203	(88,203)	(20.75)%
3050-Purchase Power Energy	4,800,000	19,654,958	(14,854,958)	(309.48)%
3055-Purchased Power - Renewables	28,743,687	27,473,056	1,270,631	4.42%
3070-Purch Pwr Capacity NonEconomic	4,653,104	4,716,741	(63,636)	(1.37)%
3080-Purchased Power Transmission	7,200,000	6,799,662	400,338	5.56%
3100-Purchased Power Deferred	-	(2,312,998)	2,312,998	-
3110-Off Road Fuel	107,500	129,636	(22,136)	(20.59)%
3600-Renewable Energy Certificates	(700,000)	(631,959)	(68,041)	(9.72)%
3990-Other Purchased Power	259,600	221,116	38,484	14.82%
TOTAL FUELS	79,109,171	106,042,104	(26,932,933)	(34.05)%
SUPPLIES				
4000-Supplies	-	3,093	(3,093)	-
4010-Office Supplies & Materials	194,250	97,031	97,219	50.05%
4020-Laboratory Supplies	30,000	30,585	(585)	(1.95)%
4030-Janitorial Supplies	28,800	22,358	6,442	22.37%
4040-Comp/Srvr/Ntwrk Hrdwr Equip	1,007,370	490,670	516,700	51.29%
4041-Comp/Srvr/Ntwrk Sftwr & Lic	81,100	34,096	47,004	57.96%
4050-Small Tools & Machinery	257,300	248,045	9,255	3.60%
4060-Water Treatment Chemicals	611,400	432,245	179,155	29.30%
4070-Ferric Chemicals	160,000	82,804	77,196	48.25%
4080-Lime/Caustic Chemicals	125,000	110,540	14,460	11.57%
4090-Chlorine Chemicals	210,000	158,429	51,571	24.56%
4100-Other Chemicals & Supplies	182,000	81,612	100,388	55.16%
4110-Clothing/Uniforms	180,600	436,596	(255,996)	(141.75)%
4120-Vehicle/Machinery Parts	556,100	609,396	(53,296)	(9.58)%
4130-Building/Structural Supplies	628,500	602,575	25,925	4.12%
4131-Bldg/Strctl Supp-Leeves/Dikes	95,000	87,570	7,430	7.82%
4132-Bldg/Strctl Supp-Roads/Rails	195,000	151,487	43,513	22.31%
4133-Bld/Strctl Supp-Filter Srvcs	27,500	36,475	(8,975)	(32.64)%
4140-Plant Equipment	223,700	208,444	15,256	6.82%
4150-T&D Equipment	2,000	438	1,562	78.08%
4160-Office Equipment	21,750	13,388	8,362	38.45%
4170-Electric Usage	-	51,102	(51,102)	-
4180-Water Usage	-	11,129	(11,129)	-
4190-Environmental Supplies	64,700	113,906	(49,206)	(76.05)%
4195-Flue Gas Treatment	375,000	152,257	222,743	59.40%
4200-Hazardous Waste Supplies	1,350	234	1,116	82.64%
4210-Safety Supplies	88,600	68,190	20,410	23.04%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
December 2021

