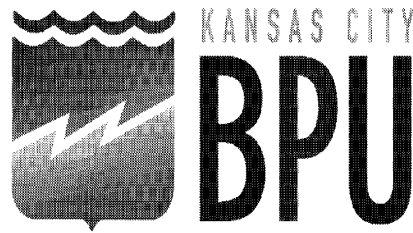


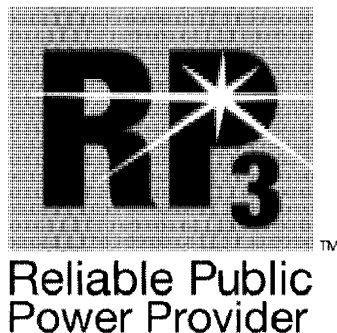
BOARD INFORMATION PACKET



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

Regular Meeting of

June 2, 2021



**Gold Award
for
Competitiveness
Achievement**



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June 2, 2021

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

Approval of Agenda
Agenda Item #III



Board of Public Utilities
Kansas City, Kansas

BOARD AGENDA

Regular Session
June 2, 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 May 19, 2021
- V. Public Comments
- VI. General Manager / Staff Reports
 - i. COVID-19 Update
 - ii. Annual 2020 Financial Audit – Resolution # 5263
 - iii. April 2021 Preliminary Financials
 - iv. Waiving Water Fees East of I-635 – Resolution # 5261
 - v. Infill Housing – Resolution # 5262
 - vi. Miscellaneous Comments
- VII. Board Comments
- VIII. Adjourn

Approval of Minutes
Regular Session 5-19-21
Agenda Item #IV

REGULAR SESSION –WEDNESDAY, MAY 19, 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, May 19, 2021 at 6:00 P.M. The following Board Members were on the teleconference: Robert L. Milan, President; Mary Gonzales, Vice President; Rose Mulvany Henry, Secretary; Jeff Bryant, Thomas Groneman, and Ryan Eidson.

Also on teleconference: William Johnson, General Manager; Angela Lawson, Deputy Chief Counsel; Lori Austin, Chief Financial Officer/Chief Administrative Officer; Steve Green, Executive Director Water Operations; Jeremy Ash, Executive Director Electric Operations; Johnetta Hinson, Executive Director Customer Service; 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; and Patrice Townsend, Director Utility Services.

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

Mr. Milan called the Board Meeting to order at 6:02 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 Public Comments section could click on the raised hand feature at the bottom of the application or window or press Star 9 and be connected by phone. As always, the public could email or call the BPU with any concerns. The Agenda could be found on the BPU website. If they were using Zoom, it would appear on their screen. Mr. Milan introduced himself and the other Board Members along with the General Manager, and Legal Counsel.

Roll call was taken and all Board Members were present via teleconference.

Item #3 – Approval of Agenda

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

Item #4 – Approval of Special Session Minutes

A motion was made to approve the minutes of the Special Session of May 4, 2021 by Ms. Mulvany Henry, seconded by Mr. Bryant, and unanimously carried.

REGULAR SESSION –WEDNESDAY, MAY 19, 2021

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

Item #4 – Approval of Work Session Minutes

A motion was made to approve the minutes of the Work Session of May 5, 2021 by Mr. Bryant, 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 May 5, 2021 by Ms. Gonzales, seconded by, Mr. Groneman and unanimously carried.

Item #6 – Public Comments

Ms. Louise Lynch, 737 Miami, commented on a meeting with BPU staff on April 27, 2021.

Mr. Johnson thanked Ms. Lynch for her comments and said that they were still having conversations regarding the list of items that Build Power Moka raised. He would be sending a follow-up email.

Mr. Ty Gorman, 2843 Parkwood Blvd., echoed Ms. Lynch's comments and also commented on the media news reports on unemployment and the unavailability of assistance as well as the low number of KERA applicants.

Mr. Gorman answered questions from the Board.

Ms. Austin reported that KERA was forwarding a list of applicants to the program and in some cases, customers were also forwarding their proof of application.

Mr. Johnson, added that they have been working with the State to get awareness on applications. Customers were still being asked to follow up with us to make sure everyone making an application would be on a waiting period. As we learn more about the program, we were making adjustments.

Item #7 – General Manager / Staff Reports

- i. *COVID-19 Update:* Mr. Johnson, gave an update on company COVID-19 matters. He added that he would keep the Board informed as more was learned about the KERA program.

REGULAR SESSION –WEDNESDAY, MAY 19, 2021

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

- ii. *United Way Update:* Mr. Todd Jordan, Chief Community Engagement Officer gave a PowerPoint presentation to inform/update the Board on the United Way of Greater Kansas City, focusing hardship and utility assistance programs (see attached).

Mr. Jordan addressed comments from the Board.

- iii. *Annual 2020 Financial Audit-BKD, LLP:* Ms. Lori Austin, presented highlights of the final results of the 2020 Audited Financial Statements and Supplemental schedules. Mr. Jacob Holman, Audit Director, and Ms. Rachel Dwiggins, Managing Partner, BKD, LLP. talked about the year-end audit process (see attached).
- iv. *Miscellaneous Comments:* Mr. Johnson commented on an email he sent to the Board regarding an upcoming workshop.

Item #8 – Board Comments

Mr. Eidson asked for a union negotiation update.

Mr. Johnson said that they had followed up after the vote and a counter offer had been made to the union. The union was looking at it but no action had been taken yet.

Mr. Groneman thanked all for the evening's presentations.

Mr. Bryant had no comments.

Ms. Gonzales had no comments.

Ms. Mulvany Henry asked if there had been any action on collection from the former tenant of the Legends Stadium.

Ms. Angela Lawson, Deputy Chief Counsel, said that she believed the Unified Government had a judgement that included the amount owed to BPU. The issue was the amount of assets left. Collection attorneys were being looked at.

Mr. Milan thanked all of the presenters. He thanked Mr. Jordan for speaking about working with the State on allocation of funds.

REGULAR SESSION –WEDNESDAY, MAY 19, 2021

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

Item #10 – Adjourn

A motion was made to adjourn the Regular Session at 7:08 P.M. by Ms. Gonzales, seconded by Mr. Bryant, and unanimously carried.

ATTEST:

Secretary

APPROVED:

President

BPU Board Presentation 5-19-21

Todd Jordan, PhD

Chief Community Engagement Officer

United Way of Greater Kansas City

United Way
of Greater Kansas City



Introduction

- Thank you !
 - Employee giving
 - Corporate contribution (Utility Assistance)
 - Hardship Assistance program
- Tonight's Focus: Hardship Assistance and Utility Assistance programs
- CARES Act Funding
- KERA Program
- Merger Update

Hardship Program

- \$95,000 is held by BPU to pay UWWC commitments on customer accounts
- UWWC divides money into monthly allocations based on levels of demand from previous years
- United Way operates the program including a part-time, bilingual, program manager
- \$5,000 held for customers with excellent payment history

Hardship Program

- Participant Eligibility Requirements:
- Applicant has received six months of continuous BPU service
- Applicant has experienced one of the following qualifying hardships: Health Emergency, Change in Employment or Income Status, Change in Family Composition or Marital Status, Unforeseen Documented Expenses

Hardship Program

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

Hardship Program Outputs

- Program began in August of 2013 and through Dec.31, 2020:
 - 1,989 commitments for assistance
 - \$597,821.81 in assistance provided to BPU customers
- In 2020, 308 households served with \$98,030.51

Hardship Program Outputs

- Percent of hardship clients who have received assistance in two consecutive years:
 - 2016- 7.5%
 - 2017- 11%
 - 2018- 10%
 - 2019- 10%
 - 2020- 11%

Hardship Program

- Most common reason for hardship tends to be health issues (especially ones that impact employment)- 2020 was unique
- Fills essential role in emergency assistance for the community because it is not income-based
- Biggest Challenge: Customers waiting until they are disconnected to begin seeking help

Utility Assistance Program

- Funded via Corporate Contribution from BPU board set to match employee United Way campaign up to \$105,000
- Allowable Expenditures: all utilities except phone, internet service, and media
- No deposits, connections or reconnection fees
- Participant must be 150% of federal poverty level for past 30 days
- Must be Wyandotte County resident and cannot receive more than \$500 in assistance from the fund annually

Utility Assistance Program

- United Way administers the program and disburses funds to 8 partner agencies:
- Avenue of Life
- Catholic Charities of Northeast Kansas
- Cross-Lines Community Outreach
- El Centro
- Economic Opportunity Foundation
- Metro Lutheran Ministries
- Salvation Army – KCK Citadel and Harbor Light Village
- Vaughn-Trent Community Services

Utility Assistance Program

- From January 2009 to Jan. 15, 2021 BPU utility assistance program has provided:
 - 8,768 commitments for assistance from 8 partner agencies
 - \$1,316,644.63 in assistance provided to community members in need
 - In 2020, helped 404 households with \$102,307.96 in assistance

CARES Act Funding and WHF Funding

- CARES Act
 - United Way was recipient of large grant from the Unified Government to coordinate 13 partner agencies assistance with rent/mortgage and utilities
 - Program led to \$297,829.89 (613 households) in utility payments and \$246,249.94 in electric bills (479 households)
- WHF
 - Provided \$60,000 to support rent/mortgage relief and utility payment
 - Led to \$23,867.85 (78 households) in assistance, and \$20,612.50 went to electric bills (61 households)

Wyandotte County CARES Act Funding

- 13 partner agencies are a part of the initiative
 - Avenue of Life
 - Catholic Charities of Northeast Kansas
 - Cross-Lines Community Outreach
 - El Centro
 - Economic Opportunity Foundation
 - Friends of Yates
 - Kansas Legal Services
 - Kim Wilson Housing
 - Mt. Carmel Redevelopment Corporation
 - Metropolitan Lutheran Ministry
 - Salvation Army KCK
 - United Way of Greater Kansas City
 - Vaughn-Trent

Merger Update

- We are almost one year passed the merger between United Way of Wyandotte County and United Way of Greater Kansas City
- Monitoring of agreement has been combination of Merger Transition Committee and Board members representing WyCo
- Key parts of agreement are being fulfilled
 - Funding to WyCo agencies and support of UW programs in WyCo
 - Board representation
 - Physical presence and continued commitment to WyCo

Conclusion

- These programs are a critical part of how we layer services and keep households stable
- Thank you for everything you do !
- Questions?

