

Approved March 3, 1988
Date

MINUTES OF THE HOUSE COMMITTEE ON ENERGY AND NATURAL RESOURCES

The meeting was called to order by Representative Dennis Spaniol at
Chairperson

3:30~~am~~/p.m. on February 24, 1988 in room 526-S of the Capitol.

All members were present except:

Representative Roe (excused)

Committee staff present:

Raney Gilliland, Legislative Research
Laura Howard, Legislative Research
Arden Ensley, Revisor
Betty Ellison, Committee Secretary

Conferees appearing before the committee:

Sam Brownback, Secretary State Board of Agriculture
Joe Harkins, Director, Kansas Water Office
Karl Mueldener, P.E., Director, Bureau of Water Protection
Kansas Department of Health and Environment
Howard O'Connor, Senior Geologist, Kansas Geological Survey
Representative Ken Grotewiel
Rich Kowalewski, Kansas Corporation Commission
Kathryn Dysart, Wichita Public Schools
Richard Funk, Kansas Association of School Boards
Dennis Shockley, City of Kansas City, Kansas
Joe Allen Lang, Assistant City Attorney, The City of Wichita
David L. Corliss, League of Kansas Municipalities
N.R. (Norm) Sherbert, Regional Manager, Government Relations Staff
General Motors Corporation, Denver, Colorado
Randy Burleson, Empire District Electric

Chairman Spaniol called the meeting to order, resuming hearings on House Bill 2944 from the previous day.

Sam Brownback, Secretary of the Department of Agriculture, gave brief testimony in support of this bill. He felt it would be appropriate for the Secretary or his designee to be made a member of the commission. He extended an invitation to a program which his department would be hosting on March 1 on "Agriculture and the Environment", which would specifically address these issues. The Secretary saw this bill as an effort to coordinate existing efforts to solve the water quality issue. (Attachment 1)

Joe Harkins, Director of the Kansas Water Office, spoke in support of House Bill 2944. He felt that this was an important step of a larger strategy needed for water quality protection. It was his belief that a barrier to achieving the purpose of the bill was the lack of capability at the local level to provide information and assistance to thousands of private well owners. (Attachment 2)

Karl Mueldener represented the Department of Health and Environment. He indicated that Phase III of the Farmstead Well Study, which was being done in conjunction with Kansas State University, would be an educational effort through the Kansas State Cooperative Extension Service. Mr. Mueldener suggested that in lieu of House Bill 2944, a committee be established by resolution to examine this issue. (Attachment 3) Committee discussion followed.

Howard O'Connor, Senior Geologist, appeared for Lee C. Gerhard, Director, Kansas Geological Survey, who was unable to return from the previous day. It was noted that House Bill 2944 designated the State Geologist or designee to be a member of the proposed commission.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON ENERGY AND NATURAL RESOURCES,
room 526-S, Statehouse, at 3:30 ~~xxx~~/p.m. on February 24, 1988

Mr. Gerhard's testimony recommended inclusion of agricultural and water well industries in the proposed commission. Mr. O'Connor commented that the point of use sources protection should be secondary to protection of the aquifer. He noted that he is a field geologist and if the commission should come into being, he would like to issue an invitation for a one-day trip in the field. (Attachment 4)

This concluded hearings on House Bill 2944.

House Bill 2981--Franchise fees; differential allowed.

Representative Grotewiel, original sponsor, explained the reason for the bill and what it would do. He listed options which could have been included in the bill, as well as important points for consideration. It was noted that the limitation of 2 percent on the difference between various customer classes would balance all interests. (Attachment 5) Discussion followed.

Rich Kowalewski testified on behalf of the Kansas Corporation Commission, discussing the Commission's concerns relative to utility franchise fees and taxes. A brief review of the Commission's historical involvement with franchise agreements was given, noting that all three Commissioners were concerned about undue discrimination between the franchise fees and taxes charged to different customer classes. The Commission proposed a cap of 5 percent of gross receipts being added to the Franchise Act. (Attachment 6) Mr. Kowalewski provided Chairman Spaniol, Representative Grotewiel and Representative Holmes with copies of a computer printout showing all of the franchise agreements around the state that have been filed with the Commission. (Attachment 7)

The Chairman voiced a personal view that franchise fees should be used to reimburse cost to the municipality. However, it has become a revenue source, rather than being used in the manner originally intended. Discussion followed.

Kathryn Dysart represented the Wichita Public Schools in testimony relative to House Bill 2981. She contended that no fee should be imposed against the public school districts. She requested that the bill be amended to exempt public school districts from the payment of utility franchise taxes. Her written testimony included a list of franchise taxes paid by the Wichita Public Schools and two other school districts which she had contacted. (Attachment 8)

Richard Funk, Assistant Director of the Kansas Association of School Boards, appeared at the request of one of its members, the Wichita School District. He spoke in support of their request to amend House Bill 2981 to exclude school districts from paying a franchise tax.

Their belief was that one local unit of government should not pass on a tax or tax another local unit of government. They believed that a franchise fee was also a tax that was simply passed through. They were not requesting exemption from payments for any services, but were looking at a franchise fee as a tax. Brief discussion followed.

Dennis Shockley, representing the City of Kansas City, Kansas, noted that he was standing in for Kathy Peters, a Kansas City, Kansas attorney for the local Board of Public Utilities and the city expert on franchise fees, who was unable to attend. Mr. Shockley read a summary of testimony that was given on October 14, 1987 by Dennis Hays, Deputy City Administrator to the Kansas Corporation Commission. (Attachment 9) Responding to a question, Dr. Shockley said that

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON ENERGY AND NATURAL RESOURCES,

room 526-S, Statehouse, at 3:30 ~~xxx~~ p.m. on February 24, 1988

House Bill 2981 would not affect business in Kansas City, Kansas at this time because they currently have 5 percent franchise fees on residential and 3 percent on industrial sales. There are no exemptions for hospitals or schools--they all pay at the industrial rate.

Joe Lang, Assistant City Attorney for the City of Wichita, appeared in opposition to House Bill 2981. He noted that the City of Wichita opposed placement of any portion of the Franchise Act under the jurisdiction of the Kansas Corporation Commission. The franchise powers are currently exercised by local elected officials, representing the interests of the local electorate. Mr. Lang added that the franchise fees paid by the utilities is a significant component of the revenue source for Wichita as well as other cities and it is imperative that traditional sources be protected. (Attachment 10) During discussion, Representative Barr requested that Mr. Lang provide information on whether the City of Wichita reduced the percentage of franchise fees in the 1970's when electric and gas prices went up. Mr. Lang agreed to do so. Further discussion followed.

David Corliss, representing the League of Kansas Municipalities, opposed House Bill 2981 as an encroachment upon the constitutional home rule powers of Kansas cities and as poor public policy limiting the economic development tools available to cities to attract job-creating industries and businesses. His written testimony details the League's arguments against this bill. (Attachment 11) Committee discussion followed.

Norman Sherbert told the committee that he was asked by other interested industry members as an industry representative of the General Motors Corporation to testify against House Bill 2981. He believed that a franchise tax should be imposed on the most frequent users of the services on an actual cost basis, but not on an arbitrary 2 percent differential as this bill suggests. (Attachment 12)

Randy Burleson spoke on behalf of Empire District Electric Company. He was not opposed to any of the concepts of House Bill 2981, but suggested that if the city wants to roll over an additionally franchised agreement under the same conditions they have had over past years, they should be allowed to do that. However, if any changes whatsoever were suggested, then these restrictions would take place.

The meeting was adjourned at 5:30 p.m.

The next meeting of the House Energy and Natural Resources Committee will be held at 3:30 p.m. on February 25, 1988 in Room 526-S.

Richard Funk, Kansas Association of School Boards, submitted testimony regarding HB 2981 (Attachment 13).

Randy Burleson, Empire District Electric Company, submitted testimony in relation to HB 2981 (Attachment 14).

Date: Feb. 24, 1988

GUEST REGISTER

HOUSE

COMMITTEE ON ENERGY AND NATURAL RESOURCES

NAME	ORGANIZATION	ADDRESS	PHONE
LEERY CONNER	KGE E	TOPEKA	
Tom Taylor	KPH Gas Service	TOPEKA	
Karl Muddom	KDME	"	296-5808
TREVA POTTER	PEOPLES NATURAL GAS	TOPEKA	235-5996
Jim Cochrane	KCC	TOPEKA	246-3325
Nana Bradburn	KCC - legal	TOPEKA	246-7096
Richard Furst	KASD	"	
Donnie Stockley	City of KCK	CITY HALL	573-5017
Joe Allen Long	City of Wichita	Wichita	268-4681
Gene Corliss	Lg of Municipalities	TOPEKA	354-9565
Jim C Woodman	KCP&L	KCMO	816-556-2155
Louise Stroup	KMU	McPherson	316-241-1423
NORMAN R. HERBERT	GENERAL MOTORS CORP.	DENVER	(303) 239-5590
Shelley Sutton	KES	TOPEKA	233-1867
John Dabsonell	Ks Corporation Comm.	"	2347
Kathryn Dyson	Wichita Public Schools	Wichita	833-4135
Willie Martini	Seelye Co. Comm.	Wichita	268-7052 268-7052
Marla Howard	City of Wichita	Wichita	268-4351
John Deamer	The Coleman Co.	Wichita	241-3483
Rob Hoyer	KCCI	TOPEKA	
Jim Kamp	League of Municipalities	TOPEKA	

**STATEMENT OF SAM BROWBACK
SECRETARY OF THE
KANSAS STATE BOARD OF AGRICULTURE
BEFORE THE
HOUSE COMMITTEE ON ENERGY AND NATURAL RESOURCES
ON
HOUSE BILL NO. 2944**

January 24, 1988

Mr. Chairman and Members of the Committee, my name is Sam Brownback, Secretary of the Kansas State Board of Agriculture. I appreciate the opportunity to testify on the provisions of House Bill No. 2944.

House Bill No. 2944 would create a commission on private household water quality consisting of representatives of several state and federal agencies with an interest in water quality, representatives of private associations and members of the legislature.

It would appear that many of the private household water supplies effected by this bill are located in the rural areas of the state. The Kansas State Board of Agriculture administers several statutes related to the regulation of the agricultural community and has considerable expertise and assistance that could be provided as it relates to several potential sources of groundwater contamination. For example, the Board of Agriculture administers the Pesticide Use Law and the Chemigation Safety Act. We occasionally encounter instances of actual or potential private water supply contamination during our investigation of pesticide misuse cases and have developed some expertise in this area as well as a strong working relationship with the Department of Health and Environment in addressing specific problems.

We believe it would be appropriate for the Secretary of the Kansas State Board of Agriculture or a person designated by the Secretary to be made a member of this commission, but recognize that several other conferees have indicated the same desire. Consequently, we would simply offer our expertise and input

and indicate that we would be happy to aid in whatever capacity this committee seeks would be most beneficial. Our department recognizes the importance of protecting groundwater from contamination and is supportive of efforts to better educate the public concerning this complex issue.

I would be happy to answer any questions that may occur at this time.

Testimony Before The
House Energy and Natural Resources Committee

by
Joseph F. Harkins, Director
Kansas Water Office

Re: H.B. 2944

February 23, 1988

The issue of water quality has been the subject of intense study for several years. The State Water Plan currently includes seven sub-sections on the subject. In January 1987, the Department of Health and Environment published a document, entitled "Groundwater Quality Protection Strategy," which incorporates all of the policy issues in the State Water Plan and adds more detailed program proposals.

One element is common to both the Plan and the strategy. They call for more to be done by local units of government. The following chart demonstrates this point.

<u>Program</u>	<u>SWP</u>	<u>GWP</u>	<u>Local Role</u>	<u>Status</u>
1. Public water supply protection for small water impoundments.	Yes	Yes	Yes	Held in committee (S.B. 285)
2. Public water supply aquifer protection plans.	Yes	Yes	Yes	Held in committee (S.B. 285)
3. County-wide water/wastewater protection plans.	Yes	Yes	Yes	Legislature did not pass. Resolution sent to counties.
4. New sub-division water and wastewater plans.	Yes	Yes	Yes	Held in committee (S.B. 285)

<u>Program</u>	<u>SWP</u>	<u>GWP</u>	<u>Local Role</u>	<u>Status</u>
5. Non-point source pollution.	Yes	Yes	Yes	In planning stage.
6. Environmental protection plans (for counties)	Yes	(adopted after publication)	Yes	No legislation needed. A few counties are moving ahead--need funding assistance.
A. Abandoned Water Wells (H.B. 2798)				
B. Household Hazardous Waste (H.B. 2870)				
C. Domestic Well Testing and Assistance (H.B. 2944)				
D. Public Education and Technical Assistance				
E. Local Point of Contacts in County Health Departments				

The subject of H.B. 2944 is clearly an important part of a larger strategy. It is a small step in the right direction. The barrier to achieving the purpose of this bill is, however, the lack of capability at the local level to provide information and assistance to thousands of private well owners.

Several points are crystal clear.

1. The focus of the battle to protect water quality has to be moved the local level.
2. Local leaders are aware of the problem and are beginning to address it.
3. This legislature is not willing to mandate a local role.
4. Local units will need financial assistance and/or a revenue source to do the job.

5. Four bills now pending in this legislature are component parts of a badly needed comprehensive strategy.
6. Any one of these bills, H.B. 2870 is the best candidate, can be easily amended to establish a state cost-share program to assist local units of government in expanding their water quality programs.

The time has come to establish a state/local partnership in water quality protection. I urge you to establish a comprehensive, locally oriented, water quality program incorporating the 10 elements outlined above.

STATE OF KANSAS



DEPARTMENT OF HEALTH AND ENVIRONMENT

Forbes Field

Topeka, Kansas 66620-0001

Phone (913) 296-1500

Mike Hayden, *Governor*

Stanley C. Grant, Ph.D., *Secretary*

Gary K. Hulett, Ph.D., *Under Secretary*

Testimony Presented to
House Energy & Natural Resources Committee

by

The Kansas Department of Health and Environment

House Bill 2944

Mr. Chairman and Members of the Committee:

House Bill 2944 creates a commission on private household water quality and charges that commission with preparation of a report to the Governor in the 1989 Session of the Legislature. The report is to deal with informational and educational programs, and testing of private household water supplies.

The Department, in conjunction with Kansas State University, has a program underway which addresses many of the same concerns as H.B. 2944. This program is commonly known as the Farmstead Well Study. The Department arranged for funding, field work, and lab analysis of farmstead wells throughout the State. This information was supplied to the Kansas State University College of Engineering for analysis and report preparation. The study is in three phases. Phase I was a statewide review of the water quality of wells serving farmsteads. The second phase of the report, now being completed, deals with the quality of household well water as a function of the age of the well, well location, well construction, and activities around the well.

The third phase of the study will be an educational/informational effort utilizing the findings of Phases I and II. We anticipate development of pamphlets, bulletins and videos providing information on household water quality and the protection thereof. Target groups for this educational material would be public health professionals, Cooperative Extension personnel, and private water system owner/users. The Cooperative Extension Service has recently initiated a training program on household water quality issues for Extension personnel. The results of Phase III can be used to expand and enhance the training, enabling Extension personnel to provide more complete information and advice. Discussions are now underway with Research and Extension personnel at Kansas State University to establish a cooperative project for the Phase III effort.

Traditionally, State regulatory efforts have dealt more with public water supply systems rather than individual wells. The State presently has approximately 1200 permitted water supplies serving approximately 2.15 million people. This leaves, approximately, 350,000 people served by 125,000 individual wells. Standards for public water supplies have been in effect for many years and are becoming stricter each year. Public water supplies are required to sample for a variety of water quality parameters, including many organic and radionuclide constituents. These more exotic tests are quite expensive to collect and analyze. The Department, as well as public water supplies throughout the State, are planning on increased budgets to meet these new stringent drinking water standards. As the Department started analyzing for more exotic chemicals in our drinking water supplies, questions kept arising concerning the quality of private supplies. In order to address the private supply questions, without being overwhelmed by the sheer numbers of private wells, the Farmstead Well Study was initiated.

The Department's resources are designed to concentrate on the public water supply systems, not the many private supplies throughout the State. Our budget request for FY '89 includes three new positions dealing with sanitation issues. The Department has also requested increased lab testing capability to meet the increased testing demands for public water supplies. Obviously, the number of private household systems, in relation to the number of public water supplies, 125,000 to 1,200, demonstrate the resources the State would need to review each private well.

