

BOARD INFORMATION PACKET



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

Regular Meeting of

October 7, 2026



**Gold Award
for
Competitiveness
Achievement**



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October 7, 2026

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- c. Preliminary August 2026 Financials**
- d. Budget Transfer – Water Operations**

BOARD AGENDA

Regular Session
October 7, 2026 – 6:00 P.M.

I. Call to Order

II. Roll Call

_____ Stevie A. Wakes, Sr., District 1
_____ Rose Mulvany Henry, At Large, Position 3
_____ Brett Parker, District 3
_____ Gary Bradley-Lopez, At Large, Position 1
_____ Chase Cook, District 2
_____ David Haley, At Large, Position 2

III. Approval of Agenda

IV. Consent Agenda Approvals

- a. Minutes of the Work Session of September 16, 2026*
- b. Minutes of the Regular Session of September 16, 2026*
- c. Preliminary August 2026 Financials*
- d. Budget Transfer – Water Operations*

V. General Manager / Team Reports

- a. Customer Care Update – Gabriela Freeman

VI. Public Comments

VII. Miscellaneous Comments

VIII. Board Comments

IX. Adjourn

a. Minutes of the Work
Session of
September 16, 2026

WORK SESSION MINUTES – WEDNESDAY, SEPTEMBER 16, 2026

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

The Board of Public Utilities of Kansas City, Kansas (aka BPU, We, Us, Our) met in Work Session on Wednesday, September 16, 2026 at 5:00 PM. The following Board Members were present: Brett Parker, President; Stevie A. Wakes Sr., Vice President; Rose Mulvany Henry, Secretary; Gary Bradley-Lopez, and Chase Cook. David Haley attended via Zoom.

Also present: Jeremy Ash, General Manager; SueZanne (Zee) Bishop, General Counsel; Leigh Mulholland, Chief Compliance Officer; Jerin Purtee, Chief Operating Officer; Dennis Dumovich, Director of Human Resources; Ashley Culp, HR Manager; Brian Laverack, Director of Network Operations; Andrew Ferris, Chief Financial Officer; Donald Stahl, Exec.Director Elec. Production; Durward Johnson, Exec.Director Water Operations, Amber Oetting, Dir Communications & Marketing; and Dylan Karr, Desktop Support Technician I.

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.

Mr. Parker called the meeting to order at 5:00 PM.

Roll call was taken and all Board members were present, except David Haley attended via Zoom.

Item #3 –Approval of Agenda

A motion was made to approve the agenda, by Mr. Wakes, seconded by Mr. Cook, and unanimously carried.

Item #4 – Board Update/GM Update

There were no comments.

Item #5 – 2027 Budget Prep-Staffing Plan

Mr. Dennis Dumovich, Director of Human Recourses and Ms. Ashley Culp, HRIS Manager, presented the 2027 Staffing Authorization and Statistics to the Board. (See attached PowerPoint.)

WORK SESSION MINUTES – WEDNESDAY, SEPTEMBER 16, 2026

STATE OF KANSAS)
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Ms. Culp and Mr. Ash responded to questions and comments from the Board.

Mr. Ash discussed plans to implement a virtual customer service kiosk and asked Mr. Brian Laverack, Interim CIO, to provide additional information on the project.

Mr. Laverack discussed plans for the new virtual kiosk, including cost, location, and potential customer impact.

Mr. Laverack and Mr. Ash responded to questions and comments from the Board.

Item #6 – Adjourn

A motion was made to adjourn the Work Session at 5:34 PM, by Ms. Mulvany Henry, seconded by Mr. Bradley-Lopez, and unanimously carried.

ATTEST:

APPROVED:

Secretary

President



2027 Staffing Authorization

9.16.2026



Agenda

- Staffing by Divisions
- Workforce at a Glance
- Budget Positions and Full-Time Headcount
- Employment Trends
- Age & Length of Service
- Workforce Age Trends & Age Analysis
- Key Workforce Drivers
- Board Recommendation & Authorization Request



Staffing by Division

Division	2021	2022	2023	2024	2025	2026	2027 Proposed	Trend
Acct & Fin	51	49	56	54	40	39	39	-12
Corp Comp	13	14	14	14	13	13	13	Flat
Cust Care	49	44	44	44	44	44	44	-5
Elec Ops	174	169	168	168	161	161	161	-13
Elec Prod	118	102	96	96	84	82	82	-36
Elec Supply	28	28	24	24	22	22	22	-6
Gen Mgmt	9	9	7	7	34	34	35	+26
HR	9	9	9	9	10	10	10	+1
Technology	31	31	33	33	31	32	43	+12
Water	108	108	108	107	106	106	106	-2
Total	590	563	559	556	545	543	555	-35



Workforce at a Glance

Strategic Workforce Alignment

Workforce adjustments align with long-term utilities priorities and performance goals.



590

2021 Baseline

Authorized Positions



543

2026 Authorized

Positions

-47 from Baseline (-8%)



555

2027 Proposed

Positions

+12 above 2026

Eliminate Contractor Roles



-35

Net Change Vs. 2021

-5.9% workforce

optimization



Budget Positions and Full-Time Headcount

- **Budgeted positions** have steadily declined from **590 in 2021 to 543 in 2026**, reflecting a **7.9% reduction** over six years.
- **Full-time headcount** decreased from **495 in 2021 to 484 in 2023**, then rebounded to **507 by 2026**, indicating renewed hiring and improved retention.
- The **gap between budgeted positions and actual headcount** narrowed significantly—from **95 in 2021 to 36 in 2026**—reducing the vacancy rate by more than **60%** and demonstrating stronger workforce alignment.



Employment Trends

Year	Overall Turnover	Termination Turnover	New Hires
2020	6.47%	3.62%	13
2021	7.71%	4.74%	23
2022	7.64%	3.42%	37
2023	6.76%	3.28%	27
2024	6.44%	3.90%	57
2025	8.20%	4.20%	45



Turnover Watch

Overall turnover spiked to 8.20% in 2025, the highest in 6 years, warranting continued workforce retention investment.



Hiring Surge

New hires peaked at 57 in 2025 – demonstrating the organization's improved recruiting capacity to support 2027 staffing target.



Age & Length of Service

Year	Average Age	Length of Service (yrs)
2021	49	14
2022	48	13
2023	47	13
2024	47	12
2025	48	12
2026	47	12

Current Average Age



47

Stable 47-49 range since 2021 – experienced, mature workforce

Average Tenure



12 yrs

Down from 14 years in 2021 – reflects new talent integration and generational transition

Tenure Trend



-2 yrs

Down from 14 years in 2021 – reflects new talent integration and generational transition



Workforce Trends & Age Analysis

Retirement Rates Declining	Stable Termination Turnover	Mature, Stable Workforce	Tenure Shortening Gradually	Hiring Momentum Sustained
Retirement rates fell from 21-22% in 2021-2022 to just 14% in 2026, reflecting improved retention among senior employees and reduced attrition pressures	Voluntary and involuntary separation rates averaged 3.64% across the period, remaining consistent despite demographic shifts and market pressures	Average employee age held steady between 47 and 49 years, signaling a highly experienced workforce with deep institutional knowledge	Average length of service declined from 14 to 12 years, signaling generational transition and growing integration of newer talent hired since 2022	Hiring activity in 2024-2025 (57 and 45 new hire respectively) offset retirement losses, maintaining headcount and supporting operational continuity



Key Workforce Drivers



Electric Production

31% workforce reduction (118→82 FTEs from 2021) due to plant closure and right-sizing, supported by automation and shift restructuring.



Technology

Proposed +11 FTEs (32→43) to strengthen enterprise applications and technology infrastructure - the largest proportional increase in staffing at +39% - eliminate contractor roles that results in a net savings



General Management

Headcount grew from 9 to 35 over 2025-2027, reflecting centralizing and combining leadership and governance functions previously distributed across divisions.



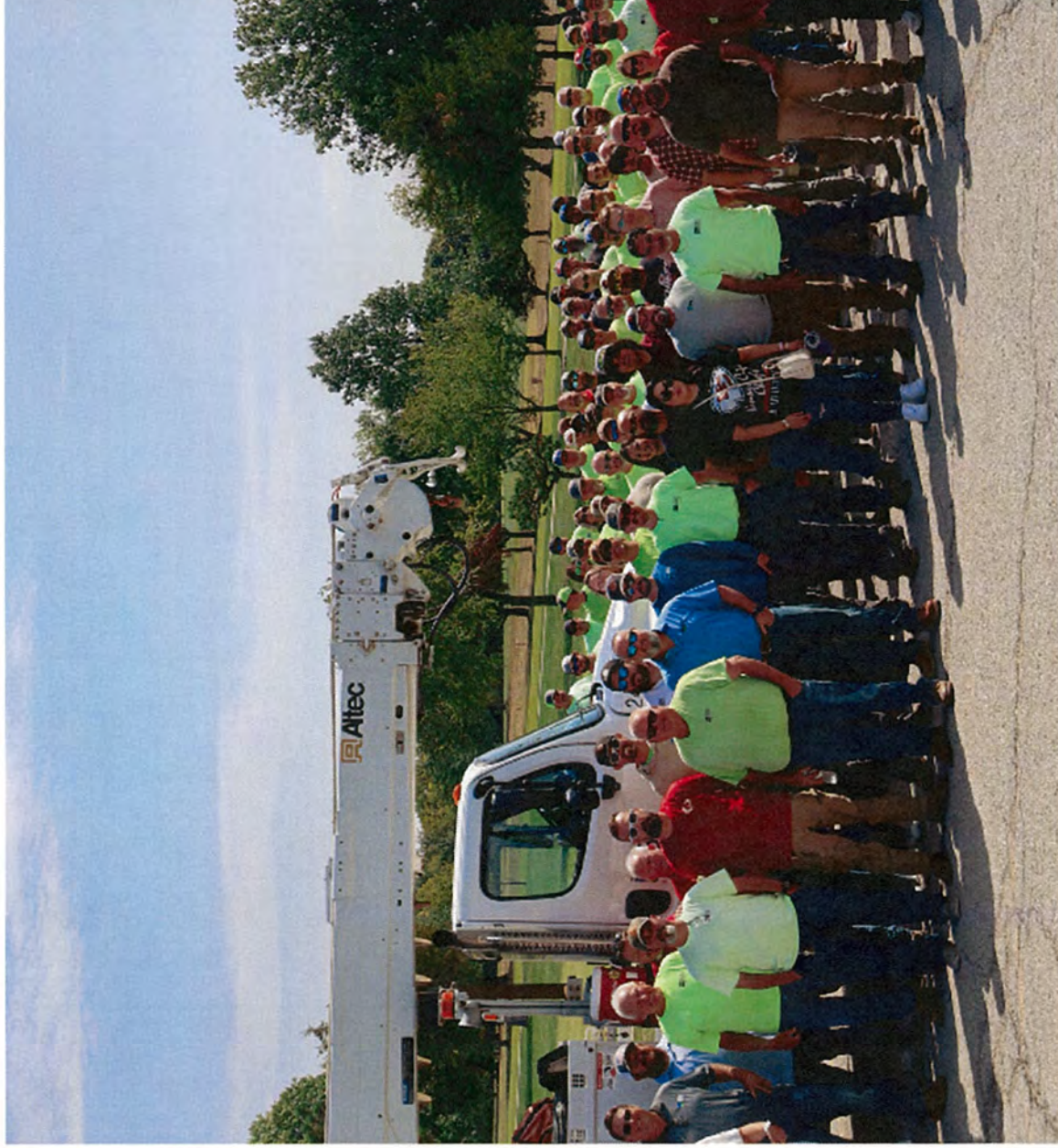
Operational Stability

7 of 10 divisions hold flat or maintain 2026 levels in 2027, demonstrating disciplined workforce stewardship and budget predictability.



Board Recommendation & Authorization Request

- Approve 555 Total Positions for 2027
- Authorize 11 Additional Technology FTEs while reducing contractor roles
- Confirm transfer of Headcount to General Management bringing it to 35





THANK YOU

b. Minutes of the Regular
Session of
September 16, 2026

REGULAR SESSION –WEDNESDAY, SEPTEMBER 16, 2026

**STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)**

The Board of Public Utilities of Kansas City, Kansas (aka BPU, We, Us, Our) met in Regular Session on Wednesday, September 16, 2026 at 6:00 PM. The following Board Members were present: Brett Parker, President; Stevie A. Wakes Sr., Vice President; Rose Mulvany Henry, Secretary; Gary Bradley-Lopez, and Chase Cook. David Haley was absent.

Also present: Jeremy Ash, General Manager; Angela Lawson, Chief Counsel; SueZanne (Zee) Bishop, General Counsel; Andrew Ferris, Chief Financial Officer; Leigh Mulholland, Chief Compliance Officer; Jerin Purtee, Chief Operating Officer; Brian Laverack, Interim Chief Information Officer; Don Stahl, Executive Director Electric Production; Matt Cline, Executive Director Electric Supply; Amber Oetting, Director Communications & Marketing; Dennis Dumovich, Director of Human Resources; Phillip Brown, Director Civil Engineering; Rick Hardman, IT Project Manager; Katrina McCuiston, Manager Customer Care; Ashley Culp, HRIS Manager; Durward Johnson, Exec.Director Water Operations; Aaron Moore, Project Engineer III; and Dylan Karr, Desktop Support Technician I.

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.

Mr. Parker called the Board meeting to order at 6:02 PM and welcomed those listening to or viewing the meeting. He informed all that the meeting was being recorded by both video and audio. During the public comments section, community members wishing to address the Board would be asked to provide their name and address, and would have five (5) minutes to speak. Those attending in person were instructed to sign up on the sheet located near the entrance. The public was reminded that they may contact the BPU by phone or email with any concerns. He provided the options available for community members who wished to schedule an in-person lobby appointment. He informed all participants to act respectfully toward one another; personal attacks or accusations would not be tolerated. All comments should be directed to the Board, who would then determine staff involvement. Any side discussions should take place outside the Board room to avoid disrupting presenters or attendees. Any violation of these rules could result in removal from the meeting.

Mr. Parker 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, except for David Haley, who was absent.

REGULAR SESSION –WEDNESDAY, SEPTEMBER 16, 2026

STATE OF KANSAS)
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Item #3 – Approval of Agenda

A motion was made to approve the Agenda of September 16, 2026, by Ms. Mulvany Henry, seconded by Mr. Wakes, and unanimously carried.

Item #4– Consent Agenda

A motion was made to approve the Consent Agenda of September 16, 2026, by Mr. Bradley-Lopez, seconded by Mr. Cook, and unanimously carried.

Consent Items:

- a. Minutes of the Regular Session of August 5, 2026
- b. Preliminary July 2026 Financials
- c. Budget Transfer – Electric Operations

Item #5– Youth Lead KC-Marnie Morgan

Ms. Marnie Morgan, Executive Director, thanked the Board, executive leadership, and staff for the opportunity to speak. She provided an overview of the Youth Lead KC program and discussed its growth. Ms. Morgan then introduced students participating in the program, who shared their experiences and discussed the programs impact.

Ms. Morgan responded to questions and comments from the Board.

Item #6– General Manager / Team Reports

- a) Black Swan Lake Water Main Project – Resolution #5336 - Mr. Aaron Moore, Project Engineer III, gave an overview of the main replacement project. He detailed the issues they were experiencing obtaining easements and explained why it was necessary to consider and approve the resolution.

