

BOARD INFORMATION PACKET



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

Regular Meeting of

August 5, 2020



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Board of Public Utilities
Kansas City, Kansas

BOARD AGENDA

Regular Session
August 5, 2020 – 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 July 15, 2020
- V. Approval of the Minutes of the Regular Session of July 15, 2020
- VI. Visitors
- VII. General Manager / Staff Reports
 - i. COVID-19 Update / CARES Act
 - ii. June 2020 Financials
 - iii. 2020 2nd Quarter Financials
 - iv. Rosedale Reliability Project – Argentine Distribution
 - v. Water Maintenance Analysis
 - vi. Miscellaneous Comments
- VIII. Board Comments
- IX. Adjourn

Approval of Minutes
Work Session 7-15-20
Agenda Item #IV

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

Also on teleconference: William Johnson, General Manager; Angela Lawson, Deputy Chief Counsel; Lori Austin, Chief Financial Officer/Chief Administrative Officer; Jim Epp, Executive Director Water Operations; Johnnetta Hinson, Executive Director Customer Service; Jeremy Ash, Executive Director Electric Operations; Robert Kamp, IT Project Manager; David Mehlhaff, Chief Communications Officer; Dennis Dumovich, Director of Human Resources; Stephanie Sestrich, Training and Development Coordinator; Jody Franchett, Director Administrative Services and Ruth Benien, Ethics Administrator.

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

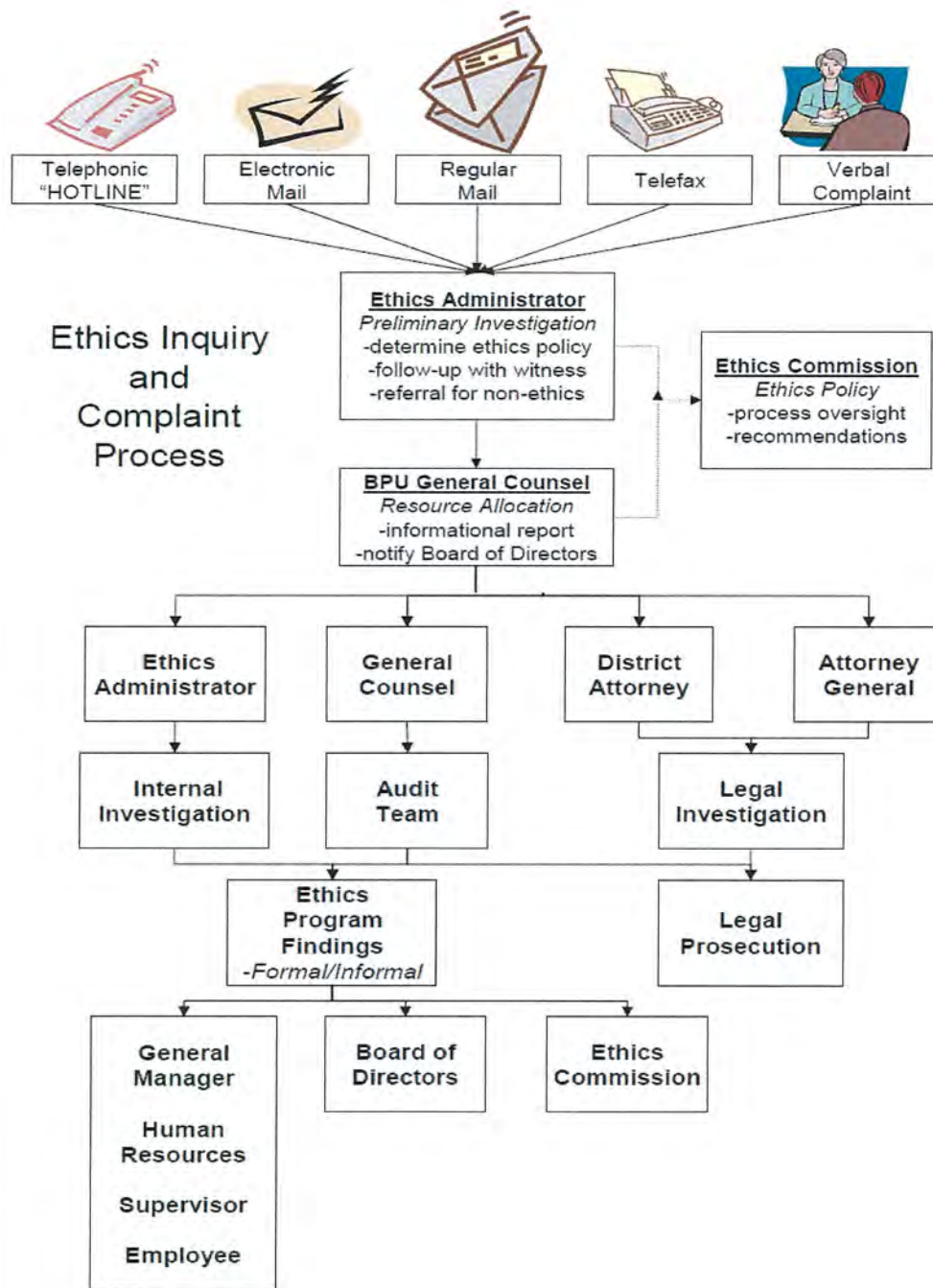
Mr. Milan turned the meeting over to Mr. Johnson.

Ms. Benien had a presentation. (attached)

ATTEST:

APPROVED:

President



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ETHICS GUIDELINES

For

ELECTED OFFICIALS and EMPLOYEES

Of The

KANSAS CITY BOARD OF PUBLIC UTILITIES

Declaration of Policy

It is the policy of the Kansas City Board of Public Utilities (“BPU”) that the proper operation of democratic government requires that elected officials and employees be independent, impartial, and responsible to the people; that government decisions and policy be made in proper channels of the government structure; that public office not be used for personal gain; and that the public have confidence in the integrity of government. In recognition of these goals, an ethics policy for all the BPU elected officials, officials and employees has been adopted.

Purpose

The general manager and board of directors recognize that the representative form of government is dependent on the trust of the people in their public officials.

The citizens of the BPU jurisdiction are dependent on their elected officials and employees to preserve their safety, health, and welfare through the fair and impartial enforcement of laws, imposition of taxes, and expenditures of public funds.

Each citizen of the BPU jurisdiction has a right to be assured of impartial and independent judgment from elected officials and employees.

In order to guard against the undue influence or the appearance of improper influence, and ensure public trust in the government, the general manager and board of directors adopted an ethics policy for the following reasons:

- (1) To encourage high ethical standards in official conduct by the BPU and employees.
- (2) To establish guidelines for ethical standards of conduct for all such elected officials, officials and employees by setting forth those acts or actions that are incompatible with the best interests of the BPU.
- (3) To serve as a basis for disciplining those who refuse to abide by its terms.

Gifts-Solicitations or Acceptance

An elected official, official or employee shall not solicit or accept any gift, directly or indirectly, from any person that he or she knows or has reason to know:

- (1) Is doing business with the BPU, the board of directors, or member, or as to elected officials, officials or employees, with their agency.
- (2) Has a financial interest that may be substantially and materially affected, that is distinguishable from the public, by the performance or nonperformance of the elected official's, official's or employee's duty.

Unless a gift of any of the following would call into question the impartiality and independent judgment of the elected official, official or employee receiving it or, if of significant value, would appear to do so, or, if the elected official, official or employee believes, that it is designed to do so, the following does not apply:

- (1) Meals and beverages.
- (2) Ceremonial gifts or awards.
- (3) Unsolicited gifts of nominal value or trivial items of informational value.
- (4) Reasonable expenditures for food, travel, lodging, and scheduled entertainment of the elected official, official or employee and spouse for a meeting, that are made in return for participation in a panel or speaking engagement at the meeting.
- (5) Gifts of tickets or free admission extended to an elected official, official or employee to attend a professional, intercollegiate, charitable, cultural, or political event, if such a gift is a courtesy or ceremony extended to the office.
- (6) A specific gift or class of gifts that the ethics administrator exempts from the operation of this section upon finding, in writing, that acceptance of the gift or class of gifts would not be detrimental to the impartial conduct of the business of the BPU and that the gifts are purely personal and private in nature.
- (7) Gifts from a person related by blood marriage, or a member of the household.
- (8) Honoraria.

Gratuities and Kickbacks

Gratuities: It is a violation of the ethics policy to offer, give, or agree to give any elected official, official or employee (former or otherwise) a gratuity, or an offer of employment in connection with BPU operations. Furthermore, no elected official, official or employee (former or otherwise) shall solicit, demand, accept, or agree to accept from another person, any gratuity, or an offer of employment in connection with BPU operations.

Kickbacks: It is a violation of the ethics policy to offer any payment, gratuity, or offer of employment to be made by or on behalf of a contractor, subcontractor or any person associated with either position as an inducement for the award of a contract, subcontract or order.

Contract clause. The prohibition against gratuities and kickbacks shall be clearly included in every contract and solicitation.

Permitted Political Activities

Activities listed below are permitted for the BPU officials and employees on their own time or in accordance with declared policies of the BPU. These activities apply to county, state, and national elections and to municipal elections outside the BPU.

Each official or employee, including an official or employee subject to the Hatch Act, may:

- (1) Register and vote in any election.
- (2) As an individual privately and publicly express an opinion on political subjects and candidates.

- (3) Be a member of a political party and participate in its activities consistent with the ethics policy.
- (4) Sign a political nomination or recall petition as an individual.
- (5) Make a financial contribution to a political party or candidate..
- (6) Participate in connection with a question that is not specifically identified with a political party, such as a constitutional amendment, referendum, or issue of similar character.
- (7) Display bumper stickers, posters, banners or pamphlets on private property for the endorsement of candidates or issues.

In addition an official or employee not subject to the Hatch Act who is not on duty nor on BPU property and not in a uniform normally identified with the BPU may:

- (1) Take an active part in the work and management of any political campaigns.
- (2) Solicit, receive, or account for funds for a political purpose.
- (3) Solicit votes in support of, or in opposition to, a political party's office.
- (4) Initiate or circulate nominating or recall petitions.
- (5) Serve as a delegate, alternate, or proxy to a political party convention.
- (6) Drive voters to the polls on behalf of a political party or candidate.
- (7) Endorse or oppose a candidate for public or political office in a political advertisement, broadcast, campaign literature, or similar material.
- (8) Seek election to political office as provided below:
 - (a) During the campaign, the employee shall not use an official BPU title, nor shall the person's official authority be used to affect the result of the election. If elected to political office, and such office is clearly incompatible to his or her duties as a BPU employee, the employee shall terminate BPU employment prior to assuming the elected position.
 - (b) An official or employee may be a candidate for a board such as but not limited to a school board or a library board while retaining active BPU employment and, if elected, may retain the BPU position.
 - (c) An official or employee who becomes a candidate for mayor or board of directors on the board of board of directors of the BPU shall be terminated upon the declaration of candidacy or filing of candidacy, whichever occurs first, unless the employee or official resigns.
 - (d) Unless permitted under federal law an official or employee subject to the Hatch Act may not be a candidate for elective office.

- (e) An official or employee may be a candidate for precinct committee positions or officer of a political party without taking an unpaid leave.

Prohibited Political Activities

No official or employee shall be required to participate in or contribute to any political campaign. An official or employee shall not be subject to direct or indirect political influence or coercion, and political affiliation or support is not a condition of employment with the BPU.

Any official or employee while representing himself or herself as an employee of the BPU or utilizing equipment or materials of the BPU is prohibited from:

- (1) Distributing campaign literature.
- (2) Giving, soliciting or receiving contributions or subscriptions.
- (3) Promising or performing political services.
- (4) Signing or circulating petitions on behalf of or in opposition to any candidate for public office.

No official or employee of the BPU shall do any of the following:

- (1) Circulate petitions initiating a referendum adopting, altering, or repealing a form of government of the BPU providing for BPU offices, their manner of selection or term of office.
- (2) Contribute more than state and federal campaign finance restrictions allow to the campaign of any political party or candidate, including candidates for BPU elected office, or in support of or opposition to any referendum of the type described in section one (1) above.
- (3) No official or employee may use their BPU authority to solicit funds or receive contributions from other officials or employees for political purposes.
- (4) Bumper stickers, posters, banners, pamphlets and buttons may not be displayed on BPU vehicles, property, or by an individual on a BPU work site. However, such articles may be displayed on private vehicles parked in employee parking areas.

Conflicts of Interest; Prohibited Interests

No BPU official, official or employee shall have a substantial interest in the following:

- (1) Any business regulated by or subject to the authority of that official or employee.
- (2) Any business that is negotiating or has entered into a contract to do business with the BPU.

However, these prohibitions shall not apply to prevent any BPU elected official, official or employee from:

- (1) Having a substantial interest in a business that enters into a contract that is awarded as a result of competitive bidding or sealed bids as long as the BPU elected official, or employee's actions do not include participating on behalf of the BPU in the approval or preparation of the contract.
- (2) Having a substantial interest in a business that is composed solely of members of a particular profession or being associated with or employed by such a business that represents or is employed by clients or others in transactions/matters before the BPU.
- (3) Entering into contracts with the BPU pertaining to the acquisition of real estate by the BPU for any public purpose, when the amount of money to be paid by the BPU for the property involved does not exceed the value of the property as established by not less than two (2) real estate appraisers appointed by the BPU.
- (4) Appearing, without compensation, before any BPU agency or the BPU board of directors on behalf of constituents or in the performance of any public, official, or civic obligation or duty.
- (5) Accepting or receiving any benefit or facility that is provided for or made available to all citizens or residents under any housing or other general welfare legislation.
- (6) Holding stock or investing in or holding any investment in any business whose stock is owned or held on a broad basis by the general public, as long as such an interest constitutes less than three (3) percent of the ownership or investment in the entity.
- (7) Having deposits of money in any banking institutions made in the ordinary course of business.

Conflicts of Interest; Disqualification

Except in the exercise of an administrative duty that does not affect either the disposition or decision, unless permitted by state law or BPU ordinance, the BPU elected official, official or employee shall disqualify himself or herself and shall not participate in any matter before the BPU agency with which he or she is affiliated, or to his knowledge, his or her spouse, parent, child, brother, or sister may be affected by the result or if any of the following may be affected by the result:

- (1) Any business in which he or she has an interest.
- (2) Any business in which he or she is an officer, director, trustee, partner or employee, or in which he or she knows any of the above listed relatives holds such position.
- (3) Any business with which he or she or, to his or her knowledge, any of the

above listed relatives is negotiating or has any arrangement concerning prospective employment.

- (4) Any business that is party to an existing contract with such an official or employee, or which he or she knows is a party to a contract with any of the above listed relatives, if the contract could be expected to result in a conflict between the private interests of a BPU elected official or employee and his or her official duties.
- (5) Any business either engaged in a transaction with the BPU regulated by or subject to the authority of a BPU agency that the elected official or employee is affiliated with.
- (6) Any business entity which is a creditor or obligee of the elected official or employee, or which he or she knows is a creditor or obligee of any of the above listed relatives, with respect to a thing or economic value and that is in a position to affect directly and substantially the interest of the elected official employee or any of the above listed relatives.

If a disqualification leaves anybody with less than a quorum capable of acting, or if the disqualified official or employee is required by law to act or is the only person authorized to act, the disqualified person shall publicly disclose the nature and circumstances of the conflict and may act, provided that such action is first approved by the BPU board of directors or ethics administrator as circumstances may be appropriate.

Employment Restrictions

A BPU elected official, official or employee, except a member of the board of directors, shall not be employed at the same time as he or she is employed by the BPU or within one (1) year of terminating employment with the BPU by:

- (1) Any business regulated by or subject to the authority of that official or employee, or regulated by or subject to the authority of the BPU agency with which such person is affiliated.
- (2) Any business negotiating or has entered a contract to do business with a BPU agency that the BPU elected official, official or employee is affiliated.

This prohibition does not apply to an official who is appointed by statutory requirement subject to the jurisdiction of the authority being represented by such appointment.

Unless a former member of the board of directors, no former elected official, official or employee, shall assist or represent a party other than the BPU in a case, contract, claim charge, controversy or other matter involving the BPU if that matter is one that the elected official, official or employee personally and significantly participated as an elected official or employee.

An elected official, official or employee shall only assist or represent a party for contingent compensation in judicial or quasi-judicial proceedings before or involving any BPU agency.

Unless the former elected official, official or employee's last annual salary did not exceed twenty-five thousand dollars (\$25,000.00) he or she shall not sell or attempt to sell supplies,

services, or construction to the BPU for one (1) year following the date employment ceased. However, this is not intended to preclude a former elected official, official or employee from accepting employment with private industry solely because the new employer is a contractor with the BPU, nor shall a former elected official, official or employee be precluded from serving as a consultant to the BPU.

Whistleblowing

No BPU employee or official shall retaliate against any employee or any other person for making a good faith report of a violation of the ethics policy, state or federal law, rules, or regulations, or other misconduct by government officials or employees.

No BPU employee or official shall prohibit an employee from reporting any violation of law or rules or regulations to any person, agency, or organization.

No BPU employee or official shall require any employee to give notice to any other BPU employee or official before reporting a violation of law, rules or regulations.

Any employee who alleges that disciplinary action was taken against him or her as a direct result of reporting a violation of law, rules or regulations shall be entitled to file a grievance under the Human Resources Guide or other policies governing personnel.

The above shall not be construed as:

- (1) Permitting an employee to leave his or her assigned work areas during normal work hours without following applicable rules and regulations and policies pertaining to leaves.
- (2) Authorizing an employee to represent the employee's personal opinions as the opinions of the BPU.
- (3) Prohibiting disciplinary action of an employee who discloses information which:
 - (a) The employee knows to be false or which the employee discloses with reckless disregard for its truth or falsity.
 - (b) The employee knows to be prohibited from disclosure under state law or in violation of privacy rights.
 - (c) Is confidential or privileged under statute or court rule.

Prohibition against Contingent Fees

Contingent fees. Except for retention of bona fide employees or bona fide established commercial selling agencies for the purpose of securing business, it shall be a violation and a breach of ethical standards to retain a person to solicit or secure a BPU contract upon an agreement or understanding for a board of directors, percentage, brokerage, or contingent fee.

Representation of contractor. Every person, before being awarded a BPU contract, shall represent, in writing, that they have not retained anyone in violation of the above. Failure to do so constitutes a breach of this policy.

Contract clause. A representation of contractor clause shall be openly set forth in every contract and solicitation.

Confidential Information

Other than the discharge of his or her official duties, an elected official, official or employee may not disclose or use for his or her own economic benefit or that of another party confidential information which he or she has acquired by reason of his or her public position and which is not available to the public.

Prestige of Office

An elected official, official or employee shall not intentionally use the prestige of his or her office for his or her own private gain or that of another except as permitted by the policy.

The performance of usual and customary constituent services, without additional compensation, does not constitute the use of the prestige of office clause.

Nepotism

No person shall be employed by the BPU if that person's spouse, child, sibling or parent is the General Manager or a member of the elected Board of Directors, except that no person employed by the BPU prior to the adoption of this provision shall be terminated for a violation of this section, and provided further that no person employed by the BPU and becoming the spouse of another BPU employee after employment of both by the BPU shall be terminated for a violation of this section.

Advisory Opinions

Where a member of the public, elected official, official or employee has a doubt as to the applicability of any provision of the policy, or has a question about the definition of terms in the policy, he or she may apply in writing to the ethics administrator for an advisory opinion. Pertinent facts along with the relevant provisions of the policy must be presented when seeking an advisory opinion. Unless he or she omits material facts, anyone relying on a rendered advisory opinion will not be in violation of the policy.

Contractual Violations and Recovery

If any court of competent jurisdiction or the ethics board of directors determines that any contract with the BPU involves acts or omissions on the part of any person in violation of the policy, the contract may be terminated by the BPU board of directors.

A BPU official or employee who is subject to this policy and who is found by the ethics board of directors to have violated its provisions is subject to disciplinary action by the ethics board of directors.

Ethics Pledge

Ethics Pledge for Elected Officials, Candidates and Employees of the Kansas City Board of Public Utilities:

I, _____ hereby pledge to adhere, to the best of my ability, to the following ethics policy:

1. I will perform all of my ethical and legal duties, including those specified in this code of ethics in good faith, interpreting them with integrity, sincerity, and a commitment to advance rather than evade or circumvent their spirit and purpose.
2. I will treat my office as a public trust, only using the powers and resources of public office to advance public interests, and not to attain personal benefits or pursue any other private interest incompatible with the public good.
3. I will not reveal confidential or sensitive governmental information, either anonymously or with personal attribution, unless I have good faith belief that there is a compelling public interest in revealing the information.
4. I will neither seek nor accept any form of personal benefit for performing my duties promptly, efficiently or fairly, or for the exercise of appropriate but discretionary representational authority.
5. I will take steps to assure that constituents and others who may be affected by public policies have fair and equal opportunity to express their concerns, grievances and ideas without regard to their willingness or ability to provide me with personal benefits or political support.
6. I will not use public employees on governmental time or government property for private benefit.
7. I will not use, or allow others to use, the authority, title or prestige of my office for the attainment of private financial, social or political benefits in any manner that is inconsistent with public interest.
8. I will not, during or after the term of my office, engage in any act or transaction, which reasonably appears to sell or lend the stature and prestige of my office or otherwise creates a general perception that I have exploited my public position for private gain.
9. I will not use or seek to use public facilities or employees, on government time, for political party activities, campaigning, fund raising, or other partisan or personal political activities.
10. I will not accept gratuities or engage in financial relationships that might reasonably be construed to affect my judgment or actions.

Signed: _____

Dated: _____

Ethics Policy

Final Draft—Approved November 19, 2003

Effective Date: January 1, 2004

Prepared by Counsel

Resolution No. 5130

ETHICS POLICY

Sec. 100. Short title.

This policy may be cited as the “Kansas City Board of Public Utilities Ethics Policy,” and may be referred to herein as “ethics policy” or “policy.”

Sec. 101. Declaration of policy; incorporation of other employment terms and conditions.

It is the policy of the Kansas City Board of Public Utilities, an administrative agency of the Unified Government of Wyandotte County/Kansas City, Kansas (“BPU”), that the proper operation of democratic government requires that elected officials, officials and employees be independent, impartial, and responsible to the people; that utility decisions and policy be made in proper channels of the BPU’s structure; that public office not be used for personal gain; and that the public have confidence in the integrity of its municipally owned electric and water utility. In recognition of these goals, an ethics policy for all BPU elected officials, officials and employees is adopted by the BPU Board of Directors, with the stated purpose that the ethics policy shall be interpreted and applied in such a manner so as not to conflict with the adopted personnel policies and collective bargaining agreements, as approved from time to time. In case of conflict, the specific language of the personnel policy or collective bargaining agreement in question shall control.

Sec. 102. Purpose.

- a) The BPU elected Board of Directors recognizes that the representative form of government is dependent on the trust of the people in their public officials.
- b) The ratepayers of the BPU and the citizens of the Unified Government are dependent on their elected officials, officials and employees to preserve the safety, health, and welfare through the fair and impartial enforcement of laws, imposition of taxes, setting of utility rates and expenditures of public funds.
- c) Each ratepayer of the BPU has a right to be assured of impartial and independent judgment from elected officials, officials and employees.
- d) In order to guard against the undue influence or the appearance of improper influence, and ensure public trust in the government, the BPU Board of Directors adopts this ethics policy:
 - (1) To encourage high ethical standards in official conduct by the BPU and its elected officials, officials and employees;

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- (2) To establish guidelines for ethical standards of conduct for all such elected officials, officials and employees by setting forth those acts or actions that are incompatible with the best interests of the BPU; and
- (3) To serve as a basis for disciplining those who refuse to abide by its terms.

Sec. 103. Definitions.

As used in this ethics policy and all future amendments hereafter adopted, the following words shall have the meanings set forth in this section unless the definition of any word is amended or unless a different meaning is adopted for a particular provision or section.

- (a) *Administrator* means the Ethics Administrator, appointed by the General Manager with approval of the BPU Board of Directors.
- (b) *Affected* in the case of each person, entity or property means reasonably likely to be subjected to a direct economic effect or consequence, either positive or negative, as a result of the vote or decision in question. For instance, a person or entity owning real property, entering into a contract with the BPU or seeking a permit "affected" by a vote or decision such as approval of a contract or granting of a permit. "affected" does not include those persons or entities who are subject to an indirect or secondary effect from official action. Creditors, independent contractors, or guarantors of a person "affected" by a vote or decision are not also deemed to be "affected" by virtue of their relationship with the affected person. The vote or decision need not be the only producing cause of the economic effect or consequence reasonably likely to result. In determining whether a person, entity or property is or was "affected by" a vote or decision, it shall not be necessary to prove the actual existence or occurrence of an economic effect or consequence if such effect or consequence would be reasonably expected to exist or occur. Additionally, a vote or decision to place a matter on a ballot is deemed to affect a person, entity or property to the same extent that the results of the election would affect the person, entity or property.
- (c) *Agency of the BPU* means the Board of Directors, all divisions and departments of the BPU, and committees of the Board of Directors.
- (d) *Business entity* means any person, corporation, partnership, independent contractor, joint Venture organized or existing under the laws of any states, the Unified States or foreign country transacting commerce for profit.
- (e) *Business with the BPU* means any one (1) or any combination of sales, purchases, leases or contracts to, by, from, or with the BPU, or any agency thereof, involving disbursement of five thousand dollars (\$5,000.00) or more on a cumulative basis during any 12-month period. As of the awarding or execution of a contract or lease, the total then ascertainable consideration thereby committed to be paid, regardless of the period of time over which such payments are to be made, shall be included.
- (f) *Child* includes a child or adopted child, of whatever age.

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- (g) *A BPU employee* means any person employed by the BPU but does not include independent contractors of the BPU.
- (h) *A BPU official*, unless otherwise expressly defined, means the members of the Board of Directors, the General Manager, and manager and director level employees. For purposes of this ethics policy, a BPU official shall also include the members of the BPU Ethics Commission, members of the Ethics Commission Appointment Panel, and the Ethics Administrator. A BPU official may also be referred to herein as "official."
- (i) *Contribution* means any advance, conveyance, deposit, distribution, gift, loan, or payment of money or any other thing of value but does not include services.
- (j) *Decision* means any resolution or formal action or other matter voted on by the BPU Board of Directors or the BPU Ethics Commission, as well as the discussion or deliberations, which can or may lead to a vote or formal action by that body. A "decision" of a BPU employee means any action in which the employee exercises discretionary authority, including but not limited to the issuance of permits, imposition or collection of fines or fees, authorizations for expenditures, and other non-ministerial acts.
- (k) *The BPU Ethics Commission* means the five-member board appointed by majority vote of the BPU Ethics Commission Appointment Panel, as provided herein. The Ethics Commission may be referred to herein as "Ethics Commission," or "Commission," and members of the BPU Ethics Commission may be referred to as "Members." BPU Ethics Commission members and BPU Ethics Commission Appointment Panel members shall be subject to the provisions of this ethics policy.
- (l) *Elected official* means the members of the BPU Board of Directors.
- (m) *Financial interest* means:
 - (1) Ownership of any interest as the result of which the owner has received within the past three years, or is presently receiving, or is entitled to receive in the future more than one thousand dollars (\$1,000.00) per year; or
 - (2) Ownership, or the ownership of securities of any kind representing or convertible into ownership, of more than five (5) percent of a business entity.
- (n) *Gift* means the transfer of anything of economic value regardless of the form without adequate and lawful consideration. "Gift" does not include the solicitation, acceptance, receipt or disposition of political campaign contributions regulated in accordance with the provisions of federal, state or local law regulating the conduct of elections or the receipt of political campaign contributions. Complimentary admissions to special events, including dinners, athletic, charitable, cultural or political events, or any other occasion or entertainment, when furnished or available to be furnished to all similarly situated elected officials, officials and employees are excluded from this definition. The term "gift" as used in this division does not include gifts from a family member or other relative within the fourth degree of consanguinity or affinity.
- (o) *Interest* means any legal or equitable pecuniary interest, whether or not subject to an encumbrance or a condition, which was owned or held, in whole or in part, jointly or

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severally, directly or indirectly, at any time during each BPU fiscal year (January 1 through December 31). However, "interest" shall not include an interest held solely in the capacity of a personal representative, agent, custodian, fiduciary or trustee, nor an interest in a time or demand deposit in a financial institution, nor an interest in an insurance or endowment policy or annuity contract under which an insurance company promises to pay a fixed number of dollars either in a lump sum or periodically for life or some other specific period.

- (p) *Ministerial acts* means an act performed in a prescribed manner and not requiring the exercise of any judgment or discretion.
- (q) *Regulate or regulated* means subject to the control or governed by the rules and regulations of the BPU.
- (r) *Substantial interest* means an interest in another person or an entity if:
 - (1) The market is ownership of five (5) percent or more of the voting stock, shares, or market value of the equity of the entity or ownership of five thousand (\$5,000.00) or more of the equity of the entity; or
 - (2) Funds received from the other person or entity either during the previous twelve months or the previous twelve months or the previous calendar year equal or exceed five thousand dollars (\$5,000.00) in salary, bonuses, commissions, or professional fees or twenty thousand dollars (\$20,000.00) in payment for goods, products, or non professional services, or ten (10) percent of the person's gross income during that period, whichever is less; or
 - (3) The person serves as a corporate officer or member of the board of directors or other governing body for the for-profit entity other than a corporate entity owned or created by the BPU; or
 - (4) The person is a creditor, debtor, or guarantor of the other person or entity in an amount of five thousand dollars (\$5,000.00) or more.
 - (5) "Substantial interest" in real property means an interest in real property, which is an equitable or legal ownership with a market value of five thousand dollars (\$5,000.00) or more.

Sec. 104. BPU Ethics Commission.

- (a) The purpose of the BPU Ethics Commission shall be to insure proper implementation, administration and enforcement of the code of ethics, and to review and report on any and all violations of the ethics policy. The BPU Ethics Commission is responsible for conducting open meetings as notified, published and provided by law no less than semi-annually, and deliberating ethical issues, and rendering advisory opinions to the Ethics Administrator. The BPU Ethics Commission shall be comprised of five (5) members with qualifications as described herein residing in Wyandotte County, Kansas, and appointed by the BPU Ethics Commission Appointment Panel, or "Panel," as provided herein. The Panel shall be comprised of three (3) members appointed by a committee of the BPU Board of Directors, established by the President of the BPU Board. Immediately upon approval of this ethics policy, the Panel shall proceed to appoint all

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member positions of the Ethics Commission as soon as practical, and once all Members have been so appointed, the BPU Ethics Commission shall be deemed fully constituted and effective. Initial BPU Ethics Commission members shall be appointed to serve in terms of staggered length so as to ensure that no more than three (3) member positions shall become vacant in any two (2) year period. Two (2) of the Members shall be initially appointed to serve two (2) year terms and shall be eligible for reappointment to one four (4) year term. The remaining three (3) members shall be appointed to serve one (1) single non-consecutive four-year term. All successive terms shall be for one (1) four-year term, subject to reappointment for one (1) additional four-year term. The Panel shall select one (1) member of the Ethics Commission to serve as Chairperson of the Ethics Commission for a two-year renewable term. A quorum of the Ethics Commission shall consist of no less than three (3) members in attendance at an open meeting, and all decisions of the Ethics Commission shall require no less than three (3) votes for a majority vote of the Ethics Commission.

- (b) In selecting candidates for membership on the Ethics Commission, the BPU Ethics Commission Appointment Panel shall establish procedures relating to selection which at a minimum provide as follows:
 - (1) Acceptance of letters or applications of interest from anyone residing in Wyandotte County at the time of their application.
 - (2) Eliminates from consideration persons convicted of a felony or crime of moral turpitude.
 - (3) Persons appointed to the Ethics Commission shall be good moral standing and reputation and shall be subject to the provisions of this ethics policy.
 - (4) The five (5) persons appointed to the BPU Ethics Commission shall be selected to fairly represent the areas of business, labor, legal, education and general public.
 - (5) No present elected officials, officials or employees of BPU or the Unified Government shall be eligible to serve on either the appointment panel or the BPU Ethics Commission, and for a period of at least one (1) year following such service.
- (c) Persons appointed to the BPU Ethics Commission shall have no conflicts of interest as defined in this ethics policy and shall be broadly representative of the diverse populace of Wyandotte County.
- (d) The Ethics Commission shall have the power to recommend ways to improve the ethics policy to the BPU Board of Directors.
- (e) The BPU Ethics Commission and the Ethics Administrator, through the office of the BPU Attorney, may subpoena documents and witnesses before the Ethics Commission.
- (f) The General Manager, with the approval of the BPU Board of Directors, shall appoint an Ethics Administrator as specified in section 105. The Ethics Administrator shall provide administrative services to the Ethics Commission and assist in performing their duties, as the BPU Ethics Commission shall direct.

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- (g) Whenever requested by a BPU elected official, official or employee, or whenever it deems it in the public interest, the BPU Ethics Commission shall render advisory opinions, in writing, concerning questions of ethics, conflicts of interest, and the applicability of the ethics policy. Copies of the opinion shall be delivered to the Ethics Administrator and members of the BPU Board of Directors. Such opinions may also be released to the public at the discretion of the BPU Ethics Commission with such omissions as may be necessary to protect the confidence and privacy of BPU elected officials, officials and employees.
- (h) The BPU Ethics Commission and the Ethics Administrator shall have the power to make recommendations to the BPU attorney who may initiate and investigate matters deemed appropriate.
- (i) All persons covered by the jurisdiction of the BPU Ethics Commission shall receive training to include familiarization with the ethics oath, the ethics guidelines, the ethics policy and the general subject of local government ethics to be administered by the Ethics Administrator under the direction of the BPU Ethics Commission.
- (j) All elected and appointed officials shall, in a public place, take an ethics oath to be administered by a person authorized by law to administer an oath and sign the ethics pledge.
- (k) Members of the BPU Ethics Commission, the Ethics Administrator and the BPU Ethics Commission Appointment Panel shall be subject to the ethics policy.

Section. 105. Ethics Administrator.

- (a) The Ethics Administrator shall be appointed by the General Manager and approved by the BPU Board of Directors on the basis of a contract and shall function on a part-time basis. The Ethics Administrator shall maintain a fully operational telephone, electronic mail and facsimile capability for receipt of complaints and suggestions. The Ethics Administrator shall have the authority to issue advisory opinions as described herein, to resolve ethical matters and questions relating to interpretation and applicability of the ethics policy, and to conduct investigations into alleged violations of the ethics policy with the assistance of the BPU Attorney. The Ethics Administrator shall make a report of all activities to the Ethics Commission at its regularly scheduled meetings, and shall make a report to the BPU General Manager and the BPU Board of Directors as requested or as required by urgent circumstances of the matters reported.
- (b) Compensation to the Ethics Administrator shall be in the form of billable hours not to exceed the amount usually budgeted for this purpose.
- (c) The Ethics Administrator shall have the authority to recommend to the BPU General Manager that he/she take action against those in violation of the ethics policy, except that no such recommendation shall be made concerning an elected official. Such recommendations may include, but are not limited to:
 - (1) A memorandum from the BPU General Manager to the official or employee, placed in their BPU personnel file;

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- (2) The authority to impose a forced leave with or without pay pursuant to personnel policy and procedure;
 - (3) The authority to recommend demotion or other administrative steps as deemed necessary by the Ethics Administrator with the approval of the BPU General Manager;
 - (4) Upon belief that the factual allegations support the reasonable belief that a crime may have been committed, refer the matter to the BPU Attorney for review and further action.
- (d) The Ethics Administrator shall be responsible for ethics training for all BPU elected officials, officials and employees, and as soon as practical after approval of this ethics policy, shall conduct introductory ethics training courses to ensure that all receive the introductory training course within a reasonable time. Such introductory training shall be mandatory for all BPU elected officials, officials and employees, and all newly elected, appointed or hired officials and employees shall be required to attend training within sixty (60) days of election or appointment but prior to taking office if practical, or within ninety (90) days of hiring. Additionally, all elected officials, officials and employees shall be required to attend continuing ethics training at least once every three (3) years after attending the introductory training.
- (e) Matters assigned to or investigated by the Ethics Administrator shall be deemed personal and/or personnel matters and not disclosed to any person except the accused, the General Manager, members of the BPU Board of Directors and the BPU Attorney.
- (f) The Ethics Administrator shall be subject to the provisions of this ethics policy.

Sec. 106. Advisory opinions.

- (a) Where a member of the public, elected official or employee has a doubt as to the applicability of any provision of this ethics policy to a particular situation, or as to the definition of terms used here, he or she may apply in writing to the Ethics Administrator for any advisory opinion. The requesting party shall have the opportunity to present the facts at issue and the applicability of provisions of the division before such advisory opinion is made. The Ethics Administrator may seek the advice and assistance of the BPU Attorney where interpretation of the law is required.
- (b) No person who relies upon an advisory opinion rendered pursuant to this ethics policy may be found in violation of this ethics policy except where the person relying failed to produce or omitted material facts in the request for the advisory opinion, or where actual conduct deviates from that described in the request.
- (c) Such opinion unless amended or revoked by the Ethics Administrator shall be binding on the BPU in any subsequent actions concerning the BPU elected official, official or employee who sought the opinion and acted on it in good faith, unless material facts were omitted or misstated in the request for the advisory opinion, or where actual conduct deviates from that described in the request.

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- (d) Any advisory opinion issued at the direction of the Ethics Administrator shall be in writing and made available to the public upon request. However, the name of the person requesting the opinion, the names of the person or business entities mentioned in the opinion, and any factual information that would tend to identify the person or business entities shall be deemed confidential information and shall not be disclosed by the Ethics Administrator or the BPU Board of Directors.

Sec. 107. Distribution and documentation.

- (a) The Ethics Administrator shall cause a copy of this ethics policy to be made available to every elected official, appointed official, candidate for the BPU office, and department head of the BPU. Each department head shall provide each employee with information about the provisions contained in this policy, and shall require that all employees complete ethics training as required herein. Each elected official and member of the Ethics Commission and BPU Ethics Commission Appointment Panel shall, as soon as practical after approval of this ethics policy and the completion of the introductory ethics training, take the Ethics Oath and sign the Ethics Pledge, in a public place. Each employee shall, as soon as practical after approval of this ethics policy and completion of the introductory ethics training, sign the Ethics Pledge.
- (b) Each new elected official, official and employees shall be furnished a copy of this ethics policy and required to read and sign a statement indicating that he or she has read or has had the opportunity to read same. All newly elected officials shall, upon completion of the required ethics training, take the Ethics Oath and sign the Ethics Pledge in a public place, and all newly hired employees shall, upon completion of the required ethics training, sign the Ethics Pledge.
- (c) A copy of the signed ethics statements shall be kept by the office of the General Manager for the elected officials and in the personnel files of each official and employee.

Sec. 108. Conflicts of interest; prohibited interests.

- (a) Except as provided in this section, no BPU elected official, official or employees shall have a substantial interest in:
 - (1) Any business entity regulated by or subject to the authority of that official or employee regulated by or subject to the authority of the BPU department with which he or she is affiliated; or
 - (2) Any business entity, which is negotiating or has entered into a contract to do business with the BPU.
- (b) The prohibition of subsection (a) shall not apply to or prevent any BPU elected official, official or employee from:
 - (1) Having a substantial interest in a business entity that enters into a contract that is awarded as a result of competitive bidding or sealed bids under the ordinance and policies of the BPU or a contract between the successful bidder and its subcontractors, when the BPU elected official, official or employee's responsibilities and actions do not include participating on behalf of the BPU in

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any manner in the awarding, approval, formulation, or preparation of any such contract; or

- (2) Having a substantial interest in a business or being associated with or employed by a business entity that represents or is employed by clients or others in transactions or matters before the BPU where the business entity is composed solely of members of a particular profession, including the BPU elected official, official or employee, which are regulated by a code of ethics formally adopted by that profession; or
- (3) Entering into contracts with the BPU pertaining to the acquisition of real estate by the BPU for any public purpose, when the amount of money to be paid by the BPU for the property involved does not exceed the value of the property as established by not less than two (2) component real estate appraiser appointed by the BPU; or
- (4) Appearing, without compensation, before the BPU Board of Directors on behalf of constituents or in the performance of any public, official, or civic obligation or duty; or
- (5) Accepting or receiving any benefit or facility which is provided for or made available to all citizens or residents or classes of citizens or residents under any housing or other general welfare legislation or in the exercise of the polices power; or
- (6) Holding stock or investing in or holding any investment in any business entity whose stock is owned or held on a broad basis by the general public, as long as such an interest constitutes less than three (3) percent of the ownership or investment in the entity; or
- (7) Having deposits of money in any banking institutions made in the ordinary course of business.

Sec. 109. Conflicts of interest; disqualification.

- (a) Except as permitted by state law or a unified government ordinance or BPU resolution, the BPU elected official, official or employee shall disqualify himself or herself and shall not participate in any matter before the BPU, except in the exercise of an administrative duty or ministerial act which does not affect the disposition or decision, if, to his or her knowledge, he or she, his or her spouse, parent, child, brother, or sister may be affected by the result or if any of the following may be affected by the result:
 - (1) Any business in which he or she has a substantial interest;
 - (2) Any business entity in which he or she is an officer, director, trustee, partner or employee or in which he or she knows any of the above listed relatives holds such position;
 - (3) Any business entity with which he or she or, to his or her knowledge, any of the above listed relatives is negotiating or has any arrangement concerning prospective employment;

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- (4) Any business entity which is party to an existing contract with such an official or employee, or which he or she knows is a party to a contract with any of the above listed relatives, if the contract could reasonably be expected to result in a conflict between the private interests of a BPU elected official, official or employee and his or her official duties;
 - (5) Any business entity, either engaged in a transaction with the BPU regulated by or subject to the authority of the BPU, or in which a directed financial interest is owned by another business entity in which the elected official, official or employee has a direct financial interest;
 - (6) Any business entity which is a creditor or obligee of the elected official, official or employee, or which he or she knows is a creditor or obligee of any of the above listed relatives, with respect to a thing or economic value and which is in a position to affect directly and substantially the interest of the elected official, official or employee or any of the above listed relatives.
- (b) If a disqualification pursuant to subsection (a) leaves anybody with less than a quorum capable of acting, or if the disqualified official or employee is required by law to act or is the only person authorized to act, the disqualified person shall publicly disclose the nature and circumstances of the conflict and may participate or act, provided that such action is first approved by the BPU Board of Directors, or the ethics administrator as under the circumstances may be appropriate.