While the Department welcomes this opportunity to demonstrate Kansas' needs in the area of drinking water quality, we suggest the legislation, H.B. 2944, is not necessary. In lieu of H.B. 2944, we suggest a committee be established by resolution to examine the issue.

Presented by: Karl Mueldener, P.E., Director
Bureau of Water Protection

Date: February 23, 1988

Testimony on House Bill 2944, relating to the establishment of a Commission on Private Household Water Quality, by Lee C. Gerhard, Director, Kansas Geological Survey, February 23, 1988.

My name is Lee C. Gerhard, I am the State Geologist and Director of the Kansas Geological Survey. House bill 2944 directly addresses the duties of the State Geologist by designating that person or designee to be a member of the proposed commission.

Water quality for Kansas households will be an ever more pressing concern as chemicals innocently used in past home, industry and agricultural practice enter domestic water supplies. Some of the potential pollution can be prevented by an urgent program of identification and cleanup of pollutants and polluted areas. There are, no doubt, chemicals in our environment which have neither been identified nor recognized as harmful to human health.

Therefore, establishment of standards, standardized analysis techniques, information bases and education programs could measurably assist the State in protecting its citizens from contaminated water supplies, especially in areas where individual dwellings rely upon private wells.

The state's water-related agencies are working closely together in many areas of water resources at the present time. The Kansas Geological Survey would welcome the opportunity to also work with members of the legislature and the lay public in a similar manner. We will do whatever we can to assist the protection of safe drinking water for Kansas.

We would recommend inclusion of agricultural and water well industries in the proposed commission, since they would be affected by any standards, involved in the application of such standards, work with design and construction of wells, and are in a position to greatly aid in education and information programs.

I am pleased to have been invited to comment upon this proposed legislation. I would be happy to answer any questions you may have.



TOPEKA

HOUSE OF
REPRESENTATIVES

KEN GROTEWIEL

REPRESENTATIVE, NINETY-SECOND DISTRICT

1425 W. MURDOCK

WICHITA, KANSAS 67203-3178

(316) 265-2704

COMMITTEE ASSIGNMENTS

MEMBER: ENERGY AND NATURAL RESOURCES
FEDERAL AND STATE AFFAIRS
TAXATION
LEGISLATIVE, JUDICIAL AND
CONGRESSIONAL APPORTIONMENT

February 24, 1988

TO: HOUSE ENERGY AND NATURAL RESOURCES COMMITTEE

FROM: REP. KEN GROTEWIEL

RE: HB 2981

WHY FRANCHISE FEES IN THE FIRST PLACE?

Cities are given the right in Kansas to grant a franchise to a utility and collect a fee in return for the use of streets and right of way by that utility in KSA 12-2001 (b)(5). That fee is paid by your constituents and is included in their utility bills.

These fees have been historically low and were never considered a major source of revenue for cities until the 1970's when energy prices began to escalate dramatically. Because most fees are collected as a percentage of the entire utility bill, revenues to the cities went up as quickly as energy costs. It soon became a painless stream of revenue.

At that point, the Corporation Commission became concerned about the effect of franchise fees on utility bills and began to more closely scrutinize new agreements between cities and utility companies before they became final. This allowed the Commission to deal with franchise fee agreements before they became a point of contention in a rate case.

WHY THE NEED TO ACT NOW?

Currently, the Commission is reviewing its role in regard to franchise fees. While no final decision has been made, it is appears likely that the definition of the word "review" will be narrowed significantly. If this is the case, I fear without legislative direction as to the rules of the game that cities will be tempted to substantially raise their franchise fees. It is also possible they could begin to impose discriminatory rates that would unfairly favor business consumers over residential consumers.

WHAT DOES THIS BILL DO?

This bill does not put any limits or caps on what percentage cities can charge in their franchise agreements. It does set a limit of 2% on how much discriminatory rates can vary between classes of consumers. It insures some conformity between classes of customers. In addition, it keeps communities from gutting this revenue source in bidding wars with other communities to see who can offer the lowest franchise fee to a prospective business.

WHAT ELSE COULD HAVE BEEN INCLUDED IN THIS BILL?

- 1) a difference in rates of 1% or none at all
- 2) a cap of 3% to 5% on rates
- 3) an public approval vote of any new franchise agreement
- 4) a more responsive public appeal process
- 5) a clear mandate to the KCC to regulate franchise fees

WHAT IS IMPORTANT TO REMEMBER AS YOU MAKE YOUR DECISION?

As various views about this bill are offered today, I ask you to ask yourself three questions.

1) Do you want to protect your constituents from excessively discriminatory rates?

2) Will any other proposals do more for keeping franchise fees from becoming exorbitant?

3) Finally, what is the best way to give your home community flexibility in this area and still provide some guidance?

I hope that these questions are best answered by what is contained in the bill at the moment: a limitation of 2% on the difference between various customer classes. Usually solutions to any problems we address are complex. That seems to be the natural order of things. However, today I offer to you a solution that is relatively simple. Yet, it is one I believe balances all the interests you will hear in this room today. I ask for your support.

A handwritten signature in black ink, appearing to read "T. G. Cotwiel". The signature is written in a cursive, flowing style with a large initial "T" and "G".

REMARKS BY
Commissioner Rich Kowalewski
on
House Bill 2981
February 24, 1988

I appreciate the opportunity to testify before the Energy and Natural Resources Committee on behalf of the Kansas Corporation Commission and to discuss the Commission's concerns about utility franchise fees and taxes. I will begin with a brief explanation of the Commission's historical involvement with franchise agreements.

Prior to 1982 the Commission exercised no jurisdiction over franchise tax agreements. In 1982, the Commission initiated a generic investigation in an attempt to address some of the Commission's concerns regarding franchise agreements. In 1983, the Commission ordered all new or re-negotiated franchise agreements to be filed with the Commission for approval. The Commission specifically rejected staff's proposal that a 3% benchmark be used to establish an agreement's prima facie reasonableness. However, since that time this proposed benchmark seems to have been tacitly adopted. Nearly every agreement with a 3% or lower franchise tax has received Commission approval. Only a few agreements over 3% have been approved. Many of the agreements over 3% as well as agreements with over a 2% differential between rate classes have been placed on hold. Since 1983 the Commission has approved over 400 franchise agreements. Currently, however, the Commission has 43 franchise agreements

pending. Early in 1987, in an attempt to formulate a policy on how to deal with the franchise agreements, and more specifically how to eliminate the backlog of agreements, the Corporation Commission held hearings on three franchise agreements. An order in this docket is pending. There is some disagreement within the Commission about the extent of Commission jurisdiction and the best way to exercise the jurisdiction if it is ours to exercise.

The Commission does have some areas of common agreement. All three Commissioners are concerned about undue discrimination between the franchise fees and taxes charged to different customer classes. There may be very legitimate economic development or cost reasons for these differentials to exist. The Commission feels, however, that it would be good public policy to limit this differential to insure that the residential customers are not burdened with more than their fair share of the tax or fee. The proposed franchise order contains the following language:

"[T]he Commission encourages the municipalities to keep the franchise fee/tax differentials to a minimum. The Commission recommends in cases where a differential is negotiated, that a rational basis exist in evidence to justify such a differential."

The Commission also proposes that the Legislature consider a cap of 5% of gross receipts on franchise agreements. At this time of energy surplus and low energy costs, there is no evidence of financial hardship being caused by franchise agreements. If, however, the cost of energy rises, the amount of franchise taxes paid will rise concurrently. This rise could potentially cause financial hardship. As cities look for alternatives to property

and sales taxes, a prime target for raising revenue will be to increase the franchise fee or tax. This would be politically expedient because this amount is considered by most to be part of the "bottom line" of the utility bill. This option by the cities, if it remains unchecked, could potentially work to the detriment of the ratepayers. Therefore, the Kansas Corporation Commission supports a cap of 5% of gross receipts being added to the Franchise Act.

I appreciate this opportunity to testify on behalf of the Kansas Corporation Commission. I will be glad at this time to answer questions from the Committee concerning this issue.

KCC/7150/VP
RTP/FA, J/FRANDBAS

NO.	DOCKET NO.	CITY	RATE IF %	ANNUAL FEE	OTHER RATE	PAYMENT	DATE IN	DATE APPROVED	DATE EFFECTIVE	DATE OF NOTICE	TERM YEAR	EXEMPTIONS	ORDIN. NO.	REMARKS	ORDER DATE	\$/YEAR
*****dp*																
1	85-KPLE-485-FA	ABBYVILLE	3.00			MONTHLY	07-Nov-85	27-Nov-85	31-Dec-85	29-Sep-85	20		82			
2	85-KPLG-556-FA	ABILENE	3.00			MONTHLY	19-Dec-85	08-Jan-86	15-Feb-86	03-Sep-85	20		2616			
3	85-KPLE-555-FA	ABILENE	3.00			MONTHLY	19-Dec-85	08-Jan-86	15-Feb-86	03-Sep-85	20		2617			
4	85-SWBT-544-FA	ABILENE	5.00		CLASS/SERVICE	ANNUALLY	13-Dec-85	08-Jan-86	01-Jan-86	26-Nov-85	10		2615			
5	87-ESKG-161-FA	ADMIRE	1.00	\$25.00		SEMI-ANNUALY 2,8	13-Oct-86	22-Oct-86	01-Jan-86	19-Sep-86	20		158			
6	83-KPLE-307-FA	ADMIRE	3.00			MONTHLY	20-Oct-83	01-Nov-83	10-Oct-83		20		151			
7	88-CNTE-105-FA	AGRA	2.00			SEMI-ANNUALY	02-Oct-87	21-Oct-87	04-Mar-88	25-Jun-87	20		158			
8	86-ESKG-260-FA	ALLEN		\$25.00		SEMI-ANNUALY 2,8	13-Jun-86	18-Jun-86	01-Jan-86	-Feb-86	20		165			
9	86-KPLE-137-FA	ALLEN	3.00			MONTHLY	07-Apr-86	16-Apr-86	02-Jun-86	27-Feb-86	20		164			
10	88-CNTE- 28-FA	ALMENA	1.50			SEMI-ANNUALY	24-Jul-87	12-Aug-87	02-Jan-88	23-Apr-87	20		360			
11	84-KPLE-155-FA	ALTA VISTA	3.00			MONTHLY	12-Apr-84	25-Apr-84	15-May-84		20		870			
12	84-KG&E- 6-FA	ALTOONA	2.00			SEMI-ANNUALY 2,7	05-Jan-84	18-Jan-84	04-Feb-84		20		315			
13	85-KPLE-484-FA	AMERICUS	3.00			MONTHLY	07-Nov-85	27-Nov-85	02-Jan-86	30-Sep-85	20		370			
14	88-GRLG- 7-FA	ANTHONY	3.00			SEMI-ANNUALY 2,7	06-Jul-87	15-Jul-87	06-Jun-87	31-Dec-86	10		5-57			
15	85-SWBT- 54-FA	ARKANSAS CITY	2.75	\$24,000.00		QUARTERLY	24-Jan-85	09-Apr-85	01-Jan-85	01-Aug-84	20		3271			
16	86-KPLE-49 -FA	ARLINGTON	3.00			MONTHLY	13-Feb-86	19-Feb-86	14-Mar-86	02-Jan-86	20		379			
17	84-KPLG-188-FA	ASHLAND	2.00			MONTHLY	08-Apr-84	17-May-84	15-Jun-84		20		465			
18	84-KPLE-157-FA	ASSARIA	3.00			MONTHLY	10-Apr-84	25-Apr-84	05-Apr-84		20		295			
19	84-KPLG-158-FA	ASSARIA	2.00			MONTHLY	10-Apr-84	25-Apr-84	05-Apr-84		20		294			
20	87-KPLG-205-FA	ATLANTA	5.0/4.0/3.0			MONTHLY	13-Nov-86		03-Nov-86	09-Oct-86	20		223	SET FOR HEARING		
21	84-MDWE-200-FA	ATWOOD	4.00			MONTHLY	18-May-84	06-Jun-84	03-Jul-84		20		555			
22	87-KPLG-174-FA	AUGUSTA	5.00			MONTHLY	23-Oct-86		06-Dec-86	09-Dec-85	20		1537			
23	85-KPLG-227-FA	AXTELL	2.00			MONTHLY	16-May-85	22-May-85	01-Aug-85	01-Mar-85	20		403			
24	87-KPLG-143-FA	BALDWIN	5.0/4.0/3.0		(1 YR. PHASE)	MONTHLY	30-Sep-86	07-Oct-86	09-Nov-86	13-Feb-86	20	10 YR. REVIEW	764			
25	84-KPLE-511-FA	BARNARD	3.00			MONTHLY	14-Nov-84	21-Nov-84	06-Dec-85		20		225			
26	86-KPLE-73 -FA	BARTLETT	3.00			MONTHLY	05-Mar-86	19-Mar-86	01-Apr-86	24-Jan-86	20		90			
27	85-GRLG-378-FA	BASEHOR	3.00			SEMI-ANNUALY 6,12	26-Aug-85	30-Aug-85	06-Oct-85	22-Jun-85	20		194			
28	85-KPLE-265-FA	BASEHOR	3.00			MONTHLY	10-Jun-85	18-Jun-85	01-Oct-85	02-May-85	20		191			
29	85-SWBT-545-FA	BASEHOR	3.00			ANNUALLY	13-Dec-85	08-Jan-86	01-Jan-86	30-Oct-85	10		195			
30	84-EPDE-311-FA	BAXTER SPRINGS	5.00			MONTHLY	30-Jul-84		31-Aug-84		20	CHURCH	584	(HEAR)9/1/87		
31	87-KPLG-249-FA	BEATTIE	2.00			MONTHLY	05-Dec-86	17-Dec-86	17-Feb-87	30-Oct-86	20		243			
32	87-KPLE-248-FA	BEATTIE	3.00			MONTHLY	05-Dec-86	17-Dec-86	17-Feb-87	30-Oct-86	20		243			
33	87-KPLG-220-FA	BELLE PLAINE	5.0/4.0/3.0			MONTHLY	19-Nov-86		04-Dec-86	17-Sep-86	20		926	SET FOR HEARING		
34	85-KPLG- 55-FA	BELLEVILLE	2.00			MONTHLY	24-Jan-85	06-Feb-85	01-Jan-87	13-Dec-84	20		680			
35	88-KPLE- 85-FA	BELPRE	3.00			MONTHLY	04-Sep-87	07-Oct-87	60 DAYS	30-Jul-87	20		132			
36	88-KPLG- 84-FA	BELPRE	3.00			MONTHLY	04-Sep-87	07-Oct-87	60 DAYS	30-Jul-87	20		132			
37	87-KPLE-436-FA	BENEDICT	3.00			MONTHLY	19-May-87	03-Jun-87	60 DAYS	02-Apr-87	20		130			
38	84-KPLE- 16-FA	BENNINGTON	3.00			MONTHLY	11-Jan-84	18-Jan-84	02-Jun-84		20		226			
39	88-KPLG- 22-FA	BENTON	5.0/4.0/3.0		YEARLY	MONTHLY	14-Jul-87	29-Jul-87	60 DAYS	05-May-87	20		274			
40	84-KPLE-509-FA	BEVERLY	3.00			MONTHLY	13-Nov-84	21-Nov-84	07-Sep-85		20		120			
41	84-KPLG-510-FA	BEVERLY	2.00			MONTHLY	13-Nov-84	21-Nov-84	07-Sep-85		20		121			
42	85-KPLE-165-FA	BLUE RAPIDS	3.00			MONTHLY	08-Apr-85	22-Apr-85	01-Jul-85	24-Jan-85	20		1631			
43	85-KPLG-166-FA	BLUE RAPIDS	2.00			MONTHLY	08-Apr-85	22-Apr-85	01-Jul-85	24-Jan-85	20		1632			
44	88-CNTE- 23-FA	BLUFF CITY	0.00			SEMI-ANNUALY	15-Jul-87	29-Jul-87	02-Oct-87	08-Apr-87	20		150			
45	87-KNNG-24 -FA	BOGUE	1.30			SEMI-ANNUALY 9,3	18-Jul-86	13-Aug-86	10-Aug-86	17-Apr-86	20		132			
46	84-KPLE-336-FA	BONNER SPRINGS	3.00			MONTHLY	23-Aug-84	05-Sep-84	19-Nov-84		20		1362			
47	86-KPLE-40 -FA	BROOKVILLE	3.00			MONTHLY	06-Feb-86	19-Feb-86	01-Apr-86	30-Dec-85	20		997			
48	87-CNTE-376-FA	BROWNELL	2.00			SEMI-ANNUALY	18-Mar-87	25-Mar-87	20-Apr-87	27-Nov-86	20		63			
49	85-KPLG-392-FA	BUHLER	2.00			MONTHLY	30-Aug-85	11-Sep-85	01-Nov-85	18-Jul-85	20		402			
50	86-UTDT-36 -FA	BUHLER	2.00			QUARTERLY	05-Feb-86	19-Feb-86	28-Mar-86	07-Nov-85	10		407			
51	87-KPLG-283-FA	BURDEN	5.0/4.0/3.0			MONTHLY	07-Jan-87		26-Jan-87	27-Nov-86	10		243			
52	84-KG&E-474-FA	BURNS	2.50			SEMI-ANNUALY	25-Oct-84	07-Nov-84	09-Dec-84		20		306			
53	86-UTDT-223-FA	BURRTON	1.50			SEMI-ANNUALY 1,7	15-May-86	21-May-86	05-Jul-86	06-Mar-86	10		407			
54	86-KPLE-224-FA	BUSHONG	3.00			MONTHLY	15-May-86	21-May-86	01-Jul-86	09-Apr-86	20		56			

