

BOARD INFORMATION PACKET



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

Regular Meeting of

May 5, 2021



**Gold Award
for
Competitiveness
Achievement**



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May 5, 2021

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Approval of Agenda
Agenda Item #III



Board of Public Utilities
Kansas City, Kansas

BOARD AGENDA

Regular Session
May 5, 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 Work Session of April 21, 2021
- V. Approval of the Minutes of the Regular Session of April 21, 2021
- VI. Public Comments
- VII. General Manager / Staff Reports
 - i. COVID-19 Update
 - ii. March 2021 Financials
 - iii. Water Operations Update
 - iv. Miscellaneous Comments
- VIII. Board Comments
- IX. Adjourn

Approval of Minutes
Work Session 4-21-21
Agenda Item #IV

WORK SESSION MINUTES – WEDNESDAY, APRIL 21, 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 Work Session on Wednesday, April 21, 2021 at 5:00 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; Steve Green, Executive Director Water Operations; Johnetta Hinson, Executive Director Customer Service; Dong Quach, Executive Director Electric Production; Jerry Sullivan, Chief Information Officer; Jerry Ohmes, Executive Director Electric Supply; Robert Kamp, IT Project Manager; and Dennis Dumovich, Director Human Resources.

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

Mr. Milan called the meeting to order at 5:00 P.M.

Roll call was taken, and all Board Members were present.

Item #3 – Approval of Agenda

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

Item #4 – Board Updates / GM Updates

Mr. William Johnson, General Manager gave the Board an update on the KDHE Loan process. The Unified Government gave their approval to proceed with the loan process on April 8th.

In an update regarding the upcoming APPA National Conference, Mr. Johnson said that no one on the Board wanted to attend the “in person” conference. He had reached out to APPA staff regarding the possibility of organizing an on-line workshop about board governance.

WORK SESSION MINUTES – WEDNESDAY, APRIL 21, 2021

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

Item #5 –IT Update

Mr. Jerry Sullivan, Chief Information Officer, gave a PowerPoint presentation to give an overview to the Board regarding the utility’s comprehensive approach to Cyber Security to minimize and resolve potential threats as well as the goals to implement Disaster Recovery and Continuity plans. (see attached)

Mr. Johnson commented on system reliability and its connection with vegetation management. It was now a requirement to track and report our numbers to the federal government. Making sure that system reliability wasn’t an issue, directly affected economic development. He commended them on doing an excellent job in getting our numbers where they needed to be.

Mr. Sullivan addressed questions and comments from Mr. Johnson and the Board.

Item #6 – Adjourn

A motion was made to adjourn the Work Session at 5:52 P.M. by Mr. Bryant, seconded by Mr. Groneman and carried unanimously.

ATTEST:

APPROVED:

Secretary

President

Live Cyber Threat Map

<https://threatmap.checkpoint.com/>





Cyber Security & Disaster Recovery

April 21, 2021



Cyber / Disaster Recovery Discussion

1. Cyber Security

- a. Threats
- b. Mitigations
- c. Assessments

2. Disaster Recovery

- a. Importance
- b. Threats and Goals
- c. Projects

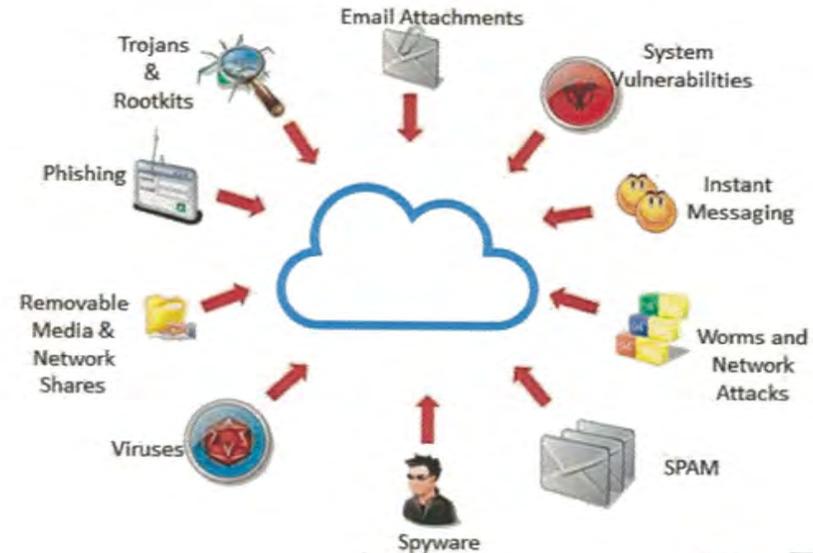
For security; we will not cover specific cyber security details, tools, or protections
– if needed it can *be discussed at a secure, Closed Board Meeting*



Cyber Security

Utilities are faced with mounting *threats*. Here are a few:

1. Social Engineering
2. Ransomware
3. DDoS Attacks
4. Third Party Software
5. Cloud Computing Vulnerabilities



Utility CIOs rate Cyber Security as the #1 threat

Cyber Security issues:

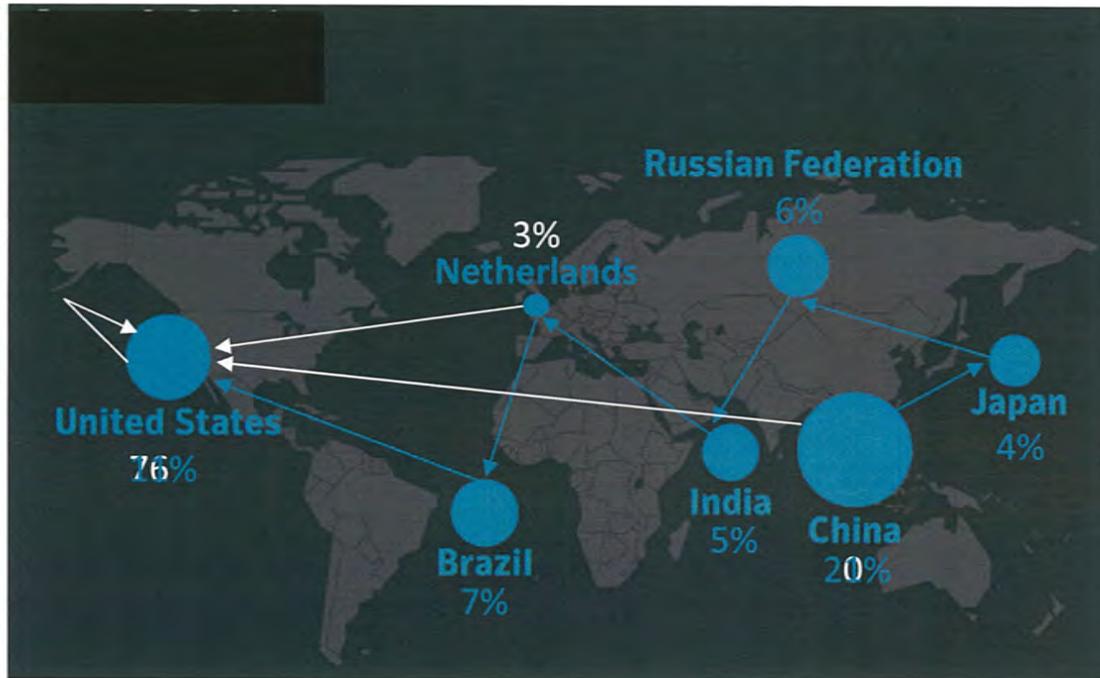
1. Are real
2. Well funded by cyber organizations
3. Happen every day
4. Are increasing in complexity

Therefore, BPU has taken a comprehensive approach to Cyber Security to prevent, minimize, and resolve potential threats --- more on this later.



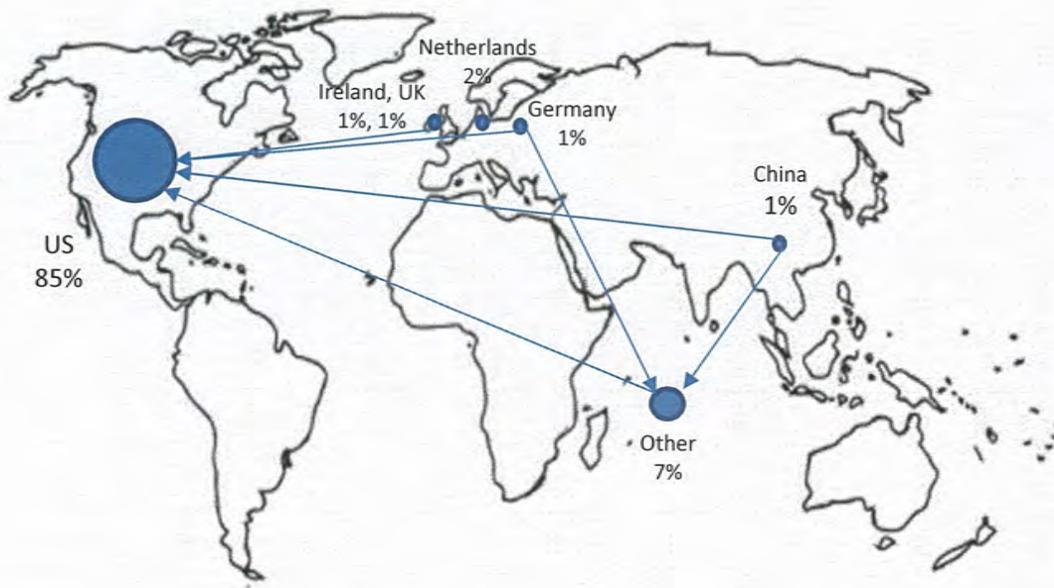
If it were one threat,
it would be easy.

Initiator Countries Against the U.S.



1. For most of the last 7 years, China has been the energy sector's biggest external threat.
2. Russian probes into the US energy sector's firewalls are decreasing.
3. Most utilities now block internet addresses from China, Russia and others, however this practice is becoming less effective.

Current locations of initiated threats against BPU



1. To reduce numbers of attacks we block known IP addresses from many foreign countries.
2. This measure is less effective now since servers in the US are vulnerable. To circumvent blocking of IP addresses, criminals “jump” through other nations’ servers.
3. Most cyber traffic now is directed through US based infrastructure.

Cyber Attack Types

1. Phishing Emails - 70%
2. Malware - 10%
3. Man-in-the-Middle (MITM) - 14%
4. SQL Injection* - 5%
5. Distributed Denial-of-Device - 1%

* *Although SQL Injection is the least frequent, it is the largest risk.*

Large Public Power Stats 2019



“The usual stuff – a new virus from the Joker, spyware from the Penguin, malicious code from Cat Woman, another phishing scheme from the Riddler.”