Sec. 110. Employment restrictions.

- (a) Unless specifically waived by the BPU Board of Directors by majority vote, a BPU official or employee, except a member of the BPU Board of Directors, shall not be employed at the same time as he or she is employed by the BPU or within one (1) year of terminating employment with the BPU by:
- (1) Any business entity regulated by or subject to the authority of that official or employee, or regulated by or subject to the authority of the BPU; or
 - (2) Any business entity, which is negotiating or has entered a contract to do business with the BPU.

This prohibition does not apply to an official who is appointed to a statutory requirement that persons subject to the jurisdiction of the authority be represented in appointments to it.

- (b) A former official or employee, except a former member of the BPU Board of Directors, shall not assist or represent a party other than the BPU in case, contract, claim charge, or controversy or other specific matter involving the BPU if that matter is one which the official or employee personally and significantly participated as an official or employee.
- (c) An official or employee shall not assist or represent a party for contingent compensation in any matter before or involving any BPU matter other than in a judicial or quasi-judicial proceeding.

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- (d) A former official or employee, unless the former official or employee's last annual salary did not exceed twenty-five thousand dollars (\$25,000.00) shall not sell or attempt to sell supplies, services, or construction to the BPU for one (1) year following the date employment ceased. The term "sell" as used herein means signing a bid, proposal, or contract; negotiating a contract; contracting any elected official, official or employee for the purpose of obtaining, negotiating, or discussing changes in specifications, price, cost allowance, or other terms of a contract; settling disputes concerning performance of a contract; or any other activity with a view toward the ultimate consummation of a sale although the actual contract therefore is subsequently negotiated by another person; provided, however, that this section is not intended to preclude a former official or employee from accepting employment with private industry solely because the former official or employee's new employer is a contractor with the BPU, nor shall a former official or employee be precluded from serving as a consultant to the BPU.

Sec. 111. Gifts: solicitation or acceptance.

- (a) An elected official, official or employee shall not solicit any gift or knowingly accept any gift, directly or indirectly, from any person that he or she knows or has reason to know:
 - (1) Is doing business with the BPU;
 - (2) Has financial interest that may be substantially and materially affected, in a manner distinguishable from the public generally, by the performance or nonperformance of the official's or employee's duty.
- (b) Unless a gift of any of the following would tend to impute the impartiality and the independence of judgment of the elected official, official or employee receiving it or, if of significant value, would give the appearance of doing so, or, if of significant value, the recipient elected official, official or employee believes, or has reason to believe, that it is designed to do so, subsection (a) does not apply to:
 - (1) Meals and beverages;
 - (2) Ceremonial gifts or awards;
 - (3) Unsolicited gifts of nominal value or trivial items of information value;
 - (4) Reasonable expenditures for food, travel, lodging, and scheduled entertainment of the elected official, official or employee and spouse for a meeting, that are made in return for participation in a panel or speaking engagement at the meeting;
 - (5) Gifts of tickets or free admission extended to an official or employee to attend a professional or intercollegiate sporting event or charitable, cultural, or political event, if the purpose of such a gift is a courtesy or ceremony extended to the office;
 - (6) A specific gift or class of gifts which the Ethics Administrator exempts from the operation of this section upon finding, in writing, that acceptance of the gift or class of gifts would not be detrimental to the impartial conduct of the business of the BPU and that the gifts is purely personal and private in nature;

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- (7) Gifts from a person related by blood marriage, or a member of the household;
- (8) Honoraria;
- (c) The Ethics Administrator may by opinion define further exemption from this section as necessary or that are consistent with business practices generally.

Sec. 112. Gratuities and kickbacks.

- (a) *Gratuities.* In addition to violating any other ordinances or any state or federal criminal statute, it shall be a violation of this division and a breach of ethical standards for any person to offer, give, or agree any elected official, official or employee or former elected official, official or employee, or for any elected official, official or employee or former elected official, or employee to solicit, demand, accept, or agree to accept from another person, a gratuity or an offer of employment in connection with any decision or a purchase requisition, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, proceeding, or application, request for ruling, determination of any claim or controversy, or other particular matter, pertaining to any program requirement or a contract or subcontract, or to a solicitation or proposal therefore.
- (b) *Kickbacks.* In addition to violating any other ordinance or any state or federal criminal statutes, it shall be a violation of this ethics policy and a breach of ethical standards for any payment, gratuity, or offer of employment to be made by or on behalf of a contractor, a subcontractor under a contract or order to the prime contractor or higher tier subcontractor, or any person associated therewith, as an inducement for the award of a contract, subcontract, or order.
- (c) *Contract clause.* The prohibition against gratuities and kickbacks contained in this section shall be conspicuously set forth in every contract and solicitation therefore.

Sec. 113. Prohibition against contingent fees.

- (a) *Contingent fees.* In addition to violating any other ordinance or any state or federal criminal statutes, it shall be a violation of this ethics policy and a breach of ethical standards for any person to be retained, or to retain a person, to solicit or secure a BPU contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except for retention of bona fide employees or bona fide established commercial selling agencies for the purpose of securing business.
- (b) *Representation of contractor.* Every person, before awarded a BPU contract, shall represent, in writing, that such person has not retained anyone in violation of subsection (a) of this section. Failure to do so constitutes a breach of ethical standards and of this ethics policy.
- (c) *Contract clause.* The representation prescribed in subsection (b) of this section shall be conspicuously set forth in every contract and solicitation therefore.

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Sec. 114. Confidential information.

Other than the discharge of his or her official duties, an elected official, official or employee may not disclose or use for his or her own economic benefit or that of another party confidential information which he or she has required by reason of his or her public position and which is not available to the public.

Sec. 115. Abuse of public office.

- (a) An elected official, official or employee shall not intentionally use the prestige of his or her office for his or her own private gain or that of another except as may be permitted under this ethics policy.
- (b) The performance of usual and customary constituent services, without additional compensation, does not constitute the use of the prestige of office for an elected official's, official's or employee's private gain or that of another.

Sec 116. Permitted and prohibited political activities.

- (a) Application to BPU political activities.
 - (1) The provision of this section of the ethics policy shall apply to full-time, part-time, and temporary officials and employees in both classified and unclassified positions.
 - (2) Employees in activities which are funded in whole or in substantial part by federal funds have the additional restrictions of federal law pursuant to 5 U.S.C. 1501 et seq., hereafter called the "Hatch Act," and may be prohibited from taking an active part in the BPU, unified government, county, state or national elections.
- (b) Permitted political activities. Activities listed in this section are permitted for the BPU officials and employees on their own time or in accordance with declared policies of the BPU. These activities apply to county, state, and national elections and to municipal elections outside the unified government.
 - (1) Each official or employee, including an official or employee subject to the Hatch Act, may:
 - (a) Register and vote in any election;
 - (b) As an individual privately and publicly express an opinion on political subjects and candidates;
 - (c) Be a member of a political party and participate in its activities consistent with this ethics policy;
 - (d) Sign a political nomination or recall petition as an individual;
 - (e) Make a financial contribution to a political party or candidate, including candidates for BPU elective office, in accordance with federal and state campaign finance restrictions;

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- (f) Participate in connection with a question which is not specifically identified with a political party, such as a constitutional amendment, referendum, or issue of similar character;
 - (g) Display bumper stickers, posters, banners or pamphlets on private property for the endorsement of candidates or issues.
- (2) In addition, except as otherwise provided in this division, an official or employee who is not subject to the Hatch Act may:
- (a) Take an active part in the work and management of any political campaigns;
 - (b) Solicit, receive, or account for funds for a political purpose;
 - (c) Solicit votes in support of, or in opposition to, a political party's office;
 - (d) Initiate or circulate nominating or recall petitions;
 - (e) Serve as a delegate, alternate, or proxy to a political party convention;
 - (f) Drive voters to the polls on behalf of a political party or candidate;
 - (g) Endorse or oppose a candidate for public or political office in a political advertisement, broadcast, campaign literature, or similar material;
 - (h) Seek election to political office as provided in subsection (c)(3) below.
- (c) *Prohibited political activities.*
- (1) *Compelled or coerced political activity.* No official or employee shall be required to participate in or contribute to any political campaign. An official or employee shall not be subject to direct or indirect political influence or coercion, and political affiliation or support is not a condition of employment with the BPU.
 - (2) *Prohibited voluntary political activity –Employment related practices.* No official or employee of the BPU while utilizing equipment or materials of the BPU or while representing himself or herself as an employee of the BPU, or while on duty, on break periods, on BPU property or while in a uniform normally identified with the BPU, except insofar as such representation is necessary for a candidate for public office to disclose a past and current employment status with the BPU shall:
 - (a) Distribute campaign literature;
 - (b) Give, solicit or receive contributions or subscriptions;
 - (c) Promise or perform political services; or
 - (d) Sign or circulate petitions for on behalf of or in opposition to any candidate for public office.

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- (3) *Prohibited voluntary political activity – Elections.* No official or employee of the BPU shall be a candidate for elective office of the BPU Board of Directors unless that person resigns from employment prior to filing or declaring a candidacy for said elective office with the BPU.
- (4) *Use of official authority, solicitation of funds.* No official or employee may solicit funds or receive contributions from other officials or employees for political purposes except that candidates for the elected BPU Board of Directors may receive voluntary financial contributions from BPU officials and employees in accordance with state campaign finance restrictions.
- (5) *Bumper stickers, posters, banners or pamphlets, buttons.* Bumper stickers, posters, banners, pamphlets and buttons may not be displayed on BPU vehicles or property, or by an individual on a BPU work site. However, such articles may be displayed on private vehicles parked in employee parking areas.
- (6) *Activities prohibited on duty, on BPU property, and/or in uniform.* Activities permitted in subsection (b)(2) above are prohibited when an employee is on duty, including break periods. Such activities are also prohibited on BPU property and when an employee is in a uniform normally identified with BPU.
- (7) *Use of official title or designation of employment.* An employee shall not use an official BPU title or designate employment with the BPU in political advertisements, endorsements, or speeches. Nothing in this section shall be construed to limit any elected official, official or employee acting at the direction of the General Manager or Board of Directors from making statements on behalf of the BPU to local, regional, state or federal legislative, executive, or administrative bodies, media representatives, or other interested persons or groups. Further, nothing herein shall be construed as prohibiting any person from performing a service on behalf of a person holding elective office in connection with the performance of that elected official's public duties.

(d) Candidate for elective office.

- (1) A BPU official or employee may seek election to a political office. During this campaign, the employee shall not use an official BPU title in the political campaign, nor shall the person's official authority be used to affect the result of the election. If elected to political office, and such office is clearly inconsistent, incompatible, in conflict with, or inimical to his or her duties as a BPU employee, the employee shall terminate BPU employment prior to assuming the elected position, other than to the BPU Board of Directors.
- (2) An official or employee may be a candidate for a board such as but not limited to a school board or a library board while retaining active BPU employment and, if elected, may retain the BPU position.
- (3) An official or employee who becomes a candidate for the BPU Board of Directors shall be terminated upon the declaration of candidacy or filing of candidacy, whichever occurs first, unless said employee or official resigns prior thereto.

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- (4) An official or employee subject to the Hatch Act may not be a candidate for elective office unless permitted under federal law.
- (5) An official or employee may be a candidate for precinct committee positions or officer of a political party without taking an unpaid leave.

Sec. 117. Contractual violations and recovery.

- (a) If any court of competent jurisdiction or the BPU ethics commission determines that any contract with the BPU involves acts or omissions on the part of any person in violation of any provision of this ethics policy, the contract may be terminated upon such terms and conditions as may be approved by the BPU Board of Directors.
- (b) A BPU official or employee who is subject to the provisions of this ethics policy and who is found by the BPU Ethics Commission to have violated its provisions is subject to disciplinary action by the General Manager or the BPU Board of Directors in accordance with personnel policies, contracts with designated bargaining units, or applicable laws.
- (a) Recovery of value transferred or received in breach of ethical standards.
 - (1) *General provisions.* The value of anything transferred or received in breach of this ethics policy or regulations promulgated thereunder by an official or employee or a non-employee may be recovered from both the official, employee, and/or non-employee.
 - (2) *Recovery of Kickbacks by the BPU.* Upon showing that a subcontractor made a kickback to a prime contractor or a higher tier subcontractor in connection with the award of a subcontract or order thereunder, it shall be conclusively presumed that an amount thereof was included in the price of the subcontract or order and ultimately borne by the BPU and will be recoverable hereunder from the recipient. In addition, said value may also be recovered from the subcontractor making such kickbacks. Recovery from one (1) offending party shall not preclude recovery from other offending parties.

Sec. 118. Whistleblowing.

- (a) No BPU employee or official shall retaliate against any employee or any other person for making a good faith report of violation of state or federal law, rules, or regulations, or other misconduct by government officials or employees, including violations of this ethics policy. Official shall include elected official in this section.
- (b) No BPU employee or official shall prohibit an employee from reporting any violation of law or rules or regulations to any person, agency, or organization.
- (c) No BPU employee or official shall require any employee to give notice to any other BPU employee or official before reporting a violation of law or rules or regulations.
- (d) This section shall not be construed as:

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- 1) Permitting an employee to leave his or her assigned work areas during normal work hours without following applicable rules and regulations and policies pertaining to leaves;
- 2) Authorizing an employee to represent the employee's personal opinions as the opinions of the BPU; or
- 3) Prohibiting disciplinary action of an employee who discloses information which:
 - a) The employee knows to be false or which the employee discloses with reckless disregard for its truth or falsity;
 - b) The employee knows to be prohibited from disclosure under state law or in violation of privacy rights; or
 - c) Is confidential or privileged under statute or court rule.
- (e) Nothing in the ethics policy shall be construed to add to, diminish, or otherwise modify rights or remedies available under the law.
- (f) Any violation of this section by a BPU employee shall be addressed as a violation of the personnel policies or other policies governing personnel.
- (g) Any employee who alleges that disciplinary action was taken against him or her in violation of this section shall be entitled to file a grievance.

Sec. 119. Nepotism.

No person shall be employed by the BPU if that person's spouse, child, sibling or parent is the General Manager or a member of the elected Board of Directors, except that no person employed by the BPU prior to the adoption of this provision shall be terminated for a violation of this section, and provided further that no person employed by the BPU and becoming the spouse of another BPU employee after employment of both by the BPU shall be terminated for a violation of this section.

Sec. 120. Elected officials.

(a) Any elected official found by the BPU Board of Directors to have violated the provisions of this ethics policy may be subject to action as determined by majority vote of the BPU Board of Directors in accordance with the provisions of this ethics policy. Such violations may be sufficient grounds for removal from office and the basis for ouster proceedings, as provided by law.

(b) Elected officials shall complete ethics training as provided herein. Newly elected officials shall complete the introductory ethics training within sixty (60) days of election, but prior to taking office. Upon taking office, newly elected officials shall take the following Ethics Oath in a public place administered by a person authorized to do so under Kansas law: "I do solemnly swear or affirm that I will support the Constitution of the United States and the Constitution of the State of Kansas, and will faithfully discharge the duties of [title], and to abide by and adhere to the provisions of the Kansas City Board of Public Utilities Ethics Policy."

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(c) In addition to all other duties and responsibilities set forth herein, all elected officials, officials and employees of the BPU will take the Ethics Pledge, to be signed and dated, and to be retained on file in the office of the General Manager for all elected officials, and to be retained in the personnel records for all officials and employees. The Ethics Pledge is set forth herein.

Sec. 121. Effective date, waiver, amendment and revision.

(a) This ethics policy shall be deemed in full force and effect as of January 1, 2004, and all elected officials, officials and employees of the BPU shall be considered bound by its provisions from on and after said date.

(b) This ethics policy may be modified, revised or amended from time to time by a majority vote of the BPU Board of Directors.

(c) The operation and effect of any requirement, rule or prohibition contained in this ethics policy may be waived, to include any provisions for discipline arising from the violation thereof, by a majority vote of the BPU Board of Directors.

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Ethics Pledge for Elected Officials, Candidates, Officials and Employees of the BPU

I hereby pledge to adhere, to the best of my ability, to the following ethics pledge:

1. I will perform all of my ethical and legal duties, including those specified in this ethics policy in good faith, interpreting them with integrity, sincerity, and a commitment to advance rather than evade or circumvent their spirit and purposes.
2. I will treat my office as a public trust, only using the powers and resources of public office to advance public interests, and not to attain personal benefits or pursue any other private interest incompatible with the public good.
3. I will not reveal confidential or sensitive governmental information, either anonymously or with personal attribution, unless I have good faith belief that there is a compelling public interest in revealing the information.
4. I will neither seek nor accept any form of personal benefit for performing my duties promptly, efficiently or fairly, or for the exercise of appropriate but discretionary representational authority.
5. I will take steps to assure that constituents and others who may be affected by public policies have a fair and equal opportunity to express their concerns, grievances and ideas without regard to their willingness or ability to provide me with personal benefits or political support.
6. I will not use public employees on governmental time or government property for private benefit.
7. I will not use, or allow others to use, the authority, title, or prestige of my office for the attainment of private financial, social or political benefits in any manner that is inconsistent with public interests.
8. I will not, during or after the term of my office, engage in any act or transaction, which reasonably appears to sell or lend the stature and prestige of my office or otherwise creates a general perception that I have exploited my public position for private gain.
9. I will not use or seek to use public facilities or employees, on government time, for political party activities, campaigning, fund raising, or other partisan or personal political activities.
10. I will not accept gratuities or engage in financial relationships that might reasonably be construed to affect my judgment or actions.

Signed: _____

Dated: _____

ETHICS FACT PATTERN SCENARIOS

Preserving The Public Trust:

Impropriety and the Appearance of Impropriety

Please consider the following situations. Review each scenario and judge whether the described conduct is proper or improper under the BPU Ethics Policy. Also, consider whether the conduct tends to violate the public trust because it is likely to create, in a reasonable person, a belief that is inconsistent with legitimate expectations of the way a public official or public employee should behave. Do not assume any facts not given, and for each question, please rate the described conduct by the following criteria:

- A. CLEARLY PROPER
- B. PROBABLY PROPER; NO ACTUAL IMPROPRIETY, THOUGH SOME REASONABLE PEOPLE WILL CRITICIZE THE CONDUCT
- C. PROBABLY IMPROPER; POSSIBLE IMPROPRIETY, A SUBSTANTIAL NUMBER OF REASONABLE PEOPLE WILL CRITICIZE THE CONDUCT
- D. CLEARLY IMPROPER

1. Project Manager Matt attends a ribbon-cutting ceremony for a new water facility, as the BPU's principle supervisor of the project. The ceremony is hosted by the primary contractor, and at its conclusion, all of the BPU employees in attendance receive a commemorative chrome water bucket. On the front of the bucket are the date of the ceremony and the names of the current General Manager and Board of Directors.

A B C D

2. Same facts as above, but after the ceremony, the contractor superintendent approaches Matt. They have a conversation about all the challenges they faced in getting the water facility built, and the fact that the contractor is bidding on two more facilities in the next fiscal year. To thank Matt for his help in getting the project completed, the superintendent gives him a pair of season tickets to the Chiefs.

A B C D

3. Bob's job with the utility often has him out in the community in a BPU vehicle, with the BPU logo emblazoned on the side. Bob is authorized to take a 1-hour lunch break during his shift. On really cold days, Bob goes into a warm restaurant to eat, and then finishes out his lunch break in his truck, with the heater on, reading the newspaper. He usually parks on the street or in store parking lots near the area in which he is working.

A B C D

4. Same facts as above, but because of Bob's "flex time" employment (he works from 6:00 a.m. to 3:00 p.m., so he can pick up the kids after school), he usually takes his lunch break at 10:00 a.m. Sally, a supervisor from another department, happens to pass by Bob's truck at 10:15 a.m. and notices him leaned back, reading a newspaper. Sally calls the Ethics Hotline when she gets back to the office to report what she saw.

A B C D

5. Ellen is very active in supporting a local mayoral candidate. She has donated up to the state legal limit to the candidate's campaign. She has a bumper sticker on her private vehicle promoting the candidate (which she parks in a BPU employee parking lot). Ellen also actively works at coordinating fundraisers for the candidate. She never works on her political interests at work, however, as the election nears, she finds herself going directly from work to candidate functions.

A B C D

6. Albert is very interested in politics, and is a big supporter of one of the major national parties. Although he is careful not to talk about politics during working hours, or actively campaign on the job, he tacks a political campaign poster to the lunchroom bulletin board. The bulletin board has been provided for employee use, and people frequently post personal "for sale" items and other advertisements. Albert clears the political poster with his supervisor (who also favors the national party).

A B C D

7. Pat is an experienced Customer Service Representative, working primarily with delinquent billing accounts. This morning Pat received a report that his brother's account is now past due. Pat is very close to his brother, and knows he recently lost his job. Pat writes a personal check to cover the delinquency, and goes into the computer system to mark his brother's account "PAID." He calls his brother later that afternoon to tell him he "took care of the bill," but to call him the next time he gets in trouble with payments.

A B C D

8. Jennifer's responsibilities at the BPU require that she review bids for information technology contracts. Over the years she has got to know many of the contractors by name, and she has a good working relationship with the regular bidders. A regular contractor recently called Jennifer to express his interest in applying for a bid. Jennifer tells the contractor that the deadline for submission is today, and that he has an excellent chance of getting the work because no other bids are expected.

