City Commission meetings shall be made available for the public to view in real time by going to the following website: cityofliberal.org then clicking the "Watch Live" link under City Government.

City Commission Agenda
Tuesday, December 28, 2021, 5:30 p.m.
City Hall, 324 N. Kansas Ave.

- Call To Order
- Roll Call
- Pledge of Allegiance
- Invocation

1. AWARDS, PROCLAMATIONS, PRESENTATIONS: Employee Service Awards.

2. APPROVAL OF AGENDA

3. MINUTES – December 14, 2021 Regular Meeting.

4. 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 so requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.

   a. Approval of Minutes:
      1. Liberal Convention & Tourism Board, December 16, 2021.

   b. Approval of Cereal Malt Beverage Licenses:
      1. Dao's Convenience Store 208 E. 8th Street
      2. Mi Tierra — 601 S. Kansas Ave.
      3. Pizza Hut #035942 — 110 E. Pancake Blvd.
      4. Taqueria El Gallo de Jaliso — 700 N. Kansas Ave.
      5. U Pump It #219 — 1001 N. Kansas Ave.
      6. Willow Tree Golf Course — 1800 W. 15th Street

5. Hay Rice & Associates, Chtd:
   a. 2020 Audit Review.
   b. 2021 Audit Contract.

6. 2020 Budget Amendment:
   a. Public Hearing.
   b. Ordinance No. 4576 – Amend the 2021 Fiscal Year Budget.

7. Fiscal Year 2021 Transfers.

8. Reclassification of Delinquent Accounts Receivable & Utility Accounts.

9. Opioid Settlement:
   a. Resolution No. 2371 – Approving Agreement.
   b. Memorandum of Understanding.

10. City Manager Contract Addendum.

11. CITY STAFF

12. CITY MANAGER'S REPORT

13. 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.

14. ITEMS FROM GROUPS:

15. ITEMS FROM COMMISSIONERS

16. VOUCHERS

- **ADJOURNMENT**

THE REGULAR MEETING OF THE LIBERAL CITY COMMISSION
December 14, 2021

The regular meeting of the Liberal City Commission was held at 5:30 p.m. at City Hall located at 324 N. Kansas on Tuesday, December 14, 2021.

Commission Present: Mayor Taylor Harden, Vice Mayor Tony Martinez, Chris Linenbroker, Connie Seigrist, and Ron Warren.

City Staff Present: City Manager Cal Burke, City Clerk Alicia Hidalgo, Finance Director Chris Ford, Public Grounds Director Brad Beer, Mid-America Air Museum Director Bob Immell, HR Director Bruce Whittington, Zoning Director Kevin Kirk, Economic Development Director Cindy Wallace, Airport Manager Brian Fornwalt, and City Attorney Lynn Koehn.

Mayor Harden called the meeting to order. City Clerk Hidalgo read the roll call and declared a quorum present. The Pledge of Allegiance was recited and Jim Garcia gave the invocation.

1. AWARDS, PROCLAMATIONS, PRESENTATIONS. No Items Presented.

2. APPROVAL OF AMENDED AGENDA.
Commissioner Linenbroker moved to approve the amended agenda, with Commissioner Warren seconding the motion. The motion carried unanimously.

3. MINUTES: - November 9, 2021.
Commissioner Linenbroker moved to approve the November 9, 2021 Regular Meeting Minutes, as presented, with Commissioner Seigrist seconding the motion. The motion carried unanimously.

4. 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 so requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.

a. Approval of Minutes:
   1. Liberal Housing Authority, Amended 2021 minutes dated: January 19, February 16, March 9, April 13, May 18, June 22, July 20, August 24, September 21.
   2. Liberal Housing Authority, October, 19, 2021.

b. Approval of Airport Leases:

1. # 11.03	Rawhide Well Service, LLC	$10,356.82	1 Year.
2. # 47.02	USC Underground Systems Construction	$ 3,285.28	1 Year.
3. # 69.02	L&D Oilfield Service, Inc.	$ 2,563.18	1 Year.
4. # 94.00	Richardson Trucking, Inc.	$ 4,840.48	1 Year.
5. #122.02	L&D Oilfield Service, Inc.	$ 1,349.48	1 Year.
6. #TS-12.00	Cornelis Strydom	$ 848.81	1 Year.
7. #TS-14.01	Cornelis Strydom	$ 848.81	1 Year.

c. Approval of Cereal Malt Beverage Licenses:

1.	Big Bites Mexican Grill LLC	720 N. Kansas Ave.
2.	Casey's #3902	829 N. Kansas Ave.
3.	Dillon's #73	1417 N. Kansas Ave.
4.	Dollar General #3436	1010 S. Kansas Ave.
5.	Fruteria Ojinaga	621 S. Kansas Ave.
6.	Grand Buffet	539 E. Pancake Blvd.

7. Love's Country Store #24 208 W. Pancake Blvd.
8. Love's Country Store #362 1000 E. Pancake Blvd.
9. Rash's Sinclair 563 E. Pancake Blvd.
10. Toot'n Totum #120 2104 W. Pancake Blvd.
11. Toot'n Totum #122 1421 N. Western Ave.
12. U Pump It #205 1001 N. Kansas Ave.
13. Walgreens #10722 10 W. 15th Street
14. Walmart #799 250 E. Tucker Road.

Commissioner Linenbroker moved to approve the consent agenda, as presented, with Commissioner Segrist seconding the motion. The motion carried unanimously.

5. Mid-America Air Museum:
a. Hangar Heater Installation.
• This is a formality as the Commission previously approved Ted's Plumbing to remove the old heaters and install the new heaters in the amount of $28,500. Funding will be $23,900 from his building Maintenance budget and $4,600 from previously donated funds. There were only two working heaters.
• Five heaters have been installed.
Commissioner Linenbroker moved to approve the quote from Ted's Plumbing as presented, with Commissioner Warren seconding the motion. The motion carried unanimously.
b. Purchase of Display Case.
• Museum Director Bob Immell stated the Museum received a donation from Sandra Myers to purchase three display cases to display archives to the public. It will be March before they will be shipped. $10,000 will be from the donation and the $87.44 will be out of miscellaneous donations.
Commissioner Warren moved to accept the $10,000 donation with Commissioner Linenbroker seconding the motion. The motion carried unanimously.
Commissioner Warren moved to approve the purchase of the display case from Gaylord Archival to be purchased with funding from the $10,000 donation and other miscellaneous donated funds with Mayor Harden seconding the motion. The motion carried unanimously.

6. League of Kansas Municipalities LEAPS Program/Contract.
• HR Director Bruce Whittington explained the LEAPS program. It was also used for the last City Manager search.
• Mayor Harden suggested an amount not to exceed $12,000.
• It was noted the City will be obligated to pay no matter what if it's approved. It will be funded from the non-departmental fund budget.
• Jeff Parsons and Janeth Vasquez are in attendance and are in favor of the LEAPS program.
Commissioner Warren motioned to approve the League of Kansas Municipalities LEAPS Program and Contract for the search for a City Manager in an amount not to exceed $12,000 to be funded from the non-departmental fund, with Mayor Harden seconding the motion. The motion carried unanimously.

7. Ordinance No. 4572 – Special Use for 624 N. Grant
Mayor Harden requested Commission consideration of Ordinance No. 4572, entitled "AN ORDINANCE ALLOWING A SPECIAL USE PERMIT TO LOTS 4-12, BLOCK 7, ORIGINAL TOWN TO THE CITY OF LIBERAL, SEWARD COUNTY, KANSAS."
• Zoning Administrator Kevin Kirk stated a new owner purchased the property. The Planning & Zoning Board reviewed permit. There were people against it with the exception if they kept it clean. That is why he brought it back.
• The Special Use does not go with the property; it will revert back if sold.

Commissioner Warren moved to adopt Ordinance No. 4572, as presented, with Commissioner Seigrist seconding the motion. The motion carried 4 to1 with Commissioner Linenbroker against. .

8. Ordinance No. 4573 – Cemetery Monument Rules.
Mayor Harden requested Commission consideration of Ordinance No. 4573, entitled "AN ORDINANCE ADDING SECTION (m) & (n) TO CHAPTER 12, ARTICLE 2, SECTION 12-203.10 TO THE LIBERAL CITY CODE PERTAINING TO MONUMENTS CONFORMING TO CERTAIN RULES IN THE CITY OF LIBERAL, KANSAS."
• Public Grounds Director Brad Beer stated this is a housekeeping item. It states that in order to install a headstone you must be a monument company or licensed as a general contractor with the City.
• It was noted Staff will allow people time to get a headstone and will talk to people about temporary markers.
• Discussion was held regarding the type of headstones allowed. They were getting headstones made out of kitchen tile, tera cotta, etc. and those material do not last.
Commissioner Warren moved to adopt Ordinance No. 4573, as presented, with Commissioner Linenbroker seconding the motion. The motion carried unanimously.

9. Building Department – New Pickup Purchase.
• Staff is requesting to purchase a 2021 4x4 ½ ton pickup to be used by the Director since the City is doing away with his vehicle allowance given to him. He believes he is one of two that still gets the allowance. Foss quoted it at $34,800. No one else sent a quote. It is budgeted for 2021 in the amount of $27,000 and the additional portion of $7,800 will be covered by Animal Control's budget. Foss can have it in by the end of the year.
• Commissioner Linenbroker questioned if it would have the City of Liberal logos on the truck.
• Mr. Kirk stated yes it will have the logos.
Commissioner Warren moved to approve the purchase the Ford F150 4x4 in the amount of $34,800 from Foss Ford with $27,000 as budgeted and $,7800 out of the Animal Control budget, as presented, with Commissioner Seigrist seconding the motion. The motion carried unanimously.

10. Ordinance No. 4574 – Rezone Property located at Highway 83 and Road J.
Mayor Harden requested Commission consideration of Ordinance No. 4574, entitled "AN ORDINANCE AMENDING THE "OFFICIAL ZONING DISTRICT MAP" OF THE CITY OF LIBERAL, KANSAS BY REZONING THE PROPERTY FROM "M-P" MOBILE HOME PARK AND "C-2" GENERAL COMMERCIAL DISTRICT TO AN "I-1" LIGHT INDUSTRIAL DISTRICT TO THE CITY OF LIBERAL, KANSAS."
• Zoning Administrator Kevin Kirk stated H & O requested the rezone the area for future industry use. If it is rezoned, the owners will continue to use it for grazing until the future development begins.
• Mayor Harden stated Jose Lara would like this item tabled.
• Economic Development Cindy Wallace explained they owners want to rezone it to be accepted into the Kansas Certified Sites Program and explained the program.
• It was noted the rezone is a benefit to the City.
Commissioner Seigrist moved to adopt Ordinance No. 4574, as presented, with Commissioner Warren seconding the motion. The motion carried unanimously.

11. Airport Purchase of 2009 Freightliner M2106 Dump Truck.
• Airport Manager Brian Fornwalt stated the purchase of this dump truck will allow them to move dirt and crushed concrete and for future to use to spread de-icer. The $32,000 will be paid out of land sale funds if approved by the FAA; he has not heard back from FAA yet.
• The City is #8 on the list to purchase.
• The purchase is contingent on FAA approving land sales funds for the purchase.

Commissioner Warren approve the purchase of 2009 Freightliner M2106 Dump Truck contingent upon if our number comes up and FAA approving the use of land sale funds, with Commissioner Linenbroker seconding the motion. The motion carried unanimously.

12. CITY STAFF. *No Items Presented.*

13. CITY MANAGER REPORT

- City Manager Burke stated it has been a great year and Staff has done a great job. He couldn't do this job without the support of City Staff. Thanks for a great year.

14. Items from Citizens.

Mayor Harden read the rules of the Commission and requested members of the audience approach the podium to address the Commission. *No items were presented.*

15. Items from Groups.

Mayor Harden read the rules of the Commission and requested members of the audience approach the podium to address the Commission. *No items were presented.*

16. ITEMS FROM COMMISSIONERS

Commissioner Seigrist thanked Cindy Wallace for personally recruiting Dunham Sporting Goods; she worked on it for two years. It shows you have to keep pursuing economic development; it doesn't happen overnight. She thanked City Staff for the Christmas decorations. The tree in the fountain really looks pretty. She thanked everyone who works for the City for coming to work and doing their job. She thanked everyone for being so kind to her. She knows it's a pain having someone that is handicapped, but you have all been very kind and considerate of her problems. Staff has helped her to her car, fixed her walker and kept her going. Thank you. She thanked Lynn Koehn for forming all our wants, wishes, and dreams into resolutions. Thank you for all your help with contracts and negotiations; you are much appreciated. She thanked Calvin Burke for the things he has done for the City. Under his leadership building, the Commission is building a state-of-the-art wastewater treatment plant, he implemented a long-range drainage plan for the City, had the soccer field redesigned so now we have a state-of-the-art soccer field, expanded and improved the baseball complex, worked with USD 480 to give the City South Junior High School for a rec center for FREE, and are in the process of fixing 2nd Street and drainage. She has missed some things but thank you for all that you have done. Chris Ford: thank you for all financial questions you have answered and thank you for keeping the City financially sound. Alicia (Hidalgo): thank you for helping the Commission function; your organization of our meetings keeps us in compliance with KOMA. You answer all our questions; in fact, you are sort of our babysitter and thank you for your patience. Thank you everybody.

Commissioner Linenbroker wished everyone Happy Holidays.

Commissioner Warren Connie made him remember all the things that have taken place. He like the trees in the pots on Main Street. The pole decorating looks good; they had to sustain some pretty high winds a few times and for the most part held up, the one guy is still hanging on the post and hasn't fallen off yet. He really likes and appreciates the decorations. About the things that happened in Liberal over the last several years, Cal really was the right person for the job while going through those things. That was your specialty, the wastewater treatment plant and drainage and those types of things. He appreciates the time you've given us.

Vice Mayor Martinez enjoyed working with all you guys the past seven years. It's been a fun ride and he appreciates it.

Mayor Harden clarified they do have one meeting left as he didn't prepare a goodbye speech for tonight.

- City Manager Burke noted the last meeting is December 28.
- The new Commissioners will be sworn in in January.

Mayor Harden stated there is nothing left for him to say that wasn't better said by Commissioner Seigrist and Commissioner Warren. Keep up the excellent work and we'll finish out on a strong note. One more meeting and then we are finally there my friends.

17. VOUCHERS:
a. Ratify $1,706,605.71 dated November 23, 2021.
Commissioner Linenbroker moved to ratify the vouchers, with Commissioner Seigrist seconding the motion. The motion carried unanimously.
b. $1,221,913.07 dated December 14, 2021.
Commissioner Linenbroker moved to approve the vouchers, with Commissioner Seigrist seconding the motion. The motion carried unanimously.

18. <u>EXECUTIVE SESSION</u> – *A fifteen (15) minute Executive Session per K.S.A 75-4319(b)(1) – Personnel matters of nonelected personnel.*
Commissioner Warren moved to adjourn into an Executive Session for a fifteen (15) minutes to discuss nonelected personnel pursuant to K.S.A. 75-4319(b)(1) for the purpose of discussing personnel matters of non-elected personnel and invites City Attorney Koehn, HR Director Bruce Whittington, and Chris Ford. We will go in at 6:16 p.m. and return at 6:36 p.m. The motion was seconded by Commissioner Seigrist and carried unanimously.
Mayor Harden inquired if the Commission wished to take any action as a result of the Executive Session.
No action was taken.

The meeting was adjourned by Mayor Harden.

____
Taylor Harden, Mayor

ATTEST:

____
Alicia Hidalgo, CMC, City Clerk

LIBERAL CONVENTION AND TOURISM BOARD
December 16, 2021 Tourist Information Center

	Service On Board	Meetings Attended	Term	Attendance Today
Jay Bhakta Chair	08/2008/2022	5	4	Present
Chuck Lamberson	07/2009/2023	4	3	Present
Mike Brack	12/2014/2023	5	2	Present
Rosa Castenada	10/2015/2024	4	2	Present
Enrique Weissel	01/2020/2024	4	1	Present
Sally Fuller, Director				Present

Jay Bhakta, chair, called the meeting to order at 1:35 p.m.

Minutes were approved following a motion by Weissel, second from Lamberson. Financials were approved following a motion by Lamberson, seconded by Castenada.

Director's Report was presented (attached). The group discussed the Kansas Tourism Conference as well as future conferences. Mike Brack said Rotarians will be having a conference in Liberal in October 2022.

Fuller said she sent a letter and applications to all the hotels but so far had not gotten any response. That makes the board down both a hotel and restaurant representatives. She asked members to be thinking about who might be willing to serve and said meeting dates and times could be changed to accommodate schedules.

Meeting dates for 2022 were distributed.

Lamberson said SCCC is in the planning process for gas and oilfield training classes sometime in the spring.

Meeting adjourned at 1:55 p.m.

The next scheduled meeting will be Thursday, Jan. 20, 2022 at 1:30 p.m. at the Tourist Information Center.

Convention and Tourism Director's Report
October/November

The Kansas Tourism Conference went very well. The entire CVB staff plus the two city IT techs spent all three days working the event. Attendance was 150 at its peak and about 140 consistently. The Lt. Governor/Secretary of Commerce was in attendance on Tuesday. The Mid-America Air Museum event was went well and two city commissioners attended it. Mayor Harden provided a welcome on Tuesday morning and took part in a Legislative Panel on Wednesday. I have the Kansas Tourism Department working on an economic impact calculator for the event.

Mandy decorated the van and drove it in the Christmas parade while several kids and adults, dressed as Wizard of Oz characters, airline pilots and artists, handed out candy.

The CVB, Pancake Day Board of Directors, Chamber and County will be hosting Pancakes at the Capital again on Tuesday, Jan. 25, at 7 a.m. on the second floor of the statehouse in Topeka. You are welcome to attend and help represent Liberal at this once a year event.

We only have 4 bands turned in so far on the Rooster Roundup contest. The outdoor cleaning station has been popular but the banded birds must be hiding well this year. I did an interview with Good Day Kansas about Rooster Roundup which will air on December 17 at 12:30 p.m. on KSN in case you want to see me stumbling through explanations about pheasant hunting.

Upcoming Trade Shows/Events:

Pancakes at the Capital	Jan. 25	Topeka, KS
Kansas Monster Buck Classic	Jan. 28-30	Topeka, KS
Destination Statehouse	Feb. 9	Topeka, KS
Backwoods Hunting Show	March 4-6	Oklahoma City, OK
Dallas Travel and Adventure Show	April 2-3	Dallas, TX

Upcoming Events

Parents Night Out	Dec. 18	Baker Arts Center
Cookie & Recipe Exchange	Dec. 18	Baker Arts Center
Christmas Blast	Dec. 18	Activity Center

October Totals:
Donations: 2 donations: 1 for Safe & Blue with police & sheriff & 1 for the Tourism Conference for the table decorations
Welcome Bags: 140 for Kansas Tourism Conference
Visitors Packets: 69
Hunting Packets: 1 to Alabama
Visitors to Tourist Information Center: 83
    0 International Visitors

November Totals:
Donations: 1 Donation for Christmas parade
Welcome Bags: 6 for Eastern Star
Visitors Packets: 80
Hunting Packets: 0
Visitors to Tourist Information Center: 71
    0 International Visitors

INDIVIDUAL/SOLE PROPRIETOR
APPLICATION FOR LICENSE TO SELL CEREAL MALT BEVERAGES

(This form has been prepared by the Attorney General's Office)

☒ City or ☐ County of ____________________

SECTION 1 – LICENSE TYPE

Check One: ☐ New License ☒ Renew License ☐ Special Event Permit

Check One:
☐ License to sell cereal malt beverages for consumption on the premises.
☒ License to sell cereal malt beverages in original and unopened containers and not for consumption on the licenses premises.

SECTION 2 – APPLICANT INFORMATION

Kansas Sales Tax Registration Number (required): 004-481133961F-02

I have registered as an Alcohol Dealer with the TTB. ☑ Yes (required for new application)

Name	Phone No.	Date of Birth
Nuong Ly Dao	620-624-5315	01-01-56
Residence Street Address	**City**	**Zip Code**
201 W Tucker Rd	Liberal	67901

Applicant Spousal Information

Spouse Name	Phone No.	Date of Birth
None		
Residence Street Address	**City**	**Zip Code**

SECTION 3 – LICENSED PREMISE

Licensed Premise (Business Location or Location of Special Event)			Mailing Address (If different from business address)		
DBA Name: Dao's Convenience Store			Name: Same		
Business Location Address: 208 E 8th St			Address: Same		
City: Liberal	State: KS	Zip: 67901	City: Same	State:	Zip:
Business Phone No.: 620-624-5315			☒ I own the proposed business location. ☐ I do not own the proposed business location.		
Business Location Owner Name(s): Nuong Ly Dao					

SECTION 4 – APPLICANT QUALIFICATION

I am a U.S. Citizen	☑ Yes ☐ No
I have been a resident of Kansas for at least one year prior to application.	☑ Yes ☐ No
I have resided within the state of Kansas for 42 years.	
I am at least 21 years old.	☑ Yes ☐ No
I have been a resident of this county for at least 6 months.	☑ Yes ☐ No
Within 2 years immediately preceding the date of this application, neither I nor my spouse* have been convicted of, released from incarceration for or released from probation or parole for any of the following crimes: (1) Any felony; (2) a crime involving moral turpitude; (3) drunkenness: (4) driving a motor vehicle while under the influence of alcohol (DUI); or (5) violation of any state or federal intoxicating liquor law.	☐ Yes ☑ No
My spouse has previously held a CMB license.	☐ Yes ☑ No
My spouse has never been convicted of one of the crimes mentioned above while licensed.	☐ Yes ☑ No

CORPORATE APPLICATION FOR LICENSE TO SELL CEREAL MALT BEVERAGES

(This form has been prepared by the Attorney General's Office)

☐ City or ☐ County of Liberal KS Seward Co

SECTION 1 – LICENSE TYPE

Check One: ☐ New License ☑ Renew License ☐ Special Event Permit

Check One:
☐ License to sell cereal malt beverages for consumption on the premises.
☑ License to sell cereal malt beverages in original and unopened containers and not for consumption on the licensed premises.

SECTION 2 – APPLICANT INFORMATION

Kansas Sales Tax Registration Number (required): 2745 08579

I have registered as an Alcohol Dealer with the TTB. ☐ Yes (required for new application)

Name of Corporation: TASAN Supermarkets	Principal Place of Business: 601 S Kansas		
Corporation Street Address: 601 S Kansas Ave	Corporation City: Liberal	State: KS	Zip Code: 67901
Date of Incorporation:	Articles of Incorporation are on file with the Secretary of State.	☐ Yes ☐ No	
Resident Agent Name: Monalicia Arredondo	Phone No. 720 281 2258		
Residence Street Address: 2176 Calhoun	City: Liberal	State: KS	Zip Code: 67901

SECTION 3 – LICENSED PREMISE

Licensed Premise (Business Location or Location of Special Event)	Mailing Address (If different from business address)
DBA Name: Mi Tierra	Name:
Business Location Address: 601 S Kansas	Address: PO Box 893
City: Liberal State: KS Zip: 67901	City: Liberal State: KS Zip: 67901
Business Phone No. 620 626 5844	☑ Applicant owns the proposed business location. ☐ Applicant does not own the proposed business location.
Business Location Owner Name(s): TASAN Bros Enterprises Inc	

SECTION 4 – OFFICERS, DIRECTORS, STOCKHOLDERS OWNING 25% OR MORE OF STOCK

List each person and their spouse*, if applicable. Attach additional pages if necessary.

