Income Statement

Percent   Perc			Income Statem				
Actual   Actual   Budget to Date   (Act. vs Budge)   Diff   Actual							
Paricipant Revenue							
Participant Revenue		Actual	Actual	Budget to Date	(Act. vs Budg.)	Diff	Actual
Charle Electric Revenue	Operating Revenue						
Charle Electric Revenue	Participant Revenue	\$4,305,766.31	\$8,380,674.22	\$9,650,832.34	(\$1,270,158.12)	(13.16%)	\$11,345,409.71
Purchase Power	Other Electric Revenue		258,664.81	240,004.52	18,660.29		266,330.26
Purchase Power   2,656,588.61	Total operating Revenue	4,427,168.68	8,639,339.03	9,890,836.86	(1,251,497.83)	(12.65%)	11,611,739.97
Transmission Expense   995,899,46   137,362.38   24,29,644.19   (257,281.36)   (22.94%)   2,596,991.47	Operating Expenses						
Depresiation & Amoritzation   260,182.30   514,808.43   590,034.66   (34,226.23)   (6,23%)   445,271.90   20,000   20,	Purchase Power	2,656,588.61	4,835,820.82	7,070,477.46	(2,234,656.64)	(31.61%)	
Process	Transmission Expense	995,899.46	1,872,362.83	2,429,644.19	(557,281.36)	(22.94%)	
Dogwood Op Expense	Depreciation & Amortization	260,182.30	514,808.43	549,034.66	(34,226.23)		445,271.99
Administrative & General Expenses	KPP Op Expense	7,421.00	7,421.00	8,333.32	(912.32)	(10.95%)	6,800.42
Administrative & General Expenses  **Redirement**   10.535.70   20.890.08   22.441.54   (1.551.46)   (6.91%)   18.342.32   (1.61.757.68)   20.890.08   22.441.54   (1.551.46)   (6.91%)   18.342.32   (1.61.16)   (1.61.757.68)   20.193.66   17.400.00   2.793.66   16.66%   19.355.46   (1.61.44)   (1.17%)   (1.2797.58   (1.61.45)   (	Dogwood Op Expense	160,358.20	284,416.30	449,388.00	(164,971.70)	(36.71%)	271,530.48
A&G Salaries         88,634.24         176,284.23         180,664.96         (4,380.73)         (2.42%)         164,757.56           Retirement         10,555.70         20,890.08         22,441.54         (1,551.46)         (6,91%)         18,134.23           Health Insurance         10,576.89         20,193.66         17,400.00         2,793.66         16,06%         19,355.44           Payroll Tax Expense         6,579.93         13,659.42         13,820.86         (161.44)         (1,17%)         12,797.58           Rent Expense         3,300.08         11,606.24         10,833.34         772.90         7.13%         8,303.50           Rent Expense         3,300.58         7,123.07         8,600.00         (11,582)         (1,07%)         10,661.18           Communications Expense         3,305.68         7,123.07         8,600.00         (1,476.93)         (17,17%)         7,984.39           Deard of Director Expense         13,110.88         32,137.58         3,500.00         (2,475.22)         (3,476.22)         (3,186.22)         (1,178.16)         (23,277.37)         7,984.39           Logal Expense         15,110.58         32,137.58         3,500.00         (2,475.22)         (3,675.22)         (1,178.16)         (23,275.22)         (2,375.22)	Total Operating Expenses	4,080,449.57	7,514,829.38	10,506,877.63	(2,992,048.25)	(28.48%)	10,047,603.10
Retirement	Administrative & General Expenses						
Retirement   10,333.70   20,890.08   22,441.54   (1,551.46)   (6,91%)   18,342.32   Health Insurance   10,576.89   20,193.66   17,400.00   2,793.66   16.06%   19,355.44   19,325.44   13,820.86   (161.44)   (1,17%)   12,797.58   13,659.42   13,820.86   (161.44)   (1,17%)   12,797.58   11,666.24   10,833.34   772.00   7,13%   8,305.50   16.684.18   10,800.00   (115.82)   (1,07%)   10,661.18   (2,07%)   10,661.18   (2,07%)   10,661.18   (2,07%)   10,661.18   (2,07%)   (2,0	A&G Salaries	88,634.24	176,284.23	180,664.96	(4,380.73)	(2.42%)	164,757.56
