

# BOARD INFORMATION PACKET



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

**Regular Meeting of**

**October 6, 2021**



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## **October 6, 2021**

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**Approval of Agenda**  
Agenda Item #III



Board of Public Utilities  
Kansas City, Kansas

**BOARD AGENDA**

Regular Session  
October 6, 2021 – 6:00 P.M.

- I. Call to Order
- II. Roll Call
  - \_\_\_\_\_ Ryan Eidson, At Large, Position 2
  - \_\_\_\_\_ Tom Groneman, District 2
  - \_\_\_\_\_ Robert L. Milan, Sr., District 1
  - \_\_\_\_\_ Jeff Bryant, District 3
  - \_\_\_\_\_ Mary L. Gonzales, At Large, Position 1
  - \_\_\_\_\_ Rose Mulvany Henry, At Large, Position 3
- III. Approval of Agenda
- IV. Approval of the Minutes of the Regular Session of September 15, 2021
- V. Public Comments
- VI. General Manager / Staff Reports
  - i. KERA Program Update
  - ii. Moratorium Update
  - iii. August 2021 Financials
  - iv. Electric Operations Budget Transfer
  - v. Miscellaneous Comments
- VII. Board Comments
- VIII. Adjourn

**Approval of Minutes**  
**Regular Session 9-15-21**  
Agenda Item #IV

**REGULAR SESSION –WEDNESDAY, SEPTEMBER 15, 2021**

STATE OF KANSAS        )  
  ) SS  
CITY OF KANSAS CITY )

The Board of Public Utilities of Kansas City, Kansas (aka BPU, We, Us, Our) met remotely in Regular Session on Wednesday, September 15, 2021 at 6:00 P.M. The following Board Members were on the teleconference: Robert L. Milan, President; Mary Gonzales, Vice President; Rose Mulvany Henry, Secretary; Jeff Bryant, Thomas Groneman, and Ryan Eidson.

Also on teleconference: William Johnson, General Manager; Angela Lawson, Deputy Chief Counsel; Lori Austin, Chief Financial Officer/Chief Administrative Officer; Jeremy Ash, Executive Director Electric Operations; Johnetta Hinson, Executive Director Customer Service; Steve Green, Executive Director Water Operations; Jerry Ohmes, Executive Director Electric Supply; Dong Quach, Executive Director Electric Production; Jerry Sullivan, Chief Information Officer; David Mehlhaff, Chief Communications Officer; Glen Brendel, Director Electric Production Operations/ Maintenance; Dennis Dumovich, Director of Human Resources; Robert Kamp, IT Project Manager; and Patrice Townsend, Director Utility Services.

A tape of this meeting is on file at the Board of Public Utilities.

Mr. Milan called the Board Meeting to order at 6:00 P.M. He welcomed all that were listening or viewing the meeting. He stated that the Board felt it was necessary to offer the use of technology for staff as well as for the general public. Those wishing to offer comments during the Public Comments section could click on the raised hand feature at the bottom of the application or window or press Star 9 and be connected by phone. As always, the public could email or call the BPU with any concerns. The agenda could be found on the BPU website. If they were using Zoom, it would appear on their screen. Mr. Milan 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 via teleconference.

**Item #3 – Approval of Agenda**

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

**Item #4 – Approval of Work Session Minutes of September 1, 2021**

Ms. Mulvany Henry had an addition to the Economic Development Policy Review:

- Ms. Mulvany Henry requested a redline version of what was discussed as well as a specific section side by side.

**REGULAR SESSION –WEDNESDAY, SEPTEMBER 15, 2021**

STATE OF KANSAS        )  
  ) SS  
CITY OF KANSAS CITY )

A motion was made to approve the minutes of the Work Session of September 1, 2021, with revisions, by Mr. Bryant, seconded by Mr. Eidson, and unanimously carried.

**Item #5 – Approval of Regular Session Minutes of September 1, 2021**

A motion was made to approve the minutes of the Regular Session of September 1, 2021 by Mr. Bryant, seconded by Ms. Gonzales, and unanimously carried.

**Item #6– Public Comments**

Mr. William Johnson, General Manager, asked Mr. Robert Kamp, IT Project Manager, if there were any visitors wishing to speak.

Mr. Kamp said that no one had their hand raised via teleconference.

**Item #9 – General Manager / Staff Reports**

- i.    *KERA Program Update:* Ms. Johnetta Hinson, Executive Director Customer Service gave an update and had discussion with the Board regarding current KERA activity.

Ms. Patrice Townsend, Director Utility Services, gave the Board an update on the application assistance for the KERA program.

Ms. Townsend and Ms. Hinson answered questions and comments from the Board.

- ii.   *Utility Assistance Funding:* Mr. David Mehlhaff, Chief Communications Officer, gave the Board an update/overview of what funds were available to help with utility assistance. It included information on a draft plan currently being worked on for homeowners; Kansas Homeowners Assistance Fund (KHAF), as well as, the status of the monies allocated from The American Rescue Plan Act (ARPA) to the Unified Government (UG). The UG would administer the funds through United Way and other local non-profits.

Mr. Mehlhaff addressed questions and comments from the Board.

- iii.   *Electric Production Quarterly Report:* Mr. Dong Quach, Executive Director Electric Production and Mr. Glen Brendel, Director Electric Production Operations/

**REGULAR SESSION –WEDNESDAY, SEPTEMBER 15, 2021**

STATE OF KANSAS       )  
  ) SS  
CITY OF KANSAS CITY)

Maintenance gave a timeline of Quindaro Operations and an update on the current transition plan.

Mr. Quach, Mr. Brendel, and Mr. Johnson addressed questions and comments from the Board.

- iv. *Economic Development Fund Policy*: Mr. Johnson recapped the discussion had by the Board and staff regarding the policy. Also, Ms. Angela Lawson, Deputy Chief Counsel, conveyed two grammatical corrections that should be noted if there was a motion made.

Ms. Lawson and Mr. Johnson answered questions from the Board.

A motion was made to approve Resolution 5266 implementing the proposed Economic Development Plan as a policy, with the suggested corrections, by Mr. Bryant, seconded by Ms. Gonzales.

Roll call was taken;

Mr. Eidson – Yes

Mr. Groneman – Yes

Mr. Milan – No

Mr. Bryant – Yes

Ms. Gonzales – Yes

Ms. Mulvany Henry – Yes

The motion carried 5-1.

- v. *Miscellaneous Comments*: Mr. Johnson discussed the upcoming Budget schedule. He also talked about the KCKCC project.



**REGULAR SESSION –WEDNESDAY, SEPTEMBER 15, 2021**

STATE OF KANSAS       )  
  ) SS  
CITY OF KANSAS CITY )

**Item #10 – Board Comments**

Mr. Eidson thanked everyone for their presentations. He asked Mr. Johnson about the Rosedale project budget.

Mr. Johnson explained the original scope of the project and what it covered.

Mr. Groneman thanked everyone for their presentations.

Mr. Bryant had no comments.

Ms. Gonzales had no comments.

Ms. Mulvany Henry requested the totals paid to Capital Electric from 2019 to date.

Mr. Johnson clarified which sector of work she was interested in and said he would forward that information.

Mr. Milan thanked staff for the thorough work put into their presentations.

**Item #11 – Adjourn**

A motion was made to adjourn the Regular Session at 7:50 P.M. by Mr. Groneman, seconded by Ms. Gonzales, and unanimously carried.

ATTEST:

APPROVED:

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President



# Quindaro Transition Update

September 15, 2021  
By Glen Brendel and Dong Quach

# Introduction

- Quindaro Site History
- Late 2000s and Early 2010s Planning for Quindaro
- Quindaro Production History
- Manpower Summary
- How Are We Organized and Operations Org Chart?
- How Do We Staff Operators?
- Who Have Moved to Nearman?
- Maintenance Staff at Quindaro and Org Chart
- Operations at Quindaro?
- What Other Activities Are Still Going At Quindaro?





# Quindaro Site History\_1

- **Old Quindaro site** - late 1880s Metropolitan Water
  - BPU Water, 1909 - 1999
  - BPU Electric, 1912 - current
- **Quindaro Electric Plants/Site**
  - Phase # 1 (Plant # 1) - demolished in the mid-1900s
  - Phase # 2 (Plant # 2) - partially demolished in the late 1980s.
  - Phase # 3 (Plant # 3) - **partially still active**, Q1/2 (coal/gas), CT1 (gas/oil), CT2/3 (oil)
    - CT1 - retired in the summer of 2016.
    - Q1/2 - stopped production (inactive status) in October 2019.
    - CT2/3 - still active to serve the county and dispatched by SPP.

## Quindaro Site History\_2

- There are **two groups** of EP Division personnel are **historically** housed at Quindaro Electric Plants/site.
  - The Quindaro Electric Plants' personnel
    - Tracked by Cost Center, 1300s
  - The Rovers' personnel provide services utilities' wide
    - Tracked by Cost Center, 1500 which is funded by both **Electric and Water Utilities.**



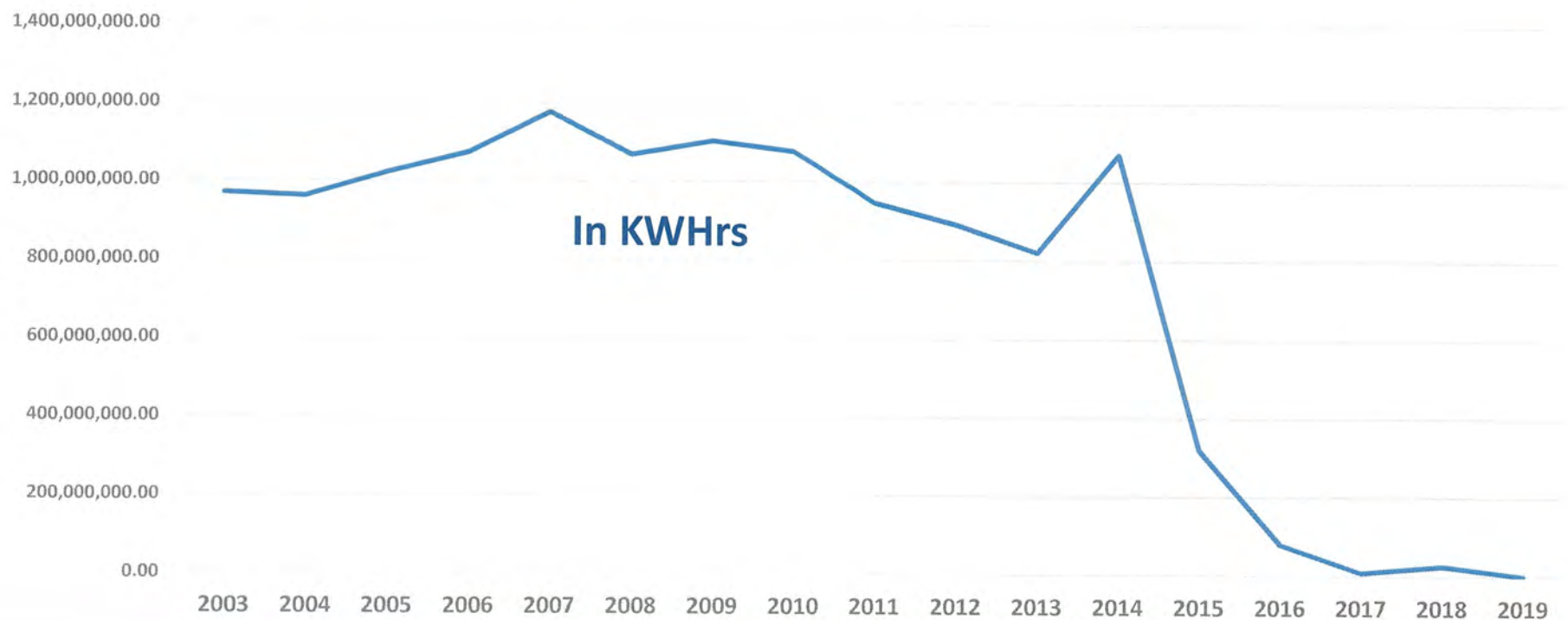
## Late 2000s & Early 2010s Plan

- Environmental air and non-air impacts
- Why not invest in controls at Quindaro?
  - Bridge solution is going to gas.
  - How to replace Quindaro capacity?
    - More renewable PPAs
    - Acquiring Dogwood in December 2012



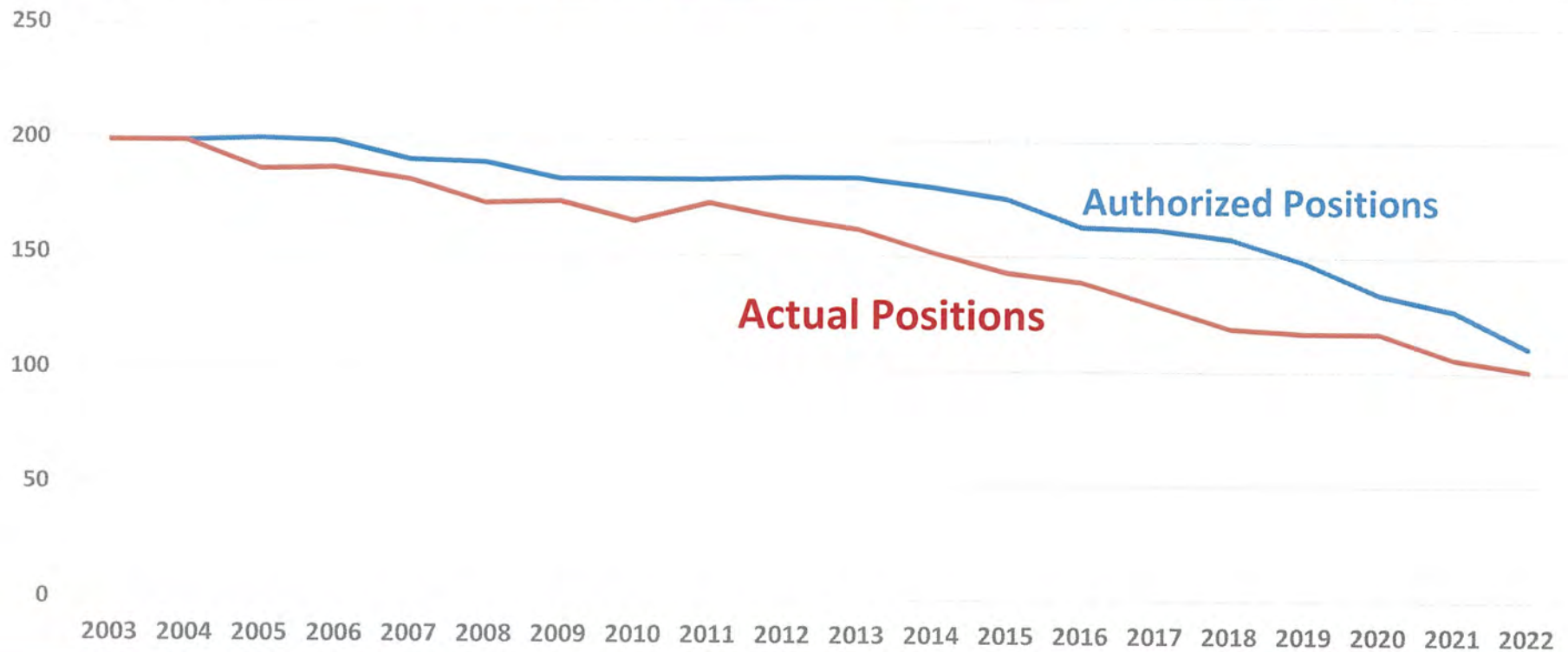


# Q1 & Q2 Production History





# EP Manpower Summary







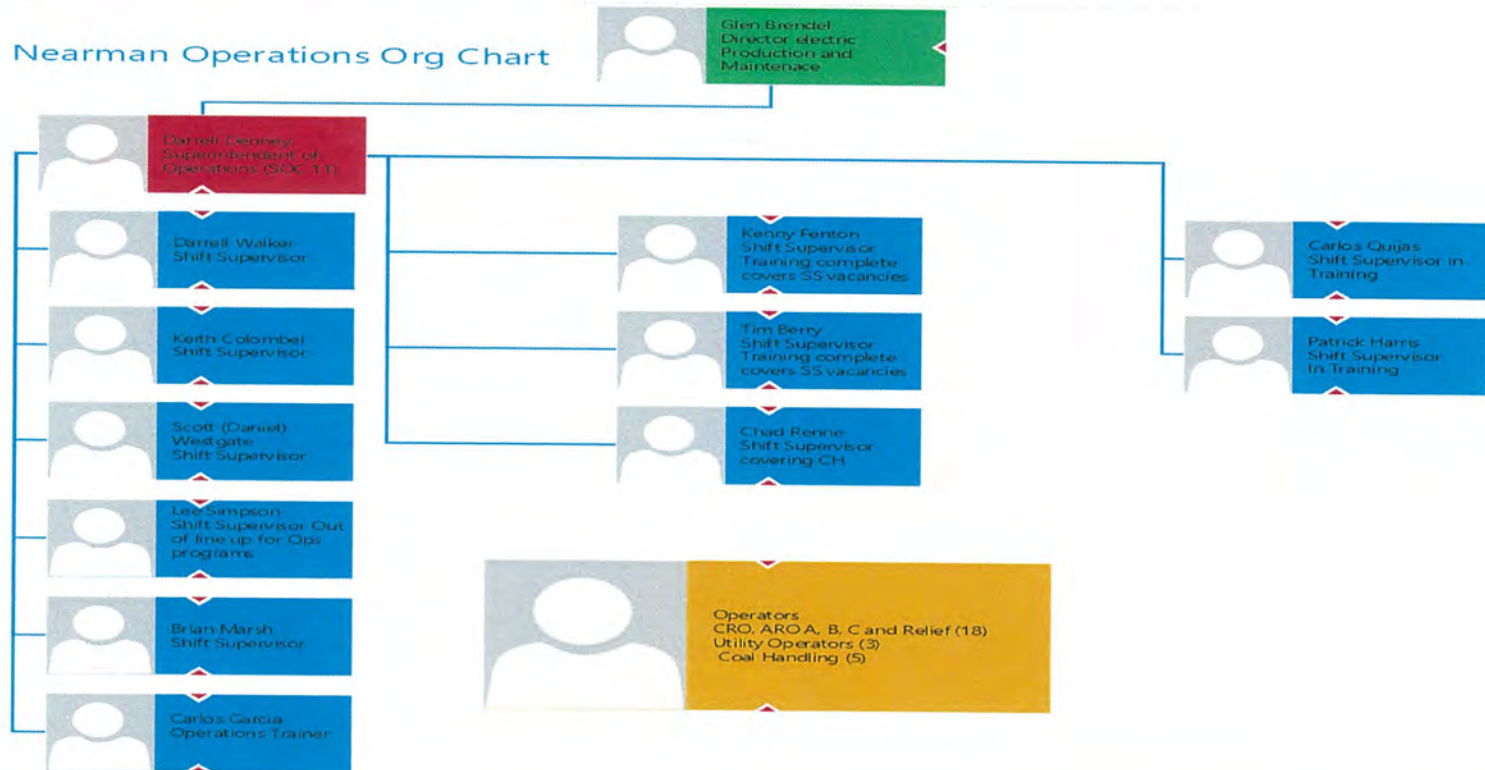
# How Are We Organized

- EPROD Organizational Chart
  - Operations
  - Maintenance
  - Ancillary activities and support (Rovers)