Staff responded to questions and comments from the Board.

REGULAR SESSION –WEDNESDAY, SEPTEMBER 16, 2026

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

A motion was made to approve Resolution #5336 by Mr. Wakes, seconded by Ms. Mulvany Henry, and unanimously carried.

Item #7– Public Comments

Mr. Ken Snyder, Rosedale subdivision, commented on the notifications of board meeting dates for the public. He spoke about a water main break near his home and asked the Board to continue prioritizing the small main replacement program.

Mr. Alex Popp, 323 S 74th St., spoke about the condition of the transmission structure in his area.

Mr. Ash stated various inspections had been conducted and monitoring of the structure was ongoing.

Item #8- Miscellaneous Comments

Mr. Ash gave kudos to the team for their hard work and timely response following the August 19th storm. He reported that approximately 182 additional linemen from surrounding utilities assisted with the restoration efforts; 230 poles and around 18 miles of wire were replaced, with no injuries reported. He expressed appreciation to the crews that came in for their assistance.

He reported that during the month of August the water team worked 45 main leaks. Customer Care assisted just under 7000 customers and facilitated 110 in person lobby appointments.

Mr. Ash expressed his appreciation for Mr. Andrew Ferris, Chief Financial Officer, and his team for their continued work on the prepay project and the positive impact the project would have on the community.

Item #9– Board Comments

Mr. Cook had no comment.

Mr. Wakes expressed appreciation for the impact report and storm update. He also thanked the community members for speaking and stressed the importance of making sure that residents were heard and responded to.

REGULAR SESSION –WEDNESDAY, SEPTEMBER 16, 2026

STATE OF KANSAS)
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CITY OF KANSAS CITY)

Mr. Bradley-Lopez recognized Hispanic Heritage Month and thanked BPU for their support of the Youth Lead KC program for its investment in the community. He also thanked the team for their hard work during the storm and the BPU village for their communications and community updates.

Ms. Mulvany Henry spoke about the storm and the response from BPU. She hoped to see a joint session between BPU and the UG to talk about lessons learned. She commented about the benefits that BPU's leadership focused on proactive measures had on the community. She thanked the community members and Youth Lead KC for attending, and speaking.

Mr. Parker had no comment.

Item 9– Adjourn

At 7:10 PM a motion to adjourn was made by Mr. Wakes, seconded by Ms. Mulvany Henry, and unanimously carried.

ATTEST:

APPROVED:

Secretary

President

RESOLUTION NO: 5336

A RESOLUTION BY THE KANSAS CITY BOARD OF PUBLIC UTILITIES, AN ADMINISTRATIVE AGENCY OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS, APPROVING THE CONDEMNATION OF REAL PROPERTY AND/OR REAL PROPERTY INTERESTS FOR THE BLACK SWAN LAKE WATER MAIN REPLACEMENT PROJECT.

WHEREAS, the elected Board recognizes the necessity of acquiring certain real property and/or real property rights to implement the laying-out, construction, installation, expansion, repair, maintenance, operation, and use of the Black Swan Lake Water Main Replacement Project (the "Project") in Johnson County and Wyandotte County, Kansas; and

WHEREAS, Kansas statutes provide the Unified Government possesses the right and power to acquire real property and real property interests through the exercise of eminent domain; and

WHEREAS, the KCBPU is an administrative agency of the Unified Government and therefore eminent domain proceedings for KCBPU projects must be initiated by and in the name of the Unified Government after Unified Government Board of Commissioners consideration and approval of a Resolution and Ordinance; and

WHEREAS, the elected Board has determined that the Project is a necessary public improvement and serves a public use; and

WHEREAS, the KCBPU offered just compensation to the owner(s) of record and negotiations to acquire the property via voluntary sale have been initiated but have not resulted in voluntary acquisition of various real property interests needed for the Project; and

WHEREAS, the Board of Public Utilities desires Unified Government Board of Commissioners' consideration and approval of an eminent domain Resolution and Ordinance authorizing the commencement of judicial proceedings in the District Courts where such real property interests are located.

NOW, THEREFORE, BE IT RESOLVED BY THE KANSAS CITY BOARD OF PUBLIC UTILITIES:

That the KCBPU Elected Board finds the use of eminent domain is appropriate and necessary for the Project and hereby requests the Unified Government Board of Commissioners consider and approve an appropriate eminent domain Resolution and an Ordinance authorizing the commencement of judicial proceedings in the District Courts where such real property interests are located.

ADOPTED BY THE GOVERNING BODY OF KANSAS CITY BOARD OF PUBLIC UTILITIES THIS ____ day of _____, 2026.

Brett Parker
Board President

Attest: _____
Rose Mulvany Henry
Secretary

Approved as to form:

Angela J. Lawson
Chief Counsel

c. Preliminary August 2026
Financials



Kansas City Board of Public Utilities

Unaudited Monthly Financial Statements
For the Period Ending August 31, 2026
Prepared by Accounting

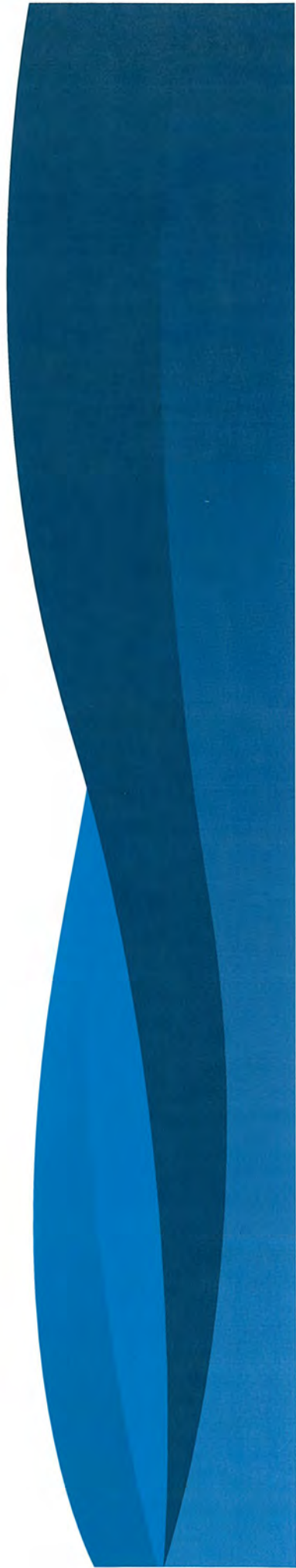




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KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
August 2026 And August 2025



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
	1,614,774,475	1,579,761,222	494,481,053	463,914,718	2,109,255,528	2,043,675,940
	(886,857,216)	(853,680,189)	(202,323,831)	(193,602,978)	(1,089,181,047)	(1,047,283,167)
	18,417,366	19,618,499	-	-	18,417,366	19,618,499
	746,334,625	745,699,532	292,157,222	270,311,740	1,038,491,847	1,016,011,272
	53,689,517	51,645,641	28,535,065	37,914,511	82,224,582	89,560,152
	\$ 800,024,142	\$ 797,345,173	\$ 320,692,287	\$ 308,226,251	\$ 1,120,716,429	\$ 1,105,571,424

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

	26,794,122	18,318,712	750,000	1,851,173	27,544,122	20,169,885
	-	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
	-	-	14,318,789	13,201,789	14,318,789	13,201,789
	17,500,000	11,500,000	-	-	17,500,000	11,500,000
	35,467,728	35,582,591	4,721,160	4,908,758	40,188,888	40,491,349
	15,030,847	16,512,675	2,897,536	3,621,814	17,928,383	20,134,489
	(1,089,512)	(716,528)	(297,016)	(153,817)	(1,386,528)	(870,345)
	19,485,445	19,156,614	3,555,651	3,439,367	23,041,096	22,595,981
	5,509,223	10,474,280	-	-	5,509,223	10,474,280
	198,713	654,266	501	60,278	199,214	714,544
	-	-	-	-	-	-
	1,963,546	1,963,546	-	-	1,963,546	1,963,546
	1,372,464	1,155,985	58,527	57,157	1,430,991	1,213,142
	46,837,449	46,933,603	(46,837,449)	(46,933,603)	-	-
	\$ 179,906,298	\$ 172,482,017	\$ (14,122,301)	\$ (13,147,084)	\$ 165,783,997	\$ 159,334,933



KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
August 2026 And August 2025



NON CURRENT ASSETS

RESTRICTED ASSETS

Debt Service Fund
Construction Fund 2016C
Construction Fund 2020A
Improvement & Emergency Fund
Customer Deposits Reserve
TOTAL RESTRICTED ASSETS

	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
	38,026,270	37,779,467	5,778,896	5,767,299	43,805,166	43,546,766
	-	-	-	-	-	-
	-	-	-	-	-	-
	1,350,000	1,350,000	150,000	150,000	1,500,000	1,500,000
	5,413,872	5,727,572	1,266,325	1,243,812	6,680,197	6,971,384
	\$ 44,790,142	\$ 44,857,039	\$ 7,195,221	\$ 7,161,111	\$ 51,985,363	\$ 52,018,150

System Development Costs
Notes Receivable
Net Pension Assets
Regulatory Asset
Lease Receivable
TOTAL NON CURRENT ASSETS

	63,592	764,540	-	32,274	63,592	796,814
	15,963	30,210	-	-	15,963	30,210
	-	-	-	-	-	-
	49,040,758	52,718,814	-	-	49,040,758	52,718,814
	7,308,864	9,221,691	-	-	7,308,864	9,221,691
	\$ 101,219,319	\$ 107,592,294	\$ 7,195,221	\$ 7,193,385	\$ 108,414,540	\$ 114,785,679
	\$ 1,081,149,759	\$ 1,077,419,484	\$ 313,765,207	\$ 302,272,552	\$ 1,394,914,966	\$ 1,379,692,036

TOTAL ASSETS

DEFERRED OUTFLOWS OF RESOURCES

Deferred Debt - 2016B Refunding
Deferred Debt - 2020B Refunding
Deferred Debt - Pension
Deferred Debt - OPEB
TOTAL DEFERRED OUTFLOWS OF RESOURCES

	1,198,226	1,348,004	30,365	34,161	1,228,591	1,382,165
	1,610,397	1,761,087	397,329	434,509	2,007,726	2,195,596
	42,287,615	53,252,517	10,598,240	13,339,466	52,885,855	66,591,983
	4,749,382	1,601,602	1,206,612	400,400	5,955,994	2,002,002
	\$ 49,845,620	\$ 57,963,210	\$ 12,232,546	\$ 14,208,536	\$ 62,078,166	\$ 72,171,746
	\$ 1,130,995,379	\$ 1,135,382,694	\$ 325,997,753	\$ 316,481,088	\$ 1,456,993,132	\$ 1,451,863,782

TOTAL ASSETS AND DEFERRED OUTFLOWS



KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
August 2026 And August 2025



NET POSITION
Net Position
TOTAL NET POSITION

	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
	532,034,147	487,334,469	238,393,165	216,461,236	770,427,312	703,795,705
	\$ 532,034,147	\$ 487,334,469	\$ 238,393,165	\$ 216,461,236	\$ 770,427,312	\$ 703,795,705

LIABILITIES

LONG TERM DEBT - REVENUE BOND

Principal	449,644,711	476,481,884	30,296,664	35,289,689	479,941,375	511,771,573
Government Loans	1,529,061	1,529,061	27,553,301	30,361,909	29,082,362	31,890,970
TOTAL LONG TERM DEBT	\$ 451,173,772	\$ 478,010,945	\$ 57,849,965	\$ 65,651,598	\$ 509,023,737	\$ 543,662,543

DEFERRED CREDITS

Pension Obligation	2,787,438	6,718,919	696,859	1,679,730	3,484,297	8,398,649
OPEB Obligation	19,176,758	21,263,942	4,794,190	5,315,985	23,970,948	26,579,927
Const Contract Retainage Payable - Noncurrent	-	-	-	-	-	-
TOTAL DEFERRED CREDITS	\$ 21,964,196	\$ 27,982,861	\$ 5,491,049	\$ 6,995,715	\$ 27,455,245	\$ 34,978,576

CURRENT LIABILITIES

Current Maturities LT Debt	25,190,250	24,481,750	4,859,750	4,793,250	30,050,000	29,275,000
Current Maturities-Govt Loans	259,165	259,165	2,842,496	3,090,071	3,101,661	3,349,236
Interest on Revenue Bonds	8,606,764	8,958,285	361,180	398,429	8,967,944	9,356,714
Customer Deposits	5,413,872	5,727,572	1,266,325	1,243,812	6,680,197	6,971,384
Accounts Payable	19,145,869	14,488,650	1,958,802	1,188,357	21,104,671	15,677,007



KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
August 2026 And August 2025



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
Payroll & Payroll Taxes	10,827,897	10,777,332	4,172,175	4,076,406	15,000,072	14,853,738
Benefits & Reclaim	289,417	466,326	-	-	289,417	466,326
Accrued Claims Payable Public Liab	403,887	1,381,426	56,456	322,673	460,343	1,704,099
Accrued Claims Payable-WC	535,320	(28,669)	137,571	17,241	672,891	(11,428)
Other Accrued Liabilities	11,219,254	14,919,497	11,841	14,232	11,231,095	14,933,729
Const Contract Retainage Payable - Current	-	-	-	-	-	-
Payment in Lieu of Taxes	2,972,934	3,122,400	557,720	545,689	3,530,654	3,668,089
TOTAL CURRENT LIABILITIES	\$ 84,864,629	\$ 84,553,734	\$ 16,224,316	\$ 15,690,160	\$ 101,088,945	\$ 100,243,894
TOTAL LIABILITIES	\$ 558,002,597	\$ 590,547,540	\$ 79,565,330	\$ 88,337,473	\$ 637,567,927	\$ 678,885,013
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	316,727	388,675	83,287	103,610	400,014	492,285
Recovery Fuel/Purchase Power	-	-	-	-	-	-
Deferred Credit Pension	20,862,685	36,601,128	5,215,671	9,150,282	26,078,356	45,751,410
Deferred Credit OPEB	10,961,202	9,713,949	2,740,300	2,428,487	13,701,502	12,142,436
Deferred Inflow Leases	8,818,021	10,796,933	-	-	8,818,021	10,796,933
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 40,958,635	\$ 57,500,685	\$ 8,039,258	\$ 11,682,379	\$ 48,997,893	\$ 69,183,064
TOTAL LIABILITIES, NET POSITION AND DEFERRED INFLOWS RESOURCES	\$ 1,130,995,379	\$ 1,135,382,694	\$ 325,997,753	\$ 316,481,088	\$ 1,456,993,132	\$ 1,451,863,782

KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
All Operating Unit Values
For The Period Ending August 2026



