Approved: Carl Dean Holmes
Date 3-8-95

MINUTES OF THE HOUSE COMMITTEE ON ENERGY AND NATURAL RESOURCES.

The meeting was called to order by Chairperson Carl Holmes on February 6, 1995 in Room 526-S of the Capitol.

All members were present except: Representative Kline - Excused

Committee staff present: Raney Gilliland, Legislative Research Department
Dennis Hodgins, Legislative Research Department
Mary Torrence, Revisor of Statutes
Shirley Wilds, Committee Secretary

Conferees appearing before the committee: James Haines - Western Resources
Don Low - KS Corporation Commission
Donald Stroup, Jr. - KS Municipal Utilities

Others attending: See attached list

Chairperson Holmes inquired if there were any bill requests. There being none he opened the meeting to a hearing.

Hearing on HB 2101:

James Haines. Mr. Haines referred to the booklet compiled by the KSA Chapter 66 Task Force in December, and furnished the Committee on January 17 (See Attachment #2 of January 17 Committee minutes). Mr. Haines noted the indication on Page 2, (line 66-128) that KCPL holds a neutral position with reference to the KCC discretion to put Construction Work in Progress (CWIP) in the rate base, if approved under siting acts, and those opposed are KMEA and KMU. He said that this particular change is the only one where there were basically two positions.

In explaining the dynamics of **HB 2101**, Mr. Haines referred to Lines 29 through 32, wherein the proposed change KSA 66-128 would give the KCC discretion to recognize in rate the value of construction work in progress for electric facilities which have been authorized by a siting permit. Mr. Haines emphasized discretion in that it would not mandate that the KCC recognize the value of the facilities in rate base; it would simply give the KCC the discretion to permit it.

Quoting from Regulatory Research Associates, Mr. Haines reported that Kansas is only one of eight states with a total statutory ban on rate recognition of the value of CWIP for electric generating facilities. He said there are several reasons that are commonly given for excluding the value of CWIP in rate base. He elaborated on six reasons that come to mind when not wanting to include the value of CWIP in rates:

1. Customers shouldn't have to start paying for a facility until some service is received. If a generating plant doesn't start producing kilowatt hours, then people shouldn't have to start paying for it.

On the surface, Mr. Haines asks how does this stack up with what is done in other parts of the economy. Do they wait until schools are finished before the payment of interest is begun on the bonds? (Same question would apply to roads, bridges, prisons, etc.) Mr. Haines said issuance of bonds is done before construction begins and payment of interest is started on the date the bonds are issued.

2. Customers shouldn't have to pay until it is proven that there is a need and its cost is prudent.

There is nothing in the proposed legislation that would prohibit the Commission at the time the facility is completed from undertaking whatever review of need of prudence was appropriate. More importantly, the way the proposed amendment is drafted a facility would have to have been approved under a siting act in order to be eligible for consideration in rates as CWIP. In order for a facility to get a siting permit one of the sitings that has to happen under KSA 66-1,162 is, "the electric utility shall proceed with the introduction of evidence of the necessity for the proposed electric generation facility or addition to an electric generation facility and of the reasonableness of the proposed location and size of the electric generation facility or addition to an electric generation facility. The burden of proof on any such matter shall be upon the electric utility and shall be established by a preponderance of the evidence." Before one of the utilities is started, in addition to any other consideration deemed a necessity, the Commission shall make determinations by 1) whether or not the electric generating capacity of the proposed facility (or addition) meets the energy needs and, 2) whether or not available electrical generating capacity exists within the state that is capable of being distributed economically; reliably; technically and environmentally.

3. Customers interest rate might be higher than a utility interest rate.

In some cases that is possibly true, but there may be offsetting benefits.

4. If the value of CWIP is not permitted to be recognized in rates, that would perhaps put some pressures on the utility company to make sure that its construction projects stay on schedule and on budget.

The Commission has the discretion, upon the completion of a facility, to undertake a prudence review of the cost and schedule of the need for that facility.

5. Using the term inter-generational equity, there shouldn't be one generation of customers paying for a facility that the next generation of customers who will use the service.

Our economic system does not permit a segregated generation climate wherein each generation pays for only what it uses. The infrastructure is continually built as needed and paid for; following generations then also benefit from its use. In essence, this is a logical form of continuity.