# Operations

Nearman Operations Org Chart





## Who have moved to Nearman?

- All operators - July 2019 and fully integrated - mid-2020
- All remaining shift supervisors (3) - August 2020
- The last manager - October 2020
- The last few maintenance personnel - May 2021 due to Covid
- The last Rovers (carpenters, laborers and time keepers) - August 2021



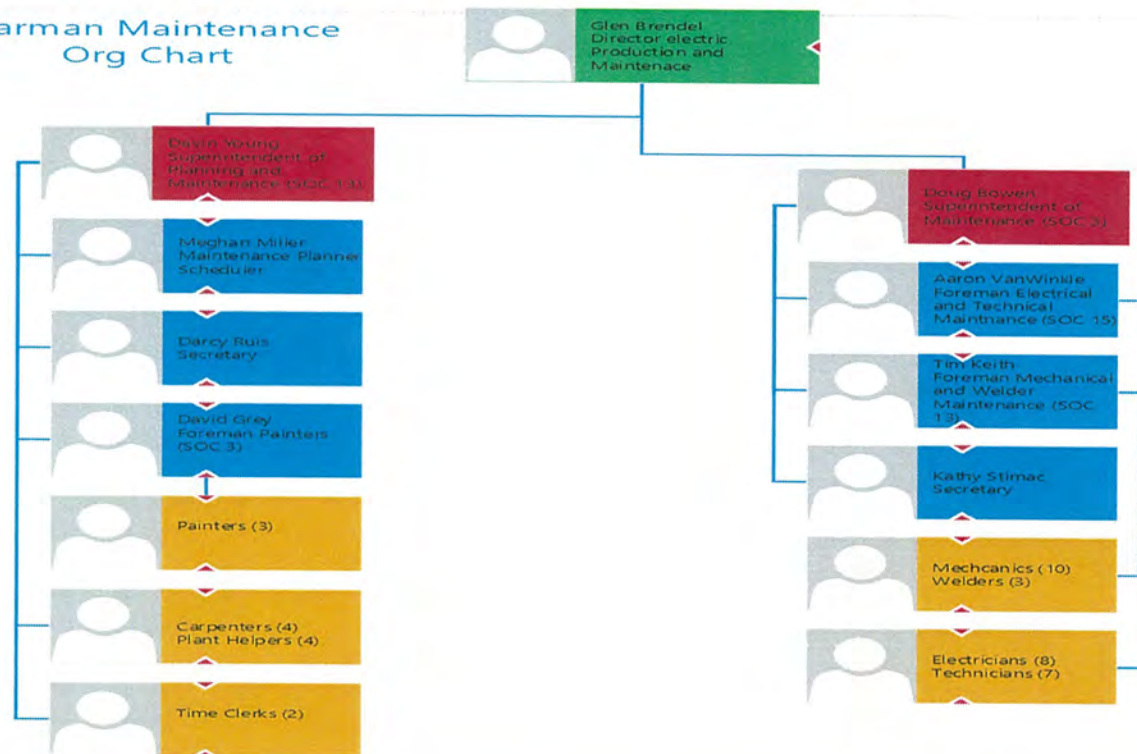
# Operations at Quindaro

- CT2 & CT3 are remotely dispatched and monitored from Nearman.
- All maintenance and operations activities are dispatched from Nearman.



# Maintenance

Nearman Maintenance Org Chart





# Rovers - Maintenance Staff at Quindaro

- The painters
- The machinists





## What other activities are still going at Quindaro?

- Safely shutdown Q1 /2 projects such as draining oil, isolating water, shutting electrical services, cameras, etc.
- Other projects such as separating the control loop of CT2/3 from a central “ring” loop.
- Painters and machinists are there everyday.



**Any  
concerns?**





**RESOLUTION NO. 5266**

**RESOLUTION BY THE KANSAS CITY BOARD OF UTILITIES, AN  
ADMINISTRATIVE AGENCY OF THE UNIFIED GOVERNMENT OF WYANDOTTE  
COUNTY/ KANSAS CITY, KANSAS**

WHEREAS, the Board has previously adopted an Economic Development Policy; and

WHEREAS, after recommendations from staff and discussion by the Board, the Board wishes to update the Economic Development Fund Policy; and

WHEREAS, the new Economic Development Fund Policy is attached hereto;

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

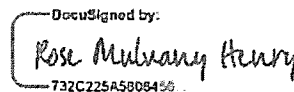
That the Kansas City Board of Public Utilities hereby replaces the previous Economic Development Fund Policy with the policy attached hereto. The previous Economic Development Fund Policy will remain in effect only to the extent that an application has already been approved by the Board prior to the adoption of this policy.

**ADOPTED BY THE KANSAS CITY BOARD OF PUBLIC UTILITIES  
THIS 15<sup>th</sup> September, 2021**

  
**Robert Milan, Board President**

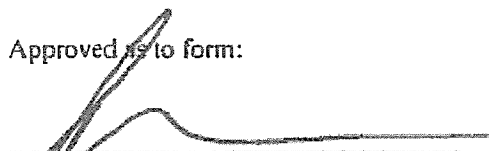
Attest:



DocuSigned by:  
  
732C225A5808456

**Rose Mulvany Henry, Board Secretary**

Approved as to form:

  
**Arden J. Lawson, Deputy Chief Counsel**

# Kansas City Board of Public Utilities Policy

## Economic Development Fund

PA-100-003

### 1.00 OVERVIEW

- 1.01 Purpose:** To define Board policy on Economic Development.
- 1.02 Scope:** This policy applies to those submitting application for Economic Development assistance that meet the Board's minimum requirement.
- 1.03 Administration:** The responsibility and interpretation of this policy shall be at the discretion of the Board. The Board may use any or all of the Economic Development Fund during any fiscal year.

### 2.00 POLICY

- 2.01 Allocated Funds:** The Board of Public Utilities recognizes the need to support Economic Development in the community, and hereby resolves that the Board will budget a fixed dollar amount for each forecast year, to be used at its discretion for improvements and extensions of electric and/or water utility services, provided that the revenues generated by such extension or improvement will meet or exceed that capital cost in 3 years. The Board may extend this deadline when it determines that conditions warrant an extension. If an extension is not granted than the funds will be unavailable for use by the applicant, however the applicant may reapply if they qualify under the current program.
- The Boards' intention in establishing this fund is to attract new business and encourage residential growth to the utility's service area and to complement other economic development activities within the community.
- The Board will budget a fixed dollar amount for each forecast year to be used at the discretion of the Board within the Board's budgetary process for improvements and extensions of electric and/or utility infrastructure and in-kind services.
- The Board may provide for the cost of such improvements and extensions of electric and/or utility infrastructure and in-kind services. for both electric and water services providing that the revenues generated by such improvements and extensions of electric and/or utility infrastructure and in-kind services will meet or exceed capital costs or current policies and practices.
- The Board hereby continues an Economic Development Fund in the amount of \$500,000 budgeted annually, or in such an amount as approved by the Board for that fiscal year, to be used for economic development activities to improve and create electric and/or water revenues and load factor of the KCBPU. The Board, at its discretion, may use any or all of the Economic Development Fund during any fiscal year.

2.02

***Application  
Submittal:***

Applicants receiving appropriations from the Economic Development Fund will first be approved by the Board and shall meet certain requirements as follows:

**Commercial Projects Requirement:** Project must be electrically heated and/or use electricity for process energy requirements. In consideration of meeting this requirement, projects may receive up to 50% rebate of estimated first year's electric and water revenue to the KCBPU. Projects may not exceed a total of 200kW when making application.

**Residential Developments Requirement:** Development must commit to electric heat for primary heating or add-on-heat pump, this requirement will not be waived. In consideration of meeting this requirement the development may receive funding for electric and water infrastructure upon Board approval.

The Board requires that appropriations from the Economic Development Fund be approved by the Board and meet certain restrictive requirements as follows:

- Applications for the funds are to be submitted to the Director of the Utility Services. Applications for improvements and extensions of electric and/or water utility infrastructure and in-kind services will be received for:
  - Commercial Businesses, expansion and/or relocation
  - Residential Subdivisions, in-kind water main assistance
  - Community Support of economic development projects
- A non-refundable application fee of \$300 may be required to accompany the request.
- Commercial applications exceeding 200 kW are required to apply under rate guidelines for the Economic Development Rate.
- The applicant must submit the number, nature, and type of new jobs to be created and projected salaries from the addition or expansion of the Applicant's business.
- Applicant must provide a complete listing of any and all other incentives for which they have applied, received, or which have been denied.
- Whether the proposed development within the KCBPU service area would occur if not for the economic development assistance.
- The KCBPU may perform an audit 12-months after start-up which load estimates can be verified by meter readings. Applicants who fail to reach estimated loads contained in their application will receive a reduced amount. Additional loads exceeding original estimates will not be considered. If Applicant does not construct homes to substantially all-electric design, the Board may discontinue further economic assistance.

2.03

**Staff  
Recommendation  
for Consideration**

Applications will be forwarded to the General Manager with staff recommendation to be submitted for consideration by the Board upon verification that the following minimum criteria are met:

- **COMMERCIAL BUSINESSES:**

- The Applicant must submit a general description of its business and operation; a business plan and/or a marketing plan, including such financial statements as are requested by staff and the Board.
- Applications must be for owner-occupied buildings, or have a minimum lease of 5 years within KCBPU's service area.
- A letter of intent must be submitted by the Applicant stating compliance with Affirmative Action/Equal Employment Opportunity guidelines, along with a further statement to hire employees from within KCBPU Service Territory whenever possible, and to utilize local businesses and professional services whenever possible within KCBPU's service territory.
- The Applicant will provide a reasonable forecast electric and water requirement projecting electrical demand, energy and gallons showing benefit to the Utility Systems (i.e., load factor, power factor, electric consumption, water consumption, etc.).
- The Applicant must provide written documentation as to why funds are needed for expansion/relocation in Kansas City, Kansas, and to what extent they will be used.
- A description with costs of Applicant's proposed investment in infrastructure.

- **RESIDENTIAL SUBDIVISIONS**

For residential subdivision developments assistance may be provided in the form of improvements and extensions of electric and/or utility infrastructure and in-kind services.

- The Applicant must submit a copy of a deed to property demonstrating ownership or a notarized letter demonstrating control over property and ability to order improvements for development. Copies of any contracts or agreements between the Applicant and any property owner must be included in the application.
- Twelve contiguous lots are considered the minimum number of subdivisions lots for consideration however a waiver may be granted upon special circumstances.
- The Applicant must submit a copy of any deed restrictions, homeowner's declarations, etc., with their application.

- The Applicant must submit a market analysis of the project detailing potential sales, demographic breakdowns, growth, trends, income level, etc.
- Marketing plan including an advertising schedule for the first year of sales activity must be submitted detailing strategies, funds used for promotion, sales schedule and marketing agent, along with promotional schedule.
- When practical a subdivision should have a staffed, open model home used for display purposes in selling the subdivision. Model home should be readily accessible for potential buyer review and must be substantially an all-electric design (minimum of an add-on heat pump). Homes within the subdivision must also be substantially all-electric design. A letter of intent or deed restrictions must be presented to support and require electric design on all lots.
- If Applicant does not construct homes to substantially all-electric design, the Board may discontinue further economic assistance and will revoke the rebate.
- Maximum amount of assistance per house will be the average per lot construction cost of water line extensions, and provided as "in-kind services". Additional costs are borne by the Applicant. The Applicant is responsible for all KCBPU incurred costs of the project, which are not eligible for refund.

- The Applicant will receive lot reimbursements for completed lots with occupied homes, at the per lot rate, over a 3-year period beginning upon completion and acceptance by the KCBPU of water main installation.

The Applicant is responsible to notify the KCBPU when reimbursement is due

- KCBPU will charge the builder within the development a "water main economic recovery charge" average for the cost of the water main per lot at the time meter and tap is requested. This charge may be up to the reimburse amount to the Applicant.
- Pro-forma financial statements of development costs and construction time schedules are to be submitted.
- The Applicant must complete the subdivision within 3 years. Any lots not completed within 3 years will not receive lot refunds.
- The Applicant, at their own cost, must provide any easements, surveys or other items in accordance with the KCBPU's policies and construction standards, and fulfill requirements of the

Board's approved Engineering Standards and pay any legal fees necessary.

**2.04**      ***Consideration of Request***

In considering whether to approve a request meeting the minimum application requirements the Board, at its sole discretion, shall evaluate and determine the financial stability.

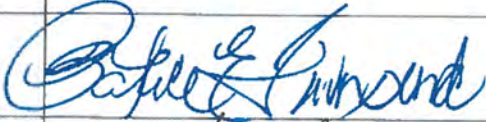

- The request for assistance will be based upon review of the Applicant's financial statements and records.
- The Applicant must show that the company is financially sound in the form of:

Balance Sheet  
Income Statement  
Statement of Retained Earnings

- If capitalization of the business is less than \$500,000, then the business may be required to present to the KCBPU a Certificate of Deposit or a Surety Bond as appreciable option or letter of credit in the amount of the assistance for the three-year period.
- Residential Applicants are exempted from audited financial statements due to reimbursement for in-kind services, but must submit current financial statements.
- The applicant must be current on all taxes for properties owned in Wyandotte County and current on all City of Kansas City, Kansas Occupational Business Licenses.
- The recommendations of the General Manager as to the amount of economic assistance and any conditions or requirements attached, will be presented to the Board.

The Board, upon review of the request, shall, at its sole discretion by majority vote, approve or deny the application and shall determine the amount and conditions of economic assistance. An approval of a request under these guidelines will be considered an agreement between the Applicant and the KCBPU.