Name: Javier Sanchez	Position: Director		Date of Birth: 6-28-80
Residence Street Address: 2176 Calhoun	City: Liberal	State: KS	Zip Code: 67901
Spouse Name: Monalicia Arredondo	Position: Manager		Date of Birth: [illegible]
Residence Street Address: 2176 Calhoun	City: Liberal	State: KS	Zip Code: 67901
Name:	Position:		Date of Birth
Residence Street Address	City	State	Zip Code
Spouse Name	Position		Age
Residence Street Address	City	State	Zip Code
Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Spouse Name	Position		Age
Residence Street Address	City	State	Zip Code

CORPORATE APPLICATION FOR LICENSE TO SELL CEREAL MALT BEVERAGES

(This form has been prepared by the Attorney General's Office)

☑ City or ☐ County of Liberal, Kansas

SECTION 1 – LICENSE TYPE

Check One: ☐ New License ☑ Renew License ☐ Special Event Permit

Check One:
☑ License to sell cereal malt beverages for consumption on the premises.
☐ License to sell cereal malt beverages in original and unopened containers and not for consumption on the licensed premises.

SECTION 2 – APPLICANT INFORMATION

Kansas Sales Tax Registration Number (required): 004-822381178F-01

I have registered as an Alcohol Dealer with the TTB. ☑ Yes (required for new application)

Name of Corporation GMRG ACQ 1, LLC	Principal Place of Business		
Corporation Street Address 10880 Benson, Suite 2320	Corporation City Overland Park	State KS	Zip Code 66210
Date of Incorporation 8/3/17	Articles of Incorporation are on file with the Secretary of State.	☑ Yes ☐ No	
Resident Agent Name Jennifer Seward	Phone No. 620-243-2955		
Residence Street Address 1695 N. Mayfield Rd	City Hutchinson	State KS	Zip Code 67501

SECTION 3 – LICENSED PREMISE

Licensed Premise (Business Location or Location of Special Event)			Mailing Address (If different from business address)		
DBA Name Pizza Hut #035942			Name Pizza Hut #035942		
Business Location Address 110 E Pancake BLvd			Address 10880 Benson, Suite 2320		
City Liberal	State KS	Zip 67901	City Overland Park	State KS	Zip 66210
Business Phone No. 620.624.5616			☑ Applicant owns the proposed business location. ☐ Applicant does not own the proposed business location.		
Business Location Owner Name(s) Michael Cherney					

SECTION 4 – OFFICERS, DIRECTORS, STOCKHOLDERS OWNING 25% OR MORE OF STOCK

List each person and their spouse*, if applicable. Attach additional pages if necessary.

Name Michael Cherney	Position CEO		Date of Birth 1/23/1983
Residence Street Address 2223 W Lyndale St	City Chicago	State IL	Zip Code 60647
Spouse Name Sara Cherney	Position N/A		Date of Birth 6/23/1981
Residence Street Address 2223 W Lyndale St	City Chicago	State IL	Zip Code 60647
Name Tim Quinlan	Position Passive Investor		Date of Birth 10/4/1976
Residence Street Address 14 East 93rd Street	City New York	State NY	Zip Code 10028
Spouse Name Courtney Quinlan	Position		Age 5/14/76
Residence Street Address 14 East 93rd Street	City New York	State NY	Zip Code 10028
Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Spouse Name	Position		Age
Residence Street Address	City	State	Zip Code

INDIVIDUAL/SOLE PROPRIETOR
APPLICATION FOR LICENSE TO SELL CEREAL MALT BEVERAGES

(This form has been prepared by the Attorney General's Office)

☐ City or ☐ County of SEWARD.

SECTION 1 – LICENSE TYPE

Check One: ☐ New License ☒ Renew License ☐ Special Event Permit

Check One:
☐ License to sell cereal malt beverages for consumption on the premises.
☐ License to sell cereal malt beverages in original and unopened containers and not for consumption on the licenses premises.

SECTION 2 – APPLICANT INFORMATION

Kansas Sales Tax Registration Number (required):

I have registered as an Alcohol Dealer with the TTB. ☐ Yes (required for new application)

Name	Phone No.	Date of Birth
Mayra A. Hernandez	(620)	8-7-79
Residence Street Address	City	Zip Code
13253 W Polo way		

Applicant Spousal Information

Spouse Name	Phone No.	Date of Birth
Residence Street Address	City	Zip Code

SECTION 3 – LICENSED PREMISE

Licensed Premise (Business Location or Location of Special Event)	Mailing Address (If different from business address)
DBA Name: Taqueria El Gallo de Jalisco	Name
Business Location Address: 700 N. Kansas	Address
City: Liberal State: KS Zip: 67901	City State Zip
Business Phone No.: (620) 624-8226.	☐ I own the proposed business location. ☐ I do not own the proposed business location.
Business Location Owner Name(s)	

SECTION 4 – APPLICANT QUALIFICATION

I am a U.S. Citizen	☒ Yes	☐ No
I have been a resident of Kansas for at least one year prior to application.	☒ Yes	☐ No
I have resided within the state of Kansas for 21. years.		
I am at least 21 years old.	☒ Yes	☐ No
I have been a resident of this county for at least 6 months.	☒ Yes	☐ No
Within 2 years immediately preceding the date of this application, neither I nor my spouse* have been convicted of, released from incarceration for or released from probation or parole for any of the following crimes: (1) Any felony; (2) a crime involving moral turpitude; (3) drunkenness; (4) driving a motor vehicle while under the influence of alcohol (DUI); or (5) violation of any state or federal intoxicating liquor law.	☐ Yes	☒ No
My spouse has previously held a CMB license.	☐ Yes	☒ No
My spouse has never been convicted of one of the crimes mentioned above while licensed.	☐ Yes	☒ No

CORPORATE APPLICATION FOR LICENSE TO SELL CEREAL MALT BEVERAGES

(This form has been prepared by the Attorney General's Office)

☑ City or ☐ County of LIBERAL

SECTION 1 – LICENSE TYPE

Check One: ☐ New License ☑ Renew License ☐ Special Event Permit

Check One:
☐ License to sell cereal malt beverages for consumption on the premises.
☑ License to sell cereal malt beverages in original and unopened containers and not for consumption on the licensed premises.

SECTION 2 – APPLICANT INFORMATION

Kansas Sales Tax Registration Number (required): 004-832429476F-01

I have registered as an Alcohol Dealer with the TTB. ☑ Yes (required for new application)

Name of Corporation BEST STOP LLC	Principal Place of Business 504 E. FULTON ST. SUITE B.		
Corporation Street Address 132 N. HOUSTON	Corporation City GRANBURY	State TX	Zip Code 76048
Date of Incorporation 12/2018	Articles of Incorporation are on file with the Secretary of State.		☑ Yes ☐ No
Resident Agent Name DAHLIA JAZMIN VILLA	Phone No. 620-276-6078		
Residence Street Address 910 CALVERT ST.	City LIBERAL	State KS	Zip Code 67901

SECTION 3 – LICENSED PREMISE

Licensed Premise (Business Location or Location of Special Event)			Mailing Address (If different from business address)		
DBA Name U PUMP IT #219			Name U PUMP IT		
Business Location Address 343 E. PANCAKE BLVD.			Address 504 E. FULTON ST. SUITE B.		
City LIBERAL	State KS	Zip 67901	City GARDEN CITY	State KS	Zip 67846
Business Phone No. 620-624-9574			☐ Applicant owns the proposed business location.		
Business Location Owner Name(s) FRAN FAYAZI			☑ Applicant does not own the proposed business location.		

SECTION 4 – OFFICERS, DIRECTORS, STOCKHOLDERS OWNING 25% OR MORE OF STOCK

List each person and their spouse*, if applicable. Attach additional pages if necessary.

Name ASHLEY FAYYAZI	Position MEMBER		Date of Birth 05/16/1963
Residence Street Address PO BOX 2429	City GRANBURY	State TX	Zip Code 76048
Spouse Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Spouse Name	Position		Age
Residence Street Address	City	State	Zip Code
Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Spouse Name	Position		Age
Residence Street Address	City	State	Zip Code

CORPORATE APPLICATION FOR LICENSE TO SELL CEREAL MALT BEVERAGES

(This form has been prepared by the Attorney General's Office)

☒ City or ☐ County of City of Liberal

SECTION 1 – LICENSE TYPE

Check One: ☐ New License ☒ Renew License ☐ Special Event Permit

Check One:
☒ License to sell cereal malt beverages for consumption on the premises.
☐ License to sell cereal malt beverages in original and unopened containers and not for consumption on the licensed premises.

SECTION 2 – APPLICANT INFORMATION

Kansas Sales Tax Registration Number (required):

I have registered as an Alcohol Dealer with the TTB. ☐ Yes (required for new application)

Name of Corporation: City of Liberal Willow Tree Golf Course	FEIN:		
Corporation Street Address: 1800 W. 15th St.	Corporation City: Liberal	State: KS	Zip Code: 67901
Date of Incorporation:	Articles of Incorporation are on file with the Secretary of State.	☐ Yes ☐ No	
Resident Agent Name: Chris Elwalt	Phone No.: 620-626-0175		
Residence Street Address: 1650 N Cain	City: Liberal	State: KS	Zip Code: 67901

SECTION 3 – LICENSED PREMISE

Licensed Premise (Business Location or Location of Special Event)	Mailing Address (If different from business address)
DBA Name: Willow Tree Golf Course	Name:
Business Location Address: 1800 W. 15th St	Address:
City: Liberal, State: KS Zip: 67901	City: State: Zip:
Email Address(s) Please separate values with a comma.: Chris.Elwalt@cityofliberal.org	
Business Phone No.: 620-626-0175	☐ Applicant owns the proposed business location. ☐ Applicant does not own the proposed business location.
Business Location Owner Name(s):	

SECTION 4 – OFFICERS, DIRECTORS, STOCKHOLDERS OWNING 25% OR MORE OF STOCK

List each person and their spouse*, if applicable. Attach additional pages if necessary.

Name: Chris Elwalt	Position: Manager		Date of Birth: 7-6-66
Residence Street Address: 1650 N Cain	City: Liberal	State: KS	Zip Code: 67901
Spouse Name:	Position:		Date of Birth:
Residence Street Address:	City:	State:	Zip Code:
Name: Darrell Kennedy	Position: Director of Golf		Date of Birth: 10-4-60
Residence Street Address: 300 Lilac Dr.	City: Liberal	State: KS	Zip Code: 67901
Spouse Name:	Position:		Age:
Residence Street Address:	City:	State:	Zip Code:
Name:	Position:		Date of Birth:
Residence Street Address:	City:	State:	Zip Code:
Spouse Name:	Position:		Age:
Residence Street Address:	City:	State:	Zip Code:

CITY OF LIBERAL, KANSAS
Liberal, Kansas

AUDIT REPORT
For the year ended December 31, 2020

CITY OF LIBERAL, KANSAS

FINANCIAL STATEMENTS
For the year ended December 31, 2020

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CITY OF LIBERAL, KANSAS

FINANCIAL STATEMENTS
For the year ended December 31, 2020

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CITY OF LIBERAL, KANSAS

FINANCIAL SECTION

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

LIBERAL
J.H. HAY, CPA
STEPHEN G. RICE, CPA
CRAIG HAY, CPA
DUSTIN ORMISTON, CPA
RODNEY K. HAY, CPA

21 PLAZA DRIVE
P.O. BOX 2707
LIBERAL, KS 67905-2707
(620) 624-8471
FAX (620) 624-9260
HRA@hayrice.com

INDEPENDENT AUDITOR'S REPORT

To the City Commission
City of Liberal, Kansas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Liberal, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents. We did not audit the financial statements of the Housing Authority of the City of Liberal (a discretely presented component unit), which represents 61 percent and 54 percent, respectively, of the assets and revenues of the component unit columns. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Housing Authority of the City of Liberal (a discretely presented component unit), is based on the report of the other auditors.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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 *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Liberal, Kansas, as of December 31, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 56 through 59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Liberal, Kansas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the procedures performed as described above, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2021, on our consideration of the City of Liberal's 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's 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's internal control over financial reporting and compliance.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

December 16, 2021

HAY·RICE&ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

LIBERAL
J.H. HAY, CPA
STEPHEN G. RICE, CPA
CRAIG HAY, CPA
DUSTIN ORMISTON, CPA
RODNEY K. HAY, CPA

21 PLAZA DRIVE
P.O. BOX 2707
LIBERAL, KS 67905-2707
(620) 624-8471
FAX (620) 624-9260
HRA@hayrice.com

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 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 statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Liberal, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City of Liberal, Kansas' basic financial statements and have issued our report thereon dated December 16, 2021.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 statements 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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Liberal, Kansas' financial statements are 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 determination of financial statement amounts. 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*.

City of Liberal, Kansas' Response to Findings

The City of Liberal, Kansas' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City of Liberal, Kansas' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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

December 16, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Liberal, we offer readers of the City of Liberal's financial statements this overview and analysis of the financial activities for the fiscal year ended December 31, 2020. Please read this report in conjunction with the City's financial statements, which begin on page 1.

FINANCIAL HIGHLIGHTS

The assets of the City of Liberal exceeded its liabilities at the close of 2020 by $102,615,671 (net position). Of this amount, $ (1,557,424) (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the City of Liberal's basic financial statements. These financial statements are comprised of three components: government-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City of Liberal's finances, in a manner similar to private-sector business, and can be found on pages 1 – 4 of this report.

The statement of net position presents information on all of the City of Liberal's assets (what the citizens own) and liabilities (what the citizens owe), with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Liberal is improving or deteriorating. Other nonfinancial factors should also be considered, such as changes in the City's property tax base, and the condition of the City's capital assets (roads, buildings, water, and sewer lines) to assess the overall health of the City.

The statement of activities presents information showing how the City of Liberal's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenditures are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the City of Liberal that are supported by taxes and intergovernmental revenues from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the City of Liberal include general government, public safety, public works, and community service. The business-type activities of the City of Liberal include a municipal airport, solid waste, wastewater, and water systems.

The government-wide financial statements include not only the City of Liberal itself but also a legally separate library and a legally separate housing authority, combined under one column heading of "Component Units." Each of these entities has a Board appointed by the City of Liberal Commission. The Commission must also approve bond issuances by either entity. Financial information for these two component units is reported separately from the financial information presented for the primary government itself.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Liberal, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Liberal can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Our analysis of the City's major funds begins on page 5. Kansas State law requires certain funds at a minimum. The City of Liberal Commission has established other funds to help it control and manage money for particular purposes (Ex. Convention & Tourism Fund) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (Ex. City Sales Tax Funds). The City's two kinds of funds, governmental and proprietary, use different accounting approaches.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Liberal maintains thirty individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, the capital projects fund, and the debt service fund, which are each considered major funds. Data from the other twenty-seven governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report on pages 60 – 66.

The basic governmental fund financial statements can be found on pages 5 – 11 of this report.

Proprietary Funds

Proprietary funds provide the same type of information as business-type activities in the government-wide financial statements, only in more detail. The City of Liberal uses enterprise funds to account for charging customers for the full cost of the services it provides in its water, wastewater, solid waste, and airport operations, which are each considered to be major funds.

The basic proprietary fund financial statements can be found on pages 12 – 19 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City of Liberal's own programs. The accounting for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 20 – 21 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22 – 55 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City of Liberal's compliance with its annually appropriated budget for its general fund. This required supplementary information can be found on pages 56 – 59 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 60 – 95 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the City of Liberal, assets exceeded liabilities by $102,615,671 at the close of 2020.

The largest portion of the City of Liberal's net position, or 84.56%, reflects its investment in capital assets such as land, buildings, machinery, and equipment, less any debt used to acquire these assets that is still outstanding. The City of Liberal uses these capital assets to provide services to citizens. It is important to note that these assets are not available for future spending. Although the City of Liberal's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets alone cannot be used to liquidate these liabilities.

	City of Liberal's Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2019	2020	2019	2020	2019	2020
Current and other assets	$27,843,801	$30,660,523	$ 5,594,959	$ 5,065,380	$ 33,438,760	$ 35,725,903
Capital assets	54,124,736	53,714,306	44,356,749	55,280,922	98,481,485	108,995,228
Total Assets	$81,968,537	$84,374,829	$49,951,708	$60,346,302	$131,920,245	$144,721,131
Deferred Outflows of Resources	$ 1,373,974	$ 2,800,405	-	-	$ 1,373,974	$ 2,800,405
Long-term liabilities	$12,768,475	$14,731,635	$ 8,349,528	$17,996,611	$ 21,118,003	$ 32,728,246
Other liabilities	909,256	1,436,426	4,050,501	3,939,811	4,959,757	5,376,237
Total Liabilities	$13,677,731	$16,168,061	$12,400,029	$21,936,422	$ 26,077,760	$ 38,104,483
Deferred Inflows of Resources	$ 6,692,223	$ 6,801,382	-	-	$ 6,692,223	$ 6,801,382
Net Position:						
Net investment in capital assets	$51,436,138	$50,355,886	$31,685,523	$36,417,669	$ 83,121,661	$ 86,773,555
Restricted	15,810,953	19,529,176	2,200,132	(534,200)	18,011,085	18,994,976
Unrestricted	(4,274,534)	(5,679,271)	3,666,024	2,526,411	(608,510)	(3,152,860)
Total Net Position	$62,972,557	$64,205,791	$37,551,679	$38,409,880	$100,524,236	$102,615,671

Governmental Activities

Governmental activities increased the City of Liberal's net position by $1,218,978 through key elements, as follows:

	City of Liberal's Changes in Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2019	2020	2019	2020	2019	2020
Revenues						
Program Revenues:						
Charges for services	$ 2,436,419	$ 3,561,581	$12,680,011	$12,777,023	$ 15,116,430	$ 16,338,604
Operating grants and contributions	631,114	1,091,272	-	1,875	631,114	1,093,147
Capital grants and contributions	210,277	137,833	2,106,546	1,180,459	2,316,823	1,318,292

	City of Liberal's Changes in Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2019	2020	2019	2020	2019	2020
Revenues (Continued)						
General Revenues:						
Property taxes	5,911,413	7,087,580	-	-	5,911,413	7,087,580
Other taxes	13,265,021	12,237,290	-	-	13,265,021	12,237,290
Other	1,585,217	3,095,595	127,831	(61,880)	1,713,048	3,033,715
Total Revenues	$24,039,461	$27,211,151	$14,914,388	$13,897,477	$ 38,953,849	$ 41,108,628
Expenses						
General Government	$ 5,339,535	$ 6,090,620	$ -	$ -	$ 5,339,535	$ 6,090,620
Public Safety	7,661,574	7,413,662	-	-	7,661,574	7,413,662
Public Works	2,381,063	5,006,490	-	-	2,381,063	5,006,490
Community Service	7,164,110	5,295,483	-	-	7,164,110	5,295,483
Community/Economic Development	1,808,190	2,018,667	-	-	1,808,190	2,018,667
Water	-	-	4,116,695	5,333,143	4,116,695	5,333,143
Wastewater	-	-	3,772,574	3,168,515	3,772,574	3,168,515
Solid Waste	-	-	1,990,973	2,476,220	1,990,973	2,476,220
Airport	-	-	1,138,447	2,214,393	1,138,447	2,214,393
Total Expenses	$24,354,472	$25,824,922	$11,018,689	$13,192,271	$ 35,373,161	$ 39,017,193
Fund transfer	$ (174,374)	$ (152,995)	$ 174,374	$ 152,995	-	-
Increase in Net Position	$ (489,385)	$ 1,233,234	$ 4,070,073	$ 858,201	$ 3,580,688	$ 2,091,435
Net Position, January 1	63,461,942	62,972,557	33,481,606	37,551,679	96,943,548	100,524,236
Net Position, December 31	$62,972,557	$64,205,791	$37,551,679	$38,409,880	$100,524,236	$102,615,671

The Statement of Activities format is significantly different than a typical Statement of Revenues, Expenses, and Changes in Fund Balance, as expenses are listed in the first column with revenues from that particular program reported to the right. The result is a Net (Expense)/Revenue. This format highlights the relative financial burden of each of the functions on the City's taxpayers. It also identifies how much each function draws from the general revenues or if it is self-financing through fees and grants.

Business-Type Activities

Business-type activities increased the City of Liberal's net position by $858,201, as referenced in the table above.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the City of Liberal uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City of Liberal's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Liberal's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources for spending at the end of the fiscal year.

As of the end of 2020, the City of Liberal's governmental funds reported combined ending fund balances of $23,803,945, or an increase of $2,649,392.

Approximately $20,890,896 is available for spending at the government's discretion. The remainder of the fund balance is reserved to indicate that it is not available due to prior commitments such as liquidating contracts and purchase orders of the prior period in the amount of $174,819, or for a variety of other restricted purposes in the amount of $2,738,230.

Proprietary Funds

The City of Liberal's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the proprietary funds were as follows: the Water Fund totaled $2,334,811, the Wastewater Fund totaled $141,858, the Solid Waste Fund totaled $ (37,483), and the Airport Fund totaled $87,225.

GENERAL FUND BUDGETARY HIGHLIGHTS

During 2020, the general fund actual revenues were greater than the budgeted revenue amount by $698,070 and the general fund expenses were less than the budgeted amount by $1,778,368, which gives an overall favorable amount of $2,746,438. After transfers there was a favorable amount of $4,697,634.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2020, the City had $109,131,429 invested in capital assets including police and fire equipment, buildings, park facilities, new roads, and water and sewer lines, as follows:

	City of Liberal's Capital Assets					
	Governmental Activities		Business-Type Activities		Total	
	2019	2020	2019	2020	2019	2020
Land	$ 2,060,804	$ 2,060,804	$ 4,189,800	$ 4,149,500	$ 6,250,604	$ 6,210,304
Construction in progress	17,034,153	18,875,683	15,357,757	30,695,408	32,391,910	49,571,091
Buildings	9,407,865	9,428,929	10,299,429	10,299,429	19,707,294	19,728,358
Improvements	9,809,323	9,796,321	41,633,047	41,839,225	51,442,370	51,635,546
Equipment	7,097,685	6,807,190	6,538,696	6,335,469	13,636,381	13,142,659
Vehicles	6,379,266	6,058,382	2,530,117	2,403,823	8,909,383	8,462,205
Streets	64,192,854	64,163,598	-	-	64,192,854	64,163,598
Accumulated depreciation	(62,222,882)	(63,877,787)	(38,416,563)	(39,904,545)	(100,639,445)	(103,782,332)
Total	$ 53,759,068	$ 53,313,120	$ 42,132,283	$ 55,818,309	$ 95,891,351	$ 109,131,429

Additional information on the City of Liberal's capital assets can be found in Note 4 on pages 37 – 39 of this report.