	2021 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
4220-Communication Supplies	58,500	29,072	29,428	50.30%
4230-Meter Parts & Supplies	107,500	58,150	49,350	45.91%
4240-Billing Supplies	13,170	40,304	(27,134)	(206.03)%
4250-General Parts & Supplies	15,000	2,897	12,103	80.69%
4251-General Parts & Supp Coal Conv	280,000	112,800	167,200	59.71%
4252-General Parts & Supp Coal Dust	10,000	760	9,240	92.40%
4253-General Parts & Supp Wash-Down	4,000	12,605	(8,605)	(215.13)%
4260-Transmission Parts & Supplies	85,000	30,966	54,034	63.57%
4270-Distribution Parts & Supplies	2,449,200	3,874,084	(1,424,884)	(58.18)%
4280-Books/Manuals/Reference	12,850	2,903	9,947	77.41%
4300-Boiler Maint-Forced Outages	270,000	402,359	(132,359)	(49.02)%
4301-Boiler Maint-Elec & Control	137,000	314,466	(177,466)	(129.54)%
4302-Boiler Maint-Mechanical	600,000	515,453	84,547	14.09%
4303-Boiler Maint-Motor	60,000	525	59,475	99.13%
4304-Boiler Maint-Steel & Duct	410,000	85,561	324,439	79.13%
4305-Boiler Maint-Coal & Ash	395,000	603,214	(208,214)	(52.71)%
4306-Boiler Maint-Boiler Cleaning	250,000	79,002	170,998	68.40%
4307-Boiler Maint-Insulation	200,000	202,135	(2,135)	(1.07)%
4308-Boiler Maint-Planned Outages	300,000	198,516	101,484	33.83%
4309-Boiler Maint-Lab Equip	48,900	41,738	7,162	14.65%
4310-Turbine Maintenance	648,240	205,150	443,090	68.35%
4320-Balance Of Plant Maintenance	744,600	881,623	(137,023)	(18.40)%
4321-Balance of Plant Mnt-Comp Air	38,000	26,541	11,459	30.16%
4322-Balance of Plant Mnt-Crane Svc	18,500	1,467	17,033	92.07%
4323-Balance of Plant Mnt-Comm	10,500	36,541	(26,041)	(248.01)%
4324-Balance of Plant Mnt-Pumps	83,000	15,496	67,503	81.33%
4325-Balance Plant Mnt-Mechanical	47,000	43,822	3,178	6.76%
4326-Balance Plant Mnt-Electrical	65,000	52,139	12,861	19.79%
4327-Balance Plant Mnt-Chem Feed	30,000	18,504	11,496	38.32%
4328-Balance Plant Mnt-Risk Mngmnt	40,000	47,358	(7,358)	(18.40)%
4329-Balance Plant Mnt-Filters	6,000	55	5,945	99.08%
4330-Compressed Gases	162,000	187,937	(25,937)	(16.01)%
4990-Other Parts & Supplies	38,150	25,852	12,298	32.24%
TOTAL SUPPLIES	12,984,130	12,484,692	499,439	3.85%
OTHER				
5020-Demand Side Management Program	50,000	-	50,000	100.00%
5060-Other Board Expenses	10,000	12,557	(2,557)	(25.57)%
5080-Doubtful Account Expense	705,000	4,054	700,946	99.42%
5110-Outside Regulatory Expenses	246,770	159,221	87,549	35.48%
5150-WPA Billing Credit	(550,000)	(493,662)	(56,338)	(10.24)%
5200-NERC Reliability Compliance	587,400	73,341	514,059	87.51%
5900-Payment In Lieu of Taxes	32,716,966	31,715,220	1,001,746	3.06%
TOTAL OTHER	33,766,136	31,470,730	2,295,406	6.80%
TOTAL EXPENSES	238,659,653	251,446,740	(12,787,087)	(5.36)%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Dec-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<u>All Common Capital Projects</u>				
Admin Services Technology	495,000	379,383	115,617	23%
ADMINISTRATIVE SERVICES	\$495,000	\$379,383	\$115,617	23%
540 Minnesota Facilities	113,000	39,134	73,866	65%
COMMON FACILITIES IMPROVEMENTS	\$113,000	\$39,134	\$73,866	65%
Admin Building Furnish & Equip	27,500	11,312	16,188	59%
COMMON FURNISHINGS AND EQUIPMENT	\$27,500	\$11,312	\$16,188	59%
540 Minnesota Grounds	124,750	-	124,750	100%
COMMON GROUNDS	\$124,750	\$0	\$124,750	100%
IT Enterprise Technology Dev	300,000	189,697	110,303	37%
IT Desktop/Network Development	543,500	787,441	(243,941)	-
IT Security Improvements	295,000	10,190	284,810	97%
IT ESB Development	250,000	212,080	37,920	15%
IT EAM Development	350,000	219,808	130,192	37%
IT BI/Analytics Enhancements	200,000	167,740	32,260	16%
IT Mobile Barcode System Upgrade	50,000	-	50,000	100%
IT AMI Upgrade	25,000	-	25,000	100%
IT HCM Upgrade	200,000	150,709	49,291	25%
IT Hyperion Upgrade	60,000	204,435	(144,435)	-