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*****dp*																
55	87-KPLG-301-FA	BUSHTON	3.00			MONTHLY	15-Jan-87	05-Feb-87	60 DAYS	20-Nov-86	20	10 YR. REVIEW	399			
56	87-KPLE-300-FA	BUSHTON	3.00			MONTHLY	15-Jan-87	05-Feb-87	60 DAYS	20-Nov-86	20	10 YR. REVIEW	399			
57	87-KPLG-403-FA	CAMBRIDGE	5.0/4.0/3.0			MONTHLY	13-Apr-87		06-Jun-87	26-Feb-87	20		3287			
58	85-CYVE-185-FA	CANEY	2.00			SEMI-ANNLY 1,7	14-Mar-85	22-Apr-85	11-Apr-85	03-Jan-85	20	GOV'T AGENCIES	423			
59	87-UNIG-336-FA	CANEY	3.50			QUART. 2,5,8,11	10-Feb-87	18-Feb-87	02-Apr-87	17-Dec-86	20		929			
60	84-KPLE-375-FA	CANTON	3.00			MONTHLY	10-Sep-84	03-Oct-84	05-Jul-84		20		456			
61	84-KPLG-374-FA	CANTON	2.00			MONTHLY	10-Sep-84	03-Oct-84	06-Jul-84		20		457			
62	87-KPLE-247-FA	CARBONDALE	3.00			MONTHLY	05-Dec-86	17-Dec-86	17-Feb-87	30-Oct-86	20		294			
63	87-KPLG-246-FA	CARBONDALE	5.0/4.0/3.0			MONTHLY	05-Dec-86		60 DAYS	30-Oct-86	20	(?) EFF DATE	294			
64	84-KPLE-382-FA	CARLTON	3.00			MONTHLY	13-Sep-84	03-Oct-84	01-Nov-84		20		205			
65	87-CNTE-463-FA	CEDAR	0.00			SEMI-ANNLY	05-Jun-87	17-Jun-87	01-Apr-88	02-Apr-87	20		49			
66	87-KNNG-25 -FA	CEDAR	1.30			SEMI-ANNLY 9,3	18-Jul-86	13-Aug-86	02-Aug-86	10-Apr-86	20		48			
67	84-KPLE-111-FA	CEDAR POINT	3.00			MONTHLY	12-Mar-84	30-Mar-84	15-Apr-84		20		890			
68	88-UNIG- 12-FA	CEDARVALE	2.00			SEMI-ANNLY 2,8	14-Jul-87	29-Jul-87	18-Aug-87	16-Apr-87	10		431			
69	84-KPLG-379-FA	CHAPMAN	2.00			MONTHLY	11-Sep-84	03-Oct-84	15-Oct-84		20		592			
70	84-KPLE-444-FA	CHASE	3.00			MONTHLY	10-Oct-84	24-Oct-84	00-Dec-84		20		311			
71	86-CYVE-243-FA	CHAUTAUQUA	2.00			SEMI-ANNLY 1,7	02-Jun-86	18-Jun-86	31-Jul-85	10-Oct-85	20	CITY, ST., FED.	299A			
72	83-KG&E-359-FA	CHENEY	3.00			SEMI-ANNLY 2,7	16-Dec-83	04-Jan-84	30-Jan-84		20		601			
73	83-SWBT-365-FA	CHENEY			\$.30/MO/STA.	ANNUALLY MAR	21-Dec-83	04-Jan-84	01-Feb-84		5		603			
74	86-KPLG-231-FA	CHEROKEE	3.00			MONTHLY	20-May-86	04-Jun-86	03-Jun-86	00-Apr-86	20		437			
75	84-PNTG-352-FA	CIMARRON	3.00			SEMI-ANNLY	27-Aug-84	05-Sep-84	06-Oct-84		10		816			
76	86-KPLG-76 -FA	CIRCLEVILLE	3.00			MONTHLY	10-Mar-86	19-Mar-86	04-Jun-86	27-Jan-86	20		141			
77	86-KPLE-75 -FA	CIRCLEVILLE	3.00			MONTHLY	10-Mar-86	19-Mar-86	04-Jun-86	27-Jan-86	20		140			
78	86-KPLE-131-FA	CLAFLIN	3.00			MONTHLY	04-Apr-86	16-Apr-86	15-May-86	27-Feb-86	20		56R			
79	86-KPLG-132-FA	CLAFLIN	3.00			MONTHLY	04-Apr-86	16-Apr-86	15-May-86	27-Feb-86	20		57R			
80	85-KPLG-142-FA	CLAY CENTER	2.00			MONTHLY	22-Mar-85	09-Apr-85	01-May-85	24-Jan-85	20		1907			
81	88-KPLG- 97-FA	CLEARWATER	3.00			MONTHLY	18-Sep-87	07-Oct-87	60 DAYS	25-Jun-87	20		626	REVIEW 5 YRS.		
82	85-KPLG-252-FA	CLIFTON	2.00			MONTHLY	03-Jun-85	18-Jun-85	01-Sep-85	25-Apr-85	20		372			
83	85-KPLG-167-FA	CLYDE	2.00			MONTHLY	09-Apr-85	22-Apr-85	01-Jan-86	26-Jan-85	20		589			
84	85-SWBT-543-FA	COFFEYVILLE		\$31,000.00		ANNUALLY	13-Dec-85	08-Jan-86	01-Jan-86	26-Nov-85	10		9-85-12			
85	84-SWBT-162-FA	COLDWATER		\$800, \$800, \$900, 1000, \$1100		ANNUALLY FEB	17-Apr-84	25-Apr-84	01-Jan-84		5		1984-4			
86	84-PNTG-417-FA	COLELAND	3.00			SEMI-ANNLY	01-Oct-84	24-Oct-84	03-Nov-84		20		148			
87	87-MDWE-255-FA	COLLYER	3.00			MONTHLY	10-Dec-86	17-Dec-86	04-Feb-87	25-Sep-86	20		136			
88	85-BSCG-214-FA	COLONY	3.5/ 3.5			MONTHLY	26-Apr-85	18-Jun-85	29-Sep-85	03-Jan-85	20					
89	85-EPDE-253-FA	COLUMBUS	5.00			AGREEMENT	22-May-85		15-Jun-85	12-Mar-85	10	SCHOOL, CHURCH, IND.	821	(HEARING)		
90	88-SWBT-231-FA	CONCORDIA		\$15/16/16/17/17,000	YEARLY	ANNUALLY	06-Jan-88		01-Jan-88	22-Oct-87	5		2497	(3.6 TO 4.1%)		15,000/414,000
91	84-WHLE-465-FA	COOLIDGE	2.00			SEMI-ANNLY	21-Oct-84	24-Oct-84	03-Dec-84		20		92			
92	87-CNTE-260-FA	COPELAND	3.00			SEMI-ANNLY	15-Dec-86	17-Dec-86	05-Feb-87	18-Sep-86	20		149			
93	88-KPLE-268-FA	CORNING	3.00			MONTHLY	27-Jan-88		60 DAYS	10-Dec-87	20		12-17-87			
94	83-KPLE-288-FA	COTTENWOOD FALLS	3.00			MONTHLY	14-Sep-83	28-Sep-83	15-Aug-83		20		742			
95	85-KPLE-160-FA	COUNCIL GROVE	3.00			MONTHLY	04-Apr-85	22-Apr-85	15-May-85	25-Feb-85	20		1640			
96	88-CNTE- 67-FA	COURTLAND	3.00			QUARTERLY	24-Aug-87	09-Sep-87	06-May-88	14-May-87	20		889			
97	85-KPLG-448-FA	COURTLAND	2.00			MONTHLY	14-Oct-85	23-Oct-85	16-Dec-85	29-Aug-85	20		90385			
98	87-KPLE-437-FA	COYVILLE	3.00			MONTHLY	19-May-87	03-Jun-87	60 DAYS	02-Apr-87	20		1987-1			
99	84-KPLG-161-FA	CUBA	2.00			MONTHLY	09-Apr-84	25-Apr-84	03-May-84		20		265			
100	84-KPLE-514-FA	CULVER	3.00			MONTHLY	16-Nov-84	21-Nov-84	06-Dec-85		20		105			
101	87-CNTE-303-FA	CUNNINGHAM	2.50			SEMI-ANNLY	16-Jan-87	05-Feb-87	27-Feb-87	09-Oct-86	20		237			
102	87-KNNG-49 -FA	DAMAR	1.30			SEMI-ANNLY 9,3	04-Aug-86	13-Aug-86	09-Aug-86	17-Apr-86	20		1886			
103	86-PNRT-183-FA	DEERFIELD		\$500.00		ANNUALLY	22-Apr-86	30-Apr-86	09-Apr-86	Waiver	20		86-1			
104	85-WHLE-216-FA	DEERFIELD	2.00			SEMI-ANNLY 2,8	03-May-85	22-May-85	04-Jun-85	21-Jan-85	20		85-193			
105	87-KPLE-333-FA	DELIA	3.00			MONTHLY	09-Feb-87	18-Feb-87	01-Mar-87	05-Jan-87	20		114			
106	85-KPLG-123-FA	DELPHOS	2.00			MONTHLY	11-Mar-85	20-Mar-85	08-Jun-85	31-Jan-85	20		986			
107	85-KPLE-122-FA	DELPHOS	3.00			MONTHLY	11-Mar-85	20-Mar-85	08-Jun-85	31-Jan-85	20		985			
108	84-KPLE-112-FA	DENISON	3.00			MONTHLY	16-Mar-84	30-Mar-84	01-Jun-84		20		4-2-01			

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109	83-KPLE-350-FA	DENTON	3.00		MONTHLY	07-Dec-83	21-Dec-83	01-Dec-83		20		1983-1			
110	88-GRLG-271-FA	DESOTO	2.00		SEMI-ANNLY 8,2	09-Feb-88		22-Feb-88	17-Nov-87	20		708	REVIEW EA 5 YRS.		
111	87-SWBT-452-FA	DESOTO	3.00	CLASS OF SERV	ANNUALLY	01-Jun-87	17-Jun-87	01-Jul-87	31-Mar-87	5	5 YR. REVIEW	683			\$3,540
112	87-KPLG-402-FA	DEXTER	5.0/4.0/3.0		MONTHLY	13-Apr-87		07-Jun-87	26-Feb-87	20		242			
113	84-SWBT-222-FA	DODGE CITY	6.23 \$73,000	\$.70	ANNUALLY	07-Jun-84	ORDER	01-Jan-84		5		2701	{HEAR}10/4,8/19/85 NUNC PRO TUNC		
114	86-KPLG-211-FA	DOUGLASS	5.0/4.0/3.0		MONTHLY	09-May-86	21-May-86	02-Dec-86	03-Apr-86	20		500			
115	85-SWBT- 92-FA	DOUGLASS		\$.23/MO/LINE	ANNUALLY	18-Feb-85	08-Mar-85	01-Jul-85	06-Dec-84	20		488	(SEE SWBT-21)		
116	85-SWBT- 21-FA	DOUGLASS	\$600.00	\$.23/MO/LINE	ANNUALLY	04-Jan-85	24-Jan-85	01-Jul-85	06-Dec-84	20		488			
117	88-CNTE- 89-FA	DOWNS	4.00		SEMI-ANNLY	10-Sep-87	16-Dec-87	01-Jan-88	25-Jun-87	20		799			20,846
118	88-MDWE-162-FA	DRESDEN	3.00		MONTHLY	12-Nov-87	02-Dec-87	03-Jan-88	10-Sep-87	20		106	1% INCREASE		1,000
119	84-KPLE-508-FA	DURHAM	3.00		MONTHLY	09-Nov-84	21-Nov-84	15-Dec-84		20		184			
120	87-KPLG-388-FA	EASTBOROUGH	5.0/4.0/3.0	1 YR. PHASES	MONTHLY	27-Mar-87	08-Apr-87	17-Feb-87	31-Dec-86	20	3 YR. REVIEW	927			
121	85-KPLE-264-FA	EASTON	3.00		MONTHLY	10-Jun-85	18-Jun-85	01-Oct-85	01-May-85	20		128			
122	85-BSCG-259-FA	EDGERTON	5.00		MONTHLY	14-May-85	18-Jun-85	12-Aug-85	18-Apr-85	20		540	1/2%DEC.@ 5 YR.		
123	88-MDWE-161-FA	EDMOND	2.00		MONTHLY	12-Nov-87	02-Dec-87	03-Jan-88	09-Sep-87	20		70			400
124	84-CWKT-153-FA	EDNA	2.00		SEMI-ANNLY 2,7	10-Apr-84	25-Apr-84	15-Apr-84		20		295			
125	85-KPLE-535-FA	EDNA	3.00		MONTHLY	10-Dec-85	13-Dec-85	01-Mar-86	31-Oct-85	20		303			
126	85-KPLE-468-FA	EDWARDSVILLE	3.00		MONTHLY	31-Oct-85	06-Nov-85	14-Dec-85	05-Sep-85	20	(8-12-5)	450			
127	83-KPLE-355-FA	EFFINGHAM	3.00		MONTHLY	13-Dec-83	21-Dec-83	01-Feb-84		20		351			
128	84-KPLG-421-FA	EFFINGHAM	2.00		MONTHLY	05-Oct-84	08-Oct-84	15-Oct-84		20		356			
129	87-KPLG-261-FA	EL DORADO	5.00		MONTHLY	15-Dec-86		16-Dec-86	17-Oct-86	20		6-574			
130	84-SWBT-287-FA	EL DORADO	2.90 \$44,000		ANNUALLY	18-Jul-84	22-Aug-84	01-Jan-85		5		5-730	(SEE SWBT-125)		
131	84-SWBT-125-FA	EL DORADO	2.90	\$11,000	QUARTERLY	24-Mar-84	11-Apr-84	01-Jan-84		5		5-727			
132	84-KG&E-561-FA	ELGIN	2.00		SEMI-ANNLY	13-Dec-84	19-Dec-84	01-Feb-85		20		71			
133	85-CYVE-490-FA	ELGIN	3.00		SEMI-ANNLY 1,7	15-Nov-85	27-Nov-85	04-Jan-86	01-Oct-85	20	CITY, CO, ST, F	140			
134	84-KG&E- 41-FA	ELK CITY	2.00		SEMI-ANNLY 2,7	16-Jan-84	01-Feb-84	04-Mar-84		20		462			
135	86-MDWE-72 -FA	ELLIS	3.00		MONTHLY	24-Feb-86	19-Mar-86	14-Mar-86	21-Nov-85	10		992	5YR.REVIEW(12/31/95)		
136	86-UTDT-129-FA	ELLIS	3.00		SEMI-ANNLY 1,7	03-Apr-86	16-Apr-86	24-May-86	20-Feb-86	5		993			
137	84-UTDT-219-FA	ELLIS	3.00		SEMI-ANNLY 1,7	04-Jun-84	27-Jun-84	01-Jul-84		1		7			
138	87-KPLE-22 -FA	EMMETT	3.00		MONTHLY	11-Jul-86	13-Aug-86	18-Aug-86	11-Jun-86	20		115			
139	84-PNTG-415-FA	ENSIGN	3.00		SEMI-ANNLY	24-Sep-84	24-Oct-84	03-Nov-84		10		105			
140	85-KPLG-220-FA	ENTERPRISE	2.00		MONTHLY	02-May-85	22-May-85	02-Jul-85	30-Apr-85	20		1110			
141	84-KPLE-376-FA	ESKRIDGE	3.00		MONTHLY	10-Sep-84	03-Oct-84	11-Nov-84		20		364			
142	88-GRLG-151-FA	EUDORA	5.00		SEMI-ANNLY 6,12	04-Nov-87		28-Nov-87	26-Jul-87	20		532			
143	85-GRLG-428-FA	EUREKA	3.00		SEMI-ANNLY 2,7	01-Oct-85	23-Oct-85	26-Oct-85	15-Aug-85	20		32533			
144	84-KPLE- 61-FA	EVEREST	3.00		MONTHLY	07-Feb-84	22-Feb-84	01-Apr-84		20		378			
145	85-BSCG-191-FA	FAIRWAY		1, 2, 3, 4, 5, 11, 12	EXEMPT	10-Jan-85	07-May-85	01-Jan-85				19846			
146	85-PNTG-316-FA	FOWLER	3.00		SEMI-ANNLY 1,7	15-Jul-85	31-Jul-85	01-Sep-85	24-Apr-85	20		258			
147	84-KPLE-443-FA	FREDERICK	3.00		MONTHLY	12-Oct-84	24-Oct-84	09-Dec-84		20		161			
148	87-KPLG-53 -FA	FRONTENAC	4.0/3.0		MONTHLY	07-Aug-86	27-Aug-86	02-Sep-86	09-Jun-86	20		2-1986			
149	85-EPDE- 23-FA	GALENA	5.00		MONTHLY	07-Jan-85		18-Jan-85	02-May-84	20	SCHOOL, CHURCH	84-25	\$25 LIMIT/MO.(HEAR)		
150	85-BSCG-254-FA	GALENA	3.0/ 1.0		SEMI-ANNLY 2,8	21-May-85	18-Jun-85	03-Aug-85	08-May-85	20					
151	87-KSTT-298-FA	GALENA	4.00		SEMI-ANNLY 2,8	14-Jan-87	05-Feb-87	18-Jan-87	24-Sep-86	5		86-11			
152	84-KPLE-569-FA	GALESBURG	3.00		MONTHLY	10-Dec-84	11-Jan-85	02-Mar-85		20		135			
153	85-UNIG-188-FA	GALESBURG	3.00		SEMI-ANNLY 2,8	18-Apr-85	22-Apr-85	11-Jun-85	21-Feb-85	20		136			
154	84-KPLG-548-FA	GALVA	2.00		MONTHLY	06-Dec-84	19-Dec-84	01-Nov-85		20		260			
155	85-PNTG-422-FA	GARDEN CITY	3.00		SEMI-ANNLY	27-Sep-85	23-Oct-85	11-Nov-85	24-Apr-85	10		1598	3YR.REVIEW		
156	84-KG&E- 64-FA	GARDEN PLAIN	2.00		SEMI-ANNLY 2,7	10-Feb-84	22-Feb-84	01-Apr-84		20		367			
157	85-BSCG-251-FA	GARDNER	5.0/ 3.0		MONTHLY	10-May-85	18-Jun-85	16-Aug-85	27-Mar-85	20		1564	1/2%DEC.@ 5 YR.		
158	88-KPLE-270-FA	GARFIELD	3.00		MONTHLY	05-Feb-88		60 DAYS	31-Dec-87	20		153			
159	88-KPLG-269-FA	GARFIELD	3.00		MONTHLY	05-Feb-88		60 DAYS	31-Dec-87	20		153			
160	88-KPLG-168-FA	GAS CITY	1.00		MONTHLY	16-Nov-87	02-Dec-87	02-Feb-88	07-Oct-87	20		385			
161	87-CNTE-337-FA	GAYLORD	3.00		SEMI-ANNLY	10-Feb-87	18-Feb-87	05-Apr-87	26-Nov-86	20		320			
162	87-KNNG-26 -FA	GAYLORD	1.30		SEMI-ANNLY 9,3	18-Jul-86	13-Aug-86	04-Aug-86	10-Apr-86	20		319			