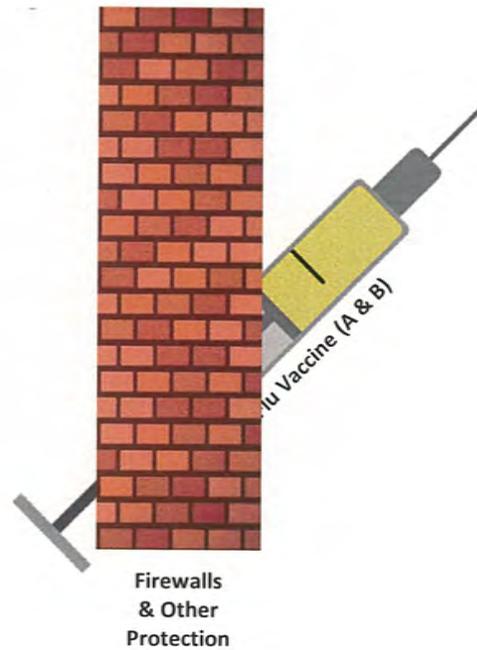
Example of a critical / coordinated attack on an energy system

The first known successful cyberattack on a power grid occurred on December 2015 in the Ukraine. It was a multi-factor (vector) attack with many underlying exploitations.



BPU can expect that a successful attack will use many methods and vectors.

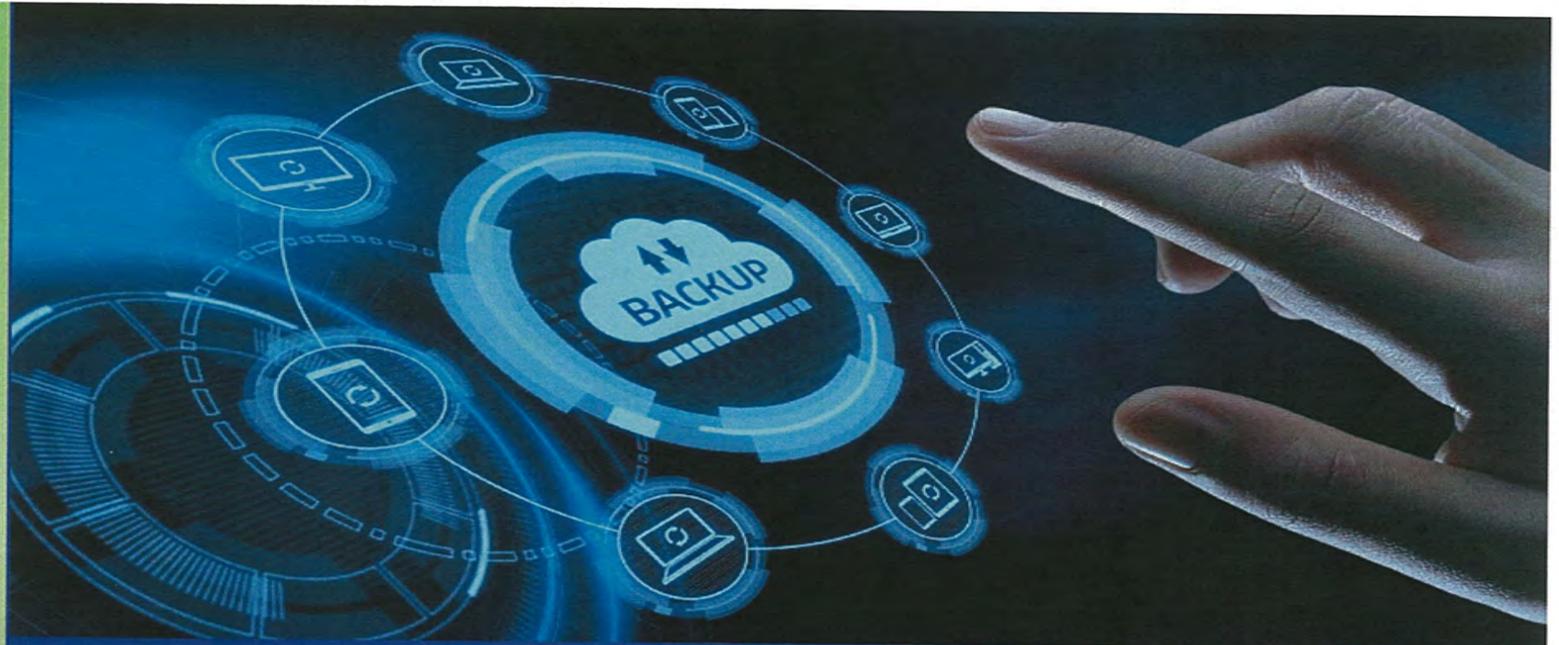
Firewalls prevent most attack types



BPU's 2021 Cyber Assessments

- Assessments are planned, budgeted, and conducted throughout the year
- We contract security professionals with the latest tools, and experience
- Recent Cyber Assessments:
 - Penetration Tests
 - External Internet Facing Transactions (Cloud / Web)
 - External Auditor Review
 - Phishing Tests (Rubin Brown and BPU)
 - Monthly Network Security Scanning





Disaster Recovery

Why is Disaster Recovery (DR) important?

- From 2015-2019, more than 50% of companies experienced a downtime event lasting longer than a full workday
 - 96% of companies survive ransomware attacks if they have an effective backup and recovery plan
 - 93% of companies without DR capabilities are out of business within one year of a major data disaster
-
- Independence Power & Light ransomware attack - Dec 2020
 - Disruption to multiple services
 - Some accounts had up to a 72 day billing cycle
 - Unable to bill accurately for 2 months
 - Absorbed \$750,000 in credit card fees

Disaster Recovery Threats and our Goals

Threats to our technology infrastructure

- Data Center outage
- Acts of nature, e.g. tornadoes, flooding
- Cyber related events
- Criminal activity, physical damage, etc.

Our Goals

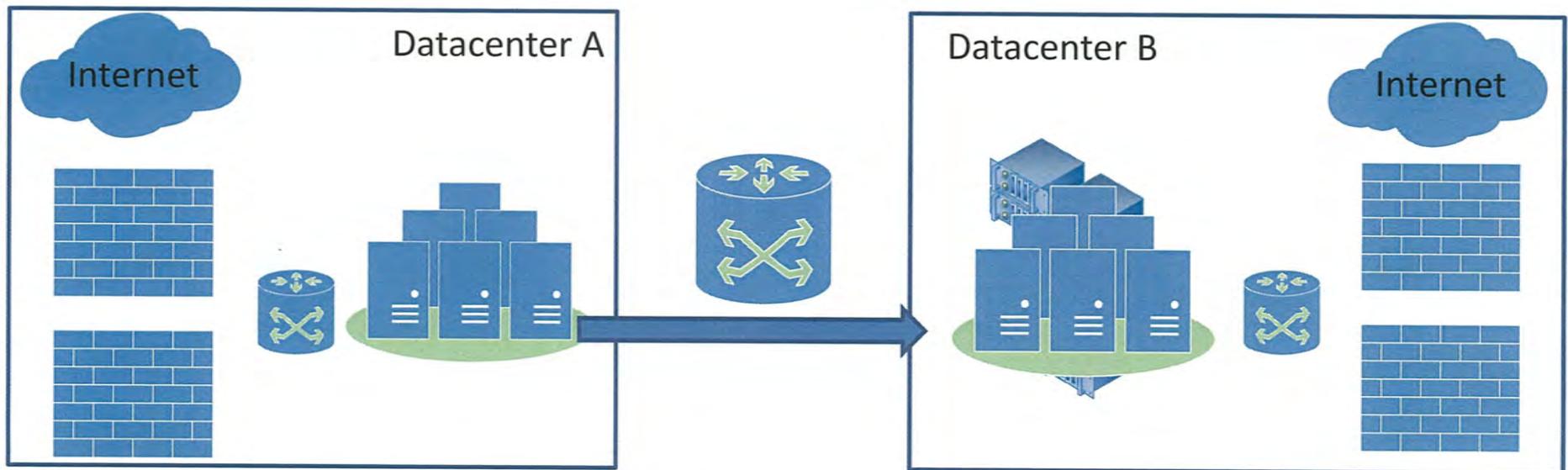
- Implement Disaster Recovery and Business Continuity Plans
- Create Resiliency
- Develop Data Center Redundancy



Utilities need to *hope* for the best, but *plan* for the worst.

Resiliency/Redundancy of Data Centers

Our process will strive to ensure IT services at an alternate site following a disruption.



Disaster Recovery 2021 Projects

- Disaster Recovery Program
 1. Redundancy and recovery plans for both data centers
 2. Upgraded software
 3. New Hardware (servers and storage)
 4. New processes
 5. Built-in redundancy
 6. Possibly a third data center in hybrid cloud

Resiliency



Disaster Recovery Project Plans

Cyber Security

Name	Start	Finish	Deliverables	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Security Awareness Training	01/01/21	12/31/21	Ongoing training	[Green bar]												
Monthly Security Scanning	01/01/21	12/31/21	Identified vulnerabilities	[Grey bar]												
Virus scan upgrade	12/01/20	03/31/21	Current & supported software	[Light Green bar]												
Network Security Assessments	01/01/21	04/28/21	Identified vulnerabilities	[Yellow bar]												
Security Risk Assessment platform	02/01/21	04/01/21	Cyber security risk analysis		[Blue bar]											
Consolidated email & URL filtering	04/05/21	09/06/21	Streamlined administration				[Light Green bar]									
Firewall replacement - 2 devices	05/03/21	04/09/21	Current & supported firewalls					[Yellow bar]								
IT Security Operations Center	05/03/21	11/14/21	Managed Security Operations Center				[Green bar]									
IPS/IDS End of Life	07/12/21	01/13/22	Current & supported IPS/IDS appliance							[Light Orange bar]						

Disaster Recovery

Name	Start	Finish	Deliverables	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
DR Site Build Out	04/05/21	10/22/21	Servers, storage, network, security equip			[Blue bar]									
VMware farm load balanced	01/18/21	04/30/21	50/50 production split between DCs	[Grey bar]											
DB & VMware server capacity	01/11/21	01/31/22	Added servers for DR site	[Yellow bar]											
Assessment phase	03/15/21	04/09/21	State of the program			[Light Green bar]									
Documentation phase	04/12/21	08/13/21	Updated templates and plans					[Blue bar]							
Exercise Recovery Plans	08/16/21	11/05/21	Test planning and test completion							[Yellow bar]					
Conduct final assessment	11/08/21	11/12/21	State of the program											[Light Orange bar]	
Program wrap up	11/15/21	11/23/21	Updated documentation and plans											[Light Green bar]	



Questions?

Approval of Minutes
Regular Session 4-21-21
Agenda Item #V

REGULAR SESSION –WEDNESDAY, APRIL 21, 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, April 21, 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, and Ryan Eidson.

Also on teleconference: William Johnson, General Manager; Angela Lawson, Deputy Chief Counsel; Lori Austin, Chief Financial Officer/Chief Administrative Officer; Steve Green, Executive Director Water Operations; 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, and Becky Aldinger, Director Purchasing/Supply Chain.

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 made it necessary to conduct the meeting using technology for staff as well as for the general public. 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 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. Eidson, seconded by Mr. Bryant, and unanimously carried.

Item #4 – Approval of Work Session Minutes

REGULAR SESSION –WEDNESDAY, APRIL 21, 2021

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

A motion was made to approve the minutes of the Work Session of April 7, 2021 by Mr. Groneman, seconded by Ms. Gonzales, and unanimously carried.

Item #5 – Approval of Regular Session Minutes

A motion was made to approve the minutes of the Regular Session of April 7, 2021 by Mr. Bryant, seconded by Ms. Gonzales, and unanimously carried.

