

**Exhibit B - Schedule of KPU Enterprise Fund Net Income (Loss) and Drawdown of Appropriated Reserves
for Fiscal Year 2021**

**Summary of Net Income (Loss)
2010 - 2021
Audited ***

<u>Year</u>	<u>Total</u>	<u>Electric</u>	<u>Telecom</u>	<u>Water</u>	<u>Other</u>
2010	1,171,359	(343,513)	1,951,975	(437,103)	
2011	1,093,603	305,728	1,189,851	(401,976)	
2012	(616,243)	193,063	(50,793)	(758,513)	
2013	(1,015,060)	(643,319)	711,724	(1,083,465)	
2014	(1,324,308)	(995,699)	532,426	(861,035)	
2015	(1,669,237)	(910,631)	(66,516)	(692,090)	
2016	(1,491,341)	(1,231,491)	149,376	(409,226)	
2017	1,731,165	114,926	1,945,067	(328,828)	
2018	1,125,607	(1,238,149)	2,786,145	(422,389)	
2019	907,713	(731,218)	2,046,119	(407,188)	
2020*	(1,584,637)	(627,354)	(281,301)	(1,194,735)	518,753
2021*	(7,421,312)	(5,234,359)	(1,610,721)	(430,232)	(146,000)

* 2020 is estimated and 2021 is based on budgeted costs. "Other" costs will be allocated to each Division based on certain various allocation methods.

Included in the 2021 KPU Budget: Water Rates increased 5% starting April 1, 2021 and Electric Rates will increase 1.5% starting June 1, 2021.

	<u>Total</u>	<u>Electric</u>	<u>2021 Deficit Telecom</u>	<u>Water</u>	<u>Other</u>
Net Deficit Expected in Reserves December 31, 2021	(7,421,312)	(5,234,359)	(1,610,721)	(430,232)	(146,000)
Possible Lost Revenues					
Unpaid Receivables	(810,749)	(240,000)	(503,634)	(67,115)	-
Mitigation Plan Adjustments					
Labor Mitigation measures	150,402	78,385	72,017	-	-
Labor Related Allocation Savings from General Fund	102,793	37,411	29,776	35,606	
Deferral of Capital Projects	825,000	605,000	100,000	100,000	20,000
Net Deficit after Mitigation Measures	<u>(7,153,866)</u>	<u>(4,753,563)</u>	<u>(1,912,562)</u>	<u>(361,741)</u>	<u>(126,000)</u>