

# BOARD INFORMATION PACKET



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

**Regular Meeting of**

**October 2, 2024**



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## **October 2, 2024**

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## Regular Session

October 2, 2024 – 6:00 P.M.

- I. Call to Order
- II. Roll Call
  - \_\_\_\_\_ Tom Groneman, District 2
  - \_\_\_\_\_ David Haley, At Large, Position 2
  - \_\_\_\_\_ Stevie A. Wakes, Sr., District 1
  - \_\_\_\_\_ Rose Mulvany Henry, At Large, Position 3
  - \_\_\_\_\_ Brett Parker, District 3
  - \_\_\_\_\_ Mary L. Gonzales, At Large, Position 1
- III. Approval of Agenda
- IV. Approval of the Minutes of the Work Session of September 18, 2024
- V. Approval of the Minutes of the Regular Session of September 18, 2024
- VI. Visitor Comments
- VII. General Manager / Staff Reports
  - i. August 2024 Financials
  - ii. Revenue Forecast
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- VIII. Public Comments on Agenda Items
- IX. Board Comments
- X. Adjourn



**WORK SESSION MINUTES – WEDNESDAY, SEPTEMBER 18, 2024**

STATE OF KANSAS        )  
  ) SS  
CITY OF KANSAS CITY    )

The Board of Public Utilities of Kansas City, Kansas (aka BPU, We, Us, Our) met in Work Session on Wednesday, September 18, 2024 at 4:00 PM. The following Board Members were present: Thomas Groneman, President; David Haley, Vice President; Stevie A. Wakes Sr., Secretary; and Mary Gonzales. Rose Mulvany Henry and Brett Parker participated via Zoom.

Also present: William Johnson, General Manager; Angela Lawson, Acting Chief Counsel; Casey Meyer, Legal Counsel; Jeremy Ash, Chief Operating Officer; Lori Austin, Chief Financial Officer; Abbey Frye, Chief Administrative Officer; Leigh Mulholland, Chief Compliance Officer; Jerry Sullivan, Chief Information Officer; Donald Stahl, Executive Director Electric Production; Andrew Ferris, Director Financial Planning; Gabriela Freeman, Supervisor Customer Services; Tamara Millsap, Supervisor Collections; Mark Masloski, Meter Data Management System Analyst; 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).

Mr. Groneman called the meeting to order at 4:00 PM.

Roll call was taken. All members were present, except for Mr. Wakes, who arrived after roll call and Mr. Haley, who arrived via Zoom at 4:01 PM and in person at 5:56 PM.

**Item #3 – Approval of Agenda**

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

**Item #4 – Final IRP Overview**

Mr. Chuck Poston and Mr. Gary Wilmes, Black & Veatch, presented an overview of the final Integrated Resource Plan (IRP) results to the Board. (To view full report, use link: <https://www.bpu.com/Portals/0/pdf/KC-BPU-2024-IRP-202408.pdf>). Points discussed included:

- The cost verses revenue of various renewable contracts.
- The possibility of reviewing the IRP process more frequently than the current five-year process.

**WORK SESSION MINUTES – WEDNESDAY, SEPTEMBER 18, 2024**

STATE OF KANSAS        )  
  ) SS  
CITY OF KANSAS CITY )

- The potential use of battery storage in the future for renewable energy and the cost associated.
- An opportunity for additional public comments to be shared in writing, with a verbal public comments section during the October 16<sup>th</sup> Regular Session meeting.
- A Resolution for approval to be presented during the November 6<sup>th</sup> Regular Session meeting.

Mr. Poston, Mr. Wilmes, Mr. Ferris, and Mr. Johnson responded to questions and comments from the Board.

**Item #5 – Customer Service Policy Review**

The Board discussed updates that were made to the Customer Service Policy by the Policy Committee and staff (see attached documents.). Items discussed included:

- Revisions to the current Customer Service fee schedule.
- Assigning definitions to items that were previously undefined.
- The amount of time BPU could collect bad debt.

Due to time, the Board would continue discussion of the Customer Service Policy modifications prior to adoption.

**Item #5 – Adjourn**

A motion was made to adjourn the Work Session at 5:58 PM, by Mr. Wakes, seconded by Mr. Haley, and unanimously carried.

ATTEST:

APPROVED:

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President



# Kansas City Board of Public Utilities Rules and Regulations

## Customer Service Adopted Fee and Deposit Schedule

PC-200-002

### 1.00 CUSTOMER SERVICE ADOPTED FEE AND DEPOSIT SCHEDULE

<b>1.01</b>	1. Service Fees	
	a. Service <u>Initiation Fee</u>	\$75.00
	b. <u>Disconnection Fee</u> (Residential Postpaid)	
	• Electric Meter	\$10.00
	• Water Meter	\$35.00
	c. <u>Disconnection Fee</u> (Residential Prepay)	
	• Electric Meter	\$0.00
	• Water Meter	\$35.00
	d. <u>Disconnection Fee</u> (Non-Residential (3-Phase))	<del>\$150.00</del>
	e. _____	5% of Outstanding Current Bill
	d. Late Payment Charge	
<b>1.02</b>	2. Residential Homeowner / Renter Deposit (Postpaid)	
	a. <u>No Credit Risk/No Credit History</u>	<u>\$0.00</u>
	a-b. <u>Limited Liability Risk</u>	
	• Electric	\$150.00
	• Water	<del>\$6075.00</del>
	• Sewer	<del>\$45.00</del>
	• Electric Only	<u>\$225.00</u>
	b-c. <u>Substantial Liability Risk</u>	
	• Electric	\$250.00
	• Water	<del>\$12500.00</del>
	• Sewer	<del>\$25.00</del>
	• Electric Only	<u>\$375.00</u>
	e-d. <u>Maximum Deposit</u>	\$500.00
	3. <del>Residential Other</del> Contractor Deposit (Postpaid)	\$250.00 up to the Maximum
	a. <u>Maximum Deposit</u>	\$500.00
	4. Residential Homeowner / Renter Deposit (Prepay)	
	• Electric, Water, Sewer	\$0.00

**Commented [RK1]:** Formatting doesn't match between the policy and the fee schedule.

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**Commented [RM2]:** Note to BPU Staff: Do we will need "Residential Other" now that "Contractor" is defined?

### 5. Non-Residential Deposit (Postpaid)

<u>\$250.00</u>	a. <u>Electric/Water -- Vacant Landlord Commercial Property</u>	
	b. <u>Electric/Water -- Same type of business that occupied the Service location previously</u>	<u>2.5 x the highest bill of the previous occupant over the past 12 months</u>
	c. <u>Electric/Water -- If the new Applicant is not the same timetype of business that occupied the Service location previously, which includes new construction at a location</u>	<u>2.5 x the highest bill of</u>

**Commented [RK3]:** Q: Lori A: Not sure what Vacant Property meant  
A: Rose H: based on comment that the lowest deposit for residential would be \$250 back in February  
A: Gabi F: We do this for Commercial properties that have sat vacant waiting on the landlord to rent it out.



**Customer Service Adopted Fee Schedule**

**PC-200-002**

the same type of  
business of the new  
Applicant elsewhere  
in the community  
over the past 12 months

2.00 REVISION HISTORY

Prior Version # [Effective Date]	Owner [Author]		Approver	Board Approval Required <input type="checkbox"/> Yes
<del>2-22-2017</del> <u>2-19-2020</u>	Name	Johnetta Hinson	Don Gray	
	Title	Manager of Customer Service	General Manager	
Current Version # [Effective Date]	Owner [Author]		Approver	
<del>1.01</del> <del>2-19-2020</del> <del>xx-xx-xxxx</del>	Name	Johnetta Hinson	William Johnson	
	Title	Exec. Dir. Customer Service	General Manager	
Description of Changes:	<del>Updated policy number format to the new standards. Added Late Payment Charge. Added verbiage and content changes to sections: 1.02 and 1.02.</del>			
Resolution Number	<del>5251</del>			
Signature/Date				



# Kansas City Board of Public Utilities Policy

## General Policies Applying to Customer Service Issuing Credit, Billing and Debt Collections for Electric and Water Service

PC-200-001

### Definitions:

"**Applicant**" means a person or entity who applies to obtain Service(s) from KCBPU.

"**Authorized User**" means a user added to a KCBPU account by the Primary or Secondary Account Holder. An Authorized User is not financially responsible for the account but may have access to information, submit payment on the account, and reconnect Service(s).

"**Automated Phone System**" means... **Definition needed a computer operated telephone system that uses prerecorded messages and menu options to allow callers to interact with the system without speaking to a live agent.**

"**Board of Directors**" means the elected governing Board of Directors of KCBPU.

"**Charge(s)**" means the monthly recurring charges assessed by KCBPU and the UG, the usage-based charges for electric and water Services, the Energy Rate Component (ERC) surcharge, the Environmental Surcharge (ESC), the UG Payment in Lieu of Taxes (PILOT) charge, Late Payment Charges, and taxes, each of the foregoing as applicable. For clarity, all Charges assessed by the UG, including the PILOT, are collected by KCBPU and remitted to the UG.

"**Contractor**" means a builder, developer, contractor, home renovator, landlord, or similar category.

"**Customer**" means an end user that receives electric and/or water service(s) from KCBPU.

"**Customer Service Policy**" means this General Policies Applying to Customer Service (PC-200-001) document.

~~"**Debt Recovery**" means...~~

"**Designated Account Holder**" means... **Definition needed the person or organization who signs up for KCBPU service.**

"**Due Date**" means... **Definition needed the date indicated on the KCBPU bill by which payment is required.**

**"Eligible Account" means when a Residential Customer that has paid 22 out of 24 payments on time, or a Non-Residential Customer has paid 34 out of 36 payments on time (each such time period shall be evaluated on a rolling basis), and the Customer's deposit has been paid in full, the applicable account shall qualify as an Eligible Account.**

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"**Fee Schedule**" means the Customer Service Adopted Fee and Deposit Schedule (PC-200-002) document.

"**Final**" or "**Finaled**" means the termination of a Customer account with KCBPU. Such termination may be voluntary per Customer's request, or involuntary pursuant to this Customer Service Policy, other KCBPU policy, lawful rule, regulation, law, or court order.

"**Force Majeure Event**" means any event that is directly or indirectly caused by circumstances beyond the reasonable control of KCBPU, including but not limited to acts of nature (e.g. tornadoes, storms, etc.), criminal, illegal, or unlawful acts, acts of war or terrorism, or any law, order, or ordinance in any way restricting the operation or delivery of Service(s).

"**KCBPU**" means the administrative agency of the Unified Government of Wyandotte County/Kansas City, KS. KCBPU provides electric and water services to the residential and non-residential customers in designated service areas.

"**Late Payment Charge**" means a charge assessed when a customer bill is past due as described in the Fee Schedule.

"**Non-Residential Customer**" means a customer who receives Service(s) at a non-residential location.

"**Non-Residential Service**" means the Service(s) provided to any non-residential location.

"**Primary Account Holder**" means the principal account holder for Service(s) at a location.

"**Residential Customer**" means a customer who receives Service(s) at a residential location.

"**Residential Service**" means the Service(s) provided to a residential location.

**General Policies Applying to Customer Service**  
**Issuing Credit, Billing and Debt Collections for Electric and Water Service**

**PC-200-001**

"Returned Item" means any payment made to KCBPU via check, money order, cashier's check, credit card, or debit card that is returned for any reason.

"Secondary Account Holder" means a person who is approved by KCBPU to be added onto an existing account. The Secondary Account Holder is financially responsible for the Customer account to which they are added, and is subject to the same application process, including an evaluation of such person's creditworthiness, as the Primary Account Holder.

"Service" means electric and water service provided by the KCBPU.

"Service Initiation Fee" means... **Definition needed: a one-time fee paid to start or transfer service with KCBPU.**

"Summer Months" means... **Definition needed**

"Terminated **Payment Arrangement Agreement**" means: ~~if the~~ payment arrangement that is terminated by KCBPU ~~due to a full payment not being made by the applicable Due Date or for a Returned Item on an account, is not made on the due date, or is returned by the bank — the Payment Arrangement is in default.~~

"UG" means the Unified Government of Wyandotte County/Kansas City, Kansas.

"Usage" means the amount of KCBPU Service(s) used by a Customer.

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**1.00 GENERAL**

**1.01 Purpose:** It is the responsibility of KCBPU to provide electric and water service to the residents within our service territory.

**1.02 Scope:** This Customer Service Policy (or "Policy") outlines the responsibilities of KCBPU and the Customers of KCBPU, in accepting use and submitting timely payment for services.

This Policy is also designed to inform Customers of potential charges associated with certain situations, and to ensure all customers receive uniform and equitable consideration.

**1.03 Privacy Policy:**

KCBPU employs a blend of technology and standard practices to safeguard customer information from unauthorized access or exposure. Customer information is protected on secure systems with restricted access, and KCBPU has implemented appropriate security controls to safeguard this data during storage or transmission. Before disclosing any information regarding their service and/or account, KCBPU requires customers to verify their account identity information. Contractors acting on behalf of KCBPU are also obligated to safeguard customer information.

In certain circumstances, such as by law, legal process, litigation, or requests from public and governmental authorities, KCBPU may need to disclose some customer information. As a municipal utility, KCBPU is governed by the Kansas Open Records Act (KORA). Additionally, KCBPU may disclose customer information if it determines that disclosure is necessary or appropriate for national security, law enforcement, or other matters of public importance. Moreover, disclosure of customer information may occur if deemed reasonably necessary to enforce KCBPU's terms and conditions or to protect operations or users. KCBPU may also request that customers voluntarily

provide additional information to better understand their needs and provide enhanced service.

**2.00 CONDITIONS OF SERVICE**

- 2.01**     *Conditions of Service:*     A Customer is the end-use consumer of the Service(s) and the party who is responsible for payment of the Service(s) provided to the applicable Service location. A Customer must pay in full all outstanding debt to KCBPU prior to KCBPU accepting a service application and shall promptly pay all bills for Services rendered. All Customers must be at least 18 years of age or legal adult to sign for Service.

**3.00 SUPPLYING ELECTRIC AND WATER SERVICE**

- 3.01**     *Supplying Electric and Water Service:*     Reference Policy Numbers PE-310-001 Section 4.00 and PW-410-001 Section 6.00

**4.00 REQUESTS FOR SERVICE AND DISCONTINUING SERVICE**

- 4.01**     *Requests for Service:*     In order to determine the credit risk and control bad debt expense, KCBPU seeks to discover the risk profile of a Customer.
- A Service Initiation Fee, as set forth in the Fee Schedule, is assessed by KCBPU on the initial bill.
- Residential Applicants must provide valid driver's license, or State or Federal issued photo identification, excluding military identification. A Social Security Number or Individual Taxpayer Identification Number (ITIN) is requested, but not required to be provided.
- KCBPU may waive the Service Initiation Fee for a Residential Customer if the Customer signs up for automatic utility bill payments by bank draft and continues such automatic bank draft payments for at least one year. If the Customer cancels the automatic payment or incurs an insufficient funds transaction within the first year, the Service Initiation Fee will be reinstated and must be paid.
- The property identified on a Service application must qualify to receive applicable Service(s) requested. If a property failed inspection or is determined to be unfit/unsafe for Service, Service will not be provided until property passes inspection and is determined fit/safe for Service. A property will have all Services established at account creation.

**4.02**      **Discontinuing Service:**      Customer may discontinue Services upon giving KCBPU notice at least two business days in advance. If no such notice is given to KCBPU, the terminating Customer shall be responsible for all Services supplied until such notice is given to KCBPU.

Customer shall notify KCBPU when a change of occupancy or any other change of legal billing responsibility occurs on any Service being rendered, and when all required information is received by KCBPU, the request will be processed within two business days. The outgoing Customer shall be responsible for all Service(s) rendered until the notice of change has been received by KCBPU.

In the case of rental property, when services are terminated at the request of any tenant or landlord, a request to revert services to landlord may be requested for Services to be continued automatically, with full responsibility for payment of all Services thereafter delivered. If the landlord has an outstanding KCBPU debt, the Services will not be reverted and the outstanding debt must be paid before Services will be reverted.

**5.00 SECURITY DEPOSITS**

**5.01**      **Security Deposits:**      Deposits may be assessed in an effort to ensure that all utility invoices are collected, and keeps the utility financially viable to continue providing Services to our Customers.

The deposit will be determined by a sliding scale based upon the credit rating of the applicant. The scale will be determined by using a third-party credit rating service utilized by KCBPU. Applicants, who do not provide the necessary information to determine a credit rating, will be required to pay the maximum deposit or use FlexPay. The deposit will be charged to the first three months of a Customer's monthly billing in equal installments, unless the Customer chooses to pay the deposit in full on the first month's bill.

Personal/business information is necessary for KCBPU to provide a basis of extending credit to the Customer for their Services.

The criteria used in requiring deposits from customers shall be as set forth in Sections 5.02 and 5.03 below.

**5.02**      **Residential Service Applicants:**      Residential Service applicants include Homeowners, Renters, and Contractors. When applying for Service at a residential location, the Customer is deemed to have signed up for all KCBPU Services provided to that location.

A Service applicant, who provides a social security number that is returned as deceased, non-issued, belonging to a person under the age of 18, or belonging to a person other than the applicant, or is fraudulent, shall be denied service or shall be charged the maximum deposit as set out in the Fee Schedule, and may be referred to law enforcement, police, or prosecutor's office if warranted. Any applicant who has previously submitted a fraudulent application within the past five years, shall be charged the maximum deposit as set out in the Fee Schedule.

KCBPU cannot demand that an applicant provide their social security number as a requirement to initiate Service. However, it is KCBPU's policy that applicants who refuse

to provide their social security number pose a greater credit risk and shall be charged the maximum deposit as set out in the Fee. The deposit may be held until the account is Finaled.

**Residential Service Applicants – Homeowners, Renters, and Contractors**

**Residential Service Application Process Requirements:**

All property owners (Homeowners) and renters (Renters) who reside at the property being served, and all Contractors who sign up for Service(s) and/or will be responsible for the Service(s) at the property to be served are required to complete the application process.

To obtain Service(s) at a residential location:

- (i) Homeowners must provide a copy of their settlement statement, and all signers must provide the necessary information requested by KCBPU;
- (ii) Renters must provide a copy of their lease, and all signers must provide the necessary information requested by KCBPU; and,
- (iii) Contractors must provide the legal documents between the applicant and the property owner, and all signers to the documents must provide the necessary information requested by KCBPU.

**Residential Service Credit Requirements:**

Homeowners, Renters, and Contractors who pose a substantial credit risk, as determined by a third-party credit agency, may be charged the applicable deposit as set out in the Fee Schedule.

Homeowners, Renters, and Contractors who pose a limited risk or have no credit history, as determined by a third-party credit agency, may be charged the applicable deposit as set out in the Fee Schedule.

Homeowners, Renters, and Contractor who pose no credit risk, as determined by a third-party credit agency, may not be required to pay a deposit.

Homeowners, Renters, and Contractors may not be required to pay a deposit if they:

- (i) are a current Customer of KCBPU;
- (ii) have not incurred more than one Late Payment Charge assessed and have not incurred any disconnect activity over the previous 12 months of billing history.

If a Homeowner, Renter, or Contractor is disconnected for nonpayment of a bill for the third time within a 24-month period, a deposit as set out in the Fee Schedule may be imposed if they were

- (i) not originally required to pay a deposit;

- (ii) not originally assessed the maximum deposit; or
- (iii) previously refunded their deposit.

**5.03**      ***Non-Residential  
Service Applicants:***

**Non-Residential Service Applicants**

Every non-residential service application shall have a deposit assessed to its account based on the electric and water utility related charges only, over the past 12 months at the location to be serviced. The non-residential service applicant deposit levels are specified in the Fee Schedule. The deposit can be reassessed every 12 months based upon usage and payment history, and may be adjusted per the Fee Schedule.

The deposit may be waived for Governmental entities or a registered 501(c)(3).

Non-Residential applicants may not be assessed a deposit if they sign up for and maintain automatic utility bill payments by bank draft. If the Customer cancels the automatic payment or incurs an insufficient funds transaction, a deposit will be assessed based on the Fee Schedule.

In the event a Non-Residential Customer, who was not required to pay an adequate deposit or their deposit was refunded or is disconnected for nonpayment of a bill for the third time within a two-year period, a deposit may be imposed.

**5.04**      ***Form of the  
Deposit:***

Residential deposits may be in the form of cash, money order, credit card, debit card, cashier's check, personal check, or approved online payment method.

Non-Residential deposits may be in the form of an approved online payment method, cash, cashier's check, check or a surety bond written by an insurance company with at least an "A" rating from A.M. Best or equivalent credit rating and licensed to do business in the State of Kansas, or an Irrevocable Letter of Credit from a bank with at least a three-star rating from Bauer Financial (bauerfinancial.com). (One star is the lowest bank rating with five stars being the highest rating.) A non-cash deposit shall require a provision that notice must be given thirty days prior to expiration to KCBPU by the bank issuing the non-cash deposit.

**5.05**      ***Credit of the  
Deposits:***

Subject to subsections XXX below, Residential and Non-Residential deposits will be credited to an eligible Customer's account with interest. Such interest is determined by the Kansas Department of Administration, Municipal Services, and K.S.A. 12-822 and as amended.

- (i) If a Residential Customer has paid 22 out of 24 payments on time, or a Non-Residential Customer has paid 34 out of 36 payments on time (each such time period shall be evaluated on a rolling basis), and the Customer's deposit has been paid in full, the applicable account shall qualify as an Eligible Account;
- (ii) For Eligible Accounts, deposits that are credited will be applied towards the outstanding balance, if any;
- (iii) Any credit balance remaining on a Finaled account will be refunded to the Customer;



- (iv) For any Customer account that is not in Eligible Account status as of the initial timely payment period analysis, the deposit credit will be delayed. Thereafter, KCBPU shall review the most current 12-month period, and when no more than two Late Payment Charges have occurred, the deposit will be credited to the Customer's account.

**6.00 FRAUD**

- 6.01**      ***Fraud:***                      If a Customer and/or applicant provides fraudulent information or material misrepresentations to KCBPU, then:
- (i)      KCBPU may refuse to provide new Service or discontinue existing Service;
  - (ii)     the Customer must bring their account to a zero balance;
  - (iii)    a deposit may be imposed for reconnection; and,
  - (iv)    proper authorities may be notified.

**7.00 INDIVIDUAL LIABILITY**

- 7.01**      ***Individual Liability:***                      Where two or more persons are joint account holders, such persons shall be jointly and individually liable and shall be billed by means of a single periodic bill provided to the person(s) designated on the application to receive the bill.

A Primary Account Holder may add a Secondary Account Holder to an existing account, and such Secondary Account Holder shall be jointly and severally liable for the bill from KCBPU, as well as any past delinquencies at any Service location previously under the Primary Account Holder's name. Upon request to KCBPU, a Primary Account Holder or Secondary Account Holder may be removed from the account at any time, provided the account is at a zero balance when the request is made.

A Primary Account Holder or a Secondary Account Holder may add an Authorized User to an existing account, and such Authorized User is not financially responsible for the account in any way, but may obtain account information, make payment on the account, and reconnect Service(s).

Rose to add change to cover adding a secondary account holder and the acceptance of liability by both parties.

- 7.02**      ***Unauthorized Tenant:***                      A Designated Account Holder is the person that signs up for a KCBPU account. A Customer must notify KCBPU if there is a change in status of such Designated Account Holder, which includes but is not limited to, death, divorce, or other similar change of circumstance whereby the Designated Account Holder no longer resides at the Service location. If a User fails to notify KCBPU of such change in status of the Designated

Account Holder, KCBPU may send an Unauthorized Tenant notification to the Customer and require the Customer to apply for KCBPU Service by the date identified in the notification.

Following the change in status, the Customer wanting to maintain Service(s) at the Service location will become the new Designated Account Holder and is required to transfer the Services into their name and bring the account balance to a zero balance, and further, may have new deposit requirements. The new Designated Account Holder shall adhere to the requirements listed in Section 5.00 Security Deposits.

**7.03 Deceased Account Holder:**

When an account holder(s) is deceased, and a new responsible party seeks to transfer Service(s) into their name or to Final the account of the deceased, KCBPU may request documentation including, but not limited to, a death certificate or obituary. If KCBPU receives notice or determines that an account holder is deceased, notification of account closure may be given that would set forth a date on which the responsible party must bring the account balance to a zero balance and transfer the Services into their name to continue Services at the location of the deceased account holder.

The new responsible party at the deceased Customer's Service location who wants to maintain Service(s) at that location will become the Designated Account Holder, and is required to transfer the Services into their name, bring the account balance to a zero balance, and further, may have new deposit requirements. The new Designated Account Holder shall adhere to the same requirements that are listed in Section 5.00 Security Deposits.

**8.00 EFFECTIVE DATE OF SERVICE**

**8.01 Effective Date of Service:**

KCBPU's Charges will be assessed and bills rendered from the earlier of (i) the date the Service(s) are first requested to be available at the Service location; or (ii) the Service(s) are used by the Customer.

**9.00 CHARGES**

**9.01 Charges:**

Charges for electric and water service provided to a Customer at any point of delivery are established by resolution(s) adopted by the Board of Directors and include various fees and penalties. The Rate Application Manual is available on KCBPU's website.

Accounts will be charged monthly minimum charges, including Unified Government charges, even if there is no meter usage on the account.

**10.00 BILLING AND PAYMENT**

**10.01 Billing and Payment:**

Bills shall be rendered monthly, or at such other interval as KCBPU determines appropriate. In computing bills for multiple month periods, the minimum charges of the rate may be prorated as applicable.

If Services supplied do not correctly register due to a KCBPU network failure of any kind, a force majeure event, or if KCBPU metering equipment is damaged, destroyed, or tampered with, an estimated bill may be rendered to the customer based on consumption during previous periods, but in the case where no previous consumption is available, other information may be used to determine the estimated bill.

Failure to receive bill and/or notifications does not release the customer from the obligation to pay for Service(s) received.

KCBPU can back-bill for any Charges including but not limited to failure to sign for service or a stuck or non-operating meter for up to three (3) years as per Kansas Statute 60-512 (the "Back-Bill Period"). Except in cases of unauthorized usage or fraud, Customers will have the same amount of time as the applicable Back-Bill Period to pay for such charges via an approved payment arrangement plan.