6. Discourage electric generating facilities from being built.

Mr. Haines suggests this appears to be the heart of putting the value of CWIP in rate base. He said it is no secret that the present prohibition in the statute materialized in the latter part of 1970 as a reaction to Wolf Creek. Prior to 1978, the KCC had the discretion through statute to put the value of CWIP into rate base. If that could be changed some people viewed that as being able to stop the construction of Wolf Creek. Mr. Haines conceded that a statute like this discourages the construction of new generating facilities. He said electricity is essential as we project into the Twenty-First Century, and posed the question to the Committee (as policy-makers), is it wise to deter construction of what arguably is the most fundamental, necessary component of the public infrastructure.

Mr. Haines furnished the Committee with data outlining the cost of building facilities using the CWIP ratebase as opposed to using no CWIP (with accompanying chart). (See Attachment #1.) He emphasized the example is merely symbolic (in an actual situation the numbers would be increased considerably). He illustrated the construction costs of a facility requiring five years for erection, comparing the costs with no CWIP in ratebase as opposed to CWIP in ratebase. (The reader is referred to the attachment on Page 2 for representative examples)

In explaining the purpose of the KSA Chapter 66 Task Force, Mr. Haines said when Chairperson Holmes approached him to chair the Task Force, he asked Mr. Haines and the Task Force members to study the statutes to determine Kansas' direction moving into the Twenty-First Century (in terms of the evolution going on in the utility industry). When studying the statutes, Chairperson Holmes was interested in ensuring that Kansas maintains a relevant set of regulatory statutes and that those statutes maintain a viable infrastructure. Mr. Haines reported it was with this perspective in mind he suggests this particular change. He added that he did not suggest this as a representative of Western Resources, since this particular change is to a degree irrelevant to them. He reasoned that when looking at what is happening in other states and Kansas, there is nothing to stop it. If the investors who develop the generating projects find Kansas' regulatory scheme to be "user unfriendly" (which would be the case with the present statutes), they will simply build them in a way that doesn't bring them under Kansas regulation. He asks that the statute be amended so that the KCC has the option to encourage the development of electric generating facilities, if and when the state determines that need.

Chairperson Holmes commended Mr. Haines and the Task Force members for their work this past summer and fall, and expressed his appreciation for the sincere study they put forth this past summer and fall.

Don Low. (See Attachment #2.) Mr. Low reported that the Kansas Corporation Commission does not support **HB 2101**, stating it would create an exception to the prohibition in the statute against including costs of utility facilities in rates until the facilities are in service.

Mr. Low said there is the primary concern about the fairness of ratepayers having to pay for something which is not yet used in providing service. Also there would be the problem to a facility not yet completed (as scheduled) or won't operate property when completed.

Secondly, utilities are compensated through an Allowance for Funds Used During Construction (AFUDC) for costs incurred during construction, generating a non-cash income which then translates into cash flow providing shareholders an investment return during construction (especially beneficial with large and/or lengthy construction projects).

Thirdly, it is argued by some that the total costs to ratepayers is less under this policy than allowing for CWIP in rate base. For instance, ratepayers are better off eventually paying carrying costs (which accrue at a 9% rate) than not having the use of funds currently which can be used to pay credit card balances accruing at an 18% interest rate.

Mr. Low concluded by stating that whether the utility has been reasonable and prudent in its planning and whether the KCC has approved of the project is irrelevant to the question of whether the ratepayers should pay for the project before its completion.

Louis Stroup, Jr. (See Attachment #3.) Stating that the Kansas Municipal Utilities, Inc. has 121 municipal electric systems (list attached), they have an interest in what happens on the retail level at the KCC, policies set by the Legislature and what happens at the wholesale level before the Federal Energy Regulatory Commission in Washington
D. C.

Mr. Stroup elaborated on a statement from attorney Charles F. Wheatley, Jr., Annapolis, Maryland. Mr. Wheatley has represented the Kansas cities in rate matters before a FERC for the past 30 years. Upon reviewing several points in his statement, Mr. Stroup concluded his remarks by stating it is his contention there is no reason to change current KCC policy in this particular area. CWIP is not the public interest nor is it in the best interest of customers. Additionally, on the wholesale level FERC does not allow CWIP except under certain circumstances. He stated that Mr. Wheatley is not aware that FERC has ever allowed CWIP under those circumstances.