KANSAS CITY BOARD OF PUBLIC UTILITIES
Construction Summary
As Of Dec-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
IT Meter-to-Cash Development	500,000	518,872	(18,872)	-
IT Rollout Identity Management	80,000	-	80,000	100%
IT Virtual Desktop for Enterprise	50,000	-	50,000	100%
IT DR Infrastructure	120,000	263,986	(143,986)	-
IT DR for Security	175,000	-	175,000	100%
IT DR Development	195,000	177,006	17,994	9%
IT GIS Enhancements	150,000	131,504	18,496	12%
IT Business Portal Development	50,000	70,319	(20,319)	-
IT Enterprise Wireless Mobility	150,000	-	150,000	100%
IT Data Warehouse Deployment	50,000	-	50,000	100%
IT Document Management Development	40,000	40,000	0	-
IT Enterprise Technology Development	25,000	13,970	11,030	44%
IT General Systems Enhancements	120,000	24,359	95,641	80%
IT Project Management Application	120,000	21,450	98,550	82%
IT Analog to Digital Services	150,000	54,211	95,789	64%
IT IVR Service Development	75,000	-	75,000	100%
IT Mobile Device Management(MDM)	80,000	-	80,000	100%
IT Security Operations Center(SOC) Development	90,000	125,394	(35,394)	-
IT Virtual Desktop Deployment	50,000	-	50,000	100%
MDMS Upgrade	500,000	86,685	413,315	83%
ENTERPRISE TECHNOLOGY	\$5,043,500	\$3,469,856	\$1,573,644	31%
Security Improvements	110,000	130,639	(20,639)	-
HUMAN RESOURCES SECURITY	\$110,000	\$130,639	(\$20,639)	(19)%
All Common Capital Projects	\$5,913,750	\$4,030,324	\$1,883,426	32%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Construction Summary
As Of Dec-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<u>All Electric Capital Projects</u>				
Dogwood Capital Costs	792,000	1,904,849	(1,112,849)	-
DOGWOOD PLANT COMMON	\$792,000	\$1,904,849	(\$1,112,849)	(141)%
Annual Meter Program	1,000,000	1,011,704	(11,704)	-
ELECTRIC METERS	\$1,000,000	\$1,011,704	(\$11,704)	(1)%
Electric Ops Automobiles	100,000	59,228	40,772	41%
Electric Ops Facility Improvements	750,000	472,233	277,767	37%
Electric Ops Furnishings & Equipment	10,000	-	10,000	100%
Electric Ops Grounds	5,000	5,000	0	-
IVR and Outage Management System	100,000	-	100,000	100%
Electric Ops Radio	25,000	22,762	2,238	9%
Electric Ops Security Systems	1,000	-	1,000	100%
Electric Ops Technology	200,000	55,199	144,801	72%
Electric Ops Tools	100,000	77,138	22,862	23%
Electric Ops Work Equipment	750,000	888,059	(138,059)	-
ELECTRIC OPS GENERAL CONSTRUCTION	\$2,041,000	\$1,579,619	\$461,381	23%
OH Distribution Automation	250,000	945	249,055	100%
Piper OH Feeders	3,062,500	1,318,263	1,744,237	57%
Pole Inspections	500,000	165,746	334,254	67%
EO Remove BPU Trans and Sub Equipment from Cust Buildings	1,000	377	623	62%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Construction Summary
As Of Dec-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Annual OH Construction	2,013,814	850,742	1,163,072	58%
ELECTRIC OVERHEAD DISTRIBUTION	\$5,827,314	\$2,336,073	\$3,491,241	60%