Health Insurance   10,576,89   20,193.66   17,400.00   2,793.66   16.06%   19,355.64   19,305.06   16.144   11,775   12,797.58   13,859.48   16.144   11,775   12,797.58   13,859.48   16.164.49   11,775   12,797.58   13,859.48   13,859.48   17,200   7,13%   8,303.50   10,684   18   10,800.00   (11,582)   (1,07%)   10,661.18   10,800.00   (11,582)   (1,07%)   10,661.18   10,800.00   (13,822)   (1,07%)   10,661.18   10,800.00   (14,769.30)   (17,17%)   10,661.18   10,800.00   (1,476.93)   (17,17%)   10,784.39   1,298.24   12,200.00   12,200.00   (1,476.93)   (17,17%)   1,784.39   1,298.24   1,275.47	Retirement				(1,551.46)	(6.91%)	18,342.32
Payrol Tax Expense	Health Insurance				2,793.66		
Tarvale Meals Expense   3,400,30   11,686.24   10,833.34   772.90   7,13%   8,303.59   10,684.18   10,800.00   (115.82)   (1,07%)   10,666.18   Communications Expense   1,311.03   2,347.27   5,580.00   3,232.73   (57,93%)   5,119.90   Sord of Directors Expense   1,311.03   2,347.27   5,580.00   (1,476.93)   (17,17%)   7,984.39   Legal Expense   15,110.58   32,137.58   35,000.00   (2,862.42)   (8,18%)   23,609.47   (2,015.64)   (	Payroll Tax Expense					(1.17%)	12,797.58
Rent Expense   5,330.59   10,684.18   10,800.00   (115.82)   (1.07%)   10,661.18   Communications Expense   1,311.03   2,347.27   5,580.00   (3,232.73)   (57.93%)   5,119.90   Board of Directors Expense   3,309.68   7,123.07   8,600.00   (1.476.93)   (17.17%)   7,984.39   Legal Expense   15,110.88   32,137.58   35,000.00   (2,862.42)   (8.18%)   23,609.47   Consulting/Audit Fees   1,275.47   19,473.76   12,700.00   6,773.76   53,34%   12,561.25   (1.576.84)   (1.786.96)   (1.781.69)   (2.32.5%)   (4.876.72.56)   (2.32.5%)   (4.876.72.56)   (2.32.5%)   (4.876.72.56)	Travel & Meals Expense	3,400.80	11,606.24		772.90	7.13%	8,303.50
Communications Expense   1,311.03   2,347.27   5,580.00   (3,232.73)   (57,93%)   5,119.90			10,684.18		(115.82)	(1.07%)	10,661.18
Board of Directors Expense   3,309.68   7,123.07   8,600.00   (1,476.93)   (17.17%)   7,984.39     Legal Expense   15,110.58   32,137.58   35,000.00   (2,862.42)   (8.18%)   23,609.47     Consulting/Audit Fees   1,275.47   19,473.76   12,700.00   6,773.76   53,34%   12,561.25     Outside Service Expense   19,122.91   38,896.67   50,678.36   (11,781.69)   (22.25%)   47,877.25     Outside Service Expense   19,122.91   38,896.67   50,678.36   (11,781.69)   (22.25%)   47,877.25     Outside Service Expense   18,805.00   49,036.84   47,000.00   2,036.84   43,39%   46,6090.00     Insurance Expense   8,806.54   16,125.08   16,666.70   (541.62)   (3.25%)   8,604.84     Training Expense   17,710.00   17,710.00   16,599.09   800.91   4,74%   15,625.00     Misc. General Expense   11,943.57   22,102.25   30,430.80   (8,328.55)   (27.37%)   33,589.56     Advertising Expense   2,316.19   2,316.19   3,333.34   (1,017.15)   (30.51%)   5,753.25     Total Admin. & General Expenses   220,025.12   460,586.52   482,858.99   (22,272.47)   (4.61%)   440,951.71     Total Expenses   4,300,474.69   7,975,415.90   10,989,736.62   (3,014,320.72)   (27.43%)   10,488,554.81     Non-Operating Revenue   34,541.13   71,871.32   14,000.00   57,871.32   413.37%   5,374.99     Truste Interest Income   34,541.13   71,871.32   14,000.00   22,2824.25   163.03%   733.52     Total Non-Operating Revenue   53,940.64   108,695.57   28,000.00   80,695.57   288.20%   6,108.51      Non-Operating Expense   11,042.56   12,167.63   6,216.00   5,951.63   95.75%   5,389.76     Bond Interest Expense   19,564.42   279,128.84   279,135.42   (6.58)   0.00%   344,425.02     Amort Premiums & Discounts   (9,796.54)   (19,930.80   21,045.45   (7,015.15)   (33.333%)   20,263.86     Amort Premiums & Discounts   (9,796.54)   (19,930.80   1,070.10)   (0.37%)   340,628.14      Change in Net Position   \$32,809.04   \$486,885.01   \$51,357,703.55   \$1,844,588.56   (135.86%)   \$788,665.53     Add Back & Subtractions:   (26,28)   285,733.69   286,803.79   (1,070.10)   (0.37%)   3		1,311.03	2,347.27	5,580.00			5,119.90
Legal Expense			7,123.07				7,984.39
Consulting/Audit Fees		15,110.58					23,609.47