Item #6 – Public Comments

Mr. Ty Gorman, 2843 Parkwood Blvd., commented about the dangers of shut-offs for non-payment during a pandemic, in addition to the cold temperatures of the last few nights. He also commented on the issue of not having a policy for shut-offs when a medical device was dependent on electricity.

Mr. Johnson asked Mr. Gorman if he had received the email sent about discussing issues that had been raised.

Mr. Gorman said that the Build Power Moka group, which he was a part of, had received the email and would be in touch to set a meeting.

Louise Lynch, 737 Miami Ave. Ms. Lynch said she had been given contact information for Catholic Charities by a Board member. She had contacted them for assistance, however, that was only a one-time solution which was not enough. She also requested an update on the medical device dependency matter.

Mr. Johnson asked Ms. Lynch if she had reached out to the United Way as a possible applicant for the hardship program as well as other utility assistance programs provided through them. He also spoke about the KERA program through the State of Kansas as they had monies available for utility assistance.

Ms. Lynch was currently working with the administrators at the KERA program to submit her application. Technology issues were preventing her application from going through. She was concerned that the situation with KERA would not stop her utilities from being shut off.

REGULAR SESSION –WEDNESDAY, APRIL 21, 2021

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) SS
CITY OF KANSAS CITY)

Mr. Johnson told Ms. Lynch that someone would be contacting her the following day.

Emily Wolfe, 4449 Booth Street, wanted to express her support for the previous callers and the issues that were being raised.

Dustin Hare, WyCo Mutual Aid, 7800 W. 60 Ter., (comment came later) wanted to inform the Board that he was helping customers attempting to obtain assistance through the KERA program as well as local service providers who were still being disconnected.

Item #7 – General Manager / Staff Reports

- i. *COVID-19 Update:* Mr. Johnson gave an update on company COVID-19 matters. He also spoke about the work continuing on the Kansas Emergency Rental Assistance (KERA) program, as a portion of that program included utility assistance. Ms. Lori Austin, Chief Financial Officer/Chief Administrative Officer had communicated with the administrators of the program and let them know we had put an extension in place for customers who provided acknowledgements from KERA stating they had applied for the program.

Mr. Johnson addressed comments from the Board. He asked Mr. David Mehlhaff, Chief Communications Officer to inform the public about the grace period.

- ii. *Leavenworth Road Association Update:* Ms. Lou Braswell, Executive Director thanked BPU and gave an update to the Board which included:
 - The Summer Youth program; local businesses became mentors to those in the youth program and gave insight on what being an employee was. Also, Team Teen, where kids from different states came in for a week and accomplished great things. In 2019 they accomplished major repairs to 40 houses in four days.
 - They were going to start a program “Dine in the Dotte”, which would help local restaurants.
 - Due to welcomed construction, the Leavenworth Road parade would not take place. Hopefully the Fishing Derby would be back this year.

REGULAR SESSION –WEDNESDAY, APRIL 21, 2021

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

- Every first and third Friday of the month they had been working with Harvesters and Sunset Christian Church and community policing to provide food for 60-65 cars each time. They were hoping to increase those numbers with the end of winter.

- iii. *Turner Community Connection Update:* Ms. Chandra Ward thanked BPU and gave a recap and a look at what was ahead for the Turner Community Youth Program. They had about 20 kids that they worked with in the summer on a community garden, at the recreation center, the library, etc. They would be navigating through COVID protocols to place those kids this summer. The placement sites were looking forward to having the kids.
- iv. *Miscellaneous Comments:* Mr. Johnson reminded that there would be a joint BPU/UG meeting for the Board President and Vice-President. He also introduced a new staff member, Ms. Becky Aldinger, Director Purchasing/Supply Chain.

Ms. Aldinger was excited to be a part of BPU and spoke about her background.

Mr. Johnson added that Mr. Mehlhaff was working on the website to develop a page specifically designed around supply chains and contracts.

Item #8 – Board Comments

Mr. Groneman thanked all who presented. He also wanted to make sure that those who had been affected by COVID-19 got the information they needed to get through this time.

Mr. Eidson echoed Mr. Groneman and welcomed Ms. Aldinger to the team.

Mr. Bryant was glad to hear that the neighborhood groups would be planning youth programs this year. He welcomed both Ms. Aldinger and Mr. Sullivan to the team.

Ms. Gonzales wanted to emphasize the importance of reaching out to the people who needed help. She also thanked the neighbor groups for their work. She also welcomed the new teammates.

Ms. Mulvany Henry echoed Mr. Groneman’s and Ms. Gonzales’s comments. Communicating early and often on the ongoing assistance programs and their updates was very

REGULAR SESSION –WEDNESDAY, APRIL 21, 2021

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

important. She welcomed Ms. Aldinger and thanked Mr. Sullivan for his Work Session presentation. She asked Mr. Dumovich for an update on employee vaccinations.

Mr. Dumovich reported that approximately two thirds of the employees had been vaccinated.

Ms. Mulvany Henry encouraged all to get the vaccine.

Mr. Milan echoed all of the Board’s comments. He also wanted to remind that the youth programs were not just for the summer but all year around.

Item #9 – Executive Session

Ms. Angela Lawson, Deputy Chief Counsel proposed a motion for adoption as follows:

“After taking a five minute break, I move that the Board go into Executive Session in the first floor Conference room and by phone session to discuss confidential matters related to evaluation of the General Manager, a personnel matter of nonelected personnel as justified under the open meetings, matters of a nonelected employee exception, in the Kansas Open Meetings Act; and that the General Manager, William Johnson, Deputy Chief Counsel, Angela Lawson, be present to participate in the discussion and that all other be dismissed from the room and public electronic and telephonic transmissions cease and that we would reconvene in open session returning to both electronic and telephonic broadcasting at 7:55 PM in the board room to either to take action in an open session or to adjourn.”

A motion was made by Mr. Bryant, seconded by Ms. Gonzales and carried unanimously.

At 7:55 P.M. the meeting was opened.

A motion was made to return to Executive Session until complete and that no further action would be taken by Mr. Bryant, seconded by Ms. Gonzales and carried unanimously.

REGULAR SESSION –WEDNESDAY, APRIL 21, 2021

STATE OF KANSAS)
) SS
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Item #10 – Adjourn

At 9:27 P.M. the meeting adjourned.

ATTEST:

APPROVED:

Secretary

President

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



Preliminary Monthly Financial Statements

Unaudited

For the Period Ending

March 31, 2021

Prepared By Accounting

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



**Preliminary March 2021
Financial Statements**

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



ASSETS

CAPITAL ASSETS

	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
Property, Plant and Equipment	1,405,212,162	1,458,668,832	419,613,272	393,489,006	1,824,825,434	1,852,157,838
Accumulated Depreciation	(719,891,625)	(740,190,348)	(156,640,181)	(148,570,765)	(876,531,806)	(888,761,113)
Acquisition Adjustment	24,923,502	26,124,634	-	-	24,923,502	26,124,634
Plant in Service, Net	710,244,038	744,603,118	262,973,092	244,918,241	973,217,130	989,521,359
Construction Work In Progress	82,336,301	108,560,418	11,446,393	28,290,180	93,782,694	136,850,598
CAPITALASSETS, NET	\$ 792,580,339	\$ 853,163,536	\$ 274,419,485	\$ 273,208,421	\$ 1,066,999,824	\$ 1,126,371,957

CURRENT ASSETS

Cash & Marketable Securities	16,743,626	25,007,617	2,937,236	945,213	19,680,862	25,952,830
Economic Development Fund	350,000	350,000	150,000	150,000	500,000	500,000
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
Cash Reserve - Market	11,000,000	-	-	-	11,000,000	-
System Development Reserve	-	-	10,300,676	9,422,900	10,300,676	9,422,900
Accounts Receivable	21,645,331	23,849,378	3,531,225	3,495,139	25,176,556	27,344,517
Accounts Receivable Unbilled	12,390,453	11,476,712	2,732,178	2,466,230	15,122,631	13,942,942
Allowance for Doubtful Account	(432,549)	(282,429)	(41,942)	(39,987)	(474,491)	(322,416)
Plant & Material Inventory	17,679,203	18,437,200	2,395,715	2,387,775	20,074,918	20,824,975
Fuel Inventory	5,664,885	6,311,700	-	-	5,664,885	6,311,700
Prepaid Insurance	1,981,008	1,905,440	199,960	130,459	2,180,968	2,035,899
Fuel/Purchase Power Deferred	-	-	-	-	-	-
Other Current Assets	982,870	306,568	3,883	(68)	986,753	306,500
Intercompany	33,330,914	35,670,716	(33,330,914)	(35,670,716)	-	-
TOTALCURRENT ASSETS	\$ 132,172,014	\$ 133,869,175	\$ (4,411,983)	\$ (10,003,055)	\$ 127,760,031	\$ 123,866,120



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



	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	15,914,044	16,854,354	4,760,227	4,398,301	20,674,271	21,252,655
Construction Fund 2016A	-	-	-	-	-	-
Construction Fund 2016C	1,543,442	8,152,907	-	-	1,543,442	8,152,907
Construction Fund 2020A	8,200,108	-	-	-	8,200,108	-
Improvement & Emergency Fund	1,350,000	1,350,000	150,000	150,000	1,500,000	1,500,000
Customer Deposits Reserve	6,113,841	5,845,559	1,315,376	1,226,161	7,429,217	7,071,720
TOTAL RESTRICTED ASSETS	\$ 33,121,435	\$ 32,202,820	\$ 6,225,603	\$ 5,774,462	\$ 39,347,038	\$ 37,977,282
Debt Issue Costs	-	-	-	-	-	-
System Development Costs	375,923	443,439	55,201	57,894	431,124	501,333
Notes Receivable	23,388	38,634	-	-	23,388	38,634
Deferred Debits						
Net Pension Assets	5,764,658	-	1,441,164	-	7,205,822	-
Regulatory Asset	68,963,565	-	-	-	68,963,565	-
TOTAL NON CURRENT ASSETS	\$ 108,248,969	\$ 32,684,893	\$ 7,721,968	\$ 5,832,356	\$ 115,970,937	\$ 38,517,249
TOTAL ASSETS	\$ 1,033,001,322	\$ 1,019,717,604	\$ 277,729,470	\$ 269,037,722	\$ 1,310,730,792	\$ 1,288,755,326
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Debt - 2012A Refunding	-	3,747,849	-	916,510	-	4,664,359
Deferred Debt - 2014A Refunding	1,411,340	1,995,342	468,984	663,047	1,880,324	2,658,389
Deferred Debt - 2016B Refunding	-	91,782	-	13,714	-	105,496
Deferred Debt - 2016B Refunding	2,009,524	2,159,302	50,925	54,721	2,060,449	2,214,023
Deferred Debt - 2020B Refunding	2,426,635	-	598,718	-	3,025,353	-
Deferred Debt - Pension	20,226,916	59,136,853	5,083,066	14,810,550	25,309,982	73,947,403
Deferred Debit - OPEB	331,295	493,884	82,824	123,471	414,119	617,355
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 26,405,710	\$ 67,625,012	\$ 6,284,517	\$ 16,582,013	\$ 32,690,227	\$ 84,207,025
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,059,407,032	\$ 1,087,342,616	\$ 284,013,987	\$ 285,619,735	\$ 1,343,421,019	\$ 1,372,962,351