Electric Prod Work Equipment	350,000	285,414	64,586	18%
ELECTRIC PROD GENERAL CONSTRUCTION	\$350,000	\$285,414	\$64,586	18%
Annual Reimbursable Construction	100,000	14,669	85,331	85%
Indian Springs	5,000	-	5,000	100%
Reardon Center Redevelopment	5,000	-	5,000	100%
Rock Island Bridge Project	5,000	-	5,000	100%
Schlitterbahn	5,000	8,239	(3,239)	-
Urban Outfitters	5,000	874,258	(869,258)	-
West Legends Apartment Complex #3	5,000	-	5,000	100%
Woodlands	5,000	738,050	(733,050)	-
ELECTRIC REIMBURSABLE	\$135,000	\$1,635,216	(\$1,500,216)	(1,111)%
Storms - Electric Repairs	1,000	1,187,795	(1,186,795)	-
ELECTRIC STORM EXPENSE	\$1,000	\$1,187,795	(\$1,186,795)	(118,680)%
Substation Trans LTC Retrofit	25,000	24,257	743	3%
Substation Breakers	100,000	-	100,000	100%
Substation Relays	100,000	91,447	8,553	9%
Substation Improvements	200,000	147,305	52,695	26%
Substation Security	100,000	41,117	58,883	59%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Construction Summary
As Of Dec-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Substation Transformer Oil	5,000	-	5,000	100%
EO Substation Battery Upgrades	40,000	23,390	16,610	42%
EO New Kaw 161kV Substation	50,000	-	50,000	100%
Fisher Sub - Decommission	200,000	(16,750)	216,750	108%
Speaker Sub Switchgear	500,000	-	500,000	100%
ELECTRIC SUBSTATION	\$1,320,000	\$310,766	\$1,009,234	76%
Overhead Transformers	500,000	147,199	352,801	71%
Underground Transformers	1,000,000	630,602	369,398	37%
ELECTRIC TRANSFORMERS	\$1,500,000	\$777,801	\$722,199	48%
Transmission Line FO Additions	310,000	20,069	289,931	94%
Misc Transmission Projects	250,000	196,892	53,108	21%
EO Victory West to Quindaro Trans Line	625,000	366	624,634	100%
EO Victory West to Maywood Trans Line	625,000	120,285	504,715	81%
69kV Mill Street - Kaw Backup Circuit	500,000	-	500,000	100%
ELECTRIC TRANSMISSION	\$2,310,000	\$337,612	\$1,972,388	85%
Downtown UG Rebuild	250,000	160,289	89,711	36%
Fisher UG Feeders	7,490,000	1,225,156	6,264,844	84%
Legends UG Feeders	500,000	278,119	221,881	44%
American Royal UG	5,000	-	5,000	100%
Distribution Pole Inspection Replacement	2,250,000	2,458,904	(208,904)	-
Barber Switchgear #2 UG Feeder Exits - Bond 2020A	2,250,000	878,553	1,371,447	61%
G&W Distr Switch Replacement	2,000,000	983,272	1,016,728	51%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Construction Summary
As Of Dec-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Annual UG Construction	1,512,395	1,496,077	16,318	1%
ELECTRIC UNDERGROUND DISTRIBUTION	\$16,257,395	\$7,480,370	\$8,777,025	54%
Street Light Improvements	100,000	17,688	82,312	82%
Traffic Signal Improvements	20,000	-	20,000	100%
Unified Govt OH Construction	20,000	3,337	16,663	83%
Unified Govt UG Distribution	20,000	58,406	(38,406)	-
EO Levee Rebuild Along Kansas River	1,200,000	167,945	1,032,055	86%
EO Turner Diagonal/I70 Rebuild Interchange	1,000	2,035	(1,035)	-