**10.02**     ***Equalized Payment Program (EPP):***

Only Residential Customers can elect to be billed in equal monthly installments.

For a customer to be eligible to elect to be billed under the terms of the EPP, the customer must meet the following requirements:

- (i) Customer must have received service continuously at their present address for 12 consecutive-billing periods; and,
- (ii) Prior to enrollment in the EPP a customer must have a zero balance.
- (iii) An account credit will not disqualify a customer from enrollment in EPP.

Initial monthly payments on the EPP will be determined by dividing customer's past 12 months billed amount by twelve.

The monthly amount payable may be adjusted by KCBPU, based on applicable rate changes, balance changes, and the Customer's recent consumption history.

The EPP will continue automatically unless terminated if

- (i) the Customer closes the account, in which case, KCBPU will render a final bill based on the actual unpaid balance; or,
- (ii) The Customer requests termination of the program, becomes eligible for involuntary disconnection, or has a payment returned (which was caused by Customer), in case of any of the foregoing, Customer's unpaid balance shall be due and payable with their next bill.

If a Customer's EPP is terminated by KCBPU, the Customer must pay the balance in full in order to be reinstated to the EPP.

**10.03**     ***Prorated & Estimated Bills:***

Bills for more days or less days than the normal billing cycle may be prorated for the actual days of service in accordance with the monthly schedule applicable thereto.

**10.04**     ***Due Dates:***

Payment must be received by KCBPU on or before the indicated Due Date to avoid a Late Payment Charge and potential disconnection of Service.

For reference, various payment options are listed below:

- (i) Authorized Payment Kiosk
- (ii) Bank Draft
- (iii) Online
- (iv) Phone/Automated Phone System
- (v) Drop Box at KCBPU (540 Minnesota Avenue)
- (vi) ACH (Automated Clearinghouse/Electronic Payments)
- (vii) Wire
- (viii) US Mail

Note: All payments are cleared electronically including checks. Collection of payment at a customer's location is not permitted.

**10.05**      ***Waiver of Late Payment Charge for Customers in Special Circumstances:***      Residential Customers who are at least 62 years of age or disabled, and at or below 150% of the Federal Poverty Guidelines, and have a KCBPU account in the applicant's name, may submit an application to request a waiver of the Late Payment Charge at the Customer's primary residence. Documented proof of income must be provided to KCBPU with an application. If an applicant qualifies for the Unified Government Utility and Sales Tax Rebate Program, an application does not need to be submitted pursuant to this section. Future Late Payment Charges will be waived if the application is approved. Customers will be notified if the application is approved or denied.

**10.06**      ***Payment Allocation:***      KCBPU allocates payments to the oldest charges first on a Customer's account. KCBPU will not allocate payments per a Customer's specific request.

**11.00 RETURNED ITEMS**

**11.01**      ***Returned Items:***      If a Customer payment is returned it may be converted to an Automated Clearing House (ACH) electronic transaction for re-presentment and collection.

The customer may be charged the maximum established rate for a Returned Item pursuant to K.S.A. 60-2610.

Upon receipt of a Returned Item for any reason, KCBPU may disconnect a Customer's utility Services if the item is not redeemed or payment of the item and any applicable fee is not received. If Services are disconnected for a Returned Item, all past due Charges and the returned payment amount and applicable fees become due immediately. A Returned Item can be paid by cash, money order, credit/debit card, cashier's check, or wire payment only.

KCBPU may notify a Customer that future payments to KCBPU must be made by cash, money order, cashier's check, or wire payment only upon receipt of two returned checks or one returned credit or debit card payment.

**12.00 PAYMENT ARRANGEMENTS**

**12.01**      ***Payment Arrangements:***

KCBPU may allow a Customer to enter into a payment arrangement in accordance with this section. Payment arrangements are not available for Non-Residential customers, finaled accounts, or where diversion or fraud has occurred. Finaled accounts, if service is currently disconnected or scheduled for disconnection that day, or a returned item.

Customers must keep their account current by paying any new utility charges billed in order to maintain the payment arrangement or other actions on delinquent accounts. Late charges may be applied to all past due amounts.

Any past due amounts incurred during a Payment Arrangement will render the Payment Arrangement in default and all outstanding balances due immediately.

If a payment arrangement is in default, a Customer's Services are eligible for disconnection without prior notification. A Customer is allowed up to three Terminated Arrangements per calendar year.

**13.00 PAST DUE AND COLLECTION STATUS**

**13.01**      ***Past Due and Collection Status:***

An account that remains unpaid or is past due may be subject to the following actions:

- (i)      A Late Payment Charge
- (ii)     The customer's utility service(s) may be disconnected.
- (iii)    A disconnect fee
- (iv)    Liens or Legal Action

**14.00 DISCONNECTION AND RESTORATION OF SERVICE**

**14.01**      ***Disconnection of Service:***

If the amount due as indicated on the bill is not paid on or before the due date, a Late Payment Charge may be added to the bill. A courtesy phone call or text message may be attempted to the phone number on file to notify the customer of a late payment. Non-payment in accordance with this Customer Service Policy can result in disconnection of service.

If the bill remains unpaid, a courtesy phone call or text message may be attempted to the phone number on file to notify the customer of a pending disconnection. Failure to receive a phone call or text message does not release the customer from pending

disconnection. Payment must be made before the cutoff date noted on the bill to avoid disconnection. Any previous unpaid amount is eligible for disconnection at any time.

**14.02 Restoration of Service:**

In order to restore disconnected service, the customer must pay all past due fees, penalties, and bills, plus the appropriate deposit if applicable.

It may take up to 24 hours for service restoration.

**15.00 COLD AND HOT WEATHER DISCONNECTION RULE**

**15.01 Cold and Hot Weather Disconnection Rule:**

During Summer Months, on any day when the National Weather service forecasts the temperature will rise above 95 degrees Fahrenheit, or the heat index will rise above 105 degrees Fahrenheit, KCBPU will not disconnect electric service for non-payment of bills.

During the period of November 1st through March 31st, KCBPU will not disconnect Residential electric customers for non-payment of bills when the National Weather Service forecasts the temperature will be at or below 32 degrees Fahrenheit in the next 24 hours. KCBPU will check the weather forecasts daily between 8:00 AM and 9:00 AM. Water service can be disconnected at any time.

**16.00 FLEXPAY PROGRAM**

**16.01 FlexPay Program:**

Residential electric customers may qualify to receive Services under KCBPU's prepay service program called FlexPay.

The FlexPay Agreement can be found at:

<https://www.bpu.com/forhome/billing/flexpay.aspx>

The following provisions apply to the FlexPay program:

- (i) Only customers with electric Advanced Metering Infrastructure (AMI) meters that can be remotely disconnected and reconnected are eligible for the FlexPay program. Water only accounts are not eligible to participate.
- (ii) Prior to being approved for the FlexPay program, the customer must agree to the Service Agreement.
- (iii) Customers flagged as Life Support customers are not eligible to participate.
- (iv) Customers on certain programs (including Kansas Home Loan, etc.) are not eligible to participate.
- (v) Deposit requirements may be waived.
- (vi) FlexPay customers are not eligible for the Equalized Payment Program.
- (vii) Disconnection charges may apply.

**General Policies Applying to Customer Service**  
**Issuing Credit, Billing and Debt Collections for Electric and Water Service**

**PC-200-001**

- (viii) KCBPU offers customers in the FlexPay program a notification when the customer's balance reaches a Low Balance threshold and when the balance becomes negative. KCBPU will not disconnect the customer until the next business day after notification is attempted. After disconnection, KCBPU will provide customers with a minimum payment amount required to re-establish service.
- (ix) KCBPU will make available a separate website and mobile application for all customers in the FlexPay program.
- (x) FlexPay program service customers are responsible for purchasing services in advance of usage. For customers in arrears before entering the FlexPay program, the percentage of their payments that will be applied to debt recovery may be 25%.
- (xi) A customer electing to return to postpaid service may have the same payment plan options as other residential customers after satisfying the conditions set forth in the FlexPay program. Conditions that may require a new or modified deposit are described in Section 5: Security Deposits.

For reference, various payment options are listed below:

- (i) Authorized Payment Kiosk
- (ii) Online
- (iii) Phone/Automated Phone System
- (iv) Drop Box at KCBPU (540 Minnesota Avenue)

Note: All payments are cleared electronically including checks.

**General Policies Applying to Customer Service**  
**Issuing Credit, Billing and Debt Collections for Electric and Water Service**

**PC-200-001**

REVISION HISTORY

Prior Version # [Effective Date]	Owner [Author]		Approver	Board Approval Required <input checked="" type="checkbox"/> Yes
1.00 11-1-2022	Name	Johnetta Hinson	William Johnson	
	Title	Manager of Customer Service	General Manager	
Current Version # [Effective Date]	Owner [Author]		Approver	
1.01 xx-xx-xxxx	Name	Johnetta Hinson	William Johnson	
	Title	Manager of Customer Service	General Manager	
Description of Changes:	<p>Made verbiage and content changes to the following sections: 1.01, 1.02, 1.03, 2.01, 4.01, 4.02, 5.01, 5.02, 5.03, 5.04, 5.05, 6.01, 7.01, 7.02, 7.03, 10.01, 11.01, 11.02, 11.04, 12.00, 12.01, 13.01</p> <p>Deleted sections: 7.04, 9.00, 9.01</p> <p>Renumbered the following sections: 10.00 and 10.01 to 9.00 and 9.01, 11.00 through 11.06 to 10.00 through 10.06, 12.00 and 12.01 to 11.00 and 11.01, 13.00 and 13.01 to 12.00 and 12.01, 14.00 and 14.01 to 13.00 and 13.01, 15.00 and 15.01 to 14.00 and 14.01, 16.00 through 16.02 to 15.00 through 15.02, 17.00 and 17.01 to 16.00 and 16.01, 18.00 and 18.01 to 17.00 and 17.01.</p>			
Resolution Number				
General Manager Signature/Date				





**REGULAR SESSION –WEDNESDAY, SEPTEMBER 18, 2024**

STATE OF KANSAS        )  
  ) SS  
CITY OF KANSAS CITY )

The Board of Public Utilities of Kansas City, Kansas (aka BPU, We, Us, Our) met in Regular Session on Wednesday, September 18, 2024 at 6:00 PM. The following Board Members were present: Thomas Groneman, President; David Haley, Vice President; Stevie A. Wakes Sr., Secretary; and Mary Gonzales. Rose Mulvany Henry and Brett Parker participated via Zoom.

Also present: William Johnson, General Manager; Angela Lawson, Acting Chief Counsel; Lori Austin, Chief Financial Officer; Jeremy Ash, Chief Operating Officer; Abbey Frye, Chief Administrative Officer; Leigh Mulholland, Chief Compliance Officer; Jerry Sullivan, Chief Information Officer; Darrin McNew, Executive Director Electric Operations; Donald Stahl, Executive Director Electric Production; Steve Green, Executive Director Water Operations; Jerin Purtee, Executive Director Electric Supply; Dennis Dumovich, Director of Human Resources; Patrice Townsend, Director Utility Services; Gabriela Freeman, Supervisor Customer Services; Nicholas Moreno, Communications Coordinator; 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).

Mr. Groneman called the Board meeting to order at 6:03 PM. He welcomed all that were listening to or viewing the meeting. He informed all that the meeting was being recorded including video and audio. During the visitor comments section, those who attended in person, wishing to comment, should use the sign-up sheet at the entry and provide their name and address. In addition, there would be a public comments section after the General Manager/Staff Reports. During this section, the public could comment on the items presented in the General Manager/Staff Reports section that evening. Both visitor and public comments were limited to three 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 visitor and public comment sections. 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. He informed all participants to act respectfully to each other; personal attacks or accusations would not be tolerated. All concerns would be directed to the Board only, they would then determine staff involvement. If side discussion was necessary, it was to be conducted outside of the Board room to avoid interfering with presenters or other attendees. If any rules are breached during this meeting, the attendee was subject to removal.

**REGULAR SESSION –WEDNESDAY, SEPTEMBER 18, 2024**

STATE OF KANSAS        )  
  ) SS  
CITY OF KANSAS CITY ) .

Mr. Groneman introduced himself and the other Board members along with the General Manager, and Legal Counsel.

Roll call was taken and all Board members were present.

**Item #3 – Approval of Agenda**

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

**Item #4– Approval of the Minutes of the Work Session of September 4, 2024**

A motion was made to approve the minutes of the Work Session of September 4, 2024, by Mr. Haley, seconded by Mr. Wakes, and unanimously carried.

**Item #5– Approval of the Minutes of the Regular Session of September 4, 2024**

A motion was made to approve the minutes of the Regular Session of September 4, 2024, by Ms. Gonzales, seconded by Mr. Haley, and unanimously carried.

**Item #6– Visitors Comments**

Mr. Ty Gorman, Parkwood Blvd., expressed his thoughts on the Integrated Resource Plan (IRP) and community involvement.

**Item #7– General Manager / Staff Reports**

- i. *MyMeter Update:* Mr. Jerry Sullivan, Chief Information Officer, presented an outline of improvements made regarding customer self-service options via, MyMeter. Mr. Robert Kamp, IT Project Manager, and Ms. Gabriela Freeman, Supervisor Customer Service, gave a live demonstration of various MyMeter features. (see attached PowerPoint.)

Mr. Kamp, Ms. Freeman, Mr. Johnson and Ms. Patrice Townsend, Director Utility Services, responded to questions and comments from the Board.

- ii. *Customer Service Experience Update:* Ms. Gabriela Freeman, summarized the current options available through the Interactive Voice Response (IVR) system. She spoke

REGULAR SESSION –WEDNESDAY, SEPTEMBER 18, 2024

STATE OF KANSAS        )  
  ) SS  
CITY OF KANSAS CITY)

about recent changes that were made to improve the customer experience and future enhancements being explored for the IVR system. (See attached PowerPoint.)

- iii. *Miscellaneous Comments:* Mr. Johnson expressed gratitude to Ms. Patrice Townsend for her 40 years of service to BPU and the community, and wished her well in her retirement.

Ms. Townsend said she was thankful for the opportunity to assist the community and work with various Board and staff members over the years.

**Item #9– Public Comments on Agenda Items**

Dr. Hall, Kansas City, KS, spoke about various customer service topics.

**Item #10– Board Comments**

Ms. Mulvany Henry thanked staff for their presentations, wished Ms. Townsend a happy retirement and expressed appreciation for her Community Engagement Committee involvement.

Ms. Gonzales also thanked staff for their presentations, acknowledged the community involvement of Ms. Townsend, and wished her a happy retirement.

Mr. Parker voiced appreciation to Ms. Townsend for her service and thanked staff for their informative presentations.

Mr. Wakes said he recognized how much of an asset Ms. Townsend had been to the community and thanked staff for their presentations.

Mr. Haley expressed his appreciation for Ms. Townsend on her service to BPU and the community. He also spoke about the customer service improvements and lobby operations.

Mr. Groneman thanked staff for their presentations and said Ms. Townsend would be missed at BPU. He informed the Board that Mayor Garner’s Pubic Officials Forum had been rescheduled for October 19, 2024 at the Kansas City Kansas Community College Performing Arts Center.

Ms. Angela Lawson, Acting Chief Counsel, said a meeting notice would need to be sent if four or more Board members participated.

REGULAR SESSION –WEDNESDAY, SEPTEMBER 18, 2024

STATE OF KANSAS     )  
  ) SS  
CITY OF KANSAS CITY)

Mr. Johnson said BPU would be presenting a demonstration of MyMeter at an upcoming Livable Neighborhoods meeting.

**Item 11 – Adjourn**

At 7:22 PM a motion to adjourn was made by Mr. Haley, seconded by Mr. Wakes, and unanimously carried.

ATTEST:

APPROVED:

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President



# Simplifying the Customer Experience and Interaction



Via the [New BPU MyMeter Portal](#)

Information Technology  
September 18, 2024





# What a Difference in 5 months

## April 2024 Old MDM and Old Customer Portal

1. Vendor's Meter Data Management (MDM) licensing and support costs were increasing AND our Customer Portal reached end-of-life.
2. MDM system functionality and analysis were limited for customers and BPU staff.
3. Old Customer Portal was not customer or user friendly.
4. Cumbersome processes for Customers and Staff to Start or Stop service, or Transfer (move) within the County.

## New MDM and New MyMeter™ Portal

1. We implemented two low cost, high value applications including automatic upgrading system when upgrades available.
2. Meets all of our 300+Customer Service and Elec/Water requirements for a new system.
3. New MyMeter™ portal provides more user-friendly experience for both BPU Staff and customers.
4. Now a better functioning, more automatic self-service experience.

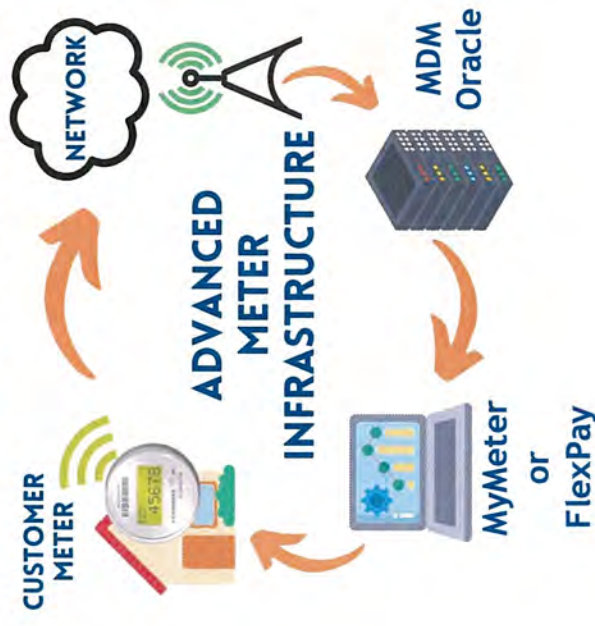
We implemented two systems, that is easy for customers to use, and easy for customer service to handle more transactions quicker -- a great self-service option that customers can use today!

# AMI overview

## Advanced Meter Infrastructure

1. Water and Electric meters out in the field
2. Communicate over our network and back to BPU system
3. Meter consumption data is loaded into the MDM
4. Customers can access their accounts
  1. Post Pay Customers: [mymeter.bpu.com](http://mymeter.bpu.com)
  2. Pre-Pay Customers: [myusage.com](http://myusage.com)

## HOW DOES AMI WORK?







# Oracle MDM (MSCS) & MyMeter Project

## Recently Completed:

- Start, Stop, Transfer (also known as SST) Go Live was Monday, September 16<sup>th</sup>

## Key Dates (What's Next):

- All Completed

## Testing:

- Complete



MDM Go Live 4/29, SST Go Live 9/16



We are here

## Start, Stop, Transfer

- Easy to understand, easy to complete, & easy to communicate

## Overall Experience

- MyMeter has several features to improve the Customer Experience over our old portals
  - Sign up for paperless billing
  - Set up automatic payments
  - Direct access to download usage data
  - Track Changes in your home and see how they impact your bill

[mymeter.bpu.com](http://mymeter.bpu.com)



## Mobile Applications

- iOS app is live in the Apple app store
  - Users can search for "KCBPU"
  - <https://apps.apple.com/us/app/kcbpu/id6467277759>
- Android app coming soon...

[mymeter.bpu.com](http://mymeter.bpu.com)



## Overall Experience

- MyMeter has several features to improve the Customer Experience over our old portals
  - Automated Alerts and reminders
    - Text or Email
  - Set up a secondary account user
  - Providing more payment options to better serve our customers





# CUSTOMER SERVICE EXPERIENCE

September 18, 2024



# Customer Service Line

- The Customer Service phone number is 913 573 9190.
- The hours of operation are Monday-Friday from 7:00am-6:00pm.





# Customer Service Calls

Customer Service handles a multitude of call types. Our most frequent call types are:

- Billing Questions
- My Meter assistance
- Flex Pay inquiries
- Payment arrangements due dates and amounts
- Street light outage status





# What is an IVR

- IVR stands for Interactive Voice Response
- Our IVR allows customers to access self-service options via a touch tone key pad without speaking to a live agent.
- Self-service options are available 24 hours a day 7 days a week.







# Caller Options

- Access self-service options
- How to Start, Stop or Transfer service
- Report a water or electric outage
- Speak to a customer service rep for personal assistance





# IVR Self-Service Options

Customers must have their account number or the phone number associated with their account to use the IVR self-service options.

- Get account Balance
- Due date of the bill
- Make a payment
- Disconnect Eligibility
- Kiosk Locations
- Set up a payment arrangement





# Recent Changes

- New signage has been added out front with options customers have to set up an in-person appointment.
- We added the in-person information to the IVR to make customers aware they can set up an in-person appointment online or by calling 913 573 9960.



**BOOK AN  
IN-PERSON VISIT**





## Looking Ahead

- Voice response system
- Phone number recognition
- Predictive intent
- Spanish IVR
- Language Line

CONNECTING  
WITH BPU IS EASY!



## Customer Service

# QUESTIONS?







# Kansas City Board of Public Utilities

Unaudited Monthly Financial Statements  
For the Period Ending August 31, 2024  
Prepared by Accounting





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**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**August 2024 And August 2023**



**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
	1,550,335,672	1,508,216,911	446,751,664	437,775,630	1,997,087,336	1,945,992,541
	(821,216,575)	(789,132,689)	(185,089,448)	(176,638,249)	(1,006,306,023)	(965,770,938)
	20,819,632	22,020,764	-	-	20,819,632	22,020,764
	749,938,729	741,104,987	261,662,215	261,137,381	1,011,600,944	1,002,242,368
	37,451,898	51,035,142	34,534,270	26,396,914	71,986,168	77,432,056
	<b>\$ 787,390,627</b>	<b>\$ 792,140,129</b>	<b>\$ 296,196,485</b>	<b>\$ 287,534,295</b>	<b>\$ 1,083,587,112</b>	<b>\$ 1,079,674,424</b>

**CURRENT ASSETS**

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

	24,769,143	21,711,691	1,133,102	1,344,666	25,902,245	23,056,357
	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
	-	-	12,693,493	11,897,148	12,693,493	11,897,148
	5,500,000	-	-	-	5,500,000	-
	35,257,266	32,109,464	4,630,017	4,178,489	39,887,283	36,287,953
	17,046,925	15,413,868	3,583,549	3,326,177	20,630,474	18,740,045
	(235,611)	365,268	(71,968)	3,813	(307,579)	369,081
	19,406,311	18,076,076	3,381,997	3,417,722	22,788,308	21,493,798
	7,676,911	7,127,328	-	-	7,676,911	7,127,328
	1,251,488	1,362,943	149,069	138,368	1,400,557	1,501,311
	-	-	-	-	-	-
	1,963,546	1,963,546	-	-	1,963,546	1,963,546
	1,015,490	847,485	32,018	39,996	1,047,508	887,481
	41,845,084	40,850,498	(41,845,084)	(40,850,498)	-	-
	<b>\$ 166,682,826</b>	<b>\$ 151,014,440</b>	<b>\$ (9,453,807)</b>	<b>\$ (9,644,119)</b>	<b>\$ 157,229,019</b>	<b>\$ 141,370,321</b>



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**August 2024 And August 2023**



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
<b>NON CURRENT ASSETS</b>						
<b>RESTRICTED ASSETS</b>						
Debt Service Fund	37,660,845	34,373,562	5,751,181	8,330,843	43,412,026	42,704,405
Construction Fund 2016C	-	228,968	-	-	-	228,968
Construction Fund 2020A	-	829,051	-	-	-	829,051
Improvement & Emergency Fund	1,350,000	1,350,000	150,000	150,000	1,500,000	1,500,000
Customer Deposits Reserve	6,217,616	6,254,391	1,335,453	1,357,980	7,553,069	7,612,371
<b>TOTAL RESTRICTED ASSETS</b>	<b>\$ 45,228,461</b>	<b>\$ 43,035,972</b>	<b>\$ 7,236,634</b>	<b>\$ 9,838,823</b>	<b>\$ 52,465,095</b>	<b>\$ 52,874,795</b>
System Development Costs	787,117	734,638	39,734	114,750	826,851	849,388
Notes Receivable	49,596	38,529	-	-	49,596	38,529
Net Pension Assets	-	18,614,313	-	4,653,578	-	23,267,891
Regulatory Asset	56,396,871	60,074,928	-	-	56,396,871	60,074,928
Lease Receivable	11,124,055	13,016,013	-	-	11,124,055	13,016,013
<b>TOTAL NON CURRENT ASSETS</b>	<b>\$ 113,586,100</b>	<b>\$ 135,514,393</b>	<b>\$ 7,276,368</b>	<b>\$ 14,607,151</b>	<b>\$ 120,862,468</b>	<b>\$ 150,121,544</b>
<b>TOTAL ASSETS</b>	<b>\$ 1,067,659,553</b>	<b>\$ 1,078,668,962</b>	<b>\$ 294,019,046</b>	<b>\$ 292,497,327</b>	<b>\$ 1,361,678,599</b>	<b>\$ 1,371,166,289</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred Debt - 2016B Refunding	1,497,782	1,647,560	37,956	41,752	1,535,738	1,689,312
Deferred Debt - 2020B Refunding	1,911,777	2,062,468	471,687	508,867	2,383,464	2,571,335
Deferred Debt - Pension	76,170,406	32,364,027	19,068,938	8,117,344	95,239,344	40,481,371
Deferred Debit - OPEB	3,584,122	1,186,329	896,030	296,582	4,480,152	1,482,911
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 83,164,087</b>	<b>\$ 37,260,384</b>	<b>\$ 20,474,611</b>	<b>\$ 8,964,545</b>	<b>\$ 103,638,698</b>	<b>\$ 46,224,929</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ 1,150,823,640</b>	<b>\$ 1,115,929,346</b>	<b>\$ 314,493,657</b>	<b>\$ 301,461,872</b>	<b>\$ 1,465,317,297</b>	<b>\$ 1,417,391,218</b>



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**August 2024 And August 2023**



	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	446,236,241	402,938,965	204,332,674	189,131,571	650,568,915	592,070,536
<b>TOTAL NET POSITION</b>	<b>\$ 446,236,241</b>	<b>\$ 402,938,965</b>	<b>\$ 204,332,674</b>	<b>\$ 189,131,571</b>	<b>\$ 650,568,915</b>	<b>\$ 592,070,536</b>