Long-Term Debt

At the end of 2020, the City of Liberal had $36,422,022 in outstanding bonds, compensated absences, notes, capital leases and pension obligation. Additional long-term debt information can be found in Note 6 on pages 43 – 44 of this report, and is summarized, as follows:

	City of Liberal's Long-Term Debt					
	Governmental Activities		Business-Type Activities		Total	
	2019	2020	2019	2020	2019	2020
General obligation bonds	$ 688,668	$ 2,022,245	$ 2,686,332	$ 1,807,755	$ 3,375,000	$ 3,830,000
Compensated absences	934,472	885,803	187,634	171,245	1,122,106	1,057,048
Capital leases & temporary notes	1,656,051	957,781	7,777,471	17,630,871	9,433,522	18,588,652
Net pension obligation	9,640,764	11,295,946	1,313,459	1,650,376	10,954,223	12,946,322
Total	$12,919,955	$15,161,775	$11,964,896	$21,260,247	$24,884,851	$36,422,022

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The City has taken a focused approach towards maximizing the rate of return on taxpayer funds. We have also expanded our banking relationships wherein we designated all local banks additional depositories and they have the opportunity to bid on City taxpayer funds, based upon the State of Kansas Pooled Money Investment Board rates. Due to the overall state of the economy, we have reduced our budgeted investment earnings, although due to bids we continually receive, we are still optimizing these earnings as much as possible.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional information, please contact the Finance Director at City of Liberal, 324 North Kansas Avenue, Liberal, Kansas 67901.

CITY OF LIBERAL, KANSAS

BASIC FINANCIAL STATEMENTS

CITY OF LIBERAL, KANSAS

STATEMENT OF NET POSITION
December 31, 2020

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
ASSETS				
Current Assets				
Cash, including time deposits	$ 21,410,856	$ 3,476,306	$ 24,887,162	$ 885,734
Taxes receivable	6,582,924	-	6,582,924	591,376
Accounts receivable (net)	92,298	615,320	707,618	16,095
Receivable from other governments	2,137,115	-	2,137,115	-
Unbilled receivable	-	684,819	684,819	-
Interest receivable	857	329	1,186	-
Inventory	228,289	236,581	464,870	6,195
Prepaid expenses	208,184	52,025	260,209	15,235
Total current assets	$ 30,660,523	$ 5,065,380	$ 35,725,903	$ 1,514,635
Noncurrent Assets				
Restricted Assets:				
Cash, including time deposits	$ 341,717	$ (571,292)	$ (229,575)	$ 109,026
Other Assets:				
Deferred bond cost	89,606	163,746	253,352	-
Less – Amortization	(30,137)	(129,841)	(159,978)	-
Capital Assets:				
Construction in progress	18,875,683	30,695,408	49,571,091	-
Land	2,060,804	4,149,500	6,210,304	133,565
Buildings	9,428,929	10,299,429	19,728,358	5,693,737
Improvements other than buildings	9,796,321	41,839,225	51,635,546	618,792
Machinery, equipment, furniture and fixtures	6,807,190	6,335,469	13,142,659	1,089,326
Vehicles	6,058,382	2,403,823	8,462,205	-
Streets	64,163,598	-	64,163,598	-
Less – Accumulated depreciation	(63,877,787)	(39,904,545)	(103,782,332)	(5,810,532)
Total noncurrent assets	$ 53,714,306	$ 55,280,922	$ 108,995,228	$ 1,833,914
Total Assets	$ 84,374,829	$ 60,346,302	$ 144,721,131	$ 3,348,549
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	$ 2,800,405	-	$ 2,800,405	$ 151,428

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

CITY OF LIBERAL, KANSAS

Statement 1

STATEMENT OF NET POSITION
December 31, 2020

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
LIABILITIES				
Current Liabilities				
Accounts payable	$ 423,351	$ 383,318	$ 806,669	$ 13,791
Accrued interest payable	5,930	144,156	150,086	282
Accrued wages and benefits	540,328	111,236	651,564	10,674
Unapplied credits	-	41,546	41,546	-
Lease purchase contracts – Current	230,393	3,215,979	3,446,372	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	27,741
General obligation bonds payable – Current	236,424	43,576	280,000	-
Notes payable – Current	-	-	-	16,696
Total current liabilities	$ 1,436,426	$ 3,939,811	$ 5,376,237	$ 69,184
Noncurrent Liabilities				
Deferred bond premium	$ 43,288	$ 106,741	$ 150,029	$ -
Less – Accretion	(6,611)	(110,822)	(117,433)	-
Accrued compensated absences	885,803	171,245	1,057,048	24,163
General obligation bonds payable	1,785,821	1,764,179	3,550,000	-
Notes payable – Net of current portion	-	-	-	237,677
Lease purchase contracts	727,388	14,414,892	15,142,280	-
Net pension obligation	11,295,946	1,650,376	12,946,322	487,139
Total noncurrent liabilities	$14,731,635	$17,996,611	$ 32,728,246	$ 748,979
Total Liabilities	$16,168,061	$21,936,422	$ 38,104,483	$ 818,163
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue	$ 6,234,616	-	$ 6,234,616	$ 591,376
Pension related	566,766	-	566,766	38,637
Total Deferred Inflows of Resources	$ 6,801,382	-	$ 6,801,382	$ 630,013
NET POSITION				
Net investment in capital assets	$50,355,886	$36,417,669	$ 86,773,555	$ 1,470,514
Restricted for:				
Capital projects	4,088,631	(727,255)	3,361,376	-
Debt service	2,257,565	176,560	2,434,125	-
Other purposes	13,182,980	16,495	13,199,475	109,026
Unrestricted	(5,679,271)	2,526,411	(3,152,860)	472,261
Total Net Position	$64,205,791	$38,409,880	$102,615,671	$ 2,051,801

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

CITY OF LIBERAL, KANSAS

Statement 2

STATEMENT OF ACTIVITIES
For the year ended December 31, 2020

Functions/Programs	Expenses	Program Revenues: Charges for Services & Other	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Total	Component Units
Primary Government:								
Governmental Activities:								
General Government:								
Administration	$ 2,046,433	$ 221,264	$ 125,009	-	$ (1,700,160)	-	$ (1,700,160)	-
Planning commission	5,473	-	-	-	(5,473)	-	(5,473)	-
Building inspection	694,355	214,302	-	-	(480,053)	-	(480,053)	-
Legislative	87,471	-	-	-	(87,471)	-	(87,471)	-
Utility billing	41,370	-	-	-	(41,370)	-	(41,370)	-
Employees' benefits	2,138,297	1,058	-	-	(2,137,239)	-	(2,137,239)	-
Health and welfare	190,261	-	-	-	(190,261)	-	(190,261)	-
Interest and fiscal charges	886,960	682,525	-	-	(204,435)	-	(204,435)	-
Total general government	$ 6,090,620	$1,119,149	$ 125,009	-	$ (4,846,462)	-	$ (4,846,462)	-
Public Safety:								
Police	$ 3,948,313	$ 88,940	$ 32,299	-	$ (3,827,074)	-	$ (3,827,074)	-
Fire	1,677,811	(417)	11,500	-	(1,666,728)	-	(1,666,728)	-
Municipal Court	676,445	571,413	81,000	-	(24,032)	-	(24,032)	-
Communications	876,046	337,800	-	-	(538,246)	-	(538,246)	-
Animal control	235,047	30,273	3,953	-	(200,821)	-	(200,821)	-
Total public safety	$ 7,413,662	$1,028,009	$ 128,752	-	$ (6,256,901)	-	$ (6,256,901)	-
Public Works:								
Transportation	$ 2,187,673	$ 391,154	$ -	$ -	$ (1,796,519)	-	$ (1,796,519)	-
Engineering	56,523	-	-	-	(56,523)	-	(56,523)	-
Recreation	963,560	147,048	307,781	4,000	(504,731)	-	(504,731)	-
Arkalon	128,390	84,349	84,787	-	40,746	-	40,746	-
Beautification	159,568	4,250	-	-	(155,318)	-	(155,318)	-
Street lighting	1,510,776	6,503	-	-	(1,502,915)	-	(1,502,915)	-
Total public works	$ 5,006,490	$ 633,304	$ 392,568	$ 4,000	$ (3,976,618)	-	$ (3,976,618)	-
Community Service:								
Golf course	$ 660,436	$ 270,650	$ -	-	$ (389,786)	-	$ (389,786)	-
Parks	830,689	7,197	-	-	(823,492)	-	(823,492)	-
Swimming pool	193,525	88,046	-	-	(105,479)	-	(105,479)	-
Cemetery	201,715	56,125	-	-	(145,590)	-	(145,590)	-
Library	591,376	-	-	-	(591,376)	-	(591,376)	-
Educational	2,007,249	341,485	-	-	(1,665,764)	-	(1,665,764)	
Air Museum	431,091	25,446	36,586	-	(369,059)	-	(369,059)	-
Convention and Tourism	379,402	9,176	-	-	(370,226)	-	(370,226)	-
Total community service	$ 5,295,483	$ 798,125	$ 36,586	-	$ (4,460,772)	-	$ (4,460,772)	-
Community/Economic Development:								
Urban Development and Housing	$ 532,238	$ (26,701)	$ 11,453	$ 133,833	$ (413,653)	-	$ (413,653)	-
Economic development	1,486,429	9,695	396,904	-	(1,079,830)	-	(1,079,830)	-
Total community/economic development	$ 2,018,667	$ (17,006)	$ 408,357	$ 133,833	$ (1,493,483)	-	$ (1,493,483)	-
Total governmental activities	$25,824,922	$3,561,581	$1,091,272	$ 137,833	$ (21,034,236)	-	$ (21,034,236)	-

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

CITY OF LIBERAL, KANSAS

Statement 2
(Continued)

STATEMENT OF ACTIVITIES
For the year ended December 31, 2020

Functions/Programs	Expenses	Program Revenues: Charges for Services & Other	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Total	Component Units
Business-Type Activities:								
Water	$ 5,333,143	$ 6,271,957	$ -	$ -	-	$ 938,814	$ 938,814	-
Wastewater	3,168,515	3,919,956	-	-	-	751,441	751,441	-
Solid Waste	2,476,220	2,232,768	1,875	-	-	(241,577)	(241,577)	-
Airport	2,214,393	352,342	-	1,180,459	-	(681,592)	(681,592)	-
Total business-type activities	$13,192,271	$12,777,023	$ 1,875	$1,180,459	-	$ 767,086	$ 767,086	-
Total Primary Government	$39,017,193	$16,338,604	$1,093,147	$1,318,292	$ (21,034,236)	$ 767,086	$ (20,267,150)	-
Component Units:								
Housing Authority	$ 705,820	$ 506,980	$ 114,329	-	-	-	-	$ (84,511)
Library	720,210	634,458	83,056	-	-	-	-	(2,696)
Total Component Units	$ 1,426,030	$ 1,141,438	$ 197,385	-	-	-	-	$ (87,207)
General Revenues:								
Ad valorem property tax					$ 5,979,426	$ -	$ 5,979,426	$ -
Delinquent tax					244,651	-	244,651	-
Franchise tax					1,766,415	-	1,766,415	-
Motor vehicle tax					815,736	-	815,736	-
Commercial vehicle fees					47,767	-	47,767	-
RHID					144,644	-	144,644	-
TIF property tax					226,689	-	226,689	-
Local sales tax					8,794,668	-	8,794,668	-
CID					155,415	-	155,415	-
TIF sales tax					19,931	-	19,931	-
Liquor tax					122,201	-	122,201	-
Transient guest tax					332,197	-	332,197	-
Rebate of TGT					127,502	-	127,502	
Highway connecting links					55,308	-	55,308	-
Gasoline tax					492,320	-	492,320	-
Administrative fees					2,979,500	-	2,979,500	-
Interest					48,550	20,022	68,572	
Royalties					3,290	8,499	11,789	-
Lease income					64,255	-	64,255	-
Gain or (loss) on disposal of assets					-	(90,401)	(90,401)	-
Transfer in (out)					(152,995)	152,995	-	-
Total general revenues and transfers					$ 22,267,470	$ 91,115	$ 22,358,585	-
Change in Net Position					$ 1,233,234	$ 858,201	$ 2,091,435	$ (87,207)
Net Position, Beginning					62,972,557	37,551,679	100,524,236	2,139,008
Net Position, Ending					$ 64,205,791	$38,409,880	$102,615,671	$2,051,801

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

CITY OF LIBERAL, KANSAS

Statement 3

BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2020

ASSETS	General Fund	Capital Projects Fund	Debt Service Fund	Other Governmental Funds	Reclassifications and Eliminations	Total Governmental Funds
Cash, including time deposits	$3,567,730	$4,095,050	$2,277,086	$11,877,139	$ -	$21,817,005
Cash, restricted	-	-	106	341,611	-	341,717
Accounts receivable	91,958	-	-	340	-	92,298
Interest receivable	491	-	-	366	-	857
Due from other funds	-	64,664	-	-	(64,664)	-
Taxes receivable	4,223,525	-	-	2,359,399	-	6,582,924
Receivable from other governments	523,664	341,485	-	1,271,966	-	2,137,115
Inventory	201,803	-	-	26,486	-	228,289
Prepaid expense	131,479	-	-	76,705	-	208,184
Total Assets	$8,740,650	$4,501,199	$2,277,192	$15,954,012	$ (64,664)	$31,408,389
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	$ 120,269	$ 6,419	$ 19,627	$ 277,036	$ -	$ 423,351
Accrued wages and benefits	397,407	-	-	142,921	-	540,328
Due to other funds	-	-	-	64,664	(64,664)	-
Bank overdraft	-	406,149	-	-	-	406,149
Total liabilities	$ 517,676	$ 412,568	$ 19,627	$ 484,621	$ (64,664)	$ 1,369,828
Deferred Inflows of Resources						
Deferred revenue	$3,948,205	-	-	$ 2,286,411	-	$ 6,234,616
Fund Balances						
Nonspendable for accounts receivable, inventory and prepaid expenses	$1,224,715	$ 64,664	$ -	$ 1,448,851	-	$ 2,738,230
Assigned for encumbrances	98,187	-	-	76,632	-	174,819
Assigned to:						
Special Revenue Funds	-	-	-	11,657,497	-	11,657,497
Capital Projects Funds	-	4,023,967	-	-	-	4,023,967
Debt Service Funds	-	-	2,257,565	-	-	2,257,565
Unassigned	2,951,867	-	-	-	-	2,951,867
Total fund balances	$4,274,769	$4,088,631	$2,257,565	$13,182,980	-	$23,803,945
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$8,740,650	$4,501,199	$2,277,192	$15,954,012	$ (64,664)	$31,408,389

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

Statement 3
(Continued)

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO NET POSITION OF GOVERNMENTAL ACTIVITIES
December 31, 2020

Total Governmental Fund Balances	$ 23,803,945
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets and deferred outflows of resources used in governmental activities are not financial resources and therefore are not reported in the funds:	
Capital assets net of accumulated depreciation of $63,877,787	53,313,120
Deferred outflows of resources	2,800,405
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Deferred bond cost	89,606
Accumulated amortization	(30,137)
Long-term liabilities and deferred inflows of resources, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds:	
General obligation bonds payable	(2,022,245)
Lease purchase contracts payable	(957,781)
Accrued interest	(5,930)
Accrued compensated absences	(885,803)
Deferred bond premium	(43,288)
Accumulated accretion	6,611
Net pension obligation	(11,295,946)
Pension related deferred inflows of resources	(566,766)
Net Position of Governmental Activities	$ 64,205,791

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

CITY OF LIBERAL, KANSAS

Statement 4

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS

For the year ended December 31, 2020

	General Fund	Capital Projects Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes	$ 6,307,495	$ -	$ 14	$ 2,566,001	$ 8,873,510
Intergovernmental	5,784,456	-	-	8,364,477	14,148,933
Licenses, permits, & fees	151,428	-	-	-	151,428
Charges for services	715,921	-	-	114,192	830,113
Fines and forfeitures	571,413	-	-	-	571,413
Interest income	31,838	-	-	19,263	51,101
Royalty and lease income	66,913	-	-	632	67,545
Entities' share	-	1,136,000	-	-	1,136,000
Contribution	30,000	149,286	-	649,542	828,828
Miscellaneous	238,608	-	43,159	433,298	715,065
General long-term debt issued	-	-	639,366	-	639,366
Total revenues	$13,898,072	$1,285,286	$ 682,539	$12,147,405	$28,013,302
Expenditures					
Current Operations:					
General Government:					
Administration	$ 1,688,214	-	-	$ -	$ 1,688,214
Planning commission	5,473	-	-	-	5,473
Building inspection	683,625	-	-	-	683,625
Legislative	87,473	-	-	-	87,473
Building maintenance	192,805	-	-	-	192,805
Utility billing	40,790	-	-	-	40,790
Employees' benefits	-	-	-	1,799,620	1,799,620
Health and welfare	-	-	-	190,261	190,261
Total general gov.	$ 2,698,380	-	-	$ 1,989,881	$ 4,688,261
Public Safety:					
Police	$ 3,457,449	-	-	$ 326,875	$ 3,784,324
Fire	1,436,049	-	-	30,023	1,466,072
Municipal Court	660,024	-	-	26,983	687,007
Communications	-	-	-	818,045	818,045
Animal control	241,867	-	-	-	241,867
Total public safety	$ 5,795,389	-	-	$ 1,201,926	$ 6,997,315

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

CITY OF LIBERAL, KANSAS

Statement 4
(Continued)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the year ended December 31, 2020

Expenditures (Continued)	General Fund	Capital Projects Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Current Operations (Cont.):					
Public Works:					
Transportation	$ 1,054,690	-	-	$ 2,155,895	$ 3,210,585
Engineering	54,824	-	-	-	54,824
Recreation	487,688	-	-	281,617	769,305
Arkalon	58,591	-	-	54,787	113,378
Beautification	-	-	-	159,023	159,023
Street lighting	310,783	-	-	-	310,783
Total public works	$ 1,966,576	-	-	$ 2,651,322	$ 4,617,898
Community Service:					
Golf course	$ 640,206	-	-	$ -	$ 640,206
Parks	606,473	-	-	-	606,473
Swimming pool	193,281	-	-	-	193,281
Cemetery	175,556	-	-	-	175,556
Library	-	-	-	591,376	591,376
Educational	-	-	-	2,007,249	2,007,249
Air Museum	-	-	-	422,013	422,013
Convention & Tourism	-	-	-	364,473	364,473
Total community service	$ 1,615,516	-	-	$ 3,385,111	$ 5,000,627
Community/Economic Development:					
Urban Housing and Development	-	-	-	$ 646,246	$ 646,246
Economic development	-	-	-	1,448,787	1,448,787
Total community/ economic develop.	-	-	-	$ 2,095,033	$ 2,095,033
Debt Service:					
Principal	-	-	$ 171,424	-	$ 171,424
Interest & other charges	-	-	85,085	-	85,085
Total debt service	-	-	$ 256,509	-	$ 256,509
Capital outlay	-	$1,845,591	-	$ 94,355	$ 1,939,946
Total expenditures	$12,075,861	$1,845,591	$ 256,509	$11,417,628	$25,595,589

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

CITY OF LIBERAL, KANSAS

Statement 4
(Continued)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the year ended December 31, 2020

	General Fund	Capital Projects Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Excess (deficiency) of revenues over expenditures	$ 1,822,211	$ (560,305)	$ 426,030	$ 729,777	$ 2,417,713
Other Financing Sources (Uses):					
Operating transfers in	$ 50,000	$ 650,000	$ 150,958	$ 1,232,700	$ 2,083,658
Operating transfers out	(1,338,496)	-	(559,596)	(358,724)	(2,256,816)
Total other financing sources (uses)	$ (1,288,496)	650,000	$ (408,638)	$ 873,976	$ (173,158)
Net change in fund balances	$ 533,715	$ 89,695	$ 17,392	$ 1,603,753	$ 2,244,555
Fund Balances, Beginning	3,693,484	3,624,684	2,240,173	11,596,212	21,154,553
Other Changes:					
Increase or (decrease) in reserves	47,570	374,252	-	(16,985)	404,837
Fund Balances, Ending	$ 4,274,769	$4,088,631	$2,257,565	$13,182,980	$23,803,945

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

Statement 4
(Continued)

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the year ended December 31, 2020

Net Change in Fund Balances – Total Governmental Funds	$ 2,244,555
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense:	
Capital asset purchases capitalized	2,092,263
Capital assets transferred to business-type activities	20,163
Depreciation expense	(2,537,065)
Basis of assets disposed of	(21,309)
Accretion	35,721
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund:	
Current taxes receivable	6,582,924
Prior taxes receivable	(6,641,902)
Current accounts receivable	92,298
Prior accounts receivable	(122,104)
Current due from other funds	64,664
Prior due from other funds	(1,446)
Current receivable from other governments	2,137,115
Prior receivable from other governments	(1,731,998)
Current grants receivable	-
Prior grants receivable	(30,451)
Current interest receivable	857
Prior interest receivable	(3,408)
Current deferred revenue on receivables	(6,234,616)
Prior deferred revenue on receivables	6,285,134
Issuance of debt in revenue in the governmental funds, but the receipt increases long-term liabilities in the statement of net position:	
Bond proceeds	(1,505,000)
Deferred bond premium	(41,141)
Accumulated accretion	6,423

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

CITY OF LIBERAL, KANSAS

Statement 4
(Continued)

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the year ended December 31, 2020

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position:	
Bond principal payments	171,423
Capital lease principal payments	698,270
Capital lease principal acquired in current year	-
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due:	
Current interest payable	(5,930)
Prior interest payable	9,783
Some assets, such as prepaid insurance and inventory, are reported as reserves to fund balances in the governmental funds statement so these amounts are included in the expense accounts on the governmental funds:	
Current prepaid maintenance contracts	78,333
Prior prepaid maintenance contracts	(83,805)
Current prepaid insurance	129,851
Prior prepaid insurance	(119,881)
Current inventory	228,289
Prior inventory	(225,017)
Some expense reported in the statement of activities, such as compensated absences and net pension obligation, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Current compensated absences	(885,803)
Prior compensated absences	934,472
Current net pension obligation	(11,295,946)
Prior net pension obligation	9,640,764
Net change in deferred outflows of resources	1,426,431
Net change in pension deferred inflows of resources	(159,677)
Change in Net Position on Governmental Activities	$ 1,233,234