2020 Audited Financial Results

May 19, 2021

Financial Results

Revenues – 2020 YTD

	(CY) 2020 YTD	(PY) 2019 YTD		Budget 2020 YTD	(CY) 2020 YTD	
Electric	\$ 265.467	\$ 286.321		\$ 289.832	\$ 265.467	
Water	52.425	50.845		53.328	52.425	
Combined	\$ 317.892	\$ 337.166	-5.7%	\$ 343.160	\$ 317.892	-7.4%

**Dollars in millions

Variance – YTD comparing Budget to Actual for 2020

Electric:

Residential (\$3.3M)
Commercial (\$7.0M)
Industrial (\$2.8M)

Water:

Residential (\$170K)
Commercial (\$1.1M)
Industrial \$700K

**Recognized ERC Over Collection for 2020 3rd & 4th Quarter of \$11.7M. Recognized in Jan-June of 2021

Financial Results

Operating Expenses – 2020 YTD

	(CY) 2020 YTD	(PY) 2019 YTD		Budget 2020 YTD	(CY) 2020 YTD	
Electric	\$ 207.882	\$ 220.637		\$ 218.496	\$ 207.882	
Water	35.317	37.957		37.898	35.317	
Combined	\$ 243.199	\$ 258.594	-6.0%	\$ 256.394	\$ 243.199	-5.1%

**Dollars in millions

Variance – YTD comparing Budget to Actual 2020

Electric:

Purchased Power	\$400K
Fuel	(\$3.8M)
Production	(\$1.5M)
T&D	(\$2.4M)
G&A	(\$4.5M)

Water:

Production	(\$950K)
T&D	(\$1.1M)
G&A	(\$725K)

Financial Results

Change in Net Position – 2020 YTD

	(CY) 2020 YTD	(PY) 2019 YTD
Electric	\$ 6.144	\$ 12.013
Water	9.158	4.175
Combined	\$ 15.302	\$ 16.188

Budget 2020 YTD	(CY) 2020 YTD
\$ 17.599	\$ 6.144
6.875	9.158
\$ 24.474	\$ 15.302

**Dollars in millions

Financial Results

Cash Position

Cash Position

	(CY) 2020 243.199	(PY) 2019 243.199	2020 November
Combined (E&W)	\$ 45.43	\$ 51.88	\$ 52.98
Days Cash-on-Hand	81	85	89

1 Day = Approximately \$550K-\$600K

** Dollars in millions

Debt Coverage with PILOT

	(CY) 2020 December	(PY) 2019 December
Combined	1.99	2.04

Financial Results

Debt Coverage

	(CY) 2020 243.199	(PY) 2019 243.199	2020 November
Combined (E&W)	\$ 45.43	\$ 51.88	\$ 52.98
Days Cash-on-Hand	81	85	89

1 Day = Approximately \$550K-\$600K

** Dollars in millions

Debt Coverage with PILOT

	(CY) 2020 December	(PY) 2019 December
Combined	1.99	2.04

Financial Guideline Target 1.6 to 2.1 times with PILOT

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

RESOLUTION NO: 5263

RESOLUTION AUTHORIZING THE ADOPTION OF THE 2020 AUDITED FINANCIAL STATEMENTS AND SCHEDULES

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

Whereas, the 2020 Audited Financial Statements and Schedules has been presented to the Board of the Kansas City Board of Public Utilities an administrative agency of the Unified Government of Wyandotte County/Kansas City, Kansas; and

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

Whereas, the Board wishes to adopt the 2020 Audited Financial Statements and Schedules.

Therefore, the Board hereby adopts the 2020 Audited Financial Statements and Schedules.

ADOPTED by the Board of Directors of the Board of Public Utilities of the Unified Government of Wyandotte County/Kansas City, Kansas, this 2nd day of June, 2021.

BOARD OF PUBLIC UTILITIES

By: _____

Attest: _____

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



Preliminary Monthly Financial Statements

Unaudited

For the Period Ending

April 30, 2021

Prepared By Accounting

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



**Preliminary April 2021
Financial Statements**

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KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
April 2021 And April 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	1,409,532,661	1,477,963,673	419,604,553	398,632,393	1,829,137,214	1,876,596,066
Accumulated Depreciation	(722,075,150)	(742,478,543)	(157,327,445)	(149,229,414)	(879,402,595)	(891,707,957)
Acquisition Adjustment	24,823,407	26,024,540	-	-	24,823,407	26,024,540
Plant in Service, Net	712,280,918	761,509,670	262,277,108	249,402,980	974,558,026	1,010,912,650
Construction Work In Progress	80,238,363	96,576,469	12,155,823	23,978,451	92,394,186	120,554,920
CAPITAL ASSETS, NET	\$ 792,519,281	\$ 858,086,139	\$ 274,432,931	\$ 273,381,431	\$ 1,066,952,212	\$ 1,131,467,570

CURRENT ASSETS

Cash & Marketable Securities	14,306,739	25,068,750	3,078,390	930,309	17,385,129	25,999,059
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	9,333,333	-	-	-	9,333,333	-
System Development Reserve	-	-	10,324,676	9,442,900	10,324,676	9,442,900
Accounts Receivable	19,763,247	24,245,748	3,546,149	3,771,897	23,309,396	28,017,645
Accounts Receivable Unbilled	11,193,451	9,005,495	2,625,734	2,268,392	13,819,185	11,273,887
Allowance for Doubtful Account	(525,869)	(270,983)	(59,959)	(31,551)	(585,828)	(302,534)
Plant & Material Inventory	17,972,002	18,539,439	2,405,232	2,366,464	20,377,234	20,905,903
Fuel Inventory	5,647,644	4,764,467	-	-	5,647,644	4,764,467
Prepaid Insurance	1,869,559	2,001,036	179,927	152,847	2,049,486	2,153,883
Fuel/Purchase Power Deferred	-	-	-	-	-	-
Other Current Assets	939,866	419,993	13,999	-	953,865	419,993
Intercompany	33,975,498	36,011,658	(33,975,498)	(36,011,658)	-	-
TOTAL CURRENT ASSETS	\$ 125,661,743	\$ 130,971,876	\$ (5,001,350)	\$ (10,250,400)	\$ 120,660,393	\$ 120,721,476



KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
April 2021 And April 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	19,248,697	20,669,384	5,455,503	5,129,185	24,704,200	25,798,569
Construction Fund 2016A	-	-	-	-	-	-
Construction Fund 2016C	1,543,703	6,462,909	-	-	1,543,703	6,462,909
Construction Fund 2020A	8,200,350	-	-	-	8,200,350	-
Improvement & Emergency Fund	1,350,000	1,350,000	150,000	150,000	1,500,000	1,500,000
Customer Deposits Reserve	6,013,763	5,889,102	1,291,278	1,249,037	7,305,041	7,138,139
TOTAL RESTRICTED ASSETS	\$ 36,356,513	\$ 34,371,395	\$ 6,896,781	\$ 6,528,222	\$ 43,253,294	\$ 40,899,617
Debt Issue Costs	-	-	-	-	-	-
System Development Costs	364,533	469,275	52,634	67,197	417,167	536,472
Notes Receivable	23,092	36,936	-	-	23,092	36,936
Deferred Debits						
Net Pension Assets	5,764,658	-	1,441,164	-	7,205,822	-
Regulatory Asset	68,657,060	-	-	-	68,657,060	-
TOTAL NON CURRENT ASSETS	\$ 111,165,856	\$ 34,877,606	\$ 8,390,579	\$ 6,595,419	\$ 119,556,435	\$ 41,473,025
TOTAL ASSETS	\$ 1,029,346,880	\$ 1,023,935,621	\$ 277,822,160	\$ 269,726,450	\$ 1,307,169,040	\$ 1,293,662,071
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Debt - 2012A Refunding	-	3,722,696	-	910,359	-	4,633,055
Deferred Debt - 2014A Refunding	1,362,673	1,946,676	452,812	646,875	1,815,485	2,593,551
Deferred Debt - 2016BI Refunding	-	78,671	-	11,755	-	90,426
Deferred Debt - 2016B Refunding	1,997,042	2,146,820	50,609	54,404	2,047,651	2,201,224
Deferred Debt - 2020B Refunding	2,414,078	-	595,619	-	3,009,697	-
Deferred Debt - Pension	20,226,916	59,136,853	5,083,066	14,810,550	25,309,982	73,947,403
Deferred Debit - OPEB	576,025	600,558	144,006	150,139	720,031	750,697
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 26,576,734	\$ 67,632,274	\$ 6,326,112	\$ 16,584,082	\$ 32,902,846	\$ 84,216,356
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,055,923,614	\$ 1,091,567,895	\$ 284,148,272	\$ 286,310,532	\$ 1,340,071,886	\$ 1,377,878,427



