

# BOARD INFORMATION PACKET



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

**Regular Meeting of**

**March 1, 2023**



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- i. Preliminary January 2023 Financials**
- ii. 2023 Rate Hearing Process**





Board of Public Utilities  
Kansas City, Kansas

**BOARD AGENDA**

Regular Session  
March 1, 2023 – 6:00 P.M.

- I. Call to Order
- II. Roll Call
  - \_\_\_\_\_ Tom Groneman, District 2
  - \_\_\_\_\_ David Haley, At Large, Position 2
  - \_\_\_\_\_ Robert L. Milan, Sr., District 1
  - \_\_\_\_\_ Rose Mulvany Henry, At Large, Position 3
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  - i. Preliminary January 2023 Financials
  - ii. 2023 Rate Hearing Process
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  - iv. Miscellaneous Comments
- VIII. Board Comments
- IX. Adjourn







**WORK SESSION MINUTES – WEDNESDAY, FEBRUARY 15, 2023**

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**Item #5 –BPU/UG Billing**

Ms. Mulvany Henry reported on the PILOT Taskforce meeting she attended. There was discussion on recommendations that the taskforce planned on bringing forward. She asked if the UG had ever looked at collecting the PILOT the same way property taxes were collected, at two intervals during the year. She also told Commissioner Bynum of the BPU Board’s desire to have the full BPU Board and UG Board of Commissioners meet. She also spoke to the taskforce about having the BPU charges and UG charges be due at separate times in the month.

There was Board discussion about how other cities might collect their fees and also the need to have both full boards meet and collaborate. There was also continued discussion about separating bills and penalties that could be incurred.

Mr. Milan passed out to the Board regarding earlier PILOT documents and articles and the Board discussed previous PILOT amounts.

**Item #6 – Board Community Advisory Group**

The Board discussed how to move forward on forming a Board/Community advisory group. Brainstorming included:

- Define what they will do.
- Who was going to be part of the group?
- A subcommittee of three Board members could be formed to meet with the public. The subcommittee could work toward:
  - Determining what was to be accomplished.
  - To set ground rules and processes.
  - They could find the community participants.
  - Work on how to determine who would be the spokespersons for the community groups.
- Possibly an outside facilitator
- Identifying best practices amongst utilities that do what we do.
- Define what is a “want” and what is a “need”.
- Is it cost effective?
- It has to be fair to all ratepayers.

**WORK SESSION MINUTES – WEDNESDAY, FEBRUARY 15, 2023**

STATE OF KANSAS        )  
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- Community engagement could help sculpt future Board presentations on topics the committee gets questions about. Communications could make it known what presentations would be upcoming when putting out the Board meeting announcement.

The Board decided to create a committee whose purpose would be to create a set of ground rules and then engage with the community advisory groups.

Mr. Bryant, Ms. Mulvany Henry and Ms. Gonzales all offered to be on this committee.

Mr. Bryant also wanted to make sure that all of the upcoming designated committees met this year.

Mr. Johnson agreed that forming a committee was a good idea. He suggested looking at other advisory committees to find out why they existed. It would be good to hear where people were at and see what BPU could do to help inform to close the gap. It was very important for both Board and management to carry the same message.

**Item #7 – Adjourn**

A motion was made to adjourn the Work Session at 5:58 P.M. by Mr. Groneman, seconded by Mr. Milan and unanimously carried.

ATTEST:

APPROVED:

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President

FW: Wyandotte County's utility tax is double the national average.  
Residents aren't happy



**William A. Johnson**

Wed 2/8, 3:28 PM

Board Members; Angela J. Lawson

Reply all |

UG\_tough-times-and-di...

486 KB

Show all 1 attachments (486 KB) Download

I think this may be all we can dig up

**William A. Johnson**

General Manager

Board of Public Utilities

540 Minnesota Ave.

Kansas City Kansas 66101

(913) 573-9008

[wajohnson@bpu.com](mailto:wajohnson@bpu.com)



**From:** Randy J. Otting <[rotting@bpu.com](mailto:rotting@bpu.com)>

**Sent:** Tuesday, February 7, 2023 8:50 AM

**To:** William A. Johnson <[wajohnson@bpu.com](mailto:wajohnson@bpu.com)>; David E. Mehlhaff <[dmehlhaff@bpu.com](mailto:dmehlhaff@bpu.com)>; Executive Staff <[ExecutiveStaff@bpu.com](mailto:ExecutiveStaff@bpu.com)>

**Subject:** RE: Wyandotte County's utility tax is double the national average. Residents aren't happy

Attached is the July 2009 UG Budget PowerPoint presentation.

Slides 12, 25-26 discuss the Economic Crisis Emergency PILOT (ECEP) Relief Fund.

**From:** William A. Johnson <[wajohnson@bpu.com](mailto:wajohnson@bpu.com)>

**Sent:** Monday, February 6, 2023 2:24 PM

**To:** Randy J. Otting <[rotting@bpu.com](mailto:rotting@bpu.com)>; David E. Mehlhaff <[dmehlhaff@bpu.com](mailto:dmehlhaff@bpu.com)>; Executive Staff <[ExecutiveStaff@bpu.com](mailto:ExecutiveStaff@bpu.com)>

**Subject:** RE: Wyandotte County's utility tax is double the national average. Residents aren't happy

Thanks Randy,

Do you have any copies of UG budget presentations for FY2010? The UG raised the PILOT to 12.8% that year.

Thanks,

**William A. Johnson**  
General Manager  
Board of Public Utilities  
540 Minnesota Ave.  
Kansas City Kansas 66101  
(913) 573-9008  
[wajohnson@bpu.com](mailto:wajohnson@bpu.com)



**From:** Randy J. Otting <[rotting@bpu.com](mailto:rotting@bpu.com)>  
**Sent:** Monday, February 6, 2023 11:15 AM  
**To:** David E. Mehlhaff <[dmehlhaff@bpu.com](mailto:dmehlhaff@bpu.com)>; Executive Staff <[ExecutiveStaff@bpu.com](mailto:ExecutiveStaff@bpu.com)>  
**Subject:** RE: Wyandotte County's utility tax is double the national average. Residents aren't happy

Here's a 2009 PowerPoint from the UG that may help answer some of these questions.

**From:** David E. Mehlhaff <[dmehlhaff@bpu.com](mailto:dmehlhaff@bpu.com)>  
**Sent:** Monday, February 6, 2023 9:31 AM  
**To:** Executive Staff <[ExecutiveStaff@bpu.com](mailto:ExecutiveStaff@bpu.com)>; Randy J. Otting <[rotting@bpu.com](mailto:rotting@bpu.com)>; Board Members <[BoardMembers@bpu.com](mailto:BoardMembers@bpu.com)>  
**Subject:** Wyandotte County's utility tax is double the national average. Residents aren't happy  
**Importance:** High

### *Kansas City Star*

Wyandotte County commissioners considered ways to provide relief to residents at a Thursday night public meeting, after many expressed that they were struggling to pay a controversial fee placed on their utility bills. The commissioners said they would look into reducing the fee for residents or eliminating it altogether after many were frustrated over having to pay an added tax to the Unified Government of Wyandotte County on top of every electricity and water bill managed by the Board of Public Utilities. The PILOT fee, which stands for payment in lieu of taxes, helps the Unified Government manage revenue losses from property taxes that are not collected from the BPU, since they are tax exempt. The money is used to help fund city operations. Residents unable to pay the bill, including the PILOT fee, risk being disconnected from the public utility.

As it stands, the tax the Unified Government adds on to every Board of Public Utilities bill is far higher than comparable utility company fees across the country. Whereas comparable fees tax around 5.5% on average, Wyandotte County residents are taxed at

11.9%, according to the American Public Power Association. The tax has been a major complaint among residents for months, with many arguing the fees are not affordable to the average tax payer.

Louise Lynch, who co-founded the Community Conscience Action Network and also spoke at the meeting, called for the fee to be eliminated entirely. "To continue, month after month, begging BPU for help is ridiculous... I came in September to speak about this issue," she said. "We need to get rid of it totally. We cannot afford it." Lynch has worked alongside Ty Gorman, a spokesman for the Kansas Chapter of the Sierra Club, which is a grassroots organization advocating for environmental policy, to rally residents in favor of eliminating the tax.

"They have hundreds of dollars in fees that are unrelated to utility costs and they basically cut people off for not being able to pay them," Gorman said following a December BPU meeting, where he and other residents prompted the utility to advocate for changing the tax. An amendment to the Unified Government charter ordinances that would split the fee into different rates for residents and commercial businesses was proposed, but quickly tabled so that further research could be done on how to provide tax relief to the people most in need. A committee led by District 1 Commissioner Melissa Bynum plans on presenting the Unified Government in March with options on how to break down the fee and what it would cost the government to reduce the tax.

"Based on the data alone you all need to be warned how hard this will be to bring PILOT relief," Bynum said in the meeting. She explained that even a 1% reduction in the fee could cost the government over \$1 million. Bynum said her committee was looking for ways to reduce the tax for people within a certain income bracket, age, or race, in an effort to provide the most relief to the people disproportionately struggling to pay the fee.

Less than a quarter of the Unified Government's revenue comes from the PILOT fee and a majority of the accounts paying the tax are residential. District 7 Commissioner Chuck Stites welcomed the idea of removing the tax, but like the majority of commissioners, appeared confused over how the fee got so high. "Some time ago it was raised with the expectation that it would be reduced. Do we have any information as to why?" Stites said to Board of Public Utilities General Manager Bill Johnson during the meeting. Johnson explained that due to falling revenue and rising expenses in 2009, the Unified Government and Board of Public Utilities agreed to raise the PILOT fee from 9.9% to 13.8%, and since then it has dropped to the current rate. He could not remember what the Unified Government had agreed to do to lower the rate further. "These are tax dollars that are levied against utility revenue and the people in this room are the ones who are paying for it," he said.

David E. Mehlhaff  
Chief Communications Officer  
Kansas City Board of Public Utilities  
(913) 573-9173 Office  
(913) 231-9399 Cell

## WYANDOTTE

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# Unified Government rescinds, re-approves increase despite BPU objections

By MARK WIEBE  
The Kansas City Star

In the span of 30 minutes Friday, the Wyandotte County's Unified Board of Commissioners first rescinded and then re-approved a resolution it had passed last month.

At issue was a controversial proposal to increase the payment in lieu of taxes (PILOT) that appears on ratepayers' Board of Public Utilities bills. The Unified Government's 2002 budget, approved Aug. 16, included an increase in the PILOT from 5.9 percent to 7.9 percent, enough to generate about \$3 million a year.

After the budget was approved, however, the Unified Government's legal staff discovered a provision in a charter ordinance that requires the board to meet with members of the BPU before increasing the PILOT.

On Friday, the board did just that. Shortly after opening the meeting, Unified Government Chief Counsel Hal Walker said that he accepted responsibility for the oversight. "It was a matter that should have occurred weeks ago," he said.

The board then unanimously voted to rescind the resolution.

In the discussion that followed, BPU member Jim Head argued that a PILOT increase would have several negative consequences. Not only would it increase the average ratepayer's bill by \$22 a year, he said, but it would create much larger increases for the BPU's corporate customers. Some of the city's larger companies would have to pay more than \$100,000 a year toward the PILOT.

Head argued that ratepayers would be better off if the Unified

Government collected the additional money through property taxes, which, he noted, are deductible on federal income-tax forms.

BPU member Loretta Colombel said she regretted that the Unified Government hadn't met earlier with BPU officials. The increase, she said, would make it more difficult for the utility to justify a potential rate increase, should one be necessary. The increase also would hurt the BPU's ability to offer better rates to potential commercial customers as incentives for economic development, she said.

Colombel and Head also expressed concern for those on fixed incomes. "It's a very awkward feeling when you have ratepayers asking, 'What does this mean to us?'" Colombel said.

In response, Unified Government Commissioner Nathan Barnes noted that several of the BPU's large commercial ratepayers receive property tax abatements and would not contribute additional revenue through a property tax increase. Commissioner Tom Cooley said that, for individuals, the savings to be gained through a federal-income tax deduction would be nominal.

Mayor Carol Marinovich said the Unified Government needed to be "more diligent" about scheduling meetings with the utility. "We've been real remiss..." she said.

After the discussion, the board unanimously approved the PILOT increase. Commissioners Bill Miller, Butch Ellison and Pat Huggins Pettey were not present.

To reach Mark Wiebe, Wyandotte County government reporter, call (816) 234-5995 or send e-mail to [mwiebe@kxstar.com](mailto:mwiebe@kxstar.com).



RESOLUTION NO. R-83-09

**WHEREAS**, Unified Government Charter Ordinance No. CO-3-02 requires the setting over of funds by the BPU to be used for governmental functions, known as a payment in lieu of taxes or "the PILOT"; and

**WHEREAS**, Section 17 of said Charter Ordinance states that the percentage of gross operating revenues to be set over to funds to be used for governmental purposes shall be determined by resolution, by the Unified Government of Wyandotte County/Kansas City, Kansas ("Unified Government") in an amount not less than 5 percent nor more than 15 percent of its gross revenues for a fiscal year; and

**WHEREAS**, the Unified Government and the Board of Public Utilities have met and conferred to discuss said percentage to be established for the fiscal year of 2010 and beyond; and

**WHEREAS**, the Board of Commissioners believes it must adopt the Economic Crisis Emergency Pilot with increased PILOT payments for the years 2010 and 2011 and returning to the 2009 level of 9.9 percent in 2012,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS:**

1. That the percentage of gross revenues to be set over by the Board of Public Utilities to the Unified Government to be used for governmental purposes shall be 12.8 percent for the fiscal year 2010. The Unified Government Clerk is hereby authorized and directed to give written notice to the Board of Public Utilities on or before the first day September 2009.
2. That such percentage of gross revenues to be set over by the Board of Public Utilities to the Unified Government to be used for governmental purposes shall be 11.9 percent for the fiscal year 2011 and 9.9 percent thereafter.
3. That Resolution No. R-75-08 is hereby rescinded.

**ADOPTED BY THE BOARD OF COMMISSIONERS OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS  
THIS 30<sup>TH</sup> DAY OF JULY 2009.**

  
\_\_\_\_\_  
\*Unified Government Clerk

Approved as to Form:

\_\_\_\_\_  
Unified Government Counsel

**Approval of Minutes  
Regular Session 2-15-23  
Agenda Item #V**

**REGULAR SESSION –WEDNESDAY, FEBRUARY 15, 2023**

STATE OF KANSAS        )  
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CITY OF KANSAS CITY)

The Board of Public Utilities of Kansas City, Kansas (aka BPU, We, Us, Our) met in Regular Session on Wednesday, February 15, 2023 at 6:00 P.M. The following Board Members were present: Rose Mulvany Henry, President; Robert L. Milan, Secretary; Jeff Bryant, Mary Gonzales. Thomas Groneman, Vice President and David Haley attended via Zoom.

Also present: William Johnson, General Manager; Angela Lawson, Deputy Chief Counsel; Lori Austin, Chief Financial Officer/Chief Administrative Officer; Jeremy Ash, Chief Operating Officer; Johnetta Hinson, Executive Director Customer Service; Steve Green, Executive Director Water Operations; Glen Brendel, Executive Director Electric Production; Maurice Moss, Executive Director Corporate Compliance; Jerry Sullivan, Chief Information Officer; David Mehlhaff, Chief Communications Officer; Dennis Dumovich, Director of Human Resources; Patrice Townsend, Director Utility Services;; Al Garcia, Key Account Utility Specialist; and Robert Kamp, IT Project Manager.

A video of this meeting is on file at the Board of Public Utilities and can be found on the BPU website, [www.bpu.com](http://www.bpu.com).

Ms. Mulvany Henry called the Board meeting to order at 6:01 P.M. She welcomed all that were listening to or viewing the meeting. She informed all that the meeting was being recorded including video and audio. During the public comment section, those attending in person, wishing to speak, should use the sign-up sheet at the entry and provide their name and address. Public comments were limited to five minutes and should be addressed to the Board. Members of the public who wished to speak to the Board using Zoom needed to use the Raise Hand feature at the bottom of the application or window to signal that they wish to address the board during the public comment section. Members of the public connected by phone only, needed to press \*9 to indicate they wished to address the Board in the public comment section. No confidential information should be shared, including, account information. Staff would not provide individual account information during an open meeting. As always, the public could also email or call the BPU with any concerns. Ms. Mulvany Henry 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, Mr. Haley via Zoom.

**Item #3 – Approval of Agenda**

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

**REGULAR SESSION –WEDNESDAY, FEBRUARY 15, 2023**

STATE OF KANSAS        )  
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CITY OF KANSAS CITY)

**Item #4– Approval of Regular Session Minutes of February 1, 2023**

A motion was made to approve the minutes of the Regular Session of February 1, 2023, by Ms. Gonzales, seconded by Mr. Bryant, and unanimously carried.

**Item #5– Public Comments**

Mr. David Smith, 400 Troup Ave., stated that after the last Board Meeting he understood more about the BPU charges and UG charges.

He was listening to the Work Session earlier and the idea of committees sounded great depending on what we decided to come up with. He would be more than honored to be on a committee.

Mr. Smith said that people needed to get out more in the community because people on the Board probably don't live like a lot of people do in this community, finance-wise and housing-wise.

Tscher Mank of Wyandotte County, said that at the last meeting they did talk about the differences in the charges between BPU and the UG. There were access charges on the bill for \$42 but they don't have access to another company. She could not see any reason for the charges to be on there.

She looked at the BPU budget and the expenditures are way less than what we're bringing in. She said the people that are getting overcharged have the smart meters and she checked into it and went to their website and called them and they told her there were faults in them and they could overcharge people. She asked that we please check the bills for December and January because the bills almost doubled.

She said we told her to stay after the meeting but she wanted to set up a meeting in the daytime.

Ms. Mulvany Henry asked Ms. Mank if on the BPU charges did she know what specifically the fees were for. She had mentioned access charges.

Ms. Mank said there were electric access fees for around \$22 and water access fees for around \$20.

**REGULAR SESSION –WEDNESDAY, FEBRUARY 15, 2023**

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Mr. Ty Gorman, 2843 Parkwood Blvd. Kansas City, KS 66104, told how he got here with Sierra Club and Groundwork NRG to talk about climate change adaption and some issues he knew about in the energy world. There was a volunteer group called ECHO and he was asked to facilitate it.

The issues were putting an end to unsafe shutoffs of electricity, lowering the bills and access to federal money for programs. They had spoken to the U.G. and were working with some of the Commissioners.

Ms. Mulvany Henry thanked Mr. Gorman for his continued efforts to educate the Board and asked if he had listened to the Work Session meeting earlier.

He stated that he had not.

She informed him that in that meeting the Board had formed a committee of a subset of our Board Members and established some ground rules for meeting with the representatives of all groups. They wanted to go about it without excluding anyone from the community.

Mr. Gorman said on February 28 they were having an organizer volunteer meeting so he would reach out to us.

Dr. Evelyn Hill, 640 Washington Blvd. said she was a member of the Justice and Equality Coalition. She thanked Mr. Johnson and his team for meeting with them several times. They brought forward several issues they felt were inequitable for their community members. Several of those items they had put in a Power Point which addressed policies BPU had: disconnection and restoration, cold and hot weather rule and security deposits. BPU had a policy that if you had a low credit score you were a higher risk and had to pay more for the security deposit. She said no other utility company in the metro area has that policy. She was glad to see that BPU had a policy on health, provisions for life saving medical machines. She would like to see us expanding that. She is on the school board and homeless kids were due to high BPU bills, deposits, fees on both sides; BPU and UG. She would like to work with BPU to get some policies changed and generate new ideas.

Mr. Johnson said he appreciated her coming. They had exchanged information and he thought they made a lot of progress towards resolving some of the concerns when she and Avenue of Life came in together. There's a letter going out to all the other non-profit groups to come in and have a luncheon. He wants to sit down with staff and have those conversations. Are we assisting the community and what are those agencies hearing and he wants to have conversations with the Board about deposits and things like that and make some adjustments.

**REGULAR SESSION –WEDNESDAY, FEBRUARY 15, 2023**

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Ms. Lisa Walker Yeager, Wyandotte County, said they’ve been dealing with PILOT tax so they put that in front. She thanked Mr. Johnson for attending the meeting with Community Conscious Network. Not only are the fees astronomical but you can only get assistance once a year. You have a high summer bill and a high winter bill and if you have health issues you need assistance more than once a year. If you’re in the hospital you don’t want to worry about your power being shut off.

When we have meetings with the not for profits she wonders how much money they are getting in to how much they are giving out. If you’re getting \$2 million but only giving out \$500,000, that’s not beneficial. Another problem in Wyandotte County is that with Catholic Charities every Monday you can only call between 8 and 9 a.m. It’s designed not to allow people to get in. She suggested to Mr. Johnson that when he talked to the Board Members they should have one company schedule on Monday, one on Tuesday and another on Wednesday.