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



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
NET POSITION						
Net Position	339,263,892	325,294,285	164,577,161	154,864,799	503,841,053	480,159,084
TOTAL NET POSITION	\$ 339,263,892	\$ 325,294,285	\$ 164,577,161	\$ 154,864,799	\$ 503,841,053	\$ 480,159,084

LIABILITIES

LONG TERM DEBT - REVENUE BOND

Principal	571,653,696	587,252,372	59,675,419	62,415,131	631,329,115	649,667,503
Government Loans	2,743,719	2,963,066	23,944,134	26,692,984	26,687,853	29,656,050
TOTAL LONG TERM DEBT	\$ 574,397,415	\$ 590,215,438	\$ 83,619,553	\$ 89,108,115	\$ 658,016,968	\$ 679,323,553

DEFERRED CREDITS

Accum Provision for Benefits	-	-	-	-	-	-
Pension Obligation	-	26,096,694	-	6,524,174	-	32,620,868
OPEB Obligation	41,440,434	40,987,444	10,360,108	10,246,861	51,800,542	51,234,305
Const Contract Retainage Payable - Noncurrent	-	-	-	-	-	-
TOTAL DEFERRED CREDITS	\$ 41,440,434	\$ 67,084,138	\$ 10,360,108	\$ 16,771,035	\$ 51,800,542	\$ 83,855,173

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	2,982,385	2,763,536	3,415,307	2,977,111
Interest on Revenue Bonds	1,769,009	2,224,613	129,268	253,205	1,898,277	2,477,818
Customer Deposits	6,113,841	5,845,559	1,315,376	1,226,161	7,429,217	7,071,720
Accounts Payable	14,139,969	16,885,880	1,132,213	1,534,385	15,272,182	18,420,265



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



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
Payroll & Payroll Taxes	9,082,540	6,811,811	2,472,060	2,230,440	11,554,600	9,042,251
Benefits & Reclaim	945,725	1,185,725	-	-	945,725	1,185,725
Accrued Claims Payable Public Liab	213,644	239,802	186,318	203,272	399,962	443,074
Accrued Claims Payable-WC	1,006,549	883,433	397,601	316,208	1,404,150	1,199,641
Other Accrued Liabilities	10,765,160	6,336,775	47,972	48,876	10,813,132	6,385,651
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	2,173,142	2,157,443	423,924	414,015	2,597,066	2,571,458
TOTAL CURRENT LIABILITIES	\$ 66,396,116	\$ 63,077,441	\$ 17,420,956	\$ 15,151,163	\$ 83,817,072	\$ 78,228,604
TOTAL LIABILITIES	\$ 682,233,965	\$ 720,377,017	\$ 111,400,617	\$ 121,030,313	\$ 793,634,582	\$ 841,407,330
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	706,444	-	193,367	-	899,811	-
Recovery Fuel/Purchase Power	5,831,361	2,772,818	-	-	5,831,361	2,772,818
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
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 37,909,175	\$ 41,671,314	\$ 8,036,209	\$ 9,724,623	\$ 45,945,384	\$ 51,395,937
TOTAL LIABILITIES, NET POSITION AND DEFERRED INFLOWS RESOURCES	\$ 1,059,407,032	\$ 1,087,342,616	\$ 284,013,987	\$ 285,619,735	\$ 1,343,421,019	\$ 1,372,962,351