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RTP/FA, J/FRANDBAS

NO.	DOCKET NO.	CITY	RATE IF % ANNUAL FEE	OTHER RATE	PAYMENT	DATE IN	DATE APPROVED	DATE EFFECTIVE	DATE OF NOTICE	TERM YEAR	EXEMPTIONS	ORDIN. NO.	REMARKS	ORDER DATE	\$/YEAR
433	87-KPLG-286-FA	UDALL	5.0/4.0/3.0		MONTHLY	26-Jan-87		15-Jan-87	22-Nov-86	20					430
434	88-GRLG-180-FA	ULYSEES	3.00		SEMI-ANNUAL 8,2	30-Nov-87	16-Dec-87	21-Dec-87	26-Aug-87	20					801
435	86-CNTE-212-FA	UTICA	2.00		SEMI-ANNUAL	09-May-86	21-May-86	10-Jul-86	06-Feb-86	20					170
436	87-KG&E-362-FA	VALLEY CENTER	3.00		MONTHLY	06-Mar-87	11-Mar-87	17-Apr-87	05-Jan-87	20	5 YR. REVIEW	711-87			
437	87-KPLG-262-FA	VALLEY CENTER	5.0/4.0/3.0		MONTHLY	15-Dec-86		03-Dec-86	23-Oct-86	20		707-86			
438	84-KPLE-552-FA	VALLEY FALLS	3.00		MONTHLY	10-Dec-84	19-Dec-84	01-Feb-85		20					5-203
439	88-KPLG-167-FA	VICTORIA	3.00		MONTHLY	16-Nov-87	02-Dec-87	06-Feb-88	15-Oct-87	20					8-256
440	86-MDWE-15 -FA	VICTORIA	3.00		MONTHLY	21-Jan-86	05-Feb-86	13-Mar-86	14-Nov-85	20					8-234 (2-28-2006)
441	85-KPLG-222-FA	VINING	2.00		MONTHLY	09-May-85	22-May-85	01-Jun-85	25-Apr-85	20					1985-1
442	85-KPLE-310-FA	VIRGIL	3.00		MONTHLY	11-Jul-85	17-Jul-85	15-Aug-85	06-Jun-85	20					135
443	84-KG&E- 58-FA	WALTON	2.00		SEMI-ANNUAL 2,7	27-Feb-84	14-Mar-84	06-Apr-84		20					206
444	85-KPLG-306-FA	WAMEGO	2.00		MONTHLY	08-Jul-85	17-Jul-85	01-Oct-85	30-May-85	20	500 MCF/MONTH	961			
445	83-KPLG-321-FA	WATERVILLE	2.00		MONTHLY	03-Nov-83	12-Dec-83	10-Oct-83		20	500MCF CDM/IND	480		DEC. 22, 83	
446	88-KPLE-203-FA	WAVERLY	3.00		MONTHLY	15-Dec-87	13-Jan-88	12-Mar-88	28-Oct-87	20					371
447	88-KPLG-204-FA	WAVERLY	5.0/4.0/3.0	YEARLY	MONTHLY	15-Dec-87	13-Jan-88	12-Mar-88	28-Oct-87	20					371
448	87-KPLG-21 -FA	WEIR	1.50		MONTHLY	11-Jul-86	13-Aug-86	02-Aug-86	27-May-86	20					948
449	84-GSCG- 14-FA	WELLINGTON	3.00		SEMI-ANNUAL 2,7	09-Jan-84	18-Jan-84	03-Mar-84		20					3384
450	86-KPLG-200-FA	WELLSVILLE	5.0/4.0/3.0		MONTHLY	09-May-86	21-May-86	27-Feb-86	27-Nov-85	20					564
451	85-GSCG-258-FA	WEST MINERAL	3.00		SEMI-ANNUAL 2,8	21-May-85	18-Jun-85	03-Sep-85	03-May-85	20					
452	84-KPLG-454-FA	WESTMORELAND	2.00		MONTHLY	10-Oct-84	24-Oct-84	21-Nov-84		20					367
453	84-KPLE-453-FA	WESTMORELAND	3.00		MONTHLY	10-Oct-84	24-Oct-84	21-Nov-84		20					366
454	87-KCPE-111-FA	WESTWOOD	.50		MONTHLY	08-Sep-86	24-Sep-86	14-Oct-86	11-Jun-86	20	4 FD, ST, UTI, CH, SC	710			
455	83-GSCG-378-FA	WESTWOOD	.50		SEMI-ANNUAL 2,8	27-Dec-83	04-Jan-84	01-Jan-84		20					679
456	83-KCPE-343-FA	WESTWOOD	.50		SEMI-ANNUAL 2,8	01-Dec-83	09-Dec-83	01-Jan-84		10	FED, ST, CITY	678			
457	86-KPLE-97 -FA	WETMORE	3.00		MONTHLY	17-Mar-86	02-Apr-86	12-May-86	03-Feb-86	20					225
458	85-KPLE-128-FA	WHEATON	3.00		MONTHLY	15-Mar-85	20-Mar-85	30-Apr-85	24-Jan-85	20					91
459	85-KPLG-127-FA	WHEATON	2.00		MONTHLY	15-Mar-85	20-Mar-85	30-Apr-85	24-Jan-85	20					90
460	83-KPLE-294-FA	WHITE CITY	3.00		MONTHLY	29-Sep-83	07-Oct-83	06-Sep-83		20					
461	85-KPLE- 91-FA	WHITING	3.00		MONTHLY	14-Feb-85	08-Mar-85	01-Apr-85	10-Jan-85	20					148
462	84-SWBT- 46-FA	WICHITA	5.00	\$1.5 MILLION	MONTHLY	20-Jan-84	ORDER	20-Feb-84		5		38-605 (HEAR)7/12	4/25/85		
463	85-KPLE-384-FA	WILLARD	3.00		MONTHLY	27-Aug-85	30-Aug-85	01-Nov-85	15-Jul-85	20					18306
464	86-KPLG-209-FA	WILLIS	3.00		MONTHLY	09-May-86	21-May-86	06-Aug-86	25-Mar-86	20					47
465	84-KPLE-213-FA	WILSEY	3.00		MONTHLY	01-Jun-84	06-Jun-84	10-Jul-84		20					124
466	84-KPLE-427-FA	WINCHESTER	3.00		MONTHLY	05-Oct-84	24-Oct-84	01-Dec-84		20					4-104
467	85-KPLE-132-FA	WINDOM	3.00		MONTHLY	19-Mar-85	09-Apr-85	18-May-85	16-Jan-85	20					206
468	87-MDWE-285-FA	WINDONA	3.00		MONTHLY	07-Jan-87	20-Jan-87	28-Feb-87	30-Oct-86	20					218 (3-1-2007 RENEWAL)
469	84-KPLE-249-FA	WOODBINE	3.00		MONTHLY	27-Jun-84	11-Jul-84	01-Aug-84		20					96
470	87-MDWE-350-FA	WAKEENEY	2.00		MONTHLY	24-Feb-87	11-Mar-87	03-Apr-87	01-Jan-87	20	5 YR. REVIEW	1477			
471	88-CNTE-272-FA	ZURICH	3.00		SEMI-ANNUAL	09-Feb-88		04-Apr-88	19-Nov-87	20					123

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379	84-SWBT-109-FA	SALINA				%.12/.65/MO./LIMONTHLY	09-Mar-84	30-Mar-84	01-Jan-84		5		84-8999			
380	84-PNTG-416-FA	SATANTA	3.00			SEMI-ANNLY	01-Oct-84	24-Oct-84	05-Nov-84		20		251			
381	85-GSCG-256-FA	SCAMMON	3.00			SEMI-ANNLY 2,8	21-May-85	18-Jun-85	07-Sep-85	13-May-85	20					
382	87-CNTE-345-FA	SCANDIA	3.00			SEMI-ANNLY	19-Feb-87	11-Mar-87	06-Apr-87	20-Nov-86	20		363			
383	85-KPLG-119-FA	SCANDIA	2.00			MONTHLY	07-Mar-85	20-Mar-85	01-Jul-85	30-Jan-85	20		361			
384	86-SWBT- 4 -FA	SCOTT CITY	3.00		CLASS/SERVICE	ANNUALLY	03-Jan-86	21-Jan-86	01-Jan-86	15-Oct-85	10		874			
385	84-WHLE-133-FA	SCOTT CITY	2.00			SEMI-ANNLY 2,7	04-Apr-84	11-Apr-84	21-May-84		5	CITY EXEMPT	849			
386	87-KPLG-416-FA	SCRANTON	3.00			MONTHLY	27-Apr-87	06-May-87	21-Jun-87	12-Mar-87	20		457			
387	88-SWBT-122-FA	SEDAN	2.50			ANNUALLY APRIL	12-Oct-87	04-Nov-87	01-Jan-88	17-Aug-87	5		765	5 YR RENEWALS		2,457
388	85-UNIG-298-FA	SEDAN	3.50			SEMI-ANNLY 2,8	03-Jul-85	17-Jul-85	20-Aug-85	01-May-85	15		750	(PD MONTH)		
389	87-MDWE-269-FA	SELDEN	2.00			MONTHLY	17-Dec-86	30-Dec-86	17-Nov-86	02-Oct-86	20		150	(1-31-2007 RENEWAL)		
390	85-KPLG-287-FA	SENECA	1.00			MONTHLY	24-Jun-85	03-Jul-85	01-Sep-85	11-Apr-85	20		1051	10YR. REVIEW		
391	85-KNNG-125-FA	SHARON SPRINGS	2.00			SEMI-ANNLY	11-Mar-85	13-Dec-85	04-Apr-85	15-Jan-85	20	ALL BUT RESID.	342			
392	85-GRIG-478-FA	SHAWNEE	5.0 /5.0		3210 / 5432	BI-MONTHLY	16-Oct-85	27-Nov-85	14-Dec-85	12-Sep-85	10	(6-30-96)	1689			
393	85-KCPE-481-FA	SHAWNEE	5.0 /5.0		3210 / 3332	MONTHLY	12-Nov-85	27-Nov-85	12-Nov-85	30-Oct-85	20	GOV' T, SCH, RESALE	1699			
394	85-KPLG-480-FA	SHAWNEE	5 /5 /1		3210 / 5432 /	BI-MONTHLY	04-Nov-85	ORDER	26-Dec-85	-	20	(12-26-96)	1698	HEAR 2-19- 5/14/86		
395	85-KPLE-479-FA	SHAWNEE	3.0 /3.0		3210 / 3332	MONTHLY	04-Nov-85	27-Nov-85	26-Dec-85	-	20	(1-4-91)	1697			
396	83-KPLG-352-FA	SILVER LAKE	2.00			MONTHLY	08-Dec-83	21-Dec-83	01-Feb-84		20		1236			
397	83-KPLE-351-FA	SILVER LAKE	3.00			MONTHLY	08-Dec-83	21-Dec-83	01-Feb-84		20		1235			
398	87-CNTE-417-FA	SMITH CENTER	4.00			SEMI-ANNLY	28-Apr-87	06-May-87	13-Jun-87	26-Feb-87	20		795			
399	84-SWBT- 17-FA	SMITH CENTER				%.20/.38/MO/STAANNUALLY, MAY	10-Jan-84	18-Jan-84	01-Jan-84		5		781			
400	85-KPLG-345-FA	SMDLAN	2.00			MONTHLY	08-Aug-85	14-Aug-85	04-Oct-87	29-Jun-85	20		36			
401	85-KPLE-344-FA	SMDLAN	3.00			MONTHLY	08-Aug-85	14-Aug-85	04-Oct-87	29-Jun-85	20		37			
402	84-KPLE-160-FA	SOLDIER	3.00			MONTHLY	09-Apr-84	25-Apr-84	14-May-84		20		260			
403	86-KPLG- 5 -FA	SOLOMON	3.00			MONTHLY	09-Jan-86	21-Jan-86	06-Mar-86	02-Nov-85	20		400			
404	87-CNTE-206-FA	SOUTH HAVEN	1.00			SEMI-ANNLY	17-Nov-86	03-Dec-86	03-Jan-87	10-Sep-85	20		255			
405	87-GRIG-229-FA	SOUTH HAVEN	2.00			SEMI-ANNLY 2,8	01-Dec-86	03-Dec-86	02-Nov-86	17-Sep-86	20		254			
406	85-KPLE-348-FA	SOUTH HUTCHINSON	3.00			MONTHLY	09-Aug-85	14-Aug-85	12-Oct-85	12-Jul-85	20		85-456			
407	85-SWBT-546-FA	SOUTH HUTCHINSON	0.00			--	13-Dec-85	08-Jan-86	01-Jan-86	23-Nov-85	10		85-463			
408	88-CNTE-223-FA	SPEED	3.50			SEMI-ANNLY	04-Jan-88	13-Jan-88	06-May-88	01-Oct-87	20		40	[dates to here]		
409	86-CNTE-254-FA	SPIVEY	2.00			SEMI-ANNLY	09-Jun-86	18-Jun-86	12-Sep-86	14-Mar-86	20		137			
410	83-KPLE-289-FA	SPRING HILL	3.00			MONTHLY	16-Sep-83	28-Sep-83	20-Oct-83		20		1281			
411	83-KPLE-379-FA	ST. GEORGE	3.00			MONTHLY	23-Dec-83	04-Jan-84	01-Mar-84		20		-			
412	83-KPLG-380-FA	ST. GEORGE	2.00			MONTHLY	23-Dec-83	03-Feb-84	01-Mar-84		20	500 MCF COM/IN	-			
413	85-KPLG-349-FA	ST. JOHN	2.00			MONTHLY	09-Aug-85	14-Aug-85	30-Sep-85	29-May-85	20		811	10YR. REVIEW		
414	84-KPLG-395-FA	ST. MARYS	2.00			MONTHLY	21-Sep-84	03-Oct-84	01-Dec-84		20		840			
415	86-KPLE-98 -FA	ST. PAUL	3.00			MONTHLY	18-Mar-86	02-Apr-86	01-May-86	06-Feb-86	20		291			
416	86-AKAG-56 -FA	STERLING	2.00			MONTHLY	19-Feb-86	05-Mar-86	07-Dec-85	07-Oct-85	10		2160			
417	83-SWBT-357-FA	STRONG CITY			%.15/MO/STA.	ANNUALLY MAR	12-Dec-83	04-Jan-84	01-Jan-84		5		1100			
418	84-PNTG-447-FA	SUBLETTE	3.00			MONTHLY	12-Oct-84	24-Oct-84	01-Dec-84		10		259			
419	87-CNTE-429-FA	SYLVAN GROVE	0.00			SEMI-ANNLY	07-May-87	20-May-87	15-Jun-87	05-Feb-87	20		87-1			
420	85-KPLE-486-FA	SYLVIA	3.00			MONTHLY	07-Nov-85	27-Nov-85	31-Dec-85	02-Oct-85	20		299			
421	86-KPLE-210-FA	TAMPA	3.00			MONTHLY	09-May-86	21-May-86	01-Jul-86	19-Mar-86	20		205			
422	84-KPLG- 40-FA	TESCOTT	2.00			MONTHLY	13-Jan-84	01-Feb-84	07-Sep-84		20		163			
423	84-KPLE- 39-FA	TESCOTT	3.00			MONTHLY	12-Jan-84	01-Feb-84	07-Sep-84		20		162			
424	85-GSCG-257-FA	THAYER	3.5/ 1.0			MONTHLY	21-May-85	18-Jun-85	06-Sep-85	13-May-85	20		136			
425	85-KPLE-540-FA	THAYER	3.00			MONTHLY	12-Dec-85	08-Jan-86	01-Feb-86		20		286			
426	88-KPLG-117-FA	TONGANOXIE	5.0/4.0/3.0			MONTHLY	05-Oct-87		60 DAYS	26-Aug-87	20		778			
427	87-KPLE-146-FA	TOPEKA	3.00			MONTHLY	01-Oct-86		01-Jan-87	05-Sep-86	20		15667			
428	87-KPLG-147-FA	TOPEKA	5.0/4.0/3.0			MONTHLY	01-Oct-86		01-Jan-87	05-Sep-86	20		15667			
429	85-SWBT-487-FA	TOPEKA	5.00			QUARTERLY	14-Nov-85	27-Nov-85	01-Jan-86	20-Sep-85	10		15535			
430	85-GRIG-230-FA	TORONTO	3.00			SEMI-ANNLY 2,7	07-May-85	22-May-85	02-Jul-85	10-Apr-85	20		333			
431	88-KPLG- 24-FA	TOWANDA	5.00			MONTHLY	17-Jul-87		60 DAYS	11-May-87	20		332			
432	88-KPLE-241-FA	TURON	3.00			MONTHLY	19-Jan-88	26-Jan-88	25-Mar-88	07-Dec-87	20		209			