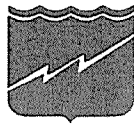
REVISION HISTORY**Revision History:**

Prior Version # [Effective Date]	Owner [Author]		Approver	Board Approval Required <input checked="" type="checkbox"/> Yes
N/A	Name	Patrice Townsend	William Johnson	
	Title	Director Utility Services	General Manager	
Current Version # [Effective Date]	Owner [Author]		Approver	
7/27/2021	Name	Patrice Townsend	William Johnson	
	Title	Director Utility Services	General Manager	
Description of Changes:	Restructuring of Policy format. Previously policy number 02-100-008.			
Resolution Number	# 5266			
Owner Signature/Date			9/16/2021	
General Manager Signature/Date			9.16.2021	

**General Manager /**  
**Staff Reports**  
Agenda Item #VI



**BOARD OF PUBLIC  
UTILITIES  
of  
Kansas City, Kansas**



**Monthly Financial Statements**

**Unaudited**

**For the Period Ending**

**August 31, 2021**

**Prepared By Accounting**

**KANSAS CITY, KANSAS  
BOARD OF PUBLIC UTILITIES**



**August 2021  
Financial Statements**

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**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**August 2021 And August 2020**



**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
1,415,315,232	1,369,979,157
(730,852,342)	(704,467,764)
24,423,030	25,624,162
708,885,920	691,135,555
85,323,867	100,096,954
<b>\$ 794,209,787</b>	<b>\$ 791,232,509</b>

WATER UTILITY	
Current Period	Last Year
421,686,331	401,795,973
(160,089,013)	(151,834,751)
-	-
261,597,318	249,961,222
13,684,077	23,638,887
<b>\$ 275,281,395</b>	<b>\$ 273,600,109</b>

COMBINED	
Current Period	Last Year
1,837,001,563	1,771,775,130
(890,941,355)	(856,302,515)
24,423,030	25,624,162
970,483,238	941,096,777
99,007,944	123,735,841
<b>\$ 1,069,491,182</b>	<b>\$ 1,064,832,618</b>

**CURRENT ASSETS**

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

**TOTAL CURRENT ASSETS**

12,865,557	21,136,021
350,000	350,000
800,000	800,000
880,000	880,000
-	-
9,156,273	9,156,273
-	-
-	-
26,340,143	28,286,893
13,712,855	14,747,268
(504,173)	(233,821)
17,666,417	18,295,714
4,462,357	5,379,132
1,619,404	1,733,849
-	-
801,211	362,986
35,200,763	36,532,586
<b>\$ 123,350,807</b>	<b>\$ 137,426,901</b>

3,570,714	1,644,279
150,000	150,000
200,000	200,000
220,000	220,000
6,290,000	6,290,000
-	-
-	-
10,495,732	9,589,676
4,235,087	4,010,648
3,280,616	3,292,297
(12,677)	(45,842)
2,411,919	2,532,094
-	-
139,867	113,596
-	-
14,423	(139)
(35,200,763)	(36,532,586)
<b>\$ (4,205,082)</b>	<b>\$ (8,535,977)</b>

16,436,271	22,780,300
500,000	500,000
1,000,000	1,000,000
1,100,000	1,100,000
6,290,000	6,290,000
9,156,273	9,156,273
-	-
10,495,732	9,589,676
30,575,230	32,297,541
16,993,471	18,039,565
(516,850)	(279,663)
20,078,336	20,827,808
4,462,357	5,379,132
1,759,271	1,847,445
-	-
815,634	362,847
-	-
<b>\$ 119,145,725</b>	<b>\$ 128,890,924</b>



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**August 2021 And August 2020**



**NON CURRENT ASSETS**

**RESTRICTED ASSETS**

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

**TOTAL RESTRICTED ASSETS**

Debt Issue Costs  
System Development Costs  
Notes Receivable  
Deferred Debits  
Net Pension Assets  
Regulatory Asset

**TOTAL NON CURRENT ASSETS**

**TOTAL ASSETS**

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred Debt - 2012A Refunding  
Deferred Debt - 2014A Refunding  
Deferred Debt - 2016BI Refunding  
Deferred Debt - 2016B Refunding  
Deferred Debt - 2020B Refunding  
Deferred Debt - Pension  
Deferred Debit - OPEB

**TOTAL DEFERRED OUTFLOWS OF RESOURCES**

**TOTAL ASSETS AND DEFERRED OUTFLOWS**

ELECTRIC UTILITY	
Current Period	Last Year

WATER UTILITY	
Current Period	Last Year

COMBINED	
Current Period	Last Year

32,650,264	34,341,292
-	-
708,564	1,541,652
8,201,257	-
1,350,000	1,350,000
6,011,352	5,760,762
<b>\$ 48,921,437</b>	<b>\$ 42,993,706</b>

8,144,270	7,709,198
-	-
-	-
-	-
150,000	150,000
1,304,671	1,262,727
<b>\$ 9,598,941</b>	<b>\$ 9,121,925</b>

40,794,534	42,050,490
-	-
708,564	1,541,652
8,201,257	-
1,500,000	1,500,000
7,316,023	7,023,489
<b>\$ 58,520,378</b>	<b>\$ 52,115,631</b>

-	-
388,764	380,458
13,868	28,709
-	-
5,764,658	-
67,431,041	71,722,108
<b>\$ 122,519,768</b>	<b>\$ 115,124,981</b>

-	-
60,834	50,668
-	-
-	-
1,441,164	-
-	-
<b>\$ 11,100,939</b>	<b>\$ 9,172,593</b>

-	-
449,598	431,126
13,868	28,709
-	-
7,205,822	-
67,431,041	71,722,108
<b>\$ 133,620,707</b>	<b>\$ 124,297,574</b>

<b>\$ 1,040,080,362</b>	<b>\$ 1,043,784,391</b>
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<b>\$ 282,177,252</b>	<b>\$ 274,236,725</b>
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<b>\$ 1,322,257,614</b>	<b>\$ 1,318,021,116</b>
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-	3,622,083
1,168,005	1,752,008
-	26,224
1,947,116	2,096,894
2,363,848	-
20,226,916	59,136,853
1,288,163	1,057,516
<b>\$ 26,994,048</b>	<b>\$ 67,691,578</b>

-	885,755
388,125	582,187
-	3,918
49,343	53,139
583,226	-
5,083,066	14,810,550
322,041	264,379
<b>\$ 6,425,801</b>	<b>\$ 16,599,928</b>

-	4,507,838
1,556,130	2,334,195
-	30,142
1,996,459	2,150,033
2,947,074	-
25,309,982	73,947,403
1,610,204	1,321,895
<b>\$ 33,419,849</b>	<b>\$ 84,291,506</b>

<b>\$ 1,067,074,410</b>	<b>\$ 1,111,475,969</b>
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<b>\$ 288,603,053</b>	<b>\$ 290,836,653</b>
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<b>\$ 1,355,677,463</b>	<b>\$ 1,402,312,622</b>
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**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**August 2021 And August 2020**



**NET POSITION**

Net Position	344,060,974	340,108,083	169,100,202	160,237,338	513,161,176	500,345,421
<b>TOTAL NET POSITION</b>	<b>\$ 344,060,974</b>	<b>\$ 340,108,083</b>	<b>\$ 169,100,202</b>	<b>\$ 160,237,338</b>	<b>\$ 513,161,176</b>	<b>\$ 500,345,421</b>

**LIABILITIES**

**LONG TERM DEBT - REVENUE BOND**

Principal	570,967,478	586,097,350	59,619,888	62,264,868	630,587,366	648,362,218
Government Loans	2,743,719	2,963,066	22,551,632	25,490,052	25,295,351	28,453,118
<b>TOTAL LONG TERM DEBT</b>	<b>\$ 573,711,197</b>	<b>\$ 589,060,416</b>	<b>\$ 82,171,520</b>	<b>\$ 87,754,920</b>	<b>\$ 655,882,717</b>	<b>\$ 676,815,336</b>

**DEFERRED CREDITS**

Accum Provision for Benefits	-	-	-	-	-	-
Pension Obligation	-	26,096,694	-	6,524,174	-	32,620,868
OPEB Obligation	42,607,100	42,147,766	10,651,775	10,536,942	53,258,875	52,684,708
Const Contract Retainage Payable - Noncurrent	-	-	-	-	-	-
<b>TOTAL DEFERRED CREDITS</b>	<b>\$ 42,607,100</b>	<b>\$ 68,244,460</b>	<b>\$ 10,651,775</b>	<b>\$ 17,061,116</b>	<b>\$ 53,258,875</b>	<b>\$ 85,305,576</b>

**CURRENT LIABILITIES**

Current Maturities LT Debt	18,728,050	18,372,300	6,666,950	5,627,700	25,395,000	24,000,000
Current Maturities-Govt Loans	432,922	213,575	3,026,371	2,763,536	3,459,293	2,977,111
Interest on Revenue Bonds	10,614,055	13,290,629	775,611	1,510,710	11,389,666	14,801,339
Customer Deposits	6,011,352	5,760,762	1,304,671	1,262,727	7,316,023	7,023,489
Accounts Payable	12,933,242	13,869,344	1,576,636	1,182,226	14,509,878	15,051,570





**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**August 2021 And August 2020**



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
Payroll & Payroll Taxes	8,084,864	7,164,547	2,488,797	2,206,447	10,573,661	9,370,994
Benefits & Reclaim	1,114,053	1,085,725	-	-	1,114,053	1,085,725
Accrued Claims Payable Public Liab	(9,963)	224,233	181,217	199,764	171,254	423,997
Accrued Claims Payable-WC	1,141,433	865,737	423,685	315,337	1,565,118	1,181,074
Other Accrued Liabilities	11,841,476	10,339,227	42,680	46,418	11,884,156	10,385,645
Const Contract Retainage Payable - Current	1,025,565	1,311,525	1,666,889	442,365	2,692,454	1,753,890
Payment in Lieu of Taxes	2,730,254	2,666,910	498,308	501,426	3,228,562	3,168,336
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 74,647,303</b>	<b>\$ 75,164,514</b>	<b>\$ 18,651,815</b>	<b>\$ 16,058,656</b>	<b>\$ 93,299,118</b>	<b>\$ 91,223,170</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 690,965,600</b>	<b>\$ 732,469,390</b>	<b>\$ 111,475,110</b>	<b>\$ 120,874,692</b>	<b>\$ 802,440,710</b>	<b>\$ 853,344,082</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Gain on Bond Refunding	676,466	-	184,899	-	861,365	-
Recovery Fuel/Purchase Power	-	-	-	-	-	-
Deferred Credit Pension	28,327,422	35,178,114	7,081,855	8,794,528	35,409,277	43,972,642
Deferred Credit OPEB	3,043,948	3,720,382	760,987	930,095	3,804,935	4,650,477
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 32,047,836</b>	<b>\$ 38,898,496</b>	<b>\$ 8,027,741</b>	<b>\$ 9,724,623</b>	<b>\$ 40,075,577</b>	<b>\$ 48,623,119</b>
<b>TOTAL LIABILITIES, NET POSITION AND DEFERRED INFLOWS RESOURCES</b>	<b>\$ 1,067,074,410</b>	<b>\$ 1,111,475,969</b>	<b>\$ 288,603,053</b>	<b>\$ 290,836,653</b>	<b>\$ 1,355,677,463</b>	<b>\$ 1,402,312,622</b>



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Statements of Revenues, Expenses, and Change in Net Position**  
**All Operating Unit Values**  
**For The Period Ending August 2021**



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	2021 Year To Date Budget	2021 Year To Date Actuals	2020 Year To Date Actuals	2021 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
Sales of Energy and Water										
10,374,958	13,338,551	129%	13,375,391	-	Residential Sales	67,093,133	67,232,994	70,320,045	98,766,874	68%
10,015,221	11,628,022	116%	11,744,780	-	Commercial Sales	69,128,482	67,915,589	72,938,356	103,481,080	66%
4,603,000	4,668,285	101%	4,741,408	-2%	Industrial Sales	33,635,309	28,331,262	34,924,788	50,562,089	56%
815,171	984,008	121%	984,685	-	Schools	6,018,189	6,347,481	6,491,449	9,273,360	68%
27,000	32,583	121%	35,254	-8%	Highway Lighting	213,000	208,472	222,413	333,900	62%
-	-	-	(200)	-100%	Public Authorities	-	-	-	28,000	-
48,278	49,175	102%	47,712	3%	Fire Protection	381,889	411,882	378,247	575,000	72%
25,883,628	30,700,625	119%	30,929,030	-	Total Sales of Energy and Water	176,470,002	170,447,680	185,275,297	263,020,303	65%
130,000	121,209	93%	110,784	9%	Borderline Electric Sales	799,200	831,433	795,420	1,189,100	70%
399,691	191,084	48%	1,220,880	-84%	Wholesale Market Sales	2,672,061	19,558,876	8,008,106	4,071,462	480%
529,691	312,293	59%	1,331,664	-77%	Total Other Utility Sales	3,471,261	20,390,308	8,803,526	5,260,562	388%
278,574	59,315	21%	266,095	-78%	Forfeited Discounts	1,956,950	790,081	1,801,667	2,984,935	26%
202,262	186,091	92%	199,183	-7%	Connect/Disconnect Fees	1,471,649	2,347,843	1,365,781	2,161,664	109%
42,100	177,917	423%	12,619	1,310%	Tower/Pole Attachment Rentals	1,484,071	887,481	869,970	2,470,000	36%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
3,917	724	18%	3,557	-80%	Diversion Fines	29,358	11,286	24,764	45,525	25%
84,433	37,843	45%	77,116	-51%	Service Fees	814,110	745,837	516,393	1,138,000	66%
15,348	19,029	124%	14,009	36%	Other Miscellaneous Revenues	124,067	133,532	51,459	184,500	72%
-	-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	11,662,721	5,545,635	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
626,633	480,920	77%	572,579	-16%	Total Other Revenues	5,880,206	16,578,780	10,175,670	8,984,624	185%
3,194,523	3,228,562	101%	3,168,330	2%	Payment In Lieu Of Taxes	21,927,940	20,577,264	22,042,627	32,716,966	63%
3,194,523	3,228,562	101%	3,168,330	2%	Total Payment In Lieu Of Taxes	21,927,940	20,577,264	22,042,627	32,716,966	63%
\$ 30,234,475	\$ 34,722,400	115%	\$ 36,001,603	-4%	TOTAL OPERATING REVENUES	\$ 207,749,408	\$ 227,994,033	\$ 226,297,120	\$ 309,982,454	74%





**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Statements of Revenues, Expenses, and Change in Net Position**  
**All Operating Unit Values**  
**For The Period Ending August 2021**



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	2021 Year To Date Budget	2021 Year To Date Actuals	2020 Year To Date Actuals	2021 Annual Budget	Percent Actual To Annual Budget
OPERATING EXPENSES										
3,932,518	3,248,743	83%	3,513,810	-8%	Production	30,094,665	25,234,118	25,896,407	44,158,152	57%
3,134,638	1,885,965	60%	4,278,189	-56%	Purchased Power	29,549,450	27,570,544	33,949,647	44,696,791	62%
3,213,567	4,768,087	148%	3,267,409	46%	Fuel	21,401,078	35,447,350	21,548,425	32,418,780	109%
3,983,563	3,174,014	80%	3,494,102	-9%	Transmission and Distribution	32,351,812	28,594,957	28,483,942	48,314,939	59%
483,212	386,203	80%	532,825	-28%	Customer Account Expense	3,859,709	3,752,071	3,883,605	5,784,534	65%
2,640,138	2,121,134	80%	1,977,146	7%	General and Administrative	20,199,395	16,761,244	16,078,774	30,569,490	55%
2,841,694	3,250,847	114%	3,207,825	1%	Depreciation and Amortization	24,525,492	26,008,988	23,684,092	36,807,173	71%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 20,229,329	\$ 18,834,992	93%	\$ 20,271,305	-7%	TOTAL OPERATING EXPENSES	\$ 161,981,600	\$ 163,369,272	\$ 153,524,893	\$ 242,749,859	67%
\$ 10,005,146	\$ 15,887,408	159%	\$ 15,730,298	-	OPERATING INCOME	\$ 45,767,808	\$ 64,624,761	\$ 72,772,228	\$ 67,232,595	96%
NON OPERATING INCOME/EXPENSE										
155,088	7,408	5%	32,649	-77%	Investment Interest	1,398,626	63,973	594,211	1,945,350	3%
(2,050,026)	(1,898,278)	93%	(2,467,281)	-23%	Interest - Long Term Debt	(15,912,894)	(16,017,521)	(20,571,127)	(23,273,074)	69%
(7,000)	(9,239)	132%	(7,480)	24%	Interest - Other	(56,000)	(71,751)	(57,402)	(84,000)	85%
(3,194,523)	(3,228,562)	101%	(3,168,330)	2%	PILOT Transfer Expense	(21,927,940)	(20,577,264)	(22,042,627)	(32,716,966)	63%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
63,981	8,542	13%	(1,296,950)	-101%	Other Income	484,901	239,417	329,151	789,000	30%
(35)	-	-	-	-	Other Expense	(283)	24	(374)	(425)	-6%
\$ (5,032,515)	\$ (5,120,129)	102%	\$ (6,907,392)	-26%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (36,013,591)	\$ (36,363,121)	\$ (41,748,168)	\$ (53,340,115)	68%
\$ 4,972,632	\$ 10,767,279	217%	\$ 8,822,906	22%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 9,754,217	\$ 28,261,639	\$ 31,024,060	\$ 13,892,480	203%
TRANSFER AND CONTRIBUTION TO/FROM										
37,500	264,854	706%	445,023	-40%	NExch-Main, Design & Ext Fee	300,000	825,202	549,214	450,000	183%
\$ 5,010,132	\$ 11,032,133	220%	\$ 9,267,930	19%	TOTAL CHANGE IN NET POSITION	\$ 10,054,217	\$ 29,086,841	\$ 31,573,273	\$ 14,342,480	203%





**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Statements of Revenues, Expenses, and Change in Net Position**  
**E-Electric**  
**For The Period Ending August 2021**



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	2021 Year To Date Budget	2021 Year To Date Actuals	2020 Year To Date Actuals	2021 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
Sales of Energy and Water										
8,164,000	10,989,021	135%	10,812,993	2%	Residential Sales	50,864,000	50,799,391	53,671,288	74,539,000	68%
8,800,000	10,380,650	118%	10,316,693	-	Commercial Sales	61,779,000	60,728,943	65,557,192	92,238,000	66%
4,078,000	3,881,618	95%	4,172,378	-7%	Industrial Sales	29,552,000	24,419,217	30,685,918	44,362,000	55%
742,000	917,596	124%	912,370	-	Schools	5,631,000	6,006,103	6,127,083	8,615,000	70%
27,000	32,583	121%	35,254	-8%	Highway Lighting	213,000	208,472	222,413	333,900	62%
-	-	-	-	-	Public Authorities	-	-	-	-	-
-	-	-	-	-	Fire Protection	-	-	-	-	-
21,811,000	26,201,469	120%	26,249,688	-	Total Sales of Energy and Water	148,039,000	142,162,126	156,263,893	220,087,900	65%
130,000	121,209	93%	110,784	9%	Borderline Electric Sales	799,200	831,433	795,420	1,189,100	70%
220,833	-	-	984,239	-100%	Wholesale Market Sales	1,766,667	18,799,014	7,045,898	2,650,000	709%
350,833	121,209	35%	1,095,024	-89%	Total Other Utility Sales	2,565,867	19,630,447	7,841,319	3,839,100	511%
222,231	47,452	21%	212,876	-78%	Forfeited Discounts	1,587,793	632,064	1,441,333	2,408,000	26%
170,217	163,158	96%	171,576	-5%	Connect/Disconnect Fees	1,258,633	2,171,335	1,172,689	1,831,100	119%
20,536	155,416	757%	12,619	1,132%	Tower/Pole Attachment Rentals	1,240,329	667,433	665,770	2,140,000	31%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
3,083	724	23%	3,557	-80%	Diversion Fines	24,667	7,662	16,216	37,000	21%
6,579	2,950	45%	1,050	181%	Service Fees	98,684	12,900	9,200	125,000	10%
14,708	16,404	112%	14,009	17%	Other Miscellaneous Revenues	117,667	123,524	48,636	176,500	70%
-	-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	11,662,721	5,545,635	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
437,353	386,104	88%	415,686	-7%	Total Other Revenues	4,327,773	15,277,640	8,899,480	6,717,600	227%
2,661,685	2,730,254	103%	2,666,904	2%	Payment In Lieu Of Taxes	18,217,231	17,035,614	18,493,068	27,116,482	63%
2,661,685	2,730,254	103%	2,666,904	2%	Total Payment In Lieu Of Taxes	18,217,231	17,035,614	18,493,068	27,116,482	63%
\$ 25,260,872	\$ 29,439,036	117%	\$ 30,427,301	-3%	TOTAL OPERATING REVENUES	\$ 173,149,871	\$ 194,105,827	\$ 191,497,760	\$ 257,761,082	75%