Company Dues & Memberships   19,122.91   38,896.67   50,678.36   (11,781.69)   (23,25%)   47,877.25			•				12,561.25
Company Dues & Memberships   14,805.00   49,036.84   47,000.00   2,036.84   4.33%   46,009.00			38,896.67				47,877.25
Risurance Expense   8,062.54   16,125.08   16,666.70   (541.62)   (3.25%)   8,604.84   Training Expense   17,710.00   17,710.00   16,099.09   800.91   4,74%   15,625.00   Misc. General Expense   11,943.57   22,102.25   30,430.80   8,328.55   (27.37%)   33,589.56   Advertising Expense   2,316.19   2,316.19   3,333.34   (1,017.15)   (30.51%)   5,753.27   Total Admin. & General Expenses   220,025.12   460,586.52   482,858.99   (22,272.47)   (4.61%)   440,951.71    Total Expenses   4,300,474.69   7,975,415.90   10,989,736.62   (3,014,320.72)   (27.43%)   10,488,554.81    Non-Operating Revenue   34,541.13   71,871.32   14,000.00   57,871.32   413,37%   5,374.99   Trustee Interest Income   19,399.51   36,824.25   14,000.00   22,824.25   163.03%   733.52    Total Non-Operating Revenue   53,940.64   108,695.57   28,000.00   80,695.57   288.20%   6,108.51    Non-Operating Expense   11,042.56   12,167.63   6,216.00   80,695.57   288.20%   6,108.51    Non-Operating Expense   13,9564.42   279,128.84   279,135.42   (6.58)   0.00%   344,425.02   4,000.00   344,425.02   4,000.00   3,000.00   3,000.00%   3,							46,009.00
Traing Expense			·			(3.25%)	
Misc. General Expense         11,943.57         22,102.25         30,430.80         (8,328.55)         (27,37%)         33,589.56           Advertising Expense         2,316.19         2,316.19         3,333.34         (1,017.15)         (30.51%)         5,753.27           Total Admin. & General Expenses         220,025.12         460,586.52         482,858.99         (22,272.47)         (4.61%)         440,951.71           Total Expenses         4,300,474.69         7,975,415.90         10,989,736.62         (3,014,320.72)         (27.43%)         10,488,554.81           Non-Operating Revenue         34,541.13         71,871.32         14,000.00         57,871.32         413.37%         5,374.99           Trustee Interest Income         34,541.13         71,871.32         14,000.00         57,871.32         413.37%         5,374.99           Trustee Interest Income         19,399.51         36,824.25         14,000.00         80,695.57         288.20%         6,108.51           Non-Operating Expense         111,042.56         12,167.63         6,216.00         5,951.63         95.75%         5,389.76           Bond Interest Expense         139,564.42         279,128.84         279,135.42         (6.58)         0.00%         344,425.02           Amort. Issue Costs         7		•					15,625.00
Advertising Expense         2,316.19         2,316.19         3,333.44         (1,017.15)         (30.51%)         5,753.27           Total Admin. & General Expenses         220,025.12         460,586.52         482,858.99         (22,272.47)         (4.61%)         440,951.71           Total Expenses         4,300,474.69         7,975,415.90         10,989,736.62         (3,014,320.72)         (27.43%)         10,488,554.81           Non-Operating Revenue         11,000.00         57,871.32         413.37%         5,374.99           Trustee Interest Income         19,399.51         36,824.25         14,000.00         22,824.25         163.03%         733.52           Total Non-Operating Revenue         53,940.64         108,695.57         28,000.00         80,695.57         288.20%         6,108.51           Non-Operating Expense         11,042.56         12,167.63         6,216.00         5,951.63         95.75%         5,389.76           Bond Interest Expense         139,564.42         279,128.84         279,135.42         (6.58)         0.00%         344,425.02           Amort. Issue Costs         7,015.15         14,030.30         21,045.45         (7,015.15)         (33.33%)         20,263.86           Amort. Premiums & Discounts         (9,796.54)         (19,593.08)					(8,328.55)	(27.37%)	
