

# BOARD INFORMATION PACKET



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

**Regular Meeting of**

## **February 19, 2025**



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## **February 19, 2025**

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

**Agenda Item #IV.....Approval of the Minutes of the Work Session of February 5, 2025**

**Agenda Item #V.....Approval of the Minutes of the Regular Session of February 5, 2025**

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



## Regular Session

February 19, 2025 – 6:00 P.M.

- I. Call to Order
- II. Roll Call
  - \_\_\_\_\_ 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
  - \_\_\_\_\_ Tom Groneman, District 2
- III. Approval of Agenda
- IV. Approval of the Minutes of the Work Session of February 5, 2025
- V. Approval of the Minutes of the Regular Session of February 5, 2025
- VI. Visitor Comments
- VII. General Manager / Staff Reports
  - i. Preliminary December 2024 Financials
  - ii. Infrastructure Investment - Pole Replacement Update
  - iii. Miscellaneous Comments
- VIII. Public Comments on Agenda Items
- IX. Board Comments
- X. Adjourn



**WORK SESSION MINUTES – WEDNESDAY, FEBRUARY 5, 2025**

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, February 5, 2025 at 5:00 PM. The following Board Members were present: David Haley, President; Rose Mulvany Henry, Vice President; Brett Parker, Secretary; Mary Gonzales, Stevie A. Wakes Sr., and Thomas Groneman.

Also present: Jeremy Ash, General Manager; Angela Lawson, Acting Chief Counsel; Lori Austin, Chief Financial Officer; Abbey Frye, Chief Administrative Officer; Leigh Mulholland, Chief Compliance Officer; Jerry Sullivan, Chief Information Officer; Amber Oetting; Director Communications & Marketing; Dennis Dumovich, Director of Human Resources; and Robert Kamp, IT Project Manager.

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

Ms. Mulvany Henry called the meeting to order at 5:04 PM.

Roll call was taken and all Board members were present. Mr. Haley joined via Zoom and arrived in person at 5:10 PM.

**Item #3 –Approval of Agenda**

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

**Item #4 – Board Update/GM Update**

Ms. Gonzales said she attended the Public Works and Safety Committee meeting and would serve on that committee this year. There were no items of business related to BPU.

Ms. Mulvany Henry gave an update on the status of quarterly joint meetings between BPU and the Unified Government (UG) Board of Commissioners and said she was invited to attend a meeting via Zoom regarding the bill separation and PILOT reduction.

Mr. Ash updated the Board on upcoming events.

Ms. Gonzales inquired about the Ethics Administrator vacancy. Mr. Ash, Ms. Leigh Mulholland, Chief Compliance Officer, and Ms. Angela Lawson, Acting Chief Counsel, provided an update on the status of the policy.

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Mr. Haley provided Board and staff a copy of Senate Bill 70 and Senate Bill 191.

**Item #5 – Board / Staff Committee Discussion**

The Board discussed committee assignments and agreed to keep members in their current committee roles. A motion was made to approve this action, by Mr. Groneman, seconded by Mr. Wakes, and unanimously carried.

Mr. Groneman and Ms. Gonzales agreed to attend a meeting with Mr. Ash and UG personnel on February 11<sup>th</sup>.

Ms. Mulvany Henry provided all future meeting dates for the Community Engagement Committee. The Board requested verbiage be added to future committee meeting notices stating a quorum of the Board may or may not be present.

**Item #6 – Meeting Structure Discussion**

Ms. Mulvany Henry discussed with the Board, items that could be added to a consent agenda in the future. The Board Policy Committee would meet to create a list of eligible items and present them to the full Board. Suggestions from the Board should be sent to Ms. Lawson to share with the committee at the next meeting. Items to be discussed include:

- Travel request authorizations
- Approval of staff appointments
- Approval of the minutes
- Monthly financial presentations

There was additional discussion regarding the newly added agenda item, “Public Comments on Agenda Items”, and how the Board could reinforce its purpose.

**Item #7 – Adjourn**

A motion was made to adjourn the Work Session at 5:58 PM, by Mr. Groneman, seconded by Ms. Mulvany Henry, and unanimously carried.

**WORK SESSION MINUTES – WEDNESDAY, FEBRUARY 5, 2025**

STATE OF KANSAS        )  
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ATTEST:

APPROVED:

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President







REGULAR SESSION –WEDNESDAY, FEBRUARY 5, 2025

STATE OF KANSAS     )  
  ) SS  
CITY OF KANSAS CITY)

Mr. Haley 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. Mulvany Henry, seconded by Mr. Wakes, and unanimously carried.

**Item #4– Approval of the Minutes of the Regular Session of January 22, 2024**

A motion was made to approve the minutes of the Regular Session of January 22, 2025, by Ms. Mulvany Henry, seconded by Mr. Wakes, and unanimously carried.

**Item #5– Visitors Comments**

Ms. Dorothy Lloyd, spoke about an item pertaining to her bill.

Ms. Abbey Frye, Chief Administrative Officer, spoke with Ms. Lloyd outside of the Board room.

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

- i. *Water Infrastructure Investments East of I-635*: Mr. Phillip Brown, Senior Civil Engineer, provided the Board an update on completed and future improvements being made to water infrastructure east of I-635 including, funding types and the methods used to reach their goal of replacing 1% of water mains per year. (See attached PowerPoint.)

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

Mr. Ash and Mr. Steve Green, Executive Director Water Operations, spoke about the recent boil advisory. Mr. Green explained what caused the advisory to go into effect and how the water department was able to make the repairs quickly and efficiently. He said the water advisory was cautionary and confirmed there were no contaminants found. He recognized the water team for their diligent work during this event.

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- ii. *Miscellaneous Comments:* Mr. Ash also acknowledged BPU staff that responded and assisted during the boil advisory. He recognized Mr. Don Stahl, Executive Director Electric Production, and the Electric Production team for the positive changes they’ve made to improve the plant and its performance.

**Item #7– Public Comments on Agenda Items**

Mr. Scott Harding, Wyandotte County, had an inquiry outside of the agenda items.

Mr. Haley reminded all that this section was for comments related to agenda items that were previously presented on.

Dr. Rosas-Hall, inquired about directional boring and who would complete the work.

**Item #8– Board Comments**

Ms. Mulvany Henry provided comparison regarding directional boring in response to Dr. Rosas-Hall’s inquiry, recognized staff for their roles in handling the boil advisory, and expressed appreciation to Mr. Brown and Water Operations for their improvement efforts. She asked the Board for permission to attend the AWWA National Conference, June 2025.

A motion was made to approve travel for Ms. Mulvany Henry, by Ms. Gonzales, seconded by Mr. Parker, and unanimously carried.

Ms. Gonzales asked for permission to attend the AWWA National Conference, June 2025.

A motion was made to approve travel for Ms. Gonzales, by Mr. Parker, seconded by Ms. Mulvany Henry, and unanimously carried.

She also thanked Mr. Brown for his presentation and acknowledge the Water Operations who attended the meeting.

Mr. Parker echoed previous comments made and expressed appreciation to BPU staff for their thoughtful decision making and effective spending with the community in mind.

Mr. Wakes thanked Mr. Brown for his presentation and thanked BPU staff for their work pertaining to the main break. Mr. Wakes asked for permission to attend the APPA National Conference, June 2025.

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A motion was made to approve travel for Mr. Wakes, by Ms. Mulvany Henry, seconded by Ms. Gonzales, and unanimously carried.

Mr. Groneman thanked BPU staff for their work in repairing and communicating the water main break to those affected.

Mr. Haley thanked Mr. Brown and Mr. Green for their updates and expressed appreciation for the prompt response regarding the boil advisory. He mentioned seeing Mr. Ash at Kansas Municipal Utilities (KMU) Day at the Capitol and spoke about KMU’s regard for Mr. Ash and BPU. He also talked about the importance of the BPU Mission Statement.

**Item 9 – Adjourn**

At 7:01 PM a motion to adjourn was made by Mr. Groneman, seconded by Ms. Mulvany Henry, and unanimously carried.

ATTEST:

APPROVED:

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President

# Water Infrastructure Investments

Feb 5th, 2025



# EPA - Aged Water Main Replacement

- Design: Complete by BPU Engineering
- Bid Date: May 29, 2024
- Construction: July 2024 - Dec 2026
- Project Cost: \$10,000,000 (EPA Grant)
- Estimated Replacement : 9.51 miles

# KDHE - Small Main Replacement

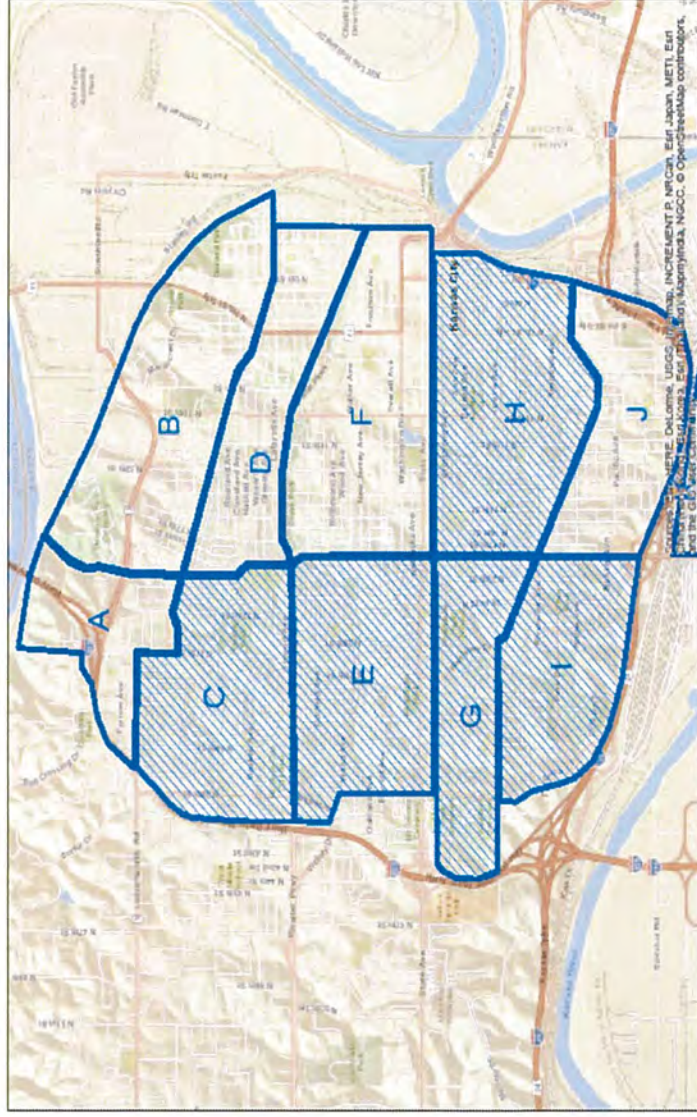
- Design: Complete by BPU Engineering
- Bid Date: May, 2025
- Construction: August 2025 - Dec 2026
- Project Cost: \$6,000,000 (KDHE Loan)
- Estimated Replacement: 5.55 miles



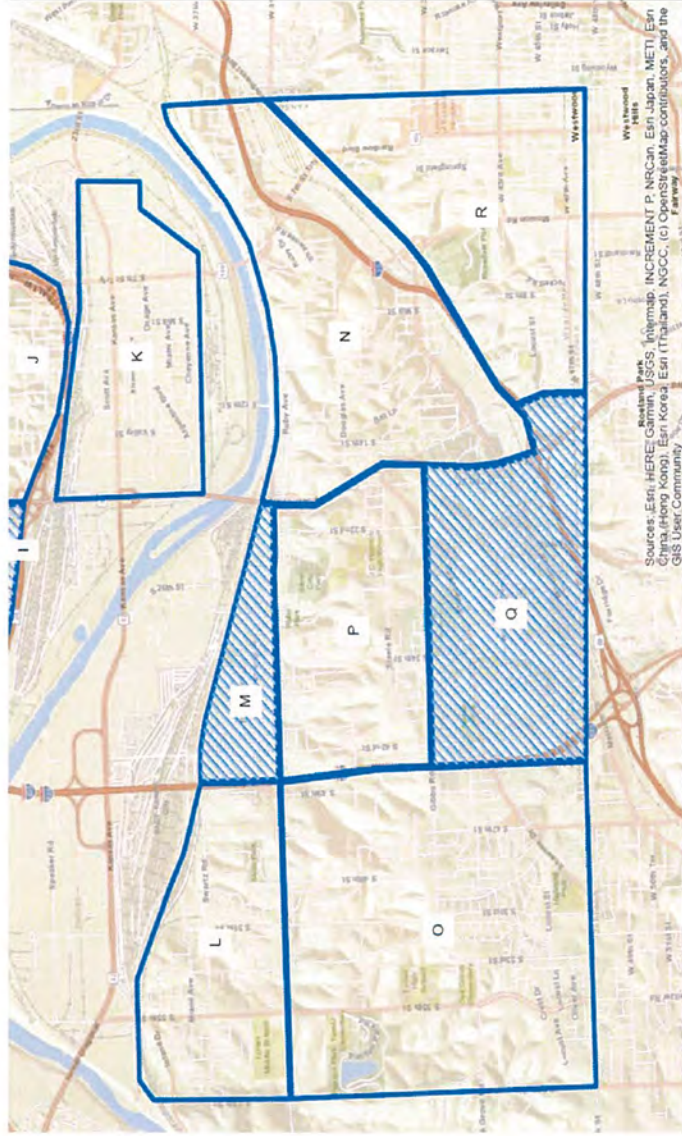
- Divided into 18 areas along major streets to manage workload
- Prioritized on the basis of historical number of leaks per mile
- Concentrated on Mains with Leak per mile per year > 2.0