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Statements of Revenues, Expenses, and Change in Net Position**  
**E-Electric**  
**For The Period Ending August 2021**



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	2021 Year To Date Budget	2021 Year To Date Actuals	2020 Year To Date Actuals	2021 Annual Budget	Percent Actual To Annual Budget
OPERATING EXPENSES										
3,376,671	2,803,376	83%	3,060,391	-8%	Production	25,468,953	21,578,116	22,169,794	37,285,133	58%
3,134,638	1,885,965	60%	4,278,189	-56%	Purchased Power	29,549,450	27,570,544	33,949,647	44,696,791	62%
3,213,567	4,768,087	148%	3,267,409	46%	Fuel	21,401,078	35,447,350	21,548,425	32,418,780	109%
2,760,699	2,112,563	77%	2,456,031	-14%	Transmission and Distribution	22,460,109	19,439,107	19,908,844	33,548,923	58%
303,804	241,412	79%	351,148	-31%	Customer Account Expense	2,425,735	2,401,183	2,490,488	3,635,256	66%
2,052,391	1,612,805	79%	1,515,377	6%	General and Administrative	15,798,220	13,003,049	12,312,279	23,861,412	54%
2,180,558	2,553,101	117%	2,558,329	-	Depreciation and Amortization	19,236,401	20,426,530	18,499,677	28,873,537	71%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 17,022,327	\$ 15,977,309	94%	\$ 17,486,874	-9%	TOTAL OPERATING EXPENSES	\$ 136,339,945	\$ 139,865,879	\$ 130,879,154	\$ 204,319,832	68%
\$ 8,238,545	\$ 13,461,727	163%	\$ 12,940,427	4%	OPERATING INCOME	\$ 36,809,925	\$ 54,239,949	\$ 60,618,606	\$ 53,441,250	101%
NON OPERATING INCOME/EXPENSE										
123,892	6,000	5%	26,620	-77%	Investment Interest	1,149,059	52,236	491,442	1,571,000	3%
(1,802,821)	(1,769,009)	98%	(2,215,445)	-20%	Interest - Long Term Debt	(14,291,409)	(14,223,785)	(17,727,619)	(21,109,925)	67%
(6,250)	(7,561)	121%	(5,876)	29%	Interest - Other	(50,000)	(59,065)	(44,989)	(75,000)	79%
(2,661,685)	(2,730,254)	103%	(2,666,904)	2%	PILOT Transfer Expense	(18,217,231)	(17,035,614)	(18,493,068)	(27,116,482)	63%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
59,065	8,042	14%	(1,297,750)	-101%	Other Income	445,567	210,713	344,203	730,000	29%
(35)	-	-	-	-	Other Expense	(283)	24	(374)	(425)	-6%
\$ (4,287,835)	\$ (4,492,782)	105%	\$ (6,159,354)	-27%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (30,964,297)	\$ (31,055,492)	\$ (35,430,404)	\$ (46,000,833)	68%
\$ 3,950,710	\$ 8,968,945	227%	\$ 6,781,073	32%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 5,845,628	\$ 23,184,457	\$ 25,188,202	\$ 7,440,418	312%
TRANSFER AND CONTRIBUTION TO/FROM										
-	-	-	-	-	NExch-Main, Design & Ext Fee	-	-	-	-	-
\$ 3,950,710	\$ 8,968,945	227%	\$ 6,781,073	32%	TOTAL CHANGE IN NET POSITION	\$ 5,845,628	\$ 23,184,457	\$ 25,188,202	\$ 7,440,418	312%





**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Statements of Revenues, Expenses, and Change in Net Position**  
**W-Water**  
**For The Period Ending August 2021**



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	2021 Year To Date Budget	2021 Year To Date Actuals	2020 Year To Date Actuals	2021 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
Sales of Energy and Water										
2,210,958	2,349,530	106%	2,562,398	-8%	Residential Sales	16,229,133	16,433,604	16,648,757	24,227,874	68%
1,215,221	1,247,372	103%	1,428,087	-13%	Commercial Sales	7,349,482	7,186,646	7,381,164	11,243,080	64%
525,000	786,668	150%	569,030	38%	Industrial Sales	4,083,309	3,912,045	4,238,870	6,200,089	63%
73,171	66,411	91%	72,315	-8%	Schools	387,189	341,378	364,366	658,360	52%
-	-	-	-	-	Highway Lighting	-	-	-	-	-
-	-	-	(200)	-100%	Public Authorities	-	-	-	28,000	-
48,278	49,175	102%	47,712	3%	Fire Protection	381,889	411,882	378,247	575,000	72%
4,072,628	4,499,156	110%	4,679,342	-4%	Total Sales of Energy and Water	28,431,002	28,285,554	29,011,404	42,932,403	66%
-	-	-	-	-	Borderline Electric Sales	-	-	-	-	-
178,858	191,084	107%	236,641	-19%	Wholesale Market Sales	905,394	759,861	962,207	1,421,462	53%
178,858	191,084	107%	236,641	-19%	Total Other Utility Sales	905,394	759,861	962,207	1,421,462	53%
56,343	11,863	21%	53,219	-78%	Forfeited Discounts	369,157	158,016	360,333	576,935	27%
32,045	22,933	72%	27,608	-17%	Connect/Disconnect Fees	213,016	176,508	193,092	330,564	53%
21,564	22,502	104%	-	-	Tower/Pole Attachment Rentals	243,742	220,048	204,200	330,000	67%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
833	-	-	-	-	Diversion Fines	4,692	3,624	8,548	8,525	43%
77,854	34,893	45%	76,066	-54%	Service Fees	715,426	732,937	507,193	1,013,000	72%
640	2,625	410%	-	-	Other Miscellaneous Revenues	6,400	10,008	2,823	8,000	125%
-	-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	-	-	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
189,280	94,816	50%	156,893	-40%	Total Other Revenues	1,552,432	1,301,140	1,276,190	2,267,024	57%
532,837	498,308	94%	501,426	-	Payment In Lieu Of Taxes	3,710,709	3,541,650	3,549,559	5,600,484	63%
532,837	498,308	94%	501,426	-	Total Payment In Lieu Of Taxes	3,710,709	3,541,650	3,549,559	5,600,484	63%
\$ 4,973,603	\$ 5,283,364	106%	\$ 5,574,302	-5%	TOTAL OPERATING REVENUES	\$ 34,599,537	\$ 33,888,206	\$ 34,799,360	\$ 52,221,372	65%



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Statements of Revenues, Expenses, and Change in Net Position**  
**W-Water**  
**For The Period Ending August 2021**

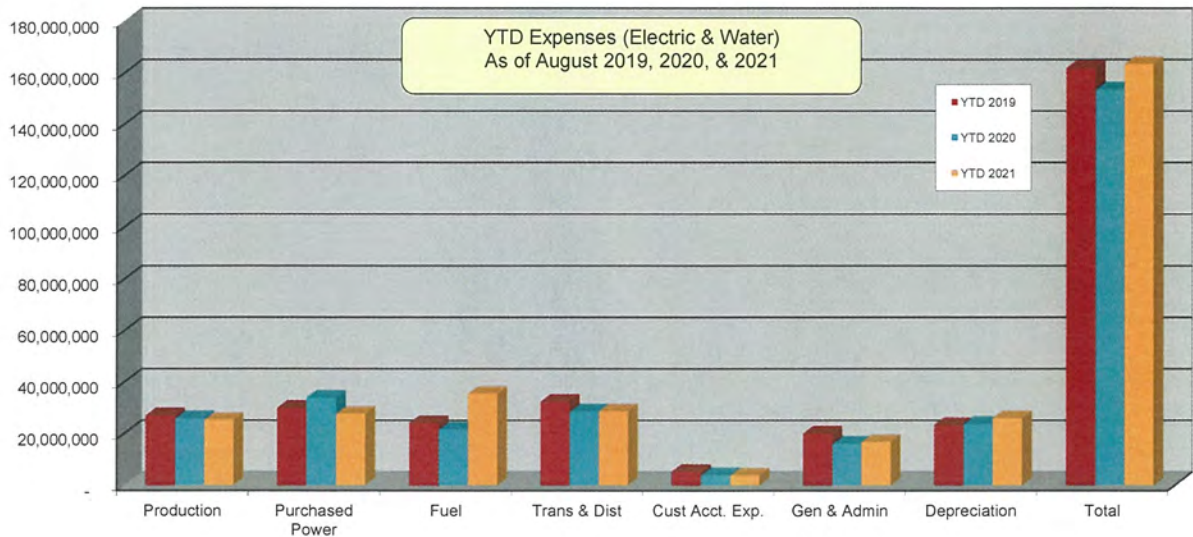
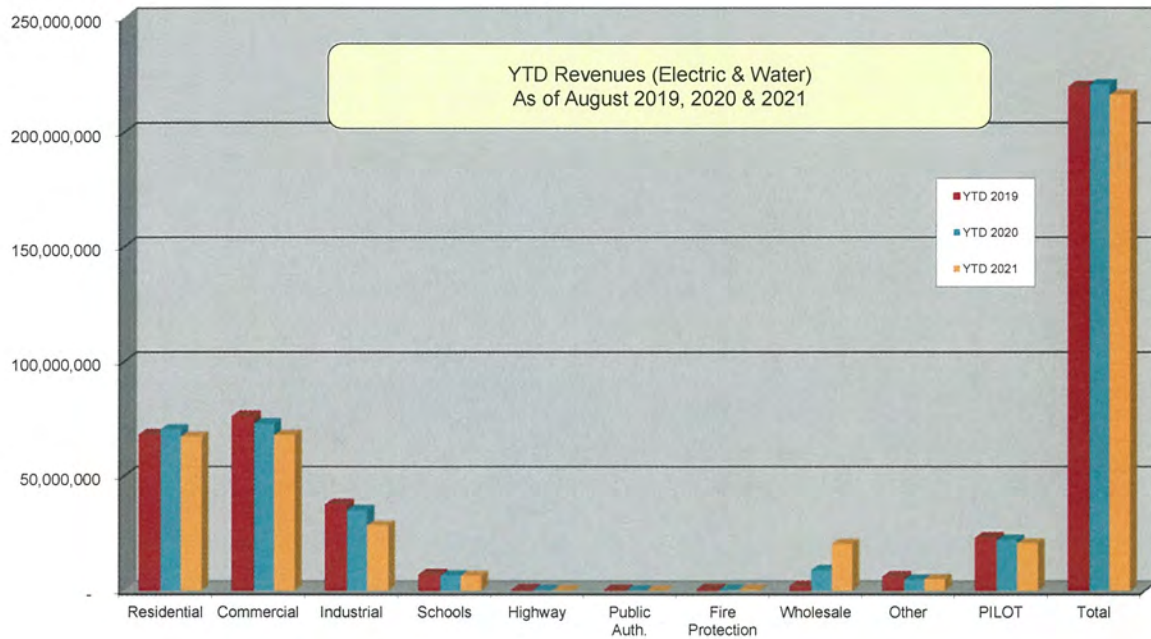
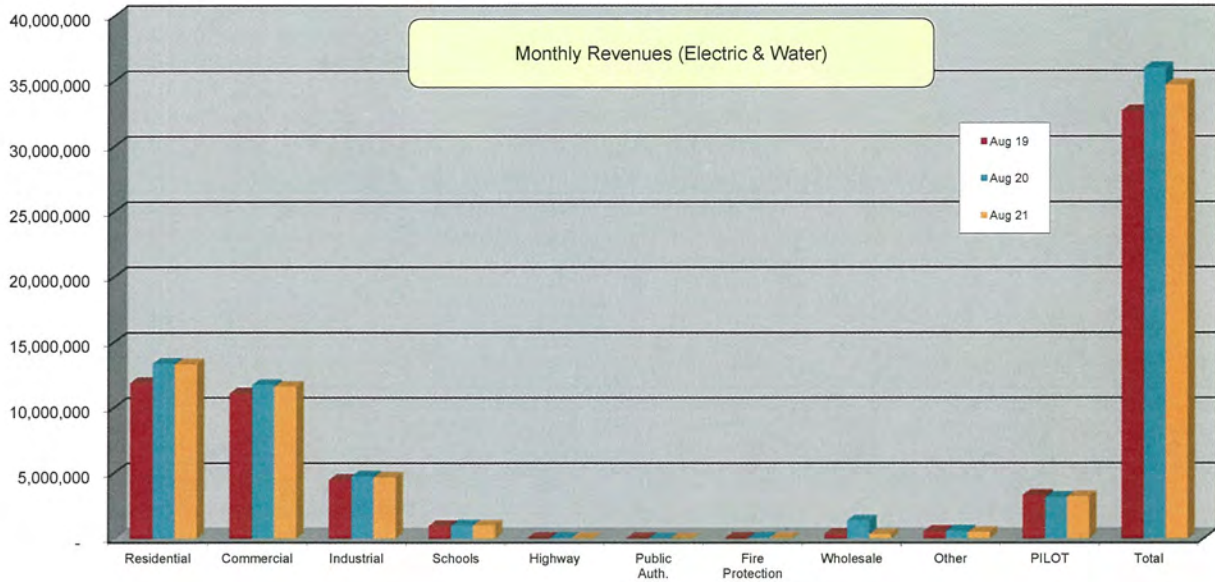


Monthly					Year-To-Date & Annual					
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	Description	2021 Year To Date Budget	2021 Year To Date Actuals	2020 Year To Date Actuals	2021 Annual Budget	Percent Actual To Annual Budget
OPERATING EXPENSES										
555,847	445,367	80%	453,419	-2%	Production	4,625,712	3,656,002	3,726,613	6,873,019	53%
-	-	-	-	-	Purchased Power	-	-	-	-	-
-	-	-	-	-	Fuel	-	-	-	-	-
1,222,864	1,061,450	87%	1,038,071	2%	Transmission and Distribution	9,891,703	9,155,850	8,575,098	14,766,017	62%
179,407	144,791	81%	181,676	-20%	Customer Account Expense	1,433,974	1,350,889	1,393,117	2,149,277	63%
587,747	508,329	86%	461,769	10%	General and Administrative	4,401,175	3,758,195	3,766,495	6,708,078	56%
661,136	697,746	106%	649,496	7%	Depreciation and Amortization	5,289,091	5,582,458	5,184,415	7,933,636	70%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 3,207,002	\$ 2,857,684	89%	\$ 2,784,431	3%	TOTAL OPERATING EXPENSES	\$ 25,641,654	\$ 23,503,394	\$ 22,645,739	\$ 38,430,026	61%
\$ 1,766,601	\$ 2,425,680	137%	\$ 2,789,871	-13%	OPERATING INCOME	\$ 8,957,883	\$ 10,384,812	\$ 12,153,621	\$ 13,791,345	75%
NON OPERATING INCOME/EXPENSE										
31,196	1,408	5%	6,028	-77%	Investment Interest	249,567	11,737	102,769	374,350	3%
(247,205)	(129,269)	52%	(251,836)	-49%	Interest - Long Term Debt	(1,621,485)	(1,793,735)	(2,843,508)	(2,163,148)	83%
(750)	(1,678)	224%	(1,604)	5%	Interest - Other	(6,000)	(12,686)	(12,413)	(9,000)	141%
(532,837)	(498,308)	94%	(501,426)	-	PILOT Transfer Expense	(3,710,709)	(3,541,650)	(3,549,559)	(5,600,484)	63%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
4,917	500	10%	800	-37%	Other Income	39,333	28,704	(15,052)	59,000	49%
-	-	-	-	-	Other Expense	-	-	-	-	-
\$ (744,680)	\$ (627,346)	84%	\$ (748,037)	-16%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (5,049,294)	\$ (5,307,630)	\$ (6,317,764)	\$ (7,339,282)	72%
\$ 1,021,921	\$ 1,798,334	176%	\$ 2,041,834	-12%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 3,908,589	\$ 5,077,182	\$ 5,835,858	\$ 6,452,063	79%
TRANSFER AND CONTRIBUTION TO/FROM										
37,500	264,854	706%	445,023	-40%	NExch-Main, Design & Ext Fee	300,000	825,202	549,214	450,000	183%
\$ 1,059,421	\$ 2,063,189	195%	\$ 2,486,857	-17%	TOTAL CHANGE IN NET POSITION	\$ 4,208,589	\$ 5,902,384	\$ 6,385,071	\$ 6,902,063	86%