ELECTRIC UNIFIED GOVERNMENT PROJECTS	\$1,361,000	\$249,411	\$1,111,589	82%
Telecommunications Technology	50,000	-	50,000	100%
ENTERPRISE TELECOMMUNICATIONS	\$50,000	\$0	\$50,000	100%
NC Coal Conveyor Belt - Replacement	150,000	-	150,000	100%
NC Coal Handling System Relay Upgrade	58,503	17,496	41,007	70%
NC Fire Protection System Upgrade	2,779,919	2,244,665	535,254	19%
NEARMAN PLANT COMMON	\$2,988,422	\$2,262,161	\$726,261	24%
CT4 Hydraulic Oil & Lube Oil Varnish Removal	177,901	4,311	173,590	98%
NEARMAN PLANT CT4	\$177,901	\$4,311	\$173,590	98%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Construction Summary
As Of Dec-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
N1 No 5 FWH Replacement	130,000	8,998	121,002	93%
N1 5KV Cables Replacement	180,102	252,364	(72,262)	-
N1 DCS Evergreen	15,000	-	15,000	100%
N1 Drum & Heater Inst Upgrade	545,984	70,279	475,705	87%
N1 MCC/Load Center Replace	859,837	155,256	704,581	82%
N1 GSU Bushing/Arrestor Upgrade	205,102	158,506	46,596	23%
N1 Simulator Upgrade to 3.7	159,973	151,836	8,137	5%
NEARMAN PLANT UNIT 1	\$2,095,998	\$797,239	\$1,298,759	62%
QC Levee Improvements per COE	265,000	312,633	(47,633)	-
QUINDARO PLANT COMMON	\$265,000	\$312,633	(\$47,633)	(18)%
CT2 Air Inlet Duct Replacement	213,982	236,635	(22,653)	-
CT2 RTU to Schweitzer Upgrade	43,503	4,110	39,393	91%
QUINDARO PLANT CT2	\$257,485	\$240,745	\$16,740	7%
CT3 Air Inlet Duct Replacement	213,982	249,002	(35,020)	-
QUINDARO PLANT CT3	\$213,982	\$249,002	(\$35,020)	(16)%
All Electric Capital Projects	\$38,943,497	\$22,962,721	\$15,980,776	41%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Construction Summary
As Of Dec-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<u>All Water Capital Projects</u>				
Water Main Adjustment-Billable	6,800	23,412	(16,612)	-
Water Development Main Expense	350,000	1,129,748	(779,748)	-
REIMBURSABLE WATER MAINS	\$356,800	\$1,153,160	(\$796,360)	(223)%
Water Distrib System Relocations	265,000	1,302,768	(1,037,768)	-
Water Distrib System Improvements	727,842	1,138,804	(410,962)	-
UG/CMIP Water Distrib Projects	2,242,273	1,000,192	1,242,081	55%
Water Distrib Valve Improvements	522,667	516,973	5,694	1%
Water Distrib Fire Hydrant Program	495,984	465,483	30,501	6%
Non Revenue Water Leak Detection	200,000	20,665	179,335	90%
Water Distrib Leak Project	1,433,485	147,019	1,286,466	90%
WATER DISTRIBUTION	\$5,887,251	\$4,591,904	\$1,295,347	22%
Water Automobiles	44,000	44,850	(850)	-
Water Radios	7,000	-	7,000	100%
Water Tools	100,000	72,142	27,858	28%
Water Work Equipment	125,000	134,832	(9,832)	-
WATER EQUIPMENT	\$276,000	\$251,824	\$24,176	9%
Civil Engineering Facility Improvement	60,000	15,949	44,051	73%
Water Oper Facility Improvement	306,535	249,273	57,262	19%
Water Prod Facility Improvement	455,000	416,975	38,025	8%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Construction Summary
As Of Dec-21