At the conclusion of the hearing on **HB 2101**, and there being no further business to come before the Committee the Chair adjourned the meeting at 5:05 p.m.

The next meeting is scheduled for February 7, 1995.

ENERGY AND NATURAL RESOURCES COMMITTEE
GUEST LIST

DATE: February 6, 1995

NAME	REPRESENTING
Joe Dick	KCK BPU
PHILIP HURLEY	PATRICK J. HURLEY & CO.
J C Long	UtiliCorp United
Jim Haines	Western Resources
Don Low	KCC
Rich Strickley	Intern
Tom Bruno	Allen & Assoc.
[illegible]	Western Resources
Shirley Allen	SWBT
John C. Bottenberg	Western Resource
Louis Stroup Jr.	Kansas Municipal Utilities
Michelle Peterson	Ks Gov Consulting
Mark Haefke	MSW Intern
Mary Jane Stattelman	KS Farm Bureau
Troy Burr	Ks Farm Bureau
Alan Holmes	Division of Budget
Rebecca R[illegible]	Midwest Energy
Bill Craven	KNRC / Sierra
STEVE KEARNEY	KINJ L.C.
Bill Bider	KDHE

No CWIP In Ratebase

	Expenditure	AFUDC ~~AFDUC~~ @ 10%	CWIP	Ratebase	Depreciation	Return @ 10%	Revenue Requirement
Year 1	$20,000,000	$1,000,000	$21,000,000				
Year 2	20,000,000	3,100,000	44,100,000				
Year 3	20,000,000	5,410,000	69,510,000				
Year 4	20,000,000	7,951,000	97,461,000				
Year 5	20,000,000	10,746,000	128,207,000				
Year 6				121,797,000	6,410,000	12,500,000	18,911,000
Year 7				115,386,000	6,410,000	11,859,000	18,270,000
Year 8				108,976,000	6,410,000	11,218,000	17,628,000
Year 9				102,566,000	6,410,000	10,577,000	16,987,000
Year 10				96,155,000	6,410,000	9,936,000	16,346,000
Year 11				89,745,000	6,410,000	9,295,000	15,705,000
Year 12				83,335,000	6,410,000	8,654,000	15,064,000
Year 13				76,924,000	6,410,000	8,013,000	14,423,000
Year 14				70,514,000	6,410,000	7,372,000	13,782,000
Year 15				64,104,000	6,410,000	6,731,000	13,141,000
Year 16				57,693,000	6,410,000	6,090,000	12,500,000
Year 17				51,283,000	6,410,000	5,449,000	11,859,000
Year 18				44,872,000	6,410,000	4,808,000	11,218,000
Year 19				38,462,000	6,410,000	4,167,000	10,577,000
Year 20				32,052,000	6,410,000	3,526,000	9,936,000
Year 21				25,641,000	6,410,000	2,885,000	9,295,000
Year 22				19,231,000	6,410,000	2,244,000	8,654,000
Year 23				12,821,000	6,410,000	1,603,000	8,013,000
Year 24				6,410,000	6,410,000	962,000	7,372,000
Year 25				0	6,410,000	321,000	6,731,000
Total							256,412,000