Monthly				Year-To-Date & Annual						
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Current Actuals over/under Prior Year	Description	2026 Year To Date Budget	2026 Year To Date Actuals	2025 Year To Date Actuals	2026 Annual Budget	Percent Actual To Annual Budget	
OPERATING REVENUES										
Sales of Energy and Water										
13,408,898	14,101,306	105%	15,968,256	-12%	Residential Sales	81,759,932	82,725,223	82,119,811	121,491,789	68%
12,047,262	12,142,112	101%	13,859,704	-12%	Commercial Sales	83,294,754	88,372,403	87,872,971	125,755,237	70%
5,338,739	3,404,673	64%	4,337,058	-21%	Industrial Sales	36,053,291	30,948,304	32,644,166	55,236,585	56%
1,009,729	1,131,615	112%	1,257,209	-10%	Schools	7,686,824	7,958,148	7,999,556	11,480,765	69%
35,000	30,735	88%	35,399	-13%	Highway Lighting	211,200	230,484	237,392	326,200	71%
-	155,632	-	-	-	Public Authorities	-	1,235,778	-	28,000	4,413%
50,000	54,723	109%	55,143	-	Fire Protection	417,000	435,000	423,182	617,000	71%
31,889,629	31,020,797	97%	35,512,768	-13%	Total Sales of Energy and Water	209,423,001	211,905,340	211,297,077	314,935,577	67%
125,000	45,123	36%	55,184	-18%	Borderline Electric Sales	832,000	322,707	623,354	1,237,000	26%
1,208,333	1,876,174	155%	2,230,694	-16%	Wholesale Market Sales	9,666,664	17,950,534	16,086,125	14,500,000	124%
1,333,333	1,921,297	144%	2,285,878	-16%	Total Other Utility Sales	10,498,664	18,273,241	16,709,479	15,737,000	116%
245,000	287,659	117%	269,207	7%	Forfeited Discounts	1,960,000	1,904,384	1,833,968	2,940,000	65%
432,466	264,484	61%	193,792	36%	Connect/Disconnect Fees	3,380,728	5,945,078	1,473,287	5,071,100	117%
125,000	103,123	82%	130,966	-21%	Tower/Pole Attachment Rentals	1,933,500	1,947,703	1,952,760	2,110,500	92%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
1,700	-	-	1,256	-100%	Diversion Fines	13,600	6,586	11,915	20,400	32%
67,280	158,175	235%	29,908	429%	Service Fees	538,440	1,114,340	790,801	804,060	139%
15,160	13,405	88%	13,476	-	Other Miscellaneous Revenues	117,052	111,890	111,167	175,599	64%
-	-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	9,840,411	9,658,617	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
886,606	826,846	93%	638,604	29%	Total Other Revenues	7,943,320	20,870,393	15,832,515	11,121,659	188%
3,663,435	3,530,654	96%	3,668,089	-4%	Payment In Lieu Of Taxes	24,461,738	24,115,365	24,241,141	36,715,231	66%
3,663,435	3,530,654	96%	3,668,089	-4%	Total Payment In Lieu Of Taxes	24,461,738	24,115,365	24,241,141	36,715,231	66%
\$ 37,773,003	\$ 37,299,594	99%	\$ 42,105,340	-11%	TOTAL OPERATING REVENUES	\$ 252,326,724	\$ 275,164,338	\$ 268,080,212	\$ 378,509,467	73%

KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
All Operating Unit Values
For The Period Ending August 2026



Monthly				Year-To-Date & Annual						
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Current Actuals over/under Prior Year	Description	2026		2025		2026 Annual Budget	Percent Actual To Annual Budget
					Year To Date Budget	Year To Date Actuals	Year To Date Actuals	Year To Date Actuals		
OPERATING EXPENSES										
4,542,831	4,667,083	103%	4,381,578	7%	Production	35,744,690	32,491,549	31,787,357	53,771,987	60%
4,086,403	3,296,830	81%	2,842,580	16%	Purchased Power	35,690,016	37,689,836	32,775,422	50,801,032	74%
6,015,149	5,193,390	86%	4,665,537	11%	Fuel	35,045,781	32,159,106	34,594,736	47,120,411	68%
4,544,605	3,446,337	76%	3,956,601	-13%	Transmission and Distribution	37,563,233	32,118,560	34,464,185	57,119,583	56%
530,796	438,197	83%	542,455	-19%	Customer Account Expense	4,389,257	4,147,705	4,166,998	6,704,775	62%
3,167,480	2,593,226	82%	2,961,168	-12%	General and Administrative	26,207,093	23,623,468	24,470,285	39,705,860	59%
3,688,514	3,879,243	105%	3,822,843	1%	Depreciation and Amortization	29,508,110	30,550,055	30,253,253	44,262,165	69%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 26,575,778	\$ 23,514,307	88%	\$ 23,172,762	1%	TOTAL OPERATING EXPENSES	\$ 204,148,179	\$ 192,780,280	\$ 192,512,237	\$ 299,485,814	64%
\$ 11,197,225	\$ 13,785,287	123%	\$ 18,932,578	-27%	OPERATING INCOME	\$ 48,178,544	\$ 82,384,059	\$ 75,567,975	\$ 79,023,653	104%
NON OPERATING INCOME/EXPENSE										
291,650	344,042	118%	368,773	-7%	Investment Interest	2,588,200	2,420,672	3,032,806	3,754,800	64%
(1,778,363)	(1,494,657)	84%	(1,964,297)	-24%	Interest - Long Term Debt	(12,458,182)	(12,579,936)	(13,475,080)	(18,149,234)	69%
(28,101)	(21,584)	77%	(9,772)	121%	Interest - Other	(217,404)	(174,692)	(184,553)	(326,910)	53%
(3,663,435)	(3,530,654)	96%	(3,668,089)	-4%	PILOT Transfer Expense	(24,461,738)	(24,115,365)	(24,241,141)	(36,715,231)	66%
46,475	35,373	76%	21,117	68%	Disposal of Assets-Gain/Loss	371,800	504,235	331,543	557,700	90%
-	-	-	-	-	Other Income	-	-	-	-	-
-	-	-	-	-	Other Expense	-	-	-	-	-
\$ (5,131,775)	\$ (4,667,480)	91%	\$ (5,252,268)	-11%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (34,177,324)	\$ (33,945,085)	\$ (34,536,426)	\$ (50,878,874)	67%
\$ 6,065,450	\$ 9,117,807	150%	\$ 13,680,310	-33%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 14,001,220	\$ 48,438,973	\$ 41,031,550	\$ 28,144,779	172%
TRANSFER AND CONTRIBUTION TO/FROM										
40,000	113,468	284%	492,478	-77%	NExch-Main, Design & Ext Fee	320,000	2,203,158	2,393,098	480,000	459%
\$ 6,105,450	\$ 9,231,275	151%	\$ 14,172,788	-35%	TOTAL CHANGE IN NET POSITION	\$ 14,321,220	\$ 50,642,131	\$ 43,424,648	\$ 28,624,779	177%

KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
E-Electric
For The Period Ending August 2026



Monthly				Year-To-Date & Annual					
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	2026 Year To Date Budget	2026 Year To Date Actuals	2025 Year To Date Actuals	2026 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES									
Sales of Energy and Water									
10,797,498	11,657,752	108%	13,264,401	-12%	62,673,032	63,597,133	63,448,873	92,600,889	69%
10,561,762	10,808,196	102%	12,183,764	-11%	73,748,154	78,578,100	78,334,633	111,119,437	71%
4,813,739	3,109,043	65%	3,807,264	-18%	32,503,291	27,516,939	28,838,472	49,761,585	55%
946,729	1,051,196	111%	1,149,559	-9%	7,182,824	7,466,002	7,425,472	10,724,765	70%
35,000	30,735	88%	35,399	-13%	211,200	230,484	237,392	326,200	71%
-	148,179	-	-	-	-	1,181,903	-	-	-
-	-	-	-	-	-	-	-	-	-
27,154,729	26,805,102	99%	30,440,387	-12%	176,318,501	178,570,562	178,284,842	264,532,877	68%
125,000	45,123	36%	55,184	-18%	832,000	322,707	623,354	1,237,000	26%
1,100,000	1,730,515	157%	2,066,571	-16%	8,800,000	16,977,975	15,182,539	13,200,000	129%
1,225,000	1,775,638	145%	2,121,755	-16%	9,632,000	17,300,682	15,805,893	14,437,000	120%
200,000	230,127	115%	215,366	7%	1,600,000	1,523,507	1,467,174	2,400,000	63%
408,466	237,286	58%	170,794	39%	3,188,728	5,748,951	1,284,971	4,783,100	120%
100,000	82,499	82%	104,773	-21%	1,769,000	1,796,319	1,795,240	1,900,000	95%
-	-	-	-	-	-	-	-	-	-
1,200	-	-	724	-100%	9,600	2,946	7,086	14,400	20%
1,700	1,250	74%	1,950	-36%	13,800	10,700	328,300	17,100	63%
14,560	13,405	92%	13,476	-	112,252	111,890	111,167	168,399	66%
-	-	-	-	-	-	9,840,411	9,658,617	-	-
-	-	-	-	-	-	-	-	-	-
725,926	564,567	78%	507,083	11%	6,693,380	19,034,724	14,652,555	9,282,999	205%
3,115,509	2,972,934	95%	3,122,400	-5%	20,614,656	20,310,787	20,434,067	30,865,363	66%
3,115,509	2,972,934	95%	3,122,400	-5%	20,614,656	20,310,787	20,434,067	30,865,363	66%
\$ 32,221,164	\$ 32,118,241	100%	\$ 36,191,625	-11%	\$ 213,258,537	\$ 235,216,755	\$ 229,177,357	\$ 319,118,240	74%
TOTAL OPERATING REVENUES									



SAS CITY BOARD OF PUBLIC UTILITIES
Revenues, Expenses, and Change in Net
E-Electric
For The Period Ending August 2026

Monthly				Year-To-Date & Annual						
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	Description	2026 Year To Date Budget	2026 Year To Date Actuals	2025 Year To Date Actuals	2026 Annual Budget	Percent Actual To Annual Budget
OPERATING EXPENSES										
3,897,393	4,013,717	103%	3,776,212	6%	Production	30,448,136	27,704,565	27,069,067	45,704,572	61%
4,086,403	3,296,830	81%	2,842,580	16%	Purchased Power	35,690,016	37,689,836	32,775,422	50,801,032	74%
6,015,149	5,193,390	86%	4,665,537	11%	Fuel	35,045,781	32,159,106	34,594,736	47,120,411	68%
3,098,887	2,236,391	72%	2,586,024	-14%	Transmission and Distribution	25,640,216	22,138,495	23,290,578	39,010,462	57%
344,039	277,106	81%	368,391	-25%	Customer Account Expense	2,843,246	2,643,573	2,542,039	4,340,742	61%
2,505,222	1,966,541	78%	2,335,233	-16%	General and Administrative	20,732,760	18,652,887	19,436,994	31,410,596	59%
2,989,566	3,132,261	105%	3,111,490	-	Depreciation and Amortization	23,916,524	24,758,976	24,607,216	35,874,787	69%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 22,936,659	\$ 20,116,236	88%	\$ 19,685,467	2%	TOTAL OPERATING EXPENSES	\$ 174,316,680	\$ 165,747,437	\$ 164,316,053	\$ 254,262,602	65%
\$ 9,284,504	\$ 12,002,005	129%	\$ 16,506,158	-27%	OPERATING INCOME	\$ 38,941,857	\$ 69,469,318	\$ 64,861,304	\$ 64,855,638	107%
NON OPERATING INCOME/EXPENSE										
241,000	283,690	118%	303,030	-6%	Investment Interest	2,183,000	1,984,180	2,477,985	3,147,000	63%
(1,496,127)	(1,434,461)	96%	(1,563,523)	-8%	Interest - Long Term Debt	(11,537,352)	(11,475,685)	(12,014,855)	(17,017,254)	67%
(23,000)	(17,289)	75%	(8,409)	106%	Interest - Other	(180,500)	(141,732)	(152,354)	(270,000)	52%
(3,115,509)	(2,972,934)	95%	(3,122,400)	-5%	PILOT Transfer Expense	(20,614,656)	(20,310,787)	(20,434,067)	(30,865,363)	66%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
46,025	34,943	76%	20,817	68%	Other Income	368,200	505,229	330,230	552,300	91%
-	-	-	-	-	Other Expense	-	-	-	-	-
\$ (4,347,611)	\$ (4,106,050)	94%	\$ (4,370,484)	-6%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (29,781,307)	\$ (29,438,795)	\$ (29,793,061)	\$ (44,453,317)	66%
\$ 4,936,893	\$ 7,895,955	160%	\$ 12,135,675	-35%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 9,160,550	\$ 40,030,523	\$ 35,068,244	\$ 20,402,320	196%
TRANSFER AND CONTRIBUTION TO/FROM										
-	-	-	-	-	NExch-Main, Design & Ext Fee	-	1,713,076	-	-	-
\$ 4,936,893	\$ 7,895,955	160%	\$ 12,135,675	-35%	TOTAL CHANGE IN NET POSITION	\$ 9,160,550	\$ 41,743,598	\$ 35,068,244	\$ 20,402,320	205%

KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
W-Water
For The Period Ending August 2026