Ms. Mulvany Henry asked if she was referring to assistance from agencies or BPU.

Ms. Yeager said it was the assistance agencies and that BPU did a very good job of returning your call, she’s never had a problem with that, it’s that the BPU policy is to just assist the one time a year.

Ms. Susan Stevens from 4018 Silver KCK 66106 said she was really enthused. She is with Community Conscious Action Network and thanked us for moving forward on that.

**Item #6– BPU Utility Assistance Program – Todd Jordan w/ United Way**

Mr. Todd Jordan, Vice President, Community Impact & Executive Director of United Way of Greater Kansas City gave a presentation of BPU and United Way Utility Assistance Programs. (See attached Power Point).

Mr. Jordan answered questions from the Board.

Mr. Johnson mentioned that if houses aren’t properly insulated the bills could be higher so a lot of factors are involved.

REGULAR SESSION –WEDNESDAY, FEBRUARY 15, 2023

STATE OF KANSAS        )  
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**Item #7– General Manager / Staff Reports**

- i. *December 2022 Financials:* Ms. Lori Austin, Chief Financial Officer/Chief Administrative Officer, reviewed the Preliminary December 2022 Financials with the Board. (See attached PowerPoint.)
- ii. *KMEA Board Appointments:* Mr. Johnson said just like Western Fuels, KMEA also asks in their bylaws to get Board approval. Mr. Jeremy Ash, Chief Operating Officer, asked for approval from the Board for Resolution # 5283 appointing Jeremy as Director # 1, Jerin Purtee as Director # 2 for Jerin Purtee and Bill Johnson as Alternate. Mr. Ash said at some point when they get Nearman more organized they would bring Glen Brendel, Executive Director Electric Production, into the appointments. Motion was made by Mr. Bryant, seconded by Ms. Gonzales. The motion unanimously carried.
- iii. *Miscellaneous Comments:* Mr. Johnson informed the Board that Thursday, February 16, at 4:00 p.m. the U.G. has called a Special Executive Session to talk about the applicants that applied for the County Administrator position. If there is anything that comes out of that meeting and he is able to follow up, he certainly will.

He also reported that at the end of February, Executive Assistant, Jenny Burley-Krenzer would be retiring. She started as a temporary employee in the Marketing Department at 700 Minnesota Ave. in 2001. In 2002 she got on at the Service Center Garage as a Garage Clerk. After a short stint there she bid on and transferred into the Economic Development Secretary and then to Administrative Assistant. In 2008 she became Executive Assistant to General Manager Don Gray.

In 2013 she was the first recipient of the Everyday Hero Employee Recognition Award.

Mr. Johnson said she was an avid animal person and had lived in Key West, Florida. She has a bubbly personality, knows where things go and how things are and is helpful and an inspiration. She handles customer calls and then follows up to the Board. Mr. Johnson said when he first moved into the General Manger position she helped him get acclimated. He pointed out that she eats weird food and always customizes her order.

REGULAR SESSION –WEDNESDAY, FEBRUARY 15, 2023

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Mr. Johnson wished her well in her retirement. There will be a get together in the Board Room on Tuesday, February 28<sup>th</sup> from 2:30 – 4:30 p.m. Ms. Burley-Krenzer addressed the Board and spoke about how much she enjoyed her time at the BPU.

**Item #8 – Board Comments**

Ms. Gonzales said that she would miss Ms. Burley-Krenzer because when she got customer complaints and calls Ms. Burley-Krenzer was the first person she would call. She thanked her fellow Board Members for the conversation and discussion in the Work Session. It's helpful and she appreciates that. She was glad for the update with the United Way and stated it was always good to hear how much our employees give and how much she appreciates it.

Mr. Groneman thanked everyone that came that evening and addressed the Board. We've not always had the community engagement in the past so that was good to see. He was glad to see people stay until the end of the meeting. He offered congratulations to Ms. Burley-Krenzer on her retirement and stated she will be missed by him and the rest of the Board.

Mr. Haley appreciated Ms. Austin's report on the Financials. He thanked the United Way for their presentation. He thanked the public who came to the meeting and spoke, most of them whose names are realized by us and he appreciated their diligence. For all who came and called in he wanted them to know that this BPU Board was turning the corner slowly but addressing the issues such as the BPU bills. He appreciated their advocacy. He thanked Ms. Burley-Krenzer for her years of service. He said she made him feel welcome when he first came in a year ago. He welcomed back Mr. Groneman.

Mr. Milan commented on the input from the staff. He especially appreciated the information from the United Way. He stated the most important thing that night was that 10 years ago they started a Hero Program among the employees to find out what employee would serve in that capacity and as a result of that we had a contest to find out who reached that goal and criteria to be a hero. A lot of consideration went into it. They picked Ms. Burley-Krenzer and he wanted the Board to make a motion and a resolution that Ms. Burley-Krenzer be the first and only hero.

Mr. Groneman said they were talking about starting up another program again.

Mr. Johnson said they were going to come up with some type of recognition program.



**REGULAR SESSION –WEDNESDAY, FEBRUARY 15, 2023**

STATE OF KANSAS        )  
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Mr. Milan said congratulations to Ms. Burley-Krenzer, he appreciated her service and thank you.

Ms. Mulvany Henry said that she moved the Board to proclaim Ms. Jenny Burley-Krenzer to be a lifetime member of the Hero Program. Ms. Gonzales seconded and roll call was taken and the motion unanimously carried. Ms. Burley-Krenzer received applause. Ms. Mulvany Henry echoed what the other Board Members had said. She thanked the public for continuing to show up and voice their concerns on behalf of themselves and others in their community, the most vulnerable in the community. We hear you. We are trying to do something different this go around. Mr. Milan had said in the Work Session that this was something that had been attempted before at the BPU in the early 80’s. Hopefully the BPU can resurrect that and do it on a meaningful basis. We can’t do it without your input.

Mr. Bryant said every time he walks through the door to come down to meetings, he’s amazed at all he learns through staff reports and public comments and he appreciates the input from all the different avenues of communication. It helps him form wise decisions. He thanked Ms. Burley-Krenzer.

**Item #9 – Executive Session**

Ms. Angela Lawson, Deputy Chief Counsel proposed a motion for adoption as followed:

“I move that after taking a five minute break the Board go into Executive Session for 20 minutes in the Board rooms to discuss confidential matters related to review of the general manager, a personnel matter of nonelected personnel as justified under the exception in the Kansas Open Meetings Act; and that the General Manager William Johnson and Deputy Chief Counsel Angela Lawson, be present to participate in the discussion, all others to be dismissed from the room and electronic and telephonic transmissions to cease, and that we and reconvene in open session returning to both electronic and telephonic broadcasting at 7:52 P.M. in the Board Room to either take action in an open session or to adjourn.

A motion to go into Executive Session and reconvene at 7:52 P.M. was made by Mr. Bryant, seconded by Mr. Groneman. Roll call was taken:

Ms. Gonzales – yes

Mr. Groneman – yes

**REGULAR SESSION –WEDNESDAY, FEBRUARY 15, 2023**

STATE OF KANSAS     )  
  ) SS  
CITY OF KANSAS CITY)

Mr. Haley – no

Mr. Milan – yes

Ms. Mulvany Henry – yes

Mr. Bryant - yes

The motion carried.

Mr. Haley, who was attending via Zoom, left the meeting.

At 7:52 P.M. the meeting returned to Open Session.

**Item #10 – Adjourn**

At 7:53 P.M. a motion to adjourn was made by Mr. Bryant, seconded by Mr. Milan and unanimously carried.

ATTEST:

APPROVED:

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President







# BPU and United Way Utility Assistance Programs

Todd Jordan, PhD

Vice President, Community Impact & Executive Director, 211  
United Way of Greater Kansas City





# Introduction

Thank you!

- Employee giving
- Corporate Contribution (Utility Assistance)
- Hardship Program

Tonight's Focus: Update on Utility Assistance and Hardship Assistance Programs





# Utility Assistance Program

- Funded via Corporate Contribution from BPU board set to match employee United Way campaign up to \$105,000
- Allowable Expenditures: all utilities except phone, internet service, and media
- No deposits, connections or reconnection fees
- Participant must be 150% of federal poverty level for past 30 days
- Must be Wyandotte County resident
- Assistance cannot exceed \$500
- Client is eligible for assistance once every 12 months
- All assistance is tracked in MAACLink



# Utility Assistance Program

- United Way administers the program and supports 8 partner agencies:
  - Avenue of Life
  - Catholic Charities of Northeast Kansas
  - Cross-Lines Community Outreach
  - El Centro
  - Economic Opportunity Foundation
  - Metro Lutheran Ministries
  - Salvation Army – KCK Citadel and Harbor Light Village
  - Vaughn-Trent Community Services





# Utility Assistance Program

- Program Results:
  - The program has provided more than \$1.5 million dollars in assistance to Wyandotte County Residents
  - 9,544 assistance payments
  - Since 2020, average amount of assistance is \$265.66
  - Expiration of COVID related relief has significantly impacted ability of agencies to provide relief to households
  - High-demand for the program because of economic condition of Wyandotte County





# Hardship Assistance Program

- Program Overview:
  - \$95,000 is held by BPU to pay commitments on customer accounts
  - United Way divides money into monthly allocations based on levels of demand from previous years
  - United Way operates the program including a part-time, bilingual, program manager
  - \$5,000 held for customers with excellent payment history
  - Fills essential role in emergency assistance for the community because it is not income-based



# Hardship Assistance Program

- Participant Eligibility Requirements:
  - Applicant has received six months of continuous BPU service
  - Applicant has experienced one of the following qualifying hardships: Health Emergency, Change in Employment or Income Status, Change in Family Composition or Marital Status, Unforeseen Documented Expenses
- Must be able to provide documentation regarding qualifying hardships



# Hardship Assistance Program

- Allowable Expenditures: BPU water and light utility services
- No deposits, connections, or reconnection fees
- Customer must provide paperwork demonstrating hardship along with copy of BPU bill and photo ID
- Assistance cannot exceed \$500
- Customer is only eligible for assistance once every 12 months
- All assistance is tracked using MAACLink





# Hardship Assistance Program

- Program Results:
  - Through January of 2023 the program has provided \$775,285.40 in assistance
  - 2,509 assistance payments
  - Average payment is \$309 and roughly 300 households are served per year
  - January of 2023: Assisted 45 households with \$14,390.61
- Historically, the most common reason for hardship tends to be health issues (especially ones that impact employment), last couple of years has posed unique economic challenges to households
- Biggest Challenge: Customers waiting until they are disconnected to begin seeking help



# 2023 Funding for Utility Assistance

- Thank you for the support!
- 211 Call Center has seen increased demand and request for utility assistance is the top request
- Year over year requests for help are higher
- Additional money will support both the utility assistance program and the hardship assistance program
  - Utility Assistance Available for Customers = \$337,250
  - Hardship Assistance Available for Customers = \$95,000
  - Total Assistance Amount: \$432,250



# DISCUSSION | Q&A





# December 2022 Preliminary Financial Results

## February 15, 2023



# Financial Results

## 2022 Billed kWh (YTD Jan - Dec)

Electric	(CY) 2022 YTD	(PY) 2021 YTD
Residential	602,404,017	598,542,538
Commercial	1,001,706,441	958,610,707
Industrial	539,367,635	467,110,055
	<b>2,143,478,093</b>	<b>2,024,263,300</b>
		<b>5.9%</b>

All customer classes usage was above 2021 levels



Residential – Up 1%    Commercial – Up 4.5%    Industrial – Up 15.5%



# Financial Results

## 2022 Billed CCF's (YTD Jan - Dec)

Water	(CY) 2022 YTD	(PY) 2021 YTD
Residential	3,518,427	3,521,083
Commercial	2,720,876	2,564,196
Industrial	1,905,310	1,772,596
	<b>8,144,613</b>	<b>7,857,875</b>
		<b>3.6%</b>

Residential water usage down slightly.  
Commercial and Industrial are above 2021 levels.

Residential – Down < 1%      Commercial – Up 6%      Industrial - Up 7.5%

# Financial Results

## Revenues – December 2022

	(CY) 2022 December	(PY) 2021 December	Budget 2022 December	(CY) 2022 December
Electric	\$ 27.841	\$ 35.053	\$ 21.390	\$ 27.841
Water	3.713	3.496	4.151	3.713
Combined	\$ 31.554	\$ 38.549	\$ 25.541	\$ 31.554
				-18.1%
				23.5%

**Actual Compared to 2022 Budget**

- Electric – Up 30%
- Water – Down 11%
- Combined – 23%

# Financial Results

## Revenues - 2022 YTD

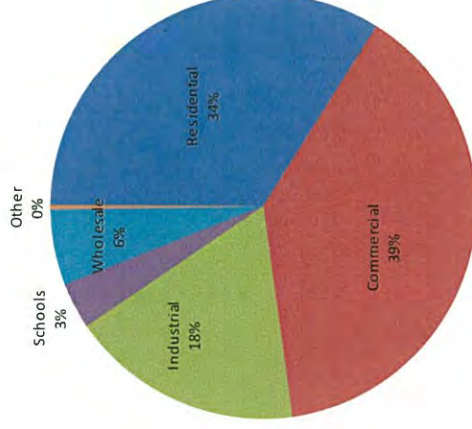
	(CY) 2022 YTD	(PY) 2021 YTD	Budget 2022 YTD	(CY) 2022 YTD
Electric	\$ 319,787	\$ 296,125	\$ 277,447	\$ 319,787
Water	52,824	50,927	52,325	52,824
Combined	\$ 372,611	\$ 347,052	\$ 329,772	\$ 372,611
			7.4%	13.0%

\*\*Dollars in millions

### Variance - YTD comparing Budget to Actual for 2022

<u>Electric:</u>	<i>Up 15%</i>
Residential	\$ 5.0M
Commercial	\$16.6M
Industrial	\$ 5.9M
Schools	\$ 1.0M
Wholesale	\$11.4M

<u>Water:</u>	<i>Up 1%</i>
Residential	\$273K
Commercial	\$451K
Industrial	\$ ( 1K)
Wholesale	\$ 1K





## Operating Expenses – December 2022

	(CY) 2022 December	(PY) 2021 December	Budget 2022 December	(CY) 2022 December
Electric	\$ 1.222	\$ 32.355	\$ 17.476	\$ 1.222
Water	1.622	3.548	3.172	1.622
Combined	\$ 2.844	\$ 35.903	\$ 20.648	\$ 2.844
				-86.2%
				-92.1%

### Actual Compared to 2022 Budget

Electric – Down 93%

Water - Down 49%

Recognized Under Recovery of ERC for 3<sup>rd</sup> & 4<sup>th</sup> Quarter - \$14.8M

Recognized Reduction of Pension Expense – GASB 68 - \$6.3M

# Financial Results

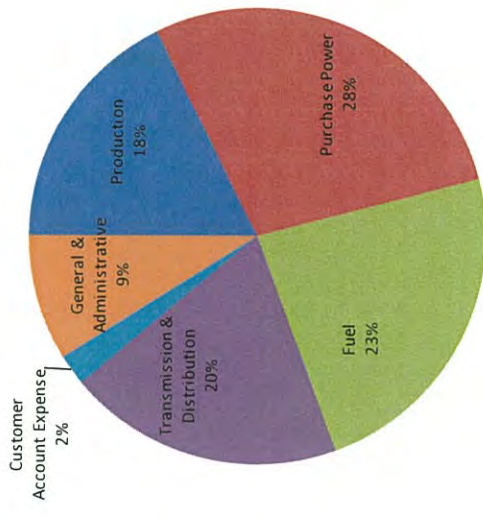
## Operating Expenses - 2022 YTD (Total)

	(CY) 2022 YTD	(PY) 2021 YTD	Budget 2022 YTD	(CY) 2022 YTD
Electric	\$ 230.922	\$ 222.335	\$ 208.510	\$ 230.922
Water	35.676	36.275	38.905	35.676
Combined	\$ 266.598	\$ 258.610	\$ 247.415	\$ 266.598
			3.1%	7.8%

\*\*Dollars in millions

### Actual Compared to 2022 Budget

- Electric - Up 11%
- Water - Down 8%
- Combined – Up 8%



# Financial Results

## Operating Expenses – 2022 YTD less Depreciation

	(CY) 2022 YTD	(PY) 2021 YTD	Budget 2022 YTD	(CY) 2022 YTD
Electric	\$ 197.981	\$ 191.649	\$ 176.851	\$ 197.981
Water	27.364	27.904	30.479	27.364
Combined	\$ 225.345	\$ 219.553	\$ 207.330	\$ 225.345
			2.6%	8.7%

\*\*Dollars in millions

**Electric:**

Purchased Power	\$21.7M
Fuel	\$23.2M
Production	\$289K
T&D	(\$3.5M)
G&A	(\$7.7M)

**Water:**

Production	(\$1.3M)
T&D	(\$ 40K)
G&A	(\$1.8M)

Variance – YTD comparing Budget to Actual 2022



# Financial Results

## Change in Net Position – December 2022

	(CY) 2022 December	(PY) 2021 December
Electric	\$ 22.708	\$ (0.857)
Water	1.641	(0.561)
Combined	\$ 24.349	\$ (1.418)

	Budget 2022 December	(CY) 2022 December
Electric	\$ 0.188	\$ 22.708
Water	0.504	1.641
Combined	\$ 0.692	\$ 24.349



\*\*Dollars in millions

December Combined Change in Net Position – Positive \$24.3M

# Financial Results

## Change in Net Position – 2022 YTD

	(CY) 2022 YTD	(PY) 2021 YTD
Electric	\$ 38.640	\$ 26.766
Water	11.313	7.959
<b>Combined</b>	<b>\$ 49.953</b>	<b>\$ 34.725</b>

	Budget 2022 YTD	(CY) 2022 YTD
	\$ 21.486	\$ 38.640
	6.697	11.313
	\$ 28.183	\$ 49.953

