

JACK H. BRIER Secretary of State

State of Mansas

Vol. 6, No. 2

January 8, 1987

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ATTORNEY GENERAL

Opinion No. 86-176

State Departments; Public Officers and Employees—Public Officers and Employees; Open Public Meetings—Secret Ballots; Voting Procedure to Elect Members of the State Board of Agriculture.

State Boards, Commissions and Authorities—State Board of Agriculture; Election and Duties of Board—Annual Meeting; Election of Board Members. Kenneth M. Wilke, Chief Counsel, State Board of Agriculture, Topeka, December 29, 1986.

The annual meeting of the State Board of Agriculture and the caucus meetings held by the agricultural districts are public bodies subject to the provisions of the Kansas Open Meetings Act (KOMA). Under the open meetings law, no binding action can be taken by secret ballot. The purpose of this provision is to make public every official's vote on the public's business. A "secret ballot," then, is one in which the voter's choice or decision is not known. The procedure which has been followed in electing members of the board violates the KOMA as the public has no way to determine how each delegate voted. Delegates may, how-

ever, vote by paper ballot if each delegate signs his or her name to the ballot and the ballots are open for public inspection. Cited herein: K.S.A. 25-2422; 25-2901; 25-3008; 74-502; 74-503; 75-4317; K.S.A. 1985 Supp. 75-4318. RLN

Opinion No. 86-177

Cities and Municipalities—Public Utilities; Municipal Energy Agencies—Liability for Tortious Acts.

State Departments, Public Officers and Employees—Kansas Tort Claims Act—Definitions. Joe L. Norton, General Counsel for the Kansas Municipal Energy Agency, Wichita, December 30, 1986.

Members and employees of a municipal energy agency created under the provisions of K.S.A. 12-885 et seq. are covered by the provisions of the Kansas Tort Claims Act, including complete immunity for the functions set out at K.S.A. 75-6104, and are entitled to a legal defense in the event they are sued for acts or omissions in the scope of their employment. Cited herein: K.S.A. 12-885; 12-888; 12-895; 12-8,105; 75-6101; 75-6102; 75-6104; 75-6105; 75-6109. TRH

ROBERT T. STEPHAN Attorney General

Doc. No. 004941

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PUBLISHED BY JACK H. BRIER Secretary of State 2nd Floor, State Capitol Topeka, KS 66612-1594



Phone: (913) 296-3489

State of Kansas

SECRETARY OF STATE

NOTICE

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETING:

I, JACK H. BRIER, Secretary of State of the State of Kansas, do hereby certify that pursuant to the provisions of K.S.A. 1985 Supp. 16-207, the maximum effective rate of interest per annum for notes secured by all real estate mortgages and contracts for deed for real estate executed during the period of January 1, 1987 through January 31, 1987 shall be 11.11 percent.

In testimony whereof: I hereto set my hand and cause to be affixed my seal. Done at the City of Topeka, this 31st day of December, A.D. 1986.

JACK H. BRIER Secretary of State

Doc. No. 004935

State of Kansas

DEPARTMENT OF ADMINISTRATION DIVISION OF PURCHASES

NOTICE TO BIDDERS

Sealed bids for the following items will be received by the Director of Purchases, Landon State Office Building, 901 Jackson, Room 102, Topeka, until 2 p.m. C.S.T. on the date indicated, and then will be publicly opened. Interested bidders may call (913) 296-2377 for additional information.

TUESDAY, JANUARY 20, 1987

#A-5555

Winfield State Hospital and Training Center—REPLACE AND REMODEL OVERHEAD DOORS, Maintenance and Warehouse buildings #A-5691

Department of Human Resources—REPLACE AIR CONDITIONING AND HEATING SYSTEM, Lawrence

#27504

Winfield State Hospital and Training Center—REAGENT AGREEMENT

#27505

Kansas Judicial Branch—SOFTWARE PROGRAMS FOR INTEGRATED CASE MANAGEMENT AND CHILD SUPPORT ACCOUNTING SYSTEMS #67974

Kansas State University—HERBICIDES, Hays

WEDNESDAY, JANUARY 21, 1987

#A-5612

Kansas State University—ROOFING SYSTEM REPLACEMENT, Veterinary Medical Sciences Building

#A-5613(c)

Kansas State University—ROOFING SYSTEMS REPLACEMENT, Shellenberger Hall (Feedtech) #67970

Department of Transportation—RADIO EQUIPMENT SHELTERS, various locations

#67971

University of Kansas—DISK DRIVE—DEC COMPATIBLE

#67972

University of Kansas Medical Center—ARTHROSCOPY CAMERA

#67973

Department of Social and Rehabilitation Services—WHEELCHAIRS, Liberal

#67975

Department of Transportation—AGGREGATE AB-3, AS-1 ALTERNATE, Holton

THURSDAY, JANUARY 22, 1987

#67979

University of Kansas—WATERMARKED RAG BOND

#67980

Kansas State Penitentiary—REPAIR GALION GRADER

#67982

University of Kansas—PCB DISPOSAL #67984

Department of Transportation—ALUMINUM MATERIALS

#67985

Kansas Correctional Industries—THREAD, Hutchinson

#67986

Kansas State University—PASTRY SHAPER #67987

Grain Inspection Department—TESTING EQUIPMENT, various locations

FRIDAY, JANUARY 23, 1987

#27507

Kansas Neurological Institute and Winfield State Hospital and Training Cener—DISPOSABLE BRIEFS AND DIAPERS (volume purchase) #67992

University of Kansas Medical Center— SCINTILLATION COUNTER, Kansas City, Missouri #67993

University of Kansas—STEREO SUB-CARRIER GENERATOR

#67994

Department of Transportation—RUBBER TUBING #67995

University of Kansas—ELECTRONIC TEST EQUIPMENT

#68000

Pittsburg State University—MICROFILM READER-PRINTER

FRIDAY, JANUARY 30, 1987

#27506

Department of Revenue—"CUSTOM"
CONTINUOUS FORMS

NICHOLAS B. ROACH Director of Purchases

DEPARTMENT OF HEALTH AND ENVIRONMENT

NOTICE OF INTENT TO DENY HAZARDOUS WASTE PERMIT

The Kansas Department of Health and Environment (KDHE) intends to deny a Resource Conservation and Recovery Act (RCRA) hazardous waste permit for Koch Sulfur Products Incorporated of DeSoto, Kansas. Koch has requested this action in lieu of submitting a Part B hazardous waste permit application. Public review and comments on the intended action to deny the RCRA permit and termination of interim status are invited.