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

CITY OF LIBERAL, KANSAS

STATEMENT OF NET POSITION – PROPRIETARY FUNDS
December 31, 2020

	Business-Type Activities				
ASSETS	Water	Wastewater	Solid Waste	Airport	Totals
Current Assets					
Cash, including time deposits	$ 2,619,727	$ 297,222	$ 320,151	$ 239,206	$ 3,476,306
Accounts receivable (net)	281,314	159,606	140,444	33,956	615,320
Unbilled receivable	248,565	255,575	178,886	1,793	684,819
Interest receivable	227	27	52	23	329
Inventory	118,764	35,580	68,583	13,654	236,581
Prepaid expenses	20,870	10,047	9,015	12,093	52,025
Total current assets	$ 3,289,467	$ 758,057	$ 717,131	$ 300,725	$ 5,065,380
Noncurrent Assets					
Restricted Assets:					
Cash, including time deposits	$ 2,018,290	$ (3,496,472)	$ 739,378	$ 167,512	$ (571,292)
Other Assets:					
Deferred bond cost	163,746	-	-	-	163,746
Less – Amortization	(129,841)	-	-	-	(129,841)
Capital Assets:					
Construction in progress	4,871,462	24,276,503	-	1,547,443	30,695,408
Land	774,019	1,042,226	51,349	2,281,906	4,149,500
Buildings	1,274,535	7,361,288	95,763	1,567,843	10,299,429
Improvements other than buildings	18,720,366	6,608,686	986	16,509,187	41,839,225
Machinery, equipment, furniture and fixtures	3,102,108	1,554,348	672,602	1,006,411	6,335,469
Vehicles	442,507	205,695	1,310,745	444,876	2,403,823
Less – Accumulated deprec.	(13,911,967)	(12,957,966)	(1,825,789)	(11,208,823)	(39,904,545)
Total noncurrent assets	$ 17,325,225	$ 24,594,308	$ 1,045,034	$ 12,316,355	$ 55,280,922
Total Assets	$ 20,614,692	$ 25,352,365	$ 1,762,165	$ 12,617,080	$ 60,346,302

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

CITY OF LIBERAL, KANSAS

Statement 5

STATEMENT OF NET POSITION – PROPRIETARY FUNDS
December 31, 2020

	Business-Type Activities				
	Water	Wastewater	Solid Waste	Airport	Totals
LIABILITIES					
Current Liabilities					
Payable from Current Assets:					
Accounts payable	$ 179,586	$ 13,047	$ 182,959	$ 7,726	$ 383,318
Accrued interest payable	49,726	94,430	-	-	144,156
Accrued wages and benefits	39,955	33,382	26,786	11,113	111,236
Unapplied credits	34,683	-	2,063	4,800	41,546
Total current liabilities payable from current assets	$ 303,950	$ 140,859	$ 211,808	$ 23,639	$ 680,256
Payable from Restricted Assets:					
Current portion of general obligation bonds	43,576	-	-	-	43,576
Current portion of lease purchase	418,109	2,797,870	-	-	3,215,979
Total current liabilities	$ 765,635	$ 2,938,729	$ 211,808	$ 23,639	$ 3,939,811
Noncurrent Liabilities					
Deferred bond premium	$ 106,741	$ -	$ -	$ -	$ 106,741
Less – Amortization	(110,822)	-	-	-	(110,822)
Accrued compensated absences	54,927	44,392	45,028	26,898	171,245
General obligation bonds payable	1,764,179	-	-	-	1,764,179
Lease purchase payable	3,502,835	10,912,057	-	-	14,414,892
Net pension obligation	595,779	430,948	460,686	162,963	1,650,376
Total noncurrent liabilities	$ 5,913,639	$11,387,397	$ 505,714	$ 189,861	$17,996,611
Total Liabilities	$ 6,679,274	$14,326,126	$ 717,522	$ 213,500	$21,936,422
NET POSITION					
Net investment in capital assets	$ 9,582,317	$14,380,853	$ 305,656	$12,148,843	$36,417,669
Restricted for:					
Capital projects	1,834,748	(3,501,038)	776,470	162,565	(727,255)
Other purposes	183,542	4,566	-	4,947	193,055
Unrestricted	2,334,811	141,858	(37,483)	87,225	2,526,411
Total Net Position	$13,935,418	$11,026,239	$1,044,643	$12,403,580	$38,409,880

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

CITY OF LIBERAL, KANSAS

Statement 6

STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION – PROPRIETARY FUNDS
For the year ended December 31, 2020

	Business-Type Activities				
	Water	Wastewater	Solid Waste	Airport	Totals
Operating Revenues					
Charges for services	$6,227,943	$3,900,730	$2,232,768	$ 347,689	$12,709,130
Other sales or services	44,014	19,226	-	4,653	67,893
Total operating revenues	$6,271,957	$3,919,956	$2,232,768	$ 352,342	$12,777,023
Operating Expenses					
Production:					
Salaries and wages	$ 120,092	-	-	-	$ 120,092
Employees' benefits	79,738	-	-	-	79,738
Power, fuel and electrical power	618,988	-	-	-	618,988
Repairs and maintenance	184,925	-	-	-	184,925
Other contractual	17,799	-	-	-	17,799
Operating supplies	26,618	-	-	-	26,618
Gas and oil	7,347	-	-	-	7,347
Total production expenses	$1,055,507	-	-	-	$ 1,055,507
Transmission and Distribution:					
Salaries and wages	$ 324,144	-	-	-	$ 324,144
Employees' benefits	217,325	-	-	-	217,325
Repairs and maintenance	183,666	-	-	-	183,666
Vehicle insurance	4,173	-	-	-	4,173
Other contractual	6,454	-	-	-	6,454
Gas and oil	15,980	-	-	-	15,980
Other	7,134	-	-	-	7,134
Total transmission and distribution expenses	$ 758,876	-	-	-	$ 758,876

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

CITY OF LIBERAL, KANSAS

Statement 6
(Continued)

STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION – PROPRIETARY FUNDS
For the year ended December 31, 2020

	Business-Type Activities				
	Water	Wastewater	Solid Waste	Airport	Totals
Operating Expenses (Continued)					
Pick-up Service:					
Salaries and wages	-	-	$ 491,743	-	$ 491,743
Employees' benefits	-	-	326,155	-	326,155
Repairs and maintenance	-	-	188,175	-	188,175
Landfill service	-	-	518,508	-	518,508
Other contractual	-	-	2,071	-	2,071
Gas and oil	-	-	60,092	-	60,092
Equipment and vehicle ins.	-	-	24,410	-	24,410
Operational supplies	-	-	61,166	-	61,166
Total pick-up service exp.	-	-	$1,672,320	-	$ 1,672,320
Plant Operations:					
Salaries and wages	-	$ 368,428	-	-	$ 368,428
Employees' benefits	-	234,751	-	-	234,751
Utilities	-	285,375	-	-	285,375
Repairs and maintenance	-	74,640	-	-	74,640
Other contractual	-	1,182	-	-	1,182
Operating supplies	-	191,635	-	-	191,635
Gas and oil	-	8,621	-	-	8,621
Total plant operations expense	-	$1,164,632	-	-	$ 1,164,632
Line Operations:					
Salaries and wages	-	$ 12,894	-	-	$ 12,894
Employees' benefits	-	8,402	-	-	8,402
Repairs and maintenance	-	88,481	-	-	88,481
Telephone	-	5,491	-	-	5,491
Operating supplies	-	8,634	-	-	8,634
Gas and oil	-	11,362	-	-	11,362
Total line operations exp.	-	$ 135,264	-	-	$ 135,264

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

CITY OF LIBERAL, KANSAS

Statement 6
(Continued)

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION – PROPRIETARY FUNDS
For the year ended December 31, 2020

	Business-Type Activities				
Operating Expenses (Continued)	Water	Wastewater	Solid Waste	Airport	Totals
Administrative, General and Billings:					
Salaries and wages	$ 179,903	$ 195,586	$ -	$ 224,387	$ 599,876
Employees' benefits	116,134	109,717	-	135,019	360,870
Repairs and maintenance	39,855	2,445	-	85,626	127,926
Audit and legal fees	7,700	5,100	5,500	4,500	22,800
Travel and meetings	3,684	1,264	-	8,680	13,628
Office supplies and expenses	2,899	10,403	-	3,375	16,677
Sales tax	42,841	-	-	-	42,841
Property taxes	-	-	-	37,937	37,937
Utilities and telephone	21,172	5,931	12,970	38,912	78,985
Insurance	35,099	27,464	-	26,137	88,700
Depreciation	797,635	383,405	103,678	427,232	1,711,950
Laboratory expense	-	29,751	-	-	29,751
State water plan	19,227	-	-	-	19,227
Franchise fees	250,000	100,000	100,000	-	450,000
Bad debt expense	18,871	20,744	14,752	18,526	72,893
Engineering fees	5,048	4,595	-	1,176,182	1,185,825
Clean drinking water fee	18,692	-	-	-	18,692
Other	99,692	313,598	-	25,380	438,670
Administration	1,676,952	465,000	567,000	2,500	2,711,452
Total administrative exp.	$3,335,404	$1,675,003	$ 803,900	$ 2,214,393	$ 8,028,700
Total operating exp.	$5,149,787	$2,974,899	$2,476,220	$ 2,214,393	$12,815,299
Net Operating Income	$1,122,170	$ 945,057	$ (243,452)	$ (1,862,051)	$ (38,276)

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

CITY OF LIBERAL, KANSAS

Statement 6
(Continued)

STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION – PROPRIETARY FUNDS
For the year ended December 31, 2020

	Business-Type Activities				
	Water	Wastewater	Solid Waste	Airport	Totals
Non-Operating Revenue (Expense)					
Interest income	$ 11,265	$ 4,476	$ 3,024	$ 1,257	$ 20,022
Royalty income	-	-	-	8,499	8,499
Interest and fiscal charges	(198,576)	(193,616)	-	-	(392,192)
Amortization of deferred bond cost	(42,909)	-	-	-	(42,909)
Accretion of deferred bond premium	58,129	-	-	-	58,129
Grants and other funding	-	-	1,875	1,180,459	1,182,334
Gain (loss) on disposal of assets	(1,567)	(92,407)	-	3,573	(90,401)
Transfer in (out)	(20,163)	-	-	173,158	152,995
Total non-operating revenue (expense)	$ (193,821)	$ (281,547)	$ 4,899	$ 1,366,946	$ 896,477
Change in Net Position	$ 928,349	$ 663,510	$ (238,553)	$ (495,105)	$ 858,201
Net Position, Beginning of year	13,007,069	10,362,729	1,283,196	12,898,685	37,551,679
Net Position, End of year	$13,935,418	$11,026,239	$1,044,643	$12,403,580	$38,409,880

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

CITY OF LIBERAL, KANSAS

Statement 7

STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
For the year ended December 31, 2020

	Business-Type Activities				
	Water	Wastewater	Solid Waste	Airport	Totals
Cash Flows from Operating Activities					
Cash received from customers	$ 6,315,473	$ 3,858,794	$ 2,192,375	$ 335,162	$ 12,701,804
Cash paid to suppliers and employees	(4,101,150)	(2,576,878)	(2,111,442)	(1,763,569)	(10,553,039)
Other sales and miscellaneous income	44,014	19,226	-	4,653	67,893
Net cash provided (used) by operating activities	$ 2,258,337	$ 1,301,142	$ 80,933	$ (1,423,754)	$ 2,216,658
Cash Flows from Non-Capital Financing Activities					
Interest paid	$ (161,819)	$ (123,394)	$ -	$ -	$ (285,213)
Grant income	-	-	1,875	1,180,459	1,182,334
Net cash provided (used) by non-capital financing activities	$ (161,819)	$ (123,394)	$ 1,875	$ 1,180,459	$ 897,121
Cash Flows from Capital and Related Financing Activities					
Acquisition of capital assets	$ (170,087)	$ (15,375,781)	$ (6,545)	$ 43,873	$ (15,508,540)
Cash received from bond proceeds	1,183,887	-	-	-	1,183,887
Cash received on issuance of lease purchase contract	-	12,879,576	-	-	12,879,576
Operating transfer in (out)	-	-	-	173,158	173,158
Payment on lease purchase contract	(419,466)	(2,606,710)	-	-	(3,026,176)
Payment on general obligation bonds	(2,083,576)	-	-	-	(2,083,576)
Net cash provided (used) for capital and related financing activities	$ (1,489,242)	$ (5,102,915)	$ (6,545)	$ 217,031	$ (6,381,671)
Cash Flows from Investing Activities					
Interest income	$ 11,807	$ 4,978	$ 3,139	$ 1,377	$ 21,301
Royalty revenue	-	-	-	8,499	8,499
Net cash provided by investing activities	$ 11,807	$ 4,978	$ 3,139	$ 9,876	$ 29,800
Net Increase (Decrease) in Cash and Cash Equivalents	$ 619,083	$ (3,920,189)	$ 79,402	$ (16,388)	$ (3,238,092)
Cash and Cash Equivalents at Beginning of Year	4,018,934	720,939	980,127	423,106	6,143,106
Cash and Cash Equivalents at End of Year	$ 4,638,017	$ (3,199,250)	$ 1,059,529	$ 406,718	$ 2,905,014

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

CITY OF LIBERAL, KANSAS

Statement 7
(Continued)

STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
For the year ended December 31, 2020

	Business-Type Activities				
	Water	Wastewater	Solid Waste	Airport	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating Income (Loss)	$ 1,122,170	$ 945,057	$ (243,452)	$ (1,862,051)	$ (38,276)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:					
Depreciation expense	$ 797,635	$ 383,405	$ 103,678	$ 427,232	$ 1,711,950
Changes in Assets and Liabilities:					
Decrease (increase) in accounts receivable	84,323	(21,192)	(26,029)	4,891	41,993
Decrease (increase) in prepaid expenses	(1,808)	1,788	(196)	(2,974)	(3,190)
Decrease (increase) in inventory	(18,719)	(13,444)	20,417	(2,517)	(14,263)
(Decrease) increase in unapplied credits	22,078	-	388	1,108	23,574
(Decrease) increase in accrued compensated absences	(7,279)	1,249	1,394	(11,753)	(16,389)
(Decrease) increase in accounts payable	127,466	(90,703)	127,433	(13,993)	150,203
(Decrease) increase in accrued salaries	10,845	7,006	3,253	3,035	24,139
(Decrease) increase in net pension obligation	121,626	87,976	94,047	33,268	336,917
Total adjustments	$ 1,136,167	$ 356,085	$ 324,385	$ 438,297	$ 2,254,934
Net Cash Provided by Operating Activities	$ 2,258,337	$ 1,301,142	$ 80,933	$ (1,423,754)	$ 2,216,658

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

CITY OF LIBERAL, KANSAS

Statement 8

STATEMENT OF NET POSITION
FIDUCIARY FUNDS
December 31, 2020

	Agency Funds						
	Insurance	Municipal Court	Health Insurance Reserve	Employee Cafeteria Fund	Payroll Fund	Evidence Fund	Total
ASSETS							
Cash, including time deposits	$ 39,094	$ 14,190	$350,197	$ 1,637	$ 195	$ 60,537	$ 465,850
LIABILITIES							
Due others	$ 39,094	$ 14,190	$350,197	$ 1,637	$ 195	$ 60,537	$ 465,850

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

CITY OF LIBERAL, KANSAS

Statement 9

STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
December 31, 2020

	Insurance	Municipal Court	Health Insurance Reserve	Employee Cafeteria Fund	Payroll Fund	Evidence Fund	Total
ADDITIONS							
Payroll withholdings and employer taxes and benefits	$8,445,813	$ -	$ 432	$ 4,597	$ 18,073	$ -	$8,468,915
Bonds posted	-	43,921	-	-	-	55,455	99,376
Total additions	$8,445,813	$ 43,921	$ 432	$ 4,597	$ 18,073	$ 55,455	$8,568,291
DEDUCTIONS							
Personnel services	$8,686,080	$ -	-	$ 4,018	$ 18,088	$ -	$8,708,186
Contractual services	-	43,131	-	-	-	3,254	46,385
Total deductions	$8,686,080	$ 43,131	-	$ 4,018	$ 18,088	$ 3,254	$8,754,571
Change in Net Position	$ (240,267)	$ 790	$ 432	$ 579	$ (15)	$ 52,201	$ (186,280)
Net Position – Beginning of Year	279,361	13,400	349,765	1,058	210	8,336	652,130
Net Position – End of Year	$ 39,094	$ 14,190	$350,197	$ 1,637	$ 195	$ 60,537	$ 465,850

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

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Liberal, Kansas is a municipal corporation governed by an elected five-member commission. The City's major operations include police and fire protection, library, parks, recreation, public works and general administrative services. In addition, the City owns and operates a water, wastewater and solid waste system.

The accounting and reporting policies of the City relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units and by the Financial Accounting Standards Board (when applicable). As allowed in Section P80 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, the City has elected not to apply Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee of Accounting Procedure issued after November 30, 1989. The more significant accounting policies of the City are described below.

A. Financial Reporting Entity

The City's basic financial statements include the accounts of all City operations. The criteria for including organizations as component units within the City's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the City holds the corporate powers of the organization
- the City appoints a voting majority of the organization's board
- the City is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the City
- there is fiscal dependency by the organization on the City

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Financial Reporting Entity (Continued)

Discretely presented component units of the City of Liberal, Kansas are as follows:

1. 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.

2. 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.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the City (primary government) as a whole. They include all funds of the reporting entity except for fiduciary funds. For the most part, the effect of interfund activity has been removed from these statements. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds each on which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

1. Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and

2. Total assets, liabilities, revenues or expenditures/expenses of that individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

Governmental Funds:

General Fund

The General Fund is the primary operating fund of the City and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are legally or administratively restricted to expenditures for certain purposes.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

Governmental Funds (Continued):

Capital Projects Fund

The Capital Projects Fund is used to account for resources restricted for the acquisition or construction of specific capital projects or items (other than those financed by enterprise funds). The reporting entity includes only one Capital Projects Fund and it is used to account for the acquisition of capital assets with transfers made from the General Fund.

Debt Service Fund

The Debt Service Fund accounts for the accumulation of financial resources for the payment of interest and principal on the general long-term debt and the financing of special assessments that are general obligations of the City (other than debt service payments made by enterprise funds).

Proprietary Fund:

Enterprise Fund

Enterprise Funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

Fiduciary Funds (Not included in government-wide statements):

Agency Funds

Agency funds account for assets held by the City in a purely custodial capacity. Since agency funds are custodial in nature (i.e. assets equal liabilities), they do not involve the measurement of results of operations.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

The government reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Capital Projects Fund accounts for financial resources segregated for the acquisition of major capital facilities (other than those financed by enterprise funds).

The Debt Service Fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Cont.)

The government reports the following major proprietary funds:

The Water Fund accounts for the water services to residents of the City and some residents of the County.

The Wastewater Fund accounts for the wastewater services to residents of the City and some residents of the County.

The Solid Waste Fund accounts for the pick-up service of trash and garbage to the residents of the City and some residents of the County.

The Airport Fund accounts for all income and revenue derived from the operations of the Airport Industrial Park.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Assets, Liabilities and Net Position or Equity

Cash and Cash Equivalents

For the purpose of the Statement of Net Position, "cash, including time deposits" includes all demand and savings accounts and certificates of deposits of the City. For the purposes of the proprietary fund Statement of Cash Flows, "cash and cash equivalents" includes all demand and savings accounts and certificates of deposits or short-term investments with an original maturity of three months or less.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Equity (Continued)

Receivables and Payables

Activity between funds that are outstanding at the end of the fiscal year are referred to as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

The City records water revenue billed to its customers when meters are read on a monthly basis. Charges for sewage treatment and refuse services are billed monthly.

Only amounts of delinquent tax collected by the County Treasurer are included as receivables. Records of back tax are such that it is impracticable to ascertain the amounts that represent receivables.

Receivables of the general and special revenue funds are not available as resources that can be used to finance the current year operations of the City and, consequently, are offset by reserves in the fund statements for control purposes.

With the exception of back taxes, accounts receivable, which were considered doubtful as to collectability, have been charged off. Therefore, a provision for uncollectible accounts has not been recognized for statement presentation.

Inventories and Prepaid Items

Inventories in the general fund consist of expendable supplies held for the City's use and are carried at cost using the first-in, first-out method. Inventories are expensed when purchased for fund financials and expensed when used for government-wide financials.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the government-wide financial statements.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Equity (Continued)

Capital Assets

Capital assets purchased or acquired with an original cost of $2,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and improvements	30 to 50 years
Motor vehicles and motorized equipment	3 to 7 years
Furniture, machinery and equipment	5 to 8 years
Extensions	50 years
Infrastructure	20 to 90 years

The City has a collection of airplanes presented for public exhibition and education that is being preserved for future generations. The proceeds from sales of any pieces of the collection are used to purchase other acquisitions. The collection is not capitalized or depreciated as part of capital assets.

Compensated Absences

The City accrues accumulated unpaid vacation when earned (or estimated to be earned) by the employee. Sick leave is not required to be accrued as of December 31, 2019.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or business-type activities statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations (Continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Government-Wide and Proprietary Fund Net Position

Government-wide and proprietary fund net position is divided into three components:

Net Investment in Capital Assets – Consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

Restricted Net Position – Consists of net position that is restricted by the City's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.

Unrestricted – All other net position is reported in this category.

Governmental Fund Balances

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable – Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of the City Code, state or federal laws, or externally imposed conditions by grantors or creditors.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Equity (Continued)

Governmental Fund Balances (Continued)

Committed – Amounts that can be used only for specific purposes determined by a formal action by City Commission ordinance or resolution.

Assigned – Amounts that are designated by City officials for a particular purpose.

Unassigned – All amounts not included in other spendable classifications.

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the City's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the City's policy is to first apply the expenditure toward restricted fund balance and then to other, less restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

E. Revenues, Expenditures and Expenses

Revenues

Substantially all governmental fund revenues are accrued. Subsidies and grants to proprietary funds, which finance either capital or current operations, are reported as nonoperating revenue based on GASB 33. In applying GASB Statement No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

Collection of current year property taxes by the County Treasurer is not completed, apportioned, nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operations of the City and, therefore, are not susceptible to accrual.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Revenues, Expenditures and Expenses (Continued)

Expenditures

Expenditures are recognized when the related fund liability is incurred. Inventory costs are reported in the period when inventory items are used, rather than in the period purchased. Principal and interest on general long-term debt, which has not matured, are recognized when paid. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budget Requirements, Accounting and Reporting

Requirements for all funds:

A. Annual budgets are adopted for most City funds. Such budgets are based on expected expenditures by program within a fund and estimated resources by source for all funds. Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

B. For day-to-day management control, expenditures plus encumbrances may not exceed budget at the expenditure-type (i.e., personnel services, other operations and maintenance, etc.) level of each cost center (activity within a program within a fund).

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budget Requirements, Accounting and Reporting (Continued)

C. The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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. Any unused budgeted expenditure authority lapses at year end.

D. 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.

E. Budgetary comparison schedules are presented in the Supplemental Section as Required Supplementary Information. The budgetary basis is the modified accrual basis of accounting with encumbrances included as actual.

F. A legal operating budget is not required for capital projects funds, fiduciary type funds, and the following special revenue funds:

a. Municipal Equipment Fund
b. Bequest Fund
c. Diversion Program Fund
d. Cemetery Perpetual Fund
e. Fire Insurance Proceeds Fund
f. Police Step Grant Fund
g. Nighttime Seatbelt Grant Fund
h. Edward Byrne Memorial Fund

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

G. During the year ended December 31, 2020 the City did not over expend the legal operating budget in any fund.

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is used in the governmental funds. For budgetary purposes, appropriations lapse at fiscal year end, except for the portion related to encumbered amounts. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitment will be honored during the subsequent year.

Note 3: DEPOSITS AND INVESTMENTS

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.

Custodial Credit Risk – Deposits – Custodial credit risk for deposits is the risk that in the event of a bank failure, the City of Liberal's deposits may not be returned or the City of Liberal will not be able to recover collateral securities in the possession of an outside party.