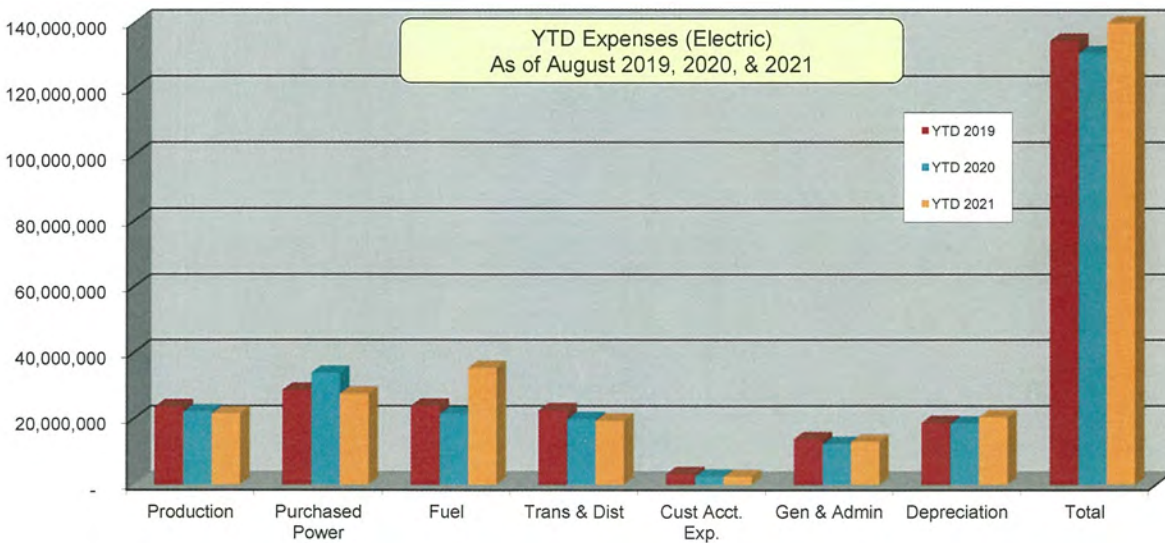
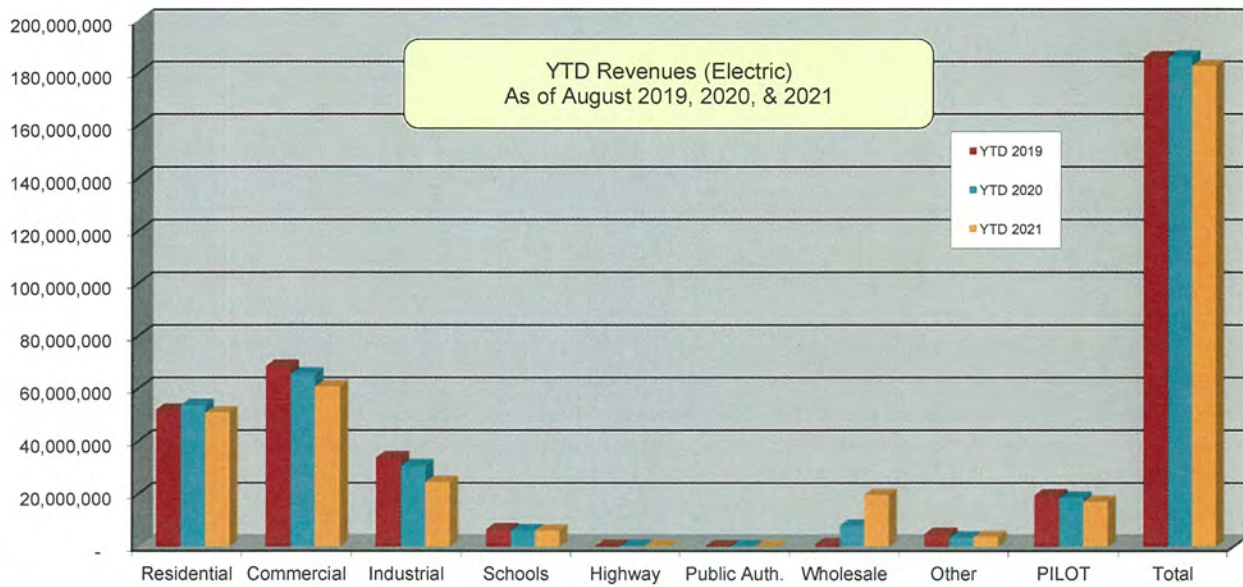
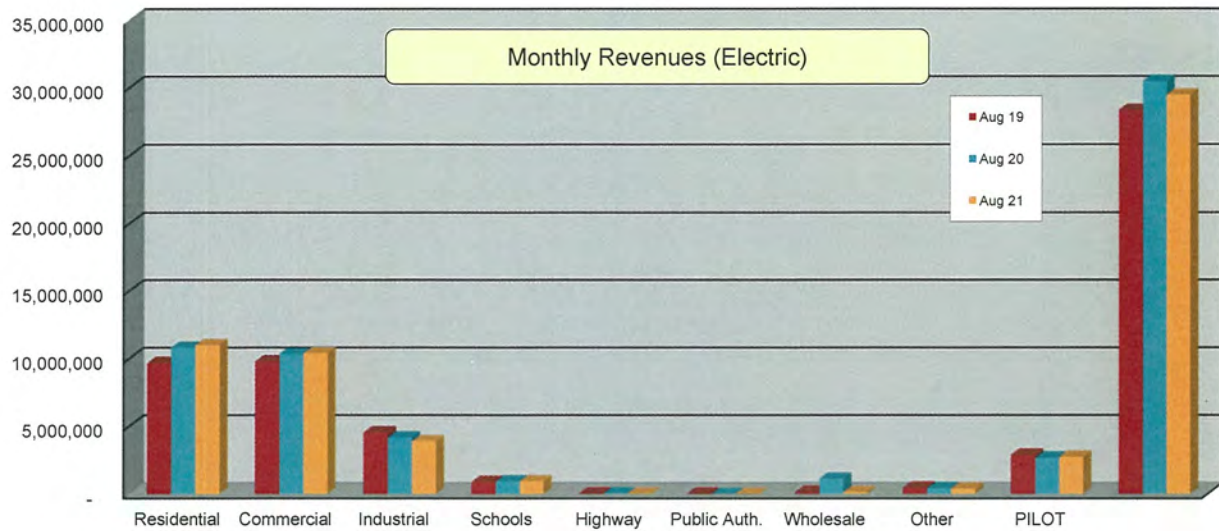


# COMBINED (Electric/Water)

August 31, 2021



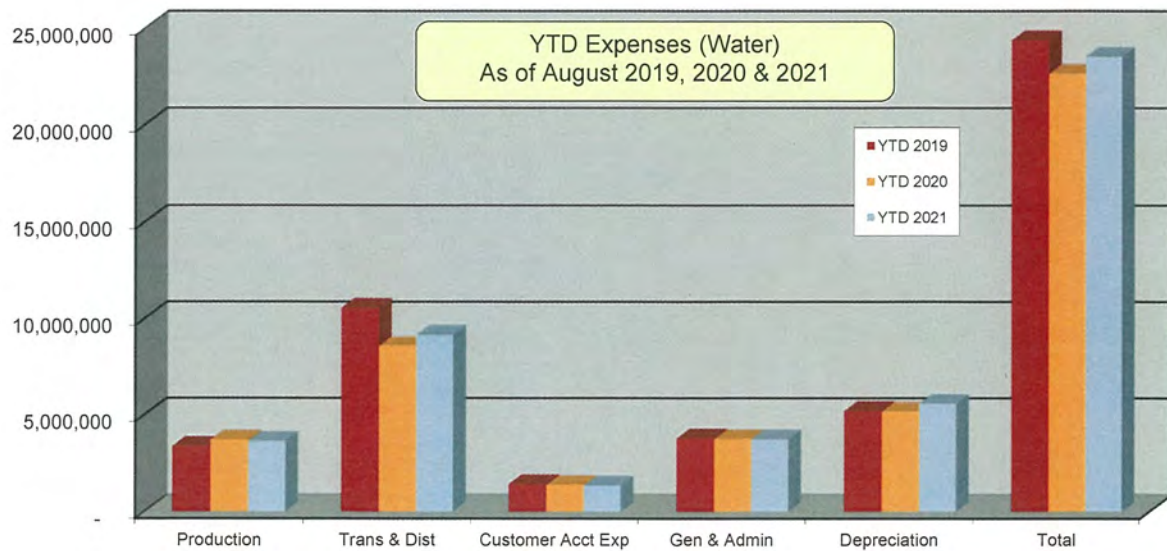
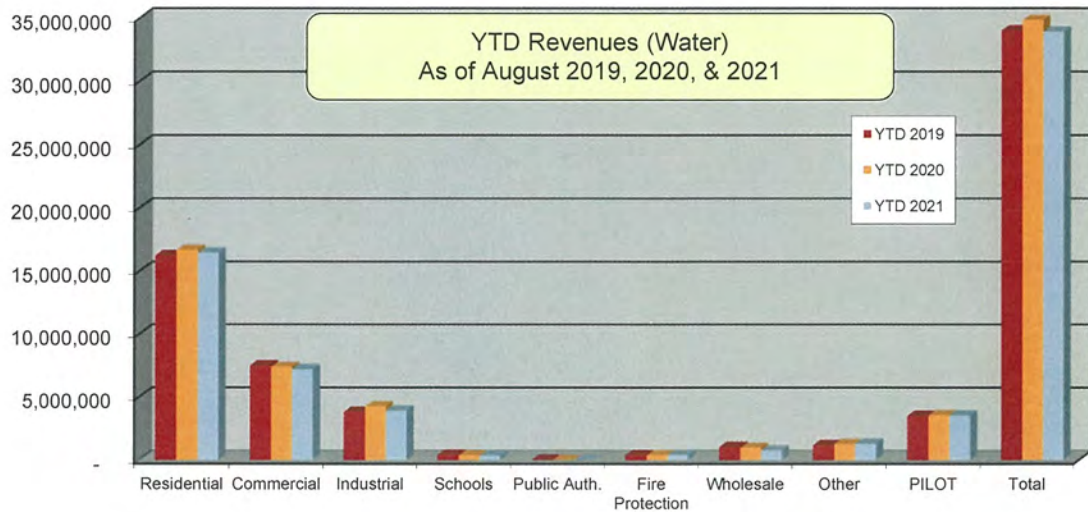
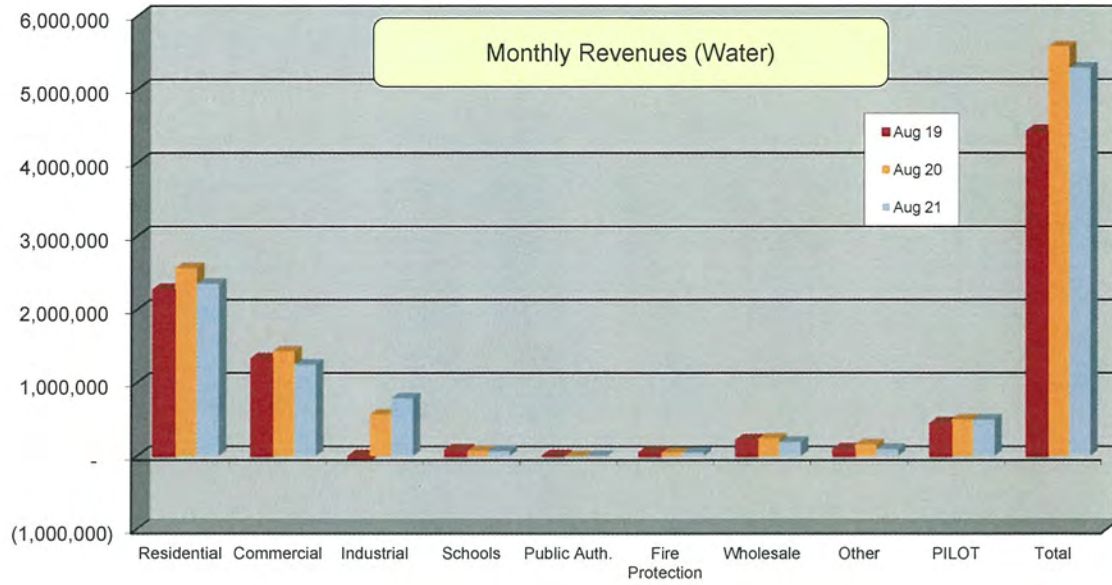
Electric  
August 31, 2021



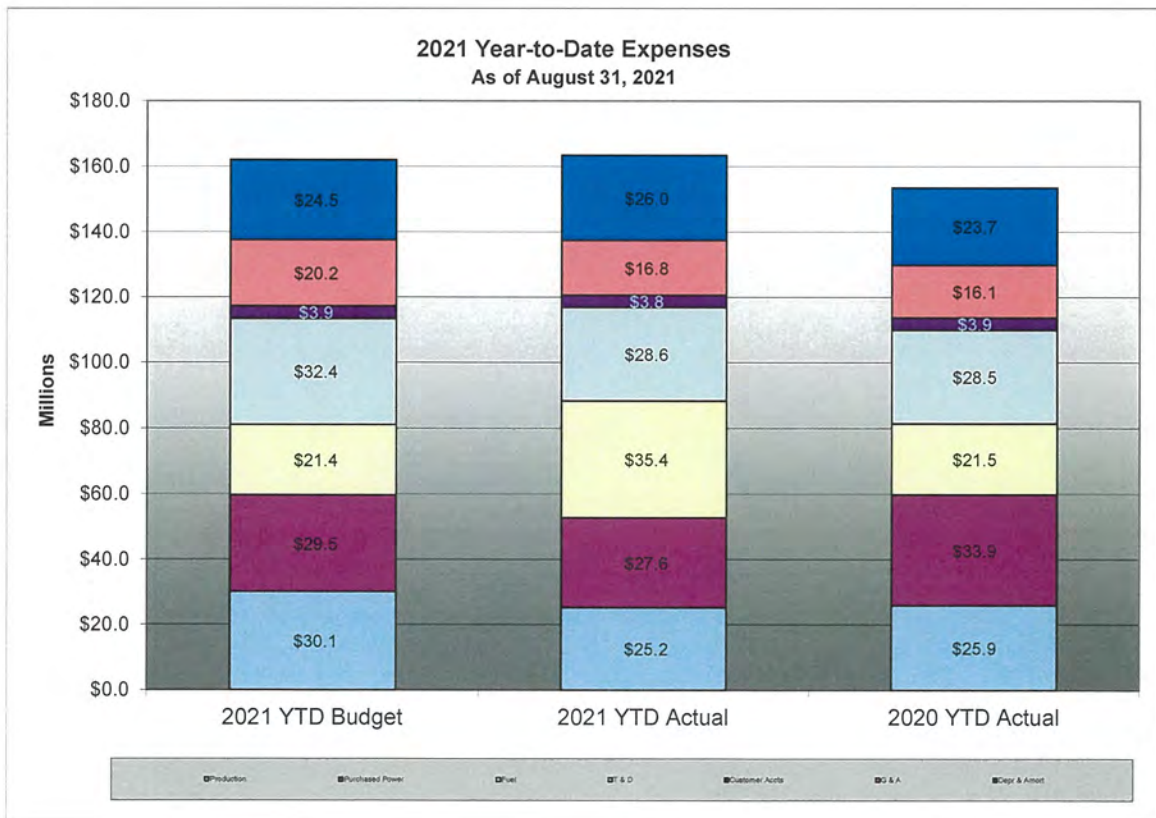
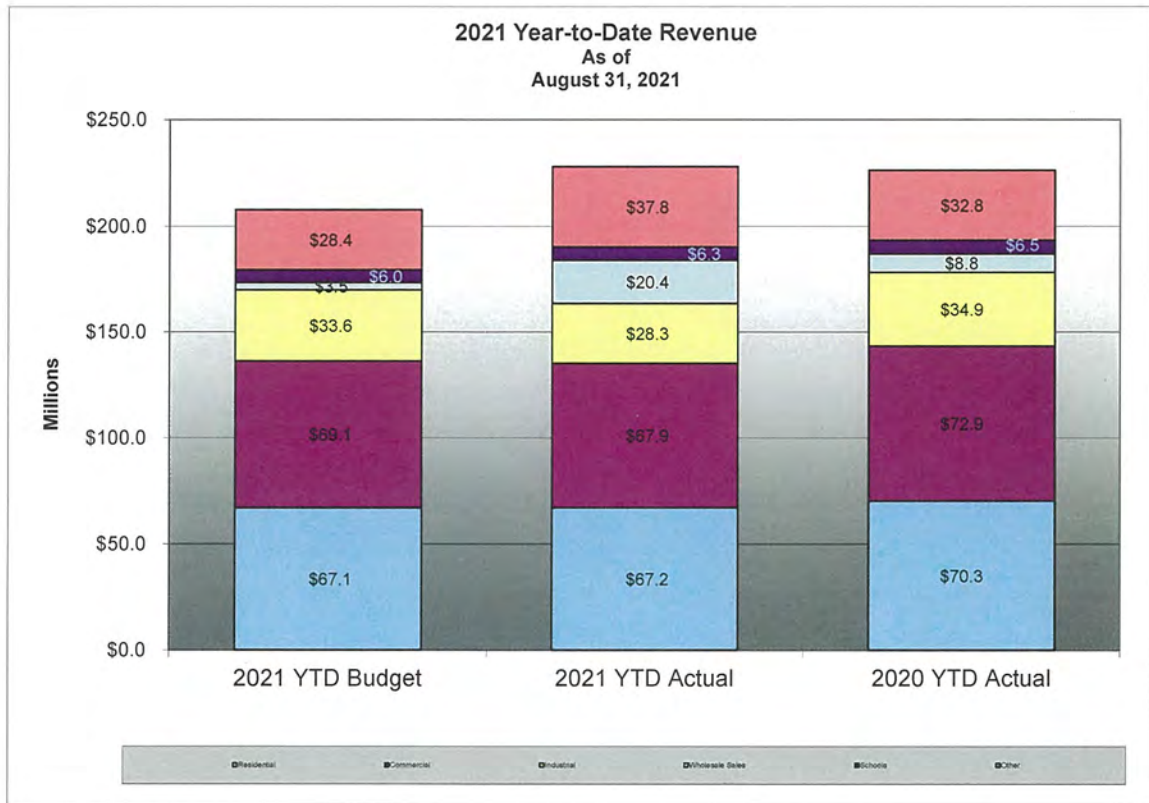