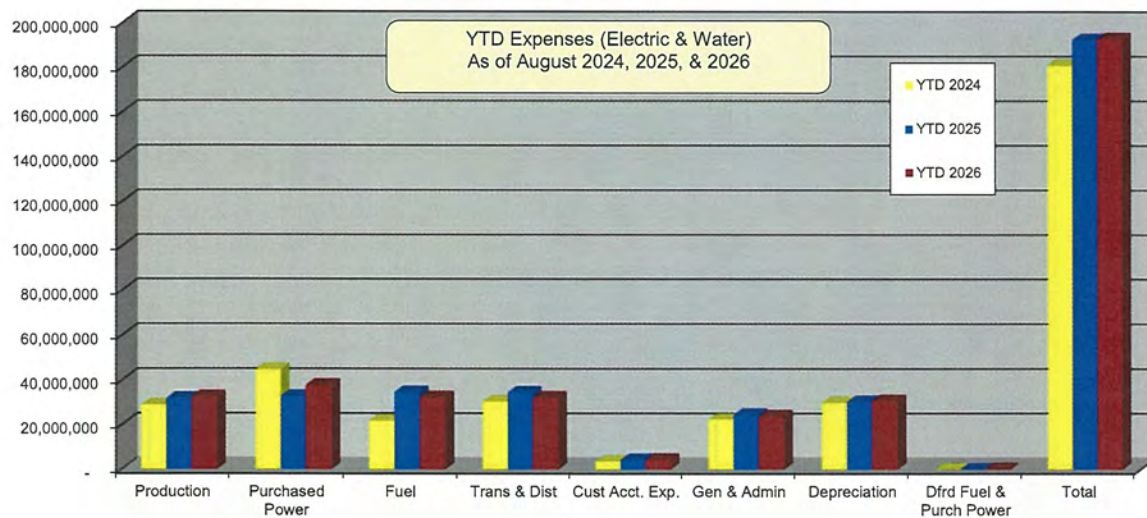
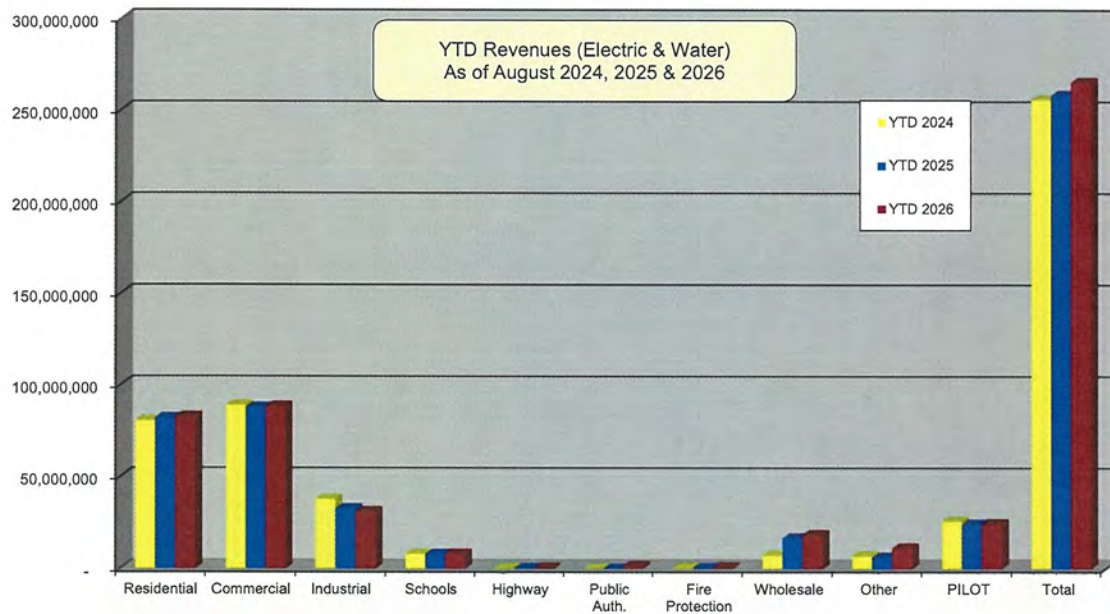
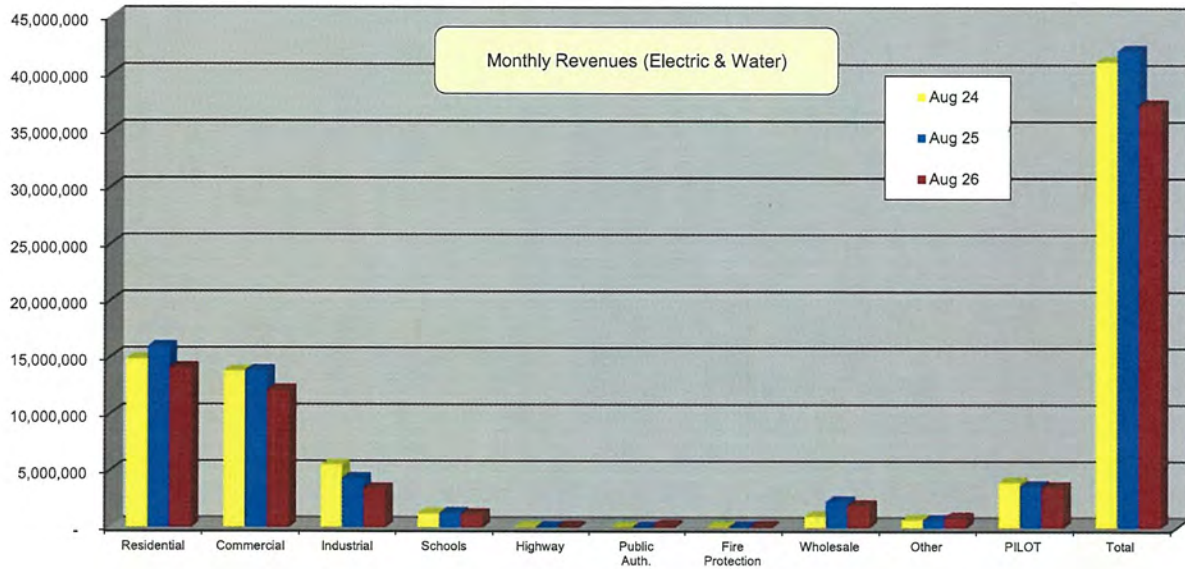
Monthly					Year-To-Date & Annual					
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	Description	2026 Year To Date Budget	2026 Year To Date Actuals	2025 Year To Date Actuals	2026 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
Sales of Energy and Water										
2,611,400	2,443,553	94%	2,703,855	-10%	Residential Sales	19,086,900	19,128,090	18,670,937	28,890,900	66%
1,485,500	1,333,916	90%	1,675,940	-20%	Commercial Sales	9,546,600	9,794,303	9,538,338	14,635,800	67%
525,000	295,630	56%	529,793	-44%	Industrial Sales	3,550,000	3,431,365	3,805,693	5,475,000	63%
63,000	80,419	128%	107,650	-25%	Schools	504,000	492,146	574,084	756,000	65%
-	-	-	-	-	Highway Lighting	-	-	-	-	-
-	7,453	-	-	-	Public Authorities	-	53,874	-	28,000	192%
50,000	54,723	109%	55,143	-	Fire Protection	417,000	435,000	423,182	617,000	71%
4,734,900	4,215,695	89%	5,072,381	-17%	Total Sales of Energy and Water	33,104,500	33,334,778	33,012,235	50,402,700	66%
-	-	-	-	-	Borderline Electric Sales	-	-	-	-	-
108,333	145,659	134%	164,123	-11%	Wholesale Market Sales	866,664	972,559	903,586	1,300,000	75%
108,333	145,659	134%	164,123	-11%	Total Other Utility Sales	866,664	972,559	903,586	1,300,000	75%
45,000	57,532	128%	53,841	7%	Forfeited Discounts	360,000	380,877	366,794	540,000	71%
24,000	27,197	113%	22,998	18%	Connect/Disconnect Fees	192,000	196,127	188,316	288,000	68%
25,000	20,625	82%	26,193	-21%	Tower/Pole Attachment Rentals	164,500	151,385	157,520	210,500	72%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
500	-	-	531	-100%	Diversion Fines	4,000	3,640	4,828	6,000	61%
65,580	156,925	239%	27,958	461%	Service Fees	524,640	1,103,640	462,501	786,960	140%
600	-	-	-	-	Other Miscellaneous Revenues	4,800	-	-	7,200	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	-	-	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
160,680	262,279	163%	131,522	99%	Total Other Revenues	1,249,940	1,835,669	1,179,959	1,838,660	100%
547,926	557,720	102%	545,689	2%	Payment In Lieu Of Taxes	3,847,082	3,804,578	3,807,074	5,849,867	65%
547,926	557,720	102%	545,689	2%	Total Payment In Lieu Of Taxes	3,847,082	3,804,578	3,807,074	5,849,867	65%
\$ 5,551,839	\$ 5,181,353	93%	\$ 5,913,715	-12%	TOTAL OPERATING REVENUES	\$ 39,068,186	\$ 39,947,584	\$ 38,902,855	\$ 59,391,227	67%

KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
W-Water
For The Period Ending August 2026

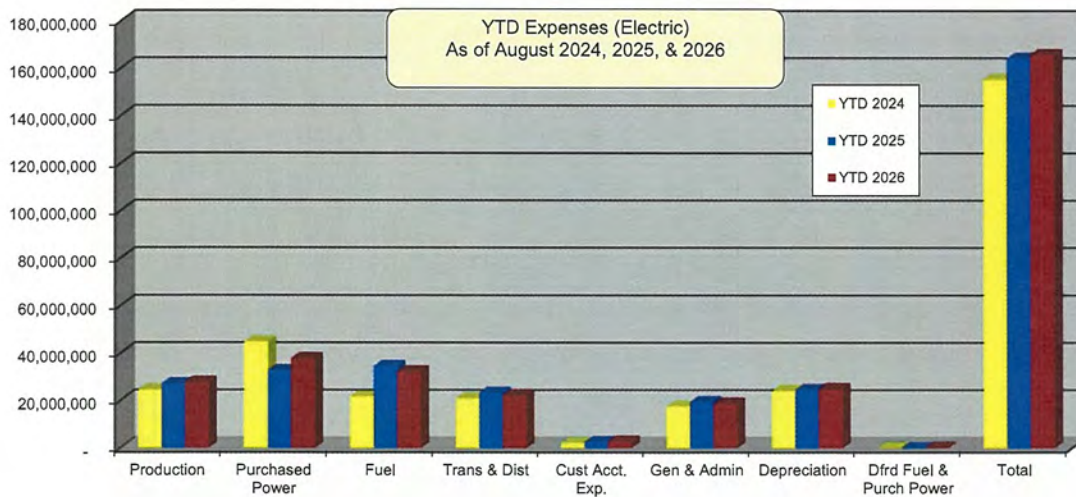
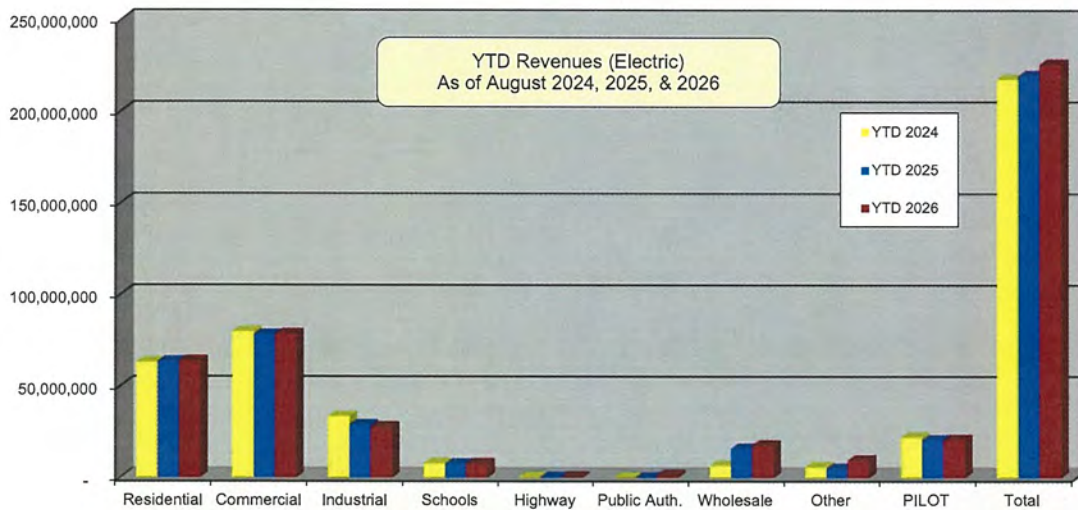
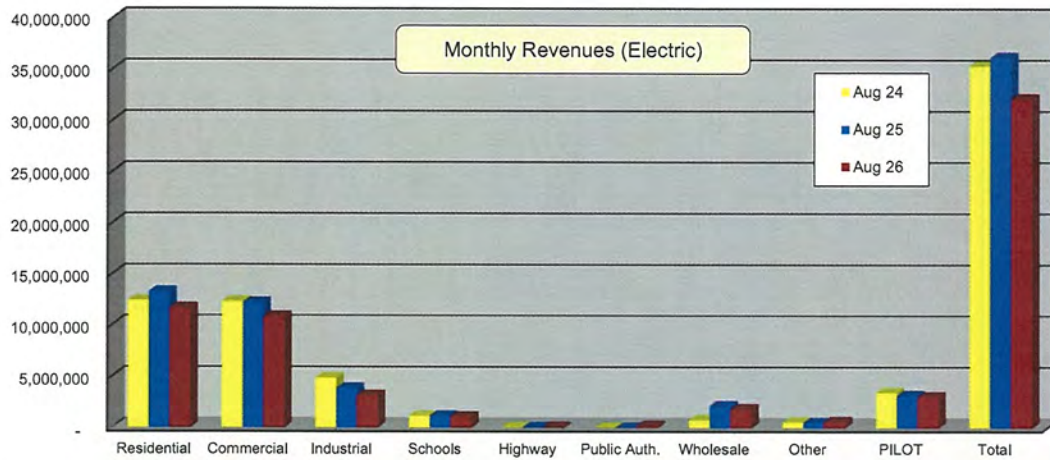


Monthly				Year-To-Date & Annual						
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	Description	2026 Year To Date Budget	2026 Year To Date Actuals	2025 Year To Date Actuals	2026 Annual Budget	Percent Actual To Annual Budget
OPERATING EXPENSES										
645,438	653,366	101%	605,366	8%	Production	5,296,554	4,786,984	4,718,290	8,067,415	59%
-	-	-	-	-	Purchased Power	-	-	-	-	-
-	-	-	-	-	Fuel	-	-	-	-	-
1,445,718	1,209,946	84%	1,370,577	-12%	Transmission and Distribution	11,923,017	9,980,065	11,173,607	18,109,121	55%
186,757	161,091	86%	174,064	-7%	Customer Account Expense	1,546,011	1,504,133	1,624,959	2,364,034	64%
662,258	626,685	95%	625,935	-	General and Administrative	5,474,333	4,970,581	5,033,292	8,295,263	60%
698,948	746,982	107%	711,354	5%	Depreciation and Amortization	5,591,585	5,791,080	5,646,037	8,387,378	69%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 3,639,119	\$ 3,398,070	93%	\$ 3,487,295	-3%	TOTAL OPERATING EXPENSES	\$ 29,831,499	\$ 27,032,843	\$ 28,196,184	\$ 45,223,211	60%
\$ 1,912,721	\$ 1,783,283	93%	\$ 2,426,419	-27%	OPERATING INCOME	\$ 9,236,688	\$ 12,914,741	\$ 10,706,671	\$ 14,168,016	91%
NON OPERATING INCOME/EXPENSE										
50,650	60,351	119%	65,742	-8%	Investment Interest	405,200	436,492	554,820	607,800	72%
(282,237)	(60,197)	21%	(400,774)	-85%	Interest - Long Term Debt	(920,830)	(1,104,251)	(1,460,225)	(1,131,980)	98%
(5,101)	(4,295)	84%	(1,363)	215%	Interest - Other	(36,904)	(32,960)	(32,199)	(56,910)	58%
(547,926)	(557,720)	102%	(545,689)	2%	PILOT Transfer Expense	(3,847,082)	(3,804,578)	(3,807,074)	(5,849,867)	65%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
450	430	96%	300	43%	Other Income	3,600	(994)	1,313	5,400	-18%
-	-	-	-	-	Other Expense	-	-	-	-	-
\$ (784,164)	\$ (561,430)	72%	\$ (881,784)	-36%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (4,396,017)	\$ (4,506,291)	\$ (4,743,365)	\$ (6,425,557)	70%
\$ 1,128,557	\$ 1,221,853	108%	\$ 1,544,636	-21%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 4,840,671	\$ 8,408,451	\$ 5,963,306	\$ 7,742,459	109%
TRANSFER AND CONTRIBUTION TO/FROM										
40,000	113,468	284%	492,478	-77%	NExch-Main, Design & Ext Fee	320,000	490,082	2,393,098	480,000	102%
\$ 1,168,557	\$ 1,335,321	114%	\$ 2,037,113	-34%	TOTAL CHANGE IN NET POSITION	\$ 5,160,671	\$ 8,898,533	\$ 8,356,404	\$ 8,222,459	108%