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
All Operating Unit Values
For The Period Ending March 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										
<i>Sales of Energy and Water</i>										
7,246,077	8,213,225	113%	7,252,520	13%	Residential Sales	24,264,299	25,219,467	23,268,276	98,766,874	26%
7,794,912	8,619,107	111%	8,581,427	-	Commercial Sales	24,339,947	24,384,638	26,171,505	103,481,080	24%
3,747,106	4,196,559	112%	4,209,515	-	Industrial Sales	11,667,816	10,682,717	13,368,972	50,562,089	21%
755,751	941,609	125%	944,656	-	Schools	2,502,427	2,925,261	3,072,914	9,273,360	32%
28,000	29,465	105%	29,907	-1%	Highway Lighting	84,000	87,577	92,647	333,900	26%
-	-	-	-	-	Public Authorities	-	-	-	28,000	-
46,500	52,045	112%	47,271	10%	Fire Protection	140,500	160,704	142,956	575,000	28%
19,618,346	22,052,009	112%	21,065,297	5%	Total Sales of Energy and Water	62,998,989	63,460,365	66,117,269	263,020,303	24%
118,800	94,409	79%	92,626	2%	Borderline Electric Sales	316,900	338,750	309,562	1,189,100	28%
293,521	97,978	33%	712,518	-86%	Wholesale Market Sales	928,344	18,989,603	2,798,056	4,071,462	466%
412,321	192,386	47%	805,144	-76%	Total Other Utility Sales	1,245,244	19,328,353	3,107,617	5,260,562	367%
240,538	55,585	23%	241,760	-77%	Forfeited Discounts	740,048	172,684	685,272	2,984,935	6%
155,183	639,250	412%	194,100	229%	Connect/Disconnect Fees	471,623	867,049	505,512	2,161,664	40%
263,520	3,029	1%	24,777	-88%	Tower/Pole Attachment Rentals	754,959	447,825	511,023	2,470,000	18%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
3,258	743	23%	1,250	-41%	Diversion Fines	9,775	2,342	12,740	45,525	5%
89,602	172,910	193%	64,158	170%	Service Fees	328,017	433,282	226,722	1,138,000	38%
15,775	15,277	97%	15,170	-	Other Miscellaneous Revenues	47,325	46,205	43,375	184,500	25%
-	1,943,787	-	924,273	110%	Deferred Revenue-Fuel/PP-Amort	-	5,831,361	2,772,818	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
767,876	2,830,580	369%	1,465,489	93%	Total Other Revenues	2,351,747	7,800,748	4,757,460	8,984,624	87%
2,451,943	2,597,067	106%	2,571,459	-	Payment In Lieu Of Taxes	7,855,670	7,740,071	8,086,079	32,716,966	24%
2,451,943	2,597,067	106%	2,571,459	-	Total Payment In Lieu Of Taxes	7,855,670	7,740,071	8,086,079	32,716,966	24%
\$ 23,250,486	\$ 27,672,042	119%	\$ 25,907,388	7%	TOTAL OPERATING REVENUES	\$ 74,451,650	\$ 98,329,537	\$ 82,068,426	\$ 309,982,454	32%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
All Operating Unit Values
For The Period Ending March 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										
3,610,921	3,753,802	104%	3,495,866	7%	Production	10,610,327	9,459,475	9,176,924	44,158,152	21%
4,039,202	5,460,773	135%	3,473,350	57%	Purchased Power	11,420,201	10,282,956	10,733,960	44,696,791	23%
1,793,366	1,390,924	78%	2,727,501	-49%	Fuel	6,634,535	18,645,376	7,988,192	32,418,780	58%
4,091,534	3,720,663	91%	3,485,180	7%	Transmission and Distribution	12,307,923	10,405,093	10,938,439	48,314,939	22%
481,562	446,485	93%	497,182	-10%	Customer Account Expense	1,443,651	1,245,558	1,455,842	5,784,534	22%
2,401,158	2,123,520	88%	2,174,186	-2%	General and Administrative	7,496,535	5,567,832	6,327,265	30,569,490	18%
3,078,485	3,245,446	105%	2,922,537	11%	Depreciation and Amortization	9,454,223	9,726,441	8,769,184	36,807,173	26%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 19,496,227	\$ 20,141,613	103%	\$ 18,775,800	7%	TOTAL OPERATING EXPENSES	\$ 59,367,395	\$ 65,332,731	\$ 55,389,806	\$ 242,749,859	27%
\$ 3,754,259	\$ 7,530,429	201%	\$ 7,131,588	6%	OPERATING INCOME	\$ 15,084,255	\$ 32,996,806	\$ 26,678,620	\$ 67,232,595	49%
NON OPERATING INCOME/EXPENSE										
181,853	10,014	6%	128,575	-92%	Investment Interest	549,558	27,979	398,292	1,945,350	1%
(2,010,127)	(1,898,278)	94%	(2,468,447)	-23%	Interest - Long Term Debt	(6,118,009)	(6,165,020)	(7,726,862)	(23,273,074)	26%
(7,000)	(9,192)	131%	(8,605)	7%	Interest - Other	(21,000)	(27,293)	(25,483)	(84,000)	32%
(2,451,943)	(2,597,067)	106%	(2,571,459)	-	PILOT Transfer Expense	(7,855,670)	(7,740,071)	(8,086,079)	(32,716,966)	24%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
59,524	70,392	118%	4,985	1,312%	Other Income	178,496	146,628	148,446	789,000	19%
(35)	-	-	-	-	Other Expense	(106)	-	-	(425)	-
\$ (4,227,728)	\$ (4,424,131)	105%	\$ (4,914,951)	-10%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (13,266,731)	\$ (13,757,777)	\$ (15,291,686)	\$ (53,340,115)	26%
\$ (473,469)	\$ 3,106,298	-656%	\$ 2,216,637	40%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 1,817,524	\$ 19,239,029	\$ 11,386,933	\$ 13,892,480	138%
TRANSFER AND CONTRIBUTION TO/FROM										
37,500	259,362	692%	-	-	NExch-Main, Design & Ext Fee	112,500	259,362	-	450,000	58%
\$ (435,969)	\$ 3,365,660	-772%	\$ 2,216,637	52%	TOTAL CHANGE IN NET POSITION	\$ 1,930,024	\$ 19,498,391	\$ 11,386,933	\$ 14,342,480	136%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
E-Electric
For The Period Ending March 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										
<i>Sales of Energy and Water</i>										
5,383,000	6,167,797	115%	5,448,658	13%	Residential Sales	18,459,000	19,375,154	17,701,949	74,539,000	26%
7,010,000	7,740,296	110%	7,788,814	-	Commercial Sales	21,879,000	22,073,013	23,668,416	92,238,000	24%
3,259,000	3,786,386	116%	3,718,797	2%	Industrial Sales	10,180,000	9,431,291	11,601,066	44,362,000	21%
716,000	900,832	126%	905,485	-	Schools	2,380,000	2,818,236	2,949,886	8,615,000	33%
28,000	29,465	105%	29,907	-1%	Highway Lighting	84,000	87,577	92,647	333,900	26%
-	-	-	-	-	Public Authorities	-	-	-	-	-
-	-	-	-	-	Fire Protection	-	-	-	-	-
16,396,000	18,624,776	114%	17,891,661	4%	Total Sales of Energy and Water	52,982,000	53,785,271	56,013,963	220,087,900	24%
118,800	94,409	79%	92,626	2%	Borderline Electric Sales	316,900	338,750	309,562	1,189,100	28%
220,833	-	-	629,645	-100%	Wholesale Market Sales	662,500	18,799,014	2,547,059	2,650,000	709%
339,633	94,409	28%	722,271	-87%	Total Other Utility Sales	979,400	19,137,764	2,856,621	3,839,100	498%
205,348	44,468	22%	193,408	-77%	Forfeited Discounts	604,000	138,147	548,217	2,408,000	6%
132,550	621,045	469%	170,619	264%	Connect/Disconnect Fees	397,650	812,663	424,014	1,831,100	44%
259,080	3,029	1%	23,713	-87%	Tower/Pole Attachment Rentals	611,429	349,672	439,570	2,140,000	16%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
3,083	597	19%	(748)	-180%	Diversion Fines	9,250	2,196	7,062	37,000	6%
6,579	700	11%	1,000	-30%	Service Fees	78,947	1,750	3,150	125,000	1%
14,708	15,277	104%	15,170	-	Other Miscellaneous Revenues	44,125	45,244	42,093	176,500	26%
-	1,943,787	-	924,273	110%	Deferred Revenue-Fuel/PP-Amort	-	5,831,361	2,772,818	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
621,349	2,628,903	423%	1,327,435	98%	Total Other Revenues	1,745,401	7,181,033	4,236,924	6,717,600	107%
2,038,061	2,173,142	107%	2,157,443	-	Payment In Lieu Of Taxes	6,546,851	6,463,672	6,815,719	27,116,482	24%
2,038,061	2,173,142	107%	2,157,443	-	Total Payment In Lieu Of Taxes	6,546,851	6,463,672	6,815,719	27,116,482	24%
\$ 19,395,043	\$ 23,521,229	121%	\$ 22,098,810	6%	TOTAL OPERATING REVENUES	\$ 62,253,651	\$ 86,567,740	\$ 69,923,226	\$ 257,761,082	34%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
E-Electric
For The Period Ending March 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										
3,026,007	3,244,769	107%	2,993,874	8%	Production	8,905,511	8,045,016	7,720,620	37,285,133	22%
4,039,202	5,460,773	135%	3,473,350	57%	Purchased Power	11,420,201	10,282,956	10,733,960	44,696,791	23%
1,793,366	1,390,924	78%	2,727,501	-49%	Fuel	6,634,535	18,645,376	7,988,192	32,418,780	58%
2,835,826	2,478,809	87%	2,397,654	3%	Transmission and Distribution	8,543,376	6,952,859	7,478,446	33,548,923	21%
302,633	280,019	93%	323,073	-13%	Customer Account Expense	906,714	782,778	933,343	3,635,256	22%
1,893,687	1,644,856	87%	1,654,021	-	General and Administrative	5,871,945	4,379,064	4,846,211	23,861,412	18%
2,417,348	2,546,603	105%	2,280,775	12%	Depreciation and Amortization	7,470,814	7,636,116	6,843,710	28,873,537	26%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 16,308,068	\$ 17,046,754	105%	\$ 15,850,246	8%	TOTAL OPERATING EXPENSES	\$ 49,753,096	\$ 56,724,165	\$ 46,544,483	\$ 204,319,832	28%
\$ 3,086,975	\$ 6,474,475	210%	\$ 6,248,564	4%	OPERATING INCOME	\$ 12,500,555	\$ 29,843,576	\$ 23,378,743	\$ 53,441,250	56%
NON OPERATING INCOME/EXPENSE										
150,657	8,222	5%	105,631	-92%	Investment Interest	455,971	22,821	331,184	1,571,000	1%
(1,769,009)	(1,769,009)	100%	(2,216,460)	-20%	Interest - Long Term Debt	(5,378,740)	(5,378,740)	(6,649,380)	(21,109,925)	25%
(6,250)	(7,565)	121%	(7,044)	7%	Interest - Other	(18,750)	(22,494)	(20,841)	(75,000)	30%
(2,038,061)	(2,173,142)	107%	(2,157,443)	-	PILOT Transfer Expense	(6,546,851)	(6,463,672)	(6,815,719)	(27,116,482)	24%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
54,607	40,632	74%	8,553	375%	Other Income	163,746	117,557	150,413	730,000	16%
(35)	-	-	-	-	Other Expense	(106)	-	-	(425)	-
\$ (3,608,092)	\$ (3,900,863)	108%	\$ (4,266,763)	-9%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (11,324,730)	\$ (11,724,528)	\$ (13,004,342)	\$ (46,000,833)	25%
\$ (521,117)	\$ 2,573,612	-494%	\$ 1,981,801	30%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 1,175,825	\$ 18,119,048	\$ 10,374,402	\$ 7,440,418	244%
TRANSFER AND CONTRIBUTION TO/FROM										
-	-	-	-	-	NExch-Main, Design & Ext Fee	-	-	-	-	-
\$ (521,117)	\$ 2,573,612	-494%	\$ 1,981,801	30%	TOTAL CHANGE IN NET POSITION	\$ 1,175,825	\$ 18,119,048	\$ 10,374,402	\$ 7,440,418	244%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
W-Water
For The Period Ending March 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										
<i>Sales of Energy and Water</i>										
1,863,077	2,045,428	110%	1,803,862	13%	Residential Sales	5,805,299	5,844,313	5,566,327	24,227,874	24%
784,912	878,810	112%	792,613	11%	Commercial Sales	2,460,947	2,311,625	2,503,088	11,243,080	21%
488,106	410,173	84%	490,718	-16%	Industrial Sales	1,487,816	1,251,426	1,767,906	6,200,089	20%
39,751	40,777	103%	39,170	4%	Schools	122,427	107,025	123,028	658,360	16%
-	-	-	-	-	Highway Lighting	-	-	-	-	-
-	-	-	-	-	Public Authorities	-	-	-	28,000	-
46,500	52,045	112%	47,271	10%	Fire Protection	140,500	160,704	142,956	575,000	28%
3,222,346	3,427,234	106%	3,173,636	8%	Total Sales of Energy and Water	10,016,989	9,675,093	10,103,306	42,932,403	23%
-	-	-	-	-	Borderline Electric Sales	-	-	-	-	-
72,688	97,978	135%	82,873	18%	Wholesale Market Sales	265,844	190,589	250,997	1,421,462	13%
72,688	97,978	135%	82,873	18%	Total Other Utility Sales	265,844	190,589	250,997	1,421,462	13%
35,190	11,117	32%	48,352	-77%	Forfeited Discounts	136,048	34,537	137,054	576,935	6%
22,633	18,206	80%	23,482	-22%	Connect/Disconnect Fees	73,973	54,387	81,498	330,564	16%
4,440	-	-	1,064	-100%	Tower/Pole Attachment Rentals	143,531	98,153	71,452	330,000	30%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
175	146	83%	1,998	-93%	Diversion Fines	525	146	5,678	8,525	2%
83,023	172,210	207%	63,158	173%	Service Fees	249,070	431,532	223,572	1,013,000	43%
1,067	-	-	-	-	Other Miscellaneous Revenues	3,200	961	1,282	8,000	12%
-	-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	-	-	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
146,528	201,678	138%	138,054	46%	Total Other Revenues	606,346	619,715	520,536	2,267,024	27%
413,881	423,924	102%	414,015	2%	Payment In Lieu Of Taxes	1,308,819	1,276,399	1,270,360	5,600,484	23%
413,881	423,924	102%	414,015	2%	Total Payment In Lieu Of Taxes	1,308,819	1,276,399	1,270,360	5,600,484	23%
\$ 3,855,443	\$ 4,150,813	108%	\$ 3,808,577	9%	TOTAL OPERATING REVENUES	\$ 12,197,998	\$ 11,761,796	\$ 12,145,200	\$ 52,221,372	23%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
W-Water
For The Period Ending March 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										
584,914	509,033	87%	501,992	1%	Production	1,704,816	1,414,459	1,456,304	6,873,019	21%
-	-	-	-	-	Purchased Power	-	-	-	-	-
-	-	-	-	-	Fuel	-	-	-	-	-
1,255,709	1,241,854	99%	1,087,525	14%	Transmission and Distribution	3,764,547	3,452,235	3,459,993	14,766,017	23%
178,929	166,466	93%	174,109	-4%	Customer Account Expense	536,937	462,779	522,499	2,149,277	22%
507,470	478,664	94%	520,165	-8%	General and Administrative	1,624,589	1,188,768	1,481,053	6,708,078	18%
661,136	698,843	106%	641,762	9%	Depreciation and Amortization	1,983,409	2,090,325	1,925,474	7,933,636	26%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 3,188,158	\$ 3,094,860	97%	\$ 2,925,553	6%	TOTAL OPERATING EXPENSES	\$ 9,614,298	\$ 8,608,566	\$ 8,845,323	\$ 38,430,026	22%
\$ 667,285	\$ 1,055,954	158%	\$ 883,024	20%	OPERATING INCOME	\$ 2,583,700	\$ 3,153,230	\$ 3,299,876	\$ 13,791,345	23%
NON OPERATING INCOME/EXPENSE										
31,196	1,792	6%	22,944	-92%	Investment Interest	93,587	5,158	67,108	374,350	1%
(241,117)	(129,269)	54%	(251,988)	-49%	Interest - Long Term Debt	(739,269)	(786,280)	(1,077,482)	(2,163,148)	36%
(750)	(1,627)	217%	(1,561)	4%	Interest - Other	(2,250)	(4,799)	(4,643)	(9,000)	53%
(413,881)	(423,924)	102%	(414,015)	2%	PILOT Transfer Expense	(1,308,819)	(1,276,399)	(1,270,360)	(5,600,484)	23%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
4,917	29,760	605%	(3,568)	-934%	Other Income	14,750	29,071	(1,968)	59,000	49%
-	-	-	-	-	Other Expense	-	-	-	-	-
\$ (619,636)	\$ (523,268)	84%	\$ (648,188)	-19%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (1,942,001)	\$ (2,033,249)	\$ (2,287,345)	\$ (7,339,282)	28%
\$ 47,648	\$ 532,686	1,118%	\$ 234,836	127%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 641,699	\$ 1,119,981	\$ 1,012,532	\$ 6,452,063	17%
TRANSFER AND CONTRIBUTION TO/FROM										
37,500	259,362	692%	-	-	NExch-Main, Design & Ext Fee	112,500	259,362	-	450,000	58%
\$ 85,148	\$ 792,048	930%	\$ 234,836	237%	TOTAL CHANGE IN NET POSITION	\$ 754,199	\$ 1,379,343	\$ 1,012,532	\$ 6,902,063	20%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
March 2021

	2021 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	%
				REMAINING
PERSONNEL				
1010-Regular Labor	47,785,101	10,920,755	36,864,346	77.15%
1020-Overtime/Special Pay	4,506,450	892,334	3,614,116	80.20%
1030-Health Care/Medical Benefit	10,767,713	2,447,876	8,319,837	77.27%
1040-Medical Insurance-Retirees	3,040,132	875,000	2,165,132	71.22%
1050-Pension Benefit	6,040,320	960,978	5,079,341	84.09%
1070-Life Insurance Benefit	763,503	199,495	564,009	73.87%
1080-Unemployment Benefit	47,844	11,450	36,394	76.07%
1090-OASDI/HI (FICA)	3,599,505	875,968	2,723,537	75.66%
1100-Liability Insurance/Work Co	1,170,705	296,806	873,900	74.65%
1110-Compensatory Balance Reserve	1,092,041	272,866	819,175	75.01%
1130-Disability Pay Benefit	550,648	135,196	415,452	75.45%
1140-Employee Education Assistance	60,000	28,563	31,437	52.39%
1170-Board Per Diem	6,000	-	6,000	100.00%
1180-Long-Term Care	83,291	21,791	61,500	73.84%
1990-Other Employee Benefits	55,000	145,452	(90,452)	(164.46)%
TOTAL PERSONNEL	79,568,253	18,084,530	61,483,723	77.27%