# Water

August 31, 2021



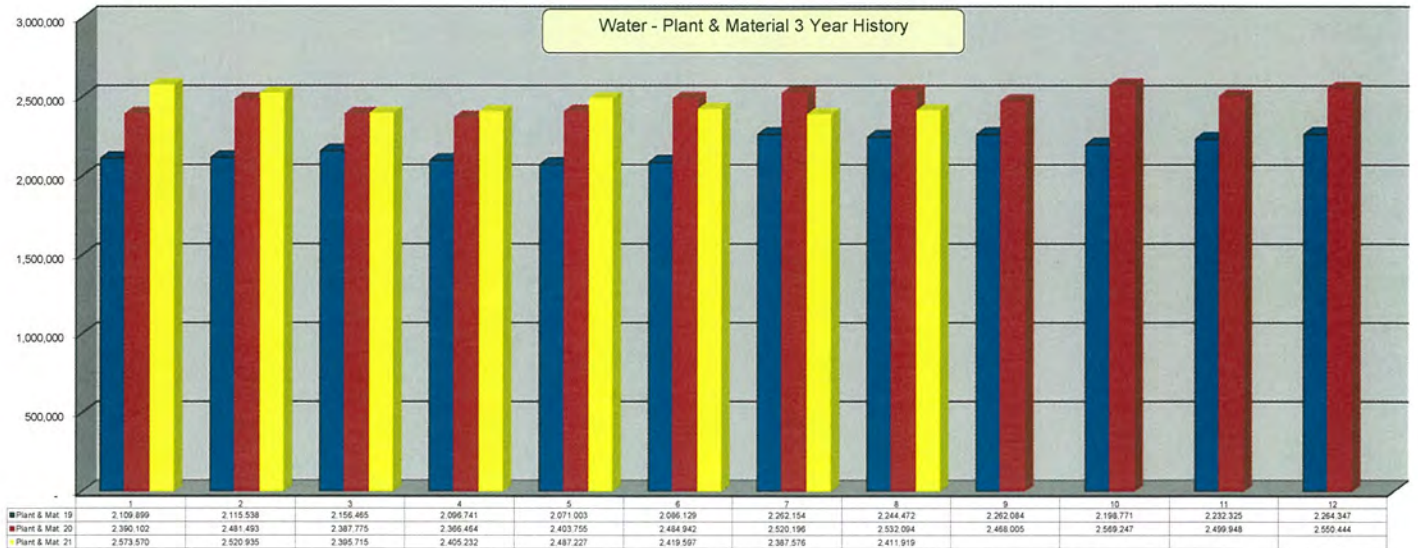
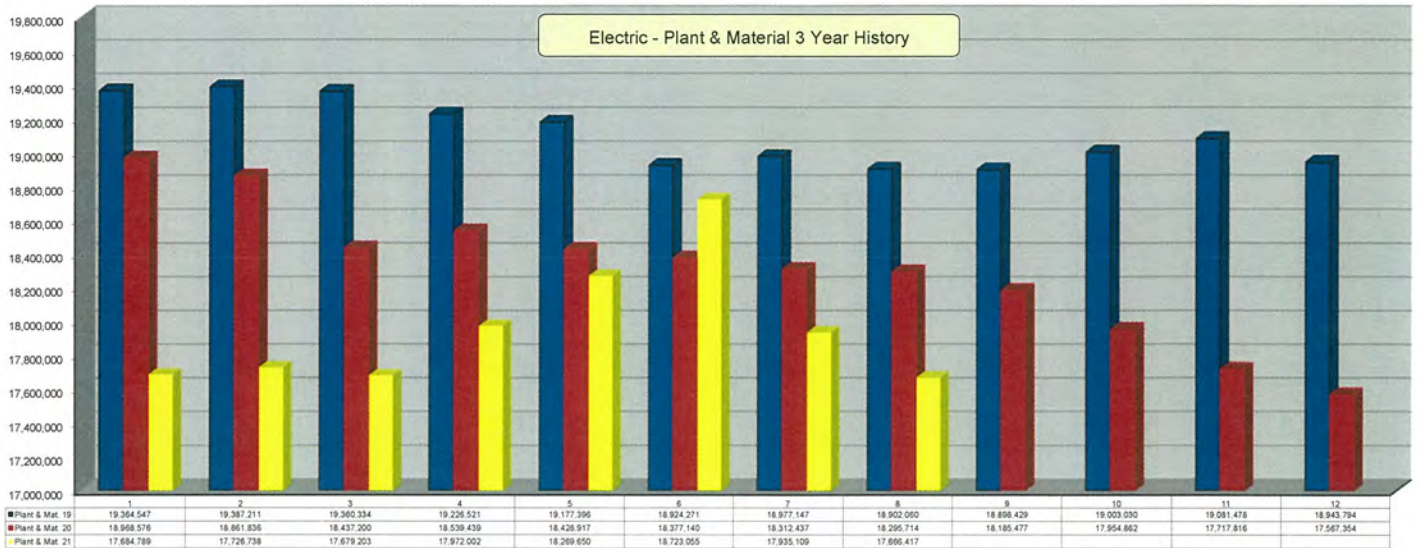
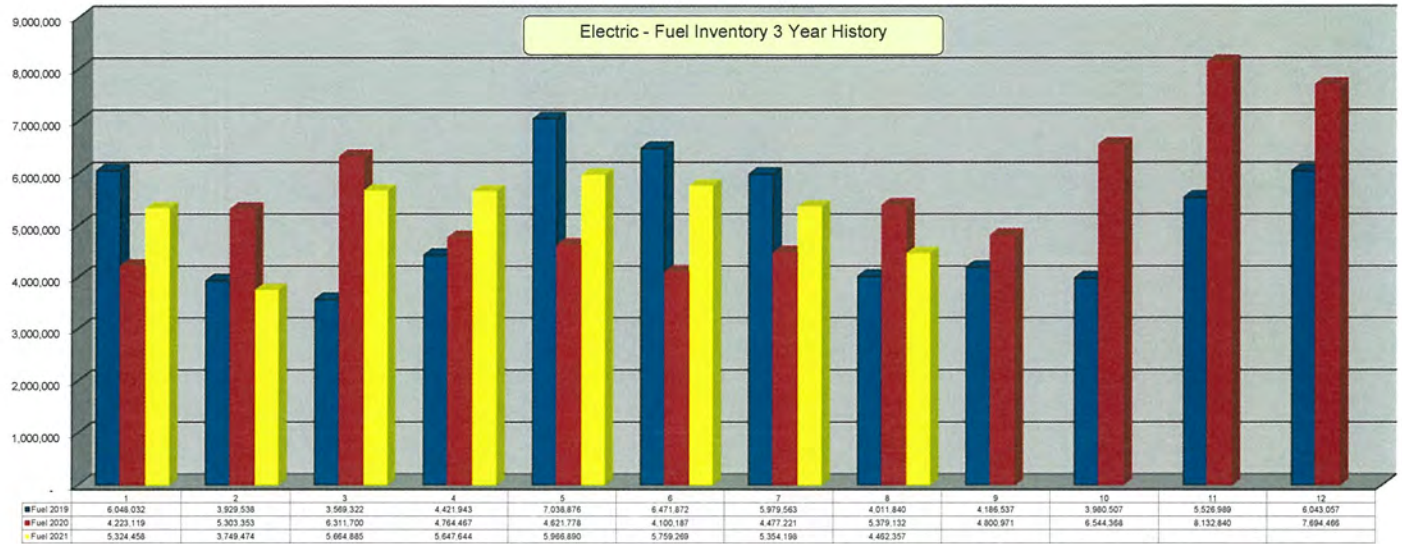
BPU  
YTD Revenues and Expenses  
August 31, 2021





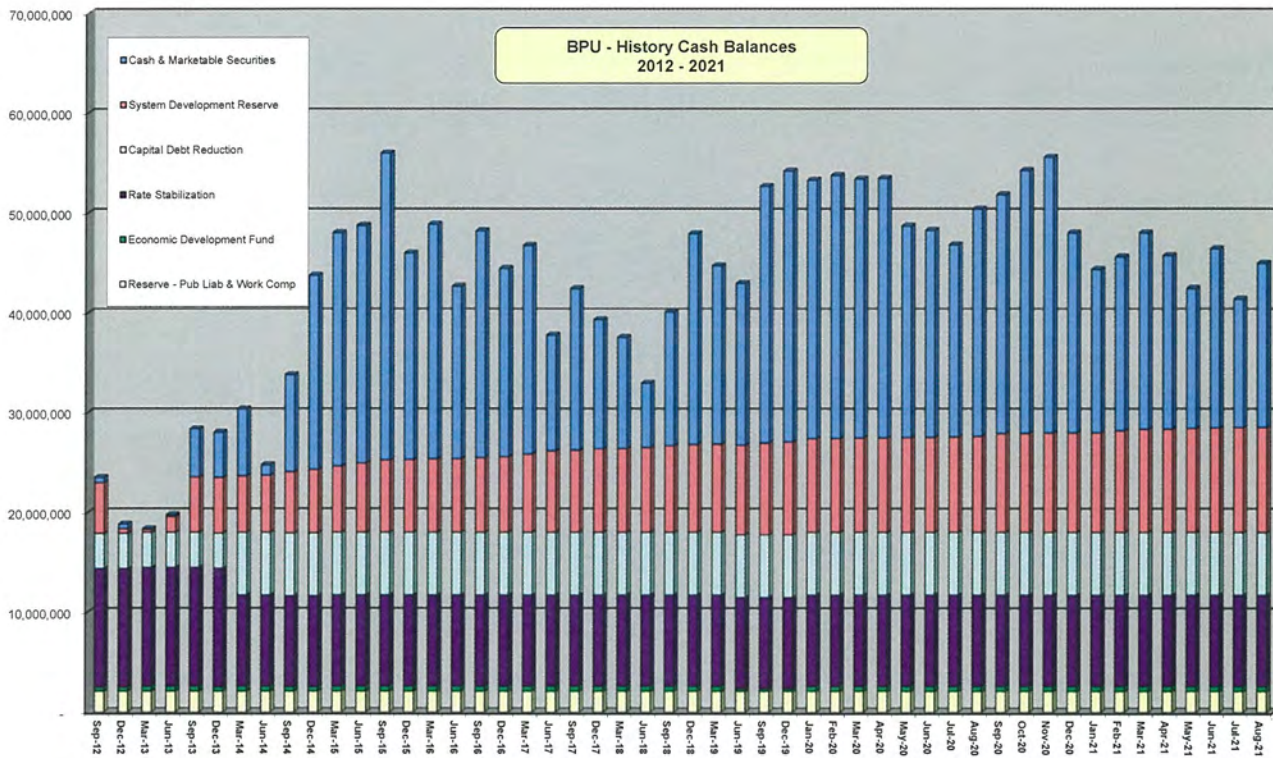
# BPU - Inventory

August 31, 2021

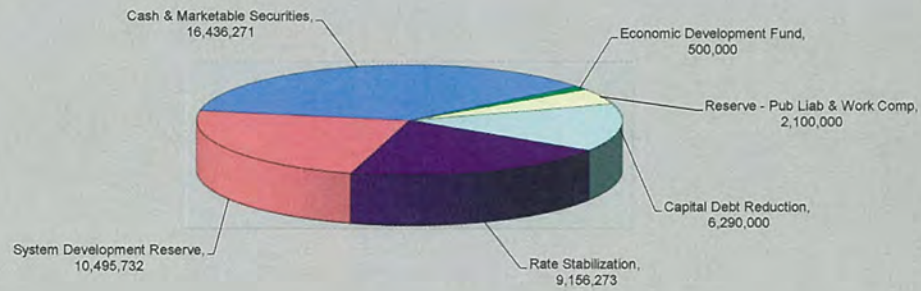


# BPU Cash Balances

August 31, 2021



August 31, 2021







**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Budget Comparison**  
**August 2021**

	2021 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
<b>PERSONNEL</b>				
1010-Regular Labor	47,785,101	29,037,998	18,747,103	39.23%
1020-Overtime/Special Pay	4,506,450	2,359,235	2,147,215	47.65%
1030-Health Care/Medical Benefit	10,767,713	6,358,097	4,409,616	40.95%
1040-Medical Insurance-Retirees	3,040,132	2,333,333	706,799	23.25%
1050-Pension Benefit	6,040,320	2,702,745	3,337,575	55.25%
1070-Life Insurance Benefit	763,503	560,763	202,740	26.55%
1080-Unemployment Benefit	47,844	32,213	15,631	32.67%
1090-OASDI/Hi (FICA)	3,599,505	2,451,368	1,148,137	31.90%
1100-Liability Insurance/Work Co	1,170,705	1,187,632	(16,927)	(1.45)%
1110-Compensatory Balance Reserve	1,092,041	749,280	342,762	31.39%
1130-Disability Pay Benefit	550,648	378,878	171,770	31.19%
1140-Employee Education Assistance	60,000	47,483	12,517	20.86%
1170-Board Per Diem	6,000	-	6,000	100.00%
1180-Long-Term Care	83,291	63,104	20,188	24.24%
1990-Other Employee Benefits	55,000	202,412	(147,412)	(268.02)%
<b>TOTAL PERSONNEL</b>	<b>79,568,253</b>	<b>48,464,541</b>	<b>31,103,712</b>	<b>39.09%</b>

**SERVICES**

2010-Tree Trimming Services	2,675,615	885,717	1,789,898	66.90%
2011-Contract Line Services	2,000	6	1,994	99.71%
2020-Legal Services	503,000	206,665	296,335	58.91%
2030-Engineering Services	1,811,800	728,676	1,083,124	59.78%
2040-Accounting/Costing Services	12,000	-	12,000	100.00%
2050-Auditing Services	295,000	187,219	107,781	36.54%
2060-Actuarial Services	16,500	6,630	9,870	59.82%
2070-Banking/Cash Mgmt/Treasury	785,500	586,264	199,236	25.36%
2080-Financial Advisory	36,000	-	36,000	100.00%
2090-General Management Services	110,000	107,350	2,650	2.41%
2100-Human Resource Services	244,100	77,330	166,770	68.32%
2110-Environmental Services	856,004	416,761	439,243	51.31%
2130-Computer Hardware Maintenance	314,600	156,279	158,321	50.32%
2131-Computer Software Maintenance	4,197,349	2,693,837	1,503,512	35.82%
2140-Advertising/Marketing/Sales	431,000	137,018	293,982	68.21%
2150-Janitorial Services	904,200	572,263	331,937	36.71%
2151-Trash Disposal	49,610	17,670	31,940	64.38%
2160-Travel/Training/Safety	840,020	209,572	630,448	75.05%
2170-Outside Printing & Duplicating	322,350	73,585	248,765	77.17%
2180-Insurance Services	2,000,000	1,440,174	559,826	27.99%
2190-Dues/Memberships/Subscription	390,645	174,298	216,347	55.38%
2200-Telecommunications Services	454,091	237,491	216,600	47.70%
2210-Clerical/Office/Tech Services	191,700	204,270	(12,570)	(6.56)%
2211-Copier Services	85,400	53,019	32,381	37.92%
2220-Security Services	1,986,550	1,077,204	909,346	45.78%
2230-Collection Services	90,000	42,484	47,516	52.80%
2240-Building Maintenance Service	1,392,721	862,700	530,021	38.06%
2241-Building Maint Srvc - HVAC	184,383	108,468	75,915	41.17%
2242-Building Maint Srvc - Elevator	72,316	53,183	19,133	26.46%
2243-Pest & Bird Control	4,290	-	4,290	100.00%
2244-Grounds Maintenance	77,480	49,985	27,495	35.49%
2250-Mailing/Shipping Services	96,250	173,237	(76,987)	(79.99)%
2260-Meter Testing/Protection	5,400	2,259	3,141	58.17%
2270-Public Notice	38,250	42,839	(4,589)	(12.00)%
2282-IT Prof Contracted Services	1,844,800	1,131,425	713,375	38.67%
2300-Equipment Maintenance	800,325	364,099	436,226	54.51%



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Budget Comparison**  
**August 2021**

	2021 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
2310-City Wide Yard Restoration	55,000	28,952	26,048	47.36%
2320-City Street Repairs	1,000,000	495,795	504,205	50.42%
2330-Right Of Way/Easements	112,000	95,533	16,467	14.70%
2340-Auxiliary Boiler Maintenance	3,500	11,851	(8,351)	(238.61)%
2351-Control System Support Service	120,000	7,505	112,495	93.75%
2360-Other Power Plant Maint	-	7,335	(7,335)	-
2370-Liab-Inj Damages	1,283,000	943,566	339,434	26.46%
2380-Sponsorships	584,600	135,839	448,761	76.76%
2390-Risk Mngmnt & Consulting Srv	5,000	-	5,000	100.00%
2500-Dogwood Gas Plant O&M	5,150,142	1,991,753	3,158,388	61.33%
2990-Other Professional Services	819,472	382,039	437,433	53.38%
<b>TOTAL SERVICES</b>	<b>33,253,963</b>	<b>17,180,147</b>	<b>16,073,816</b>	<b>48.34%</b>