# Area Map North of I-70



# Area Map South of I-70

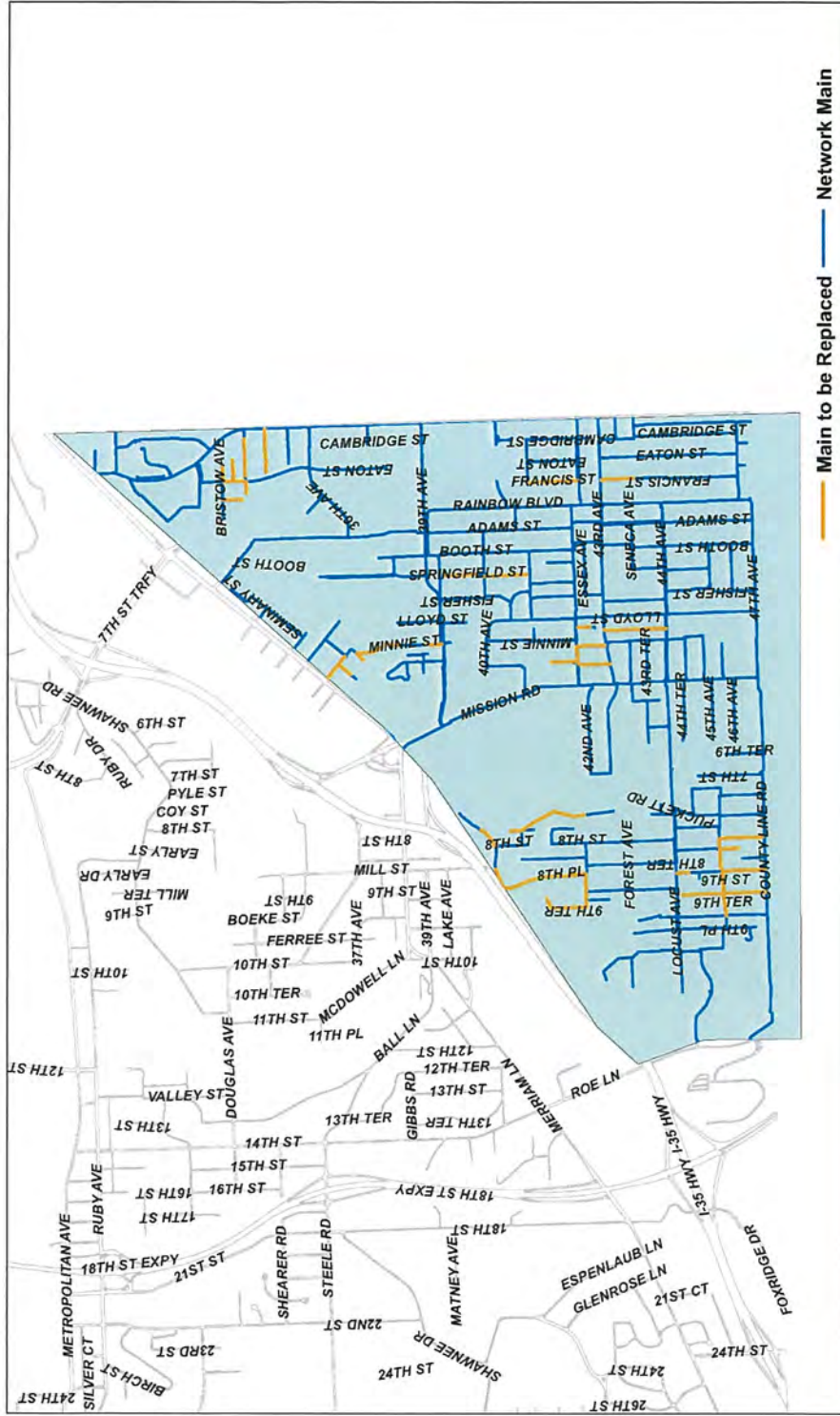


**Legend**  
 PHASE I PARTIAL COMPLETION



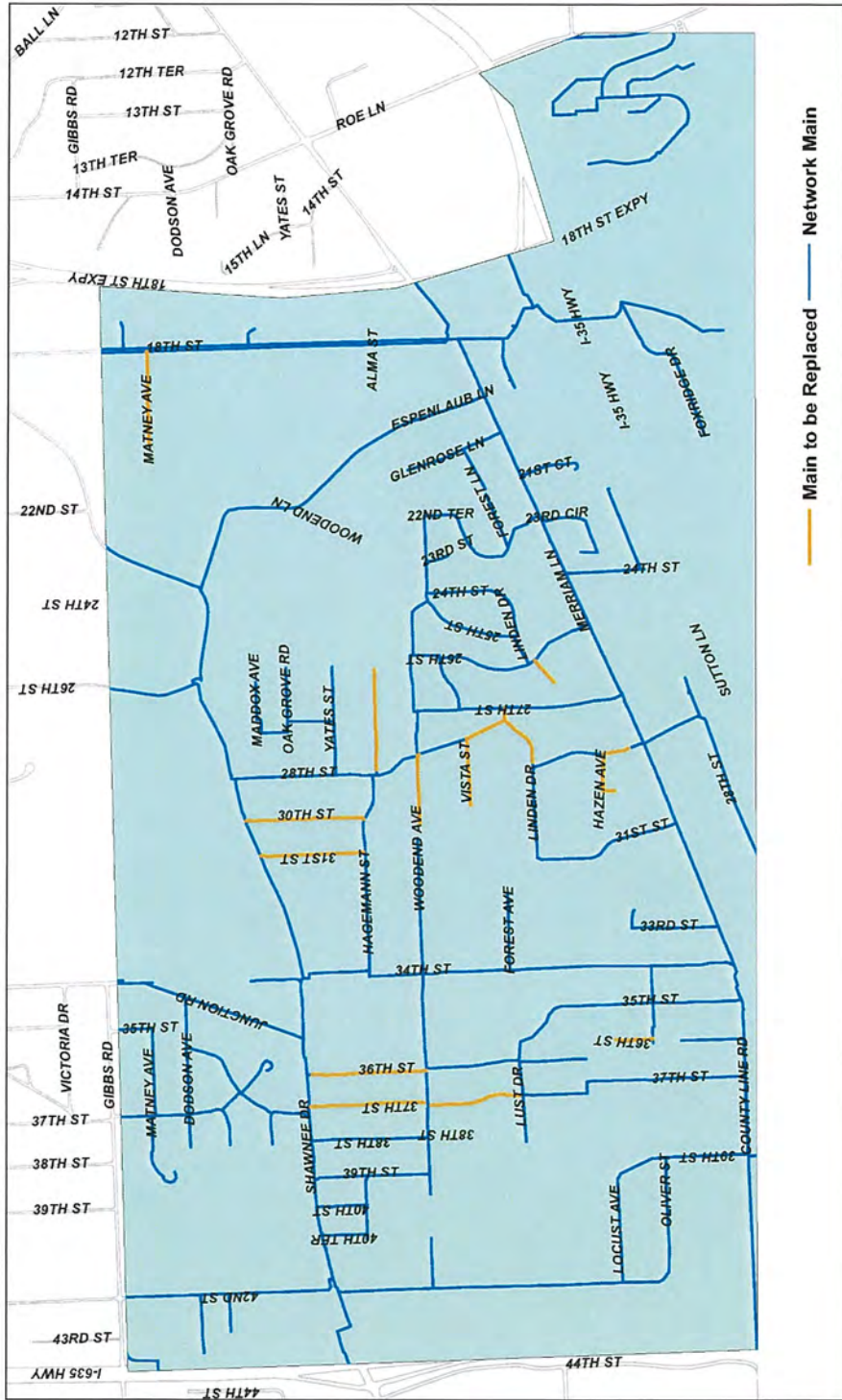


# AREA R



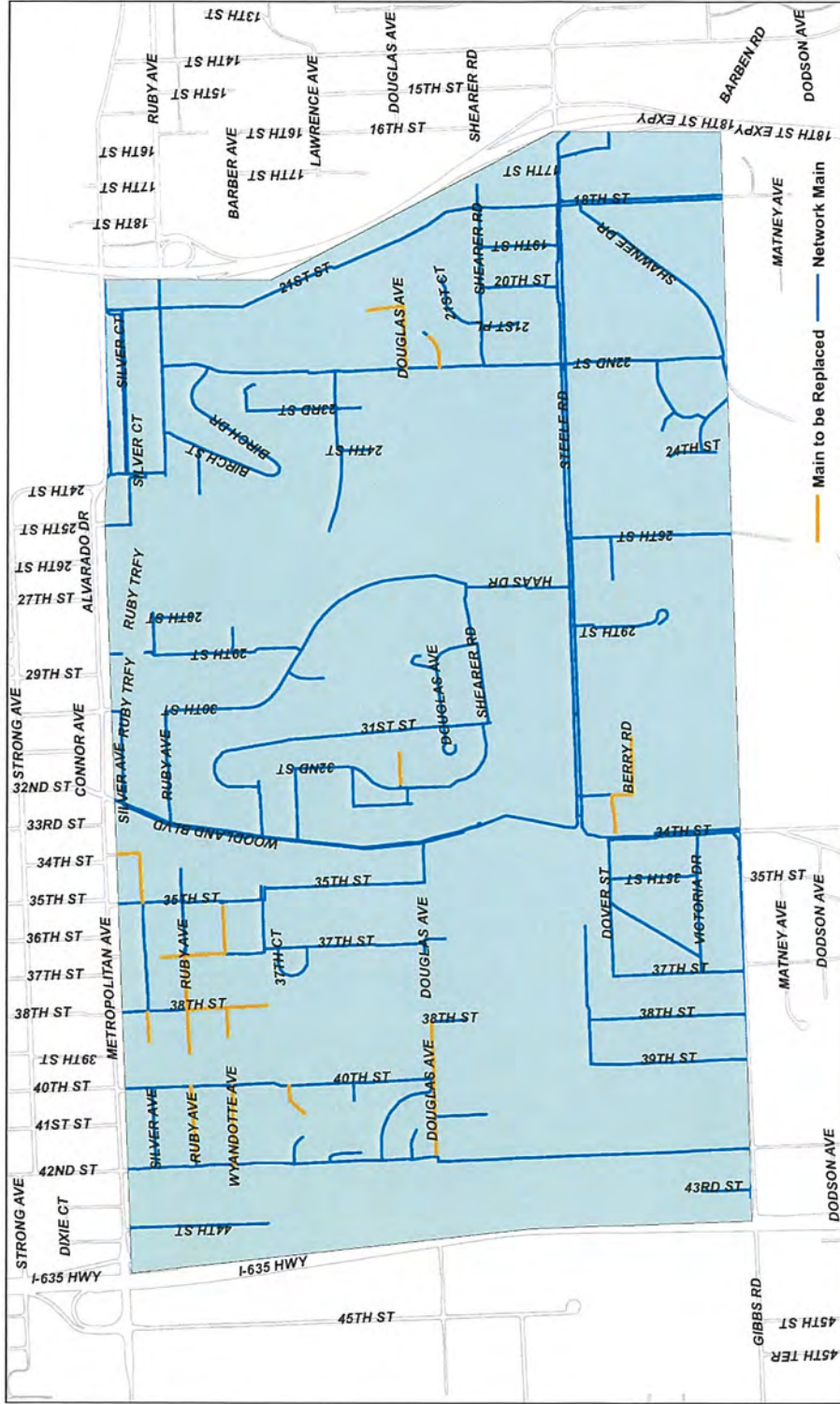
— Main to be Replaced    — Network Main

# AREA Q

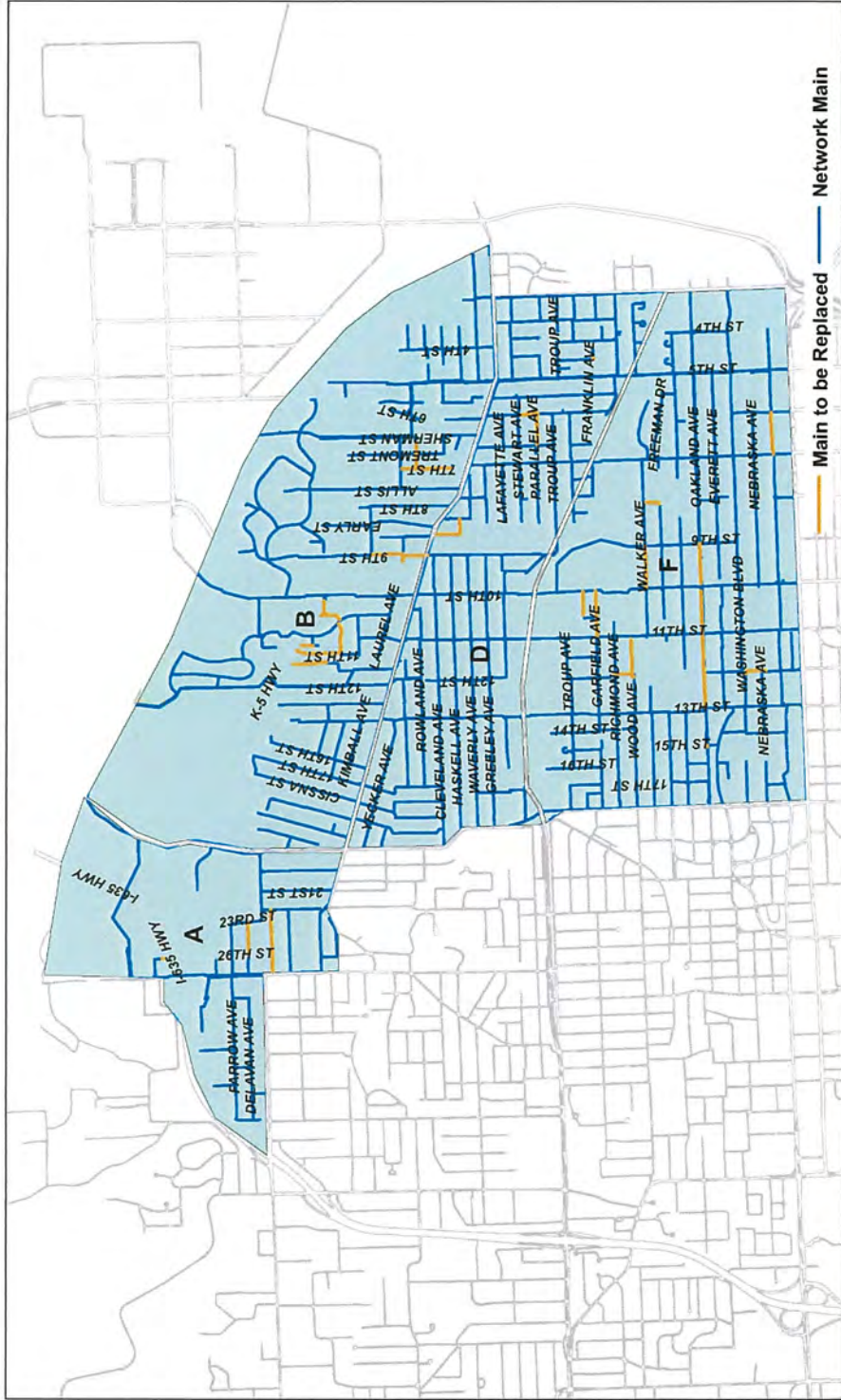




# AREA P

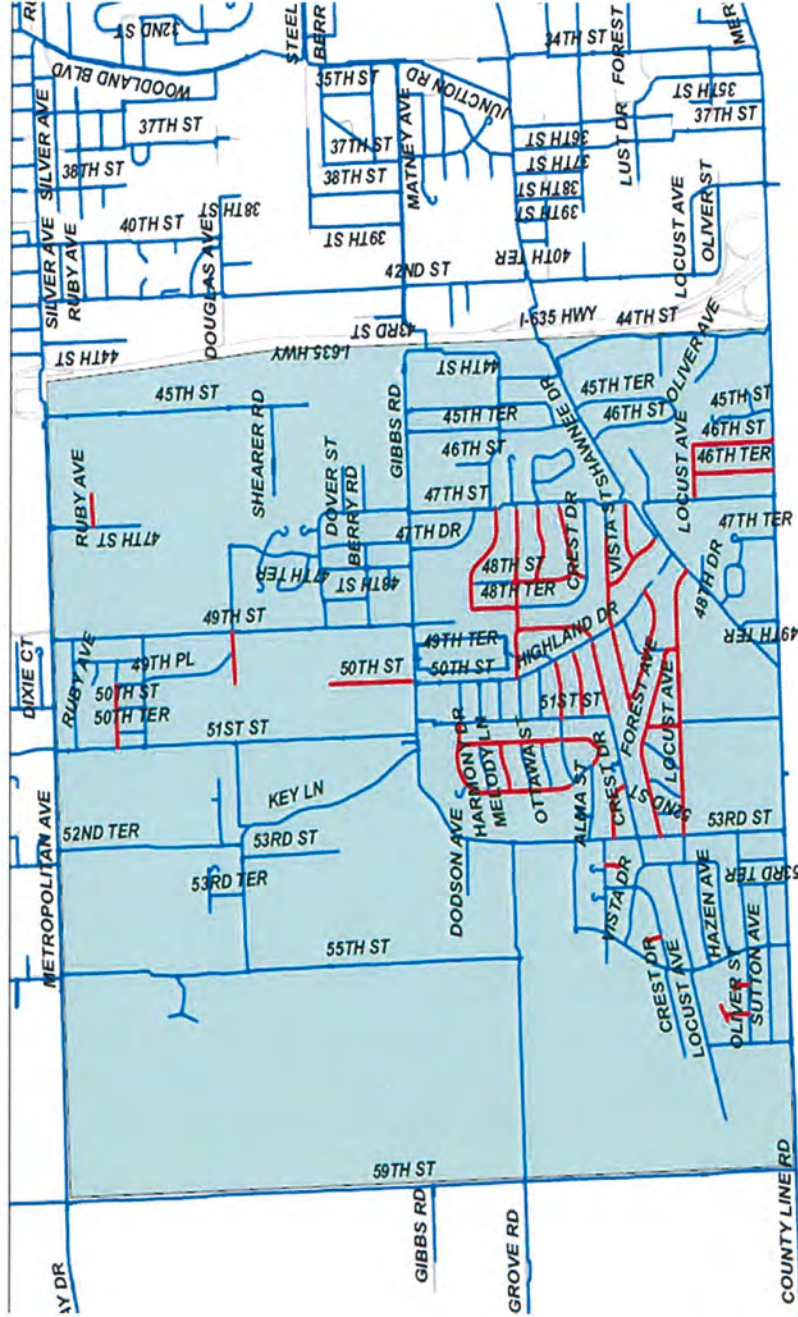


## AREAS A, B, D, & F



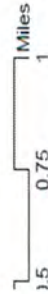


# AREA O



### Area O Data

Number of Leaks: 555  
 Length of Pipe: 34250  
 Leaks per Mile: 91  
 Replacement Cost @ \$125 per foot: \$4,281,374.46



### Legend

- 4in Main with Leaks
- Network Main
- Area O







# Project Schedule and Outcomes

| Name            | Timeline (approx.)    |
|-----------------|-----------------------|
| Area R          | Summer 24 – Summer 25 |
| Area A, B, D, F | Spring 25 – Winter 25 |
| Area P, Q       | Fall 25 – Spring 26   |
| Area O          | Spring 26 – Winter 26 |
| Total           | 2 Years               |





**AWWA Criteria for 4" and smaller water mains**  
Goal 0.3 leaks per mile per year

| AREA    | # OF LEAKS | LEAKS PER MILE PER YEAR |
|---------|------------|-------------------------|
| P       | 157        | 3.9                     |
| Q       | 145        | 3.2                     |
| R       | 200        | 2.5                     |
| A,B,D,F | 163        | 2.1                     |
| O       | 544        | 3.9                     |







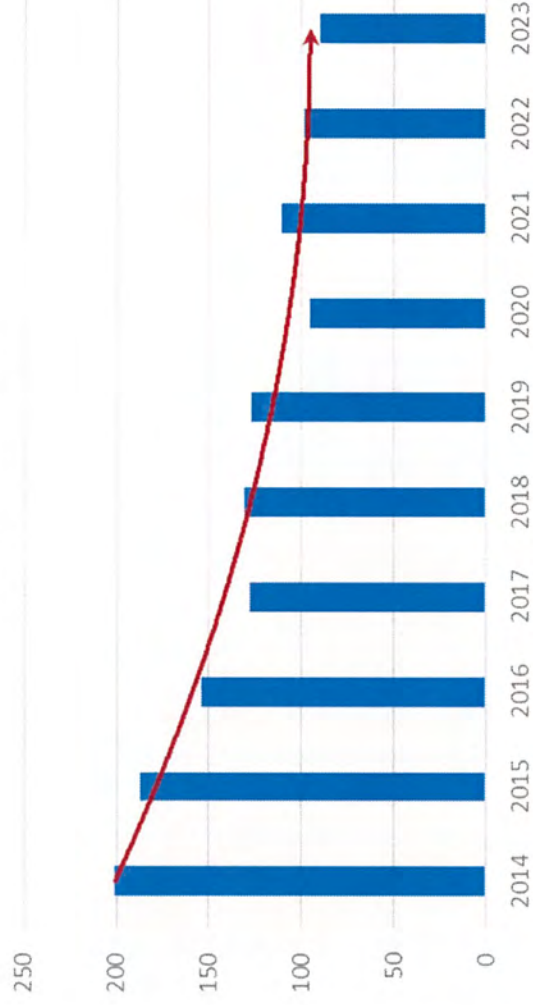
## Data Analysis Phase I Improvements

- 2 Inch and smaller Main Breaks - 33% of total breaks in 2014
- 2 Inch and smaller Main Breaks - 26 % of total breaks in 2023
- 2017,2018,2019 trending with a reduction of 70 breaks per year
- Estimated Savings in Repair Cost - \$350,000 per year
- Improved Fire Protection
- PHASE II anticipated reduction of 50 breaks per year



