

# BOARD INFORMATION PACKET



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

**Regular Meeting of**

**June 5, 2024**



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## Regular Session

June 5, 2024 – 6:00 P.M.

- I. Call to Order
- II. Roll Call
  - \_\_\_\_\_ Mary L. Gonzales, At Large, Position 1
  - \_\_\_\_\_ Tom Groneman, District 2
  - \_\_\_\_\_ David Haley, At Large, Position 2
  - \_\_\_\_\_ Stevie A. Wakes, Sr., District 1
  - \_\_\_\_\_ Rose Mulvany Henry, At Large, Position 3
  - \_\_\_\_\_ Brett Parker, District 3
- III. Approval of Agenda
- IV. Approval of the Minutes of the Work Session of May 15, 2024
- V. Approval of the Minutes of the Regular Session of May 15, 2024
- VI. Visitor Comments
- VII. General Manager / Staff Reports
  - i. April 2024 Financials & Approval of previously presented Financials
  - ii. Electric Operations – May Storm Events
  - iii. Resolution #5301 – Low Income Rebate Program
  - iv. Miscellaneous Comments
- VIII. Public Comments on Agenda Items
- IX. Board Comments
- X. Executive Session
- XI. Adjourn



## WORK SESSION MINUTES – WEDNESDAY, MAY 15, 2023

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, May 15, 2024 at 5:00 PM. The following Board Members were present: Thomas Groneman, President; David Haley, Vice President; Stevie A. Wakes Sr., Secretary; Mary Gonzales, Rose Mulvany Henry and Brett Parker.

Also present: William Johnson, General Manager; Angela Lawson, Acting Chief Counsel; Jeremy Ash, Chief Operating Officer; Lori Austin, Chief Financial Officer; Abbey Frye, Chief Administrative Officer; Jerin Purtee, Executive Director Electric Supply; Steve Green, Executive Director Water Operations; Donald Stahl, Executive Director Electric Production; Dennis Dumovich, Director of Human Resources; Nicholas Moreno, Communications Coordinator; and Robert Kamp, IT Project Manager.

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

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

Roll call was taken. All members were present, except for Mr. Haley, who arrived at 5:01 PM.

### **Item #3 –Approval of Agenda**

A motion was made to amend the Agenda to include the Low-Income Rebate Program update, by Ms. Mulvany Henry, seconded by Ms. Gonzales, and unanimously carried.

### **Item #4 –Board Update/GM Update**

Ms. Mulvany Henry spoke about a meeting she, and Mr. Wakes, would attend on Monday, May 20<sup>th</sup>, with Commissioners Melissa Bynum and Evelyn Hill, and some Unified Government (UG) staff.

Mr. Wakes added that the meeting topics would include the UG/BPU bill separation and PILOT reduction.

Mr. Groneman said he had not heard back from the UG in regards to the letter he sent requesting a joint meeting with the full BPU Board and UG Commission.

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

STATE OF KANSAS            )  
  ) SS  
CITY OF KANSAS CITY    )

**Item #5 – Monarchs Electric and Water Billing**

Mr. Johnson and Ms. Lori Austin, Chief Financial Officer, gave the Board an update on the contract between the UG and the Monarchs regarding their facility’s electric and water rates. There was discussion about the details of the contract, the request of the Monarchs, and how BPU would respond.

Mr. Johnson, Ms. Austin and Ms. Lawson responded to questions and comments from the Board.

**Item #6 – Low Income Rebate Program**

Ms. Austin, gave the Board an update on the Low-Income Rebate Program and explained that the original resolution would expire June 30, 2024. The Board requested a resolution to extend the program be presented at the June 5<sup>th</sup> Board meeting for approval.

Mr. Johnson and Ms. Austin responded to questions and comments from the Board.

**Item #7 – Adjourn**

A motion was made to adjourn the Work Session at 5:44 PM by Ms. Mulvany Henry, seconded by Mr. Parker and unanimously carried.

ATTEST:

\_\_\_\_\_  
Secretary

APPROVED:

\_\_\_\_\_  
President



**REGULAR SESSION –WEDNESDAY, MAY 15, 2024**

STATE OF KANSAS        )  
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The Board of Public Utilities of Kansas City, Kansas (aka BPU, We, Us, Our) met in Regular Session on Wednesday, May 15, 2024 at 6:00 PM. The following Board Members were present: Thomas Groneman, President, David Haley, Vice President; Stevie A. Wakes Sr., Secretary; Mary Gonzales, Rose Mulvany Henry, and Brett Parker.

Also present: William Johnson, General Manager; Angela Lawson, Acting Chief Counsel; Jeremy Ash, Chief Operating Officer; Lori Austin, Chief Financial Officer; Jerry Sullivan, Chief Information Officer; Abbey Frye, Chief Administrative Officer; Johnetta Hinson, Executive Director Customer Service; Jerin Purtee, Executive Director Electric Supply; Steve Green, Executive Director Water Operations; Donald Stahl, Executive Director Electric Production; Darrin McNew, Executive Director Electric Operations; Dennis Dumovich, Director of Human Resources; Dustin Miller, Director of Applications; Michael Oldehoeft, Superintendent Operations WO; Steve Hargis, Supervisor Water Operations; Nicholas Moreno, Communications Coordinator; and Robert Kamp, IT Project Manager.

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

Mr. Groneman called the Board meeting to order at 6:00 PM. He welcomed all that were listening to or viewing the meeting. He informed all that the meeting was being recorded including video and audio. During the visitor comments section, those who attended in person, wishing to speak, should use the sign-up sheet at the entry and provide their name and address. In addition, there would be a public comments section after the General Manager/Staff Reports. During this section, the public could comment on the items presented in the General Manager/Staff Reports section that evening. Both visitor and public comments were limited to three minutes and should be addressed to the Board. Members of the public who wished to speak to the Board using Zoom needed to use the raise hand feature at the bottom of the application or window to signal that they wish to address the board during the public comment section. Members of the public connected by phone only, needed to press \*9 to indicate they wished to address the Board in the visitor and public comment sections. No confidential information should be shared, including, account information. Staff would not provide individual account information during an open meeting. As always, the public could also email or call the BPU with any concerns. He informed all participants to act respectfully to each other; personal attacks or accusations would not be tolerated. All concerns would be directed to the Board only, they would then determine staff involvement. If side discussion was necessary, it was to be conducted outside of the Board room to avoid interfering with presenters or other attendees. If any rules are breached during this meeting, the attendee was subject to removal.

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

Roll call was taken and all Board members were present.

### **Item #3 – Approval of Agenda**

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

### **Item #4– Approval of the Minutes of the Regular Session of May 1, 2024:**

A motion was made to approve the minutes of the Regular Session of May 1, 2024, by Ms. Gonzales, seconded by Mr. Parker, and unanimously carried.

### **Item #5– Visitors Comments**

Ms. CeCe Harlin, Wyandotte County, expressed her thoughts about legal counsel for the Unified Government (UG) and BPU.

Ms. Alma Rosas-Hall, Kansas City, KS, spoke about assisting community members and communicating with BPU.

### **Item #6– United Way – Todd Jordan**

Mr. Todd Jordan, Vice President, Community Impact & Executive Director, 211, United Way of Greater Kansas City, gave a presentation of BPU and United Way Utility Assistance Programs and how the funds were allocated within the community. (See attached PowerPoint.)

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

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

- i. *Customer Service Survey Results:* Ms. Abbey Frye, Chief Administrative Officer, introduced Mr. Ryan Murray, Assistant Director of Community Research ETC Institute, to present the results of the 2024 BPU Customer Satisfaction Survey. The survey included the assessment of customer satisfaction with the delivery of BPU services and compared performance to other providers both regionally and nationally. (See attached PowerPoint.)

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

- ii. *2023 Annual Audit:* Ms. Lori Austin, Chief Financial Officer, presented the final results and highlights for the 2023 Financial Statement Audit. (See attached PowerPoint.) Ms. Austin then introduced Mr. Jacob Holman of Forvis, LLP to review the year- end audit report and process.

Ms. Austin and Mr. Holman responded to questions and comments from the Board.

- iii. *Resolution # 5299 Approval of 2023 ERC Over Recovery:* Ms. Austin presented Resolution # 5299, a resolution approving the over recovery of the Energy Rate Component (ERC) for the third and fourth quarter of 2023 in the amount of \$4,087,528 which would be recognized over the first and second quarters of 2024. (See attached resolution.)

A motion was made to approve Resolution # 5299, by Ms. Mulvany Henry, seconded by Ms. Gonzales, and unanimously carried.

- iv. *Resolution # 5300 Adoption of 2023 Audited Financials:* Ms. Austin presented Resolution # 5300, a resolution authorizing the adoption of the 2023 audited financial statements and schedules. (See attached resolution.)

A motion was made to approve Resolution # 5300, by Mr. Wakes, seconded by Mr. Parker, and unanimously carried.

- v. *Miscellaneous Comments:* Mr. Johnson wished Ms. Mulvany Henry a Happy Birthday.

**Item #8– Public Comments on Agenda Items**

Mr. Johnson asked if there were any visitors who wished to address the Board on the agenda items presented.

Ms. Alma Hall, Kansas City, KS, expressed interest in looking through the United Way presentation when it became available.

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CITY OF KANSAS CITY)

**Item #9– Board Comments**

Ms. Mulvany Henry expressed appreciation for the information presented to the Board from staff and external agencies and thanked staff for working with the policy committee.

Ms. Gonzales wished Ms. Mulvany Henry a Happy Birthday.

Mr. Parker also wished Ms. Mulvany Henry a Happy Birthday.

Mr. Wakes wished Ms. Mulvany Henry a Happy Birthday and thanked staff and each presenter for the information they provided.

Mr. Haley echoed thanks to staff and each presenter, and wished Ms. Mulvany Henry a Happy Birthday. He asked for an update on in-person operations and the RFP (request for proposal) status for the Kaw and Quindaro Power Plants.

Ms. Frye shared the in-person statistics for the month of April with the Board.

Mr. Groneman expressed thanks for the evenings presentations and wished Ms. Mulvany Henry a Happy Birthday.

**Item #10– Executive Session**

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

“I move that after taking a break until 8:00 PM the Board go into Executive Session for ten minutes to discuss confidential matters related to employment of the General Manager, a personnel matter of nonelected personnel as justified under the exception in the Kansas Open Meetings Act; and that the General Manager, William Johnson, and Acting Chief Counsel, Angela Lawson, be present to participate in the discussion, all others to be dismissed from the room and electronic and telephonic transmissions cease, and that we reconvene in Open Session returning to both electronic and telephonic broadcasting at 8:10 PM to either take action in an open session or to adjourn .”

A motion was made to move into Executive Session at 8:00 PM, by Mr. Haley, seconded by Ms. Gonzales, and unanimously carried.

At 8:10 PM the meeting returned to Open Session.

**REGULAR SESSION –WEDNESDAY, MAY 15, 2024**

STATE OF KANSAS       )  
  ) SS  
CITY OF KANSAS CITY)

**Item 11 – Adjourn**

At 8:10 PM a motion to adjourn was made by Mr. Parker, seconded by Mr. Wakes, and unanimously carried.

ATTEST:

\_\_\_\_\_  
Secretary

APPROVED:

\_\_\_\_\_  
President





# BPU and United Way Utility Assistance Programs

Todd Jordan, PhD

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

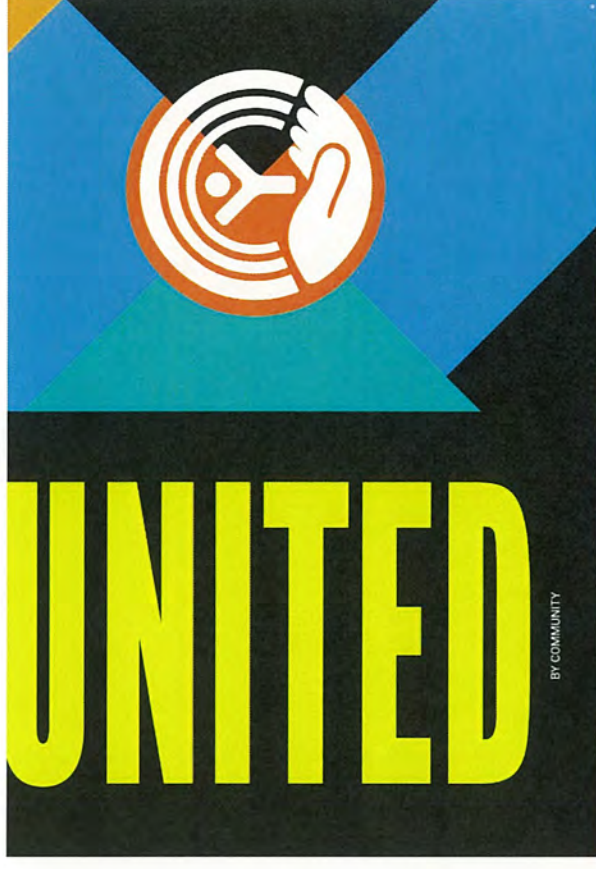


# Introduction

Thank you!

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

Tonight's Focus: Update on Utility Assistance, Hardship Assistance Program, and United Way in Wyandotte County





# Financial Instability in Wyandotte County



Wyandotte County has a high concentration of households living in poverty and households above the poverty level but still financially struggling



16.8% of people in Wyandotte County live at or below the poverty level  
Highest percentage of any county in the Metro 27,937 people



The United Ways of Kansas joined other United Ways across the country in looking at households that are Asset Limited Income Constrained Employed (ALICE) which are households that earn more than the Federal Poverty Level, but less than the basic cost of living for the county



34%, or 21,000, of Wyandotte County Households are ALICE. Combining households in poverty and ALICE households, the number is over 31,000 which is about half of all households in Wyandotte County



# Combined BPU Funding

- 2024 BPU Funding
- Designated Amounts:
  - Utility Assistance: \$105,000
  - Hardship Assistance: \$120,000
- Additional Support:
  - \$400,000
- Total Support: \$625,000



# BPU and United Way Funding

- Historically, BPU has provided:
  - Utility Assistance: \$105,000
  - Hardship Assistance: \$120,000
- Additional Support in 2023 and 2024 has been needed!
- United Way support for Utility Assistance
  - Provided \$12,179.91 to BPU as part of Federal Government Shutdown Relief (2019)
  - CARES Act Funding for Utility Assistance \$297,836.14
  - ARPA Funding for Utility Assistance \$570,642.60



# Utility Assistance Program

- Breakdown for Utility Assistance
  - Designated amount plus portion of Additional Support
    - \$105,000 + \$315,000 = \$420,000
  - Funding to agencies: \$378,000
  - United Way Administration (10%): \$42,000
- Total = \$420,000



# Utility Assistance Program

- Funded via Corporate Contribution from BPU board set to match employee United Way campaign up to \$105,000
  - Program included an additional \$273,000 in funding for 2024, total of \$378,000
- Allowable Expenditures: all BPU services
- No deposits, connections or reconnection fees
- Participant must be 150% of federal poverty level (past 30 days) and a Wyandotte County resident
- Assistance cannot exceed \$500
- Client is eligible for assistance once every 12 months
- All assistance is tracked in MAACLink



# Utility Assistance Program

- United Way administers the program and supports 8 partner agencies:

Agency	2023 Funding	2024 Funding
Avenue of Life	\$ 43,843	\$ 51,364
Catholic Charities of Northeast Kansas	\$ 57,332	\$ 66,664
Cross-Lines Community Outreach	\$ 43,843	\$ 51,364
Economic Opportunity Foundation	\$ 43,843	\$ 51,364
El Centro, Inc.	\$ 43,843	\$ 51,364
Metro Lutheran Ministries	\$ 43,843	\$ 51,364
Salvation Army Harbor Light Village	\$ 40,470	\$ 47,540
Vaughn Trent Community Services	\$ 20,233	\$ 11,476
Total	\$ 337,250	\$ 382,500



# Utility Assistance Program

- Program Results:

- The program has provided more than \$1.8 million dollars in assistance to Wyandotte County

Residents from 2009-2023

- 10,371 assistance payments
  - Since 2020, average amount of assistance is \$303.70
  - 2023 Calendar Year Program Results:
    - Total Number of Households Served: 829
    - Amount expended in calendar year 2023: \$311,866.97



# Hardship Assistance Program

- Breakdown for Hardship Assistance Program
  - Designated amount plus portion of Additional Support
    - \$120,000 + \$85,000 = \$205,000
  - Funding for bilingual, part-time case manager: \$30,000
  - United Way Administration (10%): \$20,500
  - Assistance for Community Members: \$154,500
- Total = \$205,000



# Hardship Assistance Program

- 2024 Program Overview:
  - \$154,500 is held by BPU to pay commitments on customer accounts
  - United Way divides money into monthly allocations based on levels of demand from previous years
  - \$5,000 held for customers with excellent payment history
  - United Way operates the program including a part-time, bilingual, program manager
  - Fills essential role in emergency assistance for the community because it is not income-based



# Hardship Assistance Program

- Participant Eligibility Requirements:

- Applicant has received six months of continuous BPU service

- Applicant has experienced one of the following qualifying hardships: Health Emergency, Change in Employment or Income Status, Change in Family Composition or Marital Status, Unforeseen Documented Expenses

- Must be able to provide documentation regarding qualifying hardships



# Hardship Assistance Program

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



# Hardship Assistance Program

- Program Results:

- The program has provided \$851,352.50 in assistance 2,765 assistance payments from 2013 through 2023
- Average payment is \$324.71 and roughly 275 households are served per year
- 2023 Program Results
  - Total Number of Households Served: 312
  - Total Amount Expended: \$94,633.80



# Combined BPU Funding

- Total Funding in 2024:
  - \$625,000
- Program Costs:
  - Assistance: \$532,500
  - Case Manager: \$30,000
  - United Way Administration: \$62,500



# United Way Support for Wyandotte County

- 211 Call Center has seen increased demand and request for utility assistance is the top request
  - 5,878 calls for help in 2023, 7,419 total requests for assistance
- FY24 Investment in Wyandotte County is significant, including innovative new programs
  - Family Empowerment Initiative
  - Debit Cards
  - School Assistance Program
  - Delta Dental
- Over \$3.7 million invest in programs and services for Wyandotte County residents
- Thank you for the continued support from BPU!



# DISCUSSION | Q&A



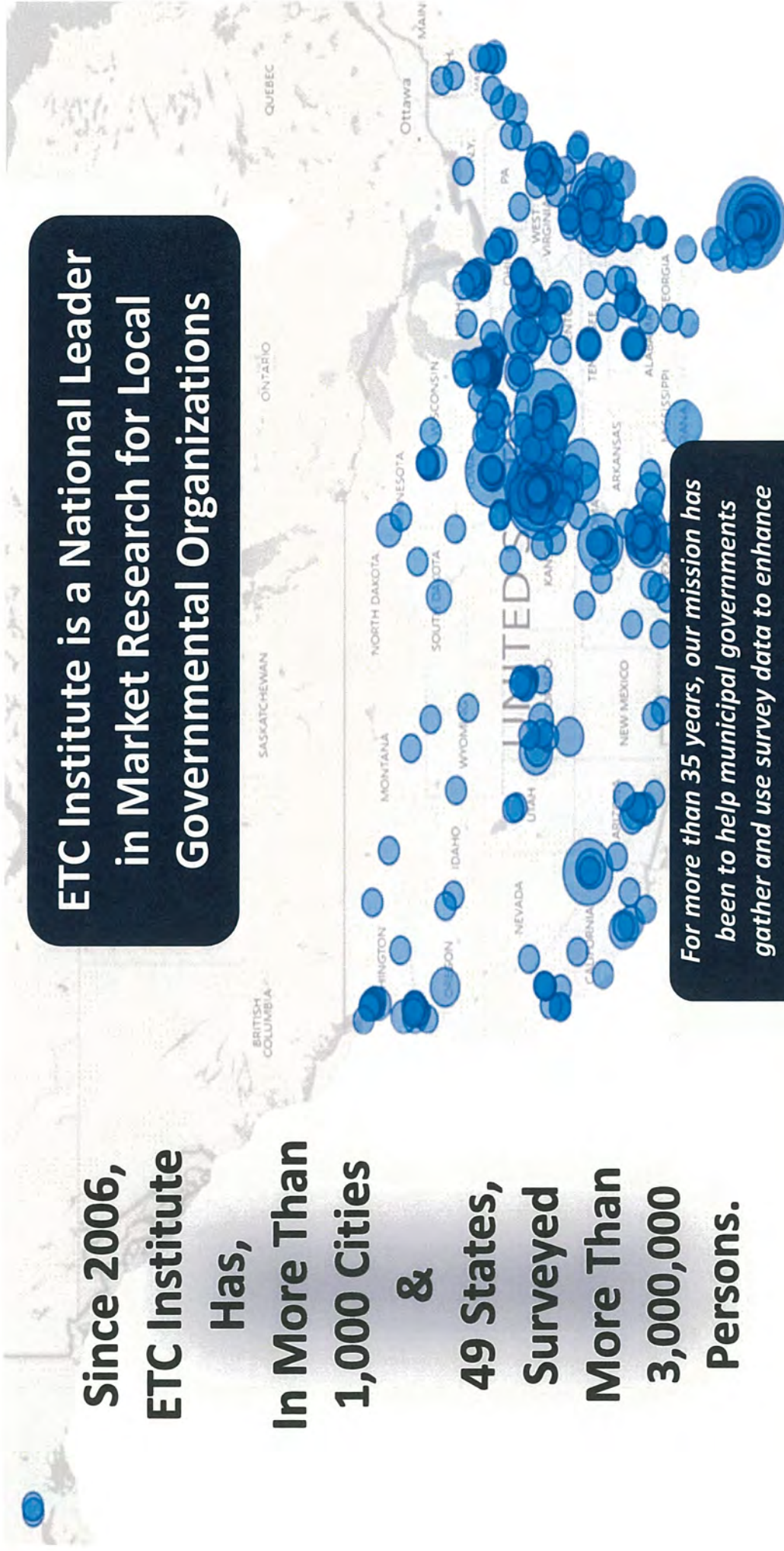
# 2024 KCBPU Customer Satisfaction Survey

PRESENTED BY  ETC

**Since 2006,  
ETC Institute  
Has,  
In More Than  
1,000 Cities  
&  
49 States,  
Surveyed  
More Than  
3,000,000  
Persons.**

**ETC Institute is a National Leader  
in Market Research for Local  
Governmental Organizations**

*For more than 35 years, our mission has  
been to help municipal governments  
gather and use survey data to enhance  
organizational performance.*



To objectively assess customer satisfaction with the delivery of KCBPU services

To compare performance to other providers both regionally and nationally

To set a new benchmark for performance that will provide valid comparisons moving forward

# Purpose

# Customer Survey Methodology

## Survey Description

- Three-page survey

## Method of Administration

- By mail and online to random sample of households who receive KCBPU services
- By mail and online to ALL commercial customers who receive KCBPU services

## Sample Size

- Residential Customers: 603
- Commercial Customers: 81

## Margin of Error

- +/-3.75% at the 95% level of confidence

# Bottom Line Up Front

## Satisfaction with the delivery of services by KCBPU is very high

- **Residential Customers:**
  - 81% of residential customers are satisfied with the overall quality of water services
  - 79% of residential customers are satisfied with the overall quality of electric services
- **Commercial Customers:**
  - 74% of commercial customers are satisfied with the overall quality of water services
  - 75% of commercial customers are satisfied with the overall quality of electric services
- **KCBPU compares favorably to national and regional averages**
  - **U.S. Average:** 72% are satisfied with water and 81% are satisfied with electric services
  - **KC Metro Average:** 73% are satisfied with water and 77% are satisfied with electric services

# Bottom Line Up Front

## Overall satisfaction with the RATES compares favorably

- **Residential Customers:**

- 37% of residential customers are satisfied with the amount charged for water services
- 31% of residential customers are satisfied with the amount charged for electric services