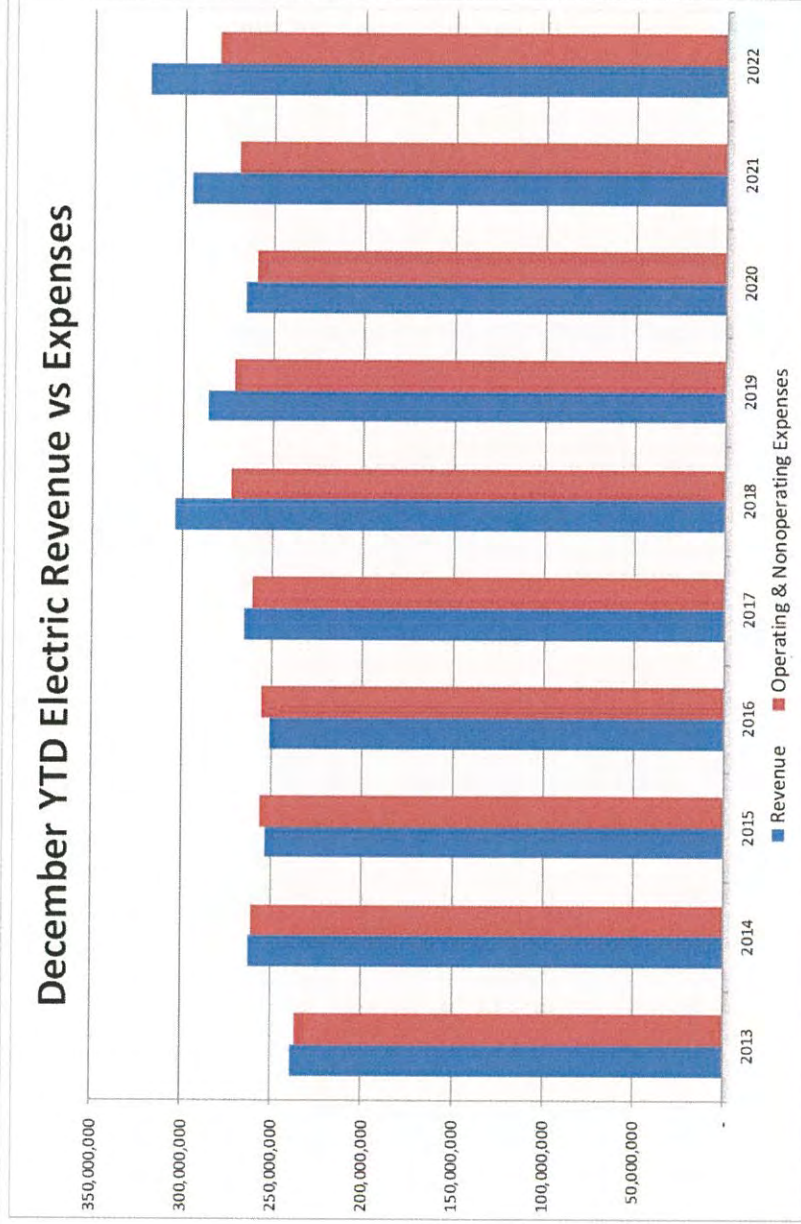


\*\*Dollars in millions

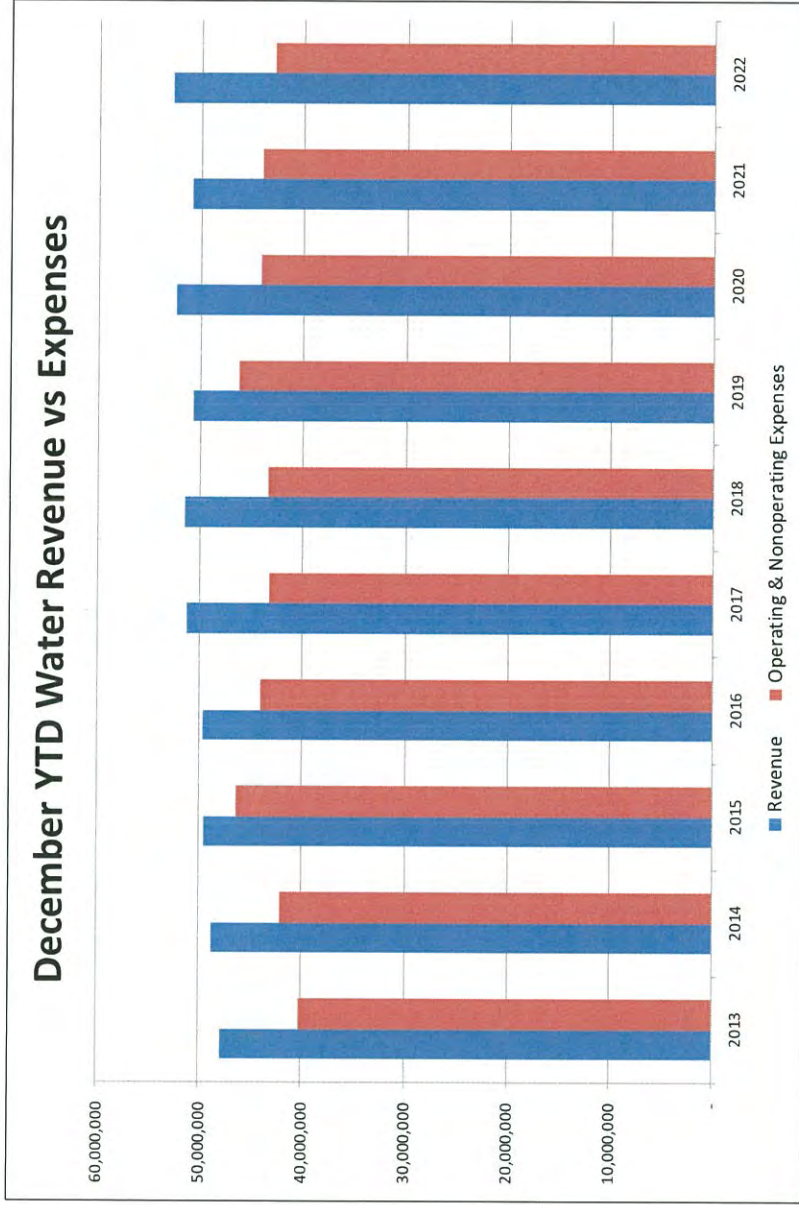
YTD Combined Change in Net Position – Positive \$49.9M



# Financial Results - 10 Year Trend

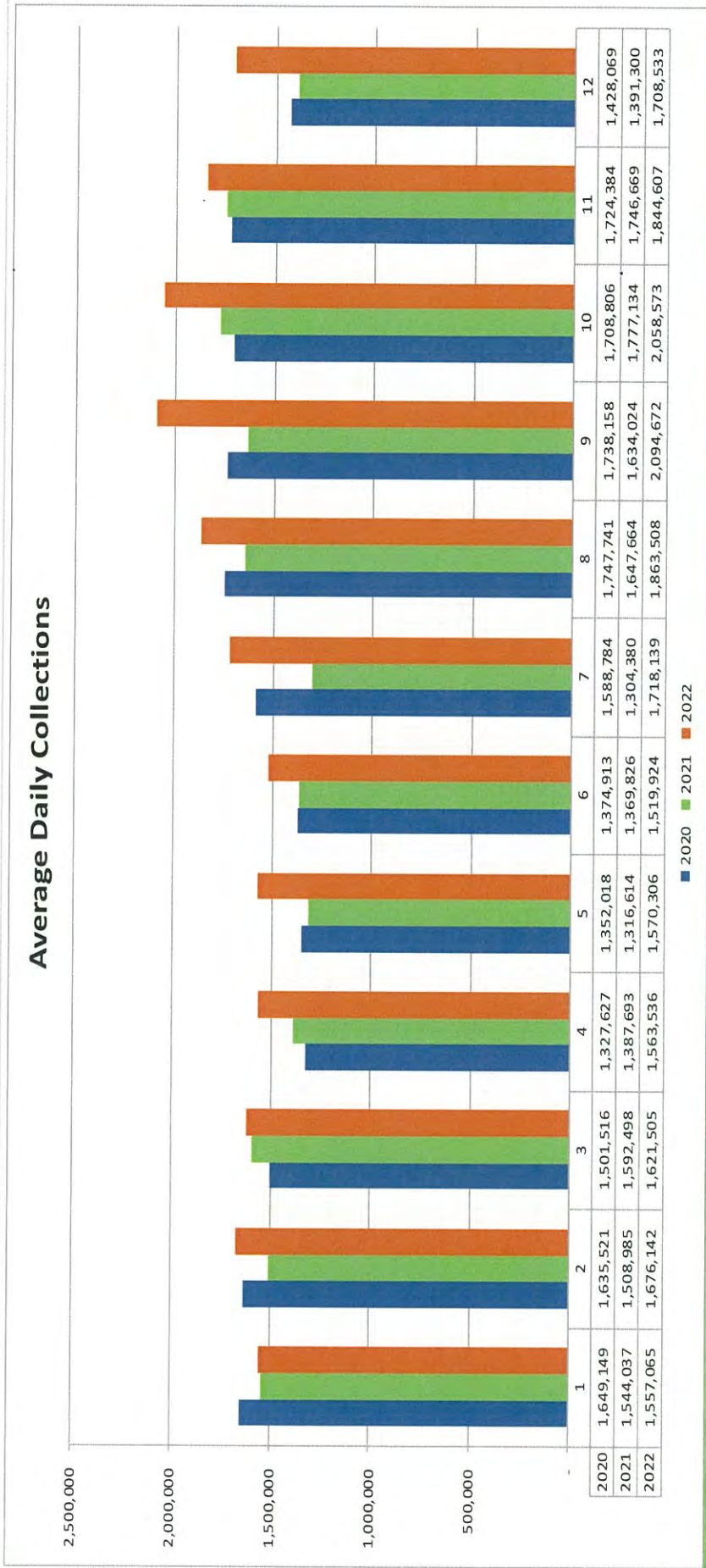


# Financial Results – 10 Year Trend



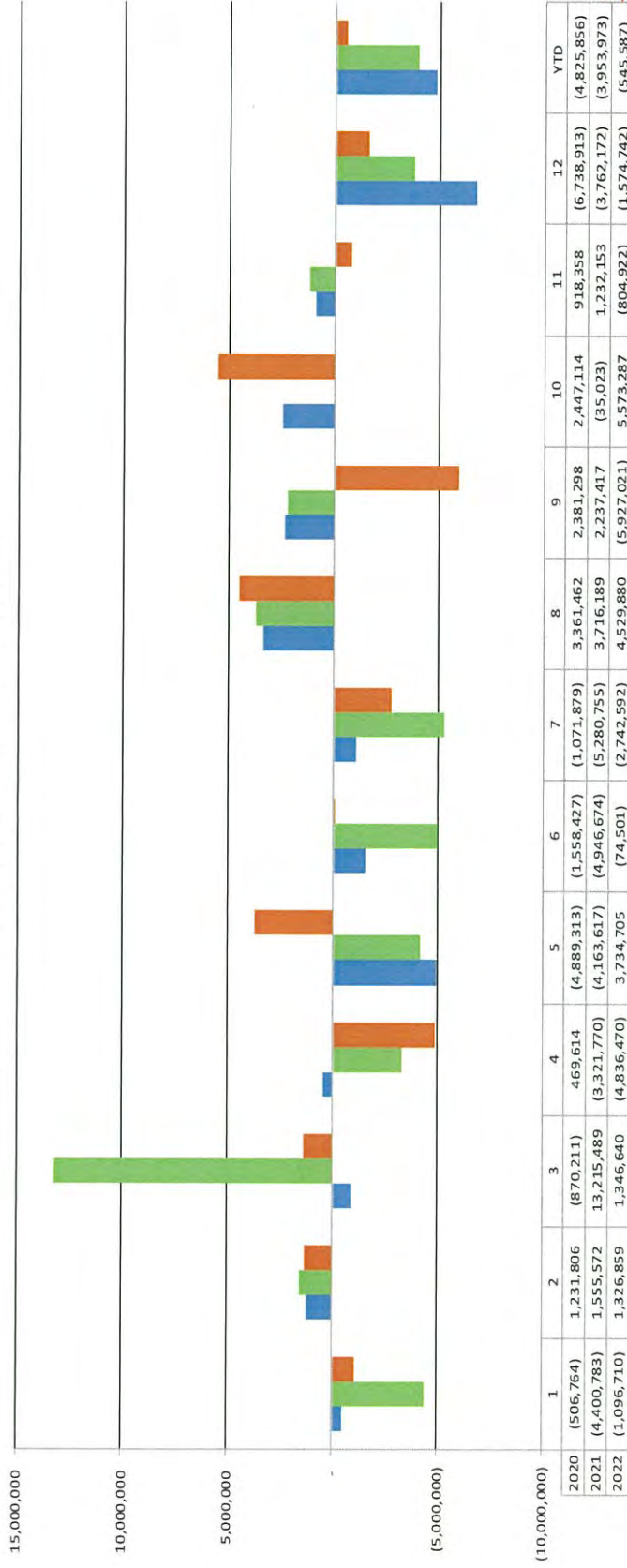


# Financial Results



# Financial Results

Historical Monthly Cash Comparison



■ 2020 ■ 2021 ■ 2022

# Financial Results

## Cash Position

Combined (E&W)  
Days Cash-on-Hand

	(CY) 2022 December	(PY) 2021 December	2022 November
\$	44.56	44.09	44.80
	68	72	63

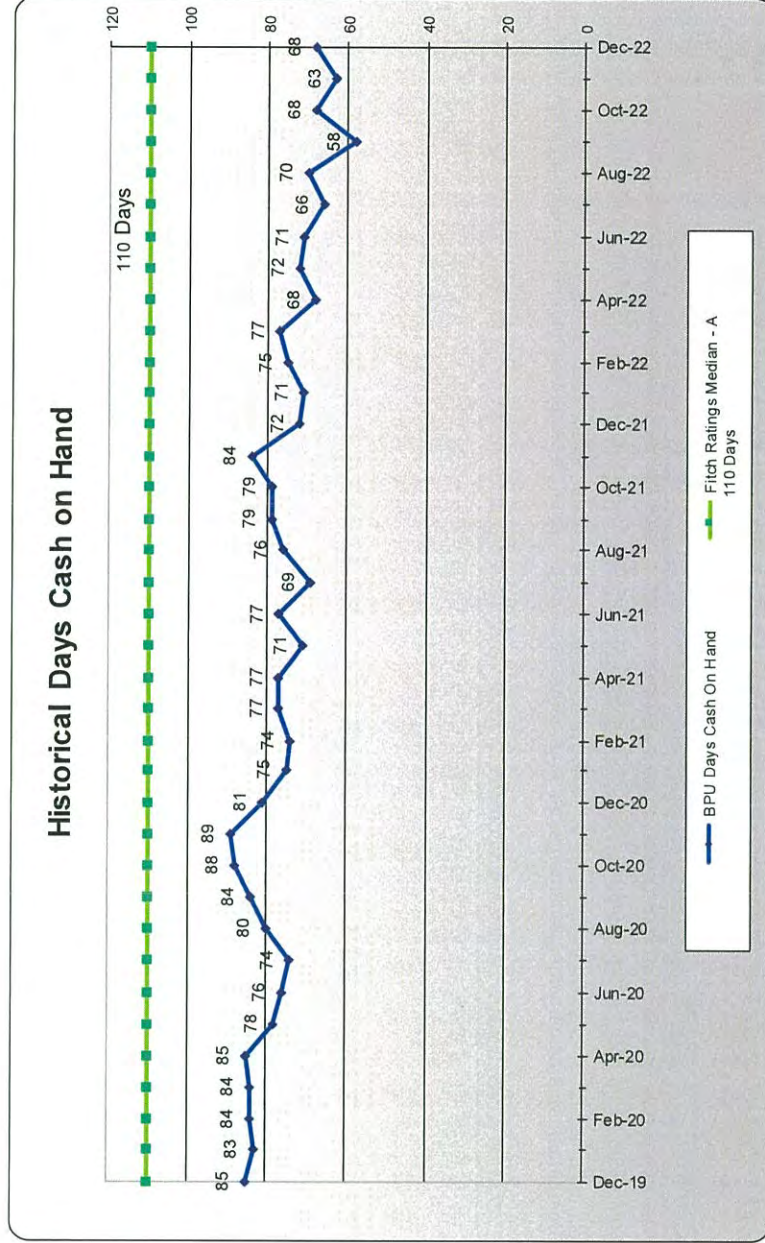
\*\*Dollars in millions

1 Day = Approximately \$700K-\$750K  
(Based on 12 month rolling average of expenses)

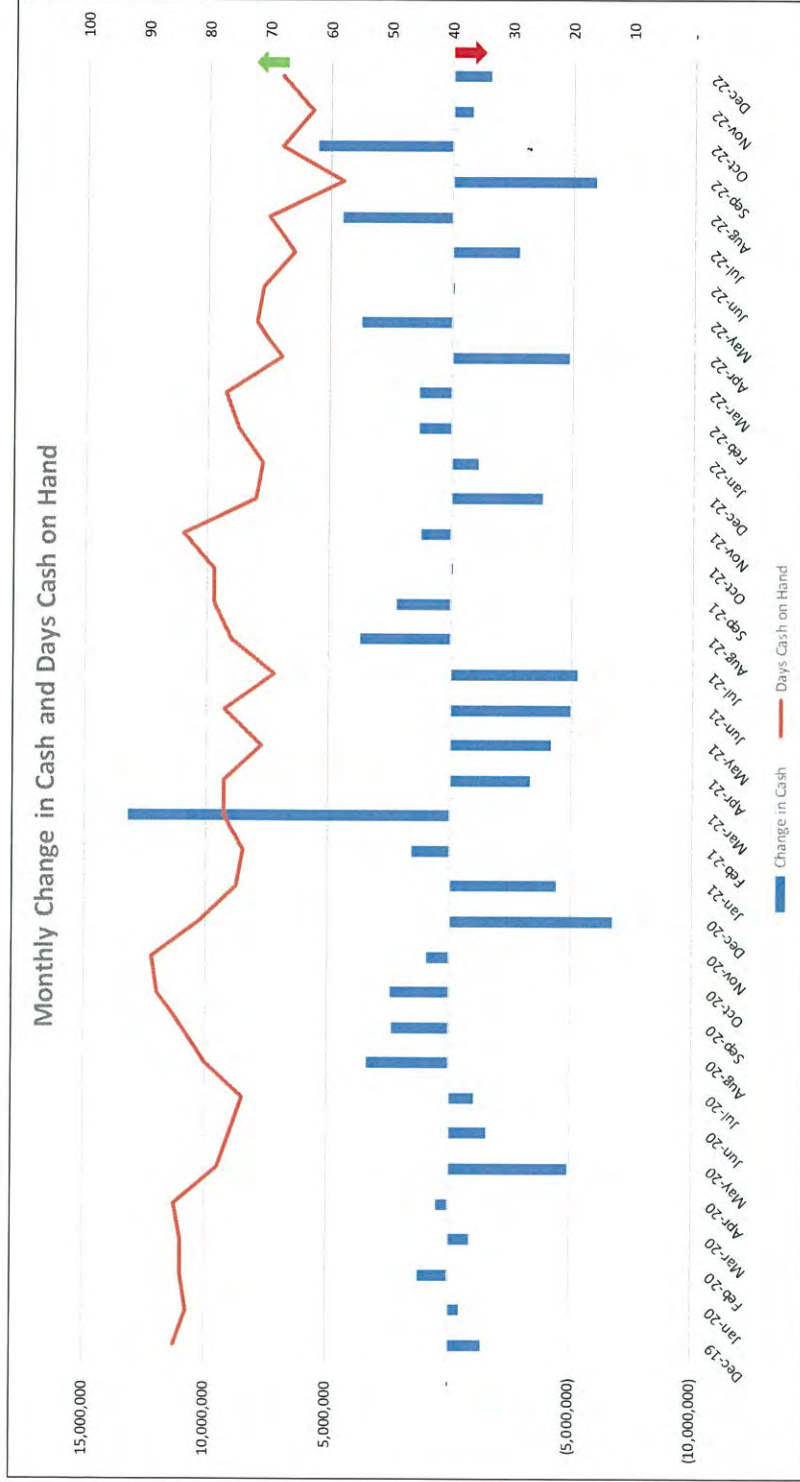
Were able to increase cash level due to reduction of expenses over a rolling 12 months even though we lost cash.