**LIABILITIES**

<b>LONG TERM DEBT - REVENUE BOND</b>						
Principal	502,610,558	528,105,731	40,216,213	45,061,238	542,826,771	573,166,969
Government Loans	1,788,226	2,284,008	26,875,147	27,120,887	28,663,373	29,404,895
<b>TOTAL LONG TERM DEBT</b>	<b>\$ 504,398,784</b>	<b>\$ 530,389,739</b>	<b>\$ 67,091,360</b>	<b>\$ 72,182,125</b>	<b>\$ 571,490,144</b>	<b>\$ 602,571,864</b>

**DEFERRED CREDITS**

Pension Obligation	16,285,079		4,071,270		20,356,349	
OPEB Obligation	21,865,428	35,478,086	5,466,357	8,869,521	27,331,785	44,347,607
Const Contract Retainage Payable - Noncurrent						
<b>TOTAL DEFERRED CREDITS</b>	<b>\$ 38,150,507</b>	<b>\$ 35,478,086</b>	<b>\$ 9,537,627</b>	<b>\$ 8,869,521</b>	<b>\$ 47,688,134</b>	<b>\$ 44,347,607</b>

**CURRENT LIABILITIES**

Current Maturities LT Debt	23,848,250	20,339,000	4,711,750	7,161,000	28,560,000	27,500,000
Current Maturities-Govt Loans	495,782	233,165	3,163,615	3,610,038	3,659,397	3,843,203
Interest on Revenue Bonds	9,278,718	9,708,441	432,391	533,801	9,711,109	10,242,242
Customer Deposits	6,217,616	6,254,391	1,335,453	1,357,980	7,553,069	7,612,371
Accounts Payable	15,003,994	20,479,186	1,534,803	1,079,999	16,538,797	21,559,185



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**August 2024 And August 2023**



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
Payroll & Payroll Taxes	8,133,297	7,197,702	2,752,828	2,629,349	10,886,125	9,827,051
Benefits & Reclaim	553,917	634,053	-	-	553,917	634,053
Accrued Claims Payable Public Liab	648,101	469,179	172,534	205,438	820,635	674,617
Accrued Claims Payable-WC	1,137,913	1,706,708	324,786	490,998	1,462,699	2,197,706
Other Accrued Liabilities	8,997,816	7,624,789	9,054	33,382	9,006,870	7,658,171
Payment in Lieu of Taxes	3,404,172	3,198,945	568,981	534,997	3,973,153	3,733,942
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 77,719,576</b>	<b>\$ 77,845,559</b>	<b>\$ 15,637,548</b>	<b>\$ 17,636,982</b>	<b>\$ 93,357,124</b>	<b>\$ 95,482,541</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 620,268,867</b>	<b>\$ 643,713,384</b>	<b>\$ 92,266,535</b>	<b>\$ 98,688,628</b>	<b>\$ 712,535,402</b>	<b>\$ 742,402,012</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Gain on Bond Refunding	460,623	532,570	123,932	144,255	584,555	676,825
Recovery Fuel/Purchase Power	-	-	-	-	-	-
Deferred Credit Pension	58,038,937	46,758,471	14,509,734	11,689,618	72,548,671	58,448,089
Deferred Credit OPEB	13,043,126	7,231,198	3,260,782	1,807,800	16,303,908	9,038,998
Deferred Inflow Leases	12,775,846	14,754,758	-	-	12,775,846	14,754,758
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 84,318,532</b>	<b>\$ 69,276,997</b>	<b>\$ 17,894,448</b>	<b>\$ 13,641,673</b>	<b>\$ 102,212,980</b>	<b>\$ 82,918,670</b>
<b>TOTAL LIABILITIES, NET POSITION AND DEFERRED INFLOWS RESOURCES</b>	<b>\$ 1,150,823,640</b>	<b>\$ 1,115,929,346</b>	<b>\$ 314,493,657</b>	<b>\$ 301,461,872</b>	<b>\$ 1,465,317,297</b>	<b>\$ 1,417,391,218</b>

KANSAS CITY BOARD OF PUBLIC UTILITIES  
 Statements of Revenues, Expenses, and Change in Net Position  
 All Operating Unit Values  
 For The Period Ending August 2024



Current Period Budget	Monthly			Year-To-Date & Annual				Percent Actual To Annual Budget	
	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	2024 Year To Date Budget	2024 Year To Date Actuals	2023 Year To Date Actuals		2024 Annual Budget
<b>OPERATING REVENUES</b>									
<b>Sales of Energy and Water</b>									
12,783,000	14,882,547	116%	13,635,885	9%	78,206,000	80,770,667	77,439,800	115,839,000	70%
11,378,000	13,800,174	121%	12,784,152	8%	81,083,000	89,038,043	88,854,418	122,268,000	73%
5,470,000	5,513,203	101%	4,949,498	11%	39,659,000	37,712,620	38,979,332	59,890,000	63%
979,360	1,207,091	123%	980,119	23%	7,359,150	8,067,186	7,874,321	11,117,960	73%
31,000	34,161	110%	29,908	14%	238,800	240,293	237,427	366,700	66%
50,000	49,475	99%	48,203	3%	400,000	399,667	381,261	600,000	67%
<b>30,691,360</b>	<b>35,486,650</b>	<b>116%</b>	<b>32,427,765</b>	<b>9%</b>	<b>206,945,950</b>	<b>216,228,477</b>	<b>213,766,559</b>	<b>310,109,660</b>	<b>70%</b>
125,000	123,188	99%	128,735	-4%	844,000	828,870	834,638	1,246,000	67%
1,195,000	826,329	69%	2,089,421	-60%	8,948,000	6,378,674	9,686,227	13,463,000	47%
<b>1,320,000</b>	<b>949,517</b>	<b>72%</b>	<b>2,218,156</b>	<b>-57%</b>	<b>9,792,000</b>	<b>7,207,544</b>	<b>10,520,865</b>	<b>14,709,000</b>	<b>49%</b>
268,600	256,351	95%	270,479	-5%	1,916,500	1,832,524	1,906,800	2,958,500	62%
235,750	240,337	102%	184,839	30%	1,865,700	2,300,356	3,014,266	2,792,900	82%
33,000	112,927	342%	27,198	315%	1,430,000	1,892,751	1,233,570	1,879,000	101%
2,650	-	-	1,229	-100%	21,200	10,321	14,556	31,800	32%
37,298	62,425	167%	25,530	145%	561,391	525,600	480,120	940,620	56%
15,501	12,461	80%	12,758	-2%	122,086	233,773	89,616	184,090	127%
-	-	-	-	-	-	4,087,528	-	-	-
<b>592,799</b>	<b>684,501</b>	<b>115%</b>	<b>522,033</b>	<b>31%</b>	<b>5,916,877</b>	<b>10,882,852</b>	<b>6,738,929</b>	<b>8,786,910</b>	<b>124%</b>
3,764,556	3,973,153	106%	3,733,942	6%	25,573,214	25,643,197	25,767,914	38,314,998	67%
<b>3,764,556</b>	<b>3,973,153</b>	<b>106%</b>	<b>3,733,942</b>	<b>6%</b>	<b>25,573,214</b>	<b>25,643,197</b>	<b>25,767,914</b>	<b>38,314,998</b>	<b>67%</b>
<b>\$ 36,368,716</b>	<b>\$ 41,093,822</b>	<b>113%</b>	<b>\$ 38,901,896</b>	<b>6%</b>	<b>\$ 248,228,042</b>	<b>\$ 259,962,070</b>	<b>\$ 256,794,267</b>	<b>\$ 371,920,567</b>	<b>70%</b>

KANSAS CITY BOARD OF PUBLIC UTILITIES  
 Statements of Revenues, Expenses, and Change in Net Position  
 All Operating Unit Values  
 For The Period Ending August 2024



		Monthly		Year-To-Date & Annual						Percent
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	2024 Budget	2024 Year To Date Actuals	2023 Year To Date Actuals	2024 Annual Budget	Actual To Annual Budget	
OPERATING EXPENSES										
3,882,239	3,171,649	82%	6,400,123	-50%	30,296,615	28,698,720	34,195,756	45,609,096	63%	
3,078,278	3,396,554	110%	4,195,408	-19%	36,520,747	44,751,393	38,457,799	53,106,638	84%	
5,517,483	3,193,798	58%	4,385,815	-27%	27,067,030	21,680,241	24,075,995	38,502,401	56%	
4,659,131	3,879,051	83%	3,702,733	5%	35,252,706	30,371,788	30,906,490	52,912,589	57%	
527,890	370,027	70%	367,114	-	3,967,621	3,478,332	3,361,197	5,980,527	58%	
3,054,461	2,429,417	80%	2,425,505	-	25,457,777	22,229,515	21,177,758	38,097,563	58%	
3,596,847	3,726,824	104%	3,685,348	1%	28,774,776	29,687,938	29,236,957	43,162,164	69%	
							14,781,274			
<b>\$ 24,316,329</b>	<b>\$ 20,167,320</b>	<b>83%</b>	<b>\$ 25,162,047</b>	<b>-20%</b>	<b>\$ 187,337,272</b>	<b>\$ 180,897,927</b>	<b>\$ 196,193,226</b>	<b>\$ 277,370,978</b>	<b>65%</b>	
<b>\$ 12,052,387</b>	<b>\$ 20,926,502</b>	<b>174%</b>	<b>\$ 13,739,849</b>	<b>52%</b>	<b>\$ 60,890,770</b>	<b>\$ 79,064,143</b>	<b>\$ 60,601,041</b>	<b>\$ 94,549,589</b>	<b>84%</b>	
NON OPERATING INCOME/EXPENSE										
374,115	458,272	122%	523,911	-13%	2,605,257	3,286,222	2,572,566	3,809,490	86%	
(1,986,481)	(1,948,868)	98%	(1,978,678)	-2%	(13,531,919)	(13,526,809)	(14,222,533)	(19,769,727)	68%	
(27,900)	(27,842)	100%	(28,370)	-2%	(223,200)	(218,228)	(221,001)	(334,800)	65%	
(3,764,556)	(3,973,153)	106%	(3,733,942)	6%	(25,573,214)	(25,643,197)	(25,767,914)	(38,314,998)	67%	
42,948	301,120	701%	(94,724)	-418%	346,089	448,461	264,096	518,716	86%	
						(134)				
<b>\$ (5,361,874)</b>	<b>\$ (5,190,472)</b>	<b>97%</b>	<b>\$ (5,311,803)</b>	<b>-2%</b>	<b>\$ (36,376,987)</b>	<b>\$ (35,653,685)</b>	<b>\$ (37,374,785)</b>	<b>\$ (54,091,319)</b>	<b>66%</b>	
<b>\$ 6,690,513</b>	<b>\$ 15,736,030</b>	<b>235%</b>	<b>\$ 8,428,046</b>	<b>87%</b>	<b>\$ 24,513,782</b>	<b>\$ 43,410,457</b>	<b>\$ 23,226,256</b>	<b>\$ 40,458,270</b>	<b>107%</b>	
TRANSFER AND CONTRIBUTION TO/FROM										
41,667					333,333	2,111,622	574,408	500,000	422%	
<b>\$ 6,732,179</b>	<b>\$ 15,736,030</b>	<b>234%</b>	<b>\$ 8,428,046</b>	<b>87%</b>	<b>\$ 24,847,115</b>	<b>\$ 45,522,079</b>	<b>\$ 23,800,664</b>	<b>\$ 40,958,270</b>	<b>111%</b>	

KANSAS CITY BOARD OF PUBLIC UTILITIES  
 Statements of Revenues, Expenses, and Change in Net Position  
 E-Electric  
 For The Period Ending August 2024



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	2024 Year To Date Budget	2024 Year To Date Actuals	2023 Year To Date Actuals	2024 Annual Budget	2023 Annual Actuals	
<b>OPERATING REVENUES</b>									
<b>Sales of Energy and Water</b>									
10,319,000	12,400,444	120%	11,288,878	60,384,000	62,904,806	60,412,908	88,846,000	60,412,908	71%
10,082,000	12,276,073	122%	11,432,803	72,927,000	79,854,439	80,782,305	109,558,000	80,782,305	73%
4,834,000	4,815,764	100%	4,240,332	35,243,000	33,255,126	34,788,001	53,140,000	34,788,001	63%
891,000	1,128,020	127%	913,070	6,958,000	7,587,742	7,476,829	10,451,000	7,476,829	73%
31,000	34,161	110%	29,908	238,800	240,293	237,427	366,700	237,427	66%
-	-	-	-	-	-	-	-	-	-
26,137,000	30,654,462	117%	27,884,991	175,750,800	183,842,407	183,697,470	262,361,700	183,697,470	70%
125,000	123,188	99%	128,735	844,000	828,870	834,638	1,246,000	834,638	67%
1,000,000	630,013	63%	1,942,840	8,000,000	5,466,886	8,694,961	12,000,000	8,694,961	46%
1,125,000	753,202	67%	2,071,575	8,844,000	6,295,756	9,529,599	13,246,000	9,529,599	48%
200,000	205,081	103%	216,383	1,535,000	1,465,995	1,525,440	2,365,000	1,525,440	62%
209,250	215,544	103%	159,884	1,674,000	2,121,065	2,807,483	2,511,000	2,807,483	84%
10,000	90,341	903%	21,758	1,230,000	1,737,765	974,839	1,600,000	974,839	109%
1,900	-	-	-	-	-	-	-	-	-
1,750	1,950	111%	712	15,200	8,133	12,317	22,800	12,317	36%
14,501	12,461	86%	12,758	14,000	14,600	17,378	21,000	17,378	70%
-	-	-	-	114,086	233,773	87,360	172,090	87,360	136%
-	-	-	-	-	4,087,528	-	-	-	-
437,401	525,378	120%	414,046	4,582,286	9,668,859	5,424,818	6,691,890	5,424,818	144%
3,176,051	3,404,172	107%	3,198,945	21,550,648	21,734,648	22,072,817	32,151,514	22,072,817	68%
3,176,051	3,404,172	107%	3,198,945	21,550,648	21,734,648	22,072,817	32,151,514	22,072,817	68%
\$ 30,875,452	\$ 35,337,213	114%	\$ 33,569,557	\$ 210,727,735	\$ 221,541,669	\$ 220,724,704	\$ 314,451,104	\$ 220,724,704	70%

KANSAS CITY BOARD OF PUBLIC UTILITIES  
 Statements of Revenues, Expenses, and Change in Net Position  
 E-Electric  
 For The Period Ending August 2024



		Monthly			Year-To-Date & Annual					Percent
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	2024 Budget	2024 Actuals	Year To Date Actuals	2023 Actuals	2024 Annual Budget	Actual To Annual Budget
<b>OPERATING EXPENSES</b>										
3,234,372	2,644,226	82%	5,948,372	-56%	25,250,775	24,437,890	30,226,763	38,055,738	64%	
3,078,278	3,396,554	110%	4,195,408	-19%	36,520,747	44,751,393	38,457,799	53,106,638	84%	
5,517,483	3,193,798	58%	4,385,815	-27%	27,067,030	21,680,241	24,075,995	38,502,401	56%	
3,154,225	2,564,340	81%	2,389,206	7%	23,954,658	20,905,016	20,906,473	35,914,097	58%	
322,629	208,578	65%	201,733	3%	2,428,251	2,062,824	1,962,997	3,662,304	56%	
2,411,155	1,919,410	80%	1,916,447	-	20,102,448	17,565,485	16,661,842	30,087,185	58%	
2,906,232	3,024,169	104%	2,979,836	1%	23,249,858	24,071,020	23,616,932	34,874,787	69%	
-	-	-	-	-	-	-	14,781,274	-	-	-
<b>\$ 20,624,375</b>	<b>\$ 16,951,074</b>	<b>82%</b>	<b>\$ 22,016,817</b>	<b>-23%</b>	<b>\$ 158,573,766</b>	<b>\$ 155,473,870</b>	<b>\$ 170,690,074</b>	<b>\$ 234,203,151</b>	<b>\$ 234,203,151</b>	<b>66%</b>
<b>\$ 10,251,077</b>	<b>\$ 18,386,139</b>	<b>179%</b>	<b>\$ 11,552,740</b>	<b>59%</b>	<b>\$ 52,153,968</b>	<b>\$ 66,067,799</b>	<b>\$ 50,034,630</b>	<b>\$ 80,247,953</b>	<b>\$ 80,247,953</b>	<b>82%</b>
<b>NON OPERATING INCOME/EXPENSE</b>										
305,829	377,566	123%	423,548	-11%	2,125,304	2,694,944	2,082,696	3,107,742	87%	
(1,625,027)	(1,546,453)	95%	(1,618,074)	-4%	(12,450,197)	(12,371,624)	(12,944,588)	(18,422,386)	57%	
(22,700)	(22,740)	100%	(23,469)	-3%	(181,600)	(177,859)	(181,742)	(272,400)	65%	
(3,176,051)	(3,404,172)	107%	(3,198,945)	6%	(21,550,648)	(21,734,648)	(22,072,817)	(32,151,514)	68%	
41,498	300,549	724%	(95,424)	-415%	334,489	456,407	252,157	501,316	91%	
-	-	-	-	-	-	(134)	-	-	-	-
<b>\$ (4,476,450)</b>	<b>\$ (4,295,251)</b>	<b>96%</b>	<b>\$ (4,512,364)</b>	<b>-5%</b>	<b>\$ (31,722,652)</b>	<b>\$ (31,132,913)</b>	<b>\$ (32,864,295)</b>	<b>\$ (47,237,242)</b>	<b>\$ (47,237,242)</b>	<b>66%</b>
<b>\$ 5,774,627</b>	<b>\$ 14,090,887</b>	<b>244%</b>	<b>\$ 7,040,376</b>	<b>100%</b>	<b>\$ 20,431,316</b>	<b>\$ 34,934,885</b>	<b>\$ 17,170,335</b>	<b>\$ 33,010,711</b>	<b>\$ 33,010,711</b>	<b>106%</b>
<b>TRANSFER AND CONTRIBUTION TO/FROM</b>										
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
<b>\$ 5,774,627</b>	<b>\$ 14,090,887</b>	<b>244%</b>	<b>\$ 7,040,376</b>	<b>100%</b>	<b>\$ 20,431,316</b>	<b>\$ 34,934,885</b>	<b>\$ 17,170,335</b>	<b>\$ 33,010,711</b>	<b>\$ 33,010,711</b>	<b>106%</b>



KANSAS CITY BOARD OF PUBLIC UTILITIES  
 Statements of Revenues, Expenses, and Change in Net Position  
 W.Water  
 For The Period Ending August 2024



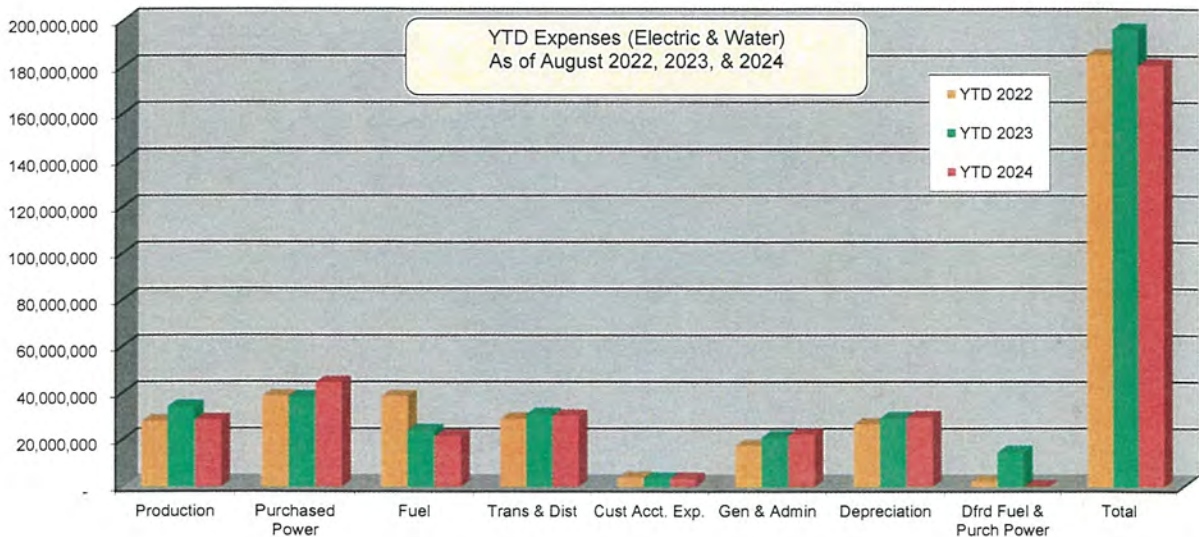
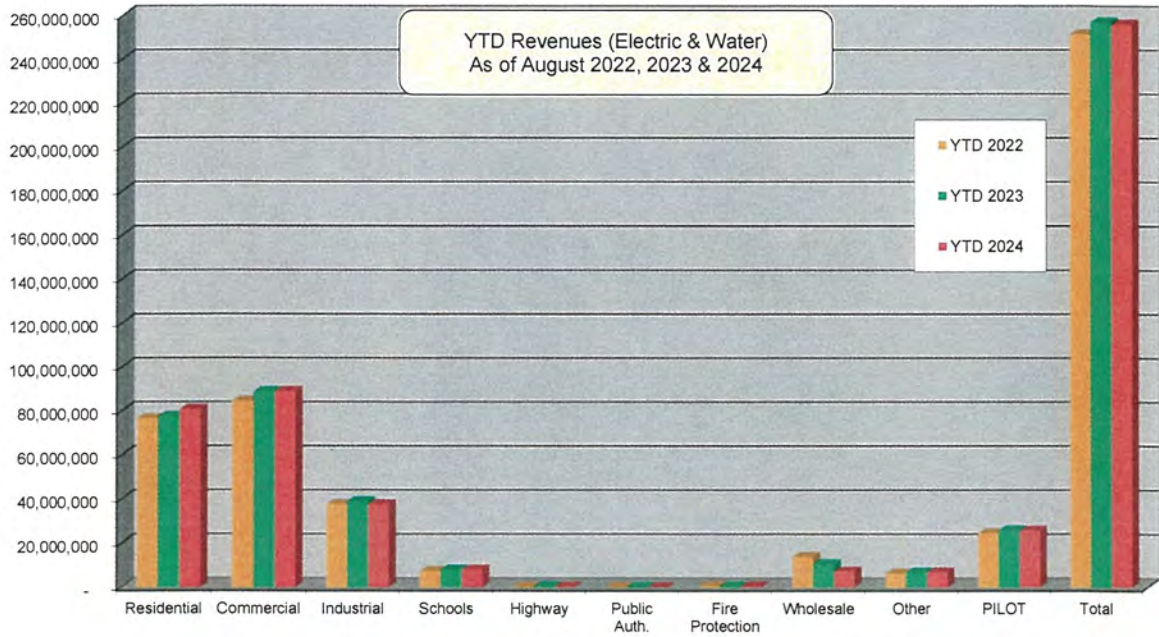
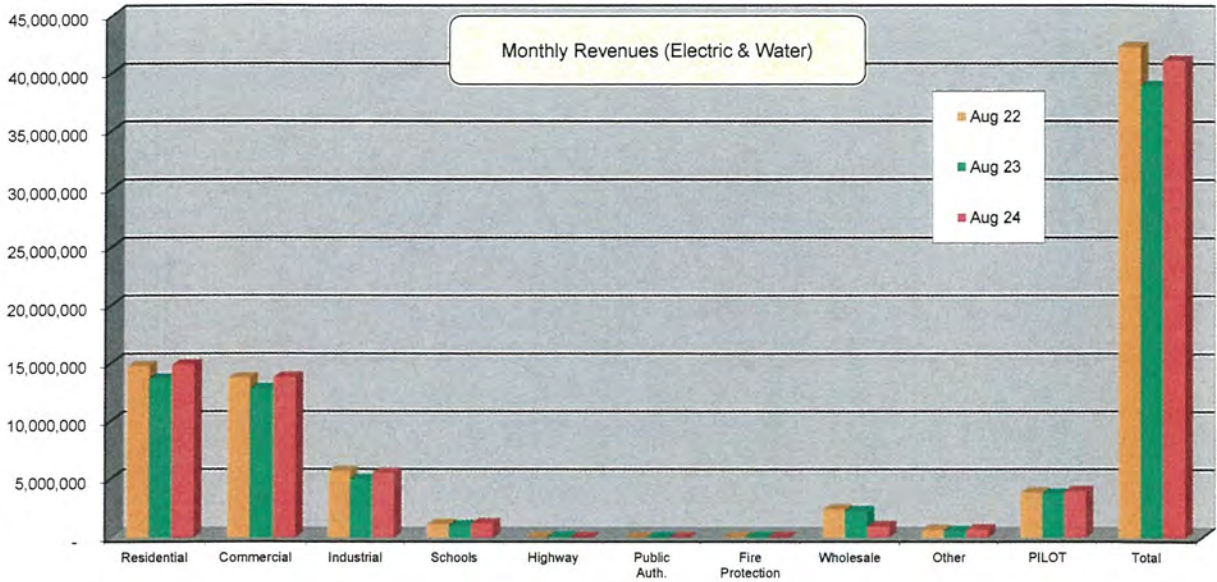
		Monthly		Year-To-Date & Annual						Percent		
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Current Actuals over/under Prior Year	Description	2024		2023		2024		Annual	
					Year To Date Budget	Year To Date Actuals	Year To Date Budget	Year To Date Actuals	Year To Date Budget	Year To Date Actuals	Budget	Budget
<b>OPERATING REVENUES</b>												
<b>Sales of Energy and Water</b>												
2,464,000	2,482,103	101%	2,367,007	5%	Residential Sales	17,822,000	17,026,893	26,993,000	66%			
1,316,000	1,524,101	116%	1,351,349	13%	Commercial Sales	8,156,000	8,072,113	12,710,000	72%			
636,000	697,439	110%	709,166	-2%	Industrial Sales	4,416,000	4,191,330	6,750,000	66%			
88,360	79,071	89%	67,049	18%	Schools	401,150	397,493	666,960	72%			
-	-	-	-	-	Highway Lighting	-	-	-	-			
-	-	-	-	-	Public Authorities	-	-	28,000	-			
50,000	49,475	99%	48,203	3%	Fire Protection	400,000	399,667	600,000	67%			
<b>4,554,360</b>	<b>4,832,189</b>	<b>106%</b>	<b>4,542,775</b>	<b>6%</b>	<b>Total Sales of Energy and Water</b>	<b>31,195,150</b>	<b>30,069,090</b>	<b>47,747,960</b>	<b>68%</b>			
195,000	196,316	101%	146,581	34%	Borderline Electric Sales	948,000	911,788	1,463,000	62%			
195,000	196,316	101%	146,581	34%	Wholesale Market Sales	948,000	911,788	1,463,000	62%			
68,600	51,270	75%	54,096	-5%	Total Other Utility Sales	381,500	366,529	593,500	62%			
26,500	24,793	94%	24,955	-	Forfeited Discounts	191,700	179,291	281,900	64%			
23,000	22,585	98%	5,440	315%	Connect/Disconnect Fees	200,000	154,986	279,000	56%			
-	-	-	-	-	Tower/Pole Attachment Rentals	-	-	-	-			
750	516	-100%	516	-	Ash Disposal	6,000	2,188	9,000	24%			
35,548	60,475	170%	22,980	163%	Diversion Fines	547,391	462,741	919,620	56%			
1,000	-	-	-	-	Service Fees	8,000	2,256	12,000	-			
-	-	-	-	-	Other Miscellaneous Revenues	-	-	-	-			
-	-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	-	-	-			
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-			
<b>155,398</b>	<b>159,124</b>	<b>102%</b>	<b>107,987</b>	<b>47%</b>	<b>Total Other Revenues</b>	<b>1,334,591</b>	<b>1,314,111</b>	<b>2,095,020</b>	<b>58%</b>			
588,506	568,981	97%	534,997	6%	Payment In Lieu Of Taxes	4,022,566	3,695,096	6,163,484	63%			
588,506	568,981	97%	534,997	6%	Total Payment In Lieu Of Taxes	4,022,566	3,695,096	6,163,484	63%			
<b>\$ 5,493,264</b>	<b>\$ 5,755,609</b>	<b>105%</b>	<b>\$ 5,332,340</b>	<b>8%</b>	<b>TOTAL OPERATING REVENUES</b>	<b>\$ 37,500,307</b>	<b>\$ 36,069,563</b>	<b>\$ 57,469,464</b>	<b>67%</b>			