- **Commercial Customers:**

- 35% of commercial customers are satisfied with the overall quality of water services
- 32% of commercial customers are satisfied with the overall quality of electric services
- **U.S. Average:** 31% are satisfied with water service charges and 28% are satisfied with electric service charges
- **KC Metro Average:** 40% are satisfied with water service charges and 35% are satisfied with electric service charges

# Interactions with KCBPU Staff

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INTERACTIONS ARE POSITIVE



# Interactions with KCBPU Staff

## RESIDENTIAL CUSTOMERS

48% of residential customers have had an interaction with KCBPU within the past two years

Most (56%) of the contacts were with office staff, 16% with field staff, and 28% a combination of both

Seventy-two percent (72%) made contact by phone, 16% in-person, 7% by email, 2% by mail, and 1% by social media

48% of residential customers have observed KCBPU field staff within the past two years

## COMMERCIAL CUSTOMERS

59% of commercial customers have had an interaction with KCBPU within the past two years

Forty-three percent (43%) of the contacts were with office staff 13% with field staff, and 45% a combination of both

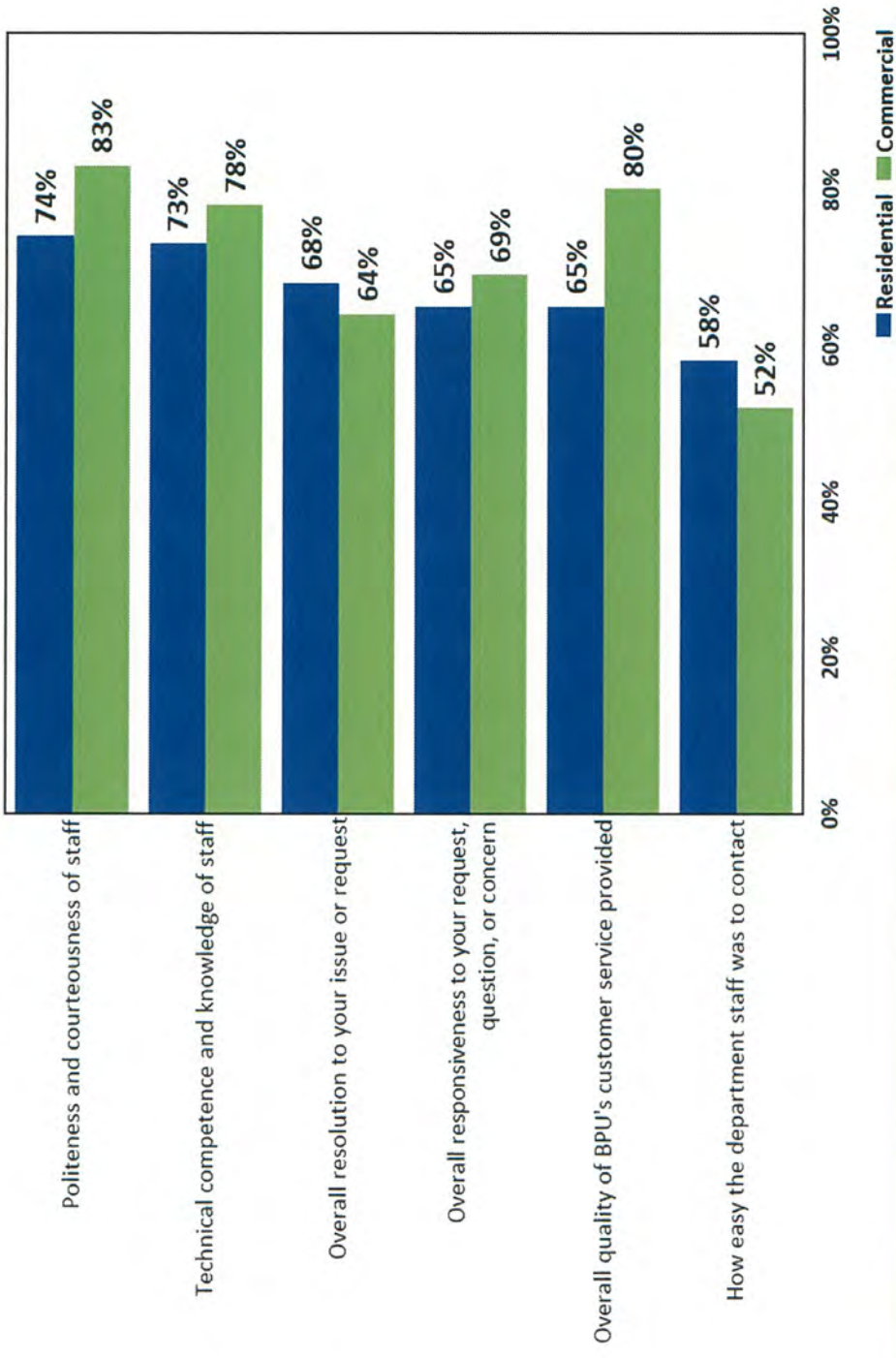
Sixty-nine percent (69%) made contact by phone, 17% in-person, 13% by email, and 2% by mail

42% of commercial customers have observed KCBPU field staff within the past two years

Most of the contacts for both residential and commercial customers were related to billing concerns or electric services

## Satisfaction with BPU Staff - Residential vs. Commercial Customers

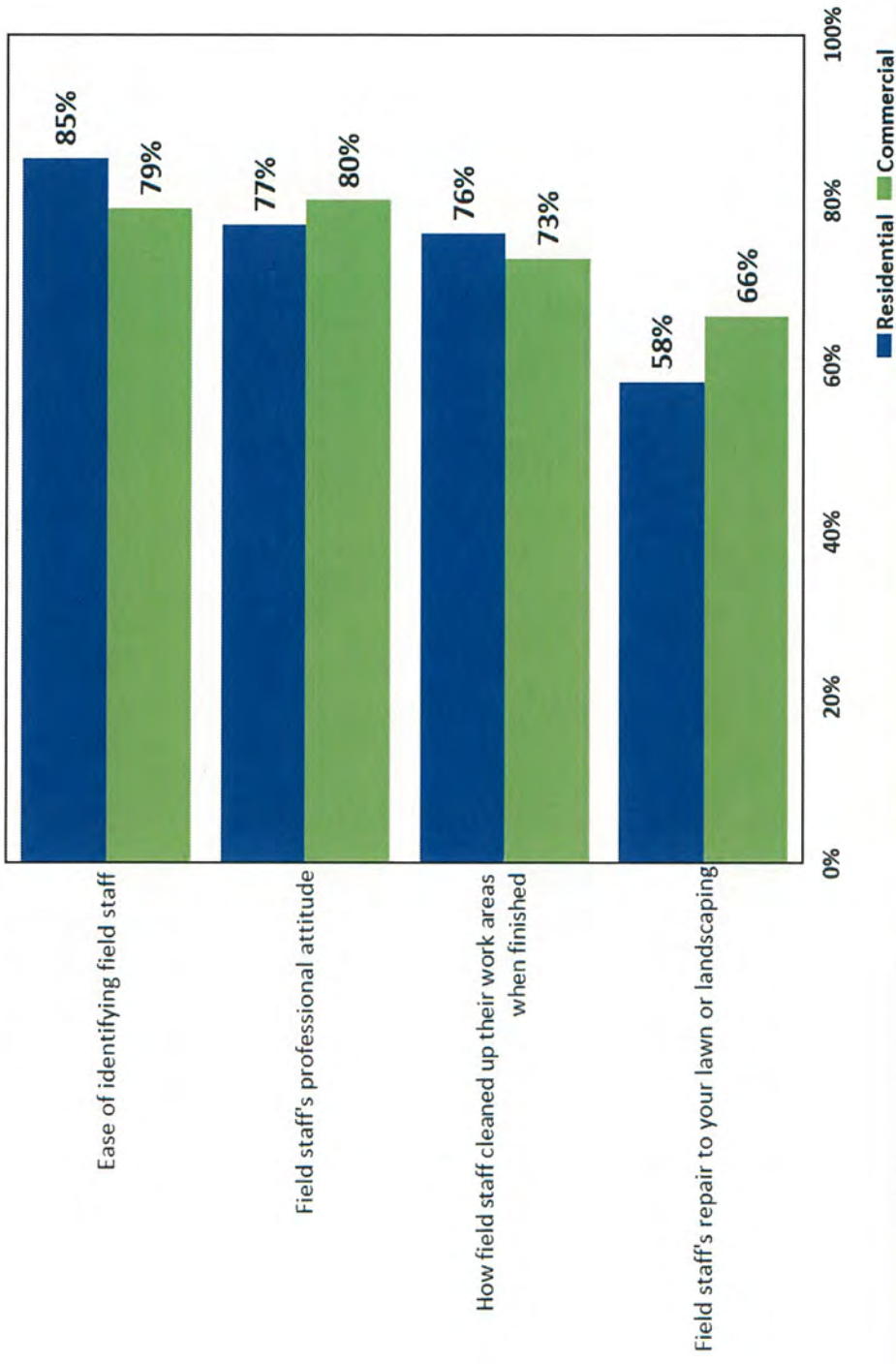
by percentage of respondents who had an interaction with BPU staff within the last two years and were "very satisfied" or "satisfied" with the item (excluding "don't know" responses)



Overall ratings are strong and both residential and commercial customers are mostly satisfied with all the areas assessed

## Satisfaction with BPU Field Staff - Residential vs. Commercial Customers

by percentage of respondents who observed BPU field staff within the last two years and were "very satisfied" or "satisfied" with the item (excluding "don't know" responses)



Satisfaction is very high for all of the items rated

# Service Restoration

UNPLANNED DISRUPTIONS TO SERVICE



# Disruptions & Service Restoration

## RESIDENTIAL CUSTOMERS

Only 13% of residential customers have had an unplanned disruption to their water service

52% of residential customers have had an unplanned disruption to their electric service

## COMMERCIAL CUSTOMERS

Only 9% of commercial customers have had an unplanned disruption to their water service

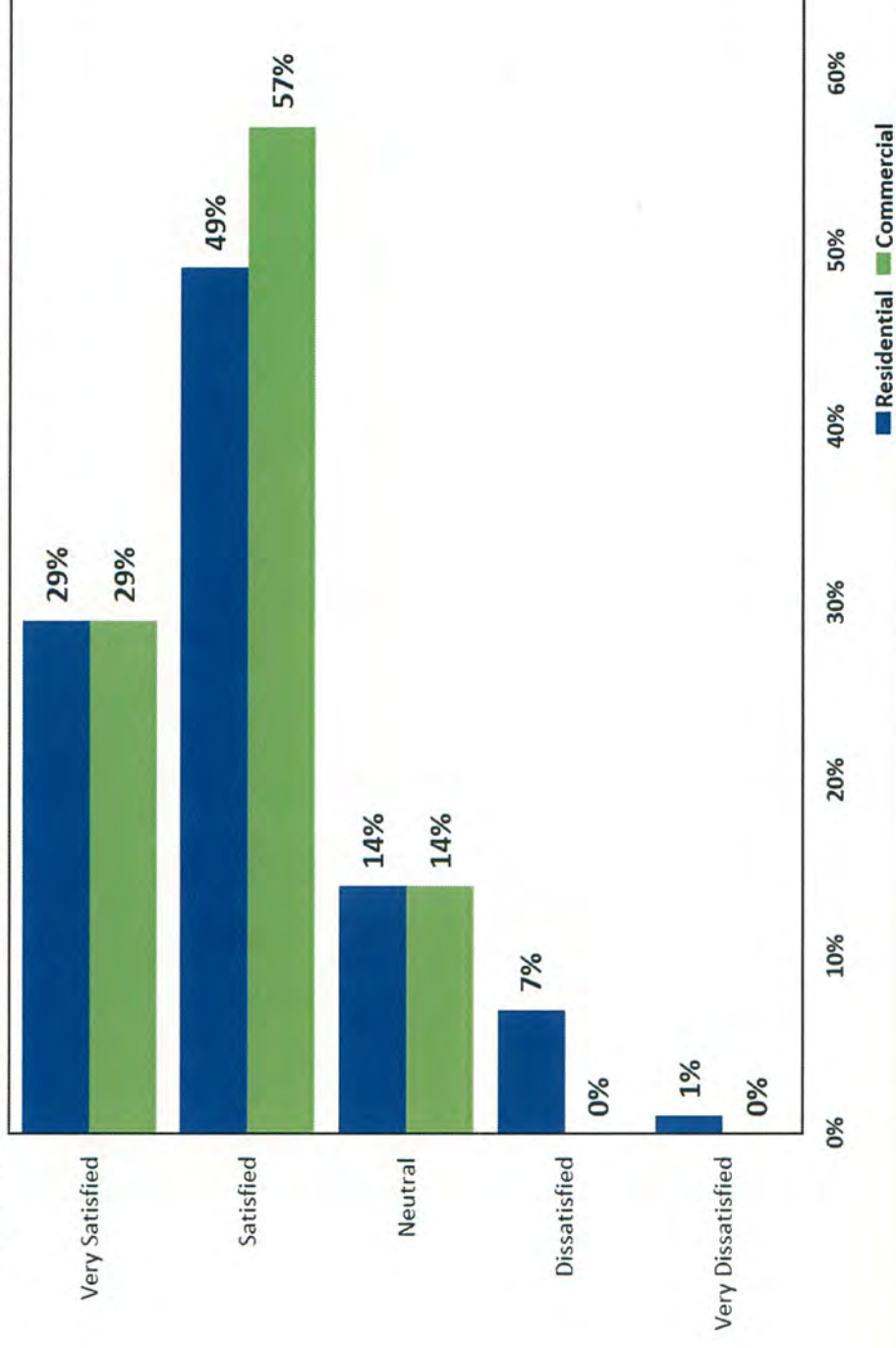
44% of commercial customers have had an unplanned disruption to their electric service

Disruptions across residential and commercial customer accounts are similar

## Satisfaction with Restoration of Water Service Timing

### Residential vs. Commercial Customers

by percentage of respondents who were "very satisfied" or "satisfied" with the item (excluding "don't know" responses)

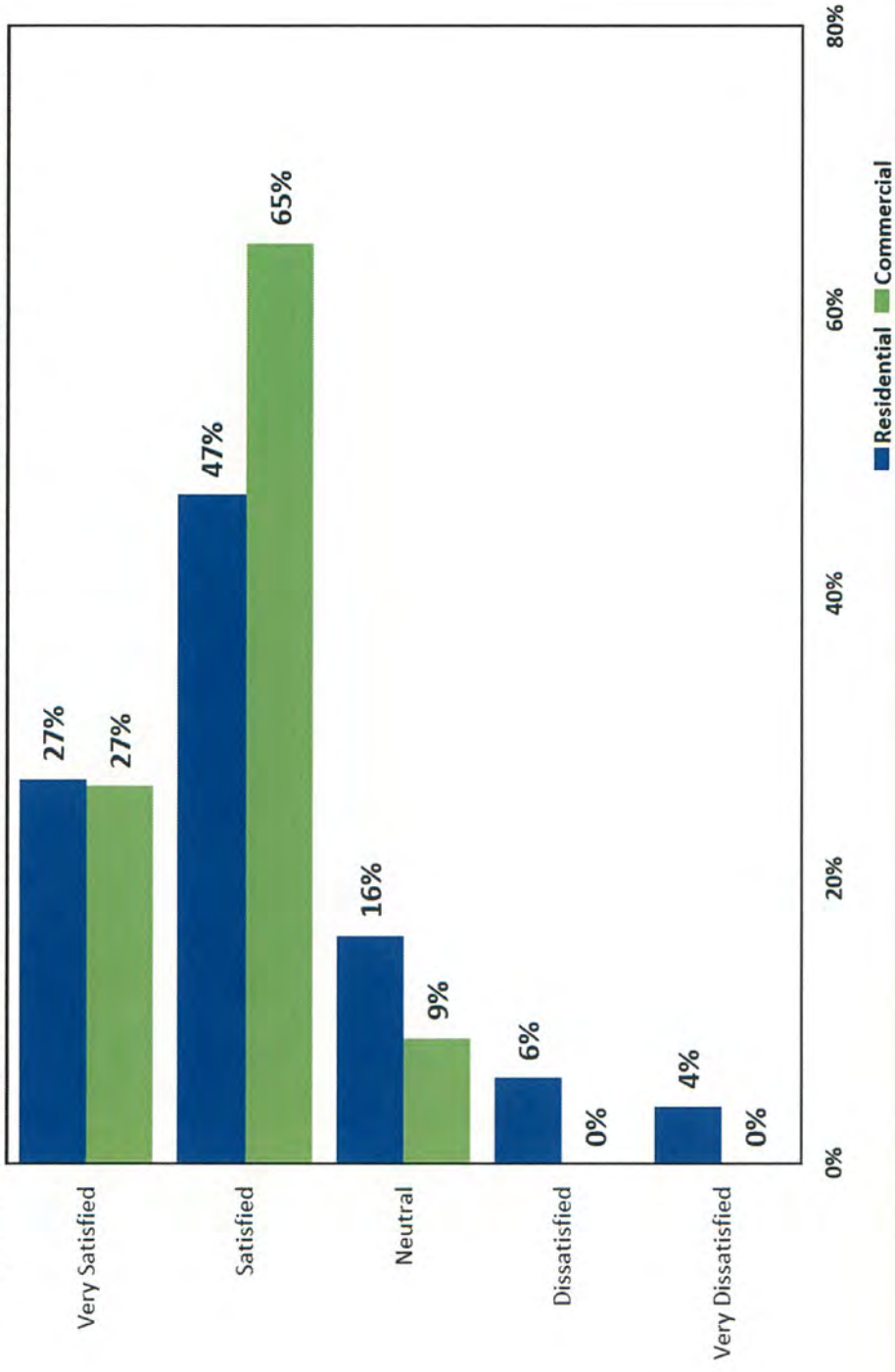


Both residential and commercial customers are both highly satisfied with the amount of time it took to restore water services

## Satisfaction with Restoration of Electric Service Timing

### Residential vs. Commercial Customers

by percentage of respondents who were "very satisfied" or "satisfied" with the item (excluding "don't know" responses)



Commercial customers are slightly more satisfied – but experienced disruptions at lower rates than residential customers

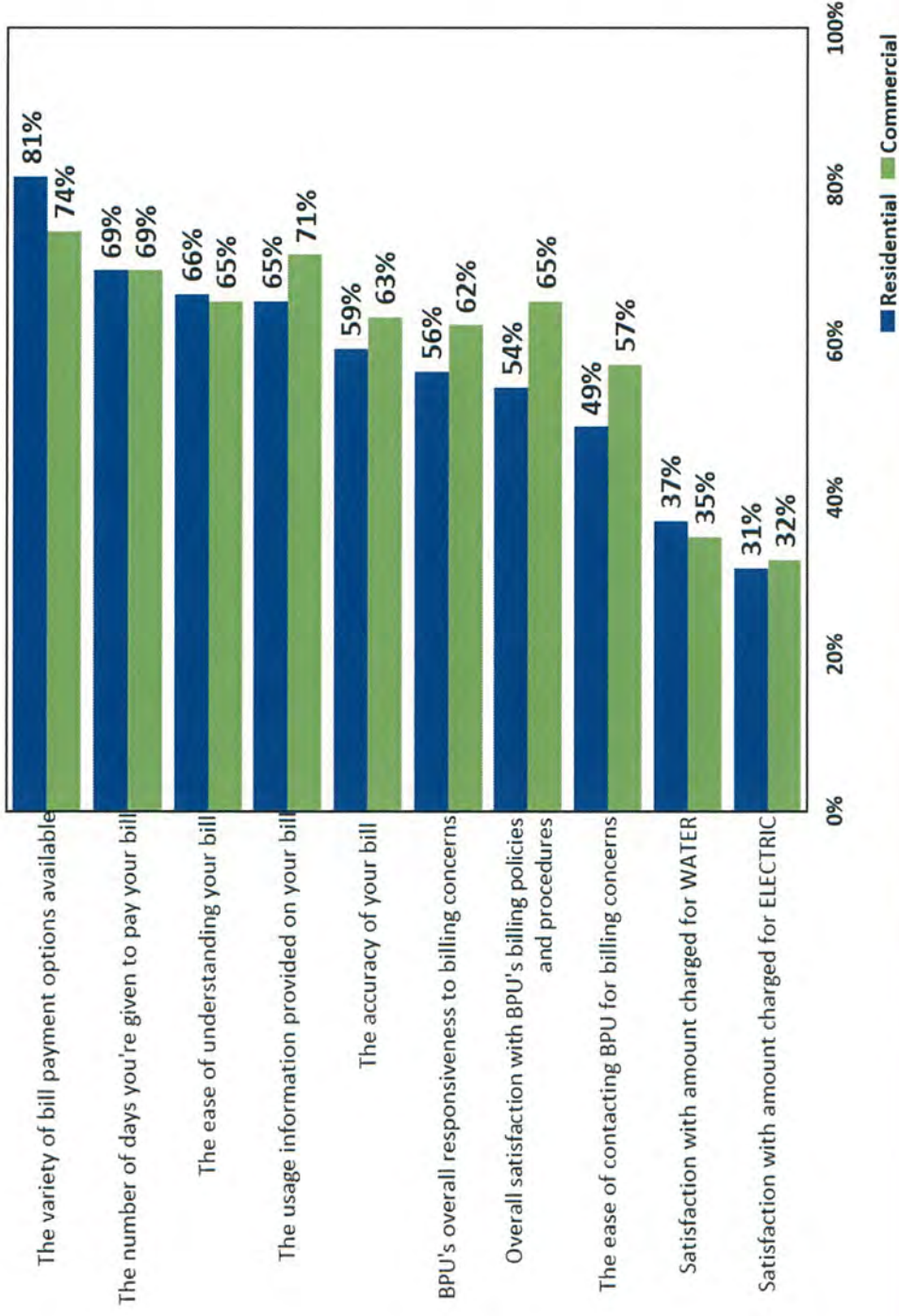
# Billing Services

HOW RESIDENTIAL & COMMERCIAL CUSTOMERS PERCEIVE BILLING



## Satisfaction with Billing Services - Residential vs. Commercial Customers

by percentage of respondents who were "very satisfied" or "satisfied" with the item (excluding "don't know" responses)



### Items Residential

#### Customers Believe Should

#### Receive the Most Emphasis

- Ease of contacting BPU with concerns
- Accuracy of your bill
- BPU's overall responsiveness to billing concerns
- Usage information

### Items Commercial

#### Customers Believe Should

#### Receive the Most Emphasis

- Ease of contacting BPU with concerns
- Ease of understanding your bill
- BPU's overall responsiveness to billing concerns
- Accuracy of your bill

Residential and commercial customers have similar perceptions of KCBPU's billing services and procedures – including costs