Total Admin. & General Expenses         220,025.12         460,586.52         482,858.99         (22,272.47)         (4.61%)         440,951.71           Total Expenses         4,300,474.69         7,975,415.90         10,989,736.62         (3,014,320.72)         (27.43%)         10,488,554.81           Non-Operating Revenue         Interest Income         34,541.13         71,871.32         14,000.00         57,871.32         413,37%         5,374.99           Tustee Interest Income         19,399.51         36,824.25         14,000.00         22,824.25         163.03%         733.52           Total Non-Operating Revenue         53,940.64         108,695.57         28,000.00         80,695.57         288.20%         6,108.51           Non-Operating Expense         11,042.56         12,167.63         6,216.00         5,951.63         95.75%         5,389.76           Bond Interest Expense         139,564.42         279,128.84         279,135.42         (6.58)         0.00%         344,425.02           Amort. Issue Costs         7,015.15         14,030.30         21,045.45         (7,015.15)         (33,33%)         20,263.86           Amort. Premiums & Discounts         (9,796.54)         (19,593.08)         (19,593.08)         (19,593.08)         (19,593.08)         (10,701.00)							
Non-Operating Revenue         34,541.13         71,871.32         14,000.00         57,871.32         413.37%         5,374.99           Trustee Interest Income         19,399.51         36,824.25         14,000.00         22,824.25         163.03%         733.52           Total Non-Operating Revenue         53,940.64         108,695.57         28,000.00         80,695.57         288.20%         6,108.51           Non-Operating Expense           Interest Expense         11,042.56         12,167.63         6,216.00         5,951.63         95.75%         5,389.76           Bond Interest Expense         139,564.42         279,128.84         279,135.42         (6.58)         0.00%         344,425.02           Amort. Issue Costs         7,015.15         14,030.30         21,045.45         (7,015.15)         (33.33%)         20,263.86           Amort. Premiums & Discounts         (9,796.54)         (19,593.08)         (19,593.08)         (10,070.10)         (0.37%)         340,628.14           Change in Net Position         \$32,809.04         \$486,885.01         (\$1,357,703.55)         \$1,844,588.56         (135.86%)         \$788,665.53           Add Back & Subtractions:         Depreciation & Amortization         260,182.30         514,808.43         549,034.66         (3	<b>.</b> .					(4.61%)	440,951.71
Interest Income 34,541.13 71,871.32 14,000.00 57,871.32 413.37% 5,374.99 Trustee Interest Income 19,399.51 36,824.25 14,000.00 22,824.25 163.03% 733.52 Total Non-Operating Revenue 53,940.64 108,695.57 28,000.00 80,695.57 288.20% 6,108.51    Non-Operating Expense	•	4,300,474.69	7,975,415.90	10,989,736.62	(3,014,320.72)	(27.43%)	10,488,554.81
Trustee Interest Income         19,399.51         36,824.25         14,000.00         22,824.25         163.03%         733.52           Total Non-Operating Revenue         53,940.64         108,695.57         28,000.00         80,695.57         288.20%         6,108.51           Non-Operating Expense           Interest Expense         11,042.56         12,167.63         6,216.00         5,951.63         95.75%         5,389.76           Bond Interest Expense         139,564.42         279,128.84         279,135.42         (6.58)         0.00%         344,425.02           Amort. Issue Costs         7,015.15         14,030.30         21,045.45         (7,015.15)         (33.33%)         20,263.86           Amort. Premiums & Discounts         (9,796.54)         (19,593.08)         (19,593.08)         0.00%         (29,450.50)           Total Non-Operating Expense         147,825.59         285,733.69         286,803.79         (1,070.10)         (0.37%)         340,628.14           Change in Net Position         \$32,809.04         \$486,885.01         (\$1,357,703.55)         \$1,844,588.56         (135.86%)         \$788,665.53           Add Back & Subtractions:         Depreciation & Amortization         260,182.30         514,808.43         549,034.66         (34,226.23)	Non-Operating Revenue						