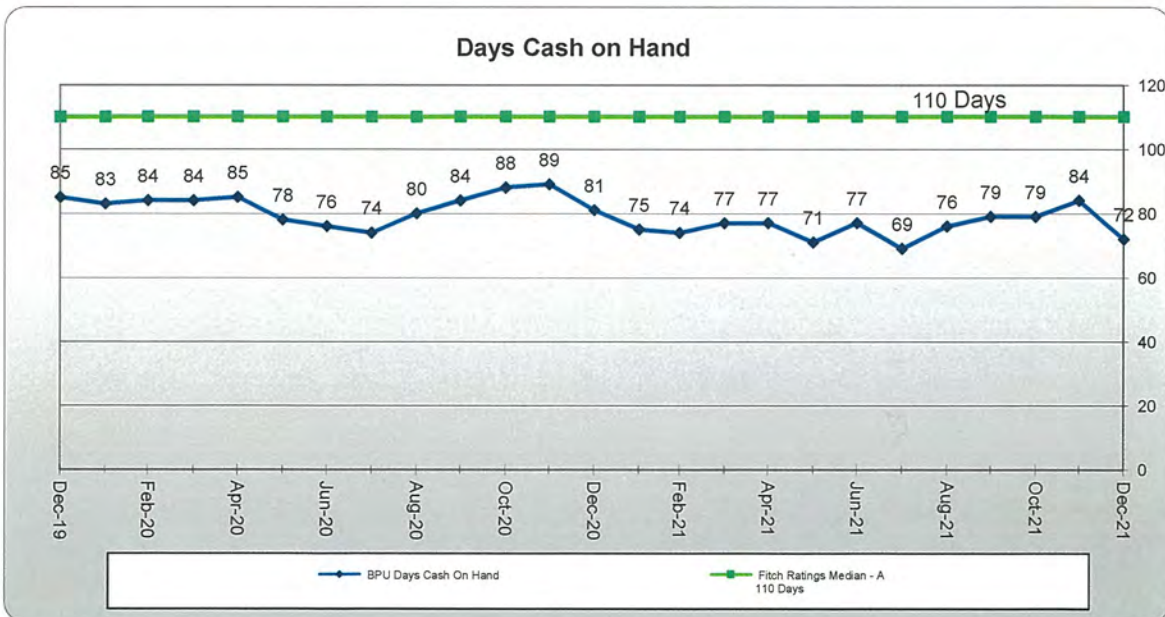
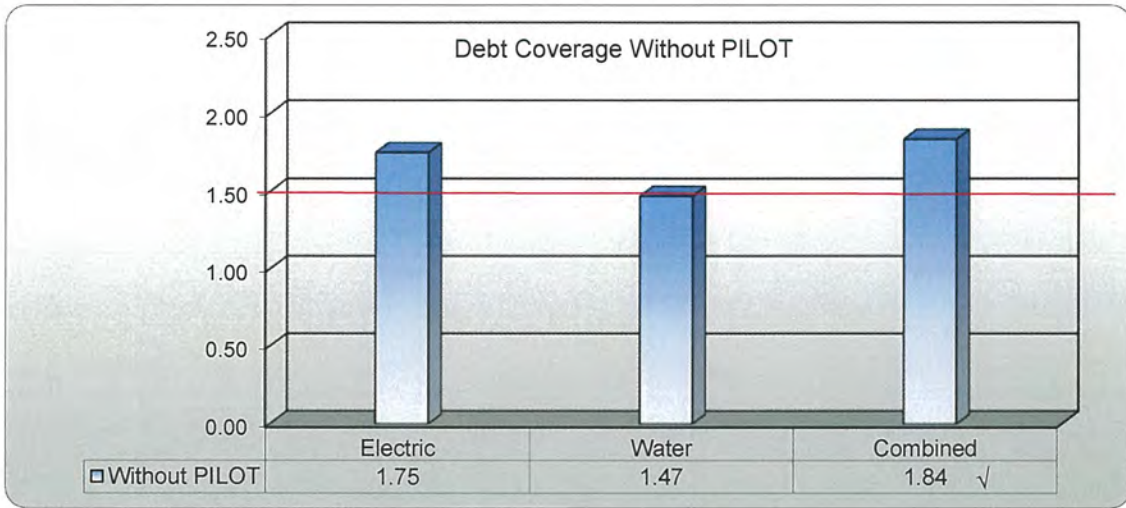
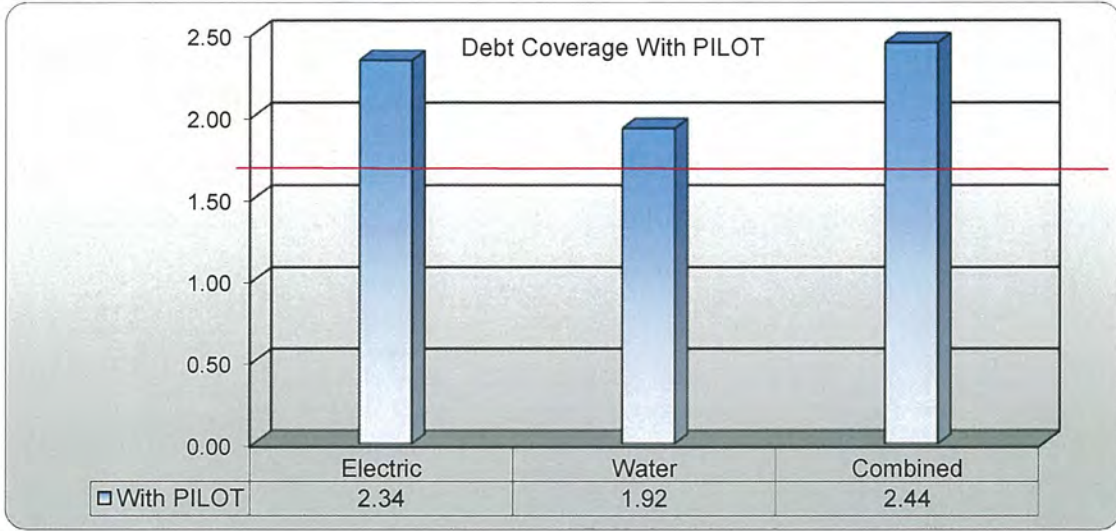
PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
WATER FACILITY IMPROVEMENTS	\$821,535	\$682,197	\$139,338	17%
Civil Engineering Furnishings & Equipment	10,000	-	10,000	100%
Water Oper Furnishings & Equipment	14,000	1,118	12,882	92%
Water Prod Furnishings & Equipment	113,000	121,575	(8,575)	-
WATER FURNISHINGS AND EQUIPMENT	\$137,000	\$122,693	\$14,307	10%
Civil Engineering Grounds	5,000	-	5,000	100%
Water Operations Grounds	75,000	64,788	10,212	14%
Water Production Grounds	7,000	-	7,000	100%
WATER GROUNDS	\$87,000	\$64,788	\$22,212	26%
AMI-Automated Meter Reading	83,662	(9,330)	92,992	111%
6"-10" Water Meter Replacement	249,569	169,166	80,403	32%
1-1/2"-4" Water Meter Replacement	259,569	180,582	78,987	30%
5/8"-1" Water Meter Replacement	124,813	95,939	28,874	23%
12" & Over Water Meter Replacement	25,000	324	24,676	99%
WATER METERS	\$742,613	\$436,681	\$305,932	41%
QWTP Decommission Plant	25,000	-	25,000	100%
NWTP Misc Projects	100,000	77,054	22,946	23%
NWTP Raw Water Pump Rehab	250,000	181	249,819	100%