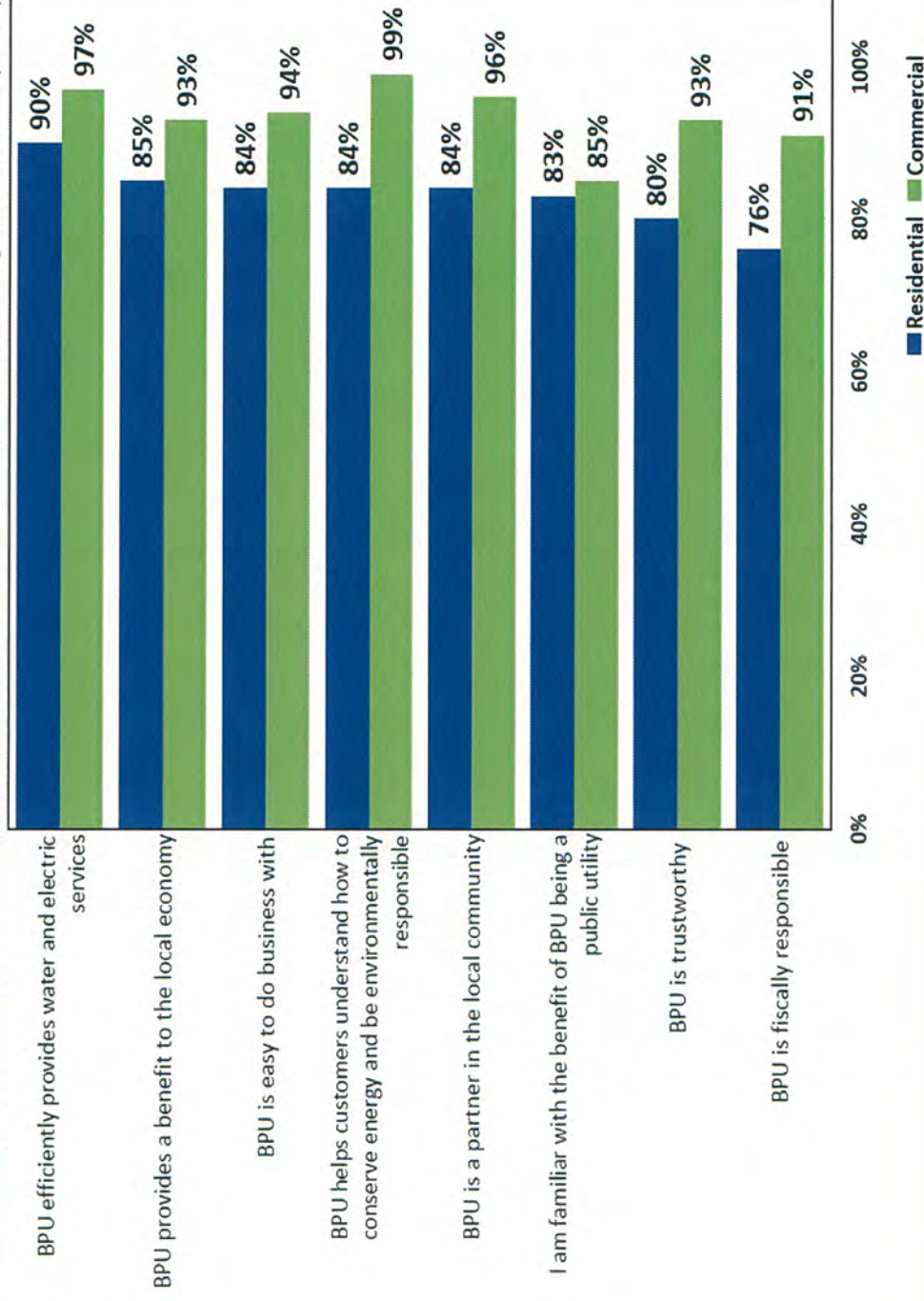
# Perceptions

HOW CUSTOMERS PERCEIVE KCBPU



## Agreement with Statements - Residential vs. Commercial Customers

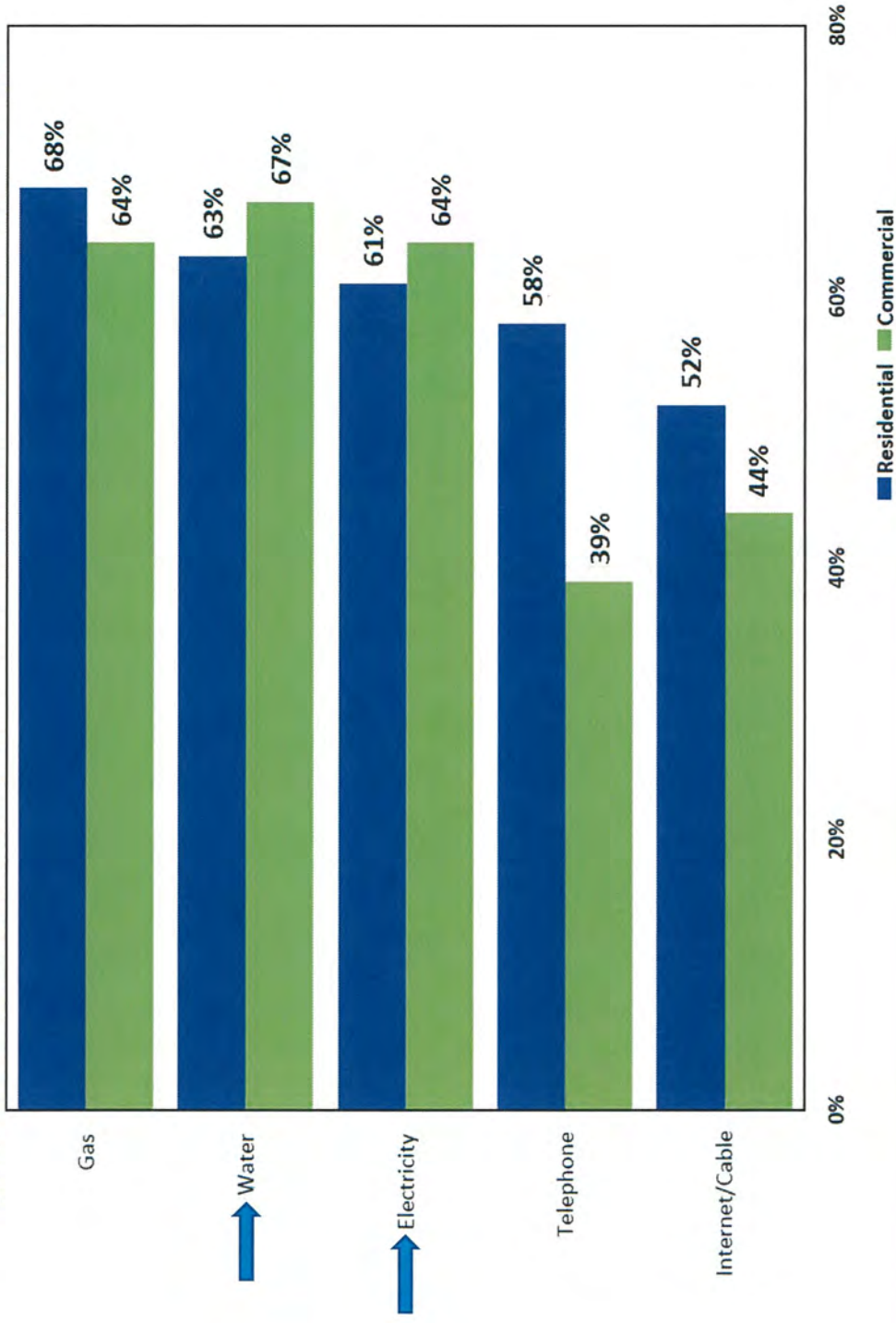
by percentage of respondents who "strongly agree," "agree," or are "neutral" with the item (excluding "don't know" responses)



Overall agreement with the statements is high when incorporating "neutral" responses into the results

## Satisfaction in Terms of Value - Residential vs. Commercial Customers

by percentage of respondents who were "very satisfied" or "satisfied" with the item (excluding "don't know" responses)

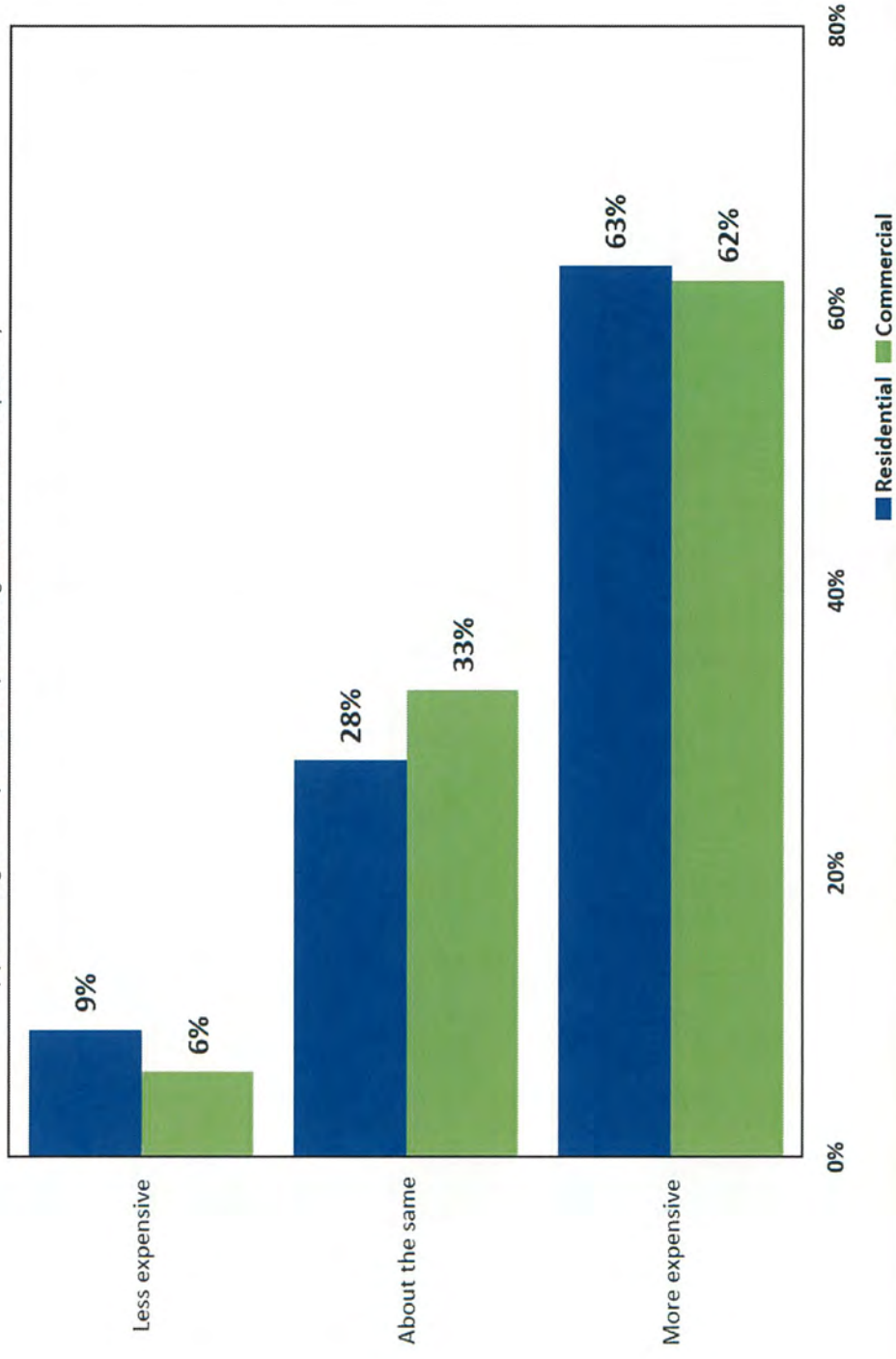


BPU's services are well aligned with other utility services in value, but gas bills were likely lower during administration

## Comparing Water and Electric Charges to Other in KC Metro

### Residential vs. Commercial Customers

by percentage of respondents (excluding "don't know" responses)



# Questions?

THANK YOU!





# 2023 Audited Financial Results

## May 15, 2024



# Financial Results

## Revenues – 2023 YTD

	(CY) 2023 YTD	(PY) 2022 YTD	Budget 2023 YTD	(CY) 2023 YTD
Electric	\$ 300.314	\$ 332.255	\$ 310.487	\$ 300.314
Water	55.033	52.824	53.249	55.033
Combined	\$ 355.347	\$ 385.079	\$ 363.736	\$ 355.347
				-2.3%

\*\* Dollars in millions

Variance – YTD comparing 2022 Actual to 2023 Actual

Electric:

Residential \$1.3M  
Commercial \$3.9M  
Industrial (\$783K)

Water:

Residential \$1.0M  
Commercial \$851K  
Industrial \$43K

\*\* Recognized ERC Over Collection for 2023 3<sup>rd</sup> & 4<sup>th</sup> Quarter of \$4.1M. Recognized in Jan-June of 2024

# Financial Results

## Operating Expenses – 2023 YTD

	(CY) 2023 YTD	(PY) 2022 YTD	Budget 2023 YTD	(CY) 2023 YTD
Electric	\$ 226.313	\$ 244.131	\$ 241.239	\$ 226.313
Water	37.731	35.645	40.872	37.731
Combined	\$ 264.044	\$ 279.776	\$ 282.111	\$ 264.044
				-6.4%

\*\*Dollars in millions

Variance – YTD comparing 2022 Actual to 2023 Actual	<b>Electric:</b>		<b>Water:</b>	
	Purchased Power	(\$11.8M)	Production	\$170K
	Fuel	(\$23.1M)	T&D	(\$605K)
	Production	\$4.1M	G&A	\$2.4M
	T&D	(\$236K)		
	G&A	\$10.4M		



# Financial Results

## Change in Net Position – 2023 YTD

	(CY) 2023 YTD	(PY) 2022 YTD	Budget 2023 YTD	(CY) 2023 YTD
Electric	\$ 25.533	\$ 38.006	\$ 21.315	\$ 25.533
Water	11.244	11.344	6.067	11.244
Combined	\$ 36.777	\$ 49.350	\$ 27.382	\$ 36.777

\*\*Dollars in millions



# Financial Results

## Cash Position & Debt Coverage

	(CY) 2023 December	(PY) 2022 December	2023 November
Combined (E&W)	\$ 58.20	\$ 44.56	\$ 58.03
Days Cash-on-Hand	97	68	96

1 Day = Approximately \$600K-\$625K  
(Based on 12 month rolling average of expenses)

### Debt Coverage with PILOT

	(CY) 2023 December	(PY) 2022 December
Electric	2.52	2.73
Water	2.26	2.19
Combined	2.67	2.83

### Debt Coverage w/o PILOT

	(CY) 2023 December	(PY) 2022 December
Electric	1.80	2.03
Water	1.77	1.72
Combined	1.94	2.12



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# **Report to the Board of Directors, Audit Committee, and Management**

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

### **Results of the 2023 Financial Statement Audit, Including Required Communications**

December 31, 2023

---

# Required Communications Regarding Our Audit Strategy & Approach (AU-C 260)

The following matters are required communications we must make to you, including these responsibilities:

Matter	Discussion
<b>Scope of Our Audit</b>	<p>This report covers audit results related to your financial statements and supplementary information:</p> <ul style="list-style-type: none"><li>• As of and for the year ended December 31, 2023</li><li>• Conducted in accordance with our contract dated December 7, 2023</li></ul>
<b>Our Responsibilities</b>	<p>FORVIS is responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management, with the oversight of those charged with governance, are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).</p>
<b>Audit Scope and Inherent Limitations to Reasonable Assurance</b>	<p>An audit performed in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in <i>Government Auditing Standards</i> issued by the Comptroller General of the United States is designed to obtain reasonable, rather than absolute, assurance about the financial statements. The scope of our audit tests was established in relation to the financial statements taken as a whole and did not include a detailed audit of all transactions.</p>

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## **Matter**

## **Discussion**

### **Extent of Our Communication**

In addition to areas of interest and noting prior communications made during other phases of the engagement, this report includes communications required in accordance with GAAS that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process, including audit approach, results, and internal control. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.

### **Independence**

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

### **Your Responsibilities**

Our audit does not relieve management or those charged with governance of your responsibilities. Your responsibilities and ours are further referenced in our contract.

### **Distribution Restriction**

This communication is intended solely for the information and use of the following and is not intended to be, and should not be, used by anyone other than these specified parties:

- Board of Directors, Audit Committee, and Management
- Others within the Board of Public Utilities (BPU)

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# Government Auditing Standards

Matter	Discussion
<b>Additional GAGAS Reporting</b>	<p>We also provided reports as of December 31, 2023, on the following as required by GAGAS:</p> <ul style="list-style-type: none"><li>• Internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with GAGAS</li></ul>
<b>Reporting Limitations</b>	<p>Our consideration of internal control over financial reporting and our tests of compliance were not designed with an objective of forming an opinion on the effectiveness of internal control or on compliance, and accordingly, we do not express such an opinion.</p>

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## Other Information Accompanying the Audited Financial Statements

The audited financial statements are presented along with management's Annual Comprehensive Financial Report (ACFR). Management, or those charged with governance, is responsible for preparing the ACFR.

We were not engaged to audit the information contained in the ACFR, and as a result, our opinion does not provide assurance as to the completeness and accuracy of the information contained therein.

As part of our procedures, we read the entire report to determine if financial information discussed in sections outside the financial statements materially contradicts the audited financial statements. If we identify any such matters, we bring them to management's attention and review subsequent revisions.

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## Auditor Objectives Related to Other Information

Our objectives related to the other information accompanying the audited financial statements were to:

- Consider whether a material inconsistency exists between the other information and the financial statements
- Remain alert for indications that:
  - A material inconsistency exists between the other information and the auditor's knowledge obtained in the audit, or
  - A material misstatement of fact exists or the other information is otherwise misleading
- Respond appropriately when we identify that such material inconsistencies appear to exist or when we otherwise become aware that other information appears to be materially misstated. Potential responsive actions would include requesting management to correct the identified inconsistency.
- Include the appropriate communication in our auditor's report, disclosing the procedures performed on the Other Information, as well as the results obtained.

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## Qualitative Aspects of Significant Accounting Policies and Practices

### Significant Accounting Policies

Significant accounting policies are described in Note 1 of the audited financial statements.

With respect to new accounting standards adopted during the year, we call to your attention the following topics detailed in the following pages:

- GASB 96, *Subscription-Based Information Technology Arrangements (SBITA)*
- GASB 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*

### Unusual Policies or Methods

With respect to significant unusual accounting policies or accounting methods used for significant unusual transactions (significant transactions outside the normal course of business or that otherwise appear to be unusual due to their timing, size, or nature):

- No matters are reportable

### Alternative Accounting Treatments

We had discussions with management regarding alternative accounting treatments within GAAP for policies and practices for material items, including recognition, measurement and disclosure considerations related to the accounting for specific transactions as well as general accounting policies, as follows.

- No matters are reportable

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## Management Judgments and Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. Significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates include:

- Allowance for doubtful accounts
- Regulatory assets and regulatory deferred inflows
- Accrued liabilities
- Composite rate depreciation methods
- Net pension liability and related deferred inflows and outflows of resources
- Other post-employment benefits

## Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- Note 13: Subscription-Based Information Technology Arrangements

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## Our Judgment About the Quality of the Entity's Accounting Principles

During the course of the audit, we made the following observations regarding the Entity's application of accounting principles:

- Adoption of GASB 96, SBITA

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## Adjustments Identified by Audit

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments that, in its judgment, are required to prevent the financial statements from being materially misstated.

A misstatement is a difference between the amount, classification, presentation, or disclosure of a reported financial statement item and that which is required for the item to be presented fairly in accordance with the applicable financial reporting framework.

## Proposed & Recorded Adjustments

Auditor-proposed and management-recorded entries include the following:

- No matters are reportable

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## Uncorrected Misstatements

Some adjustments proposed were **not recorded** because their effect is not currently considered material. We request that all identified misstatements be corrected.

Uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate, but more than trivial to the financial statements as a whole are included as an attachment to this communication.

While these uncorrected misstatements were deemed to be immaterial to the current-period financial statements, it is possible that the impact of these uncorrected misstatements, or matters underlying these uncorrected misstatements, could potentially cause future-period financial statements to be materially misstated.

### ***Current-Period Uncorrected Misstatements***

- Decrease in accruals related to certain self-insurance liabilities
- Reclass PILOT from non-operating expense to transfer
- Increase in capital assets related to FEMA reimbursements
- Risk management footnote impact of health insurance accrual on rollforward

### ***Prior-Period Uncorrected Misstatements***

- Additional accrual for self-insured healthcare expenses

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## **Other Required Communications**

### **Disagreements with Management**

The following matters involved disagreements which if not satisfactorily resolved would have caused a modified auditor's opinion on the financial statements:

- No matters are reportable

### **Consultation with Individuals Outside of the Engagement Team**

During our audit, we encountered the following matters, for which we consulted the views of individuals outside of the engagement team:

- No matters are reportable

### **Consultation with Other Accountants**

During our audit, we became aware that management had consulted with other accountants about the following auditing or accounting matters:

- No matters are reportable

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## **Significant Issues Discussed with Management**

### ***Prior to Retention***

During our discussion with management prior to our engagement, the following issues regarding application of accounting principles or auditing standards were discussed:

- No matters are reportable

### ***During the Audit Process***

During the audit process, the following issues were discussed or were the subject of correspondence with management:

- Adoption of GASB 96, SBITA

## **Difficulties Encountered in Performing the Audit**

Our audit requires cooperative effort between management and the audit team. During our audit, we found significant difficulties in working effectively on the following matters:

- No matters are reportable

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## Other Material Communications

Listed below are other material communications between management and us related to the audit:

- Management representation letter (see Attachments)

We orally communicated to management other deficiencies in internal control identified during our audit that are not considered material weaknesses or significant deficiencies.

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## Attachments

### Management Representation Letter (Attachment A)

As a material communication with management, included herein is a copy of the representation letter provided by management at the conclusion of our engagement.

### Schedule of Uncorrected Misstatements (Attachment B)

The detail of uncorrected misstatements identified as a result of our engagement are included herein.

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Board of Public Utilities of Kansas City, Kansas (BPU)

Draft  
5/8/2024

## Attachment A

### Management Representation Letter

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Board of Public Utilities of Kansas City, Kansas (BPU)

Draft

5/8/2024

## Attachment B

### Schedule of Uncorrected Misstatements

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Board of Public Utilities of Kansas City, Kansas (BPU)

**RESOLUTION NUMBER 5299**

**A RESOLUTION APPROVING THE OVER RECOVERY OF THE  
ENERGY RATE COMPONENT (ERC) FOR THE 3<sup>RD</sup> AND 4<sup>TH</sup>  
QUARTER OF 2023 IN THE AMOUNT OF \$4,087,528 WHICH  
WILL BE RECOGNIZED OVER THE FIRST AND SECOND  
QUARTERS OF 2024.**

**WHEREAS**, the Kansas City Board of Public Utilities an administrative agency of the Unified Government of Wyandotte County/Kansas City, Kansas ("**KCBPU**") **adopted** the Energy Rate Component Rate Rider in a rate hearing which provides for a reconciliation adjustment for over and under recoveries; and

**WHEREAS**, the KCBPU had an over recovery in the 3<sup>rd</sup> and 4<sup>th</sup> quarters of 2023 in the amount of \$4,087,528 and wishes to amortize it over the 1<sup>st</sup> and 2<sup>nd</sup> quarter of 2024.

**NOW, THEREFORE, BE IT RESOLVED AND ORDAINED BY THE  
GOVERNING BODY OF THE KCBPU:**

The over recovery of the Energy Rate Component for the 3<sup>rd</sup> and 4<sup>th</sup> quarters of 2023 shall be recognized in the amount of \$4,087,528 and shall be amortized over the 1<sup>st</sup> and 2<sup>nd</sup> quarter of 2024.