Note 3: DEPOSITS AND INVESTMENTS (Continued)

The City of Liberal's policy requires deposits to be 100 percent secured by collateral valued at market or par, whichever is lower, less the amount covered by the Federal Deposit Insurance Corporation (FDIC). Deposited funds may be invested in certificates of deposit in institutions with an established record of fiscal health and service, as determined by a rating of C minus or above by independent rating agencies. Collateral agreements must be approved prior to deposit of funds as provided by law. The City of Liberal Commission approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certifications provided by financial institutions and recommendations of an evaluation committee and/or the City of Liberal Finance Director. Custodial credit risk for deposits is not formally addressed by bond indentures or pension trust policy. Indentures require that restricted deposits be maintained by the trustee bank specified in the indenture. Pension trust investment policy restricts uninvested cash to minimal balances generally covered by the FDIC.

Deposits of the City of Liberal's reporting entity are insured or collateralized with securities held by the City of Liberal, its agent, or by the pledging financial institutions' trust department or agent in the name of the City of Liberal or applicable public trust.

At December 31, 2020, the City of Liberal's carrying amount of deposits, including certificates of deposit, was $15,450,062 and the bank balance was $16,059,945. Of the bank balance, $1,000,000 was covered by federal depository insurance and the remaining $15,059,945 was collateralized with securities held by the pledging financial institution's agent 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.

Note 3: DEPOSITS AND INVESTMENTS (Continued)

As of December 31, 2020, the City of Liberal's reporting entity had the following investments:

Types of Investments	Fair Value/ Carrying Amount	Cost	Credit Risk
Primary Government			
Pooled Investments			
Kansas Municipal Investment Pool:			
General Government	$9,490,278	$9,490,278	
Health Insurance Reserve	156,701	156,701	

Government pools are considered a cash equivalent on the government-wide statement of net position.

City Investment Policy

The City of Liberal's current investment policy is complying with state statutes as to type of investments allowed. The City is currently in the process of developing a policy that will be more detailed in the assessment of credit risk and interest rate risk.

The City has historically only used investments in U.S. Agency Notes with short-term maturities. These policies have left the City with relatively low levels of credit risk and interest rate risk.

Note 4: CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended December 31, 2020 was as follows:

Governmental Activities:	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Capital Assets, not Being Depreciated:					
Land	$ 2,060,804	$ -	-	-	$ 2,060,804
Construction in progress	17,034,153	1,841,530	-	-	18,875,683
Total capital assets, not being depreciated	$19,094,957	$ 1,841,530	-	-	$20,936,487
Capital Assets, Being Depreciated:					
Buildings	$ 9,407,865	$ 21,064	$ -	$ -	$ 9,428,929
Structures and improvements other than buildings	9,809,323	11,109	24,111	-	9,796,321
Machinery, equipment, furniture and fixtures	7,097,685	175,173	485,830	20,163	6,807,190
Vehicles	6,379,266	43,387	364,272	-	6,058,382
Streets and other assets	64,192,854	-	29,256	-	64,163,598
Total capital assets, being depreciated	$96,886,993	$ 250,733	$ 903,469	$ 20,163	$96,254,420
Less – Accumulated Depreciation for:					
Buildings	$ 6,085,724	$ 237,028	$ -	-	$ 6,322,752
Structures and improvements other than buildings	5,006,565	369,866	23,976	-	5,352,455
Machinery, equipment, furniture and fixtures	5,259,236	404,163	478,304	-	5,185,095
Vehicles	5,406,402	443,954	351,081	-	5,499,275
Streets and other assets	40,464,955	1,082,054	28,799	-	41,518,210
Total accumulated depreciation	$62,222,882	$ 2,537,065	$ 882,160	-	$63,877,787
Total Capital Assets, Being Depreciated, Net	$34,664,111	$ (2,286,332)	$ 21,309	$ 20,163	$32,376,633
Governmental Activities Capital Assets, Net	$53,759,068	$ (444,802)	$ 21,309	$ 20,163	$53,313,120

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2020
(Continued)

Note 4: CAPITAL ASSETS AND DEPRECIATION (Continued)

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-Type Activities:					
Capital Assets, not Being Depreciated:					
Land	$ 4,189,800	$ -	$ 40,300	-	$ 4,149,500
Construction in progress	15,357,757	15,337,651	-	-	30,695,408
Total capital assets, not being depreciated	$19,547,557	$15,337,651	$ 40,300	-	$34,844,908
Capital Assets, Being Depreciated:					
Buildings	$10,299,429	$ -	$ -	$ -	$10,299,429
Structures and improvements other than buildings	41,633,047	208,218	2,040	-	41,839,225
Machinery, equipment, furniture and fixtures	6,538,696	6,545	189,609	(20,163)	6,335,469
Vehicles	2,530,117	-	126,294	-	2,403,824
Total capital assets, being depreciated	$61,001,289	$ 214,763	$ 317,943	$ (20,163)	$60,877,946
Less – Accumulated Depreciation for:					
Buildings	$ 8,716,030	$ 227,068	$ -	-	$ 8,943,098
Structures and improvements other than buildings	23,789,374	817,600	2,040	-	24,604,934
Machinery, equipment, furniture and fixtures	4,073,658	507,049	95,634	-	4,485,073
Vehicles	1,837,501	160,233	126,294	-	1,871,440
Total accumulated depreciation	$38,416,563	$ 1,711,950	$ 223,968	-	$39,904,545
Total Capital Assets, Being Depreciated, Net	$22,584,726	$ (1,497,187)	$ 93,975	$ (20,163)	$20,973,401
Business-Type Activities Capital Assets, Net	$42,132,283	$13,840,464	$ 134,275	$ (20,163)	$55,818,309

Note 4: CAPITAL ASSETS AND DEPRECIATION (Continued)

Depreciation expense was charged to functions/programs of the government as follows:

Governmental Activities:	
General Government:	
Administration	$ 127,559
Building inspection	10,458
Utility billing	827
Public Safety:	
Police	175,113
Fire	211,473
Municipal Court	5,454
Communications	46,439
Traffic Control	37,168
Public Works:	
Transportation	13,442
Engineering	1,699
Recreation	278,115
Arkalon	16,995
Beautification	687
Street lighting	1,215,577
Community Service:	
Golf course	46,382
Parks	240,030
Cemetery	20,048
Air Museum	7,274
Convention and Tourism	20,290
Community/Economic Development:	
Urban Development and Housing	249
Economic Development	61,786
Total Governmental Activities Depreciation Expense	$2,537,065

Business-Type Activities:	
Water	$ 797,635
Wastewater	383,405
Solid Waste	103,678
Airport	427,232
Total Business-Type Activities Depreciation Expense	$1,711,950

Note 5: INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of December 31, 2020 is as follows:

Interfund Transfers:

Transfer Out	Transfer In	Amount
General Fund	Air Museum Fund	$ 304,000
	Bequest Fund	35,000
	Communication Center Fund	506,700
	Municipal Equipment Reserve	87,000
	Capital Projects Fund	290,404
	Debt Service Fund	115,392
Tourism Fund	Air Museum Fund	100,000
Street and Drainage	General Fund	50,000
	Debt Service Fund	35,566
Economic Development	Airport	173,158
Debt Service Fund	Municipal Equipment Reserve	200,000
	Capital Projects Fund	359,596
Total		$2,256,816

The transfers listed above were made according to the approved budget except for the transfers to the Bond and Interest Fund, which were made in accordance with KSA 12-6a16.

Note 6: LONG-TERM DEBT

Lease Purchase Contracts

The City of Liberal, Kansas has entered into several lease purchase contracts. Contracts outstanding at year end are as follows:

Fund	Interest Rates	Amount
General	2.770%	$ 585,973
General	3.40%	15,538
General	2.30%	133,563
General	2.72%	133,685
General	4.13%	89,022
Water	2.50%	392,499
		$1,350,280

Note 6: LONG-TERM DEBT (Continued)

Lease Purchase Contracts (Continued)

Lease purchase debt service requirements to maturity, including $197,822 of interest, are as follows:

Year	General Fund	Water Fund	Total
2021	$ 219,486	$ 267,965	$ 487,451
2022	203,762	133,984	337,746
2023	203,763	-	203,763
2024	203,763	-	203,763
2025	163,687	-	163,687
2026	24,299	-	24,299
	$1,018,760	$ 401,949	$1,420,709

KDHE Revolving Loans

The City entered into a loan agreement with the Kansas Department of Health and Environment (KDHE) for the Engineering and Administrative portion of the Sewer Plant & Interceptor Line Project. The loan was entered into on February 2, 2015 with an interest rate of 2.20% and a maximum amount of $2,985,000. The loan was amended on February 18, 2019 to increase the maximum amount to $4,274,042 with an interest rate of 2.20%. As of December 31, 2020, $3,298,276 had been drawn on this loan and the payback amount was $746,350. Principal payments of $223,836 were made in 2020. The payback period for the amount of the loan remaining is 16 years.

The City entered into a loan agreement with the Kansas Department of Health and Environment (KDHE) for the Construction portion of the Sewer Plant & Interceptor Line Project. The loan was entered into on April 22, 2015 with an interest rate of 2.11% and a maximum amount of $26,643,080. The loan was amended on February 18, 2019 to increase the maximum amount to $39,531,880 with an interest rate of 2.11%. As of December 31, 2020, $16,745,209 had been drawn on this loan and the payback amount was $5,587,204. Principal payments of $2,382,874 were made in 2020. The payback period for the amount of the loan remaining is 17 years.

Note 6: LONG-TERM DEBT (Continued)

KDHE Revolving Loans (Continued)

The City entered into a loan agreement with the Kansas Department of Health and Environment (KDHE), using the Kansas Public Water Supply Loan Fund for the Engineering and Construction of the Water System Improvements Project. The loan was entered into on January 5, 2017 with an interest rate of 2.16% and a maximum amount of $2,712,419. The loan was amended on December 6, 2018 to increase the maximum amount to $3,789,419 at an interest rate of 2.16%. As of December 31, 2020, $3,789,419 had been drawn on this loan and the payback amount was $260,974. Principal payments of $166,203 were made in 2020. This loan was refinanced in 2021 with a general obligation bond.

Fund	Interest Rates	Amount
Wastewater	2.20%	$ 2,551,922
Wastewater	2.11%	11,158,005
Water	2.16%	3,528,445
		$17,238,372

KDHE Revolving Loan requirements to maturity, including $10,795,588 of interest are as follows:

Year	Wastewater Fund	Water Fund
2021	$ 985,955	$ 234,340
2022	985,951	234,340
2023	985,947	234,340
2024	3,082,492	234,340
2025	3,082,492	234,340
2026-2039	15,142,936	2,596,487
	$24,265,773	$3,768,187

Note 6: LONG-TERM DEBT (Continued)

General Obligation Bonds

The City of Liberal, Kansas issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both general government and proprietary activities. These bonds are reported in the proprietary funds if they are expected to be issued to refund both general obligation and revenue bonds.

General obligation bonds are direct obligations and pledge the full faith and credit of the City. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year. General obligation bonds currently outstanding are as follows:

Purpose	Interest Rates	Amount
Governmental activities	3.00%	$2,022,245
Business-type activities – Water	3.00% - 4.00%	1,807,755
		$3,830,000

Annual debt service requirements to maturity for general obligation bonds are as follows:

	Governmental Activities		Business-Type Activities	
Year	Principal	Interest	Principal	Interest
2021	$ 236,424	$ 42,533	$ 43,576	$ 20,228
2022	244,013	39,154	385,987	20,520
2023	249,013	33,962	380,987	18,665
2024	251,601	28,470	388,398	16,528
2025	256,601	22,888	213,398	14,522
2026	126,601	17,000	43,399	13,010
2027-2033	657,992	59,411	352,010	49,492
	$2,022,245	$243,418	$1,807,755	$ 152,965

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2020
(Continued)

Note 6: LONG-TERM DEBT (Continued)

Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2020 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds Payable:					
General obligation bonds	$ 688,668	$ 1,505,000	$ 171,423	$ 2,022,245	$ 236,424
Capital leases	1,656,051	-	698,270	957,781	230,393
Compensated absences	934,472	885,803	934,472	885,803	885,803
Net pension obligation	9,640,764	11,295,946	9,640,764	11,295,946	11,295,946
Governmental activity long-term liabilities	$12,919,955	$13,686,749	$11,444,929	$15,161,775	$12,648,566
Business-Type Activities:					
General obligation bonds	$ 2,686,332	$ 1,205,000	$ 2,083,577	$ 1,807,755	$ 43,576
Capital leases	645,760	-	253,261	392,499	259,776
KDHE revolving loan	7,131,711	12,879,576	2,772,915	17,238,372	349,493
Compensated absences	187,634	171,246	187,634	171,246	171,246
Net pension obligation	1,313,459	1,650,375	1,313,459	1,650,375	1,650,375
Business-type activity long-term liabilities	$11,964,896	$15,906,197	$ 6,610,846	$21,260,247	$ 2,474,466

Note 7: DEFINED BENEFIT PENSION PLAN

Plan Description

The City of Liberal, Kansas participates in a cost-sharing multiple-employer pension plan, as defined in Governmental Accounting Standards Board Statement No. 67, *Financial Reporting for Pension Plans*. The Pension Plan is administered by the Kansas Public Employees Retirement System (KPERS), a body corporate and an instrumentality of the State of Kansas. KPERS provides benefit provisions to the following statewide pension groups under one plan, as provided by K.S.A. 74, article 49:

- Public employees, which includes:
  - State/School employees
  - Local employees
- Police and Firemen
- Judges

Substantially all public employees in Kansas are covered by the Pension Plan. Participation by local political subdivisions is optional, but irrevocable once elected.

Those employees participating in the Pension Plan for the City are included in the Public Employees, and Police and Firemen employee groups.

KPERS issues a stand-alone comprehensive annual financial report, which is available on the KPERS website at www.kpers.org.

Benefits Provided

Benefits are established by statute and may only be changed by the General Assembly. Members (except Police and Firemen) with ten or more years of credited service may retire as early as age 55 (Police and Firemen may be age 50 with 20 years of credited service), with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever a member's combined age and years of credited service equal 85 "points" (Police and Firemen normal retirement ages are age 60 with 15 years of credited service, age 55 with 20 years, age 50 with 25 years, or any age with 36 years of service).

Note 7: DEFINED BENEFIT PENSION PLAN (Continued)

Benefits Provided (Continued)

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, members may withdraw their contributions from their individual accounts, including interest. Members who withdraw their accumulated contributions lose all rights and privileges of membership. For all pension coverage groups, the accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74-4922.

Members choose one of seven payment options for their monthly retirement benefits. At retirement a member may receive a lump-sum payment of up to 50% of the actuarial present value of the member's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump sum. Benefit increases, including ad hoc post-retirement benefit increases, must be passed into law by the State of Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

The 2012 Legislature made changes affecting new hires, current members and employers. A new KPERS 3 cash balance retirement plan for new hires starting January 1, 2015 was created. Normal retirement age for KPERS 3 is 65 with five years of service or 60 with 30 years of service. Early retirement is available at age 55 with ten years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

Note 7: DEFINED BENEFIT PENSION PLAN (Continued)

Contributions

Member contributions are established by state law and are paid by the employee according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates be determined based on the results of each annual actuarial valuation for each of the three state wide pension groups. The contributions and assets of all groups are deposited in the Kansas Public Employees Retirement Fund established by K.S.A. 74-4921. All of the retirement systems are funded on an actuarial reserve basis.

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers, which includes the state and the school employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior year contribution rate is 1.2% of total payroll for the fiscal year ended June 30, 2020.

The actuarially determined employer contribution rates (not including the 1.00% contribution rate for the Death and Disability Program) and the statutory contribution rates for City employees are as follows:

	Actuarial Employer Rate	Statutory Employer Capped Rate
Local government employees	8.61%	8.61%
Police and Firemen	21.93%	21.93%

Member contribution rates as a percentage of eligible compensation in fiscal year 2020 are 6.00% for Local employees and 7.15% for Police and Firemen.

Note 7: DEFINED BENEFIT PENSION PLAN (Continued)

Employer Allocations

Although KPERS administers one cost-sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense are determined separately for each of the following groups of the plan:

- State/School
- Local
- Police and Firemen
- Judges

To facilitate the separate (sub) actuarial valuations, KPERS maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in KPERS' schedule of employer and nonemployer allocations are applied to amounts presented in the schedules of pension amounts by employer and nonemployer.

The allocation percentages for the City's share of the collective pension amounts as of December 31, 2020 are based on the ratio of its contributions to the total of the employer and nonemployer contributions of the group for the fiscal year ended December 31, 2020.

The contributions used exclude contributions made for prior service, excess benefits, and irregular payments. At June 30, 2020, the City's proportion for the Local employees group was 0.370049%, which was an increase of 0.002143% from its proportion measured at June 30, 2019. At June 30, 2020, the City's proportion for the Police and Firemen group was 0.529621%, which was a decrease of 0.044738% from its proportion measured at June 30, 2019.

Net Pension Liability

At December 31, 2020, the City reported a liability of $6,415,369 and $6,530,952, respectively, for its total proportionate share of the net pension liability for the Local and Police and Firemen groups.

Note 7: DEFINED BENEFIT PENSION PLAN (Continued)

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method	Entry age normal
Price inflation	2.75%
Salary increases, including wage increases	3.25%-11.75%, including inflation
Long-term rate of return, net of investment expense, and including price inflation	7.50%

Mortality rates were based on the RP 2014 Healthy Annuitant Mortality Table for Males and Females, as appropriate, with adjustments for mortality improvements based on Scale MP-2016.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, dated January 7, 2020, as provided by KPERS' Investment consultant, are summarized in the following table:

Asset Class	Long-term Target Allocation	Long-term Expected Real Rate of Return
U.S. Equities	23.50%	5.20%
Non-U.S. Equities	23.50	6.40
Private Equity	8.00	9.50
Private Real Estate	11.00	4.45
Yield Driven	8.00	4.70
Real Return	11.00	3.25
Fixed Income	11.00	1.55
Short-Term Investments	4.00	0.25
Total	100.00%	

Note 7: DEFINED BENEFIT PENSION PLAN (Continued)

Discount Rate

The discount rate used to measure the total pension liability at the measurement date of June 30, 2020 was 7.50%. The discount rate used to measure total pension liability at the prior measurement date of June 30, 2019 was 7.75%. The actuarial assumptions used in the calculation of the total pension liability were based on the results of the most recent actuarial experience study. It covered the three-year period of January 1, 2016 through December 31, 2018 and was dated January 7, 2020.

The projection of cash flows used to determine the discount rate was based on member and employer contributions. In KPERS, the State, School and Local groups do not necessarily contribute the full actuarial determined rate. Based on legislation first passed in 1993 and subsequent legislation, the employer contribution rates certified by the Board may not increase more than the statutory cap. The statutory cap for fiscal year 2020 was 1.2%.

The Local, Kansas Police and Firemen, and Judges groups are contributing at the full actuarial contribution rate.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.50%) or one percentage point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
Local	$ 9,028,992	$ 6,415,369	$4,217,994
Police and Firemen	8,938,864	6,530,952	4,520,002
	$17,967,856	$12,946,321	$8,737,996

Note 7: DEFINED BENEFIT PENSION PLAN (Continued)

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions as shown in the following tables. Experience gains/losses and the impact of changes in actuarial assumptions or other inputs, if any, are recognized over the average expected remaining service life of the active and inactive plan members in the beginning of the measurement period. Investment gains and losses are recognized over a fixed five year period.

	Deferred Outflows of Resources		
	Local	Police & Firemen	Total
Differences between expected and actual experience	$ 107,117	$ 190,896	$ 298,013
Net difference between projected and actual earnings on pension plan investments	748,514	634,638	1,383,152
Changes in assumptions	386,418	452,091	838,509
Changes in proportion	159,901	120,830	280,731
	$1,401,950	$1,398,455	$2,800,405

	Deferred Inflows of Resources		
	Local	Police & Firemen	Total
Differences between expected and actual experience	$ 82,478	$ -	$ 82,478
Net differences between projected and actual earnings on pension plan investments	-	-	-
Changes of assumptions	-	-	-
Changes in proportion	31,231	453,057	484,288
	$ 113,709	$ 453,057	$ 566,766

Note 7: DEFINED BENEFIT PENSION PLAN (Continued)

Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

The net deferred outflows of resources and (deferred inflows) of resources as of June 30, 2020 that will be recognized in pension expense in future years are as follows:

Fiscal Year	Local	Police & Firemen	Total
2021	$ 295,819	$ 257,868	$ 553,687
2022	361,678	295,101	656,779
2023	331,390	227,667	559,057
2024	287,119	164,154	451,273
2025	12,237	607	12,844
	$1,288,243	$ 945,397	$2,233,640

Pension Expense

For the year ended December 31, 2020, the City recognized Local pension expense of $942,124 and Police and Firemen pension expense of $1,036,657, which includes the changes in the collective net pension liability, projected earnings on pension plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period.

Note 8: RISK MANAGEMENT

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

The City of Liberal, Kansas 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: CONTINGENT LIABILITIES AND COMMITMENTS

Federal Assistance

The City of Liberal 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, 2020.

It is possible that the City'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.

Note 10: CONDUIT DEBT OBLIGATIONS

From time to time, the City 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 statements.

As of December 31, 2020, there were two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of $72,957,053.

Note 11: AIRPORT LEASES

The City of Liberal 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 Proprietary Fund.

Note 12: TAX ABATEMENTS

The City enters into property tax abatement agreements with local developers under Kansas statutes 12-5241 et seq., which authorizes a city to designate rural housing incentive districts. Under the statutes, the City is authorized to reimburse the developer for all or a portion of the costs of implementing the development through the use of property tax increments allocated to the City under the provisions of the statute.

For the year ended December 31, 2020, property taxes abated totaled $144,644 under the rural housing incentive districts program.

The City enters into sales tax abatement agreements with local developers under Kansas statutes 12-6a26 et seq., which enables a city to create a district for the purpose of financing various improvements from specially designated revenues, including assessments and/or a CID sales tax of up to 2%. Under the statutes, the City is authorized to reimburse the developer for expenditures that are for economic development purposes.

For the year ended December 31, 2020, sales taxes abated totaled $155,415 under the community improvement district program. The City's share of the abated sales taxes was $7,771.

Note 13: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City of Liberal's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City of Liberal, Kansas is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020.

Note 13: COVID-19 (Continued)

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK'S first round distribution was to local governments in the amount of $400 million. The City of Liberal, Kansas received CRF in the amount of $173,446 during 2020. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov.

Note 14: SUBSEQUENT EVENTS

The City of Liberal's management has evaluated events and transactions through December 16, 2021, the date which the financial statements were available to be issued.