A B C D

9. Ryan, a senior manager at the BPU, is a Scoutmaster in his son's Boy Scout troop. The troop is trying to raise money to help defray the cost of a summer campout by selling light bulbs. Ryan brings the light bulb order forms into work, placing them on the break room tables. The forms require purchasers to fill out their names and addresses, and to enclose a check in the envelope. He also sends an e-mail to everyone in his department, thanking them in advance for their support of this worthwhile cause.

A B C D

10. During a bad windstorm last summer falling tree limbs knocked down power lines all over the city. Electrical crews worked around the clock to restore power, and many citizens offered crewmembers their "thanks" in the form of cash "tips" for getting their power back on. Janet told her crew to accept the "thanks," but to politely refuse the cash.

A B C D

Approval of Minutes
Regular Session 7-15-20
Agenda Item #V

[illegible]

Page 1 of 4

REGULAR SESSION –WEDNESDAY JULY 15, 2020

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

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

Item #6 – General Manager’s Reports

- i. COVID-19 Update/Cares Act: Mr. Johnson updated the board on the status of the application. He asked Mr. Dumovich is he had any updates on COVID-19.

Mr. Dumovich gave an update on company COVID -19 matters.

- ii. Bond Sale Recap: Ms. Austin gave an update on the information presented to UG Economic Development and Finance committees on July 6 regarding refunding opportunities and additional monies. It was passed and was moved on to the full UG Commission on July 9 where it also was approved. Next steps were outlined.
- iii. Legislation Update: Colin Hanson, Executive Director of Kansas Municipal Utilities (KMU) gave an update on both state and national levels. He touched base on the following:
 - a. Kansas Legislature – the primary is August 4th. They would monitor the races that could affect the Senate Utilities Committee and House Energy and Utilities Committee. After the November election, Mr. Hanson and Ms. Kimberly Svaty would be on hand to explain the benefits of KMU, BPU and benefits of municipal utilities to the new legislators. Since the pandemic, two utility bills have been passed, Senate substitute for House Bill 2585 regarding new language for economic development programs and tariff for new high load customers coming from out of state. That bill did pass and was signed by the Governor. Also, Senate substitute for House Bill 2018, the cable video franchise bill which dealt with the mounting of assets onto existing infrastructure by cable systems, without local government fees or oversight. KMU was able to include some helpful language regarding pole attachments.
Potential issues for next year included, Utility Disconnection Policies, Every Utility issues, and the topic of Securitization, which essentially gave utilities that own generation assets, particularly coal, the ability to issue bonds that would be secured by utility revenues and then retire those assets early and pay for potential stranded assets. Recent bills introduced made it important to keep on our radar. It had been focused on in the last couple of sessions by various groups. It was also identified in Phase I of the Electric Rate Study.

REGULAR SESSION –WEDNESDAY JULY 15, 2020

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

Phase II of the Electric Rate Study which included a massive data request was turned in to the Legislature on July 1st and was still an ongoing discussion. To remind, Phase I focused on what recommendations could be made to the Legislature or the KCC to make Kansas electric rates more competitive.

- b. Congress – Energy and infrastructure are a really focus in Washington D.C. A big issue for KMU and the American Public Power Association (APPA) was securing financial aid for public power; possibly moving forward with a forgivable loan program. Another key issue was Advanced Refunding. Senate Bill 4129, known as the Local Infrastructure Bill, reinstates the ability to issue tax exempt Advance Refunding bonds. They would continue to watch what’s going on in the US House of Representatives.
- c. KMU – A quick snapshot of KMU included the cancelation of this year’s conference. That had prompted the moving of the annual business meeting required by their bylaws to a virtual platform. Their challenges were large in person events, however with proper protocols in place, onsite technical and safety training is going strong.
- d. APPA – Mr. Hanson has been chosen as the chair-elect this year and will be Chairman of the Board beginning June 2021. APPA also was adapting to handling conferences and events to virtual or hybrid platforms.

Mr. Johnson asked how the pandemic was affecting timeline and possible considerations of the Kansas Rate Study in terms of lost revenue and other things that utilities were experiencing.

Mr. Hanson said that in the end AECOM, the primary consultant working on it, provided an additional two weeks to the entities that had to provide responses.

- iv. Miscellaneous Comments: Mr. Johnson thanked all who participated in the Work Session and Ms. Ruth Benien for her participation in the discussion. He would be reaching out to committee members in the coming weeks to schedule times to meet before the end of the year.

REGULAR SESSION –WEDNESDAY JULY 15, 2020

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

Board Comments

Mr. Groneman had no comments.

Mr. Bryant said that the UG Finance Committee had met and discussed the reissuing of the bonds for the BPU. He thanked Ms. Austin for her due diligence in keeping her eye out for opportunities to cut costs of interest during this time.

Ms. Gonzales had no comments.

Ms. Mulvany Henry thanked Mr. Hanson for the update from Topeka and beyond. It was very helpful and appreciated.

Mr. Milan thanked Mr. Hanson and Ms. Benien for their participation. With it being an election year it was very timely. He wanted to compliment everyone for the hard work and input. He also wanted everyone to be safe.

Motion was made to adjourn the meeting at 6:35 P.M. by Mr. Bryant, seconded by Ms. Mulvany Henry and carried.

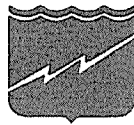
ATTEST:

APPROVED:

Secretary

President

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



Monthly Financial Statements

Unaudited

For the Period Ending

June 30, 2020

Prepared By Accounting

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



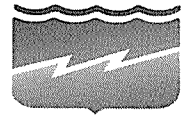
**June 2020
Financial Statements**

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



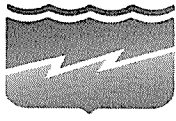
ASSETS

CAPITAL ASSETS

	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
Property, Plant and Equipment	1,365,594,209	1,453,482,149	399,337,362	382,276,755	1,764,931,571	1,835,758,904
Accumulated Depreciation	(700,255,106)	(719,646,721)	(150,530,442)	(142,743,130)	(850,785,548)	(862,389,851)
Acquisition Adjustment	25,824,351	27,025,484	-	-	25,824,351	27,025,484
Plant in Service, Net	691,163,454	760,860,912	248,806,920	239,533,625	939,970,374	1,000,394,537
Construction Work In Progress	98,991,641	75,076,901	24,565,140	30,153,613	123,556,781	105,230,514
CAPITAL ASSETS, NET	\$ 790,155,095	\$ 835,937,813	\$ 273,372,060	\$ 269,687,238	\$ 1,063,527,155	\$ 1,105,625,051

CURRENT ASSETS

Cash & Marketable Securities	19,615,476	13,838,909	1,120,341	2,366,491	20,735,817	16,205,400
Economic Development Fund	350,000	150,000	150,000	100,000	500,000	250,000
Reserve - Public Liability	800,000	800,000	200,000	200,000	1,000,000	1,000,000
Reserve - Worker's Comp	880,000	880,000	220,000	220,000	1,100,000	1,100,000
Capital Debt Reduction	-	-	6,290,000	6,290,000	6,290,000	6,290,000
Rate Stabilization	9,156,273	9,156,273	-	-	9,156,273	9,156,273
System Development Reserve	-	-	9,486,900	8,955,900	9,486,900	8,955,900
Accounts Receivable	27,446,390	25,741,987	3,935,667	4,007,116	31,382,057	29,749,103
Accounts Receivable Unbilled	8,822,379	11,170,412	2,306,525	2,611,944	11,128,904	13,782,356
Allowance for Doubtful Account	(227,935)	(270,462)	(32,361)	(64,666)	(260,296)	(335,128)
Plant & Material Inventory	18,377,140	18,924,271	2,484,942	2,086,129	20,862,082	21,010,400
Fuel Inventory	4,100,187	6,471,872	-	-	4,100,187	6,471,872
Prepaid Insurance	1,965,941	2,101,832	151,262	145,492	2,117,203	2,247,324
Fuel/Purchase Power Deferred	-	-	-	-	-	-
Other Current Assets	399,117	405,966	-	(40,376)	399,117	365,590
Intercompany	35,767,409	31,660,008	(35,767,409)	(31,660,008)	-	-
TOTAL CURRENT ASSETS	\$ 127,452,377	\$ 121,031,068	\$ (9,454,133)	\$ (4,781,978)	\$ 117,998,244	\$ 116,249,090



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



NON CURRENT ASSETS

RESTRICTED ASSETS

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

TOTAL RESTRICTED ASSETS

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

TOTAL NON CURRENT ASSETS

TOTAL ASSETS

DEFERRED OUTFLOWS OF RESOURCES

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

TOTAL DEFERRED OUTFLOWS OF RESOURCES

TOTAL ASSETS AND DEFERRED OUTFLOWS

ELECTRIC UTILITY	
Current Period	Last Year

27,677,468	27,681,283
-	2,047,408
1,540,970	27,793,640
1,350,000	1,350,000
6,251,955	5,725,238
\$ 36,820,393	\$ 64,597,569

-	-
406,147	652,148
32,295	46,621
-	-
-	18,013,222
72,641,622	-
\$ 109,900,457	\$ 83,309,560

\$ 1,027,507,929	\$ 1,040,278,441
-------------------------	-------------------------

3,672,389	3,974,230
1,849,342	2,433,345
52,447	209,788
2,121,857	2,271,635
59,136,853	28,624,309
844,532	3,926,479
\$ 67,677,420	\$ 41,439,786

\$ 1,095,185,349	\$ 1,081,718,227
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WATER UTILITY	
Current Period	Last Year

6,497,939	6,393,853
-	-
-	-
150,000	150,000
1,271,476	1,240,729
\$ 7,919,415	\$ 7,784,582

-	-
55,802	94,171
-	-
-	4,503,306
-	-
\$ 7,975,217	\$ 12,382,059

\$ 271,893,144	\$ 277,287,319
-----------------------	-----------------------

898,057	971,870
614,531	808,593
7,837	31,347
53,772	57,567
14,810,550	7,182,414
211,133	981,620
\$ 16,595,880	\$ 10,033,411

\$ 288,489,024	\$ 287,320,730
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COMBINED	
Current Period	Last Year

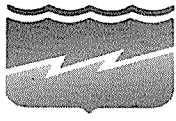
34,175,407	34,075,136
-	2,047,408
1,540,970	27,793,640
1,500,000	1,500,000
7,523,431	6,965,967
\$ 44,739,808	\$ 72,382,151

-	-
461,949	746,319
32,295	46,621
-	-
-	22,516,528
72,641,622	-
\$ 117,875,674	\$ 95,691,619

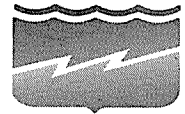
\$ 1,299,401,073	\$ 1,317,565,760
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4,570,446	4,946,100
2,463,873	3,241,938
60,284	241,135
2,175,629	2,329,202
73,947,403	35,806,723
1,055,665	4,908,099
\$ 84,273,300	\$ 51,473,197

\$ 1,383,674,373	\$ 1,369,038,957
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KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
June 2020 And June 2019



NET POSITION

Net Position	328,784,869	313,930,999	157,085,302	152,295,991	485,870,171	466,226,990
TOTAL NET POSITION	\$ 328,784,869	\$ 313,930,999	\$ 157,085,302	\$ 152,295,991	\$ 485,870,171	\$ 466,226,990

LIABILITIES

LONG TERM DEBT - REVENUE BOND

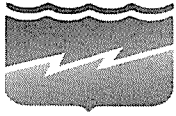
Principal	586,559,359	607,703,710	62,324,973	68,313,303	648,884,332	676,017,013
Government Loans	2,963,066	1,769,141	26,796,031	29,138,755	29,759,097	30,907,896
TOTAL LONG TERM DEBT	\$ 589,522,425	\$ 609,472,851	\$ 89,121,004	\$ 97,452,058	\$ 678,643,429	\$ 706,924,909

DEFERRED CREDITS

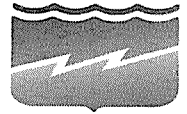
Accum Provision for Benefits	-	(163,612)	-	(40,903)	-	(204,515)
Pension Obligation	26,096,694	480,000	6,524,174	120,000	32,620,868	600,000
OPEB Obligation	41,683,637	45,712,663	10,420,909	11,428,166	52,104,546	57,140,829
Const Contract Retainage Payable - Noncurrent	-	-	-	-	-	-
TOTAL DEFERRED CREDITS	\$ 67,780,331	\$ 46,029,051	\$ 16,945,083	\$ 11,507,263	\$ 84,725,414	\$ 57,536,314

CURRENT LIABILITIES

Current Maturities LT Debt	18,372,300	18,440,250	5,627,700	5,464,750	24,000,000	23,905,000
Current Maturities-Govt Loans	213,575	163,012	2,763,536	2,698,898	2,977,111	2,861,910
Interest on Revenue Bonds	8,859,739	9,137,742	1,007,038	1,092,452	9,866,777	10,230,194
Customer Deposits	6,251,955	5,725,238	1,271,476	1,240,729	7,523,431	6,965,967
Accounts Payable	17,661,518	14,618,012	1,294,522	1,006,006	18,956,040	15,624,018



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



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
Payroll & Payroll Taxes	6,570,862	6,125,712	2,239,577	1,966,070	8,810,439	8,091,782
Benefits & Reclaim	1,125,725	1,239,277	-	-	1,125,725	1,239,277
Accrued Claims Payable Public Liab	233,969	295,873	200,876	211,102	434,845	506,975
Accrued Claims Payable-WC	681,477	937,163	275,337	265,851	956,814	1,203,014
Other Accrued Liabilities	6,525,783	6,851,104	49,404	58,570	6,575,187	6,909,674
Const Contract Retainage Payable - Current	1,311,525	-	442,365	-	1,753,890	-
Payment in Lieu of Taxes	2,390,800	2,334,501	441,181	456,630	2,831,981	2,791,131
TOTAL CURRENT LIABILITIES	\$ 70,199,228	\$ 65,867,884	\$ 15,613,012	\$ 14,461,058	\$ 85,812,240	\$ 80,328,942
TOTAL LIABILITIES	\$ 727,501,984	\$ 721,369,786	\$ 121,679,099	\$ 123,420,379	\$ 849,181,083	\$ 844,790,165
DEFERRED INFLOWS OF RESOURCES						
Recovery Fuel/Purchase Power	-	-	-	-	-	-
Deferred Credit Pension	35,178,114	46,417,442	8,794,528	11,604,360	43,972,642	58,021,802
Deferred Credit OPEB	3,720,382	-	930,095	-	4,650,477	-
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 38,898,496	\$ 46,417,442	\$ 9,724,623	\$ 11,604,360	\$ 48,623,119	\$ 58,021,802
TOTAL LIABILITIES, NET POSITION AND DEFERRED INFLOWS RESOURCES	\$ 1,095,185,349	\$ 1,081,718,227	\$ 288,489,024	\$ 287,320,730	\$ 1,383,674,373	\$ 1,369,038,957

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



Monthly					Year-To-Date & Annual					
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	Description	2020 Year To Date Budget	2020 Year To Date Actuals	2019 Year To Date Actuals	2020 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
Sales of Energy and Water										
9,023,505	8,307,360	92%	7,284,229	14%	Residential Sales	48,717,153	44,849,798	45,134,496	103,389,000	43%
9,639,333	8,481,383	88%	9,161,431	-7%	Commercial Sales	54,423,000	50,736,375	54,133,165	115,439,000	44%
4,768,554	4,745,757	100%	4,891,064	-3%	Industrial Sales	26,351,333	25,441,510	28,085,918	54,639,000	47%
741,008	560,459	76%	660,335	-15%	Schools	5,410,594	4,669,097	5,244,103	10,660,000	44%
25,000	22,649	91%	26,851	-16%	Highway Lighting	159,000	158,084	160,633	333,900	47%
-	-	-	-	-	Public Authorities	-	200	-	28,000	-
48,278	46,503	96%	46,042	1%	Fire Protection	285,333	283,333	282,169	575,000	49%
24,245,677	22,164,110	91%	22,069,951		- Total Sales of Energy and Water	135,346,413	126,138,396	133,040,484	285,063,900	44%
84,700	94,147	111%	84,748	11%	Borderline Electric Sales	582,600	566,270	559,197	1,185,800	48%
1,294,628	817,246	63%	155,884	424%	Wholesale Market Sales	5,950,083	5,119,130	641,062	12,660,000	40%
1,379,328	911,393	66%	240,632	279%	Total Other Utility Sales	6,532,683	5,685,401	1,200,259	13,845,800	41%
195,696	263,326	135%	177,204	49%	Forfeited Discounts	1,380,537	1,530,605	1,347,118	2,795,000	55%
273,086	330,168	121%	305,419	8%	Connect/Disconnect Fees	1,239,620	1,005,806	1,211,173	2,364,000	43%
35,280	199,016	564%	37,920	425%	Tower/Pole Attachment Rentals	1,281,098	734,172	1,896,102	2,340,000	31%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
3,333	2,496	75%	5,327	-53%	Diversion Fines	18,025	16,712	22,308	38,525	43%
103,605	20,920	20%	87,469	-76%	Service Fees	681,391	364,854	339,696	1,198,600	30%
15,140	14,908	98%	(56,829)	-126%	Other Miscellaneous Revenues	92,120	22,709	869	182,000	12%
-	924,273	-	791,716	17%	Deferred Revenue-Fuel/PP-Amort	-	5,545,635	4,750,297	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
626,141	1,755,107	280%	1,348,227	30%	Total Other Revenues	4,692,791	9,220,493	9,567,563	8,918,125	103%
2,990,387	2,831,981	95%	2,791,131	1%	Payment In Lieu Of Taxes	16,824,811	15,698,769	16,397,926	35,332,388	44%
2,990,387	2,831,981	95%	2,791,131	1%	Total Payment In Lieu Of Taxes	16,824,811	15,698,769	16,397,926	35,332,388	44%
\$ 29,241,533	\$ 27,662,591	95%	\$ 26,449,942	5%	TOTAL OPERATING REVENUES	\$ 163,396,699	\$ 156,743,059	\$ 160,206,232	\$ 343,160,213	46%



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



Monthly					Year-To-Date & Annual					
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	Description	2020 Year To Date Budget	2020 Year To Date Actuals	2019 Year To Date Actuals	2020 Annual Budget	Percent Actual To Annual Budget
OPERATING EXPENSES										
4,184,328	3,456,780	83%	3,043,507	14%	Production	23,264,302	19,531,870	19,511,385	46,063,094	42%
4,499,482	5,206,632	116%	2,919,322	78%	Purchased Power	28,555,911	23,927,793	22,449,010	56,707,832	42%
3,097,719	3,281,023	106%	3,340,847	-2%	Fuel	14,991,746	14,690,810	16,284,539	32,586,060	45%
4,058,179	3,036,655	75%	3,934,314	-23%	Transmission and Distribution	24,562,045	20,600,527	23,795,348	48,655,089	42%
502,813	354,493	71%	691,877	-49%	Customer Account Expense	3,021,213	2,631,022	3,301,639	6,037,467	44%
2,363,955	2,138,675	90%	1,838,039	16%	General and Administrative	14,858,050	11,960,226	12,594,986	30,429,359	39%
2,991,790	3,258,862	109%	3,007,995	8%	Depreciation and Amortization	18,219,917	17,242,780	18,014,217	35,915,594	48%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 21,698,265	\$ 20,733,119	96%	\$ 18,775,899	10%	TOTAL OPERATING EXPENSES	\$ 127,473,184	\$ 110,585,028	\$ 115,951,124	\$ 256,394,495	43%
\$ 7,543,268	\$ 6,929,472	92%	\$ 7,674,042	-10%	OPERATING INCOME	\$ 35,923,514	\$ 46,158,031	\$ 44,255,108	\$ 86,765,718	53%
NON OPERATING INCOME/EXPENSE										
177,853	32,550	18%	228,064	-86%	Investment Interest	1,087,116	529,030	1,375,822	1,945,350	27%
(2,467,281)	(2,570,328)	104%	(2,559,293)	-	Interest - Long Term Debt	(15,185,991)	(15,232,918)	(15,808,793)	(30,067,516)	51%
(7,000)	2,866	-41%	(15,293)	-119%	Interest - Other	(42,000)	(40,604)	(89,999)	(84,000)	48%
(2,990,387)	(2,831,981)	95%	(2,791,131)	1%	PILOT Transfer Expense	(16,824,811)	(15,698,769)	(16,397,926)	(35,332,388)	44%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
59,690	694,798	1,164%	25,425	2,633%	Other Income	358,456	1,279,433	161,907	797,500	160%
(35)	-	-	-	-	Other Expense	(213)	(374)	-	(425)	88%
\$ (5,227,161)	\$ (4,672,095)	89%	\$ (5,112,228)	-9%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (30,607,443)	\$ (29,164,203)	\$ (30,758,989)	\$ (62,741,479)	46%
\$ 2,316,107	\$ 2,257,377	97%	\$ 2,561,814	-12%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 5,316,072	\$ 16,993,828	\$ 13,496,119	\$ 24,024,239	71%
TRANSFER AND CONTRIBUTION TO/FROM										
37,500	-	-	-	-	NExch-Main, Design & Ext Fee	225,000	104,190	146,892	450,000	23%
\$ 2,353,607	\$ 2,257,377	96%	\$ 2,561,814	-12%	TOTAL CHANGE IN NET POSITION	\$ 5,541,072	\$ 17,098,019	\$ 13,643,011	\$ 24,474,239	70%