KCC/Z150/VP
RTP/FA, J/FRANDBAS

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163	83-KPLE-356-FA	GENESCO		3.00		MONTHLY	13-Dec-83	21-Dec-83	28-Jan-84		20			347		
164	87-KPLG-331-FA	GIRARD		3.00		MONTHLY	06-Feb-87	18-Feb-87	20-Mar-87	03-Dec-86	20			989		
165	88-CNTE-60-FA	GLADE		3.00		SEMI-ANNLY	19-Aug-87	26-Aug-87	09-May-88	21-May-87	20			47		
166	88-CNTE-207-FA	GLASCO		0.00		-	18-Dec-87	13-Jan-88	08-Feb-87	24-Sep-87	20			461		
167	88-CNTE-163-FA	GLEN ELDER		0.00		-	12-Nov-87	02-Dec-87	02-Jan-88	27-Aug-87	20			474 TRANS. LINE		
168	83-KG&E-340-FA	GODDARD		3.00		SEMI-ANNUALLY	28-Nov-83	09-Dec-83	12-Sep-83		20					
169	87-PNTG-369-FA	GOODLAND		5.0/2.0		MONTHLY	16-Mar-87		15-Apr-87	29-Jan-87	20	CITY EXEMPT-10	1250	(HEAR)9/1/87		
170	87-MDWE-245-FA	GOVE		0.00		MONTHLY	05-Dec-86	17-Dec-86	02-Feb-87	01-Oct-86	20	10 YR. REVIEW	80			
171	87-MDWE-113-FA	GREAT BEND		4.00		MONTHLY	04-Sep-86		04-Oct-86	12-Feb-86	20		3729			
172	87-KPLG-305-FA	GREENSBURG		3.00		MONTHLY	20-Jan-87	05-Feb-87	17-Mar-87	05-Feb-86	20	10 YR. REVIEW	761			
173	88-SWBT-190-FA	GREENSBURG		2.00		ANNUALLY, MARCH	09-Dec-87	16-Dec-87	01-Jan-88	21-Oct-87	5		768	5 YR RENEWALS		2,539
174	88-KPLG-21-FA	GRENOLA		5.0/4.0/3.0		MONTHLY	14-Jul-87	29-Jul-87	60 DAYS	28-May-87	20		989			
175	87-MDWE-316-FA	GRINNELL		3.00		MONTHLY	22-Jan-87	05-Feb-87	12-Mar-87	19-Nov-86	20		164	(2-23-2007 RENEWAL)		
176	84-KPLG-108-FA	HADDAM		2.00		MONTHLY	08-Mar-84	30-Mar-84	05-Mar-84		20		340			
177	84-SWBT-152-FA	HALSTEAD			\$.15/LINE	ANNUALLY AUG 15	06-Apr-84	25-Apr-84	15-Jun-84		5		792			
178	84-KPLE-156-FA	HAMILTON		3.00		MONTHLY	12-Apr-84	25-Apr-84	31-May-84		20		211-A			
179	84-SWBT-310-FA	HAMILTON		2.60	\$600	ANNUALLY	01-Aug-84	22-Aug-84	15-Aug-84		5		275			
180	87-KPLG-108-FA	HANOVER		2.00		MONTHLY	12-Sep-86	24-Sep-86	07-Nov-86	05-Aug-86	20	10 YR. REVIEW	546	NO INCREASE @ 10 YR.		
181	87-KPLE-109-FA	HANOVER		3.00		MONTHLY	12-Sep-86	24-Sep-86	07-Nov-86	05-Aug-86	20	10 YR. REVIEW	545	NO INCREASE @ 10 YR.		
182	83-SWBT-319-FA	HARPER			\$3,000	ANNUALLY FEB	31-Oct-83	09-Dec-83	01-Jan-84		5		8-205			
183	85-KPLE-118-FA	HARVEYVILLE		3.00		MONTHLY	07-Mar-85	20-Mar-85	01-Jun-85	31-Jan-85	20		197			
184	83-CYVE-296-FA	HAVANA		2.00		SEMI-ANNLY 7,2	30-Sep-83	07-Oct-83	02-Dec-83		20	FED, ST, CITY				
185	87-KPLG-359-FA	HAVEN		5.0/4.0/3.0	1 YR. PHASES	MONTHLY	05-Mar-87	11-Mar-87	15-May-87	01-Jan-87	20		451			
186	87-UTDT-282-FA	HAVEN		1.00		ANNUAL	06-Jan-87	20-Jan-87	17-Nov-86	20-Oct-86	20		449			
187	85-KPLG-346-FA	HAVILAND		2.00		MONTHLY	08-Aug-85	14-Aug-85	30-Sep-85	24-Jun-85	20		291			
188	84-SWBT-42-FA	HAYS			\$49,000	ANNUALLY MAR 1	17-Jan-84	22-Feb-84	01-Jan-84		5		3000			
189	88-CNTE-240-FA	HAZELTON		3.00		SEMI-ANNLY	19-Jan-88	26-Jan-88	11-Mar-88	29-Oct-87	20		188			
190	84-GRLG-553-FA	HERINGTON		3.00		SEMI-ANNLY	11-Dec-84	19-Dec-84	18-Feb-85		20		1353	CITY RECALL, 85-GRLG-427-FA		
191	85-GRLG-427-FA	HERINGTON		2.00		SEMI-ANNLY	26-Sep-85	23-Oct-85	15-Sep-85	10-May-85	10		1364	84-GRLG-553-FA		
192	85-KPLE-547-FA	HIGHLAND		3.00		MONTHLY	16-Dec-85	08-Jan-86	01-Feb-86	23-Sep-85	20		327			
193	85-GRLG-300-FA	HILLSBORO		3.00		MONTHLY	03-Jul-85	17-Jul-85	18-Aug-85	22-May-85	10		771			
194	85-KPLG-417-FA	HOLYROOD		2.00		MONTHLY	20-Sep-85	09-Oct-85	01-Nov-85	15-Aug-85	20		361			
195	85-KPLG-26-FA	HOPE		2.00		MONTHLY	10-Jan-85	24-Jan-85	15-Feb-85	22-Nov-84	20		329			
196	85-KPLE-25-FA	HOPE		3.00		MONTHLY	10-Jan-85	24-Jan-85	15-Feb-85	22-Nov-84	20		330			
197	85-WHLE-213-FA	HORACE		2.00		SEMI-ANNLY 2,8	02-May-85	07-May-85	27-May-85	03-Jan-85	20	GOV'T AGENCIES	141			
198	87-KNNG-66-FA	HOXIE		2.00		SEMI-ANNLY 9,3	21-Aug-86	27-Aug-86	08-Apr-86	NO PRINT	20	10 YR. REVIEW	451			
199	87-MDWE-167-FA	HOXIE		3.00		MONTHLY	20-Oct-86	05-Nov-86	13-Dec-86	13-Jul-86	20	10 YR. REVIEW	457			
200	87-SWBT-110-FA	HOXIE		3.00		ANNUAL, MAR.	08-Sep-86	24-Sep-86	01-Jan-87	14-Aug-86	20		455			
201	84-KPLE-274-FA	HOYT		3.00		MONTHLY	11-Jul-84	18-Jul-84	01-Sep-84		20		159			
202	83-KPLE-344-FA	HUDSON		3.00		MONTHLY	01-Dec-83	09-Dec-83	30-Dec-83		20		157			
203	88-PNRT-252-FA	HUGOTON		3.00		SEMI-ANNLY 4,10	26-Jan-88	11-Feb-88	01-Mar-88	10-Dec-87	10		547			
204	87-CNTE-140-FA	HUNNEWELL		1.00		SEMI-ANNLY	29-Sep-86	07-Oct-86	07-Nov-86	18-Jun-86	20		101			
205	83-KPLE-313-FA	HURON		3.00		MONTHLY	24-Oct-83	01-Nov-83	01-Nov-83		20		130			
206	85-AKAG-231-FA	HUTCHINSON		3.00		SEMI-ANNLY 2,8	20-May-85	03-Jun-85	30-Jun-85	01-Apr-85	20		7013			
207	87-KPLG-435-FA	HUTCHINSON		5.00		MONTHLY	18-May-87		60 DAYS	16-Jan-87	20	5 YR. REVIEW	7084&7100	not up-date		
208	84-KPLE-62-FA	HUTCHINSON		3.00		MONTHLY	09-Feb-84	22-Feb-84	01-May-84		20		6953			
209	85-PNTG-318-FA	HUTCHINSON		3.00		SEMI-ANNLY 1,7	19-Jul-85	31-Jul-85	02-Sep-85	03-Jun-85	20		7016			
210	86-UNIG-242-FA	INDEPENDENCE		2.00/3.00		QUART. 2,5,8,11	02-Jun-86	18-Jun-86	23-Jul-86	18-Jun-84	10		3505			
211	87-KPLE-338-FA	INMAN		3.00		MONTHLY	12-Feb-87	18-Feb-87	09-Apr-87	01-Jan-87	20		297			
212	87-KPLG-339-FA	INMAN		3.00		MONTHLY	12-Feb-87	18-Feb-87	09-Apr-87	01-Jan-87	20		298			
213	87-MDWE-224-FA	JENNINGS		3.00		MONTHLY	21-Nov-86	03-Dec-86	06-Jan-86	28-Aug-86	20		395			
214	88-CNTE-205-FA	JEWELL		3.00		SEMI-ANNLY	16-Dec-87	13-Jan-88	02-Jun-88	13-Aug-87	20		554			
215	85-GRLG-549-FA	JOHNSON CITY		2.00		SEMI-ANNLY 6,12	16-Dec-85	08-Jan-86	06-Mar-86	15-Feb-85	5		290			
216	83-PNTG-341-FA	KANORADO		3.00		SEMI-ANNUALLY	28-Nov-83	09-Dec-83	02-Dec-83		20		96			