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



ELECTRIC UTILITY	
Current Period	Last Year

WATER UTILITY	
Current Period	Last Year

COMBINED	
Current Period	Last Year

NET POSITION

Net Position	338,348,995	324,727,715	164,831,164	155,240,989	503,180,159	479,968,704
TOTAL NET POSITION	\$ 338,348,995	\$ 324,727,715	\$ 164,831,164	\$ 155,240,989	\$ 503,180,159	\$ 479,968,704

LIABILITIES

LONG TERM DEBT - REVENUE BOND

Principal	571,516,452	587,021,367	59,664,313	62,385,078	631,180,765	649,406,445
Government Loans	2,743,719	2,963,066	23,944,134	26,692,984	26,687,853	29,656,050
TOTAL LONG TERM DEBT	\$ 574,260,171	\$ 589,984,433	\$ 83,608,447	\$ 89,078,062	\$ 657,868,618	\$ 679,062,495

DEFERRED CREDITS

Accum Provision for Benefits	-	-	-	-	-	-
Pension Obligation	-	26,096,694	-	6,524,174	-	32,620,868
OPEB Obligation	41,673,767	41,219,509	10,418,442	10,304,877	52,092,209	51,524,386
Const Contract Retainage Payable - Noncurrent	-	-	-	-	-	-
TOTAL DEFERRED CREDITS	\$ 41,673,767	\$ 67,316,203	\$ 10,418,442	\$ 16,829,051	\$ 52,092,209	\$ 84,145,254

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	3,538,019	4,441,073	258,537	505,193	3,796,556	4,946,266
Customer Deposits	6,013,763	5,889,102	1,291,278	1,249,037	7,305,041	7,138,139
Accounts Payable	15,710,465	21,695,293	891,111	1,647,183	16,601,576	23,342,476



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



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
Payroll & Payroll Taxes	9,183,872	6,685,092	2,459,922	2,233,787	11,643,794	8,918,879
Benefits & Reclaim	1,194,053	1,165,725	-	-	1,194,053	1,165,725
Accrued Claims Payable Public Liab	201,340	236,982	185,678	203,272	387,018	440,254
Accrued Claims Payable-WC	1,074,105	539,309	417,601	236,067	1,491,706	775,376
Other Accrued Liabilities	6,800,081	5,600,153	16,491	16,297	6,816,572	5,616,450
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	1,779,054	2,033,374	418,862	422,370	2,197,916	2,455,744
TOTAL CURRENT LIABILITIES	\$ 65,681,289	\$ 68,792,503	\$ 17,255,704	\$ 15,437,807	\$ 82,936,993	\$ 84,230,310
TOTAL LIABILITIES	\$ 681,615,227	\$ 726,093,139	\$ 111,282,593	\$ 121,344,920	\$ 792,897,820	\$ 847,438,059
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	700,448	-	191,673	-	892,121	-
Recovery Fuel/ Purchase Power	3,887,574	1,848,545	-	-	3,887,574	1,848,545
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	\$ 35,959,392	\$ 40,747,041	\$ 8,034,515	\$ 9,724,623	\$ 43,993,907	\$ 50,471,664
TOTAL LIABILITIES, NET POSITION AND DEFERRED INFLOWS RESOURCES	\$ 1,055,923,614	\$ 1,091,567,895	\$ 284,148,272	\$ 286,310,532	\$ 1,340,071,886	\$ 1,377,878,427



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



Monthly					Year-To-Date & Annual					
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	Description	2021 Year To Date Budget	2021 Year To Date Actuals	2020 Year To Date Actuals	2021 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
Sales of Energy and Water										
7,038,106	5,829,391	83%	6,411,641	-9%	Residential Sales	31,302,405	31,048,858	29,679,916	98,766,874	31%
7,871,670	6,836,942	87%	7,388,562	-7%	Commercial Sales	32,211,617	31,221,580	33,560,067	103,481,080	30%
3,791,545	3,076,916	81%	3,670,605	-16%	Industrial Sales	15,459,361	13,759,633	17,039,577	50,562,089	27%
695,288	527,164	76%	172,563	205%	Schools	3,197,715	3,452,425	3,245,477	9,273,360	37%
25,000	18,522	74%	3,271	466%	Highway Lighting	109,000	106,098	95,918	333,900	32%
-	-	-	200	-100%	Public Authorities	-	-	200	28,000	-
48,278	52,535	109%	47,419	11%	Fire Protection	188,778	213,239	190,375	575,000	37%
19,469,887	16,341,468	84%	17,694,260	-8%	Total Sales of Energy and Water	82,468,876	79,801,833	83,811,529	263,020,303	30%
77,000	87,851	114%	85,758	2%	Borderline Electric Sales	393,900	426,601	395,320	1,189,100	36%
304,230	60,503	20%	1,096,455	-94%	Wholesale Market Sales	1,232,574	19,050,106	3,894,511	4,071,462	468%
381,230	148,354	39%	1,182,213	-87%	Total Other Utility Sales	1,626,474	19,476,707	4,289,831	5,260,562	370%
255,386	188,469	74%	305,864	-38%	Forfeited Discounts	995,434	361,154	991,135	2,984,935	12%
196,601	651,696	331%	97,157	571%	Connect/Disconnect Fees	668,224	1,518,745	602,670	2,161,664	70%
483,256	45,667	9%	21,104	116%	Tower/Pole Attachment Rentals	1,238,215	493,492	532,127	2,470,000	20%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
3,917	2,602	66%	712	265%	Diversion Fines	13,692	4,944	13,452	45,525	11%
105,852	40,420	38%	39,860	1%	Service Fees	433,869	473,702	266,582	1,138,000	42%
15,348	19,213	125%	(52,884)	-136%	Other Miscellaneous Revenues	62,673	65,418	(9,509)	184,500	35%
-	1,943,787	-	924,273	110%	Deferred Revenue-Fuel/PP-Amort	-	7,775,147	3,697,090	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
1,060,360	2,891,855	273%	1,336,086	116%	Total Other Revenues	3,412,107	10,692,602	6,093,546	8,984,624	119%
2,465,433	2,197,917	89%	2,455,744	-10%	Payment In Lieu Of Taxes	10,321,102	9,937,987	10,541,823	32,716,966	30%
2,465,433	2,197,917	89%	2,455,744	-10%	Total Payment In Lieu Of Taxes	10,321,102	9,937,987	10,541,823	32,716,966	30%
\$ 23,376,910	\$ 21,579,593	92%	\$ 22,668,303	-5%	TOTAL OPERATING REVENUES	\$ 97,828,560	\$ 119,909,130	\$ 104,736,729	\$ 309,982,454	39%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
All Operating Unit Values
For The Period Ending April 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										
3,891,145	3,205,086	82%	3,360,773	-5%	Production	14,501,472	12,664,560	12,537,696	44,158,152	29%
3,900,306	3,882,139	100%	3,440,955	13%	Purchased Power	15,320,507	14,165,095	14,174,915	44,696,791	32%
2,417,722	713,821	30%	2,462,246	-71%	Fuel	9,052,256	19,359,197	10,450,438	32,418,780	60%
4,054,124	3,870,863	95%	3,519,346	10%	Transmission and Distribution	16,362,047	14,275,956	14,457,785	48,314,939	30%
483,212	525,288	109%	370,319	42%	Customer Account Expense	1,926,863	1,770,846	1,826,161	5,784,534	31%
2,666,689	2,556,712	96%	1,945,237	31%	General and Administrative	10,163,224	8,124,544	8,272,502	30,569,490	27%
3,075,958	3,249,325	106%	2,985,521	9%	Depreciation and Amortization	12,530,180	12,975,767	11,754,705	36,807,173	35%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 20,489,155	\$ 18,003,234	88%	\$ 18,084,396	-	TOTAL OPERATING EXPENSES	\$ 79,856,549	\$ 83,335,965	\$ 73,474,203	\$ 242,749,859	34%
\$ 2,887,755	\$ 3,576,359	124%	\$ 4,583,907	-22%	OPERATING INCOME	\$ 17,972,010	\$ 36,573,165	\$ 31,262,527	\$ 67,232,595	54%
NON OPERATING INCOME/EXPENSE										
180,519	7,771	4%	65,996	-88%	Investment Interest	730,077	35,750	464,288	1,945,350	2%
(1,898,278)	(1,898,278)	100%	(2,468,447)	-23%	Interest - Long Term Debt	(8,016,286)	(8,063,298)	(10,195,309)	(23,273,074)	35%
(7,000)	(8,737)	125%	(8,858)	-1%	Interest - Other	(28,000)	(36,030)	(34,341)	(84,000)	43%
(2,465,433)	(2,197,917)	89%	(2,455,744)	-10%	PILOT Transfer Expense	(10,321,102)	(9,937,987)	(10,541,823)	(32,716,966)	30%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
59,524	28,728	48%	92,767	-69%	Other Income	238,020	175,356	241,212	789,000	22%
(35)	-	-	-	-	Other Expense	(142)	-	-	(425)	-
\$ (4,130,702)	\$ (4,068,432)	98%	\$ (4,774,286)	-15%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (17,397,433)	\$ (17,826,209)	\$ (20,065,973)	\$ (53,340,115)	33%
\$ (1,242,947)	\$ (492,073)	40%	\$ (190,379)	158%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 574,577	\$ 18,746,955	\$ 11,196,554	\$ 13,892,480	135%
TRANSFER AND CONTRIBUTION TO/FROM										
37,500	99,506	265%	-	-	NExch-Main, Design & Ext Fee	150,000	358,868	-	450,000	80%
\$ (1,205,447)	\$ (392,567)	33%	\$ (190,379)	106%	TOTAL CHANGE IN NET POSITION	\$ 724,577	\$ 19,105,823	\$ 11,196,554	\$ 14,342,480	133%