Main Break  
Total for  
2-inch and  
smaller

Main Break Totals





## Cost Summary for Replacement - Area A,B,D,F,P,Q,R

- 4 inch > 0.3 Break / mile / year ( 54 miles) : \$ 50,800,000
- 4 inch > 1 Break /mile / year ( 28 miles): \$ 24,500,000
- 4 inch >1.5 Break/ mile/ year ( 19 miles): \$ 17,000,000
- 4 inch > 2.0 Break / mile / year ( 12 miles) : \$ 10,000,000
- AWWA Goal = 0.3 break per mile per year





# Questions

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# Thank You









# Kansas City Board of Public Utilities

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





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**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**December 2024 And December 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               |
|  | 1,558,021,805         | 1,525,409,324         | 454,605,332           | 444,105,490           | 2,012,627,137           | 1,969,514,814           |
|  | (832,025,913)         | (799,692,405)         | (187,908,669)         | (179,445,465)         | (1,019,934,582)         | (979,137,870)           |
|  | 20,419,254            | 21,620,387            | -                     | -                     | 20,419,254              | 21,620,387              |
|  | 746,415,146           | 747,337,306           | 266,696,663           | 264,660,025           | 1,013,111,809           | 1,011,997,331           |
|  | 44,938,887            | 46,691,194            | 35,730,434            | 27,965,684            | 80,669,321              | 74,656,878              |
|  | <b>\$ 791,354,033</b> | <b>\$ 794,028,500</b> | <b>\$ 302,427,097</b> | <b>\$ 292,625,709</b> | <b>\$ 1,093,781,130</b> | <b>\$ 1,086,654,209</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**

|  |                       |                       |                       |                       |                       |                       |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|  | 37,849,707            | 25,721,882            | 978,678               | 1,113,382             | 38,828,385            | 26,835,264            |
|  | 110,000               | -                     | 90,000                | -                     | 200,000               | -                     |
|  | 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             |
|  | -                     | -                     | 12,861,866            | 12,320,368            | 12,861,866            | 12,320,368            |
|  | 7,500,000             | 1,500,000             | -                     | -                     | 7,500,000             | 1,500,000             |
|  | 27,209,841            | 27,628,254            | 3,958,978             | 3,879,352             | 31,168,819            | 31,507,606            |
|  | 13,204,405            | 12,737,456            | 2,994,081             | 2,863,404             | 16,198,486            | 15,600,860            |
|  | (557,121)             | (13,080)              | (87,337)              | (28,412)              | (644,458)             | (41,492)              |
|  | 19,029,340            | 18,082,194            | 3,586,871             | 3,283,148             | 22,616,211            | 21,365,342            |
|  | 9,623,111             | 12,189,611            | -                     | -                     | 9,623,111             | 12,189,611            |
|  | 688,127               | 840,094               | 44,859                | 42,455                | 732,986               | 882,549               |
|  | -                     | -                     | -                     | -                     | -                     | -                     |
|  | 1,963,546             | 1,963,546             | -                     | -                     | 1,963,546             | 1,963,546             |
|  | 1,093,115             | 974,574               | 34,452                | 42,585                | 1,127,567             | 1,017,159             |
|  | 40,970,313            | 39,966,386            | (40,970,313)          | (39,966,386)          | -                     | -                     |
|  | <b>\$ 169,520,657</b> | <b>\$ 152,427,190</b> | <b>\$ (9,797,865)</b> | <b>\$ (9,740,104)</b> | <b>\$ 159,722,792</b> | <b>\$ 142,687,086</b> |





**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**December 2024 And December 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                           | 17,822,839              | 17,840,694              | 2,342,104             | 2,339,365             | 20,164,943              | 20,180,059              |
| Construction Fund 2016C                     | -                       | -                       | -                     | -                     | -                       | -                       |
| Construction Fund 2020A                     | -                       | -                       | -                     | -                     | -                       | -                       |
| Improvement & Emergency Fund                | 1,350,000               | 1,350,000               | 150,000               | 150,000               | 1,500,000               | 1,500,000               |
| Customer Deposits Reserve                   | 6,201,815               | 6,159,317               | 1,325,097             | 1,366,496             | 7,526,912               | 7,525,813               |
| <b>TOTAL RESTRICTED ASSETS</b>              | <b>\$ 25,374,654</b>    | <b>\$ 25,350,011</b>    | <b>\$ 3,817,201</b>   | <b>\$ 3,855,861</b>   | <b>\$ 29,191,855</b>    | <b>\$ 29,205,872</b>    |
| System Development Costs                    | 856,710                 | 471,701                 | 42,584                | 63,000                | 899,294                 | 534,701                 |
| Notes Receivable                            | 42,910                  | 39,962                  | -                     | -                     | 42,910                  | 39,962                  |
| Net Pension Assets                          | -                       | -                       | -                     | -                     | -                       | -                       |
| Regulatory Asset                            | 55,170,852              | 58,848,909              | -                     | -                     | 55,170,852              | 58,848,909              |
| Lease Receivable                            | 9,221,691               | 11,124,055              | -                     | -                     | 9,221,691               | 11,124,055              |
| <b>TOTAL NON CURRENT ASSETS</b>             | <b>\$ 90,666,817</b>    | <b>\$ 95,834,638</b>    | <b>\$ 3,859,785</b>   | <b>\$ 3,918,861</b>   | <b>\$ 94,526,602</b>    | <b>\$ 99,753,499</b>    |
| <b>TOTAL ASSETS</b>                         | <b>\$ 1,051,541,507</b> | <b>\$ 1,042,290,328</b> | <b>\$ 296,489,017</b> | <b>\$ 286,804,466</b> | <b>\$ 1,348,030,524</b> | <b>\$ 1,379,094,794</b> |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>       |                         |                         |                       |                       |                         |                         |
| Deferred Debt - 2016B Refunding             | 1,447,856               | 1,597,634               | 36,691                | 40,487                | 1,484,547               | 1,638,121               |
| Deferred Debt - 2020B Refunding             | 1,861,547               | 2,012,237               | 459,294               | 496,474               | 2,320,841               | 2,508,711               |
| Deferred Debt - Pension                     | 53,252,517              | 76,170,406              | 13,339,466            | 19,068,938            | 66,591,983              | 95,239,344              |
| Deferred Debit - OPEB                       | 320,442                 | 388,622                 | 80,111                | 97,155                | 400,553                 | 485,777                 |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b> | <b>\$ 56,882,362</b>    | <b>\$ 80,168,899</b>    | <b>\$ 13,915,562</b>  | <b>\$ 19,703,054</b>  | <b>\$ 70,797,924</b>    | <b>\$ 99,871,953</b>    |
| <b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>   | <b>\$ 1,108,423,869</b> | <b>\$ 1,122,459,227</b> | <b>\$ 310,404,579</b> | <b>\$ 306,507,520</b> | <b>\$ 1,418,828,448</b> | <b>\$ 1,478,966,747</b> |



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**December 2024 And December 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              | 457,607,954           | 411,301,355           | 210,017,572           | 193,745,481           | 667,625,526           | 605,046,836           |
| <b>TOTAL NET POSITION</b> | <b>\$ 457,607,954</b> | <b>\$ 411,301,355</b> | <b>\$ 210,017,572</b> | <b>\$ 193,745,481</b> | <b>\$ 667,625,526</b> | <b>\$ 605,046,836</b> |

**LIABILITIES**

|                                      |                       |                       |                      |                      |                       |                       |
|--------------------------------------|-----------------------|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| <b>LONG TERM DEBT - REVENUE BOND</b> |                       |                       |                      |                      |                       |                       |
| Principal                            | 477,579,833           | 503,708,507           | 35,378,538           | 40,305,063           | 512,958,371           | 544,013,570           |
| Government Loans                     | 1,788,226             | 2,040,193             | 27,523,101           | 26,976,461           | 29,311,327            | 29,016,654            |
| <b>TOTAL LONG TERM DEBT</b>          | <b>\$ 479,368,059</b> | <b>\$ 505,748,700</b> | <b>\$ 62,901,639</b> | <b>\$ 67,281,524</b> | <b>\$ 542,269,698</b> | <b>\$ 573,030,224</b> |

**DEFERRED CREDITS**

|   |                      |                      |                     |                     |                      |                      |
|---|----------------------|----------------------|---------------------|---------------------|----------------------|----------------------|
| Pension Obligation                            | 6,718,919            | 16,285,079           | 1,679,730           | 4,071,270           | 8,398,649            | 20,356,349           |
| OPEB Obligation                               | 21,263,942           | 21,712,750           | 5,315,985           | 5,428,188           | 26,579,927           | 27,140,938           |
| Const Contract Retainage Payable - Noncurrent |                      |                      |                     |                     |                      |                      |
| <b>TOTAL DEFERRED CREDITS</b>                 | <b>\$ 27,982,861</b> | <b>\$ 37,997,829</b> | <b>\$ 6,995,715</b> | <b>\$ 9,499,458</b> | <b>\$ 34,978,576</b> | <b>\$ 47,497,287</b> |

**CURRENT LIABILITIES**

|                               |            |            |           |           |            |            |
|-------------------------------|------------|------------|-----------|-----------|------------|------------|
| Current Maturities LT Debt    | 24,481,750 | 23,848,250 | 4,793,250 | 4,711,750 | 29,275,000 | 28,560,000 |
| Current Maturities-Govt Loans | 251,966    | 243,816    | 3,019,189 | 3,614,477 | 3,271,155  | 3,858,293  |
| Interest on Revenue Bonds     | 5,972,190  | 6,185,812  | 265,619   | 288,261   | 6,237,809  | 6,474,073  |
| Customer Deposits             | 6,201,815  | 6,159,317  | 1,325,097 | 1,366,496 | 7,526,912  | 7,525,813  |
| Accounts Payable              | 20,379,038 | 21,353,987 | 5,615,315 | 3,655,689 | 25,994,353 | 25,009,676 |



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



|   | ELECTRIC UTILITY        |                         | WATER UTILITY         |                       | COMBINED                |                         |
|---|-------------------------|-------------------------|-----------------------|-----------------------|-------------------------|-------------------------|
|   | Current Period          | Last Year               | Current Period        | Last Year             | Current Period          | Last Year               |
| Payroll & Payroll Taxes   | 6,139,908               | 7,352,813               | 2,837,093             | 2,650,505             | 8,977,001               | 10,003,318              |
| Benefits & Reclaim  | 473,917                 | 713,917                 | -                     | -                     | 473,917                 | 713,917                 |
| Accrued Claims Payable Public Liab                                    | 1,069,018               | 478,780                 | 269,834               | 214,697               | 1,338,852               | 693,477                 |
| Accrued Claims Payable-WC   | 620,631                 | 1,713,214               | 188,209               | 490,091               | 808,840                 | 2,203,305               |
| Other Accrued Liabilities   | 8,216,211               | 8,524,899               | 12,446                | 11,931                | 8,228,657               | 8,536,830               |
| Const Contract Retainage Payable - Current                            | -                       | -                       | -                     | 631,353               | -                       | 631,353                 |
| Payment in Lieu of Taxes  | 2,451,284               | 2,382,513               | 467,674               | 437,811               | 2,918,958               | 2,820,324               |
| <b>TOTAL CURRENT LIABILITIES</b>                                      | <b>\$ 76,257,728</b>    | <b>\$ 78,957,318</b>    | <b>\$ 18,793,726</b>  | <b>\$ 18,073,061</b>  | <b>\$ 95,051,454</b>    | <b>\$ 97,030,379</b>    |
| <b>TOTAL LIABILITIES</b>  | <b>\$ 583,608,648</b>   | <b>\$ 622,703,847</b>   | <b>\$ 88,691,080</b>  | <b>\$ 94,854,043</b>  | <b>\$ 672,299,728</b>   | <b>\$ 717,557,890</b>   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                  |                         |                         |                       |                       |                         |                         |
| Deferred Gain on Bond Refunding                                       | 436,640                 | 508,588                 | 117,158               | 137,480               | 553,798                 | 646,068                 |
| Recovery Fuel/Purchase Power  | 9,658,617               | 4,087,528               | -                     | -                     | 9,658,617               | 4,087,528               |
| Deferred Credit Pension   | 36,601,128              | 58,038,937              | 9,150,282             | 14,509,734            | 45,751,410              | 72,548,671              |
| Deferred Credit OPEB  | 9,713,949               | 13,043,126              | 2,428,487             | 3,260,782             | 12,142,436              | 16,303,908              |
| Deferred Inflow Leases  | 10,796,933              | 12,775,846              | -                     | -                     | 10,796,933              | 12,775,846              |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                            | <b>\$ 67,207,267</b>    | <b>\$ 88,454,025</b>    | <b>\$ 11,695,927</b>  | <b>\$ 17,907,996</b>  | <b>\$ 78,903,194</b>    | <b>\$ 106,362,021</b>   |
| <b>TOTAL LIABILITIES, NET POSITION AND DEFERRED INFLOWS RESOURCES</b> | <b>\$ 1,108,423,869</b> | <b>\$ 1,122,459,227</b> | <b>\$ 310,404,579</b> | <b>\$ 306,507,520</b> | <b>\$ 1,418,828,448</b> | <b>\$ 1,428,966,747</b> |



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



| Current<br>Period<br>Budget      | Monthly                      |                                |  | Year-To-Date & Annual  |                         |                         |                         |                       | Percent<br>Actual To<br>Annual<br>Budget |                  |
|----------------------------------|------------------------------|--------------------------------|--|------------------------|-------------------------|-------------------------|-------------------------|-----------------------|--|------------------|
|                                  | Current<br>Period<br>Actuals | Actuals<br>as a % of<br>Budget | Current<br>Actuals<br>over/under<br>Prior Year | 2024                   |                         | 2023                    |                         | 2024                  |  |                  |
|                                  |                              |                                |  | Year To Date<br>Budget | Year To Date<br>Actuals | Year To Date<br>Actuals | Year To Date<br>Actuals | Annual<br>Budget      |  | Annual<br>Budget |
| <b>OPERATING REVENUES</b>        |                              |                                |  |                        |                         |                         |                         |                       |  |                  |
| <b>Sales of Energy and Water</b> |                              |                                |  |                        |                         |                         |                         |                       |  |                  |
| 9,020,000                        | 9,352,365                    | 104%                           | 8,585,021                                      | 9%                     | 115,839,000             | 116,256,098             | 112,688,308             | 115,839,000           | 100%                                     |                  |
| 9,679,000                        | 9,484,772                    | 98%                            | 10,253,930                                     | -8%                    | 122,268,000             | 131,548,658             | 131,762,550             | 122,268,000           | 108%                                     |                  |
| 4,748,000                        | 4,434,611                    | 93%                            | 5,324,826                                      | -17%                   | 59,890,000              | 56,564,074              | 56,993,332              | 59,890,000            | 94%                                      |                  |
| 894,800                          | 1,093,597                    | 122%                           | 980,248  | 12%                    | 11,117,960              | 12,035,148              | 11,974,866              | 11,117,960            | 108%                                     |                  |
| 34,800                           | 33,158                       | 95%                            | 31,002   | 7%                     | 366,700                 | 361,220                 | 362,525                 | 366,700               | 99%                                      |                  |
| 50,000                           | 51,411                       | 103%                           | 50,521   | 2%                     | 28,000                  | 56,000                  | 28,000                  | 28,000                | 200%                                     |                  |
| <b>24,426,600</b>                | <b>24,449,913</b>            | <b>100%</b>                    | <b>25,225,548</b>                              | <b>-3%</b>             | <b>310,109,660</b>      | <b>317,423,942</b>      | <b>314,386,893</b>      | <b>310,109,660</b>    | <b>102%</b>                              |                  |
| 95,000                           | 103,183                      | 109%                           | 119,986  | -14%                   | 1,246,000               | 1,224,422               | 1,255,643               | 1,246,000             | 98%                                      |                  |
| 1,080,000                        | 1,010,634                    | 94%                            | 288,146  | 251%                   | 13,463,000              | 10,899,630              | 12,656,777              | 13,463,000            | 81%                                      |                  |
| <b>1,175,000</b>                 | <b>1,113,816</b>             | <b>95%</b>                     | <b>408,132</b>                                 | <b>173%</b>            | <b>14,709,000</b>       | <b>12,124,053</b>       | <b>13,912,420</b>       | <b>14,709,000</b>     | <b>82%</b>                               |                  |
| 228,000                          | 250,850                      | 110%                           | 198,990  | 26%                    | 2,958,500               | 2,923,388               | 2,898,749               | 2,958,500             | 99%                                      |                  |
| 231,350                          | 224,422                      | 97%                            | 97,247   | 131%                   | 2,792,900               | 6,007,495               | 3,529,095               | 2,792,900             | 215%                                     |                  |
| 223,000                          | 12,714                       | 6%                             | 24,855   | -49%                   | 1,879,000               | 2,059,704               | 1,414,853               | 1,879,000             | 110%                                     |                  |
| 2,650                            | 2,625                        | 99%                            | 724  | 262%                   | 31,800                  | 17,298                  | 22,210                  | 31,800                | 54%                                      |                  |
| 81,163                           | 114,420                      | 141%                           | 22,320   | 413%                   | 940,620                 | 766,298                 | 1,003,635               | 940,620               | 81%                                      |                  |
| 15,500                           | (771,283)                    | -4,976%                        | (1,163,409)                                    | -34%                   | 184,090                 | (1,783,431)             | (1,149,117)             | 184,090               | -969%                                    |                  |
| -                                | -                            | -                              | -  | -                      | -                       | 4,087,528               | -                       | -                     | -  |                  |
| -                                | (9,658,617)                  | -                              | (4,087,528)                                    | 136%                   | -                       | (9,658,617)             | (4,087,528)             | -                     | -  |                  |
| <b>781,663</b>                   | <b>(9,824,869)</b>           | <b>-1,257%</b>                 | <b>(4,906,800)</b>                             | <b>100%</b>            | <b>8,786,910</b>        | <b>4,419,663</b>        | <b>3,631,896</b>        | <b>8,786,910</b>      | <b>50%</b>                               |                  |
| 3,024,270                        | 2,918,958                    | 97%                            | 2,820,323                                      | 3%                     | 38,314,998              | 38,502,792              | 38,197,843              | 38,314,998            | 100%                                     |                  |
| <b>3,024,270</b>                 | <b>2,918,958</b>             | <b>97%</b>                     | <b>2,820,323</b>                               | <b>3%</b>              | <b>38,314,998</b>       | <b>38,502,792</b>       | <b>38,197,843</b>       | <b>38,314,998</b>     | <b>100%</b>                              |                  |
| <b>\$ 29,407,532</b>             | <b>\$ 18,657,819</b>         | <b>63%</b>                     | <b>\$ 23,547,203</b>                           | <b>-21%</b>            | <b>\$ 371,920,567</b>   | <b>\$ 372,470,449</b>   | <b>\$ 370,129,053</b>   | <b>\$ 371,920,567</b> | <b>100%</b>                              |                  |