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



Monthly					Year-To-Date & Annual					
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	Description	2020 Year To Date Budget	2020 Year To Date Actuals	2019 Year To Date Actuals	2020 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
Sales of Energy and Water										
6,850,000	6,243,984	91%	5,241,417	19%	Residential Sales	36,520,000	33,126,710	33,346,007	78,350,000	42%
8,500,000	7,710,297	91%	8,241,925	-6%	Commercial Sales	49,000,000	45,907,983	49,057,503	103,270,000	44%
4,189,776	4,106,818	98%	4,311,897	-5%	Industrial Sales	23,770,000	22,285,814	24,858,089	49,020,000	45%
680,000	524,707	77%	616,219	-15%	Schools	5,110,000	4,437,692	4,974,901	9,980,000	44%
25,000	22,649	91%	26,851	-16%	Highway Lighting	159,000	158,084	160,633	333,900	47%
-	-	-	-	-	Public Authorities	-	-	-	-	-
-	-	-	-	-	Fire Protection	-	-	-	-	-
20,244,776	18,608,455	92%	18,438,308	-	Total Sales of Energy and Water	114,559,000	105,916,283	112,397,133	240,953,900	44%
84,700	94,147	111%	84,748	11%	Borderline Electric Sales	582,600	566,270	559,197	1,185,800	48%
1,150,000	704,773	61%	-	-	Wholesale Market Sales	5,360,000	4,564,497	-	11,260,000	41%
1,234,700	798,920	65%	84,748	843%	Total Other Utility Sales	5,942,600	5,130,767	559,197	12,445,800	41%
160,000	210,661	132%	141,763	49%	Forfeited Discounts	1,140,000	1,224,484	1,117,911	2,295,000	53%
245,081	306,624	125%	275,811	11%	Connect/Disconnect Fees	1,091,855	866,903	1,058,767	2,044,000	42%
20,000	105,351	527%	34,503	205%	Tower/Pole Attachment Rentals	1,120,000	567,990	1,740,369	2,075,000	27%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
2,500	2,461	98%	7,095	-65%	Diversion Fines	15,000	10,365	22,959	30,000	35%
3,421	850	25%	1,651	-49%	Service Fees	136,842	6,300	8,476	200,000	3%
14,500	14,908	103%	(57,570)	-126%	Other Miscellaneous Revenues	87,000	19,886	(2,252)	174,000	11%
-	924,273	-	791,716	17%	Deferred Revenue-Fuel/PP-Amort	-	5,545,635	4,750,297	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
445,502	1,565,128	351%	1,194,968	31%	Total Other Revenues	3,590,697	8,241,564	8,696,526	6,818,000	121%
2,471,187	2,390,800	97%	2,334,501	2%	Payment In Lieu Of Taxes	14,123,574	13,149,663	13,833,515	29,614,185	44%
2,471,187	2,390,800	97%	2,334,501	2%	Total Payment In Lieu Of Taxes	14,123,574	13,149,663	13,833,515	29,614,185	44%
\$ 24,396,165	\$ 23,363,302	96%	\$ 22,052,525	6%	TOTAL OPERATING REVENUES	\$ 138,215,871	\$ 132,438,276	\$ 135,486,371	\$ 289,831,885	46%



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



Monthly					Year-To-Date & Annual					
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	Description	2020 Year To Date Budget	2020 Year To Date Actuals	2019 Year To Date Actuals	2020 Annual Budget	Percent Actual To Annual Budget
OPERATING EXPENSES										
3,592,040	3,021,605	84%	2,608,994	16%	Production	19,905,580	16,737,563	16,942,173	39,456,630	42%
4,499,482	5,206,632	116%	2,919,322	78%	Purchased Power	28,555,911	23,927,793	22,449,010	56,707,832	42%
3,097,719	3,281,023	106%	3,340,847	-2%	Fuel	14,991,746	14,690,810	16,284,539	32,586,060	45%
2,834,132	2,215,995	78%	2,724,428	-19%	Transmission and Distribution	17,104,273	14,311,337	16,109,152	33,886,232	42%
334,368	214,892	64%	546,180	-61%	Customer Account Expense	2,011,804	1,648,514	2,299,189	4,019,796	41%
1,865,554	1,621,709	87%	1,451,457	12%	General and Administrative	11,618,506	9,157,118	9,913,333	23,703,479	39%
2,343,494	2,606,524	111%	2,357,773	11%	Depreciation and Amortization	14,330,141	13,356,899	14,109,481	28,136,042	47%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 18,566,790	\$ 18,168,379	98%	\$ 15,949,001	14%	TOTAL OPERATING EXPENSES	\$ 108,517,961	\$ 93,830,034	\$ 98,106,878	\$ 218,496,073	43%
\$ 5,829,375	\$ 5,194,923	89%	\$ 6,103,525	-15%	OPERATING INCOME	\$ 29,697,910	\$ 38,608,242	\$ 37,379,493	\$ 71,335,813	54%
NON OPERATING INCOME/EXPENSE										
146,657	26,685	18%	175,943	-85%	Investment Interest	899,941	438,604	1,108,984	1,571,000	28%
(2,215,445)	(2,215,445)	100%	(2,285,953)	-3%	Interest - Long Term Debt	(13,296,729)	(13,296,729)	(13,719,664)	(26,356,767)	50%
(6,250)	4,199	-67%	(12,636)	-133%	Interest - Other	(37,500)	(31,378)	(74,200)	(75,000)	42%
(2,471,187)	(2,390,800)	97%	(2,334,501)	2%	PILOT Transfer Expense	(14,123,574)	(13,149,663)	(13,833,515)	(29,614,185)	44%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
54,774	710,109	1,296%	24,390	2,811%	Other Income	328,956	1,296,285	162,999	738,500	176%
(35)	-	-	-	-	Other Expense	(213)	(374)	-	(425)	88%
\$ (4,491,487)	\$ (3,865,252)	86%	\$ (4,432,757)	-13%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (26,229,119)	\$ (24,743,254)	\$ (26,355,396)	\$ (53,736,877)	46%
\$ 1,337,889	\$ 1,329,672	99%	\$ 1,670,768	-20%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 3,468,791	\$ 13,864,988	\$ 11,024,097	\$ 17,598,936	79%
TRANSFER AND CONTRIBUTION TO/FROM										
-	-	-	-	-	NExch-Main, Design & Ext Fee	-	-	-	-	-
\$ 1,337,889	\$ 1,329,672	99%	\$ 1,670,768	-20%	TOTAL CHANGE IN NET POSITION	\$ 3,468,791	\$ 13,864,988	\$ 11,024,097	\$ 17,598,936	79%



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



Monthly					Year-To-Date & Annual					
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	Description	2020 Year To Date Budget	2020 Year To Date Actuals	2019 Year To Date Actuals	2020 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
Sales of Energy and Water										
2,173,505	2,063,376	95%	2,042,812	1%	Residential Sales	12,197,153	11,723,088	11,788,489	25,039,000	47%
1,139,333	771,086	68%	919,507	-16%	Commercial Sales	5,423,000	4,828,391	5,075,662	12,169,000	40%
578,778	638,939	110%	579,167	10%	Industrial Sales	2,581,333	3,155,696	3,227,829	5,619,000	56%
61,008	35,752	59%	44,116	-19%	Schools	300,594	231,405	269,202	680,000	34%
-	-	-	-	-	Highway Lighting	-	-	-	-	-
-	-	-	-	-	Public Authorities	-	200	-	28,000	-
48,278	46,503	96%	46,042	1%	Fire Protection	285,333	283,333	282,169	575,000	49%
4,000,901	3,555,655	89%	3,631,643	-2%	Total Sales of Energy and Water	20,787,413	20,222,113	20,643,351	44,110,000	46%
-	-	-	-	-	Borderline Electric Sales	-	-	-	-	-
144,628	112,473	78%	155,884	-28%	Wholesale Market Sales	590,083	554,634	641,062	1,400,000	40%
144,628	112,473	78%	155,884	-28%	Total Other Utility Sales	590,083	554,634	641,062	1,400,000	40%
35,696	52,665	148%	35,441	49%	Forfeited Discounts	240,537	306,121	229,208	500,000	61%
28,006	23,544	84%	29,608	-20%	Connect/Disconnect Fees	147,765	138,904	152,406	320,000	43%
15,280	93,665	613%	3,417	2,641%	Tower/Pole Attachment Rentals	161,098	166,181	155,733	265,000	63%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
833	35	4%	(1,767)	-102%	Diversion Fines	3,025	6,346	(651)	8,525	74%
100,184	20,070	20%	85,819	-77%	Service Fees	544,549	358,554	331,220	998,600	36%
640	-	-	742	-100%	Other Miscellaneous Revenues	5,120	2,823	3,121	8,000	35%
-	-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	-	-	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
180,639	189,979	105%	153,259	24%	Total Other Revenues	1,102,094	978,929	871,038	2,100,125	47%
519,200	441,181	85%	456,630	-3%	Payment In Lieu Of Taxes	2,701,237	2,549,106	2,564,411	5,718,203	45%
519,200	441,181	85%	456,630	-3%	Total Payment In Lieu Of Taxes	2,701,237	2,549,106	2,564,411	5,718,203	45%
\$ 4,845,368	\$ 4,299,289	89%	\$ 4,397,416	-2%	TOTAL OPERATING REVENUES	\$ 25,180,827	\$ 24,304,782	\$ 24,719,861	\$ 53,328,328	46%



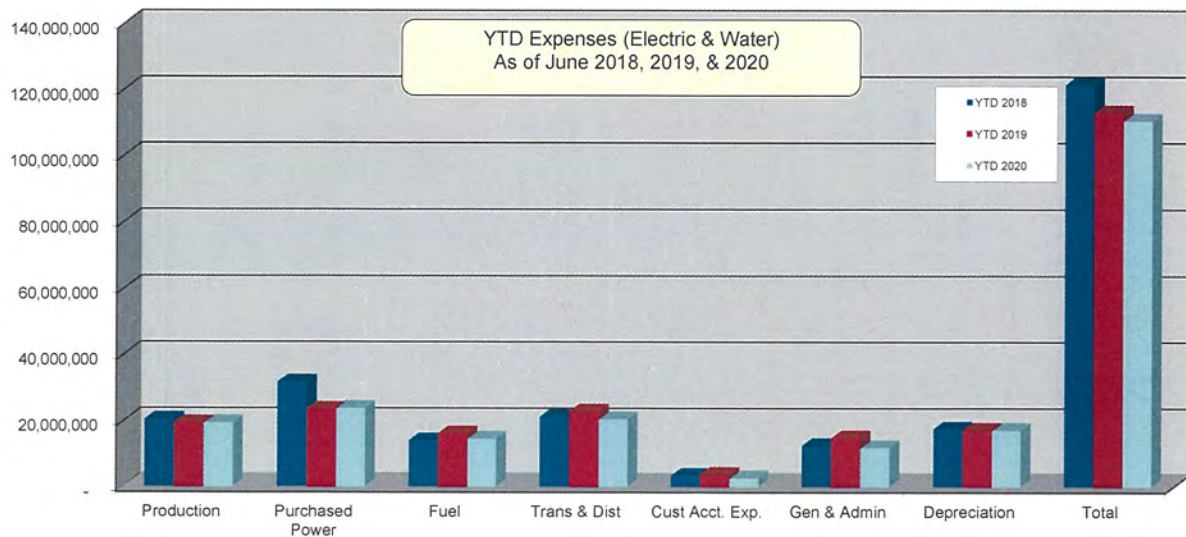
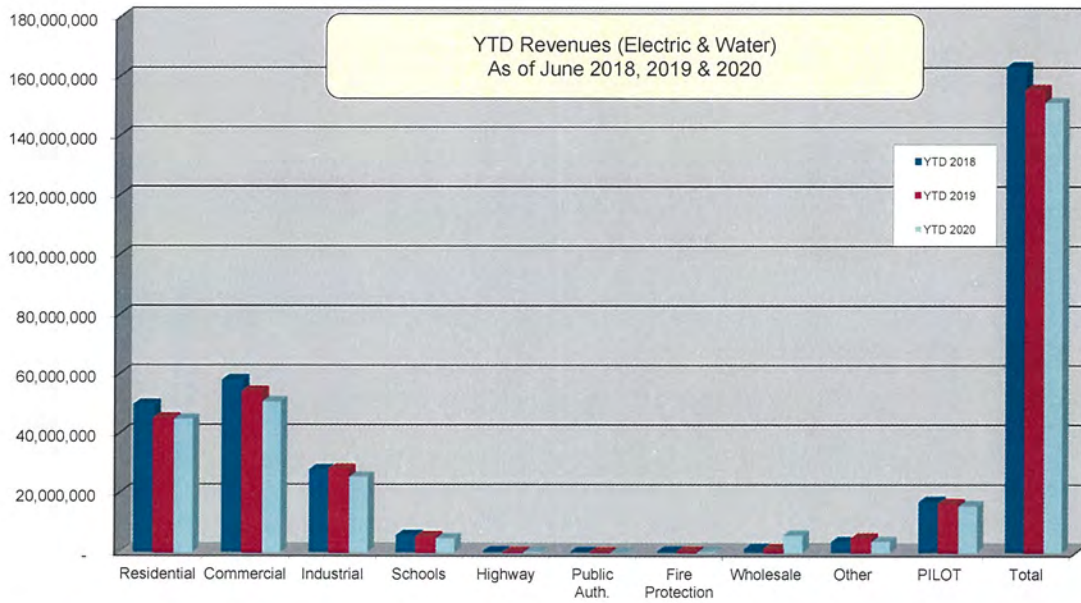
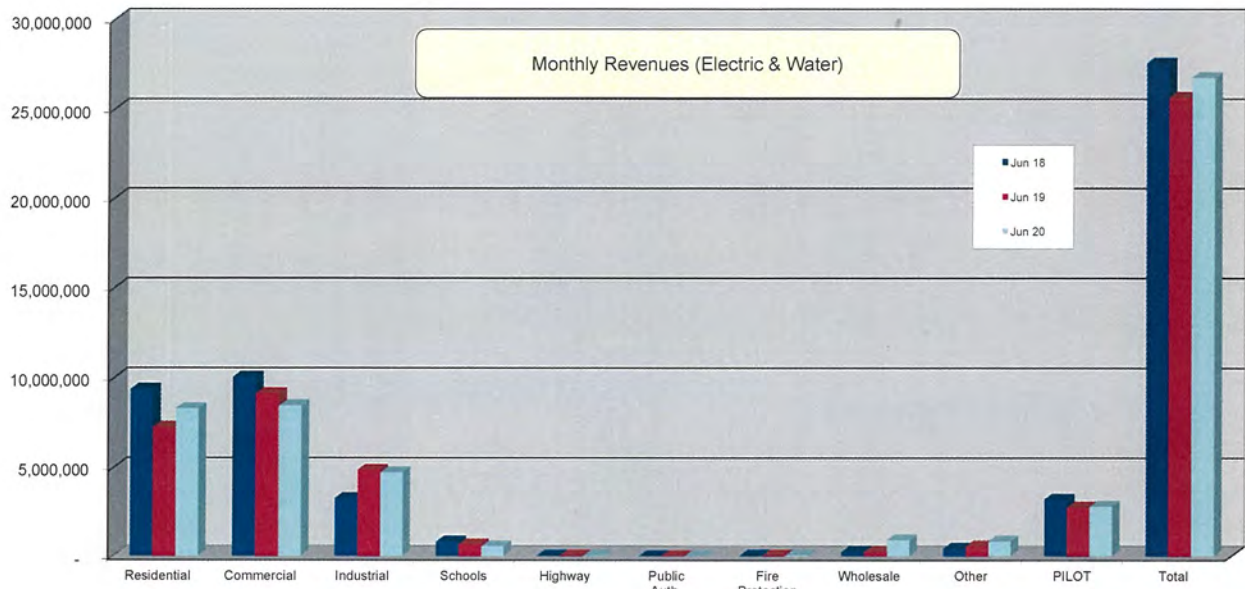
KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
W-Water
For The Period Ending June 2020



Monthly						Year-To-Date & Annual				
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	Description	2020 Year To Date Budget	2020 Year To Date Actuals	2019 Year To Date Actuals	2020 Annual Budget	Percent Actual To Annual Budget
<u>OPERATING EXPENSES</u>										
592,287	435,175	73%	434,513	-	Production	3,358,722	2,794,307	2,569,212	6,606,464	42%
-	-	-	-	-	Purchased Power	-	-	-	-	-
-	-	-	-	-	Fuel	-	-	-	-	-
1,224,047	820,660	67%	1,209,886	-32%	Transmission and Distribution	7,457,773	6,289,190	7,686,196	14,768,857	43%
168,445	139,601	83%	145,697	-4%	Customer Account Expense	1,009,409	982,508	1,002,450	2,017,671	49%
498,401	516,966	104%	386,582	34%	General and Administrative	3,239,544	2,803,108	2,681,653	6,725,880	42%
648,296	652,338	101%	650,222	-	Depreciation and Amortization	3,889,776	3,885,881	3,904,735	7,779,551	50%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 3,131,476	\$ 2,564,740	82%	\$ 2,826,899	-9%	TOTAL OPERATING EXPENSES	\$ 18,955,224	\$ 16,754,994	\$ 17,844,246	\$ 37,898,423	44%
\$ 1,713,893	\$ 1,734,549	101%	\$ 1,570,518	10%	OPERATING INCOME	\$ 6,225,604	\$ 7,549,789	\$ 6,875,616	\$ 15,429,905	49%
<u>NON OPERATING INCOME/EXPENSE</u>										
31,196	5,865	19%	52,121	-89%	Investment Interest	187,175	90,425	266,838	374,350	24%
(251,836)	(354,884)	141%	(273,340)	30%	Interest - Long Term Debt	(1,889,261)	(1,936,189)	(2,089,129)	(3,710,749)	52%
(750)	(1,333)	178%	(2,657)	-50%	Interest - Other	(4,500)	(9,226)	(15,800)	(9,000)	103%
(519,200)	(441,181)	85%	(456,630)	-3%	PILOT Transfer Expense	(2,701,237)	(2,549,106)	(2,564,411)	(5,718,203)	45%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
4,917	(15,311)	-311%	1,035	-1,579%	Other Income	29,500	(16,852)	(1,092)	59,000	-29%
-	-	-	-	-	Other Expense	-	-	-	-	-
\$ (735,674)	\$ (806,844)	110%	\$ (679,471)	19%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (4,378,323)	\$ (4,420,948)	\$ (4,403,593)	\$ (9,004,602)	49%
\$ 978,219	\$ 927,705	95%	\$ 891,047	4%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 1,847,280	\$ 3,128,841	\$ 2,472,022	\$ 6,425,303	49%
<u>TRANSFER AND CONTRIBUTION TO/FROM</u>										
37,500	-	-	-	-	NExch-Main, Design & Ext Fee	225,000	104,190	146,892	450,000	23%
\$ 1,015,719	\$ 927,705	91%	\$ 891,047	4%	TOTAL CHANGE IN NET POSITION	\$ 2,072,280	\$ 3,233,031	\$ 2,618,914	\$ 6,875,303	47%