# Financial Results



# Financial Results



# Financial Results

## Balance Sheet: Notables

	(CY) 2022 December	(PY) 2021 December
Fuel Inventory	\$ 8.982	\$ 4.493
Bond Dollars 2016C (Elec T&D)	\$ 0.716	\$ 0.709
Bond Dollars 2020A (Elec)	\$ 0.805	\$ 7.814

\*\*Dollars in millions



# Financial Results

## Capital Spending

	(CY) 2022 YTD	(PY) 2021 YTD	2022 Budget
Electric	\$ 22.61	\$ 23.86	\$ 28.09
Water	13.40	9.51	22.28
Common	4.07	4.04	5.85
<b>Total YTD Capital</b>	<b>\$ 40.07</b>	<b>\$ 37.41</b>	<b>\$ 56.22</b>
			<b>Remaining</b>
			<b>29%</b>

Major projects in 2022:

\*\*Dollars in millions

- Dogwood Capital Costs - \$1.5M
- Fisher UG Feeders - \$3.3M
- Distribution Pole Inspection - \$2.6M
- Annual Underground - \$2.9M
- Annual Overhead - \$1.6M
- Argentine 7 MG Tank Replacement - \$4.6M
- Water Transmission Imp. - \$1.9M
- Dist. Valve & System Imp. - \$2.5M



# Financial Results

## Debt Coverage

### Debt Coverage with PILOT

	(CY) 2022 December	(PY) 2021 December
Electric	2.75	2.34
Water	2.16	1.94
Combined	2.86	2.45

### Debt Coverage w/o PILOT

	(CY) 2022 December	(PY) 2021 December
Electric	2.05	1.75
Water	1.69	1.49
Combined	2.15	1.85

Financial Guideline Target 1.6 to 2.1 times with PILOT



## 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

---

**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.

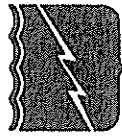






**BOARD OF PUBLIC  
UTILITIES  
of**

**Kansas  
City, Kansas**



*Preliminary Monthly Financial Statements*

*Unaudited*

*For the Period Ending*

*January 31, 2023*

*Prepared By Accounting*

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



**Preliminary January 2023  
Financial Statements**

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**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**January 2023 And January 2022**



**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
	1,482,197,020	1,423,231,578	433,939,161	423,837,332	1,916,136,181	1,847,068,910
	(770,899,305)	(741,839,641)	(171,764,514)	(163,525,932)	(942,663,819)	(905,365,573)
	22,721,425	23,922,558	-	-	22,721,425	23,922,558
	734,019,140	705,314,494	262,174,646	260,311,400	996,193,786	965,625,894
	57,157,846	89,840,542	19,553,372	15,088,480	76,711,218	104,929,022
	<b>\$ 791,176,986</b>	<b>\$ 795,155,036</b>	<b>\$ 281,728,018</b>	<b>\$ 275,399,880</b>	<b>\$ 1,072,905,004</b>	<b>\$ 1,070,554,916</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**

	8,908,710	14,431,684	906,187	1,336,882	9,814,897	15,768,566
	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
	-	-	-	-	-	-
	-	-	11,573,888	10,819,732	11,573,888	10,819,732
	28,638,937	25,501,750	3,586,570	3,552,922	32,225,507	29,054,672
	13,372,510	11,474,649	2,652,575	2,736,987	16,025,085	14,211,636
	249,607	(174,076)	(10,145)	(22,507)	239,462	(196,583)
	18,169,305	17,571,764	3,162,350	2,611,054	21,331,655	20,182,818
	8,372,123	5,180,092	-	-	8,372,123	5,180,092
	892,520	1,051,548	22,306	21,348	914,826	1,072,896
	12,365,672	1,927,498	-	-	12,365,672	1,927,498
	878,271	666,899	16,627	12,030	894,898	678,929
	40,658,963	34,622,877	(40,658,963)	(34,622,877)	-	-
	<b>\$ 143,692,891</b>	<b>\$ 123,440,958</b>	<b>\$ (11,888,605)</b>	<b>\$ (6,694,429)</b>	<b>\$ 131,804,286</b>	<b>\$ 116,746,529</b>



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**January 2023 And January 2022**



**NON CURRENT ASSETS**  
**RESTRICTED ASSETS**

	ELECTRIC UTILITY	WATER UTILITY	COMBINED
	Current Period	Current Period	Current Period
Debt Service Fund	20,049,880	4,147,459	24,197,339
Construction Fund 2016A	-	-	-
Construction Fund 2016C	718,523	-	718,523
Construction Fund 2020A	808,097	-	808,097
Improvement & Emergency Fund	1,350,000	150,000	1,500,000
Customer Deposits Reserve	6,039,656	1,299,790	7,339,446
<b>TOTAL RESTRICTED ASSETS</b>	<b>\$ 28,966,156</b>	<b>\$ 5,597,249</b>	<b>\$ 34,563,405</b>

	Last Year	Last Year	Last Year
	19,792,214	4,201,294	23,993,508
	709,157	-	709,157
	6,205,413	-	6,205,413
	1,350,000	150,000	1,500,000
	6,103,680	1,300,817	7,404,497
<b>TOTAL RESTRICTED ASSETS</b>	<b>\$ 34,160,464</b>	<b>\$ 5,652,111</b>	<b>\$ 39,812,575</b>

Debt Issue Costs	-	-	-
System Development Costs	615,094	90,000	705,094
Notes Receivable	10,727	-	10,727
Deferred Debits	-	-	-
Net Pension Assets	18,614,313	4,653,578	23,267,891
Regulatory Asset	62,220,461	-	62,220,461
<b>TOTAL NON CURRENT ASSETS</b>	<b>\$ 110,426,751</b>	<b>\$ 10,340,827</b>	<b>\$ 120,767,578</b>

	492,074	64,167	556,241
	7,532	-	7,532
	-	-	-
	65,898,518	-	65,898,518
<b>TOTAL NON CURRENT ASSETS</b>	<b>\$ 100,558,588</b>	<b>\$ 5,716,278</b>	<b>\$ 106,274,866</b>

**TOTAL ASSETS**

	\$ 1,045,296,628	\$ 1,019,154,582	\$ 1,325,476,868
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	\$ 280,180,240	\$ 274,421,729	\$ 1,293,576,311
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**DEFERRED OUTFLOWS OF RESOURCES**

Deferred Debt - 2012A Refunding	-	-	-
Deferred Debt - 2014A Refunding	-	-	-
Deferred Debt - 2016B1 Refunding	340,668	113,203	453,871
Deferred Debt - 2016B Refunding	-	-	-
Deferred Debt - 2020B Refunding	1,734,931	43,966	1,778,897
Deferred Debt - 2020B Refunding	2,150,370	530,556	2,680,926
Deferred Debt - Pension	32,364,027	8,117,344	40,481,371
Deferred Debit - OPEB	2,218,898	554,724	2,773,622
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 38,808,894</b>	<b>\$ 9,359,793</b>	<b>\$ 48,168,687</b>

	924,671	307,266	1,231,937
	1,884,709	47,762	1,932,471
	2,301,060	567,734	2,868,794
	47,626,718	11,933,016	59,559,734
	152,603	38,151	190,754
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 52,889,761</b>	<b>\$ 12,893,929</b>	<b>\$ 65,783,690</b>

**TOTAL ASSETS AND DEFERRED OUTFLOWS**

	\$ 1,084,105,522	\$ 1,072,044,343	\$ 1,373,645,555
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	\$ 289,540,033	\$ 287,315,658	\$ 1,359,360,001
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**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**January 2023 And January 2022**



	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	389,962,582	348,814,798	183,033,242	172,107,485	572,995,824	520,922,283
<b>TOTAL NET POSITION</b>	<b>\$ 389,962,582</b>	<b>\$ 348,814,798</b>	<b>\$ 183,033,242</b>	<b>\$ 172,107,485</b>	<b>\$ 572,995,824</b>	<b>\$ 520,922,283</b>

**LIABILITIES**

<b>LONG TERM DEBT - REVENUE BOND</b>						
Principal	529,066,436	551,052,360	45,138,982	52,433,257	574,205,418	603,485,617
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>\$ 531,350,444</b>	<b>\$ 553,569,534</b>	<b>\$ 66,514,791</b>	<b>\$ 74,848,139</b>	<b>\$ 597,865,235</b>	<b>\$ 628,417,673</b>

**DEFERRED CREDITS**

Accum Provision for Benefits	-	-	-	-	-	-
Pension Obligation	-	289,254	-	72,314	-	361,568
OPEB Obligation	35,277,384	34,518,314	8,819,346	8,629,578	44,096,730	43,147,892
Const Contract Retainage Payable - Noncurrent	-	-	-	-	-	-
<b>TOTAL DEFERRED CREDITS</b>	<b>\$ 35,277,384</b>	<b>\$ 34,807,568</b>	<b>\$ 8,819,346</b>	<b>\$ 8,701,892</b>	<b>\$ 44,096,730</b>	<b>\$ 43,509,460</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	8,090,368	8,480,881	444,834	529,659	8,535,202	9,010,540
Customer Deposits	6,039,656	6,103,680	1,299,790	1,300,817	7,339,446	7,404,497
Accounts Payable	15,779,707	20,849,402	1,242,420	1,625,029	17,022,127	22,474,431



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**January 2023 And January 2022**



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
Payroll & Payroll Taxes	6,726,669	7,793,612	2,767,449	2,656,959	9,494,118	10,450,571
Benefits & Reclaim	774,053	1,014,053	-	-	774,053	1,014,053
Accrued Claims Payable Public Liab	421,209	533,656	194,134	184,716	615,343	718,372
Accrued Claims Payable-WC	1,479,553	1,172,803	465,807	389,578	1,945,360	1,562,381
Other Accrued Liabilities	8,246,059	9,017,971	20,225	18,246	8,266,284	9,036,217
Const Contract Retainage Payable - Current	-	-	-	-	-	-
Payment in Lieu of Taxes	2,856,630	2,472,419	439,229	418,022	3,295,859	2,890,441
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 70,986,069</b>	<b>\$ 76,893,923</b>	<b>\$ 17,027,919</b>	<b>\$ 17,153,702</b>	<b>\$ 88,013,988</b>	<b>\$ 94,047,625</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 637,613,897</b>	<b>\$ 665,271,025</b>	<b>\$ 92,362,056</b>	<b>\$ 100,703,733</b>	<b>\$ 729,975,953</b>	<b>\$ 765,974,758</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Gain on Bond Refunding	574,540	646,488	156,109	176,432	730,649	822,920
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>\$ 56,529,043</b>	<b>\$ 57,958,520</b>	<b>\$ 14,144,735</b>	<b>\$ 14,504,440</b>	<b>\$ 70,673,778</b>	<b>\$ 71,640,040</b>
<b>TOTAL LIABILITIES, NET POSITION AND DEFERRED INFLOWS RESOURCES</b>	<b>\$ 1,084,105,522</b>	<b>\$ 1,072,044,343</b>	<b>\$ 289,540,033</b>	<b>\$ 287,315,658</b>	<b>\$ 1,373,645,555</b>	<b>\$ 1,359,360,001</b>



KANSAS CITY BOARD OF PUBLIC UTILITIES  
 Statements of Revenues, Expenses, and Change in Net Position  
 All Operating Unit Values  
 For The Period Ending January 2023



		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	2023 Budget	2023 Year To Date Actuals	2022 Year To Date Actuals	2023 Annual Budget	Percent Actual To Annual Budget
<b>OPERATING REVENUES</b>										
<b>Sales of Energy and Water</b>										
Residential Sales	9,271,800	9,823,114	106%	8,622,306	14%	9,271,800	9,823,114	8,622,306	109,762,800	9%
Commercial Sales	9,522,000	10,860,354	114%	9,354,430	16%	9,522,000	10,860,354	9,354,430	119,055,000	9%
Industrial Sales	4,588,000	4,936,196	108%	4,218,823	17%	4,588,000	4,936,196	4,218,823	58,235,000	8%
Schools	954,000	1,154,269	121%	848,742	36%	954,000	1,154,269	848,742	10,743,000	11%
Highway Lighting	27,000	29,935	111%	27,272	10%	27,000	29,935	27,272	362,000	8%
Public Authorities	-	-	-	-	-	-	-	-	28,000	-
Fire Protection	50,000	47,134	94%	49,808	-5%	50,000	47,134	49,808	600,000	8%
<b>Total Sales of Energy and Water</b>	<b>24,412,800</b>	<b>26,851,002</b>	<b>110%</b>	<b>23,121,382</b>	<b>16%</b>	<b>24,412,800</b>	<b>26,851,002</b>	<b>23,121,382</b>	<b>298,785,800</b>	<b>9%</b>
Borderline Electric Sales	115,000	114,957	100%	114,781	-	115,000	114,957	114,781	1,250,000	9%
Wholesale Market Sales	580,000	156,816	27%	593,801	-74%	580,000	156,816	593,801	17,257,900	-
<b>Total Other Utility Sales</b>	<b>695,000</b>	<b>271,773</b>	<b>39%</b>	<b>708,581</b>	<b>-62%</b>	<b>695,000</b>	<b>271,773</b>	<b>708,581</b>	<b>18,507,900</b>	<b>1%</b>
Forfeited Discounts	275,700	305,310	111%	214,483	42%	275,700	305,310	214,483	2,988,400	10%
Connect/Disconnect Fees	154,211	271,508	176%	194,145	40%	154,211	271,508	194,145	2,317,200	12%
Tower/Pole Attachment Rentals	464,000	414,030	89%	993,116	-58%	464,000	414,030	993,116	2,723,500	15%
Ash Disposal	-	-	-	-	-	-	-	-	-	-
Diversion Fines	3,350	7,174	214%	3,124	130%	3,350	7,174	3,124	40,200	18%
Service Fees	67,708	19,369	29%	32,721	-41%	67,708	19,369	32,721	1,150,500	2%
Other Miscellaneous Revenues	16,108	14,684	91%	16,550	-11%	16,108	14,684	16,550	193,300	8%
Deferred Revenue-Fuel/PP-Amort	-	-	-	-	-	-	-	-	-	-
Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-	-	-	-	-	-
<b>Total Other Revenues</b>	<b>981,077</b>	<b>1,032,075</b>	<b>105%</b>	<b>1,454,139</b>	<b>-29%</b>	<b>981,077</b>	<b>1,032,075</b>	<b>1,454,139</b>	<b>9,413,100</b>	<b>11%</b>
Payment In Lieu Of Taxes	3,048,772	3,295,859	108%	2,891,798	14%	3,048,772	3,295,859	2,891,798	37,029,230	9%
<b>Total Payment In Lieu Of Taxes</b>	<b>3,048,772</b>	<b>3,295,859</b>	<b>108%</b>	<b>2,891,798</b>	<b>14%</b>	<b>3,048,772</b>	<b>3,295,859</b>	<b>2,891,798</b>	<b>37,029,230</b>	<b>9%</b>
<b>Total Operating Revenues</b>	<b>\$ 29,137,649</b>	<b>\$ 31,450,709</b>	<b>108%</b>	<b>\$ 28,175,901</b>	<b>12%</b>	<b>\$ 29,137,649</b>	<b>\$ 31,450,709</b>	<b>\$ 28,175,901</b>	<b>\$ 363,736,030</b>	<b>9%</b>

**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Statements of Revenues, Expenses, and Change in Net Position**  
**All Operating Unit Values**  
**For The Period Ending January 2023**



		Monthly				Year-To-Date & Annual				
Current Period Budget	Current Period Actuals	Current Period Actuals as a % of Budget	Current Actuals over/under Prior Year	2023 Budget	2023 Actuals	2023 Actuals	2022 Actuals	2023 Annual Budget	2023 Annual Budget	Percent Actual To Annual Budget
<b>OPERATING EXPENSES</b>										
3,779,810	3,220,180	85%	3,028,911	6%	Production	3,779,810	3,220,180	47,345,206	47,345,206	7%
5,224,838	4,290,538	82%	5,582,795	-23%	Purchased Power	5,224,838	4,290,538	55,492,000	55,492,000	8%
3,709,167	1,896,677	51%	3,500,418	-46%	Fuel	3,709,167	1,896,677	44,510,000	44,510,000	4%
4,028,158	3,431,062	85%	3,588,274	-4%	Transmission and Distribution	4,028,158	3,431,062	51,127,793	51,127,793	7%
451,541	354,709	79%	345,112	3%	Customer Account Expense	451,541	354,709	5,805,513	5,805,513	6%
2,807,549	3,130,231	111%	2,134,540	47%	General and Administrative	2,807,549	3,130,231	34,549,978	34,549,978	9%
3,586,686	3,627,377	101%	3,225,287	12%	Depreciation and Amortization	3,586,686	3,627,377	42,780,875	42,780,875	8%
-	2,473,134	-	385,500	542%	Dfrd Fuel & Purch Power-Amort	-	2,473,134	-	385,500	-
<b>\$ 23,587,749</b>	<b>\$ 22,423,908</b>	<b>95%</b>	<b>\$ 21,790,836</b>	<b>3%</b>	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 23,587,749</b>	<b>\$ 22,423,908</b>	<b>\$ 21,790,836</b>	<b>\$ 281,611,364</b>	<b>8%</b>
<b>\$ 5,549,900</b>	<b>\$ 9,026,801</b>	<b>163%</b>	<b>\$ 6,385,064</b>	<b>41%</b>	<b>OPERATING INCOME</b>	<b>\$ 5,549,900</b>	<b>\$ 9,026,801</b>	<b>\$ 6,385,064</b>	<b>\$ 82,124,666</b>	<b>11%</b>
<b>NON OPERATING INCOME/EXPENSE</b>										
192,775	224,746	117%	7,069	3,079%	Investment Interest	192,775	224,746	2,463,300	2,463,300	9%
(1,707,040)	(1,707,040)	100%	(1,802,108)	-5%	Interest - Long Term Debt	(1,707,040)	(1,707,040)	(1,802,108)	(20,740,124)	8%
(8,450)	(28,442)	337%	(12,439)	129%	Interest - Other	(8,450)	(28,442)	(12,439)	(101,400)	28%
(3,048,772)	(3,295,859)	108%	(2,891,798)	14%	PILOT Transfer Expense	(3,048,772)	(3,295,859)	(2,891,798)	(37,029,230)	9%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
55,261	23,444	42%	27,781	-16%	Other Income	55,261	23,444	27,781	665,748	4%
(42)	-	-	-	-	Other Expense	(42)	-	-	(500)	-
<b>\$ (4,516,267)</b>	<b>\$ (4,783,151)</b>	<b>106%</b>	<b>\$ (4,671,495)</b>	<b>2%</b>	<b>TOTAL NONOPERATING INCOME/EXPENSES</b>	<b>\$ (4,516,267)</b>	<b>\$ (4,783,151)</b>	<b>\$ (4,671,495)</b>	<b>\$ (54,742,206)</b>	<b>9%</b>
<b>\$ 1,033,633</b>	<b>\$ 4,243,650</b>	<b>411%</b>	<b>\$ 1,713,569</b>	<b>148%</b>	<b>INCOME BEFORE TRANSFER &amp; CONTRIB.</b>	<b>\$ 1,033,633</b>	<b>\$ 4,243,650</b>	<b>\$ 1,713,569</b>	<b>\$ 27,382,460</b>	<b>15%</b>
<b>TRANSFER AND CONTRIBUTION TO/FROM</b>										
41,667	-	-	409,449	-100%	NExch-Main, Design & Ext Fee	41,667	-	409,449	500,000	-
<b>\$ 1,075,300</b>	<b>\$ 4,243,650</b>	<b>395%</b>	<b>\$ 2,123,018</b>	<b>100%</b>	<b>TOTAL CHANGE IN NET POSITION</b>	<b>\$ 1,075,300</b>	<b>\$ 4,243,650</b>	<b>\$ 2,123,018</b>	<b>\$ 27,882,460</b>	<b>15%</b>



KANSAS CITY BOARD OF PUBLIC UTILITIES  
 Statements of Revenues, Expenses, and Change in Net Position  
 E-Electric  
 For The Period Ending January 2023



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	Description	2023		2022			2023 Annual Budget
					Year To Date Budget	Year To Date Actuals	Year To Date Actuals	Year To Date Actuals		
<b>OPERATING REVENUES</b>										
<b>Sales of Energy and Water</b>										
7,301,800	7,751,857	106%	17%	Residential Sales	7,301,800	7,751,857	6,605,130	85,012,800	9%	
8,717,000	9,963,691	114%	17%	Commercial Sales	8,717,000	9,963,691	8,518,454	107,555,000	9%	
4,103,000	4,421,138	108%	18%	Industrial Sales	4,103,000	4,421,138	3,757,811	52,035,000	8%	
914,000	1,121,230	123%	37%	Schools	914,000	1,121,230	817,033	10,072,000	11%	
27,000	29,935	111%	10%	Highway Lighting	27,000	29,935	27,272	362,000	8%	
-	-	-	-	Public Authorities	-	-	-	-	-	
-	-	-	-	Fire Protection	-	-	-	-	-	
<b>21,062,800</b>	<b>23,287,851</b>	<b>111%</b>	<b>18%</b>	<b>Total Sales of Energy and Water</b>	<b>21,062,800</b>	<b>23,287,851</b>	<b>19,725,701</b>	<b>255,036,800</b>	<b>9%</b>	
115,000	114,957	100%	-	Borderline Electric Sales	115,000	114,957	114,781	1,250,000	9%	
500,000	73,304	15%	-86%	Wholesale Market Sales	500,000	73,304	521,890	15,900,000	-	
<b>615,000</b>	<b>188,261</b>	<b>31%</b>	<b>-70%</b>	<b>Total Other Utility Sales</b>	<b>615,000</b>	<b>188,261</b>	<b>636,671</b>	<b>17,150,000</b>	<b>1%</b>	
225,000	244,248	109%	42%	Forfeited Discounts	225,000	244,248	171,586	2,380,000	10%	
129,011	244,714	190%	50%	Connect/Disconnect Fees	129,011	244,714	163,198	2,035,300	12%	
369,000	416,530	113%	-58%	Tower/Pole Attachment Rentals	369,000	416,530	993,116	2,308,800	18%	
2,500	7,174	287%	166%	Ash Disposal	2,500	7,174	2,698	30,000	24%	
4,200	2,509	60%	118%	Diversion Fines	4,200	2,509	1,150	50,000	5%	
15,108	14,684	97%	-3%	Service Fees	15,108	14,684	15,106	181,300	8%	
-	-	-	-	Other Miscellaneous Revenues	-	-	-	-	-	
-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	-	-	-	-	
-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-	
<b>744,819</b>	<b>929,860</b>	<b>125%</b>	<b>-31%</b>	<b>Total Other Revenues</b>	<b>744,819</b>	<b>929,860</b>	<b>1,346,853</b>	<b>6,985,400</b>	<b>13%</b>	
2,607,648	2,856,630	110%	16%	Payment In Lieu Of Taxes	2,607,648	2,856,630	2,472,419	31,314,541	9%	
<b>2,607,648</b>	<b>2,856,630</b>	<b>110%</b>	<b>16%</b>	<b>Total Payment In Lieu Of Taxes</b>	<b>2,607,648</b>	<b>2,856,630</b>	<b>2,472,419</b>	<b>31,314,541</b>	<b>9%</b>	
<b>\$ 25,030,267</b>	<b>\$ 27,262,602</b>	<b>109%</b>	<b>13%</b>	<b>TOTAL OPERATING REVENUES</b>	<b>\$ 25,030,267</b>	<b>\$ 27,262,602</b>	<b>\$ 24,181,643</b>	<b>\$ 310,486,741</b>	<b>9%</b>	



KANSAS CITY BOARD OF PUBLIC UTILITIES  
 Statements of Revenues, Expenses, and Change in Net Position  
 E-Electric  
 For The Period Ending January 2023