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



Monthly					Year-To-Date & Annual					
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	Description	2021 Year To Date Budget	2021 Year To Date Actuals	2020 Year To Date Actuals	2021 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
Sales of Energy and Water										
5,072,000	3,877,712	76%	4,458,924	-13%	Residential Sales	23,531,000	23,252,866	22,160,873	74,539,000	31%
7,051,000	6,042,232	86%	6,689,100	-10%	Commercial Sales	28,930,000	28,115,245	30,357,516	92,238,000	30%
3,319,000	2,610,074	79%	3,176,740	-18%	Industrial Sales	13,499,000	12,041,365	14,777,805	44,362,000	27%
650,000	495,065	76%	139,160	256%	Schools	3,030,000	3,313,301	3,089,046	8,615,000	38%
25,000	18,522	74%	3,271	466%	Highway Lighting	109,000	106,098	95,918	333,900	32%
-	-	-	-	-	Public Authorities	-	-	-	-	-
-	-	-	-	-	Fire Protection	-	-	-	-	-
16,117,000	13,043,604	81%	14,467,195	-10%	Total Sales of Energy and Water	69,099,000	66,828,876	70,481,159	220,087,900	30%
77,000	87,851	114%	85,758	2%	Borderline Electric Sales	393,900	426,601	395,320	1,189,100	36%
220,833	-	-	1,031,303	-100%	Wholesale Market Sales	883,333	18,799,014	3,578,362	2,650,000	709%
297,833	87,851	29%	1,117,061	-92%	Total Other Utility Sales	1,277,233	19,225,615	3,973,681	3,839,100	501%
203,799	150,776	74%	244,691	-38%	Forfeited Discounts	807,799	288,923	792,908	2,408,000	12%
173,517	629,963	363%	79,669	691%	Connect/Disconnect Fees	571,167	1,442,625	503,683	1,831,100	79%
464,229	42,250	9%	20,040	111%	Tower/Pole Attachment Rentals	1,075,657	391,922	459,611	2,140,000	18%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
3,083	1,253	41%	712	76%	Diversion Fines	12,333	3,449	7,774	37,000	9%
2,303	2,050	89%	1,000	105%	Service Fees	81,250	3,800	4,150	125,000	3%
14,708	15,725	107%	(52,709)	-130%	Other Miscellaneous Revenues	58,833	60,968	(10,615)	176,500	35%
-	1,943,787	-	924,273	110%	Deferred Revenue-Fuel/PP-Amort	-	7,775,147	3,697,090	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
861,639	2,785,803	323%	1,217,677	129%	Total Other Revenues	2,607,040	9,966,835	5,454,601	6,717,600	148%
2,028,481	1,779,054	88%	2,033,374	-13%	Payment In Lieu Of Taxes	8,575,331	8,242,727	8,849,093	27,116,482	30%
2,028,481	1,779,054	88%	2,033,374	-13%	Total Payment In Lieu Of Taxes	8,575,331	8,242,727	8,849,093	27,116,482	30%
\$ 19,304,953	\$ 17,696,312	92%	\$ 18,835,307	-6%	TOTAL OPERATING REVENUES	\$ 81,558,605	\$ 104,264,052	\$ 88,758,534	\$ 257,761,082	40%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
E-Electric
For The Period Ending April 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										
3,300,927	2,729,864	83%	2,887,055	-5%	Production	12,206,438	10,774,880	10,607,675	37,285,133	29%
3,900,306	3,882,139	100%	3,440,955	13%	Purchased Power	15,320,507	14,165,095	14,174,915	44,696,791	32%
2,417,722	713,821	30%	2,462,246	-71%	Fuel	9,052,256	19,359,197	10,450,438	32,418,780	60%
2,810,265	2,624,061	93%	2,480,690	6%	Transmission and Distribution	11,353,642	9,576,920	9,959,136	33,548,923	29%
303,804	335,941	111%	222,666	51%	Customer Account Expense	1,210,518	1,118,719	1,156,008	3,635,256	31%
2,065,874	1,983,487	96%	1,471,846	35%	General and Administrative	7,937,819	6,362,551	6,318,057	23,861,412	27%
2,414,822	2,552,707	106%	2,326,629	10%	Depreciation and Amortization	9,885,635	10,188,823	9,170,339	28,873,537	35%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 17,213,718	\$ 14,822,021	86%	\$ 15,292,085	-3%	TOTAL OPERATING EXPENSES	\$ 66,966,815	\$ 71,546,185	\$ 61,836,568	\$ 204,319,832	35%
\$ 2,091,235	\$ 2,874,291	137%	\$ 3,543,222	-19%	OPERATING INCOME	\$ 14,591,790	\$ 32,717,867	\$ 26,921,965	\$ 53,441,250	61%
NON OPERATING INCOME/EXPENSE										
149,324	6,337	4%	54,676	-88%	Investment Interest	605,294	29,158	385,860	1,571,000	2%
(1,769,009)	(1,769,009)	100%	(2,216,460)	-20%	Interest - Long Term Debt	(7,147,749)	(7,147,749)	(8,865,840)	(21,109,925)	34%
(6,250)	(7,188)	115%	(7,223)	-	Interest - Other	(25,000)	(29,682)	(28,063)	(75,000)	40%
(2,028,481)	(1,779,054)	88%	(2,033,374)	-13%	PILOT Transfer Expense	(8,575,331)	(8,242,727)	(8,849,093)	(27,116,482)	30%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
54,607	28,053	51%	92,589	-70%	Other Income	218,353	145,610	243,002	730,000	20%
(35)	-	-	-	-	Other Expense	(142)	-	-	(425)	-
\$ (3,599,844)	\$ (3,520,861)	98%	\$ (4,109,792)	-14%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (14,924,575)	\$ (15,245,389)	\$ (17,114,134)	\$ (46,000,833)	33%
\$ (1,508,610)	\$ (646,570)	43%	\$ (566,570)	14%	INCOME BEFORE TRANSFER & CONTRIB.	\$ (332,785)	\$ 17,472,478	\$ 9,807,832	\$ 7,440,418	235%
TRANSFER AND CONTRIBUTION TO/FROM										
-	-	-	-	-	NExch-Main, Design & Ext Fee	-	-	-	-	-
\$ (1,508,610)	\$ (646,570)	43%	\$ (566,570)	14%	TOTAL CHANGE IN NET POSITION	\$ (332,785)	\$ 17,472,478	\$ 9,807,832	\$ 7,440,418	235%



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



Monthly					Year-To-Date & Annual					
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	Description	2021 Year To Date Budget	2021 Year To Date Actuals	2020 Year To Date Actuals	2021 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
Sales of Energy and Water										
1,966,106	1,951,678	99%	1,952,716	-	Residential Sales	7,771,405	7,795,991	7,519,043	24,227,874	32%
820,670	794,710	97%	699,462	14%	Commercial Sales	3,281,617	3,106,335	3,202,550	11,243,080	28%
472,545	466,843	99%	493,865	-5%	Industrial Sales	1,960,361	1,718,268	2,261,772	6,200,089	28%
45,288	32,099	71%	33,402	-4%	Schools	167,715	139,124	156,430	658,360	21%
-	-	-	-	-	Highway Lighting	-	-	-	-	-
-	-	-	200	-100%	Public Authorities	-	-	200	28,000	-
48,278	52,535	109%	47,419	11%	Fire Protection	188,778	213,239	190,375	575,000	37%
3,352,887	3,297,864	98%	3,227,064	2%	Total Sales of Energy and Water	13,369,876	12,972,957	13,330,370	42,932,403	30%
-	-	-	-	-	Borderline Electric Sales	-	-	-	-	-
83,397	60,503	73%	65,153	-7%	Wholesale Market Sales	349,241	251,092	316,150	1,421,462	18%
83,397	60,503	73%	65,153	-7%	Total Other Utility Sales	349,241	251,092	316,150	1,421,462	18%
51,587	37,694	73%	61,173	-38%	Forfeited Discounts	187,635	72,231	198,227	576,935	13%
23,084	21,733	94%	17,488	24%	Connect/Disconnect Fees	97,057	76,120	98,986	330,564	23%
19,027	3,417	18%	1,064	221%	Tower/Pole Attachment Rentals	162,558	101,570	72,516	330,000	31%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
833	1,350	162%	-	-	Diversion Fines	1,358	1,495	5,678	8,525	18%
103,549	38,370	37%	38,860	-1%	Service Fees	352,619	469,902	262,432	1,013,000	46%
640	3,488	545%	(175)	-2,092%	Other Miscellaneous Revenues	3,840	4,449	1,106	8,000	56%
-	-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	-	-	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
198,721	106,052	53%	118,409	-10%	Total Other Revenues	805,067	725,767	638,945	2,267,024	32%
436,952	418,862	96%	422,370	-	Payment In Lieu Of Taxes	1,745,771	1,695,261	1,692,730	5,600,484	30%
436,952	418,862	96%	422,370	-	Total Payment In Lieu Of Taxes	1,745,771	1,695,261	1,692,730	5,600,484	30%
\$ 4,071,957	\$ 3,883,281	95%	\$ 3,832,996	1%	TOTAL OPERATING REVENUES	\$ 16,269,955	\$ 15,645,077	\$ 15,978,196	\$ 52,221,372	30%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
W-Water
For The Period Ending April 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										
590,218	475,221	81%	473,718	-	Production	2,295,034	1,889,680	1,930,022	6,873,019	27%
-	-	-	-	-	Purchased Power	-	-	-	-	-
-	-	-	-	-	Fuel	-	-	-	-	-
1,243,859	1,246,802	100%	1,038,657	20%	Transmission and Distribution	5,008,406	4,699,036	4,498,650	14,766,017	32%
179,407	189,347	106%	147,653	28%	Customer Account Expense	716,344	652,127	670,152	2,149,277	30%
600,816	573,225	95%	473,391	21%	General and Administrative	2,225,405	1,761,993	1,954,444	6,708,078	26%
661,136	696,618	105%	658,892	6%	Depreciation and Amortization	2,644,545	2,786,943	2,584,366	7,933,636	35%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 3,275,436	\$ 3,181,213	97%	\$ 2,792,311	14%	TOTAL OPERATING EXPENSES	\$ 12,889,735	\$ 11,789,779	\$ 11,637,634	\$ 38,430,026	31%
\$ 796,521	\$ 702,068	88%	\$ 1,040,685	-33%	OPERATING INCOME	\$ 3,380,221	\$ 3,855,298	\$ 4,340,561	\$ 13,791,345	28%
NON OPERATING INCOME/EXPENSE										
31,196	1,434	5%	11,320	-87%	Investment Interest	124,783	6,592	78,429	374,350	2%
(129,269)	(129,269)	100%	(251,988)	-49%	Interest - Long Term Debt	(868,538)	(915,549)	(1,329,470)	(2,163,148)	42%
(750)	(1,549)	207%	(1,635)	-5%	Interest - Other	(3,000)	(6,348)	(6,278)	(9,000)	71%
(436,952)	(418,862)	96%	(422,370)	-	PILOT Transfer Expense	(1,745,771)	(1,695,261)	(1,692,730)	(5,600,484)	30%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
4,917	675	14%	178	279%	Other Income	19,667	29,746	(1,790)	59,000	50%
-	-	-	-	-	Other Expense	-	-	-	-	-
\$ (530,858)	\$ (547,571)	103%	\$ (664,494)	-18%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (2,472,859)	\$ (2,580,820)	\$ (2,951,839)	\$ (7,339,282)	35%
\$ 265,663	\$ 154,497	58%	\$ 376,191	-59%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 907,362	\$ 1,274,478	\$ 1,388,722	\$ 6,452,063	20%
TRANSFER AND CONTRIBUTION TO/FROM										
37,500	99,506	265%	-	-	NExch-Main, Design & Ext Fee	150,000	358,868	-	450,000	80%
\$ 303,163	\$ 254,003	84%	\$ 376,191	-32%	TOTAL CHANGE IN NET POSITION	\$ 1,057,362	\$ 1,633,346	\$ 1,388,722	\$ 6,902,063	24%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
April 2021