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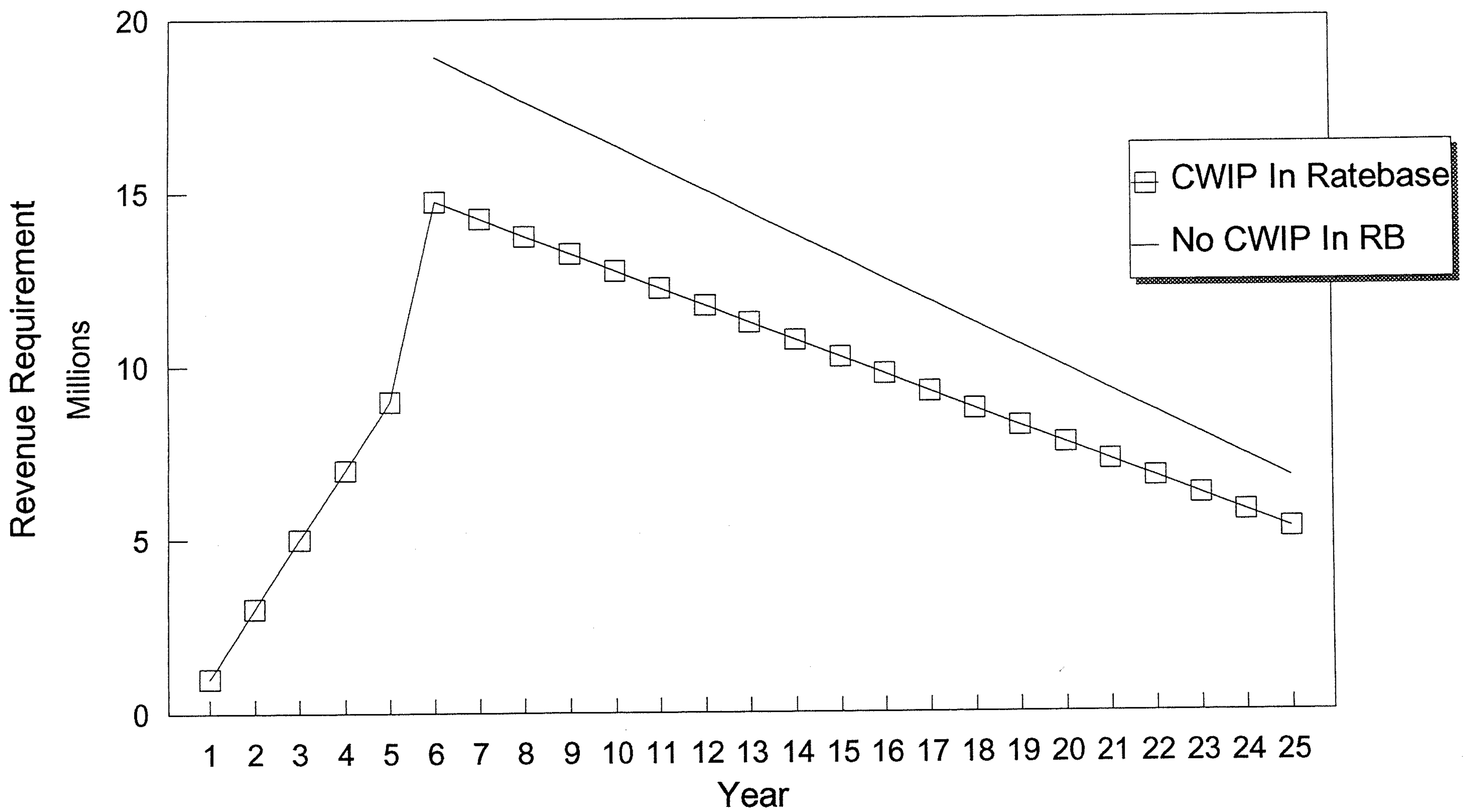
Attachment #1

CWIP In Ratebase

	Expenditure	AFDUC @ 0%	Ratebase	Depreciation	Return @ 10%	Revenue Requirement
Year 1	$20,000,000		$20,000,000		$1,000,000	$1,000,000
Year 2	20,000,000		40,000,000		3,000,000	3,000,000
Year 3	20,000,000		60,000,000		5,000,000	5,000,000
Year 4	20,000,000		80,000,000		7,000,000	7,000,000
Year 5	20,000,000		100,000,000		9,000,000	9,000,000
Year 6			95,000,000	5,000,000	9,750,000	14,750,000
Year 7			90,000,000	5,000,000	9,250,000	14,250,000
Year 8			85,000,000	5,000,000	8,750,000	13,750,000
Year 9			80,000,000	5,000,000	8,250,000	13,250,000
Year 10			75,000,000	5,000,000	7,750,000	12,750,000
Year 11			70,000,000	5,000,000	7,250,000	12,250,000
Year 12			65,000,000	5,000,000	6,750,000	11,750,000
Year 13			60,000,000	5,000,000	6,250,000	11,250,000
Year 14			55,000,000	5,000,000	5,750,000	10,750,000
Year 15			50,000,000	5,000,000	5,250,000	10,250,000
Year 16			45,000,000	5,000,000	4,750,000	9,750,000
Year 17			40,000,000	5,000,000	4,250,000	9,250,000
Year 18			35,000,000	5,000,000	3,750,000	8,750,000
Year 19			30,000,000	5,000,000	3,250,000	8,250,000
Year 20			25,000,000	5,000,000	2,750,000	7,750,000
Year 21			20,000,000	5,000,000	2,250,000	7,250,000
Year 22			15,000,000	5,000,000	1,750,000	6,750,000
Year 23			10,000,000	5,000,000	1,250,000	6,250,000
Year 24			5,000,000	5,000,000	750,000	5,750,000
Year 25			0	5,000,000	250,000	5,250,000
Total						225,000,000