**FUELS**

3010-Main Flame Fuel	30,688,780	33,798,977	(3,110,197)	(10.13)%
3012-Building Heat Fuel	1,500	378	1,122	74.78%
3020-Start Up Fuel	600,000	613,385	(13,385)	(2.23)%
3025-AQC - Reagents	1,130,000	1,034,989	95,011	8.41%
3030-Ash Handling	1,200,000	961,846	238,154	19.85%
3040-On Road Vehicle Fuel	425,000	317,501	107,499	25.29%
3050-Purchase Power Energy	4,800,000	3,201,624	1,598,376	33.30%
3055-Purchased Power - Renewables	28,743,687	17,814,265	10,929,422	38.02%
3070-Purch Pwr Capacity NonEconomic	4,653,104	3,037,260	1,615,845	34.73%
3080-Purchased Power Transmission	7,200,000	4,149,354	3,050,646	42.37%
3110-Off Road Fuel	107,500	79,240	28,260	26.29%
3600-Renewable Energy Certificates	(700,000)	(631,959)	(68,041)	(9.72)%
3990-Other Purchased Power	259,600	110,691	148,909	57.36%
<b>TOTAL FUELS</b>	<b>79,109,171</b>	<b>64,487,551</b>	<b>14,621,621</b>	<b>18.48%</b>

**SUPPLIES**

4000-Supplies	-	2,387	(2,387)	-
4010-Office Supplies & Materials	179,250	58,772	120,478	67.21%
4020-Laboratory Supplies	30,000	17,421	12,579	41.93%
4030-Janitorial Supplies	28,800	14,172	14,628	50.79%
4040-Comp/Srvr/Ntwrk Hrdwr Equip	1,007,370	404,399	602,971	59.86%
4041-Comp/Srvr/Ntwrk Sftwr & Lic	81,100	11,061	70,039	86.36%
4050-Small Tools & Machinery	257,300	174,690	82,610	32.11%
4060-Water Treatment Chemicals	611,400	286,674	324,726	53.11%
4070-Ferric Chemicals	160,000	54,870	105,130	65.71%
4080-Lime/Caustic Chemicals	125,000	72,944	52,056	41.64%
4090-Chlorine Chemicals	210,000	98,629	111,371	53.03%
4100-Other Chemicals & Supplies	182,000	61,636	120,364	66.13%
4110-Clothing/Uniforms	180,600	281,860	(101,260)	(56.07)%
4120-Vehicle/Machinery Parts	556,100	406,941	149,159	26.82%
4130-Building/Structural Supplies	628,500	244,052	384,448	61.17%
4131-Bldg/Strctl Supp-Leeves/Dikes	95,000	-	95,000	100.00%
4132-Bldg/Strctl Supp-Roads/Rails	195,000	142,463	52,537	26.94%
4133-Bld/Strctl Supp-Filter Srvcs	27,500	18,254	9,246	33.62%
4140-Plant Equipment	223,700	148,324	75,376	33.70%
4150-T&D Equipment	2,000	438	1,562	78.08%
4160-Office Equipment	21,750	8,749	13,001	59.78%
4170-Electric Usage	-	31,639	(31,638)	-
4180-Water Usage	-	6,976	(6,976)	-
4190-Environmental Supplies	64,700	77,737	(13,037)	(20.15)%
4195-Flue Gas Treatment	375,000	65,268	309,732	82.60%
4200-Hazardous Waste Supplies	1,350	234	1,116	82.64%
4210-Safety Supplies	88,600	54,141	34,459	38.89%
4220-Communication Supplies	58,500	19,424	39,076	66.80%





**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Budget Comparison**  
**August 2021**

	2021 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
4230-Meter Parts & Supplies	100,500	110,025	(9,525)	(9.48)%
4240-Billing Supplies	13,170	32,494	(19,324)	(146.72)%
4250-General Parts & Supplies	15,000	1,830	13,170	87.80%
4251-General Parts & Supp Coal Conv	280,000	62,101	217,899	77.82%
4252-General Parts & Supp Coal Dust	10,000	419	9,581	95.81%
4253-General Parts & Supp Wash-Down	4,000	6,331	(2,331)	(58.29)%
4260-Transmission Parts & Supplies	85,000	10,777	74,223	87.32%
4270-Distribution Parts & Supplies	2,449,200	2,250,988	198,212	8.09%
4280-Books/Manuals/Reference	12,850	2,642	10,208	79.44%
4300-Boiler Maint-Forced Outages	270,000	156,550	113,450	42.02%
4301-Boiler Maint-Elec & Control	137,000	89,952	47,048	34.34%
4302-Boiler Maint-Mechanical	600,000	295,625	304,375	50.73%
4303-Boiler Maint-Motor	60,000	162	59,838	99.73%
4304-Boiler Maint-Steel & Duct	410,000	17,736	392,264	95.67%
4305-Boiler Maint-Coal & Ash	395,000	186,855	208,145	52.69%
4306-Boiler Maint-Boiler Cleaning	250,000	47,601	202,399	80.96%
4307-Boiler Maint-Insulation	200,000	142,020	57,980	28.99%
4308-Boiler Maint-Planned Outages	300,000	54,943	245,057	81.69%
4309-Boiler Maint-Lab Equip	48,900	27,831	21,069	43.09%
4310-Turbine Maintenance	648,240	83,859	564,381	87.06%
4320-Balance Of Plant Maintenance	744,600	464,584	280,016	37.61%
4321-Balance of Plant Mnt-Comp Air	38,000	20,492	17,508	46.07%
4322-Balance of Plant Mnt-Crane Svc	18,500	1,248	17,253	93.26%
4323-Balance of Plant Mnt-Comm	10,500	30,954	(20,454)	(194.81)%
4324-Balance of Plant Mnt-Pumps	83,000	14,536	68,464	82.49%
4325-Balance Plant Mnt-Mechanical	47,000	22,303	24,697	52.55%
4326-Balance Plant Mnt-Electrical	65,000	45,569	19,431	29.89%
4327-Balance Plant Mnt-Chem Feed	30,000	7,372	22,628	75.43%
4328-Balance Plant Mnt-Risk Mngmnt	40,000	39,320	680	1.70%
4329-Balance Plant Mnt-Filters	6,000	-	6,000	100.00%
4330-Compressed Gases	162,000	68,294	93,706	57.84%
4990-Other Parts & Supplies	38,150	12,015	26,135	68.50%
<b>TOTAL SUPPLIES</b>	<b>12,962,130</b>	<b>7,071,582</b>	<b>5,890,548</b>	<b>45.44%</b>
<b>OTHER</b>				
5020-Demand Side Management Program	50,000	-	50,000	100.00%
5060-Other Board Expenses	10,000	24,918	(14,918)	(149.19)%
5080-Doubtful Account Expense	705,000	293,300	411,700	58.40%
5110-Outside Regulatory Expenses	246,770	157,791	88,979	36.06%
5150-WPA Billing Credit	(550,000)	(295,094)	(254,906)	(46.35)%
5200-NERC Reliability Compliance	587,400	(24,451)	611,851	104.16%
5900-Payment In Lieu of Taxes	32,716,966	20,577,264	12,139,702	37.11%
<b>TOTAL OTHER</b>	<b>33,766,136</b>	<b>20,733,729</b>	<b>13,032,408</b>	<b>38.60%</b>
<b>TOTAL EXPENSES</b>	<b>238,659,653</b>	<b>157,937,549</b>	<b>80,722,104</b>	<b>33.82%</b>



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

### As Of Aug-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b><u>All Common Capital Projects</u></b>				
Admin Services Technology	495,000	268,993	226,007	46%
<b>ADMINISTRATIVE SERVICES</b>	<b>\$495,000</b>	<b>\$268,993</b>	<b>\$226,007</b>	<b>46%</b>
540 Minnesota Facilities	113,000	35,183	77,817	69%
<b>COMMON FACILITIES IMPROVEMENTS</b>	<b>\$113,000</b>	<b>\$35,183</b>	<b>\$77,817</b>	<b>69%</b>
Admin Building Furnish & Equip	27,500	-	27,500	100%
<b>COMMON FURNISHINGS AND EQUIPMENT</b>	<b>\$27,500</b>	<b>\$0</b>	<b>\$27,500</b>	<b>100%</b>
540 Minnesota Grounds	124,750	-	124,750	100%
<b>COMMON GROUNDS</b>	<b>\$124,750</b>	<b>\$0</b>	<b>\$124,750</b>	<b>100%</b>
IT Enterprise Technology Dev	300,000	89,581	210,419	70%
IT Desktop/Network Development	543,500	781,843	(238,343)	-
IT Security Improvements	295,000	10,190	284,810	97%
IT ESB Development	250,000	135,723	114,277	46%
IT EAM Development	350,000	166,128	183,872	53%
IT BI/Analytics Enhancements	200,000	134,988	65,012	33%
IT Mobile Barcode System Upgrade	50,000	-	50,000	100%
IT AMI Upgrade	25,000	-	25,000	100%
IT HCM Upgrade	200,000	95,030	104,970	52%
IT Hyperion Upgrade	60,000	123,929	(63,929)	-



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

### As Of Aug-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
IT Meter-to-Cash Development	500,000	343,713	156,287	31%
IT Rollout Identity Management	80,000	-	80,000	100%
IT Virtual Desktop for Enterprise	50,000	-	50,000	100%
IT DR Infrastructure	120,000	171,589	(51,589)	-
IT DR for Security	175,000	-	175,000	100%
IT DR Development	195,000	104,232	90,768	47%
IT GIS Enhancements	150,000	47,441	102,559	68%
IT Business Portal Development	50,000	34,916	15,084	30%
IT Enterprise Wireless Mobility	150,000	-	150,000	100%
IT Data Warehouse Deployment	50,000	-	50,000	100%
IT Document Management Development	40,000	37,650	2,350	6%
IT Enterprise Technology Development	25,000	-	25,000	100%
IT General Systems Enhancements	120,000	21,778	98,222	82%
IT Project Management Application	120,000	-	120,000	100%
IT Analog to Digital Services	150,000	-	150,000	100%
IT IVR Service Development	75,000	-	75,000	100%
IT Mobile Device Management(MDM)	80,000	-	80,000	100%
IT Security Operations Center(SOC) Development	90,000	-	90,000	100%
IT Virtual Desktop Deployment	50,000	-	50,000	100%
MDMS Upgrade	500,000	4,200	495,800	99%
<b>ENTERPRISE TECHNOLOGY</b>	<b>\$5,043,500</b>	<b>\$2,302,931</b>	<b>\$2,740,569</b>	<b>54%</b>
Security Improvements	110,000	2,317	107,683	98%
<b>HUMAN RESOURCES SECURITY</b>	<b>\$110,000</b>	<b>\$2,317</b>	<b>\$107,683</b>	<b>98%</b>
<b>All Common Capital Projects</b>	<b>\$5,913,750</b>	<b>\$2,609,424</b>	<b>\$3,304,326</b>	<b>56%</b>





# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

### As Of Aug-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b><u>All Electric Capital Projects</u></b>				
Dogwood Capital Costs	792,000	1,479,697	(687,697)	-
<b>DOGWOOD PLANT COMMON</b>	<b>\$792,000</b>	<b>\$1,479,697</b>	<b>(\$687,697)</b>	<b>(87)%</b>
Annual Meter Program	1,000,000	192,703	807,297	81%
<b>ELECTRIC METERS</b>	<b>\$1,000,000</b>	<b>\$192,703</b>	<b>\$807,297</b>	<b>81%</b>
Electric Ops Automobiles	100,000	59,228	40,772	41%
Electric Ops Facility Improvements	750,000	171,678	578,322	77%
Electric Ops Furnishings & Equipment	10,000	-	10,000	100%
Electric Ops Grounds	5,000	-	5,000	100%
IVR and Outage Management System	100,000	-	100,000	100%
Electric Ops Radio	25,000	12,222	12,778	51%
Electric Ops Security Systems	1,000	-	1,000	100%
Electric Ops Technology	200,000	-	200,000	100%
Electric Ops Tools	100,000	40,833	59,167	59%
Electric Ops Work Equipment	750,000	548,226	201,774	27%
<b>ELECTRIC OPS GENERAL CONSTRUCTION</b>	<b>\$2,041,000</b>	<b>\$832,187</b>	<b>\$1,208,813</b>	<b>59%</b>
Muncie OH Feeders	500,000	-	500,000	100%
OH Distribution Automation	250,000	945	249,055	100%
Piper OH Feeders	3,812,500	643,300	3,169,200	83%
Pole Inspections	500,000	65,413	434,587	87%





# KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Aug-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
EO Fiberglass OH Feeders	500,000	-	500,000	100%
EO Remove BPU Trans and Sub Equipment from Cust Buildings	1,000	377	623	62%
Annual OH Construction	2,013,814	440,980	1,572,834	78%
<b>ELECTRIC OVERHEAD DISTRIBUTION</b>	<b>\$7,577,314</b>	<b>\$1,151,015</b>	<b>\$6,426,299</b>	<b>85%</b>
Electric Prod Work Equipment	350,000	275,183	74,817	21%
<b>ELECTRIC PROD GENERAL CONSTRUCTION</b>	<b>\$350,000</b>	<b>\$275,183</b>	<b>\$74,817</b>	<b>21%</b>
Annual Reimbursable Construction	100,000	14,669	85,331	85%
Indian Springs	5,000	-	5,000	100%
Reardon Center Redevelopment	5,000	-	5,000	100%
Rock Island Bridge Project	5,000	-	5,000	100%
Schlitterbahn	5,000	8,239	(3,239)	-
Urban Outfitters	5,000	693,968	(688,968)	-
West Legends Apartment Complex #3	5,000	-	5,000	100%
Woodlands	5,000	653,726	(648,726)	-
<b>ELECTRIC REIMBURSABLE</b>	<b>\$135,000</b>	<b>\$1,370,602</b>	<b>(\$1,235,602)</b>	<b>(915)%</b>
Storms - Electric Repairs	1,000	103,899	(102,899)	-
<b>ELECTRIC STORM EXPENSE</b>	<b>\$1,000</b>	<b>\$103,899</b>	<b>(\$102,899)</b>	<b>(10,290)%</b>
Substation Trans LTC Retrofit	25,000	19,725	5,275	21%
Substation Breakers	100,000	-	100,000	100%



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

### As Of Aug-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Substation Relays	100,000	2,946	97,054	97%
Substation Improvements	200,000	66,884	133,116	67%
Substation Security	100,000	41,117	58,883	59%
Substation Transformer Oil	5,000	-	5,000	100%
EO Substation Battery Upgrades	40,000	-	40,000	100%
EO New Kaw 161kV Substation	50,000	-	50,000	100%
Fisher Sub - Decommission	200,000	(16,750)	216,750	108%
Speaker Sub Switchgear	500,000	-	500,000	100%
<b>ELECTRIC SUBSTATION</b>	<b>\$1,320,000</b>	<b>\$113,922</b>	<b>\$1,206,078</b>	<b>91%</b>
Overhead Transformers	500,000	145,787	354,213	71%
Underground Transformers	1,000,000	630,602	369,398	37%
<b>ELECTRIC TRANSFORMERS</b>	<b>\$1,500,000</b>	<b>\$776,389</b>	<b>\$723,611</b>	<b>48%</b>
Transmission Line FO Additions	310,000	14,547	295,453	95%
Misc Transmission Projects	250,000	196,884	53,116	21%
EO Victory West to Quindaro Trans Line	625,000	366	624,634	100%
EO Victory West to Maywood Trans Line	625,000	366	624,634	100%
69kV Mill Street - Kaw Backup Circuit	500,000	-	500,000	100%
<b>ELECTRIC TRANSMISSION</b>	<b>\$2,310,000</b>	<b>\$212,163</b>	<b>\$2,097,837</b>	<b>91%</b>
Downtown UG Rebuild	250,000	131,233	118,767	48%
Fisher UG Feeders	7,490,000	730,066	6,759,934	90%
Legends UG Feeders	500,000	278,034	221,966	44%
American Royal UG	5,000	-	5,000	100%



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

### As Of Aug-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Distribution Pole Inspection Replacement	500,000	1,802,848	(1,302,848)	-
Barber Switchgear #2 UG Feeder Exits - Bond 2020A	2,250,000	248,306	2,001,694	89%
G&W Distr Switch Replacement	2,000,000	934,571	1,065,429	53%
Annual UG Construction	1,512,395	575,262	937,133	62%
<b>ELECTRIC UNDERGROUND DISTRIBUTION</b>	<b>\$14,507,395</b>	<b>\$4,700,320</b>	<b>\$9,807,075</b>	<b>68%</b>
Street Light Improvements	100,000	14,074	85,926	86%
Traffic Signal Improvements	20,000	-	20,000	100%
Unified Govt OH Construction	20,000	3,337	16,663	83%
Unified Govt UG Distribution	20,000	15,093	4,907	25%
EO Levee Rebuild Along Kansas River	1,200,000	17,067	1,182,933	99%
EO Turner Diagonal/I70 Rebuild Interchange	1,000	2,035	(1,035)	-
<b>ELECTRIC UNIFIED GOVERNMENT PROJECTS</b>	<b>\$1,361,000</b>	<b>\$51,606</b>	<b>\$1,309,394</b>	<b>96%</b>
Telecommunications Technology	50,000	-	50,000	100%
<b>ENTERPRISE TELECOMMUNICATIONS</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>100%</b>
NC Coal Conveyor Belt - Replacement	150,000	-	150,000	100%
NC Coal Handling System Relay Upgrade	58,503	8,481	50,022	86%
NC Fire Protection System Upgrade	2,779,919	(2,584)	2,782,503	100%
<b>NEARMAN PLANT COMMON</b>	<b>\$2,988,422</b>	<b>\$5,897</b>	<b>\$2,982,525</b>	<b>100%</b>
CT4 Hydraulic Oil & Lube Oil Varnish Removal	177,901	3,695	174,206	98%



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Construction Summary**  
**As Of Aug-21**

