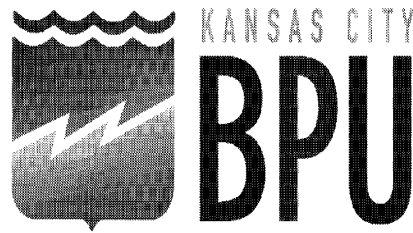


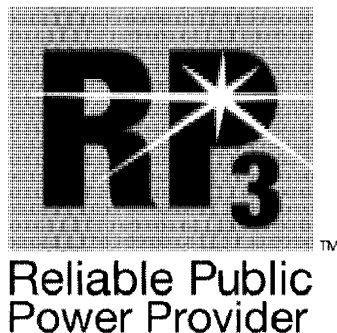
BOARD INFORMATION PACKET



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

Regular Meeting of

February 17, 2021



**Gold Award
for
Competitiveness
Achievement**



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February 17, 2021

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

Agenda Item #V.....Approval of the Minutes of the Regular Session of February 3, 2021

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



Board of Public Utilities
Kansas City, Kansas

BOARD AGENDA

Regular Session
February 17, 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 February 3, 2021
- V. Public Comments
- VI. General Manager / Staff Reports
 - i. COVID-19 Update
 - ii. Preliminary December 2020 Financials
 - iii. Impact of COVID on Regional Utilities
 - iv. Introduction of new CIO
 - v. Miscellaneous Comments
- VII. Board Comments
- VIII. Adjourn

Approval of Minutes
Regular Session 2-3-21
Agenda Item #IV

REGULAR SESSION –WEDNESDAY, FEBRUARY 3, 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, February 3, 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, and Thomas Groneman, Ryan Eidson was absent.

Also on teleconference: William Johnson, General Manager; Angela Lawson, Deputy Chief Counsel; Lori Austin, Chief Financial Officer/Chief Administrative Officer; Johnetta Hinson, Executive Director Customer Service; Jeremy Ash, Executive Director Electric Operations; Dong Quach, Executive Director Electric Production; Jerry Ohmes, Executive Director Electric Supply; Jerry Sullivan, Chief Information Officer; David Mehlhaff, Chief Communications Officer, Robert Kamp, IT Project Manager; Dennis Dumovich, Director of Human Resources; Patrice Townsend, Director Utility Services; Chris Stewart, Director Civil Engineering; Steve Green, Director Water Distribution; Steve Nirschl, Director Water Processing, and Mark Masloski, Meter Data Management System Analyst.

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 the COVID-19 pandemic had resulted in a State of Emergency disaster declared by the Governor which made it necessary to conduct the meeting using technology instead of in person. Those wishing to offer comments during the Visitors 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 GM, and Legal Counsel.

Roll call was taken and all Board Members were present via teleconference with the exception of Mr. Eidson.

Item #3 – Approval of Revised Agenda

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

REGULAR SESSION –WEDNESDAY, FEBRUARY 3, 2021

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

Item #4 – Approval of the Work Session Minutes

A motion was made to approve the Minutes of the Work Session of January 20, 2021 by Ms. Gonzales, seconded by Ms. Mulvany Henry and unanimously carried.

Item #5 – Approval of the Regular Session Minutes

A motion was made to approve the Minutes of the Regular Session of January 20, 2021 by Mr. Bryant, seconded by Ms. Mulvany Henry and unanimously carried.

Item #6 – Public Comments

Mr. Johnson 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 #7 – General Manager’s Reports

- i. *COVID-19 Update:* Mr. Johnson, gave an update on company COVID-19 matters. Human Resources was continuing to send out awareness messages to staff to make sure that everyone continues to do their part to keep their working environment safe.
- ii. *KDHE Public Notice Resolution:* Ms. Lori Austin, Chief Financial Officer/Chief Administrative Officer, and Kathy Peters, Kutak Rock LLP went over the KDHE loan request process which included:
 - The giving of 30 days’ notice of the required public hearing. Resolution 5258 would authorize the setting of the public hearing.
 - The public hearing would be held on March 17. Kutak Rock would provide notice of the public hearing.
 - The final step would be the approval of the water loan agreement. The Unified Government would be simultaneously approving the agreement as well, as the owner of the Board of Public Utilities.

REGULAR SESSION –WEDNESDAY, FEBRUARY 3, 2021

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

Ms. Peters, Ms. Austin, Mr. Chris Stewart, Director Civil Engineering, and Mr. David Mehlhaff, Chief Communications Officer answered questions from the Board.

Mr. Mehlhaff confirmed that all necessary information, pertaining to the public hearing, would be available on the BPU website when the public notice was printed.

A motion was made to approve Resolution #5258, authorizing the setting of a public hearing regarding a loan from the Kansas Public Water Supply Fund, by Mr. Bryant, seconded by Mr. Groneman, and unanimously carried.

- iii. *Utility Bill Pay Options:* Ms. Johnetta Hinson, Executive Director Customer Service and Mr. Mark Masloski, Meter Data Management System Analyst gave a PowerPoint presentation which reviewed the various options currently in place for customer bill payment (see attached).

Ms. Hinson and Mr. Masloski answered questions from the Board.

- iv. *Miscellaneous Comments:* Mr. Johnson wanted to remind everyone that the moratorium on disconnects was in effect until March 1. We would continue to monitor customer payment activity and remind our customers of payment options.

Item #7 – Board Comments

Mr. Groneman had no comments.

Mr. Bryant appreciated the update on bill payment options. It showed that we were going above and beyond in making it easier for customers to do business with the BPU.

Ms. Gonzales echoed Mr. Bryant's comments.

Ms. Mulvany Henry cheered on the Chiefs.

Mr. Milan echoed all of the above comments. He also felt the timing of the bill pay presentation was something was needed right now so that we could understand and relay the options to our customers.

REGULAR SESSION –WEDNESDAY, FEBRUARY 3, 2021

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

Item #9 – Adjourn

A motion was made to adjourn the meeting at 6:42 P.M. by Ms. Mulvany, seconded by Ms. Gonzales, and carried unanimously.

ATTEST:

Secretary

APPROVED:

President

Utility Bill Pay Options

February 3, 2021

Bill Pay Options

One of the goals of the Board of Public Utilities is to provide a variety of versatile payment options for our customers that are convenient and easy to use. We currently provide 7 payment options to our customers.

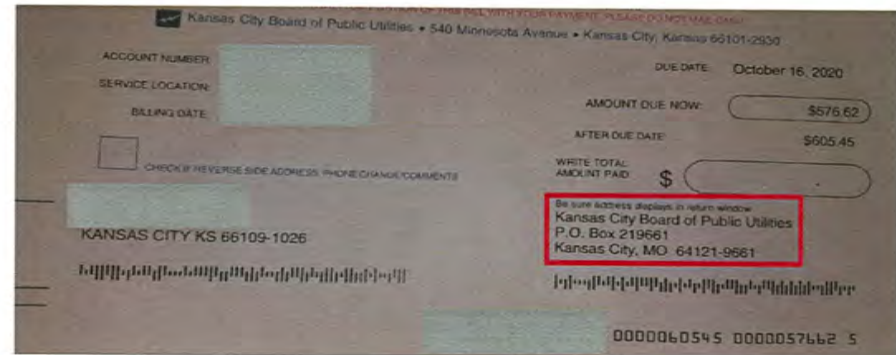
- Mailed Payments (Lockbox)
- ACH - Automatic Bank Draft
- Online
- IVR
- Kiosk - throughout Kansas City
- Night drop - 540 Minnesota Avenue
- FlexPay (PrePay)



Mailed Payments (Lockbox)

Payments can be mailed to the address identified on the BPU bill

- These payments are typically mailed with the remittance stub at the bottom of the bill & are mailed in the enveloped provided
- These payments are mailed to BPU's P.O. Box where they are received and processed daily excluding holidays and weekends
- 11,000 Payments monthly



Kansas City Board of Public Utilities • 540 Minnesota Avenue • Kansas City, Kansas 66101-2930

ACCOUNT NUMBER [REDACTED] DUE DATE October 16, 2020

SERVICE LOCATION [REDACTED] AMOUNT DUE NOW: \$576.62

BILLING DATE [REDACTED] AFTER DUE DATE: \$605.45

☐ CHECK IF REVERSE SIDE ADDRESS PHONE CHANGE/COMMENTS

WRITE TOTAL AMOUNT PAID \$ [REDACTED]

Be sure address appears in return window
Kansas City Board of Public Utilities
P.O. Box 219661
Kansas City, MO 64121-9661

KANSAS CITY KS 66109-1026

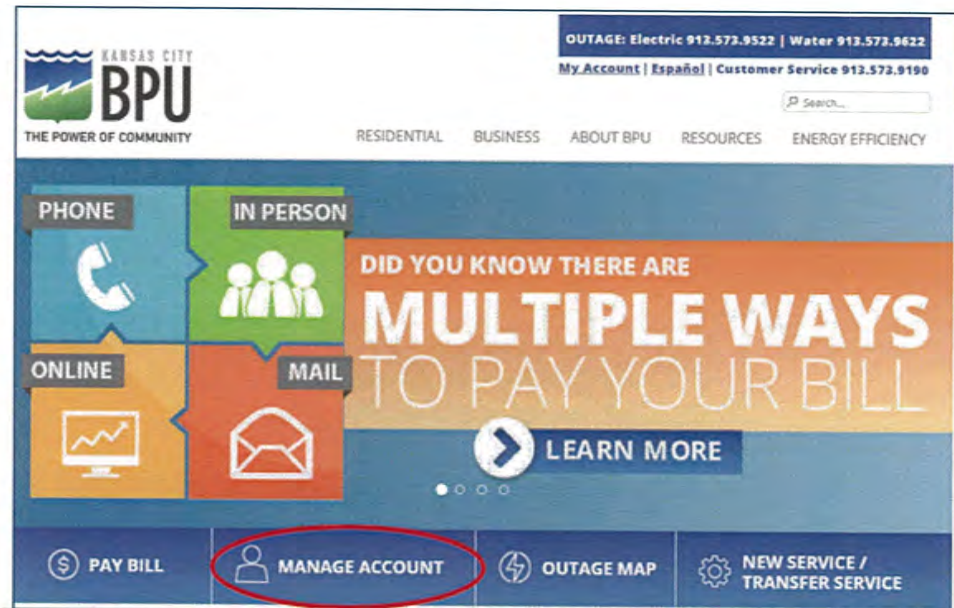
0000060545 0000057662 5



Automatic Bank Draft (ACH) Payments

Customers can have their payment taken directly from their checking or savings account each month

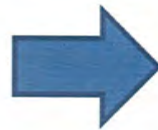
- To sign up, visit www.BPU.com
- Click “Manage Account”





Automatic Bank Draft Payments (cont.)

- Click Register for Access* or Login



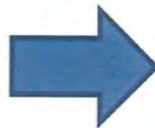
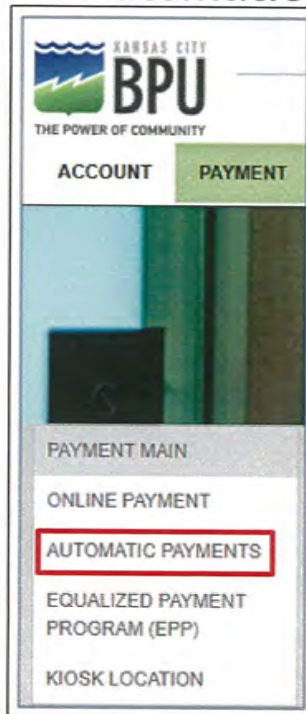
- Click on 'Payment'

* To Register, click on the link to register. You will need your Account Number & Last 4 of your SSN or Tax ID.