KANSAS CITY BOARD OF PUBLIC UTILITIES  
 Statements of Revenues, Expenses, and Change in Net Position  
 W-Water  
 For The Period Ending August 2024



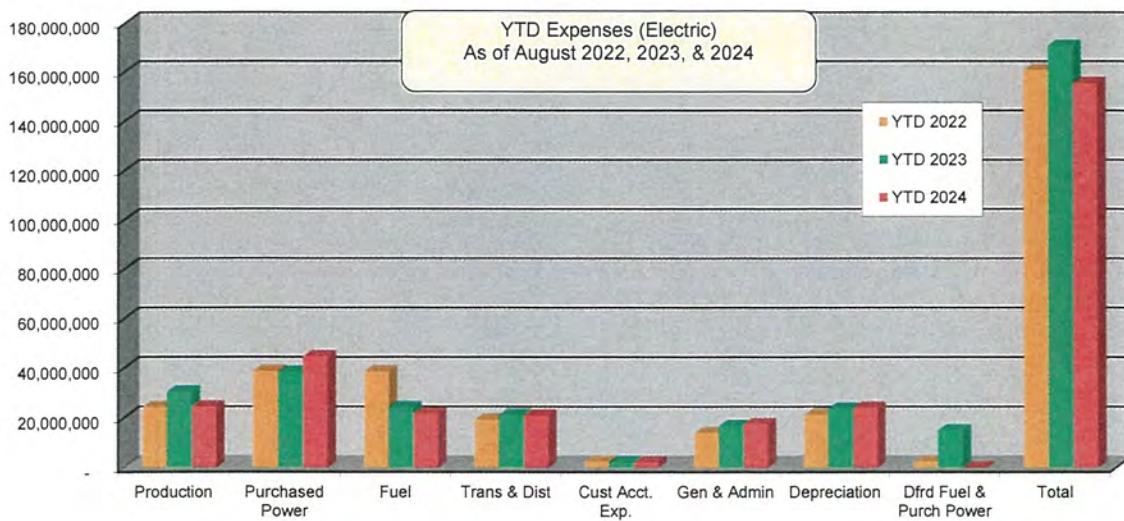
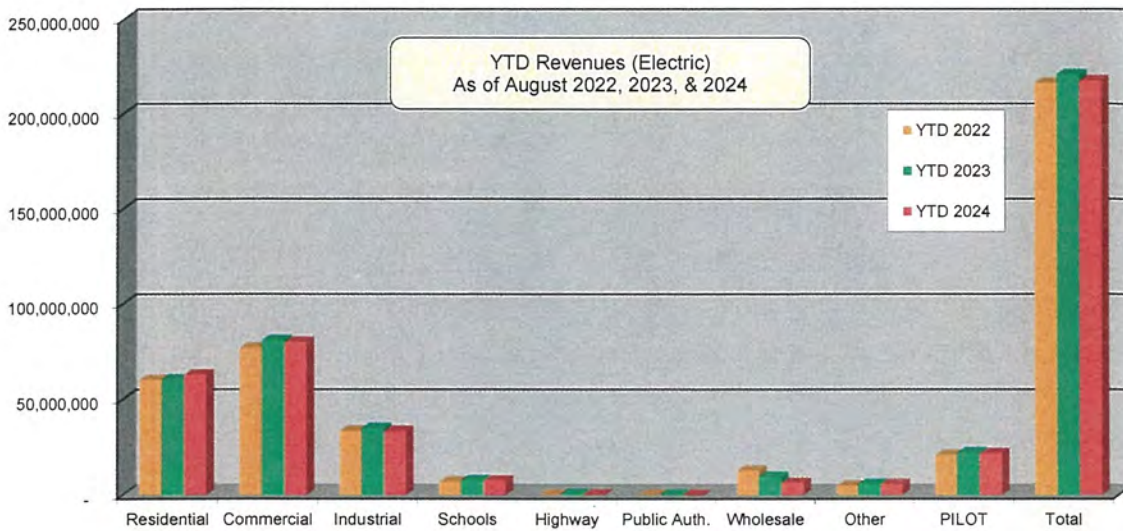
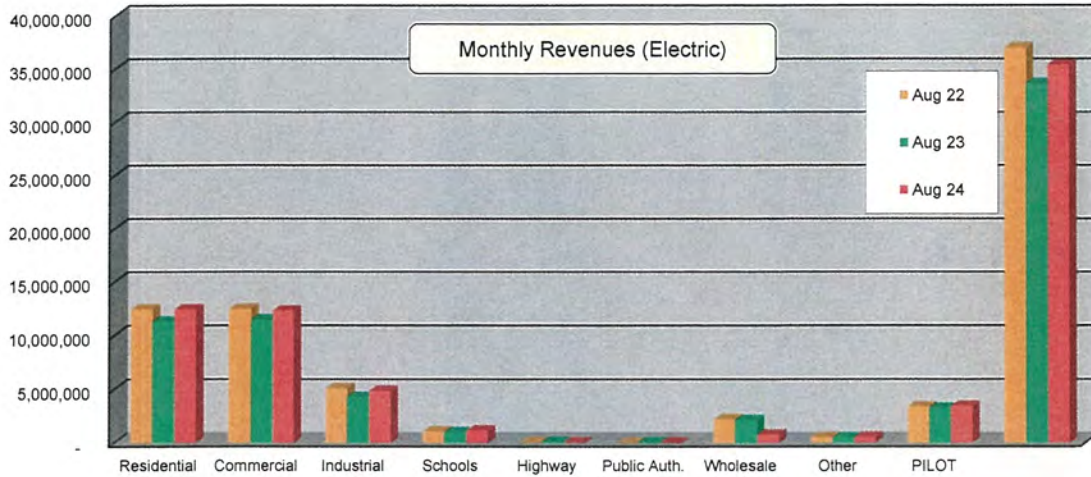
Monthly				Year-To-Date & Annual					Percent
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	2024 Budget	2024 Actuals	2023 Year To Date Actuals	2024 Annual Budget	Actual To Annual Budget
Description									
<b>OPERATING EXPENSES</b>									
647,867	527,423	81%	451,752	17%	5,045,841	4,260,830	3,968,993	7,553,357	56%
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,504,905	1,314,711	87%	1,313,527	-	11,298,048	9,466,771	10,000,018	16,998,492	56%
205,261	161,448	79%	165,381	-2%	1,539,371	1,415,509	1,398,200	2,318,223	61%
643,306	510,007	79%	509,058	-	5,355,328	4,664,029	4,515,916	8,010,377	58%
690,615	702,655	102%	705,513	-	5,524,919	5,616,918	5,620,025	8,287,378	68%
-	-	-	-	-	-	-	-	-	-
<b>\$ 3,691,954</b>	<b>\$ 3,216,245</b>	<b>87%</b>	<b>\$ 3,145,231</b>	<b>2%</b>	<b>\$ 28,763,506</b>	<b>\$ 25,424,057</b>	<b>\$ 25,503,152</b>	<b>\$ 43,167,827</b>	<b>59%</b>
<b>\$ 1,801,310</b>	<b>\$ 2,540,364</b>	<b>141%</b>	<b>\$ 2,187,109</b>	<b>16%</b>	<b>\$ 8,736,801</b>	<b>\$ 12,996,344</b>	<b>\$ 10,566,411</b>	<b>\$ 14,301,636</b>	<b>91%</b>
<b>NON OPERATING INCOME/EXPENSE</b>									
68,286	80,706	118%	100,363	-20%	479,953	591,278	489,870	701,748	84%
(361,454)	(402,415)	111%	(360,604)	12%	(1,081,722)	(1,155,185)	(1,277,945)	(1,347,341)	86%
(5,200)	(5,101)	98%	(4,901)	4%	(41,600)	(40,368)	(39,258)	(62,400)	65%
(588,506)	(568,981)	97%	(534,997)	6%	(4,022,566)	(3,908,549)	(3,695,096)	(6,163,484)	63%
1,450	571	39%	700	-18%	11,600	(7,947)	11,939	17,400	-46%
-	-	-	-	-	-	-	-	-	-
<b>\$ (885,424)</b>	<b>\$ (895,221)</b>	<b>101%</b>	<b>\$ (799,439)</b>	<b>12%</b>	<b>\$ (4,654,335)</b>	<b>\$ (4,520,772)</b>	<b>\$ (4,510,490)</b>	<b>\$ (6,854,076)</b>	<b>66%</b>
<b>\$ 915,886</b>	<b>\$ 1,645,143</b>	<b>180%</b>	<b>\$ 1,387,670</b>	<b>19%</b>	<b>\$ 4,082,466</b>	<b>\$ 8,475,572</b>	<b>\$ 6,055,921</b>	<b>\$ 7,447,560</b>	<b>114%</b>
<b>TRANSFER AND CONTRIBUTION TO/FROM</b>									
41,667	-	-	-	-	333,333	2,111,622	574,408	500,000	422%
-	-	-	-	-	-	-	-	-	-
<b>\$ 957,552</b>	<b>\$ 1,645,143</b>	<b>172%</b>	<b>\$ 1,387,670</b>	<b>19%</b>	<b>\$ 4,415,800</b>	<b>\$ 10,587,194</b>	<b>\$ 6,630,329</b>	<b>\$ 7,947,560</b>	<b>133%</b>

## COMBINED (Electric/Water) August 31, 2024



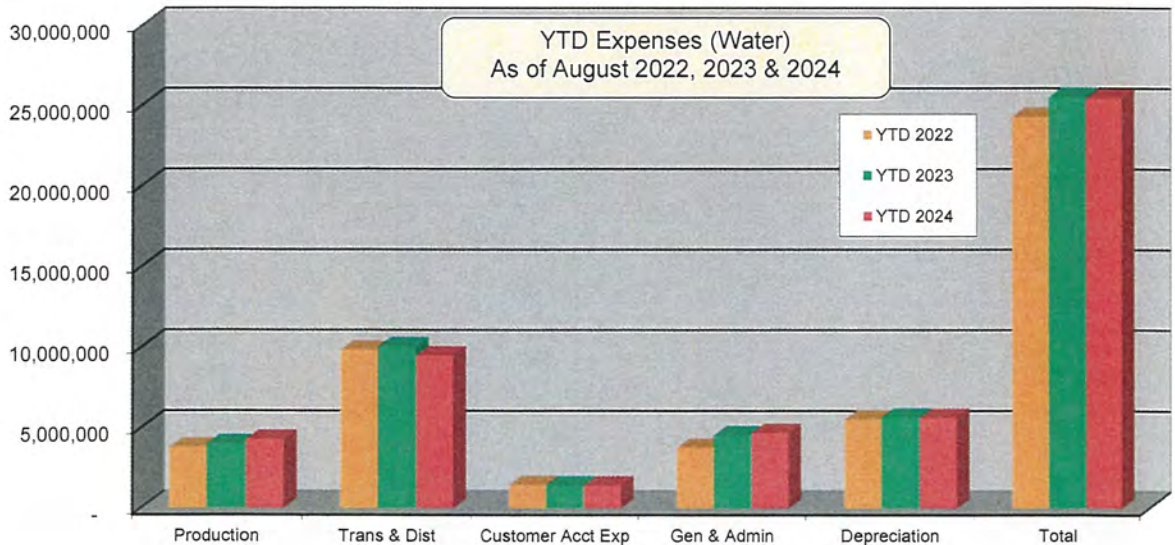
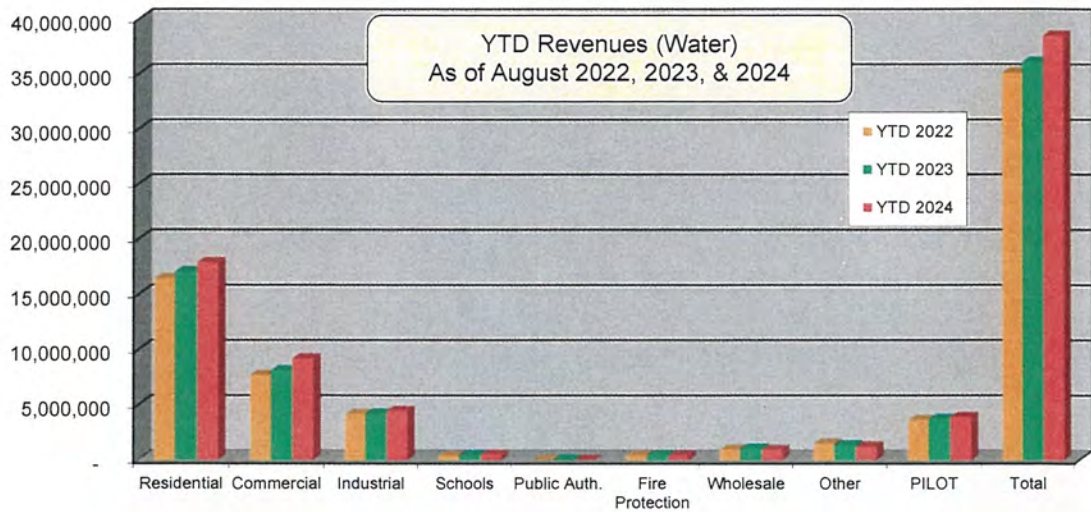
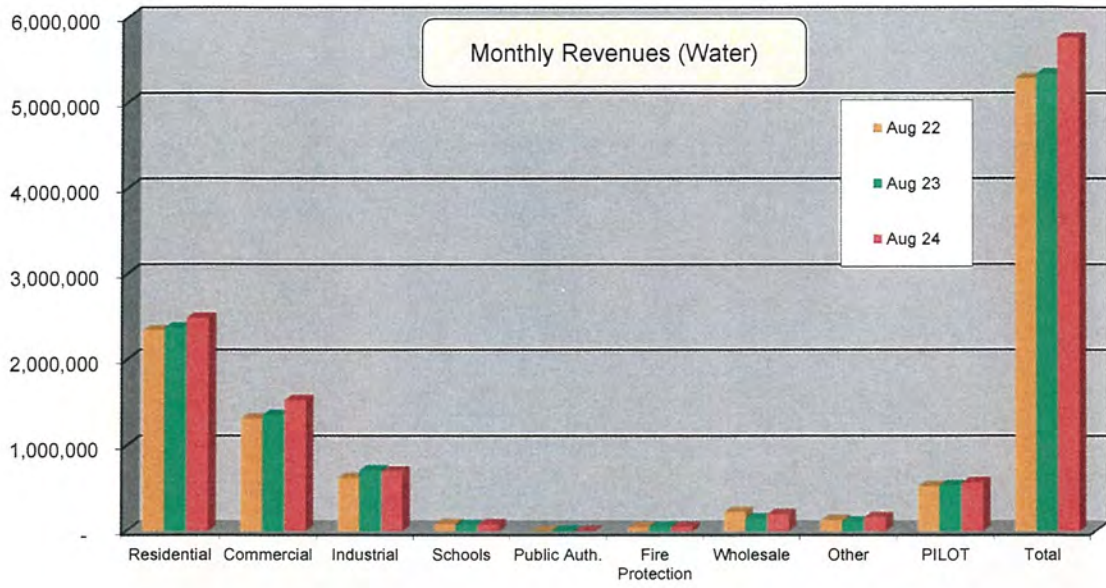
# Electric

## August 31, 2024



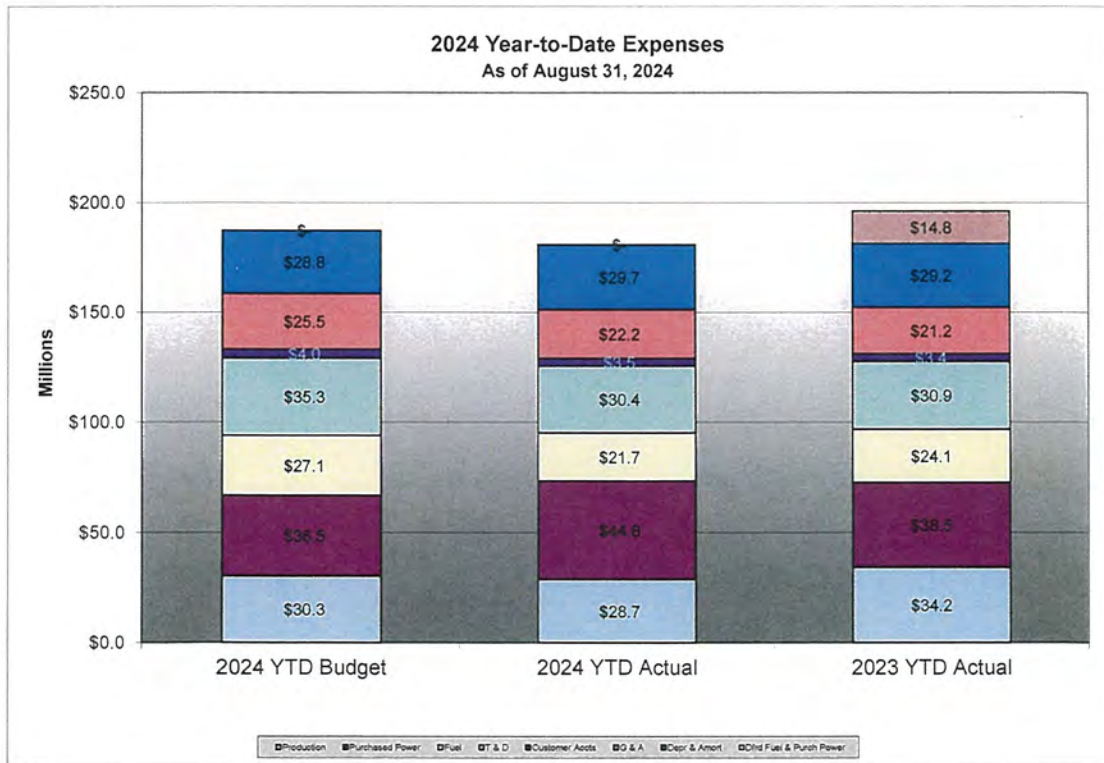
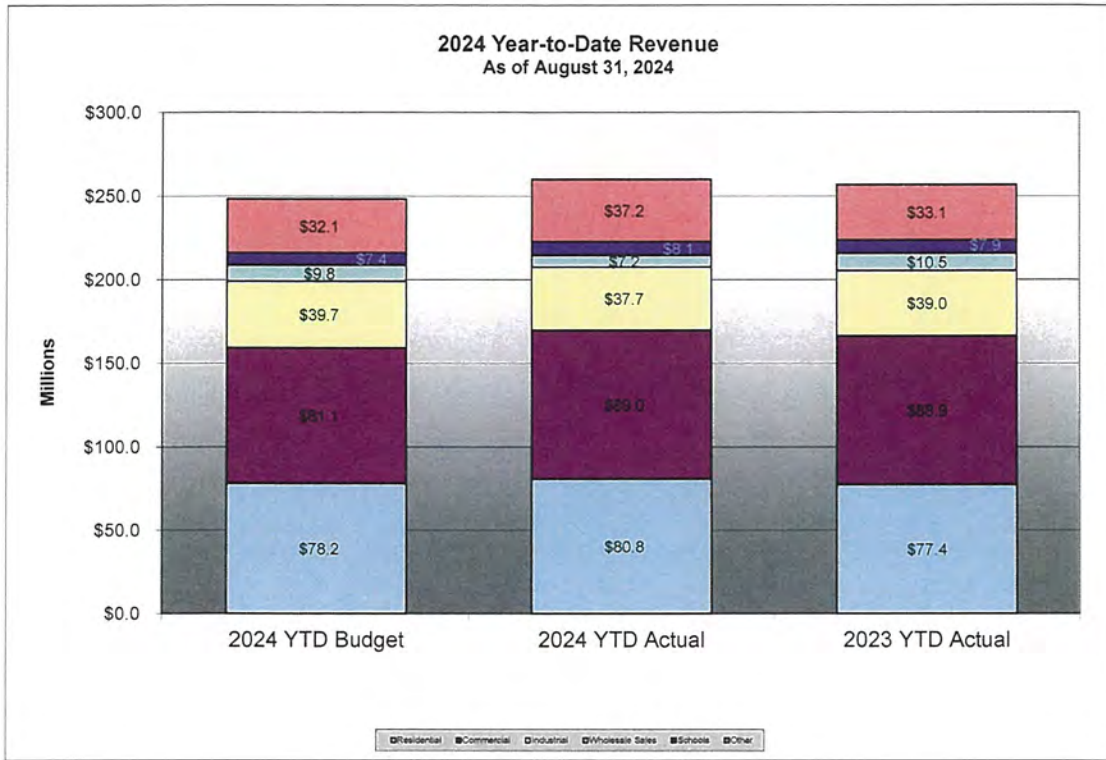
# Water

## August 31, 2024



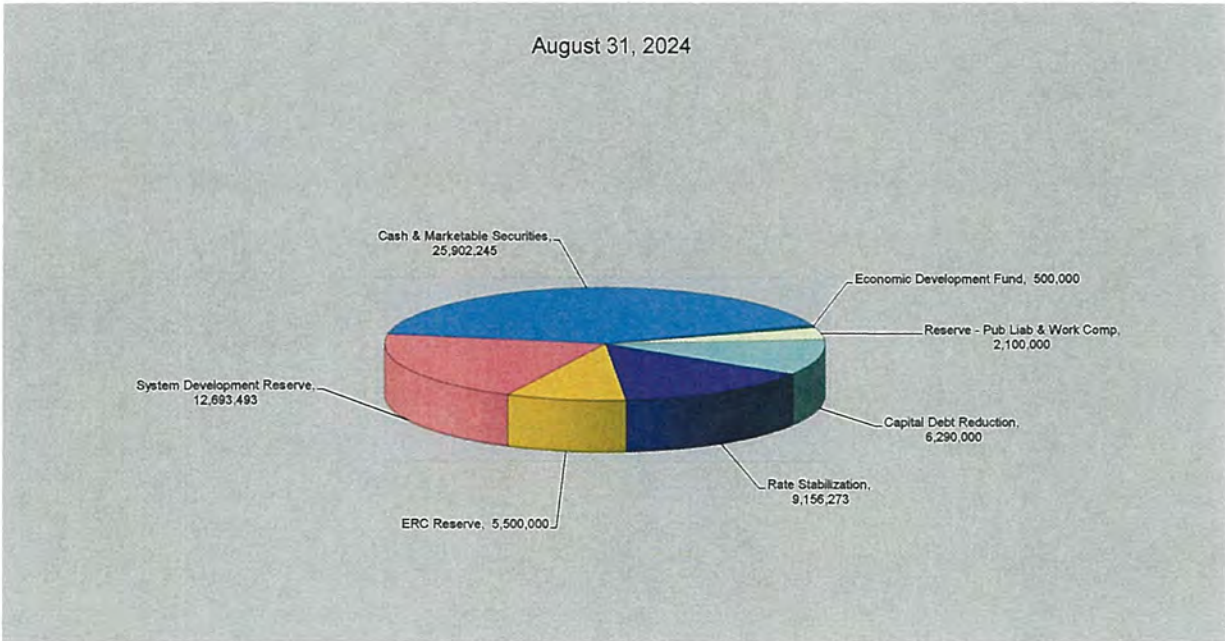
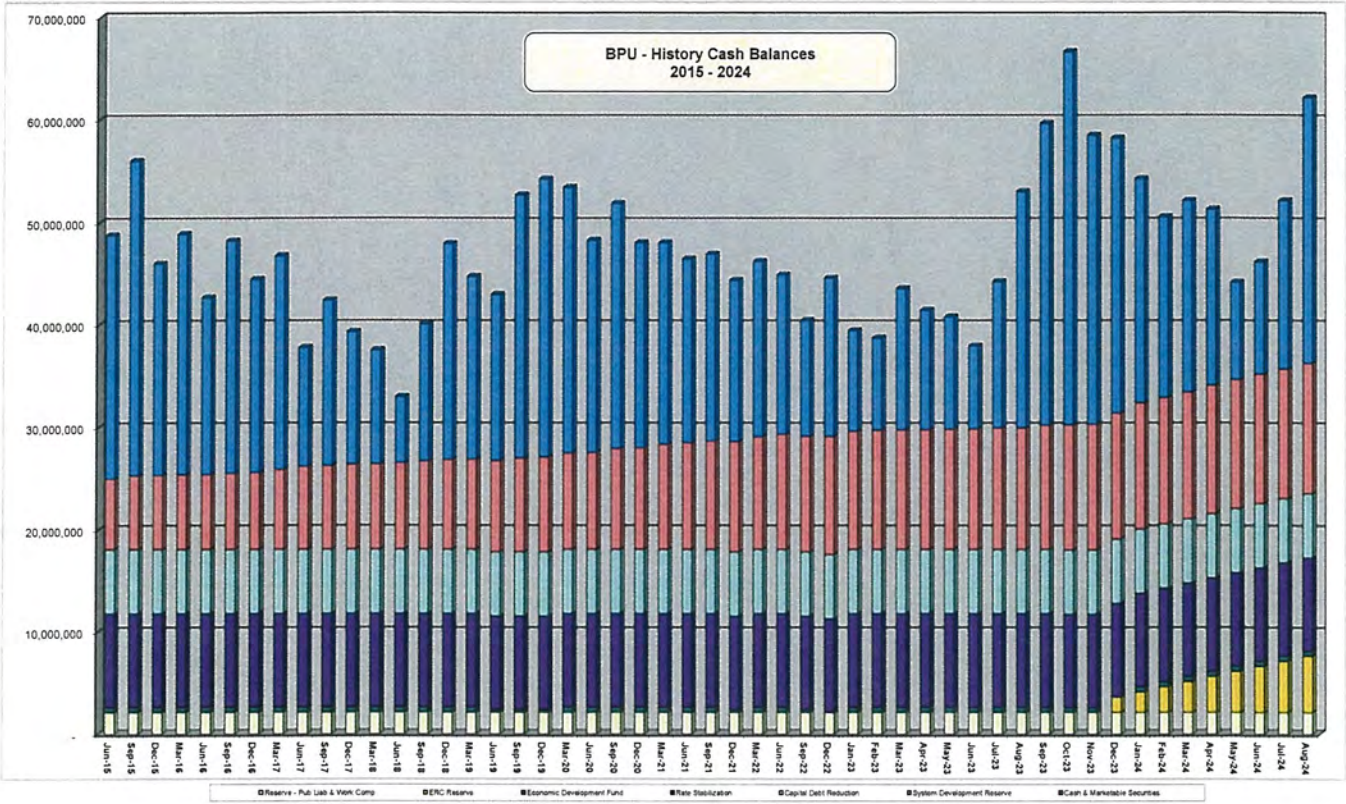
# YTD Revenues and Expenses