SERVICES				
2010-Tree Trimming Services	2,675,615	329,040	2,346,575	87.70%
2011-Contract Line Services	2,000	-	2,000	100.00%
2020-Legal Services	503,000	39,763	463,237	92.09%
2030-Engineering Services	1,811,800	243,075	1,568,724	86.58%
2040-Accounting/Costing Services	12,000	-	12,000	100.00%
2050-Auditing Services	295,000	45,174	249,827	84.69%
2060-Actuarial Services	16,500	-	16,500	100.00%
2070-Banking/Cash Mgmt/Treasury	785,500	153,877	631,623	80.41%
2080-Financial Advisory	36,000	-	36,000	100.00%
2090-General Management Services	110,000	(621)	110,620	100.56%
2100-Human Resource Services	244,100	28,149	215,951	88.47%
2110-Environmental Services	856,004	93,057	762,947	89.13%
2130-Computer Hardware Maintenance	314,600	56,060	258,540	82.18%
2131-Computer Software Maintenance	4,197,349	637,718	3,559,631	84.81%
2140-Advertising/Marketing/Sales	431,000	38,579	392,421	91.05%
2150-Janitorial Services	904,200	257,902	646,298	71.48%
2151-Trash Disposal	49,610	5,776	43,834	88.36%
2160-Travel/Training/Safety	840,020	38,571	801,449	95.41%
2170-Outside Printing & Duplicating	322,350	25,974	296,376	91.94%
2180-Insurance Services	2,000,000	631,088	1,368,912	68.45%
2190-Dues/Memberships/Subscription	390,645	132,926	257,719	65.97%
2200-Telecommunications Services	454,091	76,202	377,889	83.22%
2210-Clerical/Office/Tech Services	191,700	59,529	132,171	68.95%
2211-Copier Services	85,400	15,092	70,308	82.33%
2220-Security Services	1,986,550	175,349	1,811,201	91.17%
2230-Collection Services	90,000	16,744	73,256	81.40%
2240-Building Maintenance Service	1,392,721	288,875	1,103,846	79.26%
2241-Building Maint Srvc - HVAC	184,383	31,010	153,373	83.18%
2242-Building Maint Srvc - Elevator	72,316	25,718	46,598	64.44%
2243-Pest & Bird Control	4,290	-	4,290	100.00%
2244-Grounds Maintenance	77,480	33,521	43,959	56.74%
2250-Mailing/Shipping Services	96,250	92,332	3,918	4.07%
2260-Meter Testing/Protection	5,400	-	5,400	100.00%
2270-Public Notice	38,250	10,443	27,807	72.70%
2282-IT Prof Contracted Services	1,844,800	387,867	1,456,932	78.98%
2300-Equipment Maintenance	800,325	120,636	679,689	84.93%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
March 2021

	2021 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
2310-City Wide Yard Restoration	55,000	4,646	50,354	91.55%
2320-City Street Repairs	1,000,000	162,230	837,770	83.78%
2330-Right Of Way/Easements	112,000	38,547	73,453	65.58%
2340-Auxiliary Boiler Maintenance	3,500	203	3,297	94.20%
2351-Control System Support Service	120,000	-	120,000	100.00%
2360-Other Power Plant Maint	-	7,208	(7,208)	-
2370-Liab-Inj Damages	1,283,000	346,488	936,512	72.99%
2380-Sponsorships	584,600	69,951	514,649	88.03%
2390-Risk Mngmnt & Consulting Srv	5,000	-	5,000	100.00%
2500-Dogwood Gas Plant O&M	5,150,142	808,927	4,341,215	84.29%
2990-Other Professional Services	819,472	72,352	747,120	91.17%
TOTAL SERVICES	33,253,963	5,599,978	27,653,985	83.16%

FUELS

3010-Main Flame Fuel	30,688,780	17,965,524	12,723,256	41.46%
3012-Building Heat Fuel	1,500	150	1,350	89.99%
3020-Start Up Fuel	600,000	230,276	369,724	61.62%
3025-AQC - Reagents	1,130,000	449,576	680,424	60.21%
3030-Ash Handling	1,200,000	365,821	834,179	69.51%
3040-On Road Vehicle Fuel	425,000	118,254	306,746	72.18%
3050-Purchase Power Energy	4,800,000	1,825,457	2,974,543	61.97%
3055-Purchased Power - Renewables	28,743,687	6,549,753	22,193,934	77.21%
3070-Purch Pwr Capacity NonEconomic	4,653,104	1,159,614	3,493,490	75.08%
3080-Purchased Power Transmission	7,200,000	1,124,083	6,075,917	84.39%
3110-Off Road Fuel	107,500	29,648	77,852	72.42%
3600-Renewable Energy Certificates	(700,000)	(375,951)	(324,049)	(46.29)%
3990-Other Purchased Power	259,600	43,560	216,040	83.22%
TOTAL FUELS	79,109,171	29,485,765	49,623,406	62.73%

SUPPLIES

4000-Supplies	-	366	(366)	-
4010-Office Supplies & Materials	179,250	26,021	153,229	85.48%
4020-Laboratory Supplies	30,000	5,331	24,669	82.23%
4030-Janitorial Supplies	28,800	4,293	24,507	85.09%
4040-Comp/Srvr/Ntwrk Hrdwr Equip	1,007,370	214,538	792,832	78.70%
4041-Comp/Srvr/Ntwrk Sftwr & Lic	81,100	2,140	78,960	97.36%
4050-Small Tools & Machinery	257,300	77,955	179,345	69.70%
4060-Water Treatment Chemicals	611,400	60,429	550,971	90.12%
4070-Ferric Chemicals	160,000	14,055	145,945	91.22%
4080-Lime/Caustic Chemicals	125,000	16,433	108,567	86.85%
4090-Chlorine Chemicals	210,000	25,551	184,449	87.83%
4100-Other Chemicals & Supplies	182,000	32,690	149,310	82.04%
4110-Clothing/Uniforms	180,600	118,262	62,338	34.52%
4120-Vehicle/Machinery Parts	556,100	208,661	347,439	62.48%
4130-Building/Structural Supplies	628,500	39,031	589,469	93.79%
4131-Bldg/Strctl Supp-Leeves/Dikes	95,000	-	95,000	100.00%
4132-Bldg/Strctl Supp-Roads/Rails	195,000	4,558	190,442	97.66%
4133-Bld/Strctl Supp-Filter Srvcs	27,500	9,024	18,476	67.19%
4140-Plant Equipment	223,700	80,281	143,420	64.11%
4150-T&D Equipment	2,000	-	2,000	100.00%
4160-Office Equipment	21,750	1,107	20,643	94.91%
4170-Electric Usage	-	13,020	(13,020)	-
4180-Water Usage	-	2,272	(2,272)	-
4190-Environmental Supplies	64,700	10,155	54,545	84.30%
4195-Flue Gas Treatment	375,000	11,080	363,920	97.05%
4200-Hazardous Waste Supplies	1,350	234	1,116	82.64%
4210-Safety Supplies	88,600	5,082	83,518	94.26%
4220-Communication Supplies	58,500	11,454	47,046	80.42%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
March 2021

	2021 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
4230-Meter Parts & Supplies	100,500	39,565	60,935	60.63%
4240-Billing Supplies	13,170	6,941	6,229	47.29%
4250-General Parts & Supplies	15,000	-	15,000	100.00%
4251-General Parts & Supp Coal Conv	280,000	8,857	271,143	96.84%
4252-General Parts & Supp Coal Dust	10,000	-	10,000	100.00%
4253-General Parts & Supp Wash-Down	4,000	84	3,916	97.89%
4260-Transmission Parts & Supplies	85,000	(2,553)	87,553	103.00%
4270-Distribution Parts & Supplies	2,449,200	671,533	1,777,667	72.58%
4280-Books/Manuals/Reference	12,850	425	12,425	96.69%
4300-Boiler Maint-Forced Outages	270,000	(69,766)	339,766	125.84%
4301-Boiler Maint-Elec & Control	137,000	17,475	119,525	87.24%
4302-Boiler Maint-Mechancial	600,000	117,130	482,870	80.48%
4303-Boiler Maint-Motor	60,000	-	60,000	100.00%
4304-Boiler Maint-Steel & Duct	410,000	-	410,000	100.00%
4305-Boiler Maint-Coal & Ash	395,000	(107,373)	502,373	127.18%
4306-Boiler Maint-Boiler Cleaning	250,000	26,107	223,893	89.56%
4307-Boiler Maint-Insulation	200,000	37,941	162,059	81.03%
4308-Boiler Maint-Planned Outages	300,000	10,110	289,890	96.63%
4309-Boiler Maint-Lab Equip	48,900	16,213	32,687	66.84%
4310-Turbine Maintenance	648,240	158,960	489,280	75.48%
4320-Balance Of Plant Maintenance	744,600	215,726	528,874	71.03%
4321-Balance of Plant Mnt-Comp Air	38,000	786	37,214	97.93%
4322-Balance of Plant Mnt-Crane Svc	18,500	-	18,500	100.00%
4323-Balance of Plant Mnt-Comm	10,500	1,343	9,157	87.21%
4324-Balance of Plant Mnt-Pumps	83,000	12,400	70,600	85.06%
4325-Balance Plant Mnt-Mechanical	47,000	7,123	39,877	84.84%
4326-Balance Plant Mnt-Electrical	65,000	27,658	37,342	57.45%
4327-Balance Plant Mnt-Chem Feed	30,000	1,141	28,859	96.20%
4328-Balance Plant Mnt-Risk Mngmnt	40,000	6,307	33,693	84.23%
4329-Balance Plant Mnt-Filters	6,000	-	6,000	100.00%
4330-Compressed Gases	162,000	39,246	122,754	75.77%
4990-Other Parts & Supplies	38,150	4,107	34,043	89.23%
TOTAL SUPPLIES	12,962,130	2,241,509	10,720,621	82.71%
OTHER				
5020-Demand Side Management Program	50,000	-	50,000	100.00%
5060-Other Board Expenses	10,000	34	9,966	99.66%
5080-Doubtful Account Expense	705,000	80,500	624,500	88.58%
5110-Outside Regulatory Expenses	246,770	157,616	89,154	36.13%
5150-WPA Billing Credit	(550,000)	(97,905)	(452,095)	(82.20)%
5200-NERC Reliability Compliance	587,400	54,262	533,138	90.76%
5900-Payment In Lieu of Taxes	32,716,966	7,740,071	24,976,895	76.34%
TOTAL OTHER	33,766,136	7,934,578	25,831,558	76.50%
TOTAL EXPENSES	238,659,653	63,346,360	175,313,293	73.46%