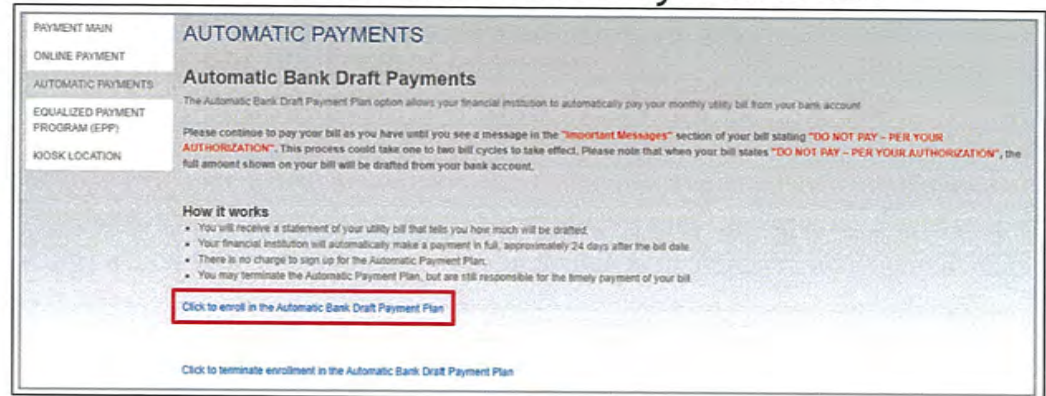


Automatic Bank Draft Payments (cont.)

- Click on 'Automatic Payments'



- Click on "Click to enroll in the Automatic Bank Draft Payment Plan"



- Enter the bank routing number and account number



Automatic Bank Draft Payments (cont.)

- The enrollment could take 1-2 bill cycles to take effect
- Customers should continue to pay their bill normally until they see the message “DO NOT PAY - PER YOUR AUTHORIZATION” on their bill

Please continue to pay your bill as you have until you see a message in the **"Important Messages"** section of your bill stating **"DO NOT PAY – PER YOUR AUTHORIZATION"**. This process could take one to two bill cycles to take effect. Please note that when your bill states **"DO NOT PAY – PER YOUR AUTHORIZATION"**, the full amount shown on your bill will be drafted from your bank account.

- Payments post to the account on the due date
- Over 9,000 Accounts currently enrolled





Online Payments (one-time)

Customers can make a one-time payment online through our website

- Visit www.BPU.com
- Click “Pay Bill”







Online Payments (one-time) (Cont.)

- To make a payment, customers must enter their Account Number and Last 4 digits of their SSN/Tax ID

The maximum payment amount per account per calendar month is \$3,500.00.
The maximum one-time credit card payment is \$2,400.00.
Payments may also be mailed or dropped in the night depository at 540 Minnesota Avenue, Kansas City, KS, 66101.

 Enter Account Information

Payment Type

 Utility Payments

Please enter your Account Number as shown on your bill

Account Number

Enter your account number


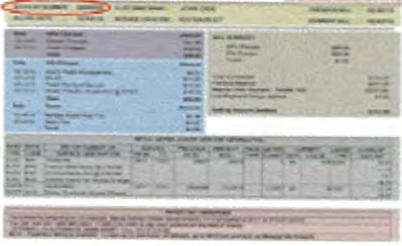
Last 4 of Primary Account Holder SSN# or Tax ID#

Last 4 SSN# or Tax ID#

[Pay Another Account](#)

[Continue](#)

Where is my Account Number?

[Simplify your life?](#)

Online Payments (one-time) (Cont.)

- Customers enter the Payment Amount & Payment Method

Payment Method

Utility Payments Feb 1, 2021 \$0.00 **0.00** Now Later

Payment Method

☐ VISA ☐ MasterCard ☐ Discover Credit Card

☐ VISA ☐ MasterCard Debit Card

☐ eCheck / Bank Account

☐ PayPal

☐ PayPal Credit

☐ Venmo

☐ Amazon Pay



Payment Method

Bank Account: *****7066
Routing Number: *****6699

Payments

Payment Type	Account Number	Last 4 of Primary Account Holder SSN# or Tax ID#	Payment Amount	Payment Date
Utility Payments			\$1.00	Now 02/03/2021

Payment Amount **\$1.00**

[Click to read the Payment Authorization Terms](#)

☐ I authorize payment and agree to the Payment Authorization Terms

Click the PAY button to complete your payment.

< Back **Pay \$1.00**

- They then authorize & pay
- Payments post in real-time to the account



Online Payments (Cont.)

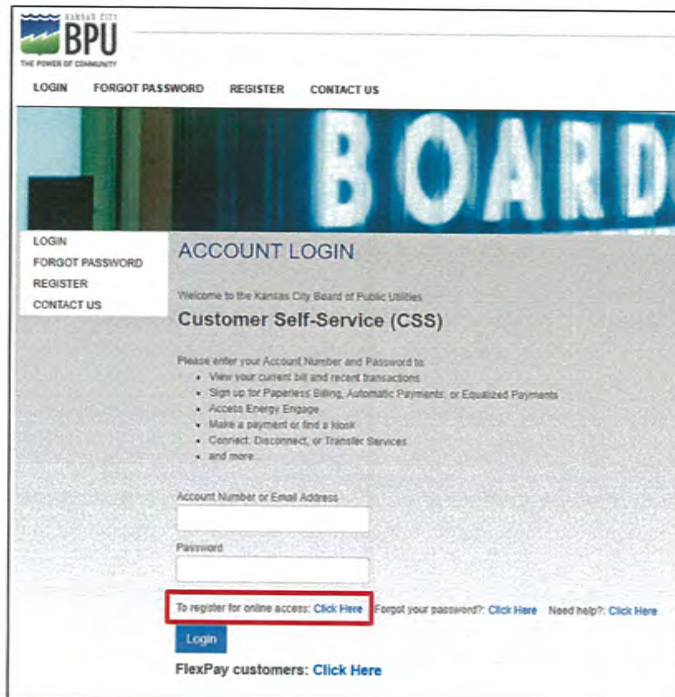
Customers can also make payments by accessing their online account via Customer Self-Service

- Visit www.BPU.com
- Click “Manage Account”

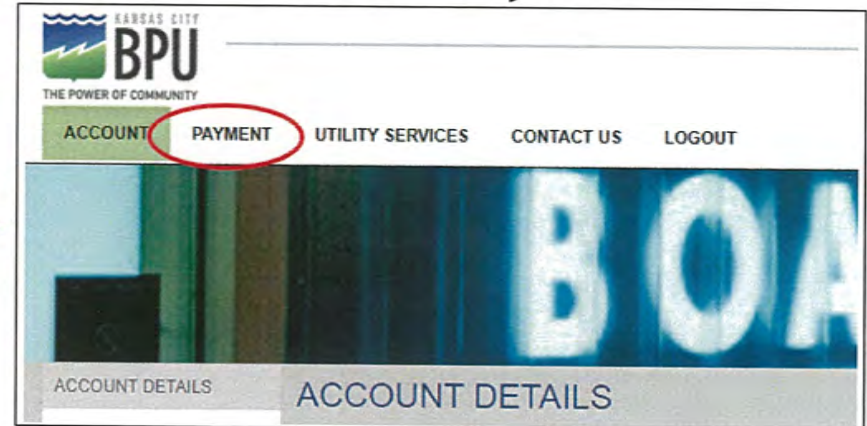


Online Payments (Cont.)

- Click Register for Access* or Login



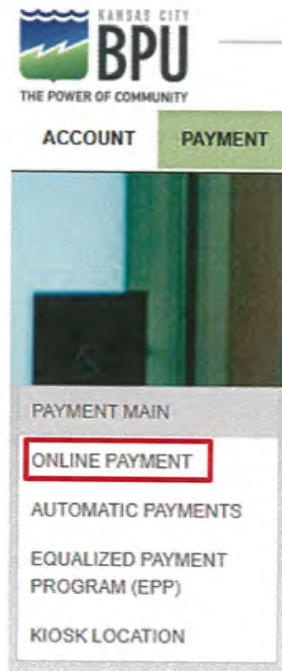
- Click on 'Payment'



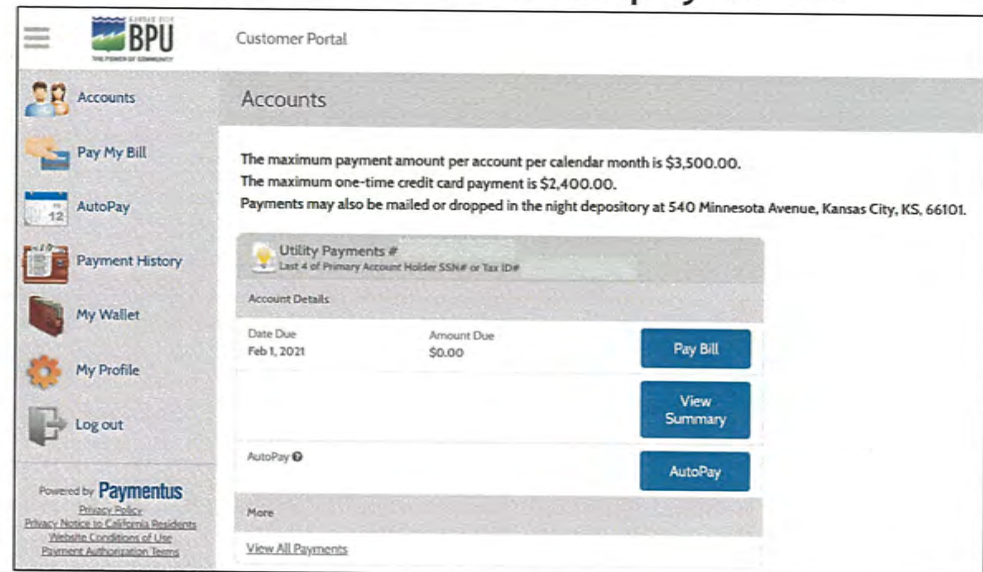
* To Register, click on the link to register. You will need your Account Number & Last 4 of your SSN or Tax ID.

Online Payments (Cont.)

- Click "Online Payment"



- Customer Portal for payments



- 25,000 Payments made monthly online

IVR (Phone) Payments

Customers can make payments thru their phone

- Customers call 855-BPU-BILL (855-278-2455)
- Customers push 1 for Postpaid or 2 for FlexPay
- To make a payment, customers must enter their Account Number and Last 4 digits of their SSN/Tax ID
- The system will provide the amount due & due date
- The customer enters the amount to pay and the payment method (checking, savings, credit/debit card)
- Payments post in real-time to the account
- 10,000 - 11,000 Payments monthly



Kiosk Payments

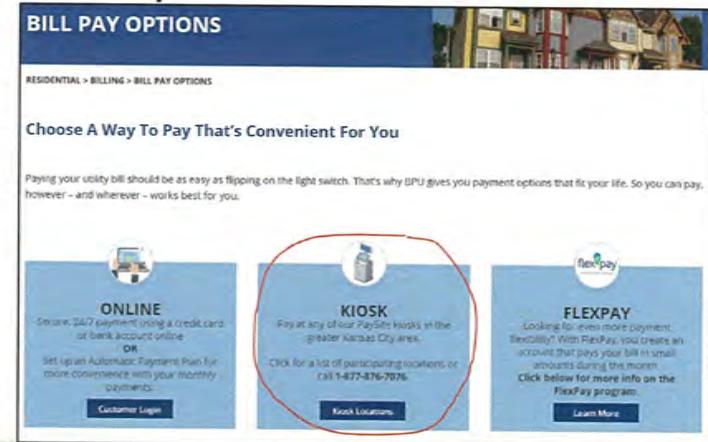
Customers can visit any of our 30 kiosks located throughout Kansas City in Kansas & Missouri

- To make a payment, customers must enter their Account Number, Last Name and Phone Number and Last 4 digits of their SSN or Birth Date
- Kiosks accept Cash or Check and don't give back change
- Payments are processed two times each business day, except for federal bank holidays



Kiosk Payments (Cont.)