	2021 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
PERSONNEL				
1010-Regular Labor	47,785,101	14,518,733	33,266,368	69.62%
1020-Overtime/Special Pay	4,506,450	1,172,198	3,334,252	73.99%
1030-Health Care/Medical Benefit	10,767,713	3,339,389	7,428,324	68.99%
1040-Medical Insurance-Retirees	3,040,132	1,166,667	1,873,465	61.62%
1050-Pension Benefit	6,040,320	1,350,024	4,690,296	77.65%
1070-Life Insurance Benefit	763,503	273,085	490,418	64.23%
1080-Unemployment Benefit	47,844	16,083	31,761	66.38%
1090-OASDI/Hi (FICA)	3,599,505	1,230,382	2,369,123	65.82%
1100-Liability Insurance/Work Co	1,170,705	395,671	775,034	66.20%
1110-Compensatory Balance Reserve	1,092,041	736,878	355,163	32.52%
1130-Disability Pay Benefit	550,648	187,351	363,297	65.98%
1140-Employee Education Assistance	60,000	32,028	27,972	46.62%
1170-Board Per Diem	6,000	-	6,000	100.00%
1180-Long-Term Care	83,291	30,018	53,273	63.96%
1990-Other Employee Benefits	55,000	154,265	(99,265)	(180.48)%
TOTAL PERSONNEL	79,568,253	24,602,772	54,965,480	69.08%
SERVICES				
2010-Tree Trimming Services	2,675,615	368,755	2,306,861	86.22%
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	296,647	1,515,153	83.63%
2040-Accounting/Costing Services	12,000	-	12,000	100.00%
2050-Auditing Services	295,000	81,506	213,494	72.37%
2060-Actuarial Services	16,500	6,630	9,870	59.82%
2070-Banking/Cash Mgmt/Treasury	785,500	221,882	563,618	71.75%
2080-Financial Advisory	36,000	-	36,000	100.00%
2090-General Management Services	110,000	64,821	45,179	41.07%
2100-Human Resource Services	244,100	37,825	206,275	84.50%
2110-Environmental Services	856,004	149,766	706,238	82.50%
2130-Computer Hardware Maintenance	314,600	75,082	239,518	76.13%
2131-Computer Software Maintenance	4,197,349	1,155,383	3,041,966	72.47%
2140-Advertising/Marketing/Sales	431,000	53,133	377,867	87.67%
2150-Janitorial Services	904,200	343,892	560,307	61.97%
2151-Trash Disposal	49,610	7,882	41,728	84.11%
2160-Travel/Training/Safety	840,020	82,250	757,771	90.21%
2170-Outside Printing & Duplicating	322,350	26,919	295,431	91.65%
2180-Insurance Services	2,000,000	792,905	1,207,095	60.35%
2190-Dues/Memberships/Subscription	390,645	141,703	248,941	63.73%
2200-Telecommunications Services	454,091	93,334	360,757	79.45%
2210-Clerical/Office/Tech Services	191,700	69,597	122,103	63.69%
2211-Copier Services	85,400	22,687	62,713	73.43%
2220-Security Services	1,986,550	431,834	1,554,716	78.26%
2230-Collection Services	90,000	16,744	73,256	81.40%
2240-Building Maintenance Service	1,392,721	384,954	1,007,767	72.36%
2241-Building Maint Srvc - HVAC	184,383	33,879	150,504	81.63%
2242-Building Maint Srvc - Elevator	72,316	42,017	30,299	41.90%
2243-Pest & Bird Control	4,290	-	4,290	100.00%
2244-Grounds Maintenance	77,480	37,538	39,942	51.55%
2250-Mailing/Shipping Services	96,250	92,565	3,685	3.83%
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	534,469	1,310,331	71.03%
2300-Equipment Maintenance	800,325	173,479	626,846	78.32%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
April 2021

	2021 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
2310-City Wide Yard Restoration	55,000	6,364	48,636	88.43%
2320-City Street Repairs	1,000,000	242,775	757,225	75.72%
2330-Right Of Way/Easements	112,000	39,047	72,953	65.14%
2340-Auxiliary Boiler Maintenance	3,500	3,071	429	12.27%
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	464,329	818,672	63.81%
2380-Sponsorships	584,600	104,621	479,978	82.10%
2390-Risk Mngmnt & Consulting Srv	5,000	-	5,000	100.00%
2500-Dogwood Gas Plant O&M	5,150,142	1,218,674	3,931,468	76.34%
2990-Other Professional Services	819,472	167,617	651,855	79.55%
TOTAL SERVICES	33,253,963	8,143,989	25,109,974	75.51%

FUELS

3010-Main Flame Fuel	30,688,780	18,558,785	12,129,995	39.53%
3012-Building Heat Fuel	1,500	199	1,301	86.73%
3020-Start Up Fuel	600,000	270,291	329,709	54.95%
3025-AQC - Reagents	1,130,000	530,121	599,880	53.09%
3030-Ash Handling	1,200,000	508,420	691,580	57.63%
3040-On Road Vehicle Fuel	425,000	147,285	277,715	65.34%
3050-Purchase Power Energy	4,800,000	2,043,636	2,756,364	57.42%
3055-Purchased Power - Renewables	28,743,687	9,163,838	19,579,849	68.12%
3070-Purch Pwr Capacity NonEconomic	4,653,104	1,546,246	3,106,858	66.77%
3080-Purchased Power Transmission	7,200,000	2,043,334	5,156,666	71.62%
3110-Off Road Fuel	107,500	55,812	51,688	48.08%
3600-Renewable Energy Certificates	(700,000)	(631,959)	(68,041)	(9.72)%
3990-Other Purchased Power	259,600	44,761	214,839	82.76%
TOTAL FUELS	79,109,171	34,280,769	44,828,402	56.67%

SUPPLIES

4000-Supplies	-	366	(366)	-
4010-Office Supplies & Materials	179,250	35,293	143,957	80.31%
4020-Laboratory Supplies	30,000	6,648	23,352	77.84%
4030-Janitorial Supplies	28,800	6,508	22,292	77.40%
4040-Comp/Srvr/Ntwrk Hrdwr Equip	1,007,370	264,458	742,912	73.75%
4041-Comp/Srvr/Ntwrk Sftwr & Lic	81,100	6,583	74,517	91.88%
4050-Small Tools & Machinery	257,300	93,752	163,548	63.56%
4060-Water Treatment Chemicals	611,400	97,212	514,188	84.10%
4070-Ferric Chemicals	160,000	23,051	136,949	85.59%
4080-Lime/Caustic Chemicals	125,000	25,991	99,009	79.21%
4090-Chlorine Chemicals	210,000	25,545	184,455	87.84%
4100-Other Chemicals & Supplies	182,000	37,490	144,510	79.40%
4110-Clothing/Uniforms	180,600	152,830	27,770	15.38%
4120-Vehicle/Machinery Parts	556,100	265,882	290,219	52.19%
4130-Building/Structural Supplies	628,500	104,639	523,861	83.35%
4131-Bldg/StrctI Supp-Leeves/Dikes	95,000	-	95,000	100.00%
4132-Bldg/StrctI Supp-Roads/Rails	195,000	4,558	190,442	97.66%
4133-Bld/StrctI Supp-Filter Srvcs	27,500	11,535	15,965	58.05%
4140-Plant Equipment	223,700	92,360	131,340	58.71%
4150-T&D Equipment	2,000	12	1,988	99.39%
4160-Office Equipment	21,750	3,385	18,365	84.44%
4170-Electric Usage	-	15,300	(15,300)	-
4180-Water Usage	-	3,186	(3,186)	-
4190-Environmental Supplies	64,700	25,248	39,452	60.98%
4195-Flue Gas Treatment	375,000	20,812	354,188	94.45%
4200-Hazardous Waste Supplies	1,350	234	1,116	82.64%
4210-Safety Supplies	88,600	8,347	80,253	90.58%
4220-Communication Supplies	58,500	12,004	46,496	79.48%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
April 2021