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*****dp*																
217	84-GSCG-383-FA	KANSAS CITY	5.0/	1.0		SEMI-ANNUALY	13-Sep-84		06-Nov-84		2		64698	{HEARING}		
218	87-KPLG-199-FA	KANSAS CITY	5 -	1/2/3		SEMI-ANNUALY 2,8	05-Nov-86		30-Dec-86	09-Apr-86	20	5 YR. REVIEW	65074	{HEAR}9/1/87		
219	87-UNIG-379-FA	KANSAS CITY	5 -	1/2/3		SEMI-ANNUALY 2,8	23-Mar-87		30-Dec-86	NONE	20		65075	{SEE 87-KPLG-199-FA}		
220	84-UNIG-541-FA	KANSAS CITY	5.0/	1.0		SEMI-ANNUALY	03-Dec-84		01-Nov-84		2		64697	{HEARING}		
221	87-CNTE-472-FA	KENSINGTON	1.00			SEMI-ANNUALY	12-Jun-87	17-Jun-87	31-Mar-88	30-Apr-87	20		344			
222	87-CNTE-292-FA	KINGMAN	0.00			NONE	08-Jan-87	20-Jan-87	13-Jan-87	28-Oct-86	20		1625	{TRANSMISSION ONLY}		
223	87-KPLG-20 -FA	KINGMAN	3.00			MONTHLY	08-Jul-86	13-Aug-86	27-Jul-86	02-May-86	20		1621			
224	85-KPLG-396-FA	KINGSLEY	2.00			MONTHLY	09-Sep-85	25-Sep-85	01-Nov-85	30-May-85	20		991			
225	85-KPLE-397-FA	KINGSLEY	3.00			MONTHLY	09-Sep-85	25-Sep-85	01-Nov-85	30-May-85	20		990			
226	88-KPLG-242-FA	KIOWA	5.00			MONTHLY	19-Jan-88		60 DAYS	26-Nov-87	20		262			
227	88-CNTE- 61-FA	KIRWIN	2.00			SEMI-ANNUALY	19-Aug-87	26-Aug-87	08-May-88	21-May-87	20		195			
228	87-KNNG-27 -FA	KIRWIN	1.30			SEMI-ANNUALY 9,3	18-Jul-86	13-Aug-86	03-Aug-86	03-Apr-86	20		194			
229	87-KPLE-302-FA	LABETTE	3.00			MONTHLY	16-Jan-87	05-Feb-87	01-Feb-87	03-Dec-86	20		20			
230	88-KPLG-273-FA	LAHARPE	3.00			MONTHLY	09-Feb-88		60 DAYS	05-Jan-87	20		1670			
231	85-KPLE-548-FA	LANCASTER	3.00			MONTHLY	16-Dec-85	08-Jan-86	01-Apr-86	02-Oct-85	20		199			
232	87-KCPE-364-FA	LANE	5.00			SEMI-ANNUALY 6,12	10-Mar-87		05-Apr-87	06-Nov-86	20	IND, FED, ST, CH	72-A			
233	85-KPLE-407-FA	LANGDON	3.00			MONTHLY	16-Sep-85	25-Sep-85	15-Nov-85	18-Jul-85	20		98			
234	84-KPLG-377-FA	LARNED	2.00			MONTHLY	10-Sep-84	03-Oct-84	15-Oct-84		20		1142			
235	85-KG&E-467-FA	LATHAM	2.00			SEMI-ANNUALY 2,8	30-Oct-85	06-Nov-85	14-Dec-85	15-Aug-85	20		196			
236	86-KPLE-207-FA	LATIMER	3.00			MONTHLY	09-May-86	21-May-86	01-Jul-86	20-Mar-86	20		101			
237	83-KPLG-291-FA	LEAVENWORTH	2.00			MONTHLY	16-Sep-83	01-Dec-83	01-Sep-83		20	3000MCF COM/IND	6683		DEC. 19, 83	
238	84-SWBT-248-FA	LEAWOOD	2.00			ANNUALLY/QT.	27-Jun-84	11-Jul-84	01-Sep-84		5		813			
239	85-KPLE- 24-FA	LECOMPTON	3.00			MONTHLY	10-Jan-85	24-Jan-85	01-Mar-85	04-Jan-85	20		680			
240	87-KPLE-198-FA	LEHIGH	3.00			MONTHLY	06-Nov-86	03-Dec-86	01-Jan-87	17-Sep-86	20		227			
241	87-KPLG-197-FA	LEHIGH	3.00			MONTHLY	06-Nov-86	03-Dec-86	01-Jan-87	17-Sep-86	20		226			
242	88-GRLG- 59-FA	LENEXA	5.00			SEMI-ANNUALY 6,12	17-Aug-87		16-Sep-87	12-Jun-87	20		3415			
243	88-KPLE- 66-FA	LENEXA	5.00			MONTHLY	21-Aug-87		18-Aug-87	13-Feb-87	20		3405			
244	87-MDWE-447-FA	LENDRA	2.00			MONTHLY	26-May-87	03-Jun-87	18-Jul-87	24-Apr-87	20		244			\$3,000
245	83-KG&E-360-FA	LEON	3.50			SEMI-ANNUALY 2,7	16-Dec-83	17-May-84	05-Feb-84		20		346			
246	85-KPLE-482-FA	LEONARDVILLE	3.00			MONTHLY	08-Nov-85	27-Nov-85	01-Jan-86	19-Sep-85	20		249			
247	87-KPLG-335-FA	LEWIS	3.00			MONTHLY	09-Feb-87	18-Feb-87	03-Apr-87	01-Jan-87	20		227			
248	87-KPLE-334-FA	LEWIS	3.00			MONTHLY	09-Feb-87	18-Feb-87	03-Apr-87	01-Jan-87	20		227			
249	85-SWBT-542-FA	LIBERAL	5.00		CLASS/SERVICE	ANNUALLY	13-Dec-85	08-Jan-86	01-Jan-86	28-Nov-85	10		3866			
250	85-KPLE-534-FA	LINCOLNVILLE	3.00			MONTHLY	06-Dec-85	13-Dec-85	01-Feb-86	30-Oct-85	20		165			
251	85-KPLG-393-FA	LINDSBORG	2.00			MONTHLY	06-Sep-85	11-Sep-85	01-Dec-85	25-Apr-85	20		3223			
252	84-KPLG-132-FA	LINN	2.00			MONTHLY	09-Mar-84	11-Apr-84	06-Mar-84		20		242			
253	88-CNLT-146-FA	LINWOOD	5.00			SEMI-ANNUALY 7,1	29-Oct-87	02-Dec-87	01-Jan-88	01-Jun-87	20		575	REVIEW 5 YRS.		1,102
254	85-KPLE-370-FA	LINWOOD	3.00			MONTHLY	16-Aug-85	30-Aug-85	05-Oct-85	27-Jun-85	20		561			
255	84-KPLE-201-FA	LITTLE RIVER	3.00			MONTHLY	17-May-84	06-Jun-84	14-May-84		20		471			
256	87-CNTE-483-FA	LOGAN	2.00			SEMI-ANNUALY	18-Jun-87	15-Jul-87	05-Dec-87	26-Mar-87	20		492			
257	84-KPLE-227-FA	LONGFORD	3.00			MONTHLY	12-Jun-84	15-Jun-84	15-Jul-84		20		41			
258	85-KPLE-550-FA	LOST SPRINGS	3.00			MONTHLY	17-Dec-85	08-Jan-86	01-Feb-86	30-Oct-85	20		85-1			
259	84-MKNT-308-FA	LOUISBURG		\$250		ANNUALLY	09-Jul-84	02-Feb-84	01-Aug-84		10		426			
260	84-KPLE-446-FA	LOUISVILLE	3.00			MONTHLY	11-Oct-84	24-Oct-84	01-Jan-85		20		2-9-84			
261	84-KPLG-445-FA	LOUISVILLE	2.00			MONTHLY	11-Oct-84	24-Oct-84	01-Jan-85		20		1-9-84			
262	86-KCPE-245-FA	LYNDON	5.00			MONTHLY	02-Jun-86		21-Jul-86	20-Feb-86	20	CH, SCH, GOV, RESALE	558	SET FOR HEARING		
263	88-KPLG- 20-FA	LYNDON	5.0/4.0/3.0		BI-YEARLY	MONTHLY	14-Jul-87	29-Jul-87	60 DAYS	21-May-87	20		560			
264	84-KPLE-337-FA	LYONS	3.00			MONTHLY	23-Aug-84	05-Sep-84	01-Nov-84		20		1490			
265	85-SWBT- 53-FA	LYONS	3.00	\$7500.00		ANNUALLY	24-Jan-85	06-Feb-85	01-Mar-85	16-Nov-84	20		1500			
266	86-KCPE-246-FA	LaCYGNE	5.00			SEMI-ANNUALY 5,11	13-May-86		30-Jun-86	20-Feb-86	20	CH, SCH, GOV, RESALE	1132	SET FOR HEARING		
267	87-KPLE-399-FA	MADISON	3.00			MONTHLY	10-Apr-87	21-Apr-87	06-Jun-87	26-Feb-87	20		1561			
268	87-KPLG-398-FA	MADISON	3.00			MONTHLY	10-Apr-87	21-Apr-87	06-Jun-87	26-Feb-87	20		1561			
269	84-KPLG-378-FA	MAHASKA	2.00			MONTHLY	07-Sep-84	03-Oct-84	01-Dec-84		20		190			
270	84-KPLE- 15-FA	MANCHESTER	3.00			MONTHLY	11-Jan-84	18-Jan-84	05-Mar-84		20		-			

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325	84-KPLE-513-FA	OLPE	3.00			MONTHLY	16-Nov-84	21-Nov-84	20-Dec-84		20		312			
326	87-KPLG-253-FA	OLPE	3.00			MONTHLY	08-Dec-86	17-Dec-86	01-Feb-87	29-Oct-86	20		321			
327	87-KPLG-488-FA	OSAMATOMIE	5.0/4.0/3.0			MONTHLY	19-Jun-87		60 DAYS	16-Apr-87	20		3361	not up-date		
328	88-UTDT-166-FA	OSAMATOMIE	5.0/4.0			SEMI-ANNLY 1,7	02-Oct-87	02-Dec-87	05-Dec-87	11-Jun-87	10		3367			
329	84-KPLE-312-FA	OSKALDOSA	3.00			MONTHLY	07-Aug-84	22-Aug-84	01-Oct-84		20		776			
330	88-KPLG-133-FA	OTTAWA	5.0 & 1.0			MONTHLY	27-Oct-87		60 DAYS	25-Aug-87	20		2870-87			
331	87-KPLG-207-FA	OVERBROOK	5.0/4.0/3.0			MONTHLY	17-Nov-86		60 DAYS	02-Oct-86	20 (?)	EFF DATE	138	SET FOR HEARING		
332	87-KPLE-208-FA	OVERBROOK	3.00			MONTHLY	17-Nov-86		60 DAYS	02-Oct-86	20 (?)	EFF DATE	138	SET FOR HEARING		
333	84-GSCG-448-FA	OVERLAND PARK	3.00			MONTHLY	16-Oct-84	24-Oct-84	01-Jan-85		20		6F936-C			
334	84-GSCG- 59-FA	OVERLAND PARK	3.50			MONTHLY	08-Feb-84	22-Feb-84	16-Mar-84		20	ENTITIES 1%	6F-936B			
335	83-KCPE-303-FA	OVERLAND PARK	4.00			MONTHLY	14-Oct-83	20-Oct-83	01-Jan-84		10	FED, ST, CITY				
336	84-KCPE- 60-FA	OVERLAND PARK	3.50			MONTHLY	08-Feb-84	22-Feb-84	16-Mar-84		20	FED, ST, CITY	SLF-1113-B			
337	85-KCPE-340-FA	OVERLAND PARK	3.00			MONTHLY	26-Jul-85	31-Jul-85	01-Nov-85		20	FED, ST, CITY	SLF 1113C SEE 84-KCPE-60			
338	84-SWBT-534-FA	OVERLAND PARK	3.00			MONTHLY	29-Nov-84	07-Dec-84	01-Jan-85		3		TF-932,C (SEE SWBT-78)			
339	84-SWBT- 78-FA	OVERLAND PARK	3.50			BI-MONTHLY	16-Feb-84	22-Feb-84	01-Apr-84		4		TF-932B			
340	84-UNIG- 53-FA	OVERLAND PARK	3.50			MONTHLY	24-Jan-84	22-Feb-84	27-Jan-84		20	ENTITIES 1%	6F-937C			
341	84-UNIG-442-FA	OVERLAND PARK	3.00			MONTHLY	12-Oct-84	24-Oct-84	01-Jan-85		20		6F937-D			
342	87-KPLG-468-FA	OXFORD	5.00			MONTHLY	06-Jun-87		60 DAYS	19-Feb-87	20		164	not up-date		
343	85-KNNG-124-FA	PALCO	2.00			SEMI-ANNLY	11-Mar-85	13-Dec-85	07-Apr-85	15-Jan-85	20	ALL BUT RESID.	177			
344	88-KPLG- 6-FA	PAOLA	3.0 & 1.0			MONTHLY	06-Jul-87	15-Jul-87	01-Jul-87	---	--		2455	AMENDED RATE		
345	86-CNTE-181-FA	PARADISE	3.00			SEMI-ANNLY	22-Apr-86	30-Apr-86	01-Jun-86	06-Feb-86	20		86			
346	87-MDWE-259-FA	PARK	2.00			MONTHLY	12-Dec-86	17-Dec-86	08-Feb-87	08-Oct-86	20		63			
347	87-KPLE-284-FA	PARTRIDGE	3.00			MONTHLY	07-Jan-87	20-Jan-87	05-Mar-87	13-Dec-86	20		61			
348	84-KPLE-242-FA	PAXICO	3.00			MONTHLY	22-Jun-84	11-Jul-84	01-Sep-84		20		127			
349	85-KPLE-305-FA	PERRY	3.00			MONTHLY	10-Jul-85	17-Jul-85	10-Aug-85	13-Jun-85	20		619			
350	87-CYVE-328-FA	PERU	3.00			SEMI-ANNLY 2, 8	04-Feb-87	18-Feb-87	31-Jul-86	09-Jul-86	10	CITY, ST., FED.	242 (CO. TO COL. 02/87)			
351	87-KNNG-296-FA	PHILLIPSBURG	1.30			SEMI-ANNLY 9, 3	14-Jan-87	20-Jan-87	03-Jan-87	02-Oct-86	20		1161			
352	84-GSCG-279-FA	PITTSBURG	5.0/ 1.0			MONTHLY	13-Jul-84	ORDER	10-Sep-84		20		S-651 (HEAR)11/1,3/4/85 TO DIST. CT.			
353	83-KG&E-292-FA	PITTSBURG	3.00			MONTHLY	19-Sep-83	28-Sep-83	10-Nov-83		20					
354	84-SWBT- 18-FA	PITTSBURG	3.00	\$60,000		ANNUALLY, MAR. 15	10-Jan-84	22-Feb-84	01-Jan-84		5		5636			
355	85-PNTG-369-FA	PLAINS	3.00			MONTHLY	16-Aug-85	30-Aug-85	05-Oct-85	MAY-85	10		479			
356	87-CNTE-112-FA	PLAINVILLE	4.00			SEMI-ANNLY	11-Sep-86	24-Sep-86	01-Jan-87	26-Jun-86	20		S-126			
357	87-KPLE-23 -FA	PLEVNA	3.00			MONTHLY	10-Jul-86	13-Aug-86	07-Sep-86	26-May-86	20		105			
358	87-KPLG-366-FA	POTWIN	5.00			MONTHLY	13-Mar-87		08-Jun-87	07-Feb-87	20		585			
359	88-KPLE- 58-FA	POWHATTEN	3.00			MONTHLY	12-Aug-87	26-Aug-87	26-Oct-87	30-Jun-87	20		70			
360	84-KPLG-458-FA	PRATT	2.00			MONTHLY	18-Oct-84	24-Oct-84	01-Dec-84		20		8424			
361	88-KPLE-251-FA	PRESTON	3.00			MONTHLY	25-Jan-88	11-Feb-88	10-Apr-88	21-Dec-87	20		156			
362	85-KPLG- 73-FA	PRETTY PRAIRIE	2.00			MONTHLY	07-Feb-85	20-Feb-85	01-Apr-85	01-Nov-84	20		158			
363	86-KPLE-218-FA	RAMONA	3.00			MONTHLY	12-May-86	21-May-86	01-Jul-86	20-Mar-86	20		168			
364	88-CNTE- 57-FA	RANDALL	3.00			SEMI-ANNLY	12-Aug-87	26-Aug-87	07-Oct-87	14-May-87	20		120			
365	84-KPLE-159-FA	READING	3.00			MONTHLY	10-Apr-84	25-Apr-84	15-May-84		20		597			
366	87-CNTE-477-FA	REPUBLIC	3.00			SEMI-ANNLY	15-Jun-87	15-Jul-87	30-Jul-87	16-Apr-87	20		144			
367	87-MDWE-168-FA	REXFORD	3.00			MONTHLY	20-Oct-86	05-Nov-86	08-Dec-86	06-Aug-86	20		150			
368	86-KCPE-244-FA	RICHMOND	5.00			MONTHLY	03-Jun-86		07-Jul-86	06-Mar-86	20	CH, SCH, GOV, RESALE	226	SET FOR HEARING		
369	85-KPLE-483-FA	RILEY	3.00			MONTHLY	08-Nov-85	27-Nov-85	01-Jan-86	19-Sep-85	20		970			
370	83-SWBT-298-FA	ROSE HILL			\$.35/MO/STA.	ANNUALLY	13-Oct-83	22-Nov-84	01-Jan-84		5					
371	84-EPDE-164-FA	ROSELAND	2.00			MONTHLY	18-Apr-84	25-Apr-84	21-May-84		20	SCHOOL, CHURCH	16			
372	85-GSCG-255-FA	ROSELAND	3.00			SEMI-ANNLY 2, 8	21-May-85	18-Jun-85	07-Sep-85	03-May-85	20					
373	83-KPLE-293-FA	ROSSVILLE	3.00			MONTHLY	20-Sep-83	28-Sep-83	01-Sep-83		20		484			
374	83-KPLG-287-FA	ROSSVILLE	2.00			MONTHLY	29-Aug-83	12-Dec-83	01-Sep-83		20	500MCF COM/IND	485	DEC. 22, 83		
375	88-KPLE-278-FA	ROZEL	3.00			MONTHLY	12-Feb-88		60 DAYS	07-Jan-87	20		382			
376	87-MDWE-244-FA	RUSSELL SPRINGS	2.00			MONTHLY	05-Dec-86	17-Dec-86	01-Feb-87	25-Sep-86	20		66			
377	86-KPLE-174-FA	SALINA	3.00			MONTHLY	10-Apr-86	30-Apr-86	01-Jun-86	01-Mar-86	20		86-9125			
378	86-KPLG-172-FA	SALINA	3.00			MONTHLY	10-Apr-86	30-Apr-86	01-Jun-86	01-Mar-86	20		86-9126			