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Common Capital Projects				
Admin Services Technology	495,000	96,087	398,913	81%
ADMINISTRATIVE SERVICES	\$495,000	\$96,087	\$398,913	81%
540 Minnesota Facilities	113,000	31,747	81,253	72%
COMMON FACILITIES IMPROVEMENTS	\$113,000	\$31,747	\$81,253	72%
Admin Building Furnish & Equip	27,500	-	27,500	100%
COMMON FURNISHINGS AND EQUIPMENT	\$27,500	\$0	\$27,500	100%
540 Minnesota Grounds	124,750	-	124,750	100%
COMMON GROUNDS	\$124,750	\$0	\$124,750	100%
IT Enterprise Technology Dev	300,000	34,365	265,635	89%
IT Desktop/Network Development	543,500	-	543,500	100%
IT Security Improvements	295,000	10,190	284,810	97%
IT ESB Development	250,000	39,600	210,400	84%
IT EAM Development	350,000	60,560	289,440	83%
IT BI/Analytics Enhancements	200,000	42,840	157,160	79%
IT Mobile Barcode System Upgrade	50,000	-	50,000	100%
IT AMI Upgrade	25,000	-	25,000	100%
IT HCM Upgrade	200,000	15,200	184,800	92%
IT Hyperion Upgrade	60,000	40,320	19,680	33%



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
IT Meter-to-Cash Development	500,000	84,848	415,152	83%
IT Rollout Identity Management	80,000	-	80,000	100%
IT Virtual Desktop for Enterprise	50,000	-	50,000	100%
IT DR Infrastructure	120,000	107,795	12,205	10%
IT DR for Security	175,000	-	175,000	100%
IT DR Development	195,000	3,000	192,000	98%
IT GIS Enhancements	150,000	21,100	128,900	86%
IT Business Portal Development	50,000	-	50,000	100%
IT Enterprise Wireless Mobility	150,000	-	150,000	100%
IT Data Warehouse Deployment	50,000	-	50,000	100%
IT Document Management Development	40,000	-	40,000	100%
IT Enterprise Technology Development	25,000	-	25,000	100%
IT General Systems Enhancements	120,000	18,983	101,017	84%
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	-	500,000	100%
ENTERPRISE TECHNOLOGY	\$5,043,500	\$478,801	\$4,564,699	91%
Security Improvements	110,000	2,317	107,683	98%
HUMAN RESOURCES SECURITY	\$110,000	\$2,317	\$107,683	98%
All Common Capital Projects	\$5,913,750	\$608,952	\$5,304,798	90%



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Electric Capital Projects				
Dogwood Capital Costs	792,000	642,223	149,777	19%
DOGWOOD PLANT COMMON	\$792,000	\$642,223	\$149,777	19%
Annual Meter Program	1,000,000	12,253	987,747	99%
ELECTRIC METERS	\$1,000,000	\$12,253	\$987,747	99%
Electric Ops Automobiles	100,000	184	99,816	100%
Electric Ops Facility Improvements	750,000	71,052	678,948	91%
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	-	25,000	100%
Electric Ops Security Systems	1,000	-	1,000	100%
Electric Ops Technology	200,000	-	200,000	100%
Electric Ops Tools	100,000	7,223	92,777	93%
Electric Ops Work Equipment	750,000	2,064	747,936	100%
ELECTRIC OPS GENERAL CONSTRUCTION	\$2,041,000	\$80,523	\$1,960,477	96%
Muncie OH Feeders	500,000	-	500,000	100%
OH Distribution Automation	250,000	945	249,055	100%
Piper OH Feeders	3,812,500	57,404	3,755,096	98%
Pole Inspections	500,000	65,413	434,587	87%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Mar-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	201	799	80%
Annual OH Construction	2,013,814	147,530	1,866,284	93%
ELECTRIC OVERHEAD DISTRIBUTION	\$7,577,314	\$271,493	\$7,305,821	96%
Electric Prod Work Equipment	350,000	-	350,000	100%
ELECTRIC PROD GENERAL CONSTRUCTION	\$350,000	\$0	\$350,000	100%
Annual Reimbursable Construction	100,000	116,949	(16,949)	-
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	176,683	(171,683)	-
West Legends Apartment Complex #3	5,000	-	5,000	100%
Woodlands	5,000	289,761	(284,761)	-
ELECTRIC REIMBURSABLE	\$135,000	\$591,632	(\$456,632)	(338)%
Storms - Electric Repairs	1,000	(535,634)	536,634	53,663%
ELECTRIC STORM EXPENSE	\$1,000	(\$535,634)	\$536,634	53,663%
Substation Trans LTC Retrofit	25,000	18,347	6,653	27%
Substation Breakers	100,000	-	100,000	100%



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Substation Relays	100,000	2,946	97,054	97%
Substation Improvements	200,000	7,067	192,933	96%
Substation Security	100,000	6,031	93,969	94%
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	-	200,000	100%
Speaker Sub Switchgear	500,000	-	500,000	100%
ELECTRIC SUBSTATION	\$1,320,000	\$34,391	\$1,285,609	97%
Overhead Transformers	500,000	98,803	401,197	80%
Underground Transformers	1,000,000	-	1,000,000	100%
ELECTRIC TRANSFORMERS	\$1,500,000	\$98,803	\$1,401,197	93%
Transmission Line FO Additions	310,000	2,986	307,014	99%
Misc Transmission Projects	250,000	24,709	225,291	90%
EO Victory West to Quindaro Trans Line	625,000	-	625,000	100%
EO Victory West to Maywood Trans Line	625,000	-	625,000	100%
69kV Mill Street - Kaw Backup Circuit	500,000	-	500,000	100%
ELECTRIC TRANSMISSION	\$2,310,000	\$27,695	\$2,282,305	99%
Downtown UG Rebuild	250,000	53	249,947	100%
Fisher UG Feeders	7,490,000	78,402	7,411,598	99%
Legends UG Feeders	500,000	182,737	317,263	63%
American Royal UG	5,000	-	5,000	100%



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Distribution Pole Inspection Replacement	500,000	369,638	130,362	26%
Barber Switchgear #2 UG Feeder Exits - Bond 2020A	2,250,000	15,632	2,234,368	99%
G&W Distr Switch Replacement	2,000,000	4,123	1,995,877	100%
Annual UG Construction	1,512,395	218,253	1,294,142	86%
ELECTRIC UNDERGROUND DISTRIBUTION	\$14,507,395	\$868,838	\$13,638,557	94%
Street Light Improvements	100,000	4,249	95,751	96%
Traffic Signal Improvements	20,000	-	20,000	100%
Unified Govt OH Construction	20,000	2,705	17,295	86%
Unified Govt UG Distribution	20,000	182	19,818	99%
EO Levee Rebuild Along Kansas River	1,200,000	1,229	1,198,771	100%
EO Turner Diagonal/I70 Rebuild Interchange	1,000	2,035	(1,035)	-
ELECTRIC UNIFIED GOVERNMENT PROJECTS	\$1,361,000	\$10,400	\$1,350,600	99%
Telecommunications Technology	50,000	-	50,000	100%
ENTERPRISE TELECOMMUNICATIONS	\$50,000	\$0	\$50,000	100%
NC Coal Conveyor Belt - Replacement	150,000	-	150,000	100%
NC Coal Handling System Relay Upgrade	58,503	3,663	54,840	94%
NC Fire Protection System Upgrade	2,779,919	(3,559)	2,783,478	100%
NEARMAN PLANT COMMON	\$2,988,422	\$104	\$2,988,318	100%
CT4 Hydraulic Oil & Lube Oil Varnish Removal	177,901	-	177,901	100%



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
NEARMAN PLANT CT4	\$177,901	\$0	\$177,901	100%
N1 No 5 FWH Replacement	130,000	-	130,000	100%
N1 5KV Cables Replacement	180,102	73,121	106,981	59%
N1 DCS Evergreen	15,000	-	15,000	100%
N1 Drum & Heater Inst Upgrade	545,984	187	545,797	100%
N1 MCC/Load Center Replace	859,837	9,840	849,997	99%
N1 GSU Bushing/Arrestor Upgrade	205,102	40,644	164,458	80%
N1 Simulator Upgrade to 3.7	159,973	468	159,505	100%
NEARMAN PLANT UNIT 1	\$2,095,998	\$124,260	\$1,971,738	94%
QC Levee Improvements per COE	265,000	-	265,000	100%
QUINDARO PLANT COMMON	\$265,000	\$0	\$265,000	100%
CT2 Air Inlet Duct Replacement	213,982	267	213,715	100%
CT2 RTU to Schweitzer Upgrade	43,503	-	43,503	100%
QUINDARO PLANT CT2	\$257,485	\$267	\$257,218	100%
CT3 Air Inlet Duct Replacement	213,982	267	213,715	100%
QUINDARO PLANT CT3	\$213,982	\$267	\$213,715	100%
All Electric Capital Projects	\$38,943,497	\$2,227,515	\$36,715,982	94%



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Water Capital Projects				
Water Main Adjustment-Billable	6,800	27,467	(20,667)	-
Water Development Main Expense	350,000	192,365	157,635	45%
REIMBURSABLE WATER MAINS	\$356,800	\$219,832	\$136,968	38%
Water Distrib System Relocations	265,000	(133,055)	398,055	150%
Water Distrib System Improvements	727,842	108,225	619,617	85%
UG/CMIP Water Distrib Projects	2,242,273	138,021	2,104,252	94%
Water Distrib Valve Improvements	522,667	133,507	389,160	74%
Water Distrib Fire Hydrant Program	495,984	124,197	371,787	75%
Non Revenue Water Leak Detection	200,000	19,706	180,294	90%
Water Distrib Leak Project	1,433,485	76,248	1,357,237	95%
WATER DISTRIBUTION	\$5,887,251	\$466,849	\$5,420,402	92%
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%
WATER EQUIPMENT	\$276,000	\$0	\$276,000	100%
Civil Engineering Facility Improvement	60,000	2,610	57,390	96%
Water Oper Facility Improvement	306,535	8,733	297,802	97%
Water Prod Facility Improvement	455,000	-	455,000	100%