- Kiosks are primarily located at grocery stores
- There are two kiosks at BPU's main office at 540 Minnesota Avenue that are open 24 hours-a-day, 7 days-a-week
- Kiosk locations can be found at:
www.BPU.com/ForHome/Billing/BillPayOptions.aspx
-- or --
by going to www.BPU.com and hovering over Residential or Business and clicking "Bill Pay Options"
- 7,500 Payments monthly
- Payments post to the account when the file is processed



Night Drop Payments

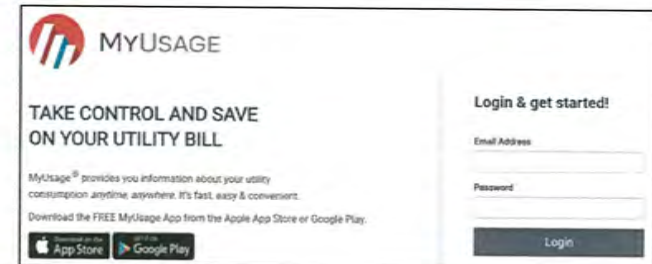
Customers can come to BPU's main office at 540 Minnesota Ave and drop their payment in the night drop

- These payments are checked a few times each business day
- These payments **MUST** contain at least one of the following:
 - Account Number
 - Service Location Address
 - Bill Remittance Stub
- These payments are received by BPU cashiers who process them accordingly
- 2,500 Payments monthly



Customers pay on a Pre-Paid basis

- Customers can monitor their account via a website or a downloadable app
- Customers can monitor their account on a daily basis
 - Monitor their balance
 - Number of days until their account goes negative
 - Previous day's usage/charges
 - Make payments
- Currently over 1,200 active accounts with 5,000-6,000 Payments made each month





Payments Mailed to BPU Directly

Customers sometimes mail payments directly to BPU's main office at 540 Minnesota Avenue

- Customers don't have their bill remittance stub, so they mail the payment directly to BPU with a check or money order
- These payments **MUST** contain at least one of the following:
 - Account Number
 - Service Location Address
- These payments are received by BPU cashiers who process them accordingly
- 300 - 400 Payments monthly



*Thank
you*



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

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



Preliminary Monthly Financial Statements

Unaudited

For the Period Ending

December 31, 2020

Prepared By Accounting

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



**Preliminary December 2020
Financial Statements**

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KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
December 2020 And December 2019



ASSETS

CAPITAL ASSETS

	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
Property, Plant and Equipment	1,403,551,700	1,458,281,849	417,761,398	393,488,273	1,821,313,098	1,851,770,122
Accumulated Depreciation	(713,363,056)	(733,411,901)	(154,577,916)	(146,646,021)	(867,940,972)	(880,057,922)
Acquisition Adjustment	25,223,785	26,424,917	-	-	25,223,785	26,424,917
Plant in Service, Net	715,412,428	751,294,866	263,183,482	246,842,252	978,595,910	998,137,118
Construction Work In Progress	78,334,156	106,302,171	10,324,340	23,811,029	88,658,496	130,113,200
CAPITALASSETS, NET	\$ 793,746,584	\$ 857,597,037	\$ 273,507,822	\$ 270,653,281	\$ 1,067,254,406	\$ 1,128,250,318

CURRENT ASSETS

Cash & Marketable Securities	17,620,387	26,322,541	2,414,332	820,229	20,034,719	27,142,770
Economic Development Fund	350,000	150,000	150,000	100,000	500,000	250,000
Reserve - Public Liability	800,000	800,000	200,000	200,000	1,000,000	1,000,000
Reserve - Worker's Comp	880,000	880,000	220,000	220,000	1,100,000	1,100,000
Capital Debt Reduction	-	-	6,290,000	6,290,000	6,290,000	6,290,000
Rate Stabilization	9,156,273	9,156,273	-	-	9,156,273	9,156,273
System Development Reserve	-	-	9,945,676	9,288,900	9,945,676	9,288,900
Accounts Receivable	22,505,595	24,169,621	3,436,253	3,392,392	25,941,848	27,562,013
Accounts Receivable Unbilled	11,801,260	11,923,135	3,123,451	2,490,897	14,924,711	14,414,032
Allowance for Doubtful Account	(304,427)	(281,468)	(30,774)	(42,901)	(335,201)	(324,369)
Plant & Material Inventory	17,567,354	18,943,794	2,550,444	2,264,347	20,117,798	21,208,141
Fuel Inventory	7,694,466	6,043,057	-	-	7,694,466	6,043,057
Prepaid Insurance	1,311,861	1,492,706	38,341	37,497	1,350,202	1,530,203
Fuel/Purchase Power Deferred	-	-	-	-	-	-
Other Current Assets	622,670	188,331	6,030	(61,329)	628,700	127,002
Intercompany	31,790,678	29,814,120	(31,790,678)	(29,814,120)	-	-
TOTALCURRENT ASSETS	\$ 121,796,117	\$ 129,602,110	\$ (3,446,925)	\$ (4,814,088)	\$ 118,349,192	\$ 124,788,022



KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
December 2020 And December 2019



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
NON CURRENT ASSETS						
RESTRICTED ASSETS						
Debt Service Fund	16,330,858	18,675,520	3,407,045	3,710,770	19,737,903	22,386,290
Construction Fund 2016A	-	-	-	-	-	-
Construction Fund 2016C	1,542,682	14,660,410	-	-	1,542,682	14,660,410
Construction Fund 2020A	10,000,310	-	-	-	10,000,310	-
Improvement & Emergency Fund	1,350,000	1,350,000	150,000	150,000	1,500,000	1,500,000
Customer Deposits Reserve	6,095,184	5,749,300	1,256,467	1,216,310	7,351,651	6,965,610
TOTAL RESTRICTED ASSETS	\$ 35,319,034	\$ 40,435,230	\$ 4,813,512	\$ 5,077,080	\$ 40,132,546	\$ 45,512,310
Debt Issue Costs	-	-	-	-	-	-
System Development Costs	373,059	544,670	55,401	74,986	428,460	619,656
Notes Receivable	30,202	50,922	-	-	30,202	50,922
Deferred Debits						
Net Pension Assets	5,764,658	-	1,441,164	-	7,205,822	-
Regulatory Asset	69,883,079	-	-	-	69,883,079	-
TOTAL NON CURRENT ASSETS	\$ 111,370,032	\$ 41,030,822	\$ 6,310,077	\$ 5,152,066	\$ 117,680,109	\$ 46,182,888
TOTAL ASSETS	\$ 1,026,912,733	\$ 1,028,229,969	\$ 276,370,974	\$ 270,991,259	\$ 1,303,283,707	\$ 1,299,221,228
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Debt - 2012A Refunding	-	3,823,309	-	934,964	-	4,758,273
Deferred Debt - 2014A Refunding	1,557,340	2,141,343	517,500	711,562	2,074,840	2,852,905
Deferred Debt - 2016B Refunding	-	131,117	-	19,592	-	150,709
Deferred Debt - 2016B Refunding	2,046,968	2,196,746	51,874	55,670	2,098,842	2,252,416
Deferred Debt - 2020B Refunding	2,464,308	-	608,013	-	3,072,321	-
Deferred Debt - Pension	46,760,495	59,136,853	11,716,461	14,810,550	58,476,956	73,947,403
Deferred Debt - OPEB	-	-	-	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 52,829,111	\$ 67,429,368	\$ 12,893,848	\$ 16,532,338	\$ 65,722,959	\$ 83,961,706
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,079,741,844	\$ 1,095,659,337	\$ 289,264,822	\$ 287,523,597	\$ 1,369,006,666	\$ 1,383,182,934



KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
December 2020 And December 2019



ELECTRIC UTILITY	
Current Period	Last Year

WATER UTILITY	
Current Period	Last Year

COMBINED	
Current Period	Last Year

NET POSITION

Net Position	321,146,527	314,919,882	163,092,623	153,852,269	484,239,150	468,772,151
TOTAL NET POSITION	\$ 321,146,527	\$ 314,919,882	\$ 163,092,623	\$ 153,852,269	\$ 484,239,150	\$ 468,772,151

LIABILITIES

LONGTERM DEBT - REVENUE BOND

Principal	572,789,857	587,945,385	59,907,186	62,505,288	632,697,043	650,450,673
Government Loans	2,743,719	2,963,066	25,314,458	28,123,101	28,058,177	31,086,167
TOTAL LONG TERM DEBT	\$ 575,533,576	\$ 590,908,451	\$ 85,221,644	\$ 90,628,389	\$ 660,755,220	\$ 681,536,840

DEFERRED CREDITS

Accum Provision for Benefits	-	-	-	-	-	-
Pension Obligation	-	26,096,694	-	6,524,174	-	32,620,868
OPEB Obligation	40,740,434	40,236,225	10,185,108	10,059,056	50,925,542	50,295,281
Const Contract Retainage Payable - Noncurrent	-	-	-	-	-	-
TOTAL DEFERRED CREDITS	\$ 40,740,434	\$ 66,332,919	\$ 10,185,108	\$ 16,583,230	\$ 50,925,542	\$ 82,916,149

CURRENT LIABILITIES

Current Maturities LT Debt	18,728,050	18,981,300	6,666,950	5,718,700	25,395,000	24,700,000
Current Maturities-Govt Loans	432,922	213,575	2,939,130	2,721,527	3,372,052	2,935,102
Interest on Revenue Bonds	6,847,455	8,861,769	466,340	1,007,341	7,313,795	9,869,110
Customer Deposits	6,095,184	5,749,300	1,256,467	1,216,310	7,351,651	6,965,610
Accounts Payable	20,867,705	27,153,163	1,430,257	2,408,087	22,297,962	29,561,250



KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
December 2020 And December 2019



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
Payroll & Payroll Taxes	9,253,216	6,472,170	2,482,652	2,194,445	11,735,868	8,666,615
Benefits & Reclaim	1,005,725	1,275,725	-	-	1,005,725	1,275,725
Accrued Claims Payable Public Liab	216,819	255,128	189,942	205,122	406,761	460,250
Accrued Claims Payable-WC	1,010,361	1,151,135	397,337	370,482	1,407,698	1,521,617
Other Accrued Liabilities	6,286,491	5,417,805	56,440	54,391	6,342,931	5,472,196
Const Contract Retainage Payable - Current	-	1,311,525	-	442,365	-	1,753,890
Payment in Lieu of Taxes	2,009,709	2,211,359	403,695	396,316	2,413,404	2,607,675
TOTAL CURRENT LIABILITIES	\$ 72,753,637	\$ 79,053,954	\$ 16,289,210	\$ 16,735,086	\$ 89,042,847	\$ 95,789,040
TOTAL LIABILITIES	\$ 689,027,647	\$ 736,295,324	\$ 111,695,962	\$ 123,946,705	\$ 800,723,609	\$ 860,242,029
DEFERRED INFLOWS OF RESOURCES						
Recovery Fuel/Purchase Power	11,662,721	5,545,635	-	-	11,662,721	5,545,635
Deferred Credit Pension	54,861,001	35,178,114	13,715,250	8,794,528	68,576,251	43,972,642
Deferred Credit OPEB	3,043,948	3,720,382	760,987	930,095	3,804,935	4,650,477
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 69,567,670	\$ 44,444,131	\$ 14,476,237	\$ 9,724,623	\$ 84,043,907	\$ 54,168,754
TOTAL LIABILITIES, NET POSITION AND DEFERRED INFLOWS RESOURCES	\$ 1,079,741,844	\$ 1,095,659,337	\$ 289,264,822	\$ 287,523,597	\$ 1,369,006,666	\$ 1,383,182,934