Description	Monthly			Year-To-Date & Annual				Percent Actual To Annual Budget
	Current Period Budget	Actuals as a % of Budget	Current Actuals over/under Prior Year	2023 Year To Date Budget	2023 Year To Date Actuals	2022 Year To Date Actuals	2023 Annual Budget	
	Actuals							
<b>OPERATING EXPENSES</b>								
Production	3,188,031	87%	2,759,999	8%	2,759,999	2,555,875	39,952,697	7%
Purchased Power	5,224,838	82%	4,290,538	-23%	4,290,538	5,582,795	55,492,000	8%
Fuel	3,709,167	51%	1,896,677	-46%	1,896,677	3,500,418	44,510,000	4%
Transmission and Distribution	2,792,842	81%	2,273,593	-6%	2,273,593	2,416,912	35,400,878	6%
Customer Account Expense	277,199	77%	213,437	6%	213,437	201,280	3,569,769	6%
General and Administrative	2,217,625	111%	2,454,170	46%	2,454,170	1,681,369	27,349,802	9%
Depreciation and Amortization	2,888,232	101%	2,928,594	15%	2,928,594	2,538,844	34,464,122	8%
Dfrd Fuel & Purch Power-Amort	-	-	385,500	542%	385,500	-	-	-
<b>\$ 20,297,935</b>	<b>\$ 19,290,142</b>	<b>95%</b>	<b>\$ 18,862,992</b>	<b>2%</b>	<b>\$ 18,862,992</b>	<b>\$ 18,862,992</b>	<b>\$ 240,739,268</b>	<b>8%</b>
<b>\$ 4,732,332</b>	<b>\$ 7,972,460</b>	<b>168%</b>	<b>\$ 5,318,651</b>	<b>50%</b>	<b>\$ 5,318,651</b>	<b>\$ 5,318,651</b>	<b>\$ 69,747,473</b>	<b>11%</b>
<b>NON OPERATING INCOME/EXPENSE</b>								
Investment Interest	163,958	111%	182,641	3,088%	182,641	5,728	2,067,500	9%
Interest - Long Term Debt	(1,618,074)	100%	(1,618,074)	-5%	(1,618,074)	(1,696,176)	(19,216,619)	8%
Interest - Other	(6,250)	374%	(23,348)	127%	(23,348)	(10,287)	(75,000)	31%
PILOT Transfer Expense	(2,607,648)	110%	(2,856,630)	16%	(2,856,630)	(2,472,419)	(31,314,541)	9%
Disposal of Assets-Gain/Loss	-	-	-	-	-	-	-	-
Other Income	50,345	46%	22,969	-15%	22,969	27,030	606,748	4%
Other Expense	(42)	-	(42)	-	(42)	-	(500)	-
<b>\$ (4,017,710)</b>	<b>\$ (4,292,441)</b>	<b>107%</b>	<b>\$ (4,146,124)</b>	<b>4%</b>	<b>\$ (4,292,441)</b>	<b>\$ (4,146,124)</b>	<b>\$ (47,932,412)</b>	<b>9%</b>
<b>\$ 714,622</b>	<b>\$ 3,680,019</b>	<b>515%</b>	<b>\$ 1,172,527</b>	<b>214%</b>	<b>\$ 1,172,527</b>	<b>\$ 1,172,527</b>	<b>\$ 21,815,061</b>	<b>17%</b>
<b>TRANSFER AND CONTRIBUTION TO/FROM</b>								
NEExch-Main, Design & Ext Fee	-	-	-	-	-	-	-	-
<b>\$ 714,622</b>	<b>\$ 3,680,019</b>	<b>515%</b>	<b>\$ 1,172,527</b>	<b>214%</b>	<b>\$ 1,172,527</b>	<b>\$ 1,172,527</b>	<b>\$ 21,815,061</b>	<b>17%</b>

KANSAS CITY BOARD OF PUBLIC UTILITIES  
 Statements of Revenues, Expenses, and Change in Net Position  
 W-Water  
 For The Period Ending January 2023



	Monthly		Year-To-Date & Annual				Percent Actual To Annual Budget	
	Current Period Budget	Actuals as a % of Budget	Current Period Actuals	Prior Year Actuals	Current Actuals over/under Prior Year	2023		
						Year To Date Budget		Year To Date Actuals
<b>OPERATING REVENUES</b>								
<b>Sales of Energy and Water</b>								
1,970,000	2,071,256	105%	2,017,175	2,017,175	2,071,256	1,970,000	24,750,000	8%
805,000	896,663	111%	835,976	835,976	896,663	805,000	11,500,000	8%
485,000	515,057	106%	461,013	461,013	515,057	485,000	6,200,000	8%
40,000	33,039	83%	31,709	31,709	33,039	40,000	671,000	5%
-	-	-	-	-	-	-	-	-
50,000	47,134	94%	49,808	49,808	47,134	50,000	28,000	-
<b>3,350,000</b>	<b>3,563,150</b>	<b>106%</b>	<b>3,395,681</b>	<b>3,395,681</b>	<b>3,563,150</b>	<b>3,350,000</b>	<b>43,749,000</b>	<b>8%</b>
80,000	83,512	104%	71,911	71,911	83,512	80,000	1,357,900	6%
<b>80,000</b>	<b>83,512</b>	<b>104%</b>	<b>71,911</b>	<b>71,911</b>	<b>83,512</b>	<b>80,000</b>	<b>1,357,900</b>	<b>6%</b>
50,700	61,062	120%	42,897	42,897	61,062	50,700	608,400	10%
25,200	26,794	106%	30,947	30,947	26,794	25,200	281,900	10%
95,000	(2,500)	-3%	-	-	(2,500)	95,000	414,700	-
-	-	-	-	-	-	-	-	-
850	-	-	426	426	-	850	10,200	-
63,508	16,860	27%	31,571	31,571	16,860	63,508	1,100,500	2%
1,000	-	-	1,445	1,445	-	1,000	12,000	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>236,258</b>	<b>102,216</b>	<b>43%</b>	<b>107,286</b>	<b>107,286</b>	<b>102,216</b>	<b>236,258</b>	<b>2,427,700</b>	<b>4%</b>
441,124	439,229	100%	419,380	419,380	439,229	441,124	5,714,689	8%
<b>441,124</b>	<b>439,229</b>	<b>100%</b>	<b>419,380</b>	<b>419,380</b>	<b>439,229</b>	<b>441,124</b>	<b>5,714,689</b>	<b>8%</b>
<b>\$ 4,107,382</b>	<b>\$ 4,188,107</b>	<b>102%</b>	<b>\$ 3,994,257</b>	<b>\$ 3,994,257</b>	<b>\$ 4,188,107</b>	<b>\$ 4,107,382</b>	<b>\$ 53,249,289</b>	<b>8%</b>



KANSAS CITY BOARD OF PUBLIC UTILITIES  
 Statements of Revenues, Expenses, and Change in Net Position  
 W-Water  
 For The Period Ending January 2023



Current Period Budget	Monthly		Current Actuals over/under Prior Year	Description	Year-To-Date & Annual				Percent Actual To Annual Budget
	Current Period Actuals	Actuals as a % of Budget			Prior Year Actuals	2023 Actuals	2022 Actuals	2023 Annual Budget	
591,778	460,181	78%	-3%	Production Purchased Power	591,778	460,181	473,036	7,392,509	6%
1,235,316	1,157,469	94%	-1%	Fuel	1,235,316	1,171,363	1,171,363	15,726,914	7%
174,342	141,272	81%	-2%	Transmission and Distribution Customer Account Expense	174,342	143,832	143,832	2,235,743	6%
589,924	676,061	115%	49%	General and Administrative	589,924	453,171	453,171	7,200,175	9%
698,453	698,784	100%	2%	Depreciation and Amortization	698,453	686,443	686,443	8,316,753	8%
-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
<b>\$ 3,289,814</b>	<b>\$ 3,133,766</b>	<b>95%</b>	<b>7%</b>	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 3,289,814</b>	<b>\$ 3,133,766</b>	<b>\$ 2,927,844</b>	<b>\$ 40,872,095</b>	<b>8%</b>
<b>\$ 817,569</b>	<b>\$ 1,054,342</b>	<b>129%</b>	<b>-1%</b>	<b>OPERATING INCOME</b>	<b>\$ 817,569</b>	<b>\$ 1,054,342</b>	<b>\$ 1,066,413</b>	<b>\$ 12,377,194</b>	<b>9%</b>
28,817	42,105	146%	3,041%	Investment Interest	28,817	42,105	1,340	395,800	11%
(88,967)	(88,967)	100%	-16%	Interest - Long Term Debt	(88,967)	(88,967)	(105,932)	(1,523,505)	6%
(2,200)	(5,094)	232%	137%	Interest - Other	(2,200)	(2,151)	(2,151)	(26,400)	19%
(441,124)	(439,229)	100%	5%	PILOT Transfer Expense	(441,124)	(439,229)	(419,380)	(5,714,689)	8%
-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
4,917	475	10%	-37%	Other Income	4,917	475	751	59,000	-
-	-	-	-	Other Expense	-	-	-	-	-
<b>\$ (498,557)</b>	<b>\$ (490,710)</b>	<b>98%</b>	<b>-7%</b>	<b>TOTAL NONOPERATING INCOME/EXPENSES</b>	<b>\$ (498,557)</b>	<b>\$ (490,710)</b>	<b>\$ (525,371)</b>	<b>\$ (6,809,794)</b>	<b>7%</b>
<b>\$ 319,011</b>	<b>\$ 563,632</b>	<b>177%</b>	<b>4%</b>	<b>INCOME BEFORE TRANSFER &amp; CONTRIB.</b>	<b>\$ 319,011</b>	<b>\$ 563,632</b>	<b>\$ 541,042</b>	<b>\$ 5,567,400</b>	<b>10%</b>
41,667	-	-	-100%	TRANSFER AND CONTRIBUTION TO/FROM	41,667	-	409,449	500,000	-
<b>\$ 360,678</b>	<b>\$ 563,632</b>	<b>156%</b>	<b>-41%</b>	<b>TOTAL CHANGE IN NET POSITION</b>	<b>\$ 360,678</b>	<b>\$ 563,632</b>	<b>\$ 950,491</b>	<b>\$ 6,067,400</b>	<b>9%</b>



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Budget Comparison**  
**January 2023**

	2023 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
<b>PERSONNEL</b>				
1010-Regular Labor	49,478,709	3,699,604	45,779,106	92.52%
1020-Overtime/Special Pay	4,437,020	315,145	4,121,875	92.90%
1030-Health Care/Medical Benefit	12,250,767	1,012,635	11,238,132	91.73%
1040-Medical Insurance-Retirees	3,240,239	95,423	3,144,816	97.06%
1050-Pension Benefit	5,569,237	359,361	5,209,876	93.55%
1070-Life Insurance Benefit	813,759	70,218	743,541	91.37%
1080-Unemployment Benefit	53,916	4,276	49,640	92.07%
1090-OASDI/HI (FICA)	4,124,553	326,158	3,798,395	92.09%
1100-Liability Insurance/Work Co	577,029	103,472	473,557	82.07%
1110-Compensatory Balance Reserve	912,396	97,023	815,373	89.37%
1130-Disability Pay Benefit	641,143	45,898	595,245	92.84%
1140-Employee Education Assistance	60,000	6,259	53,742	89.57%
1170-Board Per Diem	6,000	400	5,600	93.33%
1180-Long-Term Care	182,479	7,078	175,401	96.12%
1990-Other Employee Benefits	45,000	4,300	40,700	90.45%
<b>TOTAL PERSONNEL</b>	<b>82,392,249</b>	<b>6,147,251</b>	<b>76,244,998</b>	<b>92.54%</b>
<b>SERVICES</b>				
2010-Tree Trimming Services	4,312,187	93,309	4,218,878	97.84%
2011-Contract Line Services	2,000	-	2,000	100.00%
2020-Legal Services	398,000	2,392	395,608	99.40%
2030-Engineering Services	1,632,020	28,815	1,603,204	98.23%
2040-Accounting/Costing Services	12,000	-	12,000	100.00%
2050-Auditing Services	440,000	11,466	428,534	97.39%
2060-Actuarial Services	13,500	1,438	12,063	89.35%
2070-Banking/Cash Mgmt/Treasury	936,900	8,494	928,406	99.09%
2080-Financial Advisory	37,000	-	37,000	100.00%
2090-General Management Services	50,000	-	50,000	100.00%
2100-Human Resource Services	167,100	22,578	144,522	86.49%
2110-Environmental Services	960,900	70,355	890,545	92.68%
2130-Computer Hardware Maintenance	309,700	186,077	123,623	39.92%
2131-Computer Software Maintenance	4,586,486	699,362	3,887,125	84.75%
2140-Advertising/Marketing/Sales	448,000	5,589	442,411	98.75%
2150-Janitorial Services	887,600	68,737	818,863	92.26%
2151-Trash Disposal	53,848	4,807	49,041	91.07%
2160-Travel/Training/Safety	924,670	32,052	892,618	96.53%
2170-Outside Printing & Duplicating	582,350	18,764	563,586	96.78%
2180-Insurance Services	2,182,000	412,059	1,769,941	81.12%
2190-Dues/Memberships/Subscription	388,119	131,163	256,956	66.21%
2200-Telecommunications Services	479,621	13,723	465,898	97.14%
2210-Clerical/Office/Tech Services	179,300	2,572	176,728	98.57%
2211-Copier Services	95,400	-	95,400	100.00%
2220-Security Services	1,587,000	42,836	1,544,164	97.30%
2230-Collection Services	90,000	5,883	84,117	93.46%
2240-Building Maintenance Service	1,469,888	54,662	1,415,226	96.28%
2241-Building Maint Srvc - HVAC	350,743	5,041	345,702	98.56%
2242-Building Maint Srvc - Elevator	116,182	7,103	109,079	93.89%
2243-Pest & Bird Control	3,550	-	3,550	100.00%
2244-Grounds Maintenance	83,500	747	82,753	99.10%
2250-Mailing/Shipping Services	19,780	171	19,609	99.14%
2260-Meter Testing/Protection	5,400	-	5,400	100.00%
2270-Public Notice	52,250	675	51,575	98.71%
2282-IT Prof Contracted Services	2,382,186	316,203	2,065,983	86.73%
2300-Equipment Maintenance	720,905	(177)	721,082	100.02%





**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Budget Comparison**  
**January 2023**

	2023 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
2310-City Wide Yard Restoration	40,000	(20)	40,020	100.05%
2320-City Street Repairs	825,000	17,386	807,614	97.89%
2330-Right Of Way/Easements	112,000	6,401	105,599	94.29%
2340-Auxiliary Boiler Maintenance	12,500	-	12,500	100.00%
2351-Control System Support Service	160,000	624	159,376	99.61%
2370-Liab-Inj Damages	1,734,600	129,249	1,605,351	92.55%
2380-Sponsorships	834,100	259,900	574,200	68.84%
2390-Risk Mngmnt & Consulting Srv	90,000	9,167	80,834	89.82%
2500-Dogwood Gas Plant O&M	4,595,100	263,730	4,331,370	94.26%
2990-Other Professional Services	804,175	20,875	783,299	97.40%
<b>TOTAL SERVICES</b>	<b>36,167,561</b>	<b>2,954,206</b>	<b>33,213,355</b>	<b>91.83%</b>

**FUELS**

3010-Main Flame Fuel	42,050,000	1,365,657	40,684,343	96.75%
3012-Building Heat Fuel	1,500	74	1,426	95.05%
3020-Start Up Fuel	700,000	426,430	273,570	39.08%
3025-AQC - Reagents	1,760,000	104,590	1,655,410	94.06%
3030-Ash Handling	1,530,000	46,009	1,483,991	96.99%
3040-On Road Vehicle Fuel	702,000	62,492	639,508	91.10%
3050-Purchase Power Energy	17,020,000	2,616,482	14,403,518	84.63%
3055-Purchased Power - Renewables	29,808,000	1,268,323	28,539,677	95.75%
3070-Purch Pwr Capacity NonEconomic	4,644,000	405,733	4,238,267	91.26%
3080-Purchased Power Transmission	5,820,000	-	5,820,000	100.00%
3100-Purchased Power Deferred	-	2,473,134	(2,473,134)	-
3110-Off Road Fuel	107,500	23,416	84,084	78.22%
3600-Renewable Energy Certificates	(1,800,000)	-	(1,800,000)	(100.00)%
3990-Other Purchased Power	144,000	4,516	139,484	96.86%
<b>TOTAL FUELS</b>	<b>102,487,000</b>	<b>8,796,857</b>	<b>93,690,143</b>	<b>91.42%</b>

**SUPPLIES**

4000-Supplies	-	210	(210)	-
4010-Office Supplies & Materials	171,550	34,962	136,588	79.62%
4020-Laboratory Supplies	32,000	-	32,000	100.00%
4030-Janitorial Supplies	21,900	-	21,900	100.00%
4040-Comp/Srvr/Ntwrk Hrdwr Equip	1,054,350	115,120	939,231	89.08%
4041-Comp/Srvr/Ntwrk Sftwr & Lic	73,800	868	72,932	98.82%
4050-Small Tools & Machinery	225,300	9,115	216,184	95.95%
4060-Water Treatment Chemicals	933,250	41,139	892,111	95.59%
4070-Ferric Chemicals	180,000	9,061	170,939	94.97%
4080-Lime/Caustic Chemicals	250,000	12,976	237,024	94.81%
4090-Chlorine Chemicals	610,000	32,043	577,957	94.75%
4100-Other Chemicals & Supplies	117,500	8,744	108,755	92.56%
4110-Clothing/Uniforms	315,600	31,435	284,165	90.04%
4120-Vehicle/Machinery Parts	656,000	62,732	593,268	90.44%
4130-Building/Structural Supplies	599,000	22,595	576,405	96.23%
4131-Bldg/Strctl Supp-Leeves/Dikes	130,000	-	130,000	100.00%
4132-Bldg/Strctl Supp-Roads/Rails	70,000	-	70,000	100.00%
4133-Bld/Strctl Supp-Filter Srvcs	21,000	-	21,000	100.00%
4140-Plant Equipment	273,200	17,232	255,968	93.69%
4150-T&D Equipment	2,000	-	2,000	100.00%
4160-Office Equipment	30,750	938	29,812	96.95%
4170-Electric Usage	-	13,203	(13,203)	-
4180-Water Usage	-	2,125	(2,125)	-
4190-Environmental Supplies	68,600	4,881	63,719	92.89%
4195-Flue Gas Treatment	325,000	20,432	304,568	93.71%
4200-Hazardous Waste Supplies	1,100	-	1,100	100.00%
4210-Safety Supplies	122,100	3,002	119,098	97.54%
4220-Communication Supplies	62,500	1,792	60,708	97.13%





**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Budget Comparison**  
**January 2023**

	2023 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
4230-Meter Parts & Supplies	82,500	4,132	78,368	94.99%
4240-Billing Supplies	7,500	-	7,500	100.00%
4250-General Parts & Supplies	10,000	436	9,564	95.64%
4251-General Parts & Supp Coal Conv	504,300	5,206	499,094	98.97%
4252-General Parts & Supp Coal Dust	6,000	134	5,866	97.77%
4253-General Parts & Supp Wash-Down	4,000	-	4,000	100.00%
4260-Transmission Parts & Supplies	85,000	12	84,988	99.99%
4270-Distribution Parts & Supplies	2,523,000	281,551	2,241,449	88.84%
4280-Books/Manuals/Reference	12,800	178	12,623	98.61%
4300-Boiler Maint-Forced Outages	445,000	56,190	388,810	87.37%
4301-Boiler Maint-Elec & Control	87,000	11,090	75,910	87.25%
4302-Boiler Maint-Mechanical	505,000	25,709	479,291	94.91%
4303-Boiler Maint-Motor	60,000	-	59,999	100.00%
4304-Boiler Maint-Steel & Duct	465,000	-	465,000	100.00%
4305-Boiler Maint-Coal & Ash	545,000	16,370	528,630	97.00%
4306-Boiler Maint-Boiler Cleaning	200,000	-	200,000	100.00%
4307-Boiler Maint-Insulation	200,000	-	200,000	100.00%
4308-Boiler Maint-Planned Outages	200,000	-	200,000	100.00%
4309-Boiler Maint-Lab Equip	71,900	9,079	62,821	87.37%
4310-Turbine Maintenance	3,592,000	16,557	3,575,443	99.54%
4320-Balance Of Plant Maintenance	694,600	45,105	649,495	93.51%
4321-Balance of Plant Mnt-Comp Air	34,000	3,058	30,942	91.01%
4322-Balance of Plant Mnt-Crane Svc	23,500	8,754	14,746	62.75%
4323-Balance of Plant Mnt-Comm	17,000	-	17,000	100.00%
4324-Balance of Plant Mnt-Pumps	73,000	-	73,000	100.00%
4325-Balance Plant Mnt-Mechanical	45,000	75	44,925	99.83%
4326-Balance Plant Mnt-Electrical	65,000	2,002	62,998	96.92%
4327-Balance Plant Mnt-Chem Feed	25,000	-	25,000	100.00%
4328-Balance Plant Mnt-Risk Mngmnt	60,000	-	60,000	100.00%
4329-Balance Plant Mnt-Filters	6,000	-	6,000	100.00%
4330-Compressed Gases	187,000	17,768	169,232	90.50%
4990-Other Parts & Supplies	33,000	2,703	30,297	91.81%
<b>TOTAL SUPPLIES</b>	<b>17,215,601</b>	<b>950,711</b>	<b>16,264,890</b>	<b>94.48%</b>
<b>OTHER</b>				
5020-Demand Side Management Program	90,000	-	90,000	100.00%
5060-Other Board Expenses	10,000	1,399	8,601	86.01%
5080-Doubtful Account Expense	432,500	-	432,500	100.00%
5110-Outside Regulatory Expenses	316,400	600	315,800	99.81%
5150-WPA Billing Credit	(683,321)	(56,943)	(626,378)	(91.67)%
5200-NERC Reliability Compliance	402,500	2,450	400,050	99.39%
5900-Payment In Lieu of Taxes	37,029,230	3,295,859	33,733,371	91.10%
<b>TOTAL OTHER</b>	<b>37,597,309</b>	<b>3,243,365</b>	<b>34,353,943</b>	<b>91.37%</b>
<b>TOTAL EXPENSES</b>	<b>275,859,719</b>	<b>22,092,390</b>	<b>253,767,329</b>	<b>91.99%</b>