	2021 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
4230-Meter Parts & Supplies	100,500	55,746	44,754	44.53%
4240-Billing Supplies	13,170	12,902	268	2.03%
4250-General Parts & Supplies	15,000	216	14,784	98.56%
4251-General Parts & Supp Coal Conv	280,000	24,297	255,703	91.32%
4252-General Parts & Supp Coal Dust	10,000	167	9,833	98.33%
4253-General Parts & Supp Wash-Down	4,000	168	3,832	95.80%
4260-Transmission Parts & Supplies	85,000	(2,429)	87,429	102.86%
4270-Distribution Parts & Supplies	2,449,200	944,213	1,504,987	61.45%
4280-Books/Manuals/Reference	12,850	1,400	11,450	89.11%
4300-Boiler Maint-Forced Outages	270,000	(18,932)	288,932	107.01%
4301-Boiler Maint-Elec & Control	137,000	24,650	112,350	82.01%
4302-Boiler Maint-Mechanical	600,000	130,885	469,115	78.19%
4303-Boiler Maint-Motor	60,000	67	59,933	99.89%
4304-Boiler Maint-Steel & Duct	410,000	-	410,000	100.00%
4305-Boiler Maint-Coal & Ash	395,000	(94,377)	489,377	123.89%
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	38,632	261,368	87.12%
4309-Boiler Maint-Lab Equip	48,900	16,481	32,419	66.30%
4310-Turbine Maintenance	648,240	163,083	485,157	74.84%
4320-Balance Of Plant Maintenance	744,600	266,878	477,722	64.16%
4321-Balance of Plant Mnt-Comp Air	38,000	6,952	31,048	81.71%
4322-Balance of Plant Mnt-Crane Svc	18,500	715	17,785	96.14%
4323-Balance of Plant Mnt-Comm	10,500	10,402	98	-
4324-Balance of Plant Mnt-Pumps	83,000	12,670	70,330	84.73%
4325-Balance Plant Mnt-Mechanical	47,000	10,219	36,781	78.26%
4326-Balance Plant Mnt-Electrical	65,000	32,338	32,662	50.25%
4327-Balance Plant Mnt-Chem Feed	30,000	2,027	27,973	93.24%
4328-Balance Plant Mnt-Risk Mngmnt	40,000	25,498	14,502	36.26%
4329-Balance Plant Mnt-Filters	6,000	-	6,000	100.00%
4330-Compressed Gases	162,000	51,347	110,653	68.30%
4990-Other Parts & Supplies	38,150	6,576	31,574	82.76%
TOTAL SUPPLIES	12,962,130	3,130,067	9,832,063	75.85%
OTHER				
5020-Demand Side Management Program	50,000	-	50,000	100.00%
5060-Other Board Expenses	10,000	54	9,946	99.46%
5080-Doubtful Account Expense	705,000	118,100	586,900	83.25%
5110-Outside Regulatory Expenses	246,770	157,791	88,979	36.06%
5150-WPA Billing Credit	(550,000)	(130,540)	(419,460)	(76.27)%
5200-NERC Reliability Compliance	587,400	57,197	530,203	90.26%
5900-Payment In Lieu of Taxes	32,716,966	9,937,987	22,778,979	69.62%
TOTAL OTHER	33,766,136	10,140,589	23,625,547	69.97%
TOTAL EXPENSES	238,659,653	80,298,186	158,361,467	66.35%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Apr-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Common Capital Projects				
Admin Services Technology	495,000	137,729	357,271	72%
ADMINISTRATIVE SERVICES	\$495,000	\$137,729	\$357,271	72%
540 Minnesota Facilities	113,000	32,691	80,309	71%
COMMON FACILITIES IMPROVEMENTS	\$113,000	\$32,691	\$80,309	71%
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	38,294	261,706	87%
IT Desktop/Network Development	543,500	449,780	93,720	17%
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	94,630	255,370	73%
IT BI/Analytics Enhancements	200,000	71,400	128,600	64%
IT Mobile Barcode System Upgrade	50,000	-	50,000	100%
IT AMI Upgrade	25,000	-	25,000	100%
IT HCM Upgrade	200,000	42,700	157,300	79%
IT Hyperion Upgrade	60,000	48,720	11,280	19%



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
IT Meter-to-Cash Development	500,000	93,488	406,512	81%
IT Rollout Identity Management	80,000	-	80,000	100%
IT Virtual Desktop for Enterprise	50,000	-	50,000	100%
IT DR Infrastructure	120,000	124,828	(4,828)	-
IT DR for Security	175,000	-	175,000	100%
IT DR Development	195,000	16,800	178,200	91%
IT GIS Enhancements	150,000	21,100	128,900	86%
IT Business Portal Development	50,000	18,744	31,256	63%
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	\$1,089,257	\$3,954,243	78%
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	\$1,261,994	\$4,651,756	79%



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Electric Capital Projects				
Dogwood Capital Costs	792,000	822,115	(30,115)	-
DOGWOOD PLANT COMMON	\$792,000	\$822,115	(\$30,115)	(4)%
Annual Meter Program	1,000,000	15,536	984,464	98%
ELECTRIC METERS	\$1,000,000	\$15,536	\$984,464	98%
Electric Ops Automobiles	100,000	184	99,816	100%
Electric Ops Facility Improvements	750,000	71,356	678,644	90%
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	28,537	71,463	71%
Electric Ops Work Equipment	750,000	2,064	747,936	100%
ELECTRIC OPS GENERAL CONSTRUCTION	\$2,041,000	\$102,141	\$1,938,859	95%
Muncie OH Feeders	500,000	-	500,000	100%
OH Distribution Automation	250,000	945	249,055	100%
Piper OH Feeders	3,812,500	120,941	3,691,559	97%
Pole Inspections	500,000	65,413	434,587	87%



KANSAS CITY BOARD OF PUBLIC UTILITIES **Construction Summary** **As Of Apr-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	231,925	1,781,889	88%
ELECTRIC OVERHEAD DISTRIBUTION	\$7,577,314	\$419,425	\$7,157,889	94%
Electric Prod Work Equipment	350,000	-	350,000	100%
ELECTRIC PROD GENERAL CONSTRUCTION	\$350,000	\$0	\$350,000	100%
Annual Reimbursable Construction	100,000	119,289	(19,289)	-
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	181,024	(176,024)	-
West Legends Apartment Complex #3	5,000	-	5,000	100%
Woodlands	5,000	388,970	(383,970)	-
ELECTRIC REIMBURSABLE	\$135,000	\$697,522	(\$562,522)	(417)%
Storms - Electric Repairs	1,000	(528,146)	529,146	52,915%
ELECTRIC STORM EXPENSE	\$1,000	(\$528,146)	\$529,146	52,915%
Substation Trans LTC Retrofit	25,000	18,515	6,485	26%
Substation Breakers	100,000	-	100,000	100%



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Substation Relays	100,000	2,946	97,054	97%
Substation Improvements	200,000	24,518	175,482	88%
Substation Security	100,000	7,859	92,141	92%
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	\$53,838	\$1,266,162	96%
Overhead Transformers	500,000	130,873	369,127	74%
Underground Transformers	1,000,000	426,111	573,889	57%
ELECTRIC TRANSFORMERS	\$1,500,000	\$556,984	\$943,016	63%
Transmission Line FO Additions	310,000	2,986	307,014	99%
Misc Transmission Projects	250,000	85,036	164,964	66%
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	\$88,022	\$2,221,978	96%
Downtown UG Rebuild	250,000	53	249,947	100%
Fisher UG Feeders	7,490,000	37,091	7,452,909	100%
Legends UG Feeders	500,000	230,222	269,778	54%
American Royal UG	5,000	-	5,000	100%