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
All Operating Unit Values
For The Period Ending December 2020



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	2020 Year To Date Budget	2020 Year To Date Actuals	2019 Year To Date Actuals	2020 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
Sales of Energy and Water										
8,323,914	8,387,035	101%	7,955,906	5%	Residential Sales	103,389,000	99,892,366	99,988,670	103,389,000	97%
9,609,333	8,377,930	87%	8,232,665	2%	Commercial Sales	115,439,000	107,334,998	112,966,497	115,439,000	93%
4,402,541	4,289,170	97%	4,467,936	-4%	Industrial Sales	54,639,000	52,532,940	55,539,127	54,639,000	96%
701,898	757,463	108%	834,735	-9%	Schools	10,660,000	9,337,497	10,514,534	10,660,000	88%
31,300	28,471	91%	25,963	10%	Highway Lighting	333,900	327,913	329,670	333,900	98%
-	-	-	-	-	Public Authorities	28,000	28,000	28,000	28,000	100%
48,278	50,235	104%	47,041	7%	Fire Protection	575,000	574,408	562,114	575,000	100%
23,117,265	21,890,304	95%	21,564,244	2%	Total Sales of Energy and Water	285,063,900	270,028,122	279,928,612	285,063,900	95%
95,000	93,221	98%	98,695	-6%	Borderline Electric Sales	1,185,800	1,176,075	1,213,610	1,185,800	99%
1,092,562	2,404,415	220%	13,740,305	-83%	Wholesale Market Sales	12,660,000	12,680,718	15,123,227	12,660,000	100%
1,187,562	2,497,635	210%	13,839,000	-82%	Total Other Utility Sales	13,845,800	13,856,793	16,336,837	13,845,800	100%
218,030	198,290	91%	234,286	-15%	Forfeited Discounts	2,795,000	2,705,691	2,828,024	2,795,000	97%
131,058	267,532	204%	163,344	64%	Connect/Disconnect Fees	2,364,000	2,176,601	2,206,447	2,364,000	92%
202,710	26,947	13%	890,343	-97%	Tower/Pole Attachment Rentals	2,340,000	2,026,933	3,035,281	2,340,000	87%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
3,500	3,636	104%	5,388	-33%	Diversion Fines	38,525	34,810	52,156	38,525	90%
83,582	40,308	48%	8,904	353%	Service Fees	1,198,600	1,034,988	804,519	1,198,600	86%
14,820	(513,349)	-3,464%	(1,425,494)	-64%	Other Miscellaneous Revenues	182,000	(417,498)	(1,347,520)	182,000	-229%
-	-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	5,545,635	4,750,297	-	-
-	(11,662,721)	-	(5,545,635)	110%	Deferred Revenue-Fuel/PP-Recog	-	(11,662,721)	(5,545,635)	-	-
653,700	(11,639,358)	-1,781%	(5,668,863)	105%	Total Other Revenues	8,918,125	1,444,439	6,783,569	8,918,125	16%
2,854,454	2,413,403	85%	2,607,675	-7%	Payment In Lieu Of Taxes	35,332,388	32,687,316	34,116,534	35,332,388	93%
2,854,454	2,413,403	85%	2,607,675	-7%	Total Payment In Lieu Of Taxes	35,332,388	32,687,316	34,116,534	35,332,388	93%
\$ 27,812,981	\$ 15,161,985	55%	\$ 32,342,056	-53%	TOTAL OPERATING REVENUES	\$ 343,160,213	\$ 318,016,670	\$ 337,165,552	\$ 343,160,213	93%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
All Operating Unit Values
For The Period Ending December 2020



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	2020 Year To Date Budget	2020 Year To Date Actuals	2019 Year To Date Actuals	2020 Annual Budget	Percent Actual To Annual Budget
OPERATING EXPENSES										
3,628,333	5,824,840	161%	5,593,823	4%	Production	46,063,094	43,006,812	44,076,349	46,063,094	93%
5,001,251	7,058,557	141%	17,253,518	-59%	Purchased Power	56,707,832	57,191,986	57,826,233	56,707,832	101%
2,862,077	2,738,151	96%	2,647,064	3%	Fuel	32,586,060	28,727,073	33,632,162	32,586,060	88%
3,994,441	5,952,251	149%	6,296,187	-5%	Transmission and Distribution	48,655,089	45,354,945	52,260,989	48,655,089	93%
498,671	174,712	35%	(243,918)	-172%	Customer Account Expense	6,037,467	5,997,883	6,026,078	6,037,467	99%
2,264,425	3,279,553	145%	4,172,566	-21%	General and Administrative	30,429,359	25,192,894	28,936,724	30,429,359	83%
3,026,054	3,437,582	114%	3,010,567	14%	Depreciation and Amortization	35,915,594	37,473,398	35,835,585	35,915,594	104%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 21,275,250	\$ 28,465,646	134%	\$ 38,729,807	-27%	TOTAL OPERATING EXPENSES	\$ 256,394,495	\$ 242,944,992	\$ 258,594,120	\$ 256,394,495	95%
\$ 6,537,731	\$ (13,303,661)	-203%	\$ (6,387,750)	108%	OPERATING INCOME	\$ 86,765,718	\$ 75,071,678	\$ 78,571,431	\$ 86,765,718	87%
NON OPERATING INCOME/EXPENSE										
129,657	11,749	9%	145,777	-92%	Investment Interest	1,945,350	638,212	2,491,784	1,945,350	33%
(2,373,339)	(1,942,092)	82%	(2,552,120)	-24%	Interest - Long Term Debt	(30,067,516)	(27,887,269)	(31,425,697)	(30,067,516)	93%
(7,000)	(9,234)	132%	(15,135)	-39%	Interest - Other	(84,000)	(93,341)	(179,320)	(84,000)	111%
(2,854,454)	(2,413,403)	85%	(2,607,675)	-7%	PILOT Transfer Expense	(35,332,388)	(32,687,316)	(34,116,534)	(35,332,388)	93%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
77,155	42,358	55%	70,548	-40%	Other Income	797,500	1,171,818	519,584	797,500	147%
(35)	(411)	1,161%	-	-	Other Expense	(425)	(1,822,254)	-	(425)	428,725%
\$ (5,028,017)	\$ (4,311,033)	86%	\$ (4,958,604)	-13%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (62,741,479)	\$ (60,680,151)	\$ (62,710,184)	\$ (62,741,479)	97%
\$ 1,509,714	\$ (17,614,694)	-1,167%	\$ (11,346,354)	55%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 24,024,239	\$ 14,391,528	\$ 15,861,248	\$ 24,024,239	60%
TRANSFER AND CONTRIBUTION TO/FROM										
37,500	339,969	907%	-	-	NExch-Main, Design & Ext Fee	450,000	1,075,471	326,924	450,000	239%
\$ 1,547,214	\$ (17,274,725)	-1,117%	\$ (11,346,354)	52%	TOTAL CHANGE IN NET POSITION	\$ 24,474,239	\$ 15,466,998	\$ 16,188,171	\$ 24,474,239	63%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
E-Electric
For The Period Ending December 2020



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	2020 Year To Date Budget	2020 Year To Date Actuals	2019 Year To Date Actuals	2020 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
Sales of Energy and Water										
6,250,000	6,380,726	102%	6,155,935	4%	Residential Sales	78,350,000	75,024,142	75,952,160	78,350,000	96%
8,670,000	7,561,659	87%	7,620,038	-	Commercial Sales	103,270,000	96,258,037	101,781,643	103,270,000	93%
3,943,763	3,763,867	95%	3,958,301	-5%	Industrial Sales	49,020,000	46,214,139	49,601,656	49,020,000	94%
640,000	718,559	112%	790,452	-9%	Schools	9,980,000	8,764,262	9,830,695	9,980,000	88%
31,300	28,471	91%	25,963	10%	Highway Lighting	333,900	327,913	329,670	333,900	98%
-	-	-	-	-	Public Authorities	-	-	-	-	-
-	-	-	-	-	Fire Protection	-	-	-	-	-
19,535,063	18,453,281	94%	18,550,689	-	Total Sales of Energy and Water	240,953,900	226,588,493	237,495,823	240,953,900	94%
95,000	93,221	98%	98,695	-6%	Borderline Electric Sales	1,185,800	1,176,075	1,213,610	1,185,800	99%
1,000,000	2,292,727	229%	13,697,608	-83%	Wholesale Market Sales	11,260,000	11,139,486	13,697,608	11,260,000	99%
1,095,000	2,385,947	218%	13,796,303	-83%	Total Other Utility Sales	12,445,800	12,315,561	14,911,218	12,445,800	99%
180,000	158,632	88%	187,429	-15%	Forfeited Discounts	2,295,000	2,164,553	2,302,635	2,295,000	94%
101,652	246,759	243%	134,836	83%	Connect/Disconnect Fees	2,044,000	1,891,601	1,872,799	2,044,000	93%
185,393	23,530	13%	890,343	-97%	Tower/Pole Attachment Rentals	2,075,000	1,783,935	2,839,041	2,075,000	86%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
2,500	2,688	108%	3,774	-29%	Diversion Fines	30,000	24,086	45,353	30,000	80%
10,526	2,000	19%	600	233%	Service Fees	200,000	15,350	17,376	200,000	8%
14,500	(446,141)	-3,077%	(1,240,698)	-64%	Other Miscellaneous Revenues	174,000	(353,698)	(1,168,636)	174,000	-203%
-	-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	5,545,635	4,750,297	-	-
-	(11,662,721)	-	(5,545,635)	110%	Deferred Revenue-Fuel/PP-Recog	-	(11,662,721)	(5,545,635)	-	-
494,571	(11,675,253)	-2,361%	(5,569,351)	110%	Total Other Revenues	6,818,000	(591,260)	5,113,230	6,818,000	-9%
2,393,796	2,009,709	84%	2,211,359	-9%	Payment In Lieu Of Taxes	29,614,185	27,279,232	28,800,400	29,614,185	92%
2,393,796	2,009,709	84%	2,211,359	-9%	Total Payment In Lieu Of Taxes	29,614,185	27,279,232	28,800,400	29,614,185	92%
\$ 23,518,431	\$ 11,173,685	48%	\$ 28,989,000	-61%	TOTAL OPERATING REVENUES	\$ 289,831,885	\$ 265,592,025	\$ 286,320,671	\$ 289,831,885	92%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
E-Electric
For The Period Ending December 2020