**ADOPTED BY THE GOVERNING BODY OF THE KCBPU  
THIS 15<sup>th</sup> DAY OF MAY, 2024.**

---

**Thomas Groneman, Board President**

**Attest:**

---

**Stevie A. Wakes Sr., Board Secretary**

**Approved as to form:**

---

**KCBPU Legal Counsel**

**RESOLUTION NO: 5300**

**RESOLUTION AUTHORIZING THE ADOPTION OF THE 2023 AUDITED INANCIAL  
STATEMENTS AND SCHEDULES**

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF PUBLIC UTILITIES AN  
ADMINISTRATIVE AGENCY OF THE UNIFIED GOVERNMENT OF WYANDOTTE  
COUNTY/KANSAS CITY, KANSAS:**

**Whereas**, the 2023 Audited Financial Statements and Schedules has been presented to the  
Board of the Kansas City Board of Public Utilities an administrative agency of the Unified  
Government of Wyandotte County/Kansas City, Kansas; and

**Whereas**, the Board has reviewed said Statements and Schedules as audited by FORVIS,  
LLP; and

**Whereas**, the Board wishes to adopt the 2023 Audited Financial Statements and Schedules.

**Therefore**, the Board hereby adopts the 2023 Audited Financial Statements and Schedules.

**ADOPTED BY THE GOVERNING BODY OF THE KCBPU  
THIS 15<sup>th</sup> DAY OF MAY, 2024.**

\_\_\_\_\_  
**Thomas Groneman, Board President**

**Attest:**

\_\_\_\_\_  
**Stevie A.Wakes Sr., Board Secretary**

**Approved as to form:**

\_\_\_\_\_  
**KCBPU Legal Counsel**



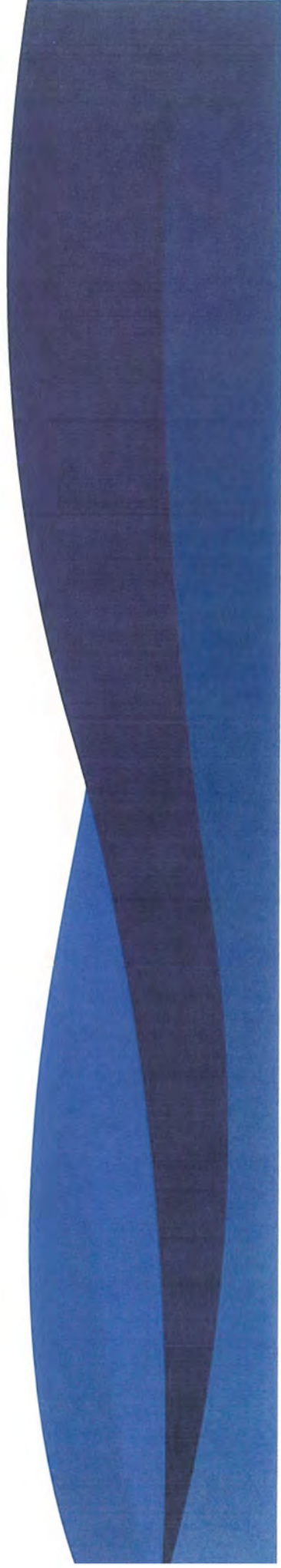


# Kansas City Board of Public Utilities

Unaudited Monthly Financial Statements

For the Period Ending April 30, 2024

Prepared by Accounting





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KANSAS CITY BOARD OF PUBLIC UTILITIES  
COMBINING UNAUDITED BALANCE SHEET  
FOR THE PERIOD ENDING  
April 2024 And April 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	
Current Period	Last Year
1,540,832,867	1,497,360,310
(810,460,590)	(778,654,213)
21,220,009	22,421,142
751,592,287	741,127,238
38,491,774	49,249,363
<b>\$ 790,084,061</b>	<b>\$ 790,376,601</b>

WATER UTILITY	
Current Period	Last Year
445,464,033	436,403,405
(182,280,934)	(173,842,467)
-	-
263,183,099	262,560,939
30,636,006	20,681,295
<b>\$ 293,819,105</b>	<b>\$ 283,242,234</b>

COMBINED	
Current Period	Last Year
1,986,296,900	1,933,763,715
(992,741,524)	(952,496,680)
21,220,009	22,421,142
1,014,775,386	1,003,688,177
69,127,780	69,930,658
<b>\$ 1,083,903,166</b>	<b>\$ 1,073,618,835</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

15,616,543	10,896,068	1,612,886	758,306	17,229,429	11,654,374
350,000	350,000	150,000	150,000	500,000	500,000
800,000	800,000	200,000	200,000	1,000,000	1,000,000
880,000	880,000	220,000	220,000	1,100,000	1,100,000
-	-	6,290,000	6,290,000	6,290,000	6,290,000
9,156,273	9,156,273	-	-	9,156,273	9,156,273
-	-	12,530,588	11,722,028	12,530,588	11,722,028
3,500,000	-	-	-	3,500,000	-
26,378,224	27,733,272	3,734,501	3,649,803	30,112,725	31,383,075
11,793,372	12,669,139	2,789,509	2,484,677	14,582,881	15,153,816
(138,167)	132,416	(54,862)	(27,861)	(193,029)	104,555
19,033,306	18,197,590	3,287,367	3,131,751	22,320,673	21,329,341
13,692,604	11,243,936	-	-	13,692,604	11,243,936
1,628,039	1,699,411	215,018	195,955	1,843,057	1,895,366
-	4,927,091	-	-	-	4,927,091
1,963,546	1,963,546	-	-	1,963,546	1,963,546
909,163	761,213	43,248	24,378	952,411	785,591
40,071,714	41,254,254	(40,071,714)	(41,254,254)	-	-
<b>\$ 145,634,617</b>	<b>\$ 142,664,209</b>	<b>\$ (9,053,459)</b>	<b>\$ (12,455,217)</b>	<b>\$ 136,581,158</b>	<b>\$ 130,208,992</b>

TOTAL CURRENT ASSETS



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



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

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

**Debt Issue Costs**

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

**TOTAL ASSETS**

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred Debt - 2014A Refunding  
Deferred Debt - 2016B Refunding  
Deferred Debt - 2020B Refunding  
Deferred Debt - Pension  
Deferred Debt - OPEB

**TOTAL DEFERRED OUTFLOWS OF RESOURCES**

**TOTAL ASSETS AND DEFERRED OUTFLOWS**

	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
23,030,581	20,476,405	5,714,937	3,815,219	26,845,800	26,191,342	
	725,802				725,802	
	816,293				816,293	
1,350,000	1,350,000	150,000	150,000	1,500,000	1,500,000	
6,193,934	6,073,410	1,316,408	1,397,135	7,591,069	7,389,818	
<b>\$ 30,574,515</b>	<b>\$ 29,441,910</b>	<b>\$ 7,181,345</b>	<b>\$ 5,362,354</b>	<b>\$ 35,936,869</b>	<b>\$ 36,623,255</b>	
804,430	692,084	106,500	60,050	864,480	798,584	
35,236	18,932			35,236	18,932	
	18,614,313	4,653,578			23,267,891	
57,622,890	61,300,947			57,622,890	61,300,947	
11,124,055	13,016,013			11,124,055	13,016,013	
<b>\$ 100,161,126</b>	<b>\$ 123,084,199</b>	<b>\$ 11,941,423</b>	<b>\$ 5,422,404</b>	<b>\$ 105,583,530</b>	<b>\$ 135,025,622</b>	
<b>\$ 1,035,879,804</b>	<b>\$ 1,056,125,009</b>	<b>\$ 282,728,440</b>	<b>\$ 290,188,050</b>	<b>\$ 1,326,067,854</b>	<b>\$ 1,338,853,449</b>	
1,547,708	194,668	64,688			259,356	
1,697,486	1,697,486	43,017	39,222	1,586,930	1,740,503	
2,112,698	2,112,698	521,261	484,081	2,446,088	2,633,959	
76,170,406	32,364,027	8,117,344	19,068,938	95,239,344	40,481,371	
2,133,890	593,616	148,404	533,473	2,667,363	742,020	
<b>\$ 81,814,011</b>	<b>\$ 36,962,495</b>	<b>\$ 8,894,714</b>	<b>\$ 20,125,714</b>	<b>\$ 101,939,725</b>	<b>\$ 45,857,209</b>	
<b>\$ 1,117,693,815</b>	<b>\$ 1,093,087,504</b>	<b>\$ 291,623,154</b>	<b>\$ 310,313,764</b>	<b>\$ 1,428,007,579</b>	<b>\$ 1,384,710,658</b>	



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



**NET POSITION**

Net Position

**TOTAL NET POSITION**

	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
	412,496,615	389,472,125	197,888,603	184,457,123	610,385,218	573,929,248
<b>\$</b>	<b>412,496,615</b>	<b>\$ 389,472,125</b>	<b>\$ 197,888,603</b>	<b>\$ 184,457,123</b>	<b>\$ 610,385,218</b>	<b>\$ 573,929,248</b>

**LIABILITIES**

**LONG TERM DEBT - REVENUE BOND**

Principal

Government Loans

**TOTAL LONG TERM DEBT**

	503,159,532	528,654,706	40,260,638	45,105,663	543,420,170	573,760,369
	2,040,193	2,284,008	28,657,960	23,192,242	30,698,153	25,476,250
<b>\$</b>	<b>505,199,725</b>	<b>\$ 530,938,714</b>	<b>\$ 68,918,598</b>	<b>\$ 68,297,905</b>	<b>\$ 574,118,323</b>	<b>\$ 599,236,619</b>

**DEFERRED CREDITS**

Accum Provision for Benefits

Pension Obligation

OPEB Obligation

Const Contract Retainage Payable - Noncurrent

**TOTAL DEFERRED CREDITS**

	16,285,079		4,071,270		20,356,349	
	21,865,428		5,466,357	8,793,183	27,331,785	43,965,915
<b>\$</b>	<b>38,150,507</b>	<b>\$ 35,172,732</b>	<b>\$ 9,537,627</b>	<b>\$ 8,793,183</b>	<b>\$ 47,688,134</b>	<b>\$ 43,965,915</b>

**CURRENT LIABILITIES**

Current Maturities LT Debt

Current Maturities-Govt Loans

Interest on Revenue Bonds

Customer Deposits

Accounts Payable

	23,848,250	20,339,000	4,711,750	7,161,000	28,560,000	27,500,000
	243,816	233,165	3,580,034	3,039,290	3,823,850	3,272,455
	3,092,906	3,236,147	144,130	177,934	3,237,036	3,414,081
	6,193,934	6,073,410	1,397,135	1,316,408	7,591,069	7,389,818
	19,792,919	16,089,712	1,791,704	949,389	21,584,623	17,039,101



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



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
Payroll & Payroll Taxes	8,553,726	7,688,141	2,720,627	2,690,696	11,274,353	10,378,837
Benefits & Reclaim	533,917	714,053	-	-	633,917	714,053
Accrued Claims Payable Public Liab	688,176	470,041	138,300	192,538	826,476	662,579
Accrued Claims Payable-WC	1,665,665	1,579,544	472,498	458,068	2,138,163	2,037,612
Other Accrued Liabilities	9,036,713	9,222,109	3,771	19,522	9,040,484	9,241,631
Payment in Lieu of Taxes	2,391,923	2,557,631	476,412	421,651	2,868,335	2,979,282
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 76,141,945</b>	<b>\$ 68,202,953</b>	<b>\$ 16,067,714</b>	<b>\$ 16,426,496</b>	<b>\$ 92,209,659</b>	<b>\$ 84,629,449</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 619,492,177</b>	<b>\$ 634,314,399</b>	<b>\$ 94,523,939</b>	<b>\$ 93,517,584</b>	<b>\$ 714,016,116</b>	<b>\$ 727,831,983</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Gain on Bond Refunding	484,605	556,553	130,706	151,029	615,311	707,582
Recovery Fuel/Purchase Power	1,362,509	-	-	-	1,362,509	-
Deferred Credit Pension	58,038,937	46,758,471	14,509,734	11,689,618	72,548,671	58,448,089
Deferred Credit OPEB	13,043,126	7,231,198	3,260,782	1,807,800	16,303,908	9,038,998
Deferred Inflow Leases	12,775,846	14,754,758	-	-	12,775,846	14,754,758
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 85,705,023</b>	<b>\$ 69,300,980</b>	<b>\$ 17,901,222</b>	<b>\$ 13,648,447</b>	<b>\$ 103,606,245</b>	<b>\$ 82,949,427</b>
<b>TOTAL LIABILITIES, NET POSITION AND DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 1,117,693,815</b>	<b>\$ 1,093,087,504</b>	<b>\$ 310,313,764</b>	<b>\$ 291,623,154</b>	<b>\$ 1,428,007,579</b>	<b>\$ 1,384,710,658</b>

KANSAS CITY BOARD OF PUBLIC UTILITIES

Statements of Revenues, Expenses, and Change in Net Position

All Operating Unit Values

For The Period Ending April 2024

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	2024 Year To Date Budget	2024 Year To Date Actuals	2023 Year To Date Actuals	2024 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
Sales of Energy and Water										
8,047,000	5,581,090	69%	6,799,422	-18%	Residential Sales	36,286,000	33,418,913	34,631,453	115,839,000	29%
9,467,000	9,268,990	98%	9,801,027	-5%	Commercial Sales	38,833,000	40,248,821	41,433,736	122,268,000	33%
4,644,000	4,295,762	93%	4,695,386	-9%	Industrial Sales	18,732,000	17,451,722	19,354,272	59,890,000	29%
891,360	665,298	75%	830,667	-20%	Schools	3,855,750	3,911,426	4,279,001	11,117,960	35%
22,400	18,414	82%	21,816	-16%	Highway Lighting	117,400	112,726	117,245	366,700	31%
-	-	-	-	-	Public Authorities	-	-	-	28,000	-
50,000	49,829	100%	47,495	5%	Fire Protection	200,000	199,286	188,468	600,000	33%
23,121,760	19,879,382	86%	22,195,813	-10%	Total Sales of Energy and Water	98,024,150	95,342,893	100,004,175	310,109,660	31%
87,000	82,432	95%	86,015	-4%	Borderline Electric Sales	414,000	407,427	412,927	1,246,000	33%
1,089,000	484,468	44%	98,682	391%	Wholesale Market Sales	4,368,000	1,853,614	1,614,943	13,463,000	14%
1,176,000	566,900	48%	184,697	207%	Total Other Utility Sales	4,782,000	2,261,041	2,027,870	14,709,000	15%
248,900	244,519	98%	212,521	15%	Forfeited Discounts	1,034,400	931,766	973,165	2,958,500	31%
230,150	234,942	102%	883,922	-73%	Connect/Disconnect Fees	928,100	1,227,238	1,805,789	2,792,900	44%
53,000	26,545	50%	30,025	-12%	Tower/Pole Attachment Rentals	1,071,000	1,575,391	852,860	1,879,000	84%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
2,650	2,076	78%	736	182%	Diversion Fines	10,600	6,673	12,094	31,800	21%
44,658	211,984	475%	16,574	1,179%	Service Fees	271,378	274,254	240,166	940,620	29%
15,318	142,932	933%	17,165	733%	Other Miscellaneous Revenues	60,814	181,212	30,241	184,090	98%
-	681,255	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	2,725,019	-	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
594,676	1,544,253	260%	1,160,944	33%	Total Other Revenues	3,376,292	6,921,554	3,914,316	8,786,910	79%
2,846,861	2,868,335	101%	2,979,282	-4%	Payment In Lieu Of Taxes	12,174,356	11,829,531	12,365,208	38,314,998	31%
2,846,861	2,868,335	101%	2,979,282	-4%	Total Payment In Lieu Of Taxes	12,174,356	11,829,531	12,365,208	38,314,998	31%
\$ 27,739,297	\$ 24,858,870	90%	\$ 26,520,736	-6%	TOTAL OPERATING REVENUES	\$ 118,356,798	\$ 116,355,019	\$ 118,311,569	\$ 371,920,567	31%

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

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	2024 Year To Date Budget	2024 Year To Date Actuals	2023 Year To Date Actuals	2024 Annual Budget	Percent Actual To Annual Budget
OPERATING EXPENSES										
3,633,506	3,922,381	108%	4,631,793	-15%	Production	14,797,980	14,165,636	13,953,781	45,609,096	31%
4,131,169	7,368,799	178%	5,785,618	27%	Purchased Power	19,219,731	28,176,106	20,689,046	53,106,638	53%
1,205,314	2,008,624	167%	982,551	104%	Fuel	9,434,099	10,280,202	7,881,939	38,502,401	27%
4,174,176	4,040,257	97%	4,024,504	-	Transmission and Distribution	17,134,864	15,817,219	15,347,163	52,912,589	30%
464,379	414,082	89%	455,942	-9%	Customer Account Expense	1,912,742	1,723,283	1,672,982	5,980,527	29%
3,148,687	3,011,104	96%	2,495,436	21%	General and Administrative	12,514,668	10,351,457	10,547,121	38,097,563	27%
3,596,847	3,689,525	103%	3,653,763	-	Depreciation and Amortization	14,387,388	14,863,546	14,532,721	43,162,164	34%
-	-	-	2,463,546	-100%	Dfrd Fuel & Purch Power-Amort	-	-	9,854,183	-	-
\$ 20,354,076	\$ 24,454,771	120%	\$ 24,493,153	-	TOTAL OPERATING EXPENSES	\$ 89,401,473	\$ 95,377,449	\$ 94,478,935	\$ 277,370,378	34%
\$ 7,385,221	\$ 404,099	5%	\$ 2,027,583	-80%	OPERATING INCOME	\$ 28,955,325	\$ 20,977,570	\$ 23,832,634	\$ 94,549,589	22%
NON OPERATING INCOME/EXPENSE										
305,857	416,016	136%	357,489	16%	Investment Interest	1,198,745	1,598,542	1,025,484	3,809,490	42%
(1,618,518)	(1,618,518)	100%	(1,707,040)	-5%	Interest - Long Term Debt	(6,689,884)	(6,722,386)	(7,122,734)	(19,769,727)	34%
(27,900)	(27,019)	97%	(27,255)	-	Interest - Other	(111,600)	(108,700)	(109,108)	(334,800)	32%
(2,846,861)	(2,868,335)	101%	(2,979,282)	-4%	PILOT Transfer Expense	(12,174,356)	(11,829,531)	(12,365,208)	(38,314,998)	31%
43,783	14,569	33%	16,681	-13%	Disposal of Assets-Gain/Loss	-	-	-	-	-
-	(134)	-	-	-	Other Income	173,462	80,917	92,506	518,716	16%
-	-	-	-	-	Other Expense	-	(134)	-	-	-
\$ (4,143,639)	\$ (4,083,421)	99%	\$ (4,339,407)	-6%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (17,603,632)	\$ (16,981,292)	\$ (18,479,060)	\$ (54,091,319)	31%
\$ 3,241,582	\$ (3,679,322)	-114%	\$ (2,311,824)	59%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 11,351,693	\$ 3,996,279	\$ 5,353,574	\$ 40,458,270	10%
TRANSFER AND CONTRIBUTION TO/FROM										
41,667	362,059	869%	(20,697)	-1,849%	NExch-Main, Design & Ext Fee	166,667	1,342,104	305,803	500,000	268%
\$ 3,283,248	\$ (3,317,263)	-101%	\$ (2,332,521)	42%	TOTAL CHANGE IN NET POSITION	\$ 11,518,360	\$ 5,338,382	\$ 5,659,377	\$ 40,958,270	13%

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



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	2024 Year To Date Budget	2024 Year To Date Actuals	2023 Year To Date Actuals	2024 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
Sales of Energy and Water										
5,906,000	3,680,218	62%	4,904,952	-25%	Residential Sales	27,709,000	25,071,698	26,726,378	88,846,000	28%
8,537,000	8,299,478	97%	8,972,067	-7%	Commercial Sales	35,202,000	36,227,402	38,069,651	109,558,000	33%
4,112,000	3,816,567	93%	4,261,169	-10%	Industrial Sales	16,658,000	15,350,146	17,407,236	53,140,000	29%
855,000	616,971	72%	792,191	-22%	Schools	3,709,000	3,739,301	4,131,519	10,451,000	36%
22,400	18,414	82%	21,816	-16%	Highway Lighting	117,400	112,726	117,245	366,700	31%
-	-	-	-	-	Public Authorities	-	-	-	-	-
-	-	-	-	-	Fire Protection	-	-	-	-	-
19,432,400	16,431,648	85%	18,952,195	-13%	Total Sales of Energy and Water	83,395,400	80,501,273	86,452,028	262,361,700	31%
87,000	82,432	95%	86,015	-4%	Borderline Electric Sales	414,000	407,427	412,927	1,246,000	33%
1,000,000	415,578	42%	33,431	1,143%	Wholesale Market Sales	4,000,000	1,581,349	1,330,709	12,000,000	13%
1,087,000	498,010	46%	119,446	317%	Total Other Utility Sales	4,414,000	1,988,776	1,743,636	13,246,000	15%
185,000	195,615	106%	170,017	15%	Forfeited Discounts	830,000	745,413	778,532	2,365,000	32%
209,250	212,309	101%	860,070	-75%	Connect/Disconnect Fees	837,000	1,139,686	1,705,078	2,511,000	45%
30,000	21,236	71%	30,025	-29%	Tower/Pole Attachment Rentals	950,000	1,484,498	668,336	1,600,000	93%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
1,900	1,431	75%	736	94%	Diversion Fines	7,600	5,029	10,869	22,800	22%
1,750	2,100	120%	5,469	-62%	Service Fees	7,000	5,100	10,278	21,000	24%
14,318	142,932	998%	14,909	859%	Other Miscellaneous Revenues	56,814	181,212	27,985	172,090	105%
-	681,255	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	2,725,019	-	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
442,218	1,256,878	284%	1,081,227	16%	Total Other Revenues	2,688,414	6,285,957	3,201,078	6,691,890	94%
2,374,254	2,391,923	101%	2,557,631	-6%	Payment in Lieu Of Taxes	10,288,527	9,995,850	10,657,957	32,151,514	31%
2,374,254	2,391,923	101%	2,557,631	-6%	Total Payment In Lieu Of Taxes	10,288,527	9,995,850	10,657,957	32,151,514	31%
\$ 23,335,872	\$ 20,578,460	88%	\$ 22,710,500	-9%	TOTAL OPERATING REVENUES	\$ 100,786,342	\$ 98,771,855	\$ 102,054,700	\$ 314,451,104	31%

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



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	2024 Year To Date Budget	2024 Year To Date Actuals	2023 Year To Date Actuals	2024 Annual Budget	Percent Actual To Annual Budget
OPERATING EXPENSES										
3,029,122	3,485,679	115%	4,146,229	-16%	Production	12,329,966	12,097,479	12,045,958	38,055,738	32%
4,131,169	7,368,799	178%	5,785,618	27%	Purchased Power	19,219,731	28,176,106	20,689,046	53,106,638	53%
1,205,314	2,008,624	167%	982,551	104%	Fuel	9,434,099	10,280,202	7,881,939	38,502,401	27%
2,843,415	2,975,401	105%	2,772,457	7%	Transmission and Distribution	11,660,208	10,888,782	10,538,530	35,914,097	30%
283,627	236,455	83%	274,056	-14%	Customer Account Expense	1,168,422	1,016,411	989,815	3,662,304	28%
2,487,784	2,361,601	95%	1,973,621	20%	General and Administrative	9,881,177	8,187,921	8,312,184	30,087,185	27%
2,906,232	2,990,275	103%	2,952,194	1%	Depreciation and Amortization	11,624,929	12,046,168	11,735,625	34,874,787	35%
-	-	-	2,463,546	-100%	Difrd Fuel & Purch Power-Amort	-	-	9,854,183	-	-
\$ 16,886,661	\$ 21,426,833	127%	\$ 21,350,272	-	- TOTAL OPERATING EXPENSES	\$ 75,318,532	\$ 82,693,068	\$ 82,047,280	\$ 234,203,151	35%
\$ 6,449,211	\$ (848,373)	-13%	\$ 1,360,228	-162%	OPERATING INCOME	\$ 25,467,809	\$ 16,078,787	\$ 20,007,420	\$ 80,247,953	20%
NON OPERATING INCOME/EXPENSE										
248,923	338,920	136%	288,188	18%	Investment Interest	976,950	1,306,460	830,349	3,107,742	42%
(1,546,453)	(1,546,453)	100%	(1,618,074)	-4%	Interest - Long Term Debt	(6,185,811)	(6,185,812)	(6,472,294)	(18,422,386)	34%
(22,700)	(22,008)	97%	(22,376)	-2%	Interest - Other	(90,800)	(88,776)	(89,598)	(272,400)	33%
(2,374,254)	(2,391,923)	101%	(2,557,631)	-6%	PILOT Transfer Expense	(10,288,527)	(9,995,850)	(10,657,957)	(32,151,514)	31%
42,333	13,919	33%	16,231	-14%	Disposal of Assets-Gain/Loss	167,662	80,585	85,576	501,316	16%
-	(134)	-	-	-	Other Income	-	(134)	-	-	-
-	-	-	-	-	Other Expense	-	-	-	-	-
\$ (3,652,151)	\$ (3,607,678)	99%	\$ (3,893,662)	-7%	- TOTAL NONOPERATING INCOME/EXPENSES	\$ (15,420,527)	\$ (14,883,527)	\$ (16,303,925)	\$ (47,237,242)	32%
\$ 2,797,060	\$ (4,456,052)	-159%	\$ (2,533,434)	76%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 10,047,283	\$ 1,195,260	\$ 3,703,495	\$ 33,010,711	4%
TRANSFER AND CONTRIBUTION TO/FROM										
-	-	-	-	-	NEExch-Main, Design & Ext Fee	-	-	-	-	-
\$ 2,797,060	\$ (4,456,052)	-159%	\$ (2,533,434)	76%	TOTAL CHANGE IN NET POSITION	\$ 10,047,283	\$ 1,195,260	\$ 3,703,495	\$ 33,010,711	4%