COMBINED (Electric/Water) August 31, 2026

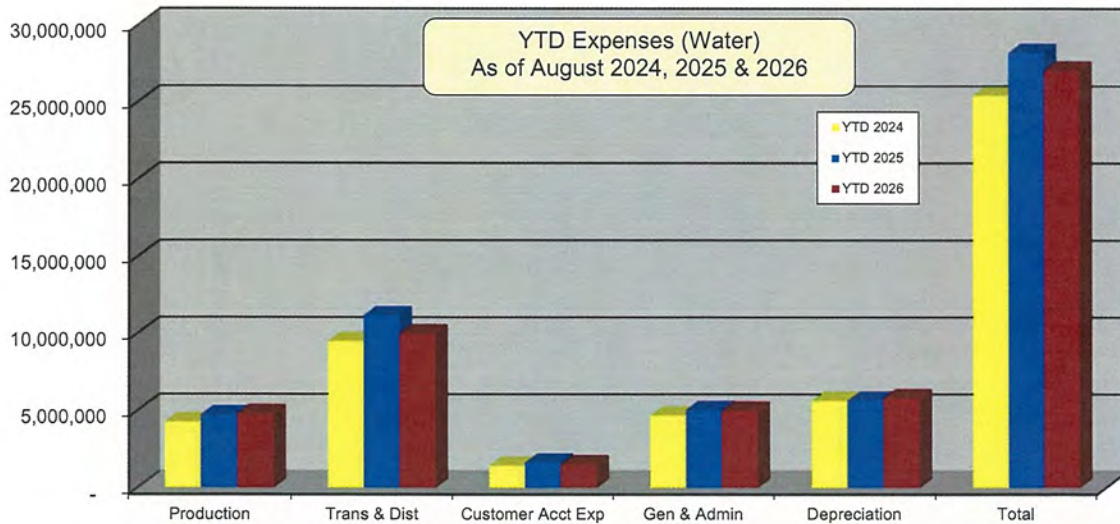
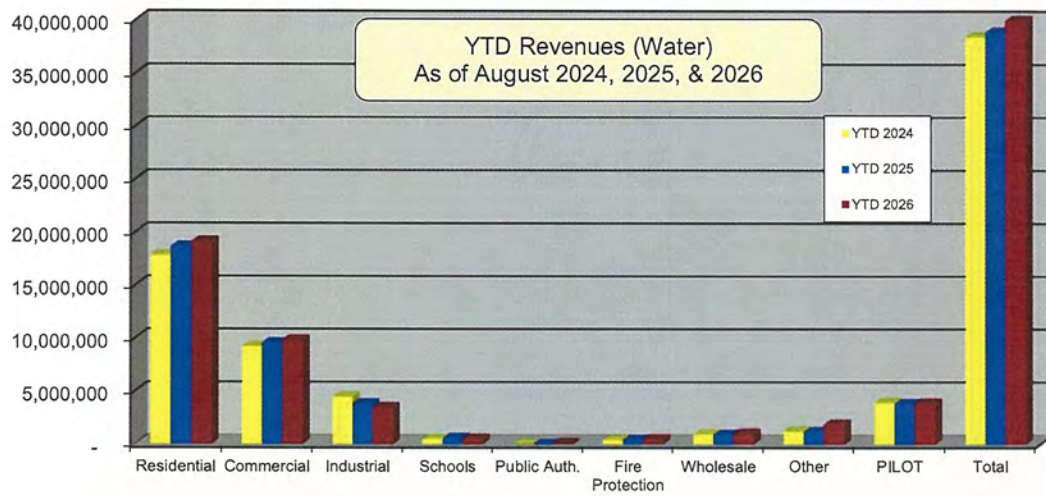
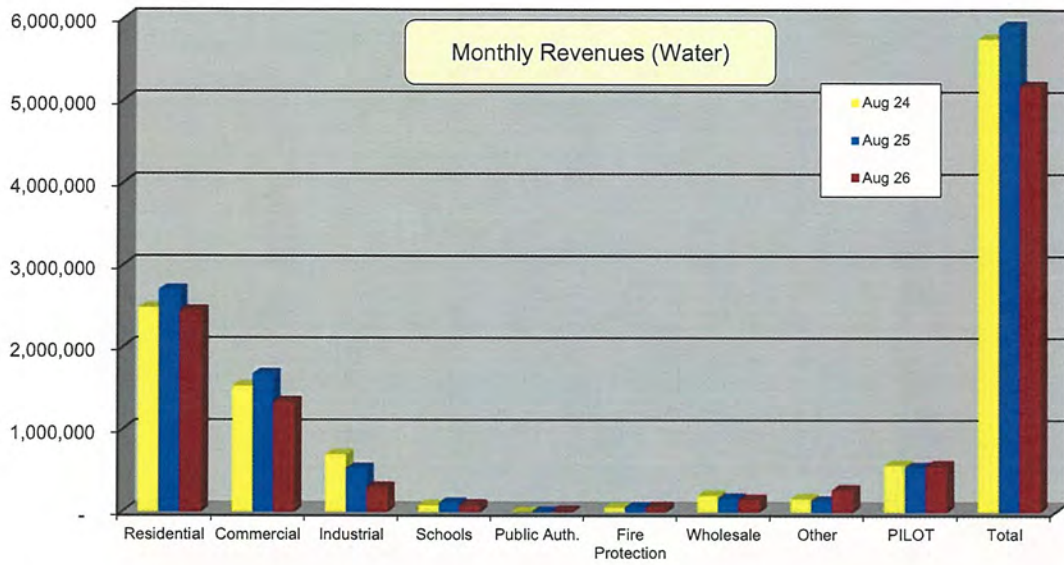


Electric August 31, 2026



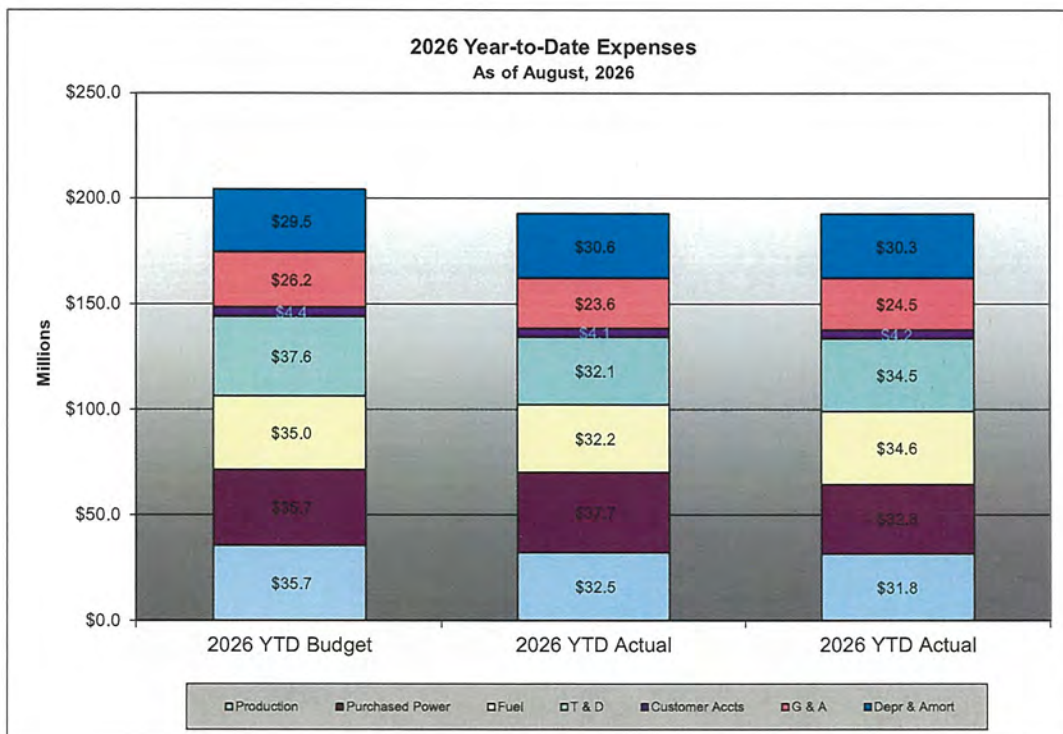
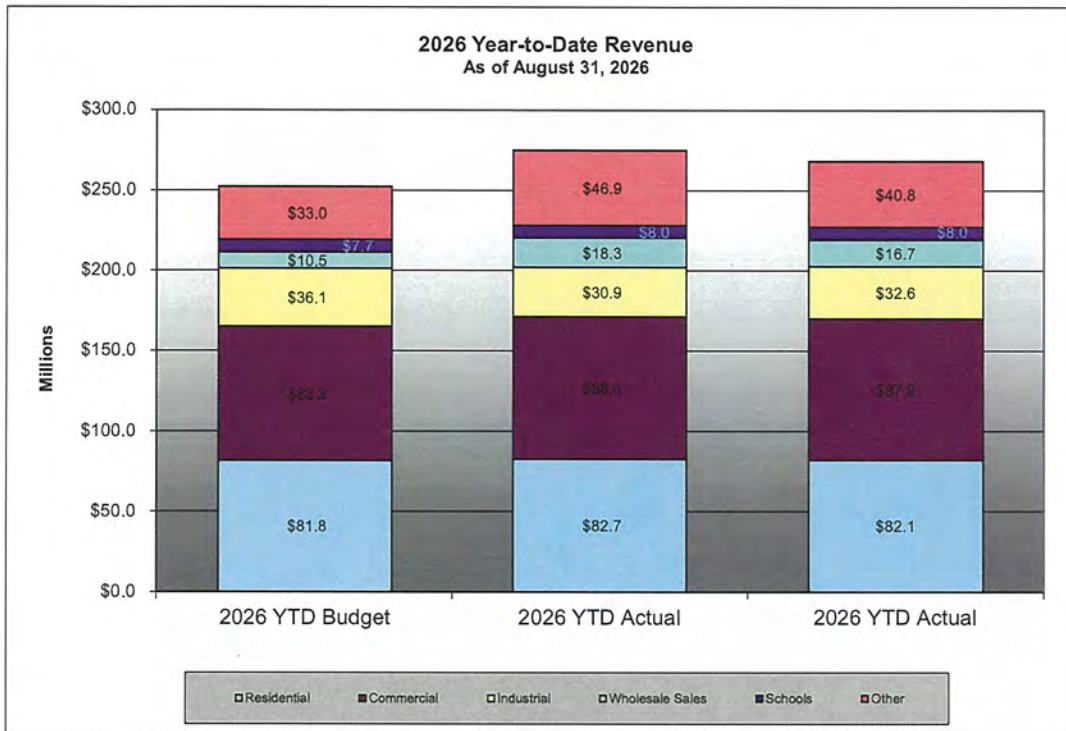
Water

August 31, 2026

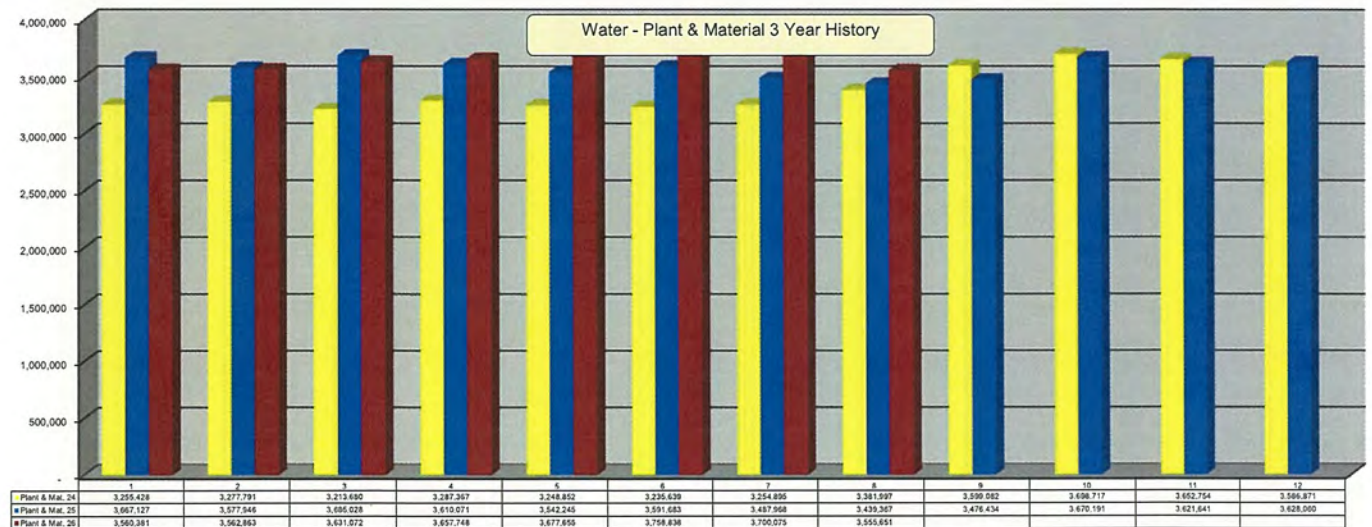
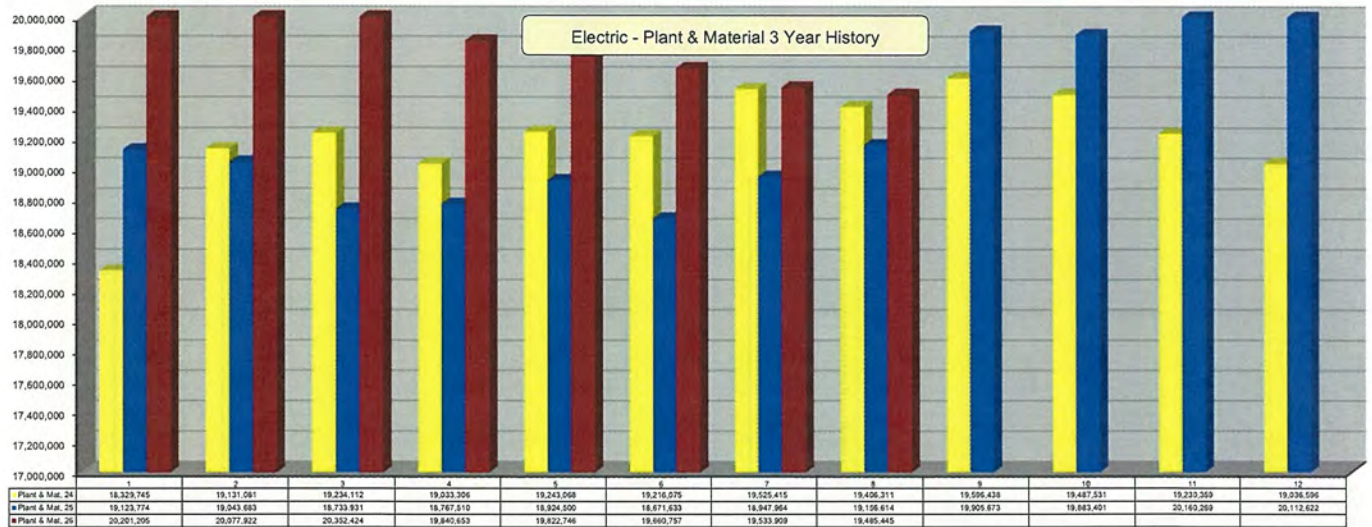
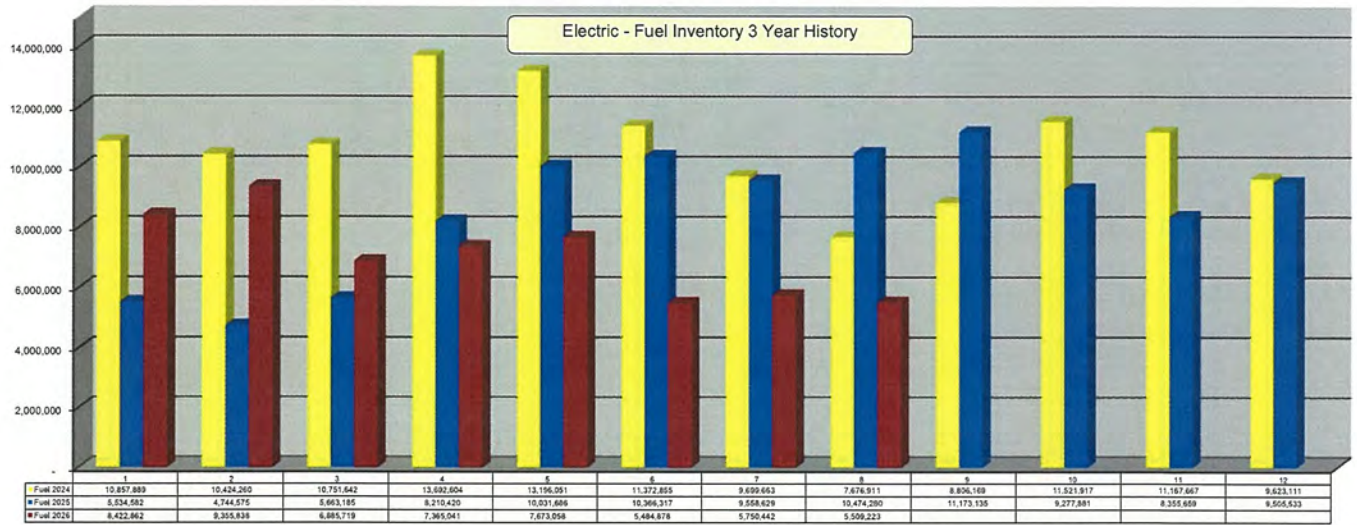