Koch Sulfur Products Incorporated has been operating a hazardous waste container storage facility. On November 19, 1984, Koch requested termination of their interim status to operate this facility. A closure plan was submitted on May 7, 1985 for the storage facility. The closure plan was approved on February 6, 1986. The facility certified closure as complete on February 24, 1986. A closure inspection was conducted by KDHE on March 15, 1986, and a solid waste management unit inspection was conducted on August 14, 1986. No environmental problems were found during the inspections.

A notice of the intent to deny a RCRA permit is a type of draft permit and is subject to the procedures applicable to draft permits set forth in 40 Code of Federal Regulations (CFR) Part 124 and is based on the administrative record. The administrative record consists of the notice of intent to deny the RCRA permit, a statement of basis which describes the reasons supporting the decision and all relevant information and data concerned with this action.

The administrative record is available for public review beginning January 9 between the hours of 8 a.m., and 4:30 p.m., Monday through Friday, at the KDHE central office, Building 321, Forbes Field, Topeka; at the northeast district office, 808 W. 24th, Lawrence; and at the U.S. EPA Region VII office, 726 Minnesota Ave., Kansas City, Kansas.

Comments or requests for additional information should be directed to John Paul Goetz, Chief, KDHE Hazardous Waste Section, at the Topeka address listed above, (913) 862-9360. Comments must be submitted by February 24.

A public hearing has not been scheduled; however, if requests are received which indicate a significant degree of public interest in this notice of intent to deny, a public hearing will be scheduled. Requests for public hearings must be in writing to KDHE and must state the nature of issues to be raised at the hearing. The public notice and public hearing procedures are found in 40 CFR Sections 124.11 and 124.12.

After consideration of all comments received, KDHE will make a final permit decision. If the determination is substantially unchanged from that announced by this notice, KDHE will notify all persons submitting written comments or requesting notice of the final permit decision. If the determination is sub-

stantially changed from that announced by this notice, the public participation process will be reopened.

BARBARA J. SABOL Secretary of Health and Environment

Doc. No. 004931

State of Kansas DEPARTMENT OF TRANSPORTATION

NOTICE TO CONTRACTORS

Sealed proposals for the construction of road and bridge work in the following Kansas county will be received at the office of the Chief of Construction and Maintenance, K.D.O.T., Topeka, until 10 a.m. C.S.T. January 15, 1987, and then publicly opened:

DISTRICT FOUR—Southeast

Cherokee—69-11 K-0173-02—U.S. 69, Little Shawnee Creek, 1.7 miles north of K-96, grading and bridge demolition. (Federal Funds)

Proposals will be issued upon request to all prospective bidders who have been prequalified by the Kansas Department of Transportation on the basis of financial condition, available construction equipment and experience. Also, a statement of unearned contracts (Form No. 284) must be filed. There will be no discrimination against anyone regardless of race, age, religion, color, sex, handicap or national origin in the award of contracts.

Each bidder shall file a sworn statement executed by or on behalf of the person, firm, association or corporation submitting the bid, certifying that such person, firm, association or corporation has not, either directly or indirectly, entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with the submitted bid. This sworn statement shall be in the form of an affidavit executed and sworn to by the bidder before a person who is authorized by the laws of the state to administer oaths. The required form of the affidavit will be provided by the state to each prospective bidder. Failure to submit the sworn statement as part of the bid-approval package will make the bid nonresponsive and not eligible for award consideration.

Plans and specifications for the project may be examined at the office of the respective county clerk or at the K.D.O.T. district office responsible for the work.

JOHN B. KEMP Secretary of Transportation

State of Kansas DEPARTMENT OF TRANSPORTATION

NOTICE TO CONTRACTORS

Sealed proposals for the construction of road and bridge work in the following Kansas counties will be received at the office of the Chief of Construction and Maintenance, K.D.O.T., Topeka, until 10 a.m. C.S.T. January 29, 1987, and then publicly opened:

DISTRICT TWO—Northcentral

Saline—4-85 K-2088-01—K-4, Dry Creek bridge 107, 1.8 miles northeast of the north junction of I-135, bridge replacement. (Federal Funds)

DISTRICT FOUR—Southeast

Chautaugua—166-10 K-0171-01—U.S. 166. east junction of U.S. 166 and K-99 east to the west city limits of Niotaze, 9.4 miles, grading and surfacing. (State Funds)

DISTRICT FIVE—Southcentral

Sedgwick-87 C-1944-01-County road, 2.0 miles east of Maize, then north, 3.9 miles, surfacing. (Federal Funds)

Proposals will be issued upon request to all prospective bidders who have been prequalified by the Kansas Department of Transportation on the basis of financial condition, available construction equipment and experience. Also, a statement of unearned contracts (Form No. 284) must be filed. There will be no discrimination against anyone regardless of race, age, religion, color, sex, handicap or national origin in the award of contracts.

Each bidder shall file a sworn statement executed by or on behalf of the person, firm, association or corporation submitting the bid, certifying that such person, firm, association or corporation has not, either directly or indirectly, entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with the submitted bid. This sworn statement shall be in the form of an affidavit executed and sworn to by the bidder before a person who is authorized by the laws of the state to administer oaths. The required form of the affidavit will be provided by the state to each prospective bidder. Failure to submit the sworn statement as part of the bid-approval package will make the bid nonresponsive and not eligible for award consideration.

Plans and specifications for the projects may be examined at the office of the respective county clerk or at the K.D.O.T. district office responsible for the work.

> IOHN B. KEMP Secretary of Transportation

Doc. No. 004921

State of Kansas

DEPARTMENT OF HUMAN RESOURCES PRIVATE INDUSTRY COUNCIL

NOTICE OF MEETING

The Private Industry Council for Service Delivery Area II of the Job Training Partnership Act will meet at 1:30 p.m. Thursday, January 15, at the ESSI Building, 1309 Topeka Blvd., Topeka.