NE exch-Main, Design & Ext Fee

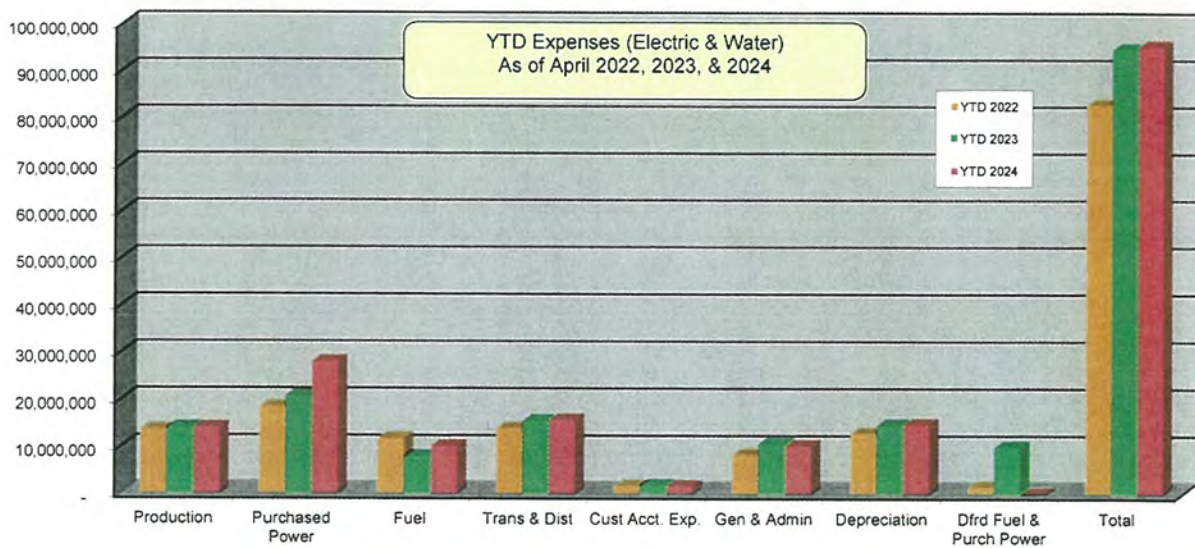
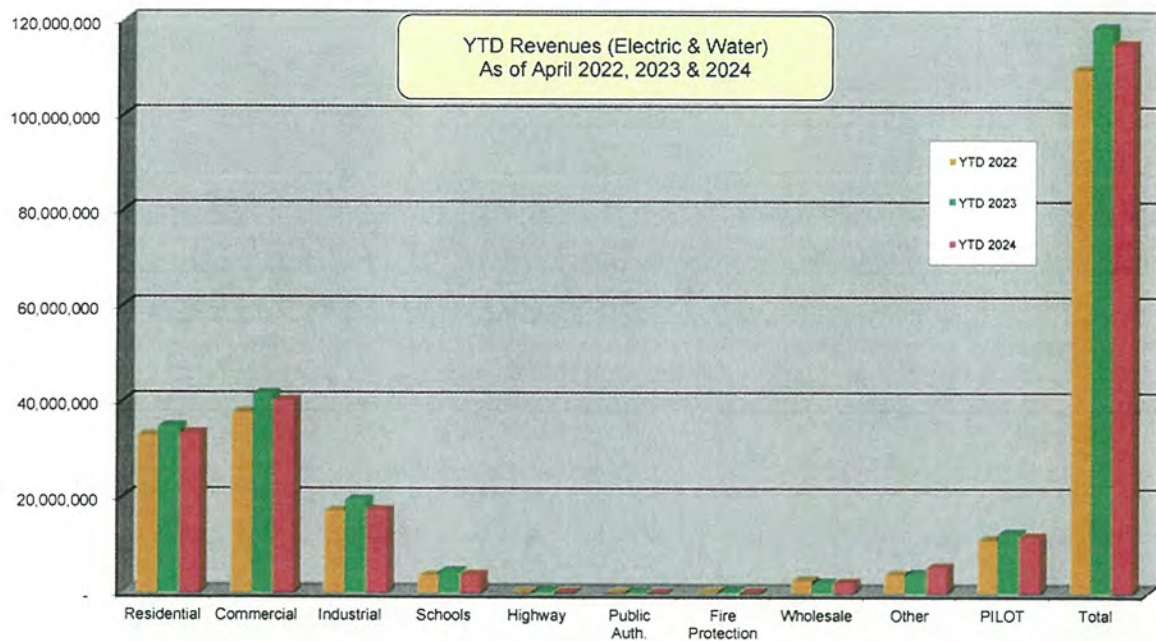
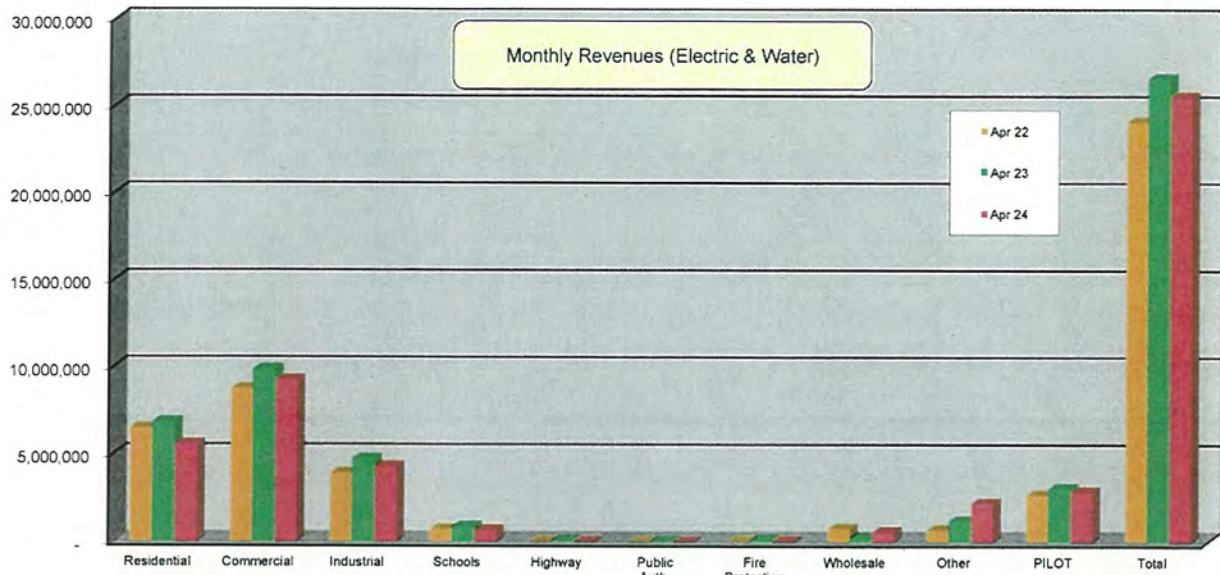
KANSAS CITY BOARD OF PUBLIC UTILITIES  
Statements of Revenues, Expenses, and Change in Net Position  
W-Water  
For The Period Ending April 2024

		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	2024 Year To Date Budget	2024 Year To Date Actuals	2023 Year To Date Actuals	2024 Annual Budget	Percent Actual To Annual Budget
<b>OPERATING REVENUES</b>									
<b>Sales of Energy and Water</b>									
2,141,000	1,900,871	89%	1,894,470	-	8,577,000	8,347,214	7,905,076	26,993,000	31%
930,000	969,512	104%	828,960	17%	3,631,000	4,021,419	3,364,086	12,710,000	32%
532,000	479,195	90%	434,217	10%	2,074,000	2,101,576	1,947,036	6,750,000	31%
36,360	48,327	133%	38,476	26%	146,750	172,125	147,483	666,960	26%
-	-	-	-	-	-	-	-	-	-
50,000	49,529	100%	47,495	5%	200,000	199,286	188,468	28,000	-
3,689,360	3,447,734	93%	3,243,617	6%	14,628,750	14,841,620	13,552,147	47,747,960	33%
89,000	68,889	77%	65,250	6%	368,000	272,265	284,234	1,463,000	19%
89,000	68,889	77%	65,250	6%	368,000	272,265	284,234	1,463,000	19%
63,900	48,904	77%	42,504	15%	204,400	186,353	194,633	593,500	31%
20,900	22,634	108%	23,851	-5%	91,100	87,552	100,712	281,900	31%
23,000	5,309	23%	-	-	121,000	90,893	184,524	279,000	33%
750	645	86%	-	-	-	1,645	1,225	9,000	18%
42,908	209,884	489%	11,105	1,790%	264,378	269,154	229,888	919,620	29%
1,000	-	-	2,256	-100%	4,000	-	2,256	12,000	-
-	-	-	-	-	-	-	-	-	-
152,458	287,375	188%	79,717	260%	687,878	635,597	713,238	2,095,020	30%
472,607	476,412	101%	421,651	13%	1,885,828	1,833,681	1,707,250	6,163,484	30%
472,607	476,412	101%	421,651	13%	1,885,828	1,833,681	1,707,250	6,163,484	30%
\$ 4,403,425	\$ 4,280,410	97%	\$ 3,810,236	12%	\$ 17,570,456	\$ 17,583,164	\$ 16,256,869	\$ 57,469,464	31%

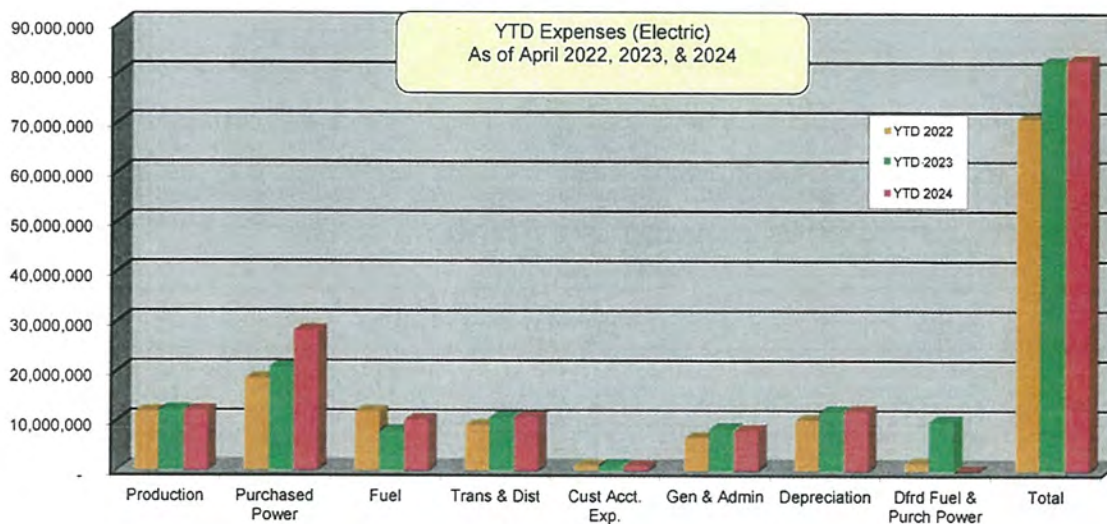
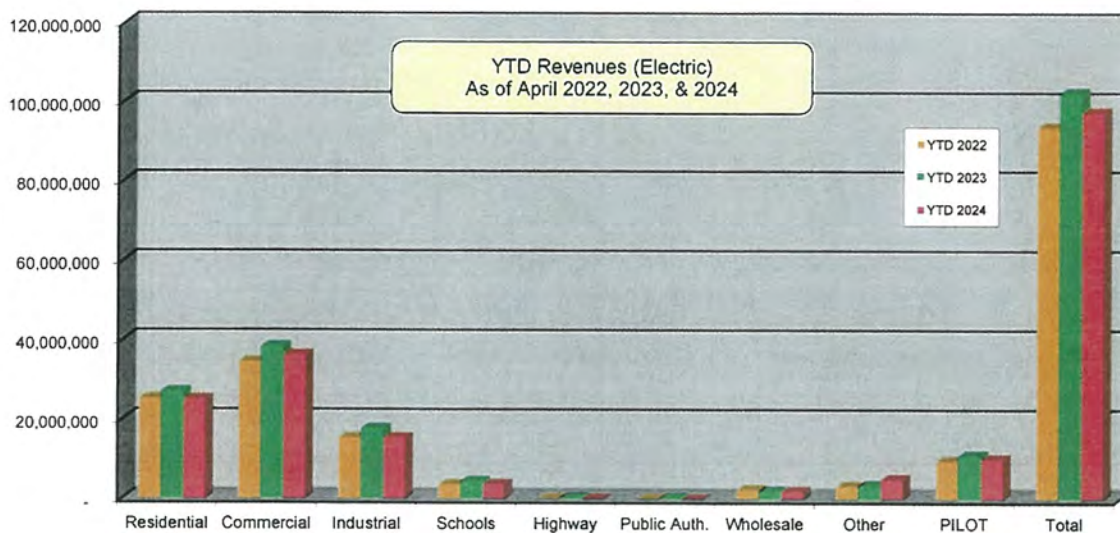
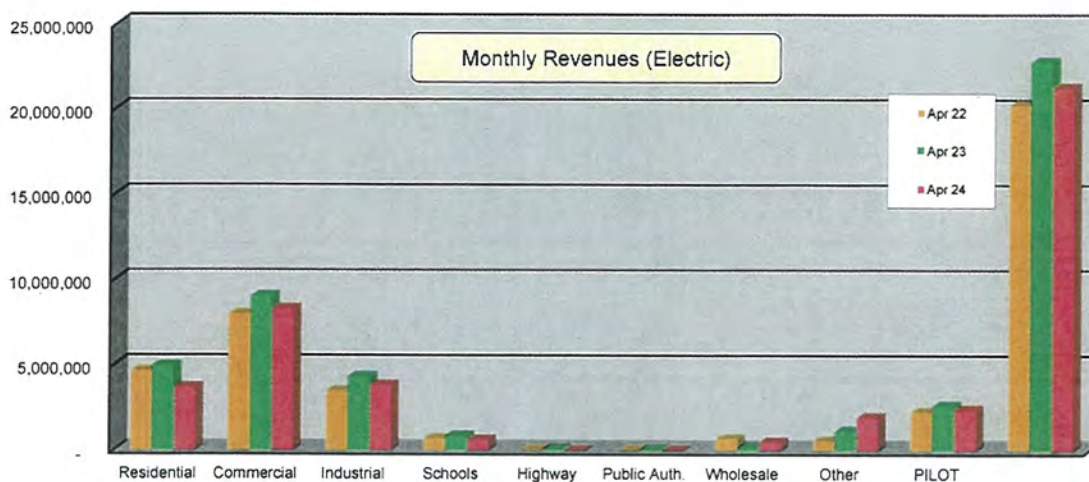
KANSAS CITY BOARD OF PUBLIC UTILITIES  
Statements of Revenues, Expenses, and Change in Net Position  
W-Water  
For The Period Ending April 2024

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	2024 Year To Date Budget	2024 Year To Date Actuals	2023 Year To Date Actuals	2024 Annual Budget	Percent Actual To Annual Budget
OPERATING EXPENSES										
604,384	436,702	72%	485,564	-10%	Production Purchased Power	2,468,014	2,068,157	1,907,823	7,553,357	27%
-	-	-	-	-	Fuel	-	-	-	-	-
1,330,761	1,064,856	80%	1,252,047	-15%	Transmission and Distribution	5,474,656	4,928,437	4,808,632	16,998,492	29%
180,752	177,627	98%	181,886	-2%	Customer Account Expense	744,321	706,872	683,167	2,318,223	30%
660,903	649,503	98%	521,815	24%	General and Administrative	2,633,490	2,163,536	2,234,937	8,010,377	27%
690,615	699,250	101%	701,569	-	Depreciation and Amortization	2,762,459	2,817,378	2,797,096	8,287,378	34%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 3,467,415	\$ 3,027,938	87%	\$ 3,142,881	-4%	TOTAL OPERATING EXPENSES	\$ 14,082,940	\$ 12,684,380	\$ 12,431,655	\$ 43,167,827	29%
\$ 936,010	\$ 1,252,472	134%	\$ 667,355	88%	OPERATING INCOME	\$ 3,487,516	\$ 4,898,784	\$ 3,825,214	\$ 14,301,636	34%
NON OPERATING INCOME/EXPENSE										
56,934	77,095	135%	69,302	11%	Investment Interest	221,796	292,082	195,136	701,748	42%
(72,065)	(72,065)	100%	(88,967)	-19%	Interest - Long Term Debt	(504,073)	(536,575)	(650,440)	(1,347,341)	40%
(5,200)	(5,011)	96%	(4,879)	3%	Interest - Other	(20,800)	(19,924)	(19,511)	(62,400)	32%
(472,607)	(476,412)	101%	(421,651)	13%	PILOT Transfer Expense	(1,885,828)	(1,833,681)	(1,707,250)	(6,163,484)	30%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
1,450	650	45%	450	44%	Other Income	5,800	332	6,930	17,400	2%
-	-	-	-	-	Other Expense	-	-	-	-	-
\$ (491,488)	\$ (475,742)	97%	\$ (445,744)	7%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (2,183,105)	\$ (2,097,765)	\$ (2,175,135)	\$ (6,854,076)	31%
\$ 444,522	\$ 776,730	175%	\$ 221,610	250%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 1,304,411	\$ 2,801,019	\$ 1,650,079	\$ 7,447,560	38%
TRANSFER AND CONTRIBUTION TO/FROM										
41,667	362,059	869%	(20,697)	-1,849%	NExch-Main, Design & Ext Fee	166,667	1,342,104	305,803	500,000	268%
\$ 486,189	\$ 1,138,789	234%	\$ 200,913	467%	TOTAL CHANGE IN NET POSITION	\$ 1,471,077	\$ 4,143,122	\$ 1,955,882	\$ 7,947,560	52%

# COMBINED (Electric/Water) April 30, 2024

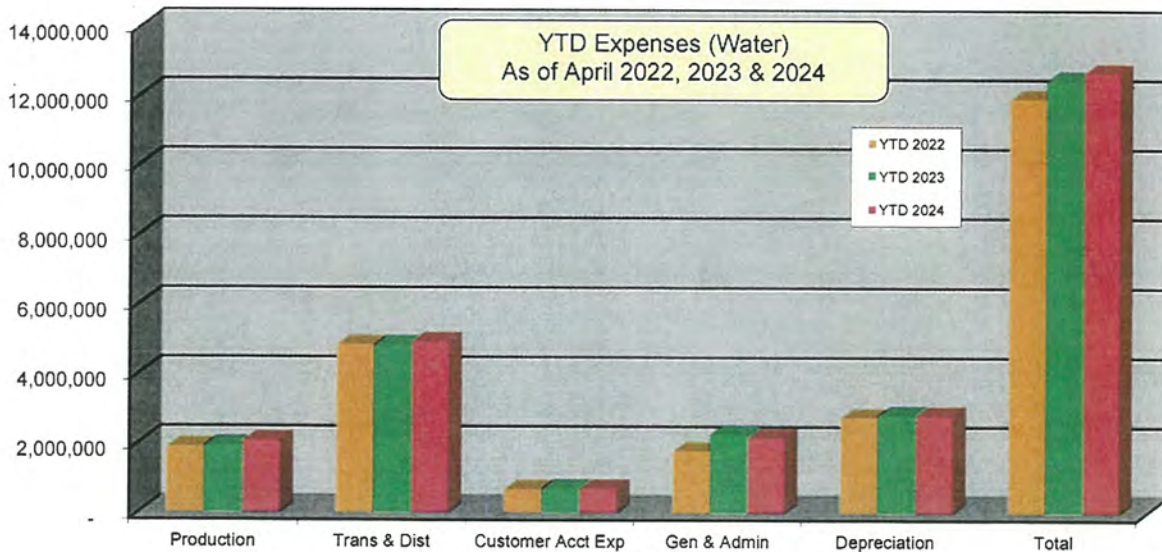
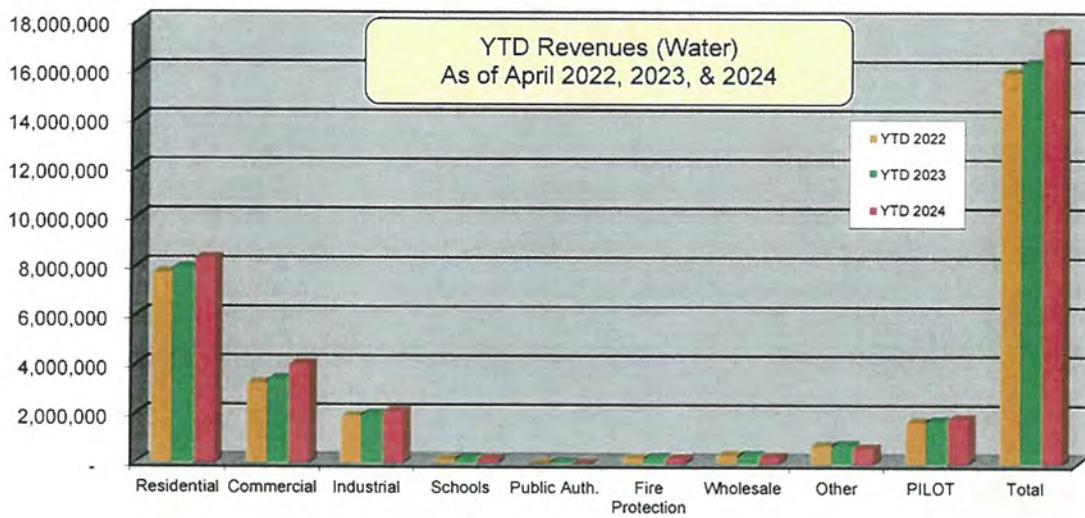
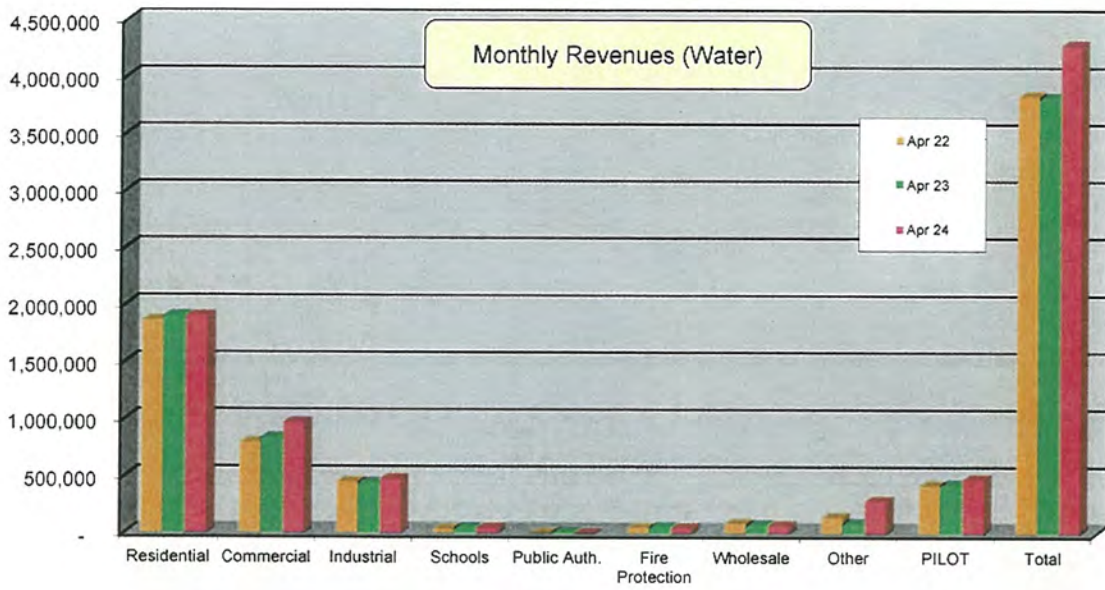