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



| Description                              | Monthly                     |                              |                                |  | Year-To-Date & Annual          |                                 |                                 |                          | Percent<br>Actual To<br>Annual<br>Budget |                                |
|--|-----------------------------|------------------------------|--------------------------------|--|--------------------------------|---------------------------------|---------------------------------|--------------------------|--|--------------------------------|
|  | Current<br>Period<br>Budget | Current<br>Period<br>Actuals | Actuals<br>as a % of<br>Budget | Current<br>Actuals<br>over/under<br>Prior Year | 2024<br>Year To Date<br>Budget | 2024<br>Year To Date<br>Actuals | 2023<br>Year To Date<br>Actuals | 2024<br>Annual<br>Budget |  |                                |
|  |                             |                              |                                |  |                                |                                 |                                 |                          |  | 2024<br>Year To Date<br>Budget |
| <b>OPERATING EXPENSES</b>                |                             |                              |                                |  |                                |                                 |                                 |                          |  |                                |
| Production                               | 3,674,284                   | 4,114,291                    | 112%                           | 1,967,082                                      | 109%                           | 45,609,096                      | 43,258,024                      | 46,727,402               | 45,609,096                               | 95%                            |
| Purchased Power                          | 5,077,354                   | 4,574,838                    | 90%                            | 4,336,959                                      | 5%                             | 53,106,638                      | 60,711,242                      | 55,620,242               | 53,106,638                               | 114%                           |
| Fuel                                     | 3,110,859                   | 3,464,474                    | 111%                           | 1,013,402                                      | 242%                           | 38,502,401                      | 32,247,380                      | 32,678,912               | 38,502,401                               | 84%                            |
| Transmission and Distribution            | 4,184,330                   | 5,111,041                    | 122%                           | 1,171,391                                      | 336%                           | 52,912,589                      | 48,758,454                      | 45,403,709               | 52,912,589                               | 92%                            |
| Customer Account Expense                 | 471,006                     | (145,544)                    | -31%                           | (344,320)                                      | -58%                           | 5,980,527                       | 5,043,142                       | 4,585,210                | 5,980,527                                | 84%                            |
| General and Administrative               | 2,985,424                   | (6,184,416)                  | -207%                          | 5,303,378                                      | -217%                          | 38,097,563                      | 24,818,494                      | 34,782,190               | 38,097,563                               | 65%                            |
| Depreciation and Amortization            | 3,596,847                   | 3,726,200                    | 104%                           | 4,137,397                                      | -10%                           | 43,162,164                      | 44,578,015                      | 44,245,899               | 43,162,164                               | 103%                           |
| Dfrd Fuel & Purch Power-Amort            | -                           | -                            | -                              | -  | -                              | -                               | -                               | 14,781,274               | -  | -                              |
|  | \$ 23,100,103               | \$ 14,660,883                | 63%                            | \$ 17,585,288                                  | -17%                           | \$ 277,370,978                  | \$ 259,414,751                  | \$ 278,824,837           | \$ 277,370,978                           | 94%                            |
|  | \$ 6,307,429                | \$ 3,996,935                 | 63%                            | \$ 5,961,915                                   | -33%                           | \$ 94,549,589                   | \$ 113,055,698                  | \$ 91,304,216            | \$ 94,549,589                            | 120%                           |
| <b>NON OPERATING INCOME/EXPENSE</b>      |                             |                              |                                |  |                                |                                 |                                 |                          |  |                                |
| Investment Interest                      | 314,352                     | 411,576                      | 131%                           | 378,800  | 9%                             | 3,809,490                       | 4,880,632                       | 4,099,145                | 3,809,490                                | 128%                           |
| Interest - Long Term Debt                | (1,559,452)                 | (1,559,452)                  | 100%                           | (1,618,518)                                    | -4%                            | (19,769,727)                    | (19,868,804)                    | (20,813,086)             | (19,769,727)                             | 101%                           |
| Interest - Other                         | (27,900)                    | (27,519)                     | 99%                            | (27,836)                                       | -1%                            | (334,800)                       | (327,121)                       | (331,697)                | (334,800)                                | 98%                            |
| PILOT Transfer Expense                   | (3,024,270)                 | (2,918,958)                  | 97%                            | (2,820,323)                                    | 3%                             | (38,314,998)                    | (38,502,792)                    | (38,197,843)             | (38,314,998)                             | 100%                           |
| Disposal of Assets-Gain/Loss             | -                           | -                            | -                              | -  | -                              | -                               | -                               | -                        | -  | -                              |
| Other Income                             | 42,948                      | 385,548                      | 898%                           | (159,575)                                      | -342%                          | 518,716                         | 885,199                         | 141,822                  | 518,716                                  | 171%                           |
| Other Expense                            | -                           | -                            | -                              | -  | -                              | -                               | (134)                           | -                        | -  | -                              |
|  | \$ (4,254,322)              | \$ (3,708,805)               | 87%                            | \$ (4,247,452)                                 | -13%                           | \$ (54,091,319)                 | \$ (52,933,019)                 | \$ (55,101,660)          | \$ (54,091,319)                          | 98%                            |
|  | \$ 2,053,107                | \$ 288,130                   | 14%                            | \$ 1,714,463                                   | -83%                           | \$ 40,458,270                   | \$ 60,122,679                   | \$ 36,202,556            | \$ 40,458,270                            | 149%                           |
| <b>TRANSFER AND CONTRIBUTION TO/FROM</b> |                             |                              |                                |  |                                |                                 |                                 |                          |  |                                |
|  | 41,667                      | -                            | -                              | -  | -                              | 500,000                         | 2,456,011                       | 574,408                  | 500,000                                  | 491%                           |
|  | \$ 2,094,774                | \$ 288,130                   | 14%                            | \$ 1,714,463                                   | -83%                           | \$ 40,958,270                   | \$ 62,578,689                   | \$ 36,776,964            | \$ 40,958,270                            | 153%                           |



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



| Current<br>Period<br>Budget      | Current<br>Period<br>Actuals | Current<br>Period<br>Actuals<br>as a % of<br>Budget | Current<br>Actuals<br>over/under<br>Prior Year | Year-To-Date & Annual  |                         |                         |                         | Percent<br>Actual To<br>Annual<br>Budget |                          |
|----------------------------------|------------------------------|---|--|------------------------|-------------------------|-------------------------|-------------------------|--|--------------------------|
|                                  |                              |   |  | 2024                   |                         | 2023                    |                         |  | 2024<br>Annual<br>Budget |
|                                  |                              |   |  | Year To Date<br>Budget | Year To Date<br>Actuals | Year To Date<br>Actuals | Year To Date<br>Actuals |  |                          |
| <b>OPERATING REVENUES</b>        |                              |   |  |                        |                         |                         |                         |  |                          |
| <b>Sales of Energy and Water</b> |                              |   |  |                        |                         |                         |                         |  |                          |
| 6,920,000                        | 7,406,738                    | 107%  | 6,621,376                                      | 88,846,000             | 86,932,769              | 88,846,000              | 100%                    |  |                          |
| 8,706,000                        | 8,736,351                    | 100%  | 9,503,317                                      | 109,558,000            | 119,268,737             | 109,558,000             | 108%                    |  |                          |
| 4,241,000                        | 3,906,375                    | 92%   | 4,874,886                                      | 53,140,000             | 49,886,089              | 53,140,000              | 94%                     |  |                          |
| 854,000                          | 1,036,606                    | 121%  | 938,947  | 10,451,000             | 11,324,414              | 10,451,000              | 108%                    |  |                          |
| 34,800                           | 33,158                       | 95%   | 31,002   | 366,700                | 362,525                 | 366,700                 | 99%                     |  |                          |
| -                                | -                            | -   | -  | -                      | -                       | -                       | -                       |  |                          |
| -                                | -                            | -   | -  | -                      | -                       | -                       | -                       |  |                          |
| 20,755,800                       | 21,119,227                   | 102%  | 21,969,527                                     | 262,361,700            | 268,634,333             | 262,361,700             | 102%                    |  |                          |
| 95,000                           | 103,183                      | 109%  | 119,986  | 1,246,000              | 1,255,643               | 1,246,000               | 98%                     |  |                          |
| 1,000,000                        | 1,021,372                    | 102%  | 231,575  | 12,000,000             | 11,168,812              | 12,000,000              | 79%                     |  |                          |
| 1,095,000                        | 1,124,554                    | 103%  | 351,561  | 13,246,000             | 12,424,455              | 13,246,000              | 81%                     |  |                          |
| 188,000                          | 200,680                      | 107%  | 159,192  | 2,365,000              | 2,318,999               | 2,365,000               | 99%                     |  |                          |
| 209,250                          | 196,892                      | 94%   | 81,432   | 2,511,000              | 3,219,293               | 2,511,000               | 228%                    |  |                          |
| 200,000                          | 10,171                       | 5%  | 19,884   | 1,600,000              | 1,119,865               | 1,600,000               | 117%                    |  |                          |
| -                                | -                            | -   | -  | -                      | -                       | -                       | -                       |  |                          |
| 1,900                            | 2,625                        | 138%  | 724  | 22,800                 | 17,903                  | 22,800                  | 53%                     |  |                          |
| 1,750                            | 1,850                        | 106%  | 800  | 21,000                 | 23,078                  | 21,000                  | 109%                    |  |                          |
| 14,500                           | (631,318)                    | -4,354%   | (1,040,178)                                    | 172,090                | (1,046,524)             | 172,090                 | -895%                   |  |                          |
| -                                | -                            | -   | -  | -                      | -                       | -                       | -                       |  |                          |
| -                                | (9,658,617)                  | -   | (4,087,528)                                    | -                      | (4,087,528)             | -                       | -                       |  |                          |
| 615,400                          | (9,877,716)                  | -1,605%   | (4,865,673)                                    | 6,691,890              | 1,565,085               | 6,691,890               | 43%                     |  |                          |
| 2,553,300                        | 2,451,285                    | 96%   | 2,382,513                                      | 32,151,514             | 32,471,745              | 32,151,514              | 101%                    |  |                          |
| 2,553,300                        | 2,451,285                    | 96%   | 2,382,513                                      | 32,151,514             | 32,471,745              | 32,151,514              | 101%                    |  |                          |
| <b>\$ 25,019,500</b>             | <b>\$ 14,817,349</b>         | <b>59%</b>  | <b>\$ 19,837,927</b>                           | <b>\$ 314,687,618</b>  | <b>\$ 315,095,618</b>   | <b>\$ 314,451,104</b>   | <b>100%</b>             |  |                          |

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



| Description                              | Monthly               |                        |                          |                                       | Year-To-Date & Annual |                           |                           |                    | Percent Actual To Annual Budget |      |
|--|-----------------------|------------------------|--------------------------|---------------------------------------|-----------------------|---------------------------|---------------------------|--------------------|---------------------------------|------|
|  | Current Period Budget | Current Period Actuals | Actuals as a % of Budget | Current Actuals over/under Prior Year | 2024 Budget           | 2024 Year To Date Actuals | 2024 Year To Date Actuals | 2024 Annual Budget |                                 |      |
|  |                       |                        |                          |                                       |                       |                           |                           |                    |                                 |      |
| <b>OPERATING EXPENSES</b>                |                       |                        |                          |                                       |                       |                           |                           |                    |                                 |      |
| Production                               | 3,077,939             | 3,521,871              | 114%                     | 1,760,995                             | 100%                  | 36,560,404                | 40,894,606                | 38,055,738         | 38,055,738                      | 96%  |
| Purchased Power                          | 5,077,354             | 4,574,838              | 90%                      | 4,336,959                             | 5%                    | 60,711,242                | 55,620,242                | 53,106,638         | 53,106,638                      | 114% |
| Fuel                                     | 3,110,859             | 3,464,474              | 111%                     | 1,013,402                             | 242%                  | 32,247,380                | 32,678,912                | 38,502,401         | 38,502,401                      | 84%  |
| Transmission and Distribution            | 2,836,785             | 3,762,694              | 133%                     | 1,087,398                             | 246%                  | 33,993,763                | 31,206,641                | 35,914,097         | 35,914,097                      | 95%  |
| Customer Account Expense                 | 287,696               | (223,956)              | -78%                     | (279,390)                             | -20%                  | 2,909,573                 | 2,637,638                 | 3,662,304          | 3,662,304                       | 79%  |
| General and Administrative               | 2,356,831             | (5,027,970)            | -213%                    | 4,242,818                             | -219%                 | 19,462,200                | 27,478,252                | 30,087,185         | 30,087,185                      | 65%  |
| Depreciation and Amortization            | 2,906,232             | 3,043,138              | 105%                     | 3,379,987                             | -10%                  | 36,174,018                | 35,796,198                | 34,874,787         | 34,874,787                      | 104% |
| Difrd Fuel & Purch Power-Amort           | -                     | -                      | -                        | -                                     | -                     | -                         | 14,781,274                | -                  | -                               | -    |
|  | \$ 19,653,696         | \$ 13,115,089          | 67%                      | \$ 15,542,168                         | -16%                  | \$ 222,058,578            | \$ 241,093,763            | \$ 234,203,151     | \$ 234,203,151                  | 95%  |
|  | \$ 5,365,803          | \$ 1,702,260           | 32%                      | \$ 4,295,758                          | -60%                  | \$ 92,629,040             | \$ 74,001,855             | \$ 80,247,953      | \$ 80,247,953                   | 115% |
| <b>NON OPERATING INCOME/EXPENSE</b>      |                       |                        |                          |                                       |                       |                           |                           |                    |                                 |      |
| Investment Interest                      | 257,418               | 334,449                | 130%                     | 313,063                               | 7%                    | 3,985,714                 | 3,321,988                 | 3,107,742          | 3,107,742                       | 128% |
| Interest - Long Term Debt                | (1,493,047)           | (1,493,047)            | 100%                     | (1,546,453)                           | -3%                   | (18,422,388)              | (19,217,070)              | (18,422,386)       | (18,422,386)                    | 100% |
| Interest - Other                         | (22,700)              | (22,644)               | 100%                     | (22,873)                              | -1%                   | (266,747)                 | (272,571)                 | (272,400)          | (272,400)                       | 98%  |
| PILOT Transfer Expense                   | (2,553,300)           | (2,451,285)            | 96%                      | (2,382,513)                           | 3%                    | (32,518,772)              | (32,471,745)              | (32,151,514)       | (32,151,514)                    | 101% |
| Disposal of Assets-Gain/Loss             | -                     | -                      | -                        | -                                     | -                     | -                         | -                         | -                  | -                               | -    |
| Other Income                             | 41,498                | 393,664                | 949%                     | (117,818)                             | -434%                 | 899,886                   | 170,268                   | 501,316            | 501,316                         | 180% |
| Other Expense                            | -                     | -                      | -                        | -                                     | -                     | (134)                     | -                         | -                  | -                               | -    |
|  | \$ (3,770,131)        | \$ (3,238,862)         | 86%                      | \$ (3,756,594)                        | -14%                  | \$ (46,322,441)           | \$ (48,469,130)           | \$ (47,237,242)    | \$ (47,237,242)                 | 98%  |
|  | \$ 1,595,673          | \$ (1,536,602)         | -96%                     | \$ 539,165                            | -385%                 | \$ 46,306,598             | \$ 25,532,725             | \$ 33,010,711      | \$ 33,010,711                   | 140% |
| <b>TRANSFER AND CONTRIBUTION TO/FROM</b> |                       |                        |                          |                                       |                       |                           |                           |                    |                                 |      |
| NEExch-Main, Design & Ext Fee            | -                     | -                      | -                        | -                                     | -                     | -                         | -                         | -                  | -                               | -    |
|  | \$ 1,595,673          | \$ (1,536,602)         | -96%                     | \$ 539,165                            | -385%                 | \$ 46,306,598             | \$ 25,532,725             | \$ 33,010,711      | \$ 33,010,711                   | 140% |