## August 31, 2024

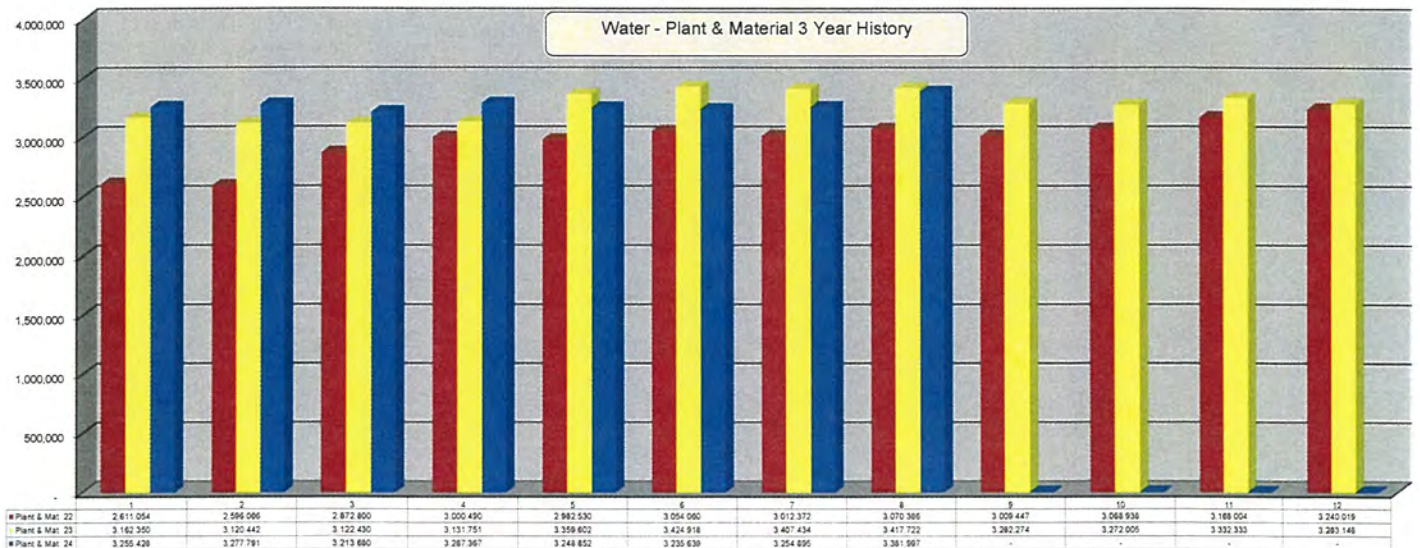
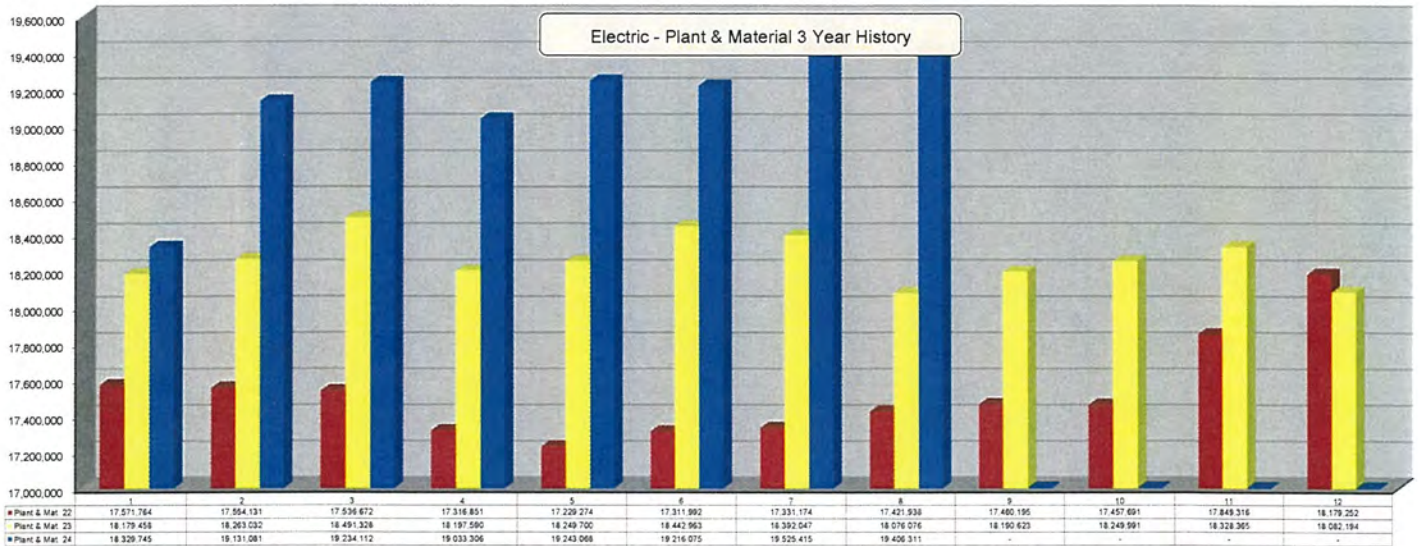
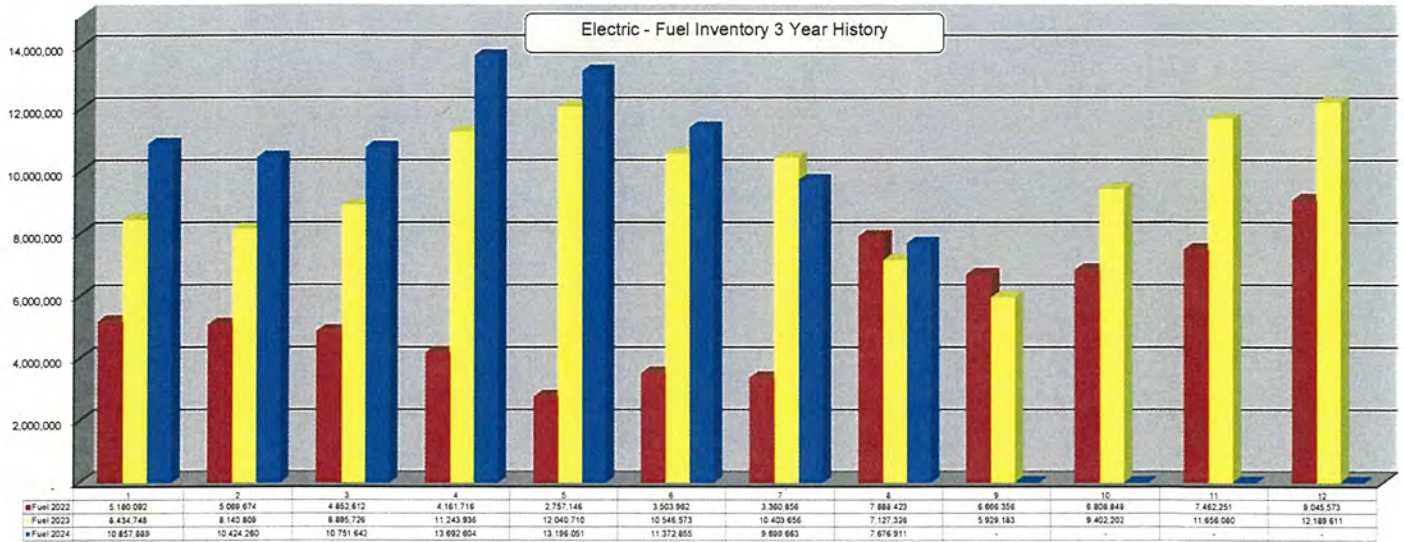


# Cash Balances

## August 31, 2024



BPU - Inventory  
August 31, 2024







## KANSAS CITY BOARD OF PUBLIC UTILITIES

### Budget Comparison

#### August 2024

	2024 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
<b>PERSONNEL</b>				
1010-Regular Labor	51,975,118	34,197,000	17,778,119	34.21%
1020-Overtime/Special Pay	4,441,872	3,192,348	1,249,524	28.13%
1030-Health Care/Medical Benefit	13,146,069	4,461,939	8,684,130	66.06%
1040-Medical Insurance-Retirees	3,008,656	190,847	2,817,809	93.66%
1050-Pension Benefit	6,021,644	3,196,014	2,825,630	46.92%
1070-Life Insurance Benefit	1,049,411	648,893	400,518	38.17%
1080-Unemployment Benefit	56,417	38,142	18,275	32.39%
1090-OASDI/Hi (FICA)	4,315,900	2,886,044	1,429,856	33.13%
1100-Liability Insurance/Work Co	858,139	(753,533)	1,611,672	187.81%
1110-Compensatory Balance Reserve	563,477	1,118,699	(555,222)	(98.54)%
1130-Disability Pay Benefit	687,545	416,098	271,447	39.48%
1140-Employee Education Assistance	60,000	34,503	25,497	42.50%
1170-Board Per Diem	6,000	1,500	4,500	75.00%
1180-Long-Term Care	201,611	56,991	144,620	71.73%
1990-Other Employee Benefits	50,000	46,771	3,229	6.46%
<b>TOTAL PERSONNEL</b>	<b>86,441,858</b>	<b>49,732,256</b>	<b>36,709,602</b>	<b>42.47%</b>
<b>SERVICES</b>				
2010-Tree Trimming Services	3,545,068	983,026	2,562,042	72.27%
2011-Contract Line Services	2,000	-	2,000	100.00%
2020-Legal Services	373,000	714,637	(341,637)	(91.59)%
2030-Engineering Services	1,603,950	627,958	975,992	60.85%
2040-Accounting/Costing Services	12,000	-	12,000	100.00%
2050-Auditing Services	440,000	222,075	217,925	49.53%
2060-Actuarial Services	13,500	6,095	7,405	54.85%
2070-Banking/Cash Mgmt/Treasury	941,900	624,249	317,651	33.72%
2080-Financial Advisory	39,000	21,000	18,000	46.15%
2090-General Management Services	150,000	3,408	146,592	97.73%
2100-Human Resource Services	177,600	60,954	116,646	65.68%
2110-Environmental Services	919,900	426,167	493,733	53.67%
2130-Computer Hardware Maintenance	350,900	81,401	269,498	76.80%
2131-Computer Software Maintenance	5,124,486	3,768,998	1,355,488	26.45%
2140-Advertising/Marketing/Sales	448,000	279,943	168,057	37.51%
2150-Janitorial Services	918,120	573,094	345,026	37.58%
2151-Trash Disposal	56,105	39,220	16,886	30.10%
2160-Travel/Mileage	939,970	329,503	610,467	64.95%
2170-Outside Printing & Duplicating	597,350	384,991	212,359	35.55%
2180-Insurance Services	2,582,000	1,769,825	812,175	31.46%
2190-Dues/Memberships/Subscription	390,139	198,088	192,051	49.23%
2200-Telecommunications Services	522,636	596,827	(74,191)	(14.20)%
2210-Clerical/Office/Tech Services	176,800	40,950	135,850	76.84%
2211-Copier Services	400	-	400	100.00%
2220-Security Services	1,514,000	1,459,118	54,882	3.62%
2230-Collection Services	90,000	41,922	48,078	53.42%
2240-Building Maintenance Service	1,483,846	780,288	703,558	47.41%
2241-Building Maint Srvc - HVAC	367,289	88,229	279,060	75.98%
2242-Building Maint Srvc - Elevator	114,272	48,413	65,859	57.63%
2243-Pest & Bird Control	11,850	-	11,850	100.00%
2244-Grounds Maintenance	149,000	46,515	102,485	68.78%
2250-Mailing/Shipping Services	19,980	18,619	1,361	6.81%
2260-Meter Testing/Protection	5,500	4,400	1,100	20.00%
2270-Public Notice	70,250	46,200	24,050	34.24%
2282-IT Prof Contracted Services	2,489,000	1,616,171	872,829	35.07%
2300-Equipment Maintenance	743,205	307,892	435,313	58.57%



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Budget Comparison**  
**August 2024**

	2024 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
2310-City Wide Yard Restoration	20,000	735	19,265	96.32%
2320-City Street Repairs	750,000	359,506	390,494	52.07%
2330-Right Of Way/Easements	112,000	47,812	64,188	57.31%
2340-Auxiliary Boiler Maintenance	12,500	8,907	3,594	28.75%
2351-Control System Support Service	160,000	110,163	49,838	31.15%
2360-Other Power Plant Maint	-	(163)	163	-
2370-Liab-Inj Damages	1,734,600	1,154,673	579,927	33.43%
2380-Sponsorships	1,149,100	294,862	854,238	74.34%
2390-Risk Mngmnt & Consulting Srv	275,000	289,646	(14,646)	(5.33)%
2500-Dogwood Gas Plant O&M	4,595,100	3,004,488	1,590,612	34.62%
2990-Other Professional Services	806,675	450,740	355,935	44.12%
<b>TOTAL SERVICES</b>	<b>36,997,991</b>	<b>21,931,542</b>	<b>15,066,449</b>	<b>40.72%</b>

**FUELS**

3010-Main Flame Fuel	35,482,054	19,598,548	15,883,506	44.76%
3012-Building Heat Fuel	1,500	501	999	66.63%
3020-Start Up Fuel	1,260,347	1,794,611	(534,264)	(42.39)%
3025-AQC - Reagents	1,760,000	287,083	1,472,918	83.69%
3030-Ash Handling	1,530,000	474,032	1,055,968	69.02%
3040-On Road Vehicle Fuel	717,000	398,540	318,460	44.42%
3050-Purchase Power Energy	20,751,000	21,451,924	(700,924)	(3.38)%
3055-Purchased Power - Renewables	26,164,651	18,905,116	7,259,535	27.75%
3070-Purch Pwr Capacity NonEconomic	2,652,167	1,896,107	756,060	28.51%
3080-Purchased Power Transmission	5,738,820	3,648,807	2,090,013	36.42%
3110-Off Road Fuel	107,500	120,404	(12,904)	(12.00)%
3600-Renewable Energy Certificates	(2,200,000)	(1,150,561)	(1,049,439)	(47.70)%
3990-Other Purchased Power	284,000	233,496	50,504	17.78%
<b>TOTAL FUELS</b>	<b>94,249,039</b>	<b>67,658,608</b>	<b>26,590,431</b>	<b>28.21%</b>

**SUPPLIES**

4010-Office Supplies & Materials	161,450	115,277	46,173	28.60%
4020-Laboratory Supplies	32,000	13,030	18,970	59.28%
4030-Janitorial Supplies	22,400	9,565	12,836	57.30%
4040-Comp/Srvr/Ntwrk Hrdwr Equip	1,015,725	421,883	593,843	58.46%
4041-Comp/Srvr/Ntwrk Sftwr & Lic	60,250	5,879	54,371	90.24%
4050-Small Tools & Machinery	276,800	138,825	137,975	49.85%
4060-Water Treatment Chemicals	807,000	384,558	422,442	52.35%
4070-Ferric Chemicals	200,000	118,047	81,953	40.98%
4080-Lime/Caustic Chemicals	150,000	98,787	51,213	34.14%
4090-Chlorine Chemicals	630,000	392,954	237,046	37.63%
4100-Other Chemicals & Supplies	307,500	201,514	105,986	34.47%
4110-Clothing/Uniforms	315,600	286,750	28,850	9.14%
4120-Vehicle/Machinery Parts	758,000	474,173	283,827	37.44%
4130-Building/Structural Supplies	715,000	217,112	497,888	69.63%
4131-Bldg/Strctl Supp-Leeves/Dikes	130,000	61,602	68,398	52.61%
4132-Bldg/Strctl Supp-Roads/Rails	70,000	1,001	68,998	98.57%
4133-Bld/Strctl Supp-Filter Srvcs	21,000	-	21,000	100.00%
4140-Plant Equipment	275,200	126,688	148,511	53.96%
4150-T&D Equipment	2,000	494	1,506	75.28%
4160-Office Equipment	33,000	6,901	26,099	79.09%
4170-Electric Usage	-	44,845	(44,845)	-
4180-Water Usage	-	14,125	(14,125)	-
4190-Environmental Supplies	68,600	26,048	42,552	62.03%
4195-Flue Gas Treatment	325,000	135,245	189,755	58.39%
4200-Hazardous Waste Supplies	1,100	1,072	28	2.56%
4210-Safety Supplies	158,700	72,120	86,580	54.56%
4220-Communication Supplies	65,600	25,910	39,690	60.50%
4230-Meter Parts & Supplies	82,500	(3,245)	85,745	103.93%



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Budget Comparison**  
**August 2024**

	2024 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
4250-General Parts & Supplies	10,000	683	9,317	93.17%
4251-General Parts & Supp Coal Conv	564,300	298,809	265,491	47.05%
4252-General Parts & Supp Coal Dust	6,000	726	5,274	87.90%
4253-General Parts & Supp Wash-Down	6,000	2,363	3,637	60.62%
4260-Transmission Parts & Supplies	70,000	57,082	12,918	18.45%
4270-Distribution Parts & Supplies	3,367,000	3,776,242	(409,242)	(12.15)%
4280-Books/Manuals/Reference	12,800	3,914	8,886	69.42%
4300-Boiler Maint-Forced Outages	545,000	867,755	(322,755)	(59.22)%
4301-Boiler Maint-Elec & Control	87,000	37,692	49,308	56.68%
4302-Boiler Maint-Mechancial	465,000	322,574	142,426	30.63%
4303-Boiler Maint-Motor	60,000	195	59,805	99.67%
4304-Boiler Maint-Steel & Duct	465,000	159,732	305,268	65.65%
4305-Boiler Maint-Coal & Ash	745,000	975,600	(230,600)	(30.95)%
4306-Boiler Maint-Boiler Cleaning	200,000	40,991	159,009	79.50%
4307-Boiler Maint-Insulation	200,000	141,313	58,687	29.34%
4308-Boiler Maint-Planned Outages	300,000	240,588	59,412	19.80%
4309-Boiler Maint-Lab Equip	71,900	77,714	(5,814)	(8.09)%
4310-Turbine Maintenance	632,000	672,780	(40,780)	(6.45)%
4320-Balance Of Plant Maintenance	714,600	546,275	168,325	23.56%
4321-Balance of Plant Mnt-Comp Air	39,000	4,940	34,060	87.33%
4322-Balance of Plant Mnt-Crane Svc	53,500	10,978	42,522	79.48%
4323-Balance of Plant Mnt-Comm	17,000	3,352	13,648	80.28%
4324-Balance of Plant Mnt-Pumps	73,000	148	72,852	99.80%
4325-Balance Plant Mnt-Mechanical	45,000	12,818	32,182	71.51%
4326-Balance Plant Mnt-Electrical	55,000	20,880	34,120	62.04%
4327-Balance Plant Mnt-Chem Feed	25,000	16,253	8,747	34.99%
4328-Balance Plant Mnt-Risk Mngmnt	60,000	31,362	28,638	47.73%
4329-Balance Plant Mnt-Filters	6,000	1,171	4,829	80.49%
4330-Compressed Gases	189,000	161,301	27,699	14.66%
4990-Other Parts & Supplies	33,000	24,341	8,660	26.24%
<b>TOTAL SUPPLIES</b>	<b>15,801,526</b>	<b>11,901,734</b>	<b>3,899,792</b>	<b>24.68%</b>
<b>OTHER</b>				
5020-Demand Side Management Program	120,000	3,213	116,788	97.32%
5060-Other Board Expenses	10,000	5,494	4,506	45.06%
5080-Doubtful Account Expense	435,000	563,000	(128,000)	(29.43)%
5110-Outside Regulatory Expenses	316,400	92,021	224,379	70.92%
5150-WPA Billing Credit	(550,000)	(693,454)	143,454	26.08%
5200-NERC Reliability Compliance	387,000	15,577	371,423	95.98%
5900-Payment In Lieu of Taxes	38,314,998	25,643,197	12,671,800	33.07%
<b>TOTAL OTHER</b>	<b>39,033,398</b>	<b>25,629,047</b>	<b>13,404,350</b>	<b>34.34%</b>
<b>TOTAL EXPENSES</b>	<b>272,523,812</b>	<b>176,853,187</b>	<b>95,670,625</b>	<b>35.11%</b>



## KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Aug-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>All Common Capital Projects</b>				
Admin Services Technology	389,800	195,035	194,765	50%
<b>Administrative Services</b>	<b>\$389,800</b>	<b>\$195,035</b>	<b>\$194,765</b>	<b>50%</b>
Security Vehicle	50,000	60,376	(10,375)	-
<b>Common Equipment</b>	<b>\$50,000</b>	<b>\$60,376</b>	<b>(\$10,375)</b>	<b>(21)%</b>
540 Minnesota Facilities	160,000	97,695	62,305	39%
<b>Common Facilities Improvements</b>	<b>\$160,000</b>	<b>\$97,695</b>	<b>\$62,305</b>	<b>39%</b>
Admin Building Furnish & Equip	30,000	15,269	14,730	49%
<b>Common Furnishings and Equipment</b>	<b>\$30,000</b>	<b>\$15,269</b>	<b>\$14,730</b>	<b>49%</b>
540 Minnesota Grounds	115,000	(16,648)	131,647	114%
<b>Common Grounds</b>	<b>\$115,000</b>	<b>(\$16,648)</b>	<b>\$131,647</b>	<b>114%</b>
IT ERP Technology Development	150,000	119,016	30,984	21%
IT Desktop/Network Development	570,000	479,437	90,562	16%
IT Security Improvements	100,000	15,584	84,416	84%
IT Cayenta UMS Upgrade	-	6,026	(6,026)	-
IT Enterprise Service Bus Development	250,000	140,751	109,248	44%
IT Enterprise Asset Management Development	225,000	-	225,000	100%



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Aug-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
IT BI/Analytics Development	300,000	238,138	61,861	21%
IT EAM Mobility	250,000	53,752	196,248	78%
IT AMI Development	25,000	-	24,999	100%
IT HCM Enhancements	50,000	25,391	24,609	49%
IT Customer Information System Development	325,000	-	324,999	100%
IT Rollout Identity Management	80,000	72,428	7,572	9%
IT DR Infrastructure	100,000	-	99,999	100%
IT DR for Security	50,000	-	50,000	100%
IT GIS Enhancements	680,000	137,906	542,094	80%
IT Business Portal Development	25,000	-	24,999	100%
IT Enterprise Wireless Mobility	40,000	-	39,999	100%
IT Quality Assurance Automation	200,000	122,666	77,334	39%
IT Electronic Document Management System	20,000	16,217	3,783	19%
IT Utility Ops Technology Development	225,000	10,610	214,389	95%
IT Cloud Services Development	75,000	110,416	(35,416)	-
IT General Systems Enhancements	225,000	149,002	75,998	34%
IT Project Management Applications	50,000	-	50,000	100%
IT Analog to Digital Services	75,000	-	75,000	100%
IT IVR Service Development	30,000	-	30,000	100%
IT Mobile Device Management(MDM)	20,000	-	20,000	100%
IT Server Additions	70,000	-	69,999	100%
IT Meter Data Management System Upgrade	100,000	617,050	(517,049)	-
<b>Enterprise Technology</b>	<b>\$4,310,000</b>	<b>\$2,314,389</b>	<b>\$1,995,601</b>	<b>46%</b>
Security Improvements	25,000	39,467	(14,466)	-
HR Security	50,000	-	50,000	100%
<b>Human Resources Security</b>	<b>\$75,000</b>	<b>\$39,467</b>	<b>\$35,534</b>	<b>47%</b>



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Construction Summary**  
 As Of Aug-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>All Common Capital Projects</b>	<b>\$5,129,800</b>	<b>\$2,705,582</b>	<b>\$2,424,207</b>	<b>47%</b>



## KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Aug-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>All Electric Capital Projects</b>				
Dogwood Capital Costs	206,000	457,884	(251,883)	-
<b>Dogwood Plant Common</b>	<b>\$206,000</b>	<b>\$457,884</b>	<b>(\$251,883)</b>	<b>(122)%</b>
ECC SCADA Software	950,000	290,118	659,881	69%
<b>Electric Control Center</b>	<b>\$950,000</b>	<b>\$290,118</b>	<b>\$659,881</b>	<b>69%</b>
Electric Production carry deck mobile crane	120,000	-	120,000	100%
<b>Electric General Equipment</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$120,000</b>	<b>100%</b>
Annual Meter Program	1,000,000	823,195	176,804	18%
<b>Electric Meters</b>	<b>\$1,000,000</b>	<b>\$823,195</b>	<b>\$176,804</b>	<b>18%</b>
Electric Ops Automobiles	100,000	1,627	98,373	98%
Electric Ops Facility Improvements	208,100	168,955	39,145	19%
Electric Ops Furnishings & Equipment	10,000	20,077	(10,076)	-
Electric Ops Grounds	5,000	2,617	2,382	48%
IVR and Outage Management System	5,000	-	5,000	100%
Electric Ops Radio	175,000	13,449	161,551	92%
Electric Ops Technology	100,000	54,178	45,822	46%
Electric Ops Tools	100,000	39,606	60,394	60%
Electric Ops Work Equipment	700,000	798,954	(98,953)	-



## KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Aug-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>Electric Ops General Construction</b>	<b>\$1,403,100</b>	<b>\$1,099,462</b>	<b>\$303,638</b>	<b>22%</b>
Speaker OH Feeders	50,000	-	50,000	100%
OH Distribution Automation	100,000	65,133	34,867	35%
Rosedale 161kV Sub OH Feeders	150,000	511	149,489	100%
Piper OH Feeders - Urban Outfilters	2,600,000	(459,019)	3,059,018	118%
Transmission Pole Replacement	500,000	172,328	327,672	66%
Annual OH Construction	2,125,000	674,721	1,450,278	68%
Distribution Pole Inspection Replacement	2,500,000	1,411,819	1,088,180	44%
EO Downtown KCKCC Campus	50,000	14,465	35,534	71%
EO Yards II	735,000	143,997	591,002	80%
98th St OH Feeder Relocation	475,000	706,433	(231,433)	-
Maywood Feeder Realignment	50,000	-	50,000	100%
Village West Pkwy Duct Bank	150,000	-	150,000	100%
Cermet to Village West Pkwy Duct Bank	50,000	-	50,000	100%
EO Leavenworth Rd at Hutton Improvements	450,000	52,584	397,416	88%
Nearman Feeder Extension for Holiday Sand - Gravel	275,000	-	275,000	100%
Mill Street Distribution Rebuild	175,000	-	174,999	100%
<b>Electric Overhead Distribution</b>	<b>\$10,435,000</b>	<b>\$2,782,972</b>	<b>\$7,652,022</b>	<b>73%</b>
Electric Prod Auto	25,000	27,031	(2,030)	-
Electric Prod Work Equipment	677,000	152,025	524,975	78%
<b>Electric Prod General Construction</b>	<b>\$702,000</b>	<b>\$179,055</b>	<b>\$522,945</b>	<b>74%</b>
Annual Reimbursable Construction	100,000	16,672	83,328	83%
American Royal UG	5,000	110,850	(105,850)	-





## KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Aug-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Rock Island Bridge Project	5,000	34,090	(29,090)	-
West Legends Apartment Complex #3	5,000	-	5,000	100%
Woodlands	5,000	(115)	5,115	102%
EO Homefield Development	5,000	150,104	(145,104)	-
EO Legends 267 Apartment/Entertainment	5,000	-	5,000	100%
Delaware Pkwy UG Circuit Extension	-	100,133	(100,132)	-
<b>Electric Reimbursable</b>	<b>\$130,000</b>	<b>\$411,734</b>	<b>(\$281,733)</b>	<b>(217)%</b>
Storms - Electric Repairs	1,000	2,167,445	(2,166,445)	-
<b>Electric Storm Expense</b>	<b>\$1,000</b>	<b>\$2,167,445</b>	<b>(\$2,166,445)</b>	<b>(216.653)%</b>
Speaker Substation	800,000	-	800,000	100%
Substation Breakers	75,000	1,300	73,699	98%
Substation Relays	50,000	65,352	(15,352)	-
Substation Improvements	200,000	55,196	144,804	72%
Substation Security	10,000	-	9,999	100%
Substation Transformer Oil	5,000	-	5,000	100%
EO Substation Battery Upgrades	25,000	-	24,999	100%
EO Mill Street 161kV Substation	1,725,000	364,926	1,360,074	79%
<b>Electric Substation</b>	<b>\$2,890,000</b>	<b>\$486,774</b>	<b>\$2,403,223</b>	<b>83%</b>
Overhead Transformers	1,200,000	390,304	809,695	67%
Underground Transformers	3,000,000	1,119,807	1,880,193	63%
<b>Electric Transformers</b>	<b>\$4,200,000</b>	<b>\$1,510,111</b>	<b>\$2,689,888</b>	<b>64%</b>



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Aug-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Transmission Line FO Additions	175,000	22,154	152,845	87%
Misc Transmission Projects	250,000	184,794	65,205	26%
EO Victory West to Quindaro Trans Line	100,000	225	99,774	100%
EO Victory West to Maywood Trans Line	100,000	-	99,999	100%
FERC 881 AAR / Transmission Line Inspections	200,000	-	200,000	100%
<b>Electric Transmission</b>	<b>\$825,000</b>	<b>\$207,173</b>	<b>\$617,823</b>	<b>75%</b>
Maywood Feeder Extension	50,000	-	50,000	100%
Downtown UG Rebuild	500,000	-	500,000	100%
Fisher UG Feeders	-	2,720	(2,719)	-
G&W Distr Switch Replacement	350,000	(173)	350,172	100%
Annual UG Construction	2,000,000	644,701	1,355,299	68%
<b>Electric Underground Distribution</b>	<b>\$2,900,000</b>	<b>\$647,248</b>	<b>\$2,252,752</b>	<b>78%</b>
Street Light Improvements	200,000	99,604	100,396	50%
Traffic Signal Improvements	20,000	-	20,000	100%
Unified Govt OH Construction	20,000	1,930	18,069	90%
Unified Govt UG Distribution	20,000	(6,641)	26,641	133%
EO Levee Rebuild Along Kansas River	620,000	582,588	37,411	6%
<b>Electric Unified Government Projects</b>	<b>\$880,000</b>	<b>\$677,481</b>	<b>\$202,517</b>	<b>23%</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>



## KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Aug-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
CT4 Hydraulic Oil & Lube Oil Varnish Removal	-	1,808	(1,808)	-
CT4 Fuel oil heating	-	10,523	(10,523)	-
CT4 Primary and secondary spare nozzles	600,000	1,854	598,145	100%
CT4 Turbine lube oil conditioning permanent skid (varnish)	50,000	1,720	48,280	97%
<b>Nearman Plant CT4</b>	<b>\$650,000</b>	<b>\$15,906</b>	<b>\$634,094</b>	<b>98%</b>
NC Coal Conveyor Belt - Replacement	125,000	-	125,000	100%
NC Mechanic Shop Roof Replacement	150,000	2,008	147,991	99%
NC Roads and grounds improvements	100,000	1,693	98,306	98%
NC Quindaro machine shop relocation to Nearman	75,000	-	75,000	100%
NC Coal handling equipment structural review/repairs	300,000	7,735	292,264	97%
<b>Nearman Plant Common</b>	<b>\$750,000</b>	<b>\$11,437</b>	<b>\$738,561</b>	<b>98%</b>
N1 No 5 FWH Replacement	550,000	44,368	505,632	92%
N1 Drum & Heater Inst Upgrade	150,000	106,338	43,661	29%
N1 MCC/Load Center Replace	200,000	81,621	118,379	59%
N1 SCR Catalyst Layer	850,000	2,805	847,195	100%
N1 AQC Air Slide Blowers	300,000	907	299,093	100%
N1 Crusher/Dryer Replacement	100,000	-	99,999	100%
N1 Demineralizer Rental Conversion	-	17,731	(17,730)	-
EP N1 ID Fan VFD Chillers	250,000	-	250,000	100%
EP N1 PJFF Bags / Cages Replacement	500,000	8,390	491,609	98%
EP N1 CT Acid Pumps Reconfiguration	75,000	105,274	(30,273)	-
N1 Economizer ash diversion to bottom ash silo	250,000	6,393	243,606	97%
N1 Mill dampers HA, CA, Vel.	320,000	397,290	(77,289)	-



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Construction Summary**  
 As Of Aug-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
N1 Control valve replacements. Various	250,000	-	249,999	100%
N1 CDS Reactors Structure/Liner Repair/Replacement	750,000	572,948	177,051	24%
N1 Steam inert piping modification	450,000	5,788	444,211	99%
N1 Sequential tripping turbine and overspeed	400,000	55,095	344,904	86%
<b>Nearman Plant Unit 1</b>	<b>\$5,395,000</b>	<b>\$1,404,948</b>	<b>\$3,990,047</b>	<b>74%</b>
CT2 Control System Upgrade	750,000	-	749,999	100%
CT2/CT3 Oil Tank Modification	300,000	-	299,999	100%
<b>Quindaro Plant CT2</b>	<b>\$1,050,000</b>	<b>\$0</b>	<b>\$1,049,998</b>	<b>100%</b>
CT3 Control System Upgrade	750,000	-	749,999	100%
QC CT 2&3 Security fence, Cameras, and work area	50,000	-	50,000	100%
<b>Quindaro Plant CT3</b>	<b>\$800,000</b>	<b>\$0</b>	<b>\$799,999</b>	<b>100%</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>\$35,637,101</b>	<b>\$13,172,943</b>	<b>\$22,464,129</b>	<b>63%</b>



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Aug-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>All Water Capital Projects</b>				
Water Main Adjustment-Billable	7,100	-	7,100	100%
Water Development Main Expense	370,000	1,752,514	(1,382,513)	-
<b>Reimbursable Water Mains</b>	<b>\$377,100</b>	<b>\$1,752,514</b>	<b>(\$1,375,413)</b>	<b>(365)%</b>
Water Distrib System Relocations	280,000	68,372	211,627	76%
Water Distrib System Improvements	400,000	911,473	(511,473)	-
UG/CMIP Water Distrib Projects	1,300,000	1,958,205	(658,204)	-
Water Distrib Valve Improvements	600,000	462,864	137,136	23%
Water Distrib Fire Hydrant Program	552,000	321,539	230,461	42%
Water Distrib Master Plan Improvements	300,000	180,058	119,942	40%
Non Revenue Water Leak Detection	25,000	63,251	(38,251)	-
Water Distrib 12 Inch Main 36th Ave State Line to Rainbow Blvd	350,000	-	350,000	100%
Water Distrib Leak Project	150,000	144,384	5,615	4%
Water Distrib 12 Inch Main James St to Kansas Ave Bridge	400,000	36,707	363,292	91%
Water Distrib 12 inch Main Pacific at I-70 to Central Ave Bridge	800,000	-	800,000	100%
Aged Water Main Replacement	5,000,000	-	4,999,999	100%
<b>Water Distribution</b>	<b>\$10,157,000</b>	<b>\$4,146,854</b>	<b>\$6,010,144</b>	<b>59%</b>
Water Automobiles	153,000	151,806	1,193	1%
Water Radios	10,000	-	9,999	100%
Water Tools	200,000	1,305	198,694	99%



## KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Aug-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Water Work Equipment	600,000	525,668	74,331	12%
<b>Water Equipment</b>	<b>\$963,000</b>	<b>\$678,780</b>	<b>\$284,217</b>	<b>30%</b>
Civil Engineering Facility Improvement	356,500	(524)	357,023	100%
Water Oper Facility Improvement	286,900	277	286,623	100%
Water Prod Facility Improvement	330,000	165,419	164,581	50%
<b>Water Facility Improvements</b>	<b>\$973,400</b>	<b>\$165,172</b>	<b>\$808,227</b>	<b>83%</b>
Civil Engineering Furnishings & Equipment	25,000	-	24,999	100%
Water Oper Furnishings & Equipment	17,000	-	17,000	100%
Water Prod Furnishings & Equipment	30,000	-	30,000	100%
<b>Water Furnishings and Equipment</b>	<b>\$72,000</b>	<b>\$0</b>	<b>\$71,999</b>	<b>100%</b>
Civil Engineering Grounds	15,000	-	15,000	100%
Water Operations Grounds	165,000	-	165,000	100%
Water Production Grounds	117,000	50,768	66,232	57%
<b>Water Grounds</b>	<b>\$297,000</b>	<b>\$50,768</b>	<b>\$246,232</b>	<b>83%</b>
AMI-Automated Meter Reading	50,000	32,601	17,398	35%
6"-10" Water Meter Replacement	50,000	21,667	28,333	57%
1-1/2"-4" Water Meter Replacement	168,000	35,828	132,171	79%
5/8"-1" Water Meter Replacement	100,000	66,243	33,757	34%
12" & Over Water Meter Replacement	60,000	-	60,000	100%



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Aug-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>Water Meters</b>	<b>\$428,000</b>	<b>\$156,339</b>	<b>\$271,659</b>	<b>63%</b>
NWTP Water Plant Emergency Generator	400,000	141,218	258,782	65%
NWTP Misc Projects	25,000	-	24,999	100%
NWTP Raw Water Pump Rehab	500,000	53,708	446,292	89%
Water Prod Facility Electrical Improvements	-	(89,880)	89,880	-
Water Prod High Service Improvements	-	(14,923)	14,923	-
Water Prod Raw Water Improvements	300,000	249,143	50,857	17%
<b>Water Production Projects</b>	<b>\$1,225,000</b>	<b>\$339,264</b>	<b>\$885,733</b>	<b>72%</b>
3" - 6" Water Service Replacement	27,000	43,929	(16,929)	-
1-1/4" - 2" Water Service Replacement	75,000	21,125	53,874	72%
3/4"-1" Water Service Replacement	550,000	387,890	162,109	29%
8" & Over Water Service Replacement	50,000	16,725	33,274	67%
<b>Water Services</b>	<b>\$702,000</b>	<b>\$469,670</b>	<b>\$232,328</b>	<b>33%</b>
Argentine 7 MG Tank Replace	2,000,000	408,880	1,591,120	80%
Water Pump Station Controls	25,000	-	24,999	100%
Water Storage Improvements	25,000	-	24,999	100%
Water Transmission Improvement	250,000	106,453	143,547	57%
Water Transmission Valve Improve	140,000	92,241	47,759	34%
UG/CMIP Water Transmission Projects	3,000	-	3,000	100%
WO Trans Main 98th & Parallel	2,000,000	113	1,999,887	100%
WO KDOT 18th Street Bridge 24 Inch Trans Main Replacement	500,000	3,126	496,873	99%
WO Kansas River Crossing	4,000,000	38,355	3,961,644	99%



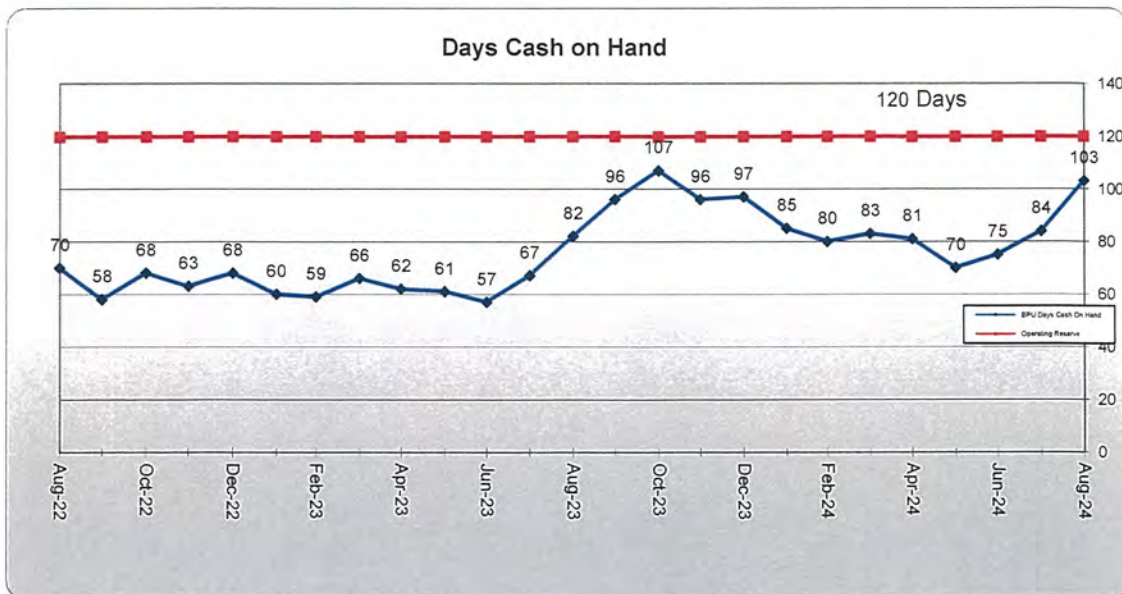
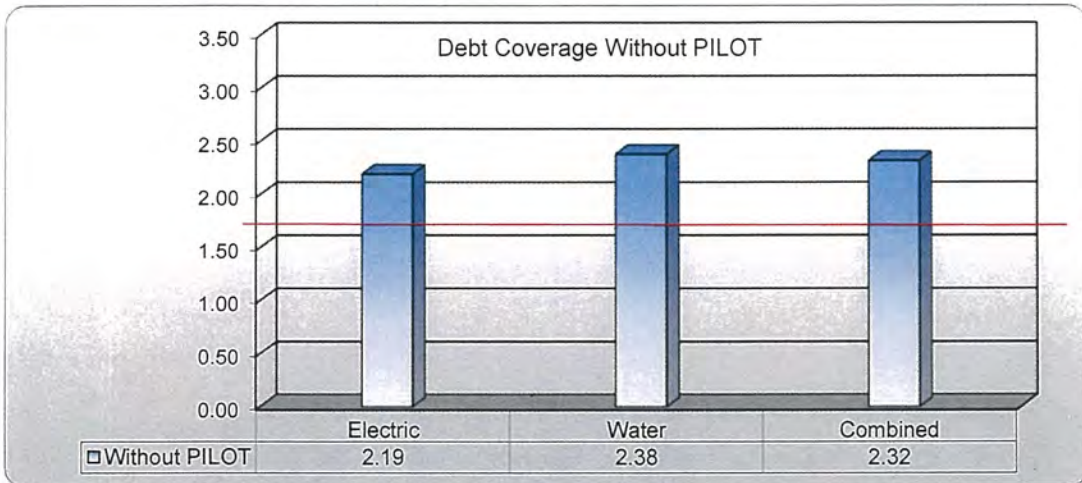
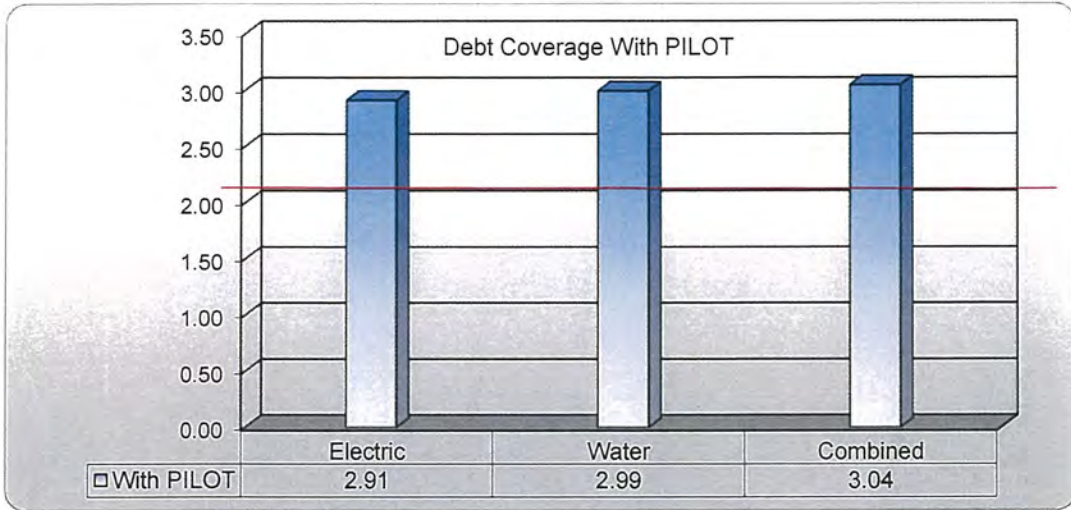
**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Construction Summary**  
 As Of Aug-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Paint 435 Elevated tank	500,000	3,854	496,146	99%
Parallel Pump Station Electrical Improvements	1,500,000	79,808	1,420,192	95%
Transmission Main Inspection	150,000	-	150,000	100%
<b>Water Storage and Transmission</b>	<b>\$11,093,000</b>	<b>\$732,830</b>	<b>\$10,360,166</b>	<b>93%</b>
Civil Engineering Technology	10,000	-	9,999	100%
Water Operations Technology	20,000	-	20,000	100%
Water Production Technology	5,000	-	5,000	100%
<b>Water Technology</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$34,999</b>	<b>100%</b>
<b>All Water Capital Projects</b>	<b>\$26,322,500</b>	<b>\$8,492,189</b>	<b>\$17,830,291</b>	<b>68%</b>
<b>Grand Total</b>	<b>\$67,089,401</b>	<b>\$24,370,715</b>	<b>\$42,718,627</b>	<b>64%</b>



# BPU - Financial Metrics

August 31, 2024



Note: Red Line indicates stated BPU's Financial Guidelines (PA-120-001) and targeted metrics in the 2023 Cost of Service Study.

Certificate of Calculation  
Of Net Revenues for the  
Board of Public Utilities  
For The Month Ended  
August 2024

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

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

	Electric	Water	Combined
	12 Months Ending	12 Months Ending	12 Months Ending
	<u>August 31, 2024</u>	<u>August 31, 2024</u>	<u>August 31, 2024</u>
Revenues	\$ 320,201,378	58,214,504	378,415,882
Operating and Maintenance Expenses	(189,627,271)	(29,205,385)	(218,832,656)
Net Revenues	<u>\$ 130,574,107</u>	<u>29,009,119</u>	<u>159,583,226</u>
Maximum Annual Debt Service - Total Debt	\$ 44,880,036	9,696,209	52,424,285
Coverage - Electric/2029	2.91	2.99	3.04
Maximum Annual Debt Service - Parity	\$ 44,668,378	5,590,107	47,988,426
Coverage - Electric/2030	2.92	5.19	3.33
Coverage - Water/2024			
Coverage - Combined/2024			
Coverage - Water/2025			
Coverage - Combined/2025			



Lori C. Austin  
CFO

Exhibit 1

REVENUES

	Electric	Water	Combined
	12 Months Ending	12 Months Ending	12 Months Ending
	<u>August 31, 2024</u>	<u>August 31, 2024</u>	<u>August 31, 2024</u>
Total Utility Revenues			
Residential Sales	\$ 89,424,667	26,594,507	116,019,174
Commercial Sales	118,340,871	13,605,303	131,946,174
Industrial Sales	49,213,013	6,513,608	55,726,621
Schools	11,435,327	732,401	12,167,728
Other Sales (1)	365,391	623,719	989,110
Wholesale Sales	9,190,612	1,408,487	10,599,099
Payment In Lieu Of Taxes	32,133,576	5,939,551	38,073,127
Interest Income and Other (2)	10,117,746	2,796,928	12,914,674
Bond Cost of Issuance	-	-	-
Deferred Revenue - Fuel/PP*	-	-	-
Less: Construction Fund Earnings	(19,825)	-	(19,825)
Total Revenues	\$ 320,201,378	58,214,504	378,415,882

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

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

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

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

Exhibit 2

OPERATIONS AND MAINTENANCE EXPENSES

	Electric 12 Months Ending <u>August 31, 2024</u>	Water 12 Months Ending <u>August 31, 2024</u>	Combined 12 Months Ending <u>August 31, 2024</u>
Operating Expenses*	\$ 258,011,133	43,591,530	301,602,663
Less: Depreciation And Amortization	(36,250,286)	(8,446,594)	(44,696,880)
Less: Payment In Lieu of Taxes	<u>(32,133,576)</u>	<u>(5,939,551)</u>	<u>(38,073,127)</u>
Operating & Maintenance Expenses	\$ <u>189,627,271</u>	<u>29,205,385</u>	<u>218,832,656</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.