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Construction Summary**  
 As Of Jan-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>All Common Capital Projects</b>				
Admin Services Technology	505,800	14,397	491,403	97%
<b>Administrative Services</b>	<b>\$505,800</b>	<b>\$14,397</b>	<b>\$491,403</b>	<b>97%</b>
540 Minnesota Facilities	170,000	1,700	168,299	99%
<b>Common Facilities Improvements</b>	<b>\$170,000</b>	<b>\$1,700</b>	<b>\$168,299</b>	<b>99%</b>
Admin Building Furnish & Equip	30,000	-	30,000	100%
<b>Common Furnishings and Equipment</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$30,000</b>	<b>100%</b>
540 Minnesota Grounds	175,000	-	174,999	100%
<b>Common Grounds</b>	<b>\$175,000</b>	<b>\$0</b>	<b>\$174,999</b>	<b>100%</b>
IT ERP Technology Development	150,000	-	150,000	100%
IT Desktop/Network Development	350,000	4,008	345,992	99%
IT Security Improvements	60,000	-	60,000	100%
IT Cayenta UMS Upgrade	261,000	-	261,000	100%
IT Enterprise Service Bus Development	250,000	3,520	246,479	99%
IT Enterprise Asset Management Development	100,000	4,400	95,599	96%
IT BI/Analytics Development	220,000	69,207	150,793	69%
IT Customer Information System Development	35,000	23,086	11,914	34%
IT Rollout Identity Management	80,000	-	80,000	100%
IT DR Infrastructure	110,000	112,838	(2,837)	-





**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Construction Summary**  
 As Of Jan-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
IT DR for Security	50,000	-	50,000	100%
IT GIS Enhancements	680,000	-	680,000	100%
IT Business Portal Development	100,000	14,400	85,599	86%
IT Enterprise Wireless Mobility	40,000	-	39,999	100%
IT Document Management Development	20,000	35,138	(15,138)	-
IT Utility Ops Technology Development	100,000	6,761	93,239	93%
IT Cloud Services Development	75,000	-	75,000	100%
IT General Systems Enhancements	315,000	1,440	313,559	100%
IT Project Management Applications	50,000	-	50,000	100%
IT Analog to Digital Services	50,000	-	50,000	100%
IT IVR Service Development	75,000	-	75,000	100%
IT Mobile Device Management(MDM)	30,000	-	30,000	100%
IT Security Operations Center(SOC) Development	50,000	-	50,000	100%
IT Meter Data Management System Upgrade	895,000	1,785	893,214	100%
<b>Enterprise Technology</b>	<b>\$4,146,000</b>	<b>\$276,583</b>	<b>\$3,869,412</b>	<b>93%</b>
Security Improvements	25,000	-	24,999	100%
HR Security	150,000	(8,279)	158,278	106%
<b>Human Resources Security</b>	<b>\$175,000</b>	<b>(\$8,279)</b>	<b>\$183,277</b>	<b>105%</b>
<b>All Common Capital Projects</b>	<b>\$5,201,800</b>	<b>\$284,401</b>	<b>\$4,917,390</b>	<b>95%</b>





**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Construction Summary**  
 As Of Jan-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>All Electric Capital Projects</b>				
Dogwood Capital Costs	365,000	(2,981)	367,981	101%
<b>Dogwood Plant Common</b>	<b>\$365,000</b>	<b>(\$2,981)</b>	<b>\$367,981</b>	<b>101%</b>
ECC SCADA Hardware	325,000	-	324,999	100%
ECC SCADA Software	894,640	97,628	797,012	89%
<b>Electric Control Center</b>	<b>\$1,219,640</b>	<b>\$97,628</b>	<b>\$1,122,011</b>	<b>92%</b>
Annual Meter Program	1,000,000	13,046	986,954	99%
<b>Electric Meters</b>	<b>\$1,000,000</b>	<b>\$13,046</b>	<b>\$986,954</b>	<b>99%</b>
Electric Ops Automobiles	100,000	(49,860)	149,860	150%
Electric Ops Facility Improvements	150,000	-	150,000	100%
Electric Ops Furnishings & Equipment	10,000	-	9,999	100%
Electric Ops Grounds	5,000	-	5,000	100%
IVR and Outage Management System	5,000	-	5,000	100%
Electric Ops Radio	25,000	-	24,999	100%
Electric Ops Technology	100,000	-	99,999	100%
Electric Ops Tools	100,000	2,619	97,381	97%
Electric Ops Work Equipment	450,000	(49,860)	499,860	111%
<b>Electric Ops General Construction</b>	<b>\$945,000</b>	<b>(\$97,102)</b>	<b>\$1,042,098</b>	<b>110%</b>



## KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Jan-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Rosedale 161kV Sub OH Feeders	1,800,000	-	1,800,000	100%
Piper OH Feeders - Urban Outfilters	2,600,000	10,483	2,589,517	100%
Transmission Pole Replacement	500,000	-	500,000	100%
EO Barber Rebuild OH 15kV Feed	100,000	-	99,999	100%
Annual OH Construction	2,000,000	104,181	1,895,818	95%
Distribution Pole Inspection Replacement	2,250,000	42,745	2,207,254	98%
EO Turner Diagonal East Feeder and Backbone Interconnect	50,000	-	50,000	100%
98th St OH Feeder Relocation	475,000	-	474,999	100%
Nearman Feeder Extension for Holiday Sand - Gravel	255,000	-	255,000	100%
<b>Electric Overhead Distribution</b>	<b>\$10,030,000</b>	<b>\$157,409</b>	<b>\$9,872,587</b>	<b>98%</b>
Electric Prod Auto	25,000	-	24,999	100%
Electric Prod Work Equipment	677,000	-	677,000	100%
<b>Electric Prod General Construction</b>	<b>\$702,000</b>	<b>\$0</b>	<b>\$701,999</b>	<b>100%</b>
Annual Reimbursable Construction	50,000	-	50,000	100%
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	-	5,000	100%
West Legends Apartment Complex #3	5,000	-	5,000	100%
Woodlands	5,000	-	5,000	100%
EO Homefield Development	5,000	-	5,000	100%
EO Legends 267 Apartment/Entertainment	5,000	-	5,000	100%
EO Yards II	700,000	-	699,999	100%



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Construction Summary**  
 As Of Jan-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Delaware Pkwy UG Circuit Extension	5,000	-	5,000	100%
<b>Electric Reimbursable</b>	<b>\$795,000</b>	<b>\$0</b>	<b>\$794,999</b>	<b>100%</b>
Storms - Electric Repairs	1,000	(632,321)	633,320	63,335%
<b>Electric Storm Expense</b>	<b>\$1,000</b>	<b>(\$632,321)</b>	<b>\$633,320</b>	<b>63,335%</b>
Substation Breakers	5,000	-	5,000	100%
Substation Relays	50,000	-	50,000	100%
Substation Improvements	150,000	4,906	145,093	97%
Substation Security	10,000	-	9,999	100%
<b>Electric Substation</b>	<b>\$215,000</b>	<b>\$4,906</b>	<b>\$210,092</b>	<b>98%</b>
Overhead Transformers	1,000,000	-	999,999	100%
Underground Transformers	2,800,000	-	2,799,999	100%
<b>Electric Transformers</b>	<b>\$3,800,000</b>	<b>\$0</b>	<b>\$3,799,998</b>	<b>100%</b>
Transmission Line FO Additions	100,000	-	99,999	100%
Misc Transmission Projects	250,000	-	249,999	100%
EO Victory West to Quindaro Trans Line	200,000	-	200,000	100%
EO Victory West to Maywood Trans Line	200,000	-	200,000	100%
<b>Electric Transmission</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$749,998</b>	<b>100%</b>
Downtown UG Rebuild	500,000	-	500,000	100%





# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Jan-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Fisher UG Feeders	200,000	309,908	(109,907)	-
Annual UG Construction	2,000,000	124,978	1,875,021	94%
<b>Electric Underground Distribution</b>	<b>\$2,700,000</b>	<b>\$434,886</b>	<b>\$2,265,114</b>	<b>84%</b>
Street Light Improvements	100,000	8,257	91,743	92%
Traffic Signal Improvements	20,000	-	20,000	100%
Unified Govt OH Construction	20,000	-	20,000	100%
Unified Govt UG Distribution	20,000	-	20,000	100%
EO Levee Rebuild Along Kansas River	600,000	962	599,037	100%
<b>Electric Unified Government Projects</b>	<b>\$760,000</b>	<b>\$9,219</b>	<b>\$750,780</b>	<b>99%</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	20,000	-	20,000	100%
CT4 Control System Upgrade	600,000	-	599,999	100%
<b>Nearman Plant CT4</b>	<b>\$620,000</b>	<b>\$0</b>	<b>\$619,999</b>	<b>100%</b>
NC Coal Conveyor Belt - Replacement	75,000	-	75,000	100%
NC Fire Protection System Upgrade	50,000	(129,388)	179,388	359%
<b>Nearman Plant Common</b>	<b>\$125,000</b>	<b>(\$129,388)</b>	<b>\$254,388</b>	<b>204%</b>
N1 No 5 FWH Replacement	350,000	446	349,554	100%





**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Construction Summary**  
 As Of Jan-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
N1 5KV Cables Replacement	220,000	752	219,247	100%
N1 Drum & Heater Inst Upgrade	155,000	1,485	153,514	99%
N1 MCC/Load Center Replace	250,000	3,949	246,051	98%
N1 Volt Reg Conversion	160,000	752	159,247	100%
N1 BOP PLC to DCS Upgrade	550,000	1,485	548,514	100%
N1 SCR Doors	300,000	887	299,113	100%
N1 SCR Catalyst Layer	550,000	80,650	469,349	85%
N1 AQC Air Slide Blowers	300,000	-	300,000	100%
N1 Automation of SH Spray Iso Vlvs	100,000	-	100,000	100%
N1 Bmr Coal Nozzles and Heads Replacments	2,140,000	-	2,140,000	100%
N1 Crusher/Dryer Replacement	100,000	-	99,999	100%
N1 Demineralizer Rental Conversion	150,000	-	150,000	100%
N1 Startup Transformer Rebuild	125,000	752	124,247	99%
EP N1 PJFF Bags / Cages Replacement	500,000	-	500,000	100%
EP N1 CT Acid Pumps Reconfiguration	150,000	-	150,000	100%
EP N1 Gen Rewedge/RHSV Seat Restore	688,000	-	687,999	100%
<b>Nearman Plant Unit 1</b>	<b>\$6,788,000</b>	<b>\$91,158</b>	<b>\$6,696,834</b>	<b>99%</b>
QC Levee Improvements per COE	340,000	-	339,999	100%
<b>Quindaro Plant Common</b>	<b>\$340,000</b>	<b>\$0</b>	<b>\$339,999</b>	<b>100%</b>
<b>All Electric Capital Projects</b>	<b>\$31,165,641</b>	<b>(\$53,540)</b>	<b>\$31,219,150</b>	<b>100%</b>



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Jan-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>All Water Capital Projects</b>				
Water Main Adjustment-Billable	7,000	-	6,999	100%
Water Development Main Expense	360,500	88,432	272,068	75%
<b>Reimbursable Water Mains</b>	<b>\$367,500</b>	<b>\$88,432</b>	<b>\$279,067</b>	<b>76%</b>
Water Distrib System Relocations	250,000	14,326	235,673	94%
Water Distrib System Improvements	300,000	96,252	203,747	68%
UG/CMIP Water Distrib Projects	750,000	9,877	740,123	99%
Water Distrib Valve Improvements	600,000	82,354	517,646	86%
Water Distrib Fire Hydrant Program	546,000	26,864	519,136	95%
Water Distrib Master Plan Improvements	300,000	-	300,000	100%
Non Revenue Water Leak Detection	25,000	-	24,999	100%
Water Distrib Leak Project	3,000,000	134	2,999,866	100%
Lead and Copper Rule	750,000	-	750,000	100%
Water Distrib 12 Inch Main James St to Kansas Ave Bridge	350,000	-	350,000	100%
Water Distrib 12 inch Main Pacific at I-70 to Central Ave Bridge	800,000	-	800,000	100%
<b>Water Distribution</b>	<b>\$7,671,000</b>	<b>\$229,806</b>	<b>\$7,441,190</b>	<b>97%</b>
Water Automobiles	38,000	-	38,000	100%
Water Radios	5,000	-	5,000	100%
Water Tools	100,000	-	99,999	100%
Water Work Equipment	365,000	(10,842)	375,841	103%
<b>Water Equipment</b>	<b>\$508,000</b>	<b>(\$10,842)</b>	<b>\$518,840</b>	<b>102%</b>



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Construction Summary**  
 As Of Jan-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Civil Engineering Facility Improvement	195,000	-	195,000	100%
Water Oper Facility Improvement	20,000	5,814	14,185	71%
Water Prod Facility Improvement	275,000	-	274,999	100%
<b>Water Facility Improvements</b>	<b>\$490,000</b>	<b>\$5,814</b>	<b>\$484,184</b>	<b>99%</b>
Civil Engineering Furnishings & Equipment	10,000	-	9,999	100%
Water Oper Furnishings & Equipment	6,000	-	6,000	100%
Water Prod Furnishings & Equipment	8,000	-	8,000	100%
<b>Water Furnishings and Equipment</b>	<b>\$24,000</b>	<b>\$0</b>	<b>\$23,999</b>	<b>100%</b>
Civil Engineering Grounds	8,000	-	8,000	100%
Water Operations Grounds	50,000	(434)	50,433	101%
Water Production Grounds	30,000	-	30,000	100%
<b>Water Grounds</b>	<b>\$88,000</b>	<b>(\$434)</b>	<b>\$88,433</b>	<b>100%</b>
AMI-Automated Meter Reading	45,000	2,556	42,443	94%
6"-10" Water Meter Replacement	50,000	-	50,000	100%
1-1/2"-4" Water Meter Replacement	100,000	3,775	96,225	96%
5/8"-1" Water Meter Replacement	75,000	11,753	63,246	84%
12" & Over Water Meter Replacement	25,000	-	24,999	100%
<b>Water Meters</b>	<b>\$295,000</b>	<b>\$18,084</b>	<b>\$276,913</b>	<b>94%</b>
NWTP Misc Projects	100,000	-	99,999	100%





## KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Jan-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Water Facility Control System Improvements	60,000	-	60,000	100%
Water Prod Basin Improvements	50,000	-	50,000	100%
Water Prod Facility Electrical Improvements	25,000	-	24,999	100%
Water Prod High Service Improvements	32,000	-	32,000	100%
Water Prod Raw Water Improvements	310,000	-	309,999	100%
<b>Water Production Projects</b>	<b>\$577,000</b>	<b>\$0</b>	<b>\$576,997</b>	<b>100%</b>
3" - 6" Water Service Replacement	20,000	10,642	9,358	47%
1-1/4" - 2" Water Service Replacement	26,300	8,128	18,171	69%
3/4"-1" Water Service Replacement	600,000	28,971	571,028	95%
8" & Over Water Service Replacement	29,300	5,776	23,523	80%
<b>Water Services</b>	<b>\$675,600</b>	<b>\$53,518</b>	<b>\$622,080</b>	<b>92%</b>
Argentine 7 MG Tank Replace	8,500,000	(3,560)	8,503,559	100%
Water Pump Station Controls	25,000	40,706	(15,705)	-
Water Storage Improvements	25,000	-	24,999	100%
Water Transmission Improvement	115,000	2,449	112,550	98%
Water Transmission Valve Improve	116,000	-	116,000	100%
UG/CMIP Water Transmission Projects	2,900	-	2,900	100%
WO Trans Main 98th & Parallel	250,000	-	249,999	100%
WO Kansas River Crossing	3,000,000	-	3,000,000	100%
Milan Pump Station Electrical Improvements	450,000	-	450,000	100%
Parallel Pump Station Electrical Improvements	1,500,000	-	1,500,000	100%
<b>Water Storage and Transmission</b>	<b>\$13,983,900</b>	<b>\$39,595</b>	<b>\$13,944,302</b>	<b>100%</b>



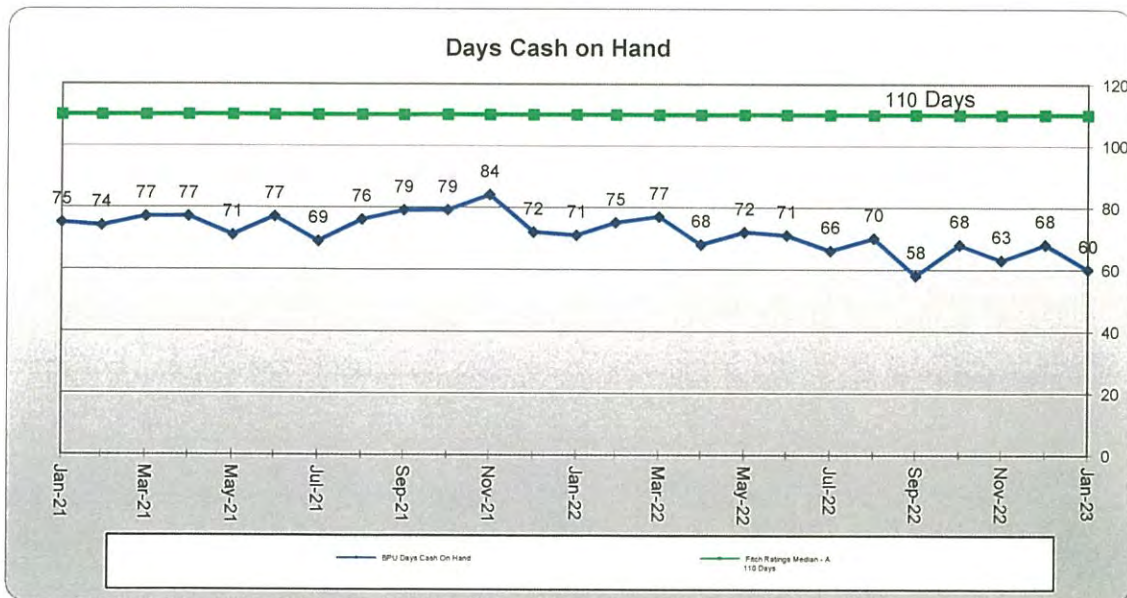
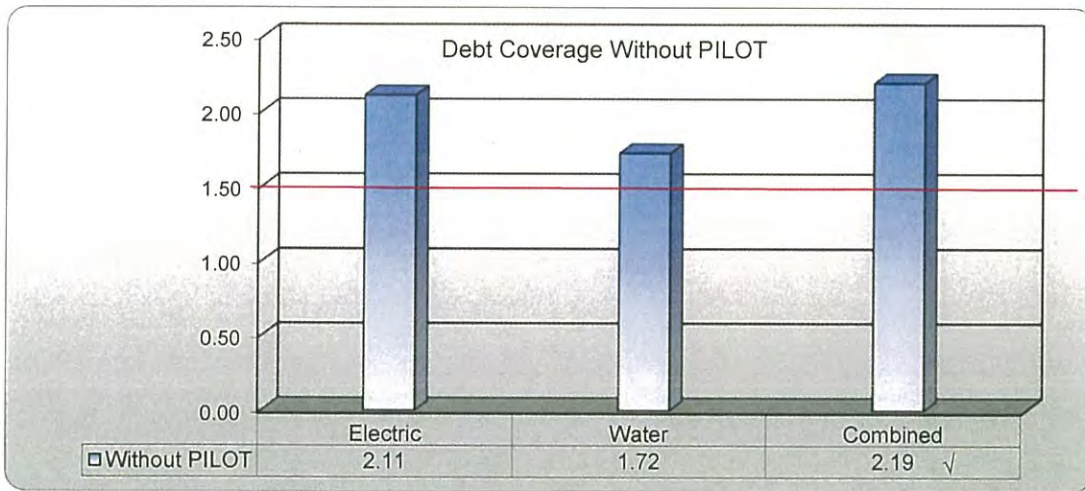
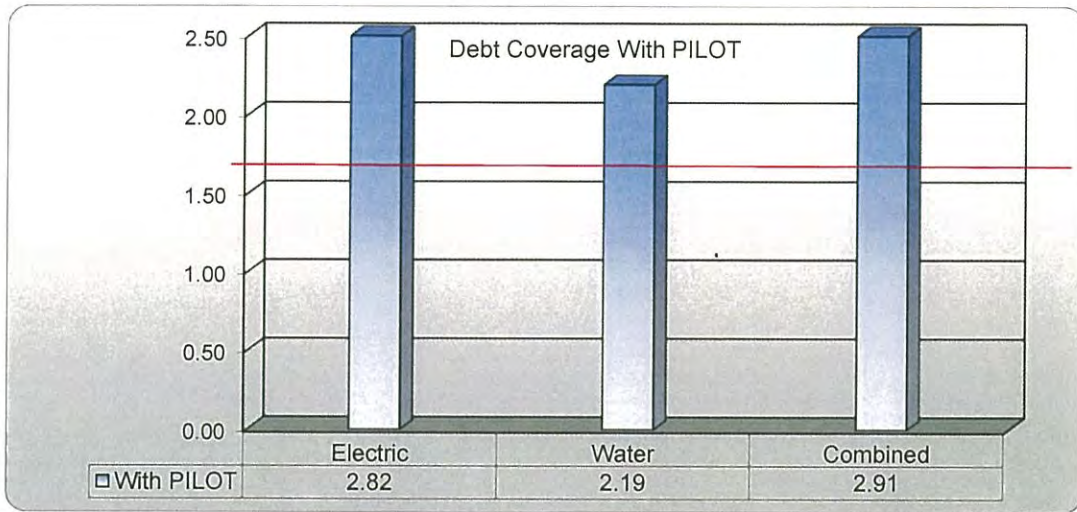