YTD Revenues and Expenses

August 31, 2026

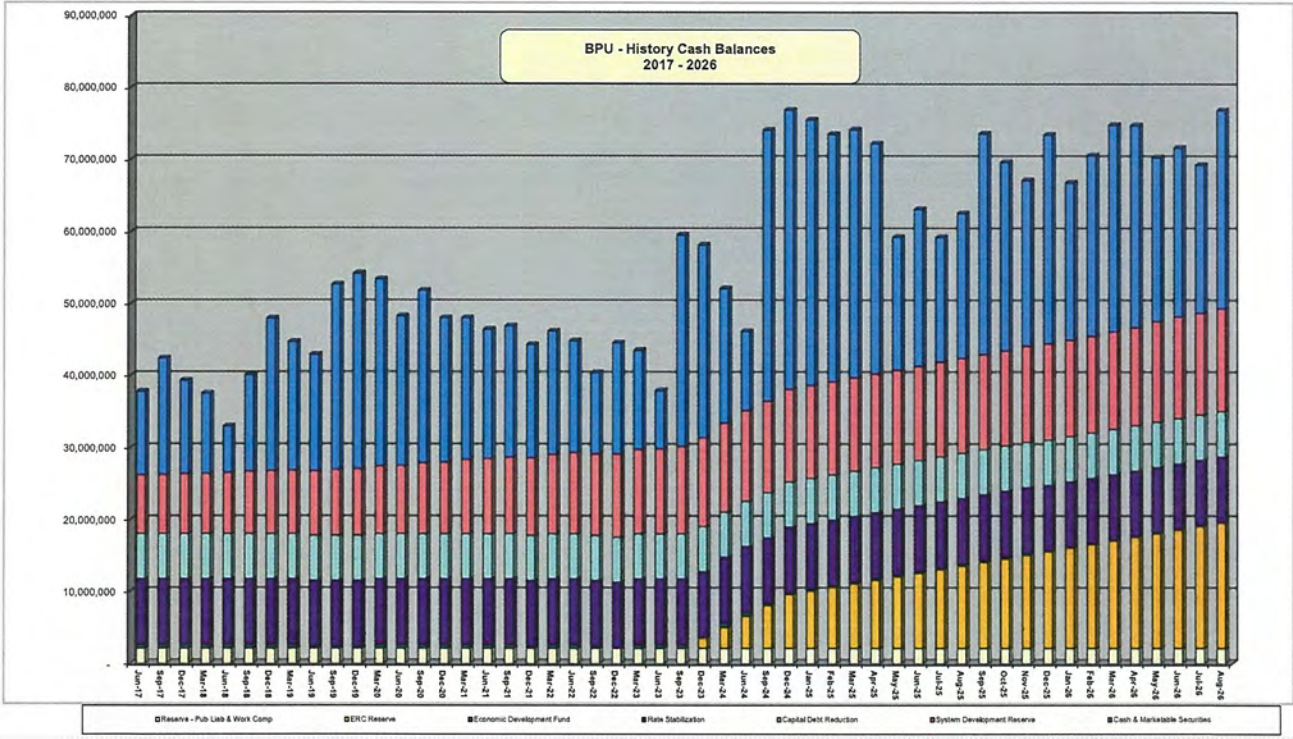


BPU - Inventory
August 31, 2026

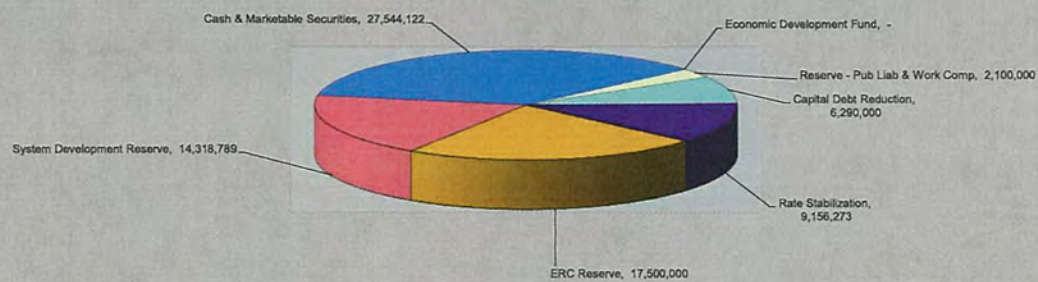


Cash Balances

August 31, 2026



August 31, 2026





KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
August 2026

	2026 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
PERSONNEL				
1010-Regular Labor	56,923,988	35,612,223	21,311,765	37.44%
1020-Overtime/Special Pay	4,835,170	2,825,154	2,010,016	41.57%
1030-Health Care/Medical Benefit	13,881,702	8,131,887	5,749,815	41.42%
1040-Medical Insurance-Retirees	3,466,226	-	3,466,226	100.00%
1050-Pension Benefit	5,209,511	3,319,752	1,889,758	36.28%
1070-Life Insurance Benefit	829,862	508,480	321,382	38.73%
1080-Unemployment Benefit	61,759	39,683	22,076	35.75%
1090-OASDI/Hi (FICA)	4,724,575	3,005,548	1,719,028	36.38%
1100-Liability Insurance/Work Co	982,286	9,610	972,675	99.02%
1110-Compensatory Balance Reserve	835,507	381,789	453,718	54.30%
1130-Disability Pay Benefit	795,990	444,896	351,094	44.11%
1140-Employee Education Assistance	60,000	40,861	19,139	31.90%
1170-Board Per Diem	6,000	500	5,500	91.67%
1180-Long-Term Care	50,869	52,424	(1,555)	(3.06)%
1990-Other Employee Benefits	55,000	51,710	3,290	5.98%
TOTAL PERSONNEL	92,718,445	54,424,518	38,293,927	41.30%
SERVICES				
2010-Tree Trimming Services	3,813,150	1,328,145	2,485,005	65.17%
2011-Contract Line Services	2,000	-	2,000	100.00%
2020-Legal Services	285,000	242,519	42,481	14.91%
2030-Engineering Services	1,105,150	640,908	464,242	42.01%
2040-Accounting/Costing Services	20,000	68	19,932	99.66%
2050-Auditing Services	355,000	163,873	191,127	53.84%
2060-Actuarial Services	13,000	19,527	(6,527)	(50.21)%
2070-Banking/Cash Mgmt/Treasury	531,400	441,368	90,032	16.94%
2080-Financial Advisory	41,000	42,500	(1,500)	(3.66)%
2090-General Management Services	75,000	-	75,000	100.00%
2100-Human Resource Services	194,600	129,914	64,686	33.24%
2110-Environmental Services	1,172,100	454,115	717,985	61.26%
2130-Computer Hardware Maintenance	255,100	121,360	133,740	52.43%
2131-Computer Software Maintenance	5,661,100	3,427,910	2,233,190	39.45%
2140-Advertising/Marketing/Sales	410,000	313,734	96,266	23.48%
2150-Janitorial Services	967,500	624,948	342,551	35.41%
2151-Trash Disposal	85,500	46,882	38,619	45.17%
2160-Travel/Mileage	509,490	185,595	323,895	63.57%
2170-Outside Printing & Duplicating	564,810	363,707	201,103	35.61%
2180-Insurance Services	2,663,850	3,075,020	(411,170)	(15.44)%
2190-Dues/Memberships/Subscription	516,909	235,857	281,052	54.37%
2200-Telecommunications Services	606,461	287,726	318,736	52.56%
2210-Clerical/Office/Tech Services	160,000	5,122	154,878	96.80%
2211-Copier Services	400	-	400	100.00%
2220-Security Services	1,840,500	1,046,919	793,581	43.12%
2230-Collection Services	110,000	74,358	35,642	32.40%
2240-Building Maintenance Service	1,079,125	563,860	515,265	47.75%
2241-Building Maint Srvc - HVAC	357,750	89,028	268,722	75.11%
2242-Building Maint Srvc - Elevator	127,500	73,779	53,721	42.13%
2243-Pest & Bird Control	8,000	14,685	(6,685)	(83.57)%
2244-Grounds Maintenance	300,500	144,586	155,915	51.89%
2250-Mailing/Shipping Services	23,780	20,844	2,936	12.35%
2260-Meter Testing/Protection	4,750	-	4,750	100.00%
2270-Public Notice	80,250	42,074	38,176	47.57%
2282-IT Prof Contracted Services	1,821,800	1,467,577	354,223	19.44%
2300-Equipment Maintenance	945,600	702,116	243,484	25.75%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
August 2026

	2026 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
2310-City Wide Yard Restoration	15,000	1,680	13,320	88.80%
2320-City Street Repairs	800,000	383,372	416,628	52.08%
2330-Right Of Way/Easements	90,000	37,515	52,485	58.32%
2340-Auxiliary Boiler Maintenance	250,000	17,288	232,712	93.08%
2351-Control System Support Service	160,000	40,722	119,278	74.55%
2370-Liab-Inj Damages	1,879,920	154,166	1,725,754	91.80%
2380-Sponsorships	720,100	407,783	312,317	43.37%
2381-Culture Club	-	(1,100)	1,100	-
2390-Risk Mngmnt & Consulting Srv	55,000	6,545	48,455	88.10%
2400-Company Training/Safety	326,900	87,437	239,462	73.25%
2500-Dogwood Gas Plant O&M	5,721,281	1,536,757	4,184,524	73.14%
2990-Other Professional Services	836,550	412,412	424,138	50.70%
TOTAL SERVICES	37,562,827	19,475,203	18,087,624	48.15%

FUELS

3010-Main Flame Fuel	44,312,138	30,249,744	14,062,394	31.73%
3012-Building Heat Fuel	1,500	589	911	60.70%
3020-Start Up Fuel	1,048,273	1,015,187	33,086	3.16%
3025-AQC - Reagents	1,760,000	894,175	865,825	49.19%
3030-Ash Handling	1,530,000	699,143	830,857	54.30%
3040-On Road Vehicle Fuel	589,000	409,774	179,226	30.43%
3050-Purchase Power Energy	16,006,038	13,573,119	2,432,919	15.20%
3055-Purchased Power - Renewables	27,335,994	18,827,185	8,508,809	31.13%
3070-Purch Pwr Capacity NonEconomic	3,304,000	2,509,078	794,922	24.06%
3080-Purchased Power Transmission	6,355,000	4,159,359	2,195,641	34.55%
3110-Off Road Fuel	107,500	88,113	19,387	18.03%
3600-Renewable Energy Certificates	(2,200,000)	(1,378,905)	(821,095)	(37.32)%
3990-Other Purchased Power	318,648	267,997	50,651	15.90%
TOTAL FUELS	100,468,091	71,314,559	29,153,532	29.02%

SUPPLIES

4010-Office Supplies & Materials	186,700	80,997	105,703	56.62%
4020-Laboratory Supplies	41,000	23,559	17,441	42.54%
4030-Janitorial Supplies	23,400	11,847	11,553	49.37%
4040-Comp/Srvr/Ntwrk Hrdwr Equip	1,100,700	475,800	624,900	56.77%
4041-Comp/Srvr/Ntwrk Sftwr & Lic	170,273	52,499	117,774	69.17%
4050-Small Tools & Machinery	253,800	171,839	81,961	32.29%
4060-Water Treatment Chemicals	745,000	456,001	288,999	38.79%
4070-Ferric Chemicals	220,000	209,844	10,156	4.62%
4080-Lime/Caustic Chemicals	200,000	109,294	90,706	45.35%
4090-Chlorine Chemicals	700,000	446,619	253,381	36.20%
4100-Other Chemicals & Supplies	310,000	58,174	251,826	81.23%
4110-Clothing/Uniforms	414,313	169,239	245,074	59.15%
4120-Vehicle/Machinery Parts	796,500	413,886	382,614	48.04%
4130-Building/Structural Supplies	679,750	388,660	291,091	42.82%
4131-Bldg/Strctrl Supp-Leeves/Dikes	50,000	-	50,000	100.00%
4132-Bldg/Strctrl Supp-Roads/Rails	70,000	4,640	65,360	93.37%
4140-Plant Equipment	274,700	177,995	96,705	35.20%
4150-T&D Equipment	2,000	-	2,000	100.00%
4160-Office Equipment	64,500	21,053	43,447	67.36%
4170-Electric Usage	-	39,311	(39,311)	-
4180-Water Usage	-	17,661	(17,661)	-
4190-Environmental Supplies	81,870	40,929	40,941	50.01%
4195-Flue Gas Treatment	475,000	59,022	415,978	87.57%
4200-Hazardous Waste Supplies	600	-	600	100.00%
4210-Safety Supplies	116,600	79,364	37,236	31.93%
4220-Communication Supplies	58,250	36,258	21,992	37.75%
4230-Meter Parts & Supplies	77,000	59,670	17,331	22.51%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
August 2026