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	2020 Year To Date Budget	2020 Year To Date Actuals	2019 Year To Date Actuals	2020 Annual Budget	Percent Actual To Annual Budget
OPERATING EXPENSES										
3,097,017	5,277,130	170%	4,899,165	8%	Production	39,456,630	37,327,129	38,570,978	39,456,630	95%
5,001,251	7,058,557	141%	17,253,518	-59%	Purchased Power	56,707,832	57,191,986	57,826,233	56,707,832	101%
2,862,077	2,738,151	96%	2,647,064	3%	Fuel	32,586,060	28,727,073	33,632,162	32,586,060	88%
2,782,034	4,506,401	162%	4,715,939	-4%	Transmission and Distribution	33,886,232	31,775,888	36,020,216	33,886,232	94%
331,143	(34,155)	-10%	(413,079)	-92%	Customer Account Expense	4,019,796	3,843,239	3,865,113	4,019,796	96%
1,787,165	2,514,151	141%	3,297,550	-24%	General and Administrative	23,703,479	19,325,131	22,695,534	23,703,479	82%
2,377,758	2,731,391	115%	2,351,404	16%	Depreciation and Amortization	28,136,042	29,520,072	28,026,499	28,136,042	105%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 18,238,444	\$ 24,791,626	136%	\$ 34,751,560	-29%	TOTAL OPERATING EXPENSES	\$ 218,496,073	\$ 207,710,518	\$ 220,636,736	\$ 218,496,073	95%
\$ 5,279,987	\$ (13,617,942)	-258%	\$ (5,762,560)	136%	OPERATING INCOME	\$ 71,335,813	\$ 57,881,507	\$ 65,683,935	\$ 71,335,813	81%
NON OPERATING INCOME/EXPENSE										
98,461	9,636	10%	123,084	-92%	Investment Interest	1,571,000	530,530	2,059,179	1,571,000	34%
(2,143,864)	(1,804,865)	84%	(2,300,132)	-22%	Interest - Long Term Debt	(26,356,767)	(24,577,114)	(27,298,721)	(26,356,767)	93%
(6,250)	(7,700)	123%	(12,470)	-38%	Interest - Other	(75,000)	(74,827)	(147,910)	(75,000)	100%
(2,393,796)	(2,009,709)	84%	(2,211,359)	-9%	PILOT Transfer Expense	(29,614,185)	(27,279,232)	(28,800,400)	(29,614,185)	92%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
72,238	33,393	46%	71,168	-53%	Other Income	738,500	1,200,550	516,896	738,500	163%
(35)	(411)	1,161%	-	-	Other Expense	(425)	(1,454,769)	-	(425)	342,266%
\$ (4,373,247)	\$ (3,779,656)	86%	\$ (4,329,709)	-13%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (53,736,877)	\$ (51,654,862)	\$ (53,670,956)	\$ (53,736,877)	96%
\$ 906,740	\$ (17,397,598)	-1,919%	\$ (10,092,269)	72%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 17,598,936	\$ 6,226,645	\$ 12,012,979	\$ 17,598,936	35%
TRANSFER AND CONTRIBUTION TO/FROM										
-	-	-	-	-	NExch-Main, Design & Ext Fee	-	-	-	-	-
\$ 906,740	\$ (17,397,598)	-1,919%	\$ (10,092,269)	72%	TOTAL CHANGE IN NET POSITION	\$ 17,598,936	\$ 6,226,645	\$ 12,012,979	\$ 17,598,936	35%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
W-Water
For The Period Ending December 2020



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	2020 Year To Date Budget	2020 Year To Date Actuals	2019 Year To Date Actuals	2020 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
Sales of Energy and Water										
2,073,914	2,006,310	97%	1,799,971	11%	Residential Sales	25,039,000	24,868,224	24,036,511	25,039,000	99%
939,333	816,272	87%	612,627	33%	Commercial Sales	12,169,000	11,076,961	11,184,854	12,169,000	91%
458,778	525,303	115%	509,635	3%	Industrial Sales	5,619,000	6,318,802	5,937,471	5,619,000	112%
61,898	38,905	63%	44,283	-12%	Schools	680,000	573,235	683,839	680,000	84%
-	-	-	-	-	Highway Lighting	-	-	-	-	-
-	-	-	-	-	Public Authorities	28,000	28,000	28,000	28,000	100%
48,278	50,235	104%	47,041	7%	Fire Protection	575,000	574,408	562,114	575,000	100%
3,582,202	3,437,023	96%	3,013,556	14%	Total Sales of Energy and Water	44,110,000	43,439,630	42,432,789	44,110,000	98%
-	-	-	-	-	Borderline Electric Sales	-	-	-	-	-
92,562	111,688	121%	42,697	162%	Wholesale Market Sales	1,400,000	1,541,232	1,425,619	1,400,000	110%
92,562	111,688	121%	42,697	162%	Total Other Utility Sales	1,400,000	1,541,232	1,425,619	1,400,000	110%
38,030	39,658	104%	46,857	-15%	Forfeited Discounts	500,000	541,138	525,389	500,000	108%
29,406	20,772	71%	28,509	-27%	Connect/Disconnect Fees	320,000	285,000	333,648	320,000	89%
17,317	3,417	20%	-	-	Tower/Pole Attachment Rentals	265,000	242,998	196,240	265,000	92%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
1,000	948	95%	1,614	-41%	Diversion Fines	8,525	10,724	6,803	8,525	126%
73,056	38,308	52%	8,304	361%	Service Fees	998,600	1,019,638	787,144	998,600	102%
320	(67,208)	-21,003%	(184,796)	-64%	Other Miscellaneous Revenues	8,000	(63,799)	(178,884)	8,000	-797%
-	-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	-	-	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
159,129	35,895	23%	(99,512)	-136%	Total Other Revenues	2,100,125	2,035,699	1,670,339	2,100,125	97%
460,658	403,695	88%	396,316	2%	Payment In Lieu Of Taxes	5,718,203	5,408,084	5,316,134	5,718,203	95%
460,658	403,695	88%	396,316	2%	Total Payment In Lieu Of Taxes	5,718,203	5,408,084	5,316,134	5,718,203	95%
\$ 4,294,550	\$ 3,988,301	93%	\$ 3,353,057	19%	TOTAL OPERATING REVENUES	\$ 53,328,328	\$ 52,424,645	\$ 50,844,881	\$ 53,328,328	98%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
W-Water
For The Period Ending December 2020



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	2020 Year To Date Budget	2020 Year To Date Actuals	2019 Year To Date Actuals	2020 Annual Budget	Percent Actual To Annual Budget
OPERATING EXPENSES										
531,316	547,710	103%	694,658	-21%	Production	6,606,464	5,679,683	5,505,370	6,606,464	86%
-	-	-	-	-	Purchased Power	-	-	-	-	-
-	-	-	-	-	Fuel	-	-	-	-	-
1,212,407	1,445,850	119%	1,580,248	-9%	Transmission and Distribution	14,768,857	13,579,057	16,240,773	14,768,857	92%
167,527	208,867	125%	169,161	23%	Customer Account Expense	2,017,671	2,154,645	2,160,965	2,017,671	107%
477,260	765,402	160%	875,016	-13%	General and Administrative	6,725,880	5,867,763	6,241,190	6,725,880	87%
648,296	706,191	109%	659,163	7%	Depreciation and Amortization	7,779,551	7,953,326	7,809,086	7,779,551	102%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 3,036,807	\$ 3,674,020	121%	\$ 3,978,247	-8%	TOTAL OPERATING EXPENSES	\$ 37,898,423	\$ 35,234,474	\$ 37,957,384	\$ 37,898,423	93%
\$ 1,257,743	\$ 314,280	25%	\$ (625,190)	-150%	OPERATING INCOME	\$ 15,429,905	\$ 17,190,171	\$ 12,887,496	\$ 15,429,905	111%
NON OPERATING INCOME/EXPENSE										
31,196	2,114	7%	22,693	-91%	Investment Interest	374,350	107,682	432,604	374,350	29%
(229,475)	(137,227)	60%	(251,988)	-46%	Interest - Long Term Debt	(3,710,749)	(3,310,154)	(4,126,976)	(3,710,749)	89%
(750)	(1,534)	205%	(2,665)	-42%	Interest - Other	(9,000)	(18,514)	(31,410)	(9,000)	206%
(460,658)	(403,695)	88%	(396,316)	2%	PILOT Transfer Expense	(5,718,203)	(5,408,084)	(5,316,134)	(5,718,203)	95%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
4,917	8,966	182%	(620)	-1,546%	Other Income	59,000	(28,732)	2,688	59,000	-49%
-	-	-	-	-	Other Expense	-	(367,485)	-	-	-
\$ (654,770)	\$ (531,376)	81%	\$ (628,895)	-16%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (9,004,602)	\$ (9,025,288)	\$ (9,039,228)	\$ (9,004,602)	100%
\$ 602,974	\$ (217,096)	-36%	\$ (1,254,086)	-83%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 6,425,303	\$ 8,164,883	\$ 3,848,269	\$ 6,425,303	127%
TRANSFER AND CONTRIBUTION TO/FROM										
37,500	339,969	907%	-	-	NExch-Main, Design & Ext Fee	450,000	1,075,471	326,924	450,000	239%
\$ 640,474	\$ 122,873	19%	\$ (1,254,086)	-110%	TOTAL CHANGE IN NET POSITION	\$ 6,875,303	\$ 9,240,354	\$ 4,175,192	\$ 6,875,303	134%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
December 2020

	2020 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
PERSONNEL				
1010-Regular Labor	48,443,731	43,856,921	4,586,809	9.47%
1020-Overtime/Special Pay	3,591,482	3,253,101	338,381	9.42%
1030-Health Care/Medical Benefit	10,887,493	11,148,624	(261,131)	(2.40)%
1040-Medical Insurance-Retirees	3,073,951	2,392,303	681,648	22.17%
1050-Pension Benefit	6,097,511	4,326,001	1,771,510	29.05%
1070-Life Insurance Benefit	771,997	901,518	(129,521)	(16.78)%
1080-Unemployment Benefit	48,827	50,041	(1,214)	(2.49)%
1090-OASDI/HI (FICA)	3,665,575	3,730,277	(64,702)	(1.77)%
1100-Liability Insurance/Work Co	1,183,728	417,673	766,055	64.72%
1110-Compensatory Balance Reserve	1,104,189	2,477,518	(1,373,329)	(124.37)%
1130-Disability Pay Benefit	556,773	591,091	(34,318)	(6.16)%
1140-Employee Education Assistance	60,000	39,064	20,937	34.89%
1170-Board Per Diem	6,000	-	6,000	100.00%
1180-Long-Term Care	84,218	88,553	(4,335)	(5.15)%
1990-Other Employee Benefits	55,000	642,761	(587,761)	(1,068.66)%
TOTAL PERSONNEL	79,630,476	73,915,446	5,715,030	7.18%
SERVICES				
2000-Services	-	1,040	(1,040)	-
2010-Tree Trimming Services	3,700,000	3,570,621	129,379	3.50%
2011-Contract Line Services	2,000	-	2,000	100.00%
2020-Legal Services	593,000	378,666	214,334	36.14%
2030-Engineering Services	2,041,800	1,091,435	950,365	46.55%
2040-Accounting/Costing Services	12,000	11,012	989	8.24%
2050-Auditing Services	305,000	240,577	64,423	21.12%
2060-Actuarial Services	16,500	11,049	5,451	33.04%
2070-Banking/Cash Mgmt/Treasury	768,500	899,599	(131,099)	(17.06)%
2080-Financial Advisory	35,000	56,000	(21,000)	(60.00)%
2090-General Management Services	110,000	158,366	(48,366)	(43.97)%
2100-Human Resource Services	270,100	169,823	100,277	37.13%
2110-Environmental Services	887,254	929,588	(42,334)	(4.77)%
2130-Computer Hardware Maintenance	238,100	110,931	127,169	53.41%
2131-Computer Software Maintenance	4,181,892	3,651,509	530,383	12.68%
2140-Advertising/Marketing/Sales	440,500	323,947	116,553	26.46%
2150-Janitorial Services	931,000	1,024,908	(93,908)	(10.09)%
2151-Trash Disposal	40,260	42,319	(2,059)	(5.11)%
2160-Travel/Training/Safety	859,920	252,038	607,882	70.69%
2170-Outside Printing & Duplicating	115,350	60,345	55,005	47.69%
2180-Insurance Services	2,000,000	1,305,635	694,365	34.72%
2190-Dues/Memberships/Subscription	386,173	248,418	137,755	35.67%
2200-Telecommunications Services	466,105	438,609	27,496	5.90%
2210-Clerical/Office/Tech Services	210,200	471,351	(261,151)	(124.24)%
2211-Copier Services	85,400	90,673	(5,273)	(6.17)%
2220-Security Services	2,011,550	2,286,426	(274,876)	(13.66)%
2230-Collection Services	75,000	85,706	(10,706)	(14.27)%
2240-Building Maintenance Service	1,348,015	1,281,544	66,471	4.93%
2241-Building Maint Srvc - HVAC	127,903	155,156	(27,253)	(21.31)%
2242-Building Maint Srvc - Elevator	93,316	79,151	14,165	15.18%
2243-Pest & Bird Control	4,290	3	4,286	99.92%
2244-Grounds Maintenance	81,480	262,862	(181,382)	(222.61)%
2250-Mailing/Shipping Services	279,580	278,946	634	-
2260-Meter Testing/Protection	5,500	1,658	3,842	69.85%
2270-Public Notice	40,250	35,341	4,909	12.20%
2282-IT Prof Contracted Services	1,419,800	1,761,230	(341,430)	(24.05)%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
December 2020