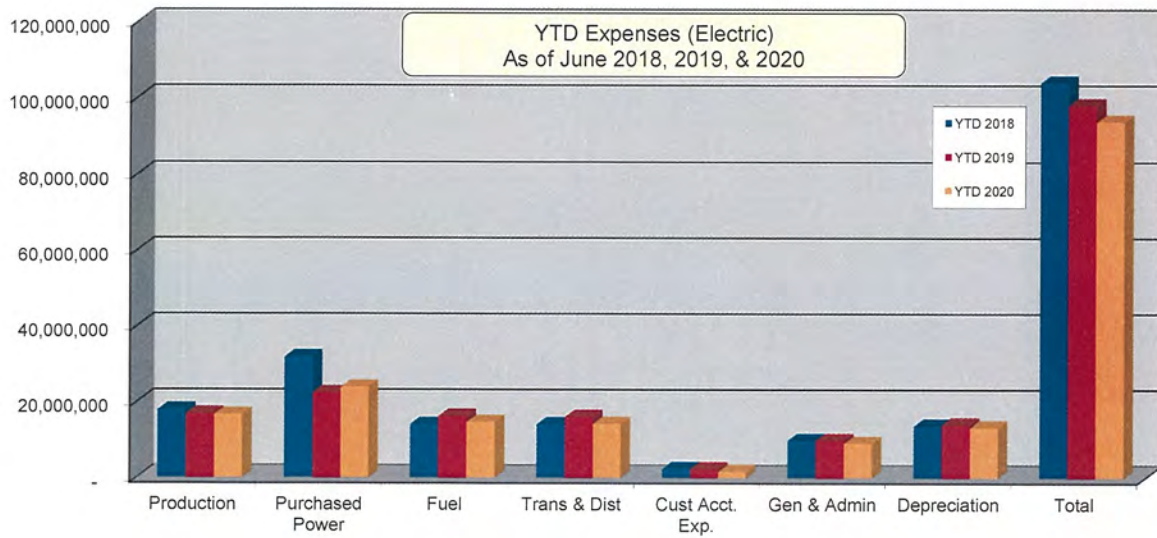
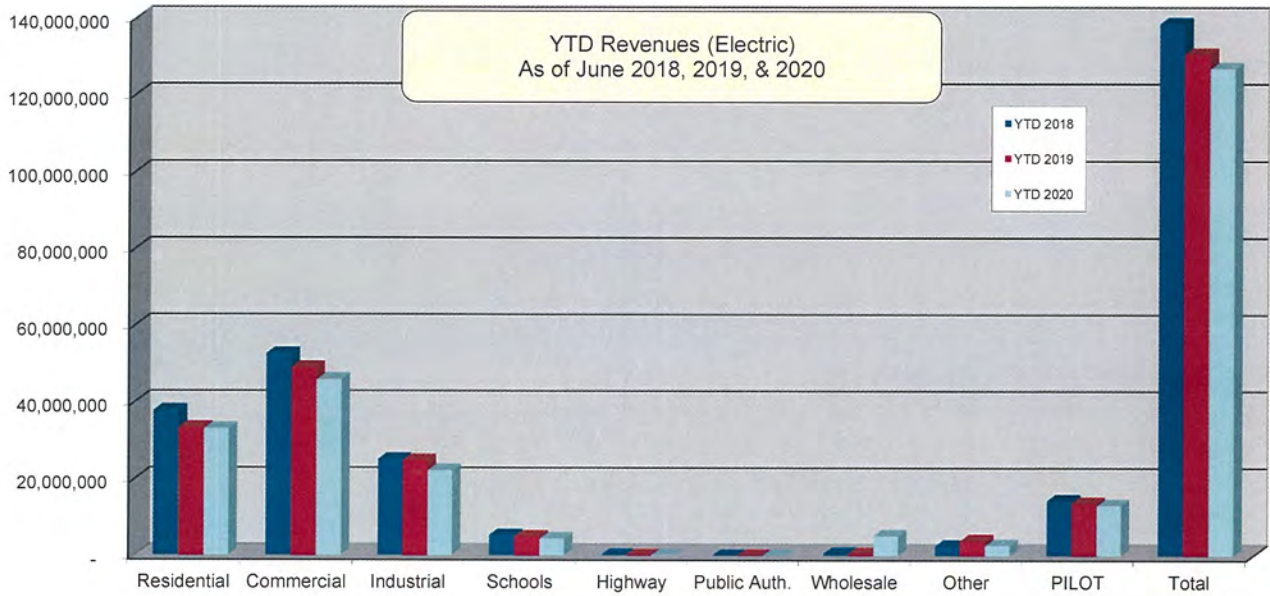
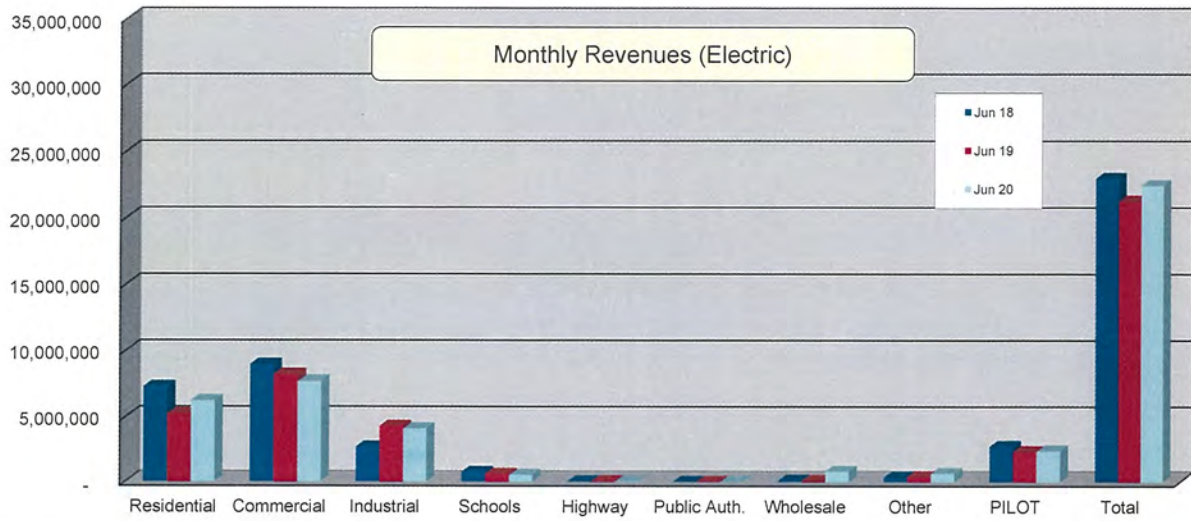
COMBINED (Electric/Water)

June 30, 2020



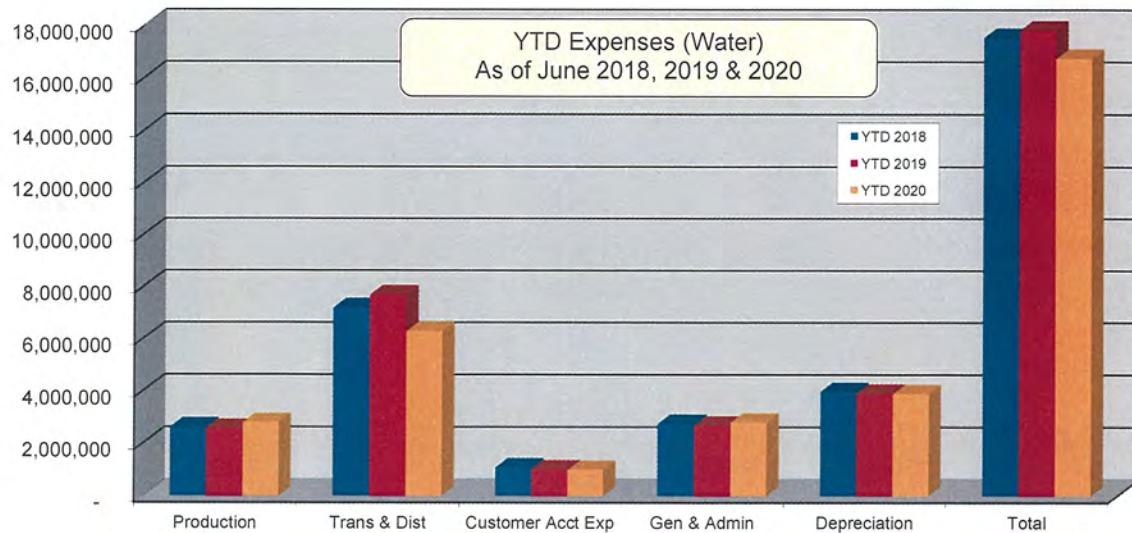
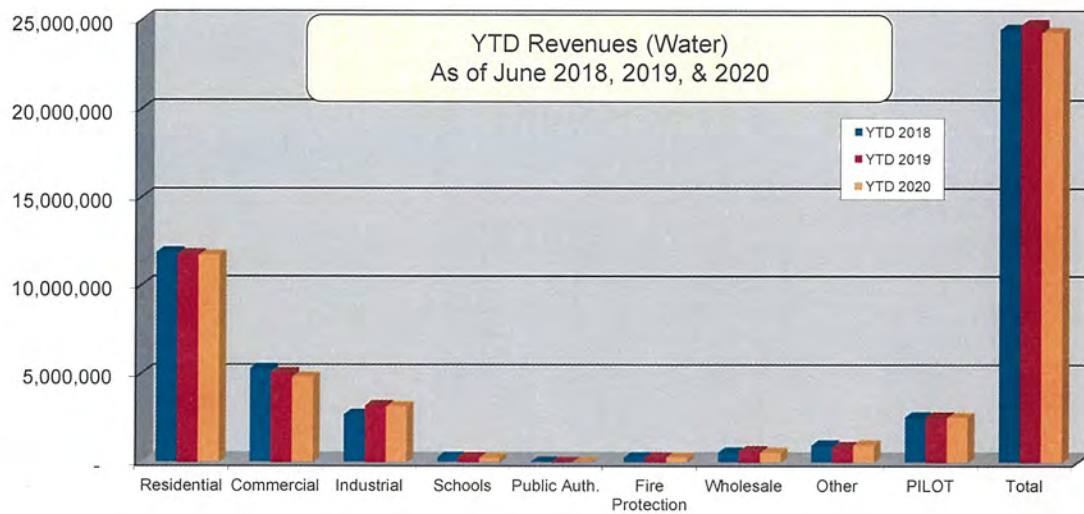
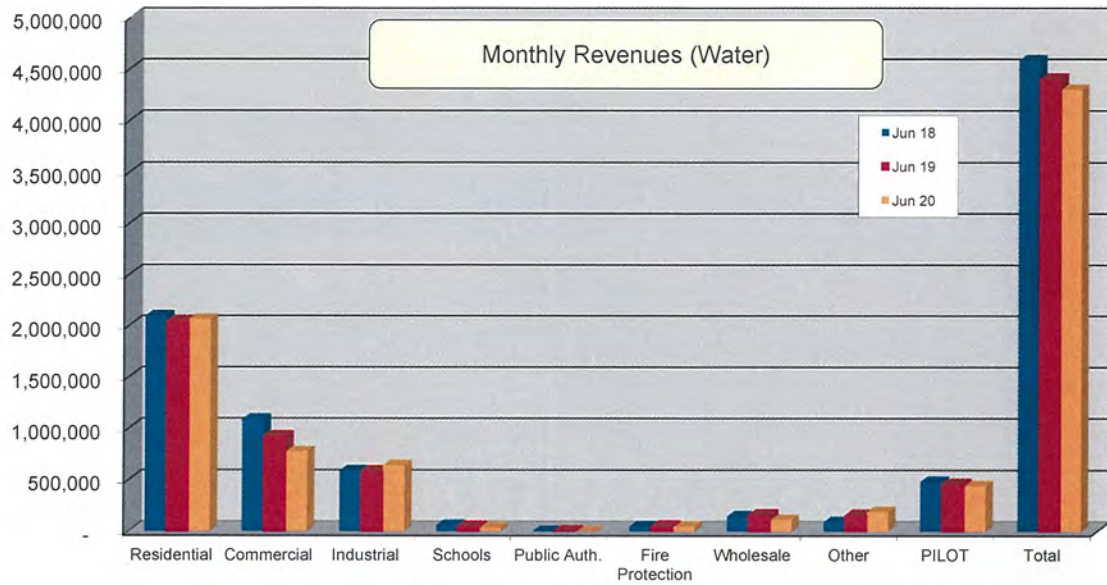
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June 30, 2020

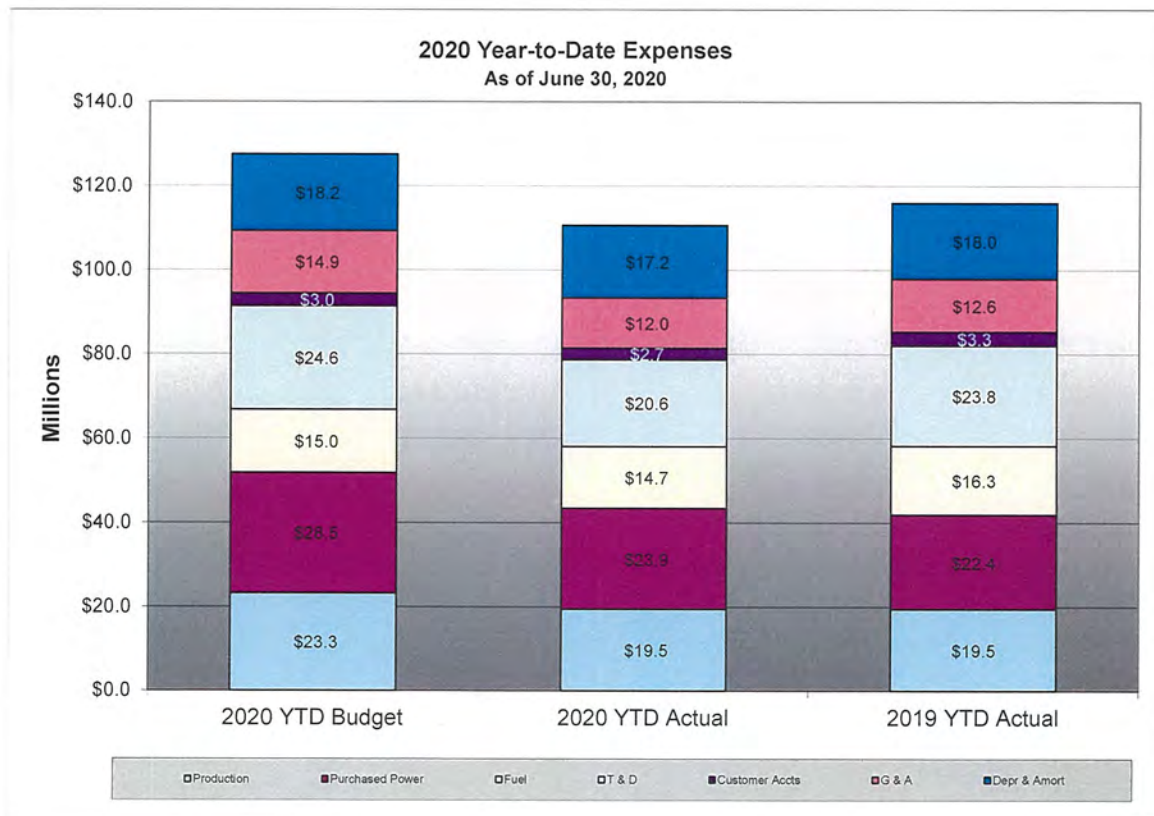
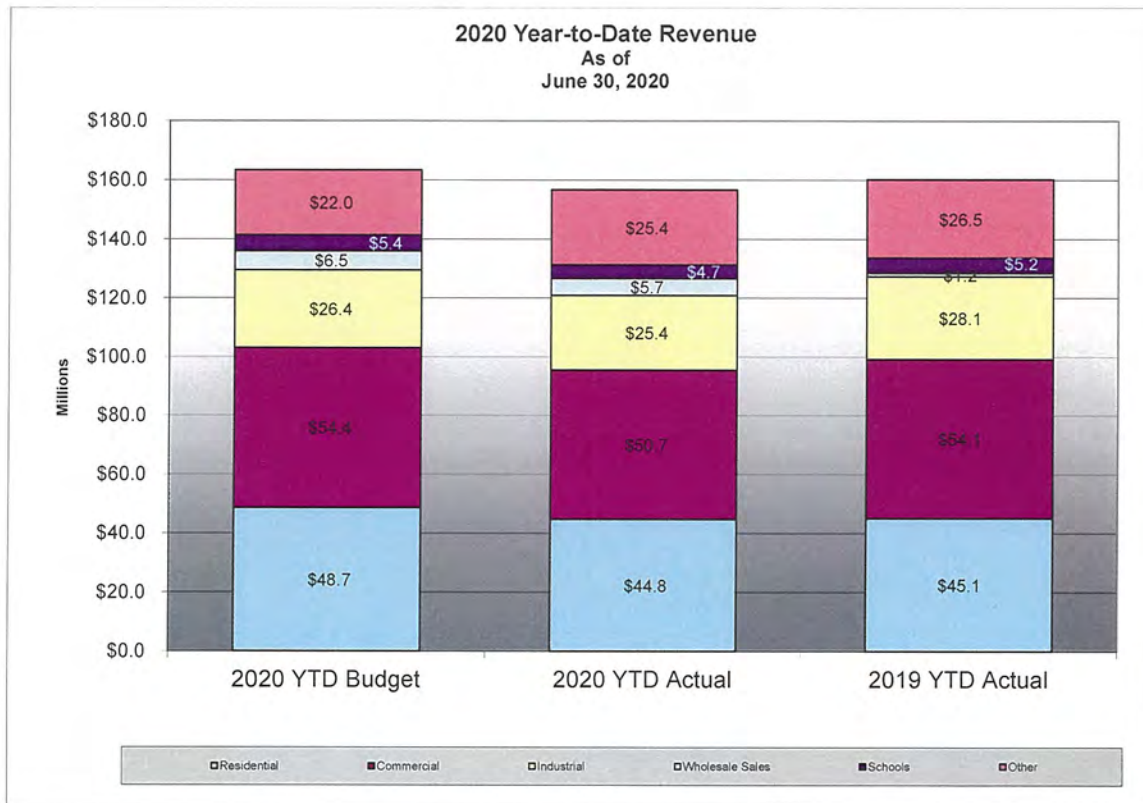


Water

June 30, 2020

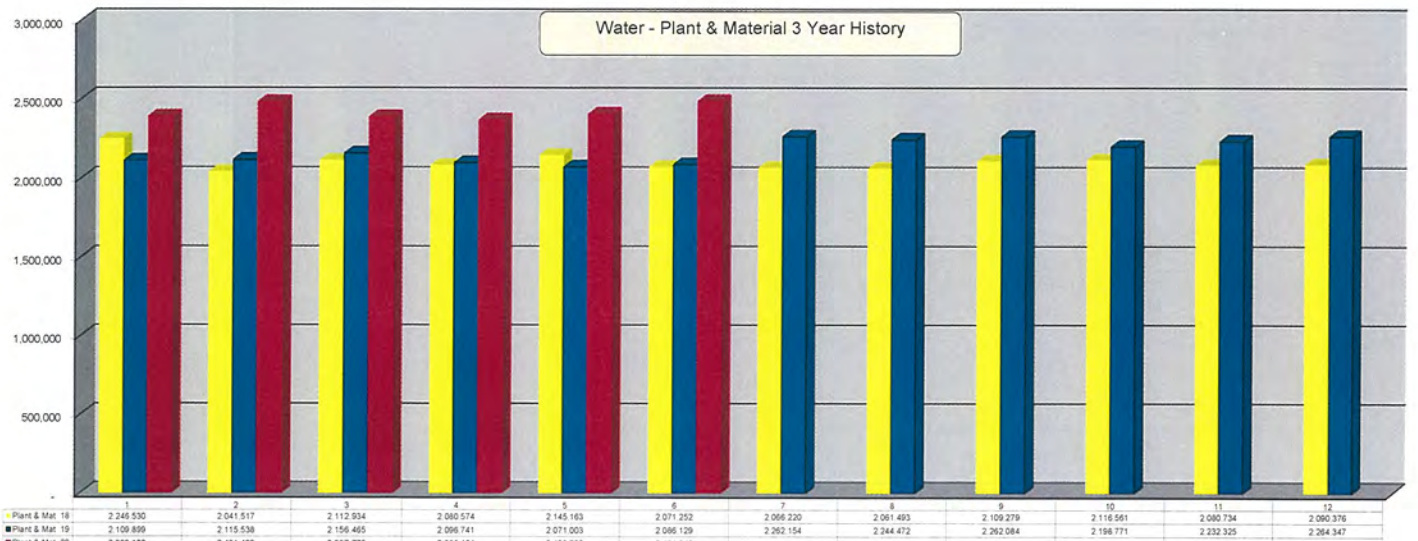
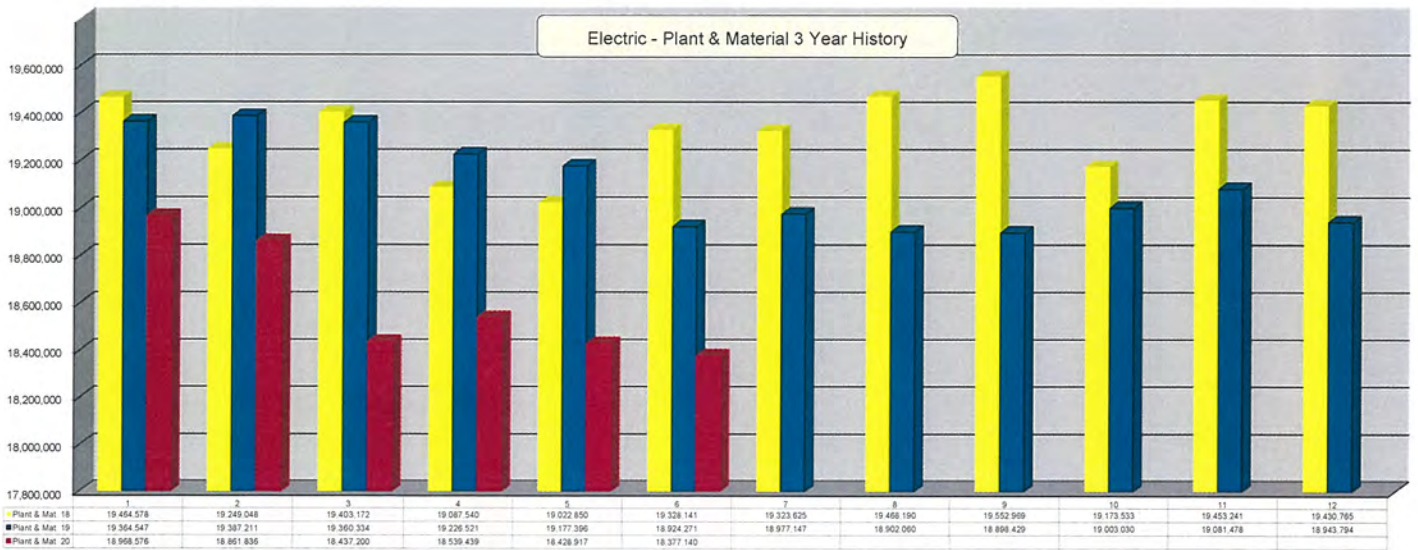
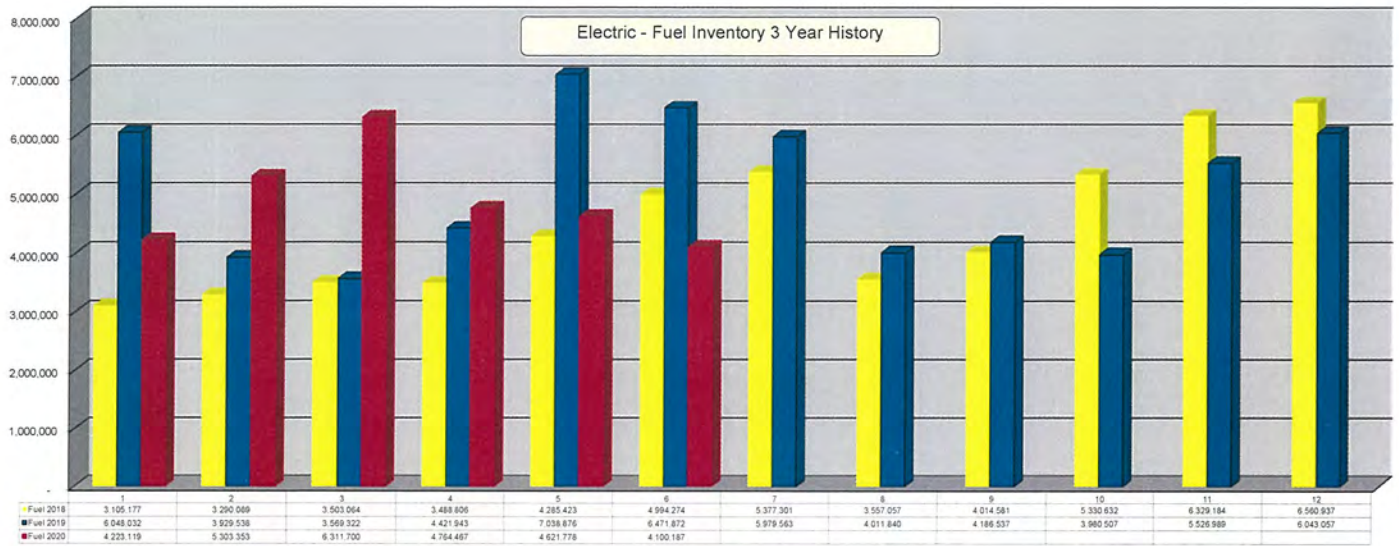