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Distribution Pole Inspection Replacement	500,000	678,565	(178,565)	-
Barber Switchgear #2 UG Feeder Exits - Bond 2020A	2,250,000	52,663	2,197,337	98%
G&W Distr Switch Replacement	2,000,000	4,663	1,995,337	100%
Annual UG Construction	1,512,395	371,401	1,140,994	75%
ELECTRIC UNDERGROUND DISTRIBUTION	\$14,507,395	\$1,374,658	\$13,132,737	91%
Street Light Improvements	100,000	4,764	95,236	95%
Traffic Signal Improvements	20,000	-	20,000	100%
Unified Govt OH Construction	20,000	3,182	16,818	84%
Unified Govt UG Distribution	20,000	267	19,733	99%
EO Levee Rebuild Along Kansas River	1,200,000	5,533	1,194,467	100%
EO Turner Diagonal/I70 Rebuild Interchange	1,000	2,035	(1,035)	-
ELECTRIC UNIFIED GOVERNMENT PROJECTS	\$1,361,000	\$15,781	\$1,345,219	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	6,450	52,053	89%
NC Fire Protection System Upgrade	2,779,919	(3,092)	2,783,011	100%
NEARMAN PLANT COMMON	\$2,988,422	\$3,358	\$2,985,064	100%
CT4 Hydraulic Oil & Lube Oil Varnish Removal	177,901	-	177,901	100%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Construction Summary
As Of Apr-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	561	545,423	100%
N1 MCC/Load Center Replace	859,837	11,431	848,406	99%
N1 GSU Bushing/Arrestor Upgrade	205,102	42,248	162,854	79%
N1 Simulator Upgrade to 3.7	159,973	10,598	149,375	93%
NEARMAN PLANT UNIT 1	\$2,095,998	\$137,959	\$1,958,039	93%
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	334	213,648	100%
CT2 RTU to Schweitzer Upgrade	43,503	-	43,503	100%
QUINDARO PLANT CT2	\$257,485	\$334	\$257,151	100%
CT3 Air Inlet Duct Replacement	213,982	334	213,648	100%
QUINDARO PLANT CT3	\$213,982	\$334	\$213,648	100%
All Electric Capital Projects	\$38,943,497	\$3,759,861	\$35,183,636	90%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Apr-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	218,217	131,783	38%
REIMBURSABLE WATER MAINS	\$356,800	\$245,684	\$111,116	31%
Water Distrib System Relocations	265,000	22,283	242,717	92%
Water Distrib System Improvements	727,842	211,030	516,812	71%
UG/CMIP Water Distrib Projects	2,242,273	146,649	2,095,624	93%
Water Distrib Valve Improvements	522,667	194,866	327,801	63%
Water Distrib Fire Hydrant Program	495,984	159,107	336,877	68%
Non Revenue Water Leak Detection	200,000	20,234	179,766	90%
Water Distrib Leak Project	1,433,485	81,881	1,351,604	94%
WATER DISTRIBUTION	\$5,887,251	\$836,050	\$5,051,201	86%
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	3,614	56,386	94%
Water Oper Facility Improvement	306,535	14,343	292,192	95%
Water Prod Facility Improvement	455,000	-	455,000	100%



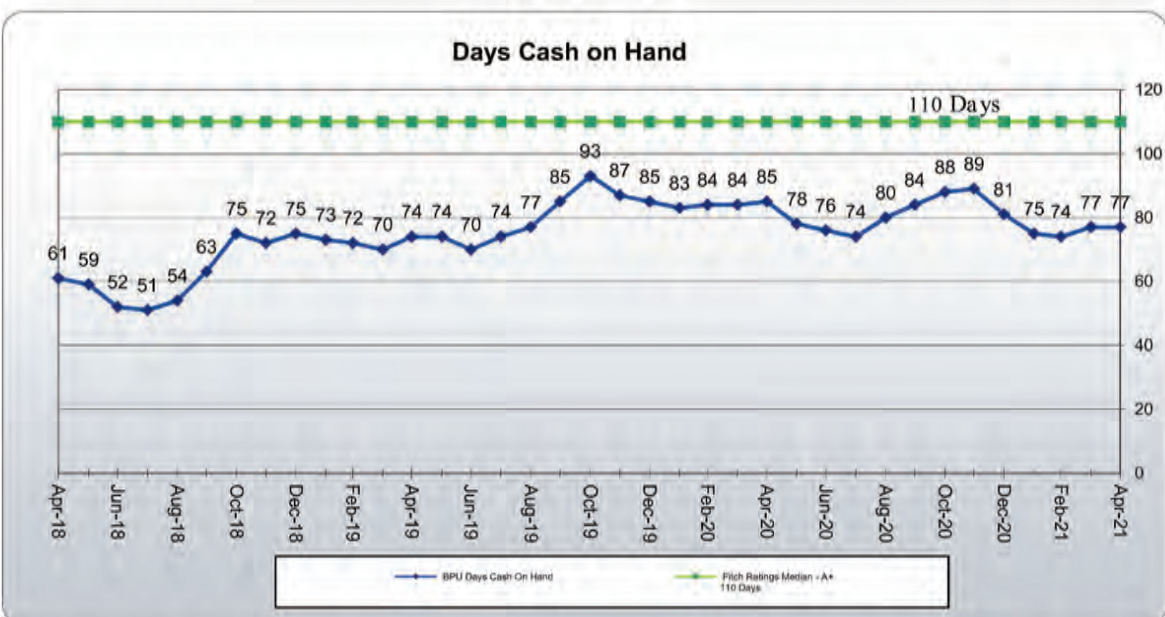
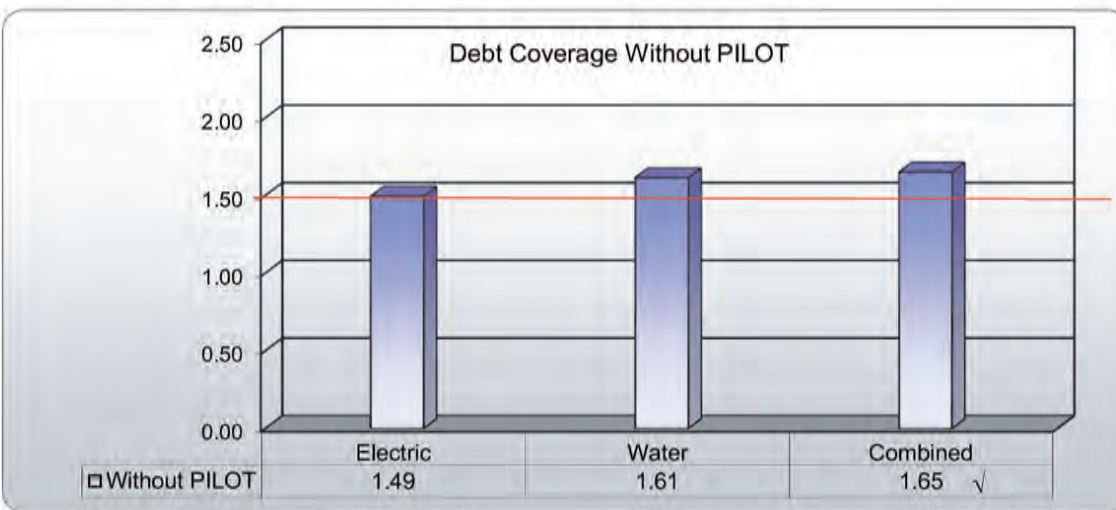
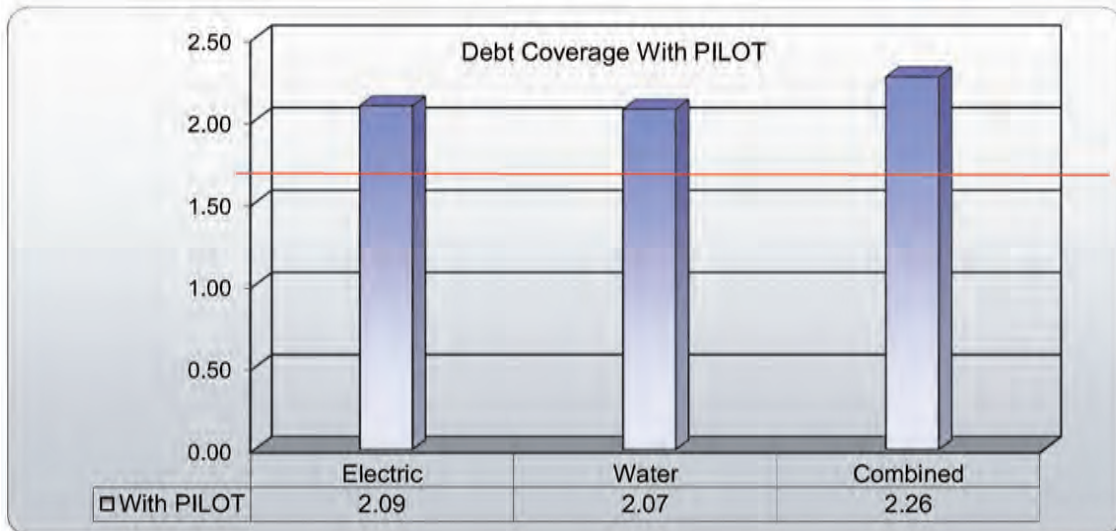
KANSAS CITY BOARD OF PUBLIC UTILITIES
Construction Summary
As Of Apr-21

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
WATER FACILITY IMPROVEMENTS	\$821,535	\$17,957	\$803,578	98%
Civil Engineering Furnishings & Equipment	10,000	-	10,000	100%
Water Oper Furnishings & Equipment	14,000	325	13,675	98%
Water Prod Furnishings & Equipment	113,000	-	113,000	100%
WATER FURNISHINGS AND EQUIPMENT	\$137,000	\$325	\$136,675	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	8,859	74,803	89%
6"-10" Water Meter Replacement	249,569	4,428	245,141	98%
1-1/2"-4" Water Meter Replacement	259,569	26,121	233,448	90%
5/8"-1" Water Meter Replacement	124,813	40,594	84,219	67%
12" & Over Water Meter Replacement	25,000	-	25,000	100%
WATER METERS	\$742,613	\$80,002	\$662,611	89%
QWTP Decommission Plant	25,000	-	25,000	100%
NWTP Misc Projects	100,000	18,397	81,603	82%
NWTP Raw Water Pump Rehab	250,000	-	250,000	100%
WATER PRODUCTION PROJECTS	\$375,000	\$18,397	\$356,603	95%