	2020 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
2300-Equipment Maintenance	718,135	840,135	(122,000)	(16.99)%
2310-City Wide Yard Restoration	75,000	45,056	29,944	39.93%
2320-City Street Repairs	1,000,000	570,657	429,343	42.93%
2330-Right Of Way/Easements	75,000	43,271	31,729	42.31%
2340-Auxiliary Boiler Maintenance	10,500	2,047	8,453	80.51%
2351-Control System Support Service	120,000	48,534	71,466	59.55%
2360-Other Power Plant Maint	-	12,603	(12,603)	-
2370-Liab-Inj Damages	1,283,000	1,323,046	(40,046)	(3.12)%
2380-Sponsorships	584,600	158,809	425,790	72.83%
2390-Risk Mngmnt & Consulting Srv	5,000	-	5,000	100.00%
2500-Dogwood Gas Plant O&M	4,475,199	3,205,615	1,269,584	28.37%
2990-Other Professional Services	849,972	456,876	393,096	46.25%
TOTAL SERVICES	33,379,144	28,473,128	4,906,016	14.70%

FUELS

3010-Main Flame Fuel	30,856,060	27,096,437	3,759,623	12.18%
3012-Building Heat Fuel	1,500	607	894	59.57%
3020-Start Up Fuel	600,000	576,385	23,615	3.94%
3025-AQC - Reagents	1,130,000	1,054,251	75,749	6.70%
3030-Ash Handling	965,000	1,096,216	(131,216)	(13.60)%
3040-On Road Vehicle Fuel	425,000	345,725	79,275	18.65%
3050-Purchase Power Energy	15,712,522	17,887,550	(2,175,028)	(13.84)%
3055-Purchased Power - Renewables	28,499,182	29,825,387	(1,326,205)	(4.65)%
3070-Purch Pwr Capacity NonEconomic	4,673,365	4,410,346	263,019	5.63%
3080-Purchased Power Transmission	8,322,762	6,165,581	2,157,182	25.92%
3110-Off Road Fuel	107,500	82,466	25,034	23.29%
3600-Renewable Energy Certificates	(500,000)	(1,096,878)	596,878	119.38%
3990-Other Purchased Power	1,596,000	423,902	1,172,098	73.44%
TOTAL FUELS	92,388,892	87,867,975	4,520,917	4.89%

SUPPLIES

4000-Supplies	-	3,239	(3,239)	-
4010-Office Supplies & Materials	195,200	119,807	75,393	38.62%
4020-Laboratory Supplies	24,000	18,803	5,197	21.65%
4030-Janitorial Supplies	28,300	28,472	(172)	-
4040-Comp/Srvr/Ntwrk Hrdwr Equip	987,870	514,450	473,420	47.92%
4041-Comp/Srvr/Ntwrk Sftwr & Lic	91,100	31,808	59,292	65.08%
4050-Small Tools & Machinery	251,050	221,059	29,991	11.95%
4060-Water Treatment Chemicals	601,400	463,969	137,431	22.85%
4070-Ferric Chemicals	150,000	118,684	31,316	20.88%
4080-Lime/Caustic Chemicals	125,000	102,191	22,809	18.25%
4090-Chlorine Chemicals	200,000	186,596	13,404	6.70%
4100-Other Chemicals & Supplies	138,000	79,670	58,330	42.27%
4110-Clothing/Uniforms	181,050	469,073	(288,023)	(159.08)%
4120-Vehicle/Machinery Parts	556,100	364,010	192,090	34.54%
4130-Building/Structural Supplies	715,000	396,799	318,201	44.50%
4131-Bldg/Strctl Supp-Leeves/Dikes	70,000	-	70,000	100.00%
4132-Bldg/Strctl Supp-Roads/Rails	95,000	86,049	8,951	9.42%
4133-Bld/Strctl Supp-Filter Srvcs	30,000	42,187	(12,187)	(40.62)%
4140-Plant Equipment	257,700	268,691	(10,990)	(4.26)%
4150-T&D Equipment	2,000	38,422	(36,422)	(1,821.08)%
4160-Office Equipment	25,250	6,237	19,013	75.30%
4170-Electric Usage	-	56,860	(56,860)	-
4180-Water Usage	-	15,923	(15,923)	-
4190-Environmental Supplies	54,500	42,027	12,473	22.89%
4195-Flue Gas Treatment	600,000	30,607	569,393	94.90%
4200-Hazardous Waste Supplies	1,350	519	831	61.57%
4210-Safety Supplies	91,600	18,423	73,177	79.89%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
December 2020

	2020 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
4220-Communication Supplies	53,500	46,376	7,124	13.32%
4230-Meter Parts & Supplies	105,500	131,457	(25,957)	(24.60)%
4240-Billing Supplies	39,500	32,199	7,301	18.48%
4250-General Parts & Supplies	15,000	1,894	13,106	87.37%
4251-General Parts & Supp Coal Conv	505,000	479,881	25,119	4.97%
4252-General Parts & Supp Coal Dust	10,000	154	9,846	98.46%
4253-General Parts & Supp Wash-Down	4,000	782	3,218	80.45%
4260-Transmission Parts & Supplies	85,000	73,645	11,355	13.36%
4270-Distribution Parts & Supplies	2,435,180	3,561,014	(1,125,833)	(46.23)%
4280-Books/Manuals/Reference	12,900	4,236	8,664	67.16%
4300-Boiler Maint-Forced Outages	270,000	481,858	(211,858)	(78.47)%
4301-Boiler Maint-Elec & Control	137,000	526,824	(389,824)	(284.54)%
4302-Boiler Maint-Mechancial	450,000	927,511	(477,511)	(106.11)%
4303-Boiler Maint-Motor	60,000	31,580	28,420	47.37%
4304-Boiler Maint-Steel & Duct	455,000	137,993	317,007	69.67%
4305-Boiler Maint-Coal & Ash	345,000	568,279	(223,278)	(64.72)%
4306-Boiler Maint-Boiler Cleaning	250,000	136,560	113,440	45.38%
4307-Boiler Maint-Insulation	210,000	185,088	24,912	11.86%
4308-Boiler Maint-Planned Outages	300,000	593,720	(293,720)	(97.91)%
4309-Boiler Maint-Lab Equip	76,000	32,446	43,554	57.31%
4310-Turbine Maintenance	1,348,240	1,995,583	(647,343)	(48.01)%
4320-Balance Of Plant Maintenance	605,500	1,127,948	(522,449)	(86.28)%
4321-Balance of Plant Mnt-Comp Air	41,000	15,249	25,751	62.81%
4322-Balance of Plant Mnt-Crane Svc	18,500	79,045	(60,545)	(327.27)%
4323-Balance of Plant Mnt-Comm	10,500	1,437	9,063	86.31%
4324-Balance of Plant Mnt-Pumps	83,000	11,438	71,562	86.22%
4325-Balance Plant Mnt-Mechanical	47,000	39,138	7,862	16.73%
4326-Balance Plant Mnt-Electrical	55,000	58,294	(3,294)	(5.99)%
4327-Balance Plant Mnt-Chem Feed	30,000	11,656	18,344	61.15%
4328-Balance Plant Mnt-Risk Mngmnt	30,000	39,272	(9,272)	(30.91)%
4329-Balance Plant Mnt-Filters	6,000	8,730	(2,729)	(45.49)%
4330-Compressed Gases	162,000	238,745	(76,745)	(47.37)%
4990-Other Parts & Supplies	43,850	27,041	16,809	38.33%
TOTAL SUPPLIES	13,770,640	15,331,649	(1,561,009)	(11.34)%
OTHER				
5020-Demand Side Management Program	200,000	540	199,461	99.73%
5060-Other Board Expenses	10,000	4,046	5,954	59.54%
5080-Doubtful Account Expense	710,000	77,429	632,571	89.09%
5110-Outside Regulatory Expenses	221,850	162,554	59,296	26.73%
5150-WPA Billing Credit	(550,000)	(611,724)	61,724	11.22%
5200-NERC Reliability Compliance	717,900	248,427	469,473	65.40%
5900-Payment In Lieu of Taxes	35,332,388	32,687,316	2,645,072	7.49%
TOTAL OTHER	36,642,138	32,568,588	4,073,551	11.12%
TOTAL EXPENSES	255,811,290	238,156,785	17,654,505	6.90%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Dec-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<u>All Common Capital Projects</u>				
Admin Services Technology	542,000	395,073	146,927	27%
ADMINISTRATIVE SERVICES	\$542,000	\$395,073	\$146,927	27%
540 Minnesota Facilities	185,000	(195,643)	380,643	206%
COMMON FACILITIES IMPROVEMENTS	\$185,000	(\$195,643)	\$380,643	206%
Admin Building Furnish & Equip	27,500	-	27,500	100%
COMMON FURNISHINGS AND EQUIPMENT	\$27,500	\$0	\$27,500	100%
540 Minnesota Grounds	21,000	-	21,000	100%
COMMON GROUNDS	\$21,000	\$0	\$21,000	100%
IT Document Management Dev	40,000	14,384	25,616	64%
IT Enterprise Technology Dev	460,000	424,545	35,455	8%
IT Desktop/Network Development	330,000	275,285	54,715	17%
IT Security Improvements	290,000	91,521	198,479	68%
IT ESB Development	450,000	413,724	36,276	8%
IT EAM Development	750,000	772	749,228	100%
IT BI/Analytics Enhancements	100,000	154,069	(54,069)	-
IT AMI Upgrade	160,000	147,441	12,559	8%
IT Meter-to-Cash Development	205,000	430,826	(225,826)	-
IT DR Infrastructure	45,000	41,349	3,651	8%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Dec-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
IT DR Development	150,000	(18,905)	168,905	113%
IT GIS Enhancements	200,000	281,908	(81,908)	-
IT Business Portal Development	100,000	-	100,000	100%
IT Data Warehouse Deployment	20,000	-	20,000	100%
IT General Systems Enhancements	120,000	-	120,000	100%
IT Project Management Application	120,000	41,021	78,979	66%
IT Analog to Digital Services	150,000	-	150,000	100%
IT IVR Service Development	75,000	-	75,000	100%
ENTERPRISE TECHNOLOGY	\$3,765,000	\$2,297,940	\$1,467,060	39%
Security Improvements	25,000	29,623	(4,623)	-
HUMAN RESOURCES SECURITY	\$25,000	\$29,623	(\$4,623)	(18)%
Purchasing and Supply	37,000	-	37,000	100%
PURCHASING AND SUPPLY	\$37,000	\$0	\$37,000	100%
All Common Capital Projects	\$4,602,500	\$2,526,993	\$2,075,507	45%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Dec-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Electric Capital Projects				
Dogwood Capital Costs	865,000	2,547,001	(1,682,001)	-
DOGWOOD PLANT COMMON	\$865,000	\$2,547,001	(\$1,682,001)	(194)%
ECC SCADA Software	130,000	116,950	13,050	10%
ELECTRIC CONTROL CENTER	\$130,000	\$116,950	\$13,050	10%
Annual Meter Program	250,000	251,448	(1,448)	-
ELECTRIC METERS	\$250,000	\$251,448	(\$1,448)	(1)%
Electric Ops Automobiles	100,000	27,130	72,870	73%
Electric Ops Facility Improvements	1,000,000	542,320	457,680	46%
Electric Ops Furnishings & Equipment	10,000	-	10,000	100%
Electric Ops Grounds	5,000	-	5,000	100%
IVR and Outage Management System	100,000	(5,908)	105,908	106%
Electric Ops Radio	55,000	48,193	6,807	12%
Electric Ops Security Systems	100,000	151,908	(51,908)	-
Electric Ops Technology	200,000	(2,709)	202,709	101%
Electric Ops Tools	100,000	66,140	33,860	34%
Electric Ops Work Equipment	750,000	597,351	152,649	20%
ELECTRIC OPS GENERAL CONSTRUCTION	\$2,420,000	\$1,424,425	\$995,575	41%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Dec-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Muncie OH Feeders	150,000	-	150,000	100%
OH Distribution Automation	250,000	53,097	196,903	79%
Piper OH Feeders	450,000	(88,937)	538,937	120%
Annual Overhead Construction-2020	1,500,000	2,163,889	(663,889)	-
Pole Inspections	500,000	308,955	191,045	38%
EO Remove BPU Trans and Sub Equipment from Cust Buildings	250,000	236	249,764	100%
ELECTRIC OVERHEAD DISTRIBUTION	\$3,100,000	\$2,437,240	\$662,760	21%
Electric Prod Work Equipment	20,000	-	20,000	100%
ELECTRIC PROD GENERAL CONSTRUCTION	\$20,000	\$0	\$20,000	100%
Annual Reimbursable Construction	100,000	15,173	84,827	85%
ELECTRIC REIMBURSABLE	\$100,000	\$15,173	\$84,827	85%
Storms - Electric Repairs	1,000	670,541	(669,541)	-
ELECTRIC STORM EXPENSE	\$1,000	\$670,541	(\$669,541)	(66,954)%
Substation Trans LTC Retrofit	25,000	11,097	13,903	56%
Rosedale 161kV Substation	250,000	3,223,797	(2,973,797)	-
Barber Substation 161kV Bus Extension	100,000	2,997,516	(2,897,516)	-
Substation Breakers	15,000	-	15,000	100%
Substation Relays	100,000	254	99,746	100%
Substation Improvements	100,000	262,084	(162,084)	-