# KANSAS CITY BOARD OF PUBLIC UTILITIES

## CASH AND INVESTMENTS

	<u>August 31, 2024</u>	<u>August 31, 2024</u>	<u>August 31, 2024</u>
	<u>Electric</u>	<u>Water</u>	<u>Combined</u>
Beginning Cash and Investments As of 01/01/24	\$ 62,556,384	\$ 23,999,611	\$ 86,555,995
Cash Receipts Year to Date	318,884,393	37,123,638	356,008,031
Cash Payments Year to Date	(294,756,900)	(33,200,020)	(327,956,920)
Cash and Investments as of 8/31/24	<u>\$ 86,683,877</u>	<u>\$ 27,923,229</u>	<u>\$ 114,607,106</u>
Restrictions of Cash and Investments			
Customer Deposit	\$ 6,217,616	\$ 1,335,453	\$ 7,553,069
Self Insurance Reserve - Public Liability	800,000	200,000	1,000,000
Self Insurance Reserve -Workers' Comp	880,000	220,000	1,100,000
ERC Reserve	5,500,000		5,500,000
Debt Service Fund	37,660,845	\$ 5,751,181	43,412,026
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
Ongoing Construction Reserve for 2024	4,762,500	677,000	5,439,500
System Development	-	12,693,493	12,693,493
Remaining Operating Reserve Requirement	31,873,115	1,911,258	33,784,373
Economic Development Fund	350,000	150,000	500,000
Total Restrictions	<u>\$ 98,550,349</u>	<u>\$ 29,378,385</u>	<u>\$ 127,928,734</u>
Unrestricted Cash and Investments	<u>\$ (11,866,472)</u>	<u>\$ (1,455,156)</u>	<u>\$ (13,321,628)</u>

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



# 2025 REVENUE FORECAST

KANSAS CITY BOARD OF PUBLIC UTILITIES

OCTOBER 2, 2024

## 2025 REVENUE FORECAST – COMPONENTS OF THE BILL

<p><b>Electric</b> Base Rate:</p> <ul style="list-style-type: none"> <li>• Customer Chrg.</li> <li>• Energy Chrg. (kWh)</li> <li>• Demand Chrg. (kW)</li> <li>• ~ 1/2 of bill (55% AVG)</li> </ul>	<p><b>Electric</b> ERC:</p> <ul style="list-style-type: none"> <li>• Fuel &amp; Purchase Power costs (Pass-Thru)</li> <li>• Fund \$6.0M ERC Reserve</li> <li>• Billed on kWh basis</li> <li>• ~ 1/3 of bill</li> </ul>	<p><b>Electric</b> ESC:</p> <ul style="list-style-type: none"> <li>• Environmental Cost</li> <li>• Feds/State/Local rules</li> <li>• Past Bond projects</li> <li>• Tied to Repayment Schedule</li> <li>• ~ 10% of bill</li> </ul>	<p><b>PILOT &amp; Sales Taxes:</b></p> <ul style="list-style-type: none"> <li>• Not Revenue</li> <li>• Pass-Thru to UG &amp; State</li> <li>• Based on Percentage of Base/ERC/ESC billed</li> </ul>
<p><b>Water</b> Customer Chrg.:</p> <ul style="list-style-type: none"> <li>• Customer Chg.</li> <li>• Based on Meter Size</li> <li>• Minimum Bills apply</li> </ul>	<p><b>Water</b> Commodity Chrg.:</p> <ul style="list-style-type: none"> <li>• Unit/CCF Chg.</li> <li>• One rate schedule</li> <li>• 3 blocks</li> </ul>	<p><b>Water</b> Fire Protection</p> <ul style="list-style-type: none"> <li>• Private Fire Lines</li> <li>• Based on Meter Size</li> <li>• Large C&amp;I locations</li> <li>• Adder to Bill</li> <li>• Typically zero consumption</li> </ul>	<p><b>PILOT &amp; Sales Taxes:</b></p> <ul style="list-style-type: none"> <li>• Not Revenue</li> <li>• Pass-Thru to UG &amp; State</li> <li>• Based on Percentage of Base/ERC/ESC billed</li> </ul>

## ERC - FUEL & PURCHASE POWER

- Assuming monthly ERC rate of 4.3 cents / kWh
- ERC Reserve of \$1.5M/quarter or \$6.0M annually  
(Included in the 4.3 cents)
- Based on Planning's forecast and SPP forecast
- Averaged 4.43 past 8 quarters

ENERGY RATE COMPONENT BASE  
Prior to Voltage Differential

Year	Period	Rate
2019	JAN THRU MAR	\$0.033040
2019	APR THRU JUN	\$0.032980
2019	JUL THRU SEP	\$0.032110
2019	OCT THRU DEC	\$0.032650
2020	JAN THRU MAR	\$0.032040
2020	APR THRU JUN	\$0.033980
2020	JUL THRU SEP	\$0.031000
2020	OCT THRU DEC	\$0.030960
2021	JAN THRU MAR	\$0.026000
2021	APR THRU JUN	\$0.016000
2021	JUL THRU SEP	\$0.029980
2021	OCT THRU DEC	\$0.033900
2022	JAN THRU MAR	\$0.035010
2022	APR THRU JUN	\$0.036870
2022	JUL THRU SEP	\$0.044980
2022	OCT THRU DEC	\$0.045970
2023	JAN THRU MAR	\$0.046990
2023	APR THRU JUN	\$0.046990
2023	JUL THRU SEP	\$0.043650
2023	OCT THRU DEC	\$0.042290
2024	JAN THRU MAR	\$0.038980
2024	APR THRU JUN	\$0.042060
2024	JUL THRU SEP	\$0.047610

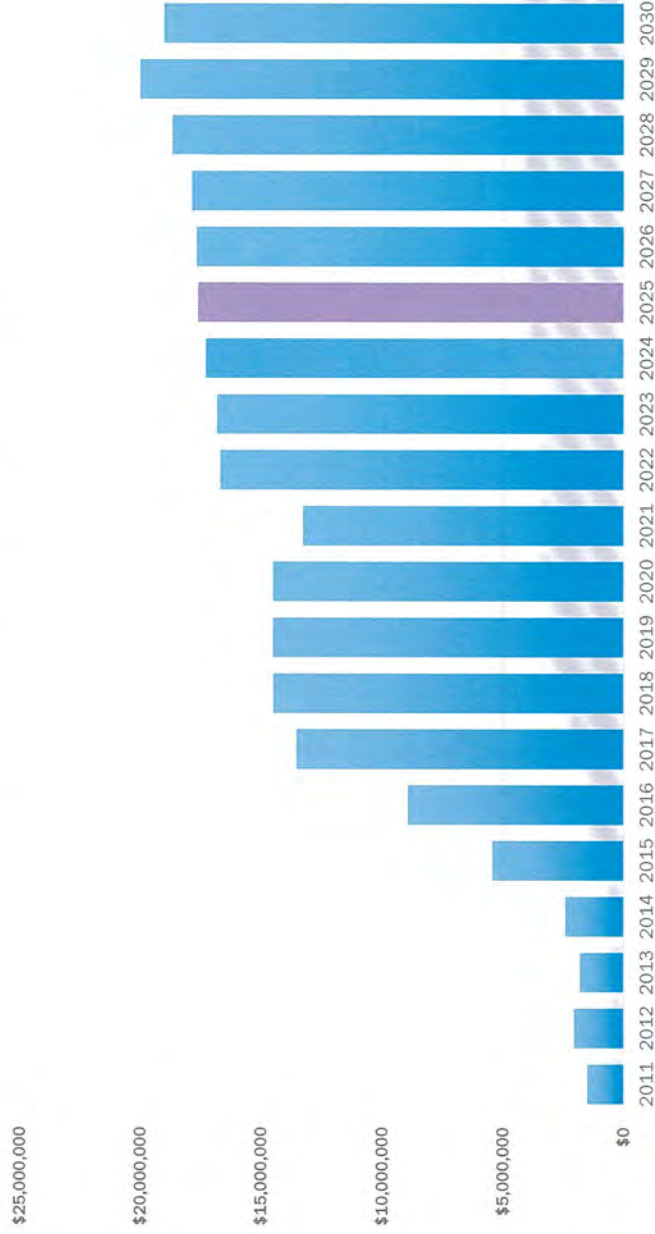


# ENVIRONMENTAL SURCHARGE (ESC)

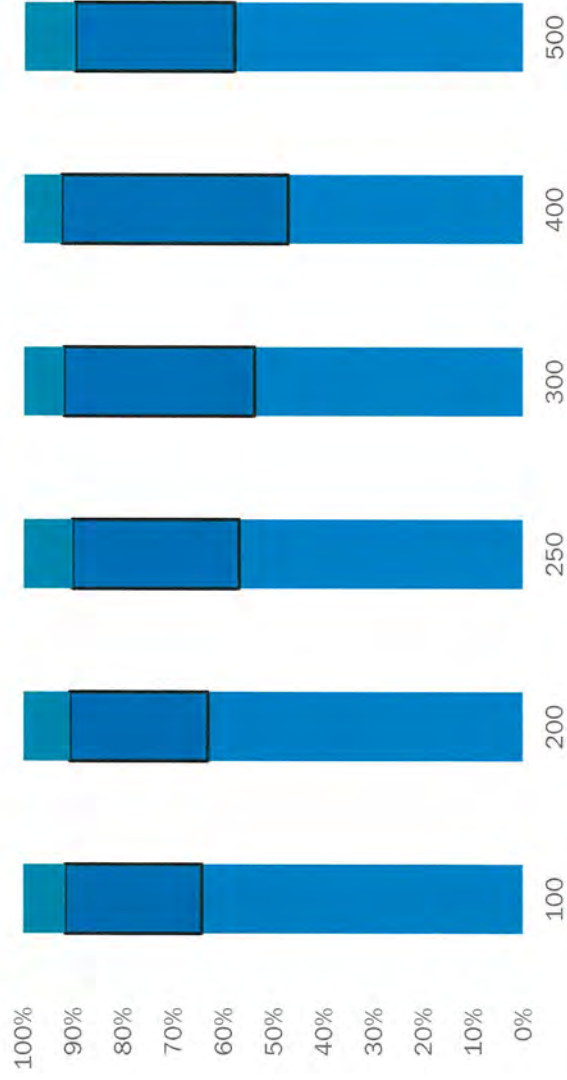
Year	ESC Debt Service
2011	\$ 1,462,500
2012	\$ 2,023,743
2013	\$ 1,776,525
2014	\$ 2,381,525
2015	\$ 5,407,982
2016	\$ 8,901,180
2017	\$ 13,516,902
2018	\$ 14,471,550
2019	\$ 14,492,031
2020	\$ 14,486,640
2021	\$ 13,261,788
2022	\$ 16,670,298
2023	\$ 16,823,590
2024	\$ 17,288,479
2025	\$ 17,598,946
2026	\$ 17,669,485
2027	\$ 17,875,665
2028	\$ 18,678,444
2029	\$ 20,023,692
2030	\$ 19,027,254

Annual Debt Service Related to the ESC

- ESC Peaks in 2029 with payoff in 2045



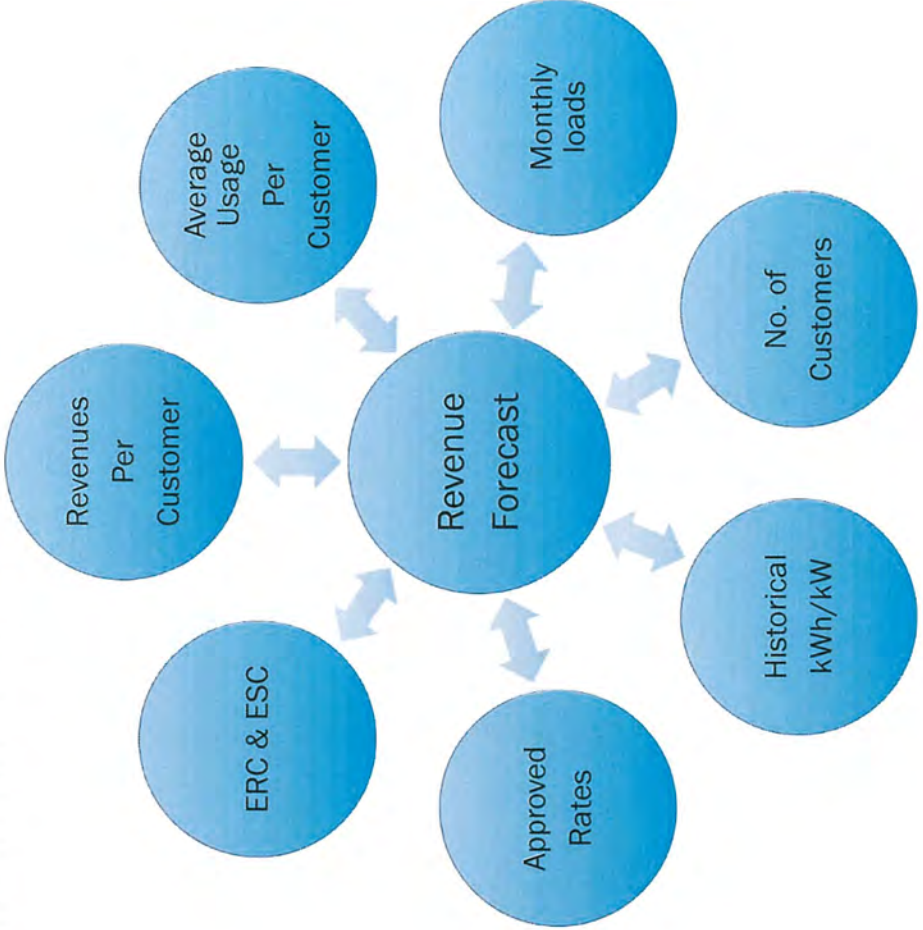
# 2025 BILLING COMPONENTS BY RATE CODE



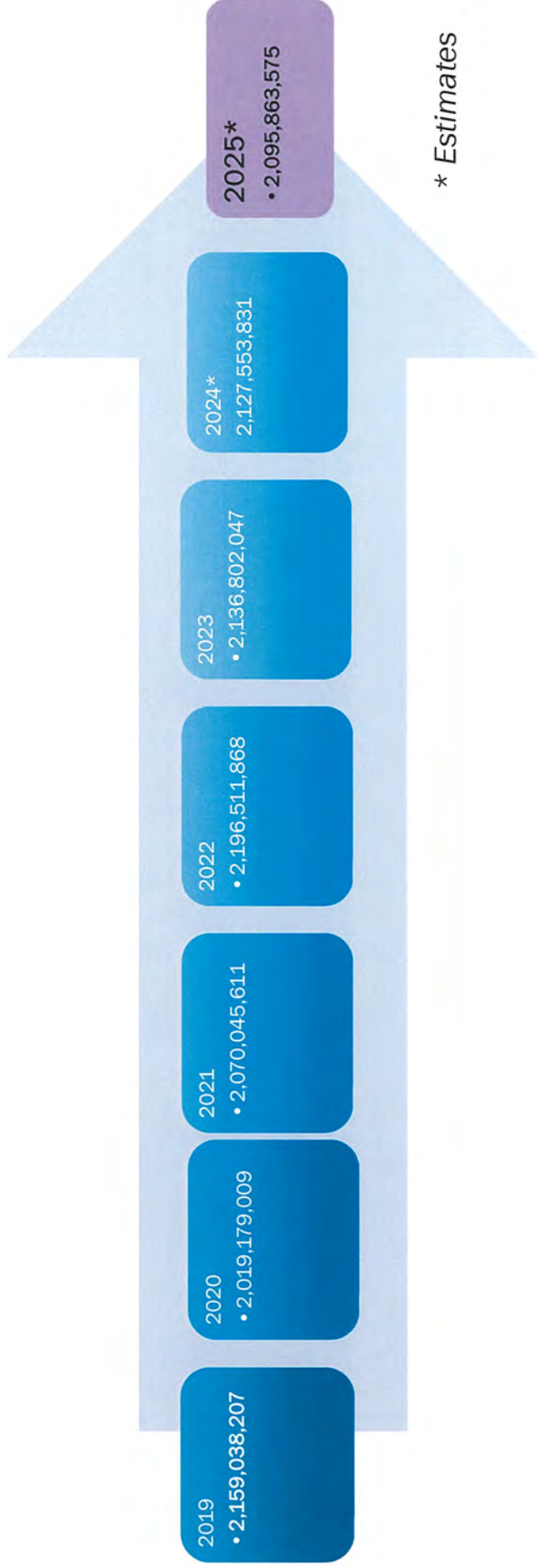
100	Residential
200	Small General Service
250	Medium General Service
300	Large General Service
400	Large Power Service
500	USD 500

- Sum of ESC Rev
- Sum of ERC Rev
- Sum of Base Rate Rev

# REVENUE FORECAST - INPUTS



## ELECTRIC RETAIL LOAD / KWH



## ELECTRIC ASSUMPTIONS

## AVG NO. CUSTOMERS/BILLS

Year	Res	Small/Med C&I	Large C&I	Large Power	USD 500
2019	59,593	6,576	25	15	85
2020	59,932	6,596	25	15	86
2021	60,500	6,653	23	14	85
2022	60,670	6,712	24	14	85
2023	61,219	6,738	26	15	85
2024	61,966	6,737	26	14	85
2025	62,266	6,786	26	14	85

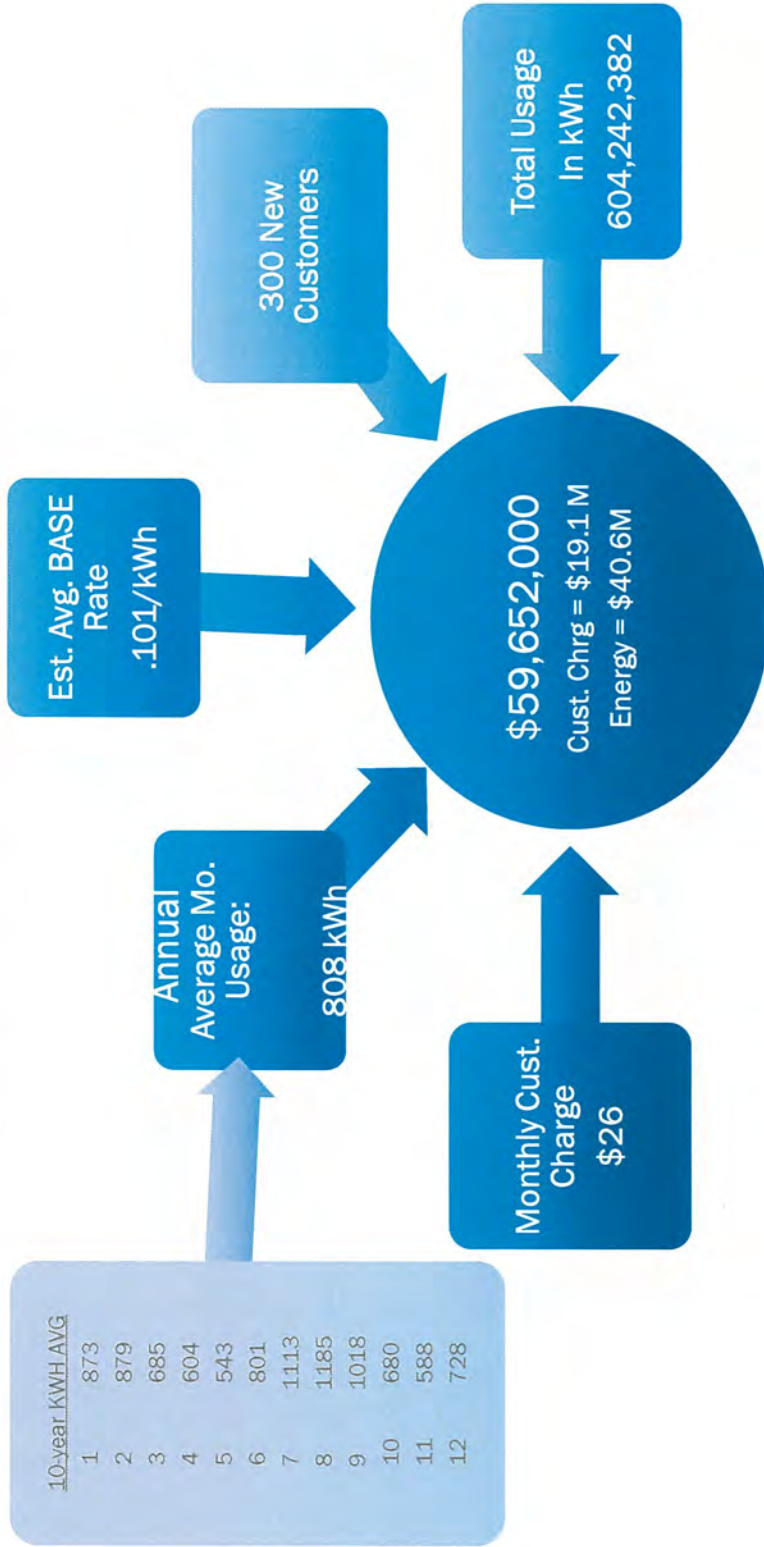
# BREAKDOWN OF ELECTRIC BILL - RESIDENTIAL

## BILLING COMPONENTS

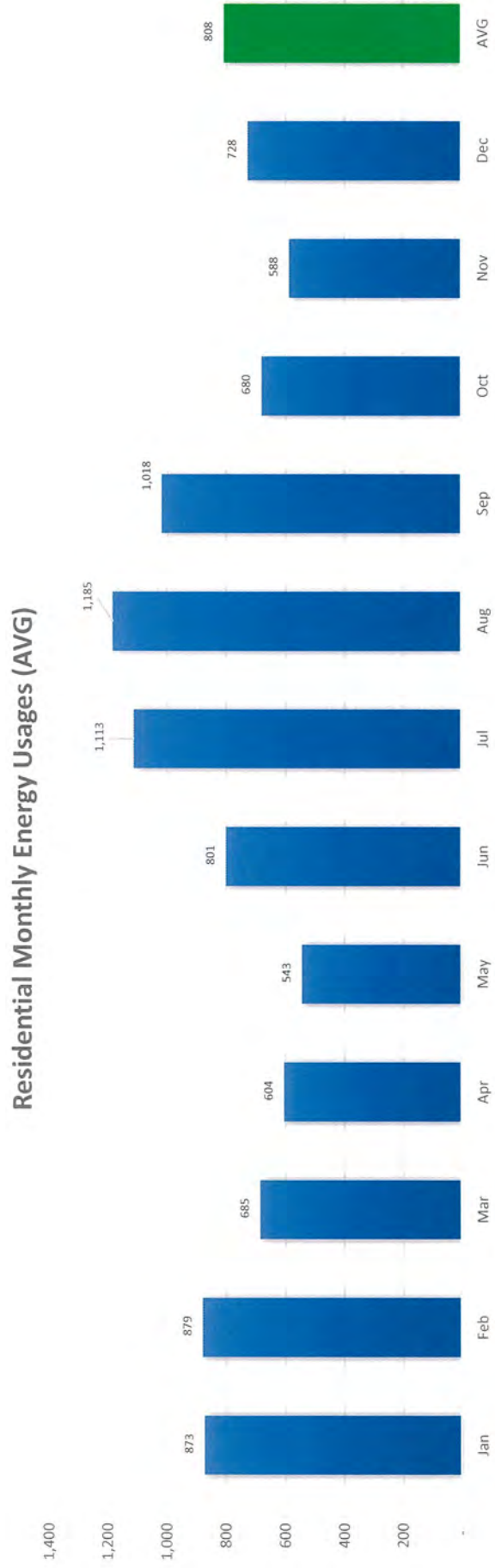
SERVICE	RATES	TOTAL
DAYS OF BILL	30	
Actual KWH	808	
Customer Charge	\$ 26.00	\$ 26.00
Energy Charge (1st 1,000 Kwh)	\$ 0.06923	\$ 55.94
Energy Charge (Next 1,000)	\$ 0.06923	\$ -
Energy Charge (All Add'l KWH)	\$ 0.06923	\$ -
ERC	\$ 0.04100	\$ 34.74
Environmental Surcharge	\$ 0.01094	\$ 8.84
Pilot	10.90%	\$ 13.68
City Tax	1.625%	\$ 2.26
County Tax	1.00%	\$ 1.39
Electric Total		\$ 142.85