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RTP/FA, J/FRANDBAS

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271	87-KPLG-222-FA	MANHATTAN	3.00			MONTHLY	20-Nov-86	03-Dec-86	01-Jan-87	14-Oct-86	20		4366			
272	87-KPLG-221-FA	MANHATTAN	3.00			MONTHLY	20-Nov-86	03-Dec-86	01-Jan-87	14-Oct-86	20		4366			
273	85-KPLE-117-FA	MAPLE HILL	3.00			MONTHLY	07-Mar-85	20-Mar-85	01-May-85	24-Jan-85	20		85-1			
274	85-GRLG-299-FA	MARION	1.00			SEMI-ANNUALLY	03-Jul-85	17-Jul-85	17-Aug-85	25-May-85	10		1012			
275	85-KPLG-121-FA	MARQUETTE	2.00			MONTHLY	08-Mar-85	20-Mar-85	08-Jun-85	30-Jan-85	20		447			
276	85-KPLE-120-FA	MARQUETTE	3.00			MONTHLY	08-Mar-85	20-Mar-85	08-Jun-85	30-Jan-85	20		446			
277	87-KPLE-64 -FA	MARYSVILLE	3.00			MONTHLY	14-Aug-86	27-Aug-86	10-Oct-86	19-Jun-86	20	10 YR. REVIEW	1289	NO INCREASE @ 10 YR.		
278	87-KPLG-65 -FA	MARYSVILLE	2.00			MONTHLY	14-Aug-86	27-Aug-86	10-Oct-86	19-Jun-86	20	10 YR. REVIEW	1288	NO INCREASE @ 10 YR.		
279	84-KPLE-113-FA	MAYETTA	3.00			MONTHLY	16-Mar-84	30-Mar-84	01-Jun-84		20		176			
280	84-PNTG-309-FA	MEADE	3.00			SEMI-ANNLY	20-Jul-84	22-Aug-84	02-Sep-84		10		684			
281	88-KPLG- 86-FA	MEDICINE LODGE	3.00			MONTHLY	08-Sep-87	07-Oct-87	31-Aug-87	31-Jul-87	20		694			
282	86-MDWE-219-FA	MENLO	2.00			MONTHLY	12-May-86	21-May-86	05-Jul-86	06-Mar-86	20		51	(5-5-2006)		
283	86-KPLE-169-FA	MERIDEN	3.00			MONTHLY	11-Apr-86	30-Apr-86	16-May-86	27-Feb-86	20		15-202			
284	83-KPLE-300-FA	MILFORD	3.00			MONTHLY	20-Oct-83	01-Nov-83	01-Nov-83		20		83-4			
285	84-EPDE-163-FA	MINERAL	4.00			MONTHLY	12-Apr-84	25-Apr-84	14-May-84		20	SCHOOL, CHURCH	134			
286	86-KCPE-78 -FA	MISSION	4.00			MONTHLY	04-Mar-86	02-Apr-86	12-Apr-86	25-Dec-85	20		676			
287	87-KCPE-28 -FA	MISSION	-			-	21-Jul-86	13-Aug-86	-	11-Jun-86	-	CH, SCH, GOV, RESALE	686	(SEE 86-KCPE-78-FA)		
288	86-KPLG-170-FA	MISSION	4.0/1.0			MONTHLY	24-Mar-86	30-Apr-86	26-Apr-86	-	17		628/402	(3-9-2003)		
289	84-PNTG-517-FA	MONTEZUMA	3.00			SEMI-ANNLY	19-Nov-84	07-Dec-84	05-Jan-85		10		292			
290	85-KPLE-536-FA	MORGANVILLE	3.00			MONTHLY	10-Dec-85	13-Dec-85	15-Jan-86	31-Oct-85	20		157			
291	85-KPLG-537-FA	MORGANVILLE	2.00			MONTHLY	10-Dec-85	13-Dec-85	15-Jan-86	31-Oct-85	20		156			
292	87-MDWE-363-FA	MORLAND	3.00			MONTHLY	06-Mar-87	11-Mar-87	03-May-87	01-Jan-87	20		87-101	(4-30-2007 RENEWAL)		\$2,900
293	84-PNTG-475-FA	MOSCOW	3.00			SEMI-ANNLY	26-Oct-84	07-Nov-84	14-Dec-84		10		84-2			
294	84-UNIG-154-FA	MOUND VALLEY	3.00			SEMI-ANNLY	13-Apr-84	25-Apr-84	03-Jun-84		20		198			
295	87-KPLG-332-FA	MOUNT HOPE	5.0/4.0/3.0		(1 YR. PHASE)	MONTHLY	06-Feb-87	18-Feb-87	04-May-87	01-Jan-87	20		87-1-6			
296	83-SWBT-331-FA	MOUNT HOPE		\$ 100		ANNUALLY	03-Nov-83	09-Dec-83	01-Jan-84		5		83-10-4			
297	84-KPLE-321-FA	MOUNT VALLEY	3.00			MONTHLY	10-Aug-84	22-Aug-84	07-Aug-84		20		199			
298	87-KPLG-492-FA	MULVANE	5.00			MONTHLY	05-May-87		31-Dec-86	27-Nov-86	20	5 YR. REVIEW	806			
299	83-SWBT-262-FA	MULVANE			\$5,000	QUARTERLY	16-Aug-83	20-Sep-83	07-Oct-83		5	10 % limit/INC.	8-1-83	\$1,050 1st		
300	84-KPLG-550-FA	MUNDEN	2.00			MONTHLY	06-Dec-84	19-Dec-84	01-Feb-85		20		127			
301	86-KPLG-230-FA	MUSEOTAH	3.00			MONTHLY	20-May-86	04-Jun-86	12-Aug-86	07-Apr-86	20		117			
302	85-CNTW-530-FA	McCRACKEN	0.00			--	05-Dec-85	13-Dec-85	17-Jan-86	29-Aug-85	20		225			
303	85-CNTE-531-FA	McCRACKEN	2.00			SEMI-ANNLY	05-Dec-85	13-Dec-85	17-Jan-86	29-Aug-85	20		224			
304	87-CNTE-219-FA	McCRACKEN	-			-	18-Nov-86	03-Dec-86	-	-	-		225	SEE 85-CNTW-530-FA?		
305	86-MDWE-225-FA	McDONALD	3.00			MONTHLY	15-May-86	21-May-86	12-Jul-86	20-Feb-86	20		122			
306	84-KPLE-551-FA	McFARLAND	3.00			MONTHLY	06-Dec-84	19-Dec-84	15-Feb-85		20		172			
307	84-KPLE-191-FA	McLOUTH	3.00			MONTHLY	10-Apr-84	17-May-84	01-Aug-84		20		334			
308	84-KPLG-124-FA	McPHERSON	2.00			MONTHLY	29-Mar-84	11-Apr-84	24-Feb-84		5		2164			
309	84-KPLG-549-FA	NARKA	2.00			MONTHLY	06-Dec-84	19-Dec-84	01-Feb-85		20		103			
310	87-SWBT-348-FA	NEODESHA	1.0/2.0/3	\$250 (3 MONTHS)		ANNUALLY, 2	23-Feb-87	11-Mar-87	01-Jan-87	08-Jan-87	20		1281			
311	88-GRLG-147-FA	NESS CITY	4.00			SEMI-ANNLY	30-Oct-87		04-Nov-87	27-Aug-87	20		579		WAS \$450	18,000
312	85-KPLE-347-FA	NETAWAKA	3.00			MONTHLY	08-Aug-85	14-Aug-85	26-Aug-85	27-Jun-85	20		635			
313	86-KPLG-208-FA	NETAWAKA	3.00			MONTHLY	09-May-86	21-May-86	02-Jun-86	31-Mar-86	20		645			
314	85-KPLE- 93-FA	NEW CAMBRIA	3.00			MONTHLY	26-Feb-85	08-Mar-85	05-Dec-86	10-Jan-85	20		130			
315	83-KG&E-290-FA	NEWTON	3.50			MONTHLY	05-Aug-83	28-Sep-83	01-Sep-83		20			REVIEW SYR		
316	87-KPLG-175-FA	NEWTON	5.0/4.5			MONTHLY	23-Oct-86		01-Dec-86	06-Oct-86	20		3845			
317	86-AKAG-55 -FA	NICKERSON	1.00			SEMI-ANNLY	19-Feb-86	05-Mar-86	16-Mar-84	24-Jan-84	20		680	SYR. REVIEW		
318	84-KPLE-230-FA	NICKERSON	3.00			MONTHLY	20-Jun-84	27-Jun-84	02-Aug-84		20		610			
319	87-CYVE-204-FA	NIDTAZE	2.00			SEMI-ANNLY	12-Nov-86	03-Dec-86	02-Nov-86	09-Jul-86	20		150			
320	84-KG&E- 97-FA	NORTH NEWTON	3.50			MONTHLY	27-Feb-84	14-Mar-84	13-Apr-84		20		260			
321	87-KPLG-84 -FA	NORTH NEWTON	5.0/4.0			MONTHLY	28-Aug-86		09-Sep-86	25-Jul-86	20		296	SET FOR HEARING		
322	87-SWBT-453-FA	NORTON	3.00		CLASS OF SERV	ANNUALLY	01-Jun-87	17-Jun-87	01-Jul-87	13-Feb-87	5	5 YR. REVIEW	1283			\$6,969
323	84-KPLE-560-FA	NORTONVILLE	3.00			MONTHLY	13-Dec-84	19-Dec-84	01-Feb-85		20		4-208			
324	86-KPLE-193-FA	OAK HILL	3.00			MONTHLY	25-Apr-86	21-May-86	15-Jun-86	18-Mar-86	20		27			

WICHITA PUBLIC SCHOOLS
Unified School District No. 259
ADMINISTRATION BUILDING
428 South Broadway
WICHITA, KS 67202

*Kathryn Dysart
Intergovernmental and
Community Affairs
316-833-4135*

To: Members of the House Energy and Natural
Resources Committee
From: Kathryn Dysart, Wichita Public Schools
Date: February 24, 1988
Re: House Bill 2981

Mister Chairman and members of the Committee,

The bill before you (HB 2981) seeks to limit the disparity of assessment on classes of customers against which a city may impose a utility franchise fee. We contend that there is one class of customer -- public school districts -- against which no fee should be imposed.

It is our contention that a franchise fee which is paid by a consumer and passed through a utility company to a city is a *de facto* tax. It is, we assert, a sales tax on the purchase of electrical, gas, or telephone service.

KSA 79-3606 (c) prohibits such taxation:

all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly by a public or private elementary or secondary school or public or private nonprofit educational institution and used primarily by such school or institution for nonsectarian programs and activities provided or sponsored by such school or institution or in the erection, repair or enlargement of buildings to be used for such purposes.

Additionally, KSA 12-189 (a) and KSA 12-190 extend the reach of this provision to all countywide and city retailers' sales taxes.

... such tax shall be identical in its application, and exemptions therefrom, [emphasis added] to the Kansas retailers' sales tax act and all laws and administrative rules and regulations of the state department of revenue relating to the Kansas retailers' sales tax shall apply to such local

sales tax insofar as such laws and rules and regulations may be made applicable.

It is clear that the framers of the Constitution of the State of Kansas - and authors of subsequent amendments - did not intend to have public school districts taxed since they exempted school districts from state levied property taxes. Not to do so would, in fact, have created a system of double taxation.

School districts levying taxes upon citizens so that they may in turn pay other units of government which also levy taxes against the same citizens doesn't make any sense. Levying taxes against school districts who in turn come to the State and request state general fund revenues so the districts may pay their tax bills to the cities is even sillier. Moreover, as all students of good government know, every entity through which such taxes must pass incurs administrative costs which increase the expense to the ultimate payor - the people of the state.

We ask that you amend House Bill 2981 to exempt public school districts from the payment of utility franchise taxes. I have included for your reference a list of the franchise taxes paid by the Wichita Public Schools and two other school districts which I contacted. The fiscal notes to the districts are noted. This move would, of course, be revenue neutral to the state. It carries the ultimate advantage of allowing existing education funds to be used for their intended purpose: educating the children of Kansas.

Franchise Fees paid by Three School Districts in 1986-87

Service Purchased	Percentage charged	Tax paid
 Wichita Public Schools, USD 259		
Electric	5%	\$166,846.
Gas - fuel	5%	57,607.
Telephone	5%	32,703.
<hr/>		
Fiscal year total		\$257,156.
 Lawrence Public Schools, USD 497		
Electric	3%	\$ 10,806.
Gas - fuel	5%	11,166.
Telephone	3%	1,181.
<hr/>		
Fiscal year total		\$ 23,153.
 Dodge City Public Schools, USD 443 (estimated)		
Electric	5%	\$ 9,500.
Gas - fuel	5%	5,200.
Telephone	6%	1,000.
<hr/>		
Fiscal year total		\$ 15,700.

SUMMARY OF TESTIMONY BEFORE THE KANSAS CORPORATION COMMISSION
KANSAS CITY KANSAS POSITION ON ECONOMIC DEVELOPMENT
CONSIDERATIONS IN FRANCHISE TAX SETTING
TESTIMONY OF DENNIS HAYS
Presented October 14, 1987

Dennis Hays, Deputy City Administrator, testified that the City Council gave directions in the franchise negotiations between the City and the gas companies. The City Council said that any franchise granted should achieve two primary purposes for the citizens of the community: (1) a good and reliable gas distribution system must be assured; and (2) the Kansas City, Kansas consumer should be able to purchase gas at a reasonable price given market conditions.

Mr. Hays testified that the Council had concern about maintaining a competitive environment to lure economic development prospects to the City, and wished to maintain competitive utility rates for industry. For approximately 40 years, until 1984, the City's franchise tax was 5% on domestic and 0% on industrial sales, compared with Kansas City, Missouri's rates of 9% and 10%. However, in this national economy, Mr. Hays testified, we must also compare our rates with other cities in the metropolitan area, and in the nation, so that the overall utility rate does not discourage a company from locating or remaining in the City. Kansas City, Kansas' economy is based in large part on industrial development, and in order to protect all our citizens, including residential citizens, we must maintain a strong industrial base.

Mr. Hays testified to the City's gradualism approach to the increase in industrial gas franchise fees. He said that the Council wished to increase industrial gas franchise fees above the 0% level which was maintained for several decades, and above the 1% level which was in place from 1984 to 1986, but did not wish to do so all at once. In order to maintain a competitive environment for economic development purposes and in order to minimize the impact on industry in any single year, an incremental approach of increasing industrial user gas franchise taxes over a 3-year period was determined prudent and reasonable by the Council.

The City has different franchise fees for industrial

versus domestic customers for several reasons. There is greater disruption at the streets and rights of ways in the distribution of residential product than that of supply industrial users. In fact, the industrial users testified to the KCC that the disruption percentage is closer to the 5%/1% differential that the City had in place from 1984 to 1986, than to the 5%/3% differential now in place. Also, the Council did not want to raise the industrial fee to such a level that economic development would be placed at a competitive disadvantage.

A number of industrial users appeared before the Council expressing concern over any increase in industrial franchise fees. Mr. Hays testified that some of the users presented specific data on the impact upon their operation and product of each percent of increase in the industrial fees.

There was evidence before the KCC by KCC staff witness Robert Elliott on the 2% differential between industrial and residential rates. He testified that staff's opinion had been that a 2% differential between domestic and industrial rates should not be exceeded to avoid the possibility of undue discrimination, but that this opinion was not a formal Commission policy. He further testified that the 2% differential had no analytical or financial basis. He further testified that the suggestion by the industrial customers that a cost based differential is approximately 5% residential /1% industrial, that the 2% differential should be re-examined.