CITY OF LIBERAL, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LIBERAL, KANSAS

Schedule 1

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the year ended December 31, 2020

Revenues	Original & Final Budget	Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
Taxes:			
Ad valorem property tax	$4,023,002	$3,802,783	$ (220,219)
Delinquent tax	120,000	174,484	54,484
Franchise	2,035,000	1,774,102	(260,898)
Motor vehicle tax	522,335	526,051	3,716
Commercial vehicle fees	32,410	30,075	(2,335)
Total taxes	$6,732,747	$6,307,495	$ (425,252)
Intergovernmental:			
Local sales tax	$2,700,000	$2,704,418	$ 4,418
Private club liquor tax	40,000	40,561	561
Highway connecting links	33,000	55,308	22,308
Administrative fees	1,412,000	2,979,500	1,567,500
Total intergovernmental	$4,185,000	$5,779,787	$1,594,787
Licenses, Permits, and Fees:			
Building permits	$ 101,000	$ 78,751	$ (22,249)
Occupational licenses	35,000	28,617	(6,383)
Other licenses and fees	27,000	23,400	(3,600)
Vehicle inspections	35,000	20,660	(14,340)
Total licenses, permits, and fees	$ 198,000	$ 151,428	$ (46,572)
Charges for Services:			
Cemetery	$ 36,300	$ 52,485	$ 16,185
Park fees, concessions	46,500	7,197	(39,303)
Swimming pool, concessions	155,500	88,046	(67,454)
Vehicle service charges	500	635	135
Recreation	372,700	146,048	(226,652)
Arkalon Park revenues	13,050	12,708	(342)
Golf course fees and other	302,000	270,650	(31,350)
Police	4,800	6,097	1,297
Animal shelter	20,300	30,273	9,973
Building Inspection Department:			
Mowing and demolition	70,000	82,602	12,602
Zoning and planning fees	2,500	19,180	16,680
Total charges for services	$1,024,150	$ 715,921	$ (308,229)

CITY OF LIBERAL, KANSAS

Schedule 1
(Continued)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the year ended December 31, 2020

	Original & Final Budget	Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
Revenues (Continued)			
Fines and Fees:			
Municipal Court	$ 719,700	$ 571,413	$ (148,287)
Use of Money and Property:			
Interest	$ 75,100	$ 31,838	$ (43,262)
Royalties and leases	80,000	66,913	(13,087)
Raw water sales	55,000	78,382	23,382
Total use of money and property	$ 210,100	$ 177,133	$ (32,967)
Miscellaneous:			
Other	$ 101,305	$ 160,226	$ 58,921
Contributions	$ 29,000	$ 30,000	1,000
Grant proceeds	-	$ 4,669	$ 4,669
Total Revenues	$13,200,002	$13,898,072	$ 698,070
Expenditures			
General Government:			
Administration	$ 2,085,802	$ 1,713,269	$ 372,533
Planning Commission	9,500	5,473	4,027
Building inspection	591,400	686,003	(94,603)
Legislative	101,000	87,473	13,527
Building maintenance	202,000	192,805	9,195
Utility billing	49,500	40,790	8,710
Total general government	$ 3,039,202	$ 2,725,813	$ 313,389
Public Safety:			
Police	$ 3,822,600	$ 3,469,798	$ 352,802
Fire	1,578,500	1,442,915	135,585
Municipal court	768,400	660,024	108,376
Animal control	310,000	243,145	66,855
Total public safety	$ 6,479,500	$ 5,815,882	$ 663,618

CITY OF LIBERAL, KANSAS

Schedule 1
(Continued)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the year ended December 31, 2020

Expenditures (Continued)	Original & Final Budget	Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
Public Works:			
Transportation	$ 1,198,200	$ 1,056,631	$ 141,569
Engineering	48,600	54,824	(6,224)
Recreation	785,950	488,926	297,024
Arkalon	121,050	58,591	62,459
Street lighting	315,000	312,283	2,717
Total public works	$ 2,468,800	$ 1,971,255	$ 497,545
Community Service:			
Golf course	$ 765,300	$ 658,694	$ 106,606
Parks	681,200	612,406	68,794
Swimming pool	293,600	193,281	100,319
Cemetery	207,600	179,503	28,097
Total community service	$ 1,947,700	$ 1,643,884	$ 303,816
Total expenditures	$13,935,202	$12,156,834	$ 1,778,368
Revenues over (under) expenditures	$ (735,200)	$ 1,741,238	$ 2,476,438
Other Fund Financing Sources (Uses):			
Operating transfer (out)	(932,700)	1,288,496	2,221,196
Revenues over (under) expenditures and other financing sources (uses)	$ (1,667,900)	$ 3,029,734	$ 4,697,634
Fund Balances, January 1	1,667,900	3,950,576	2,282,676
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables and inventory	-	47,570	47,570
Encumbrances	-	82,618	82,618
Fund Balances, December 31	-	$ 7,110,498	$ 7,110,498

CITY OF LIBERAL, KANSAS

OTHER SUPPLEMENTARY INFORMATION

Schedule 2

CITY OF LIBERAL, KANSAS

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2020

	Library	Special Fire Equipment Reserve	Communication Center	Employees' Benefits	Special City Streets	Special Parks & Recreation	Tourism	Special Alcoholic Treatment
ASSETS								
Cash, including time deposits	$ -	$109,952	$277,547	$1,044,618	$468,022	$ 7,247	$311,131	$ 88,860
Cash, restricted	-	-	27,636	-	313,975	-	-	-
Accounts receivable	-	-	300	-	-	-	-	-
Taxes receivable	534,704	43,974	-	1,780,721	-	-	-	-
Receivable from other governments	-	-	-	-	125,962	12,824	64,710	12,824
Interest receivable	-	-	14	-	-	-	-	-
Inventory	-	-	-	-	-	-	16,898	-
Prepaid expenses	-	-	12,903	40,341	1,413	-	3,936	-
Total Assets	$534,704	$153,926	$318,400	$2,865,680	$909,372	$ 20,071	$396,675	$101,684
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities								
Accounts payable	-	-	$ 9,274	$ -	$ 2,388	-	$ 859	-
Accrued wages and benefits	-	-	28,813	59,227	10,257	-	7,315	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	-	-	$ 38,087	$ 59,227	$ 12,645	-	$ 8,174	-
Deferred Inflows of Resources								
Deferred revenue	$517,575	$ 42,472	-	$1,726,364	-	-	-	-
Fund Balances								
Nonspendable for receivables	$ -	$ 1,502	$ 314	$ 54,357	$125,962	$ 12,824	$ 64,710	$ 12,824
Nonspendable for prepaid expenses	17,129	-	12,903	40,341	1,413	-	3,936	-
Nonspendable for inventory	-	-	-	-	-	-	16,898	-
Assigned for encumbrances	-	-	9,456	-	-	-	4,202	-
Assigned to Special Revenue Funds	-	109,952	257,640	985,391	769,352	7,247	298,755	88,860
Total fund balances	$ 17,129	$111,454	$280,313	$1,080,089	$896,727	$ 20,071	$388,501	$101,684
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$534,704	$153,926	$318,400	$2,865,680	$909,372	$ 20,071	$396,675	$101,684

CITY OF LIBERAL, KANSAS

Schedule 2
(Continued)

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2020

	Special City Beautification	Special Housing	Special Crime Prevention	Special Economic Development	Street Drainage and Capital Improvements	Educational Sales Tax	Economic Incentives	Air Museum
ASSETS								
Cash, including time deposits	$600,171	$ 998,066	$622,358	$1,736,610	$3,414,020	$ -	$ 15,777	$173,035
Cash, restricted	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	40	-	-	-	-
Taxes receivable	-	-	-	-	-	-	-	-
Receivable from other governments	34,886	104,659	34,886	104,659	418,637	350,419	-	7,500
Interest receivable	29	47	30	83	163	-	-	-
Inventory	-	-	-	337	-	-	-	9,251
Prepaid expenses	1,377	352	812	5,394	709	-	1,501	7,967
Total Assets	$636,463	$1,103,124	$658,086	$1,847,123	$3,833,529	$350,419	$ 17,278	$197,753
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities								
Accounts payable	$ 21,910	$ 5,848	$ 186	$ 8,778	$ 7,017	-	$ 17,278	$ 4,795
Accrued wages and benefits	-	2,850	-	19,612	-	-	-	12,189
Due to other funds	-	64,664	-	-	-	-	-	-
Total liabilities	$ 21,910	$ 73,362	$ 186	$ 28,390	$ 7,017	-	$ 17,278	$ 16,984
Deferred Inflows of Resources								
Deferred revenue	-	-	-	-	-	-	-	-
Fund Balances								
Nonspendable for receivables	$ 34,915	$ 104,706	$ 34,916	$ 104,782	$ 418,800	$350,419	$ -	$ 7,500
Nonspendable for prepaid expenses	1,377	352	812	5,394	709	-	1,501	7,967
Nonspendable for inventory	-	-	-	337	-	-	-	9,251
Assigned for encumbrances	6,301	10,687	-	6,231	4,756	-	-	19,586
Assigned to Special Revenue Funds	571,960	914,017	622,172	1,701,989	3,402,247	-	(1,501)	136,465
Total fund balances	$614,553	$1,029,762	$657,900	$1,818,733	$3,826,512	$350,419	-	$180,769
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$636,463	$1,103,124	$658,086	$1,847,123	$3,833,529	$350,419	$ 17,278	$197,753

CITY OF LIBERAL, KANSAS

Schedule 2
(Continued)

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2020

	Municipal Equipment Reserve	Bequest	Diversion Program	Cemetery Perpetual	Fire Insurance Proceeds	Police Step Grant	Edward Byrne Memorial	Total Nonmajor Special Revenue
ASSETS								
Cash, including time deposits	$1,089,787	$622,072	$264,760	$ 23,833	$ 7,574	-	$ 1,699	$11,877,139
Cash, restricted	-	-	-	-	-	-	-	341,611
Accounts receivable	-	-	-	-	-	-	-	340
Taxes receivable	-	-	-	-	-	-	-	2,359,399
Receivable from other governments	-	-	-	-	-	-	-	1,271,966
Interest receivable	-	-	-	-	-	-	-	366
Inventory	-	-	-	-	-	-	-	26,486
Prepaid expenses	-	-	-	-	-	-	-	76,705
Total Assets	$1,089,787	$622,072	$264,760	$ 23,833	$ 7,574	-	$ 1,699	$15,954,012
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities								
Accounts payable	-	$ 95,397	$103,306	-	-	-	-	$ 277,036
Accrued wages and benefits	-	2,658	-	-	-	-	-	142,921
Due to other funds	-	-	-	-	-	-	-	64,664
Total liabilities	-	$ 98,055	$ 103,306	-	-	-	-	$ 484,621
Deferred Inflows of Resources								
Deferred revenue	-	-	-	-	-	-	-	$ 2,286,411
Fund Balances								
Nonspendable for receivables	$ -	$ -	$ -	$ -	$ -	-	$ -	$ 1,328,531
Nonspendable for prepaid expenses	-	-	-	-	-	-	-	93,834
Nonspendable for inventory	-	-	-	-	-	-	-	26,486
Assigned for encumbrances	8,716	5,797	900	-	-	-	-	76,632
Assigned to Special Revenue Funds	1,081,071	518,220	160,554	23,833	7,574	-	1,699	11,657,497
Total fund balances	$1,089,787	$524,017	$161,454	$ 23,833	$ 7,574	-	$ 1,699	$13,182,980
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$1,089,787	$622,072	$264,760	$ 23,833	$ 7,574	-	$ 1,699	$15,954,012

CITY OF LIBERAL, KANSAS

Schedule 3

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS
For the year ended December 31, 2020

	Library	Special Fire Equipment Reserve	Communication Center	Employees' Benefits	Special City Streets	Special Parks & Recreation	Tourism	Special Alcoholic Treatment
Revenues								
Taxes	$591,376	$ 48,507	$ -	$1,926,118	$ -	$ -	$ -	$ -
Intergovernmental	-	-	358,073	-	503,203	40,561	316,636	40,561
Charges for services	-	-	-	-	-	-	9,167	-
Use of money and property	-	-	890	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Other	-	-	-	1,058	386,019	-	9	-
Grants	-	-	-	-	-	-	-	-
General long-term debt issued	-	-	-	-	-	-	-	-
Total Revenues	$591,376	$ 48,507	$ 358,963	$1,927,176	$889,222	$ 40,561	$ 325,812	$ 40,561
Expenditures								
Public safety	$ -	$ 33,743	$ 818,045	$ -	$ -	$ -	$ -	$ -
Public works	-	-	-	-	709,908	40,000	-	-
Community services	591,376	-	-	-	-	-	364,473	-
Health and welfare	-	-	-	-	-	-	-	20,156
Employees' benefits	-	-	-	1,799,620	-	-	-	-
Urban development and housing	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total Expenditures	$591,376	$ 33,743	$ 818,045	$1,799,620	$709,908	$ 40,000	$ 364,473	$ 20,156
Revenues over (under) Expenditures	$ -	$ 14,764	$ (459,082)	$ 127,556	$179,314	$ 561	$ (38,661)	$ 20,405
Other Financing Sources (Uses):								
Operating transfers in (out)	-	-	506,700	-	-	-	(100,000)	-
Fund Balances, January 1	18,220	96,156	264,561	948,597	727,922	19,337	536,241	81,106
Other Changes:								
Increase or (decrease) in reserves	(1,091)	534	(31,866)	3,936	(10,509)	173	(9,079)	173
Fund Balances, December 31	$ 17,129	$111,454	$ 280,313	$1,080,089	$896,727	$ 20,071	$ 388,501	$101,684

CITY OF LIBERAL, KANSAS

Schedule 3
(Continued)

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS
For the year ended December 31, 2020

	Special City Beautification	Special Housing	Special Crime Prevention	Special Economic Development	Street Drainage and Capital Improvements	Educational Sales Tax	Economic Incentives	Air Museum
Revenues								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	199,640	598,921	199,640	600,681	2,395,683	2,007,249	674,181	30,000
Charges for services	4,250	-	-	16,515	-	-	-	21,947
Use of money and property	1,547	2,608	1,463	4,125	8,625	-	-	-
Contributions	-	-	-	-	-	-	-	-
Other	-	3,750	-	-	5,000	-	-	3,409
Grants	-	-	-	396,904	-	-	-	-
General long-term debt issued	-	-	-	-	-	-	-	-
Total Revenues	$205,437	$ 605,279	$201,103	$1,018,225	$2,409,308	$2,007,249	$674,181	$ 55,356
Expenditures								
Public safety	$ -	$ -	$101,042	$ -	$ -	$ -	$ -	$ -
Public works	159,023	-	-	-	1,445,987	-	-	-
Community services	-	-	-	-	-	2,007,249	-	408,096
Health and welfare	-	-	-	-	-	-	-	-
Employees' benefits	-	-	-	-	-	-	-	-
Urban development and housing	-	646,246	-	-	-	-	-	-
Economic development	-	-	-	773,105	-	-	675,682	-
Capital outlay	-	-	-	-	-	-	-	-
Total Expenditures	$159,023	$ 646,246	$101,042	$ 773,105	$1,445,987	$2,007,249	$675,682	$ 408,096
Revenues over (under) Expenditures	$ 46,414	$ (40,967)	$100,061	$ 245,120	$ 963,321	$ -	$ (1,501)	$ (352,740)
Other Financing Sources (Uses):								
Operating transfers in (out)	-	-	-	(173,158)	(85,566)	-	-	404,000
Fund Balances, January 1	567,045	1,068,248	556,059	1,742,839	2,936,816	340,600	-	131,313
Other Changes:								
Increase or (decrease) in reserves	1,094	2,481	1,780	3,932	11,941	9,819	1,501	(1,804)
Fund Balances, December 31	$614,553	$1,029,762	$657,900	$1,818,733	$3,826,512	$ 350,419	-	$ 180,769

CITY OF LIBERAL, KANSAS

Schedule 3
(Continued)

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS
For the year ended December 31, 2020

	Municipal Equipment Reserve	Bequest	Diversion Program	Cemetery Perpetual	Fire Insurance Proceeds	Police Step Grant	Edward Byrne Memorial	Total Nonmajor Special Revenue
Revenues								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	-	$ 2,566,001
Intergovernmental	-	-	-	-	-	-	-	7,965,029
Charges for services	-	90	62,223	-	-	-	-	114,192
Use of money and property	-	-	-	632	5	-	-	19,895
Contributions	-	645,702	-	3,840	-	-	-	649,542
Other	27,198	-	-	-	6,855	-	-	433,298
Grants	-	-	-	-	-	2,544	-	399,448
General long-term debt issued	-	-	-	-	-	-	-	-
Total Revenues	$ 27,198	$645,792	$ 62,223	$ 4,472	$ 6,860	$ 2,544	-	$12,147,405
Expenditures								
Public safety	$ -	$ 31,444	$ 215,108	-	-	$ 2,544	-	$ 1,201,926
Public works	-	296,404	-	-	-	-	-	2,651,322
Community services	-	13,917	-	-	-	-	-	3,385,111
Health and welfare	-	170,105	-	-	-	-	-	190,261
Employees' benefits	-	-	-	-	-	-	-	1,799,620
Urban development and housing	-	-	-	-	-	-	-	646,246
Economic development	-	-	-	-	-	-	-	1,448,787
Capital outlay	94,355	-	-	-	-	-	-	94,355
Total Expenditures	$ 94,355	$511,870	$ 215,108	-	-	$ 2,544	-	$11,417,628
Revenues over (under) Expenditures	$ (67,157)	$133,922	$ (152,885)	$ 4,472	$ 6,860	-	$ -	$ 729,777
Other Financing Sources (Uses):								
Operating transfers in (out)	287,000	35,000	-	-	-	-	-	873,976
Fund Balances, January 1	869,944	355,095	314,339	19,361	714	-	1,699	11,596,212
Other Changes:								
Increase or (decrease) in reserves	-	-	-	-	-	-	-	(16,985)
Fund Balances, December 31	$1,089,787	$524,017	$ 161,454	$ 23,833	$ 7,574	-	$ 1,699	$13,182,980

CITY OF LIBERAL, KANSAS

Schedule 4-1

LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
For the year ended December 31, 2020

	Original & Final Budget	Actual	Variance Favorable (Unfavor.)
Revenues			
Taxes:			
Ad valorem property tax	$517,575	$497,901	$ (19,674)
Delinquent tax	4,448	22,383	17,935
Commercial vehicle fees	4,182	3,871	(311)
Motor vehicle tax	67,393	67,221	(172)
Total Revenues	$593,598	$591,376	$ (2,222)
Expenditures			
Community Services:			
Appropriations to Library Board	593,598	591,376	2,222
Revenues over (under) Expenditures	-	$ -	$ -
Fund Balances, January 1	-	18,220	18,220
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables	-	(1,091)	(1,091)
Fund Balances, December 31	-	$ 17,129	$ 17,129

Schedule 4-2

SPECIAL FIRE EQUIPMENT RESERVE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
For the year ended December 31, 2020

	Original & Final Budget	Actual	Variance Favorable (Unfavor.)
Revenues			
Taxes:			
Ad valorem property tax	$ 42,794	$ 41,211	$ (1,583)
Delinquent tax	900	1,593	693
Commercial vehicle fees	368	333	(35)
Motor vehicle tax	5,938	5,370	(568)
Total Revenues	$ 50,000	$ 48,507	$ (1,493)
Expenditures			
Public Safety – Fire Protection:			
Capital outlay	$ 31,300	$ -	$ 31,300
Capital lease payment	18,700	18,685	15
Miscellaneous	-	15,058	(15,058)
Total Expenditures	$ 50,000	$ 33,743	$ 16,257
Revenues over (under) Expenditures	-	$ 14,764	$ 14,764
Fund Balances, January 1	-	96,156	96,156
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables	-	534	534
Fund Balances, December 31	-	$111,454	$111,454

Schedule 4-3

COMMUNICATION CENTER FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
For the year ended December 31, 2020

	Original & Final Budget	Actual	Variance Favorable (Unfavor.)
Revenues			
Intergovernmental:			
Seward County	$ 337,800	$ 358,073	$ 20,273
Use of Money and Property:			
Interest	-	890	890
Total Revenues	$ 337,800	$ 358,963	$ 21,163
Expenditures			
Public Safety:			
Personnel services	$ 775,600	$ 736,488	$ 39,112
Operation and maintenance	125,100	81,557	43,543
Capital outlay	6,300	-	6,300
Total Expenditures	$ 907,000	$ 818,045	$ 88,955
Revenues over (under) Expenditures	$ (569,200)	$ (459,082)	$110,118
Other Financing Sources (Uses):			
Operating transfer in	506,700	506,700	-
Fund Balances, January 1	62,500	264,561	202,061
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables and prepaid expense	-	(31,866)	(31,866)
Fund Balances, December 31	-	$ 280,313	$280,313

CITY OF LIBERAL, KANSAS

Schedule 4-4

EMPLOYEES' BENEFITS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGET AND ACTUAL
For the year ended December 31, 2020

	Original & Final Budget	Actual	Variance Favorable (Unfavor.)
Revenues			
Taxes:			
Ad valorem property tax	$1,702,263	$1,637,531	$ (64,732)
Delinquent tax	50,000	68,136	18,136
Commercial vehicle fees	13,305	12,229	(1,076)
Motor vehicle tax	214,432	208,222	(6,210)
Other income	-	1,058	1,058
Total Revenues	$1,980,000	$1,927,176	$ (52,824)
Expenditures			
Employees' Benefits	1,980,000	1,799,620	180,380
Revenues over (under) Expenditures	-	$ 127,556	$ 127,556
Fund Balances, January 1	-	948,597	948,597
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables and prepaid expense	-	3,936	3,936
Fund Balances, December 31	-	$1,080,089	$1,080,089

CITY OF LIBERAL, KANSAS

Schedule 4-5

SPECIAL CITY STREETS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
For the year ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavor.)
Revenues				
Intergovernmental:				
State of Kansas – Gasoline tax	$541,000	$541,000	$503,203	$ (37,797)
Other:				
Miscellaneous	141,000	387,000	386,019	(981)
Total Revenues	$682,000	$928,000	$889,222	$ (38,778)
Expenditures				
Public works	696,000	995,000	709,908	285,092
Revenues over (under) Expenditures	$ (14,000)	$ (67,000)	$179,314	$246,314
Fund Balances, January 1	14,000	67,000	727,922	660,922
Other Changes:				
Increase or (Decrease) in Reserves:				
Receivables	-	-	(10,509)	(10,509)
Fund Balances, December 31	-	-	$896,727	$896,727

Schedule 4-6

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
For the year ended December 31, 2020

	Original & Final Budget	Actual	Variance Favorable (Unfavor.)
Revenues			
Intergovernmental:			
Private club liquor tax	$ 40,000	$ 40,561	$ 561
Expenditures			
Public Works:			
Maintenance	40,000	40,000	-
Revenues over (under) Expenditures	-	$ 561	$ 561
Fund Balances, January 1	-	19,337	19,337
Other Changes:			
Increase (decrease) in reserves	-	173	173
Fund Balances, December 31	-	$ 20,071	$ 20,071

CITY OF LIBERAL, KANSAS

Schedule 4-7

TOURISM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
For the year ended December 31, 2020