Non-Operating Revenue         53,940.64         108,695.57         28,000.00         80,695.57         288.20%         6,108.51           Non-Operating Expense         Interest Expense           Interest Expense         11,042.56         12,167.63         6,216.00         5,951.63         95.75%         5,389.76           Bond Interest Expense         139,564.42         279,128.84         279,135.42         (6.58)         0.00%         344,425.02           Amort. Issue Costs         7,015.15         14,030.30         21,045.45         (7,015.15)         (33.33%)         20,263.86           Amort. Premiums & Discounts         (9,796.54)         (19,593.08)         (19,593.08)         (19,593.08)         0.00%         (29,450.50)           Total Non-Operating Expense         147,825.59         285,733.69         286,803.79         (1,070.10)         (0.37%)         340,628.14           Change in Net Position         \$32,809.04         \$486,885.01         (\$1,357,703.55)         \$1,844,588.56         (135.86%)         \$788,665.53           Add Back & Subtractions:         Depreciation & Amortization         260,182.30         514,808.43         549,034.66         (34,226.23)         (6.23%)         445,271.99           Interest Expense & GOS         147,825.59         285,733.69					•		
Non-Operating Expense           Interest Expense         11,042.56         12,167.63         6,216.00         5,951.63         95.75%         5,389.76           Bond Interest Expense         139,564.42         279,128.84         279,135.42         (6.58)         0.00%         344,425.02           Amort. Issue Costs         7,015.15         14,030.30         21,045.45         (7,015.15)         (33.33%)         20,263.86           Amort. Premiums & Discounts         (9,796.54)         (19,593.08)         (19,593.08)         0.00%         (29,450.50)           Total Non-Operating Expense         147,825.59         285,733.69         286,803.79         (1,070.10)         (0.37%)         340,628.14           Change in Net Position         \$32,809.04         \$486,885.01         (\$1,357,703.55)         \$1,844,588.56         (135.86%)         \$788,665.53           Add Back & Subtractions:         Depreciation & Amortization         260,182.30         514,808.43         549,034.66         (34,226.23)         (6.23%)         445,271.99           Interest Expense & GOS         147,825.59         285,733.69         286,803.79         (1,070.10)         (0.37%)         340,628.14	Trustee Interest Income						
Interest Expense         11,042.56         12,167.63         6,216.00         5,951.63         95.75%         5,389.76           Bond Interest Expense         139,564.42         279,128.84         279,135.42         (6.58)         0.00%         344,425.02           Amort. Issue Costs         7,015.15         14,030.30         21,045.45         (7,015.15)         (33.33%)         20,263.86           Amort. Premiums & Discounts         (9,796.54)         (19,593.08)         (19,593.08)         0.00%         (29,450.50)           Total Non-Operating Expense         147,825.59         285,733.69         286,803.79         (1,070.10)         (0.37%)         340,628.14           Change in Net Position         \$32,809.04         \$486,885.01         (\$1,357,703.55)         \$1,844,588.56         (135.86%)         \$788,665.53           Add Back & Subtractions:         Depreciation & Amortization         260,182.30         514,808.43         549,034.66         (34,226.23)         (6.23%)         445,271.99           Interest Expense & GOS         147,825.59         285,733.69         286,803.79         (1,070.10)         (0.37%)         340,628.14	Total Non-Operating Revenue	53,940.64	108,695.57	28,000.00	80,695.57	288.20%	6,108.51