BPU
YTD Revenues and Expenses
June 30, 2020



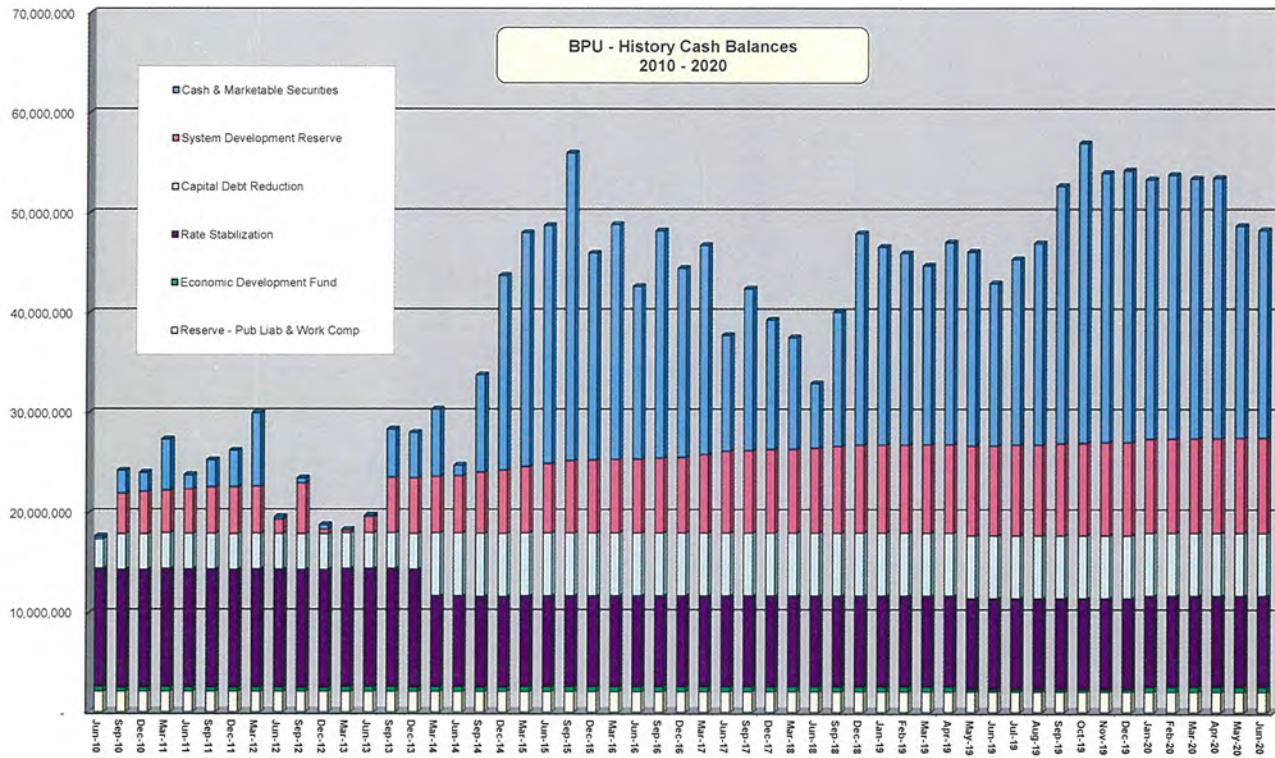
BPU - Inventory

June 30, 2020

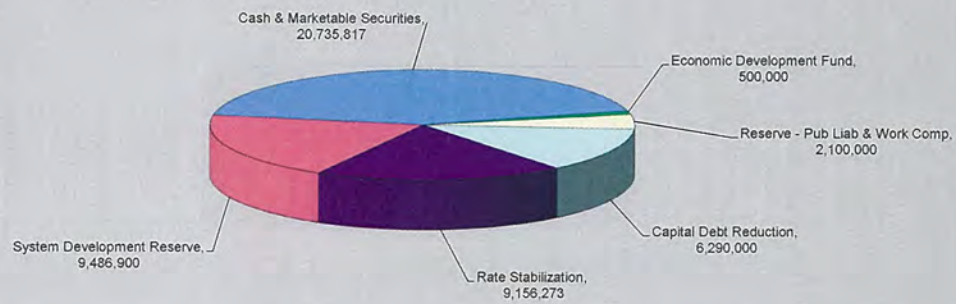


BPU Cash Balances

June 30, 2020



June 30, 2020





KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
June 2020

	2020 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
PERSONNEL				
1010-Regular Labor	48,443,731	22,213,737	26,229,993	54.15%
1020-Overtime/Special Pay	3,591,482	1,456,166	2,135,316	59.46%
1030-Health Care/Medical Benefit	10,887,493	4,515,147	6,372,346	58.53%
1040-Medical Insurance-Retirees	3,073,951	1,809,266	1,264,685	41.14%
1050-Pension Benefit	6,097,511	2,041,821	4,055,690	66.51%
1070-Life Insurance Benefit	771,997	436,284	335,713	43.49%
1080-Unemployment Benefit	48,827	24,368	24,459	50.09%
1090-OASDI/Hi (FICA)	3,665,575	1,861,942	1,803,633	49.20%
1100-Liability Insurance/Work Co	1,183,728	(195,908)	1,379,636	116.55%
1110-Compensatory Balance Reserve	1,104,189	512,667	591,522	53.57%
1130-Disability Pay Benefit	556,773	289,257	267,516	48.05%
1140-Employee Education Assistance	60,000	25,309	34,691	57.82%
1170-Board Per Diem	6,000	-	6,000	100.00%
1180-Long-Term Care	84,218	42,831	41,387	49.14%
1990-Other Employee Benefits	55,000	139,316	(84,316)	(153.30)%
TOTAL PERSONNEL	79,630,476	35,172,203	44,458,273	55.83%
SERVICES				
2000-Services	-	281	(281)	-
2010-Tree Trimming Services	3,700,000	921,548	2,778,452	75.09%
2011-Contract Line Services	2,000	-	2,000	100.00%
2020-Legal Services	593,000	50,386	542,614	91.50%
2030-Engineering Services	2,041,800	498,006	1,543,794	75.61%
2040-Accounting/Costing Services	12,000	-	12,000	100.00%
2050-Auditing Services	305,000	160,403	144,597	47.41%
2060-Actuarial Services	16,500	11,000	5,500	33.33%
2070-Banking/Cash Mgmt/Treasury	768,500	258,048	510,452	66.42%
2080-Financial Advisory	35,000	20,000	15,000	42.86%
2090-General Management Services	110,000	54	109,946	99.95%
2100-Human Resource Services	270,100	50,826	219,274	81.18%
2110-Environmental Services	887,254	428,064	459,190	51.75%
2130-Computer Hardware Maintenance	238,100	60,563	177,537	74.56%
2131-Computer Software Maintenance	4,181,892	2,066,659	2,115,233	50.58%
2140-Advertising/Marketing/Sales	440,500	117,479	323,021	73.33%
2150-Janitorial Services	931,000	504,972	426,028	45.76%
2151-Trash Disposal	40,260	23,195	17,065	42.39%
2160-Travel/Training/Safety	859,920	90,357	769,563	89.49%
2170-Outside Printing & Duplicating	115,350	38,628	76,722	66.51%
2180-Insurance Services	2,000,000	771,152	1,228,848	61.44%
2190-Dues/Memberships/Subscription	386,173	103,493	282,680	73.20%
2200-Telecommunications Services	466,105	134,609	331,496	71.12%
2210-Clerical/Office/Tech Services	210,200	231,339	(21,139)	(10.06)%
2211-Copier Services	85,400	37,796	47,604	55.74%
2220-Security Services	2,011,550	1,073,872	937,678	46.61%
2230-Collection Services	75,000	25,976	49,024	65.37%
2240-Building Maintenance Service	1,348,015	583,035	764,980	56.75%
2241-Building Maint Srvc - HVAC	127,903	77,061	50,842	39.75%
2242-Building Maint Srvc - Elevator	93,316	40,629	52,687	56.46%
2243-Pest & Bird Control	4,290	3	4,286	99.92%
2244-Grounds Maintenance	81,480	149,768	(68,287)	(83.81)%
2250-Mailing/Shipping Services	279,580	152,691	126,889	45.39%
2260-Meter Testing/Protection	5,500	273	5,227	95.04%
2270-Public Notice	40,250	16,157	24,093	59.86%
2282-IT Prof Contracted Services	1,419,800	927,420	492,380	34.68%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
June 2020

	2020 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
2300-Equipment Maintenance	718,135	259,136	458,999	63.92%
2310-City Wide Yard Restoration	75,000	26,040	48,960	65.28%
2320-City Street Repairs	1,000,000	129,982	870,018	87.00%
2330-Right Of Way/Easements	75,000	40,422	34,578	46.10%
2340-Auxiliary Boiler Maintenance	10,500	-	10,500	100.00%
2351-Control System Support Service	120,000	44,341	75,659	63.05%
2360-Other Power Plant Maint	-	8,184	(8,184)	-
2370-Liab-Inj Damages	1,283,000	658,806	624,195	48.65%
2380-Sponsorships	584,600	115,368	469,232	80.27%
2390-Risk Mngmnt & Consulting Srv	5,000	-	5,000	100.00%
2500-Dogwood Gas Plant O&M	4,475,199	1,642,458	2,832,741	63.30%
2990-Other Professional Services	849,972	223,697	626,275	73.68%
TOTAL SERVICES	33,379,144	12,774,176	20,604,968	61.73%

FUELS

3010-Main Flame Fuel	30,856,060	13,995,907	16,860,153	54.64%
3012-Building Heat Fuel	1,500	325	1,175	78.30%
3020-Start Up Fuel	600,000	202,476	397,524	66.25%
3025-AQC - Reagents	1,130,000	492,426	637,574	56.42%
3030-Ash Handling	965,000	439,520	525,480	54.45%
3040-On Road Vehicle Fuel	425,000	168,083	256,917	60.45%
3050-Purchase Power Energy	15,712,522	4,896,450	10,816,072	68.84%
3055-Purchased Power - Renewables	28,499,182	15,655,298	12,843,884	45.07%
3070-Purch Pwr Capacity NonEconomic	4,673,365	2,090,565	2,582,800	55.27%
3080-Purchased Power Transmission	8,322,762	1,503,053	6,819,709	81.94%
3110-Off Road Fuel	107,500	62,218	45,282	42.12%
3600-Renewable Energy Certificates	(500,000)	(217,574)	(282,426)	(56.49)%
3990-Other Purchased Power	1,596,000	310,414	1,285,586	80.55%
TOTAL FUELS	92,388,892	39,599,163	52,789,729	57.14%

SUPPLIES

4000-Supplies	-	425	(425)	-
4010-Office Supplies & Materials	195,200	62,324	132,876	68.07%
4020-Laboratory Supplies	24,000	14,776	9,224	38.43%
4030-Janitorial Supplies	28,300	15,843	12,457	44.02%
4040-Comp/Srvr/Ntwrk Hrdwr Equip	987,870	342,752	645,118	65.30%
4041-Comp/Srvr/Ntwrk Sftwr & Lic	91,100	25,359	65,741	72.16%
4050-Small Tools & Machinery	251,050	112,550	138,500	55.17%
4060-Water Treatment Chemicals	601,400	193,316	408,084	67.86%
4070-Ferric Chemicals	150,000	52,862	97,138	64.76%
4080-Lime/Caustic Chemicals	125,000	33,970	91,030	72.82%
4090-Chlorine Chemicals	200,000	75,655	124,345	62.17%
4100-Other Chemicals & Supplies	138,000	39,895	98,105	71.09%
4110-Clothing/Uniforms	181,050	218,989	(37,939)	(20.96)%
4120-Vehicle/Machinery Parts	556,100	34,052	522,048	93.88%
4130-Building/Structural Supplies	715,000	164,181	550,819	77.04%
4131-Bldg/Strctl Supp-Leaves/Dikes	70,000	-	70,000	100.00%
4132-Bldg/Strctl Supp-Roads/Rails	95,000	89,504	5,496	5.79%
4133-Bld/Strctl Supp-Filter Srvcs	30,000	20,893	9,107	30.36%
4140-Plant Equipment	257,700	129,958	127,742	49.57%
4150-T&D Equipment	2,000	8,405	(6,405)	(320.25)%
4160-Office Equipment	25,250	4,757	20,493	81.16%
4170-Electric Usage	-	29,814	(29,814)	-
4180-Water Usage	-	4,007	(4,008)	-
4190-Environmental Supplies	54,500	25,400	29,100	53.39%
4195-Flue Gas Treatment	600,000	6,720	593,280	98.88%
4200-Hazardous Waste Supplies	1,350	374	976	72.30%
4210-Safety Supplies	91,600	7,800	83,800	91.49%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
June 2020

	2020 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
4220-Communication Supplies	53,500	14,706	38,793	72.51%
4230-Meter Parts & Supplies	105,500	222,941	(117,441)	(111.32)%
4240-Billing Supplies	39,500	13,296	26,204	66.34%
4250-General Parts & Supplies	15,000	1,430	13,570	90.46%
4251-General Parts & Supp Coal Conv	505,000	175,648	329,352	65.22%
4252-General Parts & Supp Coal Dust	10,000	154	9,846	98.46%
4253-General Parts & Supp Wash-Down	4,000	592	3,408	85.19%
4260-Transmission Parts & Supplies	85,000	34,566	50,434	59.33%
4270-Distribution Parts & Supplies	2,435,180	1,750,351	684,829	28.12%
4280-Books/Manuals/Reference	12,900	3,437	9,463	73.35%
4300-Boiler Maint-Forced Outages	270,000	76,002	193,998	71.85%
4301-Boiler Maint-Elec & Control	137,000	208,717	(71,717)	(52.35)%
4302-Boiler Maint-Mechanical	450,000	437,808	12,192	2.71%
4303-Boiler Maint-Motor	60,000	10,751	49,249	82.08%
4304-Boiler Maint-Steel & Duct	455,000	50,912	404,088	88.81%
4305-Boiler Maint-Coal & Ash	345,000	160,321	184,679	53.53%
4306-Boiler Maint-Boiler Cleaning	250,000	100,992	149,008	59.60%
4307-Boiler Maint-Insulation	210,000	67,485	142,515	67.86%
4308-Boiler Maint-Planned Outages	300,000	5,620	294,380	98.13%
4309-Boiler Maint-Lab Equip	76,000	21,314	54,686	71.96%
4310-Turbine Maintenance	1,348,240	117,567	1,230,673	91.28%
4320-Balance Of Plant Maintenance	605,500	320,810	284,690	47.02%
4321-Balance of Plant Mnt-Comp Air	41,000	12,673	28,327	69.09%
4322-Balance of Plant Mnt-Crane Svc	18,500	3,133	15,367	83.07%
4323-Balance of Plant Mnt-Comm	10,500	27	10,473	99.74%
4324-Balance of Plant Mnt-Pumps	83,000	505	82,495	99.39%
4325-Balance Plant Mnt-Mechanical	47,000	25,729	21,271	45.26%
4326-Balance Plant Mnt-Electrical	55,000	40,675	14,325	26.05%
4327-Balance Plant Mnt-Chem Feed	30,000	10,156	19,844	66.15%
4328-Balance Plant Mnt-Risk Mngmnt	30,000	21,693	8,307	27.69%
4329-Balance Plant Mnt-Filters	6,000	898	5,102	85.04%
4330-Compressed Gases	162,000	130,441	31,559	19.48%
4990-Other Parts & Supplies	43,850	18,055	25,795	58.82%
TOTAL SUPPLIES	13,770,640	5,773,988	7,996,652	58.07%
OTHER				
5020-Demand Side Management Program	200,000	540	199,461	99.73%
5060-Other Board Expenses	10,000	3,793	6,207	62.07%
5080-Doubtful Account Expense	710,000	137,750	572,250	80.60%
5110-Outside Regulatory Expenses	221,850	162,174	59,676	26.90%
5150-WPA Billing Credit	(550,000)	(415,914)	(134,086)	(24.38)%
5200-NERC Reliability Compliance	717,900	132,250	585,650	81.58%
5900-Payment In Lieu of Taxes	35,332,388	15,698,769	19,633,619	55.57%
TOTAL OTHER	36,642,138	15,719,362	20,922,777	57.10%
TOTAL EXPENSES	255,811,290	109,038,892	146,772,398	57.38%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Jun-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<u>All Common Capital Projects</u>				
Admin Services Technology	542,000	153,370	388,630	72%
ADMINISTRATIVE SERVICES	\$542,000	\$153,370	\$388,630	72%
540 Minnesota Facilities	185,000	18,111	166,889	90%
COMMON FACILITIES IMPROVEMENTS	\$185,000	\$18,111	\$166,889	90%
Admin Building Furnish & Equip	27,500	-	27,500	100%
COMMON FURNISHINGS AND EQUIPMENT	\$27,500	\$0	\$27,500	100%
540 Minnesota Grounds	21,000	-	21,000	100%
COMMON GROUNDS	\$21,000	\$0	\$21,000	100%
IT Document Management Dev	40,000	14,384	25,616	64%
IT Enterprise Technology Dev	460,000	220,327	239,673	52%
IT Desktop/Network Development	330,000	25,511	304,489	92%
IT Security Improvements	290,000	83,539	206,461	71%
IT ESB Development	450,000	193,234	256,766	57%
IT EAM Development	750,000	1,692	748,308	100%
IT BI/Analytics Enhancements	100,000	48,404	51,596	52%
IT AMI Upgrade	160,000	-	160,000	100%
IT Meter-to-Cash Development	205,000	232,318	(27,318)	-
IT DR Infrastructure	45,000	41,349	3,651	8%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Construction Summary
As Of Jun-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
IT DR Development	150,000	(18,905)	168,905	113%
IT GIS Enhancements	200,000	114,081	85,919	43%
IT Business Portal Development	100,000	-	100,000	100%
IT Data Warehouse Deployment	20,000	-	20,000	100%
IT General Systems Enhancements	120,000	-	120,000	100%
IT Project Management Application	120,000	24,389	95,611	80%
IT Analog to Digital Services	150,000	-	150,000	100%
IT IVR Service Development	75,000	-	75,000	100%
ENTERPRISE TECHNOLOGY	\$3,765,000	\$980,323	\$2,784,677	74%
Security Improvements	25,000	41	24,959	100%
HUMAN RESOURCES SECURITY	\$25,000	\$41	\$24,959	100%
Purchasing and Supply	37,000	-	37,000	100%
PURCHASING AND SUPPLY	\$37,000	\$0	\$37,000	100%
All Common Capital Projects	\$4,602,500	\$1,151,845	\$3,450,655	75%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Construction Summary
As Of Jun-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<u>All Electric Capital Projects</u>				
Dogwood Capital Costs	865,000	501,199	363,801	42%
DOGWOOD PLANT COMMON	\$865,000	\$501,199	\$363,801	42%
ECC SCADA Software	130,000	57,393	72,607	56%
ELECTRIC CONTROL CENTER	\$130,000	\$57,393	\$72,607	56%
Annual Meter Program	250,000	28,625	221,375	89%
ELECTRIC METERS	\$250,000	\$28,625	\$221,375	89%
Electric Ops Automobiles	100,000	(10,745)	110,745	111%
Electric Ops Facility Improvements	1,000,000	116,644	883,356	88%
Electric Ops Furnishings & Equipment	10,000	-	10,000	100%
Electric Ops Grounds	5,000	-	5,000	100%
IVR and Outage Management System	100,000	(5,908)	105,908	106%
Electric Ops Radio	55,000	23,322	31,678	58%
Electric Ops Security Systems	100,000	108	99,892	100%
Electric Ops Technology	200,000	(2,709)	202,709	101%
Electric Ops Tools	100,000	(2,267)	102,267	102%
Electric Ops Work Equipment	750,000	556,151	193,849	26%
ELECTRIC OPS GENERAL CONSTRUCTION	\$2,420,000	\$674,596	\$1,745,404	72%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Jun-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Muncie OH Feeders	150,000	-	150,000	100%
OH Distribution Automation	250,000	5,823	244,177	98%
Piper OH Feeders	450,000	(88,937)	538,937	120%
Annual Overhead Construction	1,500,000	1,281,142	218,858	15%
Pole Inspections	500,000	186,223	313,777	63%
EO Remove BPU Trans and Sub Equipment from Cust Buildings	250,000	-	250,000	100%
ELECTRIC OVERHEAD DISTRIBUTION	\$3,100,000	\$1,384,251	\$1,715,749	55%
Electric Prod Work Equipment	20,000	-	20,000	100%
ELECTRIC PROD GENERAL CONSTRUCTION	\$20,000	\$0	\$20,000	100%
Annual Reimbursable Construction	100,000	-	100,000	100%
ELECTRIC REIMBURSABLE	\$100,000	\$0	\$100,000	100%
Storms - Electric Repairs	1,000	211,651	(210,651)	-
ELECTRIC STORM EXPENSE	\$1,000	\$211,651	(\$210,651)	(21,065)%
Substation Trans LTC Retrofit	25,000	-	25,000	100%
Fisher Substation Conversion to 161kV	250,000	2,577,220	(2,327,220)	-
Barber Substation 161kV Bus Extension	100,000	1,636,201	(1,536,201)	-
Substation Breakers	15,000	-	15,000	100%
Substation Relays	100,000	254	99,746	100%
Substation Improvements	100,000	261,669	(161,669)	-