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Dec-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Substation Security	50,000	-	50,000	100%
Substation Transformer Oil	5,000	-	5,000	100%
EO Armourdale Substation Upgrade	250,000	20,374	229,626	92%
EO Substation Battery Upgrades	60,000	25,834	34,166	57%
ELECTRIC SUBSTATION	\$955,000	\$6,540,956	(\$5,585,956)	(585)%
Overhead Transformers	500,000	280,554	219,446	44%
Underground Transformers	751,499	556,841	194,658	26%
ELECTRIC TRANSFORMERS	\$1,251,499	\$837,395	\$414,104	33%
Transmission Line FO Additions	100,000	13,095	86,905	87%
Armourdale-Fisher 161kV Trans Line	6,250,000	3,917,053	2,332,947	37%
Fisher-Barber 161kV Trans Line	250,000	1,746,210	(1,496,210)	-
Misc Transmission Projects	250,000	82,761	167,239	67%
EO Barber to Terrace Trans Line	500,000	-	500,000	100%
ELECTRIC TRANSMISSION	\$7,350,000	\$5,759,119	\$1,590,881	22%
Downtown UG Rebuild	1,247,212	1,138,071	109,141	9%
Fisher UG Feeders	6,000,000	4,299,855	1,700,145	28%
Annual UG Construction-2020	1,500,258	1,151,785	348,473	23%
Legends UG Feeders	869,426	662,565	206,861	24%
American Royal UG	5,000	-	5,000	100%
ELECTRIC UNDERGROUND DISTRIBUTION	\$9,621,896	\$7,252,276	\$2,369,620	25%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Dec-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Street Light Improvements	100,000	25,997	74,003	74%
Traffic Signal Improvements	20,000	25,667	(5,667)	-
Unified Govt OH Construction	20,000	50,326	(30,326)	-
Unified Govt UG Distribution	20,000	53,841	(33,841)	-
Leavenworth Road Ph 2	3,000,000	2,750,330	249,670	8%
EO Levee Rebuild Along Kansas River	1,000	8,606	(7,606)	-
EO Turner Diagonal/I70 Rebuild Interchange	1,000	28,801	(27,801)	-
ELECTRIC UNIFIED GOVERNMENT PROJECTS	\$3,162,000	\$2,943,568	\$218,432	7%
Telecommunications Technology	105,000	-	105,000	100%
ENTERPRISE TELECOMMUNICATIONS	\$105,000	\$0	\$105,000	100%
NC 316b Intake Mod	225,000	158,587	66,413	30%
NC Coal Trans House Siding Replace	212,041	199,455	12,586	6%
NC 60X100 Equip Storage Barn	924,082	-	924,082	100%
NC Coal Handling Breakers and Starters Upgrade	712,833	795,635	(82,802)	-
NC Coal Handling System Relay Upgrade	86,399	6,777	79,622	92%
NC Fire Protection System Upgrade	1,020,093	214,736	805,357	79%
NEARMAN PLANT COMMON	\$3,180,448	\$1,375,190	\$1,805,258	57%
CT4 Gas Heater, ELL Reset & Software Patch	65,000	-	65,000	100%
CT4 Hydraulic Oil & Lube Oil Varnish Removal	168,738	-	168,738	100%
NEARMAN PLANT CT4	\$233,738	\$0	\$233,738	100%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Dec-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
N1 Air Quality Improvements Ph 2	525,000	656,623	(131,623)	-
N1 No 5 FWH Replacement	678,170	-	678,170	100%
N1 5KV Cables Replacement	634,266	240,555	393,711	62%
N1 AH Sector Plate Improvement	421,128	-	421,128	100%
N1 Closed Circuit TV	95,094	268,577	(173,483)	-
N1 Coal Pipe Elbow Replacement	221,128	-	221,128	100%
N1 DCS Evergreen	200,000	185,481	14,519	7%
N1 Drum & Heater Inst Upgrade	560,094	78,060	482,034	86%
N1 MCC/Load Center Replace	1,170,327	112,387	1,057,940	90%
N1 Mill Liners	574,042	922,395	(348,353)	-
N1 Bottom Ash Handling System	2,475,000	4,514,321	(2,039,321)	-
N1 Relay Room HVAC Mod	12,041	-	12,041	100%
N1 BOP PLC to DCS Upgrade	20,094	-	20,094	100%
N1 Control Room Re-Arrangement	24,082	-	24,082	100%
N1 SCR Doors	31,732	-	31,732	100%
NEARMAN PLANT UNIT 1	\$7,642,198	\$6,978,399	\$663,799	9%
QC Levee Improvements per COE	265,000	297,775	(32,775)	-
QUINDARO PLANT COMMON	\$265,000	\$297,775	(\$32,775)	(12)%
CT2 Cont Sys Remote Capability & Reliability Upgrade	620,000	3,337	616,663	99%
QUINDARO PLANT CT2	\$620,000	\$3,337	\$616,663	99%
All Electric Capital Projects	\$41,272,779	\$39,450,793	\$1,821,986	4%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Dec-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Water Capital Projects				
Water Main Adjustment-Billable	6,800	(4,161)	10,961	161%
Water Development Main Expense	350,000	820,309	(470,309)	-
REIMBURSABLE WATER MAINS	\$356,800	\$816,148	(\$459,348)	(129)%
Water Distrib System Relocations	265,000	375,396	(110,396)	-
Water Distrib System Improvements	648,568	1,137,064	(488,496)	-
UG/CMIP Water Distrib Projects	2,060,973	2,556,407	(495,434)	-
Water Distrib Valve Improvements	521,950	731,061	(209,111)	-
Water Distrib Leak Project-2020	1,611,473	259,536	1,351,937	84%
Water Distrib Fire Hydrant Program	454,350	794,573	(340,223)	-
Non Revenue Water Leak Detection	425,000	104,106	320,894	76%
WATER DISTRIBUTION	\$5,987,314	\$5,958,143	\$29,171	0%
Water Radios	7,000	-	7,000	100%
Water Tools	100,000	4,790	95,210	95%
Water Work Equipment	425,000	(25,572)	450,572	106%
WATER EQUIPMENT	\$532,000	(\$20,782)	\$552,782	104%
Civil Engineering Facility Improvement	25,000	6,632	18,368	73%
Water Oper Facility Improvement	504,381	161,660	342,721	68%
Water Prod Facility Improvement	335,000	163,141	171,859	51%
WATER FACILITY IMPROVEMENTS	\$864,381	\$331,433	\$532,948	62%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Dec-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Civil Engineering Furnishings & Equipment	10,000	-	10,000	100%
Water Oper Furnishings & Equipment	14,000	4,294	9,706	69%
Water Prod Furnishings & Equipment	155,500	30,688	124,812	80%
WATER FURNISHINGS AND EQUIPMENT	\$179,500	\$34,982	\$144,518	81%
Civil Engineering Grounds	5,000	-	5,000	100%
Water Operations Grounds	75,000	4,491	70,509	94%
Water Production Grounds	7,000	-	7,000	100%
WATER GROUNDS	\$87,000	\$4,491	\$82,509	95%
AMI-Automated Meter Reading	105,613	48,723	56,890	54%
6"-10" Water Meter Replacement	249,678	80,368	169,310	68%
1-1/2"-4" Water Meter Replacement	259,677	47,510	212,167	82%
5/8"-1" Water Meter Replacement	146,764	51,110	95,654	65%
12" & Over Water Meter Replacement	25,000	29,443	(4,443)	-
WATER METERS	\$786,732	\$257,154	\$529,578	67%
NWTP Misc Projects	100,000	32,951	67,049	67%
NWTP Raw Water Pump Rehab	250,000	-	250,000	100%
WATER PRODUCTION PROJECTS	\$350,000	\$32,951	\$317,049	91%
3" - 6" Water Service Replacement	24,000	15,894	8,106	34%
1-1/4" - 2" Water Service Replacement	62,000	43,985	18,015	29%