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



| Current<br>Period<br>Budget      | Monthly                      |                                |  | Year-To-Date & Annual  |                         |                        |                         |                          | Percent<br>Actual To<br>Annual<br>Budget |                 |
|----------------------------------|------------------------------|--------------------------------|--|------------------------|-------------------------|------------------------|-------------------------|--------------------------|--|-----------------|
|                                  | Current<br>Period<br>Actuals | Actuals<br>as a % of<br>Budget | Current<br>Actuals<br>over/under<br>Prior Year | 2024                   |                         | 2023                   |                         | 2024<br>Annual<br>Budget |  | 2023<br>Actuals |
|                                  |                              |                                |  | Year To Date<br>Budget | Year To Date<br>Actuals | Year To Date<br>Budget | Year To Date<br>Actuals |                          |  |                 |
| <b>OPERATING REVENUES</b>        |                              |                                |  |                        |                         |                        |                         |                          |  |                 |
| <b>Sales of Energy and Water</b> |                              |                                |  |                        |                         |                        |                         |                          |  |                 |
| 2,100,000                        | 1,945,627                    | 93%                            | 1,963,646                                      | 26,993,000             | 27,000,054              | 25,755,539             | 26,993,000              | 25,755,539               | 100%                                     |                 |
| 973,000                          | 748,421                      | 77%                            | 750,613  | 12,710,000             | 13,745,170              | 12,493,812             | 12,710,000              | 12,493,812               | 108%                                     |                 |
| 507,000                          | 528,236                      | 104%                           | 449,940  | 6,750,000              | 6,677,985               | 6,247,444              | 6,750,000               | 6,247,444                | 99%                                      |                 |
| 40,800                           | 56,992                       | 140%                           | 41,301   | 666,960                | 795,228                 | 650,451                | 666,960                 | 650,451                  | 119%                                     |                 |
| -                                | -                            | -                              | -  | -                      | -                       | -                      | -                       | -                        | -  |                 |
| 50,000                           | 51,411                       | 103%                           | 50,521   | 28,000                 | 56,000                  | 28,000                 | 28,000                  | 28,000                   | 200%                                     |                 |
| 3,670,800                        | 3,330,686                    | 91%                            | 3,256,021                                      | 600,000                | 602,745                 | 577,313                | 600,000                 | 577,313                  | 100%                                     |                 |
| -                                | -                            | -                              | 3,256,021                                      | 47,747,960             | 48,877,182              | 45,752,560             | 47,747,960              | 45,752,560               | 102%                                     |                 |
| 80,000                           | (10,738)                     | -13%                           | 56,572   | 1,463,000              | 1,365,868               | 1,487,965              | 1,463,000               | 1,487,965                | 93%                                      |                 |
| 80,000                           | (10,738)                     | -13%                           | 56,572   | 1,463,000              | 1,365,868               | 1,487,965              | 1,463,000               | 1,487,965                | 93%                                      |                 |
| 40,000                           | 50,170                       | 125%                           | 39,798   | 593,500                | 584,702                 | 579,750                | 593,500                 | 579,750                  | 99%                                      |                 |
| 22,100                           | 27,530                       | 125%                           | 15,815   | 281,900                | 277,805                 | 309,802                | 281,900                 | 309,802                  | 99%                                      |                 |
| 23,000                           | 2,543                        | 11%                            | 4,971  | 279,000                | 188,377                 | 294,988                | 279,000                 | 294,988                  | 68%                                      |                 |
| -                                | -                            | -                              | -  | -                      | -                       | -                      | -                       | -                        | -  |                 |
| 750                              | -                            | -                              | -  | 9,000                  | 5,182                   | 4,307                  | 9,000                   | 4,307                    | 58%                                      |                 |
| 79,413                           | 112,570                      | 142%                           | 21,520   | 919,620                | 743,409                 | 980,557                | 919,620                 | 980,557                  | 81%                                      |                 |
| 1,000                            | (139,965)                    | -13,997%                       | (123,231)                                      | 12,000                 | (243,712)               | (102,592)              | 12,000                  | (102,592)                | -2,031%                                  |                 |
| -                                | -                            | -                              | -  | -                      | -                       | -                      | -                       | -                        | -  |                 |
| 166,263                          | 52,847                       | 32%                            | (41,127)                                       | 2,095,020              | 1,555,762               | 2,066,811              | 2,095,020               | 2,066,811                | 74%                                      |                 |
| 470,970                          | 467,674                      | 99%                            | 437,811  | 6,163,484              | 5,984,020               | 5,726,098              | 6,163,484               | 5,726,098                | 97%                                      |                 |
| 470,970                          | 467,674                      | 99%                            | 437,811  | 6,163,484              | 5,984,020               | 5,726,098              | 6,163,484               | 5,726,098                | 97%                                      |                 |
| <b>\$ 4,388,033</b>              | <b>\$ 3,840,469</b>          | <b>88%</b>                     | <b>\$ 3,709,276</b>                            | <b>\$ 57,469,464</b>   | <b>\$ 57,782,832</b>    | <b>\$ 55,033,435</b>   | <b>\$ 57,469,464</b>    | <b>\$ 55,033,435</b>     | <b>101%</b>                              |                 |

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



| Current<br>Period<br>Budget | Monthly                      |                                |                       | Year-To-Date & Annual                          |                        |                         |                         |                         | Percent<br>Actual To<br>Annual<br>Budget |                          |
|-----------------------------|------------------------------|--------------------------------|-----------------------|--|------------------------|-------------------------|-------------------------|-------------------------|--|--------------------------|
|                             | Current<br>Period<br>Actuals | Actuals<br>as a % of<br>Budget | Prior Year<br>Actuals | Current<br>Actuals<br>over/under<br>Prior Year | 2024                   |                         | 2023                    |                         |  | 2024<br>Annual<br>Budget |
|                             |                              |                                |                       |  | Year To Date<br>Budget | Year To Date<br>Actuals | Year To Date<br>Actuals | Year To Date<br>Actuals |  |                          |
| 596,345                     | 592,420                      | 99%                            | 206,088               | 187%   | 7,553,357              | 6,697,620               | 5,832,796               | 7,553,357               | 89%                                      |                          |
| 1,347,545                   | 1,348,346                    | 100%                           | 83,993                | 1,505%   | 16,998,491             | 14,764,691              | 14,197,068              | 16,998,492              | 87%                                      |                          |
| 183,310                     | 78,412                       | 43%                            | (64,930)              | -221%  | 2,318,223              | 2,133,569               | 1,947,572               | 2,318,223               | 92%                                      |                          |
| 628,592                     | (1,156,446)                  | -184%                          | 1,060,560             | -209%  | 8,010,377              | 5,356,295               | 7,303,937               | 8,010,377               | 67%                                      |                          |
| 690,615                     | 683,075                      | 99%                            | 757,410               | -10%   | 8,287,378              | 8,403,998               | 8,449,701               | 8,287,378               | 101%                                     |                          |
|                             |                              |                                |                       |  |                        |                         |                         |                         |  |                          |
| <b>\$ 3,446,407</b>         | <b>\$ 1,545,807</b>          | <b>45%</b>                     | <b>\$ 2,043,120</b>   | <b>-24%</b>                                    | <b>\$ 37,356,173</b>   | <b>\$ 37,731,074</b>    | <b>\$ 37,731,074</b>    | <b>\$ 43,167,827</b>    | <b>87%</b>                               |                          |
| <b>\$ 941,626</b>           | <b>\$ 2,294,662</b>          | <b>244%</b>                    | <b>\$ 1,666,156</b>   | <b>38%</b>                                     | <b>\$ 14,301,636</b>   | <b>\$ 20,426,659</b>    | <b>\$ 17,302,361</b>    | <b>\$ 14,301,636</b>    | <b>143%</b>                              |                          |
|                             |                              |                                |                       |  |                        |                         |                         |                         |  |                          |
| 56,934                      | 77,127                       | 135%                           | 65,737                | 17%  | 701,748                | 894,918                 | 777,157                 | 701,748                 | 128%                                     |                          |
| (66,405)                    | (66,405)                     | 100%                           | (72,065)              | -8%  | (1,347,341)            | (1,446,416)             | (1,596,016)             | (1,347,341)             | 107%                                     |                          |
| (5,200)                     | (4,875)                      | 94%                            | (4,963)               | -2%  | (62,400)               | (60,374)                | (59,126)                | (62,400)                | 97%                                      |                          |
| (470,970)                   | (467,674)                    | 99%                            | (437,811)             | 7%   | (6,163,484)            | (5,984,020)             | (5,726,098)             | (6,163,484)             | 97%                                      |                          |
| 1,450                       | (8,116)                      | -560%                          | (41,757)              | -81%   | 17,400                 | (14,686)                | (28,445)                | 17,400                  | -84%                                     |                          |
|                             |                              |                                |                       |  |                        |                         |                         |                         |  |                          |
| <b>\$ (484,191)</b>         | <b>\$ (469,943)</b>          | <b>97%</b>                     | <b>\$ (490,858)</b>   | <b>-4%</b>                                     | <b>\$ (6,854,076)</b>  | <b>\$ (6,610,578)</b>   | <b>\$ (6,632,529)</b>   | <b>\$ (6,854,076)</b>   | <b>96%</b>                               |                          |
| <b>\$ 457,435</b>           | <b>\$ 1,824,719</b>          | <b>399%</b>                    | <b>\$ 1,175,298</b>   | <b>55%</b>                                     | <b>\$ 7,447,560</b>    | <b>\$ 13,816,080</b>    | <b>\$ 10,669,831</b>    | <b>\$ 7,447,560</b>     | <b>186%</b>                              |                          |
|                             |                              |                                |                       |  |                        |                         |                         |                         |  |                          |
| 41,667                      |                              |                                |                       |  | 500,000                | 2,456,011               | 574,408                 | 500,000                 | 491%                                     |                          |
|                             |                              |                                |                       |  |                        |                         |                         |                         |  |                          |
| <b>\$ 499,102</b>           | <b>\$ 1,824,719</b>          | <b>366%</b>                    | <b>\$ 1,175,298</b>   | <b>55%</b>                                     | <b>\$ 7,947,560</b>    | <b>\$ 16,272,091</b>    | <b>\$ 11,244,239</b>    | <b>\$ 7,947,560</b>     | <b>205%</b>                              |                          |





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

|                                    | 2024<br>BUDGET    | TOTAL<br>ACTUAL   | BUDGET<br>AVAILABLE | %<br>REMAINING |
|------------------------------------|-------------------|-------------------|---------------------|----------------|
| <b>PERSONNEL</b>                   |                   |                   |                     |                |
| 1010-Regular Labor                 | 51,975,118        | 51,706,382        | 268,736             | -              |
| 1020-Overtime/Special Pay          | 4,441,872         | 4,768,360         | (326,488)           | (7.35)%        |
| 1030-Health Care/Medical Benefit   | 13,146,069        | 6,589,544         | 6,556,524           | 49.87%         |
| 1040-Medical Insurance-Retirees    | 3,008,656         | 635,478           | 2,373,178           | 78.88%         |
| 1050-Pension Benefit               | 6,021,644         | (5,280,314)       | 11,301,958          | 187.69%        |
| 1070-Life Insurance Benefit        | 1,049,411         | 918,481           | 130,930             | 12.48%         |
| 1080-Unemployment Benefit          | 56,417            | 57,796            | (1,379)             | (2.44)%        |
| 1090-OASDI/HI (FICA)               | 4,315,900         | 4,246,619         | 69,280              | 1.61%          |
| 1100-Liability Insurance/Work Co   | 858,139           | (141,238)         | 999,378             | 116.46%        |
| 1110-Compensatory Balance Reserve  | 563,477           | 1,750,031         | (1,186,554)         | (210.58)%      |
| 1130-Disability Pay Benefit        | 687,545           | 637,488           | 50,058              | 7.28%          |
| 1140-Employee Education Assistance | 60,000            | 41,984            | 18,016              | 30.03%         |
| 1170-Board Per Diem                | 6,000             | 1,500             | 4,500               | 75.00%         |
| 1180-Long-Term Care                | 201,611           | 85,213            | 116,399             | 57.73%         |
| 1990-Other Employee Benefits       | 50,000            | 68,236            | (18,237)            | (36.47)%       |
| <b>TOTAL PERSONNEL</b>             | <b>86,441,858</b> | <b>66,085,558</b> | <b>20,356,300</b>   | <b>23.55%</b>  |

**SERVICES**

|                                     |           |           |           |           |
|-------------------------------------|-----------|-----------|-----------|-----------|
| 2010-Tree Trimming Services         | 3,545,068 | 2,316,658 | 1,228,410 | 34.65%    |
| 2011-Contract Line Services         | 2,000     | -         | 2,000     | 100.00%   |
| 2020-Legal Services                 | 373,000   | 1,202,783 | (829,783) | (222.46)% |
| 2030-Engineering Services           | 1,603,950 | 1,023,993 | 579,957   | 36.16%    |
| 2040-Accounting/Costing Services    | 12,000    | 29,400    | (17,400)  | (145.00)% |
| 2050-Auditing Services              | 440,000   | 266,777   | 173,223   | 39.37%    |
| 2060-Actuarial Services             | 13,500    | 12,725    | 775       | 5.74%     |
| 2070-Banking/Cash Mgmt/Treasury     | 941,900   | 1,257,006 | (315,106) | (33.45)%  |
| 2080-Financial Advisory             | 39,000    | 41,000    | (2,000)   | (5.13)%   |
| 2090-General Management Services    | 150,000   | 63,476    | 86,524    | 57.68%    |
| 2100-Human Resource Services        | 177,600   | 180,317   | (2,717)   | (1.53)%   |
| 2110-Environmental Services         | 919,900   | 834,595   | 85,305    | 9.27%     |
| 2130-Computer Hardware Maintenance  | 350,900   | 295,470   | 55,430    | 15.80%    |
| 2131-Computer Software Maintenance  | 5,124,486 | 5,167,102 | (42,616)  | -         |
| 2140-Advertising/Marketing/Sales    | 448,000   | 388,183   | 59,817    | 13.35%    |
| 2150-Janitorial Services            | 918,120   | 876,729   | 41,391    | 4.51%     |
| 2151-Trash Disposal                 | 56,105    | 60,318    | (4,213)   | (7.51)%   |
| 2160-Travel/Mileage                 | 939,970   | 480,396   | 459,574   | 48.89%    |
| 2170-Outside Printing & Duplicating | 597,350   | 674,150   | (76,800)  | (12.86)%  |
| 2180-Insurance Services             | 2,582,000 | 2,212,434 | 369,566   | 14.31%    |
| 2190-Dues/Memberships/Subscription  | 390,139   | 327,677   | 62,462    | 16.01%    |
| 2200-Telecommunications Services    | 522,636   | 1,065,304 | (542,669) | (103.83)% |
| 2210-Clerical/Office/Tech Services  | 176,800   | 97,986    | 78,815    | 44.58%    |
| 2211-Copier Services                | 400       | -         | 400       | 100.00%   |
| 2220-Security Services              | 1,514,000 | 2,289,340 | (775,340) | (51.21)%  |
| 2230-Collection Services            | 90,000    | 68,952    | 21,048    | 23.39%    |
| 2240-Building Maintenance Service   | 1,483,846 | 1,465,928 | 17,918    | 1.21%     |
| 2241-Building Maint Srvc - HVAC     | 367,289   | 137,614   | 229,675   | 62.53%    |
| 2242-Building Maint Srvc - Elevator | 114,272   | 204,568   | (90,296)  | (79.02)%  |
| 2243-Pest & Bird Control            | 11,850    | -         | 11,850    | 100.00%   |
| 2244-Grounds Maintenance            | 149,000   | 75,938    | 73,061    | 49.03%    |
| 2250-Mailing/Shipping Services      | 19,980    | 19,720    | 260       | 1.30%     |
| 2260-Meter Testing/Protection       | 5,500     | 4,400     | 1,100     | 20.00%    |
| 2270-Public Notice                  | 70,250    | 53,838    | 16,412    | 23.36%    |
| 2282-IT Prof Contracted Services    | 2,489,000 | 2,333,264 | 155,736   | 6.26%     |
| 2300-Equipment Maintenance          | 743,205   | 961,960   | (218,755) | (29.43)%  |



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

|                                     | 2024<br>BUDGET    | TOTAL<br>ACTUAL   | BUDGET<br>AVAILABLE | %<br>REMAINING |
|-------------------------------------|-------------------|-------------------|---------------------|----------------|
| 2310-City Wide Yard Restoration     | 20,000            | 960               | 19,040              | 95.20%         |
| 2320-City Street Repairs            | 750,000           | 727,706           | 22,294              | 2.97%          |
| 2330-Right Of Way/Easements         | 112,000           | 67,707            | 44,293              | 39.55%         |
| 2340-Auxiliary Boiler Maintenance   | 12,500            | 8,907             | 3,594               | 28.75%         |
| 2351-Control System Support Service | 160,000           | 165,715           | (5,715)             | (3.57)%        |
| 2360-Other Power Plant Maint        | -                 | (163)             | 163                 | -              |
| 2370-Liab-Inj Damages               | 1,734,600         | 1,767,676         | (33,076)            | (1.91)%        |
| 2380-Sponsorships                   | 1,149,100         | 696,406           | 452,694             | 39.40%         |
| 2390-Risk Mngmnt & Consulting Srv   | 275,000           | 357,346           | (82,347)            | (29.94)%       |
| 2500-Dogwood Gas Plant O&M          | 4,595,100         | 4,343,173         | 251,927             | 5.48%          |
| 2990-Other Professional Services    | 806,675           | 595,984           | 210,691             | 26.12%         |
| <b>TOTAL SERVICES</b>               | <b>36,997,991</b> | <b>35,221,416</b> | <b>1,776,575</b>    | <b>4.80%</b>   |

**FUELS**

|                                     |                   |                   |                  |          |
|-------------------------------------|-------------------|-------------------|------------------|----------|
| 3010-Main Flame Fuel                | 35,482,054        | 29,302,454        | 6,179,600        | 17.42%   |
| 3012-Building Heat Fuel             | 1,500             | 814               | 686              | 45.72%   |
| 3020-Start Up Fuel                  | 1,260,347         | 2,434,994         | (1,174,647)      | (93.20)% |
| 3025-AQC - Reagents                 | 1,760,000         | 509,932           | 1,250,068        | 71.03%   |
| 3030-Ash Handling                   | 1,530,000         | 906,261           | 623,739          | 40.77%   |
| 3040-On Road Vehicle Fuel           | 717,000           | 598,455           | 118,545          | 16.53%   |
| 3050-Purchase Power Energy          | 20,751,000        | 25,801,224        | (5,050,224)      | (24.34)% |
| 3055-Purchased Power - Renewables   | 26,164,651        | 27,405,035        | (1,240,384)      | (4.74)%  |
| 3070-Purch Pwr Capacity NonEconomic | 2,652,167         | 2,277,965         | 374,202          | 14.11%   |
| 3080-Purchased Power Transmission   | 5,738,820         | 6,377,579         | (638,759)        | (11.13)% |
| 3110-Off Road Fuel                  | 107,500           | 175,484           | (67,984)         | (63.24)% |
| 3600-Renewable Energy Certificates  | (2,200,000)       | (1,150,561)       | (1,049,439)      | (47.70)% |
| 3990-Other Purchased Power          | 284,000           | 313,769           | (29,769)         | (10.48)% |
| <b>TOTAL FUELS</b>                  | <b>94,249,039</b> | <b>94,953,405</b> | <b>(704,366)</b> | <b>-</b> |