WATER PRODUCTION PROJECTS	\$375,000	\$77,235	\$297,765	79%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Construction Summary
As Of Dec-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
3" - 6" Water Service Replacement	24,000	16,005	7,995	33%
1-1/4" - 2" Water Service Replacement	62,000	24,193	37,807	61%
3/4"-1" Water Service Replacement	656,617	619,767	36,850	6%
8" & Over Water Service Replacement	30,000	35,293	(5,293)	-
WATER SERVICES	\$772,617	\$695,258	\$77,359	10%
Argentine 7 MG Tank Replace	2,000,000	392,626	1,607,374	80%
Water Storage Improvements	325,000	291,458	33,542	10%
Water Transmission Improvement	109,000	311,350	(202,350)	-
Water Transmission Valve Improve	126,000	8,657	117,343	93%
UG/CMIP Water Transmission Projects	2,700	31,934	(29,234)	-
WO Trans Main 98th & Parallel	205,501	14,243	191,258	93%
WATER STORAGE AND TRANSMISSION	\$2,768,201	\$1,050,268	\$1,717,933	62%
Civil Engineering Technology	50,000	14,405	35,595	71%
Water Operations Technology	50,000	50,210	(210)	-
Water Production Technology	15,000	-	15,000	100%
WATER TECHNOLOGY	\$115,000	\$64,615	\$50,385	44%
All Water Capital Projects	\$12,339,017	\$9,190,623	\$3,148,394	26%
Grand Total	\$57,196,264	\$36,183,668	\$21,012,596	37%