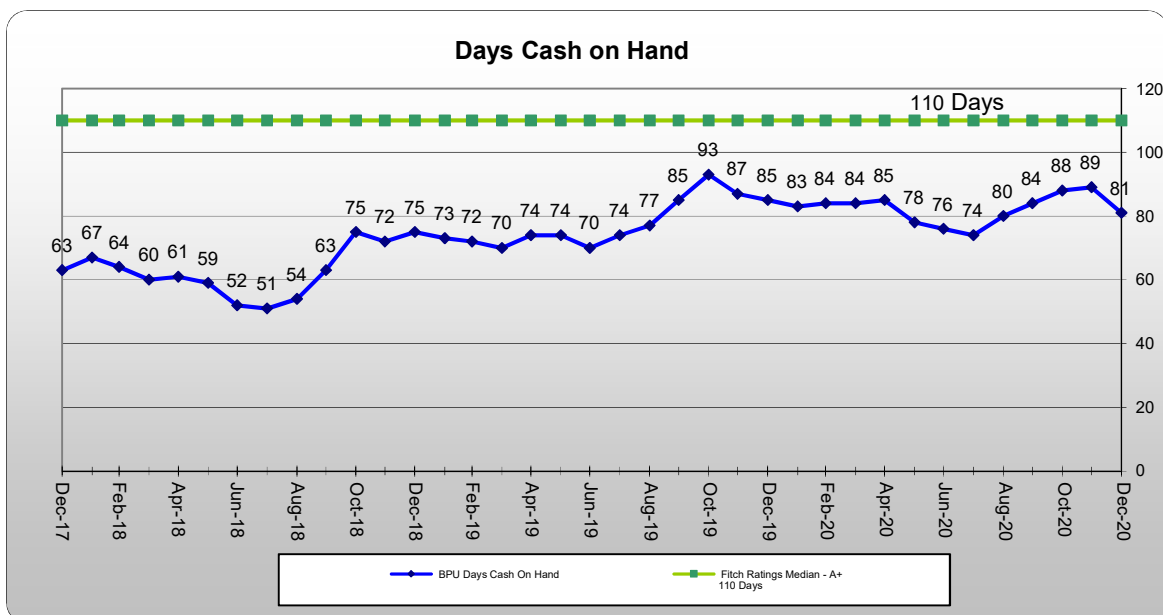
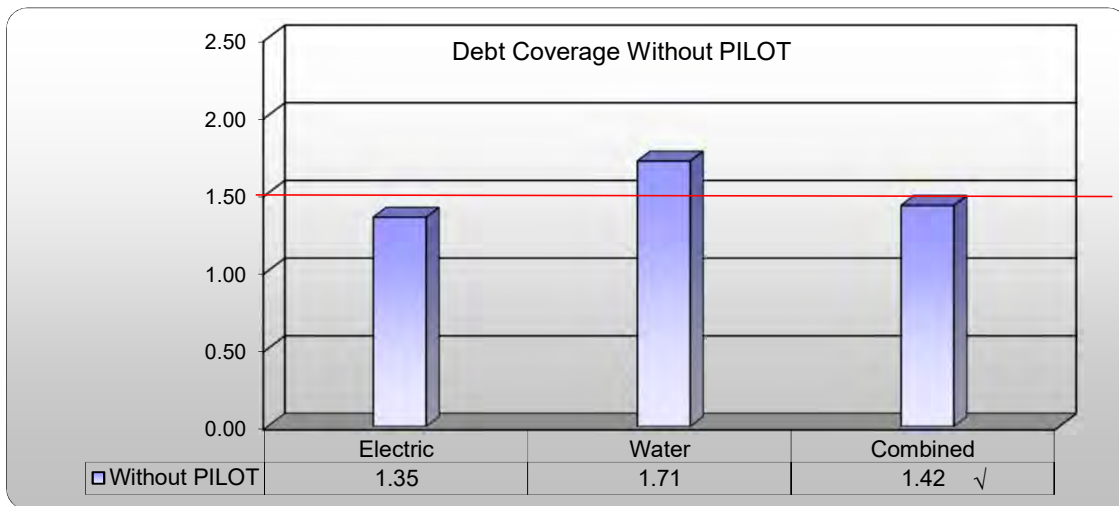
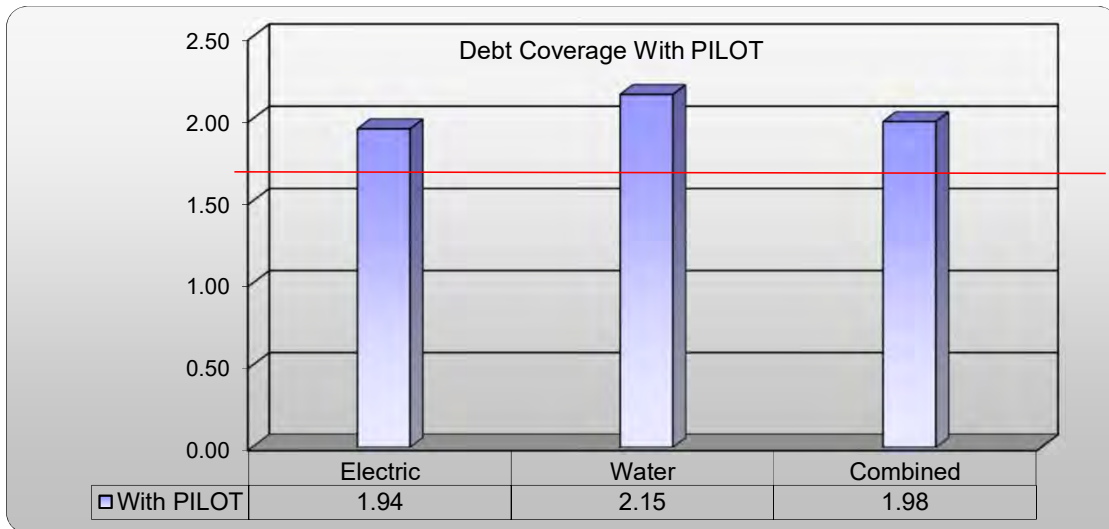


KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Dec-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
3/4"-1" Water Service Replacement	655,362	617,785	37,577	6%
8" & Over Water Service Replacement	30,000	2,849	27,151	91%
WATER SERVICES	\$771,362	\$680,513	\$90,849	12%
Argentine 7 MG Tank Replace	2,000,000	-	2,000,000	100%
Water Storage Improvements	250,000	-	250,000	100%
Water Transmission Improvement	109,000	131,572	(22,572)	-
Water Transmission Valve Improve	126,000	-	126,000	100%
UG/CMIP Water Transmission Projects	2,700	-	2,700	100%
WO Remove 38th and Parallel Tank	15,000	-	15,000	100%
WO Trans Main 98th & Parallel	201,725	6,176	195,549	97%
WATER STORAGE AND TRANSMISSION	\$2,704,425	\$137,748	\$2,566,677	95%
Civil Engineering Technology	50,000	-	50,000	100%
Water Operations Technology	50,000	-	50,000	100%
Water Production Technology	15,000	-	15,000	100%
WATER TECHNOLOGY	\$115,000	\$0	\$115,000	100%
All Water Capital Projects	\$12,734,514	\$8,232,781	\$4,501,733	35%
Grand Total	\$58,609,793	\$50,210,567	\$8,399,226	14%



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
December 2020

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>December 31, 2020</u>	Water 12 Months Ending <u>December 31, 2020</u>	Combined 12 Months Ending <u>December 31, 2020</u>
Revenues	\$ 267,262,467	53,579,066	320,841,533
Operating and Maintenance Expenses	(178,190,447)	(27,281,148)	(205,471,595)
Net Revenues	<u>\$ 89,072,020</u>	<u>26,297,918</u>	<u>115,369,938</u>
Maximum Annual Debt Service - Total Debt	\$ 45,894,178	12,231,094	58,125,272
Coverage - Electric/2020 Water/2020 Combined/2020	1.94	2.15	1.98
Maximum Annual Debt Service - Parity	\$ 44,668,378	8,556,247	52,888,269
Coverage - Electric/2030 Water/2020 Combined/2020	1.99	3.07	2.18

Lori C. Austin
Lori C. Austin
CFO/CAO

Exhibit 1

REVENUES

	Electric	Water	Combined
	12 Months Ending	12 Months Ending	12 Months Ending
	<u>December 31, 2020</u>	<u>December 31, 2020</u>	<u>December 31, 2020</u>
Total Utility Revenues			
Residential Sales	\$ 75,024,142	24,868,224	99,892,366
Commercial Sales	96,258,037	11,076,961	107,334,998
Industrial Sales	46,214,139	6,318,802	52,532,941
Schools	8,764,262	573,235	9,337,497
Other Sales (1)	327,913	602,408	930,321
Wholesale Sales	12,315,561	1,541,232	13,856,793
Payment In Lieu Of Taxes	27,279,232	5,408,084	32,687,316
Rate Stabilization Rider	-	-	-
Rate Stabilization Fund Drawdown	-	-	-
Interest Income and Other (2)	13,597,879	3,190,120	16,787,999
Deferred Revenue - Fuel/PP*	(12,458,059)	-	(12,458,059)
Less: Construction Fund Earnings	(60,639)	-	(60,639)
Total Revenues	<u>\$ 267,262,467</u>	<u>53,579,066</u>	<u>320,841,533</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>December 31, 2020</u>	Water 12 Months Ending <u>December 31, 2020</u>	Combined 12 Months Ending <u>December 31, 2020</u>
Operating Expenses*	\$ 234,989,751	40,642,558	275,632,309
Less: Depreciation And Amortization	(29,520,072)	(7,953,326)	(37,473,398)
Less: Payment In Lieu of Taxes	(27,279,232)	(5,408,084)	(32,687,316)
Operating & Maintenance Expenses	<u>\$ 178,190,447</u>	<u>27,281,148</u>	<u>205,471,595</u>

*Excludes interest expense on outstanding Revenue Bonds.

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

BOARD OF PUBLIC UTILITIES

CASH AND INVESTMENTS

	<u>December 31, 2020</u> <u>Electric</u>	<u>December 31, 2020</u> <u>Water</u>	<u>December 31, 2020</u> <u>Combined</u>
Beginning Cash and Investments As of 01/01/20	\$ 77,744,044	\$ 21,996,209	\$ 99,740,253
Cash Receipts Year to Date	430,749,878	2,311,993	433,061,871
Cash Payments Year to Date	(444,368,228)	(274,682)	(444,642,910)
Cash and Investments as of 12/31/20	<u>\$ 64,125,694</u>	<u>\$ 24,033,520</u>	<u>\$ 88,159,214</u>
Restrictions of Cash and Investments			
Customer Deposit	\$ 6,095,184	\$ 1,256,467	\$ 7,351,651
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	16,330,858	3,407,045	19,737,903
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	1,542,682	-	1,542,682
Construction Fund 2020A	10,000,310	-	10,000,310
Ongoing Construction Reserve for 2020	3,037,160	686,238	3,723,398
System Development	-	9,945,676	9,945,676
Remaining Operating Reserve Requirement	15,129,241	-	15,129,241
Economic Development Fund	350,000	150,000	500,000
Total Restrictions	<u>\$ 64,671,708</u>	<u>\$ 22,305,426</u>	<u>\$ 86,977,134</u>
Unrestricted Cash and Investments	<u>\$ (546,014)</u>	<u>\$ 1,728,094</u>	<u>\$ 1,182,080</u>

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