**SUPPLIES**

|                                     |           |         |           |          |
|-------------------------------------|-----------|---------|-----------|----------|
| 4010-Office Supplies & Materials    | 161,450   | 142,453 | 18,997    | 11.77%   |
| 4020-Laboratory Supplies            | 32,000    | 20,765  | 11,235    | 35.11%   |
| 4030-Janitorial Supplies            | 22,400    | 15,332  | 7,068     | 31.55%   |
| 4040-Comp/Srvr/Ntwrk Hrdwr Equip    | 1,015,725 | 681,010 | 334,715   | 32.95%   |
| 4041-Comp/Srvr/Ntwrk Sftwr & Lic    | 60,250    | 5,879   | 54,371    | 90.24%   |
| 4050-Small Tools & Machinery        | 276,800   | 215,685 | 61,114    | 22.08%   |
| 4060-Water Treatment Chemicals      | 807,000   | 603,582 | 203,418   | 25.21%   |
| 4070-Ferric Chemicals               | 200,000   | 185,926 | 14,075    | 7.04%    |
| 4080-Lime/Caustic Chemicals         | 150,000   | 155,143 | (5,143)   | (3.43)%  |
| 4090-Chlorine Chemicals             | 630,000   | 629,926 | 74        | -        |
| 4100-Other Chemicals & Supplies     | 307,500   | 314,729 | (7,229)   | (2.35)%  |
| 4110-Clothing/Uniforms              | 315,600   | 452,522 | (136,922) | (43.38)% |
| 4120-Vehicle/Machinery Parts        | 758,000   | 713,963 | 44,037    | 5.81%    |
| 4130-Building/Structural Supplies   | 715,000   | 465,813 | 249,187   | 34.85%   |
| 4131-Bldg/Strctrl Supp-Leeves/Dikes | 130,000   | 67,477  | 62,523    | 48.09%   |
| 4132-Bldg/Strctrl Supp-Roads/Rails  | 70,000    | 94,606  | (24,606)  | (35.15)% |
| 4133-Bld/Strctrl Supp-Filter Srvcs  | 21,000    | -       | 21,000    | 100.00%  |
| 4140-Plant Equipment                | 275,200   | 220,528 | 54,672    | 19.87%   |
| 4150-T&D Equipment                  | 2,000     | 494     | 1,506     | 75.28%   |
| 4160-Office Equipment               | 33,000    | 10,717  | 22,283    | 67.52%   |
| 4170-Electric Usage                 | -         | 67,276  | (67,275)  | -        |
| 4180-Water Usage                    | -         | 22,454  | (22,454)  | -        |
| 4190-Environmental Supplies         | 68,600    | 48,162  | 20,438    | 29.79%   |
| 4195-Flue Gas Treatment             | 325,000   | 242,684 | 82,316    | 25.33%   |
| 4200-Hazardous Waste Supplies       | 1,100     | 1,081   | 19        | 1.74%    |
| 4210-Safety Supplies                | 158,700   | 104,895 | 53,805    | 33.90%   |
| 4220-Communication Supplies         | 65,600    | 39,073  | 26,527    | 40.44%   |
| 4230-Meter Parts & Supplies         | 82,500    | 5       | 82,495    | 99.99%   |



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

|                                     | 2024<br>BUDGET     | TOTAL<br>ACTUAL    | BUDGET<br>AVAILABLE | %<br>REMAINING  |
|-------------------------------------|--------------------|--------------------|---------------------|-----------------|
| 4250-General Parts & Supplies       | 10,000             | 3,150              | 6,850               | 68.50%          |
| 4251-General Parts & Supp Coal Conv | 564,300            | 351,111            | 213,189             | 37.78%          |
| 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             | 57,243             | 12,757              | 18.22%          |
| 4270-Distribution Parts & Supplies  | 3,367,000          | 6,650,628          | (3,283,628)         | (97.52)%        |
| 4280-Books/Manuals/Reference        | 12,800             | 3,927              | 8,873               | 69.32%          |
| 4290-Micrographic/Records Equip     | -                  | 186                | (186)               | -               |
| 4300-Boiler Maint-Forced Outages    | 545,000            | 1,153,235          | (608,235)           | (111.60)%       |
| 4301-Boiler Maint-Elec & Control    | 87,000             | 58,496             | 28,504              | 32.76%          |
| 4302-Boiler Maint-Mechancial        | 465,000            | 693,137            | (228,137)           | (49.06)%        |
| 4303-Boiler Maint-Motor             | 60,000             | 195                | 59,805              | 99.67%          |
| 4304-Boiler Maint-Steel & Duct      | 465,000            | 270,601            | 194,399             | 41.81%          |
| 4305-Boiler Maint-Coal & Ash        | 745,000            | 1,121,426          | (376,426)           | (50.53)%        |
| 4306-Boiler Maint-Boiler Cleaning   | 200,000            | 70,880             | 129,121             | 64.56%          |
| 4307-Boiler Maint-Insulation        | 200,000            | 267,505            | (67,505)            | (33.75)%        |
| 4308-Boiler Maint-Planned Outages   | 300,000            | 343,194            | (43,194)            | (14.40)%        |
| 4309-Boiler Maint-Lab Equip         | 71,900             | 89,380             | (17,480)            | (24.31)%        |
| 4310-Turbine Maintenance            | 632,000            | 1,029,932          | (397,932)           | (62.96)%        |
| 4320-Balance Of Plant Maintenance   | 714,600            | 1,021,364          | (306,764)           | (42.93)%        |
| 4321-Balance of Plant Mnt-Comp Air  | 39,000             | 14,014             | 24,986              | 64.07%          |
| 4322-Balance of Plant Mnt-Crane Svc | 53,500             | 13,168             | 40,332              | 75.39%          |
| 4323-Balance of Plant Mnt-Comm      | 17,000             | 3,352              | 13,648              | 80.28%          |
| 4324-Balance of Plant Mnt-Pumps     | 73,000             | 19,402             | 53,598              | 73.42%          |
| 4325-Balance Plant Mnt-Mechanical   | 45,000             | 21,733             | 23,267              | 51.71%          |
| 4326-Balance Plant Mnt-Electrical   | 55,000             | 28,863             | 26,137              | 47.52%          |
| 4327-Balance Plant Mnt-Chem Feed    | 25,000             | 24,839             | 161                 | -               |
| 4328-Balance Plant Mnt-Risk Mngmnt  | 60,000             | 40,866             | 19,134              | 31.89%          |
| 4329-Balance Plant Mnt-Filters      | 6,000              | 1,171              | 4,829               | 80.49%          |
| 4330-Compressed Gases               | 189,000            | 250,549            | (61,549)            | (32.57)%        |
| 4990-Other Parts & Supplies         | 33,000             | 31,867             | 1,133               | 3.43%           |
| <b>TOTAL SUPPLIES</b>               | <b>15,801,526</b>  | <b>19,160,683</b>  | <b>(3,359,157)</b>  | <b>(21.26)%</b> |
| <b>OTHER</b>                        |                    |                    |                     |                 |
| 5020-Demand Side Management Program | 120,000            | 5,413              | 114,588             | 95.49%          |
| 5060-Other Board Expenses           | 10,000             | 9,770              | 230                 | 2.30%           |
| 5080-Doubtful Account Expense       | 435,000            | 184,820            | 250,180             | 57.51%          |
| 5110-Outside Regulatory Expenses    | 316,400            | 95,035             | 221,365             | 69.96%          |
| 5150-WPA Billing Credit             | (550,000)          | (935,946)          | 385,946             | 70.17%          |
| 5200-NERC Reliability Compliance    | 387,000            | 56,581             | 330,419             | 85.38%          |
| 5900-Payment In Lieu of Taxes       | 38,314,998         | 38,502,792         | (187,794)           | -               |
| <b>TOTAL OTHER</b>                  | <b>39,033,398</b>  | <b>37,918,465</b>  | <b>1,114,933</b>    | <b>2.86%</b>    |
| <b>TOTAL EXPENSES</b>               | <b>272,523,812</b> | <b>253,339,528</b> | <b>19,184,284</b>   | <b>7.04%</b>    |



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Dec-24

| PROJECT DESCRIPTION                        | BUDGET AMOUNT    | YTD EXPENDED     | REMAINING BALANCE | % REMAINING  |
|--|------------------|------------------|-------------------|--------------|
| <b>All Common Capital Projects</b>         |                  |                  |                   |              |
| Admin Services Technology                  | 389,800          | 265,098          | 124,701           | 32%          |
| <b>Administrative Services</b>             | <b>\$389,800</b> | <b>\$265,098</b> | <b>\$124,701</b>  | <b>32%</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> |
| Security Improvements                      | 25,000           | 39,467           | (14,466)          | -            |
| 540 Minnesota Facilities                   | 160,000          | 137,964          | 22,036            | 14%          |
| Admin Building Furnish & Equip             | 30,000           | 16,068           | 13,931            | 46%          |
| 540 Minnesota Grounds                      | 115,000          | (16,648)         | 131,647           | 114%         |
| <b>Common Facilities Improvements</b>      | <b>\$330,000</b> | <b>\$176,850</b> | <b>\$153,148</b>  | <b>46%</b>   |
| IT ERP Technology Development              | 150,000          | 201,144          | (51,144)          | -            |
| IT Desktop/Network Development             | 570,000          | 734,694          | (164,694)         | -            |
| IT Security Improvements                   | 100,000          | 116,426          | (16,425)          | -            |
| IT Cayenta UMS Upgrade                     | -                | 6,026            | (6,026)           | -            |
| IT Enterprise Service Bus Development      | 250,000          | 237,042          | 12,957            | 5%           |
| IT Enterprise Asset Management Development | 225,000          | 153,131          | 71,869            | 32%          |
| IT BI/Analytics Development                | 300,000          | 346,898          | (46,898)          | -            |
| IT EAM Mobility                            | 250,000          | 103,009          | 146,991           | 59%          |
| IT AMI Development                         | 25,000           | -                | 24,999            | 100%         |
| IT HCM Enhancements                        | 50,000           | 42,791           | 7,209             | 14%          |
| IT Customer Information System Development | 325,000          | 196,491          | 128,509           | 40%          |





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

| PROJECT DESCRIPTION                      | BUDGET AMOUNT      | YTD EXPENDED       | REMAINING BALANCE | % REMAINING |
|--|--------------------|--------------------|-------------------|-------------|
| IT Rollout Identity Management           | 80,000             | 138,840            | (58,839)          | -           |
| IT DR Infrastructure                     | 100,000            | 132,197            | (32,197)          | -           |
| IT DR for Security                       | 50,000             | -                  | 50,000            | 100%        |
| IT GIS Enhancements                      | 680,000            | 275,877            | 404,123           | 59%         |
| 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            | 106,045            | 118,954           | 53%         |
| IT Cloud Services Development            | 75,000             | 176,334            | (101,334)         | -           |
| IT General Systems Enhancements          | 225,000            | 204,112            | 20,888            | 9%          |
| IT Project Management Applications       | 50,000             | -                  | 50,000            | 100%        |
| IT Analog to Digital Services            | 75,000             | 20,368             | 54,631            | 73%         |
| 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            | 753,991            | (653,991)         | -           |
| <b>Enterprise Technology</b>             | <b>\$4,310,000</b> | <b>\$4,084,298</b> | <b>\$225,696</b>  | <b>5%</b>   |
| HR Security                              | 50,000             | 21,597             | 28,403            | 57%         |
| <b>Human Resources Security</b>          | <b>\$50,000</b>    | <b>\$21,597</b>    | <b>\$28,403</b>   | <b>57%</b>  |
| <b>All Common Capital Projects</b>       | <b>\$5,129,800</b> | <b>\$4,608,220</b> | <b>\$521,573</b>  | <b>10%</b>  |



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

| PROJECT DESCRIPTION                         | BUDGET AMOUNT      | YTD EXPENDED       | REMAINING BALANCE    | % REMAINING   |
|---|--------------------|--------------------|----------------------|---------------|
| <b>All Electric Capital Projects</b>        |                    |                    |                      |               |
| Dogwood Capital Costs                       | 206,000            | 1,393,379          | (1,187,379)          | -             |
| <b>Dogwood Plant Common</b>                 | <b>\$206,000</b>   | <b>\$1,393,379</b> | <b>(\$1,187,379)</b> | <b>(576)%</b> |
| ECC SCADA Software                          | 950,000            | 299,738            | 650,261              | 68%           |
| <b>Electric Control Center</b>              | <b>\$950,000</b>   | <b>\$299,738</b>   | <b>\$650,261</b>     | <b>68%</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          | 931,268            | 68,731               | 7%            |
| <b>Electric Meters</b>                      | <b>\$1,000,000</b> | <b>\$931,268</b>   | <b>\$68,731</b>      | <b>7%</b>     |
| Electric Ops Automobiles                    | 100,000            | 121,982            | (21,981)             | -             |
| Electric Ops Facility Improvements          | 208,100            | 233,884            | (25,784)             | -             |
| Electric Ops Furnishings & Equipment        | 10,000             | 27,052             | (17,051)             | -             |
| Electric Ops Grounds                        | 5,000              | 8,325              | (3,324)              | -             |
| IVR and Outage Management System            | 5,000              | -                  | 5,000                | 100%          |
| Electric Ops Radio                          | 175,000            | 61,424             | 113,576              | 65%           |
| Electric Ops Technology                     | 100,000            | 56,491             | 43,508               | 44%           |
| Electric Ops Tools                          | 100,000            | 54,804             | 45,195               | 45%           |
| Electric Ops Work Equipment                 | 700,000            | 809,009            | (109,009)            | -             |



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Dec-24

| PROJECT DESCRIPTION                                | BUDGET AMOUNT       | YTD EXPENDED       | REMAINING BALANCE  | % REMAINING |
|--|---------------------|--------------------|--------------------|-------------|
| <b>Electric Ops General Construction</b>           | <b>\$1,403,100</b>  | <b>\$1,372,971</b> | <b>\$30,130</b>    | <b>2%</b>   |
| Speaker OH Feeders                                 | 50,000              | -                  | 50,000             | 100%        |
| OH Distribution Automation                         | 100,000             | 70,282             | 29,717             | 30%         |
| Rosedale 161KV Sub OH Feeders                      | 150,000             | 3,033              | 146,967            | 98%         |
| Piper OH Feeders - Urban Outfitters                | 2,600,000           | (299,086)          | 2,899,086          | 112%        |
| Transmission Pole Replacement                      | 500,000             | 372,144            | 127,855            | 26%         |
| Annual OH Construction                             | 2,125,000           | 2,320,781          | (195,780)          | -           |
| Distribution Pole Inspection Replacement           | 2,500,000           | 2,738,837          | (238,836)          | -           |
| EO Downtown KCKCC Campus                           | 50,000              | 82,134             | (32,133)           | -           |
| EO Yards II  | 735,000             | 184,015            | 550,985            | 75%         |
| 98th St OH Feeder Relocation                       | 475,000             | 826,788            | (351,788)          | -           |
| Maywood Feeder Realignment                         | 50,000              | -                  | 50,000             | 100%        |
| Village West Pkwy Duct Bank                        | 150,000             | -                  | 150,000            | 100%        |
| Cernet to Village West Pkwy Duct Bank              | 50,000              | -                  | 50,000             | 100%        |
| EO Leavenworth Rd at Hulton 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>\$6,351,511</b> | <b>\$4,083,488</b> | <b>39%</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             | 23,857             | 76,143             | 76%         |
| American Royal UG                                  | 5,000               | 254,558            | (249,558)          | -           |



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

| PROJECT DESCRIPTION                    | BUDGET AMOUNT      | YTD EXPENDED       | REMAINING BALANCE    | % REMAINING       |
|--|--------------------|--------------------|----------------------|-------------------|
| Rock Island Bridge Project             | 5,000              | 41,015             | (36,014)             | -                 |
| West Legends Apartment Complex #3      | 5,000              | -                  | 5,000                | 100%              |
| Woodlands                              | 5,000              | 44,696             | (39,695)             | -                 |
| EO Homefield Development               | 5,000              | 460,939            | (455,939)            | -                 |
| EO Legends 267 Apartment/Entertainment | 5,000              | -                  | 5,000                | 100%              |
| Delaware Pkwy UG Circuit Extension     | -                  | 155,162            | (155,161)            | -                 |
| <b>Electric Reimbursable</b>           | <b>\$130,000</b>   | <b>\$980,227</b>   | <b>(\$850,224)</b>   | <b>(654)%</b>     |
| Storms - Electric Repairs              | 1,000              | 3,206,595          | (3,205,594)          | -                 |
| <b>Electric Storm Expense</b>          | <b>\$1,000</b>     | <b>\$3,206,595</b> | <b>(\$3,205,594)</b> | <b>(320,572)%</b> |
| Speaker Substation                     | 800,000            | -                  | 800,000              | 100%              |
| Substation Breakers                    | 75,000             | 49,634             | 25,365               | 34%               |
| Substation Relays                      | 50,000             | 65,749             | (15,749)             | -                 |
| Substation Improvements                | 200,000            | 114,345            | 85,655               | 43%               |
| 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          | 2,080,981          | (355,981)            | -                 |
| <b>Electric Substation</b>             | <b>\$2,890,000</b> | <b>\$2,310,709</b> | <b>\$579,288</b>     | <b>20%</b>        |
| Overhead Transformers                  | 1,200,000          | 973,207            | 226,793              | 19%               |
| Underground Transformers               | 3,000,000          | 2,368,945          | 631,055              | 21%               |
| <b>Electric Transformers</b>           | <b>\$4,200,000</b> | <b>\$3,342,151</b> | <b>\$857,848</b>     | <b>20%</b>        |