# Electric April 30, 2024



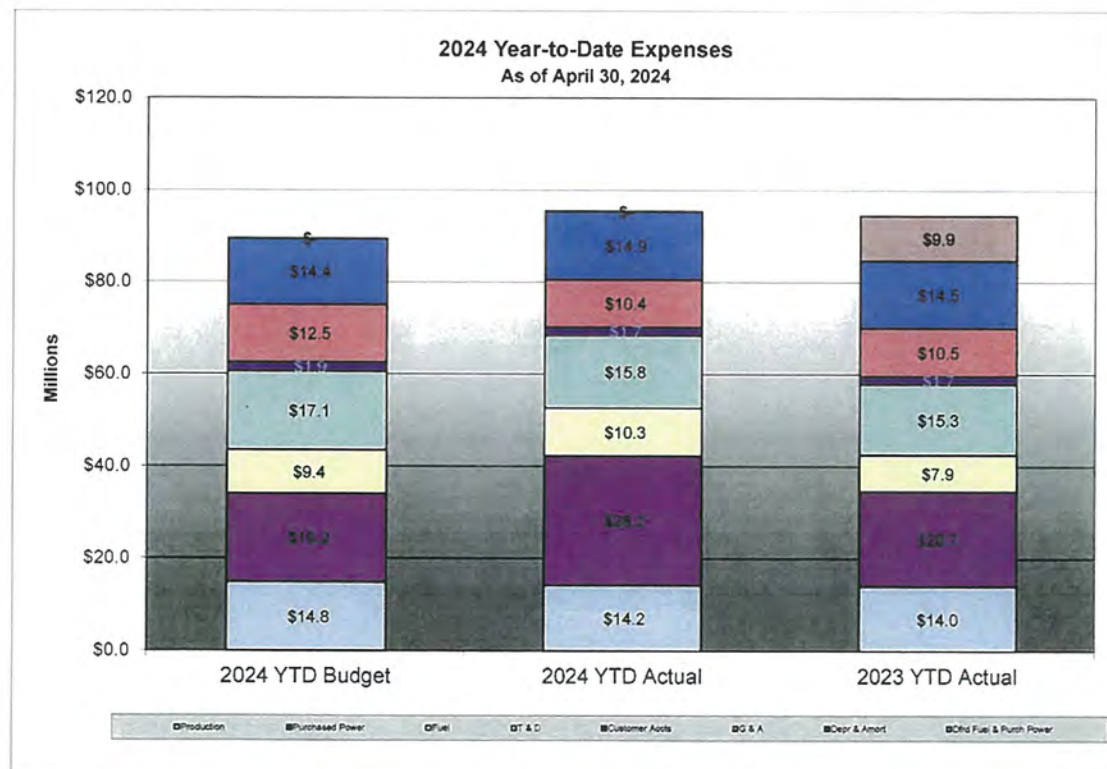
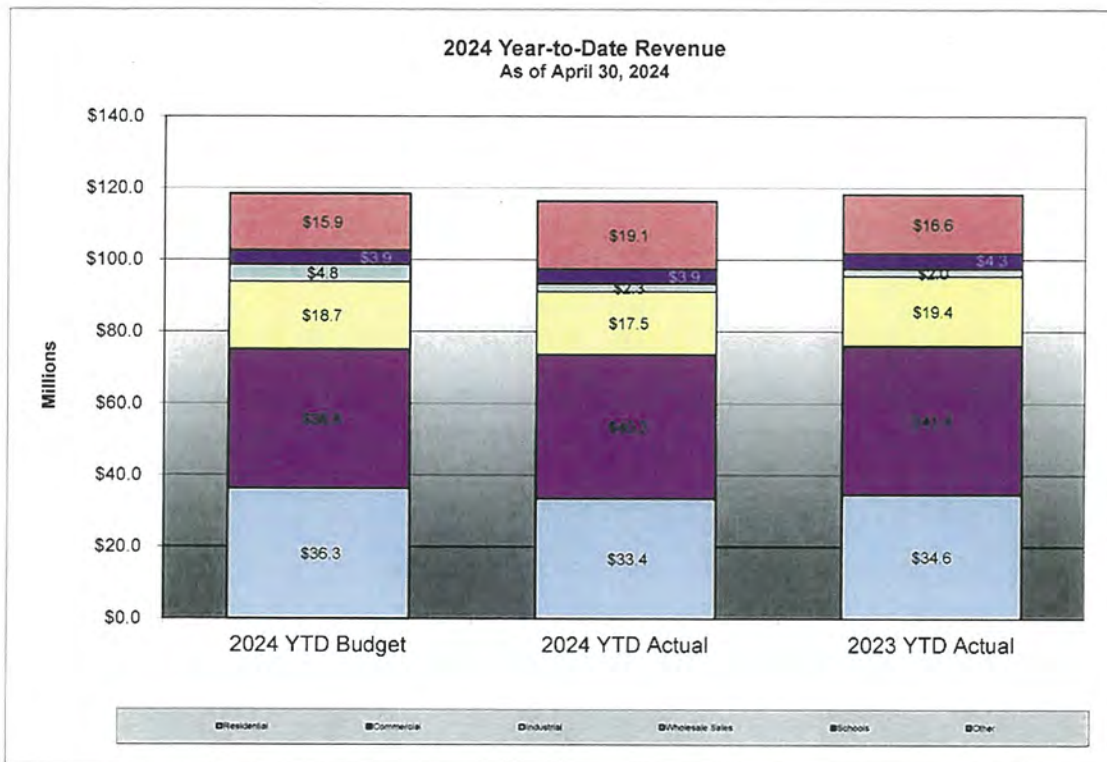
# Water

April 30, 2024

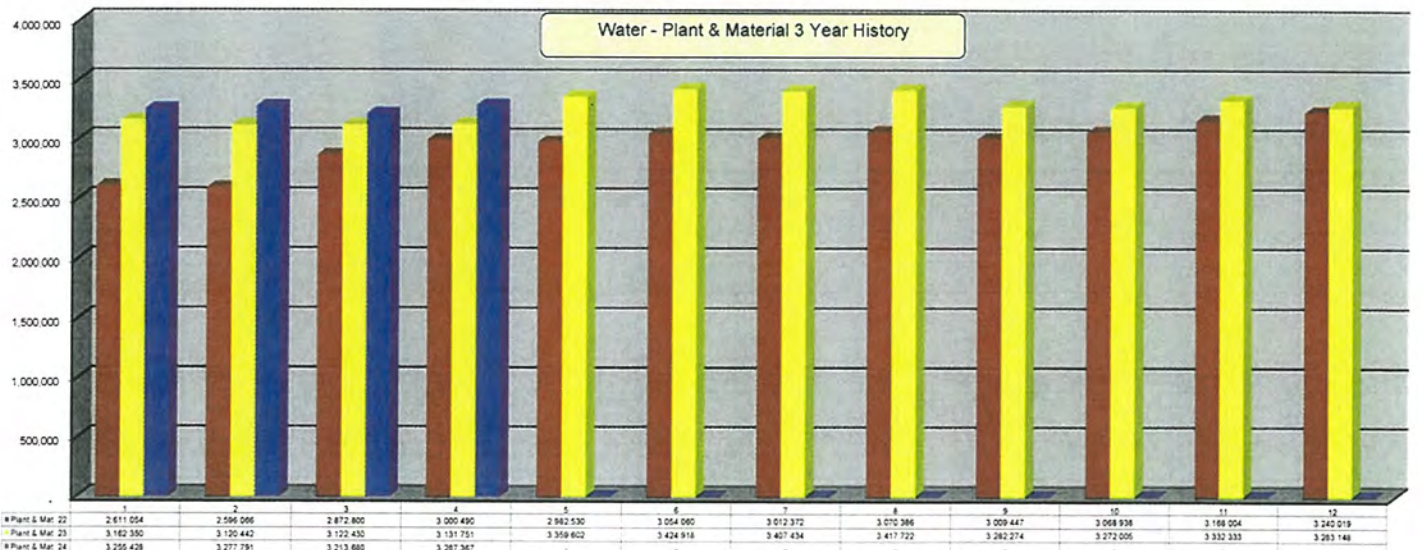
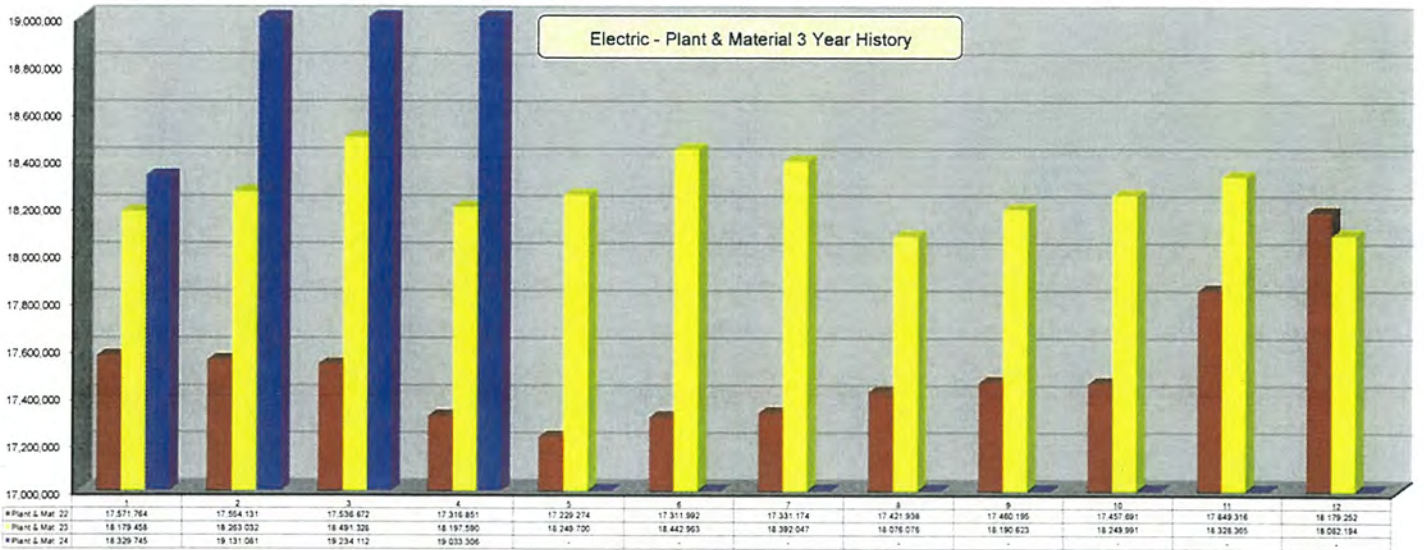
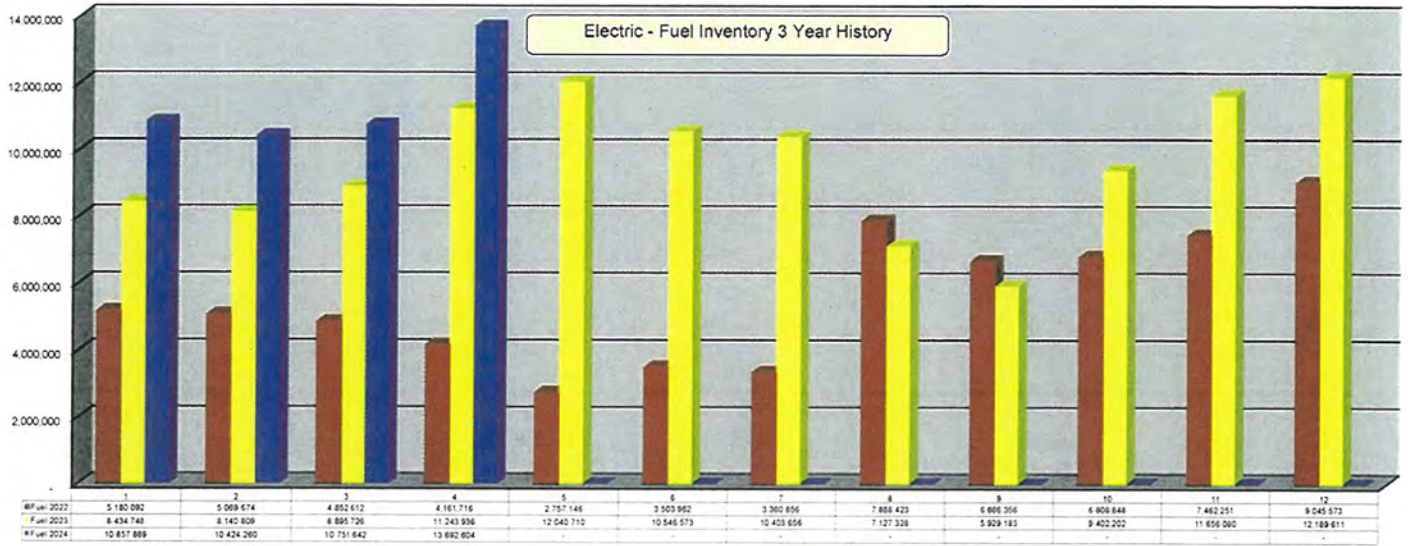


# YTD Revenues and Expenses

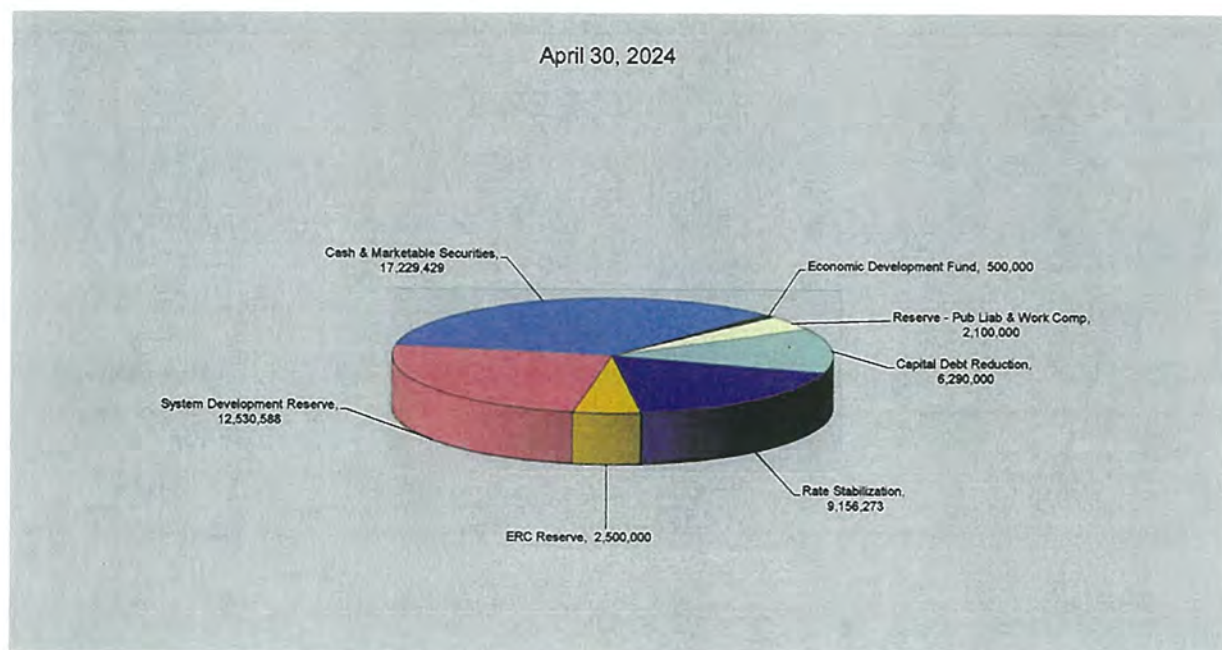
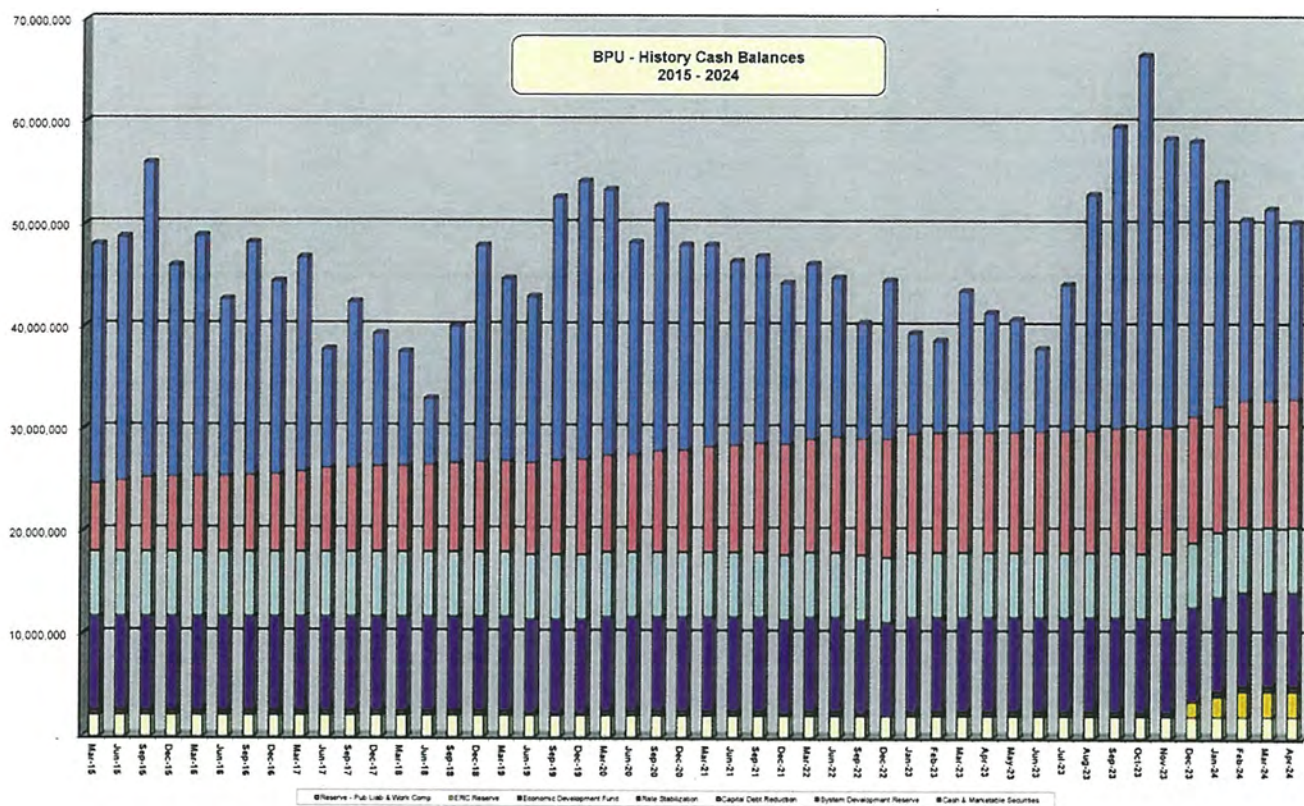
## April 30, 2024



BPU - Inventory  
April 30, 2024



Cash Balances  
April 30, 2024





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

	2024 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
<b>PERSONNEL</b>				
1010-Regular Labor	51,975,118	16,557,250	35,417,868	68.14%
1020-Overtime/Special Pay	4,441,872	1,463,412	2,978,460	67.05%
1030-Health Care/Medical Benefit	13,146,069	3,399,590	9,746,479	74.14%
1040-Medical Insurance-Retirees	3,008,656	190,847	2,817,809	93.66%
1050-Pension Benefit	6,021,644	1,539,066	4,482,577	74.44%
1070-Life Insurance Benefit	1,049,411	301,778	747,633	71.24%
1080-Unemployment Benefit	56,417	18,337	38,080	67.50%
1090-OASDI/Hi (FICA)	4,315,900	1,394,841	2,921,059	67.68%
1100-Liability Insurance/Work Co	858,139	(173,560)	1,031,699	120.23%
1110-Compensatory Balance Reserve	563,477	739,955	(176,478)	(31.32)%
1130-Disability Pay Benefit	687,545	196,098	491,448	71.48%
1140-Employee Education Assistance	60,000	8,894	51,106	85.18%
1170-Board Per Diem	6,000	-	6,000	100.00%
1180-Long-Term Care	201,611	27,590	174,021	86.32%
1990-Other Employee Benefits	50,000	14,606	35,394	70.79%
<b>TOTAL PERSONNEL</b>	<b>86,441,858</b>	<b>25,678,703</b>	<b>60,763,154</b>	<b>70.29%</b>

**SERVICES**

2010-Tree Trimming Services	3,545,068	290,744	3,254,324	91.80%
2011-Contract Line Services	2,000	-	2,000	100.00%
2020-Legal Services	373,000	43,069	329,931	88.45%
2030-Engineering Services	1,603,950	282,682	1,321,267	82.38%
2040-Accounting/Costing Services	12,000	-	12,000	100.00%
2050-Auditing Services	440,000	95,576	344,424	78.28%
2060-Actuarial Services	13,500	-	13,500	100.00%
2070-Banking/Cash Mgmt/Treasury	941,900	310,402	631,498	67.05%
2080-Financial Advisory	39,000	-	39,000	100.00%
2090-General Management Services	150,000	-	150,000	100.00%
2100-Human Resource Services	177,600	27,597	150,003	84.46%
2110-Environmental Services	919,900	204,479	715,421	77.77%
2130-Computer Hardware Maintenance	350,900	40,772	310,128	88.38%
2131-Computer Software Maintenance	5,124,486	1,622,061	3,502,425	68.35%
2140-Advertising/Marketing/Sales	448,000	139,041	308,959	68.96%
2150-Janitorial Services	918,120	283,415	634,705	69.13%
2151-Trash Disposal	56,105	21,901	34,204	60.96%
2160-Travel/Training/Safety	939,970	163,450	776,520	82.61%
2170-Outside Printing & Duplicating	597,350	139,060	458,290	76.72%
2180-Insurance Services	2,582,000	884,608	1,697,392	65.74%
2190-Dues/Memberships/Subscription	390,139	118,259	271,880	69.69%
2200-Telecommunications Services	522,636	224,373	298,263	57.07%
2210-Clerical/Office/Tech Services	176,800	18,900	157,900	89.31%
2211-Copier Services	400	-	400	100.00%
2220-Security Services	1,514,000	527,861	986,140	65.13%
2230-Collection Services	90,000	22,931	67,069	74.52%
2240-Building Maintenance Service	1,483,846	350,760	1,133,086	76.36%
2241-Building Maint Srvc - HVAC	367,289	47,332	319,957	87.11%
2242-Building Maint Srvc - Elevator	114,272	29,566	84,707	74.13%
2243-Pest & Bird Control	11,850	-	11,850	100.00%
2244-Grounds Maintenance	149,000	39,360	109,640	73.58%
2250-Mailing/Shipping Services	19,980	15,517	4,463	22.34%
2260-Meter Testing/Protection	5,500	4,400	1,100	20.00%
2270-Public Notice	70,250	10,507	59,743	85.04%
2282-IT Prof Contracted Services	2,489,000	866,302	1,622,698	65.19%
2300-Equipment Maintenance	743,205	192,236	550,969	74.13%



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

	2024 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
2310-City Wide Yard Restoration	20,000	571	19,429	97.14%
2320-City Street Repairs	750,000	140,561	609,439	81.26%
2330-Right Of Way/Easements	112,000	30,427	81,573	72.83%
2340-Auxiliary Boiler Maintenance	12,500	8,907	3,594	28.75%
2351-Control System Support Service	160,000	7,344	152,656	95.41%
2370-Liab-Inj Damages	1,734,600	595,734	1,138,866	65.66%
2380-Sponsorships	1,149,100	168,748	980,352	85.31%
2390-Risk Mngmnt & Consulting Srv	275,000	114,339	160,661	58.42%
2500-Dogwood Gas Plant O&M	4,595,100	1,754,314	2,840,786	61.82%
2990-Other Professional Services	806,675	214,063	592,612	73.46%
<b>TOTAL SERVICES</b>	<b>36,997,991</b>	<b>10,052,169</b>	<b>26,945,822</b>	<b>72.83%</b>