**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Construction Summary**  
 As Of Jan-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Civil Engineering Technology	10,000	-	9,999	100%
Water Operations Technology	15,000	-	15,000	100%
Water Production Technology	5,000	-	5,000	100%
<b>Water Technology</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$29,999</b>	<b>100%</b>
<b>All Water Capital Projects</b>	<b>\$24,710,000</b>	<b>\$423,974</b>	<b>\$24,286,004</b>	<b>98%</b>
<b>Grand Total</b>	<b>\$61,077,441</b>	<b>\$654,834</b>	<b>\$60,422,544</b>	<b>99%</b>

# BPU - Financial Metrics

January 31, 2023



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  
January 2023

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>January 31, 2023</u>	Water 12 Months Ending <u>January 31, 2023</u>	Combined 12 Months Ending <u>January 31, 2023</u>
Revenues	\$ 324,602,230	53,299,790	377,902,020
Operating and Maintenance Expenses	(198,018,367)	(27,558,006)	(225,576,373)
Net Revenues	<u>\$ 126,583,863</u>	<u>25,741,784</u>	<u>152,325,647</u>
Maximum Annual Debt Service - Total Debt Coverage - Electric/2029 Water/2023 Combined/2024	\$ 44,880,036 2.82	11,745,142 2.19	52,424,285 2.91
Maximum Annual Debt Service - Parity Coverage - Electric/2030 Water/2023 Combined/2025	\$ 44,668,378 2.83	8,228,601 3.13	47,988,426 3.17

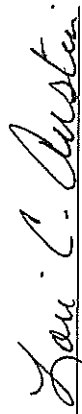
  
Lori C. Austin  
CFO/CAO

Exhibit 1

REVENUES

	Electric	Water	Combined
	12 Months Ending	12 Months Ending	12 Months Ending
	<u>January 31, 2023</u>	<u>January 31, 2023</u>	<u>January 31, 2023</u>
Total Utility Revenues			
Residential Sales	\$ 86,788,618	24,803,336	111,591,954
Commercial Sales	116,770,232	11,703,057	128,473,289
Industrial Sales	52,192,250	6,258,306	58,450,556
Schools	11,134,191	612,845	11,747,036
Other Sales (1)	364,052	616,758	980,810
Wholesale Sales	17,152,327	1,334,551	18,486,878
Payment In Lieu Of Taxes	31,938,679	5,539,275	37,477,954
Interest Income and Other (2)	8,282,200	2,431,662	10,713,862
Bond Cost of Issuance	-	-	-
Deferred Revenue - Fuel/PP*	-	-	-
Less: Construction Fund Earnings	(20,319)	-	(20,319)
Total Revenues	\$ 324,602,230	53,299,790	377,902,020

\*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	12 Months Ending	12 Months Ending
	<u>January 31, 2023</u>	<u>January 31, 2023</u>	<u>January 31, 2023</u>
Operating Expenses*	\$ 263,288,083	41,421,471	304,709,554
Less: Depreciation And Amortization	(33,331,037)	(8,324,190)	(41,655,227)
Less: Payment In Lieu of Taxes	(31,938,679)	(5,539,275)	(37,477,954)
Operating & Maintenance Expenses	<u>\$ 198,018,367</u>	<u>27,558,006</u>	<u>225,576,373</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

	January 31, 2023 Electric	January 31, 2023 Water	January 31, 2023 Combined
Beginning Cash and Investments As of 01/01/23	\$ 50,836,927	\$ 24,190,519	\$ 75,027,446
Cash Receipts Year to Date	39,568,172	4,819,082	44,387,254
Cash Payments Year to Date	(41,343,960)	(4,072,277)	(45,416,237)
Cash and Investments as of 1/31/23	\$ 49,061,139	\$ 24,937,324	\$ 73,998,463
Restrictions of Cash and Investments			
Customer Deposit	\$ 6,039,656	\$ 1,299,790	\$ 7,339,446
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	20,049,880	4,147,459	24,197,339
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	718,523	-	718,523
Construction Fund 2020A	808,097	-	808,097
Ongoing Construction Reserve for 2023	5,907,000	648,300	6,555,300
System Development	-	11,573,888	11,573,888
Remaining Operating Reserve Requirement	26,045,691	1,412,945	27,458,636
Economic Development Fund	350,000	150,000	500,000
Total Restrictions	\$ 72,105,120	\$ 26,092,382	\$ 98,197,502
Unrestricted Cash and Investments	\$ (23,043,981)	\$ (1,155,058)	\$ (24,199,039)

\* 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



**NOTICE OF PUBLIC HEARING  
ON  
PROPOSED  
ELECTRIC AND WATER REVENUE CHANGES  
AND ELECTRIC RATE CHANGES**

**BOARD OF PUBLIC UTILITIES  
OF THE UNIFIED GOVERNMENT OF  
WYANDOTTE COUNTY/KANSAS CITY, KANSAS**

On June 14, 2023, at 7 p.m., a Public Hearing will commence at the Board of Public Utilities in the Board Room of its 540 Minnesota Avenue, Kansas City, Kansas location to present to the Board of Directors (the “Governing Body”) of the Board of Public Utilities and to Utility customers, the BPU staff’s proposed changes and revisions to the BPU’s Water and Electric Rates. Public comments concerning this proposal may be heard during the Public Hearing on June 14, 2023. The Public Hearing will continue commencing at 9:00 a.m. on June 15, 2023, at the same location, and public comments concerning this proposal may also be heard during the Public Hearing on June 15, 2023. Testimony on the technical aspects will follow the conclusion of the Public Hearing commenced at 9:00 a.m. on June 15, 2023, and will continue until concluded.

See the BPU website for virtual meeting access information.

The Governing Body will not make a decision on the proposed electric and water revenue changes until after the conclusion of the public hearing described in this Notice.

Financial data, supporting documents and analysis in possession of the BPU which substantiate the reasonableness of the proposed revenue revisions are available in the office of the Director of Accounting at the Board of Public Utilities, 540 Minnesota Avenue, Kansas City, Kansas 66101, (913) 573-9165.

BPU staff proposes the electric and water revenue revisions to (i) maintain financial integrity of water and electric operations in accordance with the BPU’s policy and requirements of the Trust Indenture of the outstanding Bond issues and (ii) make certain other rate schedule adjustments indicated to be needed by the associated revenue and cost of service studies and other analyses which are underway in support of the proposed changes.

**ELECTRIC**

The BPU staff proposes modifications to the electric base rates which will increase electric operating revenues from base rates over two years from revenues received under current base rates. The BPU staff proposes to increase electric operating base rate revenues, on an annualized basis for each 12 month period beginning July 1 of each year commencing July 1, 2023, approximately 2.5% in 2023 and approximately 2.5% in 2024. The changes individual customers will experience may vary from the proposed annual increases, depending on the rates ultimately adopted to achieve the proposed total revenue increase.



The methods used in the electric analyses are in accordance with the industry accepted methods of allocating costs as kept in conformity with the Federal Energy Regulatory Commission's uniform system of accounts.

## **WATER**

The BPU staff proposes modifications to the water rates which will increase water operating revenues over three years from revenues received under current rates. The BPU staff proposes to increase water operating revenues, on an annualized basis for each 12 month period beginning July 1 of each year commencing July 1, 2023, approximately 6.0% in 2023, approximately 6.0% in 2024 and approximately 6.0% in 2025. The changes individual customers will experience may vary from the proposed annual increases, depending on the rates ultimately adopted to achieve the proposed total revenue increase.

The methods used in the water analyses are in accordance with the industry accepted methods of allocating costs.

## **ELECTRIC RATE CHANGES**

The BPU staff proposes additional changes to the Rate Application Manual relating to electric rates. The proposed changes include, but are not limited to, the following:

- Merging of the standard Residential and Residential Electric Heat classes into one residential class that reflects the rate design of the current residential electric heating rate.
- Continuing the trend of increasing the Customer Charge to reflect cost of service and recovery of more fixed costs through fixed charges.
- Modifying the Energy Rate Component (ERC) Rider to allow for additional recovery over costs to build and maintain an ERC Reserve Fund.
- Creating a new Green Rider for large Commercial and Industrial customers that want to procure energy with renewable attributes.
- Other language changes within the Rate Manual to align the language with current BPU practice.

## **INTERVENTION**

Any affected Utility customer wishing to intervene, appear at the public hearing, present testimony of witnesses under oath, conduct cross examination of employees and representatives of the BPU, present oral arguments and file written briefs in support of said customer's position must file a petition for intervention pursuant to the Rules of Procedure for Rate Increase Hearing at least forty-five (45) days prior to the scheduled hearing date and file and serve exhibits, list of witnesses, and summaries of testimony and evidence at least thirty (30) days prior to the scheduled hearing date.

For information regarding this hearing, contact:

NAME: Randy Otting  
TITLE: Director of Accounting  
ADDRESS: 540 Minnesota Avenue, Kansas City, Kansas 66101  
PHONE: (913) 573-9165  
EMAIL: [ratehearing@bpu.com](mailto:ratehearing@bpu.com)

Please notify the Board of Public Utilities of any accommodation you may require, at (913) 573-9173.

## MEMORANDUM

TO: BOARD OF PUBLIC UTILITIES

FROM: KATHY PETERS

DATE: FEBRUARY 23, 2023

RE: BPU RATE HEARING PROCEDURES

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This Memorandum outlines the timing requirements needed for the BPU to approve changes to its rate structure under the Unified Government Charter Ordinance No. CO-5-01, as modified by Charter Ordinance No. CO-3-02, governing the BPU. The rate hearing provisions in the Charter Ordinance were copied from the Kansas statutes relating to BPU rates. The rate hearing provisions were added to the statutes governing BPU in 1982.

Section 21 of the Charter Ordinance provides as follows:

“Prior to the effective date of an increase in any rate fixed pursuant to the authority of Section 20, the Board shall hold a public hearing for the purpose of presenting to the public the findings of the Board supporting the reasonableness of the proposed rate increase. The findings shall include all pertinent financial data, supporting documents and analysis relating to the rate increase. Any affected utility customer may appear at the public hearing and present testimony of witnesses under oath, conduct cross-examination of employees and representatives of the Board, present oral argument and file written briefs in support of such customer’s position. Notice of the time and place of the public hearing and the amount of the proposed rate increase shall be given by publication in a newspaper of general circulation within the City at least 90 days prior to the public hearing. Not less than 90 days prior to the public hearing, the Board shall make available for review by any affected customer during regular business hours the financial data, supporting documents and analysis in possession of the Board which substantiates the findings supporting the proposed rate increase. The public hearing shall be conducted pursuant to procedures adopted by the Board not inconsistent with the provisions of this section. A transcript shall be made of the public hearing and copies of the transcript shall be made available to the public upon payment of the cost thereof. The public hearing may be continued by the Board from time to time and within five days after its completion, the Board shall fix such rates

as it deems justified pursuant to its findings and the evidence presented at the public hearing.”

Under the Charter Ordinance, BPU has to publish notice of a public hearing at least ninety (90) days before the hearing commences. At the time that the notice is published, the BPU staff and the BPU engineering consultants will have prepared the financial data, supporting documents and analysis which support the rate increase and rate design changes that the BPU staff will propose to the Board, and will have this information available for review by the public upon request as required by the Charter Ordinance.

There is a public portion and a technical portion of the rate hearing. A hearing officer will preside over the hearing and handle the functions of an administrative law judge. A court reporting service will record the proceedings.

At the public portion of the hearing, the staff and BPU consultants present staff's recommendation for adjustments to the rates and comments from the public are heard. There is generally an evening session and a morning session the following day for the public portion of the rate hearing.

In the technical portion of the hearing, technical testimony from the BPU staff and consultants, and from the intervenors if any party has filed a petition to intervene before the deadline for filing, is presented. The technical portion of the hearing generally begins at the conclusion of the morning public hearing. During the technical portion, parties will introduce pre-filed testimony, offer exhibits, and may cross-examine each other's witnesses and offer any other evidence felt necessary by each party.

Any affected Utility customer wishing to intervene, appear at the public hearing, present testimony of witnesses under oath, conduct cross examination of employees and representatives of the BPU, present oral arguments and file written briefs in support of said customer's position must file a petition for intervention.

The BPU Board approved revised Rules of Procedure for Public Hearing on Rate Increases in 2016. The Rules of Procedure require that a petition for intervention be filed at least seventy (70) days prior to the scheduled hearing date, unless the BPU agrees to a request by a Customer for an extension of time to file a petition to intervene. BPU staff is responsible to file the initial pre-filed written testimony of BPU staff and consultants when available, and is expected, but not required, to file such pre-filed written testimony not less than seventy (70) days prior to the scheduled date for commencement of the hearing. Intervenors are required to file data requests at least sixty (60) days prior to the scheduled hearing date; that time limit can be extended upon BPU's agreement. The Procedures require that intervenors file and serve pre-filed testimony, proposed exhibits, proposed witnesses, and summaries of testimony other than pre-filed testimony at least thirty (30) days prior to the scheduled hearing date; that time limit can be extended upon BPU's agreement. (Extension requests are approved or denied by the BPU staff, although a Customer can appeal to the hearing officer if the request was denied.) BPU staff can then file rebuttal testimony in response to the intervenors' testimony. The goal of these time requirements is to give more time for the BPU staff



and BPU consultants to have communications and exchanges of technical materials with intervenors and their attorneys and consultants about the specifics of the proposal in advance of the hearing, so that the positions of the parties are fully developed by the time of the hearing.

After completion of all public comment and technical evidence, the Hearing Officer will turn the proceedings over to the Board for decision. The Board will receive all the testimony and evidence presented in the hearing as well as final recommendations from the BPU staff and intervenors. The Board will not make a decision on the proposed electric and water revenue and rate design changes until after the conclusion of the public hearing.

Board members can, of course, attend all or any portion of the public hearing, and are encouraged to do so whenever possible. If a Board member cannot attend the entire hearing, it is not a problem, as the full transcripts of the proceedings prepared by the court reporter will also be provided to each Board member once the public comment and technical evidence is complete so that each Board member will have all of the evidence. Board members who attend the hearing will sit in the audience to listen to the evidence being presented, and will be introduced so that people will know that such Board members are there, but will not be called upon to participate in the hearing. The role of Board members comes at the end of the hearing, when the Board is called upon to make decisions. As decision makers, the Board members should refrain from expressing opinions about the proposed rates until all of the evidence has been presented during the public hearing and the proceedings have been turned over to the Board for decision.

The Charter Ordinance requires the Board to make a decision within five (5) days of the completion of the hearing. For that reason, the hearing is not concluded until the Board is ready to make a final decision. It is good practice to have the Board's final decision rendered in a written document that is presented to the Board for approval, such as an Order setting out the Board's findings and conclusions.

A party that has intervened and participated in the rate proceedings has the right to file suit in Wyandotte County District Court, no later than thirty (30) days after the final decision of the Board is rendered, seeking a review of the Board's decision. (Someone who simply presented a statement in the public hearing for or against the proposed rates but did not intervene in the proceedings is not a party and cannot file suit.) The court has the power to vacate or set aside the Board's decision if it determines the findings of the Board do not substantiate the reasonableness of the proposed rate increase or that the findings are contrary to law. There is also a provision allowing a rate increase to be stayed or suspended pending the outcome of the case, although the stay can be lifted if BPU objects and presents evidence as to the validity of its rate decision. In order for a stay to remain in place after the objection, the court must issue an order continuing the stay which contains "a specific finding based upon evidence submitted to the court and identified by reference thereto, that petitioner would probably prevail on the merits that the Board's rate decision was unlawful or unreasonable." There is also the possibility of an appeal to the court of appeals following the district court decision.

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

**RULES OF PROCEDURE  
FOR  
PUBLIC HEARING ON RATE INCREASES**

**REVISED 2016**

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## **ARTICLE I**

### **PREFACE**

The following rules of procedure (hereinafter referred to as “Rules”) before the Kansas City, Kansas Board of Public Utilities (hereinafter referred to as the “Board”) were promulgated and adopted by the Board on April 15, 1981, and revised from time to time, including as approved on August 17, 2016. These Rules are issued under the authority contained in Charter Ordinance No. CO-5-01, as may be amended and supplemented from time to time (the “Charter Ordinance”) of the Unified Government of Wyandotte County/Kansas City, Kansas (the “Unified Government”). These Rules apply to rate consideration proceedings conducted pursuant to the Charter Ordinance.

The purpose of these Rules is to govern the proceedings which are required for the consideration of utility rate increases for water and/or electricity.

Nothing in these Rules limits, modifies or changes the existing procedures of the Board at its regular sessions pursuant to the Charter Ordinance, the laws of the State of Kansas and the General Rules and Regulations of the Board of Public Utilities of Kansas City, Kansas.

It is the policy of the Board that records and prepared studies and analyses of its operations which are relevant to the rate considerations are open to public inspection upon reasonable request. However, accounts of individual customers are the private and confidential information of the customer which will not be released without the notarized written consent of the customer.

All communications should be addressed to the Office of the Secretary of the Board (or other BPU office as indicated by the BPU in connection with a rate hearing proceeding), Board of Public Utilities, 540 Minnesota Avenue, Kansas City, Kansas 66101.

## **ARTICLE II**

### **CODE OF ETHICS**

Any person who signs any filing, petition, motion or brief, appears at a proceeding, or transacts business with the Board or its designated Hearing Officer in the rate hearing proceeding agrees to comply with the laws of this state and these Rules; to maintain due respect to the Board or its Hearing Officer; and never to mislead the Board or its Hearing Officer or BPU staff by an artifice or false statement of fact or law. Any person who, on behalf of another interest or interests, signs any filing, petition, motion or brief, appears at a proceeding or transacts business with the Board, the Hearing Officer or BPU staff, by such act represents that he or she is authorized to do so. Any person violating these Rules may be excluded, at the discretion of the Hearing Officer, from the rate hearing, and any presentation, written or oral testimony made in violation of these Rules may be stricken from the record in the Proceeding.