DEPARTMENT OF LAW
OFFICE OF CITY ATTORNEY
CITY HALL — THIRTEENTH FLOOR
455 NORTH MAIN STREET
WICHITA, KANSAS 67202 - 1635
(316) 268-4681

February 24, 1988

The Honorable Dennis J. Spaniol
Chairman, House Energy and Natural
Resources Committee
Statehouse
Topeka, Kansas 66612

RE: House Bill 2981
Franchise Fees

Dear Representative Spaniol:

The City of Wichita would like to appear in opposition to HB 2981. We suggest that bill is unnecessary, an impediment to economic development initiatives, and an interference with the rights of cities to govern themselves.

The proposed 2% differential limitation between classes of consumers does not affect any current franchise fees paid to the City of Wichita. All franchises now are based upon the same percentage of gross receipts of the utility for all sales. In the past, however, the City of Wichita has differentiated between classes of consumers in some franchises. We want to preserve the right to use that device in the future if found to be in the best interest of the City and its consumers.

It is important to cities to have tools to encourage economic development by providing certain incentives to business or industry. It may also be necessary in the future to take into consideration certain bulk users who do not extensively use rights-of-way. While no specific plans are on the horizon and we are limited by our current negotiated franchise agreements, it is important that cities maintain control over franchise fees to have flexibility.

The City of Wichita particularly opposes the placement of any portion of the Franchise Act under the jurisdiction of the Kansas Corporation Commission as is proposed by Section 6. First, it seems an awkward device to place only one portion of this extensive act under that control. Any such move is seen

Honorable Dennis J. Spaniol
February 24, 1988
Page 2

as a serious erosion of the traditional power of cities, however, and creates a precedent that forebodes ill for the future. Under the framework of K.S.A. 12-2001, franchise authority resides in the elected local officials and not a state agency. That should not change.

The franchise powers are currently exercised by local elected officials, representing the interests of the local electorate. It is these local officials who are in a position to best know the circumstances and needs of the community as to revenue, use of right-of-ways, economic development, and regulation of local utilities. This is consistent with the philosophy of local governance set forth in the constitutional provision on Home Rule.


Ultimately, of course, the citizens of the municipality have the final voice on a franchise ordinance through their right of petition and popular vote as set forth in the current franchise act. This should be a forceful answer to the concerns that may underlie the proposal in HB 2981.

The primary concern of the City of Wichita with HB 2981 and similar bills is the potential erosion of the City's financial base. The franchise fees paid by the utilities is a significant component of the revenue source for Wichita as well as other cities. As cities share less and less in the revenues available to the State and federal governments, it is imperative that traditional sources be protected. Any present or future change in the franchise law could seriously impact the ability of cities to utilize their own revenue sources. Franchise fees will provide \$18 million in revenue for the 1988 Wichita budget. This is equivalent to about 18 mills or 52% of the current annual mill levy (34.639). Any potential reduction will adversely impact property tax levy requirements and is cause for alarm.

The Committee is respectfully urged to reject any attempt to change the Franchise Act that has served the citizens of this State well for decades. The City of Wichita expresses its strong opposition to HB 2981.

Very truly yours,

Thomas R. Powell, City Attorney


Joe Allen Lang,
Assistant City Attorney

TRP:JAL:dks



League of Kansas Municipalities

PUBLISHERS OF KANSAS GOVERNMENT JOURNAL/112 WEST SEVENTH ST., TOPEKA, KANSAS 66603/AREA 913-354-9565

TO: Chairman Dennis Spaniol and Members,
House Committee on Energy and Natural Resources
FROM: David L. Corliss
League of Kansas Municipalities
DATE: February 24, 1988
RE: House Bill 2981; Restricting Franchise Tax Rates

I. INTRODUCTION

The League of Kansas Municipalities is opposed to HB 2981 as an encroachment upon the constitutional home rule powers of Kansas cities and as poor public policy limiting the economic development tools available to cities to attract job-creating industries and businesses. The intent of HB 2981 appears to be to limit the difference between classes of customers charged utility franchise taxes to 2%. The bill also gives the Kansas Corporation Commission authority to regulate this 2% cap on tax classifications. At the 1987 League of Kansas Municipalities Annual Convention the following Statement of Municipal Policy was adopted by the voting delegates:

Utility Franchises. The amount of utility franchise for compensation fees for charges levied by cities on private utilities operating within the city, including the allocation of charges to different classes of users, should be a matter of home rule and local determination and should not be restricted either by state law or by action of the Kansas Corporation Commission. Any exemptions from utility franchise fee and charges should be determined locally.

II. LEAGUE ARGUMENTS AGAINST HB 2981

A. Locally-elected City Governing Bodies Are the Proper Bodies For Determining the Amount and Allocation of Utility Franchise Taxes.

Under the Kansas Constitutional Home Rule Amendment, Article 12, Section 5, the cities of Kansas were granted broad powers by the people of Kansas to enact laws on matters of local affairs and government. The Home Rule Amendment recognizes the fact that problems and issues of an essentially local nature are best and most efficiently dealt with by locally-elected officials. It is difficult to find a matter of more local concern than the use of publicly-owned sidewalks, streets and alleys by private utilities. City officials are responsible for the construction and maintenance of the city rights-of-way that utilities use for the delivery and transmission of electric, gas and telephone services to city residents. Under present law, local taxpayers determine through the local democratic process how much utility users should pay in franchise compensation. It is in keeping with the clear intent of the Kansas Constitution and sound public policy to have locally-elected city officials determine the proper compensation for the utility's use of the public rights-of-way.

If proponents of HB 2981 believe it is in the consumer's best interest, this committee should note that city residents are protected against unreasonable franchise tax differentiations by K.S.A. 12-2001. That statute provides for a protest petition and election against franchise ordinances that the public may think unfair. The city residents are also protected by the electoral process under which they elect city officials who must negotiate franchise rates in a manner acceptable to the voters to whom they are directly accountable. Additionally, city residents may also bring legal challenges against the reasonableness of franchise ordinances.

B. The Use of Differential Franchise Tax Classes is Justified on Economic Establishing Classifications of Franchise Taxpayers Is a Proper Exercise of City Power to Provide for the General Welfare.

According to League records, only a small minority of Kansas cities presently have franchise tax rate differentials. The following is a non-exhaustive description of some city practices:

Several cities with gas franchise agreements with Gas Service Company have a 5% tax rate on gas for domestic purposes and a 1% tax rate on gas for industrial purposes (e.g. Holton, Leawood, Merriam, Minneapolis, South Hutchinson, Osborne and Roeland Park) The City of Goodland has a gas franchise agreement with Peoples Natural Gas providing for a 5% tax rate on residential service and a 2% on all other service. The City of Baxter Springs has a 5% tax rate, excluding churches with a cap of \$25.00 tax per month per customer's bill. The City of Shawnee is reducing its electric and gas franchise taxes so that in 1989 residential customers will not pay any tax and non-residential customers will pay 2%.

This diversity does not represent conflict or chaos, but instead represents the fact that locally-elected officials have chosen to meet their different local needs in different ways: some emphasizing economic development, some emphasizing the reduced public right-of-way used in servicing industry, and others subsidizing residential consumers. Despite the relatively small use of differential rates, the ability to offer a lower franchise tax rate to commercial and industrial users has been used as an important economic incentive to large energy consumers such as the General Motors Fairfax plant in Kansas City and Ark City Packing in Arkansas City--to provide two prominent examples.

The differential franchise tax rate is also justified on the basis that large bulk energy users typically use proportionately less of the city's right-of-way to receive electricity and gas from utilities than do residential consumers. This fact was documented in testimony prepared by General Motors at the KCC hearings on utility franchise agreement practices last October. Because large industrial consumers usually require less public right-of-way to provide gas in proportion to their large use, there is unrefuted empirical evidence that taxing industrial and domestic consumers the same can unfairly burden large industrial users. Providing a different franchise tax classification recognizes this economy of scale which favors large industrial users.

C. Drafting Questions and Practical Problems with HB 2981.

Although the amendments proposed in HB 2981 contain only three sentences, there are significant problems with each sentence.

Lines 110:113 provide:

(6) When establishing the formula to determine the amount of compensation or consideration under paragraph (5), if the city creates more than one class of consumers, the difference in the rate each such class is assessed shall not exceed 2%.

It is not clear from the wording of the amendment what the 2% is referring to. If a domestic rate is 3%, must the industrial rate be within 1% to 5%, or within 2% of 3%? If the "difference" in the rate each such class is assessed cannot exceed "2%", does this mean if one class is 5% each other class would be limited to 2% of the 5% difference or 2% of the entire gross receipts above or below 5%?

Lines 110:113 provide:

If a flat fee is imposed, the amount of such fee assessed against each class of consumers shall not result in one class paying an amount which is 2% greater than any other class.

Not only does this sentence carry with it the ambiguity of the above-noted "2%" terminology, it also raises questions as to what the 2% is to be applied against--i.e. individual consumers or classes of customers?

Lines 117:118 provides:

The provisions of this paragraph shall be subject to K.S.A. 66-101 and amendments thereto.

This statute relates only to electric public utilities. Also there is no mention of city franchising authority under K.S.A. 12-824 which is an alternative statutory means for cities to enter into franchise agreements with interurban railway companies or electric transmission companies.

Additional practical problems with HB 2981 exist, including: What affect does HB 2981 have on current agreements? Does the bill apply to current agreements, and if so, is it retroactively applicable against existing class differentiations? How does this bill affect the situation where the city receives free street lighting in exchange for the granting of the franchise? Is a city itself a class of customers under this bill? How does this bill affect cities such as Baxter Springs which exempt churches from the franchise tax? Are churches customers under this bill? As the above demonstrates, there are significant practical problems and questions of drafting that need to be addressed in HB 2981.

The Municipal Utility Franchise

To appreciate the important public policy implications underlying the League's opposition to HB 2981, it is necessary to understand the franchise relationship between cities and utilities. When a utility seeks to place a pipeline or run a transmission line across private property, the utility must either purchase or condemn an easement. Within city limits, frequently the most logical and efficient place for a utility to run a pipeline or an electric or telephone wire is along city-owned property in the form of city streets or other public property. Recognizing that the use of public right-of-way is a necessity for the efficient delivery of utility services, cities and utilities enter into agreements that grant a utility access to virtually all public right-of-way thereby avoiding the costs and inefficiencies that would result if utilities had to negotiate over every square foot of public property.

City-utility franchise agreements commonly detail the access rights of the utility, maintenance responsibilities, liability and indemnification and other provisions which protect the public's investment in its property and also allow for the efficient use of the property by the utility. An example of an important franchise agreement provision concerns the right of utilities to make excavations and cuts in city streets in order to maintain their transmission system. Because such utility cuts hasten the deterioration of streets, franchise tax compensation places the repair burden on the user of utility services, not on the city property taxpayer.

In the vast majority of franchise agreements, the utility pays for its use of public property by providing a percentage of its gross receipts to the city. In its ratemaking capacity, the Kansas Corporation Commission has determined that the franchise charge for the use of public right-of-way must be entirely passed on to ratepaying consumers--so in effect the city resident as a utility consumer (not as a taxpayer) pays for the utilities' use of the public right-of-way.

NORMAN R. SHERBERT
GENERAL MOTORS CORPORATION
COMMENTS BEFORE THE STATE
HOUSE COMMITTEE ON ENERGY & NATURAL RESOURCES
HOUSE BILL 2981, FRANCHISE TAX
FEBRUARY 4, 1988

I WAS ASKED TO TESTIFY AGAINST THIS BILL BY OTHER INTERESTED INDUSTRY MEMBERS AS AN INDUSTRY REPRESENTATIVE OF A COMPANY THAT RECENTLY DECIDED TO STAY IN KANSAS AND TO BUILD A \$1 BILLION SITE.

I AM NOT HERE TO SUGGEST THAT WE DECIDED TO REMAIN IN KANSAS BECAUSE OF THE FRANCHISE SYSTEM -- THAT WOULD BE RIDICULOUS. RATHER, I'D LIKE TO INDICATE THAT THIS ISSUE IS ONE OF HUNDREDS (MAYBE THOUSANDS) OF ELEMENTS THAT GO INTO THE DECISION FORMULA PROCESS.

THE WAY THE PRESENT LAW IS WRITTEN, IT ALLOWS A COMPANY SUCH AS GM TO SIT DOWN AND NEGOTIATE WITH A CITY SUCH AS KANSAS CITY TO ARRIVE AT THE BEST RATE. THIS IS NOT TO SAY WE'RE DOING THIS AT THE EXPENSE OF THE CITIZENS OR OTHER BUSINESSES, BUT RATHER TO ARRIVE AT A JUSTIFIED RATE BASED ON ACTUAL COSTS.

FRANCHISE TAX IS IMPOSED AS REIMBURSEMENT FOR THE USE OF STREETS AND RIGHTS-OF-WAY. THIS TAX SHOULD BE IMPOSED BASED UPON WHO USES MOST OF THE SERVICES, AGAIN ON AN ACTUAL COST BASIS -- NOT ON AN ARBITRARY 2% DIFFERENTIAL.

IN FACT LARGER USERS, SUCH AS GM, USE VERY LITTLE OF THE STREETS AND RIGHTS-OF-WAY AS COMPARED TO SMALLER USERS (RESIDENTIAL AREAS) WHEREIN THOUSANDS OF LINES MUST BE MAINTAINED AND SERVICED. THERE IS JUSTIFICATION FOR A DIFFERENTIAL -- WHICH COULD BE GREATER THAN 2% -- TO BE IMPOSED.

IN FACT, INDUSTRY EVIDENCE PRESENTED BEFORE THE KANSAS CORPORATION COMMISSION REVEALS THAT ON THE AVERAGE IT COST 9 TO 1 TO MAINTAIN AND SERVICE SMALLER USERS COMPARED TO LARGER USER.

KANSAS
ASSOCIATION



OF
SCHOOL
BOARDS



5401 S. W. 7th Avenue Topeka, Kansas 66606
913-273-3600

TESTIMONY ON H.B. 2981

by

Richard S. Funk, Assistant Executive Director
Kansas Association of School Boards

February 29, 1988

Mr. Chairman and members of the committee, we appreciate the opportunity to appear today on behalf of the 302 members of the Kansas Association of School Boards. KASB supports the provisions found in H.B. 2981.

The Kansas Association of School Boards long has had a policy that opposes one unit of government from imposing taxes upon another unit of government, i.e., local boards of education. Such is the case of franchise fees or taxes.

We support the concept found in H.B. 2981 that allows no more than a two percent differential between different classes of franchise fee payors. This provision would allow local boards of education to "bargain" down their franchise fee from the current level.

KASB also would ask the committee to consider amending into H.B. 2981 a provision that would exempt local boards of education from franchise fees. Thank you for your consideration.

(This attachment was received after minutes were approved.)

House Energy and Natural Resources Committee
Comments of Randy Burleson
HB 2981
Wednesday , Feb.24, 1988

Mr. Chairman and members of the committee my name is Randy Burleson and I am here representing The Empire District Electric Company in regards to HB 2981 and its effect on our communities.

Currently we have three agreements awaiting approval by the KCC. The delay with Galena, Baxter Springs, and Columbus is because they all three have a 5% franchise fee with a \$25.00 cap. The cap in these three communities result in some of our larger customers paying less then 3% which violates the 2% differential acceptable. Even though this arrangement may be considered by some as preferential treatment to large customers it has never caused a problem between the three communities or among the residential customers. These agreements have been in existence for a long time and at our meetings held with the city councils to renew the franchise for another 20 years there was no attempt to make any changes in the terms which would have eliminated or reduced the fee for large customers.

Since this issue doesn't seem to be causing any problems with our customers in Southeast Kansas we would like the committee to consider grandfathering existing franchise agreements. But, if a community is negotiating their initial franchise or attempt to make any changes in existing terms of an agreement during renewal proceedings then we would support the provisions outlined in the bill to become effective. This concept would help our particular case and we would appreciate your consideration of the attached amendment.

Thank you for the opportunity to address the committee.

(This attachment was received after minutes were approved.)

Proposed amendment to HB 2981

After line 116 after the word class, a new paragraph.

The provisions of this section apply to initial franchise negotiations and to franchise agreements that have expired. Except, if a renewed franchise agreement contains the same terms, conditions, and franchise tax amounts, then the percentage restrictions in this section do not apply.