Bond Interest Expense         139,564.42         279,128.84         279,135.42         (6.58)         0.00%         344,425.02           Amort. Issue Costs         7,015.15         14,030.30         21,045.45         (7,015.15)         (33.33%)         20,263.86           Amort. Premiums & Discounts         (9,796.54)         (19,593.08)         (19,593.08)         0.00%         (29,450.50)           Total Non-Operating Expense         147,825.59         285,733.69         286,803.79         (1,070.10)         (0.37%)         340,628.14           Change in Net Position         \$32,809.04         \$486,885.01         (\$1,357,703.55)         \$1,844,588.56         (135.86%)         \$788,665.53           Add Back & Subtractions:         Depreciation & Amortization         260,182.30         514,808.43         549,034.66         (34,226.23)         (6.23%)         445,271.99           Interest Expense & GOS         147,825.59         285,733.69         286,803.79         (1,070.10)         (0.37%)         340,628.14							5 000 FC
Amort. Issue Costs 7,015.15 14,030.30 21,045.45 (7,015.15) (33.33%) 20,263.86  Amort. Premiums & Discounts (9,796.54) (19,593.08) (19,593.08) 0.00% (29,450.50)  Total Non-Operating Expense 147,825.59 285,733.69 286,803.79 (1,070.10) (0.37%) 340,628.14  Change in Net Position \$32,809.04 \$486,885.01 (\$1,357,703.55) \$1,844,588.56 (135.86%) \$788,665.53  Add Back & Subtractions:  Depreciation & Amortization 260,182.30 514,808.43 549,034.66 (34,226.23) (6.23%) 445,271.99  Interest Expense & GOS 147,825.59 285,733.69 286,803.79 (1,070.10) (0.37%) 340,628.14							
Amort. Premiums & Discounts         (9,796.54)         (19,593.08)         (19,593.08)         0.00%         (29,450.50)           Total Non-Operating Expense         147,825.59         285,733.69         286,803.79         (1,070.10)         (0.37%)         340,628.14           Change in Net Position         \$32,809.04         \$486,885.01         (\$1,357,703.55)         \$1,844,588.56         (135.86%)         \$788,665.53           Add Back & Subtractions:         Depreciation & Amortization         260,182.30         514,808.43         549,034.66         (34,226.23)         (6.23%)         445,271.99           Interest Expense & GOS         147,825.59         285,733.69         286,803.79         (1,070.10)         (0.37%)         340,628.14							
Total Non-Operating Expense         147,825.59         285,733.69         286,803.79         (1,070.10)         (0.37%)         340,628.14           Change in Net Position         \$32,809.04         \$486,885.01         (\$1,357,703.55)         \$1,844,588.56         (135.86%)         \$788,665.53           Add Back & Subtractions:         Depreciation & Amortization         260,182.30         514,808.43         549,034.66         (34,226.23)         (6.23%)         445,271.99           Interest Expense & GOS         147,825.59         285,733.69         286,803.79         (1,070.10)         (0.37%)         340,628.14			•		(7,015.15)		
Change in Net Position         \$32,809.04         \$486,885.01         (\$1,357,703.55)         \$1,844,588.56         (135.86%)         \$788,665.53           Add Back & Subtractions:         Depreciation & Amortization Interest Expense & GOS         260,182.30         514,808.43         549,034.66         (34,226.23)         (6.23%)         445,271.99           Interest Expense & GOS         147,825.59         285,733.69         286,803.79         (1,070.10)         (0.37%)         340,628.14							