	Original & Final Budget	Actual	Variance Favorable (Unfavor.)
Revenues			
Intergovernmental:			
Local transient guest tax	$ 420,000	$ 316,636	$ (103,364)
Charges for sales and services	14,000	9,167	(4,833)
Other:			
Miscellaneous	-	9	9
Total Revenues	$ 434,000	$ 325,812	$ (108,188)
Expenditures			
Community Services:			
Personnel services	$ 171,700	$ 179,513	$ (7,813)
Operations	299,300	184,960	114,340
Total Expenditures	$ 471,000	$ 364,473	$ 106,527
Revenues over (under) Expenditures	$ (37,000)	$ (38,661)	$ (1,661)
Other Financing Sources (Uses):			
Operating transfer (out)	(100,000)	(100,000)	-
Fund Balances, January 1	137,000	536,241	399,241
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables, prepaid expense and inventory	-	(9,079)	(9,079)
Fund Balances, December 31	-	$ 388,501	$ 388,501

CITY OF LIBERAL, KANSAS

Schedule 4-8

SPECIAL ALCOHOLIC TREATMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
For the year ended December 31, 2020

	Original & Final Budget	Actual	Variance Favorable (Unfavor.)
Revenues			
Intergovernmental:			
Private club liquor tax	$ 35,000	$ 40,561	$ 5,561
Expenditures			
Health – Alcoholic Treatment:			
Contractual services	35,000	20,156	14,844
Revenues over (under) Expenditures	-	$ 20,405	$ 20,405
Fund Balances, January 1	-	81,106	81,106
Other Changes:			
Increase or (decrease) in reserves	-	173	173
Fund Balances, December 31	-	$101,684	$101,684

Schedule 4-9

SPECIAL CITY BEAUTIFICATION FUND
(5% OF 1% SALES TAX)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
For the year ended December 31, 2020

	Original & Final Budget	Actual	Variance Favorable (Unfavor.)
Revenues			
Intergovernmental:			
Local sales tax	$ 175,000	$199,640	$ 24,640
Use of Money and Property:			
Interest	-	1,547	1,547
Charges for Services:			
Tree cost sharing	5,000	4,250	(750)
Total Revenues	$ 180,000	$205,437	$ 25,437
Expenditures			
Public works:			
Personnel services	$ -	$ 30	$ (30)
Contractual services	334,000	158,993	175,007
Total Expenditures	$ 334,000	$159,023	$174,977
Revenues over (under) Expenditures	$ (154,000)	$ 46,414	$200,414
Fund Balances, January 1	154,000	567,045	413,045
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables and prepaid expense	-	1,094	1,094
Fund Balances, December 31	-	$614,553	$614,553

Schedule 4-10

SPECIAL HOUSING FUND
(15% OF 1% SALES TAX)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
For the year ended December 31, 2020

	Original & Final Budget	Actual	Variance Favorable (Unfavor.)
Revenues			
Intergovernmental:			
Local sales tax	$ 525,000	$ 598,921	$ 73,921
Use of Money and Property:			
Interest	7,000	2,608	(4,392)
Other:			
Miscellaneous	-	3,750	3,750
Total Revenues	$ 532,000	$ 605,279	$ 73,279
Expenditures			
Urban Development & Housing:			
Project expense	1,096,000	646,246	449,754
Revenues over (under) Expenditures	$ (564,000)	$ (40,967)	$ 523,033
Fund Balances, January 1	564,000	1,068,248	504,248
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables and inventory	-	2,481	2,481
Fund Balances, December 31	-	$1,029,762	$1,029,762

CITY OF LIBERAL, KANSAS

Schedule 4-11

SPECIAL CRIME PREVENTION DRUGS AND ALCOHOL FUND (5% OF 1% SALES TAX) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL

For the year ended December 31, 2020

	Original & Final Budget	Actual	Variance Favorable (Unfavor.)
Revenues			
Intergovernmental:			
Local sales tax	$ 175,000	$199,640	$ 24,640
Use of Money and Property:			
Interest	2,000	1,463	(537)
Total Revenues	$ 177,000	$201,103	$ 24,103
Expenditures			
Public Safety:			
Program expense	363,000	101,042	261,958
Revenues over (under) Expenditures	$ (186,000)	$100,061	$286,061
Fund Balances, January 1	186,000	556,059	370,059
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables	-	1,780	1,780
Fund Balances, December 31	-	$657,900	$657,900

Schedule 4-12

SPECIAL ECONOMIC DEVELOPMENT FUND
(15% OF 1% SALES TAX)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
For the year ended December 31, 2020

	Original & Final Budget	Actual	Variance Favorable (Unfavor.)
Revenues			
Intergovernmental:			
Local sales tax	$ 525,000	$ 600,681	$ 75,681
Charges for services	19,000	16,515	(2,485)
Use of Money and Property:			
Interest	10,000	4,125	(5,875)
Grant proceeds	214,200	396,904	182,704
Total Revenues	$ 768,200	$1,018,225	$ 250,025
Expenditures			
Economic Development:			
Project expense	1,206,000	773,105	432,895
Revenues over (under) Expenditures	$ (437,800)	$ 245,120	$ 682,920
Other Financing Sources (Uses):			
Operating transfer in (out)	(200,000)	(173,158)	26,842
Fund Balances, January 1	637,800	1,742,839	1,105,039
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables	-	3,932	3,932
Fund Balances, December 31	-	$1,818,733	$1,818,733

Schedule 4-13

STREET DRAINAGE AND OTHER CAPITAL IMPROVEMENTS FUND (60% OF 1% SALES TAX) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL

For the year ended December 31, 2020

	Original & Final Budget	Actual	Variance Favorable (Unfavor.)
Revenues			
Intergovernmental:			
Local sales tax	$ 2,100,000	$2,395,683	$ 295,683
Use of Money and Property:			
Interest	20,000	8,625	(11,375)
Other:			
Miscellaneous	-	5,000	5,000
Total Revenues	$ 2,120,000	$2,409,308	$ 289,308
Expenditures			
Public Works:			
Entity's share	4,059,000	1,445,987	2,613,013
Revenues over (under) Expenditures	$ (1,939,000)	$ 963,321	$2,902,321
Other Financing Sources (Uses):			
Operating transfer in (out)	-	(85,566)	(85,566)
Fund Balances, January 1	1,939,000	2,936,816	997,816
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables	-	11,941	11,941
Fund Balances, December 31	-	$3,826,512	$3,826,512

CITY OF LIBERAL, KANSAS

Schedule 4-14

EDUCATIONAL SALES TAX FUND
(1/2% SALES TAX)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
For the year ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavor.)
Revenues				
Intergovernmental:				
Local sales tax	$2,000,000	$2,100,000	$2,007,249	$ (92,751)
Use of Money and Property:				
Interest	-	-	-	-
Total Revenues	$2,000,000	$2,100,000	$2,007,249	$ (92,751)
Expenditures				
Public Works:				
Administrative expenses	$ 4,000	$ 4,000	$ 36	$ 3,964
Appropriations to USD 480	1,996,000	2,096,000	2,007,213	88,787
Total Expenditures	$2,000,000	$2,100,000	$2,007,249	$ 92,751
Revenues over (under) Expenditures	-	-	$ -	$ -
Fund Balances, January 1	-	-	340,600	340,600
Other Changes:				
Increase or (Decrease) in Reserves:				
Receivables	-	-	9,819	9,819
Fund Balances, December 31	-	-	$ 350,419	$350,419

CITY OF LIBERAL, KANSAS

Schedule 4-15

ECONOMIC INCENTIVES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL

For the year ended December 31, 2020

	Original & Final Budget	Actual	Variance Favorable (Unfavor.)
Revenues			
Intergovernmental:			
Community Imp District (CID)	$ 250,000	$155,415	$ (94,585)
Rural Housing Inc District (RHID)	250,000	144,644	(105,356)
Rebate of TGT	250,000	127,502	(122,498)
Tax Increment Financing District	400,000	246,620	(153,380)
Total Revenues	$1,150,000	$674,181	$ (475,819)
Expenditures			
Economic Development:			
CID payments	$ 250,000	$155,415	$ 94,585
RHID payments	250,000	144,644	105,356
Rebate of TGT payments	250,000	127,502	122,498
TIF payment	400,000	248,121	151,879
Total Expenditures	$1,150,000	$675,682	$ 474,318
Revenues over (under) Expenditures	-	$ (1,501)	$ (1,501)
Fund Balances, January 1	-	-	-
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables	-	1,501	1,501
Fund Balances, December 31	-	-	-

CITY OF LIBERAL, KANSAS

Schedule 4-16

AIR MUSEUM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
For the year ended December 31, 2020

	Original & Final Budget	Actual	Variance Favorable (Unfavor.)
Revenues			
Intergovernmental:			
Local transient guest tax	$ 30,000	$ 30,000	$ -
Charges for Services:			
Admission	27,500	14,717	(12,783)
Gift shop and concessions	32,000	10,639	(21,361)
Contributions	2,500	-	(2,500)
Total Revenues	$ 92,000	$ 55,356	$ (36,644)
Expenditures			
Community Services:			
Personnel services	$ 287,000	$ 304,949	$ (17,949)
Operation and maintenance	179,000	103,147	75,853
Total Expenditures	$ 466,000	$ 408,096	$ 57,904
Revenues over (under) Expenditures	$ (374,000)	$ (352,740)	$ 21,260
Other Financing Sources (Uses):			
Operating transfer in (out)	374,000	404,000	30,000
Fund Balances, January 1	-	131,313	131,313
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables, inventory and prepaid expense	-	(1,804)	(1,804)
Fund Balances, December 31	-	$ 180,769	$180,769

CITY OF LIBERAL, KANSAS

Schedule 5

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
December 31, 2020

	Improvement Projects						
	6 Points Pavement & Signals	South Park/ Pine Street	City Hall Construction	KC Park Project	Mahuron Park Phase 2	McCray Park	Street Department Building
ASSETS							
Cash and time deposits	$138,458	$ 16,590	$ 35,492	$ -	$ 14,769	$ 1,261	$ 72,987
Due from other funds	-	-	-	64,664	-	-	-
Receivables/Prepaid expense	-	-	-	-	-	-	-
Total Assets	$138,458	$ 16,590	$ 35,492	$ 64,664	$ 14,769	$ 1,261	$ 72,987
LIABILITIES AND FUND BALANCES							
Liabilities							
Bank overdraft	-	-	-	$ 64,664	-	-	-
Vouchers payable	-	-	-	-	-	-	-
Total liabilities	-	-	-	$ 64,664	-	-	-
Fund Balances							
Nonspendable for receivables/ Prepaid expense	$ -	$ -	$ -	$ 64,664	$ -	$ -	$ -
Assigned	138,458	16,590	35,492	(64,664)	14,769	1,261	72,987
Total fund balances	$138,458	$ 16,590	$ 35,492	-	$ 14,769	$ 1,261	$ 72,987
Total Liabilities and Fund Balances	$138,458	$ 16,590	$ 35,492	$ 64,664	$ 14,769	$ 1,261	$ 72,987

CITY OF LIBERAL, KANSAS

Schedule 5
(Continued)

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
December 31, 2020

	Improvement Projects						
	Animal Shelter Expansion	Air Museum Rebrand	Ball Fields Project	Baseball Fields Project	Soccer Complex Project	South Kansas Avenue	Clay & Hwy 54 Lights
ASSETS							
Cash and time deposits	$ 25,013	$ 36,758	$ 8,872	$ 5,067	$ 48,242	$302,125	$183,934
Due from other funds	-	-	-	-	-	-	-
Receivables/Prepaid expense	-	-	-	-	-	-	-
Total Assets	$ 25,013	$ 36,758	$ 8,872	$ 5,067	$ 48,242	$302,125	$183,934
LIABILITIES AND FUND BALANCES							
Liabilities							
Bank overdraft	-	-	-	$ -	$ -	-	-
Vouchers payable	-	-	-	577	739	-	-
Total liabilities	-	-	-	$ 577	$ 739	-	-
Fund Balances							
Nonspendable for receivables/ Prepaid expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Assigned	25,013	36,758	8,872	4,490	47,503	302,125	183,934
Total fund balances	$ 25,013	$ 36,758	$ 8,872	$ 4,490	$ 47,503	$302,125	$183,934
Total Liabilities and Fund Balances	$ 25,013	$ 36,758	$ 8,872	$ 5,067	$ 48,242	$302,125	$183,934

CITY OF LIBERAL, KANSAS

Schedule 5
(Continued)

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
December 31, 2020

	Improvement Projects						
	New City Pool	Depot Parking Lot	West 2nd Street Project	USD 480 MacArthur Site	USD 480 Pine Site	USD 480 Smith Site	USD 480 Western Site
ASSETS							
Cash and time deposits	$ 220	$ 17,253	$2,879,457	$ 42,122	$ -	$ -	$ -
Due from other funds	-	-	-	-	-	-	-
Receivables/Prepaid expense	-	-	-	-	322,487	18,955	43
Total Assets	$ 220	$ 17,253	$2,879,457	$ 42,122	$322,487	$ 18,955	$ 43
LIABILITIES AND FUND BALANCES							
Liabilities							
Bank overdraft	-	-	-	-	$322,487	$ 18,955	$ 43
Vouchers payable	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	$322,487	$ 18,955	$ 43
Fund Balances							
Nonspendable for receivables/ Prepaid expense	$ -	$ -	$ -	$ -	-	-	-
Assigned	220	17,253	2,879,457	42,122	-	-	-
Total fund balances	$ 220	$ 17,253	$2,879,457	$ 42,122	-	-	-
Total Liabilities and Fund Balances	$ 220	$ 17,253	$2,879,457	$ 42,122	$322,487	$ 18,955	$ 43

CITY OF LIBERAL, KANSAS

Schedule 5
(Continued)

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
December 31, 2020

	Improvement Projects						
	Pre-Development Grant	Willow Tree Irrigation	Northeast Industrial Park	Airport Industrial Park	Recreation Center Project	Country Club Park	Total
ASSETS							
Cash and time deposits	-	$ 12,247	$ 9,686	$ 41,151	$202,225	$ 1,121	$4,095,050
Due from other funds	-	-	-	-	-	-	64,664
Receivables/Prepaid expense	-	-	-	-	-	-	341,485
Total Assets	-	$ 12,247	$ 9,686	$ 41,151	$202,225	$ 1,121	$4,501,199
LIABILITIES AND FUND BALANCES							
Liabilities							
Bank overdraft	-	$ -	-	-	$ -	-	$ 406,149
Vouchers payable	-	1,610	-	-	3,493	-	6,419
Total liabilities	-	$ 1,610	-	-	$ 3,493	-	$ 412,568
Fund Balances							
Nonspendable for receivables/ Prepaid expense	-	$ -	$ -	$ -	$ -	$ -	$ 64,664
Assigned	-	10,637	9,686	41,151	198,732	1,121	4,023,967
Total fund balances	-	$ 10,637	$ 9,686	$ 41,151	$198,732	$ 1,121	$4,088,631
Total Liabilities and Fund Balances	-	$ 12,247	$ 9,686	$ 41,151	$202,225	$ 1,121	$4,501,199

CITY OF LIBERAL, KANSAS

Schedule 6

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR CAPITAL PROJECTS FUNDS

For the year ended December 31, 2020

	Improvement Projects						
	6 Points Pavement & Signals	South Park/ Pine Street	City Hall Construction	KC Park Project	Mahuron Park Phase 2	McCray Park	Street Department Building
Revenues							
Entities' share	-	-	-	$ 50,000	-	$ 25,000	$650,000
Grants:							
State of Kansas	-	-	-	133,833	-	-	-
Total Revenues	-	-	-	$183,833	-	$ 25,000	$650,000
Expenditures							
Construction cost	-	-	-	$132,685	-	$ 23,739	$577,013
Engineering/architect	-	-	-	115,812	-	-	-
Other	-	-	-	-	-	-	-
Total Expenditures	-	-	-	$248,497	-	$ 23,739	$577,013
Excess or (deficiency) of Revenues over Expenditures	$ -	$ -	$ -	$ (64,664)	$ -	$ 1,261	$ 72,987
Fund Balances, January 1	138,458	16,590	35,492	-	14,769	-	-
Other Financing Sources (Uses): Increase (decrease) in reserves	-	-	-	64,664	-	-	-
Fund Balances, December 31	$138,458	$ 16,590	$ 35,492	-	$ 14,769	$ 1,261	$ 72,987

CITY OF LIBERAL, KANSAS

Schedule 6
(Continued)

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – NONMAJOR CAPITAL PROJECTS FUNDS
For the year ended December 31, 2020

	Improvement Projects						
	Animal Shelter Expansion	Air Museum Rebrand	Ball Fields Project	Baseball Fields Project	Soccer Complex Project	South Kansas Avenue	Clay & Hwy 54 Lights
Revenues							
Entities' share	-	-	$ 10,000	$ 25,000	-	-	-
Grants:							
State of Kansas	-	-	-	-	-	-	-
Total Revenues	-	-	$ 10,000	$ 25,000	-	-	-
Expenditures							
Construction cost	-	-	$ -	$ 20,510	$ 1,246	-	$ -
Engineering/architect	-	-	462	-	-	-	1,851
Other	-	-	-	-	12,304	-	-
Total Expenditures	-	-	$ 462	$ 20,510	$ 13,550	-	$ 1,851
Excess or (deficiency) of Revenues over Expenditures	$ -	$ -	$ 9,538	$ 4,490	$ (13,550)	$ -	$ (1,851)
Fund Balances, January 1	25,013	36,758	-	-	61,053	302,125	185,785
Other Financing Sources (Uses):							
Increase (decrease) in reserves	-	-	(666)	-	-	-	-
Fund Balances, December 31	$ 25,013	$ 36,758	$ 8,872	$ 4,490	$ 47,503	$302,125	$183,934

CITY OF LIBERAL, KANSAS

Schedule 6
(Continued)

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR CAPITAL PROJECTS FUNDS

For the year ended December 31, 2020

	Improvement Projects						
	New City Pool	Depot Parking Lot	West 2nd Street Project	USD 480 MacArthur Site	USD 480 Pine Site	USD 480 Smith Site	USD 480 Western Site
Revenues							
Entities' share	$ 1,000	-	$1,000,000	-	-	-	-
Grants:							
State of Kansas	-	-	-	-	-	-	-
Total Revenues	$ 1,000	-	$1,000,000	-	-	-	-
Expenditures							
Construction cost	-	-	$ -	-	$ 554,915	-	-
Engineering/architect	-	-	103,013	-	47,373	-	-
Other	-	-	-	-	-	-	-
Total Expenditures	-	-	$ 103,013	-	$ 602,288	-	-
Excess or (deficiency) of Revenues over Expenditures	$ 1,000	$ -	$ 896,987	$ -	$ (602,288)	-	-
Fund Balances, January 1	-	17,253	1,982,470	42,122	279,801	-	-
Other Financing Sources (Uses):							
Increase (decrease) in reserves	(780)	-	-	-	322,487	-	-
Fund Balances, December 31	$ 220	$ 17,253	$2,879,457	$ 42,122	-	-	-

CITY OF LIBERAL, KANSAS

Schedule 6
(Continued)

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR CAPITAL PROJECTS FUNDS

For the year ended December 31, 2020

	Improvement Projects						
	Pre-Development Grant	Willow Tree Irrigation	Northeast Industrial Park	Airport Industrial Park	Recreation Center Project	Country Club Park	Total
Revenue							
Entities' share	$ -	-	-	-	$ -	$ 25,000	$1,786,000
Grants:							
State of Kansas	11,453	-	-	-	4,000	-	149,286
Total Revenues	$ 11,453	-	-	-	$ 4,000	$ 25,000	$1,935,286
Expenditures							
Construction cost	-	$ 1,610	-	-	$ 188,946	$ 23,879	$1,524,543
Engineering/architect	-	-	-	-	39,972	-	308,483
Other	-	-	-	-	261	-	12,565
Total Expenditures	-	$ 1,610	-	-	$ 229,179	$ 23,879	$1,845,591
Excess or (deficiency) of Revenues over Expenditures	$ 11,453	$ (1,610)	$ -	$ -	$ (225,179)	$ 1,121	$ 89,695
Fund Balances, January 1	-	12,247	9,686	41,151	423,911	-	3,624,684
Other Financing Sources (Uses):							
Increase (decrease) in reserves	(11,453)	-	-	-	-	-	374,252
Fund Balances, December 31	-	$ 10,637	$ 9,686	$ 41,151	$ 198,732	$ 1,121	$4,088,631

CITY OF LIBERAL, KANSAS

Schedule 7

BOND AND INTEREST FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
For the year ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavor.)
Revenues				
Taxes:				
Delinquent tax	$ -	$ -	$ 14	$ 14
Special assessments	64,200	64,200	43,159	(21,041)
GO bond proceeds	-	1,340,000	639,366	(700,634)
Total Revenues	$ 64,200	$ 1,404,200	$ 682,539	$ (721,661)
Expenditures				
Bond principal	$ 43,200	$ 43,200	$ 171,424	$ (128,224)
Interest coupons	21,000	21,000	41,071	(20,071)
Cost of issuance	-	50,000	44,014	5,986
Miscellaneous	4,800	4,800	-	4,800
Total Expenditures	$ 69,000	$ 119,000	$ 256,509	$ (137,509)
Revenues over (under) Expenditures	$ (4,800)	$ 1,285,200	$ 426,030	$ (859,170)
Other Financing Sources (Uses):				
Operating transfer in (out)	-	(1,290,000)	(408,638)	881,362
Fund Balances, January 1	4,800	4,800	2,240,173	2,235,373
Fund Balances, December 31	-	-	$2,257,565	$2,257,565

CITY OF LIBERAL, KANSAS

Schedule 8

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS – SCHEDULE BY SOURCE
December 31, 2020

Governmental Funds Capital Assets:	
Land	$ 2,060,804
Buildings	9,428,929
Structures and improvements other than buildings	9,796,321
Machinery, equipment, furniture and fixtures	6,807,190
Vehicles	6,058,382
Streets and other assets	64,163,598
Construction in progress	18,875,683
Total Governmental Funds Capital Assets	$117,190,907

CITY OF LIBERAL, KANSAS

Schedule 9

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
For the year ended December 31, 2020