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

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
3" - 6" Water Service Replacement	24,000	4,273	19,727	82%
1-1/4" - 2" Water Service Replacement	62,000	7,279	54,721	88%
3/4"-1" Water Service Replacement	656,617	265,951	390,666	59%
8" & Over Water Service Replacement	30,000	17,709	12,291	41%
WATER SERVICES	\$772,617	\$295,212	\$477,405	62%
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	11,935	(9,235)	-
WO Trans Main 98th & Parallel	205,501	679	204,822	100%
WATER STORAGE AND TRANSMISSION	\$2,768,201	\$12,733	\$2,755,468	100%
Civil Engineering Technology	50,000	-	50,000	100%
Water Operations Technology	50,000	37,238	12,762	26%
Water Production Technology	15,000	-	15,000	100%
WATER TECHNOLOGY	\$115,000	\$37,238	\$77,762	68%
All Water Capital Projects	\$12,339,017	\$1,543,598	\$10,795,419	87%
Grand Total	\$57,196,264	\$6,565,453	\$50,630,811	89%



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
April 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>April 30, 2021</u>	Water 12 Months Ending <u>April 30, 2021</u>	Combined 12 Months Ending <u>April 30, 2021</u>
Revenues	\$ 281,002,908	51,762,691	332,765,599
Operating and Maintenance Expenses	(187,240,512)	(27,125,520)	(214,366,032)
Net Revenues	<u>\$ 93,762,396</u>	<u>24,637,171</u>	<u>118,399,567</u>
Maximum Annual Debt Service - Total Debt	\$ 44,880,036	11,909,679	52,293,942
Coverage - Electric/2029 Water/2022 Combined/2021	2.09	2.07	2.26
Maximum Annual Debt Service - Parity	\$ 44,668,378	8,402,282	48,475,161
Coverage - Electric/2030 Water/2022 Combined/2021	2.10	2.93	2.44

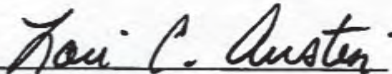

Lori C. Austin
CFO/CAO

Exhibit 1
REVENUES

	Electric 12 Months Ending <u>April 30, 2021</u>	Water 12 Months Ending <u>April 30, 2021</u>	Combined 12 Months Ending <u>April 30, 2021</u>
Total Utility Revenues			
Residential Sales	\$ 76,116,135	25,145,172	101,261,307
Commercial Sales	94,015,766	10,980,746	104,996,512
Industrial Sales	43,477,699	5,775,298	49,252,997
Schools	8,988,517	555,929	9,544,446
Other Sales (1)	338,093	625,072	963,165
Wholesale Sales	27,442,551	1,476,174	28,918,725
Payment In Lieu Of Taxes	26,672,866	5,410,615	32,083,481
Interest Income and Other (2)	7,450,854	2,161,170	9,612,024
Bond Cost of Issuance	(1,454,769)	(367,485)	(1,822,254)
Deferred Revenue - Fuel/PP*	(2,039,029)	-	(2,039,029)
Less: Construction Fund Earnings	(5,775)	-	(5,775)
Total Revenues	<u>\$ 281,002,908</u>	<u>51,762,691</u>	<u>332,765,599</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>April 30, 2021</u>	Water 12 Months Ending <u>April 30, 2021</u>	Combined 12 Months Ending <u>April 30, 2021</u>
Operating Expenses*	\$ 244,451,934	40,692,038	285,143,972
Less: Depreciation And Amortization	(30,538,556)	(8,155,903)	(38,694,459)
Less: Payment In Lieu of Taxes	(26,672,866)	(5,410,615)	(32,083,481)
Operating & Maintenance Expenses	<u>\$ 187,240,512</u>	<u>27,125,520</u>	<u>214,366,032</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>April 30, 2021</u> <u>Electric</u>	<u>April 30, 2021</u> <u>Water</u>	<u>April 30, 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	157,438,152	1,106,687	158,544,839
Cash Payments Year to Date	(150,380,988)	2,019,640	(148,361,348)
Cash and Investments as of 4/30/21	<u>\$ 71,182,858</u>	<u>\$ 27,159,847</u>	<u>\$ 98,342,705</u>
Restrictions of Cash and Investments			
Customer Deposit	\$ 6,013,763	\$ 1,291,278	\$ 7,305,041
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	19,248,697	5,455,503	24,704,200
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	1,543,703	-	1,543,703
Construction Fund 2020A	8,200,350	-	8,200,350
Ongoing Construction Reserve for 2021	4,109,297	696,707	4,806,004
System Development	-	10,324,676	10,324,676
Cash Reserve - Market	9,333,333	-	9,333,333
Remaining Operating Reserve Requirement	13,658,478	-	13,658,478
Economic Development Fund	350,000	150,000	500,000
Total Restrictions	<u>\$ 74,643,894</u>	<u>\$ 24,778,164</u>	<u>\$ 99,422,058</u>
Unrestricted Cash and Investments	<u>\$ (3,461,036)</u>	<u>\$ 2,381,683</u>	<u>\$ (1,079,353)</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

RESOLUTION NO: 5261

RESOLUTION AUTHORIZING THE GENERAL MANAGER OF THE KANAS CITY BOARD OF PUBLIC UTILITIES TO WAIVE WATER FEES EAST OF I-635 UNTIL DECEMBER 31, 2023 IF CERTAIN CONDITIONS ARE MET

Whereas, the Board of Public Utilities an administrative agency of the Unified Government of Wyandotte County/Kansas City (“BPU”), Kansas (operates the Unified Government’s electric and water utilities; and

Whereas, the Board of Directors (the Board) of the BPU has determined that it is in the best interest of our community for the BPU to support targeted economic development incentives; and

Whereas, the Unified Government has made it a priority encourage development of land bank residential properties and is encouraging residential construction on said properties so they will increase the tax base of the Unified Government; and

Whereas, the BPU staff will work within the framework established by this Board action to meet these goals.

Therefore, be it resolved by the Board of Directors of the Board of Public Utilities an administrative agency of the Unified Government of Wyandotte County/Kansas City, Kansas:

1) That the General Manager is authorized to waive the System Development and Tap Fees for new single-family residential construction in areas East of I-635 that previously had BPU water service lines in place.

2) The General Manager is hereby directed to update the Board annually on residential development in this area.

3) This resolution shall remain in effect until December 31, 2023.

4) The following requirements must be met in order for the General Manager to authorize waiving the fees:

- a. The residential development must be East of I-635
- b. The residential development property must have been provided residential water service by the BPU prior to its redevelopment.

- c. The redevelopment must be a single-family home or town home requiring a new 5/8-inch meter and owned by an individual. Dwellings that require a meter larger than 5/8 inch will be required to pay the total amount of the established fees.
- d. Existing water line must be of adequate size to provide domestic service and fire protection and front the property.
- e. The developer/owner of the residential development shall fund all improvements (inside and outside the development) that are required for domestic service and fire protection. The BPU shall incur no costs for these improvements.
- f. Waivers do not apply to commercial or industrial customers. Apartment complexes are considered to be commercial customers.

5) Any prior resolutions or Board motions authorizing the waiving of water fees for residential development in this area are now rescinded and terminated.

ADOPTED by the Board of Directors of the Board of Public Utilities an administrative agency of the Unified Government of Wyandotte County/Kansas City, Kansas, this 2nd day of June, 2021.

BOARD OF PUBLIC UTILITIES

By: _____

Attest: _____

RESOLUTION NO: 5262

RESOLUTION AUTHORIZING THE WAIVING OF CERTAIN FEES IN SUPPORT OF THE UNIFIED GOVERNMENT INFILL HOUSING PROGRAM

Whereas, the Board of Public Utilities an administrative agency of the Unified Government of Wyandotte County/Kansas City(“BPU”), Kansas (operates the Unified Government’s electric and water utilities; and

Whereas, the Board of Directors (the Board) of the BPU has determined that it is in the best interest of our community for the BPU to support targeted economic development incentives; and

Whereas, the Unified Government developed an Infill housing program to support development and increase the tax base of the Unified Government; and

Whereas, the BPU staff will work within the framework established by this Board action to meet these goals.

Therefore, Be it resolved by the Board of Directors of the Board of Public Utilities an administrative agency of the Unified Government of Wyandotte County/Kansas City, Kansas:

- 1) That the General Manager is authorized to provide the program incentives to developers and/or builders in the form of waiving electric and water fees for the Infill Housing Development Program created by the Unified Government.
- 2) The majority of the incentives will be targeted for East of I-635 but will also be available for some areas between I-635 and 78th Street.
- 3) BPU Permit and Connection Fees Waived for certain UG Land Bank Lots East of 78th Street to be used for residential construction of single-family homes or duplexes. The BPU waivers will be reviewed annually. Below is an example of fees that may be waived:

BPU Example:

<u>Type</u>	<u>Average Value</u>
Temporary Electric Service Fee	\$ 500
Overhead Electric Service Drop Allowance	\$ 1,000
Residential Water Tap Fee (3/4" tap)	\$ 300
Water System Development Fee (5/8" meter)	<u>\$ 2,000</u>
Average savings per home	\$ 3,800

4) The landowner or potential landowner will start the process by contacting the BPU water and electric engineering departments and completing a simple form requesting evaluation of the property. The BPU will review the current infrastructure and what makeready work is needed and the BPU will inform the potential customer what incentives will be offered. As properties have different service requirements and makeready costs the BPU is unable to provide a blanket waiver but will consider each property on an individual basis.

5) Any underground electric service will need to be reviewed separately as costs will likely be significantly higher.

6) To qualify the water service will be no larger than 3/4" and the meter size of 5/8".

7) This resolution shall remain in effect until December 31, 2023. The General Manager is hereby directed to update the Board annually on residential development in these areas.

ADOPTED by the Board of Directors of the Board of Public Utilities an administrative agency of the Unified Government of Wyandotte County/Kansas City, Kansas, this 2nd day of June, 2021.

BOARD OF PUBLIC UTILITIES

By: _____

Attest: _____