> CHARLES J. HERNANDEZ, JR. SDA II PIC Manager

Doc. No. 004933

State of Kansas

DEPARTMENT OF ADMINISTRATION DIVISION OF ARCHITECTURAL SERVICES

NOTICE OF COMMENCEMENT **OF NEGOTIATIONS** FOR TECHNICAL SERVICES

Notice is hereby given of the commencement of negotiations for contract for air and water balancing of the mechanical system and an infrared scan for the renovation of the Kansas Union, University of Kansas, Lawrence.

Interested individuals or firms in the balancing field must be certified by the National Environmental Balancing Bureau or the Associated Air Balance Council. Said individuals or firms must be engaged in balancing work on a full-time basis. Balance agencies which are of the same parent company as the designers or contractors of a particular project will not be considered for that project. Submit qualifications with letter of interest.

Interested individuals or firms in the infrared scan field must be an independent testing company using trained personnel who work full time on infrared testing projects. Personnel shall be familiar with the operation of the infrared camera and capable of analyzing the results. The infrared survey shall be done with a Model No. 750 infrared camera as manufactured by AGA Corporation of Secaucus, New Jersey, or equal. Submit qualifications with letter of interest.

Any additional information, questions or expressions of interest should be directed to Myron Reed. Division of Architectural Services, 625 Polk, Topeka 66603, (913) 233-9367, prior to January 23.

> JOHN B. HIPP, AIA Director, Division of **Architectural Services**

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STATE CORPORATION COMMISSION

NOTICE OF HEARING

The State Corporation Commission has issued an order which penalized Daco Petroleum, Inc. for failure to renew its operator or contractor license as required by K.S.A. 55-155 and K.A.R. 82-3-120.

Pursuant to K.S.A. 55-164, the matter is set for hearing at 9 a.m. Tuesday, January 20, in the conference room of the Conservation Division, 200 Colorado Derby Building, 202 W. 1st, Wichita.

ANN T. RIDER Assistant General Counsel

Doc. No. 004937

(Published in the KANSAS REGISTER, January 8, 1987.)

NOTICE OF BOND SALE \$198,645.44 GENERAL OBLIGATION BONDS SERIES A, 1987 OF THE

CITY OF CLEARWATER, KANSAS (general obligation bonds payable from unlimited ad valorum taxes)

Sealed Bids

Sealed bids will be received by the undersigned, city clerk of the city of Clearwater, Kansas, on behalf of the governing body at the City Hall, 129 E. Ross, Clearwater, until 7:30 p.m. C.S.T. on Monday, January 19, 1987, for the purchase of \$198,645.44 principal amount of general obligation bonds, Series A, 1987, of the city hereinafter described. All bids will be publicly opened and read at said time and place and will be acted upon by the governing body immediately thereafter. No oral or auction bids will be considered.

Bond Details

The bonds will consist of fully registered bonds in denominations of \$5,000 or any integral multiple thereof, except one bond in the denomination of \$3,645.44, dated February 1, 1987, and becoming due serially on December 1 in the years as follows:

Year	Principal Amount
1988	\$ 8,645.44
1989	15,000.00
1990	15,000.00
1991	20,000.00
1992	20,000.00
1993	20,000.00
1994	25,000.00
1995	25,000.00
1996	25,000.00
1997	25,000.00

The bonds will bear interest from the date thereof at rates to be determined when the bonds are sold as hereinafter provided, which interest will be payable semiannually on June 1 and December 1 in each year, beginning on June 1, 1988.

Place of Payment and Bond Registration

The principal of and interest on the bonds will be payable in lawful money of the United States of

America by check or draft of the Treasurer of the State of Kansas, Topeka, Kansas (the paying agent and bond registrar), to the registered owners thereof whose names are on the registration books of the bond registrar as of the 15th day of the month preceding each interest payment date. The bonds will be registered pursuant to a plan of registration approved by the city and the Attorney General of the State of Kansas.

The city will pay for the fees of the bond registrar for registration and transfer of the bonds and will also pay for printing a reasonable supply of registered bond blanks. Any additional costs or fees that might be incurred in the secondary market, other than fees of the bond registrar, will be the responsibility of the bondowners.

The number, denominations of the bonds and the names, addresses and social security or taxpayer identification numbers of the registered owners shall be submitted in writing by the successful bidder to the city and bond registrar at least two weeks prior to the closing date. In the absence of such information, the city will deliver one bond per maturity registered in the name of the manager of the successful bidder. The initial reoffering price to the public by the original purchaser shall be furnished to the city at least one week prior to the closing date. A certificate setting forth such initial reoffering price to the public shall be furnished to the city by the original purchaser at closing.

Redemption of Bonds Prior to Maturity

Bonds maturing in the years 1988 to 1994, inclusive, shall become due without option of prior payment. At the option of the city, bonds maturing in the years 1995 and thereafter may be called for redemption and payment prior to maturity in whole or in part in inverse order of maturity (selection of bonds within the same maturity to be by lot by the city in such equitable manner as it may determine) on December 1, 1994, or on any interest payment date thereafter at the redemption price of 101 percent (expressed as a percentage of the principal amount), plus acrued interest to the redemption date.

Whenever the city is to select the bonds for the purpose of redemption, it shall, in the case of bonds in denominations greater than \$5,000, if less than all of the bonds then outstanding are to be called for redemption, treat each \$5,000 of face value of each such fully registered bond as though it were a separate bond of the denomination of \$5,000.

If the city shall elect to call any bonds for redemption and payment prior to the maturity thereof, the city shall give written notice of its intention to call and pay said bonds on a specified date, said notice to be mailed by United States registered or certified mail addressed to the registered owners of said bonds, to the Treasurer of the State of Kansas, Topeka, Kansas, and to the manager or managers of the underwriting account making the successful bid, each of said notices to be mailed not less than 30 days prior to the date fixed for redemption. If any bond be called for redemption and payment as aforesaid, all interest on

such bond shall cease from and after the date for which such call is made, provided funds are available for its payment at the price hereinbefore specified.

Conditions of Bids

Proposals will be received on the bonds bearing such rate or rates of interest as may be specified by the bidders, subject to the following conditions: The same rate shall apply to all bonds of the same maturity. Each interest rate specified shall be a multiple of 1/8 or 1/20 of 1 percent. No interest rate shall exceed a rate equal to the 20 bond index of tax exempt municipal bonds published by Credit Markets in New York, New York, on the Monday next preceding the day on which the bonds are sold, plus 2 percent. The difference between the highest rate specified and the lowest rate specified shall not exceed 2.5 percent. No bid of less than the entire par value of the bonds and accrued interest thereon to the date of delivery will be considered and no supplemental interest payments will be authorized. Each bid shall specify the total interest cost to the city during the life of the bonds on the basis of such bid, the premium, if any, offered by the bidder, and the net interest cost to the city on the basis of such bid, all certified by the bidder to be correct, and the city will be entitled to rely on the certificate of correctness of the bidder. Each bid shall also specify the average annual net interest rate to the city on the basis of such bid.

Basis of Award

The award of the bonds will be made on the basis of the lowest net interest cost to the city, which will be determined by subtracting the amount of the premium bid, if any, from the total interest cost to the city. If there is any discrepancy between the net interest cost and the average annual net interest rate specified, the specified net interest cost shall govern and the interest rates specified in the bid shall be adjusted accordingly. If two or more proper bids providing for identical amounts for the lowest net interest cost are received, the governing body shall determine which bid, if any, shall be accepted, and its determination shall be final. The city reserves the right to reject any and all bids and to waive any irregularities in a submitted bid.

Authority, Purpose and Security

The bonds are being issued pursuant to K.S.A. 12-6a01 et seq., as amended, for the purpose of paying the cost of certain internal improvements. The bonds and the interest thereon will constitute general obligations of the city, payable in part from special assessments levied upon the property benefitted by the construction of said improvements and, if not so paid, from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the territorial limits of the city, with the balance payable from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the territorial limits of the city.

Legal Opinion and Tax Exemption

The bonds will be sold subject to the legal opinion

of Gaar & Bell, Wichita, Kansas, bond counsel, whose approving legal opinion as to the validity of the bonds will be furnished and paid for by the city, printed on the bonds and delivered to the successful bidder as and when the bonds are delivered.

On October 22, 1986, the President of the United States signed into law H.R. 3838, the Tax Reform Act of 1986, which redesignates the Internal Revenue Code of 1954 as the Internal Revenue Code of 1986. The 1986 code imposes certain additional requirements and restrictions which must be met subsequent to the issuance of state and local government obligations in order to maintain the exemption from federal income taxation of the interest on such obligations. The city will covenant in the bond ordinance to comply with the provisions of the Act and to take all action as may be necessary to comply with the Act and all applicable future law to preserve the tax-exempt status of the bonds, to the extent such actions can be taken by the governing body of the city.

In the opinion of Gaar & Bell, Wichita, Kansas, bond counsel, under existing law, statutes, regulations, rulings and judicial decisions, assuming continued compliance by the city with the terms of the bond ordinance, the bonds are exempt from intangible personal property taxes levied by Kansas counties, cities or townships, and the interest on the bonds is exempt from federal income taxation except as follows:

(a) For taxable years beginning in the years 1987, 1988 and 1989, the interest on the bonds will be included in the adjusted net book income of corporations. For purposes of computing the corporate alternative minimum tax, a corporation's alternative minimum taxable income must be increased by 50 percent of the amount by which such corporation's adjusted net book income exceeds such corporation's alternative minimum taxable income (determined without regard to this adjustment or the alternative tax net operating loss deduction). For taxable years beginning after 1989, the use of "book income" will be replaced by "adjusted current earnings," and "50%" will be replaced by "75%."

(b) For taxable years beginning after December 31, 1986, property and casualty insurance companies will be required to reduce their deduction for losses incurred on insurance contracts by 15 percent of the amount of interest received or accrued on tax-exempt obligations acquired after August 7, 1986, including the bonds.

H.R. 2005, the Superfund Amendments and Reauthorization Act of 1986, which was enacted on October 17, 1986, includes among its provisions the imposition of a new environmental tax. Calculation of the tax is to be based generally on a percentage of the corporate alternative minimum taxable income as defined in the 1986 code which would include interest on tax-exempt obligations, including the bonds. The amount of tax is equal to 0.12 percent of excess of the alternative minimum taxable income (without regard to net operating losses and the deduction for the environmental tax) over \$2 million. The environmental tax is imposed whether or not the taxpayer is

(continued)

subject to the alternative minimum tax, but is deductible from gross income. The environmental tax is effective for taxable years beginning after 1991. The imposition of this environmental tax could result in additional taxation of interest on the bonds for certain bondowners.

A form of bond counsel's opinion is contained in the official statement of the city with respect to the bonds.

Qualified Tax Exempt Obligations

The Tax Reform Act of 1986, H.R. 3838, was signed into law by the President of the United States on October 22, 1986. The Act provides that banks and thrift institutions would be unable to deduct any portion of the interest cost of purchasing or carrying tax-exempt obligations (with certain exceptions) if such interest costs are incurred in taxable years ending after December 31, 1986 with respect to bonds acquired after August 7, 1986. The Act provides that certain "qualified tax-exempt obligations" as defined in Section 902(b)(3) will be treated as having been acquired on August 7, 1986. The city will covenant to take such actions as are necessary to designate the bonds as "qualified tax-exempt obligations" described above.

Delivery and Payment

The city will pay for printing the bonds and will deliver the same properly prepared, executed and registered without cost to the successful bidder on or before February 26, 1987, at such bank or trust company in the state of Kansas or Kansas City, Missouri, as may be specified by the successful bidder. The successful bidder will also be furnished with a certified transcript of the proceedings evidencing the authorization and issuance of the bonds and the usual closing proofs, which will include a certificate that there is no litigation pending or threatened at the time of delivery of the bonds affecting their validity. Payment for the bonds shall be made in federal reserve funds, immediately subject to use by the city.

Good Faith Deposit

Each bid shall be accompanied by a cashier's or certified check drawn on a bank located in the United States of America equal to 2 percent of the total amount of the bids payable to the order of the city. If a bid is accepted, said check or the proceeds thereof will be held by the city until the bidder shall have complied with all of the terms and conditions of this notice. If a bid is accepted but the city shall fail to deliver the bonds to the bidder in accordance with the terms and conditions of this notice, said check or the proceeds thereof will be returned to the bidder. If a bid is accepted but the bidder defaults in the performance of any of the terms and conditions of this notice, the proceeds of such check will be retained by the city as and for liquidated damages. No interest will be paid upon the successful bidder's good faith check.

CUSIP Numbers

It is anticipated that CUSIP identification numbers will be printed on certificated bonds or assigned to uncertificated bonds, but neither the failure to print

such number on or assign such number to any bond nor any error with respect thereto shall constitute cause for failure or refusal by the purchaser thereof to accept delivery of and pay for the bonds in accordance with the terms of the purchase contract. All expenses in relation to the assignment and printing of CUSIP numbers on the bonds will be paid by the city.

Bid Forms

All bids must be made on forms which may be procured from the city clerk. No additions or alterations in such forms shall be made and any erasures may cause rejection of any bid. The city reserves the right to waive irregularities and to reject any and all bids.

Submission of Bids

Bids must be submitted in sealed envelopes addressed to the undersigned city clerk and marked "Bond Bid." Bids may be submitted by mail or delivered in person to the undersigned at the City Hall and must be received by the undersigned prior to 7:30 p.m. C.S.T. on January 19, 1987.

Official Statement

The city has prepared an official statement dated as December 22, 1986, copies of which may be obtained from the city clerk. Upon the sale of the bonds, the city will furnish the successful bidder with a reasonable number of copies thereof without additional cost upon request. Additional copies may be ordered by the successful bidder at his expense.

Assessed Valuation and Indebtedness

The total assessed valuation of the taxable tangible property within the city, for the year 1986, is as follows:

The total general obligation indebtedness of the city as of the date of the bonds, including the bonds being sold, is \$1,152,633.71. Temporary notes in the principal amount of \$207,000 will be retired out of proceeds of the bonds and other available funds.

Additional Information

Additional information regarding the bonds may be obtained from the city clerk.

Dated December 22, 1986.

CITY OF CLEARWATER, KANSAS
By Delores Williams, City Clerk
City Hall
129 E. Ross
Clearwater, KS 67026
(316) 584-2311

(Published in the KANSAS REGISTER, January 8, 1987.)

NOTICE OF BOND SALE
\$150,000
GENERAL OBLIGATION BONDS
SERIES A, 1987
OF THE
CITY OF KINGMAN, KANSAS
(general obligation bonds payable
from unlimited ad valorem taxes)

Sealed Bids

Sealed bids will be received by the undersigned, city clerk of the city of Kingman, Kansas, on behalf of the governing body at the City Hall, 324 N. Main, Kingman, until 7:30 p.m. C.S.T. on Thursday, January 22, 1987, for the purchase of \$150,000 principal amount of general obligation bonds, Series A, 1987, of the city hereinafter described. All bids will be publicly opened and read at said time and place and will be acted upon by the governing body immediately thereafter. No oral or auction bids will be considered.

Bond Details

The bonds will consist of fully registered bonds in denominations of \$5,000 or any integral multiple thereof, dated March 1, 1987, and becoming due serially on September 1 in the years as follows:

Year	Principal Amoun
1988	10,000
1989	15,000
1990	15,000
1991	15,000
1992	15,000
1993	15,000
1994	15,000
1995	15,000
1996	15,000
1997	20,000

The bonds will bear interest from the date thereof at rates to be determined when the bonds are sold as hereinafter provided, which interest will be payable semiannually on March 1 and September 1 in each year, beginning on March 1, 1988.

Place of Payment and Bond Registration

The principal of and interest on the bonds will be payable in lawful money of the United States of America by check or draft of the Treasurer of the State of Kansas, Topeka, Kansas (the paying agent and bond registrar), to the registered owners thereof whose names are on the registration books of the bond registrar as of the 15th day of the month preceding each interest payment date. The bonds will be registered pursuant to a plan of registration approved by the city and the Attorney General of the State of Kansas.

The city will pay for the fees of the bond registrar for registration and transfer of the bonds and will also pay for printing a reasonable supply of registered bond blanks. Any additional costs or fees that might be incurred in the secondary market, other than fees of the bond registrar, will be the responsibility of the bondowners.

The number, denominations of the bonds and the names, addresses and social security or taxpayer identification numbers of the registered owners shall be submitted in writing by the successful bidder to the

city and bond registrar at least two weeks prior to the closing date. In the absence of such information, the city will deliver one bond per maturity registered in the name of the manager of the successful bidder. The initial reoffering price to the public by the original purchaser shall be furnished to the city at least one week prior to the closing date. A certificate setting forth such initial reoffering price to the public shall be furnished to the city by the original purchaser at closing.

Redemption of Bonds Prior to Maturity

Bonds maturing in the years 1988 to 1992, inclusive, shall become due without option of prior payment. At the option of the city, bonds maturing in the years 1993, and thereafter, may be called for redemption and payment prior to maturity in whole or in part in inverse order of maturity (selection of bonds within the same maturity to be by lot by the city in such equitable manner as it may determine) on September 1, 1992, or on any interest payment date thereafter at the redemption price of 100 percent (expressed as a percentage of the principal amount), plus acrued interest to the redemption date.

Whenever the city is to select the bonds for the purpose of redemption, it shall, in the case of bonds in denominations greater than \$5,000, if less than all of the bonds then outstanding are to be called for redemption, treat each \$5,000 of face value of each such fully registered bond as though it were a separate

bond of the denomination of \$5,000.

If the city shall elect to call any bonds for redemption and payment prior to the maturity thereof, the city shall give written notice of its intention to call and pay said bonds on a specified date, said notice to be mailed by United States registered or certified mail addressed to the registered owners of said bonds, to the Treasurer of the State of Kansas, Topeka, Kansas, and to the manager or managers of the underwriting account making the successful bid, each of said notices to be mailed not less than 30 days prior to the date fixed for redemption. If any bond be called for redemption and payment as aforesaid, all interest on such bond shall cease from and after the date for which such call is made, provided funds are available for its payment at the price hereinbefore specified.

Conditions of Bids

Proposals will be received on the bonds bearing such rate or rates of interest as may be specified by the bidders, subject to the following conditions: The same rate shall apply to all bonds of the same maturity. Each interest rate specified shall be a multiple of 1/8 or 1/20 of 1 percent. No interest rate shall exceed a rate equal to the 20 bond index of tax exempt municipal bonds published by Credit Markets in New York, New York, on the Monday next preceding the day on which the bonds are sold, plus 2 percent. The difference between the highest rate specified and the lowest rate specified shall not exceed 2 percent. No bid of less than the entire par value of the bonds and accrued interest thereon to the date of delivery will be considered and no supplemental interest payments will

(continued)

be authorized. Each bid shall specify the total interest cost to the city during the life of the bonds on the basis of such bid, the premium, if any, offered by the bidder, and the net interest cost to the city on the basis of such bid, all certified by the bidder to be correct, and the city will be entitled to rely on the certificate of correctness of the bidder. Each bid shall also specify the average annual net interest rate to the city on the basis of such bid.

Basis of Award

The award of the bonds will be made on the basis of the lowest net interest cost to the city, which will be determined by subtracting the amount of the premium bid, if any, from the total interest cost to the city. If there is any discrepancy between the net interest cost and the average annual net interest rate specified, the specified net interest cost shall govern and the interest rates specified in the bid shall be adjusted accordingly. If two or more proper bids providing for identical amounts for the lowest net interest cost are received, the governing body shall determine which bid, if any, shall be accepted, and its determination shall be final. The city reserves the right to reject any and all bids and to waive any irregularities in a submitted bid.

Authority, Purpose and Security

The bonds are being issued pursuant to K.S.A. 12-685 et seq., as amended, for the purpose of paying the cost of certain main trafficway improvements. The bonds and the interest thereon will constitute general obligations of the city, payable from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the territorial limits of the city.

Legal Opinion and Tax Exemption

The bonds will be sold subject to the legal opinion of Gaar & Bell, Wichita, Kansas, bond counsel, whose approving legal opinion as to the validity of the bonds will be furnished and paid for by the city, printed on the bonds and delivered to the successful bidder as and when the bonds are delivered.

On October 22, 1986, the President of the United States signed into law H.R. 3838, the Tax Reform Act of 1986, which redesignates the Internal Revenue Code of 1954 as the Internal Revenue Code of 1986. The 1986 code imposes certain additional requirements and restrictions which must be met subsequent to the issuance of state and local government obligations in order to maintain the exemption from federal income taxation of the interest on such obligations. The city will covenant in the bond ordinance to comply with the provisions of the Act and to take all action as may be necessary to comply with the Act and all applicable future law to preserve the tax-exempt status of the bonds, to the extent such actions can be taken by the governing body of the city.

In the opinion of Gaar & Bell, Wichita, Kansas, bond counsel, under existing law, statutes, regulations, rulings and judicial decisions, assuming continued compliance by the city with the terms of the bond ordinance, the bonds are exempt from intangible personal

property taxes levied by Kansas counties, cities or townships, and the interest on the bonds is exempt from federal income taxation except as follows:

(a) For taxable years beginning in the years 1987, 1988 and 1989, the interest on the bonds will be included in the adjusted net book income of corporations. For purposes of computing the corporate alternative minimum tax, a corporation's alternative minimum taxable income must be increased by 50 percent of the amount by which such corporation's adjusted net book income exceeds such corporation's alternative minimum taxable income (determined without regard to this adjustment or the alternative tax net operating loss deduction). For taxable years beginning after 1989, the use of "book income" will be replaced by "adjusted current earnings," and "50%" will be replaced by "75%."

(b) For taxable years beginning after December 31, 1986, property and casualty insurance companies will be required to reduce their deduction for losses incurred on insurance contracts by 15 percent of the amount of interest received or accrued on tax-exempt obligations acquired after August 7, 1986, including the bonds.

H.R. 2005, the Superfund Amendments and Reauthorization Act of 1986, which was enacted on October 17, 1986, includes among its provisions the imposition of a new environmental tax. Calculation of the tax is to be based generally on a percentage of the corporate alternative minimum taxable income as defined in the 1986 code which would include interest on tax-exempt obligations, including the bonds. The amount of tax is equal to 0.12 percent of excess of the alternative minimum taxable income (without regard to net operating losses and the deduction for the environmental tax) over \$2 million. The environmental tax is imposed whether or not the taxpayer is subject to the alternative minimum tax, but is deductible from gross income. The environmental tax is effective for taxable years beginning after 1991. The imposition of this environmental tax could result in additional taxation of interest on the bonds for certain bondowners.

A form of bond counsel's opinion is contained in the official statement of the city with respect to the bonds.

Delivery and Payment

The city will pay for printing the bonds and will deliver the same properly prepared, executed and registered without cost to the successful bidder on or about March 10, 1987, at such bank or trust company in the state of Kansas or Kansas City, Missouri, as may be specified by the successful bidder. The successful bidder will also be furnished with a certified transcript of the proceedings evidencing the authorization and issuance of the bonds and the usual closing proofs, which will include a certificate that there is no litigation pending or threatened at the time of delivery of the bonds affecting their validity. Payment for the bonds shall be made in federal reserve funds, immediately subject to use by the city.

Good Faith Deposit

Each bid shall be accompanied by a cashier's or certified check drawn on a bank located in the United States of America equal to 2 percent of the total amount of the bid payable to the order of the city. If a bid is accepted, said check or the proceeds thereof will be held by the city until the bidder shall have complied with all of the terms and conditions of this notice. If a bid is accepted but the city shall fail to deliver the bonds to the bidder in accordance with the terms and conditions of this notice, said check or the proceeds thereof will be returned to the bidder. If a bid is accepted but the bidder defaults in the performance of any of the terms and conditions of this notice, the proceeds of such check will be retained by the city as and for liquidated damages. No interest will be paid upon the successful bidder's good faith check.

CUSIP Numbers

It is anticipated that CUSIP identification numbers will be printed on certificated bonds or assigned to uncertificated bonds, but neither the failure to print such number on or assign such number to any bond nor any error with respect thereto shall constitute cause for failure or refusal by the purchaser thereof to accept delivery of and pay for the bonds in accordance with the terms of the purchase contract. All expenses in relation to the assignment and printing of CUSIP numbers on the bonds will be paid by the city.

Bid Forms

All bids must be made on forms which may be procured from the city clerk or the financial adviser. No additions or alterations in such forms shall be made and any erasures may cause rejection of any bid. The city reserves the right to waive irregularities and to reject any and all bids.

Submission of Bids

Bids must be submitted in sealed envelopes addressed to the undersigned city clerk and marked "Bond Bid." Bids may be submitted by mail or delivered in person to the undersigned at the City Hall and must be received by the undersigned prior to 7:30 p.m. C.S.T. on January 22, 1987.

Official Statement

The city has prepared an official statement dated November 13, 1986, copies of which may be obtained from the city clerk or from the financial adviser. Upon the sale of the bonds, the city will furnish the successful bidder with a reasonable number of copies thereof without additional cost upon request. Additional copies may be ordered by the successful bidder at his expense.

Assessed Valuation and Indebtedness

The total assessed valuation of the taxable tangible property within the city, for the year 1986, is as follows:

Equalized assessed valuation of taxable	
tangible property	\$7,629,002
Tangible valuation of motor vehicles	\$2,141,478
Equalized assessed tangible valuation for	
computation of bonded debt limitations	\$9,770,480

The total general obligation indebtedness of the city

as of the date of the bonds, including the bonds being sold, is \$1,022,413.23. Temporary notes in the principal amount of \$140,000 will be retired out of proceeds of the bonds and other available funds.

Additional Information

Additional information regarding the bonds may be obtained from the city clerk or from the financial adviser, First Securities Company of Kansas, Inc., Suite 200, One Main Place, Wichita, KS 67202, Attention: Marvin M. Cox, Jr., (316) 262-4411.

Dated November 13, 1986.

CITY OF KINGMAN, KANSAS By Mildred Boswell, City Clerk City Hall 324 N. Main Kingman, KS 67068

35

Doc. No. 004932

(Published in the KANSAS REGISTER, January 8, 1987.)

NOTICE OF BOND INSURANCE
TO THE HOLDERS OF
\$35,850,000
LABETTE COUNTY, KANSAS
SINGLE FAMILY MORTGAGE
REVENUE BONDS
(MULTIPLE ORIGINATORS AND SERVICERS)
1980 SERIES A

Notice is hereby given that pursuant to the First Supplemental Indenture dated as of December 1, 1986 between Labette County, Kansas and the Security Bank of Kansas City (a copy of which is available upon request to the trustee), Financial Guaranty Insurance Company, in exchange for certain payments to Financial Guaranty from the trust estate, has issued its municipal bond new issue insurance policy guaranteeing the scheduled payment of principal and interest on the bonds. Upon delivery of the policy, under the provisions of the First Supplemental Indenture, trustee was permitted to reduce the level of the reserve funds in the trust estate, to use such amounts to pay the initial premium on the policy and the fees and expenses related to the transaction, and to release excess moneys to the issuer.

As a result of the issuance of the policy, the ratings on the bonds have been upgraded to AAA by Standard & Poor's Corporation and Aaa by Moody's Investors Service. Other parties to the transaction will receive payments from the trust estate.

Such policy is on file and available for inspection at the principal office of the trustee, as paying agent, and a copy thereof may be secured from the trustee. Bondholders are to contact Financial Guaranty and the trustee in respect of claims under the policy.

Dated December 19, 1986.

Security Bank of Kansas City
Trustee

(Published in the KANSAS REGISTER, January 8, 1987.)

NOTICE OF BOND INSURANCE
TO THE HOLDERS OF
\$27,635,000
RILEY COUNTY, KANSAS
AND
GEARY COUNTY, KANSAS
SINGLE FAMILY MORTGAGE
REVENUE BONDS
(MULTIPLE ORIGINATORS AND SERVICERS)
1980 SERIES A

Notice is hereby given that pursuant to the First Supplemental Trust Indenture dated as of November 1, 1986 among Riley County, Kansas, Geary County, Kansas, and the Security Bank of Kansas City (a copy of which is available upon request to the trustee), Financial Guaranty Insurance Company, in exchange for certain payments to Financial Guaranty and other parties to the transaction from the trust estate, has issued its municipal bond new issue insurance policy guaranteeing the scheduled payment of principal and interest coming due on and after the effective date of the policy. Upon delivery of the policy, other parties to the transaction will receive payments from the trust estate.

Such policy is on file and available for inspection at the principal office of the trustee, as paying agent, and a copy thereof may be secured from the trustee. Bondholders are to contact Financial Guaranty and the trustee in respect of claims under the policy.

Dated November 12, 1986.

Security Bank of Kansas City Trustee

Doc. No. 004938

(Published in the KANSAS REGISTER, January 8, 1987.)

NOTICE OF BOND INSURANCE
TO THE HOLDERS OF
\$37,970,000
CITY OF KANSAS CITY, KANSAS
SINGLE FAMILY MORTGAGE
REVENUE BONDS
1980 SERIES A

Notice is hereby given that pursuant to the First Supplemental Trust Indenture dated as of December 1, 1986 between the city of Kansas City, Kansas and the Security Bank of Kansas City (a copy of which is available upon request to the trustee), Financial Guaranty Insurance Company, in exchange for certain payments to Financial Guaranty from the trust estate, has issued its municipal bond new issue insurance policy guaranteeing the scheduled payment of principal and interest on the bonds. Upon delivery of the policy, under the provisions of the First Supplemental Trust Indenture, trustee was permitted to reduce the level of the reserve funds in the trust estate, to use such amounts to pay the initial premium on the policy and the fees and expenses related to the transaction. and to release excess moneys to the issuer.

As a result of the issuance of the policy, the ratings on the bonds have been upgraded to AAA by Standard

& Poor's Corporation and Aaa by Moody's Investors Service. Other parties to the transaction will receive payments from the trust estate.

Such policy is on file and available for inspection at the principal office of the trustee, as paying agent, and a copy thereof may be secured from the trustee. Bondholders are to contact Financial Guaranty and the trustee in respect of claims under the policy.

Dated December 4, 1986.

Security Bank of Kansas City Trustee

Doc. No. 004939

KANSAS FACTS

Progressive spirit pervades government

The state government of Kansas is based in Topeka, the state capital since 1861. The first capital of Kansas was Fort Leavenworth, where territorial Governor Andrew Reeder had his headquarters. Other state capitals during the territorial period were Shawnee Mission, Pawnee, Lecompton, Minneola, Leavenworth and Lawrence. Some of those towns served as the capital several times—the capital changed whenever the territorial leaders decided to move it.

Kansas became a state January 29, 1861. In November of that year an election was held to decide on a capital and Topeka was selected over Lawrence and several other cities. In later years there were several attempts to move the capital to a more central location, but none came close to succeeding.

A progressive yet cautious spirit has always characterized the government of Kansas. The state has led the country in many important areas. Kansas government has changed to meet contemporary needs, yet it has retained those things which are "tried and true" and which continue to be necessary, effective and efficient.

Kansas is one of the few states in the nation that does not issue revenue bonds to finance general government activities. A "cash-basis law" requires that the state operate strictly on the money available. Bond issues are allowed for capital improvements, such as major roads and buildings.

The state pioneered the use of the direct primary election. It was Senator Joseph L. Bristow, the first United States Senator nominated in Kansas under that system, who introduced in Congress the resolution which put direct election of U.S. Senators into the U.S. Constitution. Prior to that time senators were not elected by the people, but were chosen by the state legislatures.

Kansas was the first state to create a Legislative Council to carry on legislative functions when the lawmaking body is not in session.

State government operations are located in several main buildings in Topeka:

The Capitol houses the Governor, Lieutenant Governor, Secretary of State, Department of Administration's main offices, and the State Library. The legisla-

ture meets in the Capitol and each senator and representative has an office there. Offices directly attached to the legislature are also in the building.

The State Office Building, a 12-story structure completed in 1957, is located adjacent to the Capitol. The office building houses a number of state agencies. A 544-foot underground tunnel connects the building with the Capitol.

The Kansas Judicial Center, completed in 1978, houses the offices of the state courts and the Attorney General.

In the event of a national emergency or disaster, the Governor and other state officials would be evacuated to the State Defense Building about two miles south of the Capitol. The Defense Building, completed in 1977, is specially designed for use in any disaster. The building has an emergency operations center, its own generator, water supply, and blast resistance and radiation shielding. Offices of the Kansas National Guard and the Emergency Preparedness Division are located there.

Several other buildings in Topeka have been leased or purchased by the state of Kansas as needed to house state agencies.

A number of state agencies also have local offices in communities throughout the state.

Kansas has the traditional three branches of government.

Legislative

The State Senate and the House of Representatives make up the Legislative Branch. There are 40 senators and 125 representatives, all elected by the voters of Kansas. Each senator represents approximately 60,000 people and each house member represents about 19,000 Kansans. Senators serve four-year terms and representatives serve for two years. The legislature, which meets annually, has the responsibility to create, amend or repeal state laws, appropriate money to be spent by state government, and approve or disapprove proposed amendments to the state and federal constitution.

A "Legislative Improvement Award" was presented to the Kansas Legislature in 1976. The award was given by Legis 50/The Center for Legislative Improvement". to recognize the progress made in strengthening the legislative institution in order to provide better representation for the people of the state of Kansas."

Since the late 1960s, the legislature has made great progress towards becoming a truly efficient and effective lawmaking body.

One major reform enacted in recent years is the lengthening and expanding of legislative sessions to allow more time and flexibility. Sessions are now limited to 90 days in even-numbered years and are unlimited in odd-numbered years, although generally they are held to 90 days.

Organizational meetings are now held every other year, following election of new legislators, before the session begins. Legislative officers are chosen at that time, and the meetings give freshman lawmakers a chance to get oriented.

Pre-filing of legislative bills between sessions, carry-over of bills from one session to the next in non-election years, and committee meetings between sessions are reforms which have helped to increase flexibility and provide better workload distribution.

Restructuring and improvement of support services have been vital elements in the legislative revamping. All legislators now have offices in the Capitol available throughout the year, and clerical services are provided during sessions. The legislative leaders have full-time administrative and clerical staffs. The Revisor of Statutes' Office, the Division of Legislative Administrative Services and other support offices have been strengthened.

Increased pay for legislators has made service in the lawmaking body more attractive to and possible for qualified citizens.

Strong ethics legislation has been adopted to regulate legislative lobbying by special interest groups.

Executive

The Executive Branch includes the elected state officers provided for in the Kansas Constitution: Governor, Lieutenant Governor, Secretary of State, Attorney General, and the 10 members of the State Board of Education. Other elected state officers are the Commissioner of Insurance and State Treasurer. All serve four-year terms.

All offices in the Executive Branch are either directly or indirectly controlled by one of the elective officers, or are special agencies created by the legislature to function independently within state government.

The Executive Branch offices exist to enforce or carry out the laws enacted by the Legislative Branch.

The structure of the Executive Branch has evolved through the years to its present form. Governors and legislatures have made changes as necessary through executive reorganization orders, constitutional amendments and legislation.

Major state agencies are now headed by cabinetlevel secretaries. In recent years, the efficiency of state government has been increased by combining similar agencies and abolishing antiquated, unnecessary ones.

In 1978, the legislature adopted a "Sunset Law," which automatically abolishes specified state agencies at certain times. When an agency is due to be abolished, it may only be continued by receiving renewed statutory authority. The legislature has the power to abolish any state agency (except constitutional offices) at any time.

Kansas was the third state in the country to establish a position of Ombudsman for Corrections. The Ombudsman, who serves as a liaison between the Department of Corrections and the inmates of the correctional institutions, investigates complaints and works with corrections authorities to resolve problems.

A Public Disclosure Commission administers recent laws which mandate strict ethics in government.

The Legislative Division of Post Audit was created

(continued)

to audit each state agency periodically to review the legality, efficiency and appropriateness of the agency's operations. Post Audit is responsible to the legislature and reports its findings and recommendations to that body.

The Crime Victims Reparations Board, created in 1978, provides compensation to certain victims of

crime.

Judicial

The state's Judicial Branch, which interprets state laws, is headed by the Supreme Court, with a Chief Justice and six justices. The Supreme Court is the highest court in Kansas. The Court of Appeals is a middle court between the Supreme Court and the district courts. The Court of Appeals has a Chief Judge and six judges, and there are 31 district courts throughout Kansas presided over by 71 judges. Each judicial district also has associate district judges and district magistrate judges, as prescribed by law.

Supreme Court Justices and Court of Appeals Judges are appointed by the Governor. Each time a vacancy exists the Supreme Court Nominating Commission submits names of several qualified nominees for the Governor to choose from. The justices stand for retention by public vote every six years, and the judges do the same every four years. The justices and judges must retire at age 70 or as soon thereafter as they finish serving their term.

District judges, associate district judges, and district magistrate judges are elected locally. Most are selected on a non-partisan ballot, although some districts

have opted for partisan elections.

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