KANSAS CITY BOARD OF PUBLIC UTILITIES **Construction Summary** **As Of Jun-20**

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Substation Security	50,000	-	50,000	100%
Substation Transformer Oil	5,000	-	5,000	100%
EO Armourdale Substation Upgrade	250,000	20,374	229,626	92%
EO Substation Battery Upgrades	60,000	-	60,000	100%
ELECTRIC SUBSTATION	\$955,000	\$4,495,718	(\$3,540,718)	(371)%
Overhead Transformers	500,000	174,560	325,440	65%
Underground Transformers	751,499	433,003	318,496	42%
ELECTRIC TRANSFORMERS	\$1,251,499	\$607,563	\$643,936	51%
Transmission Line FO Additions	100,000	7,473	92,527	93%
Armourdale-Fisher 161kV Trans Line	6,250,000	3,714,691	2,535,309	41%
Fisher-Barber 161kV Trans Line	250,000	1,522,337	(1,272,337)	-
Misc Transmission Projects	250,000	8,990	241,010	96%
EO Barber to Terrace Trans Line	500,000	-	500,000	100%
ELECTRIC TRANSMISSION	\$7,350,000	\$5,253,491	\$2,096,509	29%
Downtown UG Rebuild	1,247,212	266,764	980,448	79%
Fisher UG Feeders	6,000,000	809,434	5,190,566	87%
Annual UG Construction	1,500,258	479,196	1,021,062	68%
Legends UG Feeders	869,426	165,002	704,424	81%
American Royal UG	5,000	-	5,000	100%
ELECTRIC UNDERGROUND DISTRIBUTION	\$9,621,896	\$1,720,396	\$7,901,500	82%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Jun-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Street Light Improvements	100,000	1,095	98,905	99%
Traffic Signal Improvements	20,000	23,407	(3,407)	-
Unified Govt OH Construction	20,000	5,579	14,421	72%
Unified Govt UG Distribution	20,000	13,829	6,171	31%
Leavenworth Road Ph 2	3,000,000	2,305,354	694,646	23%
EO Levee Rebuild Along Kansas River	1,000	1,162	(162)	-
EO Turner Diagonal/I70 Rebuild Interchange	1,000	20,842	(19,842)	-
ELECTRIC UNIFIED GOVERNMENT PROJECTS	\$3,162,000	\$2,371,268	\$790,732	25%
Telecommunications Technology	105,000	-	105,000	100%
ENTERPRISE TELECOMMUNICATIONS	\$105,000	\$0	\$105,000	100%
NC 316b Intake Mod	225,000	156,549	68,451	30%
NC Coal Trans House Siding Replace	212,041	199,455	12,586	6%
NC 60X100 Equip Storage Barn	924,082	-	924,082	100%
NC Coal Handling Breakers and Starters Upgrade	712,833	-	712,833	100%
NC Coal Handling System Relay Upgrade	86,399	6,777	79,622	92%
NC Fire Protection System Upgrade	1,020,093	65,229	954,864	94%
NEARMAN PLANT COMMON	\$3,180,448	\$428,010	\$2,752,438	87%
CT4 Gas Heater, ELL Reset & Software Patch	65,000	-	65,000	100%
CT4 Hydraulic Oil & Lube Oil Varnish Removal	168,738	-	168,738	100%
NEARMAN PLANT CT4	\$233,738	\$0	\$233,738	100%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Jun-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
N1 Air Quality Improvements Ph 2	525,000	351,035	173,965	33%
N1 No 5 FWH Replacement	678,170	-	678,170	100%
N1 5KV Cables Replacement	634,266	55,488	578,778	91%
N1 AH Sector Plate Improvement	421,128	-	421,128	100%
N1 Closed Circuit TV	95,094	218,402	(123,308)	-
N1 Coal Pipe Elbow Replacement	221,128	-	221,128	100%
N1 DCS Evergreen	200,000	5,046	194,954	97%
N1 Drum & Heater Inst Upgrade	560,094	28,270	531,824	95%
N1 MCC/Load Center Replace	1,170,327	52,819	1,117,508	95%
N1 Mill Liners	574,042	553,642	20,400	4%
N1 Bottom Ash Handling System	2,475,000	3,049,522	(574,522)	-
N1 Relay Room HVAC Mod	12,041	-	12,041	100%
N1 BOP PLC to DCS Upgrade	20,094	-	20,094	100%
N1 Control Room Re-Arrangement	24,082	-	24,082	100%
N1 SCR Doors	31,732	-	31,732	100%
NEARMAN PLANT UNIT 1	\$7,642,198	\$4,314,224	\$3,327,974	44%
QC Levee Improvements per COE	265,000	324,946	(59,946)	-
QUINDARO PLANT COMMON	\$265,000	\$324,946	(\$59,946)	(23)%
CT2 Cont Sys Remote Capability & Reliability Upgrade	620,000	3,337	616,663	99%
QUINDARO PLANT CT2	\$620,000	\$3,337	\$616,663	99%
All Electric Capital Projects	\$41,272,779	\$22,376,668	\$18,896,111	46%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

As Of Jun-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<u>All Water Capital Projects</u>				
Water Main Adjustment-Billable	6,800	(4,161)	10,961	161%
Water Development Main Expense	350,000	80,860	269,140	77%
REIMBURSABLE WATER MAINS	\$356,800	\$76,699	\$280,101	79%
Water Distrib System Relocations	265,000	5,229	259,771	98%
Water Distrib System Improvements	648,568	503,252	145,316	22%
UG/CMIP Water Distrib Projects	2,060,973	1,356,861	704,112	34%
Water Distrib Valve Improvements	521,950	391,383	130,567	25%
Water Distrib Leak Project	1,611,473	62,680	1,548,793	96%
Water Distrib Fire Hydrant Program	454,350	526,767	(72,417)	-
Non Revenue Water Leak Detection	425,000	70,372	354,628	83%
WATER DISTRIBUTION	\$5,987,314	\$2,916,544	\$3,070,770	51%
Water Radios	7,000	-	7,000	100%
Water Tools	100,000	4,790	95,210	95%
Water Work Equipment	425,000	(25,572)	450,572	106%
WATER EQUIPMENT	\$532,000	(\$20,782)	\$552,782	104%
Civil Engineering Facility Improvement	25,000	1,663	23,337	93%
Water Oper Facility Improvement	504,381	125,654	378,727	75%
Water Prod Facility Improvement	335,000	91,767	243,233	73%
WATER FACILITY IMPROVEMENTS	\$864,381	\$219,084	\$645,297	75%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Construction Summary

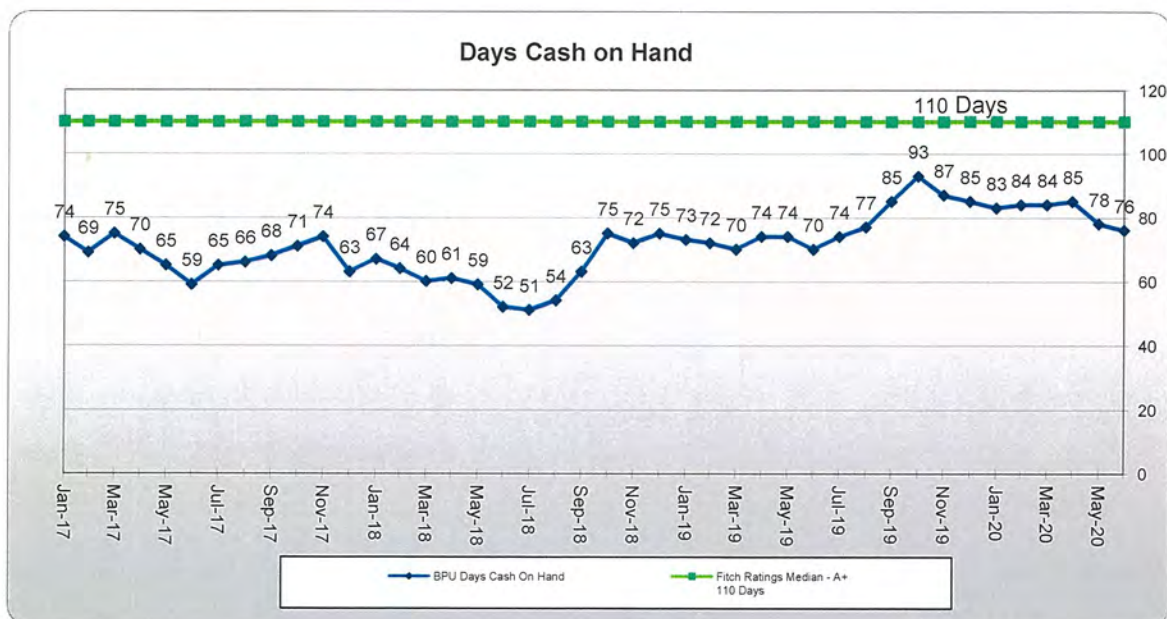
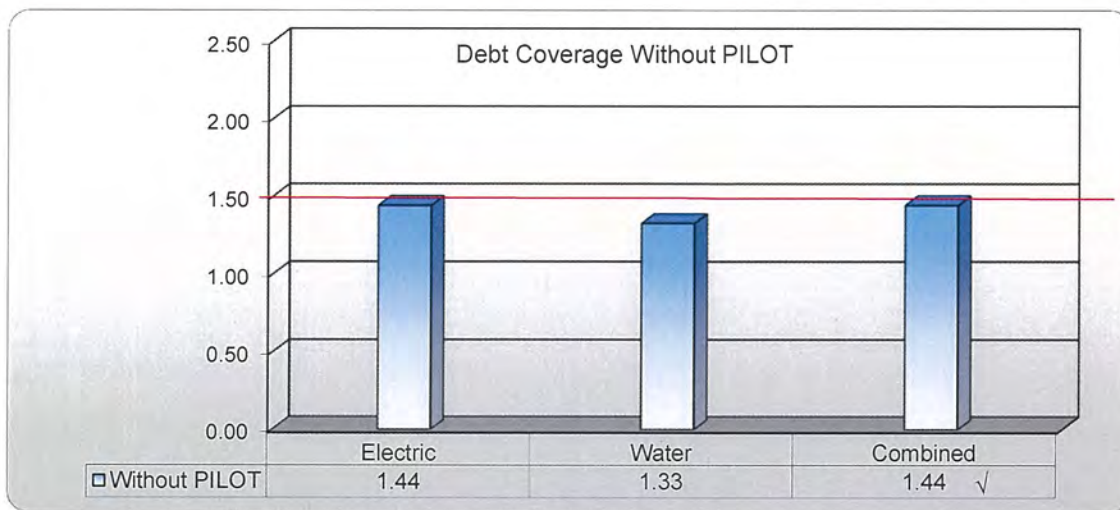
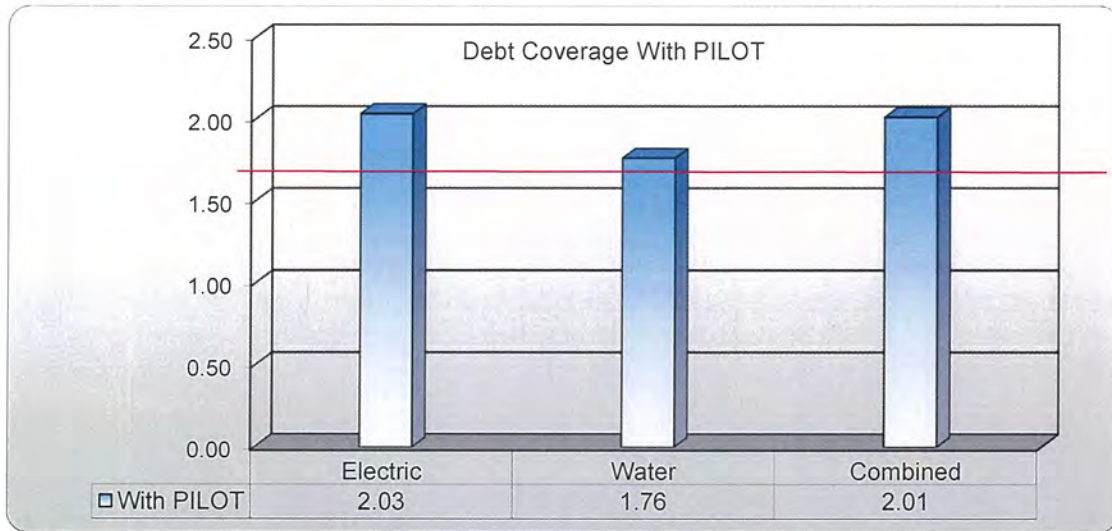
As Of Jun-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Civil Engineering Furnishings & Equipment	10,000	-	10,000	100%
Water Oper Furnishings & Equipment	14,000	1,459	12,541	90%
Water Prod Furnishings & Equipment	155,500	22,915	132,585	85%
WATER FURNISHINGS AND EQUIPMENT	\$179,500	\$24,374	\$155,126	86%
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	105,613	15,075	90,538	86%
6"-10" Water Meter Replacement	249,678	73,081	176,597	71%
1-1/2"-4" Water Meter Replacement	259,677	35,399	224,278	86%
5/8"-1" Water Meter Replacement	146,764	21,174	125,590	86%
12" & Over Water Meter Replacement	25,000	4,815	20,185	81%
WATER METERS	\$786,732	\$149,544	\$637,188	81%
NWTP Misc Projects	100,000	2,640	97,360	97%
NWTP Raw Water Pump Rehab	250,000	-	250,000	100%
WATER PRODUCTION PROJECTS	\$350,000	\$2,640	\$347,360	99%
3" - 6" Water Service Replacement	24,000	9,565	14,435	60%
1-1/4" - 2" Water Service Replacement	62,000	20,764	41,236	67%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Construction Summary
As Of Jun-20

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
3/4"-1" Water Service Replacement	655,362	307,819	347,543	53%
8" & Over Water Service Replacement	30,000	2,589	27,411	91%
WATER SERVICES	\$771,362	\$340,737	\$430,625	56%
Argentine 12 MG Tank Replace	2,000,000	-	2,000,000	100%
Water Storage Improvements	250,000	-	250,000	100%
Water Transmission Improvement	109,000	27,607	81,393	75%
Water Transmission Valve Improve	126,000	-	126,000	100%
UG/CMIP Water Transmission Projects	2,700	-	2,700	100%
WO Remove 38th and Parallel Tank	15,000	-	15,000	100%
WO Trans Main 98th & Parallel	201,725	608	201,117	100%
WATER STORAGE AND TRANSMISSION	\$2,704,425	\$28,215	\$2,676,210	99%
Civil Engineering Technology	50,000	-	50,000	100%
Water Operations Technology	50,000	-	50,000	100%
Water Production Technology	15,000	-	15,000	100%
WATER TECHNOLOGY	\$115,000	\$0	\$115,000	100%
All Water Capital Projects	\$12,734,514	\$3,737,055	\$8,997,459	71%
Grand Total	\$58,609,793	\$27,265,568	\$31,344,225	53%



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
June 2020

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

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

	Electric 12 Months Ending <u>June 30, 2020</u>	Water 12 Months Ending <u>June 30, 2020</u>	Combined 12 Months Ending <u>June 30, 2020</u>
Revenues	\$ 286,003,845	50,630,217	336,634,062
Operating and Maintenance Expenses	(189,085,977)	(29,077,897)	(218,163,874)
Net Revenues	<u>\$ 96,917,868</u>	<u>21,552,320</u>	<u>118,470,188</u>
Maximum Annual Debt Service - Total Debt	\$ 47,663,344	12,231,094	58,864,282
Coverage - Electric/2022 Water/2020 Combined/2022	2.03	1.76	2.01
Maximum Annual Debt Service - Parity	\$ 47,342,616	8,556,247	55,036,156
Coverage - Electric/2022 Water/2020 Combined/2022	2.05	2.52	2.15



Lori C. Austin
CFO/CAO

Exhibit 1

REVENUES

	Electric 12 Months Ending <u>June 30, 2020</u>	Water 12 Months Ending <u>June 30, 2020</u>	Combined 12 Months Ending <u>June 30, 2020</u>
Total Utility Revenues			
Residential Sales	\$ 75,732,863	23,971,109	99,703,972
Commercial Sales	98,632,123	10,937,583	109,569,706
Industrial Sales	47,029,381	5,865,338	52,894,719
Schools	9,293,486	646,042	9,939,528
Other Sales (1)	327,121	591,478	918,599
Wholesale Sales	19,482,788	1,339,191	20,821,979
Payment In Lieu Of Taxes	28,116,548	5,300,829	33,417,377
Rate Stabilization Rider	-	-	-
Rate Stabilization Fund Drawdown	-	-	-
Interest Income and Other (2)	7,697,249	1,978,647	9,675,896
Deferred Revenue - Fuel/PP*	-	-	-
Less: Construction Fund Earnings	(307,714)	-	(307,714)
Total Revenues	\$ 286,003,845	50,630,217	336,634,062

*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>June 30, 2020</u>	Water 12 Months Ending <u>June 30, 2020</u>	Combined 12 Months Ending <u>June 30, 2020</u>
Operating Expenses*	\$ 244,476,442	42,168,958	286,645,400
Less: Depreciation And Amortization	(27,273,917)	(7,790,232)	(35,064,149)
Less: Payment In Lieu of Taxes	(28,116,548)	(5,300,829)	(33,417,377)
Operating & Maintenance Expenses	<u>\$ 189,085,977</u>	<u>29,077,897</u>	<u>218,163,874</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>June 30, 2020</u> <u>Electric</u>	<u>June 30, 2020</u> <u>Water</u>	<u>June 30, 2020</u> <u>Combined</u>
Beginning Cash and Investments As of 01/01/20	\$ 77,744,044	\$ 21,996,209	\$ 99,740,253
Cash Receipts Year to Date	209,591,289	603,878	210,195,167
Cash Payments Year to Date	(219,713,191)	2,786,569	(216,926,622)
Cash and Investments as of 6/30/20	\$ 67,622,142	\$ 25,386,656	\$ 93,008,798
Restrictions of Cash and Investments			
Customer Deposit	\$ 6,251,955	\$ 1,271,476	\$ 7,523,431
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	27,677,468	6,497,939	34,175,407
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	1,540,970	-	1,540,970
Ongoing Construction Reserve for 2020	3,037,160	686,238	3,723,398
System Development	-	9,486,900	9,486,900
Remaining Operating Reserve Requirement	15,129,241	-	15,129,241
Economic Development Fund	350,000	150,000	500,000
Total Restrictions	\$ 66,173,067	\$ 24,952,553	\$ 91,125,620
Unrestricted Cash and Investments	\$ 1,449,075	\$ 434,103	\$ 1,883,178

* 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