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>NEARMAN PLANT CT4</b>	<b>\$177,901</b>	<b>\$3,695</b>	<b>\$174,206</b>	<b>98%</b>
N1 No 5 FWH Replacement	130,000	5,137	124,863	96%
N1 5KV Cables Replacement	180,102	251,903	(71,801)	-
N1 DCS Evergreen	15,000	-	15,000	100%
N1 Drum & Heater Inst Upgrade	545,984	1,404	544,580	100%
N1 MCC/Load Center Replace	859,837	113,179	746,658	87%
N1 GSU Bushing/Arrestor Upgrade	205,102	158,506	46,596	23%
N1 Simulator Upgrade to 3.7	159,973	137,131	22,842	14%
<b>NEARMAN PLANT UNIT 1</b>	<b>\$2,095,998</b>	<b>\$667,260</b>	<b>\$1,428,738</b>	<b>68%</b>
QC Levee Improvements per COE	265,000	312,633	(47,633)	-
<b>QUINDARO PLANT COMMON</b>	<b>\$265,000</b>	<b>\$312,633</b>	<b>(\$47,633)</b>	<b>(18)%</b>
CT2 Air Inlet Duct Replacement	213,982	1,001	212,981	100%
CT2 RTU to Schweitzer Upgrade	43,503	-	43,503	100%
<b>QUINDARO PLANT CT2</b>	<b>\$257,485</b>	<b>\$1,001</b>	<b>\$256,484</b>	<b>100%</b>
CT3 Air Inlet Duct Replacement	213,982	43,143	170,839	80%
<b>QUINDARO PLANT CT3</b>	<b>\$213,982</b>	<b>\$43,143</b>	<b>\$170,839</b>	<b>80%</b>
<b>All Electric Capital Projects</b>	<b>\$38,943,497</b>	<b>\$12,293,315</b>	<b>\$26,650,182</b>	<b>68%</b>





# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

### As Of Aug-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b><u>All Water Capital Projects</u></b>				
Water Main Adjustment-Billable	6,800	27,467	(20,667)	-
Water Development Main Expense	350,000	742,519	(392,519)	-
<b>REIMBURSABLE WATER MAINS</b>	<b>\$356,800</b>	<b>\$769,986</b>	<b>(\$413,186)</b>	<b>(116)%</b>
Water Distrib System Relocations	265,000	774,464	(509,464)	-
Water Distrib System Improvements	727,842	909,268	(181,426)	-
UG/CMIP Water Distrib Projects	2,242,273	520,863	1,721,410	77%
Water Distrib Valve Improvements	522,667	379,411	143,256	27%
Water Distrib Fire Hydrant Program	495,984	368,347	127,637	26%
Non Revenue Water Leak Detection	200,000	20,870	179,130	90%
Water Distrib Leak Project	1,433,485	120,783	1,312,702	92%
<b>WATER DISTRIBUTION</b>	<b>\$5,887,251</b>	<b>\$3,094,006</b>	<b>\$2,793,245</b>	<b>47%</b>
Water Automobiles	44,000	-	44,000	100%
Water Radios	7,000	-	7,000	100%
Water Tools	100,000	-	100,000	100%
Water Work Equipment	125,000	-	125,000	100%
<b>WATER EQUIPMENT</b>	<b>\$276,000</b>	<b>\$0</b>	<b>\$276,000</b>	<b>100%</b>
Civil Engineering Facility Improvement	60,000	4,450	55,550	93%
Water Oper Facility Improvement	306,535	54,325	252,210	82%
Water Prod Facility Improvement	455,000	120,356	334,644	74%



# KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Aug-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>WATER FACILITY IMPROVEMENTS</b>	<b>\$821,535</b>	<b>\$179,131</b>	<b>\$642,404</b>	<b>78%</b>
Civil Engineering Furnishings & Equipment	10,000	-	10,000	100%
Water Oper Furnishings & Equipment	14,000	923	13,077	93%
Water Prod Furnishings & Equipment	113,000	-	113,000	100%
<b>WATER FURNISHINGS AND EQUIPMENT</b>	<b>\$137,000</b>	<b>\$923</b>	<b>\$136,077</b>	<b>99%</b>
Civil Engineering Grounds	5,000	-	5,000	100%
Water Operations Grounds	75,000	16,841	58,159	78%
Water Production Grounds	7,000	-	7,000	100%
<b>WATER GROUNDS</b>	<b>\$87,000</b>	<b>\$16,841</b>	<b>\$70,159</b>	<b>81%</b>
AMI-Automated Meter Reading	83,662	(24,264)	107,926	129%
6"-10" Water Meter Replacement	249,569	70,942	178,627	72%
1-1/2"-4" Water Meter Replacement	259,569	99,802	159,767	62%
5/8"-1" Water Meter Replacement	124,813	68,332	56,481	45%
12" & Over Water Meter Replacement	25,000	324	24,676	99%
<b>WATER METERS</b>	<b>\$742,613</b>	<b>\$215,136</b>	<b>\$527,477</b>	<b>71%</b>
QWTP Decommission Plant	25,000	-	25,000	100%
NWTP Misc Projects	100,000	20,147	79,853	80%
NWTP Raw Water Pump Rehab	250,000	181	249,819	100%
<b>WATER PRODUCTION PROJECTS</b>	<b>\$375,000</b>	<b>\$20,328</b>	<b>\$354,672</b>	<b>95%</b>

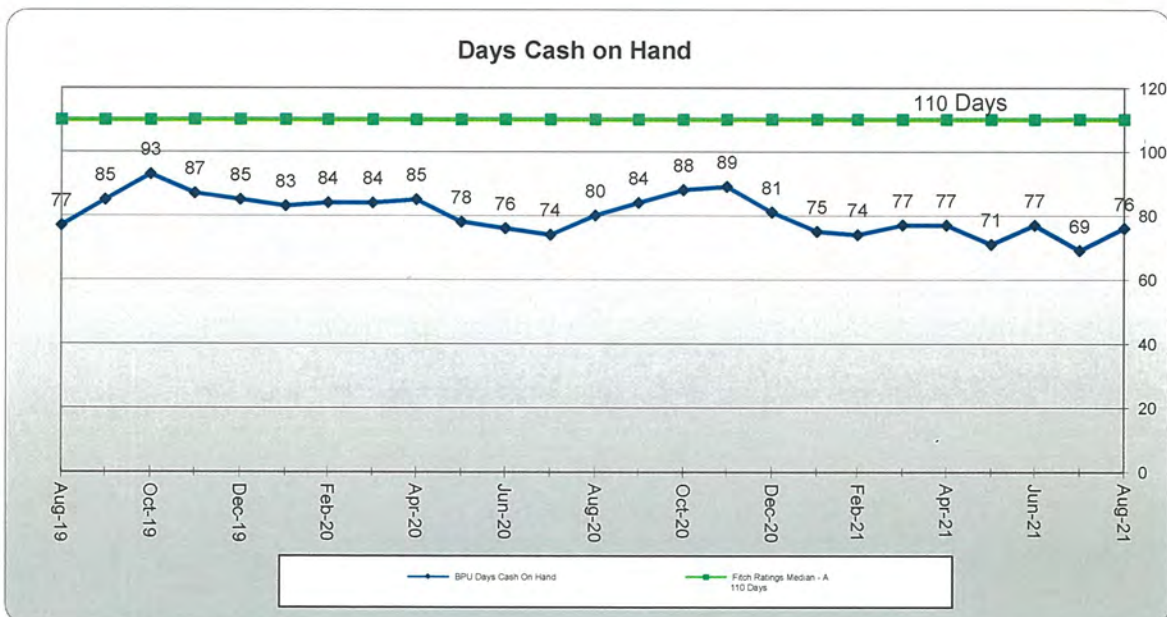
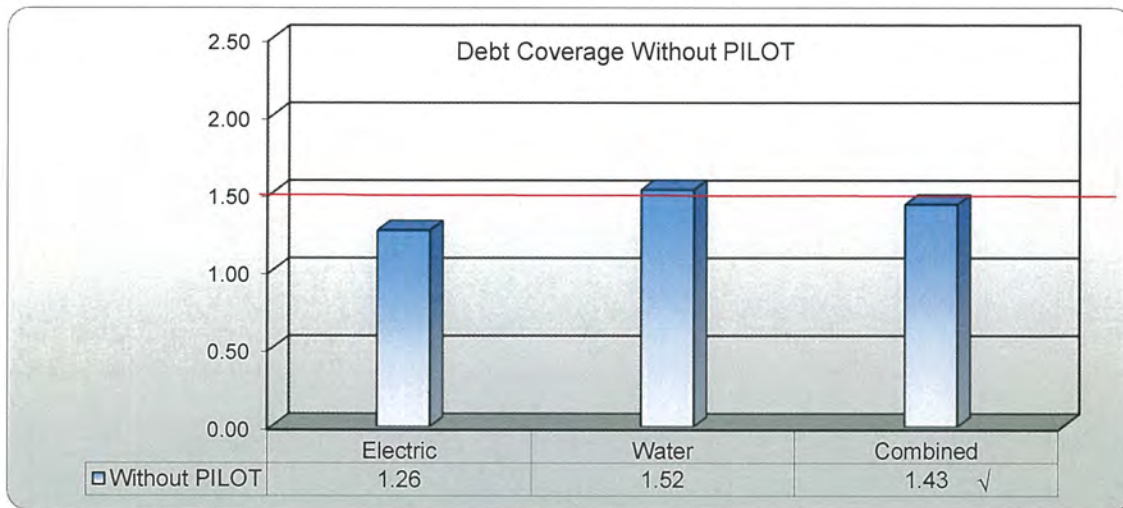
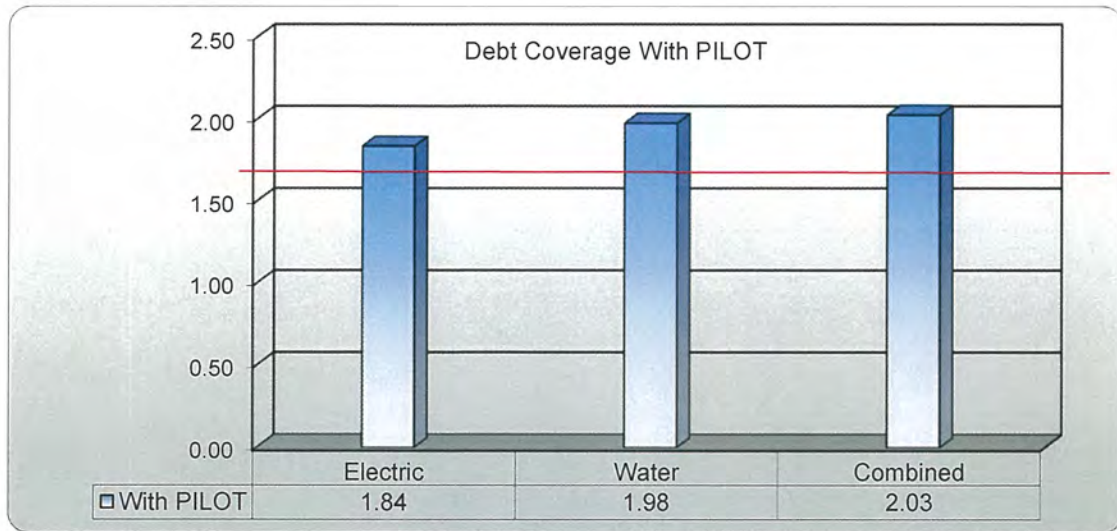




**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Construction Summary**  
**As Of Aug-21**

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
3" - 6" Water Service Replacement	24,000	10,015	13,985	58%
1-1/4" - 2" Water Service Replacement	62,000	10,138	51,862	84%
3/4"-1" Water Service Replacement	656,617	461,621	194,996	30%
8" & Over Water Service Replacement	30,000	20,575	9,425	31%
<b>WATER SERVICES</b>	<b>\$772,617</b>	<b>\$502,349</b>	<b>\$270,268</b>	<b>35%</b>
Argentine 7 MG Tank Replace	2,000,000	6,250	1,993,750	100%
Water Storage Improvements	325,000	333	324,667	100%
Water Transmission Improvement	109,000	1,384	107,616	99%
Water Transmission Valve Improve	126,000	-	126,000	100%
UG/CMIP Water Transmission Projects	2,700	31,934	(29,234)	-
WO Trans Main 98th & Parallel	205,501	11,448	194,053	94%
<b>WATER STORAGE AND TRANSMISSION</b>	<b>\$2,768,201</b>	<b>\$51,349</b>	<b>\$2,716,852</b>	<b>98%</b>
Civil Engineering Technology	50,000	-	50,000	100%
Water Operations Technology	50,000	43,621	6,379	13%
Water Production Technology	15,000	-	15,000	100%
<b>WATER TECHNOLOGY</b>	<b>\$115,000</b>	<b>\$43,621</b>	<b>\$71,379</b>	<b>62%</b>
<b>All Water Capital Projects</b>	<b>\$12,339,017</b>	<b>\$4,893,670</b>	<b>\$7,445,347</b>	<b>60%</b>
<b>Grand Total</b>	<b>\$57,196,264</b>	<b>\$19,796,409</b>	<b>\$37,399,855</b>	<b>65%</b>

BPU - Financial Metrics  
August 31, 2021



Note: Red Line indicates stated BPU's Financial Guidelines 02-100-007 (2.02/2.05) and targeted metrics in the 2016 Cost of Service Study.

Certificate of Calculation  
Of Net Revenues for the  
Board of Public Utilities  
For The Month Ended  
August 2021

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

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

	Electric 12 Months Ending <u>August 31, 2021</u>	Water 12 Months Ending <u>August 31, 2021</u>	Combined 12 Months Ending <u>August 31, 2021</u>
Revenues	\$ 267,987,899	51,162,628	319,150,527
Operating and Maintenance Expenses	(185,609,249)	(27,635,563)	(213,244,812)
Net Revenues	<u>\$ 82,378,650</u>	<u>23,527,065</u>	<u>105,905,715</u>
Maximum Annual Debt Service - Total Debt	\$ 44,880,036	11,909,679	52,293,942
Coverage - Electric/2029 Water/2022 Combined/2021	1.84	1.98	2.03
Maximum Annual Debt Service - Parity	\$ 44,668,378	8,402,282	48,475,161
Coverage - Electric/2030 Water/2022 Combined/2021	1.84	2.80	2.18

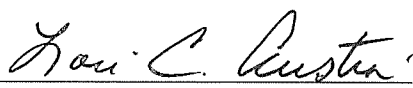
  
Lori C. Austin  
CFO/CAO

Exhibit 1

REVENUES

	Electric 12 Months Ending <u>August 31, 2021</u>	Water 12 Months Ending <u>August 31, 2021</u>	Combined 12 Months Ending <u>August 31, 2021</u>
Total Utility Revenues			
Residential Sales	\$ 72,152,245	24,653,071	96,805,316
Commercial Sales	91,429,788	10,882,443	102,312,231
Industrial Sales	39,947,438	5,991,977	45,939,415
Schools	8,643,282	550,247	9,193,529
Other Sales (1)	313,972	636,043	950,015
Wholesale Sales	23,979,745	1,338,886	25,318,631
Payment In Lieu Of Taxes	25,821,778	5,400,175	31,221,953
Interest Income and Other (2)	7,159,173	2,077,271	9,236,444
Bond Cost of Issuance	(1,454,769)	(367,485)	(1,822,254)
Deferred Revenue - Fuel/PP*	-	-	-
Less: Construction Fund Earnings	(4,753)	-	(4,753)
Total Revenues	<u>\$ 267,987,899</u>	<u>51,162,628</u>	<u>319,150,527</u>

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

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

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

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

## Exhibit 2

### OPERATIONS AND MAINTENANCE EXPENSES

	Electric 12 Months Ending <u>August 31, 2021</u>	Water 12 Months Ending <u>August 31, 2021</u>	Combined 12 Months Ending <u>August 31, 2021</u>
Operating Expenses*	\$ 242,877,952	41,387,107	284,265,059
Less: Depreciation And Amortization	(31,446,925)	(8,351,369)	(39,798,294)
Less: Payment In Lieu of Taxes	(25,821,778)	(5,400,175)	(31,221,953)
Operating & Maintenance Expenses	<u>\$ 185,609,249</u>	<u>27,635,563</u>	<u>213,244,812</u>

\*Excludes interest expense on outstanding Revenue Bonds.

3 “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.



# BOARD OF PUBLIC UTILITIES

## CASH AND INVESTMENTS

	<u>August 31, 2021</u> <u>Electric</u>	<u>August 31, 2021</u> <u>Water</u>	<u>August 31, 2021</u> <u>Combined</u>
Beginning Cash and Investments As of 01/01/21	\$ 64,125,694	\$ 24,033,520	\$ 88,159,214
Cash Receipts Year to Date	291,903,044	1,783,684	293,686,727
Cash Payments Year to Date	(283,055,471)	4,708,183	(278,347,287)
Cash and Investments as of 8/31/21	\$ 72,973,267	\$ 30,525,387	\$ 103,498,654
Restrictions of Cash and Investments			
Customer Deposit	\$ 6,011,352	\$ 1,304,671	\$ 7,316,023
Self Insurance Reserve - Public Liability	800,000	200,000	1,000,000
Self Insurance Reserve -Workers' Comp	880,000	220,000	1,100,000
Debt Service Fund	32,650,264	8,144,270	40,794,534
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
Construction Fund 2016C	708,564	-	708,564
Construction Fund 2020A	8,201,257	-	8,201,257
Ongoing Construction Reserve for 2021	4,109,297	696,707	4,806,004
System Development	-	10,495,732	10,495,732
Remaining Operating Reserve Requirement	13,658,478	-	13,658,478
Economic Development Fund	350,000	150,000	500,000
Total Restrictions	\$ 77,875,485	\$ 27,651,380	\$ 105,526,865
Unrestricted Cash and Investments	\$ (4,902,218)	\$ 2,874,007	\$ (2,028,211)

\* 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