Add Back & Subtractions:         Depreciation & Amortization       260,182.30       514,808.43       549,034.66       (34,226.23)       (6.23%)       445,271.99         Interest Expense & GOS       147,825.59       285,733.69       286,803.79       (1,070.10)       (0.37%)       340,628.14	Total Non-Operating Expense	147,825.59	285,733.69	286,803.79	(1,070.10)	(0.37%)	340,628.14
Depreciation & Amortization         260,182.30         514,808.43         549,034.66         (34,226.23)         (6.23%)         445,271.99           Interest Expense & GOS         147,825.59         285,733.69         286,803.79         (1,070.10)         (0.37%)         340,628.14	5	\$32,809.04	\$486,885.01	(\$1,357,703.55)	<u>\$1,844,588.56</u>	(135.86%)	\$788,665.53
Interest Expense & GOS 147,825.59 285,733.69 286,803.79 (1,070.10) (0.37%) 340,628.14						,,	
Net Position before DAI 440,816.93 1,287,427.13 (521,865.10) 1,809,292.23 (346.70%) 1,574,565.66							
	Net Position before DAI	440,816.93	1,287,427.13	(521,865.10)	1,809,292.23	(346.70%)	1,5/4,565.66

## Kansas Power Pool KPP Balance Sheet Summary February 28, 2023

	February 28, 2023	December 31, 2022	Variance	%Change
Assets				
Utility Assets, Net of Depreciation	39,271,943.76	39,570,018.80	(298,075.04)	(0.01)
Operating Cash	5,144,354.91	6,261,652.63	(1,117,297.72)	(0.18)
Dogwood Working Capital	702,893.55	557,578.29	145,315.26	0.26
Revenue Account	500,000.00	523,408.33	(23,408.33)	(0.04)
	17,756,801.42	16,371,249.35	1,385,552.07	0.08
Money Market Account	493,367.74	492,126.00	1,241.74	0.00
Project Fund Account-BOW		7,084,719.34	28,314.62	0.00
Emergency Stabilization Account-Legacy	7,113,033.96		948,100.10	0.16
Reserve Funds	6,732,502.29	5,784,402.19		
Customer Accounts Receivable	4,826,129.04	7,211,578.29	(2,385,449.25)	(0.33)
Project Funds	4,778,444.46	4,835,126.66	(56,682.20)	(0.01)
Unrecovered Development Costs	7,464,775.32	7,452,899.32	11,876.00	0.00
Dogwood Inventory	417,128.88	422,721.07	(5,592.19)	(0.01)
Southwest Power Pool Deposits	3,113,661.30	3,113,661.30	1000 2000	
Prepaid Expenses	510,544.68	533,274.30	(22,729.62)	(0.04)
Unamortized Debt Expense	798,116.39	812,146.69	(14,030.30)	(0.02)
Total Assets	99,623,697.70	101,026,562.56	(1,402,864.86)	(0.01)
Deferred Outflows of Resources				
Pension	198,361.00	198,361.00	0.00	0.00
Power	3,491,776.18	4,684,006.31		
Deferred Loss on Adv. Refund	1,034,089.79	1,073,746.01	-39656.22	-0.04
Total Deferred Outflows of Resources	4,724,226.97	5,956,113.32	(1,231,886.35)	(0.21)
Total Assets	104,347,924.67	106,982,675.88	(2,634,751.21)	(0.02)
Liabilities and Accumulated Net Position				
Liabilities				
Accounts Payable	1,544,105.64	3,075,061.80	(1,530,956.16)	(0.50)
Dogwood Payables	275,181.99	263,320.39	11,861.60	0.05
State of Ks. Loan Payable	4,393,410.39	5,400,334.40	,	
Taxes Payable	2,067.31	5,090.74	(3,023.43)	(0.59)
Bond Interest Payable	418,963.49	139,834.65	279,128.84	2.00
Other Accrued Liabilities	76,671.78	889,145.54	(812,473.76)	(0.91)
	47,715,000.00	47,715,000.00	0.00	0.00
Bonds Payable			(59,249.30)	(0.02)
Unamortized Premium & Discounts	2,692,159.92	2,751,409.22	0.00	
Net Pension Liability	514,201.00	514,201.00		0.00
Total Liabilities	57,631,761.52	60,753,397.74	(2,114,712.21)	(0.03)
Deferred Inflows of Resources		5 447 407 70	0.00	0.00
Emerg. Stabilization Fund-Noncash	5,447,487.78	5,447,487.78	0.00	0.00
Emerg. Stabilization Fund-cash	6,889,512.22	6,889,512.22	0.00	0.00
Pension	259,611.00	259,611.00	0.00	0.00
Total Deferred Inflows of Resources	12,596,611.00	12,596,611.00	0.00	0.00
Accumulated Net Position	33,632,667.14	26,569,420.15	7,063,246.99	0.27
Current Year Change in Net Position (loss)	486,885.01	7,063,246.99	(6,576,361.98)	(0.93)
Net Position	34,119,552.15	33,632,667.14	486,885.01	0.01
Total Liabilities and Net Position	104,347,924.67	106,982,675.88	(1,627,827.20)	(0.02)