**FUELS**

3010-Main Flame Fuel	35,482,054	9,348,044	26,134,010	73.65%
3012-Building Heat Fuel	1,500	317	1,183	78.84%
3020-Start Up Fuel	1,260,347	838,820	421,527	33.45%
3025-AQC - Reagents	1,760,000	93,338	1,666,662	94.70%
3030-Ash Handling	1,530,000	218,605	1,311,395	85.71%
3040-On Road Vehicle Fuel	717,000	216,649	500,351	69.78%
3050-Purchase Power Energy	20,751,000	14,818,859	5,932,141	28.59%
3055-Purchased Power - Renewables	26,164,651	10,271,700	15,892,951	60.74%
3070-Purch Pwr Capacity NonEconomic	2,652,167	1,559,538	1,092,629	41.20%
3080-Purchased Power Transmission	5,738,820	1,526,007	4,212,813	73.41%
3110-Off Road Fuel	107,500	43,819	63,681	59.24%
3600-Renewable Energy Certificates	(2,200,000)	2	(2,200,002)	(100.00)%
3990-Other Purchased Power	284,000	90,575	193,425	68.11%
<b>TOTAL FUELS</b>	<b>94,249,039</b>	<b>39,026,273</b>	<b>55,222,766</b>	<b>58.59%</b>

**SUPPLIES**

4010-Office Supplies & Materials	161,450	95,877	65,573	40.62%
4020-Laboratory Supplies	32,000	5,208	26,792	83.72%
4030-Janitorial Supplies	22,400	4,701	17,699	79.01%
4040-Comp/Srvr/Ntwrk Hrdwr Equip	1,015,725	227,934	787,792	77.56%
4041-Comp/Srvr/Ntwrk Sftwr & Lic	60,250	5,650	54,600	90.62%
4050-Small Tools & Machinery	276,800	83,405	193,395	69.87%
4060-Water Treatment Chemicals	807,000	177,005	629,995	78.07%
4070-Ferric Chemicals	200,000	55,254	144,746	72.37%
4080-Lime/Caustic Chemicals	150,000	47,136	102,864	68.58%
4090-Chlorine Chemicals	630,000	174,736	455,264	72.26%
4100-Other Chemicals & Supplies	307,500	114,151	193,349	62.88%
4110-Clothing/Uniforms	315,600	160,343	155,257	49.19%
4120-Vehicle/Machinery Parts	758,000	257,215	500,785	66.07%
4130-Building/Structural Supplies	715,000	110,850	604,149	84.50%
4131-Bldg/Strctl Supp-Leeves/Dikes	130,000	61,602	68,398	52.61%
4132-Bldg/Strctl Supp-Roads/Rails	70,000	-	70,000	100.00%
4133-Bld/Strctl Supp-Filter Srvcs	21,000	-	21,000	100.00%
4140-Plant Equipment	275,200	44,413	230,787	83.86%
4150-T&D Equipment	2,000	296	1,704	85.18%
4160-Office Equipment	33,000	5,597	27,403	83.04%
4170-Electric Usage	-	23,649	(23,649)	-
4180-Water Usage	-	6,455	(6,455)	-
4190-Environmental Supplies	68,600	(3,664)	72,264	105.34%
4195-Flue Gas Treatment	325,000	46,998	278,002	85.54%
4200-Hazardous Waste Supplies	1,100	1,047	53	4.83%
4210-Safety Supplies	158,700	45,904	112,796	71.07%
4220-Communication Supplies	65,600	7,133	58,467	89.13%
4230-Meter Parts & Supplies	82,500	6,707	75,793	91.87%
4250-General Parts & Supplies	10,000	218	9,782	97.82%



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

	2024 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
4251-General Parts & Supp Coal Conv	564,300	89,750	474,550	84.10%
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	56,873	13,127	18.75%
4270-Distribution Parts & Supplies	3,367,000	2,263,482	1,103,518	32.77%
4280-Books/Manuals/Reference	12,800	3,710	9,090	71.01%
4300-Boiler Maint-Forced Outages	545,000	480,074	64,926	11.91%
4301-Boiler Maint-Elec & Control	87,000	16,686	70,314	80.82%
4302-Boiler Maint-Mechanical	465,000	146,707	318,293	68.45%
4303-Boiler Maint-Motor	60,000	195	59,805	99.67%
4304-Boiler Maint-Steel & Duct	465,000	29,378	435,622	93.68%
4305-Boiler Maint-Coal & Ash	745,000	205,063	539,937	72.47%
4306-Boiler Maint-Boiler Cleaning	200,000	30,742	169,259	84.63%
4307-Boiler Maint-Insulation	200,000	55,979	144,021	72.01%
4308-Boiler Maint-Planned Outages	300,000	165	299,835	99.94%
4309-Boiler Maint-Lab Equip	71,900	59,707	12,193	16.96%
4310-Turbine Maintenance	632,000	174,518	457,482	72.39%
4320-Balance Of Plant Maintenance	714,600	229,616	484,984	67.87%
4321-Balance of Plant Mnt-Comp Air	39,000	4,011	34,989	89.72%
4322-Balance of Plant Mnt-Crane Svc	53,500	4,988	48,512	90.68%
4323-Balance of Plant Mnt-Comm	17,000	-	17,000	100.00%
4324-Balance of Plant Mnt-Pumps	73,000	148	72,852	99.80%
4325-Balance Plant Mnt-Mechanical	45,000	2,875	42,125	93.61%
4326-Balance Plant Mnt-Electrical	55,000	6,236	48,764	88.66%
4327-Balance Plant Mnt-Chem Feed	25,000	12,726	12,274	49.10%
4328-Balance Plant Mnt-Risk Mngmnt	60,000	29,486	30,514	50.86%
4329-Balance Plant Mnt-Filters	6,000	1,063	4,937	82.29%
4330-Compressed Gases	189,000	79,610	109,390	57.88%
4990-Other Parts & Supplies	33,000	10,995	22,005	66.68%
<b>TOTAL SUPPLIES</b>	<b>15,801,526</b>	<b>5,763,694</b>	<b>10,037,832</b>	<b>63.52%</b>
<b>OTHER</b>				
5020-Demand Side Management Program	120,000	-	120,000	100.00%
5060-Other Board Expenses	10,000	2,910	7,090	70.90%
5080-Doubtful Account Expense	435,000	263,000	172,000	39.54%
5110-Outside Regulatory Expenses	316,400	87,694	228,706	72.28%
5150-WPA Billing Credit	(550,000)	(381,472)	(168,528)	(30.64)%
5200-NERC Reliability Compliance	387,000	20,931	366,069	94.59%
5900-Payment In Lieu of Taxes	38,314,998	11,829,531	26,485,467	69.13%
<b>TOTAL OTHER</b>	<b>39,033,398</b>	<b>11,822,594</b>	<b>27,210,803</b>	<b>69.71%</b>
<b>TOTAL EXPENSES</b>	<b>272,523,812</b>	<b>92,343,434</b>	<b>180,180,378</b>	<b>66.12%</b>



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>All Common Capital Projects</b>				
Admin Services Technology	389,800	88,912	300,887	77%
<b>Administrative Services</b>	<b>\$389,800</b>	<b>\$88,912</b>	<b>\$300,887</b>	<b>77%</b>
Security Vehicle	50,000	-	50,000	100%
<b>Common Equipment</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>100%</b>
540 Minnesota Facilities	160,000	80,974	79,026	49%
<b>Common Facilities Improvements</b>	<b>\$160,000</b>	<b>\$80,974</b>	<b>\$79,026</b>	<b>49%</b>
Admin Building Furnish & Equip	30,000	7,171	22,829	76%
<b>Common Furnishings and Equipment</b>	<b>\$30,000</b>	<b>\$7,171</b>	<b>\$22,829</b>	<b>76%</b>
540 Minnesota Grounds	115,000	(9,961)	124,960	109%
<b>Common Grounds</b>	<b>\$115,000</b>	<b>(\$9,961)</b>	<b>\$124,960</b>	<b>109%</b>
IT ERP Technology Development	150,000	61,992	88,008	59%
IT Desktop/Network Development	570,000	23,897	546,103	96%
IT Security Improvements	100,000	15,584	84,416	84%
IT Cayenta UMS Upgrade	-	6,026	(6,026)	-
IT Enterprise Service Bus Development	250,000	73,476	176,523	71%
IT Enterprise Asset Management Development	225,000	-	225,000	100%



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
IT BI/Analytics Development	300,000	51,470	248,530	83%
IT EAM Mobility	250,000	-	249,999	100%
IT AMI Development	25,000	-	24,999	100%
IT HCM Enhancements	50,000	-	50,000	100%
IT Customer Information System Development	325,000	-	324,999	100%
IT Rollout Identity Management	80,000	35,844	44,156	55%
IT DR Infrastructure	100,000	-	99,999	100%
IT DR for Security	50,000	-	50,000	100%
IT GIS Enhancements	680,000	84,913	595,086	88%
IT Business Portal Development	25,000	-	24,999	100%
IT Enterprise Wireless Mobility	40,000	-	39,999	100%
IT Quality Assurance Automation	200,000	60,296	139,704	70%
IT Electronic Document Management System	20,000	20,800	(799)	-
IT Utility Ops Technology Development	225,000	9,072	215,928	96%
IT Cloud Services Development	75,000	59,328	15,672	21%
IT General Systems Enhancements	225,000	79,922	145,078	64%
IT Project Management Applications	50,000	-	50,000	100%
IT Analog to Digital Services	75,000	-	75,000	100%
IT IVR Service Development	30,000	-	30,000	100%
IT Mobile Device Management(MDM)	20,000	-	20,000	100%
IT Server Additions	70,000	-	69,999	100%
IT Meter Data Management System Upgrade	100,000	203,024	(103,023)	-
<b>Enterprise Technology</b>	<b>\$4,310,000</b>	<b>\$785,643</b>	<b>\$3,524,349</b>	<b>82%</b>
Security Improvements	25,000	-	24,999	100%
HR Security	50,000	-	50,000	100%
<b>Human Resources Security</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$74,999</b>	<b>100%</b>



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Common Capital Projects	\$5,129,800	\$952,738	\$4,177,050	81%



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Apr-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>All Electric Capital Projects</b>				
Dogwood Capital Costs	206,000	305,614	(99,614)	-
<b>Dogwood Plant Common</b>	<b>\$206,000</b>	<b>\$305,614</b>	<b>(\$99,614)</b>	<b>(48)%</b>
ECC SCADA Software	950,000	-	950,000	100%
<b>Electric Control Center</b>	<b>\$950,000</b>	<b>\$0</b>	<b>\$950,000</b>	<b>100%</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	792,981	207,018	21%
<b>Electric Meters</b>	<b>\$1,000,000</b>	<b>\$792,981</b>	<b>\$207,018</b>	<b>21%</b>
Electric Ops Automobiles	100,000	1,627	98,373	98%
Electric Ops Facility Improvements	150,000	54,220	95,780	64%
Electric Ops Furnishings & Equipment	10,000	-	9,999	100%
Electric Ops Grounds	5,000	479	4,521	90%
IVR and Outage Management System	5,000	-	5,000	100%
Electric Ops Radio	175,000	-	174,999	100%
Electric Ops Technology	100,000	21,721	78,278	78%
Electric Ops Tools	100,000	7,804	92,195	92%
Electric Ops Work Equipment	700,000	81,662	618,338	88%



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Apr-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>Electric Ops General Construction</b>	<b>\$1,345,000</b>	<b>\$167,512</b>	<b>\$1,177,483</b>	<b>88%</b>
Speaker OH Feeders	50,000	-	50,000	100%
OH Distribution Automation	100,000	681	99,319	99%
Rosedale 161kV Sub OH Feeders	150,000	286	149,714	100%
Piper OH Feeders - Urban Outfilters	2,600,000	(503,714)	3,103,713	119%
Transmission Pole Replacement	500,000	-	500,000	100%
Annual OH Construction	2,125,000	383,106	1,741,893	82%
Distribution Pole Inspection Replacement	2,500,000	902,868	1,597,132	64%
EO Downtown KCKCC Campus	50,000	214	49,786	100%
EO Yards II	735,000	34,237	700,762	95%
98th St OH Feeder Relocation	475,000	607,970	(132,970)	-
Maywood Feeder Realignment	50,000	-	50,000	100%
Village West Pkwy Duct Bank	150,000	-	150,000	100%
Cernett to Village West Pkwy Duct Bank	50,000	-	50,000	100%
EO Leavenworth Rd at Hutton Improvements	450,000	50,888	399,111	89%
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>\$1,476,537</b>	<b>\$8,958,459</b>	<b>86%</b>
Electric Prod Auto	25,000	-	24,999	100%
Electric Prod Work Equipment	677,000	152,025	524,975	78%
<b>Electric Prod General Construction</b>	<b>\$702,000</b>	<b>\$152,025</b>	<b>\$549,974</b>	<b>78%</b>
Annual Reimbursable Construction	100,000	6,858	93,142	93%
American Royal UG	5,000	17,369	(12,368)	-



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Rock Island Bridge Project	5,000	28,191	(23,190)	-
West Legends Apartment Complex #3	5,000	-	5,000	100%
Woodlands	5,000	(643)	5,643	113%
EO Homefield Development	5,000	134,042	(129,042)	-
EO Legends 267 Apartment/Entertainment	5,000	-	5,000	100%
Delaware Pkwy UG Circuit Extension	-	99,606	(99,605)	-
<b>Electric Reimbursable</b>	<b>\$130,000</b>	<b>\$285,422</b>	<b>(\$155,420)</b>	<b>(120)%</b>
Storms - Electric Repairs	1,000	619,335	(618,335)	-
<b>Electric Storm Expense</b>	<b>\$1,000</b>	<b>\$619,335</b>	<b>(\$618,335)</b>	<b>(61,836)%</b>
Speaker Substation	800,000	-	800,000	100%
Substation Breakers	75,000	-	75,000	100%
Substation Relays	50,000	2,028	47,971	96%
Substation Improvements	200,000	45,867	154,132	77%
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	39,841	1,685,158	98%
<b>Electric Substation</b>	<b>\$2,890,000</b>	<b>\$87,737</b>	<b>\$2,802,259</b>	<b>97%</b>
Overhead Transformers	1,200,000	209,666	990,333	83%
Underground Transformers	3,000,000	889,786	2,110,213	70%
<b>Electric Transformers</b>	<b>\$4,200,000</b>	<b>\$1,099,453</b>	<b>\$3,100,546</b>	<b>74%</b>



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Apr-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Transmission Line FO Additions	175,000	-	174,999	100%
Misc Transmission Projects	250,000	56,429	193,570	77%
EO Victory West to Quindaro Trans Line	100,000	-	99,999	100%
EO Victory West to Maywood Trans Line	100,000	-	99,999	100%
FERC 881 AAR / Transmission Line Inspections	200,000	-	200,000	100%
<b>Electric Transmission</b>	<b>\$825,000</b>	<b>\$56,429</b>	<b>\$768,567</b>	<b>93%</b>
Maywood Feeder Extension	50,000	-	50,000	100%
Downtown UG Rebuild	500,000	-	500,000	100%
Fisher UG Feeders	-	2,720	(2,719)	-
G&W Distr Switch Replacement	350,000	-	350,000	100%
Annual UG Construction	2,000,000	484,554	1,515,446	76%
<b>Electric Underground Distribution</b>	<b>\$2,900,000</b>	<b>\$487,274</b>	<b>\$2,412,727</b>	<b>83%</b>
Street Light Improvements	200,000	36,082	163,918	82%
Traffic Signal Improvements	20,000	-	20,000	100%
Unified Govt OH Construction	20,000	514	19,485	97%
Unified Govt UG Distribution	20,000	2,912	17,087	85%
EO Levee Rebuild Along Kansas River	620,000	331,274	288,725	47%
<b>Electric Unified Government Projects</b>	<b>\$880,000</b>	<b>\$370,782</b>	<b>\$509,215</b>	<b>58%</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 Apr-24**

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
CT4 Hydraulic Oil & Lube Oil Varnish Removal	-	869	(868)	-
CT4 Fuel oil heating	-	1,317	(1,317)	-
CT4 Primary and secondary spare nozzles	600,000	1,854	598,145	100%
CT4 Turbine lube oil conditioning permanent skid (varnish)	50,000	236	49,763	100%
<b>Nearman Plant CT4</b>	<b>\$650,000</b>	<b>\$4,276</b>	<b>\$645,723</b>	<b>99%</b>
NC Coal Conveyor Belt - Replacement	125,000	-	125,000	100%
NC Mechanic Shop Roof Replacement	150,000	-	150,000	100%
NC Roads and grounds improvements	100,000	146	99,854	100%
NC Quindaro machine shop relocation to Nearman	75,000	-	75,000	100%
NC Coal handling equipment structural review/repairs	300,000	1,755	298,244	99%
<b>Nearman Plant Common</b>	<b>\$750,000</b>	<b>\$1,901</b>	<b>\$748,098</b>	<b>100%</b>
N1 No 5 FWH Replacement	550,000	6,335	543,665	99%
N1 Drum & Heater Inst Upgrade	150,000	52,900	97,099	65%
N1 MCC/Load Center Replace	200,000	3,673	196,326	98%
N1 SCR Catalyst Layer	600,000	-	600,000	100%
N1 AQC Air Slide Blowers	300,000	-	300,000	100%
N1 Crusher/Dryer Replacement	100,000	-	99,999	100%
N1 Demineralizer Rental Conversion	-	3,750	(3,750)	-
EP N1 ID Fan VFD Chillers	250,000	-	250,000	100%
EP N1 PJFF Bags / Cages Replacement	500,000	1,471	498,528	100%
EP N1 CT Acid Pumps Reconfiguration	75,000	39,600	35,400	47%
N1 Economizer ash diversion to bottom ash silo	250,000	-	249,999	100%
N1 Mill dampers HA, CA, Vel,	320,000	175,852	144,147	45%



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Apr-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
N1 Control valve replacements. Various	250,000	-	249,999	100%
N1 CDS Reactors Structure/Liner Repair/Replacement	1,000,000	5,456	994,543	99%
N1 Steam inert piping modification	450,000	5,325	444,675	99%
N1 Sequential tripping turbine and overspeed	400,000	47,889	352,111	88%
<b>Nearman Plant Unit 1</b>	<b>\$5,395,000</b>	<b>\$342,251</b>	<b>\$5,052,741</b>	<b>94%</b>
CT2 Control System Upgrade	750,000	-	749,999	100%
CT2/CT3 Oil Tank Modification	300,000	-	299,999	100%
<b>Quindaro Plant CT2</b>	<b>\$1,050,000</b>	<b>\$0</b>	<b>\$1,049,998</b>	<b>100%</b>
CT3 Control System Upgrade	750,000	-	749,999	100%
QC CT 2&3 Security fence, Cameras, and work area	50,000	-	50,000	100%
<b>Quindaro Plant CT3</b>	<b>\$800,000</b>	<b>\$0</b>	<b>\$799,999</b>	<b>100%</b>
QC Levee Improvements per COE	340,000	-	339,999	100%
<b>Quindaro Plant Common</b>	<b>\$340,000</b>	<b>\$0</b>	<b>\$339,999</b>	<b>100%</b>
<b>All Electric Capital Projects</b>	<b>\$35,579,001</b>	<b>\$6,249,529</b>	<b>\$29,329,436</b>	<b>82%</b>



# KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Apr-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	922,265	(552,264)	-
<b>Reimbursable Water Mains</b>	<b>\$377,100</b>	<b>\$922,265</b>	<b>(\$545,164)</b>	<b>(145)%</b>
Water Distrib System Relocations	280,000	18,893	261,106	93%
Water Distrib System Improvements	400,000	368,877	31,122	8%
UG/CMIP Water Distrib Projects	1,300,000	1,148,153	151,847	12%
Water Distrib Valve Improvements	600,000	216,935	383,065	64%
Water Distrib Fire Hydrant Program	552,000	60,964	491,035	89%
Water Distrib Master Plan Improvements	300,000	50,221	249,778	83%
Non Revenue Water Leak Detection	25,000	60,690	(35,689)	-
Water Distrib 12 Inch Main 36th Ave State Line to Rainbow Blvd	350,000	-	350,000	100%
Water Distrib Leak Project	150,000	69,968	80,031	53%
Water Distrib 12 Inch Main James St to Kansas Ave Bridge	400,000	-	399,999	100%
Water Distrib 12 inch Main Pacific at I-70 to Central Ave Bridge	800,000	-	800,000	100%
Aged Water Main Replacement	5,000,000	-	4,999,999	100%
<b>Water Distribution</b>	<b>\$10,157,000</b>	<b>\$1,994,701</b>	<b>\$8,162,293</b>	<b>80%</b>
Water Automobiles	153,000	-	153,000	100%
Water Radios	10,000	-	9,999	100%
Water Tools	200,000	1,305	198,694	99%



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Water Work Equipment	600,000	1,938	598,061	100%
<b>Water Equipment</b>	<b>\$963,000</b>	<b>\$3,243</b>	<b>\$959,754</b>	<b>100%</b>
Civil Engineering Facility Improvement	356,500	(524)	357,023	100%
Water Oper Facility Improvement	345,000	-	344,999	100%
Water Prod Facility Improvement	330,000	13,377	316,623	96%
<b>Water Facility Improvements</b>	<b>\$1,031,500</b>	<b>\$12,853</b>	<b>\$1,018,645</b>	<b>99%</b>
Civil Engineering Furnishings & Equipment	25,000	-	24,999	100%
Water Oper Furnishings & Equipment	17,000	-	17,000	100%
Water Prod Furnishings & Equipment	30,000	-	30,000	100%
<b>Water Furnishings and Equipment</b>	<b>\$72,000</b>	<b>\$0</b>	<b>\$71,999</b>	<b>100%</b>
Civil Engineering Grounds	15,000	-	15,000	100%
Water Operations Grounds	165,000	-	165,000	100%
Water Production Grounds	117,000	-	117,000	100%
<b>Water Grounds</b>	<b>\$297,000</b>	<b>\$0</b>	<b>\$297,000</b>	<b>100%</b>
AMI-Automated Meter Reading	50,000	9,098	40,902	82%
6"-10" Water Meter Replacement	50,000	2,925	47,074	94%
1-1/2"-4" Water Meter Replacement	168,000	17,712	150,287	89%
5/8"-1" Water Meter Replacement	100,000	37,402	62,598	63%
12" & Over Water Meter Replacement	60,000	-	60,000	100%



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>Water Meters</b>	<b>\$428,000</b>	<b>\$67,137</b>	<b>\$360,861</b>	<b>84%</b>
NWTP Water Plant Emergency Generator	400,000	-	399,999	100%
NWTP Misc Projects	25,000	-	24,999	100%
NWTP Raw Water Pump Rehab	500,000	51,489	448,510	90%
Water Prod Facility Electrical Improvements	-	16,683	(16,683)	-
Water Prod High Service Improvements	-	(14,923)	14,923	-
Water Prod Raw Water Improvements	300,000	233,639	66,361	22%
<b>Water Production Projects</b>	<b>\$1,225,000</b>	<b>\$286,888</b>	<b>\$938,109</b>	<b>77%</b>
<b>Water Services</b>	<b>\$702,000</b>	<b>\$264,378</b>	<b>\$437,620</b>	<b>62%</b>
3" - 6" Water Service Replacement	27,000	25,901	1,098	4%
1-1/4" - 2" Water Service Replacement	75,000	4,374	70,626	94%
3/4"-1" Water Service Replacement	550,000	227,311	322,688	59%
8" & Over Water Service Replacement	50,000	6,792	43,208	86%
Argentine 7 MG Tank Replace	2,000,000	176,844	1,823,156	91%
Water Pump Station Controls	25,000	-	24,999	100%
Water Storage Improvements	25,000	-	24,999	100%
Water Transmission Improvement	250,000	81,438	168,561	67%
Water Transmission Valve Improve	140,000	8,522	131,478	94%
UG/CMIP Water Transmission Projects	3,000	-	3,000	100%
WO Trans Main 98th & Parallel	2,000,000	-	2,000,000	100%
WO KDOT 18th Street Bridge 24 Inch Trans Main Replacement	500,000	961	499,039	100%
WO Kansas River Crossing	4,000,000	-	4,000,000	100%