Treatment of CWIP



$100,000,000 facility; $20,000,000 per year for 5 years
5 year construction period; 25 year operating life; 10% interest

1-3

BEFORE THE HOUSE ENERGY AND NATURAL RESOURCES COMMITTEE
Presentation Of The
KANSAS CORPORATION COMMISSION ON
HB 2101

The Commission does not support this bill. It would create an exception to the prohibition in K.S.A. 66-128 against including costs of utility facilities in rates until the facilities are in service. The proposed exception for facilities subject to a siting process is not appropriate since KCC approval has no bearing on the reasons for the general prohibition.

K.S.A. 66-128 reflects a policy, common to most, if not all, states, that ratepayers should not pay for facilities until they actually are "used and useful" or "used and required to be used" in providing service. This general policy applies not only to "excess capacity" but also to facilities which are still being built (construction work in progress - CWIP) so that they are prohibited from being included in rate base.[1] There are several reasons for the policy.

First, there is the primary concern about the fairness of ratepayers having to pay for something which is not yet used in providing service. This equity concern is reinforced by the practical problem that the facilities may not be completed as scheduled or won't operate properly when completed.

Second, utilities are compensated for its carrying costs incurred during the construction of the project through an "Allowance for Funds Used During Construction", or AFUDC, which is added to rate base after the facility goes into service. AFUDC generates non-cash income for the utility during construction which translates into cash flow once the investment is included in rate base. This mechanism provides shareholders with a return on investment during construction and is especially beneficial with regard to large and/or lengthy construction projects.

Third, it is argued by many, if not most observers, that the total costs to ratepayers is less under this policy than allowing for CWIP in rate base. Although AFUDC adds to the total cost of the facility, the accrual rate is arguably lower than most customers' "cost of money" -

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[1] As discussed below, the current statute does allow "short term" projects - those which are commenced and completed within one year - to be reflected in rates at the KCC's discretion. The generation and transmission facilities subject to siting act approval would most likely not fall under this exception.

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Attachment #2

depending how that is measured. For instance, ratepayers are better off eventually paying carrying costs which accrue at a 9% rate than not having the use of funds currently which can be used to pay credit card balances accruing at a 18% interest rate.

Thus, the policy reasons for excluding CWIP from rate base are concerned with issues of timing and ratepayer impact. Even if there were reasons to question the soundness of that policy, this bill is not appropriate because the proposed exception has no relationship to the basis for the policy. Whether the utility has been reasonable and prudent in its planning and whether the KCC has approved of the project is really irrelevant to the question of whether the ratepayers should pay for the project before it is completed. The proposed exception created by this bill for facilities subject to siting approval would consequently be completely arbitrary.

. . . . .

The question may arise whether the KCC should have discretion to include CWIP in rate base in individual circumstances rather than having a general statutory prohibition. That depends on whether the legislature believes that there may be situations where inclusion of CWIP is warranted and wishes to provide that discretion to the Commission. I should note that the legislature has previously addressed this issue. In 1978, this statute was amended to clarify that CWIP could not be considered to be used and required to be used, unless it would be "completed in one year or less."[2] This discretion was further narrowed by the legislature in 1984 by the addition of the phrase "commenced and . . ." so that the only discretion now allowed is for projects that are commenced and completed within one year of the test year used in rate cases.

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[2] The Kansas Supreme Court has held that prior to that 1978 amendment, the KCC had the discretion to include any CWIP in rate base, even though the Commission had believed it could not legally do so. Kansas City Power & Light v. KCC, 224 K. 86 (1978)

TESTIMONY ON HB 2101
Before House Energy & Natural Resources Committee
February 6, 1995

Mr. Chairman, members of the Committee, I am Louis Stroup, Jr., executive director of Kansas Municipal Utilities, Inc., a statewide association of municipal electric, gas and water cities which was founded in 1928 and whose member cities provide utility services to more than 1 million Kansans.

From an electric standpoint, KMU represents both municipally served cities (see list of 121 municipal electric systems) and privately served cities such as Wichita and Hutchinson (see list of KMU member cities). Thus, we have an interest in what happens on the retail level at the Kansas Corporation Commission, policies set by the Kansas legislature and what happens at the wholesale level before the Federal Energy Regulatory Commission in Washington, D.C.

I was a member of the Chapter 66 Task Force created by the Chairman and HB 2101 is only 1 of 2 task force recommendations KMU opposes.

Since I am not a rate expert, I have attached a statement from Charles F. Wheatley, Jr., an attorney from Annapolis, Maryland, who has represented the Kansas cities in rate matters before FERC for the last 30 years.

He makes 3 points that I would like to bring to your attention (see Wheatley statement).

It is our contention there is no reason to change current KCC policy in this area, CWIP is not in the public interest nor is it in the best interest of customers. On the wholesale level, FERC does not allow CWIP except under certain circumstances and Wheatley said he was not aware that FERC has ever allowed CWIP under those circumstances.

2/6/95
Energy & Natural Resources
Attachment #3

STATEMENT OF CHARLES F. WHEATLEY, JR., ATTORNEY FOR KANSAS MUNICIPAL UTILITIES TO THE HOUSE ENERGY AND NATURAL RESOURCES COMMITTEE ON HOUSE BILL NO. 2101, AN ACT Relating To Property Included In Electric Public Utilities' Rate Bases, February, 1995

For reasons I will describe in a moment, by expanding the exceptions to the used and useful principle of utility regulation, the proposed legislation will lead unnecessarily to electric utility rates higher than they otherwise would be. This is so because the Bill permits dollar amounts of construction work in progress (called "CWIP") to be added to utility rate base, so long as the construction is pursuant to a siting permit obtained under relevant Kansas law. And, of course, it is total rate base dollars less accumulated depreciation that form the amount to which a percentage return is applied in setting rates.

Preliminarily, worth emphasizing is that there already exists a mechanism by which regulation enables utilities to recover capital costs incurred during the construction period associated with a given project. Developed to permit the capital costs the utility has during the construction period to be compensated by future consumers actually to be served by the plant under construction, this mechanism is known as allowance for funds used during construction, or "AFUDC". [1] The use of AFUDC accounting does not invite inclusion of construction cost dollars in rate base, nor any return on those dollars

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[1] The cost of capital used in financing construction is capitalized, *i.e.*, the original cost of the plant recorded on the utility's books includes capital charges and other overheads.

until related utility plant goes into service. AFUDC would be supplanted to the extent CWIP is allowed in rate base.

There are three main reasons for rejecting CWIP in rate base and allowing AFUDC to suffice as a means of compensating regulated utilities for costs incurred during construction periods.

1. Inclusion of CWIP in rate base will lead to a mismatch of rate base with revenues and to the inclusion of property not used and useful (at that point in time) in the rate base. This means that during the construction period for a large project (often five years or more) people not receiving the benefit of the project will nonetheless be paying for it. Toward the end of the useful life of the plant (typically 30 years), consumers under this process will pay disproportionately less for the service benefits they receive.

2. CWIP in rate base is more costly than AFUDC, because unlike allowing a return on CWIP, an allowance for funds used during construction does not produce taxable income to the utility. In allowing a return on CWIP, including recovery of equity capital cost as well as embedded debt cost, for every dollar of equity return earned, the utility's cost-of-service (on which rates are based) is increased by about two dollars. This stems from the fact that among the costs regulated utilities are allowed to recover in their rates are income taxes. A tax deferral accompanies AFUDC, contributing to the relatively lower cost of this method of recovering capital costs during construction.

3. To permit a return on CWIP as an item of rate base may encourage inefficiency by further reducing the risk associated with plant construction and regulated utility operations. It has been posited for many years that regulations' cost-plus-profit orientation creates an incentive to invest inefficiently large sums in capital equipment. The fact that investments may have been deemed prudent by regulatory authorities does not necessarily mean that they are essential or wise. Greater assurance of construction cost recovery through CWIP would contribute to the investment of inefficiently large sums in utility rate base.

In conclusion, it is worth remembering that the orthodox ratepayer/investor dichotomy contemplates that the ratepayer should pay only for the service rendered, including a fair rate of return on plant used and useful in rendering that service. Fairness and economy suggest that exceptions to this basic rule should be kept to a minimum.

KMU MEMBERSHIP LIST

Abilene
Alma
Alta Vista
Altamont
Anthony
Arcadia
Arkansas City
Arma
Ashland
Attica
Auburn
Augusta
Baldwin City
Belleville
Beloit
Burlingame
Burlington
Burrton
Cawker City
Chanute
Chapman
Cheney
Cherryvale
Chetopa
Cimarron
Clay Center
Clearwater
Coats
Coffeyville
Colby
Columbus
Concordia
Derby
DeSoto
Dighton
Downs
El Dorado
Elkhart
Ellinwood
Ellis
Ellsworth
Enterprise
Erie
Eskridge
Eudora
~~Florence~~
Galva
Garden Plain
Gardner
Garnett
Girard
Glasco
Glen Elder
Goddard
Goodland
Great Bend
Greensburg
Halstead
Haven
Haysville
Herington
Hesston
Hiawatha
Hill City
Hillsboro
Hoisington
Holton
Holyrood
Horton
Howard
Hugoton
Humboldt
Hutchinson
Independence
Iola
Isabel
Jamestown
Jetmore
Johnson City
Kansas City
Kingman
Kinsley
Kiowa
LaCrosse
LaCygne
LaHarpe
Lakin
Lancaster
Larned
Lawrence
Lebo
Leoti
Liberal
Lincoln Center
Lindsborg
Little River
Lucas
Lyons
Manhattan
Mankato
Marion
McPherson
Meade
Medicine Lodge
Minneapolis
[illegible] - Mission
Montezuma
Morrill
Moundridge
Mount Hope
Mulvane
Neodesha
Newton
Nickerson
Norton
Norwich
Oakley
Oberlin
Olathe
Osage City
Osawatomie
Osborne
Oswego
Ottawa
KMEA-Overland Park
Oxford
Partridge
Pawnee Rock
Peabody
Plainville
Potwin
Pratt
Protection
Robinson
Russell
Sabetha
Sedan
Sedgwick
Seneca
Sharon Springs
Smith Center
St. Francis
St. John
Stafford
Sterling
Stockton
Sublette
Sylvia
Tonganoxie
Toronto
Towanda
Troy
Udall
Ulysses
Valley Center
Victoria
WaKeeney
Wamego
Washington
Wellington
Wichita
Winfield
Bucklin

64 KANSAS MUNICIPAL GENERATING SYSTEMS

Anthony
Ashland
Attica
Augusta
Baldwin City
Belleville
Beloit
Burlingame
Burlington
Chanute
Clay Center
Coffeyville
Colby
Ellinwood
Erie
Fredonia
Garden City
Gardner
Garnett
Girard
Goodland
Greensburg
Herington
Herndon
Hill City
Hoisington
Holton
Horton
Hugoton
Iola
Jetmore
Johnson City
Kansas City
Kingman
LaCrosse
Lakin
Larned
Lincoln Center
McPherson
Meade
Minneapolis
Mulvane
Neodesha
Norton
Oakley
Oberlin
Osage City
Osawatomie
Osborne
Ottawa
Oxford
Pratt
Russell
Sabetha
Sharon Springs
St. Francis
St. John
Stafford
Sterling
Stockton
Wamego
Washington
Wellington
Winfield

57 KANSAS MUNICIPAL DISTRIBUTION SYSTEMS

Alma
Altamont
Arcadia
Arma
Axtell
Blue Mound
Bronson
Cawker City
Centralia
Chapman
Chetopa
Cimarron
Dighton
Elsmore
Elwood
Enterprise
Eudora
Galva
Glasco
Glen Elder
Haven
Hillsboro
Holyrood
Isabel
Iuka
Kiowa
LaHarpe
Lindsborg
Lucas
Luray
Mankato
Marion
Montezuma
Moran
Morrill
Moundridge
Mount Hope
Mulberry
Muscotah
Pomona
Prescott
Radium
Robinson
Savonburg
Scranton
Seneca
Severance
Seward
St. Marys
Summerfield
Toronto
Troy
Udall
Vermillion
Waterville
Wathena
Webber