# ELECTRIC RESIDENTIAL ASSUMPTIONS FOR – BASE RATES

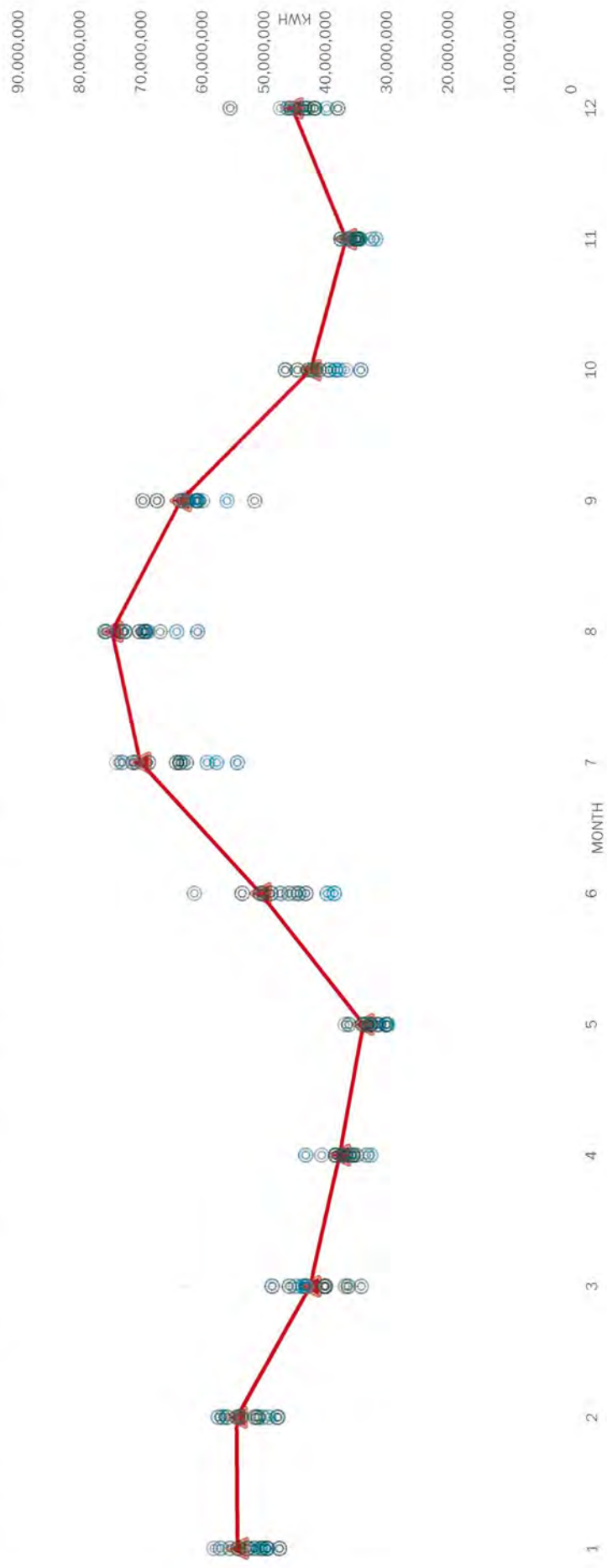


# RESIDENTIAL MONTHLY AVERAGE ENERGY (KWH) BY MONTH



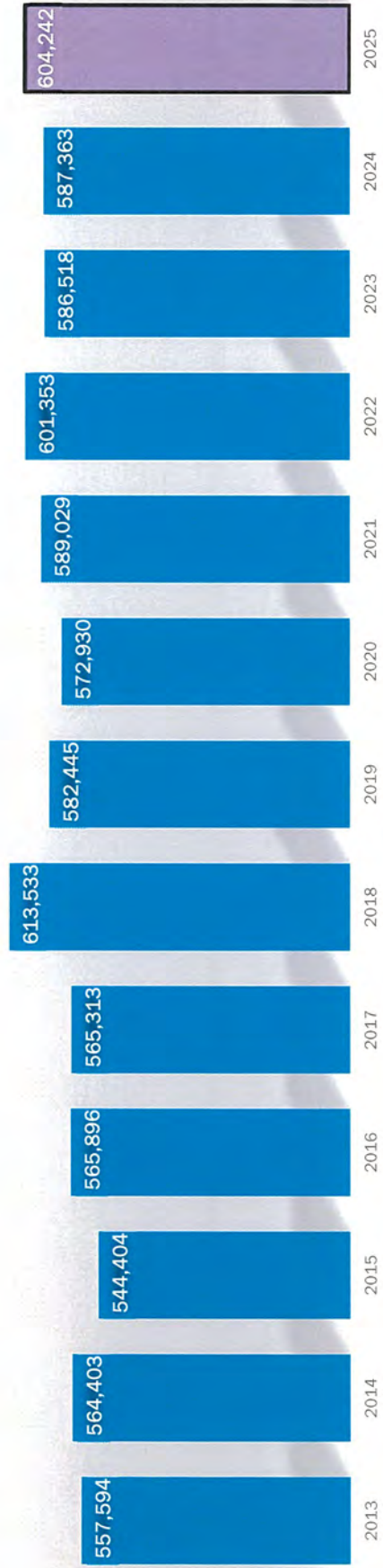


# RESIDENTIAL KWH - 2013 THRU 2025 (2025 ESTIMATE = RED LINE)



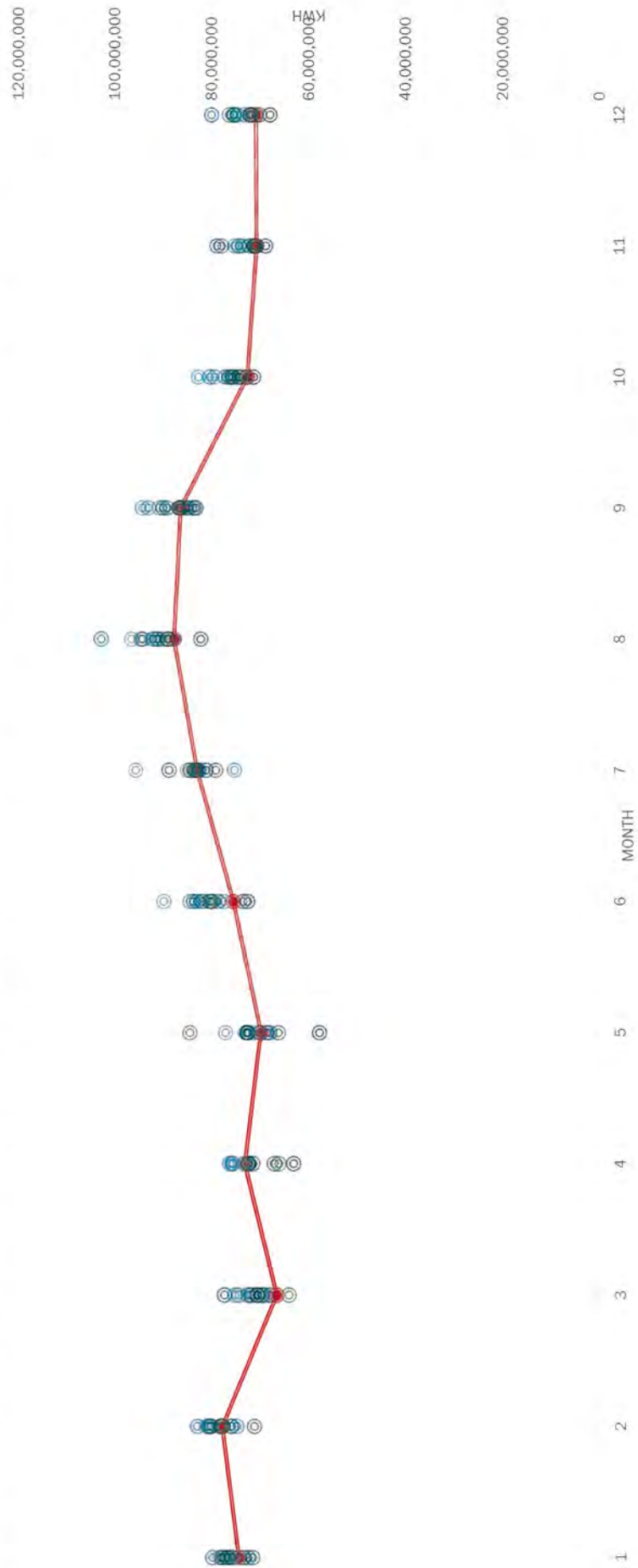
# RESIDENTIAL LOAD FORECAST

MEGAWATT HOUR (MWH)



2024-25  
Estimates

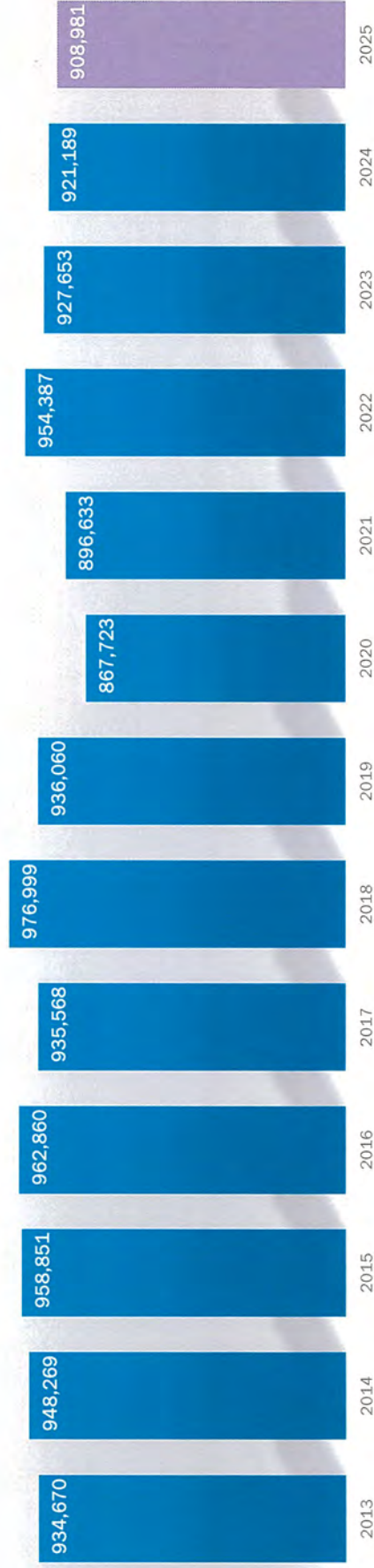
# COMMERCIAL KWH - 2013 THRU 2025 (2025 ESTIMATE = RED LINE)



# COMMERCIAL LOAD FORECAST

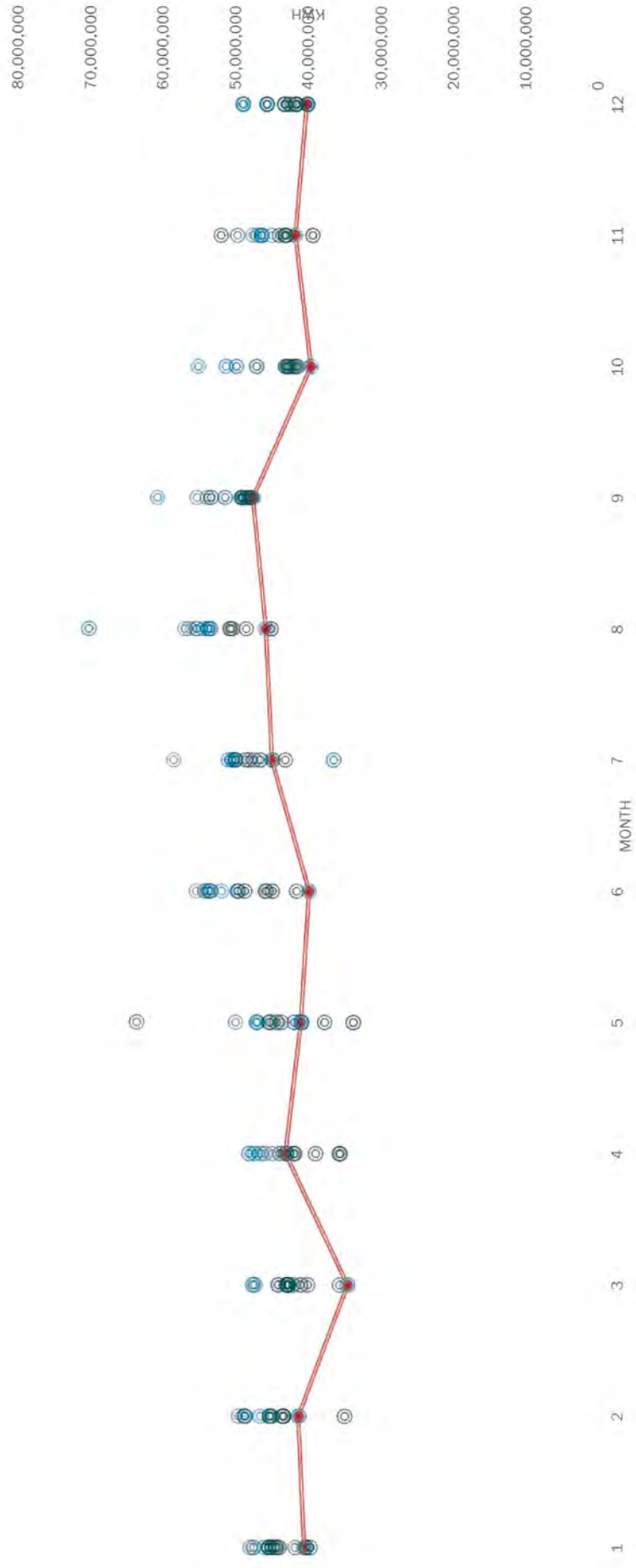
MEGAWATT HOUR (MWH)

Annual mWh - Commercial



2024-25  
Estimates

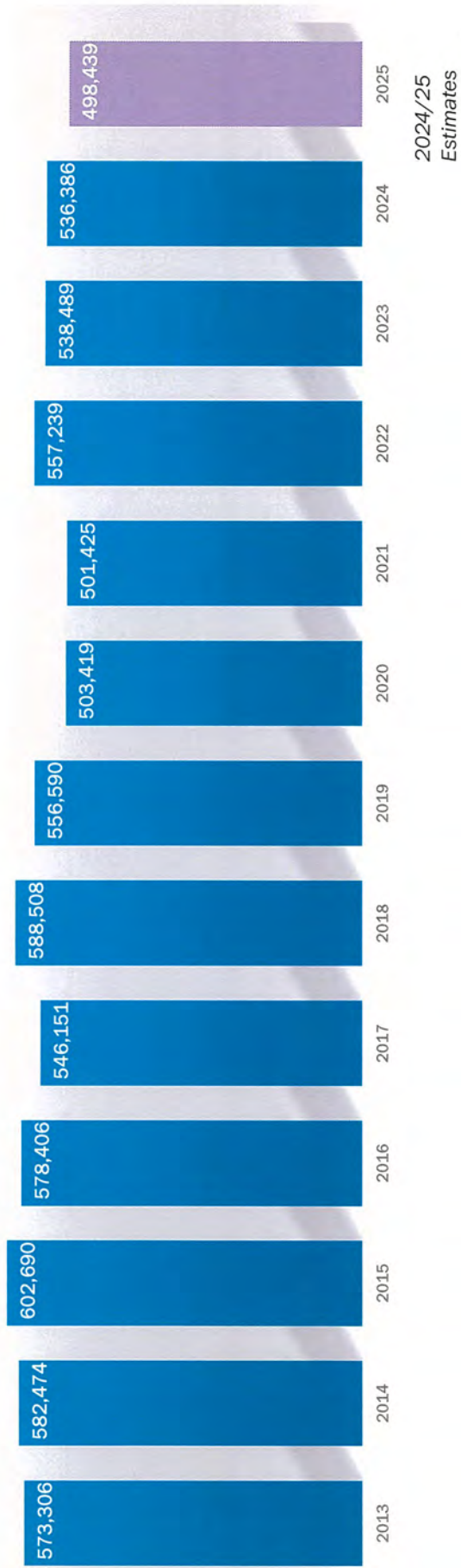
# INDUSTRIAL KWH - 2013 THRU 2025 (2025 ESTIMATE=RED LINE)



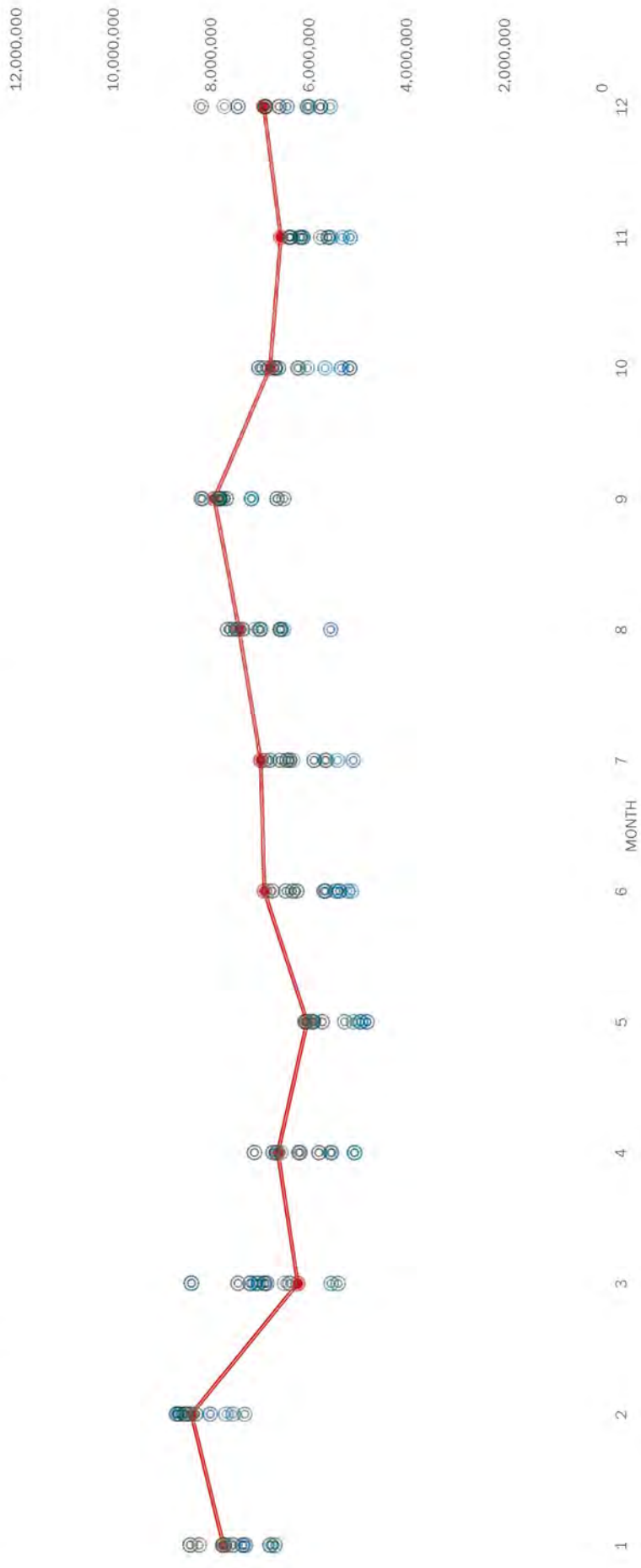
# INDUSTRIAL LOAD FORECAST

MEGAWATT HOUR (MWH)

## Annual mWh - Industrial



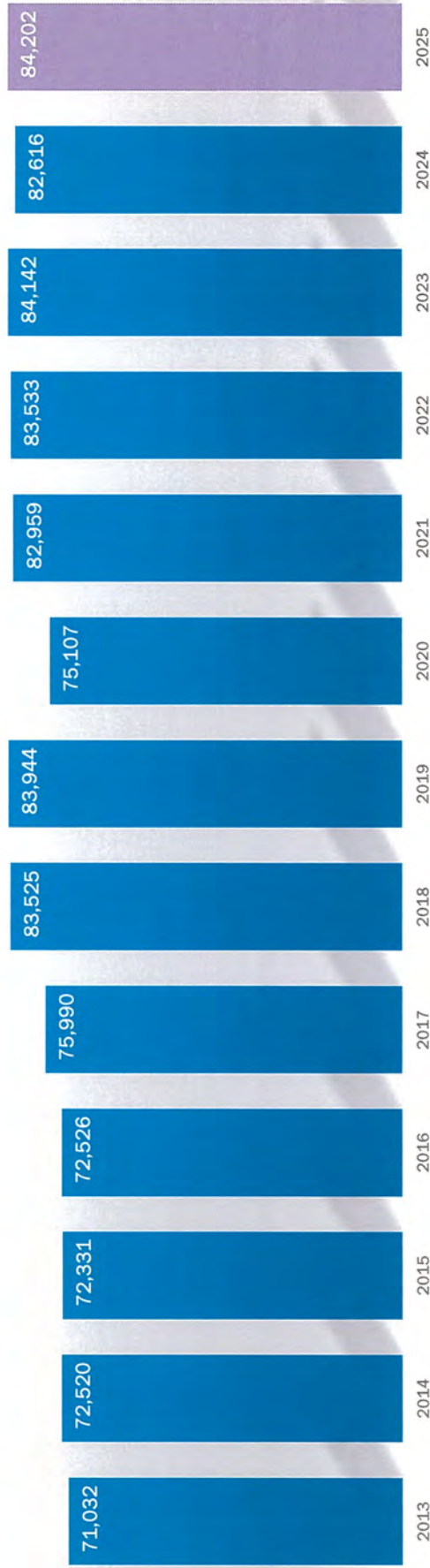
# SCHOOLS KWH - 2014 THRU 2025 (2025 ESTIMATE = RED LINE)



# SCHOOLS LOAD FORECAST

MEGAWATT HOUR (MWH)

## Annual mWh - Schools



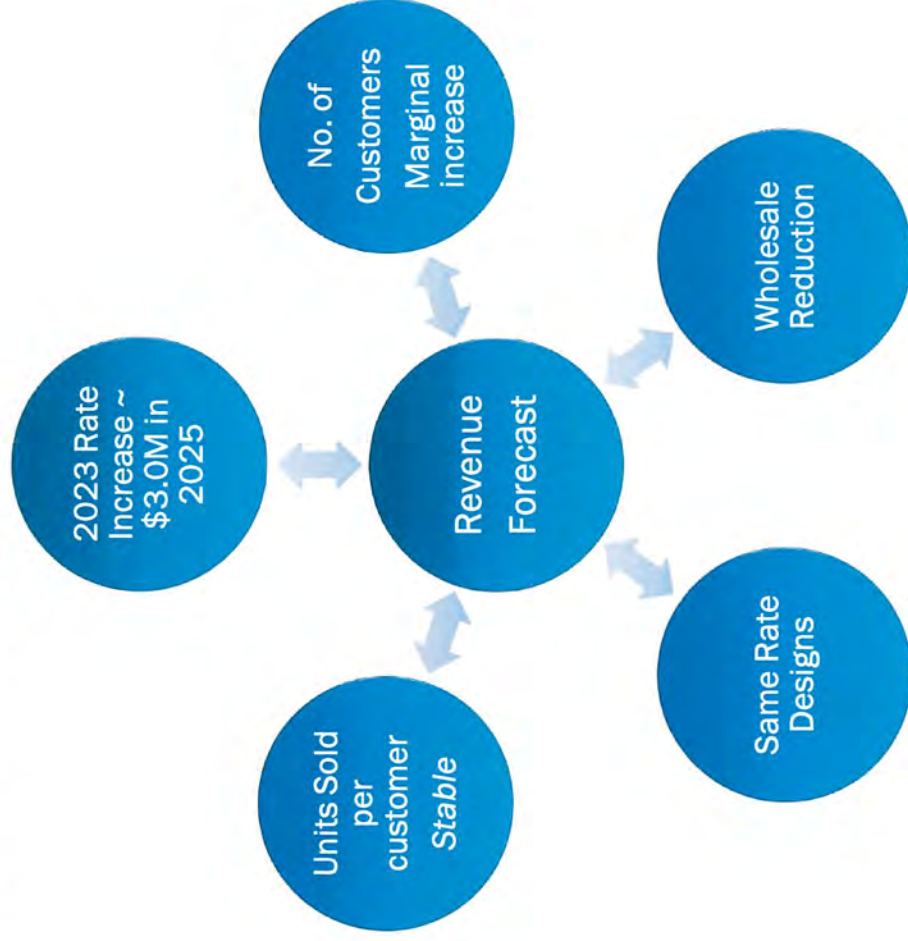
2024-25  
Estimates



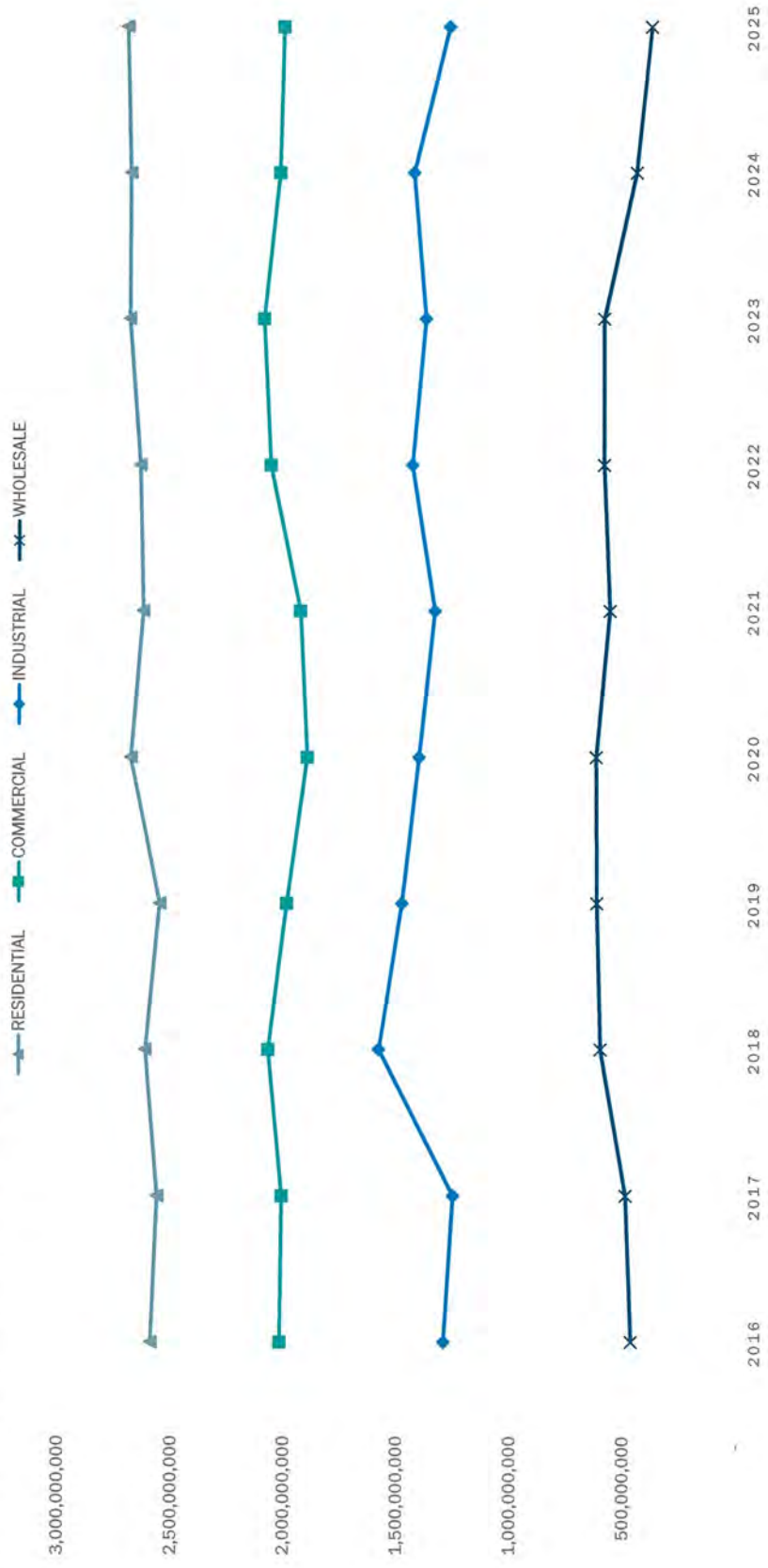
# ELECTRIC ESTIMATE

Class	2024 Budget	2025 Estimate
Residential	\$88,846,000	\$91,924,000
Commercial	\$109,558,000	\$109,322,000
Industrial	\$53,140,000	\$49,437,000
Schools	\$10,451,000	\$10,841,000
Highway Lighting	\$366,700	\$369,900
Total	\$262,361,700	\$261,083,900

# 2025 WATER REVENUE FORECAST



# WATER SALES - BY CLASS



2024 & 2025 ESTIMATES

## WATER – NUMBER OF BILLS (AVERAGE +402 CUSTOMERS IN 2025)

YEAR	# OF CUSTOMERS					TOTAL
	INDUSTRIAL	COMMERCIAL	RESIDENTIAL	WHOLESALE		
2016	81	3,731	47,311	11		51,134
2017	79	3,769	47,727	11		51,586
2018	79	3,779	47,955	11		51,824
2019	81	3,785	48,506	11		52,383
2020	81	3,822	49,017	11		52,931
2021	80	3,864	49,469	11		53,424
2022	79	3,849	49,564	11		53,503
2023	77	3,873	49,856	11		53,817
2024	78	3,899	50,393	11		54,381
2025	78	3,919	50,774	11		54,783

# WATER ESTIMATE

Class	2024 Budget	2025 Estimate
Residential	\$26,993,000	\$28,296,000
Commercial	\$12,710,000	\$14,375,000
Industrial	\$6,750,800	\$5,582,800
Schools	\$666,960	\$720,700
Fire Protections	\$600,000	\$595,000
Wholesale	\$1,463,000	\$1,175,000
<b>Total</b>	<b>\$49,183,760</b>	<b>\$50,744,500</b>



## **QUESTIONS / COMMENTS**