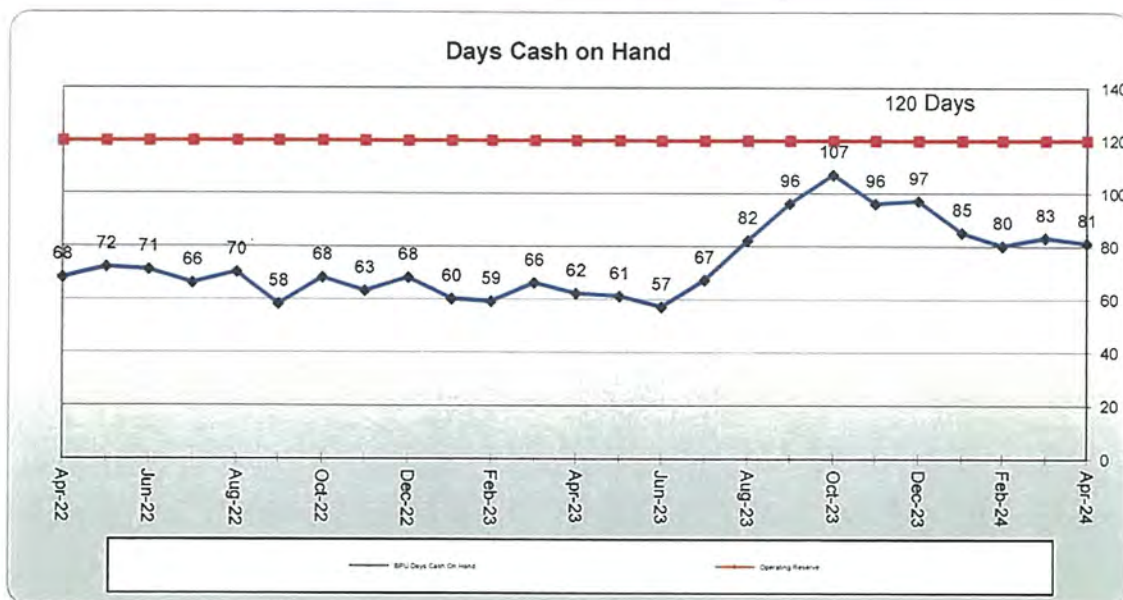
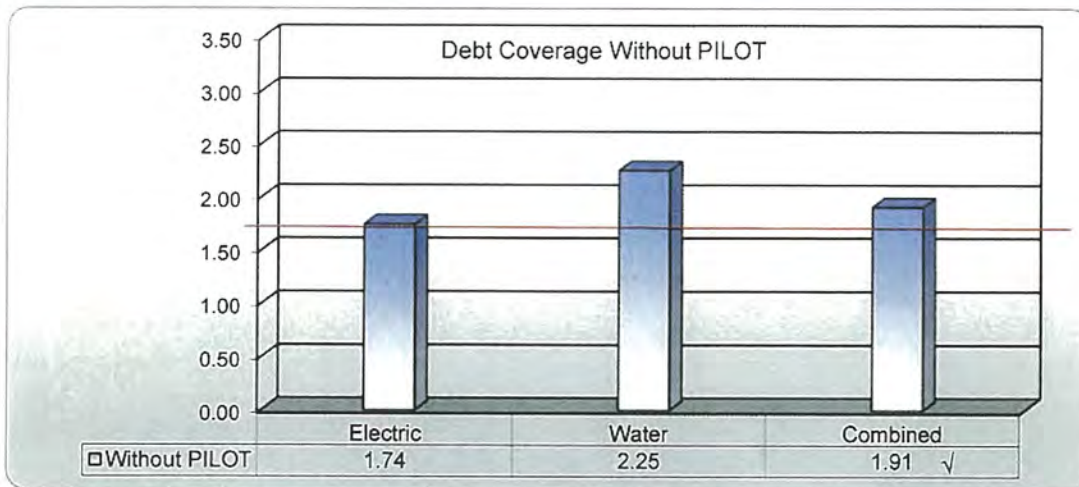
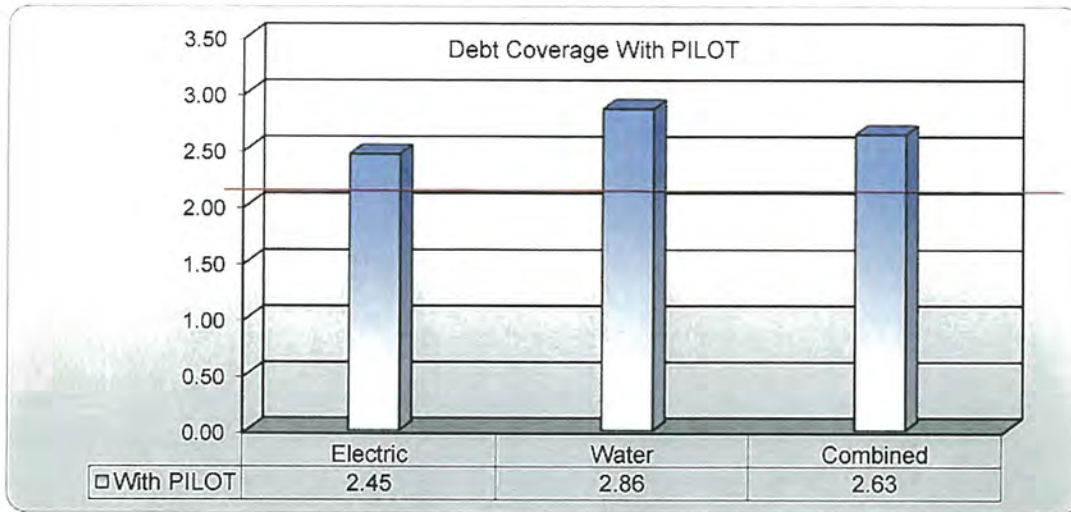


# KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Apr-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Paint 435 Elevated tank	500,000	-	500,000	100%
Parallel Pump Station Electrical Improvements	1,500,000	7,932	1,492,067	99%
Transmission Main Inspection	150,000	-	150,000	100%
<b>Water Storage and Transmission</b>	<b>\$11,093,000</b>	<b>\$275,697</b>	<b>\$10,817,299</b>	<b>98%</b>
Civil Engineering Technology	10,000	-	9,999	100%
Water Operations Technology	20,000	-	20,000	100%
Water Production Technology	5,000	-	5,000	100%
<b>Water Technology</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$34,999</b>	<b>100%</b>
<b>All Water Capital Projects</b>	<b>\$26,380,600</b>	<b>\$3,827,162</b>	<b>\$22,553,415</b>	<b>85%</b>
<b>Grand Total</b>	<b>\$67,089,401</b>	<b>\$11,029,429</b>	<b>\$56,059,901</b>	<b>84%</b>

# BPU - Financial Metrics

April 30, 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  
 April 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>April 30, 2024</u>	<u>April 30, 2024</u>	<u>April 30, 2024</u>
Revenues	\$ 315,732,162	57,198,785	372,930,947
Operating and Maintenance Expenses	(205,632,810)	(29,513,812)	(235,146,622)
Net Revenues	<u>\$ 110,099,352</u>	<u>27,684,973</u>	<u>137,784,325</u>
Maximum Annual Debt Service - Total Debt	\$ 44,880,036	9,696,209	52,424,285
Coverage - Electric/2029 Water/2024 Combined/2024	2.45	2.86	2.63
Maximum Annual Debt Service - Parity	\$ 44,668,378	5,590,107	47,988,426
Coverage - Electric/2030 Water/2025 Combined/2025	2.46	4.95	2.87

  
 Lori C. Austin  
 CFO

# Exhibit 1

## REVENUES

	Electric	Water	Combined
	12 Months Ending April 30, 2024	12 Months Ending April 30, 2024	12 Months Ending April 30, 2024
Total Utility Revenues			
Residential Sales	\$ 85,278,089	26,197,677	111,475,766
Commercial Sales	117,426,488	13,151,145	130,577,633
Industrial Sales	48,688,798	6,401,984	55,090,782
Schools	10,932,196	675,093	11,607,289
Other Sales (1)	358,006	616,131	974,137
Wholesale Sales	12,669,595	1,475,996	14,145,591
Payment In Lieu Of Taxes	31,809,638	5,852,529	37,662,167
Interest Income and Other (2)	9,975,849	2,828,230	12,804,079
Bond Cost of Issuance	-	-	-
Deferred Revenue - Fuel/PP*	(1,362,509)	-	(1,362,509)
Less: Construction Fund Earnings	(43,988)	-	(43,988)
Total Revenues	\$ 315,732,162	57,198,785	372,930,947

\*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 April 30, 2024	12 Months Ending April 30, 2024	12 Months Ending April 30, 2024
Operating Expenses*			
Less: Depreciation And Amortization	\$ 273,549,189	43,836,324	317,385,513
Less: Payment In Lieu of Taxes	(36,106,741)	(8,469,983)	(44,576,724)
	(31,809,638)	(5,852,529)	(37,662,167)
Operating & Maintenance Expenses	\$ 205,632,810	29,513,812	235,146,622

\*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

	April 30, 2024 Electric	April 30, 2024 Water	April 30, 2024 Combined
Beginning Cash and Investments As of 01/01/24	\$ 62,556,384	\$ 23,999,611	\$ 86,555,995
Cash Receipts Year to Date	155,073,871	18,648,196	173,722,068
Cash Payments Year to Date	(156,752,924)	(16,281,979)	(173,034,904)
Cash and Investments as of 4/30/24	\$ 60,877,331	\$ 26,365,828	\$ 87,243,159
Restrictions of Cash and Investments			
Customer Deposit	\$ 6,193,934	\$ 1,397,135	\$ 7,591,069
Self Insurance Reserve - Public Liability	800,000	200,000	1,000,000
Self Insurance Reserve - Workers' Comp	880,000	220,000	1,100,000
ERC Reserve	3,500,000		3,500,000
Debt Service Fund	23,030,581	3,815,219	26,845,800
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	-	12,530,588	12,530,588
Remaining Operating Reserve Requirement	31,873,115	1,911,258	33,784,373
Economic Development Fund	350,000	150,000	500,000
Total Restrictions	\$ 81,896,403	\$ 27,341,200	\$ 109,237,603
Unrestricted Cash and Investments	\$ (21,019,072)	\$ (975,372)	\$ (21,994,444)

\* 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

May 2024 Storm Events



- Storm Event Overview
- Storm Maps
- System Restoration Procedure
- Restoration Priorities
- BPU Team
- Mutual Aid
- Storm Damage
- Questions?

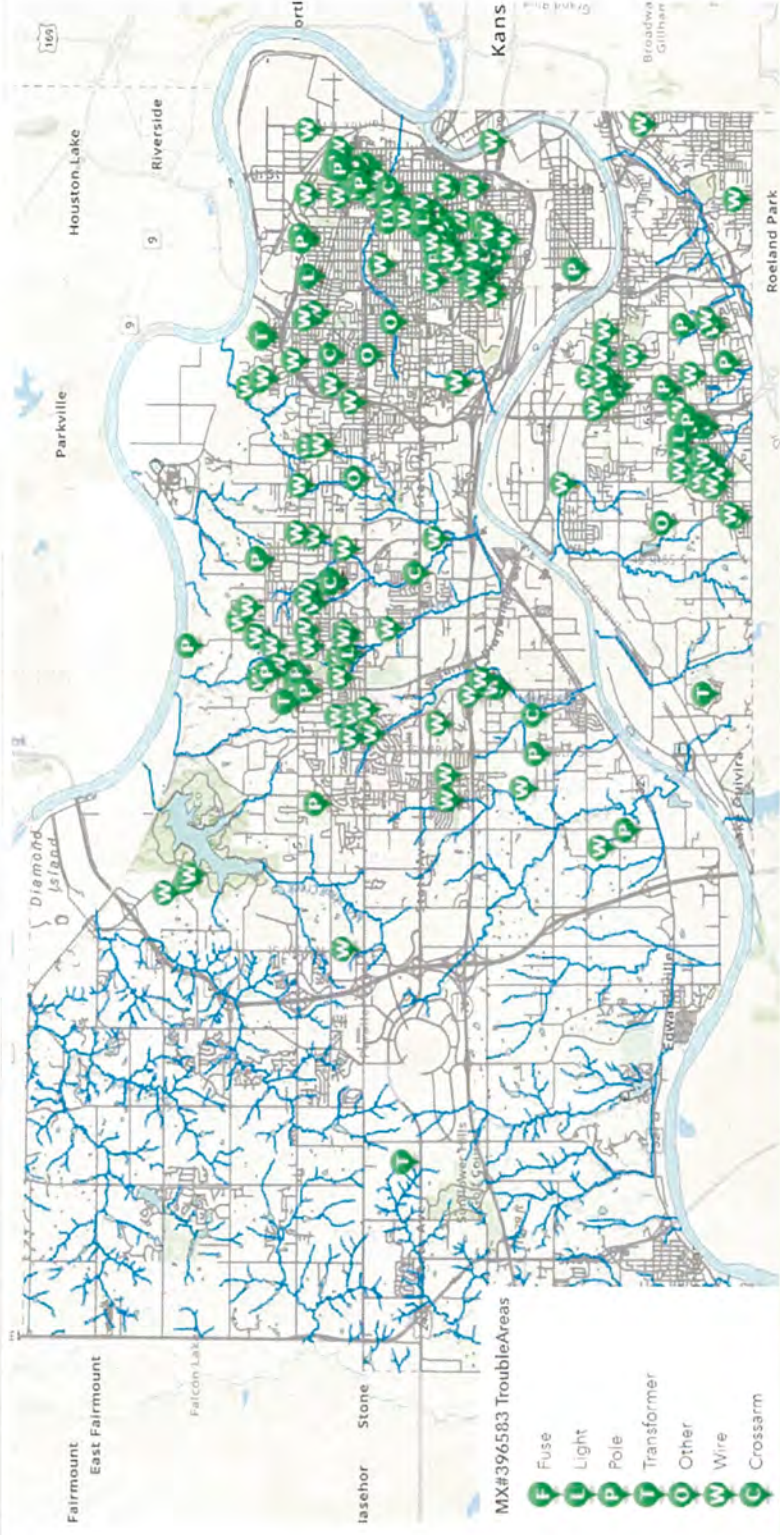


## Storm Event Overview

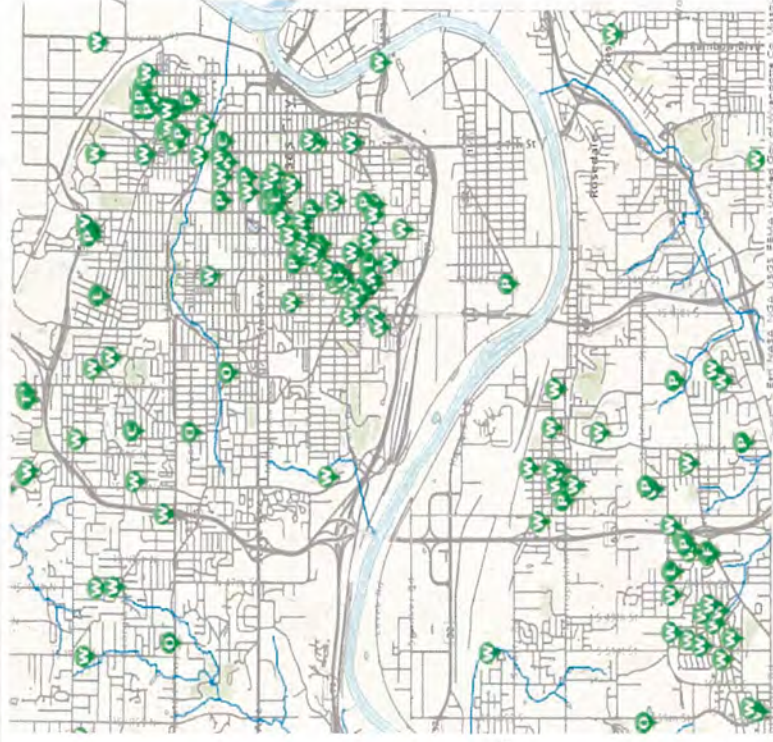
- Kansas City experienced severe weather events on May 19, 2024 and May 25, 2024 which resulted in some customers being without electrical service for an extended period of time
- The most significant of these events was the May 19<sup>th</sup> storm which affected as many as 12,000 customers



# May 19<sup>th</sup> Storm Map



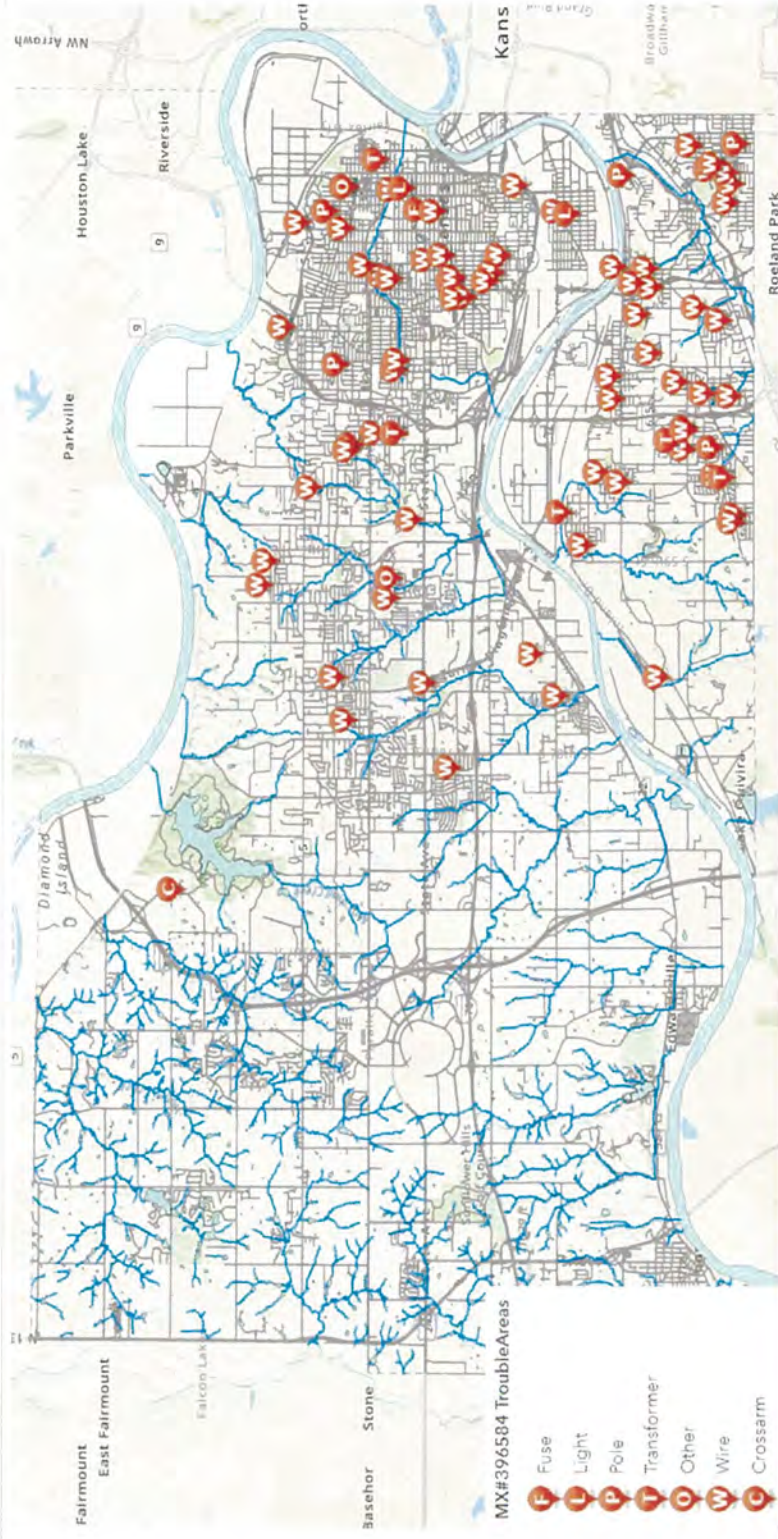
# May 19<sup>th</sup> Storm Map



MX#396583 TroubleAreas

-  Fuse
-  Light
-  Pole
-  Transformer
-  Other
-  Wire
-  Crossarm

# May 25<sup>th</sup> Storm Map





# System Restoration Procedure

- Transmission System
- Distribution Substations
- Main Distribution Feeders
- Distribution Laterals
- Individual Services and Homes





# Restoration Priorities

- Hospitals and medical facilities
- Water treatment plants, waste water plants, and pumping stations
- Public safety - emergency response centers, 911 call center
- Emergency shelters
- Nursing homes and assisted living facilities
- Customers with medical issues
- Wire down reports and emergency calls





# BPU Storm Response Team

- **Electric Operations Department**
  - ESDC
  - Superintendents
  - Line Crews
  - Light Meter
  - Carpenters
  - Traffic Signal
  - Substation
- **Energy Control Center**
- **Communications Coordinator**
- **Customer Service**
  - Storeroom
  - Fleet Maintenance
  - Engineering
  - Mapping and GIS
  - Claims Coordinator
  - Fleet Maintenance
  - Office Records



# Mutual Aid

- KMU Mutual Aid Program
  - McPherson BPU
  - City of Ottawa, Kansas
- Capital Electric line crews
- Asplundh Tree Expert crews
- Wright Tree Service crews



# Storm Damage



# Storm Damage



# Storm Damage



# Questions?



## **RESOLUTION NO. 5301**

### **RESOLUTION AUTHORIZING A LOW INCOME REBATE PROGRAM**

**WHEREAS**, the elected Board previously established The Low Income BPU Rebate Program to assist the elderly and the disabled with the increased rate; and

**WHEREAS**, the elected Board recognized that efficiencies and consistency would be gained by utilizing the Unified Government Low Income Senior and Disabled Rebate Program requirements and screening; and

**WHEREAS**, the elected Board wishes to provide additional funding and a budgetary cap in the amount of \$150,000 for the period of July 1, 2024 through June 30, 2025; and

**WHEREAS**, the elected Board wishes to provide a monthly electric rebate credit of \$5 per month to electric only customers, a monthly water credit of \$2.50 a month to water only customers, or a combined electric rebate and water rebate credit of \$7 per month from July 1, 2024 through June 30, 2025 for eligible BPU account holders.

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

That the Kansas City Board of Public Utilities hereby establishes a low-income rebate program to assist the elderly and disabled with the rate increase. BPU will accept all BPU Customers that are recipients of the Unified Government Low Income Senior and Disabled Rebate Program for the applicable time period. An initial funding and budgetary cap in the amount of \$150,000 is hereby set for the period of July 1, 2024 through June 30, 2025. A monthly electric rebate credit of \$5 per month to electric only customers, a monthly water credit of \$2.50 a month to water only customers, or a combined electric rebate and water rebate credit of \$7 per month from July 1, 2024 through June 30, 2025 will be provided to eligible BPU account holders for the full rebate cycle or until the cap of \$150,000 is reached.

Only one credit will be applied per month and credits shall only be applied to residential accounts where the account holder is a resident.

The General Manager is directed and authorized to establish and update additional rules and policies as necessary to carry out the program objectives.

**ADOPTED by the Board of Directors of the Board of Public Utilities of the Unified Government of Wyandotte County/Kansas City, Kansas, this \_\_\_\_ day of June 2024**

BOARD OF PUBLIC UTILITIES

By:

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Thomas Groneman, President

ATTEST:

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Stevie Wakes Sr., Secretary

Approved as to form:

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BPU Legal Counsel