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

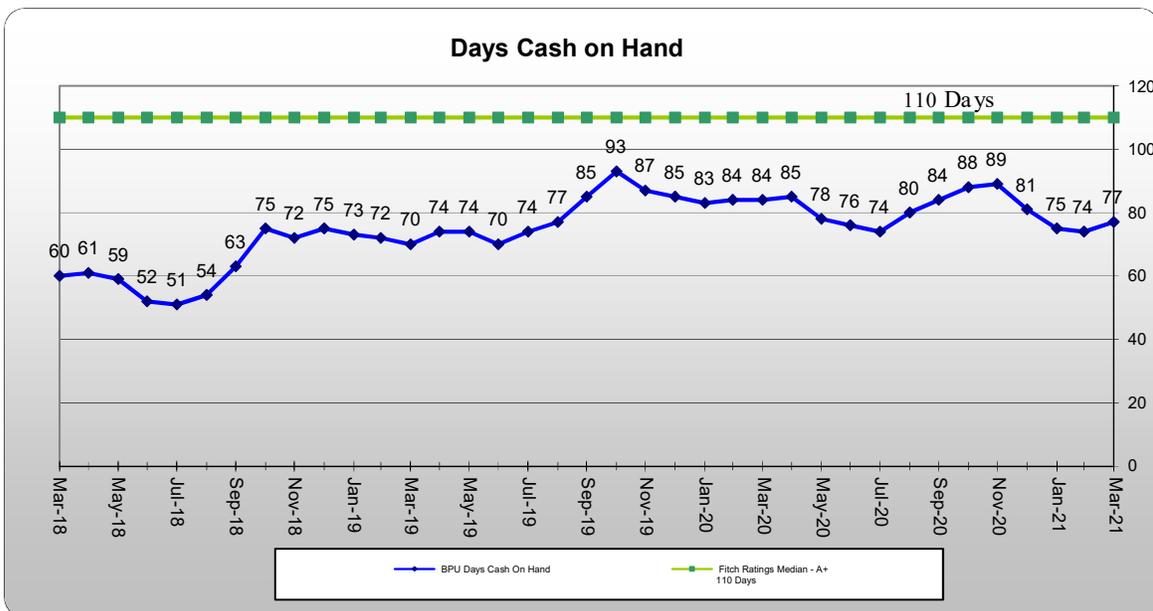
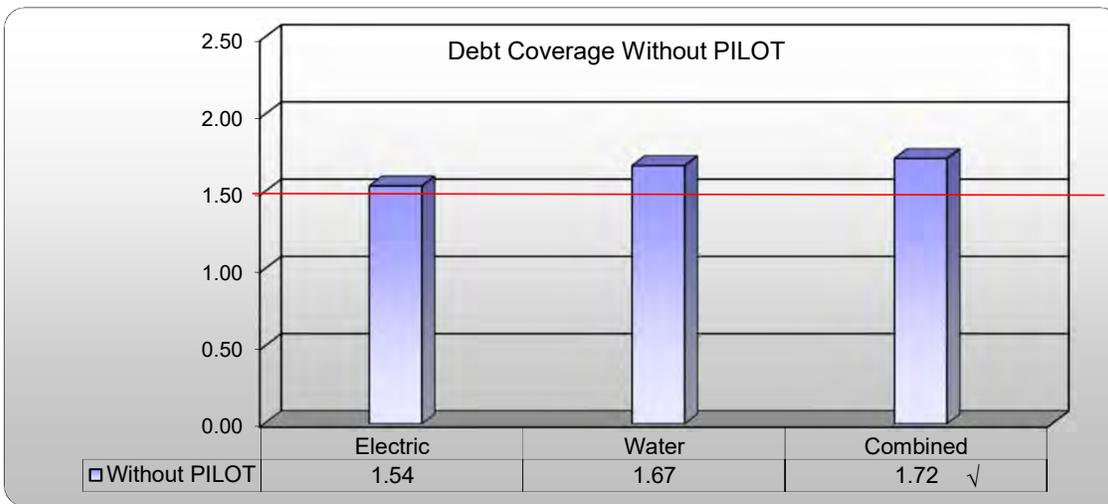
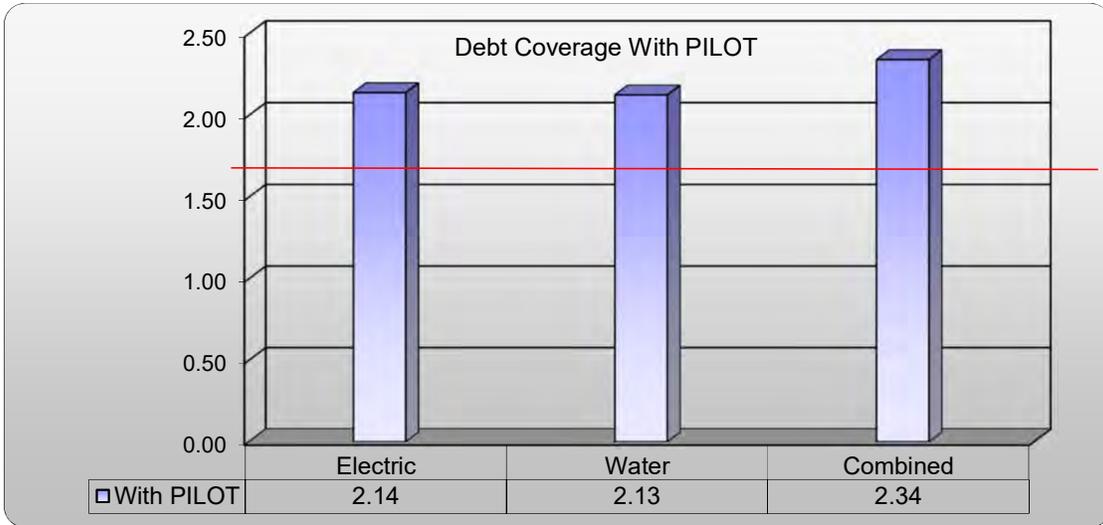
PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
WATER FACILITY IMPROVEMENTS	\$821,535	\$11,343	\$810,192	99%
Civil Engineering Furnishings & Equipment	10,000	-	10,000	100%
Water Oper Furnishings & Equipment	14,000	260	13,740	98%
Water Prod Furnishings & Equipment	113,000	-	113,000	100%
WATER FURNISHINGS AND EQUIPMENT	\$137,000	\$260	\$136,740	100%
Civil Engineering Grounds	5,000	-	5,000	100%
Water Operations Grounds	75,000	-	75,000	100%
Water Production Grounds	7,000	-	7,000	100%
WATER GROUNDS	\$87,000	\$0	\$87,000	100%
AMI-Automated Meter Reading	83,662	5,845	77,817	93%
6"-10" Water Meter Replacement	249,569	4,428	245,141	98%
1-1/2"-4" Water Meter Replacement	259,569	20,779	238,790	92%
5/8"-1" Water Meter Replacement	124,813	29,883	94,930	76%
12" & Over Water Meter Replacement	25,000	-	25,000	100%
WATER METERS	\$742,613	\$60,935	\$681,678	92%
QWTP Decommission Plant	25,000	-	25,000	100%
NWTP Misc Projects	100,000	1,965	98,035	98%
NWTP Raw Water Pump Rehab	250,000	-	250,000	100%
WATER PRODUCTION PROJECTS	\$375,000	\$1,965	\$373,035	99%



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
3" - 6" Water Service Replacement	24,000	3,362	20,638	86%
1-1/4" - 2" Water Service Replacement	62,000	3,363	58,637	95%
3/4"-1" Water Service Replacement	656,617	197,413	459,204	70%
8" & Over Water Service Replacement	30,000	17,709	12,291	41%
WATER SERVICES	\$772,617	\$221,847	\$550,770	71%
Argentine 7 MG Tank Replace	2,000,000	119	1,999,881	100%
Water Storage Improvements	325,000	-	325,000	100%
Water Transmission Improvement	109,000	-	109,000	100%
Water Transmission Valve Improve	126,000	-	126,000	100%
UG/CMIP Water Transmission Projects	2,700	8,540	(5,840)	-
WO Trans Main 98th & Parallel	205,501	83	205,418	100%
WATER STORAGE AND TRANSMISSION	\$2,768,201	\$8,742	\$2,759,459	100%
Civil Engineering Technology	50,000	-	50,000	100%
Water Operations Technology	50,000	16,799	33,201	66%
Water Production Technology	15,000	-	15,000	100%
WATER TECHNOLOGY	\$115,000	\$16,799	\$98,201	85%
All Water Capital Projects	\$12,339,017	\$1,008,572	\$11,330,445	92%
Grand Total	\$57,196,264	\$3,845,039	\$53,351,225	93%

BPU - Financial Metrics
March 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
March 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>March 31, 2021</u>	Water 12 Months Ending <u>March 31, 2021</u>	Combined 12 Months Ending <u>March 31, 2021</u>
Revenues	\$ 283,701,245	52,089,282	335,790,527
Operating and Maintenance Expenses	(187,668,327)	(26,774,345)	(214,442,672)
Net Revenues	<u>\$ 96,032,918</u>	<u>25,314,937</u>	<u>121,347,855</u>
 Maximum Annual Debt Service - Total Debt	 \$ 44,880,036	 11,909,679	 51,831,455
Coverage - Electric/2029 Water/2022 Combined/2024	2.14	2.13	2.34
 Maximum Annual Debt Service - Parity	 \$ 44,668,378	 8,402,282	 47,988,426
Coverage - Electric/2030 Water/2022 Combined/2025	2.15	3.01	2.53



 Lori C. Austin
 CFO/CAO

Exhibit 1
REVENUES

	Electric 12 Months Ending <u>March 31, 2021</u>	Water 12 Months Ending <u>March 31, 2021</u>	Combined 12 Months Ending <u>March 31, 2021</u>
Total Utility Revenues			
Residential Sales	\$ 76,697,347	25,146,210	101,843,557
Commercial Sales	94,662,634	10,885,498	105,548,132
Industrial Sales	44,044,364	5,802,322	49,846,686
Schools	8,632,612	557,232	9,189,844
Other Sales (1)	322,843	620,156	942,999
Wholesale Sales	28,471,760	1,480,824	29,952,584
Payment In Lieu Of Taxes	26,927,185	5,414,123	32,341,308
Rate Stabilization Rider	-	-	-
Rate Stabilization Fund Drawdown	-	-	-
Interest Income and Other (2)	7,015,118	2,182,917	9,198,035
Deferred Revenue - Fuel/PP*	(3,058,543)	-	(3,058,543)
Less: Construction Fund Earnings	(14,075)	-	(14,075)
Total Revenues	\$ <u>283,701,245</u>	<u>52,089,282</u>	<u>335,790,527</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>March 31, 2021</u>	Water 12 Months Ending <u>March 31, 2021</u>	Combined 12 Months Ending <u>March 31, 2021</u>
Operating Expenses*	\$ 244,907,990	40,306,645	285,214,635
Less: Depreciation And Amortization	(30,312,478)	(8,118,177)	(38,430,655)
Less: Payment In Lieu of Taxes	(26,927,185)	(5,414,123)	(32,341,308)
Operating & Maintenance Expenses	<u>\$ 187,668,327</u>	<u>26,774,345</u>	<u>214,442,672</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>March 31, 2021</u> <u>Electric</u>	<u>March 31, 2021</u> <u>Water</u>	<u>March 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	122,007,934	965,856	122,973,789
Cash Payments Year to Date	(114,082,294)	1,324,139	(112,758,154)
Cash and Investments as of 3/31/21	<u>\$ 72,051,334</u>	<u>\$ 26,323,515</u>	<u>\$ 98,374,849</u>
Restrictions of Cash and Investments			
Customer Deposit	\$ 6,113,841	\$ 1,315,376	\$ 7,429,217
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	15,914,044	4,760,227	20,674,271
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	1,543,442	-	1,543,442
Construction Fund 2020A	8,200,108	-	8,200,108
Ongoing Construction Reserve for 2021	4,109,297	696,707	4,806,004
System Development	-	10,300,676	10,300,676
Cash Reserve - Market	11,000,000	-	11,000,000
Remaining Operating Reserve Requirement	13,658,478	-	13,658,478
Economic Development Fund	350,000	150,000	500,000
Total Restrictions	<u>\$ 73,075,483</u>	<u>\$ 24,082,986</u>	<u>\$ 97,158,469</u>
Unrestricted Cash and Investments	<u>\$ (1,024,149)</u>	<u>\$ 2,240,529</u>	<u>\$ 1,216,380</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