	2026 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
4250-General Parts & Supplies	10,000	3,108	6,892	68.92%
4251-General Parts & Supp Coal Conv	565,000	518,846	46,154	8.17%
4252-General Parts & Supp Coal Dust	6,000	5,335	665	11.09%
4253-General Parts & Supp Wash-Down	6,000	2,987	3,013	50.21%
4260-Transmission Parts & Supplies	540,000	432,048	107,952	19.99%
4270-Distribution Parts & Supplies	3,530,000	3,486,617	43,383	1.23%
4280-Books/Manuals/Reference	15,250	108	15,142	99.29%
4290-Micrographic/Records Equip	-	509	(509)	-
4300-Boiler Maint-Forced Outages	545,000	553,700	(8,700)	(1.60)%
4301-Boiler Maint-Elec & Control	100,000	47,785	52,215	52.21%
4302-Boiler Maint-Mechanical	525,000	864,702	(339,702)	(64.71)%
4303-Boiler Maint-Motor	75,000	207,276	(132,276)	(176.37)%
4304-Boiler Maint-Steel & Duct	450,000	236,821	213,179	47.37%
4305-Boiler Maint-Coal & Ash	745,000	784,968	(39,968)	(5.36)%
4306-Boiler Maint-Boiler Cleaning	1,605,000	1,423,905	181,095	11.28%
4307-Boiler Maint-Insulation	600,000	427,393	172,607	28.77%
4308-Boiler Maint-Planned Outages	419,500	41,282	378,218	90.16%
4309-Boiler Maint-Lab Equip	50,000	158,349	(108,349)	(216.70)%
4310-Turbine Maintenance	5,300,000	2,619,405	2,680,595	50.58%
4320-Balance Of Plant Maintenance	651,600	767,061	(115,461)	(17.72)%
4321-Balance of Plant Mnt-Comp Air	30,000	8,634	21,366	71.22%
4322-Balance of Plant Mnt-Crane Svc	50,000	2,317	47,683	95.37%
4323-Balance of Plant Mnt-Comm	15,500	660	14,840	95.74%
4324-Balance of Plant Mnt-Pumps	62,000	21,008	40,992	66.12%
4325-Balance Plant Mnt-Mechanical	45,000	19,118	25,882	57.52%
4326-Balance Plant Mnt-Electrical	52,500	33,635	18,865	35.93%
4327-Balance Plant Mnt-Chem Feed	25,000	9,797	15,203	60.81%
4328-Balance Plant Mnt-Risk Mngmnt	70,000	37,375	32,625	46.61%
4329-Balance Plant Mnt-Filters	4,000	-	4,000	100.00%
4330-Compressed Gases	186,000	207,297	(21,297)	(11.45)%
4990-Other Parts & Supplies	35,700	16,602	19,098	53.50%
TOTAL SUPPLIES	23,426,007	16,542,807	6,883,199	29.38%
OTHER				
5060-Other Board Expenses	10,000	3,834	6,166	61.66%
5080-Doubtful Account Expense	615,000	280,000	335,000	54.47%
5110-Outside Regulatory Expenses	186,280	189,303	(3,024)	(1.62)%
5200-NERC Reliability Compliance	237,000	-	237,000	100.00%
5900-Payment In Lieu of Taxes	36,715,231	24,115,365	12,599,866	34.32%
TOTAL OTHER	37,763,510	24,588,502	13,175,008	34.89%
TOTAL EXPENSES	291,938,880	186,345,589	105,593,291	36.17%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Aug-26

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Common Capital Projects				
Admin Services Technology	400,000	126,800	273,200	68%
Administrative Services	\$400,000	\$126,800	\$273,200	68%
Common Automobiles	65,000	51,437	13,563	21%
Common Tools	22,500	10,482	12,018	53%
Common Equipment	\$87,500	\$61,919	\$25,581	29%
Security Improvements	30,000	-	30,000	100%
540 Minnesota Facilities	100,000	13,223	86,776	87%
Admin Building Furnish & Equip	15,000	1,246	13,754	92%
540 Minnesota Grounds	40,000	-	39,999	100%
Common Facilities Improvements	\$185,000	\$14,469	\$170,529	92%
IT ERP Technology Development	229,000	155,760	73,239	32%
IT Desktop/Network Development	225,000	8,253	216,747	96%
IT Security Improvements	60,000	34,165	25,835	43%
IT App Dev System Enhancements	130,000	-	129,999	100%
IT Enterprise Service Bus Development	250,000	123,084	126,915	51%
IT Enterprise Asset Management Development	400,000	111,196	288,804	72%
IT BI/Analytics Development	225,000	126,096	98,904	44%
IT EAM Mobility	200,000	65,689	134,310	67%
IT HCM Enhancements	100,000	15,300	84,699	85%
IT Customer Information System Development	250,000	142,767	107,232	43%



KANSAS CITY BOARD OF PUBLIC UTILITIES **Construction Summary** **As Of Aug-26**

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
IT Rollout Identity Management	80,000	-	80,000	100%
IT DR Infrastructure	65,000	-	65,000	100%
IT DR for Security	50,000	-	50,000	100%
IT DR Development	30,000	-	30,000	100%
IT GIS Enhancements	25,000	-	24,999	100%
IT Business Portal Development	25,000	-	24,999	100%
IT Enterprise Wireless Mobility	20,000	-	20,000	100%
IT Quality Assurance Automation	50,050	50,050	(49)	-
IT Electronic Document Management System	225,000	119,675	105,325	47%
IT Utility Ops Technology Development	225,000	117,708	107,292	48%
IT Cloud Services Development	200,000	97,898	102,101	51%
IT General Systems Enhancements	242,000	152,888	89,112	37%
IT Analog to Digital Services	50,000	18,982	31,017	62%
IT IVR Service Development	90,000	7,915	82,084	91%
IT Mobile Device Management(MDM)	20,000	6,996	13,003	65%
IT Security Operations Center(SOC) Development	20,000	-	20,000	100%
IT Server Additions	40,000	-	39,999	100%
IT Virtual Desktop Deployment	25,000	-	24,999	100%
IT Meter Data Management System Upgrade	46,163	14,827	31,336	68%
Enterprise Technology	\$3,597,163	\$1,369,250	\$2,227,901	62%
HR Security	50,000	798	49,202	98%
Human Resources Security	\$50,000	\$798	\$49,202	98%
All Common Capital Projects	\$4,319,663	\$1,573,236	\$2,746,413	64%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Aug-26

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Electric Capital Projects				
Dogwood Capital Costs	2,247,923	3,815,932	(1,568,008)	-
Dogwood Plant Common	\$2,247,923	\$3,815,932	(\$1,568,008)	(70)%
ECC SCADA Hardware	375,000	371,334	3,665	1%
ECC SCADA Software	-	(179,900)	179,900	-
Electric Control Center	\$375,000	\$191,434	\$183,565	49%
Service Center Facility Improvements	858,000	59,838	798,162	93%
Service Center Furnishings & Equipment	5,000	-	5,000	100%
Service Center Grounds	10,000	-	9,999	100%
Service Center Security Improvements	15,000	12,019	2,980	20%
Nearman Facility Improvements	308,690	124,352	184,338	60%
Nearman Furnishings & Equipment	2,500	-	2,499	100%
Nearman Grounds	10,000	-	9,999	100%
Nearman Security Improvements	15,000	-	15,000	100%
Energy Control Facility Improvements	335,000	559	334,440	100%
Energy Control Furnishings & Equipment	1,000	-	999	100%
Energy Control Grounds	15,000	-	15,000	100%
Energy Control Security Improvements	15,000	-	15,000	100%
Electric Facility Improvements	\$1,590,190	\$196,768	\$1,393,416	88%
Annual Meter Program	1,055,000	748,958	306,042	29%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Aug-26

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
AMI Gatekeeper Upgrade	695,300	56,226	639,074	92%
Electric Meters	\$1,750,300	\$805,183	\$945,116	54%
Electric Ops Automobiles	524,000	412,983	111,017	21%
Electric Ops Furnishings & Equipment	15,000	10,058	4,941	33%
Electric Ops Radio	167,000	14,765	152,235	91%
Electric Ops Technology	71,300	16,473	54,826	77%
Electric Ops Tools	30,000	52,140	(22,139)	-
Electric Ops Work Equipment	1,060,000	74,399	985,600	93%
Electric Ops General Construction	\$1,867,300	\$580,818	\$1,286,480	69%
15 KV OH Feeders Rebuild Program	1,101,250	749,123	352,126	32%
Piper OH Feeders - Urban Outfitters	25,000	1,143	23,857	95%
EO Barber Rebuild OH 15kV Feed	25,000	-	24,999	100%
Annual OH Construction	1,850,000	545,126	1,304,873	71%
Distribution Pole Inspection Replacement	3,225,000	1,700,736	1,524,264	47%
EO Downtown KCKCC Campus	10,000	157,106	(147,105)	-
EO Yards II	620,000	144,987	475,013	77%
98th St OH Feeder Relocation	166,000	-	165,999	100%
Electric Overhead Distribution	\$7,022,250	\$3,298,221	\$3,724,026	53%
Annual Reimbursable Construction	100,000	731,233	(631,232)	-
Electric Reimbursable	\$100,000	\$731,233	(\$631,232)	(631)%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Aug-26

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Storms - Electric Repairs	2,100,000	2,143,935	(43,934)	-
Electric Storm Expense	\$2,100,000	\$2,143,935	(\$43,934)	(2)%
Substation Trans LTC Retrofit	1,250,000	-	1,250,000	100%
Speaker Substation	2,500,000	-	2,499,999	100%
Substation Breakers	562,700	154,994	407,705	72%
Substation Relays	318,100	92,809	225,290	71%
Substation Improvements	297,000	1,995	295,005	99%
EO Substation Battery Upgrades	25,000	-	24,999	100%
Electric Substation	\$4,952,800	\$249,798	\$4,702,998	95%
Overhead Transformers	500,000	303,422	196,577	39%
Underground Transformers	1,500,000	1,201,865	298,135	20%
Electric Transformers	\$2,000,000	\$1,505,287	\$494,712	25%
EO New Data Center Transmission Line	314,600	226,042	88,557	28%
161kV Nearman - Quindaro 2nd Circuit	460,000	50,260	409,740	89%
Electric Transmission	\$774,600	\$276,302	\$498,297	64%
Maywood Feeder Extension	25,000	-	24,999	100%
Legends UG Feeders	500,000	226,919	273,081	55%
EO State Avenue and 435 UG Improvements	25,000	-	24,999	100%
Switch Improvement & Replacement	175,000	-	174,999	100%
Annual UG Construction	2,200,000	1,561,196	638,804	29%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Aug-26

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Electric Underground Distribution	\$2,925,000	\$1,788,115	\$1,136,882	39%
Street Light Improvements	100,000	4,639	95,361	95%
Traffic Signal Improvements	10,000	28,434	(18,434)	-
Unified Govt OH Construction	20,000	8,808	11,191	56%
Unified Govt UG Distribution	25,000	-	24,999	100%
EO Levee Rebuild Along Kansas River	1,059,000	50,558	1,008,442	95%
Electric Unified Government Projects	\$1,214,000	\$92,439	\$1,121,559	92%
CT4 Control System Upgrade	865,000	178,265	686,735	79%
CT4 Fuel oil heating	-	(705)	705	-
CT4 Primary and secondary spare nozzles	1,100,000	1,027,021	72,979	7%
Nearman Plant CT4	\$1,965,000	\$1,204,581	\$760,419	39%
NC Coal handling equipment structural review/repairs	400,000	15,612	384,388	96%
Nearman Plant Common	\$400,000	\$15,612	\$384,388	96%
N1 DCS Evergreen - Upgrade	350,000	336,810	13,189	4%
N1 MCC/Load Center Replace	200,000	158,754	41,246	21%
N1 AQC Air Slide Blowers	(0)	-	-	-
N1 AQC transformer to 5KV bus tie	-	3,594	(3,594)	-
N1 Control valve replacements. Various	100,000	-	99,999	100%
N1 CDS Reactors Structure/Liner Repair/Replacement	250,000	214,756	35,243	14%
EP N1 Replace Hydrogen Dryer	400,000	5,775	394,225	99%
EP N1 Relays upgrade	150,000	-	150,000	100%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Aug-26

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
EP N1 Bus Duct Upgrade	100,000	56,025	43,975	44%
EP N1 Spare GSU Transformer	200,000	6,282	193,718	97%
N1 Classifier Piping Replacement	300,000	356,906	(56,905)	-
N1 Plow Feeder Upgrades	250,000	17,043	232,957	93%
N1 Fire Protection Tank Upgrade	300,000	314,080	(14,080)	-
N1 Air Heater Baskets	250,000	210,508	39,491	16%
N1 Natural gas ignitors	30,000	1,510	28,490	95%
Nearman Plant Unit 1	\$2,880,000	\$1,682,042	\$1,197,954	42%
CT2 Control System Upgrade	-	12,470	(12,469)	-
EP CT2 GSU & Bus work recondition	250,000	4,585	245,414	98%
CT2 Major Overhaul	3,905,000	3,467,708	437,292	11%
Quindaro Plant CT2	\$4,155,000	\$3,484,762	\$670,237	16%
CT3 Control System Upgrade	-	13,136	(13,136)	-
EP CT3 GSU & Bus work Recondition	250,000	-	249,999	100%
Quindaro Plant CT3	\$250,000	\$13,136	\$236,863	95%
QC Levee Improvements per COE	250,000	-	249,999	100%
Quindaro Plant Common	\$250,000	\$0	\$249,999	100%
Community Solar Project	20,900,000	-	20,900,000	100%
Solar	\$20,900,000	\$0	\$20,900,000	100%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Construction Summary
As Of Aug-26

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Electric Capital Projects	\$59,719,363	\$22,075,598	\$37,643,737	63%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Aug-26

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Water Capital Projects				
Water Main Adjustment-Billable	7,200	(7,006)	14,205	197%
Water Development Main Expense	370,500	1,204,366	(833,866)	-
Reimbursable Water Mains	\$377,700	\$1,197,360	(\$819,661)	(217)%
Water Distrib System Relocations	100,000	5,827	94,173	94%
Water Distrib System Improvements	500,000	575,455	(75,454)	-
UG/CMIP Water Distrib Projects	500,000	37,514	462,486	92%
Water Distrib Valve Improvements	750,000	651,890	98,110	13%
Water Distrib Fire Hydrant Program	680,000	398,890	281,109	41%
Non Revenue Water Leak Detection	50,000	19,696	30,303	61%
Water Distrib Leak Project	2,000,000	2,001,509	(1,509)	-
Water Distrib 12 Inch Main James St to Kansas Ave Bridge	1,250,000	48,291	1,201,709	96%
Water Distrib 12 inch Main Pacific at I-70 to Central Ave Bridge	1,500,000	2,560	1,497,440	100%
Aged Water Main Replacement	4,000,000	996,438	3,003,562	75%
WO - Edwards Dist Mains	800,000	6,016	793,984	99%
Water Distribution	\$12,130,000	\$4,744,086	\$7,385,913	61%
Water Automobiles	220,000	109,339	110,660	50%
Water Radios	5,000	-	5,000	100%
Water Tools	140,000	10,289	129,711	93%
Water Work Equipment	660,000	6,606	653,393	99%
Water Equipment	\$1,025,000	\$126,235	\$898,764	88%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Aug-26

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Water Prod Facility Improvement	50,000	-	49,999	100%
Water Oper Furnishings & Equipment	-	(3,234)	3,234	-
Water Prod Furnishings & Equipment	140,000	44,861	95,139	68%
Water Operations Grounds	25,000	-	24,999	100%
Water Production Grounds	5,000	-	5,000	100%
Civil Engineering Technology	10,000	-	9,999	100%
Water Operations Technology	5,000	-	5,000	100%
Water Production Technology	5,000	-	5,000	100%
Water Engineering Facility Improvements	139,000	56,315	82,684	59%
Water Engineering Furnishings & Equipment	5,000	-	5,000	100%
Water Engineering Grounds	5,000	-	5,000	100%
Water Engineering Security Improvements	5,000	-	5,000	100%
Muncie Facility Improvements	15,000	-	15,000	100%
Muncie Grounds	250,000	-	249,999	100%
Muncie Security Improvements	5,000	-	5,000	100%
Nearman Water Facility Improvements	50,000	-	50,000	100%
Nearman Water Furnishings & Equipment	5,000	-	5,000	100%
Nearman Water Grounds	175,000	21,500	153,500	88%
Nearman Water Security Improvements	5,000	-	5,000	100%
Water Facility Improvements	\$899,000	\$119,441	\$779,553	87%
AMI-Automated Meter Reading	30,000	33,690	(3,689)	-
6"-10" Water Meter Replacement	35,000	1,195	33,805	97%
1-1/2"-4" Water Meter Replacement	60,000	41,096	18,903	32%
5/8"-1" Water Meter Replacement	150,000	88,838	61,162	41%
Water Meters	\$275,000	\$164,819	\$110,181	40%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Aug-26

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
NWTP Water Plant Emergency Generator	7,200,000	444,254	6,755,745	94%
NWTP Misc Projects	25,000	-	24,999	100%
NWTP Raw Water Pump Rehab	730,000	284,210	445,790	61%
Water Facility Control System Improvements	50,000	49,496	504	1%
Water Prod Basin Improvements	450,000	1,393	448,606	100%
Water Prod Disinfection Improvements	50,000	61,697	(11,696)	-
Water Prod Facility Electrical Improvements	30,000	165	29,834	99%
Water Prod Raw Water Improvements	1,300,000	1,073,134	226,866	17%
Water Production Projects	\$9,835,000	\$1,914,349	\$7,920,648	81%
3" - 6" Water Service Replacement	28,000	43,551	(15,550)	-
1-1/4" - 2" Water Service Replacement	30,000	20,474	9,525	32%
3/4"-1" Water Service Replacement	500,000	325,825	174,175	35%
8" & Over Water Service Replacement	15,000	25,499	(10,499)	-
Water Services	\$573,000	\$415,349	\$157,651	28%
Argentine 7 MG Tank Replace	-	6,120	(6,119)	-
Water Pump Station Controls	25,000	2,912	22,087	88%
Water Storage Improvements	25,000	-	24,999	100%
Water Transmission Improvement	427,000	69,563	357,437	84%
Water Transmission Valve Improve	324,000	43,114	280,885	87%
UG/CMIP Water Transmission Projects	3,100	-	3,099	100%
WO Trans Main 98th & Parallel	2,500,000	-	2,499,999	100%
WO KDOT 18th Street Bridge 24 Inch Trans Main Replacement	-	888	(887)	-



KANSAS CITY BOARD OF PUBLIC UTILITIES

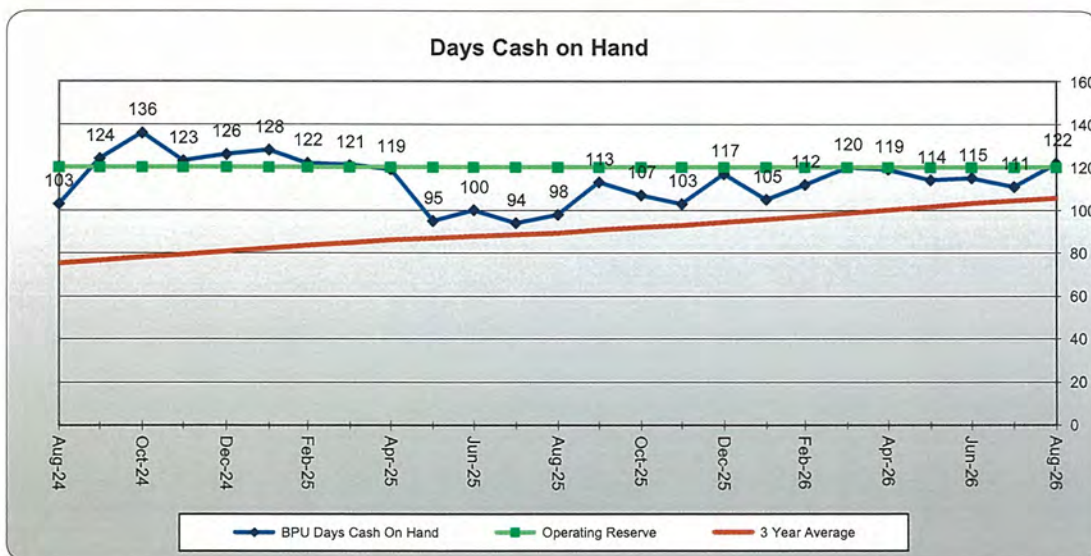
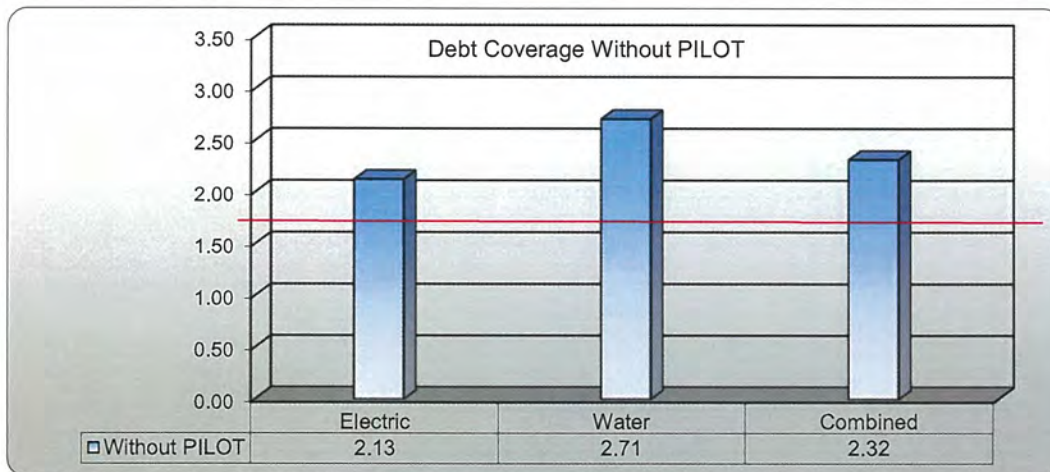
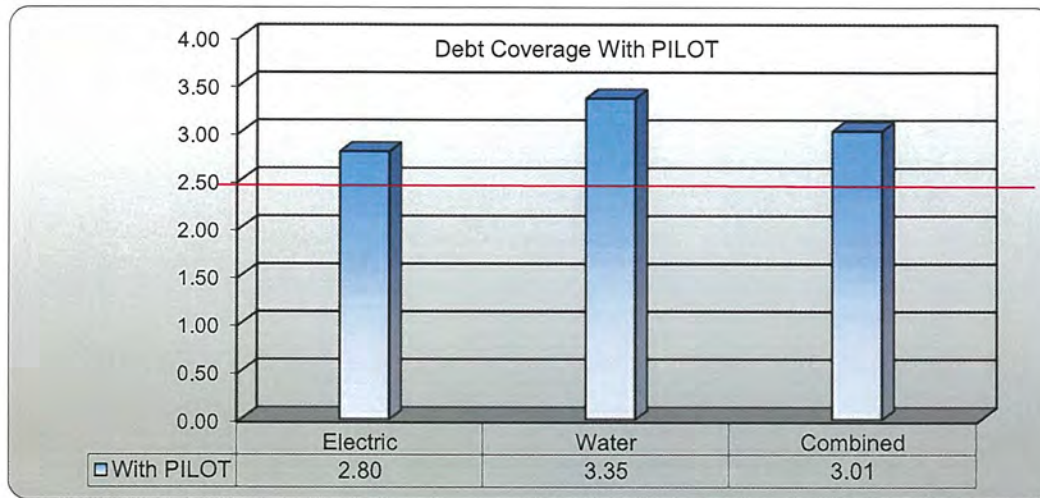
Construction Summary

As Of Aug-26

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
WO Kansas River Crossing	-	119,853	(119,853)	-
Parallel Pump Station Electrical Improvements	1,500,000	1,075,827	424,173	28%
Transmission Main Inspection	150,000	164,177	(14,176)	-
Water Storage and Transmission	\$4,954,100	\$1,482,453	\$3,471,644	70%
Storms - Water Repairs	5,000	-	5,000	100%
Water Storm Expense	\$5,000	\$0	\$5,000	100%
All Water Capital Projects	\$30,073,801	\$10,164,092	\$19,909,693	66%
Grand Total	\$94,112,827	\$33,812,926	\$60,299,843	64%

BPU - Financial Metrics

August 31, 2026



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

Certificate of Calculation
Of Net Revenues for the
Board of Public Utilities
For The Month Ended
August 2026

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

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

	Electric 12 Months Ending August 31, 2026	Water 12 Months Ending August 31, 2026	Combined 12 Months Ending August 31, 2026
Revenues	\$ 324,565,068	60,442,358	385,007,426
Operating and Maintenance Expenses	(199,000,247)	(29,880,758)	(228,881,005)
Net Revenues	<u>\$ 125,564,821</u>	<u>30,561,600</u>	<u>156,126,421</u>
Maximum Annual Debt Service - Total Debt Coverage - Electric/2029 Water/2026 Combined/2026	\$ 44,880,036 2.80	9,111,438 3.35	51,836,048 3.01
Maximum Annual Debt Service - Parity Coverage - Electric/2030 Water/2026 Combined/2029	\$ 44,668,378 2.81	5,582,110 5.47	47,986,263 3.25



Andrew Ferris
CFO

Exhibit 1

REVENUES

	Electric	Water	Combined
	12 Months Ending	12 Months Ending	12 Months Ending
	August 31, 2026	August 31, 2026	August 31, 2026
Total Utility Revenues			
Residential Sales	\$ 88,875,703	28,570,229	117,445,932
Commercial Sales	115,925,790	14,729,983	130,655,773
Industrial Sales	41,403,410	5,343,915	46,747,325
Schools	11,261,679	915,849	12,177,528
Other Sales (1)	1,531,904	729,387	2,261,291
Wholesale Sales	21,910,417	1,511,113	23,421,530
Payment In Lieu Of Taxes	30,137,920	5,869,369	36,007,289
Interest Income and Other (2)	13,518,245	2,772,513	16,290,758
Bond Cost of Issuance	-	-	-
Deferred Revenue - Fuel/PP*	-	-	-
Less: Construction Fund Earnings	-	-	-
Total Revenues	\$ 324,565,068	60,442,358	385,007,426

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

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

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

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

Exhibit 2

OPERATIONS AND MAINTENANCE EXPENSES

	Electric	Water	Combined
	12 Months Ending August 31, 2026	12 Months Ending August 31, 2026	12 Months Ending August 31, 2026
Operating Expenses*	\$ 266,377,354	44,374,133	310,751,487
Less: Depreciation And Amortization	(37,239,187)	(8,624,006)	(45,863,193)
Less: Payment In Lieu of Taxes	(30,137,920)	(5,869,369)	(36,007,289)
Operating & Maintenance Expenses	<u>\$ 199,000,247</u>	<u>29,880,758</u>	<u>228,881,005</u>

*Excludes interest expense on outstanding Revenue Bonds.

“Operation and Maintenance Expenses” means the funds necessary to maintain and operate the Utility System, including, but not limited to, amounts of money reasonably required to be set aside for such items, the payment of which is not then immediately required, including all money necessary for the payment of the costs of ordinary repairs, renewals and replacements, salaries and wages, employees’ health, hospitalization, pension and retirement expenses, insurance premiums, legal, engineering, accounting and financial advisory fees and expenses and the cost of additional consulting and technical services, taxes (but not including payments in lieu thereof), other governmental charges, fuel costs, the cost of purchased power and transmission service, any current expenses or obligations required to be paid by the BPU by ordinance of the City or by Law, to the extent properly allocable to the Utility System under generally accepted accounting principles, the fees and expenses of any fiduciary, including those of the Trustee hereunder, and any other costs which are considered to be Operating and Maintenance Expenses in accordance with generally accepted accounting principles. Operation and Maintenance Expenses do not include payments in lieu of taxes, depreciation or obsolescence charges or reserves therefor, extraordinary or materially unusual or infrequently occurring expense items, amortization of intangibles, interest charges and charges for the payment of principal or amortization of bonded or other indebtedness of the City or the BPU, costs, or charges made therefor for capital additions, replacements, betterments, extensions or improvements to, or retirements from, the sale, abandonment, reclassification, revaluation or other disposition of any properties of the Utility System, and such property items, including taxes and fuel, which are capitalized by the BPU.

KANSAS CITY BOARD OF PUBLIC UTILITIES

CASH AND INVESTMENTS

		<u>August 31, 2026</u>	<u>August 31, 2026</u>	<u>August 31, 2026</u>
		<u>Electric</u>	<u>Water</u>	<u>Combined</u>
Beginning Cash and Investments	As of 01/01/26	\$ 76,847,685	\$ 25,336,789	\$ 102,184,474
Cash Receipts	Year to Date	339,331,010	39,214,294	378,545,305
Cash Payments	Year to Date	(316,258,158)	(35,577,073)	(351,835,232)
Cash and Investments as of 8/31/26		<u>\$ 99,920,537</u>	<u>\$ 28,974,010</u>	<u>\$ 128,894,547</u>
Restrictions of Cash and Investments				
Customer Deposit		\$ 5,413,872	\$ 1,266,325	\$ 6,680,197
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		17,500,000	-	17,500,000
Debt Service Fund		38,026,270	\$ 5,778,896	43,805,166
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 2026		3,701,000	701,500	4,402,500
System Development		-	14,318,789	14,318,789
Remaining Operating Reserve Requirement		35,644,844	2,018,402	37,663,246
Total Restrictions		<u>\$ 112,472,259</u>	<u>\$ 30,943,912</u>	<u>\$ 143,416,171</u>
Unrestricted Cash and Investments		<u>\$ (12,551,722)</u>	<u>\$ (1,969,902)</u>	<u>\$ (14,521,624)</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

d. Budget Transfer – Water Operations

TO: General Manager

FROM: Durward Johnson

(Executive Director or C-Officer)

DATE: August 28, 2026

SUBJECT: Budget Transfers

DESCRIPTION AND REASON FOR TRANSFER:

NWTP- Collector Well #2, Raw Water Pump #8 siezed-up unexpectantly while it was in service. Local pump Mfr., Pentaire suspects something was sucked up into the pump causing critical damage. Raw water pumping is critical to our treament operations. Next Spring Collector Well #1 is due for rehabilitaiton rendering it unavaiable at that time so Collector Well #2 must be in full operation. The Edwardsville water main work was delayed until 2027 due to Edwardville City Commissioners delaying roadway improvements in conjuntion with this work. This budget transfer is needed to cover the antiapted expenses for the Raw Water Pump #8 rehabilitation.

FROM	1	2	3
Project # Budget (Fusion)	104231		
Project Description	Edwardsville Dist Mains		
Task Number**	600 CONSTR		
Task Project Description	WO - Edwards Dist Mains		
Operating Unit	WATER		
Department	4200		
Class (If operating expense)			
Project Amount Cost	800,000		

TO	1	2	3
Project # Budget (Fusion)	104025		
Project Description	NWTP Raw Water Pmp Rehab		
Task Number**	600 CONSTR		
Task Project Description	NWTP Raw Water Pmp Rehab		
Operating Unit	WATER		
Department	3900		
Class (If operating expense)			
Amount	\$800,000.00		

IF THE TRANSFER INVOLVES A PROJECT, THE PROJECT NUMBER MUST BE SPECIFIED ABOVE.

****THE TASK NUMBER SHOULD BE 600_CONST IF THE TASK NUMBER IS NOT KNOWN**

GENERAL MANAGER APPROVAL _____

DATE _____

CC: Accounting