## ARTICLE III

### DEFINITIONS

As used in these Rules:

A. “Board” means the Board Members of the Kansas City, Kansas Board of Public Utilities.

B. “BPU” means the Kansas City, Kansas Board of Public Utilities and its staff serving Kansas City, Kansas.

C. “Customer” means any person, entity, state or federal agency to which electric energy or water is sold by BPU.

D. “Hearing Officer” refers to the Board President or any person designated by the Board to preside at a Proceeding.

E. “Intervenor” means any affected utility customer who intervenes in the Proceeding and presents testimony of witnesses under oath, conducts cross-examination of employees and representatives of the BPU, presents oral argument and files written briefs in support of such utility customer’s position.

F. “Limited Appearance” means an appearance at which a person other than an Intervenor may present a written statement or make an oral statement of position.

G. “Party,” solely for purposes of these Rules, means BPU staff or any Intervenor who has been granted status as a Party, but excludes any person making a Limited Appearance. This definition is not intended to alter, and shall not be deemed to alter, the definition of “Party” contained in the Charter Ordinance and the rights and obligations of such a “Party” as set forth in the Charter Ordinance.

H. “Person” means an individual, corporation, governmental agency, association, partnership, or any other legal or commercial entity.

I. “Proceeding” means a public hearing on a utility rate increase under Kansas law of which notice to the public and to Customers is given, is open to the public and is conducted pursuant to these Rules.

J. “Writing” means electronic writing, handwriting, typewriting, printing, photostating, photographing, and every means of recording, including letters, words, pictures, sounds or symbols, or any combination thereof, and all papers, maps, magnetic or punch cards, discs, drums, or other forms of recorded communication.

## ARTICLE IV

### NOTICE REQUIREMENTS

Notices to Public: Notices of a Proceeding, when given for the purpose of informing the public of proposed rate increases, shall:

(1) Be given by publication in a newspaper(s) of general circulation in Kansas City, Kansas, not less than ninety (90) days prior to commencement of the Proceeding. Additional means may be adopted by the Board to notify the public of the Proceeding.

(2) Include the time and place of the public hearing and the amount of the proposed rate increase.

## ARTICLE V

### REQUIREMENTS FOR ALL FILINGS

Section A. Form and Size: All documents tendered for filing with the Board shall be in Writing. Written documents shall be on one side of the paper only and shall be double spaced, except that footnotes and quotations may be single spaced. Multipage documents shall be bound or stapled on the left side. Reproductions may be made by any process, provided all copies are clearly and permanently legible. All pleadings filed with the Board by or on behalf of an Intervenor shall be signed by the Intervenor or its legal counsel and include the Intervenor's name and address, and if applicable the legal counsel's name and address.

Section B. Title: All documents presented for filing with the Board shall show the caption for the Proceeding and title of the document.

Section C. Copies: There shall be filed with the Board an original and three conformed copies of petitions to intervene and motions for compliance with discovery if said motions are filed. Unless otherwise provided, there shall be an original and one copy of all other documents submitted for filing with the Board.

Section D. Filing Method: Unless otherwise provided, all documents submitted for filing with the Board shall be filed at the Office of the Secretary of the Board, Board of Public Utilities, 540 Minnesota Avenue, Kansas City, Kansas 66101. Filings may be made by mail by enclosing the document in a sealed envelope addressed as above and depositing it with the United States Postal Service with first class postage prepaid. Documents may be signed and filed electronically by electronically submitting the document to such email address as indicated by the BPU in connection with a Proceeding. All documents filed electronically shall include the words "Filed Electronically" on the first page of the document.

Section E. Time of Filings for Formal Docket: Filings will be accepted for docketing if such filings are received at the Office of the Secretary of the Board or other BPU office as indicated by the BPU in connection with a Proceeding on or before 5:00 P.M. on the date such filing is due.

Filings tendered by mail after said due date which are postmarked at least two days prior to the due date for filing will be accepted for docketing if received no later than one day following the due date. Filings tendered by express mail with guaranteed one day delivery will be accepted for docketing if they are tendered by express mail with guaranteed one day delivery and mailed at least one day prior to the due date. Filings tendered electronically are deemed filed at the time received by the BPU.

Section F. Service of Process – Method of Service: All filings, documents, communications, notices, or demands as between Intervenors, shall be served as follows: (a) Service may be provided by mail by enclosing the document(s) in a sealed envelope deposited with the United States Postal Service with first class postage prepaid on or before the time specified for service, provided that such document is received as provided in Section E above; (b) Service may be provided by mailing the document(s) by express mail with guaranteed one day delivery on or before the time specified for service, provided that such document is received as provided in Section E above; (c) Notwithstanding the provisions of (a) and (b) above, service may be provided by personal delivery of the document(s) to a Party or at such Party's mailing address on or before the time specified for service.

Section G. Computation of Time: Unless otherwise provided, when the period is stated in days, exclude the day of the event that triggers the period, count every day, including intermediate Saturdays, Sundays and legal holidays, and include the last day of the period. If the last day of the period is a Saturday, Sunday or legal holiday, the period continues to run until the end of the next day that is not a Saturday, Sunday or legal holiday.

## ARTICLE VI

### PARTIES TO THE PROCEEDING

Section A. Requirements for Intervention: All affected Customers may file a petition to intervene. Petitions to intervene should be filed with the Office of the Secretary of the Board or other BPU office as indicated by the BPU in connection with a Proceeding.

Section B. Petitions to Intervene; Form: The petition to intervene shall be in writing; shall set forth the name, address and telephone number of the person to whom communications regarding the petition are to be sent; shall identify the Parties to the petition and their interests in the Proceeding; shall state the position of the Parties with respect to the proposed rate increase; and shall set forth in summary form the representations the Parties expect to make at the Proceeding regarding the issues to be presented therein. Petitions to intervene shall comply with the requirements of filings set forth in Article V. (See, e.g., Appendix A, attached hereto.) The Hearing Officer in special cases and on a showing of good cause may waive any requirement of this rule; provided that consent by BPU to an extension of time to file a petition to intervene as described in the following paragraph is a requirement for such extension.

Petitions to intervene must be filed not less than seventy (70) days prior to the scheduled date for commencement of the Proceeding, unless the BPU agrees to a request by a Customer for an extension of time to file a petition to intervene.



Section C. Rulings on Petitions to Intervene: Leave to intervene will be granted to any affected Customer or such person's authorized representative that files a timely petition to intervene.

Section D. Intervenors: Formal participation in the Proceeding shall be limited to BPU staff and to Intervenors and others who have been granted status of being a Party and who shall have the full rights and duties of active participation. Intervenors and Parties shall have, but not necessarily be limited to, the following rights: to present testimony, to cross examine employees and representatives of the BPU, to present oral argument and file written briefs, and to ask, at the discretion of the Hearing Officer, clarifying questions of participants without intervention. The duties of Intervenors include, but are not necessarily limited to, the following: to file a timely petition to intervene, to provide other Intervenors and Parties with exhibits, names of witnesses, and summaries of proposed testimony prior to the Proceeding, to provide to other Intervenors and Parties, upon request, information relevant to the issue to which his or her intervention relates, to attend preliminary conferences which may be held by the Hearing Officer, and to be present for the entire Proceeding(s) on the matter(s) on which he or she is intervening.

Section E. Limited Appearances: In any Proceeding, written comments may be submitted, or an appearance may be made without filing a formal petition, if there is full disclosure of the identity of the presenter and of the persons or entities in whose behalf the appearance or comments are to be made, if the interests and positions of such persons or entities are stated fairly, and if the contentions are relevant to the issues presented in the Proceeding. Persons making Limited Appearances may be asked clarifying questions, as permitted by the Hearing Officer, by Parties only; and, persons making Limited Appearances do not have a right to advance distribution of testimony and exhibits, or a right to question or cross examine Parties or Intervenors.

All comments submitted by persons making Limited Appearances shall be included in the record of the Proceeding for consideration by the Board. For this purpose, they are encouraged, though not required, to submit written copies of their comments prior to or immediately following the verbal presentation.

A person or entity in whose behalf a Limited Appearance is made in this manner may participate in the Proceeding to the degree indicated by the Hearing Officer.

Section F. Hearing Officer - Duties, Responsibility and Authority: The Hearing Officer shall apply and enforce these Rules and shall make any determination of construction or interpretation thereof as may be necessary to assure that the substantive rights of the Parties are preserved and protected. He or she shall conduct the course of the Proceeding efficiently and expeditiously so that a clear and concise record of evidence in the Proceeding shall be developed. He or she shall, upon request of the Board, furnish it with a summary of the evidence of the record in any Proceeding; and, at the request of the Board or any Board Member, shall provide assistance as requested by the Board in the preparation of a written decision setting forth a determination by the Board.

The Hearing Officer may set dates of proceedings, and control the course thereof; administer oaths; receive evidence; examine and call witnesses; hold appropriate conferences

before or during proceedings; rule on all objections, motions and petitions; receive offers of proof; hear arguments and fix the time for proceedings and filings of briefs and written comments. He or she may take such other action as may be necessary and appropriate to the discharge of his or her duties consistent with the laws of the State of Kansas.

To avoid unnecessary cumulative or repetitive evidence, the Hearing Officer may limit the number of witnesses or the time for testimony upon a particular issue.

Section G. Rulings by the Hearing Officer: Rulings by the Hearing Officer on the admissibility of evidence, all objections and motions, including but not limited to motions for continuance, motions for compliance with discovery, postponement, or extension of time are subject to review, modification or reversal by the Board.

## ARTICLE VII

### ACCESS TO INFORMATION

Section A. Preliminary Conference: The Hearing Officer may hold a preliminary conference for the purposes of formulating or simplifying the issues, arranging for the delivery or exchange of proposed exhibits, witnesses, or summaries of testimony, limitation of number of witnesses, and such other matters as may expedite orderly conduct and disposition of the Proceeding.

Section B. Exchange of Evidence: Except as may be provided at a preliminary conference or by directive set forth by the Hearing Officer, pre-filed testimony, proposed exhibits, witnesses, and summaries of testimony shall be filed with the Office of the Secretary of the Board or other BPU office as indicated by the BPU in connection with a Proceeding and served upon all the Parties in the Proceeding as follows:

(1) The BPU shall make available all pertinent financial data, supporting documents, and analysis relating to the rate increase on the date the public notice of the Proceeding is issued.

(2) BPU staff shall file the initial pre-filed written testimony of BPU staff and consultants when available, and is expected, but not required, to file such pre-filed written testimony not less than seventy (70) days prior to the scheduled date for commencement of the Proceeding.

(3) Intervenors shall file and serve, in accordance with Section F of Article V, pre-filed testimony, proposed exhibits, proposed witnesses, and summaries of testimony other than pre-filed testimony not less than thirty (30) days prior to the date scheduled for the Proceeding; provided, however, that the time limit may be extended upon agreement of the BPU.

(4) BPU staff may file rebuttal testimony, which if filed is expected but not required to be filed not less than ten (10) days prior to the date scheduled for the Proceeding.

This Rule shall apply to Intervenors only and not to persons making Limited Appearances.

Section C. Discovery: All discovery shall be pursuant to the provisions of Article VII of these Rules. No subpoenas or orders for the taking of formal depositions shall be issued.

Section D. Informal Discovery: Any Intervenor in a Proceeding shall have access to information available to other Intervenors to the Proceeding if such information is relevant to the issues to which his or her intervention in such Proceeding relates. BPU staff shall have access to information available to an Intervenor in a Proceeding if such information is relevant to the issues to which such Intervenor's intervention in such Proceeding relates. No Intervenor shall deny any such information or data in his or her possession to another Intervenor or to BPU staff upon reasonable request or demand of the latter. Any artifice or design by an Intervenor intended to forestall a Party from being able to obtain or make use of such information or data at the Proceeding is inconsistent with the requirements of the Code of Ethics prescribed in Article II, and the Intervenor may be subject to the Sanctions prescribed therein. It is expected that Parties will make their requests informally upon another Party as early as possible, and in no event later than the time required for a formal discovery request, in order to permit the responding Party ample time to collect the information and data requested.

Section E. Formal Discovery: The remaining Sections in this Article provide a formal means for enforcing the right of an Intervenor to obtain information and data from BPU or from another Intervenor or for BPU staff to obtain information and data from an Intervenor upon reasonable demand. However, formal discovery rights will not be granted unless it is demonstrated that reasonable and timely efforts were made to secure discovery informally pursuant to Section D.

Section F. Formal Demand for Information: Formal demand for information or data, or for inspection of documents from a Party shall be in writing, showing good cause for the production of the matters described in such demand, specifying the exact matters desired to be produced or inspected, setting forth in full detail the relevance thereof to the issues involved in the Proceedings, and stating that the Party being served has the desired matters in his or her possession or under his or her control. Such demand shall be personally served upon the Party on whom demand is made or delivered to the designated mailing address or electronic delivery address, and a copy thereof shall be filed with the Office of the Secretary of the Board or other BPU office as indicated by the BPU in connection with a Proceeding.

Section G. Timeliness for Formal Demand: Timely demand upon BPU staff shall be made not less than sixty (60) days prior to the scheduled date of the Proceeding; provided, however, that the time limit may be extended upon agreement of the BPU.

Timely demand upon any Intervenor shall be made not less than thirty (30) days prior to the scheduled date of the Proceeding; provided that such demand shall be timely if made within ten (10) days after such Intervenor files its testimony pursuant to Section B (3) above even if less than thirty (30) days prior to the scheduled date of the Proceeding. However, upon good cause being shown the Hearing Officer may grant leave to file formal discovery requests described in this paragraph after the time provided herein.

Section H. Timeliness to Provide Information: A Party shall endeavor to provide a response to a reasonable and timely formal discovery demand within twenty (20) days of the demand. Data, information or inspection reasonably and timely demanded of BPU staff shall be provided to the Intervenor making such reasonable and timely demand during regular business hours not less than seven (7) days prior to the scheduled date of the Proceeding, subject to Section I below. Data, information or inspection reasonably and timely demanded of an Intervenor shall be provided to the Party making such demand during regular business hours not less than seven (7) days prior to the scheduled date of the Proceeding, subject to Section I below.

Section I. Inability to Comply with Discovery: If a Party has been served with a reasonable and timely demand with which he or she cannot comply within the time prescribed in Section H, he or she shall notify the requesting Party personally or by telephone as soon as possible and in any event no later than the applicable date set forth in Section H, and concurrently shall in Writing set forth the facts and circumstances which prevent such compliance in a communication delivered to the designated mailing address or electronic delivery address of the requesting Party, and shall file a copy with the Office of the Secretary of the Board or other BPU office as indicated by the BPU in connection with a Proceeding and with the Hearing Officer.

Section J. Hearing for Compliance with Discovery: A Party who has been denied information or data demanded under these Rules may request a hearing by the Hearing Officer, by stating that the information, data or inspection demanded will not be provided within the time prescribed in these Rules, and notifying the Party upon whom the demand was made and the Hearing Officer personally or by telephone of the request for a hearing.

Section K. Ruling on Motion for Compliance: The Hearing Officer shall have the authority to grant or deny any request for a hearing, subject to the provisions of these Rules. The Hearing Officer, after investigation, review of the pleadings, and the hearing of oral arguments, if any, shall rule on the motion for compliance with discovery and shall notify the Parties concerned by telephone or in Writing of such ruling. Any such ruling is subject to review, modification or reversal by the Board as provided in Article VI, Section G above. Failure by any Intervenor to comply with a ruling or order of the Hearing Officer, or of the Board, is inconsistent with the Code of Ethics prescribed in Article II, and the Intervenor may be subject to the sanctions prescribed therein.



## ARTICLE VIII

### PROCEEDINGS AND DOCKETS

Section A. Secretary's Formal File: The Board Secretary or his or her delegate shall maintain a file of documents filed pursuant to these Rules which shall be open for public inspection during normal business hours between 8:00 A.M. and 5:00 P.M. Monday through Friday, at 540 Minnesota Avenue, Kansas City, Kansas 66101.

Section B. Rejection of Documents: Documents which are not in substantial compliance with these Rules, Board directives or applicable laws and statutes may be rejected. If rejected, such documents will be returned with an indication of the deficiencies therein. Tendered documents which have been rejected shall not be entered upon the docket. Acceptance of a document for filing shall not be construed by any Party as a determination that the document complies with all requirements of the Board, and is not a waiver of such requirements. The Board, the Secretary of the Board or his or her designee or the Hearing Officer may require amendments of a document.

Section C. Opening: At the opening of the Proceeding, the Hearing Officer shall introduce or caused to be introduced for the record the public notice of the Proceeding and proof of its publication. The Hearing Officer shall also name for the record the Intervenors. The Hearing Officer shall name for the record the persons making Limited Appearances, as such persons speak.

Section D. Order of Presentation: Subject to the discretion of the Hearing Officer, the order of presentation shall be as follows:

#### PUBLIC PORTION OF PROCEEDING

- (1) Opening statements by Parties (as to any Party in attendance at the Public Portion of the Proceeding).
- (2) BPU staff presentation.
- (3) Limited Appearances.

#### TECHNICAL PORTION OF PROCEEDING

- (4) BPU staff presentation and presentation of reports by consultants.
- (5) Presentations by Intervenors.
- (6) BPU and/or Intervenors rebuttal.

The Hearing Officer may set reasonable time limits for oral statements and presentation of documents, and may exclude or limit cumulative, repetitious or immaterial evidence.

Section E. Record of Proceeding: A record of the Proceeding shall be kept by a court reporter or by a reliable recording device, and a written transcript of such Proceeding, in whole or in part, shall be made available at the cost of reproduction.

## ARTICLE IX

### EVIDENCE

Section A. Form and Admissibility: Although technical rules of evidence need not be applied, the substantive rights of the Parties shall be preserved.

Section B. Objections: When objections or motions to strike are made to the admission or exclusion of evidence, the grounds relied upon shall be stated briefly. Formal objections to rulings are unnecessary and need not be taken.

Section C. Offer of Proof: An offer of proof for the record shall consist of a statement of the substance of the evidence to which objection has been sustained. The Hearing Officer may ask an Intervenor to summarize such Intervenor's proposed testimony so that the Hearing Officer may determine whether the testimony is appropriate.

Section D. Witnesses: Witnesses shall testify under oath or affirmation. At the time of testifying the witness shall have in his possession and available for inspection any Writing upon which his testimony relies.

Section E. Documentary Evidence: If relevant and material matter in evidence is included in a document containing other matters, the Party offering it shall designate specifically the portion so offered. If other matter in the document would unnecessarily encumber the record, the document will not be received in evidence. However, the Hearing Officer may authorize a copy of the relevant and material portion of the matter to be received as an exhibit. Other Parties shall be afforded opportunity to examine the entire document and to offer in evidence copies of other portions thereof believed to be relevant and material.

## ARTICLE X

### RULES

These Rules shall be liberally construed to secure just, speedy and inexpensive determination of the issues presented. In special cases and for good cause shown, the Hearing Officer may permit deviations from the Rules. Rules may be amended, revoked or modified at any time by the Board without notice.

## ARTICLE XI

### BOARD DETERMINATION

A. Decision: Within five (5) days after the completion of the public hearing, the Board shall fix such rates as it deems justified pursuant to its findings and the evidence presented at the public hearing.

B. Service of Board Determinations: Board determinations shall be made available for public inspection in the Board Secretary's file of the proceedings (Section E of Article VIII). Board determinations shall be served on the Intervenors in the Proceeding by the Secretary of the Board or his or her designee by mail. Service pursuant to this Rule may also be accomplished by personal delivery of a copy.

## ARTICLE XII

### CONTINUANCES

The Proceeding may be continued from time to time by the Hearing Officer or the Board until all Parties and persons making Limited Appearances have had an opportunity to make their relevant presentations and until the Board has had an opportunity to make its determinations.

APPENDIX A

JOHN Q. ATTORNEY  
SMITH, SMITH, AND SMITH, INC.  
1234 5th Street  
Kansas City, Kansas

(913) 123-4567

ATTORNEY FOR ABC COMPANY

KANSAS CITY, KANSAS BOARD OF PUBLIC UTILITIES

RATE HEARING

PETITION TO INTERVENE

The ABC Company hereby notices its intention to intervene in the Kansas City, Kansas Board of Public Utilities rate increase hearing.

The ABC Company is a utility customer of the Kansas City, Kansas Board of Public Utilities.

It is the position of the ABC Company that the Kansas City, Kansas Board of Public Utilities should/should not adopt the proposed rate increase. In its intervention the ABC Company will show that:

- 1.
- 2.
- 3.



These Rules of Procedure for Public Hearing on Rate Increases are hereby approved as of September 26, 2016.

BOARD OF PUBLIC UTILITIES OF THE  
CITY OF KANSAS CITY, KANSAS

By: Don L. Gray  
Don L. Gray, General Manager

Approved as to Form:

Kathryn P. Peters  
Attorney for the Board of Public Utilities  
Kathryn P. Peters, Kutak Rock LLP