Function and Activity	Governmental Fund Capital Assets 01/01/20	Additions	Reductions	Transfers	Governmental Fund Capital Assets 12/31/20
General Government:					
Administration	$ 2,985,191	$ -	$ 28,325	$ -	$ 2,956,866
Building inspection	126,100	500	34,644	(15,350)	76,606
Legislative	(5,195)	-	-	-	(5,195)
Utility billing	5,151	-	4,415	-	736
Finance & personnel	35,198	-	-	-	35,198
City Manager	61,373	-	-	-	61,373
Building maintenance	21,164	-	-	5,371,121	5,392,285
Data processing	240,168	-	22,423	-	217,745
Total general government	$ 3,469,150	$ 500	$ 89,807	$ 5,355,771	$ 8,735,614
Public Safety:					
Police	$ 4,132,907	$ 46,996	$182,256	-	$ 3,997,647
Fire	5,489,155	-	22,547	-	5,466,608
Municipal Court	27,588	16,556	-	-	44,144
Public Safety & animal control	146,221	7,500	-	-	153,721
Communications	53,555	-	2,293	-	51,262
Total public safety	$ 9,849,426	$ 71,052	$207,096	-	$ 9,713,382
Public Works:					
Transportation	$ 75,215,579	$1,335,125	$ -	$ (4,764,539)	$ 71,786,165
Engineering	8,495	-	-	-	8,495
Recreation	1,817,338	312,852	682	-	2,129,508
Arkalon	1,262,309	-	-	-	1,262,309
Street lighting	5,949,459	-	272,928	(591,232)	5,085,299
Airport	2,508,728	-	64,165	-	2,444,563
Total public works	$ 86,761,908	$1,647,977	$337,775	$ (5,355,771)	$ 82,716,339
Community Service:					
Golf course	$ 2,260,577	$ 28,805	$ 388	$ -	$ 2,288,994
Parks	5,110,065	323,420	169,884	20,163	5,283,764
Swimming pool	5,995,618	-	-	-	5,995,618
Economic development	1,231,467	20,510	60,383	-	1,191,594
Cemetery	423,126	-	10,381	-	412,745
Tourism	576,280	-	7,716	-	568,564
Housing	40,078	-	7,359	-	32,719
Air Museum	199,671	-	11,932	-	187,739
Beautification	64,584	-	749	-	63,835
Total community service	$ 15,901,466	$ 372,735	$268,792	$ 20,163	$ 16,025,572
Total Governmental Funds Capital Assets	$115,981,950	$2,092,264	$903,470	$ 20,163	$117,190,907

Schedule 10

SCHEDULE OF CITY'S PROPORTIONATE SHARE OF THE NET DEFINED PENSION PLAN LIABILITY

December 31, 2020

	2020	2019	2018	2017	2016	2015	2014
City's proportion of the net pension liability	0.90%	0.94%	0.95%	0.90%	0.94%	0.92%	0.91%
City's proportionate share of the net pension liability	$12,946,321	$10,954,223	$10,763,172	$10,224,914	$10,976,242	$8,689,338	$7,854,394
City's covered-employee payroll	9,285,420	8,875,786	9,520,252	9,123,612	8,376,582	7,561,179	7,552,629
City's proportionate share of the net pension Liability as a percentage of its covered-employee payroll	139.43%	123.42%	113.06%	112.07%	131.03%	114.92%	104.00%
Plan fiduciary net position as a percentage of the total pension liability	69.25%	75.02%	73.52%	72.05%	69.22%	73.33%	74.35%

CITY OF LIBERAL, KANSAS

Schedule 11

SCHEDULE OF CITY'S CONTRIBUTIONS TO DEFINED PENSION PLAN
December 31, 2020

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractually required contribution	$ 1,252,433	$ 1,236,882	$ 1,137,458	$ 1,089,298	$ 1,154,287	$ 1,066,526	$ 932,856	$ 858,267	$ 928,679	$ 839,817
Contributions in relation to the contractually required contribution	(1,252,433)	(1,236,882)	(1,137,458)	(1,089,298)	(1,154,287)	(1,066,526)	(932,856)	(858,267)	(928,679)	(839,817)
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
City's covered-employee payroll	$ 9,285,420	$ 8,875,786	$ 9,520,252	$ 9,123,612	$ 8,376,582	$ 7,561,179	$7,552,629	$7,906,407	$9,255,330	$9,357,895
Contributions as a percentage of covered-employee payroll	13.49%	13.94%	11.95%	11.94%	13.78%	14.11%	12.35%	10.86%	10.03%	8.97%

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

LIBERAL
J.H. HAY, CPA
STEPHEN G. RICE, CPA
CRAIG HAY, CPA
DUSTIN ORMISTON, CPA
RODNEY K. HAY, CPA

21 PLAZA DRIVE
P.O. BOX 2707
LIBERAL, KS 67905-2707
(620) 624-8471
FAX (620) 624-9260
HRA@hayrice.com

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

We have audited the City of Liberal, Kansas' compliance with the types of compliance requirements described 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, 2020. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Liberal, Kansas' major federal programs based on our audit of the types of compliance requirements referred to above. 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; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Liberal, Kansas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Liberal, Kansas' compliance.

Opinion on Each Major Federal Program

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, 2020.

Report on Internal Control Over Compliance

Management of the City of Liberal, Kansas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Liberal, Kansas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Liberal, Kansas' 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify certain deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002, that we consider to be significant deficiencies.

To the City Commission
City of Liberal, Kansas

Page 3

The City of Liberal's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City of Liberal's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

December 16, 2021

CITY OF LIBERAL, KANSAS

Schedule 12

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2020

Federal Grantor/Pass-Through Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of the Interior Passed Through			
Kansas Department of Wildlife and Parks:			
Playground and Trail Development	15.916	2020	$ 267,666
U.S. Department of Justice:			
Bulletproof Vest Partnership Program	16.607	N/A	9,338
Crime Victims Compensation Board	16.575	NA	300
U.S. Department of Transportation Federal Aviation Administration:			
Airport Improvement Program	20.106	N/A	1,173,732
COVID-19 Airport Improvement Program	20.106	N/A	64,985
U.S. Department of Transportation Passed Through			
Kansas Department of Transportation:			
State and Community Highway Safety	20.600	2020	2,544
Public Transportation Assistance Project	20.509	2020	31,514
U.S. Department of Transportation Passed Through			
Southwest Kansas Regional Transportation Council, Inc.:			
Public Transportation Assistance Project	20.509	2020	365,390
U.S. Department of Treasury Passed Through Seward County, Kansas:			
COVID-19 Coronavirus Relief Fund	21.019	None	173,446
U.S. Department of Health and Human Services Passed Through			
Kansas Department of Commerce:			
COVID-19 Community Development Block Grant-CV	14.218	N/A	54,485
U.S. Environmental Protection Agency Passed Through			
Kansas Department of Health and Environment:			
Kansas Water Pollution Control Revolving Loan Fund-Capitalization Grant	66.458	N/A	7,965,642
Total Expenditures of Federal Awards			$10,109,042

CITY OF LIBERAL, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2020

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Liberal, Kansas and is presented on the accrual basis of accounting. 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 financial position, changes in net position, or cash flows of the City of Liberal, Kansas.

Note B: Subrecipient Grant Agreement

There were no subrecipient agreements at December 31, 2020.

Note C: 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 D: 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, 2020.

Note E: Federal Loan or Loan Guarantee Programs

For the year 2020, the following loan was outstanding at year end:

Kansas Water Pollution Control Revolving Loan Fund	$11,158,005

There were no loan guarantees outstanding at year end.

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 13

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2020

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of the City of Liberal, Kansas were prepared in accordance with GAAP.

2. Two significant deficiencies and no material weaknesses relating to the audit of the financial statements is reported.

3. No instances of noncompliance material to the financial statements of the City of Liberal, Kansas were disclosed during the audit.

4. There were no significant deficiencies relating to the audit of the major federal awards that were considered material weaknesses.

5. The auditor's report on compliance for the major federal award programs for the City of Liberal, Kansas expresses an unmodified opinion.

6. 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.

7. The programs tested as major programs include:
   Airport Improvement Program CFDA #20.106
   Capitalization Grants CFDA #66.458

8. The threshold used for distinguishing between type A and B programs was $750,000.

9. The City of Liberal, Kansas was not determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS

Significant Deficiencies

2020-001. Inventory

Condition: Controls were not in place to ensure proper valuation of the water department's inventory.

Criteria: Internal controls should be in place to ensure proper valuation of inventory.

Cause: There were not adequate procedures in place to ensure proper valuation of inventory.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2020

B. FINDINGS – FINANCIAL STATEMENTS (Continued)

Significant Deficiencies (Continued)

2020-001. Inventory (Continued)

Effect: Inventory could be misstated.

Recommendation: Procedures should be implemented to ensure proper valuation of inventory.

Views of Responsible Officials and Planned Corrective Action: Management agrees with the recommendation and procedures will be modified to ensure proper inventory valuation.

2020-002. Financial Statement Preparation

Condition: Controls and resources were not in place to ensure that financial statements could be prepared in a timely manner.

Criteria: Internal controls should be in place to provide reasonable assurance that financial statements can be prepared in a timely manner.

Cause: COVID-19 and staffing shortages prevented the preparation of financial statements in a timely manner.

Effect: Financial results and conditions could not be analyzed in a timely manner.

Recommendation: Procedures should be implemented to ensure that financial statements can be completed in a timely manner.

Views of Responsible Officials and Planned Corrective Action: Management agrees with the recommendation and procedures are being addressed to ensure timely financial statement preparation.

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, 2020

Finding 2019-001. Payroll

Condition: This finding was a significant deficiency stating that there was a lack of adequate internal control over timecards.

Recommendation: The auditor recommended that procedures should be implemented that result in timecards being properly signed and approved.

Current Status: Proper procedures are now in place.

Finding 2019-002. Inventory

Condition: This finding was a significant deficiency stating that there was a lack of adequate internal control over valuation of the water department's inventory.

Recommendation: The auditor recommended that procedures should be implemented that result in better recordkeeping of inventory valuation.

Current Status: The City is working on procedures to address this recommendation.

Finding 2019-003. Public Improvement Bids

Condition: This finding was a material weakness stating that there was a lack of adequate internal controls over requiring bids on contracts per City policy.

Recommendation: The auditor recommended that procedures should be implemented that result in bids being obtained for contracts requiring bids per City policy.

Current Status: Proper procedures are now in place.

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

LIBERAL
J.H. HAY, CPA
STEPHEN G. RICE, CPA
CRAIG HAY, CPA
DUSTIN ORMISTON, CPA
RODNEY K. HAY, CPA

21 PLAZA DRIVE
P.O. BOX 2707
LIBERAL, KS 67905-2707
(620) 624-8471
FAX (620) 624-9260
HRA@hayrice.com

December 22, 2021

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

Enclosed is our proposed contract for the audit of the City of Liberal, Kansas for the year ended December 31, 2021.

Please give your consideration to our proposal and, if acceptable, please sign both copies and return one to our office. We have enclosed a stamped, addressed envelope for your convenience.

Should you have any questions, please do not hesitate to contact us.

Thank you,

Hay•Rice & Associates, Chartered

Encl.

CONTRACT

2021

CITY OF LIBERAL, KANSAS

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
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LIBERAL
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December 22, 2021

To the City Commission
Liberal, Kansas

We are pleased to confirm our understanding of the services we are to provide the City of Liberal, Kansas for the year ended December 31, 2021.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of the City of Liberal, Kansas as of and for the year ended December 31, 2021. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of Liberal, Kansas' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City of Liberal, Kansas' RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Liberal, Kansas' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of Expenditures of Federal Awards.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund.
2. Combining Balance Sheet – Nonmajor Special Revenue Funds.
3. Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.
4. Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual.
5. Combining Balance Sheet – Nonmajor Capital Projects Funds.
6. Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.
7. Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Bond and Interest Fund.
8. Capital Assets Used in the Operation of Governmental Funds – Schedule by Source.
9. Capital Assets Used in the Operation of Governmental Funds – Schedule of Changes by Function and Activity.
10. Schedule of City's Proportionate Share of the Net Defined Pension Plan Liability.
11. Schedule of City's Contributions to Defined Pension Plan.
12. Schedule of Findings and Questioned Costs.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 statements. The objective also includes 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 statements 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 Statements and Single Audit

We will conduct our audit in accordance with GAAS; 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 statements, including the disclosures, and determine whether the financial statements represent 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 statements are 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.

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 statements 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.

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.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, 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 controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. 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 statements are free of material misstatement, we will perform tests of the City of Liberal's 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's 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's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the City of Liberal, Kansas in conformity with accounting principles generally accepted in the United States of America and the Uniform 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 statements, 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.

Responsibilities of Management for the Financial Statements 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 of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) 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 also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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 statements, 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 statements; 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 statements 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 statements 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 statements. 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 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 statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements 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 other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the 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 supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (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 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. 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 publishing the financial statements 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.

You agree to assume all management responsibilities for the financial statements, 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 statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, 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, 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 statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' 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 auditors' 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 and 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 manner to 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 and 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.

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, 2022 and to issue our reports no later than September 30, 2022.

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 $52,600.00. 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 as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more 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. We are highlighting this section due to the vacancies and turnover in the finance department that currently exist. This situation could result in substantial additional time on this engagement, depending on the length of vacancies and qualifications of the new personnel.**

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. Our most recent peer review report accompanies this letter.

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.

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 the enclosed copy and return it 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

Thomas H. Sewell, CPA, LLC

P.O. Box 783 • 118 W. Locust • Independence, KS 67301
Phone: (620) 331-2170 • Fax: (620) 331-2176

Thomas H. Sewell, CPA
Shay Brown, Staff Accountant
Emily Markham, Staff Accountant

Members of American Institute and Kansas Society of Certified Public Accountants

Report on the Firm's System of Quality Control

To the Shareholders of Hay Rice & Associates, Chartered
and the Peer Review Committee of the Kansas Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Hay Rice & Associates, Chartered in effect for the year ended August 31, 2019. 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. 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 a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with 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 in conformity with 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 the system of quality control and the firm's compliance therewith based on our review.

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 and an audit of an employee benefit plan.

As 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, 2019, 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 received a peer review rating of *pass*.

Thomas H Powell, CPA, LLC

Independence, Kansas
May 15, 2020

CITY OF LIBERAL
CITY COMMISSION MEETING
DECEMBER 28, 2021
AGENDA ITEM # 6 a&b

TO: Mayor Taylor Harden
Vice-Mayor Tony Martinez
Commissioner Ron Warren
Commissioner Chris Linenbroker
Commissioner Connie Seigrist

FROM: Chris Ford, Director of Finance CF

DATE: December 20, 2021

RE: Ordinance No. 4576 – Amend 2021 Fiscal Year Budget

It is necessary to amend our 2021 Annual Budget that was adopted on August 11, 2020. Enclosed, please find the proposed State of Kansas Amended Budget Forms and the Notice of Hearing that was published on December 16, 2021. Detailed descriptions of the necessary fund adjustments and their explanations are as follows:

Item	Fund	2021 Budget as Adopted	Increase Amount	Proposed Amended 2021 Budget
1	Debt Service	$618,000	100,000	718,000
2	Special Fire	50,000	10,000	60,000
3	Wastewater Utility	5,468,000	200,000	5,668,000

Item 1 – Debt Service: Amendment required to account for General Obligation Bonds which were issued in late 2020 and not accounted for in the original 2021 budget.

Item 2 – Special Fire: Amendment required to account for the expenses of operating the Special Fire Fund.

Item 3 – Wastewater Utility: Amendment required to account for the expenses of operating the Wastewater Utility.

Staff recommends the adoption of Ordinance No. 4576, amending the 2021 Fiscal Year Budget of the City of Liberal for the Debt Service Fund, the Special Fire Fund, and the Wastewater Utility Fund, as presented.

ORDINANCE NO. 4576

AN ORDINANCE AMENDING THE 2021 FISCAL YEAR BUDGET APPROPRIATIONS FOR THE DEBT SERVICE FUND, THE SPECIAL FIRE FUND, AND THE WASTEWATER UTILITY FUND.

BE IT ORDAINED by the Governing Body of the City of Liberal, Seward County Kansas to wit:

SECTION 1. An amendment to the Debt Service Fund, the Special Highway Fund, the Special Fire Fund, and the Wastewater Utility Fund for the Fiscal Year 2021 Budget for the City of Liberal, as approved for submission to the State of Kansas, Division of Municipal Services and the County Clerk, Seward County, Kansas, is hereby approved in accordance with K.S.A. 79-2929(a) where no additional tax levies are needed.

SECTION 2. The amended budget, as approved with the County Clerk, shall constitute and shall hereafter be declared to be an appropriation of the amended funds.

SECTION 3. That this Ordinance shall become effective upon its passage and adoption by the Governing Body of the City of Liberal, Kansas.

PASSED AND APPROVED by the Governing Body of the City of Liberal, Kansas, this 28th day of December, 2021.

The City of Liberal, Kansas

____

Taylor Harden, Mayor

ATTEST:

____

Alicia Hidalgo, City Clerk

State of Kansas
Amendment

2021

Amended
Certificate
For Calendar Year 2021

To the Clerk of Seward, State of Kansas
We, the undersigned, duly elected, qualified, and acting officers of
City of Liberal
certify that: (1) the hearing mentioned in the attached publication was held;(2) after the Budget Hearing this Budget was duly approved and adopted as the maximum expenditure for the various funds for the year.

			2021 Amended Budget		
Table of Contents:		Page No.	Amount of 2020 Tax that was Levied	Adopted 2021 Expenditures	Proposed Amended 2021 Expenditures
Fund	**K.S.A.**				
Debt Service	10-113	2	116,000	618,000	718,000
Special Fire	12-110b	3	42,472	50,000	60,000
Wastewater Utility		4		5,468,000	5,668,000
Totals		xxxxxxxxx	158,472	6,136,000	6,446,000
Summary of Amendments		5			

Attested date:____________

County Clerk

Assisted by:

Address:

Email:

Taylor Harden, Mayor

Tony Martinez, Vice-Mayor

Ron Warren, Commissioner

Chris Linenbroker, Commissioner

Connie Seigrist, Commissioner

Governing Body

CPA Summary

City of Liberal 2021

Adopted Budget

Debt Service	2021 Adopted Budget	2021 Proposed Budget
Unencumbered Cash Balance January 1	5,000	105,000
Receipts:		
Ad Valorem Tax	116,000	116,000
Delinquent Tax	0	0
Motor Vehicle Tax	0	0
Recreational Vehicle Tax	0	0
16/20M Vehicle Tax	0	0
Special Assessments	64,000	64,000
Transfers: Sales Tax	36,000	36,000
Water Utility	397,000	397,000
Interest on Idle Funds		
Total Receipts	**613,000**	**613,000**
Resources Available:	**618,000**	**718,000**
Expenditures:		
Debt Service	618,000	718,000
Total Expenditures	**618,000**	**718,000**
Unencumbered Cash Balance December 31	0	0

CPA Summary

City of Liberal 2021

Adopted Budget

Special Fire	2021 Adopted Budget	2021 Proposed Budget
Unencumbered Cash Balance January 1	0	10,000
Receipts:		
Ad Valorem Tax	42,472	42,472
Delinquent Tax	900	900
Motor Vehicle Tax	6,164	6,164
Recreational Vehicle Tax	31	31
16/20M Vehicle Tax	0	0
Commercial Vehicle Tax	433	433
Watercraft Tax	0	0
Interest on Idle Funds		
Total Receipts	**50,000**	**50,000**
Resources Available:	**50,000**	**60,000**
Expenditures:		
Capital Expenses	31,300	41,300
Lease Purchase Payment	18,700	18,700
Total Expenditures	**50,000**	**60,000**
Unencumbered Cash Balance December 31	0	0

CPA Summary

City of Liberal 2021

Adopted Budget

Wastewater Utility	2021 Adopted Budget	2021 Proposed Budget
Unencumbered Cash Balance January 1	1,203,500	1,403,500
Receipts:		
Ad Valorem Tax		
Delinquent Tax		
Motor Vehicle Tax		
Recreational Vehicle Tax		
16/20M Vehicle Tax		
Sales & Charges	4,139,500	4,139,500
Wastewater Treatment NBP	103,000	103,000
Interest on Idle Funds	20,000	20,000
Miscellaneous	2,000	2,000
Interest on Idle Funds		
Total Receipts	**4,264,500**	**4,264,500**
Resources Available:	**5,468,000**	**5,668,000**
Expenditures:		
Personnel Expenses	820,800	820,800
Operations & Maintenance	4,316,400	4,316,400
Capital Expenses	55,000	55,000
Wastewater Treatment NBP	103,000	303,000
Transfer: Sewer Equip Reserve	166,800	166,800
Miscellaneous	6,000	6,000
Total Expenditures	**5,468,000**	**5,668,000**
Unencumbered Cash Balance December 31	0	0

CPA Summary

State of Kansas
Amendment
2021

Notice of Budget Hearing for Amending the
2021 Budget

The governing body of

City of Liberal

will meet on the day of December 28, 2021 at 5:30 PM at Liberal City Hall, 324 N. Kansas Avenue, Liberal, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at the City Clerk's Office, Liberal City Hall, 324 N. Kansas Avenue, Liberal, Kansas, and will be available at this hearing.

Summary of Amendments

	2021 Adopted Budget			2021
Fund	Actual Tax Rate	Amount of Tax that was Levied	Expenditures	Proposed Amended Expenditures
Debt Service	0.960	116,000	618,000	718,000
Special Fire	0.352	42,472	50,000	60,000
Wastewater Utility			5,468,000	5,668,000

Chris Ford
Official Title: Director of Finance

PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Leslie Bales, being first duly sworn, deposes and says: That _he is the publisher - principal clerk - of

HIGH PLAINS DAILY LEADER & TIMES

a newspaper printed in the State of Kansas, and published in and of general circulation in Seward County, Kansas, with a general paid circulation on a daily basis in Seward County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Liberal in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 16 day of December, 2021

Leslie Bales

SUBSCRIBED AND SWORN to before me this 16 day of December, 2021.

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2024

Printer's Fee . . . $ 27.00

(First Published in *The High Plains Daily Leader & Times*, Liberal, Kansas, on December 16, 2021)1t

State of Kansas
Amendment
2021

Notice of Budget Hearing for Amending the
2021 Budget

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City of Liberal
will meet on the day of December 28, 2021 at 5:30 PM at Liberal City Hall, 324 N. Kansas Avenue, Liberal, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at the City Clerk's Office, Liberal City Hall, 324 N. Kansas Avenue, Liberal, Kansas, and will be available at this hearing.

Summary of Amendments

	2021 Adopted Budget			2021
Fund	Actual Tax Rate	Amount of Tax that was Levied	Expenditures	Proposed Amended Expenditures
Debt Service	0.560	116,000	618,000	718,000
Special Fire	0.352	42,472	50,000	60,000
Wastewater Utility			5,463,000	5,668,000

Chris Ford
Official Title: Director of Finance

NOTARY PUBLIC - STATE OF KANSAS
Leslie Bales
My Commission Expires 7-22-24

CITY OF LIBERAL, KANSAS
CITY COMMISSION MEETING
DECEMBER 28, 2021
AGENDA ITEM # 7

TO: Mayor Taylor Harden
Vice-Mayor Tony Martinez
Commissioner Ron Warren
Commissioner Chris Linenbroker
Commissioner Connie Seigrist

FROM: Chris Ford, Director of Finance CLF

DATE: December 22, 2021

RE: **Fiscal Year 2021 Transfers**

Staff recommends City Commission consideration for the following Fiscal Year 2021 transfers, for which sufficient budget authority exists:

Transfer From	Transfer To	Description	Amount
General Fund	Gifts & Donations - CARES	Reimburse CARES Grant Expenses	$48,437.00
Special Alcohol Treatment	General – Municipal Court	Reallocate Drug Court Expenses to Special Alcohol Treatment	15,000.00
Special Parks & Recreation	General – Rec Facilities	Reallocate Rec Facilities Expenses to Special Parks & Recreation	46,000.00
1% Sales Tax – Streets, Drainage, Other Improvements	General – Rec Facilities	Fund 2021 Rec Center Additional Expenses	100,000.00
1% Sales Tax – Streets, Drainage, