



City Commission Agenda  
Tuesday, July 28, 2026, 5:30 PM  
City Commission Chambers, 950 S. Grant Ave.

- Call to Order
  - Roll Call
  - Pledge of Allegiance
  - Invocation
1. AWARDS, PROCLAMATIONS, PRESENTATIONS:
    - a. Employee of the Quarter Award
  2. APPROVAL OF AGENDA
  3. MINUTES -
    - a. July 14, 2026 Work Session Minutes
    - b. July 14, 2026 Regular Meeting Minutes
  4. ITEMS FROM CITIZENS

Rules of the Commission: Any citizen desiring to address the Commission shall be recognized by the Chair, advance to the podium, state his/her name and address in an audible tone for the record. Presentations shall be limited to five (5) minutes unless extended by a vote of the majority of the Commission. The Commission does not hear matters involving litigation or City Personnel. The Commission does not take action on subjects not on the agenda unless unusual or hardship conditions exist. Citizens may address the Commission on agenda items as they are brought to the floor.
  5. ITEMS FROM GROUPS
  6. CONSENT AGENDA

All items listed are considered to be routine by the City Commission and will be enacted by one motion. There will be no separate discussion of these items unless a Commission member or citizen requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.

    - a. Airport Advisory Board Minutes
    - b. Arkalon Advisory Board Minutes
    - c. Liberal Memorial Library, June 16, 2026 Draft Minutes
    - d. Lease #56.03 - James Mongold

- e. Lease #TS-4.02 - Ormiston Air
- 7. Hay, Rice & Associates, Chartered
  - a. 2025 Audit
  - b. 2026 Audit Contract
- 8. Ordinance No. 4656 - 2026 Standard Traffic Ordinance (STO)
- 9. Ordinance No. 4657 - 2026 Uniform Public Offense Code (UPOC)
- 10. Liberal Youth Council Member Appointments
  - a. Appointment of Myvette Garcia
  - b. Appointment of Joshua Ramos
  - c. Appointment of Melissa Bernabe Vargas
- 11. School Resource Officer Agreement
- 12. Recreation Center Commission Chambers HVAC
- 13. PEC Work Order - Lift Station Evaluations
- 14. CITY STAFF
- 15. CITY MANAGER REPORT
- 16. ITEMS FROM COMMISSIONERS
- 17. VOUCHERS
  - a. 07/28/2026 VOUCHERS
  - ADJOURNMENT



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 1.a.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From: Jennifer Arguijo, Director of Human Resources

RE: Employee of the Quarter Award

Tim Lunceford, Director of IT, is the recipient of the second quarter employee Innovation & Creativity Award. This award recognizes an employee who stands out for their ability to think creatively, approach challenges with fresh perspectives, and develop groundbreaking solutions that drive progress within their roles or across projects. This award recognizes those who consistently apply innovative thinking to improve processes, meet the evolving needs of the public, and tackle problems in unique and effective ways.

**Recommendation:**



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 3.a.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From: Alicia Hidalgo, City Clerk

RE: July 14, 2026 Work Session Minutes

Attached for your review are the July 14, 2026, Not-for-Profits Work Session Minutes.

**Recommendation:**

Staff requests approval of the July 14, 2026, Work Session Minutes.



WORK SESSION OF THE LIBERAL CITY COMMISSION  
July 14, 2026

The work session of the Liberal City Commission was held at 3:00 p.m. at City Commission Chambers, located at 950 S. Grant, on Tuesday, July 14, 2026.

Commission Present: Mayor Jeff Parsons, Jose Lara, and Nathan McCaffrey. Vice Mayor Janeth Vazquez and Ron Warren were absent.

Mayor Parsons called the meeting to order at 3:04 p.m.

1. Not-For-Profit Presentations.

- City Manager Diseker gave opening statements and thanked everyone for applying and attending.
- Each organization gave a five-minute presentation and answered questions from the Commission.

Vice Mayor Vazquez appeared at 3:09 p.m.

Commissioner Warren appeared at 3:22 p.m.

4:24 p.m. A five-minute break was held.

- Discussion was held regarding the requests.

The meeting adjourned at 5:22 p.m.

ATTEST:

---

Jeff Parsons, Mayor

---

Alicia Hidalgo, MMC, City Clerk



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 3.b.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From: Alicia Hidalgo, City Clerk

RE: July 14, 2026 Regular Meeting Minutes

Attached for your review are the July 14, 2026, Regular Meeting Minutes.

**Recommendation:**

Staff requests approval of the July 14, 2026, Regular Meeting Minutes.

THE REGULAR MEETING OF THE LIBERAL CITY COMMISSION  
July 14, 2026

The regular meeting of the Liberal City Commission was held at 5:30 p.m. at City Commission Chambers located at 950 S. Grant Ave., on Tuesday, July 14, 2026.

Commission Present: Mayor Jeff Parsons, Vice Mayor Janeth Vazquez, Jose Lara, Nathan McCaffrey, and Ron Warren.

City Staff Present: City Manager Scarlette Diseker, Assistant City Manager Brad Beer, City Clerk Alicia Hidalgo, Building Services Director Keith Bridenstine, CFO, Brian Mannel, Building Maintenance Director Juan LaValle, IT Director Tim Lunceford, Director Keeley Young, and City Attorney Lynn Koehn.

Mayor Parsons called the meeting to order. City Clerk Hidalgo read the roll call and declared a quorum present. The Pledge of Allegiance was recited, and Sylvia Cardoza gave the invocation.

1. AWARDS, PROCLAMATIONS, PRESENTATIONS: *No items.*

2. APPROVAL OF AGENDA

*Vice Mayor Vazquez moved to approve the agenda, as printed, with Commissioner McCaffrey seconding the motion. The motion carried unanimously.*

3. MINUTES

- a. June 23, 2026 Regular Meeting Minutes.
- b. June 29, 2026 Special Meeting Minutes.

*Commissioner Warren moved to approve the June 23, 2026 Regular Meeting Minutes and the June 29, 2026 Special Meeting Minutes, with Commissioner Lara seconding the motion. The motion carried unanimously.*

4. ITEMS FROM CITIZENS

- Rex Petty. thanked the Commission and City staff for the new park signs, commenting that they look terrific. He spoke positively about the City's logo and slogan, noting they have received attention beyond the community. He referenced the proclamation by former Mayor Lara and the Bible verse he felt complemented the City's branding efforts. He also commended the City for preserving the depot. He shared historical information about the original hand-dug well dug by Seymour Rogers to provide free water, displayed a photograph of the well, and encouraged the Commission to consider searching for its location, suggesting it could generate community interest and positive publicity. He noted that someone had expressed interest in donating funds if the well were found.

5. ITEMS FROM GROUPS. *No items were presented.*

6. CONSENT AGENDA

- a. Traffic Safety Committee Minutes
- b. Liberal Housing Authority, December 2025 - April 2026 Minutes
- c. CVB Advisory Board Minutes
- d. June 2026 Code Enforcement Report
- e. Lease #7.03 - Larry D. Johnson
- f. Lease #175.02 - Brungardt Pumping

- g. Lease #TN-03.00 - McGee Roofing
- h. Lease #TN-09.00 - Air Transport Inc.
- i. Lease #TN-10.00 – SIMCO, LLC

*Commissioner Warren moved to approve the consent agenda, as printed, with Vice Mayor Vazquez seconding the motion. The motion carried unanimously.*

7. Enterprise Fleet Maintenance Presentation.

- City Manager Diseker stated Justin, Enterprise rep, is here. He has worked with Staff for three years. He will give a presentation on this matter.
- Justin Harper of Enterprise gave a 2027 Fleet Budget Review. He reviewed the presentation, which covered fleet planning analysis, the 2026 numbers, and the proposed 2027 numbers. It was noted that 2029 is when the City is fully implemented.
- Additional discussion was held on the program.
- The Commissioners thanked Justin for appearing.

8. Ordinance No. 4654 – Special Use Permit 302 S. Clay Ave.

Mayor Parsons requested Commission consideration of Ordinance No. 4654, entitled “AN ORDINANCE ALLOWING A SPECIAL USE PERMIT ON A PARCEL OF LAND LOCATED ON A TRACT OF LAND IN THE EAST HALF (E/2) OF BLOCK SIXTEEN (16), SUNNYSIDE FARM TRACT TO THE CITY OF LIBERAL, SEWARD COUNTY, KANSAS.”

• Director Bridenstine Ordinance. The new owner of the building located at 302 S. Clay Ave. has applied for a special use permit to place commercial businesses and residential units within the building. The property is zoned I-1 Light Industrial. The Planning and Zoning Board held a public hearing on the matter on June 11th, 2026, and voted to allow the special use for commercial and residential occupancies within the building, on the condition that building codes were followed in the change in use. No comments have been received by City Staff, either for or against the special use permit. He stated the owner couldn't be here due to a family emergency.

- The owners are following codes and going through the correct steps on the project.
- It was noted that the Special Use will stay with the owner. If the property is sold, it no longer fits as a special use; it reverts to its original use.

*Commissioner McCaffrey moved to approve Ordinance No. 4654, allowing the special uses of commercial and residential at 302 S. Clay Avenue, with Vice Mayor Vazquez seconding the motion. The motion carried unanimously.*

9. Oxy Property Annexation

a. Public Hearing

*Mayor Parsons opened the public hearing.*

- The resolution setting the public hearing was published on July 2, 2026, in the High Plains Daily Leader and Times.

• Director Bridenstine stated Resolution No. 2456 set a public hearing date for the annexation of property owned by Oxy into the city limits. A certified letter was mailed to Oxy, and it was received and signed by their land attorney. It was published in the paper as required. The plan to extend services was available for review, and he has received no correspondence for or against the annexation of the property. Under K.S.A. 12-519 and subsequent statutes, the Oxy property can be annexed into the City without its consent.

*Mayor Parsons closed the public hearing.*

b. Ordinance No. 4655 Annexation of the Oxy Property into the City

Mayor Parsons requested Commission consideration of Ordinance No. 4655, entitled “AN ORDINANCE ANNEXING LAND TO THE CITY OF LIBERAL, KANSAS.”

*Commissioner Lara moved to adopt Ordinance No. 4655, Commissioner McCaffrey seconding the motion. The motion carried unanimously.*

10. Resolution No. 2459 – Notice of Intent to Exceed RNR

Mayor Parsons requested Commission consideration of Resolution No. 2459, entitled "A RESOLUTION OF THE CITY OF LIBERAL, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE."

- CFO Mannel noted there are a number of pending tax appeals. The one involving the National Beef Wastewater Plant, which is currently included in property assessment totals. This is due to some filings pending for continuation of their 10-year tax abatement under their IRB. Once a successful filing is completed, that would eliminate just shy of \$ 57 million off of that assessment value. So, it does have an impact on our mill levy.
- Resolution No. 2459 will serve as official notice to the Seward County Clerk of our intention to exceed the Revenue Neutral Rate (RNR). This Resolution provides an estimated mill rate, and the final mill rate will be determined at our RNR Hearing on August 25, 2026.
- The RNR was explained along with the intent of the resolution. It was noted that other governmental entity adopt it as it's a regular procedural move.

*Commissioner Warren moved to adopt Resolution No. 2459, notice of intent to exceed RNR, with Commissioner McCaffrey seconding the motion. The motion carried unanimously.*

11. 2026 City of Liberal Security Awareness Training Program

- IT Director Lunceford explained that the City's previous cybersecurity awareness training program was discontinued in late 2025, requiring the City to obtain a replacement. Staff recommends entering into a three-year agreement with KnowBe4 to provide employee security awareness training, phishing response tools, and to help meet cyber insurance requirements. The bid from KnowBe4 is \$30,167.50 for a three-year term (\$10,055 annually). The program was not included in the 2026 budget because the previous no-cost training service ended after the budget was adopted. Funding will be provided from the Crime Prevention portion of the One-Percent Sales Tax.

*Commissioner McCaffrey moved to approve the contract between the City of Liberal and KnowBe4 in the amount of \$30,165.00 with funding to be provided from the Crime Prevention portion of the One-Percent Sales Tax, as presented, with Commissioner Lara seconding the motion. The motion carried unanimously.*

12. School Zone Flasher Purchase

- Director LaValle stated that Traffic Control is requesting the replacement of four outdated School Zone Flashers that are currently in use around Sunflower Elementary and the Bright Start Pre-K Center on Pine Street. The new equipment will use Bluetooth technology. This purchase was included in the 2026 budget. *Commissioner Warren moved to approve the purchase of school zone flashers from Gades Sales Co. Inc. in an amount not to exceed \$21,000 being funded from the Traffic Control portion of the General Fund, with Commissioner Lara seconding the motion. The motion carried unanimously.*

13. CITY STAFF.

- Director Young gave an update on the State of the City and stated it will be recorded to broadcast. She gave an update on the July 25 movie Encanto in the park. It will start after 8:30 or once it's dark enough. It is free to attend, and the City did get proper copyright. Local vendors will be on site.
- Assistant City Manager Beer stated that the chip seal is complete. One street wasn't completed because Middlecreek isn't finished with their work there. He gave an update on the pool demo. The water project has 16 rain days remaining. They have four projects they haven't started. The taxiway project has taken a step back because the material didn't meet compaction requirements. He noted the night closures and

said that once the last flight comes in, they will work on it until the morning. The bus facility is going well; they are behind but have some weather days available. They are on the third superintendent for that project. The city parks look amazing, as does the golf course. He stated the concrete crew is working on the Main Street project and will move to the dog park project next. Staff hopes to see movement on the dog park in the next 30 days.

#### 14. CITY MANAGER REPORT

- City Manager Diseker thanked Richard Farrar and the local Board of Realtors. They invited her to speak last week. It was her first time presenting to that group, and they asked great questions. They were engaged, and she is more than happy to return. She loves when groups invite Staff to those meetings with key communicators who can pass along information. She also thanked Justin from Enterprise Fleet Maintenance. She doesn't have favorite vendors, but she loves working with Justin. He has great energy and works hard for the city. He listens to Staff concerns and requests. The work they have done is visible across the city, particularly in our reputation improvements and in the condition of the vehicles. He came all the way from Wichita for this meeting and then headed back afterward. She thanked him again for that. She is very excited about the summer movie series on Saturday, July 25. She's wanted to do this for a while. Staff is excited about that. We will also showcase local food vendors and host a family-friendly event in a summer when we don't have a water park or splash park in Light. She encouraged everyone to come out and enjoy it. We hope to put more on in the future. Thursday is the preliminary design visionary meeting with Hutton for the splash park. Several key players, city staff, and a couple of commissioners will be present. The 2025 audit is concluded and was submitted to the Federal Clearinghouse. It went well, with only a few concerns about cash balances. As for processes and procedures, they are cleaned up and running very well, with no findings. Dustin with Hay Rice will present it in its entirety on July 28.

#### 15. ITEMS FROM COMMISSIONERS

**Commissioner Lara** thanked all staff for all the work they do. The parks are looking great. Brad's report was actually great to show we have a lot of progress and construction. As much as people don't like it, it's also a good sign of a community the more construction you have the better it's going. We have three housing projects. We have three city projects. It's nice to see that you have a lot of work moving, a lot of jobs, and we're making things happen. He gave a huge thank you to staff for making it happen.

**Commissioner McCaffrey** stated the longer he's in the position, the more familiar he becomes with the different city staff, the departments, and how everything works. He continues to be impressed with how smoothly things are operating with the City. He thanked all the staff here, all the department heads, and employees who make that happen.

**Commissioner Warren** thanked Staff for everything they do. There is no reason they shouldn't thank them every day because they are working every day and they appreciate it. The City is heading in a great direction. He thanked everyone for all they do.

**Vice Mayor Vazquez** thanked Staff for all the hard work. She thanked Enterprise for coming here; they did a good job explaining, and she thought they did a good job with the visuals. The security training is great for employees. It's a great investment. There are more and more stories of people getting scammed across the country. Smaller towns are more vulnerable because they target the small communities. She is excited for movie night. She is even more excited now to hear that there will be food there. She thanked them for the hard work on that. She is excited for the State of address as well; thank you for the hard work putting it together. The hospital has a date for the health fair; it's Saturday, October 3. She thinks it's an important event and ties into the city because it's the quality of life for many residents. We used to be the county with the highest uninsured people in the state, but we are doing better now; we are down to number four. The Health Fair gives people tools to get checked that typically wouldn't go to the doctor or hospital. She is excited because the cost decreased and they are offering more exams in the general kit for \$35.

She will continue to push that information as it comes along. She mentioned at the Fourth of July celebration the sun hit the stage and it was really hot. There needs to be something over the benches. **Mayor Parsons** thanked Staff. He appreciates all you do. He thanked Fire and Police for everything they did in advance for the Fourth of July weekend. The weather was nice. He thinks everybody had a good time. For the most part, people behaved pretty well. They were fairly neighborly. He thanked the community for their efforts in having a good, fun, safe 250<sup>th</sup> anniversary. Several people mentioned the parks. His brother has been in town, and every time they passed a park, he would say the parks look great. He's from Alabama, and they get rain, and he said their parks don't look near that good. Thanks to Bruce and the Parks Department for all of their hard work. It may be too late to RSVP for the State of the City, but bring your own lunch if you haven't made reservations and be sure to come. There is a community band concert this Saturday, and it's the last one of the season.

- City Manager Diseker noted it was moved into the Girl Scout Building due to weather. The last time they played from memory because it was too windy to read their sheet music. They are amazing.

16. VOUCHERS:

\$2,375,498.55 dated July 14, 2026.

*Commissioner Warren moved to approve the vouchers, with Commissioner McCaffrey seconding the motion. The motion carried unanimously.*

17. EXECUTIVE SESSION — A 20-minute Executive Session per K.S.A 75-4319 (b)(6) – for the preliminary discussion of the acquisition of real property.

*Commissioner Lara move to adjourn into a 20-minute Executive Session to discuss the purchase of property pursuant to K.S.A. 75-4319(b)(6) for the preliminary discussion of the acquisition of real property and invited City Attorney Lynn Koehn, City Manager Scarlett Diseker, Assistant City Manager Brad Beer, CFO Brian Mannel, Water Department Director Jose Rosales by phone, and Lane Letourneau by phone. They will go in at 6:41 p.m. and return at 7:01 p.m. Commissioner McCaffrey seconded the motion. The motion carried unanimously.*

Mayor Parsons inquired if the Commission wished to take any action as a result of the Executive Session. *Commissioner Lara moved to adjourn into a 15-minute Executive Session to discuss the purchase of property pursuant to K.S.A. 75-4319(b)(6) for the preliminary discussion of the acquisition of real property and invite City Attorney Lynn Koehn, City Manager Scarlett Diseker, Assistant City Manager Brad Beer, CFO Brian Mannel, and Water Department Director Jose Rosales by phone. They will go in at 7:03 p.m. and return at 7:18 p.m. Commissioner McCaffrey seconded the motion. The motion carried unanimously.*

Mayor Parsons inquired if the Commission wished to take any action as a result of the Executive Session. *No action was taken.*

Mayor Parsons adjourned the meeting.

---

Jeff Parsons, Mayor

ATTEST:

---

Alicia Hidalgo, MMC, City Clerk



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 6.a.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From: Brian Fornwalt, Airport Manager

RE: Airport Advisory Board Minutes

Attached are the Quarterly Airport Advisory Board Minutes.

**Recommendation:**

Staff request approval of the April 21, 2026 Airport Advisory Board Minutes.



# AIRPORT ADVISORY BOARD

April 21, 2026

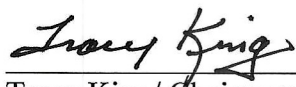
|                      | Service<br><u>On Board</u>      | Meetings Held<br><u>in 2026</u> | Meetings<br><u>Attended 2026</u> | <u>Term</u> | Attendance<br><u>Today</u> |
|----------------------|---------------------------------|---------------------------------|----------------------------------|-------------|----------------------------|
| Tracy King, Chairman | 09/09/08 to 07/08/25            | 2                               |                                  | 6           | x                          |
| _____ Vice-Chairman  | <del>09/09/08 to 07/08/25</del> | 2                               |                                  | 6           |                            |
| Matt Fenn            | 09/25/18 to 07/08/25            | 2                               |                                  | 4           | x                          |
| Nathan Lyddon        | 09/25/18 to 07/08/25            | 2                               |                                  | 4           | x                          |
| Ron Prentice         | 09/27/11 to 07/08/25            | 2                               |                                  | 5           | x                          |

Brian Fornwalt, Airport Manager  
Bertha Rodriguez Administrative Assistant

1. Air Service/Enplanements – Local and Regional.
  - a. Liberal has been doing very well
  - b. Enplanement spreadsheets reports show how the region is doing, Liberal is showing more enplanement numbers than Dodge City.
  - c. Liberal this year is about over 200 enplanement numbers more than last year.
  - d. Community is rebuilding trust in our airport.
  - e. ArkStar (Marketing) has been great help, build/gain more numbers for the airport.
  - f. Airport parking lot has been staying full, and over full during the busier traveling months.
2. EAS
  - a. Scarlett, Brad and Keeley are attending EAS meeting in Washington. Information on how things were going on their first meeting were shared.
  - b. May 2027, will look into SkyWest contract.
  - c. SkyWest reached out to Brian via phone call to ask about the airport's painting and size of box (maybe diversions). Station airline manager is unaware why SkyWest called.
  - d. United has been doing pretty good with passengers filling up the plain, mid to high 20's – 30's passengers per flight.
3. Parallel Taxi Way
  - a. Dirks, Koss, S&S, Atlas and Lochner have been on site working on project.
  - b. Michelle Munro from Lochner provided an update on how the project is coming along.
    - i. Day 58 out of 130 working days.
    - ii. A bit behind schedule, but goal is to still meet deadline
    - iii. Atlas working on electrical, working hard on getting done sooner then what's on schedule.
    - iv. Shut down, schedule for July, maybe after the 4<sup>th</sup> of July. Shut down will only be over night.
    - v. 608ft of boring
    - vi. Koss will have plant up soon.
    - vii. S&S still crushing concrete, drainage, grading.
4. Parking Lot
  - a. Engineer plans are at the terminal if anyone would like to look at it.
  - b. Pre-bid meeting will be on April 28<sup>th</sup> at 10 at the Depot.

- c. Bids are due on May 12<sup>th</sup>.
  - d. Commission meeting on May 26<sup>th</sup>.
  - e. In the plans to have more parking space for terminal employees, passengers, Lyddon's.
  - f. June 1<sup>st</sup> FAA agreement
    - i. Waiting on application's approval/funding for the Terminal.
  - g. What are the plans for the old traffic maintenance building (probably selling it or if the City has a use for it elsewhere.)
  - h. Bid construction can be found on City's web site.
    - i. Brian will look into who can have access to submit bids.
5. New Terminal
- a. Haven't heard yes or no on approval.
  - b. On February 19<sup>th</sup> congressman Tracy Mann, stopped by and toured the airport and was willing to provide a letter to help for new terminal.
  - c. FAA inspection went well with only 11 discrepancies.
6. KOMA
- a. City is following along regulations.
  - b. Went through details on the power point sheets.
  - c. Advisory board is still part of the City.
  - d. Making sure we follow.
7. Ordinance/Members
- a. Old Ordinance was presented.
  - b. New Ordinance draft was presented.
  - c. Discussed what changes/updates.
    - i. Work in progress.
    - ii. Cleaning up on dates, details that need to be followed accordantly.
    - iii. Tracy requested new items to be made aware ahead of time (via email).
    - iv. Members understood there needs to be guide lines.
    - v. City attorney is aware of these changes and is guiding us through the process
    - vi. Ordinance will be drafted and will be brought back to the board to look at.
    - vii. Updates on new possible board member.
    - viii. Open position has been posted on line, look into publishing this open position on the newspaper.
    - ix. Possible applicants
      - 1. Chad Mease
      - 2. Ruby Terrazas (Brian will reach out to Ruby).
8. Status on ARFF Truck
- a. Truck has been down for a while, parts will be coming in soon.

Next Airport Advisory Board Meeting – July 14, 2026

  
Tracy King/ Chairman

  
Bertha Rodriguez/Airport Administrative Assistant



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 6.b.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From: Bruce Young, Parks Director

RE: Arkalon Advisory Board Minutes

Attached are the January 2026 through June 2026 Arkalon Advisory Board Minutes.

**Recommendation:**

Staff request approval of the January 2026 through June 2026 Arkalon Advisory Board Minutes.

Arkalon Board Meeting  
Meeting Minutes  
01/15/2026

The meeting was held at the Parks Shop office and was called to order by President Justin at 6:26pm with Yanira Torres, Nick Schwindt, Lidia Gray and Bruce Young in attendance. Omar Ibanez was absent.

Motion by Lidia Gray, seconded by Yanira Torres to approve December's meeting minutes.

New Business

Bruce updates:

- Started working on trimming/cutting trees next week
- Wiring Wi-Fi in the works
- Road will be done by April 1<sup>st</sup>
- Remodeling of bathhouse is on hold due to grant, hopefully it will be approved by April. If not, this project is already budgeted in 2026 but will wait until after 2026 season

Lidia will cancel the MOUTS; she wants to use the funds for a pond in the park.

The Friends of Arkalon bank account has a balance of \$8,987.83.

Bruce wants to hire a camp host that would stay in the cabin.

Motion by Lidia Gray, seconded by Nick Schwindt to nominate Candy Garcia for Arkalon Board member; this will be presented to the commission at their next meeting for approval.

Tara Logan will fill out an application for the vacancy left to fill for board member.

Motion by Nick Schwindt, seconded by Justin Alexander, to adjourn the meeting at 7:09pm.

Meeting minutes submitted by Secretary, Yanira Torres

Meeting minutes approved by: \_\_\_\_\_

Arkalon Board Meeting  
Meeting Minutes  
02/19/2026

The meeting was held at the Parks Shop office and was called to order by President Justin at 5:47pm with Yanira Torres, Nick Schwindt, Lidia Gray, Candy Garcia, Omar Ibanez and Bruce Young in attendance.

Motion by Lidia Gray, seconded by Omar Ibanez to approve January's meeting minutes.

New Business

Bruce updates:

- Road work has not started yet
- Would like to have two water hydrants
- First week of February, techs will be wiring for Wi-Fi
- No camp host has been hired; Bruce will give it another 3 weeks before making a change plan

Justin suggested a self-pay station

Justin asked Bruce if he could get with Keeley about the AED.

Bruce is not sure if the pond will be restocked as the biologist retired and he doesn't have the contact information of the new biologist.

Motion by Justin Alexander, seconded by Lidia Gray to nominate Tara Logan for Arkalon Board member; this will be presented to the commission at their next meeting for approval.

Motion by Lidia Gray, seconded by Omar Ibanez, to adjourn the meeting at 6:27pm.

Meeting minutes submitted by Secretary, Yanira Torres

Meeting minutes approved by: \_\_\_\_\_

# Arkalon Board Meeting

## Meeting Minutes

03/19/2026

The meeting was held at the Parks Shop office and was called to order by President Justin at 5:51pm with Yanira Torres, Nick Schwindt, Omar Ibanez and Bruce Young in attendance. Lidia Gray and Candy Garcia were absent.

Motion by Yanira Torres, seconded by Omar Ibanez to approve February's meeting minutes.

### New Business

#### Bruce updates:

- Bathhouse needs to be ADA approved but it is ready for the season.
- Camp host will be approved on March 28 commission meeting. Camp host will stay in the cabin.
- Josh will continue to work on weekends
- Yanira Torres will help with log in credentials for RoverPass
- Danny Zuniga is back at Arkalon as summer help
- Gerald has been picking up trimmed trees
- Fish will be restocked this year
- West side of main road will have a new fence to keep cattle off of the road
- There is a total fire ban in Seward County

Bruce obtained quotes for picnic tables versus replacement with wood. A new picnic table would be \$1100 but keeping the frame and replacing the rest with wood would be \$350 per table.

Bruce presented terms of office of members. Justin and Nick will be done on December 31, 2026. They need to be out for a year before becoming members again. Omar, Yanira and Lidia need to be voted again in January 2027. Candy and Tara need to be voted again on January 2030. In the December meeting, we need to elect new President and nominate new members for January 2027.

Tara would like to see more community events to have more people visit Arkalon.

Justin asked about the pop machine, but Bruce has not had time to look into it.

Camping sign has been taken down until opening day. Campers were getting down to the gate only to turn around and leave.

Motion by Tara Logan, seconded by Justin Alexander, to adjourn the meeting at 6:56pm.

Meeting minutes submitted by Secretary, Yanira Torres

Meeting minutes approved by: \_\_\_\_\_

Arkalon Board Meeting  
Meeting Minutes  
04/16/2026

No meeting due to low attendance of board members. Next meeting will be on May 21.

# Arkalon Board Meeting

## Meeting Minutes

05/21/2026

The meeting was held at the Arkalon and was called to order by President Justin at 6:41pm with Yanira Torres, Nick Schwindt, , Candy Garcia, Charlene Honeyham, Gerald Mann and Bruce Young in attendance. Lidia Gray and Omar Ibanez were absent.

Motion by Nick Schwindt, seconded by Justin Alexander to approve March's meeting minutes.

### New Business

Bruce updates:

- Fire Ban was lifted on May 4; Charlene has been proactive by asking campers to keep water close to campsite
- In June we will know if we got the grant to with expenditures on the new bathhouse; regardless it will be done by the end of the season this year.
- Will move forward with the credit card terminal, which is \$409.98
- Road is completely finished
- Wi-Fi is working
- There are new picnic tables
- New flower beds from Lidia and Charlene
- There is a new fishing pond sign

Charlene has responded to reviews, especially those with concerns

Tara Logan will give bird feed to Gerald.

Justin asked if we want to start thinking of new members/changes as him and Nick will be leaving in 7 months.

Charlene shared that Easter weekend was very busy.

The board is thinking of possible events at the park: Fishing Derby, Halloween and Christmas at the Park.

Charlene would like educational material/posters for student groups that visit Arkalon.

The Museum building needs to be anchored down; Bruce says that is looks like someone backed into it.

Motion by Yanira Torres, seconded by Justin Alexander, to adjourn the meeting at 7:24pm.

Meeting minutes submitted by Secretary, Yanira Torres

Meeting minutes approved by: \_\_\_\_\_



# Arkalon Board Meeting

## Meeting Minutes

06/18/2026

The meeting was held at the Parks Shop and was called to order by President Justin at 6:38pm with Yanira Torres, Nick Schwindt, , Candy Garcia, Lidia Gray, Omar Ibanez, Gerald Mann and Bruce Young in attendance.

Motion by Lidia Gray, seconded by Omar Ibanez to approve May's meeting minutes.

### New Business

On June 16, a few board members met regarding possible future events. Gave an update on those ideas:

- Movie Night possibly on October 30<sup>th</sup>-have concession by board or Friends of Arkalon
- Meteor Shower from August 12-18, possible speaker
- Bird class-Lidia is talking to someone to facilitate a presentation
- Birthday packages
- Autumn Fest possibly on October 3rd
- Start planning for Easter 2027

We need board members for Friends of Arkalon. Arkalon Board would like to keep it going because the funds are separate from the General Fund. Tara has recruited Nicole Mussman as a new member. Gerald Mann mentioned that Robert Keating may be interested in being a member.

The ice machine needs to be moved from cabin.

The board would like to compare budget report from last year to this year.

Charlene has bought some items to give away to young campers as rewards for doing things around the park.

A possibility of changing the Shelter rental option to AM, PM or all day. This would be presented to the Commission once details are finalized.

### Bruce updates:

- There has been an increase in campers and fishing
- Credit Card terminal is working, huge thanks to Charlene for working on it
- Replacement of 20 water hydrants
- Building an awning in front of the cabin, approximately 9 ft wide
- Lighting struck the tree behind the cabin and shattered the kitchen window to the cabin

Motion by Tara Logan, seconded by Candy Garcia, to adjourn the meeting at 8:00pm.

Meeting minutes submitted by Secretary, Yanira Torres

Meeting minutes approved by: \_\_\_\_\_



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 6.c.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From:

RE: Liberal Memorial Library, June 16, 2026 Draft Minutes

Attached for your review are the draft minutes from the June 16, 2026, Liberal Memorial Library Meeting.

**Recommendation:**

Staff requested approval of the draft minutes from the June 16, 2026, Liberal Memorial Library Meeting.

Liberal Memorial Library  
Library Board Meeting  
June 16<sup>th</sup>, 2026

Call to order:

- a. The meeting was called to order by Kathleen Alonso at 4:14 pm.
- b. The following members were present for the meeting:

|                   | Service             | Attendance               |
|-------------------|---------------------|--------------------------|
|                   | <u>On Board</u>     | <u>Term</u> <u>Today</u> |
| Clarissa Carrillo | July 2024-June 2028 | 2 <sup>nd</sup> present  |
| Jose Rodriguez    | June 2026-June 2030 | 1 <sup>st</sup> present  |
| Open              | June 2026-June 2030 |                          |
| Kathleen Alonso   | July 2025-July 2029 | 1 <sup>st</sup> present  |
| Debra Huddleston  | May 2024-May 2028   | 1 <sup>st</sup> present  |
| Amy Thompson      | May 2025-May 2029   | 2 <sup>nd</sup> present  |
| Vanessa           | Oct 2025-Oct 2029   | 1 <sup>st</sup> present  |
| Ardese            | Library Director    |                          |
| Royce Kitts       | Assistant Director  |                          |
| Shannon Moore     |                     |                          |

1. Approval of the Agenda. Clarissa Carrillo called for the approval of the agenda. Debra Huddleston seconded. Motion carried.
2. Conflicts of Interest: None.
3. Approval of minutes: Clarissa Carrillo called for the approval of the May minutes. Debra Huddleston seconded. Motion carried.
4. Report of the Director.

**Summer Reading** This year's summer reading program is off to a great start. By the time you read this it will be close to one half to two thirds over, but there is still some more fun left. We had approximately 500 people at our kickoff event. We had 12 vendors. The school gave out free lunches. We cooked 100 hot dogs. We took lots of pictures that you can check out on our Facebook page.

So far, all of our programs have been well attended and appreciated by the patrons.

**Building** The annex has had the exterior power washed and painted around the overhangs and metal posts. The Cooper Clark room has been repainted. The exterior doors of the library have been repainted.

The exterior of the library has been power washed. We note repairs will need to be done to the limestone where it meets the ground. There is significant erosion in these areas. Royce is working with Scantlin's to get the tile in the main hallway replaced.

**Technology** Doreen is working on getting our website more ADA compliant as required by federal mandate. The new website will have fewer moving elements, but will be easier for people with visual disabilities to navigate.

Royce and Shannon have received two new tablets to look at ways to further enhance the use of technology in the workplace. Royce has a remarkable tablet and Shannon has a Kindle Paperwhite. If you are interested to see how they work, please come over and check it out.

Through a grant with the Liberal Area Coalition for Families, the Library has purchased a 75" smartscreen to aid in our shift towards more technology program offerings.

5. Director Financial Report.
6. Transfer of funds: Transfer \$50,000 to cover bills and expenses. Clarissa Carrillo called for the approval of the transfer. Jose Rodriguez seconded. Motion carried.
7. Old Business. None.
8. New business.
  - a. 2027 Budget. Royce discussed the budget for 2027. The budget sees an

increase to deal with rising costs in all aspects of library operations and to allow the hiring of additional part time staff and seasonal staff.

Jose Rodriguez called for the approval of the 2027 Budget. Vanessa Ardesi seconded. Motion carried.

9. Executive Session.

10. Adjournment. Clarissa Carrillo called for adjournment at 5:00 pm.

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Director



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 6.d.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From: Brian Fornwalt, Airport Manager

RE: Lease #56.03 - James Mongold

**Recommendation:**

Staff request Commission consideration for approval of Lease #56.03 for James Mongold.

THIS AGREEMENT, entered into this **1st day of April, 2026**, by and between the City of Liberal ("Lessor") and **James Mongold, 1226 North Calhoun, Liberal, KS 67901, ~~624-6831~~ (home) or 482-0839 (mobile)**, ("Lessee").

WHEREAS, Lessor is the owner of the following described premises situated on the Liberal Mid-America Regional Airport, Seward County, Kansas:

**Portion of Lot 13 all of Lot 14 & 15 and portion of Lot 16 Block 25**  
**Lot 13 10'x90'= 900sq ft, Lot 14 110'x 90'=1,540sq ft, Lot 15 55'x90'=4,950sq ft**  
**Lot 16 70'x90'=6,300sq ft**

WHEREAS, the Lessee desires to occupy and lease the above described premises.

NOW, THEREFORE, it is agreed between the parties hereto, as follows

1. Leased Premises and Purposes. Lessor leases to Lessee and Lessee rents from Lessor the above described premises located at the Liberal Mid-America Regional Airport for the purpose of providing the Lessor with revenue to support the Liberal Mid-America Regional Airport, and such use by Lessee of the above described premises shall at all times be compatible with airport operations.
2. Term. The term of this Lease is for **One (1) Year** beginning on **April 1st, 2026**. There is no option to renew this Agreement, and any hold over will be considered a month to month lease on the same terms as set forth herein. This Lease shall automatically terminate without further obligation by either party if Lessor's right to possession of said airport properties terminates in any way.
3. Rental. Lessee agrees to pay Lessor **\$1,290.00 per year in advance or \$107.50 per month**. Rental payments are due on the tenth day of each month, and will be considered late after the eleventh day of each month, incurring a late charge beginning on the eleventh day of each month amounting to 10% of the monthly rent.
4. Security Deposit. No security deposit is required under this lease.
5. Restrictions on Use. This Lease is made subject to and the Lessee agrees to comply with and be bound by the following:
  - a. The terms and conditions under which Lessor holds possession of the airport and airport properties and the terms and conditions contained in the Quitclaim Deed by which the Lessor acquired title to the airport;
  - b. Rules and regulations of the Federal Aviation Administration;
  - c. All other laws and regulations of the United States, State of Kansas, or any other governmental entity's laws, rules, and regulations applicable to said premises;
  - d. No mobile homes or house trailers for living quarters may be placed on the leased premises and the premises shall not to be used for dwelling purposes;
  - e. Lessee agrees to furnish service on a fair, equal, and not unjustly discriminatory basis to all of its users, and to charge fair, reasonable and not unjustly



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 6.e.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From: Brian Fornwalt, Airport Manager

RE: Lease #TS-4.02 - Ormiston Air

**Recommendation:**

Staff request Commission consideration for approval of Lease # TS-4.02 for Ormiston Air.



THIS AGREEMENT, entered into this **1st day of June, 2026**, by and between the City of Liberal ("Lessor") and **Ormiston Air, PO Box 43 Kismet, KS 67859, Phone: (620) 629-7386** ("Lessee").

WHEREAS, Lessor is the owner of the following described premises situated on the Liberal Mid-America Regional Airport, Seward County, Kansas:

**T-Hangar S-04 of the South Set of T-Hangars  
Building #809**

WHEREAS, the Lessee desires to occupy and lease the above described premises.

NOW, THEREFORE, it is agreed between the parties hereto, as follows

1. Leased Premises and Purposes. Lessor leases to Lessee and Lessee rents from Lessor the above described premises located at the Liberal Mid-America Regional Airport for the purpose of providing the Lessor with revenue to support the Liberal Mid-America Regional Airport, and such use by Lessee of the above described premises shall at all times be compatible with airport operations.
2. Term. The term of this Lease is for **One (1) Year** beginning on **June 1st, 2026**. There is no option to renew this Agreement, and any hold over will be considered a month to month lease on the same terms as set forth herein. This Lease shall automatically terminate without further obligation by either party if Lessor's right to possession of said airport properties terminates in any way.
3. Rental. Lessee agrees to pay **\$933.69 per year in advance**. Rental payments are due on the tenth day of each month, and will be considered late after the eleventh day of each month, incurring a late charge beginning on the eleventh day of each month amounting to 10% of the monthly rent.
4. Security Deposit. No security deposit is required under this lease.
5. Restrictions on Use. This Lease is made subject to and the Lessee agrees to comply with and be bound by the following:
  - a. The terms and conditions under which Lessor holds possession of the airport and airport properties and the terms and conditions contained in the Quitclaim Deed by which the Lessor acquired title to the airport;
  - b. Rules and regulations of the Federal Aviation Administration;
  - c. All other laws and regulations of the United States, State of Kansas, or any other governmental entity's laws, rules, and regulations applicable to said premises;
  - d. No mobile homes or house trailers for living quarters may be placed on the leased premises and the premises shall not to be used for dwelling purposes;
  - e. Lessee agrees to furnish service on a fair, equal, and not unjustly discriminatory basis to all of its users, and to charge fair, reasonable and not unjustly discriminatory prices for each unit or service; provided, that Lessee may make reasonable and non-discriminatory discounts, rebates, or other similar types of





**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 7.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From: Scarlette Diseker, City Manager

RE: Hay, Rice & Associates, Chartered

Dustin Ormiston from Hay, Rice & Associates will present an overview of the 2025 City of Liberal Audit accompanied by a proposal for the 2026 Audit. For the fourth year in a row, the 2026 Audit will, once again, waive GAAP in favor of KMAAG via a resolution at the end of the year.

Hard copies of the 2025 Audit will be made available to all Commissioners, and the publishing notification will be made in the High Plains Daily Leader & Times on July 30, 2026. This informs residents of the audit being available at the City Clerk's office at City Hall.

**Recommendation:**

Staff request City Commission consideration to approve the 2026 Audit Contract as presented by Hay, Rice & Associates.



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 7.a.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From: Scarletta Diseker, City Manager

RE: 2025 Audit

City Staff have attached the 2025 Audit and Financial Statements for Commission review.

**Recommendation:**

CITY OF LIBERAL, KANSAS  
Liberal, Kansas

FINANCIAL STATEMENTS  
For the year ended December 31, 2025

CITY OF LIBERAL, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2025

TABLE OF CONTENTS

|                                                                                                                                                                                                                          | <u>Page<br/>Number</u> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| <u>FINANCIAL SECTION</u>                                                                                                                                                                                                 |                        |
| Independent Auditor's Report                                                                                                                                                                                             | 1                      |
| Independent Auditor's Report on Internal Control Over Financial Reporting<br>and on Compliance and Other Matters Based on an Audit of Financial Statements<br>Performed in Accordance with Government Auditing Standards | 5                      |
| <u>Statement 1</u><br>Summary Statement of Receipts, Expenditures and Unencumbered Cash –<br>Regulatory Basis                                                                                                            | 7                      |
| Notes to the Financial Statements                                                                                                                                                                                        | 10                     |
| <u>REGULATORY-REQUIRED<br/>SUPPLEMENTARY INFORMATION</u>                                                                                                                                                                 |                        |
| <u>Schedule 1</u><br>Summary of Expenditures – Actual and Budget – Regulatory Basis                                                                                                                                      | 28                     |
| <u>Schedules of Receipts and Expenditures – Actual and Budget – Regulatory Basis</u>                                                                                                                                     |                        |
| Schedule 2-1: General Fund                                                                                                                                                                                               | 30                     |
| Schedule 2-2: Special Fire Equipment Fund                                                                                                                                                                                | 33                     |
| Schedule 2-3: Communications Center Fund                                                                                                                                                                                 | 34                     |
| Schedule 2-4: Special Parks and Recreation Fund                                                                                                                                                                          | 35                     |
| Schedule 2-5: Special Alcoholic Treatment Fund                                                                                                                                                                           | 36                     |
| Schedule 2-6: Library Fund                                                                                                                                                                                               | 37                     |
| Schedule 2-7: Convention and Tourism Fund                                                                                                                                                                                | 38                     |
| Schedule 2-8: Special Highway Fund                                                                                                                                                                                       | 39                     |
| Schedule 2-9: Enterprise Fleet Management Fund                                                                                                                                                                           | 40                     |
| Schedule 2-10: Economic Incentives Fund                                                                                                                                                                                  | 41                     |
| Schedule 2-11: Educational Sales Tax Fund                                                                                                                                                                                | 42                     |
| Schedule 2-12: Street Drainage and Other Capital Improvements Fund                                                                                                                                                       | 43                     |
| Schedule 2-13: Special Economic Development Fund                                                                                                                                                                         | 44                     |
| Schedule 2-14: Special Crime Prevention Fund                                                                                                                                                                             | 45                     |
| Schedule 2-15: Special Housing Fund                                                                                                                                                                                      | 46                     |

CITY OF LIBERAL, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2025

TABLE OF CONTENTS

(Continued)

Page  
Number

REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION  
(Continued)

Schedules of Receipts and Expenditures – Actual and Budget – Regulatory Basis (Cont.)

|                                              |    |
|----------------------------------------------|----|
| Schedule 2-16: Special Beautification Fund   | 47 |
| Schedule 2-17: Bond and Interest Fund        | 48 |
| Schedule 2-18: Airport Utility District Fund | 49 |
| Schedule 2-19: Air Museum Fund               | 50 |
| Schedule 2-20: Solid Waste Utility Fund      | 51 |
| Schedule 2-21: Wastewater Utility Fund       | 52 |
| Schedule 2-22: Water Utility Fund            | 53 |

Schedule of Receipts and Expenditures – Regulatory Basis

|                                                   |    |
|---------------------------------------------------|----|
| Schedule 2-23: Water Bond and Interest Fund       | 55 |
| Schedule 2-24: Equipment Reserve Fund             | 56 |
| Schedule 2-25: Gifts and Donations Fund           | 57 |
| Schedule 2-26: Snow Removal Reserve Fund          | 58 |
| Schedule 2-27: Diversion Program Fund             | 59 |
| Schedule 2-28: Communications Reserve Fund        | 60 |
| Schedule 2-29: Improvement Projects Fund          | 61 |
| Schedule 2-30: Airport Land Sale Fund             | 62 |
| Schedule 2-31: Airport Improvement Fund           | 63 |
| Schedule 2-32: Solid Waste Equipment Reserve Fund | 64 |
| Schedule 2-33: Wastewater Equipment Reserve Fund  | 65 |
| Schedule 2-34: Water Equipment Reserve Fund       | 66 |
| Schedule 2-35: Cemetery Perpetual Fund            | 67 |
| Schedule 2-36: Fire Insurance Proceeds Fund       | 68 |
| Schedule 2-37: Edward Byrne Memorial Fund         | 69 |
| Schedule 2-38: BJA Drug Court Grant Fund          | 70 |
| Schedule 2-39: Police Step Grant Fund             | 71 |
| Schedule 2-40: ARPA Fund                          | 72 |

Schedule 3

|                                                                         |    |
|-------------------------------------------------------------------------|----|
| Agency Funds – Summary of Receipts and Disbursements – Regulatory Basis | 73 |
|-------------------------------------------------------------------------|----|

CITY OF LIBERAL, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2025

TABLE OF CONTENTS

(Continued)

Page  
Number

SUPPLEMENTARY INFORMATION

|                                                                                                                                               |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------|----|
| Independent Auditor's Report on Compliance for Each Major Program and on<br>Internal Control Over Compliance Required by the Uniform Guidance | 75 |
| <u>Schedule 4</u>                                                                                                                             |    |
| Schedule of Expenditures of Federal Awards                                                                                                    | 78 |
| Notes to Schedule of Expenditures of Federal Awards                                                                                           | 79 |
| <u>Schedule 5</u>                                                                                                                             |    |
| Schedule of Findings and Questioned Costs                                                                                                     | 80 |

CITY OF LIBERAL, KANSAS

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the City Commission  
City of Liberal, Kansas

***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Liberal, Kansas, as of and for the year ended December 31, 2025 and the related notes to the financial statement.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Liberal, Kansas as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Liberal, Kansas as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City of Liberal, Kansas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.



To the City Commission  
City of Liberal, Kansas

Page 2

*Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City of Liberal, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Liberal's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Liberal's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Liberal's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards (Schedule 4 as listed in the table of contents), as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

To the City Commission  
City of Liberal, Kansas

Page 4

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Liberal, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated July 22, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services>. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2026, on our consideration of the City of Liberal, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Liberal, Kansas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Liberal, Kansas' internal control over financial reporting and compliance.

*Hay•Rice & Associates, Chartered*

Hay•Rice & Associates, Chartered

June 30, 2026

**HAY·RICE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS  
CHARTERED

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

To the City Commission  
City of Liberal, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the City of Liberal, Kansas, as of and for the year ended December 31, 2025, and the related notes to the financial statement, which comprise the City of Liberal, Kansas' basic financial statement, and have issued our report thereon dated June 30, 2026, which was qualified because the City of Liberal, Kansas prepares its financial statement to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the City of Liberal's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City of Liberal's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Liberal's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

To the City Commission  
City of Liberal, Kansas

Page 2

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Liberal, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Hay•Rice & Associates, Chartered*

Hay•Rice & Associates, Chartered

June 30, 2026

## CITY OF LIBERAL, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH – REGULATORY BASIS

For the year ended December 31, 2025

| <u>Funds</u>                                   | <u>Beginning</u><br><u>Unencumbered</u><br><u>Cash</u><br><u>Balance</u> | <u>Receipts</u> | <u>Expenditures</u> | <u>Ending</u><br><u>Unencumbered</u><br><u>Cash</u><br><u>Balance</u> | <u>Add</u><br><u>Encumbrances</u><br><u>&amp; Accounts</u><br><u>Payable</u> | <u>Ending</u><br><u>Cash</u><br><u>Balance</u> |
|------------------------------------------------|--------------------------------------------------------------------------|-----------------|---------------------|-----------------------------------------------------------------------|------------------------------------------------------------------------------|------------------------------------------------|
| General Fund                                   | \$ 1,337,251                                                             | \$20,042,104    | \$20,614,598        | \$ 764,757                                                            | \$ 288,795                                                                   | \$ 1,053,552                                   |
| Special Purpose Funds:                         |                                                                          |                 |                     |                                                                       |                                                                              |                                                |
| Special Fire Equipment                         | 83,359                                                                   | 174,679         | 139,898             | 118,140                                                               | -                                                                            | 118,140                                        |
| Communications Center                          | 150,650                                                                  | 1,218,898       | 1,151,162           | 218,386                                                               | 10,232                                                                       | 228,618                                        |
| Special Parks and Recreation                   | 25,982                                                                   | 59,703          | 69,000              | 16,685                                                                | -                                                                            | 16,685                                         |
| Special Alcoholic Treatment                    | 198,591                                                                  | 59,704          | 52,527              | 205,768                                                               | -                                                                            | 205,768                                        |
| Library                                        | -                                                                        | 682,621         | 682,621             | -                                                                     | -                                                                            | -                                              |
| Convention and Tourism                         | 351,725                                                                  | 517,328         | 551,607             | 317,446                                                               | 4,313                                                                        | 321,759                                        |
| Special Highway                                | 917,242                                                                  | 768,659         | 756,757             | 929,144                                                               | 3,060                                                                        | 932,204                                        |
| Enterprise Fleet Management                    | -                                                                        | 805,088         | 805,088             | -                                                                     | -                                                                            | -                                              |
| Economic Incentives                            | 154,814                                                                  | 1,026,012       | 1,150,662           | 30,164                                                                | -                                                                            | 30,164                                         |
| Educational Sales Tax                          | 162,297                                                                  | 2,605,383       | 2,564,679           | 203,001                                                               | -                                                                            | 203,001                                        |
| Street Drainage and Other Capital Improvements | 6,829,759                                                                | 3,182,654       | 3,285,556           | 6,726,857                                                             | 12,804                                                                       | 6,739,661                                      |
| Special Economic Development                   | 1,300,905                                                                | 1,534,498       | 2,109,511           | 725,892                                                               | 129,763                                                                      | 855,655                                        |
| Special Crime Prevention                       | 932,246                                                                  | 260,099         | 346,201             | 846,144                                                               | 14,581                                                                       | 860,725                                        |
| Special Housing                                | 1,129,760                                                                | 843,110         | 1,054,312           | 918,558                                                               | 116,526                                                                      | 1,035,084                                      |
| Special Beautification                         | 752,185                                                                  | 266,359         | 348,122             | 670,422                                                               | 14,688                                                                       | 685,110                                        |
| Air Museum                                     | 312,099                                                                  | 533,887         | 484,914             | 361,072                                                               | 7,559                                                                        | 368,631                                        |
| Equipment Reserve                              | 401,182                                                                  | -               | 2,042               | 399,140                                                               | -                                                                            | 399,140                                        |
| Gifts and Donations                            | 687,759                                                                  | 221,648         | 324,704             | 584,703                                                               | 49                                                                           | 584,752                                        |
| Snow Removal Reserve                           | 240,885                                                                  | -               | -                   | 240,885                                                               | -                                                                            | 240,885                                        |
| Diversion Program                              | 222,760                                                                  | 70,350          | -                   | 293,110                                                               | -                                                                            | 293,110                                        |
| Communications Reserve                         | 29,078                                                                   | 615             | -                   | 29,693                                                                | -                                                                            | 29,693                                         |
| Cemetery Perpetual                             | 41,357                                                                   | 4,825           | -                   | 46,182                                                                | -                                                                            | 46,182                                         |
| Fire Insurance Proceeds                        | 22,102                                                                   | 41              | 20,192              | 1,951                                                                 | -                                                                            | 1,951                                          |
| Edward Byrne Memorial                          | 1,699                                                                    | -               | -                   | 1,699                                                                 | -                                                                            | 1,699                                          |

The notes to the financial statement are an integral part of this statement.

## CITY OF LIBERAL, KANSAS

Statement 1  
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH – REGULATORY BASIS  
For the year ended December 31, 2025

| <u>Funds</u>                                    | <u>Beginning</u><br><u>Unencumbered</u><br><u>Cash</u><br><u>Balance</u> | <u>Receipts</u>     | <u>Expenditures</u> | <u>Ending</u><br><u>Unencumbered</u><br><u>Cash</u><br><u>Balance</u> | <u>Add</u><br><u>Encumbrances</u><br><u>&amp; Accounts</u><br><u>Payable</u> | <u>Ending</u><br><u>Cash</u><br><u>Balance</u> |
|-------------------------------------------------|--------------------------------------------------------------------------|---------------------|---------------------|-----------------------------------------------------------------------|------------------------------------------------------------------------------|------------------------------------------------|
| Special Purpose Funds (Continued):              |                                                                          |                     |                     |                                                                       |                                                                              |                                                |
| BJA Drug Court Grant                            | (51,994)                                                                 | 206,327             | 234,222             | (79,889)                                                              | 14,621                                                                       | (65,268)                                       |
| Police Step Grant                               | -                                                                        | 9,307               | 9,307               | -                                                                     | -                                                                            | -                                              |
| Debt Service Funds:                             |                                                                          |                     |                     |                                                                       |                                                                              |                                                |
| Bond and Interest                               | 2,881,898                                                                | 400,748             | 879,229             | 2,403,417                                                             | -                                                                            | 2,403,417                                      |
| Water Rev Bond and Interest                     | 166,010                                                                  | -                   | -                   | 166,010                                                               | -                                                                            | 166,010                                        |
| Capital Projects Funds:                         |                                                                          |                     |                     |                                                                       |                                                                              |                                                |
| Improvement Projects                            | (2,195,566)                                                              | 6,756,262           | 6,914,169           | (2,353,473)                                                           | -                                                                            | (2,353,473)                                    |
| Business Funds – Enterprise Type Funds:         |                                                                          |                     |                     |                                                                       |                                                                              |                                                |
| Airport:                                        |                                                                          |                     |                     |                                                                       |                                                                              |                                                |
| Airport Utility                                 | 484,921                                                                  | 807,665             | 684,993             | 607,593                                                               | 10,487                                                                       | 618,080                                        |
| Airport Land Sale                               | 268,027                                                                  | 64,452              | 67,500              | 264,979                                                               | -                                                                            | 264,979                                        |
| Airport Improvement                             | 152,233                                                                  | 668,224             | 584,908             | 235,549                                                               | 30,559                                                                       | 266,108                                        |
| Solid Waste System:                             |                                                                          |                     |                     |                                                                       |                                                                              |                                                |
| Solid Waste Utility                             | 59,036                                                                   | 2,669,298           | 2,478,667           | 249,667                                                               | 31,072                                                                       | 280,739                                        |
| Solid Waste Equipment Reserve                   | 623,452                                                                  | -                   | -                   | 623,452                                                               | -                                                                            | 623,452                                        |
| Wastewater System:                              |                                                                          |                     |                     |                                                                       |                                                                              |                                                |
| Wastewater Utility                              | 1,136,948                                                                | 5,308,433           | 5,412,681           | 1,032,700                                                             | 29,333                                                                       | 1,062,033                                      |
| Wastewater Equipment Reserve                    | 260,993                                                                  | -                   | -                   | 260,993                                                               | -                                                                            | 260,993                                        |
| Water System:                                   |                                                                          |                     |                     |                                                                       |                                                                              |                                                |
| Water Utility                                   | 6,015,054                                                                | 6,258,770           | 7,391,867           | 4,881,957                                                             | 92,826                                                                       | 4,974,783                                      |
| Water Equipment Reserve                         | <u>2,382,541</u>                                                         | <u>2,580</u>        | <u>111,431</u>      | <u>2,273,690</u>                                                      | <u>-</u>                                                                     | <u>2,273,690</u>                               |
| Total Reporting Entity (Excluding Agency Funds) | <u>\$28,469,240</u>                                                      | <u>\$58,030,331</u> | <u>\$61,283,127</u> | <u>\$25,216,444</u>                                                   | <u>\$ 811,268</u>                                                            | <u>\$26,027,712</u>                            |

The notes to the financial statement are an integral part of this statement.

CITY OF LIBERAL, KANSAS

Statement 1  
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH – REGULATORY BASIS

For the year ended December 31, 2025

|                                                 |                  |                     |
|-------------------------------------------------|------------------|---------------------|
| Ending Cash Balance                             |                  | <u>\$26,027,712</u> |
| Composition of Cash:                            |                  |                     |
| Cash on hand                                    | \$ 34,260        |                     |
| Deposits in Local Depositories:                 |                  |                     |
| Bank Accounts:                                  |                  |                     |
| Sunflower Bank:                                 |                  |                     |
| Operating account                               | 3,943,227        |                     |
| Sweep account                                   | 8,466,214        |                     |
| Health insurance account                        | 193,715          |                     |
| Municipal court account                         | 9,450            |                     |
| Community Bank:                                 |                  |                     |
| Economic development account                    | 368,416          |                     |
| City treasurer account                          | 10,320           |                     |
| Evidence account                                | 29,919           |                     |
| State Investment Pool                           | 9,805,603        |                     |
| State Agency Fund                               | 106              |                     |
| Certificates of Deposit:                        |                  |                     |
| Bank of the Plains                              | <u>3,465,146</u> |                     |
| Total Cash                                      |                  | \$26,326,376        |
| Agency Funds per Schedule 3                     |                  | <u>(298,664)</u>    |
| Total Reporting Entity (Excluding Agency Funds) |                  | <u>\$26,027,712</u> |

The notes to the financial statement are an integral part of this statement.



## CITY OF LIBERAL, KANSAS

### NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

#### Note 1: Summary of Significant Accounting Policies

##### Municipal Financial Reporting Entity

The City of Liberal, Kansas is a municipal corporation governed by an elected five-member commission. This regulatory financial statement presents the City of Liberal (the municipality). A related municipal entity is defined as an entity legally separate from the City, which has a significant dependence on, or relationship with, the City. Based on the criteria used to evaluate potential related municipal entities, it was determined that there were no related municipal entities to present with the municipality's financial statement.

##### Related Municipal Entities not Presented

Housing Authority – An appointed City board operates the City's housing projects. The authority can sue and be sued, and can buy, sell or lease real property. Bond issuances must be approved by the City. The authority has a year end of September 30. Copies of the financial statements may be obtained from the Housing Authority located at Parklane Towers, 1401 N. New York Ave., Liberal, Kansas.

Library Board – An appointed City board operates the municipal library. The City Commissioners must approve acquisition or disposition of real property. Bond issuances must also be approved by the City's governing body. Copies of the financial statements may be obtained from the Library located at 519 N. Kansas, Liberal, Kansas.

##### Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

##### Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the City for the year of 2025:

##### Governmental Funds:

General Fund – The Chief Operating Fund – used to account for all resources except those required to be accounted for in another fund.

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Governmental Funds (Continued):

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Funds:

Enterprise Funds – to account for operations that are financed and operated in a manner similar to private business enterprises – where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges – or where periodic determination of revenue earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds:

Agency Fund – used to report assets held by the municipal reporting entity in a purely custodial capacity.

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, finance leases, temporary notes, and compensated absences are not presented in the financial statements.

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies

Cash and Time Deposits

These liquid assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate. Deposits are carried at cost.

In accordance with K.S.A. 9-1402 and K.S.A. 12-1675, the City of Liberal, Kansas, deposited and/or invested all funds with the Community Bank, Sunflower Bank, Bank of the Plains, Equity Bank, and the state investment pool.

State statutes and local bond ordinances authorize the City to invest in obligations of the U.S. Treasury and certificates of deposit at local financial institutions.

Special Assessments

Projects financed in part by special assessments are financed through general obligation bonds of the City and are retired from the bond and interest fund. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the bond and interest fund.

Temporary Notes

Upon authorization for the issuance of general obligation bonds for certain improvements, Kansas law permits the temporary financing of such improvements by the issuance of temporary notes. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing and have a maturity date not later than four years from the date of issuance of such temporary notes. Temporary notes outstanding are retired from the proceeds of the sale of general obligation bonds.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the public hearing shall be no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st, but may not be adopted prior to the revenue neutral rate hearing. The City of Liberal did hold a revenue neutral rate hearing for this year.

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

|                             |                              |
|-----------------------------|------------------------------|
| Equipment Reserve Fund      | Fire Insurance Proceeds Fund |
| Gifts and Donations Fund    | Edward Byrne Memorial Fund   |
| Snow Removal Reserve Fund   | BJA Drug Court Grant Fund    |
| Diversion Program Fund      | Police Step Grant Fund       |
| Communications Reserve Fund | ARPA Fund                    |
| Cemetery Perpetual Fund     |                              |

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by using internal spending limits established by the governing body.

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

All budgets must be filed with the County Clerk by October 1st. The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payments.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by Seward County.

Taxes levied to finance the budget are made available to the City of Liberal, Kansas after the first of the year and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed annually.

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

No statutory violations were noted during the audit.

Fund Balances – Designated for Subsequent Year's Budget

Actual cash carryover was not sufficient for the following funds:

|                     | <u>2025</u><br><u>Unencumbered</u><br><u>Cash Balance</u> | <u>2026 Budgeted</u><br><u>Unencumbered</u><br><u>Cash Carryover</u> |
|---------------------|-----------------------------------------------------------|----------------------------------------------------------------------|
| General             | \$763,953                                                 | \$3,759,339                                                          |
| Solid Waste Utility | 249,667                                                   | 379,100                                                              |
| Economic Incentives | 30,164                                                    | 259,496                                                              |

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

(Continued)

Note 3: Deposits and Investments

As of December 31, 2025, the City of Liberal had the following investments and maturities:

| <u>Investment Type</u>            | <u>Cost</u>        | <u>Investment Maturities</u><br><u>(in Years)</u> |            | <u>Rating</u><br><u>U.S.</u> |
|-----------------------------------|--------------------|---------------------------------------------------|------------|------------------------------|
|                                   |                    | <u>Less than 1</u>                                | <u>1-2</u> |                              |
| Kansas Municipal Investment Pool: |                    |                                                   |            |                              |
| General Government                | \$9,629,703        | \$9,629,703                                       | -          | N/A                          |
| Health Insurance Reserve          | <u>175,899</u>     | <u>175,899</u>                                    | <u>-</u>   | N/A                          |
| Total Cost                        | <u>\$9,805,602</u> | <u>\$9,805,602</u>                                | <u>-</u>   |                              |

K.S.A. 9-1401 establishes the depositories which may be used by the City of Liberal. The statute requires banks eligible to hold the City of Liberal's funds have a main or branch bank in the county in which the City of Liberal is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City of Liberal has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City of Liberal's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City of Liberal has no investment policy that would further limit its investment choices. The rating of the City of Liberal's investments is noted above.

Concentration of Credit Risk – State statutes place no limit on the amount the City of Liberal may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City of Liberal's allocation of investments as of December 31, 2025, is as follows:

| <u>Investments</u>               | <u>Percentage of</u><br><u>Investments</u> |
|----------------------------------|--------------------------------------------|
| Kansas Municipal Investment Pool | 100.00%                                    |



CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

(Continued)

Note 3: Deposits and Investments (Continued)

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the City of Liberal's deposits may not be returned to it. State statutes require the City of Liberal's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2025.

At December 31, 2025, the City of Liberal's carrying amount of deposits was \$26,237,054 and the bank balance was \$27,068,880. Of the bank balance, \$12,461,767 was covered by federal depository insurance and \$14,607,113 was collateralized with securities held by the pledging financial institution's agents in the City of Liberal's name.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City of Liberal will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2025, the City of Liberal had invested \$9,805,603 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

(Continued)

Note 4: Capital Projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

|                                 | <u>Project<br/>Authorization</u> | <u>Expenditures<br/>to Date</u> |
|---------------------------------|----------------------------------|---------------------------------|
| Waterline Project               | \$5,568,000                      | \$3,447,772                     |
| Willowtree Pro Shop Remodel     | 100,000                          | 59,897                          |
| City Bus Transit Facility       | 1,090,707                        | 117,563                         |
| Air Products Road               | 1,200,000                        | 3,000                           |
| Gerald Edwards Housing Addition | 1,575,000                        | 84,998                          |
| Park Lighting Upgrade           | 400,000                          | 339,803                         |
| Cemetery Expansion              | 100,000                          | 8,785                           |

Note 5: Interfund Transfers

Operating transfers were as follows:

| <u>From</u>                                          | <u>To</u>                   | <u>Regulatory<br/>Authority</u> | <u>Amount</u> |
|------------------------------------------------------|-----------------------------|---------------------------------|---------------|
| General Fund                                         | Bond and Interest           | KSA 79-2934                     | \$ 114,392    |
|                                                      | Communications Center       | KSA 12-1106                     | 816,540       |
|                                                      | Enterprise Fleet Management | KSA 12-1,117                    | 448,432       |
| Street Drainage and<br>Other Capital<br>Improvements | General Fund                | KSA 12-6a16                     | 175,000       |
|                                                      | Bond and Interest           | KSA 12-6a16                     | 226,887       |
|                                                      | Improvement Projects        | KSA 12-6a16                     | 2,536,002     |
| Economic Development                                 | Air Utility                 | KSA 79-2934                     | 190,428       |
|                                                      | Improvement Projects        | KSA 12-6a16                     | 117,563       |
| Crime/Drug Prevention                                | Improvement Projects        | KSA 12-6a16                     | 68,996        |
| Housing and Community<br>Development                 | Improvement Projects        | KSA 12-6a16                     | 91,496        |
|                                                      | General Fund                | KSA 12-6a16                     | 100,000       |
| Beautification                                       | Improvement Projects        | KSA 12-6a16                     | 17,461        |
|                                                      | Enterprise Fleet Management | KSA 12-1,117                    | 7,344         |

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

(Continued)

Note 5: Interfund Transfers (Continued)

Operating transfers were as follows:

| <u>From</u>          | <u>To</u>                   | <u>Regulatory<br/>Authority</u> | <u>Amount</u> |
|----------------------|-----------------------------|---------------------------------|---------------|
| Improvement Projects | Street Drainage and Other   |                                 |               |
|                      | Capital Improvements        | KSA 12-6a16                     | 63,865        |
|                      | Crime/Drug Prevention       | KSA 12-6a16                     | 340           |
|                      | Water Equipment Reserve     | KSA 12-1,117                    | 2,580         |
| Airport Utility      | Enterprise Fleet Management | KSA 12-1,117                    | 19,942        |
| Refuse Utility       | Enterprise Fleet Management | KSA 12-1,117                    | 21,244        |
| Wastewater Utility   | Enterprise Fleet Management | KSA 12-1,117                    | 36,343        |
| Water Utility        | Improvement Projects        | KSA 12-6a16                     | 650,000       |
|                      | Enterprise Fleet Management | KSA 12-1,117                    | 135,550       |
|                      | General Fund                | KSA 12-825d                     | 1,100,000     |

Note 6: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

The City of Liberal, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at [www.kspers.gov](http://www.kspers.gov) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

(Continued)

Note 6: Defined Benefit Pension Plan (Continued)

Contributions (Continued)

employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from the City of Liberal were \$933,629 for KPERS and \$1,101,048 for KP&F for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the City of Liberal's proportionate share of the collective net pension liability reported by KPERS was \$7,541,760 and \$8,536,434 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The City of Liberal's proportion of the net pension liability was based on the ratio of the City of Liberal's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kspers.gov](http://www.kspers.gov) or can be obtained as described above.

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

(Continued)

Note 7: Other Long-Term Obligations from Operations

Compensated Absences

Vacations

Vacations for full-time City employees shall be as follows:

- a. All employees shall be allowed two weeks paid vacation, or ten working days, after completing one complete year's service with the City.
- b. Three weeks, or 15 days, paid vacation shall be allowed to each employee completing 10 full years of service with the City.
- c. Four weeks, or 20 days, paid vacation shall be allowed after completing 20 years of service with the City.
- d. All City employees entitled to vacations as provided in (a), (b), or (c) of this section shall be required to take their vacations within the calendar year. No employee shall be paid additionally for working during his/her vacation time.

Sick Leave

- a. Each full-time employee shall be allowed 2.77 hours sick leave for every pay period of continuous employment. Such sick leave shall be accumulative from year to year to a maximum of 480 hours.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the City of Liberal, Kansas allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City of Liberal, Kansas is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City of Liberal, Kansas makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

(Continued)

Note 7: Other Long-Term Obligations from Operations (Continued)

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2025.

Note 8: Risk Management

The City of Liberal, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the City carries commercial insurance.

The City of Liberal, Kansas has established a health benefit plan for active full time employees who are working full normal work-weeks (not less than 30 hours) and are receiving full compensation. The City participates in a fully-insured benefit plan where claims are administered and processed through Blue Cross/Blue Shield of Kansas. The benefit year is a period of 12 months starting on January 1 and ending December 31.

Note 9: Contingencies

Federal Assistance

The City of Liberal, Kansas participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives for audits of these programs for or including the year ending December 31, 2025.

It is possible that the City of Liberal's compliance with applicable grant agreements may be established at some future date. The amount of expenditures which may be disallowed by the grantor agencies cannot be determined at this date, although the City expects such amounts, if any, to be immaterial.

Environmental Issues

Environmental issues pertaining to the City of Liberal are subject to state and federal requirements. The amount of expenditures required, if any, is not presently ascertainable.

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

(Continued)

Note 10: Conduit Debt Obligations

From time to time, the City of Liberal has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statement.

As of December 31, 2025, there were a series of four Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$79,011,853.

Note 11: Airport Leases

The City of Liberal, Kansas leases space at the municipal airport to individuals and businesses. The lease contracts are for one year terms. The revenue is reported in the Airport Utility Fund.

Note 12: Litigation

The City of Liberal, Kansas is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

Note 13: Subsequent Events

The City of Liberal's management has evaluated events and transactions through June 30, 2026, the date which the financial statement was available to be issued.

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

(Continued)

Note 14: Long-Term Debt

Changes in long-term liabilities for the City for the year ended December 31, 2025 were as follows:

| <u>Issue</u>                        | <u>Interest<br/>Rates</u> | <u>Date<br/>of<br/>Issue</u> | <u>Amount<br/>of<br/>Issue</u> | <u>Date of<br/>Final<br/>Maturity</u> | <u>Balance<br/>Beginning<br/>of Year</u> | <u>Additions</u>   | <u>Reductions/<br/>Payments</u> | <u>Balance<br/>End of<br/>Year</u> | <u>Interest<br/>Paid</u> |
|-------------------------------------|---------------------------|------------------------------|--------------------------------|---------------------------------------|------------------------------------------|--------------------|---------------------------------|------------------------------------|--------------------------|
| General Obligation Bonds:           |                           |                              |                                |                                       |                                          |                    |                                 |                                    |                          |
| 2018                                | 2.00%-3.5%                | 08/29/18                     | \$ 1,400,000                   | 12/01/33                              | \$ 910,000                               | -                  | \$ 90,000                       | \$ 820,000                         | \$ 29,410                |
| 2020 A & B                          | 3.00%                     | 01/28/20                     | 830,000                        | 12/01/26                              | 155,000                                  | -                  | 145,000                         | 10,000                             | 4,650                    |
| 2020 C & D                          | .24-1.00%                 | 12/29/20                     | 1,880,000                      | 08/01/30                              | 585,000                                  | -                  | 235,000                         | 350,000                            | 3,350                    |
| 2021 A                              | 1.00-1.15%                | 05/18/21                     | 1,150,000                      | 10/01/31                              | 820,000                                  | -                  | 115,000                         | 705,000                            | 8,620                    |
| 2021 B                              | 1.00-2.00%                | 05/18/21                     | 3,620,000                      | 02/01/39                              | <u>3,105,000</u>                         | <u>-</u>           | <u>190,000</u>                  | <u>2,915,000</u>                   | <u>52,502</u>            |
| Total GO Bonds                      |                           |                              |                                |                                       | <u>\$ 5,575,000</u>                      | <u>-</u>           | <u>\$ 775,000</u>               | <u>\$ 4,800,000</u>                | <u>\$ 98,532</u>         |
| General Obligation Temporary Notes: |                           |                              |                                |                                       |                                          |                    |                                 |                                    |                          |
| 2024                                | 3.10%                     | 10/03/24                     | 3,280,000                      | 10/01/27                              | <u>\$ 3,280,000</u>                      | <u>-</u>           | <u>-</u>                        | <u>\$ 3,280,000</u>                | <u>\$101,115</u>         |
| Revolving Fund Loans:               |                           |                              |                                |                                       |                                          |                    |                                 |                                    |                          |
| KDHE – Bureau of Water:             |                           |                              |                                |                                       |                                          |                    |                                 |                                    |                          |
| Loan draw                           | 2.20%                     | 02/02/15                     | 4,274,042                      | 09/01/36                              | \$ 2,711,040                             | \$ -               | \$ 199,753                      | \$ 2,511,287                       | \$ 58,550                |
| Loan draw                           | 2.11%                     | 04/22/15                     | 38,028,590                     | 09/01/37                              | 31,635,901                               | -                  | 2,155,977                       | 29,479,924                         | 656,991                  |
| Loan draw                           | 1.45%                     | 12/16/24                     | 4,068,038                      | 08/01/45                              | <u>-</u>                                 | <u>2,130,089</u>   | <u>-</u>                        | <u>2,130,089</u>                   | <u>5,697</u>             |
| Total Revolving Fund Loans          |                           |                              |                                |                                       | <u>\$34,346,941</u>                      | <u>\$2,130,089</u> | <u>\$2,355,730</u>              | <u>\$34,121,300</u>                | <u>\$721,238</u>         |
| Finance Leases:                     |                           |                              |                                |                                       |                                          |                    |                                 |                                    |                          |
| Commerce Bank – Fire pumper truck   | 2.29%                     | 04/30/15                     | 279,271                        | 04/30/25                              | \$ 15,525                                | -                  | \$ 15,525                       | \$ -                               | \$ 178                   |
| Street sweeper                      | 2.72%                     | 09/08/16                     | 211,500                        | 09/05/26                              | 46,990                                   | -                  | 23,178                          | 23,812                             | 1,122                    |
| Fire equipment                      | 3.76%                     | 05/03/22                     | 272,310                        | 05/03/29                              | 201,553                                  | -                  | 37,388                          | 164,165                            | 7,586                    |
| Radio communications equipment      | 2.77%                     | 12/01/19                     | 585,973                        | 01/01/25                              | 120,351                                  | -                  | 120,351                         | -                                  | 3,334                    |
| Rosenbauer pumper truck             | 5.82%                     | 05/01/24                     | 361,958                        | 07/01/28                              | <u>283,922</u>                           | <u>-</u>           | <u>65,072</u>                   | <u>218,850</u>                     | <u>16,536</u>            |
| Total Finance Leases                |                           |                              |                                |                                       | <u>\$ 668,341</u>                        | <u>-</u>           | <u>\$ 261,514</u>               | <u>\$ 406,827</u>                  | <u>\$ 28,756</u>         |
| Total Contractual Indebtedness      |                           |                              |                                |                                       | <u>\$43,870,282</u>                      | <u>\$2,130,089</u> | <u>\$3,392,244</u>              | <u>\$42,608,127</u>                | <u>\$949,641</u>         |



CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

(Continued)

Note 14: Long-Term Debt (Continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

|                                    | <u>2026</u>        | <u>2027</u>        | <u>2028</u>        | <u>2029</u>        | <u>2030</u>        | <u>2031-2035</u>    | <u>2036-2039</u>   | <u>Total</u>        |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|---------------------|
| Principal:                         |                    |                    |                    |                    |                    |                     |                    |                     |
| General obligation bonds           | \$ 480,000         | \$ 385,000         | \$ 580,000         | \$ 495,000         | \$ 385,000         | \$ 1,660,000        | \$ 815,000         | \$ 4,800,000        |
| General obligation temporary notes | -                  | 3,280,000          | -                  | -                  | -                  | -                   | -                  | 3,280,000           |
| Revolving fund loans               | 2,587,913          | 2,641,823          | 2,696,864          | 2,753,059          | 2,810,433          | 14,955,807          | 5,675,401          | 34,121,300          |
| Finance leases                     | <u>131,470</u>     | <u>113,128</u>     | <u>118,887</u>     | <u>43,342</u>      | <u>-</u>           | <u>-</u>            | <u>-</u>           | <u>406,827</u>      |
| Total principal                    | <u>\$3,199,383</u> | <u>\$6,419,951</u> | <u>\$3,395,751</u> | <u>\$3,291,401</u> | <u>\$3,195,433</u> | <u>\$16,615,807</u> | <u>\$6,490,401</u> | <u>\$42,608,127</u> |
| Interest:                          |                    |                    |                    |                    |                    |                     |                    |                     |
| General obligation bonds           | \$ 88,613          | \$ 78,017          | \$ 73,413          | \$ 61,365          | \$ 53,072          | \$ 147,510          | \$ 41,050          | \$ 543,040          |
| General obligation temporary notes | 101,680            | 101,680            | -                  | -                  | -                  | -                   | -                  | 203,360             |
| Revolving fund loans               | 729,628            | 675,718            | 620,677            | 564,482            | 507,108            | 1,631,894           | 180,575            | 4,910,082           |
| Finance leases                     | <u>20,224</u>      | <u>13,941</u>      | <u>8,195</u>       | <u>1,632</u>       | <u>-</u>           | <u>-</u>            | <u>-</u>           | <u>43,992</u>       |
| Total interest                     | <u>\$ 940,145</u>  | <u>\$ 869,356</u>  | <u>\$ 702,285</u>  | <u>\$ 627,479</u>  | <u>\$ 560,180</u>  | <u>\$ 1,779,404</u> | <u>\$ 221,625</u>  | <u>\$ 5,700,474</u> |
| Total Principal and Interest       | <u>\$4,139,528</u> | <u>\$7,289,307</u> | <u>\$4,098,036</u> | <u>\$3,918,880</u> | <u>\$3,755,613</u> | <u>\$18,395,211</u> | <u>\$6,712,026</u> | <u>\$48,308,601</u> |

CITY OF LIBERAL, KANSAS

REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION

## CITY OF LIBERAL, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET  
REGULATORY BASIS

For the year ended December 31, 2025

| <u>Funds</u>                                      | <u>Total<br/>Budget for<br/>Comparison</u> | <u>Expenditures<br/>Chargeable to<br/>Current Year</u> | <u>Variance<br/>Over<br/>(Under)</u> |
|---------------------------------------------------|--------------------------------------------|--------------------------------------------------------|--------------------------------------|
| General Fund                                      | \$22,075,365                               | \$20,614,598                                           | \$ (1,460,767)                       |
| Special Purpose Funds:                            |                                            |                                                        |                                      |
| Special Fire Equipment                            | 171,500                                    | 139,898                                                | (31,602)                             |
| Communications Center                             | 1,517,900                                  | 1,151,162                                              | (366,738)                            |
| Special Parks and Recreation                      | 69,000                                     | 69,000                                                 | -                                    |
| Special Alcoholic Treatment                       | 70,000                                     | 52,527                                                 | (17,473)                             |
| Library                                           | 691,200                                    | 682,621                                                | (8,579)                              |
| Convention and Tourism                            | 615,350                                    | 551,607                                                | (63,743)                             |
| Special Highway                                   | 791,600                                    | 756,757                                                | (34,843)                             |
| Enterprise Fleet Management                       | 838,900                                    | 805,088                                                | (33,812)                             |
| Economic Incentives                               | 1,990,000                                  | 1,150,662                                              | (839,338)                            |
| Educational Sales Tax                             | 2,700,000                                  | 2,564,679                                              | (135,321)                            |
| Street Drainage and Other Capital<br>Improvements | 4,755,600                                  | 3,285,556                                              | (1,470,044)                          |
| Special Economic Development                      | 2,777,290                                  | 2,109,511                                              | (667,779)                            |
| Special Crime Prevention                          | 415,900                                    | 346,201                                                | (69,699)                             |
| Special Housing                                   | 1,876,100                                  | 1,054,312                                              | (821,788)                            |
| Special Beautification                            | 390,500                                    | 348,122                                                | (42,378)                             |
| Air Museum                                        | 766,200                                    | 484,914                                                | (281,286)                            |
| Debt Service Fund:                                |                                            |                                                        |                                      |
| Bond and Interest                                 | 1,108,900                                  | 879,229                                                | (229,671)                            |
| Business Funds:                                   |                                            |                                                        |                                      |
| Enterprise Funds:                                 |                                            |                                                        |                                      |
| Airport:                                          |                                            |                                                        |                                      |
| Airport Utility                                   | 739,900                                    | 684,993                                                | (54,907)                             |
| Solid Waste System:                               |                                            |                                                        |                                      |
| Solid Waste Utility                               | 3,190,200                                  | 2,478,667                                              | (711,533)                            |
| Wastewater System:                                |                                            |                                                        |                                      |
| Wastewater Utility                                | 6,701,200                                  | 5,412,681                                              | (1,288,519)                          |
| Water System:                                     |                                            |                                                        |                                      |
| Water Utility                                     | 7,636,600                                  | 7,391,867                                              | (244,733)                            |

CITY OF LIBERAL, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

## CITY OF LIBERAL, KANSAS

Schedule 2-1

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                   | <u>Current Year</u> |                     |                                                  | <u>Prior</u>                 |
|-----------------------------------|---------------------|---------------------|--------------------------------------------------|------------------------------|
|                                   | <u>Actual</u>       | <u>Budget</u>       | <u>Variance</u><br><u>Over</u><br><u>(Under)</u> | <u>Year</u><br><u>Actual</u> |
| <u>Receipts</u>                   |                     |                     |                                                  |                              |
| Taxes and Shared Receipts:        |                     |                     |                                                  |                              |
| Ad valorem property tax           | \$ 6,070,095        | \$ 6,179,527        | \$ (109,432)                                     | \$ 5,784,322                 |
| Delinquent tax                    | 219,392             | -                   | 219,392                                          | 134,521                      |
| Franchise tax                     | 1,998,648           | 2,037,500           | (38,852)                                         | 1,913,414                    |
| Motor vehicle tax                 | 807,036             | 752,752             | 54,284                                           | 839,009                      |
| Commercial vehicle tax            | 48,257              | 28,026              | 20,231                                           | 52,033                       |
| Total taxes                       | <u>\$ 9,143,428</u> | <u>\$ 8,997,805</u> | <u>\$ 145,623</u>                                | <u>\$ 8,723,299</u>          |
| Intergovernmental:                |                     |                     |                                                  |                              |
| Local sales tax                   | \$ 3,617,877        | \$ 3,500,000        | \$ 117,877                                       | \$ 3,531,768                 |
| Private club liquor tax           | 59,703              | 66,200              | (6,497)                                          | 56,003                       |
| Highway connecting links          | 55,367              | 62,000              | (6,633)                                          | 64,404                       |
| Administrative fees               | <u>2,423,200</u>    | <u>2,423,200</u>    | <u>-</u>                                         | <u>2,420,700</u>             |
| Total intergovernmental           | <u>\$ 6,156,147</u> | <u>\$ 6,051,400</u> | <u>\$ 104,747</u>                                | <u>\$ 6,072,875</u>          |
| Licenses, Permits, and Fees:      |                     |                     |                                                  |                              |
| Building permits                  | \$ 81,542           | \$ -                | \$ 81,542                                        | \$ 86,776                    |
| Occupational licenses             | 28,273              | -                   | 28,273                                           | 28,958                       |
| Other licenses and fees           | 65,760              | 60,000              | 5,760                                            | 36,790                       |
| Vehicle inspections               | <u>24,840</u>       | <u>-</u>            | <u>24,840</u>                                    | <u>27,515</u>                |
| Total licenses, permits, and fees | <u>\$ 200,415</u>   | <u>\$ 60,000</u>    | <u>\$ 140,415</u>                                | <u>\$ 180,039</u>            |
| Charges for Services:             |                     |                     |                                                  |                              |
| Cemetery                          | \$ 44,785           | \$ 52,000           | \$ (7,215)                                       | \$ 59,325                    |
| Park fees, concessions            | 47,873              | 56,900              | (9,027)                                          | 43,960                       |
| Swimming pool, concessions        | 148,478             | 155,000             | (6,522)                                          | 162,820                      |
| Recreation                        | 209,114             | 631,600             | (422,486)                                        | 240,009                      |
| Arkalon Park revenues             | 18,856              | 134,600             | (115,744)                                        | 21,518                       |
| Golf course fees and other        | 475,957             | 446,500             | 29,457                                           | 460,765                      |
| Police                            | 3,752               | 40,000              | (36,248)                                         | 5,505                        |
| Animal shelter                    | 97,609              | 50,100              | 47,509                                           | 76,093                       |
| Building Inspection Department:   |                     |                     |                                                  |                              |
| Mowing and demolition             | 154,890             | 245,000             | (90,110)                                         | 119,342                      |
| Zoning and planning fees          | <u>1,675</u>        | <u>-</u>            | <u>1,675</u>                                     | <u>1,925</u>                 |
| Total charges for services        | <u>\$ 1,202,989</u> | <u>\$ 1,811,700</u> | <u>\$ (608,711)</u>                              | <u>\$ 1,191,262</u>          |

## CITY OF LIBERAL, KANSAS

Schedule 2-1  
(Continued)GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASISFor the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | Current Year |              | Variance<br>Over<br>(Under) | Prior<br>Year<br>Actual |
|------------------------------------|--------------|--------------|-----------------------------|-------------------------|
|                                    | Actual       | Budget       |                             |                         |
| <u>Receipts (Continued)</u>        |              |              |                             |                         |
| Fines and Fees:                    |              |              |                             |                         |
| Municipal Court                    | \$ 707,633   | \$ 678,700   | \$ 28,933                   | \$ 641,097              |
| Use of Money and Property:         |              |              |                             |                         |
| Interest                           | \$ 759,943   | \$ 150,000   | \$ 609,943                  | \$ 493,223              |
| Royalties and leases               | 219,686      | 84,500       | 135,186                     | 101,028                 |
| Raw water sales                    | 70,623       | -            | 70,623                      | 103,377                 |
| Total use of money and<br>property | \$ 1,050,252 | \$ 234,500   | \$ 815,752                  | \$ 697,628              |
| Miscellaneous:                     |              |              |                             |                         |
| Other                              | \$ 206,240   | \$ 101,000   | \$ 105,240                  | \$ 86,746               |
| Contributions                      | -            | -            | -                           | 20                      |
| Operating Transfers:               |              |              |                             |                         |
| Street Drainage and Other          |              |              |                             |                         |
| Capital Improvements               | 175,000      | 175,000      | -                           | 175,000                 |
| Special Housing                    | 100,000      | 100,000      | -                           | -                       |
| Water Utility                      | 1,100,000    | -            | 1,100,000                   | -                       |
| Equipment Reserve                  | -            | -            | -                           | 450,000                 |
| Total miscellaneous                | \$ 1,581,240 | \$ 376,000   | \$ 1,205,240                | \$ 711,766              |
| Total Receipts                     | \$20,042,104 | \$18,210,105 | \$1,831,999                 | \$18,217,966            |
| <u>Expenditures</u>                |              |              |                             |                         |
| General Government:                |              |              |                             |                         |
| Administration                     | \$ 2,774,142 | \$ 3,053,915 | \$ (279,773)                | \$ 2,629,698            |
| Planning commission                | 584          | -            | 584                         | 3,933                   |
| Building inspection                | 660,507      | 734,200      | (73,693)                    | 643,390                 |
| Legislative                        | 107,812      | 126,900      | (19,088)                    | 102,176                 |
| Building maintenance               | 329,005      | 340,100      | (11,095)                    | 321,549                 |
| Utility billing                    | 17,845       | -            | 17,845                      | 89,453                  |
| Total general government           | \$ 3,889,895 | \$ 4,255,115 | \$ (365,220)                | \$ 3,790,199            |

## CITY OF LIBERAL, KANSAS

Schedule 2-1  
(Continued)GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | Current Year        |                     | Variance<br>Over<br>(Under) | Prior<br>Year<br>Actual |
|------------------------------------|---------------------|---------------------|-----------------------------|-------------------------|
|                                    | Actual              | Budget              |                             |                         |
| <u>Expenditures (Continued)</u>    |                     |                     |                             |                         |
| Public Safety:                     |                     |                     |                             |                         |
| Police                             | \$ 6,023,555        | \$ 6,145,300        | \$ (121,745)                | \$ 5,534,914            |
| Fire                               | 2,793,352           | 2,897,000           | (103,648)                   | 2,709,990               |
| Municipal court                    | 1,111,656           | 1,210,400           | (98,744)                    | 1,080,889               |
| Animal control                     | <u>592,256</u>      | <u>630,900</u>      | <u>(38,644)</u>             | <u>542,534</u>          |
| Total public safety                | <u>\$10,520,819</u> | <u>\$10,883,600</u> | <u>\$ (362,781)</u>         | <u>\$ 9,868,327</u>     |
| Public Works:                      |                     |                     |                             |                         |
| Transportation                     | \$ 1,161,808        | \$ 1,498,150        | \$ (336,342)                | \$ 1,303,847            |
| Engineering                        | 650                 | -                   | 650                         | 1,681                   |
| Recreation                         | 882,350             | 960,250             | (77,900)                    | 652,328                 |
| Arkalon                            | 131,797             | 302,000             | (170,203)                   | 157,555                 |
| Street lighting                    | <u>314,747</u>      | <u>365,000</u>      | <u>(50,253)</u>             | <u>343,815</u>          |
| Total public works                 | <u>\$ 2,491,352</u> | <u>\$ 3,125,400</u> | <u>\$ (634,048)</u>         | <u>\$ 2,459,226</u>     |
| Community Service:                 |                     |                     |                             |                         |
| Golf course                        | \$ 1,083,237        | \$ 1,156,950        | \$ (73,713)                 | \$ 931,244              |
| Parks                              | 906,592             | 947,300             | (40,708)                    | 900,962                 |
| Swimming pool                      | 183,091             | 229,600             | (46,509)                    | 249,243                 |
| Cemetery                           | <u>160,248</u>      | <u>173,200</u>      | <u>(12,952)</u>             | <u>179,849</u>          |
| Total community service            | <u>\$ 2,333,168</u> | <u>\$ 2,507,050</u> | <u>\$ (173,882)</u>         | <u>\$ 2,261,298</u>     |
| Operating Transfers:               |                     |                     |                             |                         |
| Communications Center              | \$ 816,540          | \$ 817,000          | \$ (460)                    | \$ 776,960              |
| Bond and Interest                  | 114,392             | 100,000             | 14,392                      | 113,781                 |
| Enterprise Fleet                   | <u>448,432</u>      | <u>387,200</u>      | <u>61,232</u>               | <u>-</u>                |
| Total operating transfers          | <u>\$ 1,379,364</u> | <u>\$ 1,304,200</u> | <u>\$ 75,164</u>            | <u>\$ 890,741</u>       |
| Total Expenditures                 | <u>\$20,614,598</u> | <u>\$22,075,365</u> | <u>\$ (1,460,767)</u>       | <u>\$19,269,791</u>     |
| Receipts Over (Under) Expenditures | \$ (572,494)        |                     |                             | \$ (1,051,825)          |
| Unencumbered Cash, Beginning       | <u>1,337,251</u>    |                     |                             | <u>2,389,076</u>        |
| Unencumbered Cash, Ending          | <u>\$ 764,757</u>   |                     |                             | <u>\$ 1,337,251</u>     |

CITY OF LIBERAL, KANSAS

Schedule 2-2

SPECIAL FIRE EQUIPMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                  | <u>Variance</u>    | <u>Prior</u>     |
|------------------------------------|---------------------|------------------|--------------------|------------------|
|                                    | <u>Actual</u>       | <u>Budget</u>    | <u>Over</u>        | <u>Year</u>      |
|                                    |                     |                  | <u>(Under)</u>     | <u>Actual</u>    |
| <u>Receipts</u>                    |                     |                  |                    |                  |
| Taxes and Shared Receipts:         |                     |                  |                    |                  |
| Ad valorem property tax            | \$152,566           | \$154,798        | \$ (2,232)         | \$124,886        |
| Delinquent tax                     | 3,846               | -                | 3,846              | 1,184            |
| Motor vehicle tax                  | 17,235              | 16,102           | 1,133              | 5,688            |
| Commercial vehicle tax             | <u>1,032</u>        | <u>600</u>       | <u>432</u>         | <u>353</u>       |
| Total Receipts                     | \$174,679           | <u>\$171,500</u> | <u>\$ 3,179</u>    | \$132,111        |
| <u>Expenditures</u>                |                     |                  |                    |                  |
| Public Safety:                     |                     |                  |                    |                  |
| Capital outlay                     | <u>139,898</u>      | <u>\$171,500</u> | <u>\$ (31,602)</u> | <u>224,982</u>   |
| Receipts Over (Under) Expenditures | \$ 34,781           |                  |                    | \$ (92,871)      |
| Unencumbered Cash, Beginning       | <u>83,359</u>       |                  |                    | <u>176,230</u>   |
| Unencumbered Cash, Ending          | <u>\$118,140</u>    |                  |                    | <u>\$ 83,359</u> |



CITY OF LIBERAL, KANSAS

Schedule 2-3

COMMUNICATIONS CENTER FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                    |                                                  | <u>Prior</u>                 |
|------------------------------------|---------------------|--------------------|--------------------------------------------------|------------------------------|
|                                    | <u>Actual</u>       | <u>Budget</u>      | <u>Variance</u><br><u>Over</u><br><u>(Under)</u> | <u>Year</u><br><u>Actual</u> |
| <u>Receipts</u>                    |                     |                    |                                                  |                              |
| Intergovernmental:                 |                     |                    |                                                  |                              |
| Seward County                      | \$ 396,554          | \$ 544,360         | \$ (147,806)                                     | \$ 377,540                   |
| Use of Money and Property:         |                     |                    |                                                  |                              |
| Interest                           | 5,804               | 7,000              | (1,196)                                          | 5,462                        |
| Operating Transfers:               |                     |                    |                                                  |                              |
| General                            | <u>816,540</u>      | <u>816,540</u>     | <u>-</u>                                         | <u>776,960</u>               |
| Total Receipts                     | <u>\$1,218,898</u>  | <u>\$1,367,900</u> | <u>\$ (149,002)</u>                              | <u>\$1,159,962</u>           |
| <u>Expenditures</u>                |                     |                    |                                                  |                              |
| Public Safety:                     |                     |                    |                                                  |                              |
| Personal services                  | \$ 970,250          | \$1,100,600        | \$ (130,350)                                     | \$ 943,398                   |
| Contractual services               | 104,663             | 122,100            | (17,437)                                         | 116,992                      |
| Commodities                        | 76,249              | 114,200            | (37,951)                                         | 93,540                       |
| Capital outlay                     | <u>-</u>            | <u>181,000</u>     | <u>(181,000)</u>                                 | <u>56,787</u>                |
| Total Expenditures                 | <u>\$1,151,162</u>  | <u>\$1,517,900</u> | <u>\$ (366,738)</u>                              | <u>\$1,210,717</u>           |
| Receipts Over (Under) Expenditures | \$ 67,736           |                    |                                                  | \$ (50,755)                  |
| Unencumbered Cash, Beginning       | <u>150,650</u>      |                    |                                                  | <u>201,405</u>               |
| Unencumbered Cash, Ending          | <u>\$ 218,386</u>   |                    |                                                  | <u>\$ 150,650</u>            |

CITY OF LIBERAL, KANSAS

Schedule 2-4

SPECIAL PARKS AND RECREATION FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                  |                                                  | <u>Prior</u>                 |
|------------------------------------|---------------------|------------------|--------------------------------------------------|------------------------------|
|                                    | <u>Actual</u>       | <u>Budget</u>    | <u>Variance</u><br><u>Over</u><br><u>(Under)</u> | <u>Year</u><br><u>Actual</u> |
| <u>Receipts</u>                    |                     |                  |                                                  |                              |
| Intergovernmental:                 |                     |                  |                                                  |                              |
| Private club liquor tax            | \$ <u>59,703</u>    | \$ <u>69,000</u> | \$ <u>(9,297)</u>                                | \$ <u>56,003</u>             |
| <u>Expenditures</u>                |                     |                  |                                                  |                              |
| Public Works:                      |                     |                  |                                                  |                              |
| Contractual services               | \$ 68,127           | \$ 69,000        | \$ (873)                                         | \$ 63,314                    |
| Commodities                        | <u>873</u>          | <u>-</u>         | <u>873</u>                                       | <u>5,686</u>                 |
| Total Expenditures                 | \$ <u>69,000</u>    | \$ <u>69,000</u> | <u>-</u>                                         | \$ <u>69,000</u>             |
| Receipts Over (Under) Expenditures | \$ (9,297)          |                  |                                                  | \$ (12,997)                  |
| Unencumbered Cash, Beginning       | <u>25,982</u>       |                  |                                                  | <u>38,979</u>                |
| Unencumbered Cash, Ending          | \$ <u>16,685</u>    |                  |                                                  | \$ <u>25,982</u>             |

CITY OF LIBERAL, KANSAS

Schedule 2-5

SPECIAL ALCOHOLIC TREATMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                  |                                                  | <u>Prior</u>                 |
|------------------------------------|---------------------|------------------|--------------------------------------------------|------------------------------|
|                                    | <u>Actual</u>       | <u>Budget</u>    | <u>Variance</u><br><u>Over</u><br><u>(Under)</u> | <u>Year</u><br><u>Actual</u> |
| <u>Receipts</u>                    |                     |                  |                                                  |                              |
| Intergovernmental:                 |                     |                  |                                                  |                              |
| Private club liquor tax            | \$ 59,704           | \$ <u>60,000</u> | \$ <u>(296)</u>                                  | \$ 56,003                    |
| <u>Expenditures</u>                |                     |                  |                                                  |                              |
| Contractual services               | <u>52,527</u>       | \$ <u>70,000</u> | \$ <u>(17,473)</u>                               | <u>50,606</u>                |
| Receipts Over (Under) Expenditures | \$ 7,177            |                  |                                                  | \$ 5,397                     |
| Unencumbered Cash, Beginning       | <u>198,591</u>      |                  |                                                  | <u>193,194</u>               |
| Unencumbered Cash, Ending          | <u>\$205,768</u>    |                  |                                                  | <u>\$198,591</u>             |

CITY OF LIBERAL, KANSAS

Schedule 2-6

LIBRARY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                  | <u>Variance</u>   | <u>Prior</u>   |
|------------------------------------|---------------------|------------------|-------------------|----------------|
|                                    | <u>Actual</u>       | <u>Budget</u>    | <u>Over</u>       | <u>Year</u>    |
|                                    |                     |                  | <u>(Under)</u>    | <u>Actual</u>  |
| <u>Receipts</u>                    |                     |                  |                   |                |
| Taxes and Shared Receipts:         |                     |                  |                   |                |
| Ad valorem property tax            | \$582,640           | \$598,475        | \$ (15,835)       | \$544,820      |
| Delinquent tax                     | 20,328              | 20,000           | 328               | 11,968         |
| Motor vehicle tax                  | 75,158              | 70,115           | 5,043             | 72,287         |
| Commercial vehicle tax             | <u>4,495</u>        | <u>2,610</u>     | <u>1,885</u>      | <u>4,483</u>   |
| Total Receipts                     | \$682,621           | <u>\$691,200</u> | <u>\$ (8,579)</u> | \$633,558      |
| <u>Expenditures</u>                |                     |                  |                   |                |
| Appropriations                     | <u>682,621</u>      | <u>\$691,200</u> | <u>\$ (8,579)</u> | <u>633,558</u> |
| Receipts Over (Under) Expenditures | -                   |                  |                   | -              |
| Unencumbered Cash, Beginning       | <u>-</u>            |                  |                   | <u>-</u>       |
| Unencumbered Cash, Ending          | <u>-</u>            |                  |                   | <u>-</u>       |

CITY OF LIBERAL, KANSAS

Schedule 2-7

CONVENTION AND TOURISM FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                  | <u>Variance</u>    | <u>Prior</u>     |
|------------------------------------|---------------------|------------------|--------------------|------------------|
|                                    | <u>Actual</u>       | <u>Budget</u>    | <u>Over</u>        | <u>Year</u>      |
|                                    |                     |                  | <u>(Under)</u>     | <u>Actual</u>    |
| <u>Receipts</u>                    |                     |                  |                    |                  |
| Intergovernmental:                 |                     |                  |                    |                  |
| Local transient guest tax          | \$504,150           | \$500,000        | \$ 4,150           | \$507,104        |
| Charges for sales and services     | 12,678              | 15,000           | (2,322)            | 10,376           |
| Other:                             |                     |                  |                    |                  |
| Miscellaneous                      | <u>500</u>          | <u>-</u>         | <u>500</u>         | <u>-</u>         |
| Total Receipts                     | <u>\$517,328</u>    | <u>\$515,000</u> | <u>\$ 2,328</u>    | <u>\$517,480</u> |
| <u>Expenditures</u>                |                     |                  |                    |                  |
| Community Services:                |                     |                  |                    |                  |
| Personal services                  | \$214,157           | \$223,400        | \$ (9,243)         | \$196,138        |
| Contractual services               | 274,786             | 301,250          | (26,464)           | 249,082          |
| Commodities                        | 8,309               | 10,700           | (2,391)            | 3,443            |
| Capital outlay                     | <u>54,355</u>       | <u>80,000</u>    | <u>(25,645)</u>    | <u>-</u>         |
| Total Expenditures                 | <u>\$551,607</u>    | <u>\$615,350</u> | <u>\$ (63,743)</u> | <u>\$448,663</u> |
| Receipts Over (Under) Expenditures | \$ (34,279)         |                  |                    | \$ 68,817        |
| Unencumbered Cash, Beginning       | <u>351,725</u>      |                  |                    | <u>282,908</u>   |
| Unencumbered Cash, Ending          | <u>\$317,446</u>    |                  |                    | <u>\$351,725</u> |

## CITY OF LIBERAL, KANSAS

Schedule 2-8

SPECIAL HIGHWAY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                  | <u>Variance</u>    | <u>Prior</u>      |
|------------------------------------|---------------------|------------------|--------------------|-------------------|
|                                    | <u>Actual</u>       | <u>Budget</u>    | <u>Over</u>        | <u>Year</u>       |
|                                    |                     |                  | <u>(Under)</u>     | <u>Actual</u>     |
| <u>Receipts</u>                    |                     |                  |                    |                   |
| Intergovernmental:                 |                     |                  |                    |                   |
| Gasoline tax                       | \$516,672           | \$518,810        | \$ (2,138)         | \$ 519,999        |
| Other:                             |                     |                  |                    |                   |
| Miscellaneous                      | <u>251,987</u>      | <u>200,000</u>   | <u>51,987</u>      | <u>246,859</u>    |
| Total Receipts                     | <u>\$768,659</u>    | <u>\$718,810</u> | <u>\$ 49,849</u>   | <u>\$ 766,858</u> |
| <u>Expenditures</u>                |                     |                  |                    |                   |
| Public Works:                      |                     |                  |                    |                   |
| Personal services                  | \$116,689           | \$156,400        | \$ (39,711)        | \$ 115,876        |
| Contractual services               | 12,779              | 8,900            | 3,879              | 14,226            |
| Commodities                        | <u>627,289</u>      | <u>626,300</u>   | <u>989</u>         | <u>765,067</u>    |
| Total Expenditures                 | <u>\$756,757</u>    | <u>\$791,600</u> | <u>\$ (34,843)</u> | <u>\$ 895,169</u> |
| Receipts Over (Under) Expenditures | \$ 11,902           |                  |                    | \$ (128,311)      |
| Unencumbered Cash, Beginning       | <u>917,242</u>      |                  |                    | <u>1,045,553</u>  |
| Unencumbered Cash, Ending          | <u>\$929,144</u>    |                  |                    | <u>\$ 917,242</u> |

## CITY OF LIBERAL, KANSAS

Schedule 2-9

ENTERPRISE FLEET MANAGEMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                  | <u>Variance<br/>Over<br/>(Under)</u> | <u>Prior<br/>Year<br/>Actual</u> |
|------------------------------------|---------------------|------------------|--------------------------------------|----------------------------------|
|                                    | <u>Actual</u>       | <u>Budget</u>    |                                      |                                  |
| <u>Receipts</u>                    |                     |                  |                                      |                                  |
| Other:                             |                     |                  |                                      |                                  |
| Vehicle sales                      | \$136,233           | \$249,500        | \$ (113,267)                         | -                                |
| Operating Transfers:               |                     |                  |                                      |                                  |
| General                            | 448,432             | 387,200          | 61,232                               | -                                |
| Special Beautification             | 7,344               | 5,500            | 1,844                                | -                                |
| Airport                            | 19,942              | 14,700           | 5,242                                | -                                |
| Solid Waste Utility                | 21,244              | 16,500           | 4,744                                | -                                |
| Wastewater Utility                 | 36,343              | 50,700           | (14,357)                             | -                                |
| Water Utility                      | <u>135,550</u>      | <u>114,800</u>   | <u>20,750</u>                        | <u>-</u>                         |
| Total Receipts                     | \$805,088           | <u>\$838,900</u> | <u>\$ (33,812)</u>                   | -                                |
| <u>Expenditures</u>                |                     |                  |                                      |                                  |
| Capital outlay                     | <u>805,088</u>      | <u>\$838,900</u> | <u>\$ (33,812)</u>                   | <u>-</u>                         |
| Receipts Over (Under) Expenditures | -                   |                  |                                      | -                                |
| Unencumbered Cash, Beginning       | <u>-</u>            |                  |                                      | <u>-</u>                         |
| Unencumbered Cash, Ending          | <u>-</u>            |                  |                                      | <u>-</u>                         |

## CITY OF LIBERAL, KANSAS

Schedule 2-10

ECONOMIC INCENTIVES FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                         | <u>Current Year</u> |                    | <u>Variance</u>     | <u>Prior</u>       |
|-----------------------------------------|---------------------|--------------------|---------------------|--------------------|
|                                         | <u>Actual</u>       | <u>Budget</u>      | <u>Over</u>         | <u>Year</u>        |
|                                         |                     |                    | <u>(Under)</u>      | <u>Actual</u>      |
| <u>Receipts</u>                         |                     |                    |                     |                    |
| Intergovernmental:                      |                     |                    |                     |                    |
| Community Imp District (CID)            | \$ 528,323          | \$ 615,000         | \$ (86,677)         | \$ 589,754         |
| Rural Housing Inc District (RHID)       | 137,477             | 155,000            | (17,523)            | 132,609            |
| Transient Guest Tax Rebate (TGT)        | 227,528             | 250,000            | (22,472)            | 200,945            |
| Tax Increment Financing District (TIFD) | 132,684             | 450,000            | (317,316)           | 252,885            |
| Housing grant                           | <u>-</u>            | <u>520,000</u>     | <u>(520,000)</u>    | <u>260,000</u>     |
| Total Receipts                          | <u>\$1,026,012</u>  | <u>\$1,990,000</u> | <u>\$ (963,988)</u> | <u>\$1,436,193</u> |
| <u>Expenditures</u>                     |                     |                    |                     |                    |
| CID payments                            | \$ 522,648          | \$ 615,000         | \$ (92,352)         | \$ 605,134         |
| RHID payments                           | 137,477             | 155,000            | (17,523)            | 132,609            |
| TGT rebate payments                     | 227,528             | 250,000            | (22,472)            | 200,944            |
| TIF payments                            | 133,009             | 450,000            | (316,991)           | 253,773            |
| Housing grant payments                  | <u>130,000</u>      | <u>520,000</u>     | <u>(390,000)</u>    | <u>130,000</u>     |
| Total Expenditures                      | <u>\$1,150,662</u>  | <u>\$1,990,000</u> | <u>\$ (839,338)</u> | <u>\$1,322,460</u> |
| Receipts Over (Under) Expenditures      | \$ (124,650)        |                    |                     | \$ 113,733         |
| Unencumbered Cash, Beginning            | <u>154,814</u>      |                    |                     | <u>41,081</u>      |
| Unencumbered Cash, Ending               | <u>\$ 30,164</u>    |                    |                     | <u>\$ 154,814</u>  |



CITY OF LIBERAL, KANSAS

Schedule 2-11

EDUCATIONAL SALES TAX FUND

(1/2% SALES TAX)

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                     | <u>Variance</u>     | <u>Prior</u>        |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                    | <u>Actual</u>       | <u>Budget</u>       | <u>Over</u>         | <u>Year</u>         |
|                                    |                     |                     | <u>(Under)</u>      | <u>Actual</u>       |
| <u>Receipts</u>                    |                     |                     |                     |                     |
| Intergovernmental:                 |                     |                     |                     |                     |
| Local sales tax                    | \$ <u>2,605,383</u> | \$ <u>2,700,000</u> | \$ <u>(94,617)</u>  | \$ <u>2,551,290</u> |
| <u>Expenditures</u>                |                     |                     |                     |                     |
| Appropriations                     | \$2,564,679         | \$2,699,900         | \$ (135,221)        | \$2,605,377         |
| Contractual services               | <u>-</u>            | <u>100</u>          | <u>(100)</u>        | <u>-</u>            |
| Total Expenditures                 | \$ <u>2,564,679</u> | \$ <u>2,700,000</u> | \$ <u>(135,321)</u> | \$ <u>2,605,377</u> |
| Receipts Over (Under) Expenditures | \$ 40,704           |                     |                     | \$ (54,087)         |
| Unencumbered Cash, Beginning       | <u>162,297</u>      |                     |                     | <u>216,384</u>      |
| Unencumbered Cash, Ending          | \$ <u>203,001</u>   |                     |                     | \$ <u>162,297</u>   |

CITY OF LIBERAL, KANSAS

Schedule 2-12

STREET DRAINAGE AND OTHER CAPITAL IMPROVEMENTS FUND

(60% OF 1% SALES TAX)

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                    | <u>Variance</u>       | <u>Prior</u>       |
|------------------------------------|---------------------|--------------------|-----------------------|--------------------|
|                                    | <u>Actual</u>       | <u>Budget</u>      | <u>Over</u>           | <u>Year</u>        |
|                                    |                     |                    | <u>(Under)</u>        | <u>Actual</u>      |
| <u>Receipts</u>                    |                     |                    |                       |                    |
| Intergovernmental:                 |                     |                    |                       |                    |
| Local sales tax                    | \$3,118,789         | \$2,520,000        | \$ 598,789            | \$3,049,751        |
| Use of Money and Property:         |                     |                    |                       |                    |
| Interest                           | -                   | -                  | -                     | 43,485             |
| Operating Transfers:               |                     |                    |                       |                    |
| Improvement projects               | <u>63,865</u>       | <u>120,000</u>     | <u>(56,135)</u>       | <u>1,807,053</u>   |
| Total Receipts                     | <u>\$3,182,654</u>  | <u>\$2,640,000</u> | <u>\$ 542,654</u>     | <u>\$4,900,289</u> |
| <u>Expenditures</u>                |                     |                    |                       |                    |
| Contractual services               | \$ 30,215           | \$ 741,200         | \$ (710,985)          | \$ 48,366          |
| Commodities                        | 296,875             | 991,500            | (694,625)             | 410,427            |
| Capital outlay                     | 20,577              | 21,000             | (423)                 | 75,708             |
| Operating Transfers:               |                     |                    |                       |                    |
| General                            | 175,000             | 175,000            | -                     | 175,000            |
| Bond and Interest                  | 226,887             | 226,900            | (13)                  | 228,089            |
| Improvement Projects               | <u>2,536,002</u>    | <u>2,600,000</u>   | <u>(63,998)</u>       | <u>1,413,371</u>   |
| Total Expenditures                 | <u>\$3,285,556</u>  | <u>\$4,755,600</u> | <u>\$ (1,470,044)</u> | <u>\$2,350,961</u> |
| Receipts Over (Under) Expenditures | \$ (102,902)        |                    |                       | \$2,549,328        |
| Unencumbered Cash, Beginning       | <u>6,829,759</u>    |                    |                       | <u>4,280,431</u>   |
| Unencumbered Cash, Ending          | <u>\$6,726,857</u>  |                    |                       | <u>\$6,829,759</u> |

## CITY OF LIBERAL, KANSAS

Schedule 2-13

SPECIAL ECONOMIC DEVELOPMENT FUND  
(15% OF 1% SALES TAX)  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                    | <u>Variance</u>     | <u>Prior</u>       |
|------------------------------------|---------------------|--------------------|---------------------|--------------------|
|                                    | <u>Actual</u>       | <u>Budget</u>      | <u>Over</u>         | <u>Year</u>        |
|                                    |                     |                    | <u>(Under)</u>      | <u>Actual</u>      |
| <u>Receipts</u>                    |                     |                    |                     |                    |
| Intergovernmental:                 |                     |                    |                     |                    |
| Local sales tax                    | \$ 779,277          | \$ 630,000         | \$ 149,277          | \$ 762,438         |
| Charges for services               | 13,506              | -                  | 13,506              | 14,053             |
| Grant proceeds                     | 734,711             | -                  | 734,711             | 514,333            |
| Other income                       | 7,004               | -                  | 7,004               | 29                 |
| Use of Money and Property:         |                     |                    |                     |                    |
| Interest                           | -                   | 50,000             | (50,000)            | 33,382             |
| Operating Transfers:               |                     |                    |                     |                    |
| Improvement projects               | <u>-</u>            | <u>-</u>           | <u>-</u>            | <u>65,747</u>      |
| Total Receipts                     | <u>\$1,534,498</u>  | <u>\$ 680,000</u>  | <u>\$ 854,498</u>   | <u>\$1,389,982</u> |
| <u>Expenditures</u>                |                     |                    |                     |                    |
| Personal services                  | \$ 674,550          | \$ 869,900         | \$ (195,350)        | \$ 734,202         |
| Contractual services               | 815,624             | 793,350            | 22,274              | 701,581            |
| Commodities                        | 123,917             | 203,940            | (80,023)            | 109,705            |
| Capital outlay                     | 187,429             | 710,100            | (522,671)           | 241,448            |
| Operating Transfers:               |                     |                    |                     |                    |
| Airport Utility                    | 190,428             | 200,000            | (9,572)             | 190,428            |
| Improvement projects               | <u>117,563</u>      | <u>-</u>           | <u>117,563</u>      | <u>-</u>           |
| Total Expenditures                 | <u>\$2,109,511</u>  | <u>\$2,777,290</u> | <u>\$ (667,779)</u> | <u>\$1,977,364</u> |
| Receipts Over (Under) Expenditures | \$ (575,013)        |                    |                     | \$ (587,382)       |
| Unencumbered Cash, Beginning       | <u>1,300,905</u>    |                    |                     | <u>1,888,287</u>   |
| Unencumbered Cash, Ending          | <u>\$ 725,892</u>   |                    |                     | <u>\$1,300,905</u> |

CITY OF LIBERAL, KANSAS

Schedule 2-14

SPECIAL CRIME PREVENTION FUND  
(5% OF 1% SALES TAX)  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                  | <u>Variance</u>    | <u>Prior</u>     |
|------------------------------------|---------------------|------------------|--------------------|------------------|
|                                    | <u>Actual</u>       | <u>Budget</u>    | <u>Over</u>        | <u>Year</u>      |
|                                    |                     |                  | <u>(Under)</u>     | <u>Actual</u>    |
| <u>Receipts</u>                    |                     |                  |                    |                  |
| Intergovernmental:                 |                     |                  |                    |                  |
| Local sales tax                    | \$259,759           | \$210,000        | \$ 49,759          | \$254,146        |
| Use of Money and Property:         |                     |                  |                    |                  |
| Interest                           | -                   | 20,000           | (20,000)           | 15,755           |
| Operating Transfers:               |                     |                  |                    |                  |
| Improvement projects               | <u>340</u>          | <u>-</u>         | <u>340</u>         | <u>16,590</u>    |
| Total Receipts                     | <u>\$260,099</u>    | <u>\$230,000</u> | <u>\$ 30,099</u>   | <u>\$286,491</u> |
| <u>Expenditures</u>                |                     |                  |                    |                  |
| Personal services                  | \$ -                | \$180,400        | \$ (180,400)       | \$ -             |
| Contractual services               | 171,428             | 187,500          | (16,072)           | 74,433           |
| Commodities                        | 14,467              | 48,000           | (33,533)           | 38,913           |
| Capital outlay                     | 91,310              | -                | 91,310             | -                |
| Operating Transfers:               |                     |                  |                    |                  |
| Improvement Projects               | <u>68,996</u>       | <u>-</u>         | <u>68,996</u>      | <u>992</u>       |
| Total Expenditures                 | <u>\$346,201</u>    | <u>\$415,900</u> | <u>\$ (69,699)</u> | <u>\$114,338</u> |
| Receipts Over (Under) Expenditures | \$ (86,102)         |                  |                    | \$172,153        |
| Unencumbered Cash, Beginning       | <u>932,246</u>      |                  |                    | <u>760,093</u>   |
| Unencumbered Cash, Ending          | <u>\$846,144</u>    |                  |                    | <u>\$932,246</u> |

## CITY OF LIBERAL, KANSAS

Schedule 2-15

SPECIAL HOUSING FUND  
(15% OF 1% SALES TAX)  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                    | <u>Variance</u>     | <u>Prior</u>       |
|------------------------------------|---------------------|--------------------|---------------------|--------------------|
|                                    | <u>Actual</u>       | <u>Budget</u>      | <u>Over</u>         | <u>Year</u>        |
|                                    |                     |                    | <u>(Under)</u>      | <u>Actual</u>      |
| <u>Receipts</u>                    |                     |                    |                     |                    |
| Intergovernmental:                 |                     |                    |                     |                    |
| Local sales tax                    | \$ 779,607          | \$ 630,000         | \$ 149,607          | \$ 762,438         |
| Other income                       | 63,503              | -                  | 63,503              | 2,067              |
| Use of Money and Property:         |                     |                    |                     |                    |
| Interest                           | -                   | 45,000             | (45,000)            | 32,054             |
| Operating Transfers:               |                     |                    |                     |                    |
| Improvement projects               | <u>-</u>            | <u>-</u>           | <u>-</u>            | <u>108,630</u>     |
| Total Receipts                     | <u>\$ 843,110</u>   | <u>\$ 675,000</u>  | <u>\$ 168,110</u>   | <u>\$ 905,189</u>  |
| <u>Expenditures</u>                |                     |                    |                     |                    |
| Personal services                  | \$ 118,630          | \$ 121,400         | \$ (2,770)          | \$ 113,646         |
| Contractual services               | 726,583             | 1,595,200          | (868,617)           | 634,594            |
| Commodities                        | 1,485               | 59,500             | (58,015)            | 2,155              |
| Capital outlay                     | 16,118              | -                  | 16,118              | 68,065             |
| Operating Transfers:               |                     |                    |                     |                    |
| General                            | 100,000             | 100,000            | -                   | -                  |
| Improvement Projects               | <u>91,496</u>       | <u>-</u>           | <u>91,496</u>       | <u>575,374</u>     |
| Total Expenditures                 | <u>\$1,054,312</u>  | <u>\$1,876,100</u> | <u>\$ (821,788)</u> | <u>\$1,393,834</u> |
| Receipts Over (Under) Expenditures | \$ (211,202)        |                    |                     | \$ (488,645)       |
| Unencumbered Cash, Beginning       | <u>1,129,760</u>    |                    |                     | <u>1,618,405</u>   |
| Unencumbered Cash, Ending          | <u>\$ 918,558</u>   |                    |                     | <u>\$1,129,760</u> |

CITY OF LIBERAL, KANSAS

Schedule 2-16

SPECIAL BEAUTIFICATION FUND  
(5% OF 1% SALES TAX)  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                  | <u>Variance</u>    | <u>Prior</u>     |
|------------------------------------|---------------------|------------------|--------------------|------------------|
|                                    | <u>Actual</u>       | <u>Budget</u>    | <u>Over</u>        | <u>Year</u>      |
|                                    |                     |                  | <u>(Under)</u>     | <u>Actual</u>    |
| <u>Receipts</u>                    |                     |                  |                    |                  |
| Intergovernmental:                 |                     |                  |                    |                  |
| Local sales tax                    | \$259,759           | \$210,000        | \$ 49,759          | \$254,146        |
| Other income                       | 6,600               | 5,000            | 1,600              | 6,600            |
| Use of Money and Property:         |                     |                  |                    |                  |
| Interest                           | <u>-</u>            | <u>20,000</u>    | <u>(20,000)</u>    | <u>14,612</u>    |
| Total Receipts                     | <u>\$266,359</u>    | <u>\$235,000</u> | <u>\$ 31,359</u>   | <u>\$275,358</u> |
| <u>Expenditures</u>                |                     |                  |                    |                  |
| Contractual services               | \$ 69,138           | \$ 87,000        | \$ (17,862)        | \$ 34,447        |
| Commodities                        | 177,776             | 270,000          | (92,224)           | 181,352          |
| Capital outlay                     | 76,403              | 28,000           | 48,403             | 31,464           |
| Operating Transfers:               |                     |                  |                    |                  |
| Enterprise Fleet Management        | 7,344               | 5,500            | 1,844              | -                |
| Improvement projects               | <u>17,461</u>       | <u>-</u>         | <u>17,461</u>      | <u>-</u>         |
| Total Expenditures                 | <u>\$348,122</u>    | <u>\$390,500</u> | <u>\$ (42,378)</u> | <u>\$247,263</u> |
| Receipts Over (Under) Expenditures | \$ (81,763)         |                  |                    | \$ 28,095        |
| Unencumbered Cash, Beginning       | <u>752,185</u>      |                  |                    | <u>724,090</u>   |
| Unencumbered Cash, Ending          | <u>\$670,422</u>    |                  |                    | <u>\$752,185</u> |

## CITY OF LIBERAL, KANSAS

Schedule 2-17

BOND AND INTEREST FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                                | <u>Current Year</u> |                     | <u>Variance</u>     | <u>Prior</u>        |
|------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                                | <u>Actual</u>       | <u>Budget</u>       | <u>Over</u>         | <u>Year</u>         |
|                                                |                     |                     | <u>(Under)</u>      | <u>Actual</u>       |
| <u>Receipts</u>                                |                     |                     |                     |                     |
| Taxes and Shared Receipts:                     |                     |                     |                     |                     |
| Ad valorem property tax                        | \$ (356)            | \$ -                | \$ (356)            | \$ (1,382)          |
| Delinquent tax                                 | 1,170               | -                   | 1,170               | 1,395               |
| Motor vehicle tax                              | 23                  | -                   | 23                  | 13,652              |
| Commercial vehicle tax                         | -                   | -                   | -                   | 846                 |
| Special assessments                            | 58,632              | 62,000              | (3,368)             | 68,806              |
| Other:                                         |                     |                     |                     |                     |
| Miscellaneous                                  | -                   | 100                 | (100)               | -                   |
| Operating Transfers:                           |                     |                     |                     |                     |
| General                                        | 114,392             | -                   | 114,392             | 113,781             |
| Street Drainage and Other Capital Improvements | <u>226,887</u>      | <u>226,900</u>      | <u>(13)</u>         | <u>228,089</u>      |
| Total Receipts                                 | <u>\$ 400,748</u>   | <u>\$ 289,000</u>   | <u>\$ 111,748</u>   | <u>\$ 425,187</u>   |
| <u>Expenditures</u>                            |                     |                     |                     |                     |
| Principal                                      | \$ 775,000          | \$ 954,400          | \$ (179,400)        | \$ 940,000          |
| Interest                                       | 104,229             | 154,500             | (50,271)            | 110,971             |
| Contractual services                           | <u>-</u>            | <u>-</u>            | <u>-</u>            | <u>1,500</u>        |
| Total Expenditures                             | <u>\$ 879,229</u>   | <u>\$ 1,108,900</u> | <u>\$ (229,671)</u> | <u>\$ 1,052,471</u> |
| Receipts Over (Under) Expenditures             | <u>\$ (478,481)</u> |                     |                     | <u>\$ (627,284)</u> |
| Unencumbered Cash, Beginning                   | <u>2,881,898</u>    |                     |                     | <u>3,509,182</u>    |
| Unencumbered Cash, Ending                      | <u>\$2,403,417</u>  |                     |                     | <u>\$2,881,898</u>  |

## CITY OF LIBERAL, KANSAS

Schedule 2-18

AIRPORT UTILITY DISTRICT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                  | <u>Variance</u>    | <u>Prior</u>      |
|------------------------------------|---------------------|------------------|--------------------|-------------------|
|                                    | <u>Actual</u>       | <u>Budget</u>    | <u>Over</u>        | <u>Year</u>       |
|                                    |                     |                  | <u>(Under)</u>     | <u>Actual</u>     |
| <u>Receipts</u>                    |                     |                  |                    |                   |
| Charges for services               | \$ 20,778           | \$ 20,000        | \$ 778             | \$ 18,443         |
| Use of Money and Property:         |                     |                  |                    |                   |
| Royalties and leases               | 268,126             | 265,000          | 3,126              | 221,073           |
| Interest on time deposits          | 16,967              | 19,000           | (2,033)            | 12,966            |
| Other:                             |                     |                  |                    |                   |
| Reimbursements                     | 32,497              | 32,000           | 497                | 33,237            |
| Grant proceeds                     | 278,869             | -                | 278,869            | -                 |
| Operating Transfers:               |                     |                  |                    |                   |
| Special Economic Development       | <u>190,428</u>      | <u>180,000</u>   | <u>10,428</u>      | <u>190,428</u>    |
| Total Receipts                     | <u>\$807,665</u>    | <u>\$516,000</u> | <u>\$ 291,665</u>  | <u>\$ 476,147</u> |
| <u>Expenditures</u>                |                     |                  |                    |                   |
| Personal services                  | \$318,403           | \$261,800        | \$ 56,603          | \$ 247,067        |
| Contractual services               | 126,605             | 151,400          | (24,795)           | 374,729           |
| Commodities                        | 220,043             | 182,000          | 38,043             | 110,749           |
| Capital outlay                     | -                   | 130,000          | (130,000)          | -                 |
| Operating Transfers:               |                     |                  |                    |                   |
| Enterprise Fleet Management        | <u>19,942</u>       | <u>14,700</u>    | <u>5,242</u>       | <u>-</u>          |
| Total Expenditures                 | <u>\$684,993</u>    | <u>\$739,900</u> | <u>\$ (54,907)</u> | <u>\$ 732,545</u> |
| Receipts Over (Under) Expenditures | \$122,672           |                  |                    | \$ (256,398)      |
| Unencumbered Cash, Beginning       | <u>484,921</u>      |                  |                    | <u>741,319</u>    |
| Unencumbered Cash, Ending          | <u>\$607,593</u>    |                  |                    | <u>\$ 484,921</u> |



## CITY OF LIBERAL, KANSAS

Schedule 2-19

AIR MUSEUM FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                  | <u>Variance</u>     | <u>Prior</u>     |
|------------------------------------|---------------------|------------------|---------------------|------------------|
|                                    | <u>Actual</u>       | <u>Budget</u>    | <u>Over</u>         | <u>Year</u>      |
|                                    |                     |                  | <u>(Under)</u>      | <u>Actual</u>    |
| <u>Receipts</u>                    |                     |                  |                     |                  |
| Intergovernmental:                 |                     |                  |                     |                  |
| Local transient guest tax          | \$ 30,000           | \$ 30,000        | \$ -                | \$ 30,000        |
| Appropriations                     | 432,000             | 430,000          | 2,000               | 432,000          |
| Charges for services               | <u>71,887</u>       | <u>74,500</u>    | <u>(2,613)</u>      | <u>70,377</u>    |
| Total Receipts                     | <u>\$533,887</u>    | <u>\$534,500</u> | <u>\$ (613)</u>     | <u>\$532,377</u> |
| <u>Expenditures</u>                |                     |                  |                     |                  |
| Community Services:                |                     |                  |                     |                  |
| Personal services                  | \$276,086           | \$399,600        | \$ (123,514)        | \$290,809        |
| Contractual services               | 87,926              | 108,800          | (20,874)            | 87,712           |
| Commodities                        | 81,248              | 87,800           | (6,552)             | 84,059           |
| Capital outlay                     | <u>39,654</u>       | <u>170,000</u>   | <u>(130,346)</u>    | <u>-</u>         |
| Total Expenditures                 | <u>\$484,914</u>    | <u>\$766,200</u> | <u>\$ (281,286)</u> | <u>\$462,580</u> |
| Receipts Over (Under) Expenditures | \$ 48,973           |                  |                     | \$ 69,797        |
| Unencumbered Cash, Beginning       | <u>312,099</u>      |                  |                     | <u>242,302</u>   |
| Unencumbered Cash, Ending          | <u>\$361,072</u>    |                  |                     | <u>\$312,099</u> |

## CITY OF LIBERAL, KANSAS

Schedule 2-20

SOLID WASTE UTILITY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                    | <u>Variance</u>     | <u>Prior</u>       |
|------------------------------------|---------------------|--------------------|---------------------|--------------------|
|                                    | <u>Actual</u>       | <u>Budget</u>      | <u>Over</u>         | <u>Year</u>        |
|                                    |                     |                    | <u>(Under)</u>      | <u>Actual</u>      |
| <u>Receipts</u>                    |                     |                    |                     |                    |
| Charges for services               | \$2,639,799         | \$2,725,000        | \$ (85,201)         | \$2,478,786        |
| Other sales or services            | 21,420              | 2,000              | 19,420              | 23,316             |
| Use of Money and Property:         |                     |                    |                     |                    |
| Interest on time deposits          | 8,079               | 6,000              | 2,079               | 8,121              |
| Operating Receipts:                |                     |                    |                     |                    |
| Miscellaneous                      | <u>-</u>            | <u>-</u>           | <u>-</u>            | <u>3,329</u>       |
| Total Receipts                     | <u>\$2,669,298</u>  | <u>\$2,733,000</u> | <u>\$ (63,702)</u>  | <u>\$2,513,552</u> |
| <u>Expenditures</u>                |                     |                    |                     |                    |
| Refuse Expense:                    |                     |                    |                     |                    |
| Personal services                  | \$1,090,332         | \$1,212,900        | \$ (122,568)        | \$1,086,208        |
| Contractual services               | 1,003,002           | 1,338,400          | (335,398)           | 1,071,377          |
| Commodities                        | 286,184             | 456,000            | (169,816)           | 326,420            |
| Capital outlay                     | -                   | 75,000             | (75,000)            | 1,362              |
| Recycle Center Expense:            |                     |                    |                     |                    |
| Personal services                  | 77,725              | 85,900             | (8,175)             | 76,849             |
| Contractual services               | 180                 | 500                | (320)               | -                  |
| Commodities                        | -                   | 5,000              | (5,000)             | -                  |
| Operating Transfers:               |                     |                    |                     |                    |
| Enterprise Fleet Management        | <u>21,244</u>       | <u>16,500</u>      | <u>4,744</u>        | <u>-</u>           |
| Total Expenditures                 | <u>\$2,478,667</u>  | <u>\$3,190,200</u> | <u>\$ (711,533)</u> | <u>\$2,562,216</u> |
| Receipts Over (Under) Expenditures | \$ 190,631          |                    |                     | \$ (48,664)        |
| Unencumbered Cash, Beginning       | <u>59,036</u>       |                    |                     | <u>107,700</u>     |
| Unencumbered Cash, Ending          | <u>\$ 249,667</u>   |                    |                     | <u>\$ 59,036</u>   |

## CITY OF LIBERAL, KANSAS

Schedule 2-21

WASTEWATER UTILITY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                    |                                                  | <u>Prior</u>                 |
|------------------------------------|---------------------|--------------------|--------------------------------------------------|------------------------------|
|                                    | <u>Actual</u>       | <u>Budget</u>      | <u>Variance</u><br><u>Over</u><br><u>(Under)</u> | <u>Year</u><br><u>Actual</u> |
| <u>Receipts</u>                    |                     |                    |                                                  |                              |
| Charges for services               | \$5,257,888         | \$4,381,000        | \$ 876,888                                       | \$ 4,115,710                 |
| Use of Money and Property:         |                     |                    |                                                  |                              |
| Interest on time deposits          | 40,545              | 5,000              | 35,545                                           | 57,041                       |
| Other Receipts:                    |                     |                    |                                                  |                              |
| Miscellaneous                      | <u>10,000</u>       | <u>2,000</u>       | <u>8,000</u>                                     | <u>1,177</u>                 |
| Total Receipts                     | <u>\$5,308,433</u>  | <u>\$4,388,000</u> | <u>\$ 920,433</u>                                | <u>\$ 4,173,928</u>          |
| <u>Expenditures</u>                |                     |                    |                                                  |                              |
| Administrative Expense:            |                     |                    |                                                  |                              |
| Personal services                  | \$ 582,484          | \$ 624,400         | \$ (41,916)                                      | \$ 584,012                   |
| Contractual services               | 724,735             | 749,700            | (24,965)                                         | 672,476                      |
| Commodities                        | 61,796              | 90,700             | (28,904)                                         | 78,643                       |
| Capital outlay                     | -                   | -                  | -                                                | 13,200                       |
| Line Cleaning Expense:             |                     |                    |                                                  |                              |
| Personal services                  | 1,235               | 101,400            | (100,165)                                        | 859                          |
| Contractual services               | 17,012              | 27,000             | (9,988)                                          | 18,915                       |
| Commodities                        | 46,437              | 312,000            | (265,563)                                        | 101,871                      |
| Capital outlay                     | -                   | 150,000            | (150,000)                                        | 1,662                        |
| Sewer Plant Expense:               |                     |                    |                                                  |                              |
| Personal services                  | 484,986             | 611,600            | (126,614)                                        | 568,650                      |
| Contractual services               | 200,253             | 344,000            | (143,747)                                        | 245,143                      |
| Commodities                        | 186,149             | 265,500            | (79,351)                                         | 198,645                      |
| Capital outlay                     | -                   | -                  | -                                                | 4,391                        |
| Debt Service Expense:              |                     |                    |                                                  |                              |
| Principal                          | 2,355,710           | 2,361,000          | (5,290)                                          | 2,346,163                    |
| Interest                           | 715,541             | 721,600            | (6,059)                                          | 736,328                      |
| Operating Transfers:               |                     |                    |                                                  |                              |
| Wastewater Equipment Reserve       | -                   | 291,600            | (291,600)                                        | -                            |
| Enterprise Fleet Management        | <u>36,343</u>       | <u>50,700</u>      | <u>(14,357)</u>                                  | <u>-</u>                     |
| Total Expenditures                 | <u>\$5,412,681</u>  | <u>\$6,701,200</u> | <u>\$ (1,288,519)</u>                            | <u>\$ 5,570,958</u>          |
| Receipts Over (Under) Expenditures | \$ (104,248)        |                    |                                                  | \$ (1,397,030)               |
| Unencumbered Cash, Beginning       | <u>1,136,948</u>    |                    |                                                  | <u>2,533,978</u>             |
| Unencumbered Cash, Ending          | <u>\$1,032,700</u>  |                    |                                                  | <u>\$ 1,136,948</u>          |

## CITY OF LIBERAL, KANSAS

Schedule 2-22

WATER UTILITY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>Current Year</u> |                    | <u>Variance</u>     | <u>Prior</u>       |
|------------------------------------|---------------------|--------------------|---------------------|--------------------|
|                                    | <u>Actual</u>       | <u>Budget</u>      | <u>Over</u>         | <u>Year</u>        |
|                                    |                     |                    | <u>(Under)</u>      | <u>Actual</u>      |
| <u>Receipts</u>                    |                     |                    |                     |                    |
| Water sales                        | \$ 5,854,573        | \$6,116,000        | \$ (261,427)        | \$5,689,450        |
| Other sales or services            | 386,490             | -                  | 386,490             | 800,797            |
| Miscellaneous                      | 3,307               | 8,000              | (4,693)             | 3,513              |
| Use of Money and Property:         |                     |                    |                     |                    |
| Lease                              | 14,400              | -                  | 14,400              | 14,400             |
| Total Receipts                     | <u>\$ 6,258,770</u> | <u>\$6,124,000</u> | <u>\$ 134,770</u>   | <u>\$6,508,160</u> |
| <u>Expenditures</u>                |                     |                    |                     |                    |
| Administrative Expense:            |                     |                    |                     |                    |
| Personal services                  | \$ 548,952          | \$ 591,700         | \$ (42,748)         | \$ 602,868         |
| Contractual services               | 2,074,533           | 2,094,700          | (20,167)            | 2,033,639          |
| Commodities                        | 28,702              | 49,900             | (21,198)            | 122,687            |
| Capital outlay                     | -                   | 500                | (500)               | -                  |
| Utility Expense:                   |                     |                    |                     |                    |
| Personal services                  | 147,715             | 179,300            | (31,585)            | 127,070            |
| Contractual services               | 734,987             | 792,000            | (57,013)            | 730,579            |
| Commodities                        | 374,097             | 446,600            | (72,503)            | 344,535            |
| Capital outlay                     | -                   | -                  | -                   | 6,764              |
| Distribution Expense:              |                     |                    |                     |                    |
| Personal services                  | 897,815             | 834,800            | 63,015              | 893,832            |
| Contractual services               | 19,824              | 26,300             | (6,476)             | 97,997             |
| Commodities                        | 457,607             | 506,000            | (48,393)            | 705,923            |
| Capital outlay                     | 126,832             | 150,000            | (23,168)            | 94,178             |
| Non-Operating Expense:             |                     |                    |                     |                    |
| Contractual services               | 95,253              | 100,000            | (4,747)             | 113,804            |
| Operating Transfers:               |                     |                    |                     |                    |
| General                            | 1,100,000           | 1,100,000          | -                   | -                  |
| Enterprise Fleet Management        | 135,550             | 114,800            | 20,750              | -                  |
| Improvement projects               | 650,000             | 650,000            | -                   | -                  |
| Total Expenditures                 | <u>\$ 7,391,867</u> | <u>\$7,636,600</u> | <u>\$ (244,733)</u> | <u>\$5,873,876</u> |
| Receipts Over (Under) Expenditures | \$ (1,133,097)      |                    |                     | \$ 634,284         |
| Unencumbered Cash, Beginning       | <u>6,015,054</u>    |                    |                     | <u>5,380,770</u>   |
| Unencumbered Cash, Ending          | <u>\$ 4,881,957</u> |                    |                     | <u>\$6,015,054</u> |

CITY OF LIBERAL, KANSAS

Schedule 2  
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025

CITY OF LIBERAL, KANSAS

Schedule 2-23

WATER BOND AND INTEREST FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>2025</u>      | <u>2024</u>      |
|------------------------------------|------------------|------------------|
| <u>Receipts</u>                    | -                | -                |
| <u>Expenditures</u>                | <u>-</u>         | <u>-</u>         |
| Receipts Over (Under) Expenditures | \$ -             | \$ -             |
| Unencumbered Cash, Beginning       | <u>166,010</u>   | <u>166,010</u>   |
| Unencumbered Cash, Ending          | <u>\$166,010</u> | <u>\$166,010</u> |

CITY OF LIBERAL, KANSAS

Schedule 2-24

EQUIPMENT RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>2025</u>      | <u>2024</u>       |
|------------------------------------|------------------|-------------------|
| <u>Receipts</u>                    |                  |                   |
| Insurance proceeds                 | <u>-</u>         | <u>\$ 8,152</u>   |
| <u>Expenditures</u>                |                  |                   |
| Commodities                        | \$ 2,042         | \$ -              |
| Operating Transfers:               |                  |                   |
| General Fund                       | <u>-</u>         | <u>450,000</u>    |
| Total Expenditures                 | <u>\$ 2,042</u>  | <u>\$ 450,000</u> |
| Receipts Over (Under) Expenditures | \$ (2,042)       | \$ (441,848)      |
| Unencumbered Cash, Beginning       | <u>401,182</u>   | <u>843,030</u>    |
| Unencumbered Cash, Ending          | <u>\$399,140</u> | <u>\$ 401,182</u> |

CITY OF LIBERAL, KANSAS

Schedule 2-25

GIFTS AND DONATIONS FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>2025</u>       | <u>2024</u>       |
|------------------------------------|-------------------|-------------------|
| <u>Receipts</u>                    |                   |                   |
| Donations                          | \$ <u>221,648</u> | \$ <u>268,726</u> |
| <u>Expenditures</u>                |                   |                   |
| Personal services                  | \$ 213,592        | \$202,633         |
| Contractual services               | 70,830            | 22,810            |
| Commodities                        | 2,910             | 7,325             |
| Capital outlay                     | <u>37,372</u>     | <u>45,574</u>     |
| Total Expenditures                 | \$ <u>324,704</u> | \$ <u>278,342</u> |
| Receipts Over (Under) Expenditures | \$ (103,056)      | \$ (9,616)        |
| Unencumbered Cash, Beginning       | <u>687,759</u>    | <u>697,375</u>    |
| Unencumbered Cash, Ending          | \$ <u>584,703</u> | \$ <u>687,759</u> |



CITY OF LIBERAL, KANSAS

Schedule 2-26

SNOW REMOVAL RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>2025</u>      | <u>2024</u>      |
|------------------------------------|------------------|------------------|
| <u>Receipts</u>                    | -                | -                |
| <u>Expenditures</u>                | <u>-</u>         | <u>-</u>         |
| Receipts Over (Under) Expenditures | \$ -             | \$ -             |
| Unencumbered Cash, Beginning       | <u>240,885</u>   | <u>240,885</u>   |
| Unencumbered Cash, Ending          | <u>\$240,885</u> | <u>\$240,885</u> |

CITY OF LIBERAL, KANSAS

Schedule 2-27

DIVERSION PROGRAM FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>2025</u>      | <u>2024</u>      |
|------------------------------------|------------------|------------------|
| <u>Receipts</u>                    |                  |                  |
| Charges for services               | \$ 70,350        | \$ 67,714        |
| <u>Expenditures</u>                |                  |                  |
| Commodities                        | <u>-</u>         | <u>80,190</u>    |
| Receipts Over (Under) Expenditures | \$ 70,350        | \$ (12,476)      |
| Unencumbered Cash, Beginning       | <u>222,760</u>   | <u>235,236</u>   |
| Unencumbered Cash, Ending          | <u>\$293,110</u> | <u>\$222,760</u> |

CITY OF LIBERAL, KANSAS

Schedule 2-28

COMMUNICATIONS RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>2025</u>      | <u>2024</u>      |
|------------------------------------|------------------|------------------|
| <u>Receipts</u>                    |                  |                  |
| Use of Money and Property:         |                  |                  |
| Interest on time deposits          | \$ 615           | \$ 559           |
| <u>Expenditures</u>                | <u>-</u>         | <u>-</u>         |
| Receipts Over (Under) Expenditures | \$ 615           | \$ 559           |
| Unencumbered Cash, Beginning       | <u>29,078</u>    | <u>28,519</u>    |
| Unencumbered Cash, Ending          | <u>\$ 29,693</u> | <u>\$ 29,078</u> |

CITY OF LIBERAL, KANSAS

Schedule 2-29

IMPROVEMENT PROJECTS FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                                | <u>2025</u>           | <u>2024</u>           |
|------------------------------------------------|-----------------------|-----------------------|
| <u>Receipts</u>                                |                       |                       |
| Loan proceeds                                  | \$ 2,130,089          | \$ 4,601,363          |
| Grant proceeds                                 | 83,465                | 75,215                |
| Federal investment tax credit                  | 1,061,190             | -                     |
| Use of Money and Property:                     |                       |                       |
| Interest                                       | -                     | 9,000                 |
| Operating Transfers:                           |                       |                       |
| Street Drainage and Other Capital Improvements | 2,536,002             | 1,413,371             |
| Special Crime Prevention                       | 68,996                | 992                   |
| Special Housing                                | 91,496                | 575,374               |
| Special Economic Development                   | 117,563               | -                     |
| Special Beautification                         | 17,461                | -                     |
| Water Utility                                  | <u>650,000</u>        | <u>-</u>              |
| Total Receipts                                 | <u>\$ 6,756,262</u>   | <u>\$ 6,675,315</u>   |
| <u>Expenditures</u>                            |                       |                       |
| Contractual services                           | \$ 626,953            | \$ 270,109            |
| Commodities                                    | 5,613,375             | 2,685,173             |
| Capital outlay                                 | 607,056               | 3,541,968             |
| Operating Transfers:                           |                       |                       |
| Street Drainage and Other Capital Improvements | 63,865                | 1,807,053             |
| Special Crime Prevention                       | 340                   | 16,590                |
| Special Housing                                | -                     | 108,630               |
| Special Economic Development                   | -                     | 65,747                |
| Water Equipment Reserve                        | <u>2,580</u>          | <u>-</u>              |
| Total Expenditures                             | <u>\$ 6,914,169</u>   | <u>\$ 8,495,270</u>   |
| Receipts Over (Under) Expenditures             | \$ (157,907)          | \$ (1,819,955)        |
| Unencumbered Cash, Beginning                   | <u>(2,195,566)</u>    | <u>(375,611)</u>      |
| Unencumbered Cash, Ending                      | <u>\$ (2,353,473)</u> | <u>\$ (2,195,566)</u> |

CITY OF LIBERAL, KANSAS

Schedule 2-30

AIRPORT LAND SALE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>2025</u>      | <u>2024</u>      |
|------------------------------------|------------------|------------------|
| <u>Receipts</u>                    |                  |                  |
| Sale of land                       | \$ 59,812        | \$ 77,457        |
| Use of Money and Property:         |                  |                  |
| Interest on time deposits          | <u>4,640</u>     | <u>4,336</u>     |
| Total Receipts                     | \$ 64,452        | \$ 81,793        |
| <u>Expenditures</u>                |                  |                  |
| Capital outlay                     | <u>67,500</u>    | <u>68,637</u>    |
| Receipts Over (Under) Expenditures | \$ (3,048)       | \$ 13,156        |
| Unencumbered Cash, Beginning       | <u>268,027</u>   | <u>254,871</u>   |
| Unencumbered Cash, Ending          | <u>\$264,979</u> | <u>\$268,027</u> |

CITY OF LIBERAL, KANSAS

Schedule 2-31

AIRPORT IMPROVEMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>2025</u>      | <u>2024</u>      |
|------------------------------------|------------------|------------------|
| <u>Receipts</u>                    |                  |                  |
| Grant proceeds                     | \$668,224        | \$901,929        |
| <u>Expenditures</u>                |                  |                  |
| Contractual services               | <u>584,908</u>   | <u>730,843</u>   |
| Receipts Over (Under) Expenditures | \$ 83,316        | \$171,086        |
| Unencumbered Cash, Beginning       | <u>152,233</u>   | <u>(18,853)</u>  |
| Unencumbered Cash, Ending          | <u>\$235,549</u> | <u>\$152,233</u> |

CITY OF LIBERAL, KANSAS

Schedule 2-32

SOLID WASTE EQUIPMENT RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>2025</u>      | <u>2024</u>       |
|------------------------------------|------------------|-------------------|
| <u>Receipts</u>                    | -                | \$ -              |
| <u>Expenditures</u>                |                  |                   |
| Capital outlay                     | <u>-</u>         | <u>471,588</u>    |
| Receipts Over (Under) Expenditures | \$ -             | \$ (471,588)      |
| Unencumbered Cash, Beginning       | <u>623,452</u>   | <u>1,095,040</u>  |
| Unencumbered Cash, Ending          | <u>\$623,452</u> | <u>\$ 623,452</u> |

CITY OF LIBERAL, KANSAS

Schedule 2-33

WASTEWATER EQUIPMENT RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>2025</u>      | <u>2024</u>      |
|------------------------------------|------------------|------------------|
| <u>Receipts</u>                    | -                | -                |
| <u>Expenditures</u>                | <u>-</u>         | <u>-</u>         |
| Receipts Over (Under) Expenditures | \$ -             | \$ -             |
| Unencumbered Cash, Beginning       | <u>260,993</u>   | <u>260,993</u>   |
| Unencumbered Cash, Ending          | <u>\$260,993</u> | <u>\$260,993</u> |



CITY OF LIBERAL, KANSAS

Schedule 2-34

WATER EQUIPMENT RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>2025</u>        | <u>2024</u>        |
|------------------------------------|--------------------|--------------------|
| <u>Receipts</u>                    |                    |                    |
| Operating Transfers:               |                    |                    |
| Improvement projects               | \$ 2,580           | -                  |
| <u>Expenditures</u>                |                    |                    |
| Capital outlay                     | <u>111,431</u>     | <u>-</u>           |
| Receipts Over (Under) Expenditures | \$ (108,851)       | \$ -               |
| Unencumbered Cash, Beginning       | <u>2,382,541</u>   | <u>2,382,541</u>   |
| Unencumbered Cash, Ending          | <u>\$2,273,690</u> | <u>\$2,382,541</u> |

CITY OF LIBERAL, KANSAS

Schedule 2-35

CEMETERY PERPETUAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>2025</u>      | <u>2024</u>      |
|------------------------------------|------------------|------------------|
| <u>Receipts</u>                    |                  |                  |
| Lot and crypt sales                | \$ 4,475         | \$ 6,001         |
| Miscellaneous                      | <u>350</u>       | <u>-</u>         |
| Total Receipts                     | \$ 4,825         | \$ 6,001         |
| <u>Expenditures</u>                | <u>-</u>         | <u>-</u>         |
| Receipts Over (Under) Expenditures | \$ 4,825         | \$ 6,001         |
| Unencumbered Cash, Beginning       | <u>41,357</u>    | <u>35,356</u>    |
| Unencumbered Cash, Ending          | <u>\$ 46,182</u> | <u>\$ 41,357</u> |

CITY OF LIBERAL, KANSAS

Schedule 2-36

FIRE INSURANCE PROCEEDS FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>2025</u>     | <u>2024</u>      |
|------------------------------------|-----------------|------------------|
| <u>Receipts</u>                    |                 |                  |
| Insurance proceeds                 | \$ -            | \$ 20,192        |
| Use of Money and Property:         |                 |                  |
| Interest on time deposits          | <u>41</u>       | <u>280</u>       |
| Total Receipts                     | \$ 41           | \$ 20,472        |
| <u>Expenditures</u>                |                 |                  |
| Commodities                        | <u>20,192</u>   | <u>-</u>         |
| Receipts Over (Under) Expenditures | \$ (20,151)     | \$ 20,472        |
| Unencumbered Cash, Beginning       | <u>22,102</u>   | <u>1,630</u>     |
| Unencumbered Cash, Ending          | \$ <u>1,951</u> | \$ <u>22,102</u> |

CITY OF LIBERAL, KANSAS

Schedule 2-37

EDWARD BYRNE MEMORIAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>2025</u>     | <u>2024</u>     |
|------------------------------------|-----------------|-----------------|
| <u>Receipts</u>                    | -               | -               |
| <u>Expenditures</u>                | <u>-</u>        | <u>-</u>        |
| Receipts Over (Under) Expenditures | \$ -            | \$ -            |
| Unencumbered Cash, Beginning       | <u>1,699</u>    | <u>1,699</u>    |
| Unencumbered Cash, Ending          | <u>\$ 1,699</u> | <u>\$ 1,699</u> |

CITY OF LIBERAL, KANSAS

Schedule 2-38

BJA DRUG COURT GRANT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025

(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>2025</u>        | <u>2024</u>        |
|------------------------------------|--------------------|--------------------|
| <u>Receipts</u>                    |                    |                    |
| Grant proceeds                     | \$153,800          | \$119,669          |
| Miscellaneous                      | <u>52,527</u>      | <u>50,606</u>      |
| Total Receipts                     | <u>\$206,327</u>   | <u>\$170,275</u>   |
| <u>Expenditures</u>                |                    |                    |
| Personal services                  | \$103,268          | \$ 76,607          |
| Contractual services               | 130,629            | 99,062             |
| Commodities                        | <u>325</u>         | <u>5,463</u>       |
| Total Expenditures                 | <u>\$234,222</u>   | <u>\$181,132</u>   |
| Receipts Over (Under) Expenditures | \$ (27,895)        | \$ (10,857)        |
| Unencumbered Cash, Beginning       | <u>(51,994)</u>    | <u>(41,137)</u>    |
| Unencumbered Cash, Ending          | <u>\$ (79,889)</u> | <u>\$ (51,994)</u> |

CITY OF LIBERAL, KANSAS

Schedule 2-39

POLICE STEP GRANT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>2025</u>  | <u>2024</u>  |
|------------------------------------|--------------|--------------|
| <u>Receipts</u>                    |              |              |
| Reimbursement                      | \$ 9,307     | \$ 5,394     |
| <u>Expenditures</u>                |              |              |
| Personal services                  | <u>9,307</u> | <u>5,394</u> |
| Receipts Over (Under) Expenditures | -            | -            |
| Unencumbered Cash, Beginning       | <u>-</u>     | <u>-</u>     |
| Unencumbered Cash, Ending          | <u>-</u>     | <u>-</u>     |

CITY OF LIBERAL, KANSAS

Schedule 2-40

ARPA FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2025  
(with comparative actual totals for the prior year ended December 31, 2024)

|                                    | <u>2025</u>     | <u>2024</u>       |
|------------------------------------|-----------------|-------------------|
| <u>Receipts</u>                    |                 |                   |
| Reimbursement                      | <u>-</u>        | \$ <u>14,805</u>  |
| <u>Expenditures</u>                |                 |                   |
| Contractual services               | -               | \$ 84,301         |
| Commodities                        | -               | 64,333            |
| Capital outlay                     | <u>-</u>        | <u>124,898</u>    |
| Total Expenditures                 | <u>-</u>        | \$ <u>273,532</u> |
| Receipts Over (Under) Expenditures | -               | \$ (258,727)      |
| Unencumbered Cash, Beginning       | <u>-</u>        | <u>258,727</u>    |
| Unencumbered Cash, Ending          | <u><u>-</u></u> | <u><u>-</u></u>   |

CITY OF LIBERAL, KANSAS

Schedule 3

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the year ended December 31, 2025

| <u>Funds</u>             | <u>Beginning<br/>Cash<br/>Balance</u> | <u>Receipts</u>     | <u>Disbursements</u> | <u>Ending<br/>Cash<br/>Balance</u> |
|--------------------------|---------------------------------------|---------------------|----------------------|------------------------------------|
| Payroll Clearing Fund    | \$ (113,411)                          | \$4,411,691         | \$4,406,618          | \$ (108,338)                       |
| City Cafeteria Employee  | 1,448                                 | -                   | -                    | 1,448                              |
| Health Insurance Reserve | 363,166                               | 3,019               | -                    | 366,185                            |
| Municipal Court          | 19,250                                | 64,760              | 74,560               | 9,450                              |
| Evidence Fund            | <u>27,256</u>                         | <u>3,263</u>        | <u>600</u>           | <u>29,919</u>                      |
| Total                    | \$ <u>297,709</u>                     | \$ <u>4,482,733</u> | \$ <u>4,481,778</u>  | \$ <u>298,664</u>                  |



CITY OF LIBERAL, KANSAS

SUPPLEMENTARY INFORMATION

---

# HAY·RICE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

---

CHARTERED

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the City Commission  
City of Liberal, Kansas

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the City of Liberal, Kansas' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Liberal, Kansas' major federal programs for the year ended December 31, 2025. The City of Liberal, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Liberal, Kansas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with the *Kansas Municipal Audit and Accounting Guide*; auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Liberal, Kansas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Liberal, Kansas' compliance with the compliance requirements referred to above.

To the City Commission  
City of Liberal, Kansas

Page 2

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City of Liberal, Kansas' federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Liberal, Kansas' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Liberal, Kansas' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Liberal, Kansas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Liberal, Kansas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Liberal, Kansas' internal control over compliance. Accordingly, no such opinion is expressed.

To the City Commission  
City of Liberal, Kansas

Page 3

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Hay•Rice & Associates, Chartered*

Hay•Rice & Associates, Chartered

June 30, 2026

## CITY OF LIBERAL, KANSAS

Schedule 4SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2025

| <u>Federal Grantor/Pass-Through Program Title</u>                                                                                                                                | <u>Federal<br/>Assistance<br/>Listing<br/>Number</u> | <u>Pass-Through<br/>Entity<br/>Identifying<br/>Number</u> | <u>Federal<br/>Expenditures</u> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-----------------------------------------------------------|---------------------------------|
| U.S. Department of Transportation Federal Aviation Administration:<br>Airport Improvement Program                                                                                | 20.106                                               | N/A                                                       | \$ 928,244                      |
| U.S. Department of Transportation Passed Through<br>Kansas Department of Transportation:<br>Public Transportation Assistance Project                                             | 20.509                                               | 2025                                                      | 254,516                         |
| Highway Safety Cluster:<br>State and Community Highway Safety                                                                                                                    | 20.600                                               | 2025                                                      | 9,307                           |
| U.S. Department of Transportation Passed Through<br>Southwest Kansas Regional Transportation Council, Inc.:<br>Public Transportation Assistance Project                          | 20.509                                               | 2025                                                      | 470,888                         |
| U.S. Department of Health and Human Services Passed Through<br>Kansas Department of Commerce:<br>Community Development Block Grant Cluster:<br>Community Development Block Grant | 14.218                                               | 2025                                                      | 18,503                          |
| U.S. Department of Agriculture:<br>USDA Housing Preservation Grant                                                                                                               | 10.433                                               | N/A                                                       | 45,000                          |
| U.S. Department of Justice:<br>Treatment Court Discretionary Grant Program                                                                                                       | 16.585                                               | N/A                                                       | <u>153,380</u>                  |
| Total Expenditures of Federal Awards                                                                                                                                             |                                                      |                                                           | <u>\$1,879,838</u>              |

See accompanying notes to schedule of expenditures of federal awards.

CITY OF LIBERAL, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2025

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of the City of Liberal, Kansas under programs of the federal government for the year ended December 31, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Liberal, Kansas, it is not intended to and does not present the aggregate cash and unencumbered cash balances and receipts and expenditures of the City of Liberal, Kansas.

Note B: Summary of Significant Accounting Policies

Expenditures reported on the accompanying Schedule of Expenditures of Federal Awards are reported on the regulatory basis of accounting, which are accounting practices prescribed by the State of Kansas and are described in Note 1 to the City of Liberal, Kansas' regulatory basis financial statement.

Note C: Subrecipient Grant Agreement

There were no subrecipient agreements at December 31, 2025.

Note D: Indirect Cost Rate

The City of Liberal, Kansas has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note E: Noncash Assistance and Cumulative Endowment Funds

The City of Liberal, Kansas received no federal noncash assistance and no cumulative endowment funds for the year ended December 31, 2025.

Note F: There was no interest subsidy received by the City of Liberal, Kansas under a federal loan or loan guarantee program.

Note G: No awards were passed through to subrecipients.

CITY OF LIBERAL, KANSAS

Schedule 5

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2025

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the regulatory basis financial statement of the City of Liberal, Kansas.
2. No instances of noncompliance material to the financial statement of the City of Liberal, Kansas were disclosed during the audit.
3. There were no significant deficiencies relating to the audit of the major federal awards that were considered material weaknesses.
4. The auditor's report on compliance for the major federal award programs for the City of Liberal, Kansas expresses an unmodified opinion.
5. There were no audit findings relative to the major federal award programs for the City of Liberal, Kansas as reported in Part C. of this schedule.
6. The programs tested as major programs include:  
    Airport Improvement Program #20.106
7. The threshold used for distinguishing between type A and B programs was \$750,000.
8. The City of Liberal, Kansas was not determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENT

None.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS  
AUDIT

None.

CITY OF LIBERAL, KANSAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the year ended December 31, 2025

Finding 2024-001. Airport Land Sales

*Condition:* Internal controls over the sales of land located at the airport do not meet expected performance because proper control is not maintained over the sales process.

*Recommendation:* Procedures should be implemented to strengthen internal controls over the airport land sales process.

*Current Status:* Procedures were implemented, and controls over the airport land sales process are currently working properly.







**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 7.b.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From: Scarletta Diseker, City Manager

RE: 2026 Audit Contract

City Staff have attached the 2026 Audit Contract for Commission review and approval.

**Recommendation:**

Staff request City Commission consideration to approve the 2026 Audit Contract as presented by Hay, Rice & Associates in an amount not to exceed \$65,000 to be paid from the General Fund, Airport, Solid Waste, Water, and Wastewater.

**HAY·RICE&ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS  
CHARTERED

July 16, 2026

To the City Commission  
City of Liberal, Kansas  
324 N. Kansas Avenue  
Liberal, KS 67901

We are pleased to confirm our understanding of the services we are to provide for the City of Liberal, Kansas, a Municipality, for the year ended December 31, 2026.

**Audit Scope and Objectives**

We will audit the financial statement and the disclosures, which collectively comprise the basic financial statement of the City of Liberal, Kansas as of and for the year ended December 31, 2026.

We have been engaged to report on the regulatory-required supplementary information (RRSI) and other supplementary information that accompanies the City of Liberal's financial statement. We will subject the following RRSI and other supplementary information to the auditing procedures applied in our audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statement as a whole:

1. Schedule 1, Summary of Regulatory Basis Expenditures – Actual and Budget
2. Schedule 2, Schedules of Regulatory Basis Receipts and Expenditures – Actual and Budget
3. Schedule 3, Summary of Regulatory Basis Receipts and Disbursements – Agency Funds
4. Schedule 4, Schedule of Expenditures of Federal Awards
5. Schedule 5, Schedule of Findings and Questioned Costs

The objectives of our audit are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statement is fairly presented, in all material respects, in conformity with the *Kansas Municipal Audit and Accounting Guide* (KMAAG) and the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which is a regulatory basis of accounting, the practices of which differ from accounting principles generally accepted in the United States of America (GAAP); and report on the fairness of the RRSI and other supplementary information referred to in the second paragraph when considered in relation to the financial statement as a whole.



To the City Commission  
City of Liberal, Kansas

Page 2

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statement. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statement in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

#### **Auditor's Responsibilities for the Audit of the Financial Statement and Single Audit**

We will conduct our audit in accordance with GAAS and the KMAAG; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statement, including the disclosures, and determine whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.



To the City Commission  
City of Liberal, Kansas

Page 3

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statement or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors. In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls.
- Improper revenue recognition.



To the City Commission  
City of Liberal, Kansas

Page 4

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statement does not relieve you of your responsibilities.

We will also be responsible for the following with regard to the audit of the financial statement:

- For complying with all auditing standards generally accepted in the United States of America as relevant to and adapted to the circumstances of the audit of the financial statement;
- For evaluating whether the financial statement is suitably titled, adequately refers to or describes the KMAAG regulatory basis framework, includes a summary of significant accounting policies, adequately describes how the KMAAG regulatory basis framework differs from GAAP in qualitative terms, and includes the appropriate informative disclosures as described in Management's Responsibilities above;
- For evaluating whether the financial statement achieves fair presentation with regard to the KMAAG regulatory basis framework and forming the appropriate opinion on the financial statement taken as a whole; and
- Because the financial statement is intended for general use, we are responsible for expressing an opinion as to the fair presentation of the financial statement in accordance with GAAP, in addition to expressing an opinion about whether the financial statement is prepared in accordance with the KMAAG regulatory basis framework.

#### **Audit Procedures – Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statement, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain



To the City Commission  
City of Liberal, Kansas

Page 5

controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statement and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statement. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statement is free of material misstatement, we will perform tests of the City of Liberal, Kansas' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City of Liberal, Kansas' major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the City of Liberal, Kansas' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.



To the City Commission  
City of Liberal, Kansas

Page 6

### **Responsibilities of Management for the Financial Statement and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation in the financial statement of the respective Summary Statement of Receipts, Expenditures and Unencumbered Cash of the City of Liberal, Kansas, schedule of expenditures of federal awards, and all accompanying information in conformity with the KMAAG and the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which is a regulatory basis of accounting, the practices of which differ from GAAP, with the oversight of those charged with governance; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information. You are responsible for including all informative disclosures that are appropriate for the *Kansas Municipal Audit and Accounting Guide* (KMAAG) and the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Those disclosures will include (1) a description of the KMAAG and the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, including a summary of significant accounting policies, and how the KMAAG and the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statement to achieve fair presentation.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern



To the City Commission  
City of Liberal, Kansas

Page 7

for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statement, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statement; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statement to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statement of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statement. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as



To the City Commission  
City of Liberal, Kansas

Page 8

lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statement with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statement readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the RRSI and other supplementary information, which we have been engaged to report on, in conformity with the KMAAG and the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which is a regulatory basis of accounting, the practices of which differ from GAAP. You agree to include our report on the RRSI and other supplementary information in any document that contains, and indicates that we have reported on, the RRSI and other supplementary information. You also agree to include the audited financial statement with any presentation of the RRSI and other supplementary information that includes our report thereon or make the audited financial statement readily available to users of the RRSI and other supplementary information no later than the date the RRSI and other supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the RRSI and other supplementary information in accordance with the KMAAG; (2) you believe the RRSI and other supplementary information, including its form and content, is fairly presented in accordance with the KMAAG; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the RRSI and other supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter.



To the City Commission  
City of Liberal, Kansas

Page 9

This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information. With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents. With regard to publishing the financial statement on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Management understands and acknowledges the following with regards to the financial statement:

- The purpose for using the KMAAG regulatory basis framework is to comply with the statutory provisions applicable to the government for preparation of the financial statement on a basis of accounting other than GAAP;
- The financial statement is intended for general use;
- Management has taken appropriate steps to determine that the KMAAG regulatory basis framework is acceptable in the circumstances for meeting its annual financial statement reporting needs;
- Informative disclosures will be included in the financial statement that are appropriate to the KMAAG regulatory basis framework, including:
  - A description of the KMAAG regulatory basis framework, including a summary of significant accounting policies, and how the framework differs from GAAP;
  - Informative disclosures similar to those required by GAAP for items contained in the financial statement that are the same as, or similar to, those in financial statement prepared in accordance with GAAP; and
  - Any additional disclosures beyond those specifically required by the KMAAG regulatory basis framework that may be considered necessary to achieve fair presentation of the financial statement.
  - Management has chosen not to include the financial information of any related municipal entities in this financial statement.

### **Other Services**

We will also assist in preparing the financial statement, schedule of expenditures of federal awards, and related notes of the City of Liberal, Kansas in conformity with the *Kansas Municipal Audit and Accounting Guide* (KMAAG) and the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas and the Uniform



To the City Commission  
City of Liberal, Kansas

Page 10

Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statement, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statement, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statement, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the City of Liberal, Kansas; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Hay•Rice & Associates, Chartered and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely



To the City Commission  
City of Liberal, Kansas

Page 11

manner to the Office of Inspector General or its designee, if applicable, a cognizant or oversight agency for audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Hay•Rice & Associates, Chartered personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. To be in compliance with both Single Audit guidelines and GAAS, we are required to maintain audit documentation for five years.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant agency, oversight agency for audit, or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Dustin Ormiston is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. To ensure that Hay•Rice and Associates, Chartered's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel. We expect to begin our audit on approximately June 1, 2027 and to issue our reports no later than September 30, 2027.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs such as report reproduction, word processing, postage, travel, copies, telephone, etc., except that we agree that our gross fee, including expenses, will not exceed \$49,900.00. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. The fee for the performance of the Single Audit (if necessary) will be based on the actual time spent at our standard hourly rates, plus expenses.



To the City Commission  
City of Liberal, Kansas

Page 12

It is mutually agreed that should unusual conditions arise whereby the accountants' services are necessary beyond the extent of the work heretofore contemplated and required, such unusual conditions shall be brought to the attention of the governing body, to enable them to determine whether the accountants shall be authorized and delegated to make a detailed investigation of the matters in question. This authorization process would also include a determination of whether this work could be completed under the nonattest Standard 101-3. This determination would be reviewed by Hay•Rice and Associates, Chartered's management before presenting this additional work to the governing body for consideration. The basic scope of this audit contract shall not include, among other things, budget preparation; federal fund grants not specified above; new bond issues; new standards and regulations promulgated by any State or Federal agency; new funds or entities established by the client; computer system training; training on new computerized accounting systems; or other significant difficulties encountered due to inadequate or incomplete accounting records, difficult staff or turnover of staff. Any additional services will be completed at our standard hourly rates. Training and nonattest services would be based on our standard governmental hourly rates.

It is our understanding that your intent in engaging our professional services is that the services provided to you under this agreement is for the internal use of management, the City of Liberal, Kansas, and the Office of Inspector General as required by your participation in the Federal Financial Assistance Programs, if applicable. However, the Office of Inspector General is not entitled to rely on these professional services after June 30, of the year following the audit year without our express, written agreement. Moreover, as of the time of this engagement, we have not been notified, in writing or otherwise, that the professional accounting services rendered under this agreement will be made available to any other person, firm or corporation for any purpose not specified hereinabove.

Consequently, no other person, firm or corporation is entitled to rely upon these professional services for any purpose without our express, written agreement; and the Office of Inspector General, if applicable, is not entitled to rely upon these services except in connection with the reasons and for the time period referenced above without our express written agreement.

This engagement embodies the entire agreement and understanding between the parties hereto and there are no promises, warranties, covenants or conditions made by any of the parties except as herein expressly contained. The terms and conditions of this engagement shall be governed and construed in accordance with the laws of the State of Kansas and may only be modified in a writing signed by all the parties. Jurisdiction and venue of any dispute or cause of action arising out of or related to the subject matter of this agreement shall lie in the State of Kansas and any litigation arising out of or related to the professional services rendered thereunder shall be brought in the State of Kansas.



To the City Commission  
City of Liberal, Kansas

Page 13

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

As an attest client, Hay•Rice and Associates, Chartered cannot store your documents, data, or records on your behalf because doing so will impair Hay•Rice and Associates, Chartered's independence. This is in accordance with the "Hosting Services" interpretation at ET 1.295.143 of the AICPA *Code of Professional Conduct*. The City of Liberal, Kansas is solely responsible for maintaining its own data and records.

## **Reporting**

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the City Commission of the City of Liberal, Kansas. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our most recent peer review report accompanies this letter.

To the City Commission  
City of Liberal, Kansas

Page 14

We appreciate the opportunity to be of service to the City of Liberal, Kansas and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign both copies and return one copy to us.

Very truly yours,



\_\_\_\_\_  
of HAY•RICE & ASSOCIATES, CHARTERED

RESPONSE:

This letter correctly sets forth the understanding of the City of Liberal, Kansas.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
Date





## **Report on the Firm's System of Quality Control**

January 20, 2026

To the Members of Hay Rice & Associates, Chartered  
and the Peer Review Committee of the OSCPA

We have reviewed the system of quality control for the accounting and auditing practice of Hay Rice & Associates, Chartered (the firm), in effect for the year ended August 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

To the Members of Hay Rice & Associates, Chartered  
and the Peer Review Committee of the OSCPA  
Page 2

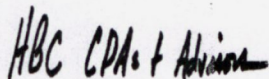
### **Required Selections and Considerations**

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a Compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Hay Rice & Associates, Chartered, in effect for the year ended August 31, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Hay Rice & Associates, Chartered has received a peer review rating of *pass*.



HBC CPAs & Advisors  
Oklahoma City, Oklahoma



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 8.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From: Lynn Koehn, City Attorney

RE: Ordinance No. 4656 - 2026 Standard Traffic Ordinance (STO)

Attached is Ordinance No. 4656, which adopts the 2026 Standard Traffic Ordinance (STO).

**Recommendation:**

Staff recommends adopting Ordinance No. 4656.



**ORDINANCE NO. 4656**

**AN ORDINANCE REGULATING TRAFFIC WITHIN THE CORPORATE LIMITS OF THE CITY OF LIBERAL, KANSAS; INCORPORATING BY REFERENCE THE “STANDARD TRAFFIC ORDINANCE FOR KANSAS CITIES”, 53<sup>rd</sup> EDITION PUBLISHED IN 2026 AND REPEALING AND REPLACING SECTION 14-101, AND RETAINING ARTICLE 5 OF CHAPTER 14 OF THE CODE OF THE CITY OF LIBERAL, KANSAS.**

**BE IT ORDAINED** by the Governing Body of the City of Liberal, Kansas:

**Section 1.** That existing Section 14-101 of the Code of the City of Liberal, Kansas, is hereby repealed and replaced with the following:

“INCORPORATING STANDARD TRAFFIC ORDINANCE. There is hereby incorporated by reference for the purpose of regulating traffic within the corporate limits of the City of Liberal, Kansas, that certain standard traffic ordinance known as the “Standard Traffic Ordinance for Kansas Cities”, 53<sup>rd</sup> Edition Published in 2026, prepared and published in book form by the League of Kansas Municipalities, Topeka, Kansas, save and except such articles, section, parts or portions as are hereafter omitted, deleted, modified, or changed. No fewer than three (3) copies of said Standard Traffic Ordinance shall be marked or stamped “Official Copy as Adopted by Ordinance No. 4656” with all sections or portions thereof intended to be omitted or changed clearly marked to show any such omission or change and to which shall be attached a copy of this ordinance, and filed with the City Clerk to be open to inspection and available to the public at all reasonable hours. The Police Department, Municipal Judge, and all Administrative Departments of the City charged with enforcement of the ordinance shall be supplied, at the cost of the City, such number of official copies of such Standard Traffic Ordinance similarly marked, as may be deemed expedient. The Standard Traffic Ordinance currently adopted by the City shall be amended or supplemented, as the case may be, by all other sections of this article regardless of whether such other sections were adopted before or after the current Standard Traffic Ordinance.”

**Section 2.** The City previously exempted itself from regulation of the operations of golf carts per the Standard Traffic Ordinance and adopted Article 5 of Chapter 14 to the Liberal City Code. The City hereby reaffirms the exemption for the City from Section 114.4 of the Standard Traffic Ordinance and amendments thereto which regulate the operation of a golf cart.

**Section 3.** EFFECTIVE DATE. This ordinance shall take effect and be in force from and after its publication in the *High Plains Daily Leader & Times*, the official city newspaper.

**CITY OF LIBERAL, KANSAS**

(SEAL)

By: \_\_\_\_\_

Name: Jeff Parsons

Title: Mayor

Attest:

By: \_\_\_\_\_

Name: Kristyn Reust

Title: Deputy City Clerk



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 9.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From: Lynn Koehn, City Attorney

RE: Ordinance No. 4657 - 2026 Uniform Public Offense Code (UPOC)

Attached is Ordinance No. 4657, which adopts the 2026 Uniform Public Offense Code (UPOC).

**Recommendation:**

Staff recommends adopting Ordinance No. 4657.

**ORDINANCE NO. 4657**

**AN ORDINANCE REGULATING PUBLIC OFFENSES WITHIN THE CORPORATE LIMITS OF THE CITY OF LIBERAL, KANSAS; INCORPORATING BY REFERENCE THE “UNIFORM PUBLIC OFFENSE CODE FOR KANSAS CITIES”, 42<sup>nd</sup> EDITION OF 2026 AND REPLACING CERTAIN SECTIONS OF CHAPTER 11 AS ADDRESSED HEREIN TO THE CODE OF THE CITY OF LIBERAL, KANSAS.**

**BE IT ORDAINED** by the Governing Body of the City of Liberal, Kansas:

**Section 1.** That existing Section 11-101 of the Code of the City of Liberal, Kansas, is hereby repealed and replaced with the following:

“INCORPORATING UNIFORM PUBLIC OFFENSE CODE. There is hereby incorporated by reference for the purpose of regulating public offenses within the corporate limits of the City of Liberal, Kansas, that certain code known as the “Uniform Public Offense Code for Kansas Cities”, 42<sup>nd</sup> Edition of 2026, prepared and published in book form by the League of Kansas Municipalities, Topeka, Kansas, save and except such articles, section, parts or portions as are hereafter omitted, deleted, modified, or changed. No fewer than three (3) copies of said Uniform Public Offense Code shall be marked or stamped “Official Copy as Adopted by Ordinance No. 4657,” and to which shall be attached a copy of this ordinance, and filed with the City Clerk to be open to inspection and available to the public at all reasonable hours. The Uniform Public Offense Code currently adopted by the City shall be amended or supplemented, as the case may be, by all other sections contained in this chapter, regardless of whether such other sections were adopted before or after the current Public Offense Code.”

**Section 2.** **EFFECTIVE DATE.** This ordinance shall take effect and be in force from and after its publication in the *High Plains Daily Leader & Times*, the official city newspaper.

**CITY OF LIBERAL, KANSAS**

By: \_\_\_\_\_  
Name: Jeff Parsons  
Title: Mayor

(SEAL)

Attest:

By: \_\_\_\_\_  
Name: Kristyn Reust  
Title: Deputy City Clerk



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 10.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From: Keeley Young, Chief Communications Officer

RE: Liberal Youth Council Member Appointments

The Liberal Youth Council (LYC) was established under Ordinance No. 4646 in April 2026 and gives young residents an opportunity to learn about City operations, share their voice on issues, and help impact local policies and projects. This membership body is to be composed of up to 15 residents between the ages of 14-19 who live in or attend school in Liberal.

We have received our first set of applicants for consideration and Commission appointment to the Liberal Youth Council. Recruitment efforts are ongoing with additional applicants expected by September.

**Recommendation:**





**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 10.a.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

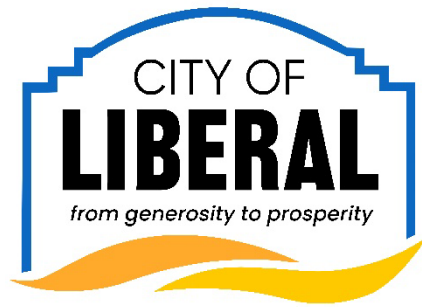
Date: July 28, 2026

From: Keeley Young, Chief Communications Officer

RE: Appointment of Myvette Garcia

**Recommendation:**

Staff requests consideration of Myvette Garcia for appointment to the Liberal Youth Council for a two-year term beginning September 2026 and ending August 2028.



## LIBERAL YOUTH COUNCIL APPLICANT PROFILE

**Name:** Myvette Garcia Garcia

**School:** Liberal High School

**Extracurricular Activities:** Debate, speech, drama, LHS Community Club, and National Honor Society

**Attachments:**

- One letter of recommendation
- Essay responses

**Parental Consent Form Submitted?:** Yes



**Liberal High School  
1611 W 2nd Street  
Liberal, Kansas**

---

---

**To the Liberal City Commission :**

I am writing this letter to confidently recommend Myvette Garcia Garcia for the Liberal Youth Council. I have had the privilege of getting to know and work with this young lady over the past year as her College American History teacher. In our time together she has really stood out as a person and a student. Her discipline and work ethic, her academic interests, and her heart of a servant leader have allowed her to excel as a Liberal High School student and would make her a vital piece of the Youth Council.

Myvette currently holds a 4.0 GPA and is enrolled in some of LHS's most rigorous academic courses. She is very intelligent, but it is her work ethic that has allowed her to maintain a high level of academic excellence. She always goes above and beyond- not just answering the bare minimum, but building on ideas and concepts through her work. It is clear her education is not transactional, but a true journey for her and she always wants to learn more. She has maintained this level of academic excellence while being involved in LHS's debate & forensics and speech programs.

Regarding her academic interests, Myvette's plans as of now are to become a Political Science Major. She is very interested in History and Politics, and the movements that go with them. This means that for her, being a member of the Council is not just for fun or a resume booster; for her it is truly one of the first steps in her life journey and I know she would fully take advantage of the opportunity.

Ultimately, the thing that stands out most about Myvette is that she is a true servant leader. She seeks to use her talents, skills, and ideas to work with and help others in her community. I see this at the classroom level, she is always leading discussions and introducing new ideas; but she does not see through the students who are struggling- she helps them understand the concepts or ideas we are working with. Outside of the classroom she is kind, welcoming, and empathetic to all. Outside of the building she extends these traits to the community as an enthusiastic volunteer for groups such as Kansas Latino Community Network and New Frontiers- she truly wants to make a difference for our community.

I think very highly of this young lady. I have full faith and confidence that she would be a stand out member of the Liberal Youth Council, just like she is a stand out student inside and outside of our building. If you have any questions regarding Myvette Garcia Garcia Please do not hesitate to reach out to me at 785-643-5304.

Keenan Thompson

When looking around Liberal, I tend to notice a lack of attractions for young adults. It would be of great benefit to our city to solve this issue; doing so would allow this demographic to find enjoyment in the city. A lot of times, when speaking with my peers, they complain about the lack of things they can do around town. Because of the lack of fun for our youth, they tend to be drawn away from our city. A lot of times, I hear peers speak about wanting to leave Liberal, specifically because of this issue. Adding more places for teenagers to have a fun time with friends would be beneficial to the prosperity of the city overall. An increase in enjoyment from teens would cause a decrease in negative connotations to the city of Liberal. Without so many negative connotations to the city, the youth will feel less drawn away. Though teens are not the only ones to benefit, a huge plus for those looking for a job in Liberal would come with these establishments. It is also important to take into account that the addition of these buildings would also add value in tourism; such establishments would give tourists a fun place to hang out. Though Liberal seems to be already successful in tourism from Dorohy's House, it is always a good idea to keep improving. It is of great interest for the city of Liberal to add buildings that bring fun to the city because it leads to an increase in enjoyment for teens, an increase in job opportunities, and an increase in tourism activities

Since I was a young girl, helping others around me was the thing I desired most. Later on, I found great interest in issues in politics. Though my brain would be on and off on whether or not politics would be something I would pursue. I had always been drawn to this area of study because of my eagerness to make a change in injustice. Slowly, I figured out that political science has always been the career I desired. If I were to be given the opportunity to be a part of the Liberal Youth Council, it would help me learn more about our local government and how it

works. Starting to learn about my local government would enhance my ability to understand the bigger picture of the federal government. Unique skills that I would bring are my inquisitive nature and my altruistic mentality. Being in debate has led me to enhance my ability to think critically and has added to my inquisitiveness. My inquiries can lead to enhancing an idea in areas that weren't thought of before. As mentioned above, I am a person who finds great enjoyment in being a helping hand; that is why I would describe my mentality as altruistic. When needing to make a change in the community, there should be a person who is always willing to step in to help out. I will be the person who is always present at meetings and events to help make a change. Being part of making a change is what I always want to do, and I wish to always dedicate myself to it.



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 10.b.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

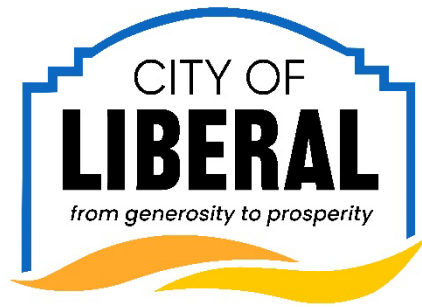
Date: July 28, 2026

From: Keeley Young, Chief Communications Officer

RE: Appointment of Joshua Ramos

**Recommendation:**

Staff requests consideration of Joshua Ramos for appointment to the Liberal Youth Council for a two-year term beginning September 2026 and ending August 2028.



## **LIBERAL YOUTH COUNCIL APPLICANT PROFILE**

**Name:** Joshua Ramos

**School:** Liberal High School

**Extracurricular Activities:** LHS Yearbook, LHS Community Club, National Honor Society, volunteer for Convoy of Hope

**Attachments:**

- Two letters of recommendation
- Essay responses

**Parental Consent Form Submitted?:** Yes

4-22-2026

Attn: Keeley Young  
Liberal Youth Council  
Re: Joshua Ramos

Dear Mrs. Young:

I am writing this reference at the request of Joshua Ramos who is applying for Liberal Youth Council.

I have known Joshua for eight years in my capacity as the Gifted Facilitator for USD480 in Liberal, Kansas. I have been pulling Joshua out of class for enrichment activities. He is always willing and eager to complete any challenge presented. I have been impressed with his work ethic and leadership. He always strives to do his best and will help others if he can. He works two jobs and is able to keep up with his classwork.

Joshua has a number of strengths to offer. Joshua is a good speaker, responsible and very sympathetic. He is completing college classes. He is part of the yearbook staff and has a leadership role. He is employed at Mitchell Theaters (3 years) and Arby's.

He volunteers to help at food drives, church services at New Beginnings Church, and shelters. He has volunteered to help in other local events such as public "clean-ups" and photography for various activities and events.

At Liberal High School, he is a member of the National Honor Society and LHS Community Club.

I would highly recommend Joshua Ramos for the Liberal Youth Council. If his performance in my enrichment program is any indication of how he should perform in your program, Joshua will be a positive addition to your organization. Please feel free to contact me if you need any additional information at 620-604-2852.

Sincerely,

Susan Loggins  
Gifted Facilitator  
Usd480



## Letter of Recommendation for Joshua Ramos

---

April 24, 2026

To Whom It May Concern:

I am pleased to write this letter of recommendation for Joshua Ramos, an impressive young man whom I have had the privilege of teaching this year at Liberal High School. I have witnessed firsthand all the attributes that make up Josh; notably his academic ability, leadership skills, creativity, and incredible work ethic.

Josh's commitment to excellence is evident in both his academic and extracurricular activities. He has been an active member of the National Honor Society and LHS yearbook staff. He is consistently upholding the values of scholarship, leadership, service, and character. As mentioned before, his work ethic is one of his greatest strengths. Josh is always willing to challenge himself academically and creatively, daring to take on roles and responsibilities that others may reject, yet is willing to take on to ensure success for all. He approaches challenges with a problem-solving mindset, and whatever he sets his mind to, he will not only do but also excel at it.

While he has many notable qualities, I admire his kindness and leadership skills. Many young people his age tend to think only of themselves, but Josh is willing to put others before himself. He exemplifies strong character in his willingness to help others, yet stands by his principles, even in challenging situations.

Additionally, Josh possesses an incredible work ethic. Whether he is balancing rigorous classes, extracurricular activities, or new endeavors, he approaches each challenge with dedication and resilience. He is unafraid to take risks, challenging himself to grow personally and professionally.

It is because of these qualities and more that I can, without hesitation, recommend Joshua Ramos for a position on the Liberal Youth Council. He is an exceptional young man whose intelligence, leadership, and problem-solving mindset will undoubtedly make a positive impact on the community of Liberal. If you have any questions, please feel free to contact me.

Best Regards,

*E. Thompson*

Elizabeth Thompson

Business Department | Liberal High School  
Business Communications | Digital Marketing | Entrepreneurship | Applied Business  
elizabeth.thompson@usd480.net | 620-604-2225

## Growth of Liberal and Community Interaction

I have lived in Liberal all my life and I have watched the city slowly grow into what it is today. While this growth is good and has definitely made a change, I feel there is always more than can be done. I wish for Liberal to be able to expand and grow into a larger city and to provide the best opportunities for everyone in the area. One thing that can be done is providing more incentive for businesses to open in Liberal. More businesses means more options for residents and drawing in more people from the surrounding area. This leads to growth and can create a snowball effect that can positively impact the future development for the city. Another thing that should be improved upon that can aid in this is public infrastructure such as adding more and improving existing sidewalks, adding pedestrian crossings, benches, trash cans, improving lighting, and increasing the amount of greenery. This can improve the quality of life for residents.

Another big change I would like to see is better interaction with our community. There are many opportunities to better connect and unite people together. The city ought to get more creative with ideas for events instead of resulting in often repetitive craft or vendor fairs. The air show was brought back and was very positively received by residents. Public events such as theatrical shows, food drives, or even gathering events can be a great opportunity to give back to the community and better improve connectedness in Liberal. Many residents long for this sense of community and the city can make this happen. Doing this can lead to a brighter, more inclusive, and positive outlook of our community and will help us to pave the path for a greater future for Liberal; small changes can make a world of difference.

## Making a Difference and Strong Speaking

I would love to be a member of the Liberal Youth Council because I have always wanted to make a positive difference in Liberal. As stated, I have lived in Liberal all my life and I am very proud to be a resident of the town. I want to give back to the people and community around me. I would love to help create a strong future for the city and make it a place people will truly love to be. I also would like to gain some personal experience in a leadership role. Experience is one of the most important aspects of life you can learn, and I hope to not only learn it but teach it to others around me. I want to be a strong leader throughout my life.

I feel one of my strongest skills is my ability to speak in front of groups of people, coming off as confident and knowledgeable of what I am speaking about. This helps build trust in a speaker and leads to a clearer message being delivered to an audience. I am able to think ideas and plans through and can articulate such with well-constructed speech. I always dedicate time, effort, and precision into what I do and I enjoy overcoming challenges and difficulties to do the best I possibly can. I am always open to critique and love to come to resolutions that feel satisfying for everyone involved. I am a team player and prefer for everyone involved to get their opinion heard and should be able to have their input considered. Good teamwork and communication skills leads to more coherent structure and a healthy balance between objectiveness and subjectiveness. I feel this makes me a good candidate for the position as a member of the Liberal Youth Council.



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 10.c.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

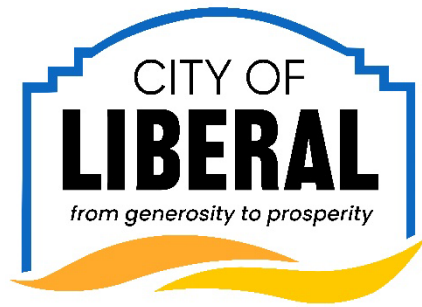
Date: July 28, 2026

From: Keeley Young, Chief Communications Officer

RE: Appointment of Melissa Bernabe Vargas

**Recommendation:**

Staff request consideration of Melissa Bernabe Vargas for appointment to the Liberal Youth Council for a two-year term beginning September 2026 and ending August 2028.



## LIBERAL YOUTH COUNCIL APPLICANT PROFILE

**Name:** Melissa Bernabe Vargas

**School:** Liberal High School

**Extracurricular Activities:** National Honor Society, Key Club, Student Council, Softball, volunteer teacher at St. Anthony of Padua Church

**Attachments:**

- Two letters of recommendation
- Essay responses

**Parental Consent Form Submitted?:** Yes



**Liberal High School  
1611 W 2nd Street  
Liberal, Kansas**

---

---

**To The Liberal City Commission:**

I am writing this letter on behalf of Melissa Bernabe Vargas and her application to the Liberal City Youth Council. I have had the privilege of getting to know Melissa over the past year as her College American History Teacher. In this time she has made it clear that she holds herself to a high level academically and personally and she has a desire to get involved with her community. I have full confidence that Melissa would be a great asset to the Youth Council.

Melissa currently holds a 3.6 GPA while balancing honors and college classes with varsity athletics. She has proven to be a very responsible and intelligent student, who holds herself to high standards academically. In my classroom she facilitates great discussion and asks great questions, showing that she is seeking to grow her knowledge even outside of the school work. In the classroom and outside of it, Melissa also holds herself to a high standard personally. She is full of integrity and seeks to help others.

Helping others in our community is something that is important to Melissa. She truly believes in the power of helping at the grassroots level. She has experience volunteering for community groups such as Kansas Latino Community Network and New Frontiers as well as many other organizations and events within our community- she has logged 101 community service hours so far in her high school career. A position on the Liberal Youth Council would allow Melissa to serve her community in a leadership capacity, and I have full faith and confidence that she would bring great ideas and a desire to truly make a difference.

I think highly of this young lady, and believe that she would be a great addition to the Liberal City Youth Council. If you have any questions regarding Melissa Bernabe Vargas please do not hesitate to reach out to me at 785-643-5304.

**Thank you,**

**Keenan Thompson**

To Whom It May Concern,

It is my pleasure to recommend Melissa for a position on the City Youth Commission. I have had the opportunity to get to know Melissa through her involvement in the Liberal High School softball program, and I can confidently say that she is an outstanding young leader with a strong commitment to service, responsibility, and personal growth.

As she enters her senior year of high school, Melissa has consistently demonstrated dedication both inside and outside of the classroom. She is a member of the National Honor Society, reflecting her strong academic performance, leadership abilities, and character. She is also a member of the high school's Key Club. She is currently completing college credits while attending high school. In addition to her academic achievements, she has actively been involved in her school's softball program, where she demonstrates teamwork, perseverance, and sportsmanship.

What truly sets Melissa apart is her genuine desire to serve others. She is deeply involved in her Catholic church community and volunteers her time teaching First Communion classes to younger students. This role requires patience, maturity, compassion, and the ability to positively influence children — all qualities that she possesses naturally. She is also actively involved in various community programs and consistently seeks opportunities to make a meaningful impact on those around her.

Melissa is respectful, dependable, and motivated to help improve her community. She communicates well with both peers and adults and carries herself with professionalism and kindness. I believe she would be an excellent representative for the youth in our community and would contribute thoughtful ideas, strong leadership, and a positive attitude to the City Youth Commission.

I highly recommend Melissa for this opportunity without reservation. Please feel free to contact me if you have any additional questions.

Sincerely,

Brooke Rivera  
Elementary Teacher  
Liberal USD 480

Melissa Bernabe

Liberal Youth Council

1 May 2026

My name is Melissa Bernabe, and Liberal, Kansas has been my home for as long as I can remember. As a Junior at Liberal High School, I've found my place in the community through National Honors Society, sports, and Key Club. My time spent volunteering at St. Anthony of Padua Catholic Church, SCCC, LHS, and New Frontiers has helped me gain a voice in the community. Through these experiences I came to the realization that while our city of Liberal is incredible, it has much more potential, we aren't as connected as I know we can be. A part of this obstacle is that there are not many activities to bring the community together. I believe that if we come together as a community we can make Liberal a tourist spot, and potentially welcome them into their new home. In addition to attracting visitors, we need to expand local job options, where all backgrounds can feel at home in order to help residents stay and feel proud of the city of Liberal.

The Second obstacle Liberal can overcome is cybersecurity breaches in the school system. On March 29, 2026, USD 480 faced a cyberattack causing them to shut down the Wi-Fi to ensure the security of the students. This emphasized the idea of rural schools being a "soft target" for hackers. The shut down caused a major step back not only for students, but for teachers as well due to modern education relying on connectivity. Students also had trouble finding what time they had class and how long they were. Ultimately, the hack was a direct disruption of the community's sense of security. This was a wake up call. By investing in tech



skills, we can make Liberal a place of safety, smart, and strong community for generations to come.

I am interested in joining the Liberal Youth Council because I feel like I am at the pivotal stage in my life where I can offer both active voices for my peers and a fresh perspective. Having grown up in Liberal, I have a personal understanding of our community's history. I am also viewing the city with a new lens for my own future. I want to learn how the City Commission makes things happen and I want to help explain the decisions to my peers to get them involved. I don't just want to live in Liberal; I want to understand the "whys" behind the City Commission's decisions and help shape the path forward. I believe that if more young people understood how the city functions, then we would all be invested in staying here long-term. My long term goal is bridge the gap between the city leadership with the youth. I believe the youth population can understand the process the commission goes through and also see their inputs and concerns go into effect. This will help them be invested in the long-term as well. By serving in the Council, I hope to inspire my fellow peers to better the community. In addition to the skills I would bring, I consider myself a collaborative communicator and a convergent thinker, both in-school and outside of school. I have developed the ability to have a diverse viewpoint and synthesize those in place. I am ready to apply my skills to the Council to ensure that Liberal remains safe.



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 11.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From: Scarlette Diseker, City Manager

RE: School Resource Officer Agreement

On an annual basis, the City of Liberal and USD 480 review and update the School Resource Officer Agreement. This item has not been presented to the Commission since May 28, 2024 when it was first drafted. Although the terms indicate an automatic renewal for successive terms of one (1) year each, we intend to present the agreement in July of each year to coincide with the August commencement date.

**Recommendation:**

City Staff request Commission consideration to approve the School Resource Officer Agreement for the 2026-2027 School Year.

## AGREEMENT FOR SCHOOL RESOURCE OFFICER

This Agreement is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2026, by and between the City of Liberal, Kansas (herein "Liberal") and the Unified School District No. 480, Seward County, Kansas (herein "USD 480").

WHEREAS, USD 480 desires to use the services of a school resource officer (an SRO) for USD 480; and

WHEREAS, Liberal can provide Liberal Police Officers to serve as school resource officers for USD 480.

NOW, THEREFORE, in consideration of the foregoing and the covenants herein after set forth the parties agree as follows:

**1. Definitions.** The following terms shall have the definitions as hereinafter set forth:

- A. *"Building"* shall include any and all buildings, ancillary buildings or structures and the grounds surrounding the same.
- B. *"FERPA"* as that term is used herein shall mean the Family Education Rights and Privacy Act found at 20 U.S.C. 1232g, et seq., as amended.
- C. *"Off Campus Activities"* shall mean firearms training, testing, participation in other activities and such other tasks and training as may be required to maintain law enforcement certifications and credentials.
- D. *"Police Chief"* shall mean the Chief of Police of the City of Liberal or the Police Chief's designee.
- E. *"School"* shall include, but not be limited to, Buildings, athletic fields, playgrounds, parking and driveways owned by USD 480.
- F. *"School year"* as that term is used herein shall mean the USD 480 academic school year which commences with the first day teachers are scheduled to report at any School in August and shall end on the day that all USD 480 schools have been dismissed for summer vacation of the following year.
- G. *"Summer time"* shall mean those days between the end of a school year and the beginning of the next succeeding school year.
- H. *"Superintendent"* as that term is used herein shall mean the Superintendent of USD 480 or the Superintendent's designee.
- I. *"Unrelated Tasks"* shall mean those tasks or assignments required by Liberal from time to time which are unrelated to USD 480.

**2. School Resource Officer Services Provided by Liberal** – During the term of this Agreement, Liberal shall provide at least one Liberal police officer, to act as an SRO to the following USD 480 schools, to-wit:

Liberal High School and East Campus School  
Seymour Rogers Middle School  
Eisenhower Middle School  
Sunflower Elementary School

Cottonwood Elementary School  
Prairie View Elementary School  
MacArthur Elementary School  
Meadowlark Elementary School  
McKinley Attendance Center School  
Bright Start Pre-K Center School

3. **Term.** The initial term of this Agreement shall commence on August 1, 2026 and shall end July 30, 2027. This Agreement will automatically renew for successive terms of one (1) year each, commencing August 1 and ending on July 30 of the following year, unless at least thirty (30) days prior to the expiration of the initial term or any renewal term either party delivers to the other party the notifying party's notice to terminate the Agreement at the end of the term within which said notice of termination is delivered.
4. **Assignment of SRO to USD 480 School.** The Liberal Police Department, upon consultation with, and upon written approval of, the USD 480 Superintendent will determine which Liberal police officer or officers will assume the duties of a SRO at the Schools. The number of SROs assigned to U.S.D. 480 shall be determined by the Superintendent, after consultation with the Police Chief, in advance of each School Year and prior to Liberal submitting its proposed SRO budget under paragraph 10 of this Agreement.

A SRO shall remain an employee of Liberal (Police Department) and shall not be an employee of USD 480, nor be eligible for USD 480 employee benefits of any kind. USD 480 acknowledges that the SRO will remain under the supervision of the Liberal Police Department. Liberal's relationship with USD 480 is that of an independent contractor and nothing in this Agreement is intended nor shall be construed to create an employer/employee-, a joint venture, partnership or principal/agent relationship.

5. **SRO Schedule.** The Superintendent, after consulting with the Police Chief, or the Police Chief's designee, prior to the beginning of each School Year, shall set the schedule for the SRO, which shall include the beginning and ending times each day and the School to which the SRO will be assigned. The agreed upon schedule shall be reduced to writing, signed by the Superintendent and the Police Chief, or their respective designees. During these hours, the school resource officer(s) may periodically be off School Campuses to conduct such tasks (Off Campus Tasks not related to USD 480 business) as may be required by the SRO's duties under this Agreement; PROVIDED HOWEVER, in the event the aggregate amount of time needed to perform such Off Campus Tasks exceeds two (2) hours for any 85 hour pay period, then in that event, USD 480's obligation for reimbursement as set forth in paragraph 11 hereof shall be reduced proportionately based on the total number of hours spent on Off Campus Activities in such pay period. Liberal shall make all efforts to minimize the amount of time necessary for a SRO officer to perform Off Campus Activities. Upon written approval of the Superintendent, the Police Chief may assign the individual serving as SRO to conduct unrelated tasks to USD 480 (herein "Unrelated Tasks"), during the School Year. However, in no case shall Liberal be entitled to reimbursement from USD 480 under paragraph 11 for compensation, benefits, expenses, or costs of any kind attributed to an SRO's performing Unrelated Tasks. At all times during which the SRO is performing Unrelated Tasks, the SRO shall not identify or hold themselves out as representing USD 480, but solely as a City of Liberal Police Officer.

**5.1. School Year Schedule.** A SRO's schedule during the School Year will be at a minimum Monday through Friday, 7:30 a.m. to 4:00 p.m. based on a (42.5) hour work week and an (85) hour pay period. All scheduled overtime of a SRO must be approved in writing (Email) by Superintendent prior to its accrual. Failure to obtain such written approval will result in USD 480 not reimbursing Liberal for such overtime under Paragraph 11 hereof. In such a case, the overtime obligation shall be solely that of Liberal. Prior approval for overtime is not required for a contemporaneous investigation or event involving USD 480 business.

During the School Year, when Liberal staffing allows, Liberal shall have at least three SROs on duty on all days school is in session or which there are otherwise teachers scheduled to work at the Schools.

An SRO will notify USD 480 Director of Operations in a timely manner regarding absences for illness or schedule vacations and/or medical appointments whenever possible. The SRO will notify school office personnel when he/she leaves the building whenever possible.

**5.2. Summer Schedule.** The parties acknowledge that there may be one or more classes offered to students at various times at one or more Schools and at which USD 480 believes the presence of an SRO may be appropriate. On or before May 1 of each school year, the Superintendent shall deliver to the Police Chief a Summer Term schedule for the SRO and USD 480 shall reimburse Liberal the SRO compensation, benefits, payroll taxes, expenses and costs only for those hours the SRO is scheduled to work at USD 480 Schools during the Summer Term. Any scheduled overtime of an SRO during the Summer Term must be approved in writing (email or text) by the Superintendent prior to said overtime. Failure to obtain such written approval will result in USD 480 not reimbursing Liberal for such overtime and in that case, the overtime obligation shall be solely that of Liberal. Prior approval for overtime is not required for a contemporaneous investigation or event involving USD 480

**6. Duties of the School Resource Officer** - The parties agree a SRO provided by Liberal shall:

- A. Protect the safety of students and USD 480 personnel;
- B. Provide security for USD 480 Schools.
- C. Investigate criminal offenses occurring at Schools, USD 480 sanctioned or sponsored activities, or in USD 480 vehicles;
- D. Investigate child in need of care cases;
- E. Plan and participate in law enforcement operations designed to prevent juvenile delinquency and be proactive in reducing acts or threats of theft, damage, violence, and substance abuse;
- F. Assist the Superintendent, principals, administrators and faculty in developing plans and strategies to prevent and/or minimize dangerous situations that may occur at any School or School sponsored or sanctioned activities;
- G. Provide police protection of students, personnel, and School property;
- H. Promptly respond to calls for assistance from School officials for informal counseling;
- I. Provide curriculum approved by USD 480, when requested by USD 480, to students, parents, and faculty addressing drug and alcohol awareness, active shooter/intruder, gang awareness, personal safety awareness, stranger danger, crime prevention, and safety issues in the School community;
- J. Contact the principal of the School where a student attends about any juvenile delinquency, incidents, charges, and arrests within twenty-four hours from their occurrence;
- K. Take law enforcement action when necessary;

- L. Conduct investigations of crimes and child in need of care cases that occur at any School and use other resources if needed for follow up investigations;
- M. Develop and prepare reports and documentation of criminal activities and informal counseling. USD 480 shall be entitled to copies of all such reports and documentation, as per the Open Records Act.
- N. Attend court appearances as required by the Municipal Court of Liberal, Kansas and the Seward County Kansas District Court regarding incidents at any School;
- O. Follow the requirements of the law, USD 480 policy, and the Liberal Police Department's policies and Standard Operating Procedures (SOP's) in regard to investigations, interviews and searches relating to juveniles; PROVIDED HOWEVER, in the event Liberal Police Department's policies and SOPs conflict with USD 480 policies, the USD 480 policies shall control;
- P. Assist the superintendent and USD 480 personnel in enforcing the USD 480 student handbooks and other school rules in order to maintain a safe learning environment. When such assistance pertains to preventing a disruption that would, if ignored, place students and USD 480 personnel at risk of harm, the SRO will resolve the problem to preserve safety of USD 480 students and personnel. In all other cases, disciplining students is a school district responsibility, however; the SRO shall bring to the attention of a student's building principal, a student's violations of the code of conduct;
- Q. Act as a communication liaison with law enforcement agencies and juvenile justice authorities when necessary and consistent with the law;
- R. Abide by City of Liberal Police Department policy and USD 480 Policy, when conducting formal police interviews at a School with a student; PROVIDED HOWEVER, in the event Liberal Police Department's policies and SOPs conflict with USD 480 policies, the USD 480 policies shall control;
- S. Be available for conferences with students, parents, administrators and faculty members to assist with problems related to law enforcement and crime prevention;
- T. Patrol Schools during school hours and monitor access to the Schools and assist in limiting access to authorized persons only;
- U. When requested by USD 480, facilitate the use of the K9 unit for drug searches at Schools and in or about School vehicles and at K9 presentations scheduled by USD 480;
- V. Provide security at assemblies and sporting events and other School sponsored or School sanctioned events, when requested by USD 480;
- W. Assist with traffic control and direction at Schools during times requested by USD 480 or Police Chief;
- X. Attend meetings as requested by USD 480 and approved by the Police Chief;
- Y. Attempt to detect and identify the early signs of deviant behavior associations by Students and notify USD 480 of the same;

- Z. Assist with the implementation of the active shooter/intruder Alert, Lockdown, Inform, Counter, and Evacuate Program and instruct students and USD 480 personnel, as needed;
- AA. Be a full-time certified law enforcement officer and have the desire to work closely with juveniles. The SRO is required to obtain 40 continuing education hours a year;
- BB. Attend the first available Basic School Resource Officer Training Course through the National Association of School Resource Officers (NASRO) within the initial term and attend NASRO National Advanced SRO Course by the end of the first renewal term if this Agreement is renewed. USD 480 shall reimburse Liberal registration fees, meals, lodging and mileage in accordance with USD 480 policies and only to the extent such expenses are within the Approved Budget. Any expenses in excess of the amount authorized under USD 480 policies shall be the sole expense of Liberal.;
- CC. Sign and comply with the District Acceptable Use Agreement regarding the use of the USD 480 computer networks and internet access;
- DD. At all times, maintain the confidentiality of student files and education records. SRO shall obtain access to such records only in accordance with the requirements of FERPA and USD 480 Policy; and
- EE. Complete other such duties as assigned by USD 480 and agreed upon by the Police Chief or his designee.

**7. Specific Limitations of SRO Duties**

- A. A SRO shall not be assigned to lunchroom duty, recess, or bus duty, except in the event such duty is determined by USD 480 to be necessary for the purposes of providing school security;
- B. When school administrators discuss school disciplinary matters with students or parents, a SRO may be requested to be present to preserve the peace, but will not intervene unless a criminal violation is identified or observed;
- C. A SRO will not address medical issues or hygiene concerns with students;
- D. A SRO shall not transport any student unless it is related to an active investigation or unless it is an emergency;
- E. A SRO shall not access, review, copy or transmit electronically any personnel records or files of USD 480 personnel without the express, written permission of Superintendent;
- F. A SRO will only access and utilize student educational or disciplinary records in situations that are deemed to be a significant risk to the safety and well-being of students and or staff, or with prior written approval of the Superintendent, or upon Court Order.
- G. The SRO may interview or interrogate students at the Schools only in compliance with USD 480 policies and procedures.

**7.1. Revocation of Authority.** USD 480 may, in its sole discretion, at any time during the initial term or any renewal term of this Agreement, upon delivery by the Superintendent, after consultation with the Police Chief, of written notice to the Police Chief, revoke, rescind or terminate one or more of the duties of the SRO as listed above.

**8. Duties of USD 480** - USD 480 shall provide to the SRO the following to-wit:

- A. Access to an air-conditioned and properly lighted private office containing a telephone line to be used for general business purposes. In the event there are multiple SROs, an office may be shared by the SROs;
- B. Desk with drawers, a chair, bookshelf, visitation chairs, and filing drawers. In the event there are multiple SRO's, these items may be shared by the SROs;
- C. Access to a computer terminal or computer hookup and a printer. In the event there are multiple SROs, a computer may be shared by the SROs;
- D. Two USD 480 patrol cars that can be taken home by a SRO, if the SRO resides in the Liberal, Kansas city limits. A USD 480 patrol car shall not be used for personal use by a SRO or by Liberal for Unrelated Tasks. De minimis use is allowed. During the USD 480 summer vacation and for other extended school vacations, the USD 480 patrol car shall be parked on USD 480 property, at locations identified by USD 480;
- E. A USD 480 email address;
- F. Access to the USD 480 camera system solely for the purpose of viewing specific instances occurring at the Schools, at USD 480 sanctioned or sponsored activities, or USD 480 vehicles.
- G. A master key to all Schools along with reader card entry to Schools where available;
- H. A stipend of \$70.00 a month for communication expenses, paid directly to SRO by USD 480, only in the event SRO has an active cellular phone to be used by USD 480 to contact SRO;
- I. A SRO School identification badge; and
- J. Annual training for SROs as deemed appropriate by USD 480 in connection with the duties of the SROs, which may include but not be limited to the following: (i) training or requirements of district operations; (ii) confidentiality of student records and information under FERPA; (iii) crisis prevention training (CPI); and (iv) other trainings or meetings deemed by USD 480 to be necessary or beneficial to SROs or as required by law.

**9. Rights and Duties of Liberal** - Liberal shall:

- A. Supply an SRO with the usual and customary office supplies and forms required in performance of their duties;
- B. Provide all required Liberal Police Department issued police equipment including communication equipment necessary to allow each officer to communicate with the City of Liberal Police Department and other city departments. The cost of this equipment shall be reimbursed by USD 480 if within the Approved Budget. If so reimbursed, the equipment shall become the property of USD 480 and not Liberal; and
- C. Provide Liberal Police Department required uniforms and dry cleaning services; PROVIDED FURTHER, USD 480 shall reimburse Liberal for the cost of the uniforms and dry cleaning services, but only up to the amount set forth in the Approved Budget.



10. **Approval of SRO Budget** At least sixty (60) days prior to the end of the initial term or the end of any renewal terms, Liberal shall submit to the Superintendent a detailed, proposed, written budget for the SRO program. The proposed budget shall itemize all categories of compensation, payroll tax, benefit types, costs, expenses and continuing education costs attributable to each SRO position for the term of this Agreement, for which Liberal will request reimbursement pursuant to paragraph 11 (herein "SRO Expenses"). USD 480 shall then review the proposed budget submitted, and at its option approve it by signing and dating the same. The budget so approved shall then become an Exhibit to this contract and be incorporated hereto (herein "Approved Budget"). In the event, USD 480 does not approve the proposed budget, USD 480 shall have the option of (i) terminating this Agreement by delivering written notice of termination to Liberal, or (ii) negotiating a revised agreed budget signed by all parties, which shall become an Exhibit to this contract and be incorporated hereto (herein "Approved Budget").
11. **Reimbursement to Liberal for SRO Expenses** – Liberal shall pay the compensation, benefits, payroll taxes, expenses and costs attributable to a SRO position set forth in the Approved Budget. Liberal shall bill USD 480 quarterly for SRO Expenses, detailing the SRO Expenses to match the categories used in the Approved Budget for the School Year. Bills must be received by USD 480 on or before the 25<sup>th</sup> day of the month following the quarter in which SRO Expenses were incurred and will then be paid by USD 480 at the first BOE meeting of the following month.
12. **Termination of a SRO at the Request of USD 480** - In the event USD 480, in its sole discretion, determines that a SRO is not performing the SRO's duties under this Agreement, then in that event, upon the Superintendent's written request for a new SRO delivered to the Police Chief, the SRO shall immediately be removed by Liberal from the position of a SRO. Another SRO shall thereafter be selected to fulfill the duties of a SRO for the remainder of the School Year by the Police Chief after consultation with, and upon written approval of the Superintendent.
13. **Termination of a SRO by Liberal** - In the event Liberal, in its sole discretion, determines that an SRO is not performing the SRO's duties under this Agreement, then in that event, the Police Chief of Liberal may immediately remove the SRO from the position of a SRO. Another SRO shall thereafter be selected to fulfill the duties of a SRO for the remainder of the School Year by the Police Chief in conjunction with, and written approval, of the Superintendent.
14. **SRO Resigns** – In the event a SRO resigns, then in that event, another SRO shall be selected to fulfill the duties of a SRO for the remainder of the School Year by the Police Chief after consultation with and upon written approval of the Superintendent.
15. **SRO Evaluations** - All SRO evaluations fall within the parameters and policies of the City of Liberal Police Department. However, the City of Liberal Police Department encourages input from school administration and counselors regarding SRO performance.
16. **Indemnification** - Liberal agrees to indemnify USD 480 for any claim, judgement, cause of action, obligations, liabilities, damages, costs and fees including attorney fees, and expenses resulting or, arising from this Agreement or any act or omission of an SRO.
17. **Entire Agreement** - This Agreement constitutes a final written expression of all terms of this Agreement and is a complete and exclusive statement of those terms. This Agreement embodies the complete agreement of the parties hereto, superseding all oral or written previous and contemporary agreements between the parties and relating to matters in this Agreement, and except as otherwise providing herein, cannot be modified without written agreement of the parties to be attached to and made part of this Agreement.
18. **Notices** - Any notices required hereunder shall be in writing-and may be delivered either in person or by text, email or mail, addressed as follows:

**To USD 480:**

Unified School District No. 480  
Seward County, Kansas  
Attn: Superintendent  
P. O. Box 949  
Liberal, KS 67905-0949

**To Liberal:**

City of Liberal  
Attn: City Manager  
324 North Kansas Ave.  
Liberal, KS 67901

IN WITNESS WHEREOF, the parties have caused this Agreement to be signed in duplicate by their duly authorized officers.

Signed, sealed and delivered in the presence of:

UNIFIED SCHOOL DISTRICT NO. 480,  
SEWARD COUNTY, KANSAS

BY: \_\_\_\_\_  
Brad Carr, President  
Board of Education

ATTEST:

\_\_\_\_\_  
Rusty Tuman, Clerk  
Board of Education

“USD 480”

CITY OF LIBERAL, KANSAS

BY: \_\_\_\_\_  
Jeff Parsons, Mayor

ATTEST:

\_\_\_\_\_  
Alicia Hidalgo, MMC, City Clerk

“LIBERAL”



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 12.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From: Matt Quint, Recreation Director

RE: Recreation Center Commission Chambers HVAC

The Recreation Department received bids for the replacement of the HVAC unit in the Commission Chambers. The current unit has experienced ongoing operational issues, and replacement is necessary to ensure reliable climate control for the facility.

Two bids were received for the HVAC replacement project:

Lee's Heating & Air LLC: \$27,040.00

Lynn's Total Comfort: \$27,300.00

Funds for this project will be allocated from the Recreation Improvement line item within the One-Percent Sales Tax.

Please let me know if you require any additional information or have questions regarding these proposals.

**Recommendation:**

Staff has reviewed both proposals. We recommend the Commission approve the bid from Lee's Heating & Air LLC in the amount of \$27,040.00 with funding coming from the Recreation Improvement line item within the One-Percent Sales Tax.

## ESTIMATE

LYNN'S TOTAL COMFORT

636 S Kansas Ave

Liberal, KS 67901-4112

lynnstotalcomfort@yahoo.com

+1 (620) 624-3113

**Lynn's**  
**Total Comfort**  
**Heating and Cooling**  
620-624-3113

City of Liberal, KS

Bill to

City of Liberal

PO Box 2199

Liberal, KS 67905

### Estimate details

Estimate no.: 13134

Estimate date: 06/24/2026

#### Description

Estimate to replace rec center unit

12.5 Ton 224,000 btu 13.5 Seer 2 stage Carrier Roof Top Unit

Hall guards

Curb Adapter

Crane

**Total**

**\$27,300.00**

### Note to customer

Estimates are good for 30 days. Thank you and have a great day!

Accepted date

Accepted by



## Lees Heating & Air LLC

License #: OK00112512

633 hillcrest dr Guymon ok  
GUYMON, OK 73942

(580)468-2665

<https://www.leeshvacneeds.com/>

[hvac.lees@gmail.com](mailto:hvac.lees@gmail.com)

**Quote #2261**

**SENT**

CITY LIBERAL (REC)

950 S Grant Ave  
Liberal, KS 67901

**Date:** Jun 4, 2026

**Expiration Date:** Jul 4, 2026

**Status:** Sent

**Reference:** MEETING HALL RTU  
REPLACEMENT

### Option 1

This quote includes:

- 12.5-ton packaged unit
- Roof curb adapter
- Heavy crane lift
- Installation
- Hail guards
- Commissioning

### Item

We truly appreciate the opportunity you have given us to serve you. Thank you! Feel free to reach out with any questions or concerns. (580) 468-2665

|                    |                    |
|--------------------|--------------------|
| <b>Total</b>       | <b>\$27,040.00</b> |
| <b>Amount Paid</b> | <b>\$0.00</b>      |
| <b>Amount Due</b>  | <b>\$27,040.00</b> |



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 13.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From: Brad Beer, Assistant City Manager

RE: PEC Work Order - Lift Station Evaluations

The Wastewater Plant budgeted \$250,000 in 2026 to replace one of the lift stations in our sewer system, and we have requested PEC evaluate all the lift stations to determine which ones are of higher priority to replace this budget year. We will be budgeting one lift station per year as funds allow.

**Recommendation:**

Staff recommend the Commission approve PEC Work Order No. 26-06 for Lift Station Evaluations throughout Liberal in an amount not exceed \$22,500 with funding coming from the Repair/Maintain Lift Station line item within the Wastewater Utility.



**WORK ORDER NO. 26-06  
LIBERAL LIFT STATION EVALUATIONS**

This Work Order No. 26-06 is made as of this 25<sup>th</sup> day of June, 2026, under the terms and conditions established in the Master Agreement between Client and Professional Consultant dated May 04, 2026 (the "Master Services Agreement" between City of Liberal (Client) and Professional Engineering Consultants, P.A. (PEC). Except to the extend modified herein, all terms and conditions of the Master Services Agreement shall continue a full force and effect.

**SECTION A – SERVICES**

**A.1** PEC shall perform the following services (collectively, the "Services"):

See attached Exhibit A.

**SECTION B – SCHEDULE**

PEC shall perform the Services and deliver the above documents according to the following:

See attached Exhibit A

**SECTION C – COMPENSATION**

In return for the proper performance by Consultant of its Services, Client shall pay to PEC an amount not to exceed twenty-two thousand five hundred Dollars **(\$22,500)**, payable according to the following terms:

See attached Exhibit A

**SECTION D – OTHER PROVISIONS**

The parties agree to the following additional provisions with respect to this Work Order:

See attached Exhibit A

Date: \_\_\_\_\_

**CITY OF LIBERAL**

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**PROFESSIONAL ENGINEERING  
CONSULTANTS, P.A.**

By:  \_\_\_\_\_

Printed Name: Michael D. Kelsey

Title: Vice President

**LIBERAL LIFT STATION EVALUATIONS  
EXHIBIT A**

**A. Project Description**

1. The Project shall consist of an evaluation of the City's six (6) existing lift stations.

**B. Anticipated Project Schedule**

1. PEC shall commence its services on the Project within 7 days after receiving CLIENT's notice to proceed.
2. PEC and CLIENT anticipate that the design duration to complete construction documents will be approximately 60 days after receiving Notice to Proceed.
3. CLIENT acknowledges that directed changes, unforeseen conditions, and other delays may affect the completion of PEC's services. PEC will not have control over or responsibility for any contractor or vendor's performance schedule.

**C. Project Deliverables**

1. This Project Deliverables shall consist of the following sealed by an Engineer licensed in the State of Kansas where applicable:
  - a) Preliminary Memorandum
  - b) Final Memorandum

**D. Scope of Services**

1. General Scope Items for Civil Services:
  - a) Conduct one preliminary site visit to assess existing conditions.
  - b) Participate in a kickoff meeting to discuss project improvements.
  - c) Attend up to one virtual progress meeting with CLIENT.
  - d) Provide Engineer's opinion of probable construction cost.
2. Civil Design Services:
  - a) Perform site visits to each lift station to evaluate conditions. Site visits will include evaluation by an electrical engineer to determine condition of electrical feeds and equipment.
  - b) Review original design information on each lift station, if available.
  - c) Review available sewer mapping to determine sewer basin(s) routed to each lift station and calculate approximate sewer flows to each station.
  - d) Review pump run time information to evaluate current estimated flows.
  - e) Produce a preliminary findings memorandum that outlines existing conditions, recommended improvements, and cost estimates.
  - f) Participate in a virtual preliminary review meeting with CLIENT.
  - g) Address questions and comments from CLIENT and produce final findings memorandum.



#### **E. Additional Responsibilities of CLIENT**

The CLIENT agrees to provide the following pursuant to PEC accomplishing the Scope of Services outlined herein.

1. Drawings, studies, reports, and other information available pertaining to the existing site.
2. Provide access to lift station sites and participate in site visits.

#### **F. Additional Services**

The following services can be provided by PEC at an additional cost by Supplemental Agreement:

1. Production of record drawings, as-builts, or release of electronic files.
2. Meetings in excess of the number above will be performed on an hourly basis.
3. Telecommunications design and SCADA.
4. Geotechnical investigation and report with recommendations.
5. Landscape Design.
6. Platting and/or Zoning change processes.
7. Easement abandonments and dedications.
8. Construction Testing and Inspection, Construction Staking.
9. Storm Water MS-4 permit training and/or management.
10. Design of any recommended improvements outlined in findings memorandum.

#### **G. Exclusions**

The following shall be specifically excluded from the Scope of Services to be provided by PEC.

1. Permitting/Application/Review Fees
2. Filing Fees
3. Franchise Utility Design.

#### **H. PEC's Fees & Reimbursable Expenses**

1. PEC will invoice CLIENT one time per month for services rendered incurred in the previous month. CLIENT agrees to pay each invoice within 30 days after receipt.
2. PEC's Fee for its Scope of Services will be on a lump sum basis in the amount of **\$22,500.**
3. Taxes are not included in PEC's Fees. CLIENT shall reimburse PEC for any sales, use, and value added taxes which apply to these services.



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 15.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From:

RE: CITY MANAGER REPORT

**Recommendation:**



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM # 17.a.**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From:

RE: 07/28/2026 VOUCHERS

Voucher Summary List:

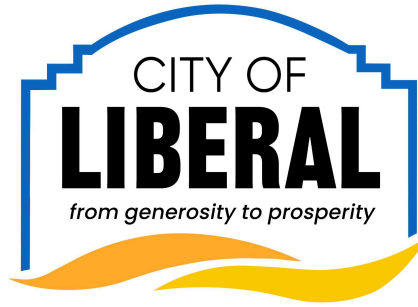
Accounts Payable Vouchers: \$2,789,169.15

Rec Center Officials & Special Runs: \$235,755.40

HR Expense Vouchers: \$295,584.51

**Total: \$3,320,509.06**

**Recommendation:**



---

**Voucher Summary List  
City Commission Meeting  
07/28/26**

Accounts Payable Vouchers: \$2,789,169.15

Rec Center Officials & Special Runs: \$235,755.40

HR Expense Vouchers: \$295,584.51

**TOTAL: \$3,320,509.06**

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                                     | Description                                  | Vendor Name                   | Invoice       | Amount            |
|--------------------------------------------|----------------------------------------------|-------------------------------|---------------|-------------------|
| <b>Department: 0000 - NONDEPARTMENTAL</b>  |                                              |                               |               |                   |
| 601-0000-28175                             | HEALTH EQUITY/WAGE WORKS                     | WAGEWORKS, INC                | INV8881809    | \$332.36          |
| 601-0000-28175                             | HEALTH EQUITY/WAGE WORKS                     | WAGEWORKS, INC                | INV8907384    | \$937.36          |
| <b>Subtotal for Department 0000 :</b>      |                                              |                               |               | <b>\$1,269.72</b> |
| <b>Department: 4100 - NON DEPARTMENTAL</b> |                                              |                               |               |                   |
| 100-4100-43031                             | CITY ATTORNEY FEES                           | KOEHN LAW FIRM LLC            | JULY 2026     | \$4,000.00        |
| 100-4100-43060                             | CR-OVERPAYMENT                               | COMPLIANCEONE                 | 10/25/2021    | (\$14.63)         |
| 100-4100-43060                             | MONTHLY CHARGE/EAP MONTHLY BILLING           | COMPLIANCEONE                 | 341552        | \$312.40          |
| 100-4100-45030                             | AT&T SUBSCRIBER/ROUTER                       | AT&T                          | JULY 2026     | \$64.92           |
| 100-4100-45060                             | CITY HALL CLEANING                           | SPARKLE JANITORIAL SERVICES   | 2851          | \$3,600.00        |
| 100-4100-46010                             | ARROW FLAGS                                  | SOUTHERN OFFICE SUPPLY INC    | 347094        | \$6.99            |
| 100-4100-46010                             | OFFICE SUPPLIES                              | SOUTHERN OFFICE SUPPLY INC    | 347505        | \$154.92          |
| 100-4100-46011                             | JANITORIAL SUPPLIES                          | SERVICE JANITORIAL SUPPLY INC | 340542        | \$368.70          |
| 100-4100-46013                             | WEEKLY CHARGES                               | UNITED PARCEL SERVICE         | 000066E179286 | \$48.75           |
| 100-4100-46013                             | WEEKLY CHARGES                               | UNITED PARCEL SERVICE         | 000066E179296 | \$73.65           |
| 100-4100-46021                             | GAS SERVICE BILLING                          | BLACK HILLS CORPORATION       | JULY #2 2026  | \$20.09           |
| 100-4100-46026                             | ENTERPRISE FUEL                              | WEX BANK                      | JUNE 2026     | \$111.05          |
| 100-4100-46090                             | SCHEDULED SHREDDING-FINANCE                  | UNDERGROUND VAULTS & STORAGE  | 1205778       | \$26.25           |
| 100-4100-48086                             | ADMIN FEE/EPLAZA CID                         | LIBERAL PLAZA, LLC            | 07/17/2026    | (\$379.29)        |
| 100-4100-48086                             | ADMIN FEE/2704 CENTENNIAL                    | LIBERAL RESTAURANT LLC        | 07/17/2026    | (\$2.93)          |
| 100-4100-48086                             | ADMIN FEE/OMEGA REH                          | OMEGA REH, LLC                | 07/17/2026    | (\$68.25)         |
| 100-4100-48086                             | ADMIN FEE/2867 CENTENNIAL                    | PINNACLE DEVELOPMENTS LLC     | 07/16/2026    | (\$78.73)         |
| 100-4100-48086                             | ADMIN FEE/501 HOTEL DRIVE                    | VAS HOTELS LLC                | 07/17/2026    | (\$160.70)        |
| 100-4100-48086                             | CID REIMBURSEMENT & ADMIN FEE/VENTURE KANSAS | VENTURE KANSAS, LLC           | 07/15/2026    | (\$176.72)        |

Operator: daisy.torres

7/21/2026 2:31:52 PM

Page 1 of 41

Report ID: APLT33D

Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description                         | Vendor Name                    | Invoice  | Amount      |
|--------------------------------|-------------------------------------|--------------------------------|----------|-------------|
| 100-4100-48090                 | MONTHLY CHARGE/SUBSTANCE TESTING    | COMPLIANCEONE                  | 341162   | \$126.50    |
| 100-4100-48090                 | COFFEE                              | PRAIRIE FIRE COFFEE            | 1745138  | \$223.70    |
| 100-4100-48090                 | COFFEE                              | PRAIRIE FIRE COFFEE            | 1748174  | \$152.80    |
| 100-4100-48090                 | MISSED 2025 2ND HALF PROPERTY TAXES | SEWARD COUNTY TREAS-PROPERTY T | 06/30/26 | \$67.95     |
| 100-4100-48090                 | COFFEE SUPPLIES/KLEENEX             | TREVIPAY - WALMART             | 6D1B3154 | \$60.13     |
| 100-4100-48096                 | ON-CALL ENGINEERING                 | PROFESSIONAL ENGINEERING CONSU | 537403   | \$7,600.00  |
| Subtotal for Department 4100 : |                                     |                                |          | \$16,137.55 |

Department: 4110 - LEGISLATIVE

|                                |                         |                                   |          |          |
|--------------------------------|-------------------------|-----------------------------------|----------|----------|
| 100-4110-45041                 | LEGALS: RESOLUTION 2456 | HIGH PLAINS DAILY LEADER AND TIME | 126699   | \$193.05 |
| 100-4110-45080                 | SNACKS/REFRESHMENTS     | TREVIPAY - WALMART                | 60FA75B0 | \$66.79  |
| 100-4110-46010                 | MINUTE PAPER            | SOUTHERN OFFICE SUPPLY INC        | 347025   | \$104.99 |
| Subtotal for Department 4110 : |                         |                                   |          | \$364.83 |

Department: 4120 - MUNICIPAL COURT/DIVERSION

|                |                                     |                                 |              |          |
|----------------|-------------------------------------|---------------------------------|--------------|----------|
| 100-4120-34108 | RESTITUTION/NO SHOW FEE/A G CAMACHO | SOUTHWEST GUIDANCE CENTER       | 2019000420.1 | \$25.00  |
| 100-4120-43024 | JUDGE PROTEM-2.45 HRS               | BARBARA NASH LAW LLC            | 95257        | \$412.50 |
| 100-4120-43024 | JUDGE PROTEM-2.15 HRS               | BARBARA NASH LAW LLC            | 95260        | \$337.50 |
| 100-4120-43024 | JUDGE PROTEM-4 HRS 15 MIN           | BARBARA NASH LAW LLC            | 95261        | \$637.50 |
| 100-4120-43024 | PRO-TEM JUDGE                       | SHARP, MCQUEEN, YOXALL, DODGE & | CV 95252     | \$825.00 |
| 100-4120-43024 | PRO-TEM JUDGE                       | SHARP, MCQUEEN, YOXALL, DODGE & | CV 95254     | \$787.50 |
| 100-4120-43024 | PRO-TEM JUDGE                       | SHARP, MCQUEEN, YOXALL, DODGE & | CV 95255     | \$412.50 |
| 100-4120-43024 | PRO-TEM JUDGE                       | SHARP, MCQUEEN, YOXALL, DODGE & | CV 95256     | \$412.50 |
| 100-4120-43024 | PRO-TEM JUDGE                       | SHARP, MCQUEEN, YOXALL, DODGE & | CV 95258     | \$712.50 |
| 100-4120-43024 | PRO-TEM JUDGE                       | SHARP, MCQUEEN, YOXALL, DODGE & | CV 95259     | \$375.00 |
| 100-4120-43035 | CITY OF LIB V E HANSON              | BARBARA NASH LAW LLC            | 2024-1744    | \$475.25 |

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger         | Description                         | Vendor Name                     | Invoice           | Amount      |
|----------------|-------------------------------------|---------------------------------|-------------------|-------------|
| 100-4120-43035 | CITY OF LIB V A TICE                | BARBARA NASH LAW LLC            | 2025-1739         | \$328.75    |
| 100-4120-43035 | CITY OF LIB V K B STANTON           | BARBARA NASH LAW LLC            | 2026-120          | \$406.00    |
| 100-4120-43035 | CITY OF LIB V E PASTOR MENDOZA      | BARBARA NASH LAW LLC            | 2026-407,2025-189 | \$489.00    |
| 100-4120-43035 | CITY OF LIB V M MARTINEZ MARTINEZ   | BARBARA NASH LAW LLC            | 2026-668,2026-669 | \$663.00    |
| 100-4120-43035 | CITY OF LIB V H R VAIL PEREZ        | BARBARA NASH LAW LLC            | 2026-890          | \$299.25    |
| 100-4120-43035 | CITY OF LIB V E CARRASCO MUNOZ      | BARBARA NASH LAW LLC            | 2026-996          | \$343.75    |
| 100-4120-43039 | PROSECUTION SERVICE CONTRACT        | KOEHN LAW FIRM LLC              | JULY 2026         | \$10,000.00 |
| 100-4120-43060 | DRUG TEST HANDLING FEE              | REDWOOD TOXICOLOGY LABORATOR    | 11058920266       | \$96.24     |
| 100-4120-43080 | KMJA ANNUAL DUES 2025-L FRYMIRE     | KANSAS MUNICIPAL JUDGES ASSOCIA | 07/13/2026        | \$25.00     |
| 100-4120-44031 | MONTHLY INTRUSION MONITORING        | MIDWESTERN SECURITY LLC         | 805               | \$42.50     |
| 100-4120-45060 | MONTHLY CLEANING OF LPD             | HARDING, ELAINE L               | JULY 2026         | \$833.33    |
| 100-4120-45060 | MONTHLY CLEANING OF MUNICIPAL COURT | HARDING, ELAINE L               | JULY 2026         | \$140.00    |
| 100-4120-46026 | ENTERPRISE FUEL                     | WEX BANK                        | JUNE 2026         | \$79.18     |
| 100-4120-48033 | MUNICIPAL COURT FEES                | KANSAS STATE TREASURER          | JUNE 2026         | \$181.00    |
| 100-4120-48036 | MUNICIPAL COURT FEES                | KANSAS STATE TREASURER          | JUNE 2026         | \$3,607.26  |
| 100-4120-48038 | MUNICIPAL COURT FEES                | KANSAS STATE TREASURER          | JUNE 2026         | \$38.81     |
| 100-4120-48041 | MUNICIPAL COURT FEES                | KANSAS STATE TREASURER          | JUNE 2026         | \$920.00    |
| 100-4120-48090 | EMBROIDERY                          | SIGN EXPRESS                    | POS 472           | \$52.00     |
| 100-4120-48090 | EMBROIDERY                          | SIGN EXPRESS                    | POS 479           | \$74.80     |
| 100-4120-48840 | MUNICIPAL COURT FEES                | KANSAS STATE TREASURER          | JUNE 2026         | \$1,750.00  |
| 215-4120-44048 | ENTERPRISE MAINTENANCE              | ENTERPRISE FLEET MANAGEMENT     | JULY 2026         | \$6.00      |

Subtotal for Department 4120 : \$25,788.62

## Department: 4130 - CITY MANAGER

|                |                     |                |                |          |
|----------------|---------------------|----------------|----------------|----------|
| 100-4130-43022 | REGISTRATION/CCMFOA | SUNFLOWER BANK | A HIDALGO JUNE | \$305.00 |
|----------------|---------------------|----------------|----------------|----------|

Operator: daisy.torres

7/21/2026 2:31:52 PM

Page 3 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description                  | Vendor Name                 | Invoice        | Amount     |
|--------------------------------|------------------------------|-----------------------------|----------------|------------|
| 100-4130-43080                 | CITY MANAGER MEMBERSHIP DUES | LIBERAL COUNTRY CLUB        | 06/30/2026     | \$345.60   |
| 100-4130-45030                 | AT&T SUBSCRIBER/ROUTER       | AT&T                        | JULY 2026      | \$64.86    |
| 100-4130-46026                 | FUEL                         | SUNFLOWER BANK              | A HIDALGO JUNE | \$26.51    |
| 100-4130-48090                 | EMBROIDERY                   | SIGN EXPRESS                | POS 479        | \$92.00    |
| 215-4130-44048                 | ENTERPRISE MAINTENANCE       | ENTERPRISE FLEET MANAGEMENT | JULY 2026      | \$1,990.18 |
| 215-4130-44048                 | ENTERPRISE MAINTENANCE       | ENTERPRISE FLEET MANAGEMENT | JULY 2026      | \$98.98    |
| Subtotal for Department 4130 : |                              |                             |                | \$2,923.13 |

## Department: 4150 - FINANCE DEPARTMENT

|                                |                        |                            |           |          |
|--------------------------------|------------------------|----------------------------|-----------|----------|
| 100-4150-45030                 | AT&T SUBSCRIBER/ROUTER | AT&T                       | JULY 2026 | \$64.86  |
| 100-4150-46010                 | TONER                  | SOUTHERN OFFICE SUPPLY INC | 347086    | \$599.97 |
| 100-4150-46010                 | SANITIZER              | SOUTHERN OFFICE SUPPLY INC | 347221    | \$27.98  |
| Subtotal for Department 4150 : |                        |                            |           | \$692.81 |

## Department: 4152 - PERSONNEL DEPARTMENT

|                                |                        |                            |           |          |
|--------------------------------|------------------------|----------------------------|-----------|----------|
| 100-4152-45030                 | AT&T SUBSCRIBER/ROUTER | AT&T                       | JULY 2026 | \$64.86  |
| 100-4152-46010                 | TONER                  | SOUTHERN OFFICE SUPPLY INC | 346972    | \$160.49 |
| Subtotal for Department 4152 : |                        |                            |           | \$225.35 |

## Department: 4160 - BUILDING MAINTENANCE

|                |                                         |                                |              |          |
|----------------|-----------------------------------------|--------------------------------|--------------|----------|
| 100-4160-43022 | CONFINED SPACE ENTRY LIBERAL-M WILLIAMS | KANSAS RURAL WATER ASSOCIATION | 39038        | \$240.00 |
| 100-4160-44030 | RELIEF VALVE                            | JOHN DEERE/BIG R               | JUNE 2026    | \$8.99   |
| 100-4160-44031 | WIRE CONNECTOR/BULBS/SCREWDRIVER        | STANION WHOLESALE ELECTRIC CO  | 6136002-00   | \$51.52  |
| 100-4160-45030 | AT&T SUBSCRIBER/ROUTER                  | AT&T                           | JULY 2026    | \$64.86  |
| 100-4160-45060 | CLEANER                                 | SERVICE JANITORIAL SUPPLY INC  | 340916       | \$21.45  |
| 100-4160-46021 | GAS SERVICE BILLING                     | BLACK HILLS CORPORATION        | JULY #2 2026 | \$18.80  |
| 100-4160-46026 | ENTERPRISE FUEL                         | WEX BANK                       | JUNE 2026    | \$422.10 |

Operator: daisy.torres

7/21/2026 2:31:52 PM

Page 4 of 41

Report ID: APLT33D



## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description            | Vendor Name                 | Invoice   | Amount     |
|--------------------------------|------------------------|-----------------------------|-----------|------------|
| 100-4160-46088                 | STRINGLINER            | MEAD LUMBER DO IT CENTER    | 13656823  | \$14.99    |
| 100-4160-46088                 | HAND FLOAT             | MEAD LUMBER DO IT CENTER    | 13658000  | \$19.19    |
| 100-4160-46088                 | SAW BLADE              | MEAD LUMBER DO IT CENTER    | 13682698  | \$22.07    |
| 100-4160-46088                 | TROWEL/KNIFE PUTTY SET | MEAD LUMBER DO IT CENTER    | 13706851  | \$12.27    |
| 215-4160-44048                 | ENTERPRISE MAINTENANCE | ENTERPRISE FLEET MANAGEMENT | JULY 2026 | \$2,624.63 |
| 215-4160-44048                 | ENTERPRISE MAINTENANCE | ENTERPRISE FLEET MANAGEMENT | JULY 2026 | \$152.84   |
| Subtotal for Department 4160 : |                        |                             |           | \$3,673.71 |

## Department: 4180 - I.T. DEPARTMENT

|                                |                                      |                         |                 |            |
|--------------------------------|--------------------------------------|-------------------------|-----------------|------------|
| 100-4180-44030                 | HARD DRIVES/FEMALE ANTENNA CONNECTOR | AMAZON CAPITAL SERVICES | 1FT9-GWKC-L7T1  | \$952.33   |
| 100-4180-45030                 | AT&T SUBSCRIBER/ROUTER               | AT&T                    | JULY 2026       | \$64.86    |
| 100-4180-46028                 | DATA PROCESSING                      | SUNFLOWER BANK          | T LUNCEFORD 202 | \$25.00    |
| 100-4180-46028                 | DATA PROCESSING                      | SUNFLOWER BANK          | T LUNCEFORD 202 | \$40.99    |
| 100-4180-46028                 | DATA PROCESSING                      | SUNFLOWER BANK          | T LUNCEFORD 202 | \$95.37    |
| 100-4180-46028                 | CHATGPT SUBSCRIPTION                 | SUNFLOWER BANK          | T LUNCEFORD 202 | \$20.00    |
| Subtotal for Department 4180 : |                                      |                         |                 | \$1,198.55 |

## Department: 4210 - POLICE ADMINISTRATION

|                |                               |                                        |                |            |
|----------------|-------------------------------|----------------------------------------|----------------|------------|
| 100-4210-43036 | PRISONER MEDICALL BILL/A TICE | MONA RANE MD, CHARTERED                | 06/11/26       | \$110.00   |
| 100-4210-43036 | CONTRACT MEDICAL SERVICES     | SEWARD COUNTY SHERIFF'S OFFICE         | 07/06/26       | \$1,000.00 |
| 100-4210-43036 | PRISONER PRESCRIPTIONS        | SEWARD COUNTY SHERIFF'S OFFICE         | 7/06/26        | \$524.68   |
| 100-4210-43036 | PRISONER MEDICAL BILL/A TICE  | SOUTHWEST PROFESSIONAL PHYSICI<br>ANIC | 06/11/26       | \$21.00    |
| 100-4210-44030 | OFFICE CHAIR                  | AMAZON CAPITAL SERVICES                | 1T1F-C13F-1PJG | \$107.99   |
| 100-4210-44030 | SERVICE CENTER LABOR          | AVON PROTECTION SYSTEMS INC            | 0000700        | \$177.63   |
| 100-4210-44030 | NAS FOR CELLEBRITE            | CDW GOVERNMENT INC                     | AJ59B8P        | \$8,319.31 |
| 100-4210-44030 | ROTATING SIDEBREAK SCABBARD   | GALLS LLC                              | 035263731      | \$296.44   |

Operator: daisy.torres

7/21/2026 2:31:52 PM

Page 5 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger         | Description                         | Vendor Name                            | Invoice          | Amount      |
|----------------|-------------------------------------|----------------------------------------|------------------|-------------|
| 100-4210-44030 | RADAR RE-CERTIFICATIONS             | RADAR SHOP INC, THE                    | 17038            | \$767.00    |
| 100-4210-44031 | OSCILLATING WALL MOUNT FAN          | AMAZON CAPITAL SERVICES                | 1MGF-FKML-KR4J   | \$56.93     |
| 100-4210-44031 | MONTHLY INTRUSION MONITORING        | MIDWESTERN SECURITY LLC                | 805              | \$42.50     |
| 100-4210-44032 | PD #37 FLAT TIRE REPAIR             | KANSASLAND TIRE CO                     | 27111            | \$18.75     |
| 100-4210-45030 | CELLULAR/PD                         | VERIZON WIRELESS                       | 6147715138       | \$1,655.55  |
| 100-4210-45060 | OFFICE CLEANING/EVIDENCE BLDG       | DOUGLAS L WILLIAMS                     | 19693            | \$150.00    |
| 100-4210-45061 | PRISONER MEALS                      | SEWARD COUNTY SHERIFF'S OFFICE         | 07/13/26         | \$12,240.00 |
| 100-4210-45062 | PRISONER MAINTENANCE                | SEWARD COUNTY TREAS-PRISONER M<br>AINT | 07/13/26         | \$12,198.00 |
| 100-4210-46010 | COPY CHARGES                        | SOUTHERN OFFICE SUPPLY INC             | 346568           | \$50.00     |
| 100-4210-46011 | PAPER TOWELS                        | SERVICE JANITORIAL SUPPLY INC          | 340647           | \$92.15     |
| 100-4210-46011 | TISSUE PAPER/TRASH BAGS             | SERVICE JANITORIAL SUPPLY INC          | 340838           | \$185.40    |
| 100-4210-46013 | SHIPPING                            | SUNFLOWER BANK                         | TRAVEL 4 JUNE 20 | \$46.35     |
| 100-4210-46026 | ENTERPRISE FUEL                     | WEX BANK                               | JUNE 2026        | \$8,816.57  |
| 100-4210-46028 | CELLEBRITE GENESIS SUBSCRIPTION     | CELLEBRITE USA INC                     | Q-517077-1       | \$12,000.00 |
| 100-4210-46028 | ANNUAL SPILLMAN RMS MAINTENANCE FEE | MOTOROLA SOLUTIONS                     | 8230577807       | \$25,887.88 |
| 100-4210-46028 | 3 YEAR KEY FOB TOKENS               | OPTIV SECURITY INC                     | INV-10025921409  | \$423.24    |
| 100-4210-46040 | KS CRIMINAL/TRAFFIC CODE BOOKS      | SUNFLOWER BANK                         | C PINKSTON JUNE  | \$949.05    |
| 100-4210-46085 | LOOKOUT BOOT-R RAMIREZ              | GALLS LLC                              | 035444755        | \$176.96    |
| 100-4210-46085 | EMBROIDERY                          | SIGN EXPRESS                           | POS 479          | \$58.68     |
| 100-4210-46090 | COFFEE                              | PRAIRIE FIRE COFFEE                    | 1745137          | \$310.60    |
| 100-4210-46090 | (10) 5 GALLON WATER                 | SCHEOPNER'S WATER CONDITIONING<br>LLC  | 150709           | \$77.50     |
| 100-4210-46090 | (8) 5 GALLON WATER                  | SCHEOPNER'S WATER CONDITIONING<br>LLC  | 151289           | \$62.00     |
| 100-4210-46090 | CREDIT/RETURN                       | TREVIPAY - WALMART                     | 159D9322         | (\$9.84)    |
| 100-4210-46090 | CREDIT/RETURN                       | TREVIPAY - WALMART                     | 3750B822         | (\$7.00)    |
| 100-4210-46090 | CREDIT/RETURN                       | TREVIPAY - WALMART                     | DB75E897         | (\$6.44)    |

Operator: daisy.torres

7/21/2026 2:31:52 PM

Page 6 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description              | Vendor Name                    | Invoice          | Amount       |
|--------------------------------|--------------------------|--------------------------------|------------------|--------------|
| 100-4210-46090                 | SHRED SERVICE/PD         | UNDERGROUND VAULTS & STORAGE   | 1200967          | \$26.25      |
| 100-4210-46111                 | CASE JACKET ENVELOPES    | SOUTHERN OFFICE SUPPLY INC     | 346888           | \$1,450.00   |
| 100-4210-46111                 | CITATION BOOKS           | SOUTHERN OFFICE SUPPLY INC     | 347148           | \$1,050.00   |
| 100-4210-48090                 | FILING FEE-E MACIAS      | KANSAS SECRETARY OF STATE      | E MACIAS 2026    | \$25.00      |
| 100-4210-48090                 | WINDOW FILM              | O'REILLY AUTOMOTIVE STORES INC | 1453-485923      | \$19.99      |
| 100-4210-48093                 | PSYCHOLOGICAL EVALUATION | PSYCHOLOGICAL RESOURCES        | 2607106          | \$250.00     |
| 100-4210-48093                 | LODGING                  | SUNFLOWER BANK                 | C PINKSTON JUNE  | \$249.34     |
| 100-4210-48093                 | MEALS                    | SUNFLOWER BANK                 | C PINKSTON JUNE  | \$72.74      |
| 100-4210-48093                 | LODGING                  | SUNFLOWER BANK                 | TRAVEL 4 JUNE 20 | \$120.42     |
| 215-4210-44048                 | ENTERPRISE MAINTENANCE   | ENTERPRISE FLEET MANAGEMENT    | JULY 2026        | \$17,639.23  |
| 215-4210-44048                 | ENTERPRISE MAINTENANCE   | ENTERPRISE FLEET MANAGEMENT    | JULY 2026        | \$7,428.92   |
| Subtotal for Department 4210 : |                          |                                |                  | \$115,130.77 |

## Department: 4211 - ANIMAL CONTROL DIVISION

|                |                                            |                                  |                |            |
|----------------|--------------------------------------------|----------------------------------|----------------|------------|
| 100-4211-43091 | VET SERVICES                               | LIBERAL ANIMAL HOSPITAL          | 06/29/2026     | \$1,256.05 |
| 100-4211-43091 | VETERINARY EXPENSES                        | MWI ANIMAL HEALTH                | 68652030       | \$1,450.22 |
| 100-4211-43091 | VETERINARY EXPENSES                        | MWI ANIMAL HEALTH                | 68653827       | \$13.34    |
| 100-4211-43091 | VETERINARY SERVICES                        | WESTERN PLAINS VETERINARY CLINIC | 81089          | \$105.00   |
| 100-4211-44030 | CR-3 COMPARTMENT SINK                      | AMAZON CAPITAL SERVICES          | 19MG-DG9R-LLVQ | (\$549.00) |
| 100-4211-44030 | CR-3 COMPARTMENT SINK                      | AMAZON CAPITAL SERVICES          | 1NFG-Y9Q9-1KQL | (\$549.00) |
| 100-4211-44030 | CR-3 COMPARTMENT SINK                      | AMAZON CAPITAL SERVICES          | 1Q9P-4P43-1YRP | (\$549.00) |
| 100-4211-44030 | OFFICE DESK                                | SOUTHERN OFFICE SUPPLY INC       | 347339         | \$1,905.00 |
| 100-4211-44031 | 3 COMPARTMENT SINK                         | AMAZON CAPITAL SERVICES          | 1TTG-DTGK-136D | \$1,667.97 |
| 100-4211-44031 | AIR FILTERS                                | HAVOC SUPPLY                     | 24322          | \$128.52   |
| 100-4211-44031 | INTAKE ROOM NEW BUILDING LABOR & MATERIALS | JESSE CONSTRUCTION LLC           | 06/28/2026     | \$600.00   |

Operator: daisy.torres

7/21/2026 2:31:52 PM

Page 7 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description            | Vendor Name                   | Invoice          | Amount      |
|--------------------------------|------------------------|-------------------------------|------------------|-------------|
| 100-4211-44031                 | PEST CONTROL           | RINE EXTERMINATING INC        | 66264            | \$75.00     |
| 100-4211-44031                 | AC UNIT                | SUNFLOWER BANK                | TRAVEL 3 JUNE 20 | \$749.00    |
| 100-4211-44032                 | WIPER BLADES           | TREVIPAY - WALMART            | A1455EC4         | \$39.72     |
| 100-4211-46010                 | TONER                  | SOUTHERN OFFICE SUPPLY INC    | 346841           | \$635.96    |
| 100-4211-46010                 | OFFICE SUPPLIES        | TREVIPAY - WALMART            | 8DE9BBA7         | \$12.59     |
| 100-4211-46011                 | JANITORIAL SUPPLIES    | SERVICE JANITORIAL SUPPLY INC | 340806           | \$529.20    |
| 100-4211-46017                 | CHEMICAL SUPPLIES      | MWI ANIMAL HEALTH             | 68652030         | \$335.92    |
| 100-4211-46026                 | ENTERPRISE FUEL        | WEX BANK                      | JUNE 2026        | \$1,261.47  |
| 100-4211-46615                 | KENNEL SUPPLIES        | TREVIPAY - WALMART            | 8DE9BBA7         | \$35.38     |
| 100-4211-46615                 | KENNEL SUPPLIES        | TREVIPAY - WALMART            | BCD1FD9F         | \$33.99     |
| 100-4211-46615                 | KENNEL SUPPLIES        | TREVIPAY - WALMART            | F0215D94         | \$33.99     |
| 215-4211-44048                 | ENTERPRISE MAINTENANCE | ENTERPRISE FLEET MANAGEMENT   | JULY 2026        | \$101.73    |
| 215-4211-44048                 | ENTERPRISE MAINTENANCE | ENTERPRISE FLEET MANAGEMENT   | JULY 2026        | \$1,629.01  |
| Subtotal for Department 4211 : |                        |                               |                  | \$10,952.06 |

## Department: 4220 - FIRE

|                |                                     |                                 |             |            |
|----------------|-------------------------------------|---------------------------------|-------------|------------|
| 100-4220-43022 | IFSTA TRAINING ELIBRARY             | FIRE PROTECTION PUBLICATIONS    | 26639       | \$1,350.00 |
| 100-4220-43080 | NFPA MEMBERSHIP RENEWAL             | NATIONAL FIRE PROTECTION ASSOC  | 3236529M    | \$225.00   |
| 100-4220-44030 | SPARK PLUG & MAINTENACE             | CATLETT AUTOMOTIVE INC          | 752934      | \$28.46    |
| 100-4220-44030 | SYNTHETIC GREASE-AIR STRUTS MAINT   | FASTENAL COMPANY                | KSLIB112652 | \$22.61    |
| 100-4220-44030 | HOSES/NOZZLES                       | JOHN DEERE/BIG R                | JUNE 2026   | \$89.97    |
| 100-4220-44030 | ECHO TRIMMER/EDGER COMBO            | KEATING TRACTOR & EQUIPMENT INC | 29896       | \$419.99   |
| 100-4220-44030 | MEGA TRANSFER - PT TRANSFER DEVICES | MED-TECH RESOURCE               | 159676      | \$82.09    |
| 100-4220-44030 | MEGA TRANSFER - PT TRANSFER DEVICES | MED-TECH RESOURCE               | 159819      | \$320.12   |
| 100-4220-44030 | REPAIR DIAGNOSIS/ECHO TRIMMER       | SMALL ENGINE SPECIALIST         | 10002260    | \$35.00    |

Operator: daisy.torres

7/21/2026 2:31:52 PM

Page 8 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger         | Description                                | Vendor Name                      | Invoice          | Amount     |
|----------------|--------------------------------------------|----------------------------------|------------------|------------|
| 100-4220-44030 | OFFICE CHAIRS                              | SOUTHERN OFFICE SUPPLY INC       | 346854           | \$958.00   |
| 100-4220-44031 | FITTINGS                                   | JOHN DEERE/BIG R                 | JUNE 2026        | \$19.96    |
| 100-4220-44031 | FITTINGS                                   | JOHN DEERE/BIG R                 | JUNE 2026        | \$1.00     |
| 100-4220-44032 | FILTERS-SQ 5 MAINTENANCE                   | CATLETT AUTOMOTIVE INC           | 751276           | \$162.84   |
| 100-4220-44032 | ENG #16 AIR VALVE                          | KOST TRUCK SUPPLY INC            | 394313           | \$19.13    |
| 100-4220-44032 | ENG #15 FILTERS MAINTENANCE                | LIBERAL KENWORTH                 | 03P270115        | \$147.52   |
| 100-4220-44032 | ENG #16 FILTER MAINTENANCE                 | LIBERAL KENWORTH                 | 03P270116        | \$132.22   |
| 100-4220-44032 | TOOLS                                      | SUNFLOWER BANK                   | K KIRK JUNE 2026 | \$1,000.73 |
| 100-4220-44033 | E-DISPATCH SERVICE                         | PENGUIN MANAGEMENT INC           | INV21137         | \$702.00   |
| 100-4220-45030 | AT&T SUBSCRIBER/ROUTER                     | AT&T                             | JULY 2026        | \$64.86    |
| 100-4220-45035 | GOOGLE YOUTUBE TV                          | SUNFLOWER BANK                   | K KIRK JUNE 2026 | \$90.66    |
| 100-4220-45080 | CREDIT/MEAL TICKETS                        | SUNFLOWER BANK                   | TRAVEL 4 JUNE 20 | (\$314.23) |
| 100-4220-46011 | PAPER TOWELS                               | SERVICE JANITORIAL SUPPLY INC    | 340907           | \$92.15    |
| 100-4220-46011 | JANITORIAL SUPPLIES                        | TREVIPAY - WALMART               | F5737168         | \$62.20    |
| 100-4220-46015 | FIRE PREVENTION BOOKS & HANDOUTS           | NATIONAL FIRE SAFETY COUNCIL INC | 26KS-88-01       | \$1,288.23 |
| 100-4220-46021 | GAS SERVICE BILLING                        | BLACK HILLS CORPORATION          | JULY #2 2026     | \$60.57    |
| 100-4220-46026 | FUEL-FIRE DEPT                             | AEG PETROLEUM, LLC               | 4220/2606101312  | \$1,804.22 |
| 100-4220-46026 | ENTERPRISE FUEL                            | WEX BANK                         | JUNE 2026        | \$926.99   |
| 100-4220-46085 | UNIFORM PATCHES                            | EXCEL PROMOTIONAL PRODUCTS       | 6232026          | \$516.00   |
| 100-4220-46085 | UNIFORM PANTS                              | MES SERVICE COMPANY              | IN2534839        | \$156.00   |
| 100-4220-46087 | SAFETY REIMBURSEMENT-STREAMLIGHT<br>HELMET | AVITIA, ESTEBAN                  | 06/24/2026       | \$150.00   |
| 100-4220-46087 | REIMBURSE WORK BOOTS                       | VELA, HENRY                      | 06/19/26         | \$150.00   |
| 100-4220-48090 | COFFEE                                     | PRAIRIE FIRE COFFEE              | 1744627          | \$71.90    |
| 215-4220-44048 | ENTERPRISE MAINTENANCE                     | ENTERPRISE FLEET MANAGEMENT      | JULY 2026        | \$128.41   |

Operator: daisy.torres

7/21/2026 2:31:52 PM

Page 9 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description            | Vendor Name                 | Invoice   | Amount             |
|--------------------------------|------------------------|-----------------------------|-----------|--------------------|
| 215-4220-44048                 | ENTERPRISE MAINTENANCE | ENTERPRISE FLEET MANAGEMENT | JULY 2026 | \$1,995.48         |
| Subtotal for Department 4220 : |                        |                             |           | <b>\$12,960.08</b> |

## Department: 4240 - BUILDING INSPECTION SVC

|                |                               |                       |           |          |
|----------------|-------------------------------|-----------------------|-----------|----------|
| 100-4240-44064 | MOWING-604 N KANSAS AVE       | DANNYS LANDSCAPING    | 26-DF-020 | \$100.00 |
| 100-4240-44064 | MOWING-113 WILSON             | DANNYS LANDSCAPING    | 26-DF-021 | \$100.00 |
| 100-4240-44064 | MOWING-715 N JORDAN           | DANNYS LANDSCAPING    | 26-DF-022 | \$100.00 |
| 100-4240-44064 | MOWING-706 W 7TH              | DANNYS LANDSCAPING    | 26-DF-037 | \$100.00 |
| 100-4240-44064 | MOWING-813 W 2ND ST           | DANNYS LANDSCAPING    | 26-DF-038 | \$100.00 |
| 100-4240-44064 | MOWING-629 S NEW YORK         | DANNYS LANDSCAPING    | 26-JK-022 | \$100.00 |
| 100-4240-44064 | MOWING-1450 S PERSHING        | DANNYS LANDSCAPING    | 26-JK-023 | \$120.00 |
| 100-4240-44064 | MOWING-00000 S CLAY           | DANNYS LANDSCAPING    | 26-JK-041 | \$100.00 |
| 100-4240-44064 | MOWING-240 S CLAY             | DANNYS LANDSCAPING    | 26-JK-042 | \$100.00 |
| 100-4240-44064 | MOWING-1516 CLAY CT           | DANNYS LANDSCAPING    | 26-JK-043 | \$100.00 |
| 100-4240-44064 | MOWING-306 S CAIN             | DANNYS LANDSCAPING    | 26-JK-044 | \$140.00 |
| 100-4240-44064 | MOWING-221 E OAK              | DANNYS LANDSCAPING    | 26-JK-045 | \$120.00 |
| 100-4240-44064 | MOWING-100 BLOCK W COOLIDGE   | EISENHAUER, STEPHEN E | 26-JK-004 | \$100.00 |
| 100-4240-44064 | MOWING-FREEMAN RIGHT OF WAY   | EISENHAUER, STEPHEN E | 26-JK-005 | \$120.00 |
| 100-4240-44064 | MOWING-802 N OKLAHOMA         | EISENHAUER, STEPHEN E | 26-JK-006 | \$100.00 |
| 100-4240-44064 | MOWING-EASTMENT OF 1701 E 5TH | EISENHAUER, STEPHEN E | 26-JK-018 | \$100.00 |
| 100-4240-44064 | MOWING-802 N OKLAHOMA         | ELC SERVICES          | 26-DF-034 | \$100.00 |
| 100-4240-44064 | MOWING-806 N MISSOURI         | ELC SERVICES          | 26-DF-035 | \$100.00 |
| 100-4240-44064 | MOWING-1001 N MISSOURI        | ELC SERVICES          | 26-DF-036 | \$140.00 |
| 100-4240-44064 | MOWING-423 W 2ND              | ELC SERVICES          | 26-DF-040 | \$100.00 |
| 100-4240-44064 | MOWING-605 VIRGINIA           | ELC SERVICES          | 26-DF-041 | \$140.00 |

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger         | Description                   | Vendor Name              | Invoice   | Amount   |
|----------------|-------------------------------|--------------------------|-----------|----------|
| 100-4240-44064 | MOWING-1121 S WASHINGTON      | ELC SERVICES             | 26-DF-042 | \$100.00 |
| 100-4240-44064 | MOWING-210 S NEW YORK         | ELC SERVICES             | 26-JK-036 | \$100.00 |
| 100-4240-44064 | MOWING-211 S NEW YORK         | ELC SERVICES             | 26-JK-037 | \$100.00 |
| 100-4240-44064 | MOWING-00000 S PENNSYLVANIA   | ELC SERVICES             | 26-JK-038 | \$100.00 |
| 100-4240-44064 | MOWING-520 W PINE             | ELC SERVICES             | 26-JK-039 | \$100.00 |
| 100-4240-44064 | MOWING-611 NOTTINGHAM         | ELC SERVICES             | 26-JK-040 | \$100.00 |
| 100-4240-44064 | MOWING-422 S CALHOUN          | ELC SERVICES             | 26-JK-049 | \$100.00 |
| 100-4240-44064 | MOW/0000 GRIFFITH             | M BUILDERS LLC           | 26-DF-013 | \$180.00 |
| 100-4240-44064 | MOW/GRIFFITH ROW              | M BUILDERS LLC           | 26-DF-014 | \$100.00 |
| 100-4240-44064 | MOW/315 W 1ST                 | M BUILDERS LLC           | 26-JK-024 | \$100.00 |
| 100-4240-44064 | MOW/116 S SHERMAN             | M BUILDERS LLC           | 26-JK-025 | \$100.00 |
| 100-4240-44064 | MOW/1310 S PERSHING           | M BUILDERS LLC           | 26-JK-026 | \$100.00 |
| 100-4240-44064 | MOW/110 S GRANT               | M BUILDERS LLC           | 26-JK-027 | \$100.00 |
| 100-4240-44064 | MOW/722 W OHIO                | M BUILDERS LLC           | 26-JK-028 | \$100.00 |
| 100-4240-44064 | MOW/911 W 5TH ST              | M BUILDERS LLC           | 26-JK-029 | \$100.00 |
| 100-4240-44064 | MOW/738 N PENNSYLVANIA        | PEREZ TREE & LANDSCAPING | 26-DF-026 | \$100.00 |
| 100-4240-44064 | MOW/520 N NEW YORK            | PEREZ TREE & LANDSCAPING | 26-DF-027 | \$100.00 |
| 100-4240-44064 | MOW/924 N PERSHING            | PEREZ TREE & LANDSCAPING | 26-DF-028 | \$100.00 |
| 100-4240-44064 | MOW/515 N PERSHING            | PEREZ TREE & LANDSCAPING | 26-DF-029 | \$100.00 |
| 100-4240-44064 | MOW/301 W 10TH                | PEREZ TREE & LANDSCAPING | 26-DF-030 | \$100.00 |
| 100-4240-44064 | MOW/CUT BUSHES - 501 N JORDAN | PEREZ TREE & LANDSCAPING | 26-DF-039 | \$180.00 |
| 100-4240-44064 | MOW/1014 N SHERMAN            | PEREZ TREE & LANDSCAPING | 26-DF-044 | \$100.00 |
| 100-4240-44064 | MOW/509 W 2ND ST              | PEREZ TREE & LANDSCAPING | 26-JK-015 | \$100.00 |
| 100-4240-44064 | MOW/2.5 PERSHING AVE          | PEREZ TREE & LANDSCAPING | 26-JK-016 | \$100.00 |
| 100-4240-44064 | MOW/300 E PANCAKE             | PEREZ TREE & LANDSCAPING | 26-JK-017 | \$120.00 |

Operator: daisy.torres

7/21/2026 2:31:52 PM

Page 11 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger         | Description                | Vendor Name                | Invoice   | Amount   |
|----------------|----------------------------|----------------------------|-----------|----------|
| 100-4240-44064 | MOW/601 N TULANE           | PEREZ TREE & LANDSCAPING   | 26-JK-020 | \$120.00 |
| 100-4240-44064 | MOW/421 PRINCETON          | PEREZ TREE & LANDSCAPING   | 26-JK-021 | \$120.00 |
| 100-4240-44064 | MOW/100 BLK WEST COOLIDGE  | PEREZ TREE & LANDSCAPING   | 26-JK-033 | \$100.00 |
| 100-4240-44064 | MOW/531 & 533 S NEW YORK   | PEREZ TREE & LANDSCAPING   | 26-JK-034 | \$100.00 |
| 100-4240-44064 | MOW/618 WARREN AVE         | PEREZ TREE & LANDSCAPING   | 26-JK-035 | \$100.00 |
| 100-4240-44064 | MOW/141 W PANCAKE          | PEREZ TREE & LANDSCAPING   | 26-JK-046 | \$100.00 |
| 100-4240-44064 | MOW/108 W WILSON           | PEREZ TREE & LANDSCAPING   | 26-JK-047 | \$100.00 |
| 100-4240-44064 | MOW/924 N PERSHING         | TRAVIS GRAVES              | 25-JK-010 | \$100.00 |
| 100-4240-44064 | MOW/621 N JORDAN           | TRAVIS GRAVES              | 26*JK-011 | \$100.00 |
| 100-4240-44064 | MOW/520 N NEBRASKA         | TRAVIS GRAVES              | 26-DF-031 | \$100.00 |
| 100-4240-44064 | MOW/1038 N NEBRASKA        | TRAVIS GRAVES              | 26-DF-032 | \$100.00 |
| 100-4240-44064 | MOW/16 W 10TH              | TRAVIS GRAVES              | 26-DF033  | \$100.00 |
| 100-4240-44064 | MOW/816 N GRANT            | TRAVIS GRAVES              | 26-JK-007 | \$100.00 |
| 100-4240-44064 | MOW/824 N GRANT            | TRAVIS GRAVES              | 26-JK-008 | \$100.00 |
| 100-4240-44064 | MOW/1019 N GRANT           | TRAVIS GRAVES              | 26-JK-009 | \$100.00 |
| 100-4240-44064 | MOW/1721 BELLAIRE          | TRAVIS GRAVES              | 26-JK-012 | \$100.00 |
| 100-4240-44064 | MOW/129 W WILSON           | TRAVIS GRAVES              | 26-JK-013 | \$100.00 |
| 100-4240-44064 | MOW/110 W WALNUT           | TRAVIS GRAVES              | 26-JK-014 | \$100.00 |
| 100-4240-44064 | MOW/1210 FAIRVIEW          | TRAVIS GRAVES              | 26-JK-030 | \$100.00 |
| 100-4240-44064 | MOW/1334 CARPENTER         | TRAVIS GRAVES              | 26-JK-031 | \$100.00 |
| 100-4240-44064 | MOW/809 N PENNSYLVANIA     | TRAVIS GRAVES              | 26-JK-032 | \$100.00 |
| 100-4240-45030 | AT&T SUBSCRIBER/ROUTER     | AT&T                       | JULY 2026 | \$64.86  |
| 100-4240-46010 | CERTIFICATES               | SOUTHERN OFFICE SUPPLY INC | 347219    | \$19.99  |
| 100-4240-46026 | ENTERPRISE FUEL            | WEX BANK                   | JUNE 2026 | \$461.33 |
| 100-4240-46111 | NOTICE TO MOW DOOR HANGERS | SOUTHERN OFFICE SUPPLY INC | 346943    | \$200.00 |

Operator: daisy.torres

7/21/2026 2:31:52 PM

Page 12 of 41

Report ID: APLT33D



## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description            | Vendor Name                 | Invoice   | Amount     |
|--------------------------------|------------------------|-----------------------------|-----------|------------|
| 215-4240-44048                 | ENTERPRISE MAINTENANCE | ENTERPRISE FLEET MANAGEMENT | JULY 2026 | \$1,980.75 |
| 215-4240-44048                 | ENTERPRISE MAINTENANCE | ENTERPRISE FLEET MANAGEMENT | JULY 2026 | \$151.80   |
| Subtotal for Department 4240 : |                        |                             |           | \$9,978.73 |

## Department: 4250 - COMMUNICATIONS

|                                |                           |                                    |                 |             |
|--------------------------------|---------------------------|------------------------------------|-----------------|-------------|
| 202-4250-44030                 | SPILLMAN/FLEX MAINTENANCE | MOTOROLA SOLUTIONS                 | 8230577695      | \$26,972.21 |
| 202-4250-44030                 | 3 YEAR KEY FOB TOKENS     | OPTIV SECURITY INC                 | INV-10025921720 | \$141.08    |
| 202-4250-46010                 | CORRECTION TAPE           | SOUTHERN OFFICE SUPPLY INC         | 346864          | \$47.98     |
| 202-4250-46010                 | OFFICE SUPPLIES           | SOUTHERN OFFICE SUPPLY INC         | 347390          | \$138.39    |
| 202-4250-48090                 | (2) 5 GALLON WATER        | SCHEOPNER'S WATER CONDITIONING LLC | 150953          | \$15.50     |
| Subtotal for Department 4250 : |                           |                                    |                 | \$27,315.16 |

## Department: 4290 - TRAFFIC CONTROL MAINT DIV

|                                |                        |                             |                  |            |
|--------------------------------|------------------------|-----------------------------|------------------|------------|
| 100-4290-44030                 | SWIVEL VISE            | SUNFLOWER BANK              | B BEER JUNE 2026 | \$79.99    |
| 100-4290-45030                 | AT&T SUBSCRIBER/ROUTER | AT&T                        | JULY 2026        | \$64.86    |
| 100-4290-46021                 | GAS SERVICE BILLING    | BLACK HILLS CORPORATION     | JULY #2 2026     | \$18.80    |
| 100-4290-46026                 | FUEL-TRAFFIC MAINT     | AEG PETROLEUM, LLC          | 4340/2606101315  | \$150.57   |
| 100-4290-46026                 | ENTERPRISE FUEL        | WEX BANK                    | JUNE 2026        | \$442.65   |
| 100-4290-46071                 | HEX CAP SCREWS         | FASTENAL COMPANY            | KSLIB112753      | \$26.60    |
| 100-4290-46071                 | STREET SIGNS           | VISUAL SIGNS                | 9279             | \$288.00   |
| 100-4290-46088                 | RATCHET WRENCH         | AMAZON CAPITAL SERVICES     | 17VH-MR3T-1HGQ   | \$80.59    |
| 100-4290-46088                 | GEARWENCH              | AMAZON CAPITAL SERVICES     | 1KHW-VR7D-16XQ   | \$51.42    |
| 215-4290-44048                 | ENTERPRISE MAINTENANCE | ENTERPRISE FLEET MANAGEMENT | JULY 2026        | \$1,859.24 |
| 215-4290-44048                 | ENTERPRISE MAINTENANCE | ENTERPRISE FLEET MANAGEMENT | JULY 2026        | \$102.77   |
| Subtotal for Department 4290 : |                        |                             |                  | \$3,165.49 |

## Department: 4300 - STREET/HIGHWAY

Operator: daisy.torres 7/21/2026 2:31:53 PM

Page 13 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description                            | Vendor Name                           | Invoice        | Amount       |
|--------------------------------|----------------------------------------|---------------------------------------|----------------|--------------|
| 100-4300-44031                 | INSECTICIDE                            | JOHN DEERE/BIG R                      | JUNE 2026      | \$21.99      |
| 100-4300-44031                 | PUMP SPRAYER/INSECTICIDE/MURIATIC ACID | JOHN DEERE/BIG R                      | JUNE 2026      | \$98.97      |
| 100-4300-45030                 | AT&T SUBSCRIBER/ROUTER                 | AT&T                                  | JULY 2026      | \$64.86      |
| 100-4300-46087                 | REIMBURSE WORK PANTS                   | VELAZQUEZ, MARIANO                    | 07/08/26       | \$150.00     |
| 100-4300-46090                 | PAPER TOWELS                           | SERVICE JANITORIAL SUPPLY INC         | 340886         | \$92.15      |
| 100-4300-46090                 | CLEANING SUPPLIES                      | SUNFLOWER BANK                        | J CARDENAS JUN | \$205.70     |
| 207-4300-46060                 | 2026 ANNUAL CHIP SEAL PROGRAM          | B & H PAVING INC                      | 2719           | \$285,000.00 |
| 207-4300-46060                 | TOW/HOOK FEE                           | STRICKLAND TOWING & RECOVERY, LL<br>^ | 26-03959       | \$1,950.00   |
| 215-4300-44048                 | ENTERPRISE MAINTENANCE                 | ENTERPRISE FLEET MANAGEMENT           | JULY 2026      | \$4,859.11   |
| 215-4300-44048                 | ENTERPRISE MAINTENANCE                 | ENTERPRISE FLEET MANAGEMENT           | JULY 2026      | \$378.53     |
| Subtotal for Department 4300 : |                                        |                                       |                | \$292,821.31 |

## Department: 4320 - REFUSE

|                |                                  |                             |              |            |
|----------------|----------------------------------|-----------------------------|--------------|------------|
| 215-4320-44048 | ENTERPRISE MAINTENANCE           | ENTERPRISE FLEET MANAGEMENT | JULY 2026    | \$113.73   |
| 215-4320-44048 | ENTERPRISE MAINTENANCE           | ENTERPRISE FLEET MANAGEMENT | JULY 2026    | \$1,605.78 |
| 510-4320-44030 | UNIT #E220 AXLE ATH              | CATLETT AUTOMOTIVE INC      | 751948       | \$232.47   |
| 510-4320-44030 | FITTINGS/EQUALIZER               | JOHN DEERE/BIG R            | JUNE 2026    | \$76.94    |
| 510-4320-44032 | UNITS #E220 #59 #94 TIRE SERVICE | CARRILLO TIRES              | 623          | \$135.00   |
| 510-4320-44032 | UNIT #55 MILWAUKEE TOOL          | CATLETT AUTOMOTIVE INC      | 751771       | \$8.49     |
| 510-4320-44032 | STOCK SUPPLIES                   | KANSASLAND TIRE CO          | 27192        | \$905.87   |
| 510-4320-44032 | UNIT #55 U JOINT                 | KOST TRUCK SUPPLY INC       | 393682       | \$95.68    |
| 510-4320-44032 | MOUNT/DISMOUNT UNIT #59          | M & M TIRE SERVICE          | 172135       | \$51.00    |
| 510-4320-45030 | AT&T SUBSCRIBER/ROUTER           | AT&T                        | JULY 2026    | \$64.86    |
| 510-4320-46021 | GAS SERVICE BILLING              | BLACK HILLS CORPORATION     | JULY #2 2026 | \$40.91    |
| 510-4320-46026 | ENTERPRISE FUEL                  | WEX BANK                    | JUNE 2026    | \$492.92   |

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description                      | Vendor Name      | Invoice   | Amount            |
|--------------------------------|----------------------------------|------------------|-----------|-------------------|
| 510-4320-46090                 | TIE-DOWN STRAPS                  | JOHN DEERE/BIG R | JUNE 2026 | \$47.96           |
| 510-4320-48090                 | MONTHLY CHARGE/SUBSTANCE TESTING | COMPLIANCEONE    | 341162    | \$91.50           |
| Subtotal for Department 4320 : |                                  |                  |           | <b>\$3,963.11</b> |

## Department: 4330 - FLEET MAINTENANCE

|                                |                                          |                                 |               |                   |
|--------------------------------|------------------------------------------|---------------------------------|---------------|-------------------|
| 100-4330-44030                 | PARTS FOR CABLE REPAIR ON WELDER MACHINE | AIRGAS MID SOUTH INC            | 9172909911    | \$12.79           |
| 100-4330-44030                 | TIP CLEANER FOR CUTTING TORCH            | AIRGAS MID SOUTH INC            | 9173041162    | \$20.39           |
| 100-4330-44030                 | OXYGEN FOR CUTTING TORCH                 | AIRGAS MID SOUTH INC            | 9173322716    | \$163.23          |
| 100-4330-46026                 | FUEL-OIL FOR FLEET SHOP                  | AEG PETROLEUM, LLC              | 4300/26061881 | \$123.58          |
| 100-4330-46026                 | FUEL-OIL FOR FLEET DEPT                  | AEG PETROLEUM, LLC              | 4300/26062174 | \$432.46          |
| 100-4330-46026                 | OIL FOR FLEET SHOP                       | BUMPER TO BUMPER AUTO PARTS LIB | 529440        | \$201.39          |
| 100-4330-46026                 | OIL FOR FLEET                            | KEATING TRACTOR & EQUIPMENT INC | 411512        | \$253.98          |
| 100-4330-46026                 | ENTERPRISE FUEL                          | WEX BANK                        | JUNE 2026     | \$2,627.47        |
| 100-4330-46089                 | STOCK ROOM SUPPLIES                      | BUMPER TO BUMPER AUTO PARTS LIB | 529446        | \$262.66          |
| 100-4330-46089                 | SPARK PLUGS FOR STOCK ROOM               | BUMPER TO BUMPER AUTO PARTS LIB | 529479        | \$40.40           |
| 100-4330-46089                 | SILICONE FOR STOCK ROOM                  | CATLETT AUTOMOTIVE INC          | 751890        | \$13.49           |
| 100-4330-46089                 | STUDS FOR STOCK ROOM                     | CATLETT AUTOMOTIVE INC          | 751900        | \$30.52           |
| 100-4330-46089                 | SPARK PLUGS FOR STOCK ROOM               | CATLETT AUTOMOTIVE INC          | 752274        | \$11.12           |
| 100-4330-46089                 | FITTINGS/STOCK                           | JOHN DEERE/BIG R                | JUNE 2026     | \$120.76          |
| 100-4330-46089                 | FITTINGS                                 | JOHN DEERE/BIG R                | JUNE 2026     | \$3.16            |
| Subtotal for Department 4330 : |                                          |                                 |               | <b>\$4,317.40</b> |

## Department: 4340 - ENGINEERING

|                                |                        |      |           |                |
|--------------------------------|------------------------|------|-----------|----------------|
| 100-4340-45030                 | AT&T SUBSCRIBER/ROUTER | AT&T | JULY 2026 | \$64.86        |
| Subtotal for Department 4340 : |                        |      |           | <b>\$64.86</b> |

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                                         | Description                                             | Vendor Name                             | Invoice          | Amount            |
|------------------------------------------------|---------------------------------------------------------|-----------------------------------------|------------------|-------------------|
| <b>Department: 4350 - SEWER ADMINISTRATIVE</b> |                                                         |                                         |                  |                   |
| 215-4350-44048                                 | ENTERPRISE MAINTENANCE                                  | ENTERPRISE FLEET MANAGEMENT             | JULY 2026        | \$46.26           |
| 215-4350-44048                                 | ENTERPRISE MAINTENANCE                                  | ENTERPRISE FLEET MANAGEMENT             | JULY 2026        | \$1,141.43        |
| 520-4350-44043                                 | COPY CHARGES                                            | SOUTHERN OFFICE SUPPLY INC              | 346013           | \$53.23           |
| 520-4350-45020                                 | DEDUCTIBLE: CLAIM #:GWY34358-S JOHNSON<br>16 S CLAY AVE | EMC INSURANCE COMPANIES                 | GWY34358         | \$500.00          |
| 520-4350-45030                                 | AT&T SUBSCRIBER/ROUTER                                  | AT&T                                    | JULY 2026        | \$64.86           |
| 520-4350-45080                                 | MEALS                                                   | SUNFLOWER BANK                          | TRAVEL 4 MAY 202 | \$291.87          |
| 520-4350-45080                                 | LODGING                                                 | SUNFLOWER BANK                          | TRAVEL 4 MAY 202 | \$725.19          |
| 520-4350-46011                                 | JANITORIAL SUPPLIES                                     | SERVICE JANITORIAL SUPPLY INC           | 340576           | \$257.50          |
| 520-4350-46016                                 | RESIDUE/SOLIDS                                          | ADVANCED ANALYTICAL SOLUTIONS L<br>INC  | 40933            | \$138.64          |
| 520-4350-46016                                 | ANALYTICAL CHARGES                                      | PACE ANALYTICAL SERVICES INC            | 2660248558       | \$512.10          |
| 520-4350-46016                                 | ANALYTICAL CHARGES                                      | PACE ANALYTICAL SERVICES INC            | 2660249238       | \$499.70          |
| 520-4350-46016                                 | (5) 5 GALLON WATER                                      | SCHEOPNER'S WATER CONDITIONING<br>INC   | 150732           | \$38.75           |
| 520-4350-46016                                 | LAB SUPPLIES                                            | USA BLUEBOOK                            | INV01080839      | \$216.93          |
| 520-4350-46016                                 | LAB SUPPLIES                                            | USA BLUEBOOK                            | INV01082198      | \$165.85          |
| 520-4350-46026                                 | ENTERPRISE FUEL                                         | WEX BANK                                | JUNE 2026        | \$197.90          |
| 520-4350-46028                                 | SCRIBE PRO PERSONAL SUBSCRIPTION                        | SUNFLOWER BANK                          | J RANDLES JUNE   | \$35.00           |
| 520-4350-46090                                 | FIRST AID KIT SUPPLIES                                  | SUNFLOWER BANK                          | J RANDLES JUNE   | \$74.42           |
| <b>Subtotal for Department 4350 :</b>          |                                                         |                                         |                  | <b>\$4,959.63</b> |
| <b>Department: 4351 - SEWER LINE CLEANING</b>  |                                                         |                                         |                  |                   |
| 215-4351-44048                                 | ENTERPRISE MAINTENANCE                                  | ENTERPRISE FLEET MANAGEMENT             | JULY 2026        | \$81.40           |
| 215-4351-44048                                 | ENTERPRISE MAINTENANCE                                  | ENTERPRISE FLEET MANAGEMENT             | JULY 2026        | \$830.81          |
| 520-4351-44030                                 | FLASHLIGHT/UNIT #30                                     | JOHN DEERE/BIG R                        | JUNE 2026        | \$39.99           |
| 520-4351-44032                                 | UNIT #189-SPARK PLUG                                    | BUMPER TO BUMPER AUTO PARTS LIB<br>FRAN | 529326           | \$29.90           |

Operator: daisy.torres

7/21/2026 2:31:53 PM

Page 16 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description                                | Vendor Name                   | Invoice        | Amount     |
|--------------------------------|--------------------------------------------|-------------------------------|----------------|------------|
| 520-4351-44032                 | UNIT #96 FILTER/RED LIGHT                  | KOST TRUCK SUPPLY INC         | 392219         | \$23.33    |
| 520-4351-44032                 | UNIT #189 ADSP ADSI CARTRIDGE              | KOST TRUCK SUPPLY INC         | 392338         | \$24.84    |
| 520-4351-44038                 | ELECTRICAL OUTLETS/ELECTRICAL JUNCTION BOX | AMAZON CAPITAL SERVICES       | 1WTW-D9CP-14HR | \$885.50   |
| 520-4351-44038                 | SPRAY NOZZLE                               | STANION WHOLESALE ELECTRIC CO | 6125157-00     | \$109.59   |
| 520-4351-44038                 | CREDIT/SPRAY NOZZLE                        | STANION WHOLESALE ELECTRIC CO | 6128341-00     | (\$109.59) |
| 520-4351-46026                 | ENTERPRISE FUEL                            | WEX BANK                      | JUNE 2026      | \$256.05   |
| Subtotal for Department 4351 : |                                            |                               |                | \$2,171.82 |

## Department: 4352 - SEWER PLANT OPERATION

|                                |                                      |                              |                |             |
|--------------------------------|--------------------------------------|------------------------------|----------------|-------------|
| 215-4352-44048                 | ENTERPRISE MAINTENANCE               | ENTERPRISE FLEET MANAGEMENT  | JULY 2026      | \$153.46    |
| 215-4352-44048                 | ENTERPRISE MAINTENANCE               | ENTERPRISE FLEET MANAGEMENT  | JULY 2026      | \$2,808.81  |
| 520-4352-44030                 | TUBE ASSEMBLY REAGENT CONTAINER      | IN-SITU INC                  | SVI003537      | \$270.00    |
| 520-4352-44030                 | PIPE INSULATION                      | JOHN DEERE/BIG R             | JUNE 2026      | \$35.88     |
| 520-4352-44030                 | INSULATING SPRAY FOAM SEALANT        | JOHN DEERE/BIG R             | JUNE 2026      | \$13.98     |
| 520-4352-44030                 | SAFETY GEAR                          | SUNFLOWER BANK               | J RANGLES JUNE | \$110.22    |
| 520-4352-44030                 | TOOLS                                | SUNFLOWER BANK               | J RANGLES JUNE | \$117.96    |
| 520-4352-44032                 | CHAIN/UNIT #159                      | JOHN DEERE/BIG R             | JUNE 2026      | \$13.47     |
| 520-4352-45060                 | LONG SLEEVE TSHIRT/HOODED SWEATSHIRT | BLUE CHIP ATHLETIC           | 211011         | \$217.80    |
| 520-4352-46022                 | ELECTRIC SERVICE BILLING             | SOUTHERN PIONEER ELECTRIC CO | JULY #2 2026   | \$13,166.77 |
| 520-4352-46026                 | GLOVES/DAUNTER/BRIGADIER/RELEASE     | ATCO INTERNATIONAL           | I0659039       | \$767.45    |
| 520-4352-46026                 | ENGINE OIL                           | JOHN DEERE/BIG R             | JUNE 2026      | \$19.95     |
| 520-4352-46026                 | ENTERPRISE FUEL                      | WEX BANK                     | JUNE 2026      | \$67.83     |
| Subtotal for Department 4352 : |                                      |                              |                | \$17,763.58 |

## Department: 4370 - STREET LIGHTING

Operator: daisy.torres

7/21/2026 2:31:53 PM

Page 17 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description                               | Vendor Name                   | Invoice    | Amount     |
|--------------------------------|-------------------------------------------|-------------------------------|------------|------------|
| 100-4370-44030                 | REPLACE STERNBERG HIT ON 600 BLK & KS AVE | STANION WHOLESALE ELECTRIC CO | 6099754-00 | \$5,965.30 |
| Subtotal for Department 4370 : |                                           |                               |            | \$5,965.30 |

## Department: 4500 - RECREATION ADMINISTRATION

|                                |                                                     |                                 |                  |            |
|--------------------------------|-----------------------------------------------------|---------------------------------|------------------|------------|
| 100-4500-44030                 | ROLLING BATTERY CHARGER/EXTENSION CORD/SISAL ROPE   | JOHN DEERE/BIG R                | JUNE 2026        | \$237.97   |
| 100-4500-44031                 | PAINT SUPPLIES                                      | JOHN DEERE/BIG R                | JUNE 2026        | \$12.48    |
| 100-4500-44031                 | MOVE MINI SPLIT FROM POOL TO BASEBALL FIELD         | LEE'S HEATING & AIR LLC         | 2111             | \$1,452.50 |
| 100-4500-44031                 | OFFICE AC REPAIR                                    | LEE'S HEATING & AIR LLC         | 2317             | \$925.00   |
| 100-4500-44031                 | QUARTERLY FIRE SPRINKLER INSPECTION                 | PRYOR AUTOMATIC SPRINKLER SYSTE | 15768            | \$400.00   |
| 100-4500-45040                 | PALM TREE WALL DECALS/POCKET FOLDERS/FORK TYPE KEYS | AMAZON CAPITAL SERVICES         | 11GT-XC1K-1VQL   | \$151.97   |
| 100-4500-45040                 | TRUCKER HATS                                        | BLANKSHIRTS INC                 | RX126116         | \$389.90   |
| 100-4500-46010                 | CASE FOR SAMSUNG GALAXY                             | AMAZON CAPITAL SERVICES         | 1LDT-R6T3-11D7   | \$22.98    |
| 100-4500-46011                 | JANITORIAL SUPPLIES                                 | SERVICE JANITORIAL SUPPLY INC   | 340767           | \$543.36   |
| 100-4500-46011                 | FOAM DISPENSER                                      | SERVICE JANITORIAL SUPPLY INC   | 340785           | \$108.00   |
| 100-4500-46013                 | PALM TREE WALL DECALS/POCKET FOLDERS/FORK TYPE KEYS | AMAZON CAPITAL SERVICES         | 11GT-XC1K-1VQL   | \$13.98    |
| 100-4500-46026                 | FUEL                                                | AEG PETROLEUM, LLC              | 1116/2606101307  | \$493.94   |
| 100-4500-48090                 | HOMEBASE SUBSCRIPTION                               | SUNFLOWER BANK                  | M QUINT JUNE 202 | \$70.00    |
| Subtotal for Department 4500 : |                                                     |                                 |                  | \$4,822.08 |

## Department: 4520 - RECREATION

|                |                                           |               |          |         |
|----------------|-------------------------------------------|---------------|----------|---------|
| 100-4520-30904 | K KOERNER-REFUND 13-16 YO BASEBALL LEAGUE | KRIS KROERNER | 91109    | \$35.00 |
| 100-4520-34901 | REFUND/SUMMER ADVENTURE 2026 - M AGUILAR  | PERLA VALLES  | CV 92017 | \$80.00 |

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger         | Description                                         | Vendor Name             | Invoice        | Amount   |
|----------------|-----------------------------------------------------|-------------------------|----------------|----------|
| 100-4520-45215 | PALM TREE WALL DECALS/POCKET FOLDERS/FORK TYPE KEYS | AMAZON CAPITAL SERVICES | 11GT-XC1K-1VQL | \$195.44 |
| 100-4520-45215 | GRASS WALL DECALS/FLOWER DECALS/SUN WALL DECALS     | AMAZON CAPITAL SERVICES | 1MGF-FKML-K7XF | \$102.19 |
| 100-4520-45215 | REC CONCESSIONS                                     | BEN E KEITH FOODS       | 57371795       | \$544.71 |
| 100-4520-45215 | K STATE-REIMBURSEMENT FOR CLASS                     | K STATE EXTENSION       | 92016          | \$228.08 |
| 100-4520-45215 | WATERSLIDES: SPLASH                                 | LUCENA'S PARTY RENTALS  | 06/26/2026     | \$220.00 |
| 100-4520-45215 | CONCESSIONS                                         | PIZZA HUT               | INV-0020859    | \$135.52 |
| 100-4520-45235 | NITRILE GLOVES/WEED KILLER                          | JOHN DEERE/BIG R        | JUNE 2026      | \$129.96 |
| 100-4520-45237 | JUNE SALES TAX                                      | RETAILERS' SALES TAX    | JUNE 2026      | \$156.15 |
| 100-4520-45241 | JUNE SALES TAX                                      | RETAILERS' SALES TAX    | JUNE 2026      | \$74.36  |
| 100-4520-46210 | REC CONCESSIONS                                     | BEN E KEITH FOODS       | 57371795       | \$429.41 |
| 100-4520-46210 | LOCK                                                | JOHN DEERE/BIG R        | JUNE 2026      | \$7.96   |
| 100-4520-46210 | JUNE SALES TAX                                      | RETAILERS' SALES TAX    | JUNE 2026      | \$40.56  |
| 100-4520-46210 | CONCESSIONS/SOFTBALL                                | TREVIPAY - WALMART      | 618E4551       | \$92.06  |
| 100-4520-46212 | LATE FEES                                           | PEPSI-COLA COMPANY      | 9000000320     | \$21.17  |
| 100-4520-46212 | LATE FEES                                           | PEPSI-COLA COMPANY      | 9000019856     | \$37.24  |
| 100-4520-46212 | LATE FEES                                           | PEPSI-COLA COMPANY      | 9000023840     | \$26.50  |
| 100-4520-46212 | LATE FEES                                           | PEPSI-COLA COMPANY      | 9000027410     | \$16.89  |
| 100-4520-46213 | JUNE SALES TAX                                      | RETAILERS' SALES TAX    | JUNE 2026      | \$15.05  |
| 100-4520-46218 | BASEBALL/SOFTBALL UMPIRE HEADS OR TAILS             | AMAZON CAPITAL SERVICES | 11GT-XC1K-33HW | \$88.19  |
| 100-4520-46218 | WHITE MARBLE HOME PLATE PLAQUE                      | HASTY AWARDS            | 07260940       | \$30.98  |
| 100-4520-46231 | PALM TREE WALL DECALS/POCKET FOLDERS/FORK TYPE KEYS | AMAZON CAPITAL SERVICES | 11GT-XC1K-1VQL | \$717.88 |
| 100-4520-46231 | POLYESTER TSHIRTS                                   | BLANKSHIRTS INC         | RX126091       | \$311.09 |
| 100-4520-46231 | EVENT TOILET/SHORT TERM-ROSEL FIELD                 | J AND J SERVICE         | I3608          | \$215.00 |

Operator: daisy.torres

7/21/2026 2:31:53 PM

Page 19 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger         | Description                  | Vendor Name             | Invoice          | Amount     |
|----------------|------------------------------|-------------------------|------------------|------------|
| 100-4520-46231 | VINYL LETTERS                | SUNFLOWER BANK          | M QUINT JUNE 202 | \$2.04     |
| 100-4520-46240 | TSHIRTS/YOUTH TSHIRTS        | BLANKSHIRTS INC         | RX126108         | \$1,059.66 |
| 100-4520-46242 | SOUNDCLOUD SUBSCRIPTION      | SUNFLOWER BANK          | M QUINT JUNE 202 | \$11.99    |
| 100-4520-46246 | JUNE SALES TAX               | RETAILERS' SALES TAX    | JUNE 2026        | \$0.51     |
| 100-4520-46252 | GOLF PENCILS/GOLF SCORECARDS | AMAZON CAPITAL SERVICES | 19KP-PQGY-MV1C   | \$86.91    |
| 100-4520-46252 | CAST IRON SPRINKLER PUMP     | JOHN DEERE/BIG R        | JUNE 2026        | \$399.99   |
| 100-4520-48090 | JUNE SALES TAX               | RETAILERS' SALES TAX    | JUNE 2026        | \$38.86    |

**Subtotal for Department 4520 : \$5,551.35**

## Department: 4550 - GOLF COURSE

|                |                                  |                               |                |            |
|----------------|----------------------------------|-------------------------------|----------------|------------|
| 100-4550-42501 | MERCH INVENTORY                  | ACUSHNET TITLEIST COMPANY     | 923301153      | \$1,543.61 |
| 100-4550-42501 | MERCH INVENTORY                  | ACUSHNET TITLEIST COMPANY     | 923368108      | \$513.10   |
| 100-4550-42501 | MERCH INVENTORY                  | ACUSHNET TITLEIST COMPANY     | 923445278      | \$538.79   |
| 100-4550-42501 | MERCH INVENTORY                  | ACUSHNET TITLEIST COMPANY     | 923445535      | \$513.07   |
| 100-4550-42501 | MERCH INVENTORY                  | ACUSHNET TITLEIST COMPANY     | 923482535      | \$583.63   |
| 100-4550-42501 | MERCH INVENTORY                  | ACUSHNET TITLEIST COMPANY     | 923494074      | \$527.63   |
| 100-4550-42501 | MERCH INVENTORY                  | ACUSHNET TITLEIST COMPANY     | 923506354      | \$498.96   |
| 100-4550-42501 | MERCH INVENTORY                  | ACUSHNET TITLEIST COMPANY     | 923519117      | \$498.96   |
| 100-4550-42501 | MERCH INVENTORY-GOLF POLO SHIRTS | AMAZON CAPITAL SERVICES       | 1KHW-VR7D-1CHN | \$1,094.20 |
| 100-4550-42501 | MERCH INVENTORY                  | J & M GOLF                    | 0759399-IN     | \$693.05   |
| 100-4550-42501 | GOLF DRIVER                      | PING INC                      | 2026100316228  | \$439.19   |
| 100-4550-42501 | GOLF WOODS                       | TAYLOR MADE GOLF PRODUCTS INC | 39267000       | \$616.86   |
| 100-4550-42501 | GOLF WOODS                       | TAYLOR MADE GOLF PRODUCTS INC | 39267190       | \$197.80   |
| 100-4550-42501 | GOLF PUTTERS                     | TAYLOR MADE GOLF PRODUCTS INC | 39294164       | \$368.75   |
| 100-4550-42501 | GOLF WOODS                       | TAYLOR MADE GOLF PRODUCTS INC | 39294194       | \$925.29   |



## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger         | Description                                          | Vendor Name                     | Invoice        | Amount     |
|----------------|------------------------------------------------------|---------------------------------|----------------|------------|
| 100-4550-42501 | GOLF DRIVER                                          | TAYLOR MADE GOLF PRODUCTS INC   | 39325723       | \$526.45   |
| 100-4550-42501 | GOLF DRIVER                                          | TAYLOR MADE GOLF PRODUCTS INC   | 39325871       | \$335.50   |
| 100-4550-42501 | GOLF WOOD                                            | TAYLOR MADE GOLF PRODUCTS INC   | 39326399       | \$197.80   |
| 100-4550-42502 | GOLF CONCESSIONS                                     | BEN E KEITH FOODS               | 57385117       | \$992.39   |
| 100-4550-42502 | CONCESSIONS/PRO-SHOP                                 | WILLOW TREE GOLF PETTY CASH     | 531027         | \$453.50   |
| 100-4550-42502 | CONCESSIONS INVENTORY-PRO SHOP                       | WILLOW TREE GOLF PETTY CASH     | 6845400        | \$495.90   |
| 100-4550-43080 | GHIN HANDICAP SERVICE-JUNIOR                         | CENTRAL LINKS GOLF              | 110082343      | \$15.00    |
| 100-4550-44024 | PAINTERS MITT/TRIMMER LINE/PADLOCK                   | JOHN DEERE/BIG R                | JUNE 2026      | \$48.44    |
| 100-4550-44024 | PAINT SUPPLIES                                       | SHERWIN WILLIAMS                | 8061-6         | \$338.70   |
| 100-4550-44025 | INFO CARD HOLDER                                     | MASEK GOLF CAR COMPANY          | 31-3465        | \$955.00   |
| 100-4550-44030 | BATTERY & CORE                                       | CATLETT AUTOMOTIVE INC          | 752749         | \$295.29   |
| 100-4550-44030 | KEYWAY/ROSS NUT                                      | KEATING TRACTOR & EQUIPMENT INC | 411547         | \$62.09    |
| 100-4550-44030 | CONNECTOR TERMINAL/FLEX HOSE/FITTING/HYD HOSE        | KEATING TRACTOR & EQUIPMENT INC | 411833         | \$181.43   |
| 100-4550-44030 | TIRE                                                 | M & M TIRE SERVICE              | 172158         | \$147.41   |
| 100-4550-44030 | FUEL FILTER                                          | O'REILLY AUTOMOTIVE STORES INC  | 1453-486137    | \$4.80     |
| 100-4550-44031 | PALM TREE WALL DECALS/POCKET FOLDERS/FORK TYPE KEYS  | AMAZON CAPITAL SERVICES         | 11GT-XC1K-1VQL | \$8.42     |
| 100-4550-45030 | AT&T SUBSCRIBER/ROUTER                               | AT&T                            | JULY 2026      | \$64.86    |
| 100-4550-45060 | TSHIRTS/HOODED SWEATSHIRT                            | BLUE CHIP ATHLETIC              | 211079         | \$616.70   |
| 100-4550-45085 | REIMBURSEMENT-SENIOR OPEN 2ND EVENT OF SERIES PAYOUT | WILLOW TREE GOLF PETTY CASH     | 07/17/2026     | \$1,060.00 |
| 100-4550-46010 | DESKTOP CALCULATOR                                   | SOUTHERN OFFICE SUPPLY INC      | 346918         | \$67.98    |
| 100-4550-46010 | COPY PAPER                                           | SOUTHERN OFFICE SUPPLY INC      | 347226         | \$11.00    |
| 100-4550-46021 | GAS SERVICE BILLING                                  | BLACK HILLS CORPORATION         | JULY #2 2026   | \$8.02     |
| 100-4550-46026 | FUEL-GOLF                                            | AEG PETROLEUM, LLC              | 1114/26055654  | \$1,721.33 |

Operator: daisy.torres

7/21/2026 2:31:53 PM

Page 21 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description                                   | Vendor Name          | Invoice         | Amount      |
|--------------------------------|-----------------------------------------------|----------------------|-----------------|-------------|
| 100-4550-46026                 | FUEL-GOLF                                     | AEG PETROLEUM, LLC   | 1114/26055655   | \$481.85    |
| 100-4550-46026                 | FUEL-GOLF                                     | AEG PETROLEUM, LLC   | 1114/26058398   | \$352.61    |
| 100-4550-46026                 | FUEL-GOLF                                     | AEG PETROLEUM, LLC   | 1114/26058399   | \$1,848.65  |
| 100-4550-46026                 | FUEL-GOLF                                     | AEG PETROLEUM, LLC   | 1114/26060733   | \$1,938.58  |
| 100-4550-46026                 | WAREHOUSE FUEL-GOLF                           | AEG PETROLEUM, LLC   | 1114/26060842   | \$39.00     |
| 100-4550-46026                 | ENGINE OIL                                    | JOHN DEERE/BIG R     | JUNE 2026       | \$132.79    |
| 100-4550-46028                 | MEDIA SIGNAGE SUBSCRIPTION                    | SUNFLOWER BANK       | T LUNCEFORD 202 | \$29.91     |
| 100-4550-46032                 | FITTINGS                                      | JOHN DEERE/BIG R     | JUNE 2026       | \$40.94     |
| 100-4550-46088                 | RECYCLED T-SHIRTS                             | JOHN DEERE/BIG R     | JUNE 2026       | \$9.99      |
| 100-4550-46088                 | LEVER ACTION DRUM PUMP/SPRAYER/NITRILE GLOVES | JOHN DEERE/BIG R     | JUNE 2026       | \$202.97    |
| 100-4550-46110                 | A-FRAME SIGN BOARD                            | SUNFLOWER BANK       | S CARROLL JUNE  | \$255.86    |
| 100-4550-48012                 | JUNE SALES TAX                                | RETAILERS' SALES TAX | JUNE 2026       | \$3,646.77  |
| Subtotal for Department 4550 : |                                               |                      |                 | \$27,140.82 |

## Department: 4560 - PARKS

|                                |                        |                             |           |            |
|--------------------------------|------------------------|-----------------------------|-----------|------------|
| 100-4560-45030                 | AT&T SUBSCRIBER/ROUTER | AT&T                        | JULY 2026 | \$64.86    |
| 100-4560-46088                 | BOX KNIVES             | JOHN DEERE/BIG R            | JUNE 2026 | \$29.97    |
| 215-4560-44048                 | ENTERPRISE MAINTENANCE | ENTERPRISE FLEET MANAGEMENT | JULY 2026 | \$7,154.87 |
| 215-4560-44048                 | ENTERPRISE MAINTENANCE | ENTERPRISE FLEET MANAGEMENT | JULY 2026 | \$503.42   |
| Subtotal for Department 4560 : |                        |                             |           | \$7,753.12 |

## Department: 4570 - PARKS

|                                |                   |                            |        |         |
|--------------------------------|-------------------|----------------------------|--------|---------|
| 100-4570-48090                 | TIME CLOCK RIBBON | SOUTHERN OFFICE SUPPLY INC | 347307 | \$17.99 |
| Subtotal for Department 4570 : |                   |                            |        | \$17.99 |

## Department: 4580 - ARKALON RECREATIONAL AREA

Operator: daisy.torres

7/21/2026 2:31:53 PM

Page 22 of 41

Report ID: APLT33D

Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description            | Vendor Name                 | Invoice          | Amount   |
|--------------------------------|------------------------|-----------------------------|------------------|----------|
| 100-4580-45030                 | CELLULAR/ARKALON       | AT&T MOBILITY               | 287312814717X070 | \$3.74   |
| 100-4580-45030                 | CELLULAR/ARKALON       | AT&T MOBILITY               | 287313663236X070 | \$51.00  |
| 100-4580-46026                 | ENTERPRISE FUEL        | WEX BANK                    | JUNE 2026        | \$163.84 |
| 215-4580-44048                 | ENTERPRISE MAINTENANCE | ENTERPRISE FLEET MANAGEMENT | JULY 2026        | \$6.00   |
| Subtotal for Department 4580 : |                        |                             |                  | \$224.58 |

Department: 4611 - DEPOT BUILDING FACILITY

|                                |                        |                        |       |         |
|--------------------------------|------------------------|------------------------|-------|---------|
| 100-4611-44031                 | QUARTERLY PEST CONTROL | RINE EXTERMINATING INC | 66155 | \$50.00 |
| Subtotal for Department 4611 : |                        |                        |       | \$50.00 |

Department: 4612 - GRIER HOUSE

|                                |                        |                        |       |         |
|--------------------------------|------------------------|------------------------|-------|---------|
| 100-4612-44031                 | QUARTERLY PEST CONTROL | RINE EXTERMINATING INC | 66155 | \$50.00 |
| Subtotal for Department 4612 : |                        |                        |       | \$50.00 |

Department: 4700 - GENERAL

|                                |                           |                                         |            |              |
|--------------------------------|---------------------------|-----------------------------------------|------------|--------------|
| 401-4700-48030-003             | KDHE WATER LOAN PRINCIPAL | KANSAS DEPT OF HEALTH & ENVIRON<br>MENT | 07/10/2026 | \$92,116.71  |
| 401-4700-48031-003             | KDHE WATER LOAN INTEREST  | KANSAS DEPT OF HEALTH & ENVIRON<br>MENT | 07/10/2026 | \$24,758.27  |
| Subtotal for Department 4700 : |                           |                                         |            | \$116,874.98 |

Department: 4920 - CEMETERY

|                                |                        |                             |           |          |
|--------------------------------|------------------------|-----------------------------|-----------|----------|
| 100-4920-45030                 | AT&T SUBSCRIBER/ROUTER | AT&T                        | JULY 2026 | \$64.86  |
| 100-4920-45060                 | EMBROIDERY             | BLUE CHIP ATHLETIC          | 210610    | \$194.80 |
| 100-4920-46026                 | ENTERPRISE FUEL        | WEX BANK                    | JUNE 2026 | \$113.55 |
| 215-4920-44048                 | ENTERPRISE MAINTENANCE | ENTERPRISE FLEET MANAGEMENT | JULY 2026 | \$6.00   |
| Subtotal for Department 4920 : |                        |                             |           | \$379.21 |

Department: 4930 - UTILITY BILLING

|                |                        |      |           |         |
|----------------|------------------------|------|-----------|---------|
| 100-4930-45030 | AT&T SUBSCRIBER/ROUTER | AT&T | JULY 2026 | \$64.86 |
|----------------|------------------------|------|-----------|---------|

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description | Vendor Name                | Invoice | Amount   |
|--------------------------------|-------------|----------------------------|---------|----------|
| 100-4930-46010                 | TONER       | SOUTHERN OFFICE SUPPLY INC | 347411  | \$255.99 |
| Subtotal for Department 4930 : |             |                            |         | \$320.85 |

## Department: 4940 - WATER UTILITY ADMIN

|                                |                                                      |                                |                |            |
|--------------------------------|------------------------------------------------------|--------------------------------|----------------|------------|
| 215-4940-44048                 | ENTERPRISE MAINTENANCE                               | ENTERPRISE FLEET MANAGEMENT    | JULY 2026      | \$199.38   |
| 530-4940-43022                 | TRENCHING & EXCAVATION/CONFINED SPACE-<br>J KREIDLER | KANSAS RURAL WATER ASSOCIATION | 39059          | \$480.00   |
| 530-4940-44030                 | PVC PIPE REAMER KITS                                 | AMAZON CAPITAL SERVICES        | 1YD7-RWMV-14ML | \$258.79   |
| 530-4940-44030                 | FITTINGS                                             | JOHN DEERE/BIG R               | JUNE 2026      | \$11.98    |
| 530-4940-44030                 | GEAR OIL/FUNNELS                                     | SUNFLOWER BANK                 | J ROSALES JUNE | \$73.20    |
| 530-4940-44030                 | PROGRAMMED MAX REMOTES                               | WEATHERCRAFT COMPANIES         | 16140          | \$765.75   |
| 530-4940-44031                 | BIMONTHLY PEST TREATMENT                             | LIBERAL PEST CONTROL LLC       | 2608           | \$1,250.00 |
| 530-4940-45080                 | CONFERENCE REGISTRATIONS                             | SUNFLOWER BANK                 | J ROSALES JUNE | \$700.00   |
| 530-4940-46011                 | TISSUES                                              | FASTENAL COMPANY               | KSLIB112644    | \$52.00    |
| 530-4940-46026                 | ENTERPRISE FUEL                                      | WEX BANK                       | JUNE 2026      | \$251.67   |
| 530-4940-46087                 | SAFETY REIMBURSEMENT-MEN'S SHOES                     | CORONA, GUILLERMO              | 07/01/2026     | \$62.26    |
| 530-4940-48090                 | FIRST AID CABINET SERVICE                            | CINTAS FIRST AID & SAFETY      | 5343421306     | \$155.52   |
| 530-4940-48892                 | IDEATEK WATER TOWER LEASE SHARE                      | LIBERAL COUNTRY CLUB           | JULY 2026      | \$412.00   |
| Subtotal for Department 4940 : |                                                      |                                |                | \$4,672.55 |

## Department: 4941 - WATER UTILITY

|                |                        |                                           |           |            |
|----------------|------------------------|-------------------------------------------|-----------|------------|
| 215-4941-44048 | ENTERPRISE MAINTENANCE | ENTERPRISE FLEET MANAGEMENT               | JULY 2026 | \$119.89   |
| 215-4941-44048 | ENTERPRISE MAINTENANCE | ENTERPRISE FLEET MANAGEMENT               | JULY 2026 | \$2,256.91 |
| 530-4941-43014 | WATER TESTING          | KANSAS DEPT OF HEALTH & ENVIRON<br>HEALTH | 78362     | \$1,836.00 |
| 530-4941-43014 | WATER TESTING          | KANSAS DEPT OF HEALTH & ENVIRON<br>HEALTH | 78535     | \$112.00   |
| 530-4941-44026 | CAMERA ON WATER WELL   | GEARS PLUS                                | 1668      | \$800.00   |
| 530-4941-44026 | CAMERA ON WATER WELL   | GEARS PLUS                                | 1669      | \$800.00   |

Operator: daisy.torres

7/21/2026 2:31:53 PM

Page 24 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger         | Description                                   | Vendor Name                     | Invoice         | Amount      |
|----------------|-----------------------------------------------|---------------------------------|-----------------|-------------|
| 530-4941-44026 | FITTINGS/WELL #63                             | JOHN DEERE/BIG R                | JUNE 2026       | \$98.69     |
| 530-4941-44026 | ADAPTER                                       | KEATING TRACTOR & EQUIPMENT INC | 411881          | \$17.33     |
| 530-4941-44026 | FITTINGS/WELL #63                             | TNT HYDRAULIC INC               | 34632           | \$169.87    |
| 530-4941-44026 | PULL WELL PUMPS                               | WALTERS IRRIGATION              | 5233            | \$3,000.00  |
| 530-4941-44030 | TIRE ASSY                                     | KEATING TRACTOR & EQUIPMENT INC | 411207          | \$174.86    |
| 530-4941-44030 | WIRE TIES                                     | MEAD LUMBER DO IT CENTER        | 13657772        | \$28.77     |
| 530-4941-44031 | BIMONTHLY PEST TREATMENT                      | LIBERAL PEST CONTROL LLC        | 2608            | \$1,250.00  |
| 530-4941-46013 | WATER SAMPLES                                 | UNITED PARCEL SERVICE           | 000066E179286   | \$325.20    |
| 530-4941-46013 | WATER SAMPLES                                 | UNITED PARCEL SERVICE           | 000066E179296   | \$73.83     |
| 530-4941-46021 | GAS SERVICE BILLING                           | BLACK HILLS CORPORATION         | JULY #2 2026    | \$1,302.80  |
| 530-4941-46026 | FUEL-WATER                                    | AEG PETROLEUM, LLC              | 4942/2606101317 | \$109.80    |
| 530-4941-46026 | ENTERPRISE FUEL                               | WEX BANK                        | JUNE 2026       | \$1,222.44  |
| 530-4941-46028 | MONITORING/AUTOMATION SOFTWARE<br>ANNUAL FEES | CORE & MAIN LP                  | Z264111         | \$30,179.00 |
| 530-4941-47041 | HUSTLER MOWER                                 | KEATING TRACTOR & EQUIPMENT INC | 29472           | \$27,000.00 |

Subtotal for Department 4941 :

\$70,877.39

## Department: 4942 - WATER DISTRIBUTION

|                |                                    |                                |              |            |
|----------------|------------------------------------|--------------------------------|--------------|------------|
| 215-4942-44048 | ENTERPRISE MAINTENANCE             | ENTERPRISE FLEET MANAGEMENT    | JULY 2026    | \$9,967.08 |
| 215-4942-44048 | ENTERPRISE MAINTENANCE             | ENTERPRISE FLEET MANAGEMENT    | JULY 2026    | \$1,113.02 |
| 530-4942-44011 | REGULAR LOCATE FEE-137             | KANSAS ONE-CALL SYSTEM INC     | 6060360      | \$182.21   |
| 530-4942-44030 | GARDEN HOSE/SCHACKLE               | JOHN DEERE/BIG R               | JUNE 2026    | \$26.98    |
| 530-4942-44030 | SAFETY BLADES                      | SCHULTE SUPPLY INC             | S1245871.001 | \$946.35   |
| 530-4942-44030 | SAFETY BLADE                       | SCHULTE SUPPLY INC             | S1245871.002 | \$315.45   |
| 530-4942-44032 | FUEL PUMP HANGER ASSEMBLY/UNIT #29 | O'REILLY AUTOMOTIVE STORES INC | 1453-483396  | \$154.00   |
| 530-4942-44032 | U-JOINT/UNIT #29                   | O'REILLY AUTOMOTIVE STORES INC | 1453-483504  | \$13.75    |

Operator: daisy.torres

7/21/2026 2:31:53 PM

Page 25 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description                             | Vendor Name                    | Invoice        | Amount      |
|--------------------------------|-----------------------------------------|--------------------------------|----------------|-------------|
| 530-4942-44032                 | FUEL PUMP ASSEMBLY                      | O'REILLY AUTOMOTIVE STORES INC | 1453-483647    | \$145.00    |
| 530-4942-44032                 | CREDIT/RETURN FUEL PUMP HANGER ASSEMBLY | O'REILLY AUTOMOTIVE STORES INC | 1453-483648    | (\$154.00)  |
| 530-4942-44032                 | SAW                                     | UNITED RENTALS INC             | 263638056-001  | \$1,350.00  |
| 530-4942-44036                 | PARTS TO REPAIR/MAINTAIN WATER LINES    | CORE & MAIN LP                 | Z200761        | \$5,205.60  |
| 530-4942-44036                 | PE TUBE BLUE                            | CORE & MAIN LP                 | Z242525        | \$159.00    |
| 530-4942-44036                 | PARTS TO REPAIR/MAINTAIN WATER LINES    | CORE & MAIN LP                 | Z243089        | \$7,751.03  |
| 530-4942-44036                 | BRASS COUPLING                          | CORE & MAIN LP                 | Z274534        | \$1,064.72  |
| 530-4942-44036                 | PARTS FOR WATER LINE REPAIR             | CORE & MAIN LP                 | Z295682        | \$2,688.06  |
| 530-4942-44036                 | SCREWS/CUT OFF HOLDER                   | FASTENAL COMPANY               | KSLIB112640    | \$258.51    |
| 530-4942-44036                 | BUSHING SLIP/PVC TEE SLIP/PVC TEE SLIP  | HAVOC SUPPLY                   | 2-16735        | \$10.06     |
| 530-4942-44036                 | PVC FEMALE ADAPTER SLIP                 | HAVOC SUPPLY                   | 4-16819        | \$31.68     |
| 530-4942-44036                 | FITTINGS                                | JOHN DEERE/BIG R               | JUNE 2026      | \$18.15     |
| 530-4942-44036                 | VALVE/POLY PIPE                         | MUNICIPAL SUPPLY INC           | 0980241-IN     | \$84.00     |
| 530-4942-44036                 | COPPER TUBES/STOCK                      | MUNICIPAL SUPPLY INC           | 0980242-IN     | \$2,900.00  |
| 530-4942-44036                 | FITTINGS                                | PREMIER WATERWORKS, INC.       | 2024309        | \$1,549.60  |
| 530-4942-44036                 | COPPER ROLL/STOCK                       | SCHULTE SUPPLY INC             | S1245876.001   | \$4,254.12  |
| 530-4942-44036                 | BACKPACKS FOR LOCATOR                   | SUNFLOWER BANK                 | J ROSALES JUNE | \$64.92     |
| 530-4942-46026                 | ENTERPRISE FUEL                         | WEX BANK                       | JUNE 2026      | \$2,389.45  |
| 530-4942-46631                 | PVC FEMALE ADAPTER/CARBIDE/BUSHING      | HAVOC SUPPLY                   | 2-17010        | \$146.85    |
| 530-4942-46631                 | PVC UNION/PVC CEMENT PINT/PVC PIPE NIP  | HAVOC SUPPLY                   | 4-17077        | \$80.42     |
| 530-4942-46631                 | FLEX TAPE                               | JOHN DEERE/BIG R               | JUNE 2026      | \$15.99     |
| Subtotal for Department 4942 : |                                         |                                |                | \$42,732.00 |

## Department: 4943 - WATER NON OPERATIONAL

|                |                |                      |           |            |
|----------------|----------------|----------------------|-----------|------------|
| 530-4943-48012 | JUNE SALES TAX | RETAILERS' SALES TAX | JUNE 2026 | \$7,002.41 |
|----------------|----------------|----------------------|-----------|------------|

Operator: daisy.torres

7/21/2026 2:31:53 PM

Page 26 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger | Description | Vendor Name | Invoice | Amount |
|--------|-------------|-------------|---------|--------|
|--------|-------------|-------------|---------|--------|

**Subtotal for Department 4943 : \$7,002.41**

**Department: 4950 - AIRPORT UTILITY**

|                    |                                                          |                               |                |             |
|--------------------|----------------------------------------------------------|-------------------------------|----------------|-------------|
| 215-4950-44048     | ENTERPRISE MAINTENANCE                                   | ENTERPRISE FLEET MANAGEMENT   | JULY 2026      | \$1,661.62  |
| 215-4950-44048     | ENTERPRISE MAINTENANCE                                   | ENTERPRISE FLEET MANAGEMENT   | JULY 2026      | \$99.40     |
| 501-4950-44031     | RUN CAPACITORS/JUMPER WIRE                               | HAVOC SUPPLY                  | 24944          | \$77.78     |
| 501-4950-44031     | PEST CONTROL                                             | PLUNKETT'S PEST CONTROL       | 10626235       | \$72.22     |
| 501-4950-44034     | EMIX OPTIC ASSEMBLY                                      | ADB SAFEGATE AMERICAS LLC     | 90111102       | \$792.12    |
| 501-4950-44034     | LEGEND PANEL-REFLECTIVE & BLACK                          | ADB SAFEGATE AMERICAS LLC     | 90111430       | \$1,295.94  |
| 501-4950-44034     | HEARING PROTECTION SIGNS                                 | SUNFLOWER BANK                | B FORNWALT JUN | \$117.92    |
| 501-4950-45030     | AT&T SUBSCRIBER/ROUTER                                   | AT&T                          | JULY 2026      | \$64.86     |
| 501-4950-46011     | JANITORIAL SUPPLIES                                      | SERVICE JANITORIAL SUPPLY INC | 340730         | \$350.35    |
| 501-4950-46026     | ENTERPRISE FUEL                                          | WEX BANK                      | JUNE 2026      | \$519.28    |
| 501-4950-46028     | ADOBE SUBSCRIPTION                                       | SUNFLOWER BANK                | B FORNWALT JUN | \$52.42     |
| 503-4950-43034-100 | PROFESSIONAL SERVICES 06/29/24-09/29/25<br>09/29/2026    | LOCHNER                       | CO0119923-C011 | \$16,347.71 |
| 503-4950-43034-100 | PROFESSIONAL SERVICES 05/23/26-06/26/26<br>FINAL INVOICE | LOCHNER                       | 000021408-8    | \$21,804.00 |

**Subtotal for Department 4950 : \$43,255.62**

**Department: 4951 - AIRPORT IMPROVEMENTS**

|                    |                                                     |                           |            |              |
|--------------------|-----------------------------------------------------|---------------------------|------------|--------------|
| 503-4951-43034-100 | INDEPENDENT FEE ESTIMATE-AIRPORT<br>PARKING LOT EXP | ROOD & ASSOCIATES         | LBL-007    | \$3,600.00   |
| 503-4951-44034-100 | CONSTRUCTION SERVICES-ESTIMATE 4                    | KOSS CONSTRUCTION COMPANY | 19923 TO02 | \$577,019.44 |

**Subtotal for Department 4951 : \$580,619.44**

**Department: 4953 - AIR MUSEUM**

|                |                                                 |                         |                |          |
|----------------|-------------------------------------------------|-------------------------|----------------|----------|
| 504-4953-44030 | LATEX GLOVES/BATTERY FAN/BATTERY<br>REPLACEMENT | AMAZON CAPITAL SERVICES | 1RCT-13X9-RWM9 | \$248.98 |
|----------------|-------------------------------------------------|-------------------------|----------------|----------|

Operator: daisy.torres

7/21/2026 2:31:53 PM

Page 27 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger         | Description                                     | Vendor Name                       | Invoice          | Amount     |
|----------------|-------------------------------------------------|-----------------------------------|------------------|------------|
| 504-4953-44030 | HEAVY DUTY TRAILER                              | SUNFLOWER BANK                    | R IMELL JUNE 202 | \$64.99    |
| 504-4953-44030 | UTILITY CART/DOLLIES                            | ULINE                             | 209727232        | \$670.00   |
| 504-4953-44035 | LABOR-UNIT FROZEN/LOW<br>CHARGE/REGFRIGERANT    | LYNN'S TOTAL COMFORT              | 29720            | \$1,080.00 |
| 504-4953-44035 | AIR MUSEUM CLEANING                             | SPARKLE JANITORIAL SERVICES       | 2852             | \$360.00   |
| 504-4953-44035 | RECEPTACLES/BULBS                               | STANION WHOLESALE ELECTRIC CO     | 6134800-00       | \$89.92    |
| 504-4953-44035 | SIMPLISAFE ALARM SYSTEM                         | SUNFLOWER BANK                    | R IMELL JUNE 202 | \$34.99    |
| 504-4953-45030 | AT&T SUBSCRIBER/ROUTER                          | AT&T                              | JULY 2026        | \$64.86    |
| 504-4953-45040 | SPRING SPORTS PREVIEW: SPORTS PACKAGE           | HIGH PLAINS DAILY LEADER AND TIME | 125927           | \$255.00   |
| 504-4953-45040 | WELCOME TO LIBERAL                              | HIGH PLAINS DAILY LEADER AND TIME | 126649           | \$675.00   |
| 504-4953-45080 | MEAL                                            | SUNFLOWER BANK                    | R IMELL JUNE 202 | \$20.09    |
| 504-4953-46010 | LATEX GLOVES/BATTERY FAN/BATTERY<br>REPLACEMENT | AMAZON CAPITAL SERVICES           | 1RCT-13X9-RWM9   | \$12.43    |
| 504-4953-46010 | PVC COVERS                                      | SOUTHERN OFFICE SUPPLY INC        | 347099           | \$91.98    |
| 504-4953-46010 | TONER                                           | SOUTHERN OFFICE SUPPLY INC        | 347277           | \$103.99   |
| 504-4953-46010 | OFFICE SUPPLIES                                 | SUNFLOWER BANK                    | R IMELL JUNE 202 | \$94.76    |
| 504-4953-46010 | OFFICE SUPPLIES                                 | SUNFLOWER BANK                    | R IMELL JUNE 202 | \$66.71    |
| 504-4953-46010 | OFFICE SUPPLIES                                 | SUNFLOWER BANK                    | R IMELL JUNE 202 | \$7.68     |
| 504-4953-46011 | PAPER TOWELS                                    | SERVICE JANITORIAL SUPPLY INC     | 340719           | \$184.30   |
| 504-4953-46013 | LATEX GLOVES/BATTERY FAN/BATTERY<br>REPLACEMENT | AMAZON CAPITAL SERVICES           | 1RCT-13X9-RWM9   | \$6.99     |
| 504-4953-46013 | POSTAGE                                         | SUNFLOWER BANK                    | R IMELL JUNE 202 | \$11.90    |
| 504-4953-46610 | GIFT SHOP RESALE ITEMS                          | BORN AVIATION PRODUCTS INC        | 0005154-IN       | \$863.10   |
| 504-4953-46610 | HANHELD AIRPLANE FANS                           | BORN AVIATION PRODUCTS INC        | 0005374-IN       | \$203.78   |
| 504-4953-46610 | GIFT SHOP RESALE ITEMS                          | WOWTOYZ                           | 100103           | \$615.32   |
| 504-4953-48012 | JUNE SALES TAX                                  | RETAILERS' SALES TAX              | JUNE 2026        | \$401.73   |

Operator: daisy.torres

7/21/2026 2:31:53 PM

Page 28 of 41

Report ID: APLT33D



## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description                               | Vendor Name                | Invoice          | Amount            |
|--------------------------------|-------------------------------------------|----------------------------|------------------|-------------------|
| 504-4953-48084                 | AMELIA EARHEART LEGO                      | AMAZON CAPITAL SERVICES    | 16P1-XYPP-334F   | \$54.00           |
| 504-4953-48084                 | RUBBERIZED WATERPROOF TAPE                | AMAZON CAPITAL SERVICES    | 1DWL-979J-Q7R7   | \$275.50          |
| 504-4953-48084                 | WIRE SHELF LINERS                         | AMAZON CAPITAL SERVICES    | 1JYX-QTX6-HPNN   | \$422.90          |
| 504-4953-48084                 | BEDSHEETS/CABLE TIES                      | SUNFLOWER BANK             | R IMELL JUNE 202 | \$29.68           |
| 504-4953-48084                 | ZIPLOC BAGS                               | SUNFLOWER BANK             | R IMELL JUNE 202 | \$6.48            |
| 504-4953-48090                 | PRINT JOB/MOUNTED POSTER                  | SOUTHERN OFFICE SUPPLY INC | 346904           | \$105.00          |
| 504-4953-48090                 | STANDING SIGN HOLDER/PLASTIC SIGN INSERTS | ULINE                      | 209727232        | \$1,177.29        |
| Subtotal for Department 4953 : |                                           |                            |                  | <b>\$8,299.35</b> |

## Department: 4970 - CONVENTION/TOURISM

|                |                                                   |                               |              |            |
|----------------|---------------------------------------------------|-------------------------------|--------------|------------|
| 206-4970-44031 | LED BULBS                                         | STANION WHOLESALE ELECTRIC CO | 6132944-00   | \$16.92    |
| 206-4970-44032 | OIL SERVICE/MULTI POINT INSPECTION                | CHRYSLER CORNER INC           | 117367       | \$117.89   |
| 206-4970-44047 | BILLBOARD RENT-GUYMON & BALKO OK                  | LINDMARK BILLBOARDS           | INV154921    | \$368.00   |
| 206-4970-44047 | OUTDOOR DISPLAY-PRATT KS                          | LUMINEO SIGNS                 | PS-INV129149 | \$275.00   |
| 206-4970-44047 | OUTDOOR DISPLAY-GREAT BEND KS                     | LUMINEO SIGNS                 | PS-INV129150 | \$230.00   |
| 206-4970-44047 | OUTDOOR DISPLAY-GARDEN CITY KS                    | LUMINEO SIGNS                 | PS-INV129151 | \$375.00   |
| 206-4970-44047 | OUTDOOR DISPLAY-LIBERAL KS                        | LUMINEO SIGNS                 | PS-INV129152 | \$350.00   |
| 206-4970-45030 | AT&T SUBSCRIBER/ROUTER                            | AT&T                          | JULY 2026    | \$64.86    |
| 206-4970-45040 | BOLD LISTING                                      | ALTIPLANO PUBLISHING LLC      | 5617         | \$200.00   |
| 206-4970-45040 | ADVERTISEMENT-LIBERAL CONVENTION & VISITOR CENTER | KANSAS AG-NEWS                | 11332        | \$425.00   |
| 206-4970-45040 | SOCIAL MEDIA CAMPAIGN                             | KSN                           | 5247954-2    | \$1,000.00 |
| 206-4970-45040 | ADS ON KSN IN JUNE                                | KSN                           | A5246358-2   | \$940.00   |
| 206-4970-45040 | ADS ON KSNC IN JUNE                               | KSN                           | C5248074-2   | \$520.00   |
| 206-4970-45040 | ADS ON TELEMUNDO IN JUNE                          | KSN                           | E5248662-2   | \$390.00   |

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description                                   | Vendor Name                       | Invoice          | Amount     |
|--------------------------------|-----------------------------------------------|-----------------------------------|------------------|------------|
| 206-4970-45040                 | KLDG-FM/KSCB-AM & FM - SPONSORSHIP/STAYCATION | SEWARD COUNTY BROADCASTING CO INC | 3551-00003-0000  | \$745.00   |
| 206-4970-45080                 | CREDIT/LODGING                                | SUNFLOWER BANK                    | S FULLER JUNE 20 | (\$29.91)  |
| 206-4970-45080                 | LODGING                                       | SUNFLOWER BANK                    | S FULLER JUNE 20 | \$226.11   |
| 206-4970-46028                 | DOMAIN RENEWAL                                | SUNFLOWER BANK                    | S FULLER JUNE 20 | \$42.19    |
| 206-4970-46090                 | PUMICE STICKS/FACIAL TISSUE/PAPER TOWELS      | SUNFLOWER BANK                    | S FULLER JUNE 20 | \$25.46    |
| 206-4970-46273                 | FUNERAL PLANT                                 | SUNFLOWER BANK                    | S FULLER JUNE 20 | \$87.41    |
| 206-4970-48012                 | JUNE SALES TAX                                | RETAILERS' SALES TAX              | JUNE 2026        | \$393.88   |
| 206-4970-49771                 | GIFT SHOP RESALE ITEMS                        | SUNFLOWER BANK                    | S FULLER JUNE 20 | \$170.09   |
| Subtotal for Department 4970 : |                                               |                                   |                  | \$6,932.90 |

## Department: 5050 - CONSTRUCTION IMPROVEMENTS

|                                |                                                         |                                      |            |              |
|--------------------------------|---------------------------------------------------------|--------------------------------------|------------|--------------|
| 301-5050-43013-500             | ENGINEERING SVC/WATINF2                                 | EARLES ENGINEERING & INSPECTION INC  | 18699      | \$17,545.00  |
| 301-5050-43013-700             | THIRTEENTH PAYMENT FOR ARCHITECTURE DESIGN-BUS FACILITY | TESSERE, INC                         | 0133605    | \$3,333.00   |
| 301-5050-43013-700             | ENGINEERING SVC/CEMETERY                                | EARLES ENGINEERING & INSPECTION INC  | 18700      | \$4,485.00   |
| 301-5050-43013-700             | PROFESSIONAL SERVICES - RCE OVERPASS PLANNING           | PROFESSIONAL ENGINEERING CONSULTANTS | 250137-000 | \$14,000.00  |
| 301-5050-44050-500             | PAY VOUCHER #15/WATINF2                                 | MIDDLECREEK CORPORATION              | 07/10/2026 | \$203,622.83 |
| 301-5050-44050-700             | PAY VOUCHER NO. 7                                       | SEATON CONSTRUCTION GROUP            | 07/02/26   | \$229,477.13 |
| 301-5050-47090-700             | 28X20 SHADE STRUCTURE-MCCRAY DOG PARK                   | ALL INCLUSIVE REC, LLC               | 3217       | \$13,512.02  |
| Subtotal for Department 5050 : |                                                         |                                      |            | \$485,974.98 |

## Department: 6010 - GENERAL OPERATIONS

|                |            |                  |           |         |
|----------------|------------|------------------|-----------|---------|
| 260-6010-44030 | DRILL BITS | JOHN DEERE/BIG R | JUNE 2026 | \$26.97 |
| 260-6010-44030 | BLADES     | JOHN DEERE/BIG R | JUNE 2026 | \$20.98 |
| 260-6010-44030 | FITTINGS   | JOHN DEERE/BIG R | JUNE 2026 | \$6.99  |

Operator: daisy.torres 7/21/2026 2:31:53 PM

Page 30 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger         | Description                                     | Vendor Name                     | Invoice         | Amount       |
|----------------|-------------------------------------------------|---------------------------------|-----------------|--------------|
| 260-6010-44030 | FITTINGS                                        | JOHN DEERE/BIG R                | JUNE 2026       | \$11.98      |
| 260-6010-44030 | PAINT SUPPLIES                                  | JOHN DEERE/BIG R                | JUNE 2026       | \$96.88      |
| 260-6010-44030 | RIDING MOWER FILTER SERVICE                     | KEATING TRACTOR & EQUIPMENT INC | 411133          | \$74.84      |
| 260-6010-44030 | UNIT #184 O RING/ADAPTER FITTING                | KEATING TRACTOR & EQUIPMENT INC | 411371          | \$32.91      |
| 260-6010-44030 | UNIT #2 EXHAUST GASKET/ BOLT                    | KEATING TRACTOR & EQUIPMENT INC | 411380          | \$60.88      |
| 260-6010-44030 | MOWER #2 OIL DRAIN/SWITCH PARTS FOR OIL SERVICE | KEATING TRACTOR & EQUIPMENT INC | 411630          | \$80.26      |
| 260-6010-44030 | TRACTOR #184 HYD PUMP FOR LEAK REPAIR           | KEATING TRACTOR & EQUIPMENT INC | 411664          | \$730.32     |
| 260-6010-44030 | LUMBER/STRAPS                                   | MEAD LUMBER DO IT CENTER        | 13684223        | \$304.36     |
| 260-6010-44030 | DRILL BITS                                      | MEAD LUMBER DO IT CENTER        | 13705083        | \$46.04      |
| 260-6010-44030 | HAMMER SLEDGE                                   | MEAD LUMBER DO IT CENTER        | 13709514        | \$39.99      |
| 260-6010-44032 | UNIT #149 BATTERY REPLACEMENT                   | BUMPER TO BUMPER AUTO PARTS LIB | 529591          | \$157.90     |
| 260-6010-44032 | CR- UNIT #149 CORE FOR BATTERY REPLACEMENT      | BUMPER TO BUMPER AUTO PARTS LIB | 529604          | (\$19.00)    |
| 260-6010-44032 | FITTINGS                                        | JOHN DEERE/BIG R                | JUNE 2026       | \$30.98      |
| 260-6010-44032 | SWEEPER #78 BELT REPLACEMENT                    | LIBERAL KENWORTH                | 03P271983       | \$188.62     |
| 260-6010-44032 | HOSES                                           | RED EQUIPMENT LLC               | P02987          | \$404.39     |
| 260-6010-44032 | SOLENOID VALVES                                 | RED EQUIPMENT LLC               | P03007          | \$374.91     |
| 260-6010-44032 | TRANSMISSION FILTER                             | TRUCK CENTER COMPANIES          | XA102069770:01  | \$12.45      |
| 260-6010-44032 | BELT                                            | TRUCK CENTER COMPANIES          | XA102069847:01  | \$51.89      |
| 260-6010-44062 | 2026 ANNUAL CHIP SEAL PROGRAM                   | B & H PAVING INC                | 2719            | \$449,902.70 |
| 260-6010-44062 | LIME FOR STREET REPAIR                          | MEAD LUMBER DO IT CENTER        | 13714426        | \$52.94      |
| 260-6010-44062 | COLD PATCH/JOINT SEALER                         | TEAM LABORATORY CHEMICAL LLC    | INV0052337      | \$5,012.00   |
| 260-6010-44062 | CONCRETE BLADES                                 | UNITED RENTALS INC              | 264207393-001   | \$413.01     |
| 260-6010-44062 | CONCRETE BLADE                                  | UNITED RENTALS INC              | 264472229-001   | \$392.00     |
| 260-6010-46026 | CARD PROCESSING FUEL-STREET DEPT                | AEG PETROLEUM, LLC              | 4300/2606101313 | \$4,367.98   |

Operator: daisy.torres

7/21/2026 2:31:53 PM

Page 31 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description              | Vendor Name        | Invoice       | Amount       |
|--------------------------------|--------------------------|--------------------|---------------|--------------|
| 260-6010-46026                 | FUEL-DEF FOR STREET DEPT | AEG PETROLEUM, LLC | 4300/26061347 | \$169.40     |
| Subtotal for Department 6010 : |                          |                    |               | \$463,045.57 |

## Department: 6012 - OTHER IMPROVEMENTS

|                                |                                                 |                          |           |            |
|--------------------------------|-------------------------------------------------|--------------------------|-----------|------------|
| 260-6012-48838                 | BATTERIES                                       | JOHN DEERE/BIG R         | JUNE 2026 | \$599.98   |
| 260-6012-48838                 | CONCRETE FOR SIDEWALK REPAIR-N BLUE BONNET PARK | LIBERAL REDI-MIX, LLC    | 2923      | \$1,313.00 |
| 260-6012-48838                 | CONCRETE FOR SIDEWALK REPAIR-BLUE BONNET PARK   | LIBERAL REDI-MIX, LLC    | 2940      | \$1,358.50 |
| 260-6012-48838                 | SIDEWALK REPAIR-8TH & KS                        | LIBERAL REDI-MIX, LLC    | 2965      | \$1,400.00 |
| 260-6012-48838                 | CEMENT MIX                                      | MEAD LUMBER DO IT CENTER | 13649628  | \$95.29    |
| 260-6012-48838                 | CONCRETE BOND                                   | MEAD LUMBER DO IT CENTER | 13682828  | \$22.99    |
| 260-6012-48838                 | THIN-SET MORTAR                                 | MEAD LUMBER DO IT CENTER | 13682970  | \$29.99    |
| 260-6012-48838                 | TILE ADHESIVE                                   | MEAD LUMBER DO IT CENTER | 13683537  | \$33.98    |
| Subtotal for Department 6012 : |                                                 |                          |           | \$4,853.73 |

## Department: 6020 - ECONOMIC DEVELOPMENT

|                                |                                       |                                 |                 |             |
|--------------------------------|---------------------------------------|---------------------------------|-----------------|-------------|
| 261-6020-43022                 | 2026 LEAGUE ANNUAL CONFERENCE-K YOUNG | LEAGUE OF KANSAS MUNICIPALITIES | 200017895       | \$250.00    |
| 261-6020-43080                 | FY JULY 2026-JUNE2027 MEMBERSHIP DUES | ECONOMIC LIFELINES              | 1649            | \$1,000.00  |
| 261-6020-44091                 | PARKING LOT LEASE IN DOWNTOWN AREA    | WHARTON'S LIMITED LLC           | JULY 2026       | \$833.00    |
| 261-6020-45030                 | AT&T SUBSCRIBER/ROUTER                | AT&T                            | JULY 2026       | \$64.86     |
| 261-6020-45045                 | PARK BANNER SIGNS                     | SUNFLOWER BANK                  | K YOUNG JUNE 20 | \$293.72    |
| 261-6020-45090                 | PROFESSIONAL FEES-CONSULTING          | ARKSTAR GROUP LLC               | 1957            | \$5,000.00  |
| 261-6020-45090                 | PROFESSIONAL FEES                     | WATKINS PUBLIC STRATEGIES       | 1459            | \$6,500.00  |
| Subtotal for Department 6020 : |                                       |                                 |                 | \$13,941.58 |

## Department: 6021 - PUBLIC TRANSPORTATION

|                |                |                             |            |          |
|----------------|----------------|-----------------------------|------------|----------|
| 261-6021-43030 | DOT PHYSICAL-3 | LIBERAL FAMILY CHIROPRACTIC | 06/24/2026 | \$240.00 |
|----------------|----------------|-----------------------------|------------|----------|

Operator: daisy.torres

7/21/2026 2:31:53 PM

Page 32 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description                                                         | Vendor Name                       | Invoice         | Amount            |
|--------------------------------|---------------------------------------------------------------------|-----------------------------------|-----------------|-------------------|
| 261-6021-43080                 | 2026 SWKCTC DUES                                                    | SOUTHWEST KANSAS COORDINATED      | 06/29/26        | \$25.00           |
| 261-6021-44032                 | FUEL-BUS                                                            | AEG PETROLEUM, LLC                | 4610/2606101316 | \$6,037.98        |
| 261-6021-44032                 | UNIT #220 REPLACE SCREW ON POLE/INSTALL EMERGENCY EXIT SIGN         | CHANCE'S SERVICE CENTER           | 0065093         | \$83.34           |
| 261-6021-44032                 | UNIT #218 CLEAN OUT AC CONDENSOR TEST                               | CHANCE'S SERVICE CENTER           | 0065143         | \$69.58           |
| 261-6021-44032                 | UNIT #202 REPLACE LEFT HIGH BEAM BULB                               | CHANCE'S SERVICE CENTER           | 0065163         | \$100.50          |
| 261-6021-44032                 | UNIT #221 MULTI POINT INSPECTION/OIL SERVICE                        | FOSS MOTOR CO INC                 | 6020234         | \$152.61          |
| 261-6021-44032                 | UNIT #266 MULTI POINT INSPECTION/OIL SERVICE/AIR FILTER REPLACEMENT | FOSS MOTOR CO INC                 | 6020299         | \$189.33          |
| 261-6021-44032                 | FLAT REPAIR/UNIT #267                                               | M & M TIRE SERVICE                | 172111          | \$21.00           |
| 261-6021-44032                 | MAINTENANCE & TECH SUPPORT/JULY 2026 - ALL UNITS                    | SAFETY VISION                     | INV33248        | \$783.33          |
| 261-6021-45030                 | AT&T SUBSCRIBER/ROUTER                                              | AT&T                              | JULY 2026       | \$64.86           |
| 261-6021-45040                 | CITY BUS PACKAGE 2026                                               | HIGH PLAINS DAILY LEADER AND TIME | 126602          | \$180.00          |
| 261-6021-46010                 | TONER                                                               | SOUTHERN OFFICE SUPPLY INC        | 346972          | \$160.50          |
| Subtotal for Department 6021 : |                                                                     |                                   |                 | <b>\$8,108.03</b> |

## Department: 6030 - CRIME/DRUG PREVENTION

|                |                                                         |                     |                  |          |
|----------------|---------------------------------------------------------|---------------------|------------------|----------|
| 262-6030-43022 | DEATH INVESTIGATION TRAINING COURSE TUITION FEE-J OLSON | INSIDE THE TAPE LLC | 05/15/2026       | \$395.00 |
| 262-6030-43022 | MEAL                                                    | SUNFLOWER BANK      | C PINKSTON JUNE  | \$22.27  |
| 262-6030-43022 | LODGING                                                 | SUNFLOWER BANK      | C PINKSTON JUNE  | \$153.60 |
| 262-6030-43022 | ONLINE TRAINING                                         | SUNFLOWER BANK      | C PINKSTON JUNE  | \$48.00  |
| 262-6030-43022 | MEALS                                                   | SUNFLOWER BANK      | C PINKSTON JUNE  | \$26.16  |
| 262-6030-43022 | MEAL/TRAINING                                           | SUNFLOWER BANK      | TRAVEL 2 JUNE 20 | \$22.88  |
| 262-6030-43022 | INSTRUCTOR DEVELOPMENT COURSE                           | SUNFLOWER BANK      | TRAVEL 2 JUNE 20 | \$464.99 |
| 262-6030-43022 | FUEL                                                    | SUNFLOWER BANK      | TRAVEL 2 JUNE 20 | \$37.37  |

Operator: daisy.torres

7/21/2026 2:31:53 PM

Page 33 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description                              | Vendor Name                             | Invoice          | Amount     |
|--------------------------------|------------------------------------------|-----------------------------------------|------------------|------------|
| 262-6030-43022                 | FUEL                                     | SUNFLOWER BANK                          | TRAVEL 2 JUNE 20 | \$36.66    |
| 262-6030-43022                 | MEALS                                    | SUNFLOWER BANK                          | TRAVEL 4 JUNE 20 | \$180.70   |
| 262-6030-43026                 | CAM/WBS DAILY MONITORING FEE             | ALCOHOL MONITORING SYSTEMS              | 378698           | \$470.61   |
| 262-6030-43026                 | SWEAT PATCH ANALYSIS                     | PHARMCHEM INC                           | INV444265        | \$31.95    |
| 262-6030-43026                 | SWEAT PATCH ANALYSIS                     | PHARMCHEM INC                           | INV444792        | \$31.95    |
| 262-6030-43026                 | DRUG COURT SURVEILLANCE                  | RECONNECT, INC                          | F5922599-0042    | \$160.00   |
| 262-6030-43026                 | DRUG COURT SURVEILLANCE                  | RECONNECT, INC                          | F5922599-0043    | \$309.00   |
| 262-6030-43026                 | DRUG COURT SURVEILLANCE                  | RECONNECT, INC                          | F5922599-0044    | \$59.00    |
| 262-6030-43026                 | DRUG TEST HANDLING FEE                   | REDWOOD TOXICOLOGY LABORATOR            | 11058920266      | \$20.00    |
| 262-6030-43026                 | PRO-TEM JUDGE                            | SHARP, MCQUEEN, YOXALL, DODGE & EDWARDS | CV 95258         | \$225.00   |
| 262-6030-45080                 | PARKING TICKET                           | SUNFLOWER BANK                          | C PINKSTON JUNE  | \$42.00    |
| 262-6030-45080                 | FUEL                                     | SUNFLOWER BANK                          | C PINKSTON JUNE  | \$88.01    |
| 262-6030-45080                 | MEALS                                    | SUNFLOWER BANK                          | C PINKSTON JUNE  | \$115.25   |
| 262-6030-45080                 | LODGING                                  | SUNFLOWER BANK                          | C PINKSTON JUNE  | \$146.26   |
| 262-6030-45080                 | LODGING                                  | SUNFLOWER BANK                          | C PINKSTON JUNE  | \$1,085.39 |
| 262-6030-45080                 | LODGING                                  | SUNFLOWER BANK                          | TRAVEL 3 JUNE 20 | \$139.65   |
| 262-6030-48095                 | BLUE EVENT TOILET WITH SINK-TENNIS COURT | J AND J SERVICE                         | I3342            | \$1,100.00 |
| 262-6030-48095                 | EXTREME OBSTACLE COURSE/BOUNCY HOUSES    | LUCENA'S PARTY RENTALS                  | 06/20/2026       | \$420.00   |
| 262-6030-48095                 | POPSICLES IN PARK                        | SUNFLOWER BANK                          | TRAVEL 4 JUNE 20 | \$9.22     |
| Subtotal for Department 6030 : |                                          |                                         |                  | \$5,840.92 |

## Department: 6040 - HOUSING

|                |                                      |                      |           |            |
|----------------|--------------------------------------|----------------------|-----------|------------|
| 263-6040-43022 | QUINLAN ZONING BULLETIN SUBSCRIPTION | THOMSON REUTERS-WEST | 853738936 | \$1,284.00 |
| 263-6040-44030 | CANON INK                            | SALINA BLUE LLC      | 129058    | \$946.71   |

Operator: daisy.torres

7/21/2026 2:31:53 PM

Page 34 of 41

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description                                        | Vendor Name                         | Invoice      | Amount      |
|--------------------------------|----------------------------------------------------|-------------------------------------|--------------|-------------|
| 263-6040-48070                 | 2425 NAVAJO ROAD-NEW CONSTRUCTION INCENTIVE        | CHANCE VENTURE, LLC                 | 07/10/2026   | \$7,500.00  |
| 263-6040-48070                 | 2417 APACHE LANE-NEW CONSTRUCTION INCENTIVE        | CHANCE VENTURE, LLC                 | 07/10/2026.2 | \$7,500.00  |
| 263-6040-48070                 | 2432 NAVAJO ROAD-NEW CONSTRUCTION INCENTIVE        | CHANCE VENTURE, LLC                 | 07/10/2026.3 | \$7,500.00  |
| 263-6040-48070                 | 2542 NAVAJO ROAD-NEW CONSTRUCTION INCENTIVE        | CHANCE VENTURE, LLC                 | 07/10/2026.4 | \$7,500.00  |
| 263-6040-48090                 | EMBROIDERY                                         | SIGN EXPRESS                        | POS 477      | \$108.00    |
| 263-6040-48851                 | 626 N CALHOUN AVE-A SANCHEZ & K SILVA              | AMERICAN TITLE & ABSTRACT SPEC IN ^ | 07/10/2026   | \$3,000.00  |
| 263-6040-48851                 | 817 N CALHOUN AVE-M G ARREOLA & R ANGUIANO         | AMERICAN TITLE & ABSTRACT SPEC IN ^ | 07/10/2026.2 | \$3,000.00  |
| 263-6040-48851                 | 1109 ELM BLVD-O M VALVERDE                         | AMERICAN TITLE & ABSTRACT SPEC IN ^ | 07/10/2026.3 | \$3,000.00  |
| 263-6040-48851                 | 626 N CALHOUN AVE-K SILVA & A SANCHEZ              | AMERICAN TITLE & ABSTRACT SPEC IN ^ | 07/15/2026   | \$3,000.00  |
| 263-6040-48851                 | 1210 N CALHOUN AVE-E RUIZ                          | ELC SERVICES                        | 06/09/2026.2 | \$3,000.00  |
| 263-6040-48851                 | 1114 N TULANE-R CARMONA                            | JESSE CONSTRUCTION LLC              | 06/25/2026   | \$3,000.00  |
| 263-6040-48851                 | HOME REPAIR GRANT/PLUMBING - 1002 W OHIO -S SMITH  | M BUILDERS LLC                      | 07/10/26     | \$850.00    |
| 263-6040-48851                 | EXTERIOR/203 S TULANE AVE - G MERCADO              | PONCE CONSTRUCTION                  | 07/08/26     | \$3,000.00  |
| 263-6040-48851                 | EXTERIOR/209 S WEBSTER - N FERNANDEZ               | R&BROTHERS CONSTRUCTION             | 58           | \$3,000.00  |
| 263-6040-48851                 | PAINT PROGRAM/1013 WASHINGTON                      | SHERWIN WILLIAMS                    | 7830-5       | \$500.00    |
| 263-6040-48851                 | PAINT PROGRAM/1023 N MISSOURI                      | SHERWIN WILLIAMS                    | 7843-8       | \$500.00    |
| 263-6040-48851                 | PAINT PROGRAM/1652 COUNTRYSIDE                     | SHERWIN WILLIAMS                    | 7932-9       | \$497.35    |
| 263-6040-48851                 | PAINT PROGRAM/1125 OHIO #40                        | SHERWIN WILLIAMS                    | 8101-0       | \$500.00    |
| 263-6040-48851                 | PAINT PROGRAM/211 W CURTIS                         | SHERWIN WILLIAMS                    | 8205-9       | \$499.76    |
| 263-6040-48871                 | SOUND SYSTEM TO BE USED FOR OUTDOOR FILM SCREENING | B & H PHOTO VIDEO                   | 245897929    | \$2,303.87  |
| Subtotal for Department 6040 : |                                                    |                                     |              | \$61,989.69 |

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                                   | Description                                        | Vendor Name                     | Invoice          | Amount   |
|------------------------------------------|----------------------------------------------------|---------------------------------|------------------|----------|
| <b>Department: 6050 - BEAUTIFICATION</b> |                                                    |                                 |                  |          |
| 215-6050-44048                           | ENTERPRISE MAINTENANCE                             | ENTERPRISE FLEET MANAGEMENT     | JULY 2026        | \$50.07  |
| 215-6050-44048                           | ENTERPRISE MAINTENANCE                             | ENTERPRISE FLEET MANAGEMENT     | JULY 2026        | \$706.02 |
| 264-6050-44024                           | SEALANT                                            | MEAD LUMBER DO IT CENTER        | 13657043         | \$8.99   |
| 264-6050-44024                           | TRASH GRABBERS                                     | SUNFLOWER BANK                  | A HIDALGO JUNE   | \$257.57 |
| 264-6050-44030                           | BUSHINGS/SENSOR SEAT                               | BERRY TRACTOR AND EQUIPMENT CO  | 02136655         | \$187.44 |
| 264-6050-44030                           | SENSOR SEAT/BUSHINGS                               | BERRY TRACTOR AND EQUIPMENT CO  | 02136720         | \$125.71 |
| 264-6050-44030                           | TRANS-HYDRAULIC FLUID                              | JOHN DEERE/BIG R                | JUNE 2026        | \$34.99  |
| 264-6050-44030                           | GRINDING WHEELS                                    | JOHN DEERE/BIG R                | JUNE 2026        | \$9.98   |
| 264-6050-44030                           | RESET VOLTAGE READINGS/INSTALL RELAY KIT           | KEATING TRACTOR & EQUIPMENT INC | 410457           | \$893.60 |
| 264-6050-44030                           | BALL COMPLEX STARTER MOTOR                         | KEATING TRACTOR & EQUIPMENT INC | 411208           | \$438.22 |
| 264-6050-44030                           | NATIONAL BEEF COMPLEX-CLEAN ICE MACHINE            | LYNN'S TOTAL COMFORT            | 29691            | \$990.98 |
| 264-6050-44030                           | RELAY                                              | O'REILLY AUTOMOTIVE STORES INC  | 1453-483978      | \$9.54   |
| 264-6050-44030                           | ELECTRIC TAPE/CHAIN HOIST                          | SUNFLOWER BANK                  | B BEER JUNE 2026 | \$92.98  |
| 264-6050-44031                           | RUN CAPACITOR/JUMPER WIRE/CONDENSER MOTOR          | HAVOC SUPPLY                    | 24587            | \$155.50 |
| 264-6050-44031                           | START CAPACITOR                                    | HAVOC SUPPLY                    | 24657            | \$28.68  |
| 264-6050-44031                           | FITTINGS                                           | JOHN DEERE/BIG R                | JUNE 2026        | \$5.99   |
| 264-6050-44031                           | WINDOW WRAP/BRICK MOULDING SET                     | MEAD LUMBER DO IT CENTER        | 13655417         | \$55.66  |
| 264-6050-44031                           | LUMBER/PRE-MIX GRAVEL & CEMENT                     | MEAD LUMBER DO IT CENTER        | 13656817         | \$141.32 |
| 264-6050-44031                           | PRE-MIX GRAVEL & CEMENT                            | MEAD LUMBER DO IT CENTER        | 13658000         | \$42.59  |
| 264-6050-44031                           | HOLD DOWN TIES/POST ANCHORS/SEALANT/LUMBER/PLYWOOD | MEAD LUMBER DO IT CENTER        | 13671310         | \$359.93 |
| 264-6050-44031                           | LUMBER/FITTINGS                                    | MEAD LUMBER DO IT CENTER        | 13682698         | \$26.44  |
| 264-6050-44031                           | CORRUGATED IRON                                    | MEAD LUMBER DO IT CENTER        | 13715459         | \$182.68 |

Operator: daisy.torres

7/21/2026 2:31:53 PM

Page 36 of 41

Report ID: APLT33D



## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger         | Description                                        | Vendor Name                   | Invoice       | Amount     |
|----------------|----------------------------------------------------|-------------------------------|---------------|------------|
| 264-6050-44031 | CREDIT/RETURN WINDOW WRAP                          | MEAD LUMBER DO IT CENTER      | 958387        | (\$23.99)  |
| 264-6050-44031 | PEST CONTROL                                       | PLUNKETT'S PEST CONTROL       | 10610358      | \$37.91    |
| 264-6050-44031 | GLASS                                              | SOUTHWEST GLASS & DOOR INC    | 109656        | \$150.00   |
| 264-6050-44031 | OUTLET BOX COVER                                   | STANION WHOLESALE ELECTRIC CO | 6128914-00    | \$1.99     |
| 264-6050-44031 | BULBS                                              | STANION WHOLESALE ELECTRIC CO | 6136493-00    | \$94.74    |
| 264-6050-44032 | TRUCK #10 COLLISION REPAIR                         | DAN'S BODY SHOP               | C23744        | \$3,698.74 |
| 264-6050-46011 | PAPER TOWELS                                       | SERVICE JANITORIAL SUPPLY INC | 340714        | \$92.15    |
| 264-6050-46011 | CLEANER                                            | SERVICE JANITORIAL SUPPLY INC | 340915        | \$20.35    |
| 264-6050-46011 | CLEANER/PUMICE STONES                              | SERVICE JANITORIAL SUPPLY INC | 340932        | \$54.30    |
| 264-6050-46021 | GAS SERVICE BILLING                                | BLACK HILLS CORPORATION       | JULY #2 2026  | \$75.94    |
| 264-6050-46022 | ELECTRIC SERVICE BILLING                           | SOUTHERN PIONEER ELECTRIC CO  | JULY #2 2026  | \$1.03     |
| 264-6050-46026 | FUEL-PARKS                                         | AEG PETROLEUM, LLC            | 1113/26061598 | \$2,301.73 |
| 264-6050-46026 | FUEL-PARKS                                         | AEG PETROLEUM, LLC            | 1113/26069393 | \$1,905.79 |
| 264-6050-46026 | FUEL-CEMETERY                                      | AEG PETROLEUM, LLC            | 4352/26061973 | \$1,051.15 |
| 264-6050-46026 | ENTERPRISE FUEL                                    | WEX BANK                      | JUNE 2026     | \$2,128.19 |
| 264-6050-46026 | ENTERPRISE FUEL                                    | WEX BANK                      | JUNE 2026     | \$97.66    |
| 264-6050-48089 | UPDATE SIGNAGE FOR 12 PARKS PLUS TOUR & PARK MAINT | FJ WRAPZ & GRAPHIX            | 2163          | \$4,820.00 |

**Subtotal for Department 6050 :** **\$21,312.56**

**Department: 8050 - EDUCATION 1/2% SALES TAX**

|                                       |                        |                     |            |                     |
|---------------------------------------|------------------------|---------------------|------------|---------------------|
| 245-8050-48040                        | JUNE 2026 DISBURSEMENT | EQUITY BANK/USD 480 | 06/30/2026 | \$206,556.78        |
| <b>Subtotal for Department 8050 :</b> |                        |                     |            | <b>\$206,556.78</b> |

**Department: 8060 - COMM IMPROVEMENT DISTRICT**

|                    |                           |                        |            |            |
|--------------------|---------------------------|------------------------|------------|------------|
| 242-8060-48086-240 | CID REIMB/EPLAZA CID      | LIBERAL PLAZA, LLC     | 07/17/2026 | \$7,585.78 |
| 242-8060-48086-240 | CID REIMB/2704 CENTENNIAL | LIBERAL RESTAURANT LLC | 07/17/2026 | \$58.61    |

**Operator:** daisy.torres 7/21/2026 2:31:53 PM

Page 37 of 41

Report ID: APLT33D

Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                                     | Description                                  | Vendor Name               | Invoice    | Amount      |
|--------------------------------------------|----------------------------------------------|---------------------------|------------|-------------|
| 242-8060-48086-240                         | CID REIMB/2867 CENTENNIAL                    | PINNACLE DEVELOPMENTS LLC | 07/16/2026 | \$1,574.63  |
| 242-8060-48086-240                         | CID REIMB/OMEGA REH                          | OMEGA REH, LLC            | 07/17/2026 | \$3,412.46  |
| 242-8060-48086-240                         | CID REIMB/501 HOTEL DRIVE                    | VAS HOTELS LLC            | 07/17/2026 | \$3,214.01  |
| 242-8060-48086-240                         | CID REIMBURSEMENT & ADMIN FEE/VENTURE KANSAS | VENTURE KANSAS, LLC       | 07/15/2026 | \$8,835.88  |
| Subtotal for Department 8060 :             |                                              |                           |            | \$24,681.37 |
| Department: 8063 - TAX INCREMENT FINANCING |                                              |                           |            |             |
| 242-8063-48888-240                         | TIF 1% TAX RB/2867 CENTEN                    | PINNACLE DEVELOPMENTS LLC | 07/15/2026 | \$1,483.73  |
| Subtotal for Department 8063 :             |                                              |                           |            | \$1,483.73  |

Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger | Description | Vendor Name | Invoice | Amount |
|--------|-------------|-------------|---------|--------|
|--------|-------------|-------------|---------|--------|

Grand Total : \$2,789,169.15

| Department Totals |                        |                  |
|-------------------|------------------------|------------------|
| Department        | Dept. Description      | Department Total |
| 0000              | NONDEPARTMENTAL        | \$1,269.72       |
| 4100              | NON DEPARTMENTAL       | \$16,137.55      |
| 4110              | LEGISLATIVE            | \$364.83         |
| 4120              | MUNICIPAL COURT/DIVE   | \$25,788.62      |
| 4130              | CITY MANAGER           | \$2,923.13       |
| 4150              | FINANCE DEPARTMENT     | \$692.81         |
| 4152              | PERSONNEL DEPARTMEN    | \$225.35         |
| 4160              | BUILDING MAINTENANCE   | \$3,673.71       |
| 4180              | I.T. DEPARTMENT        | \$1,198.55       |
| 4210              | POLICE ADMINISTRATION  | \$115,130.77     |
| 4211              | ANIMAL CONTROL DIVISI  | \$10,952.06      |
| 4220              | FIRE                   | \$12,960.08      |
| 4240              | BUILDING INSPECTION SV | \$9,978.73       |
| 4250              | COMMUNICATIONS         | \$27,315.16      |
| 4290              | TRAFFIC CONTROL MAIN   | \$3,165.49       |
| 4300              | STREET/HIGHWAY         | \$292,821.31     |
| 4320              | REFUSE                 | \$3,963.11       |
| 4330              | FLEET MAINTENANCE      | \$4,317.40       |

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger | Description | Vendor Name            | Invoice | Amount       |
|--------|-------------|------------------------|---------|--------------|
|        | 4340        | ENGINEERING            |         | \$64.86      |
|        | 4350        | SEWER ADMINISTRATIVE   |         | \$4,959.63   |
|        | 4351        | SEWER LINE CLEANING    |         | \$2,171.82   |
|        | 4352        | SEWER PLANT OPERATIO   |         | \$17,763.58  |
|        | 4370        | STREET LIGHTING        |         | \$5,965.30   |
|        | 4500        | RECREATION ADMINISTR   |         | \$4,822.08   |
|        | 4520        | RECREATION             |         | \$5,551.35   |
|        | 4550        | GOLF COURSE            |         | \$27,140.82  |
|        | 4560        | PARKS                  |         | \$7,753.12   |
|        | 4570        | PARKS                  |         | \$17.99      |
|        | 4580        | ARKALON RECREATIONA    |         | \$224.58     |
|        | 4611        | DEPOT BUILDING FACILIT |         | \$50.00      |
|        | 4612        | GRIER HOUSE            |         | \$50.00      |
|        | 4700        | GENERAL                |         | \$116,874.98 |
|        | 4920        | CEMETERY               |         | \$379.21     |
|        | 4930        | UTILITY BILLING        |         | \$320.85     |
|        | 4940        | WATER UTILITY ADMIN    |         | \$4,672.55   |
|        | 4941        | WATER UTILITY          |         | \$70,877.39  |
|        | 4942        | WATER DISTRIBUTION     |         | \$42,732.00  |
|        | 4943        | WATER NON OPERATION    |         | \$7,002.41   |
|        | 4950        | AIRPORT UTILITY        |         | \$43,255.62  |
|        | 4951        | AIRPORT IMPROVEMENT    |         | \$580,619.44 |

Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger | Description | Vendor Name            | Invoice | Amount         |
|--------|-------------|------------------------|---------|----------------|
|        | 4953        | AIR MUSEUM             |         | \$8,299.35     |
|        | 4970        | CONVENTION/TOURISM     |         | \$6,932.90     |
|        | 5050        | CONSTRUCTION IMPROV    |         | \$485,974.98   |
|        | 6010        | GENERAL OPERATIONS     |         | \$463,045.57   |
|        | 6012        | OTHER IMPROVEMENTS     |         | \$4,853.73     |
|        | 6020        | ECONOMIC DEVELOPMEN    |         | \$13,941.58    |
|        | 6021        | PUBLIC TRANSPORTATIO   |         | \$8,108.03     |
|        | 6030        | CRIME/DRUG PREVENTIO   |         | \$5,840.92     |
|        | 6040        | HOUSING                |         | \$61,989.69    |
|        | 6050        | BEAUTIFICATION         |         | \$21,312.56    |
|        | 8050        | EDUCATION 1/2% SALES T |         | \$206,556.78   |
|        | 8060        | COMM IMPROVEMENT DI    |         | \$24,681.37    |
|        | 8063        | TAX INCREMENT FINANC   |         | \$1,483.73     |
|        |             | Grand Total:           |         | \$2,789,169.15 |

Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                                       | Description                           | Vendor Name                  | Invoice   | Amount     |
|----------------------------------------------|---------------------------------------|------------------------------|-----------|------------|
| Department: 4211 - ANIMAL CONTROL DIVISION   |                                       |                              |           |            |
| 100-4211-46620                               | TRANSPORT DRIVER-LAWRENCE KS 07/10/26 | LOOMIS, EMILY                | CV 95157  | \$150.00   |
| Subtotal for Department 4211 :               |                                       |                              |           | \$150.00   |
| Department: 4500 - RECREATION ADMINISTRATION |                                       |                              |           |            |
| 100-4500-45030                               | JULY PHONE/INTERNET                   | UNITED TELEPHONE ASSOCIATION | 2254823   | \$824.47   |
| Subtotal for Department 4500 :               |                                       |                              |           | \$824.47   |
| Department: 4520 - RECREATION                |                                       |                              |           |            |
| 100-4520-46218                               | SOFTBALL REF-20 GAMES                 | DEATON, KURT                 | 07/08/26  | \$800.00   |
| 100-4520-46218                               | SOFTBALL REF-20 GAMES                 | ZANGHI SR, ARDON             | 07/08/26  | \$800.00   |
| Subtotal for Department 4520 :               |                                       |                              |           | \$1,600.00 |
| Department: 4550 - GOLF COURSE               |                                       |                              |           |            |
| 100-4550-43080                               | GHIN HANDICAP SERVICE                 | CENTRAL LINKS GOLF           | 110081972 | \$570.00   |
| Subtotal for Department 4550 :               |                                       |                              |           | \$570.00   |
| Grand Total :                                |                                       |                              |           | \$3,144.47 |

| Department Totals |                       |                  |
|-------------------|-----------------------|------------------|
| Department        | Dept. Description     | Department Total |
| 4211              | ANIMAL CONTROL DIVISI | \$150.00         |
| 4500              | RECREATION ADMINISTR  | \$824.47         |
| 4520              | RECREATION            | \$1,600.00       |
| 4550              | GOLF COURSE           | \$570.00         |
| Grand Total:      |                       | \$3,144.47       |

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                                              | Description                             | Vendor Name               | Invoice          | Amount            |
|-----------------------------------------------------|-----------------------------------------|---------------------------|------------------|-------------------|
| <b>Department: 4120 - MUNICIPAL COURT/DIVERSION</b> |                                         |                           |                  |                   |
| 100-4120-45030                                      | WIRELESS BROADBAND STANDARD FOR HOTSPOT | AT&T MOBILITY             | 287359173166X070 | \$167.51          |
| <b>Subtotal for Department 4120 :</b>               |                                         |                           |                  | <b>\$167.51</b>   |
| <b>Department: 4211 - ANIMAL CONTROL DIVISION</b>   |                                         |                           |                  |                   |
| 100-4211-43091                                      | SHELTER ANIMALS SPAY/NEUTER             | JESSICA LEE BRAUN         | 07/15/2026       | \$2,520.00        |
| 100-4211-46620                                      | TRANSPORT DRIVER-AURORA CO 07/17/26     | LOOMIS, EMILY             | 95168            | \$150.00          |
| <b>Subtotal for Department 4211 :</b>               |                                         |                           |                  | <b>\$2,670.00</b> |
| <b>Department: 4250 - COMMUNICATIONS</b>            |                                         |                           |                  |                   |
| 202-4250-45030                                      | MONTHLY BILLING                         | AT&T                      | JULY 2026        | \$634.82          |
| <b>Subtotal for Department 4250 :</b>               |                                         |                           |                  | <b>\$634.82</b>   |
| <b>Department: 4351 - SEWER LINE CLEANING</b>       |                                         |                           |                  |                   |
| 520-4351-45030                                      | WIRELESS BROADBAND STANDARD FOR HOTSPOT | AT&T MOBILITY             | 287359173166X070 | \$1,187.82        |
| <b>Subtotal for Department 4351 :</b>               |                                         |                           |                  | <b>\$1,187.82</b> |
| <b>Department: 4520 - RECREATION</b>                |                                         |                           |                  |                   |
| 100-4520-46218                                      | SOFTBALL REF-12 GAMES                   | DEATON, KURT              | 07/15/2026       | \$480.00          |
| 100-4520-46218                                      | SOFTBALL REF-12 GAMES                   | ZANGHI SR, ARDON          | 07/15/2026       | \$480.00          |
| <b>Subtotal for Department 4520 :</b>               |                                         |                           |                  | <b>\$960.00</b>   |
| <b>Department: 4580 - ARKALON RECREATIONAL AREA</b> |                                         |                           |                  |                   |
| 100-4580-41010                                      | ARKALON CAMP HOST                       | DORIS CHARLENE MOONEYHAM  | 07/20/2026       | \$1,610.00        |
| <b>Subtotal for Department 4580 :</b>               |                                         |                           |                  | <b>\$1,610.00</b> |
| <b>Department: 4590 - LIBRARY</b>                   |                                         |                           |                  |                   |
| 205-4590-48040                                      | JULY 2026 APPROPRIATION                 | LIBRARY BOARD (TREASURER) | JULY 2026        | \$60,000.69       |

Operator: daisy.torres

7/20/2026 3:23:46 PM

Page 1 of 2

Report ID: APLT33D

Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                                | Description                             | Vendor Name               | Invoice          | Amount       |
|---------------------------------------|-----------------------------------------|---------------------------|------------------|--------------|
| 205-4590-48040                        | JUNE 2026 APPROPRIATION                 | LIBRARY BOARD (TREASURER) | JUNE 2026        | \$164,969.99 |
| Subtotal for Department 4590 :        |                                         |                           |                  | \$224,970.68 |
| Department: 4942 - WATER DISTRIBUTION |                                         |                           |                  |              |
| 530-4942-45030                        | WIRELESS BROADBAND STANDARD FOR HOTSPOT | AT&T MOBILITY             | 287359173166X070 | \$167.52     |
| Subtotal for Department 4942 :        |                                         |                           |                  | \$167.52     |
| Department: 4970 - CONVENTION/TOURISM |                                         |                           |                  |              |
| 206-4970-45030                        | TOURISM 800 NUMBER                      | AT&T LONG DISTANCE        | JULY 2026        | \$242.58     |
| Subtotal for Department 4970 :        |                                         |                           |                  | \$242.58     |
| Grand Total :                         |                                         |                           |                  | \$232,610.93 |

| Department Totals |                       |                  |
|-------------------|-----------------------|------------------|
| Department        | Dept. Description     | Department Total |
| 4120              | MUNICIPAL COURT/DIVE  | \$167.51         |
| 4211              | ANIMAL CONTROL DIVISI | \$2,670.00       |
| 4250              | COMMUNICATIONS        | \$634.82         |
| 4351              | SEWER LINE CLEANING   | \$1,187.82       |
| 4520              | RECREATION            | \$960.00         |
| 4580              | ARKALON RECREATIONA   | \$1,610.00       |
| 4590              | LIBRARY               | \$224,970.68     |
| 4942              | WATER DISTRIBUTION    | \$167.52         |
| 4970              | CONVENTION/TOURISM    | \$242.58         |
| Grand Total:      |                       | \$232,610.93     |



Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                             | Description                                   | Vendor Name   | Invoice        | Amount     |
|------------------------------------|-----------------------------------------------|---------------|----------------|------------|
| Department: 0000 - NONDEPARTMENTAL |                                               |               |                |            |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$759.42   |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$3,657.64 |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$274.84   |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$308.94   |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$438.66   |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$476.01   |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$479.86   |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$480.62   |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$224.37   |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$753.76   |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$215.92   |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$775.18   |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$855.42   |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$898.26   |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$910.07   |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$1,137.40 |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$1,321.02 |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$1,836.69 |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$611.48   |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$112.40   |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$15.61    |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$18.50    |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$28.18    |
| 100-0000-20100                     | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES | PR-71620261018 | \$50.50    |

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger         | Description                                   | Vendor Name             | Invoice        | Amount     |
|----------------|-----------------------------------------------|-------------------------|----------------|------------|
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$64.29    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$79.06    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$102.59   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$266.01   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$112.23   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$66.73    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$120.51   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$143.00   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$176.28   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$177.61   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$181.29   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$210.07   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$212.84   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$111.32   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$52.48    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$7,853.56 |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$226.80   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$179.61   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$388.59   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$337.27   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$305.50   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$446.15   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$265.94   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$480.38   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$212.80   |

Operator: jhernandez

7/16/2026 3:04:50 PM

Page 2 of 9

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger         | Description                                   | Vendor Name             | Invoice        | Amount      |
|----------------|-----------------------------------------------|-------------------------|----------------|-------------|
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$204.47    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$194.61    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$190.59    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$188.99    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$154.83    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$154.85    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$293.64    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$1,485.07  |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$644.46    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$671.26    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$728.49    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$804.59    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$825.72    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$893.86    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$413.61    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$1,376.62  |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$327.53    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$1,677.19  |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$2,044.06  |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$15,000.73 |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$27,379.98 |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$519.76    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$512.77    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$488.78    |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$1,072.56  |

Operator: jhernandez

7/16/2026 3:04:50 PM

Page 3 of 9

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger         | Description                                   | Vendor Name             | Invoice        | Amount     |
|----------------|-----------------------------------------------|-------------------------|----------------|------------|
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$534.52   |
| 100-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$376.24   |
| 202-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$369.38   |
| 202-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$1,579.41 |
| 202-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$1,276.75 |
| 202-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$330.94   |
| 202-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$1,192.43 |
| 206-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$78.32    |
| 206-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$334.88   |
| 206-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$309.46   |
| 206-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$305.50   |
| 207-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$59.95    |
| 207-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$256.35   |
| 207-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$350.91   |
| 209-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$207.70   |
| 209-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$888.10   |
| 261-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$920.47   |
| 261-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$215.27   |
| 261-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$1,337.56 |
| 261-0000-20400 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$187.52   |
| 261-0000-20400 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$801.75   |
| 261-0000-20400 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$203.65   |
| 261-0000-20400 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$267.55   |
| 261-0000-20400 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$503.41   |
| 261-0000-20400 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$476.84   |

Operator: jhernandez

7/16/2026 3:04:50 PM

Page 4 of 9

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger         | Description                                   | Vendor Name             | Invoice        | Amount     |
|----------------|-----------------------------------------------|-------------------------|----------------|------------|
| 262-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$122.86   |
| 262-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$28.73    |
| 262-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$225.85   |
| 263-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$81.42    |
| 263-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$348.40   |
| 263-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$199.45   |
| 501-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$415.16   |
| 501-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$97.09    |
| 501-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$619.60   |
| 501-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$179.72   |
| 504-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$139.46   |
| 504-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$596.34   |
| 504-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$788.90   |
| 504-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$148.50   |
| 510-0000-20100 | Automatic Invoice From Payroll, Vendor 106545 | EMPOWER RETIREMENT      | PR-71620261017 | \$159.93   |
| 510-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$10.00    |
| 510-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$42.77    |
| 510-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$440.84   |
| 510-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$1,885.02 |
| 510-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$741.93   |
| 510-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$111.27   |
| 510-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$430.31   |
| 510-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$744.68   |
| 510-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$1,209.21 |
| 510-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$180.46   |

Operator: jhernandez

7/16/2026 3:04:50 PM

Page 5 of 9

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger         | Description                                   | Vendor Name             | Invoice        | Amount     |
|----------------|-----------------------------------------------|-------------------------|----------------|------------|
| 510-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$98.04    |
| 520-0000-20100 | Automatic Invoice From Payroll, Vendor 106545 | EMPOWER RETIREMENT      | PR-71620261017 | \$159.92   |
| 520-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$152.54   |
| 520-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$1,004.89 |
| 520-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$652.27   |
| 520-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$235.01   |
| 520-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$822.69   |
| 520-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$493.11   |
| 520-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$276.70   |
| 520-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$180.47   |
| 520-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$66.76    |
| 520-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$1,194.85 |
| 530-0000-20100 | Automatic Invoice From Payroll, Vendor 106545 | EMPOWER RETIREMENT      | PR-71620261017 | \$164.77   |
| 530-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$61.83    |
| 530-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$243.30   |
| 530-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$1,346.10 |
| 530-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$264.38   |
| 530-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$314.81   |
| 530-0000-20100 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES           | PR-71620261018 | \$1,040.27 |
| 530-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$356.18   |
| 530-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$44.51    |
| 530-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$173.08   |
| 530-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$185.94   |
| 530-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$289.97   |
| 530-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES | PR-71620261012 | \$381.22   |

Operator: jhernandez

7/16/2026 3:04:50 PM

Page 6 of 9

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger         | Description                                   | Vendor Name                              | Invoice         | Amount      |
|----------------|-----------------------------------------------|------------------------------------------|-----------------|-------------|
| 530-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES                  | PR-71620261012  | \$508.05    |
| 530-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES                  | PR-71620261012  | \$515.76    |
| 530-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES                  | PR-71620261012  | \$925.07    |
| 530-0000-20100 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES                  | PR-71620261012  | \$1,205.87  |
| 601-0000-28111 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES                            | PR-71620261018  | \$34,033.79 |
| 601-0000-28111 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES                            | PR-71620261018  | \$7,959.42  |
| 601-0000-28112 | Automatic Invoice From Payroll, Vendor 107263 | FEDERAL TAXES                            | PR-71620261018  | \$34,103.20 |
| 601-0000-28113 | Automatic Invoice From Payroll, Vendor 107264 | STATE EMPLOYEE TAXES                     | PR-71620261019  | \$20,373.10 |
| 601-0000-28121 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES                  | PR-71620261012  | \$12,945.46 |
| 601-0000-28131 | Automatic Invoice From Payroll, Vendor 100237 | KANSAS PUBLIC EMPLOYEES                  | PR-71620261012  | \$21,673.80 |
| 601-0000-28141 | Automatic Invoice From Payroll, Vendor 106545 | EMPOWER RETIREMENT                       | PR-71620261017  | \$181.00    |
| 601-0000-28141 | Automatic Invoice From Payroll, Vendor 106545 | EMPOWER RETIREMENT                       | PR-71620261017  | \$1,081.33  |
| 601-0000-28150 | 22-40302                                      | CARL B DAVIS                             | PR-716202610117 | \$419.54    |
| 601-0000-28150 | SW-2025-LM-000037                             | LAW OFFICE OF DJR                        | PR-716202610112 | \$494.04    |
| 601-0000-28150 | 2026-LM-000329                                | LAW OFFICE OF DJR                        | PR-716202610112 | \$260.40    |
| 601-0000-28150 | 2021-LM-0485                                  | LAW OFFICE OF DJR                        | PR-716202610112 | \$307.84    |
| 601-0000-28150 | 2026-LM-000206                                | LAW OFFICE OF DJR                        | PR-716202610112 | \$490.94    |
| 601-0000-28150 | Automatic Invoice From Payroll, Vendor 107269 | LAW OFFICE OF DJR                        | PR-716202610112 | \$371.73    |
| 601-0000-28150 | 001005747001 Esquibel                         | OKLAHOMA CENTRALIZED SUPPORT             | PR-716202610111 | \$72.66     |
| 601-0000-28152 | VOSE ID 513-08-7697                           | BUREAU FOR CHILD SUPPORT ENFOR<br>CEMENT | PR-71620261015  | \$259.62    |
| 601-0000-28152 | KELLY J CAMPBELL                              | INTERSTATE CHILD SUPPORT                 | PR-716202610116 | \$233.08    |
| 601-0000-28152 | SW 2011-DM-000073 ALVARADO                    | KANSAS PAYMENT CENTER                    | PR-716202610110 | \$101.80    |
| 601-0000-28152 | ID: SG12DM008639                              | KANSAS PAYMENT CENTER                    | PR-716202610110 | \$162.92    |
| 601-0000-28152 | SW10DM000115 KULOW                            | KANSAS PAYMENT CENTER                    | PR-716202610110 | \$203.08    |
| 601-0000-28152 | 000680496001 TORRES MASIAS                    | OKLAHOMA CENTRALIZED SUPPORT             | PR-716202610111 | \$276.92    |

Operator: jhernandez

7/16/2026 3:04:50 PM

Page 7 of 9

Report ID: APLT33D

## Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger                         | Description                                   | Vendor Name                  | Invoice         | Amount       |
|--------------------------------|-----------------------------------------------|------------------------------|-----------------|--------------|
| 601-0000-28152                 | 000333653002 Valdez                           | OKLAHOMA CENTRALIZED SUPPORT | PR-716202610111 | \$126.92     |
| 601-0000-28152                 | 9098074D010666AG                              | TX CHILD SUPPORT SDU         | PR-716202610113 | \$318.46     |
| 601-0000-28160                 | Automatic Invoice From Payroll, Vendor 100061 | BLUE CROSS - BLUE SHIELD     | PR-71620261011  | \$446.50     |
| 601-0000-28160                 | Automatic Invoice From Payroll, Vendor 100061 | BLUE CROSS - BLUE SHIELD     | PR-71620261011  | \$1,010.50   |
| 601-0000-28160                 | Automatic Invoice From Payroll, Vendor 100061 | BLUE CROSS - BLUE SHIELD     | PR-71620261011  | \$420.50     |
| 601-0000-28160                 | Automatic Invoice From Payroll, Vendor 100061 | BLUE CROSS - BLUE SHIELD     | PR-71620261011  | \$1,138.00   |
| 601-0000-28160                 | Automatic Invoice From Payroll, Vendor 100061 | BLUE CROSS - BLUE SHIELD     | PR-71620261011  | \$1,476.00   |
| 601-0000-28160                 | Automatic Invoice From Payroll, Vendor 100061 | BLUE CROSS - BLUE SHIELD     | PR-71620261011  | \$6,400.00   |
| 601-0000-28160                 | Automatic Invoice From Payroll, Vendor 100061 | BLUE CROSS - BLUE SHIELD     | PR-71620261011  | \$4,972.50   |
| 601-0000-28160                 | Automatic Invoice From Payroll, Vendor 100061 | BLUE CROSS - BLUE SHIELD     | PR-71620261011  | \$4,393.50   |
| 601-0000-28160                 | Automatic Invoice From Payroll, Vendor 100061 | BLUE CROSS - BLUE SHIELD     | PR-71620261011  | \$2,574.50   |
| 601-0000-28160                 | Automatic Invoice From Payroll, Vendor 100061 | BLUE CROSS - BLUE SHIELD     | PR-71620261011  | \$2,412.00   |
| 601-0000-28160                 | Automatic Invoice From Payroll, Vendor 100061 | BLUE CROSS - BLUE SHIELD     | PR-71620261011  | \$1,981.00   |
| 601-0000-28165                 | Automatic Invoice From Payroll, Vendor 100693 | AFLAC INSURANCE COMPANY      | PR-71620261013  | \$4,418.46   |
| 601-0000-28165                 | Automatic Invoice From Payroll, Vendor 100693 | AFLAC INSURANCE COMPANY      | PR-71620261013  | \$1,100.20   |
| 601-0000-28171                 | Automatic Invoice From Payroll, Vendor 107680 | STANDARD INSURANCE COMPANY   | PR-716202610114 | \$653.85     |
| 601-0000-28176                 | Automatic Invoice From Payroll, Vendor 102054 | BROWN'S SHOE FIT             | PR-71620261016  | \$594.24     |
| 601-0000-28176                 | Automatic Invoice From Payroll, Vendor 107782 | HAT CREEK BUTCHERY LP        | PR-716202610115 | \$545.91     |
| 601-0000-28192                 | Automatic Invoice From Payroll, Vendor 100695 | SEWARD COUNTY UNITED WAY     | PR-71620261014  | \$262.00     |
| Subtotal for Department 0000 : |                                               |                              |                 | \$295,584.51 |



Invoices Selected for Payment - By Department

City of Liberal, KS

| Ledger | Description | Vendor Name | Invoice | Amount |
|--------|-------------|-------------|---------|--------|
|--------|-------------|-------------|---------|--------|

Grand Total : \$295,584.51

| Department Totals |                   |                  |
|-------------------|-------------------|------------------|
| Department        | Dept. Description | Department Total |
| 0000              | NONDEPARTMENTAL   | \$295,584.51     |
| Grand Total:      |                   | \$295,584.51     |



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
July 28, 2026  
AGENDA ITEM #**

To: Mayor Jeff Parsons  
Vice Mayor Janeth Vazquez  
Commissioner Jose Lara  
Commissioner Nathan McCaffrey  
Commissioner Ron Warren

Date: July 28, 2026

From:

RE: ADJOURNMENT

**Recommendation:**