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

| PROJECT DESCRIPTION                          | BUDGET AMOUNT      | YTD EXPENDED       | REMAINING BALANCE  | % REMAINING  |
|--|--------------------|--------------------|--------------------|--------------|
| Transmission Line FO Additions               | 175,000            | 22,695             | 152,305            | 87%          |
| Misc Transmission Projects                   | 250,000            | 466,116            | (216,115)          | -            |
| EO Victory West to Quindaro Trans Line       | 100,000            | 792                | 99,208             | 99%          |
| 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>\$489,602</b>   | <b>\$335,397</b>   | <b>41%</b>   |
| Maywood Feeder Extension                     | 50,000             | -                  | 50,000             | 100%         |
| Downtown UG Rebuild                          | 500,000            | 45,309             | 454,690            | 91%          |
| Fisher UG Feeders                            | -                  | 2,720              | (2,719)            | -            |
| G&W Distr Switch Replacement                 | 350,000            | (173)              | 350,172            | 100%         |
| Annual UG Construction                       | 2,000,000          | 1,519,508          | 480,491            | 24%          |
| <b>Electric Underground Distribution</b>     | <b>\$2,900,000</b> | <b>\$1,567,365</b> | <b>\$1,332,634</b> | <b>46%</b>   |
| Street Light Improvements                    | 200,000            | 130,869            | 69,131             | 35%          |
| Traffic Signal Improvements                  | 20,000             | -                  | 20,000             | 100%         |
| Unified Govt OH Construction                 | 20,000             | 9,364              | 10,635             | 53%          |
| Unified Govt UG Distribution                 | 20,000             | (6,612)            | 26,612             | 133%         |
| EO Levee Rebuild Along Kansas River          | 620,000            | 864,737            | (244,737)          | -            |
| <b>Electric Unified Government Projects</b>  | <b>\$880,000</b>   | <b>\$998,358</b>   | <b>(\$118,359)</b> | <b>(13)%</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 Dec-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          | 3,792            | 596,208           | 99%         |
| CT4 Turbine lube oil conditioning permanent skid (varnish) | 50,000           | 3,391            | 46,608            | 93%         |
| <b>Nearman Plant CT4</b>                                   | <b>\$650,000</b> | <b>\$19,515</b>  | <b>\$630,485</b>  | <b>97%</b>  |
| NC Coal Conveyor Belt - Replacement                        | 125,000          | 68,430           | 56,570            | 45%         |
| NC Mechanic Shop Roof Replacement                          | 150,000          | 116,661          | 33,339            | 22%         |
| NC Roads and grounds improvements                          | 196,000          | 182,761          | 13,239            | 7%          |
| NC Quindaro machine shop relocation to Nearman             | 75,000           | -                | 75,000            | 100%        |
| NC Coal handling equipment structural review/repairs       | 300,000          | 13,770           | 286,230           | 95%         |
| <b>Nearman Plant Common</b>                                | <b>\$846,000</b> | <b>\$381,621</b> | <b>\$464,378</b>  | <b>55%</b>  |
| N1 No 5 FWH Replacement                                    | 454,000          | 95,684           | 358,316           | 79%         |
| N1 Drum & Heater Inst Upgrade                              | 150,000          | 220,798          | (70,797)          | -           |
| N1 MCC/Load Center Replace                                 | 200,000          | 122,854          | 77,146            | 39%         |
| N1 SCR Catalyst Layer                                      | 850,000          | 777,017          | 72,983            | 9%          |
| N1 AQC Air Slide Blowers                                   | 300,000          | 4,287            | 295,713           | 99%         |
| 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          | 45,946           | 204,053           | 82%         |
| EP N1 PJFF Bags / Cages Replacement                        | 500,000          | 501,139          | (1,139)           | -           |
| EP N1 CT Acid Pumps Reconfiguration                        | 75,000           | 105,274          | (30,273)          | -           |
| N1 Economizer ash diversion to bottom ash silo             | 250,000          | 238,343          | 11,657            | 5%          |
| N1 Mill dampers HA, CA, Vel,                               | 320,000          | 397,290          | (77,289)          | -           |



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

| PROJECT DESCRIPTION                                | BUDGET AMOUNT       | YTD EXPENDED        | REMAINING BALANCE  | % REMAINING |
|--|---------------------|---------------------|--------------------|-------------|
| N1 Control valve replacements. Various             | 250,000             | 80,996              | 169,003            | 68%         |
| N1 CDS Reactors Structure/Liner Repair/Replacement | 750,000             | 572,948             | 177,051            | 24%         |
| N1 Steam inert piping modification                 | 450,000             | 21,843              | 428,157            | 95%         |
| N1 Sequential tripping turbine and overspeed       | 400,000             | 208,809             | 191,191            | 48%         |
| <b>Nearman Plant Unit 1</b>                        | <b>\$5,299,000</b>  | <b>\$3,410,958</b>  | <b>\$1,888,041</b> | <b>36%</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             | 215,971             | 124,029            | 36%         |
| <b>Quindaro Plant Common</b>                       | <b>\$340,000</b>    | <b>\$215,971</b>    | <b>\$124,029</b>   | <b>36%</b>  |
| <b>All Electric Capital Projects</b>               | <b>\$35,637,101</b> | <b>\$27,450,995</b> | <b>\$8,186,095</b> | <b>23%</b>  |



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Dec-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             | 2,059,434          | (1,689,433)          | -             |
| <b>Reimbursable Water Mains</b>                                  | <b>\$377,100</b>    | <b>\$2,059,434</b> | <b>(\$1,682,333)</b> | <b>(446)%</b> |
| Water Distrib System Relocations                                 | 280,000             | 155,561            | 124,439              | 44%           |
| Water Distrib System Improvements                                | 400,000             | 1,113,017          | (713,016)            | -             |
| UG/CMIP Water Distrib Projects                                   | 1,300,000           | 2,459,816          | (1,159,816)          | -             |
| Water Distrib Valve Improvements                                 | 600,000             | 878,105            | (278,105)            | -             |
| Water Distrib Fire Hydrant Program                               | 552,000             | 509,034            | 42,965               | 8%            |
| Water Distrib Master Plan Improvements                           | 300,000             | 214,288            | 85,711               | 29%           |
| Non Revenue Water Leak Detection                                 | 25,000              | 67,889             | (42,888)             | -             |
| Water Distrib 12 Inch Main 36th Ave State Line to Rainbow Blvd   | 350,000             | -                  | 350,000              | 100%          |
| Water Distrib Leak Project                                       | 150,000             | 695,349            | (545,349)            | -             |
| Water Distrib 12 Inch Main James St to Kansas Ave Bridge         | 400,000             | 51,265             | 348,734              | 87%           |
| 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           | 1,092,252          | 3,907,747            | 78%           |
| <b>Water Distribution</b>  | <b>\$10,157,000</b> | <b>\$7,236,576</b> | <b>\$2,920,422</b>   | <b>29%</b>    |
| Water Automobiles  | 153,000             | 151,806            | 1,193                | 1%            |
| Water Radios   | 10,000              | -                  | 9,999                | 100%          |
| Water Tools  | 200,000             | 22,248             | 177,752              | 89%           |





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

| PROJECT DESCRIPTION                       | BUDGET AMOUNT      | YTD EXPENDED       | REMAINING BALANCE | % REMAINING |
|---|--------------------|--------------------|-------------------|-------------|
| Water Work Equipment                      | 600,000            | 774,251            | (174,251)         | -           |
| <b>Water Equipment</b>                    | <b>\$963,000</b>   | <b>\$948,306</b>   | <b>\$14,693</b>   | <b>2%</b>   |
| Civil Engineering Facility Improvement    | 356,500            | 119,360            | 237,139           | 67%         |
| Water Oper Facility Improvement           | 286,900            | 283,399            | 3,500             | 1%          |
| Water Prod Facility Improvement           | 330,000            | 421,223            | (91,222)          | -           |
| Civil Engineering Furnishings & Equipment | 25,000             | -                  | 24,999            | 100%        |
| Water Oper Furnishings & Equipment        | 17,000             | 18,611             | (1,610)           | -           |
| Water Prod Furnishings & Equipment        | 30,000             | -                  | 30,000            | 100%        |
| Civil Engineering Grounds                 | 15,000             | -                  | 15,000            | 100%        |
| Water Operations Grounds                  | 165,000            | 50,850             | 114,150           | 69%         |
| Water Production Grounds                  | 117,000            | 116,194            | 805               | 1%          |
| Civil Engineering Technology              | 10,000             | -                  | 9,999             | 100%        |
| Water Operations Technology               | 20,000             | 502                | 19,498            | 97%         |
| Water Production Technology               | 5,000              | -                  | 5,000             | 100%        |
| <b>Water Facility Improvements</b>        | <b>\$1,377,400</b> | <b>\$1,010,139</b> | <b>\$367,258</b>  | <b>27%</b>  |
| AMI-Automated Meter Reading               | 50,000             | 45,198             | 4,801             | 10%         |
| 6"-10" Water Meter Replacement            | 50,000             | 37,270             | 12,729            | 25%         |
| 1-1/2"-4" Water Meter Replacement         | 168,000            | 54,016             | 113,984           | 68%         |
| 5/8"-1" Water Meter Replacement           | 100,000            | 85,638             | 14,361            | 14%         |
| 12" & Over Water Meter Replacement        | 60,000             | -                  | 60,000            | 100%        |
| <b>Water Meters</b>                       | <b>\$428,000</b>   | <b>\$222,122</b>   | <b>\$205,875</b>  | <b>48%</b>  |
| NWTP Water Plant Emergency Generator      | 400,000            | 181,969            | 218,030           | 55%         |



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

| PROJECT DESCRIPTION                                       | BUDGET AMOUNT      | YTD EXPENDED     | REMAINING BALANCE | % REMAINING |
|---|--------------------|------------------|-------------------|-------------|
| NWTP Misc Projects  | 25,000             | -                | 24,999            | 100%        |
| NWTP Raw Water Pump Rehab                                 | 500,000            | 564,791          | (64,790)          | -           |
| 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>\$891,099</b> | <b>\$333,899</b>  | <b>27%</b>  |
| 3" - 6" Water Service Replacement                         | 27,000             | 47,454           | (20,454)          | -           |
| 1-1/4" - 2" Water Service Replacement                     | 75,000             | 25,184           | 49,815            | 66%         |
| 3/4"-1" Water Service Replacement                         | 550,000            | 576,097          | (26,097)          | -           |
| 8" & Over Water Service Replacement                       | 50,000             | 24,473           | 25,526            | 51%         |
| <b>Water Services</b>                                     | <b>\$702,000</b>   | <b>\$673,209</b> | <b>\$28,790</b>   | <b>4%</b>   |
| Argentine 7 MG Tank Replace                               | 2,000,000          | 984,867          | 1,015,133         | 51%         |
| Water Pump Station Controls                               | 25,000             | -                | 24,999            | 100%        |
| Water Storage Improvements                                | 25,000             | -                | 24,999            | 100%        |
| Water Transmission Improvement                            | 250,000            | 109,694          | 140,306           | 56%         |
| Water Transmission Valve Improve                          | 140,000            | 283,793          | (143,793)         | -           |
| 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            | 5,328            | 494,671           | 99%         |
| WO Kansas River Crossing                                  | 4,000,000          | 2,536,648        | 1,463,351         | 37%         |
| Paint 435 Elevated tank                                   | 500,000            | 468,726          | 31,273            | 6%          |
| Parallel Pump Station Electrical Improvements             | 1,500,000          | 268,638          | 1,231,361         | 82%         |
| Transmission Main Inspection                              | 150,000            | 97,348           | 52,652            | 35%         |



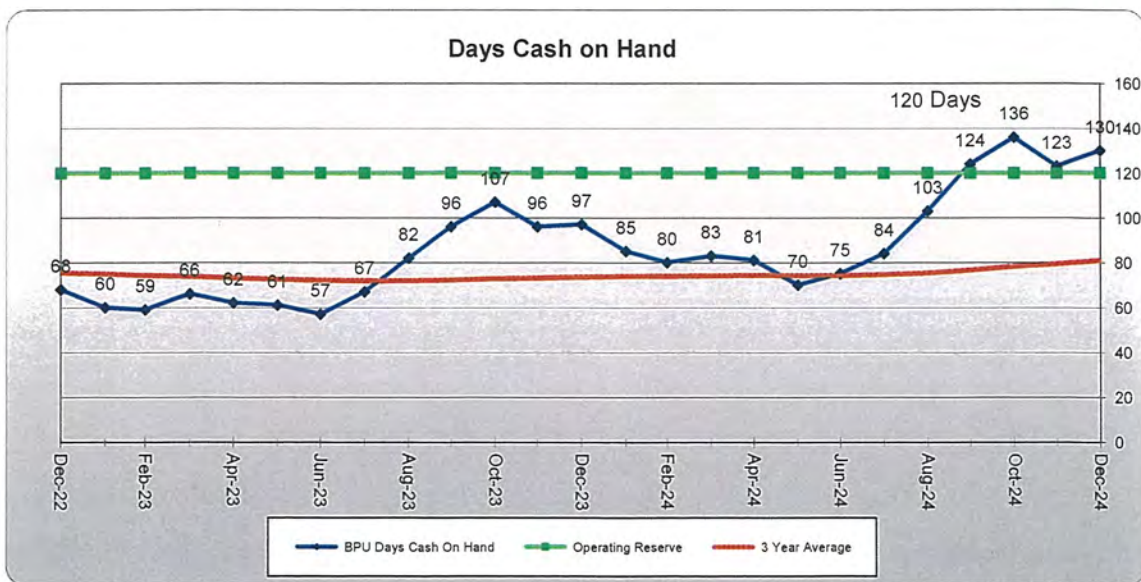
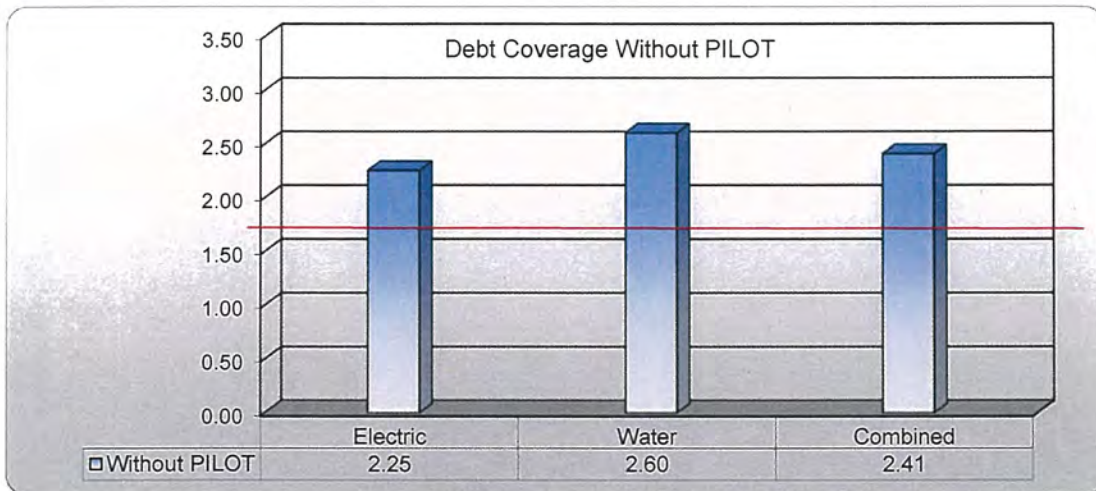
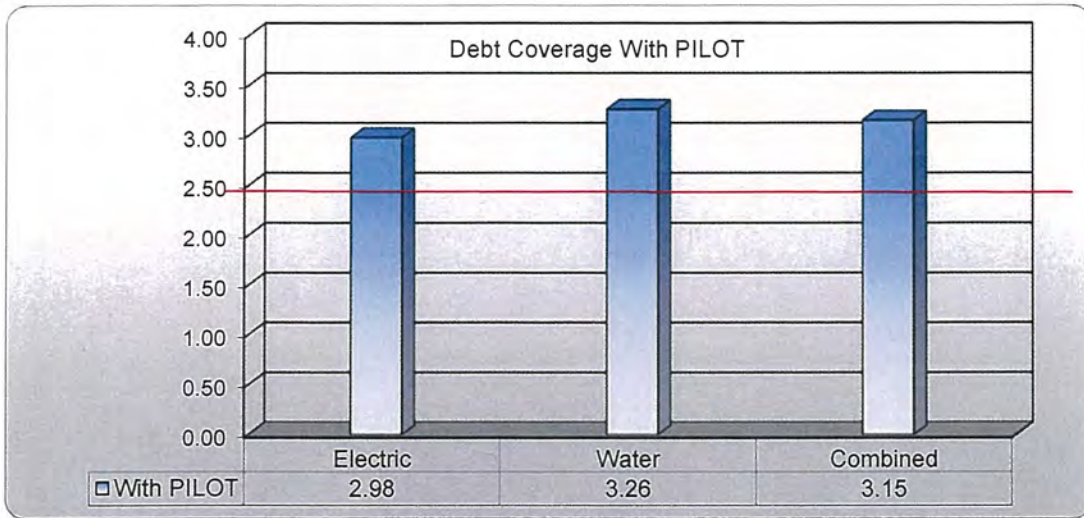
**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Construction Summary**  
 As Of Dec-24

| PROJECT DESCRIPTION            | BUDGET AMOUNT       | YTD EXPENDED        | REMAINING BALANCE   | % REMAINING |
|--------------------------------|---------------------|---------------------|---------------------|-------------|
| Water Storage and Transmission | \$11,093,000        | \$4,755,155         | \$6,337,839         | 57%         |
| All Water Capital Projects     | \$26,322,500        | \$17,796,041        | \$8,526,443         | 32%         |
| <b>Grand Total</b>             | <b>\$67,089,401</b> | <b>\$49,855,255</b> | <b>\$17,234,111</b> | <b>26%</b>  |