BPU - Financial Metrics December 31, 2021



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 2021

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 12 Months Ending <u>December 31, 2021</u>	Water 12 Months Ending <u>December 31, 2021</u>	Combined 12 Months Ending <u>December 31, 2021</u>
Revenues	\$ 296,464,466	51,005,034	347,469,500
Operating and Maintenance Expenses	(191,634,990)	(28,096,530)	(219,731,520)
Net Revenues	<u>\$ 104,829,476</u>	<u>22,908,504</u>	<u>127,737,980</u>
Maximum Annual Debt Service - Total Debt	\$ 44,880,036	11,909,679	52,293,942
Coverage - Electric/2029 Water/2022 Combined/2021	2.34	1.92	2.44
Maximum Annual Debt Service - Parity	\$ 44,668,378	8,402,282	47,988,426
Coverage - Electric/2030 Water/2022 Combined/2025	2.35	2.73	2.66

Lori C Austin

Lori C. Austin
CFO/CAO

Exhibit 1

REVENUES

	Electric 12 Months Ending <u>December 31, 2021</u>	Water 12 Months Ending <u>December 31, 2021</u>	Combined 12 Months Ending <u>December 31, 2021</u>
Total Utility Revenues			
Residential Sales	\$ 74,158,461	24,577,516	98,735,977
Commercial Sales	93,894,764	10,975,076	104,869,840
Industrial Sales	39,501,911	5,711,408	45,213,319
Schools	9,206,927	599,529	9,806,456
Other Sales (1)	321,036	631,893	952,929
Wholesale Sales	35,955,889	1,243,212	37,199,101
Payment In Lieu Of Taxes	26,316,288	5,398,932	31,715,220
Interest Income and Other (2)	17,113,893	1,867,468	18,981,361
Bond Cost of Issuance	-	-	-
Deferred Revenue - Fuel/PP*	-	-	-
Less: Construction Fund Earnings	(4,703)	-	(4,703)
Total Revenues	<u>\$ 296,464,466</u>	<u>51,005,034</u>	<u>347,469,500</u>

*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 12 Months Ending <u>December 31, 2021</u>	Water 12 Months Ending <u>December 31, 2021</u>	Combined 12 Months Ending <u>December 31, 2021</u>
Operating Expenses*	\$ 248,636,837	41,866,496	290,503,333
Less: Depreciation And Amortization	(30,685,559)	(8,371,034)	(39,056,593)
Less: Payment In Lieu of Taxes	<u>(26,316,288)</u>	<u>(5,398,932)</u>	<u>(31,715,220)</u>
Operating & Maintenance Expenses	<u>\$ 191,634,990</u>	<u>28,096,530</u>	<u>219,731,520</u>

*Excludes interest expense on outstanding Revenue Bonds.

27 “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, 2021</u> <u>Electric</u>	<u>December 31, 2021</u> <u>Water</u>	<u>December 31, 2021</u> <u>Combined</u>
Beginning Cash and Investments As of 01/01/21	\$ 64,125,694	\$ 24,033,520	\$ 88,159,214
Cash Receipts Year to Date	445,000,529	2,412,536	447,413,065
Cash Payments Year to Date	(451,203,557)	(2,935,029)	(454,138,586)
Cash and Investments as of 12/31/21	<u>\$ 57,922,666</u>	<u>\$ 23,511,027</u>	<u>\$ 81,433,693</u>
Restrictions of Cash and Investments			
Customer Deposit	\$ 5,888,042	\$ 1,291,159	\$ 7,179,201
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	16,493,326	3,501,059	19,994,385
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	709,037	-	709,037
Construction Fund 2020A	7,814,213	-	7,814,213
Ongoing Construction Reserve for 2021	4,109,297	696,707	4,806,004
System Development	-	10,801,732	10,801,732
Remaining Operating Reserve Requirement	13,658,478	-	13,658,478
Economic Development Fund	350,000	150,000	500,000
Total Restrictions	<u>\$ 61,208,666</u>	<u>\$ 23,300,657</u>	<u>\$ 84,509,323</u>
Unrestricted Cash and Investments	<u>\$ (3,286,000)</u>	<u>\$ 210,370</u>	<u>\$ (3,075,630)</u>

* 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