# BPU - Financial Metrics

December 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  
December 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>December 31, 2024</u> | <u>December 31, 2024</u> | <u>December 31, 2024</u> |
| Revenues                                 | \$ 319,571,140           | 58,663,064               | 378,234,204              |
| Operating and Maintenance Expenses       | (185,884,561)            | (28,952,176)             | (214,836,737)            |
| Net Revenues                             | <u>\$ 133,686,579</u>    | <u>29,710,888</u>        | <u>163,397,467</u>       |
| Maximum Annual Debt Service - Total Debt | \$ 44,880,036            | 9,111,438                | 51,836,048               |
| Coverage - Electric/2029                 | 2.98                     | 3.26                     | 3.15                     |
| Maximum Annual Debt Service - Parity     | \$ 44,668,378            | 5,590,107                | 47,988,426               |
| Coverage - Electric/2030                 | 2.99                     | 5.31                     | 3.40                     |
| Coverage - Combined/2026                 |                          |                          |                          |
| Coverage - Combined/2025                 |                          |                          |                          |

*Lori C. Austin*

Lori C. Austin  
CFO

Exhibit 1

REVENUES

|                                  | Electric                 | Water                    | Combined                 |
|----------------------------------|--------------------------|--------------------------|--------------------------|
|                                  | 12 Months Ending         | 12 Months Ending         | 12 Months Ending         |
|                                  | <u>December 31, 2024</u> | <u>December 31, 2024</u> | <u>December 31, 2024</u> |
| Total Utility Revenues           |                          |                          |                          |
| Residential Sales                | \$ 89,256,044            | 27,000,054               | 116,256,098              |
| Commercial Sales                 | 117,803,488              | 13,745,170               | 131,548,658              |
| Industrial Sales                 | 49,886,089               | 6,677,985                | 56,564,074               |
| Schools                          | 11,239,920               | 795,228                  | 12,035,148               |
| Other Sales (1)                  | 361,220                  | 658,745                  | 1,019,965                |
| Wholesale Sales                  | 10,758,185               | 1,365,868                | 12,124,053               |
| Payment In Lieu Of Taxes         | 32,518,772               | 5,984,020                | 38,502,792               |
| Interest Income and Other (2)    | 13,320,455               | 2,435,994                | 15,756,449               |
| Bond Cost of Issuance            | -                        | -                        | -                        |
| Deferred Revenue - Fuel/PP*      | (5,571,089)              | -                        | (5,571,089)              |
| Less: Construction Fund Earnings | (1,944)                  | -                        | (1,944)                  |
| Total Revenues                   | \$ 319,571,140           | 58,663,064               | 378,234,204              |

\*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<br>12 Months Ending<br><u>December 31, 2024</u> | Water<br>12 Months Ending<br><u>December 31, 2024</u> | Combined<br>12 Months Ending<br><u>December 31, 2024</u> |
|-------------------------------------|--|---|--|
| Operating Expenses*                 | \$ 254,577,351   | 43,340,194  | 297,917,545  |
| Less: Depreciation And Amortization | (36,174,018)   | (8,403,998)   | (44,578,016)   |
| Less: Payment In Lieu of Taxes      | (32,518,772)   | (5,984,020)   | (38,502,792)   |
| Operating & Maintenance Expenses    | <u>\$ 185,884,561</u>                                    | <u>28,952,176</u>                                     | <u>214,836,737</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>December 31, 2024</u><br><u>Electric</u> | <u>December 31, 2024</u><br><u>Water</u> | <u>December 31, 2024</u><br><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                    | 487,289,175                                 | 57,105,354                               | 544,394,530                                 |
| Cash Payments Year to Date                    | (468,174,925)                               | (56,647,220)                             | (524,822,146)                               |
| Cash and Investments as of 12/31/24           | <u>\$ 81,670,634</u>                        | <u>\$ 24,457,745</u>                     | <u>\$ 106,128,379</u>                       |
| <br>Restrictions of Cash and Investments      |   |  |   |
| Customer Deposit                              | \$ 6,201,815                                | \$ 1,325,097                             | \$ 7,526,912                                |
| 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                                   | 7,500,000                                   |  | 7,500,000                                   |
| Debt Service Fund                             | 17,822,839                                  | \$ 2,342,104                             | 20,164,943                                  |
| 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                            | -   | 12,861,866                               | 12,861,866                                  |
| Remaining Operating Reserve Requirement       | 31,873,115                                  | 1,911,258                                | 33,784,373                                  |
| Economic Development Fund                     | 110,000                                     | 90,000                                   | 200,000                                     |
| Total Restrictions                            | <u>\$ 80,456,542</u>                        | <u>\$ 26,067,325</u>                     | <u>\$ 106,523,867</u>                       |
| Unrestricted Cash and Investments             | <u>\$ 1,214,092</u>                         | <u>\$ (1,609,580)</u>                    | <u>\$ (395,488)</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





# Kansas City Board of Public Utilities

Electric Operations  
February 19, 2025

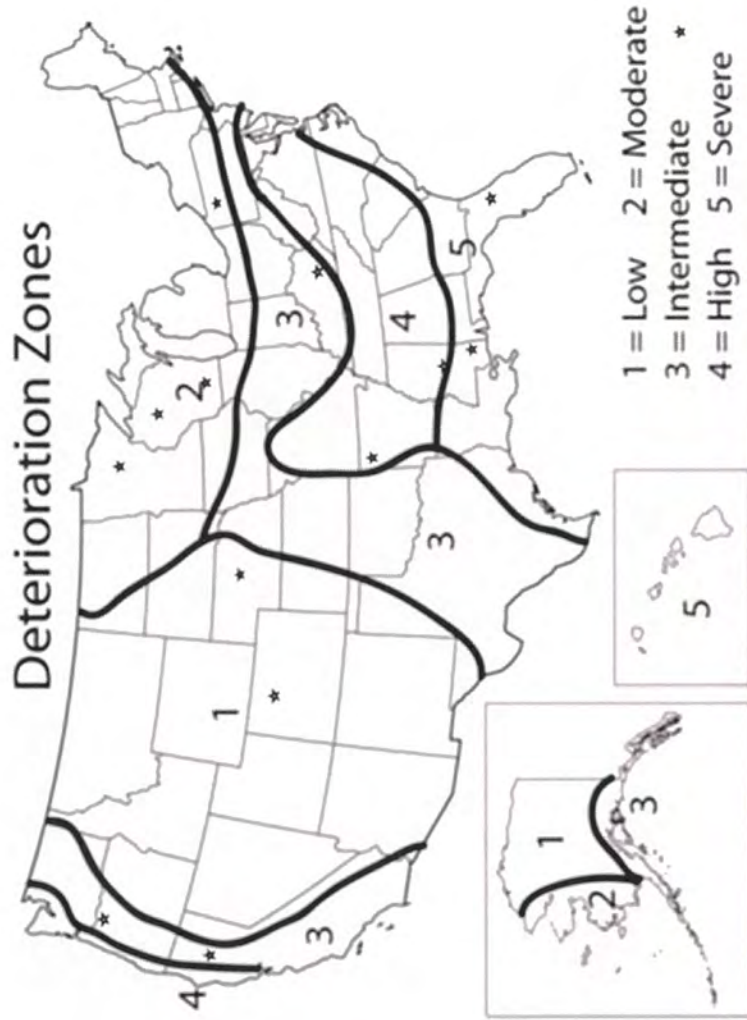


## Pole Inspection Program

- Inspect all wood poles on the system
- Targeting a 10 year inspection cycle, 2025 will be fifth year of inspections
- Inspect overall pole condition and structural integrity
- Improve system reliability and public safety
- Extend the life of existing wood poles



# Pole Inspection Program





# Pole Inspection Program

- Visual Inspection
- Excavation
- Sounding
- Boring
- Wood Preservative Treatment





# Pole Inspection Program





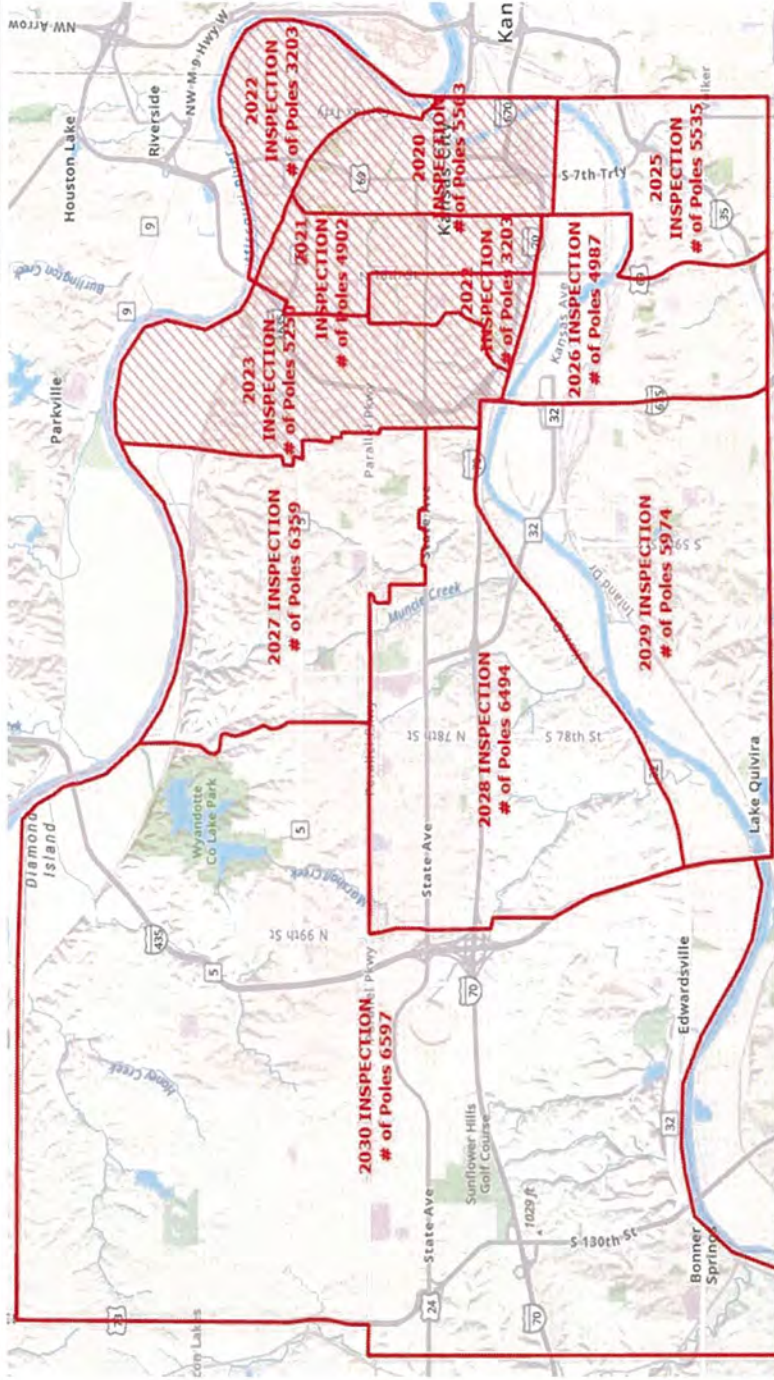
# Pole Inspection Program

- Total Number of Poles: 57,464
- Number of Poles Inspected: 18,918
- Poles Replaced in 2024: 356
- Total Number of Poles Replaced: 1,476
- Number of Poles Scheduled for Replacement: 1,260

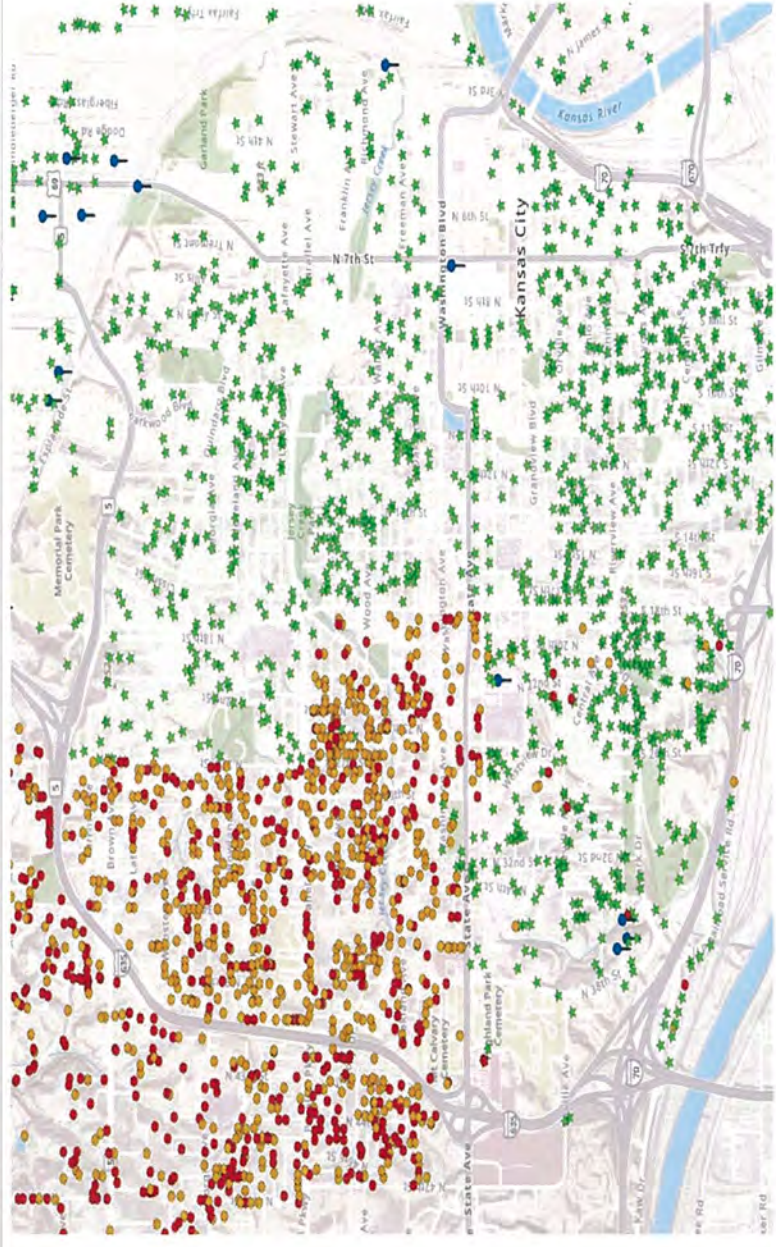




# Pole Inspection Program

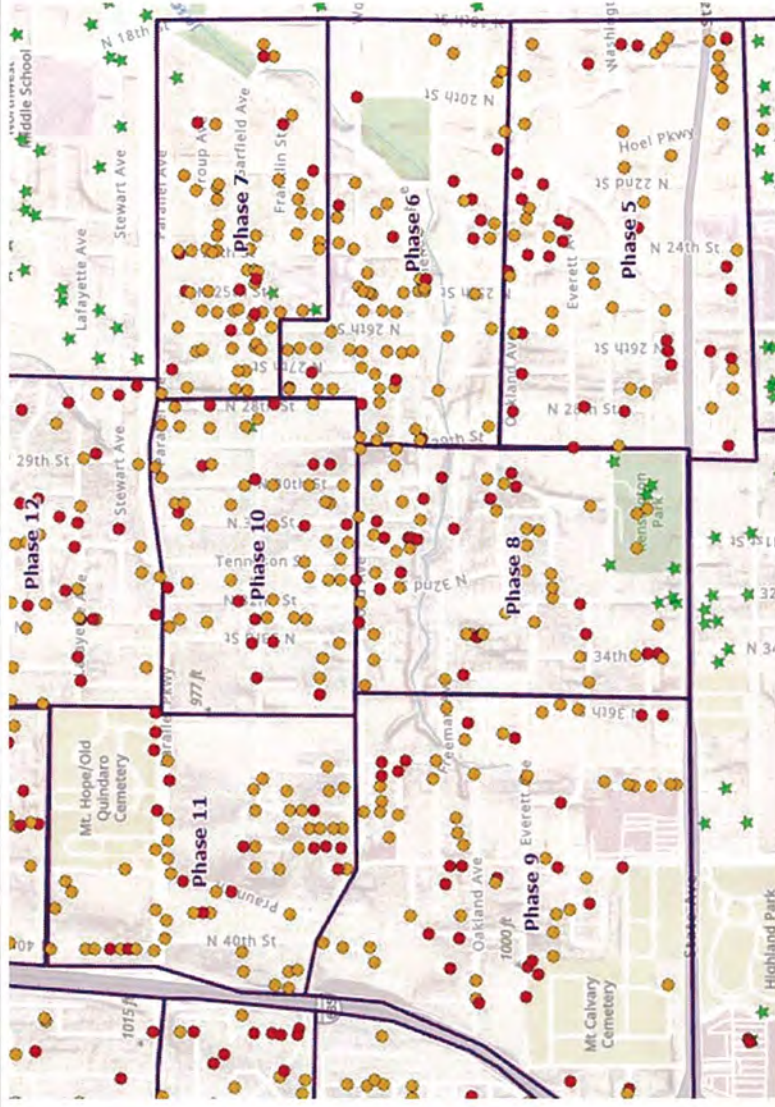


# Pole Inspection Program





# Pole Inspection Program



# Questions?



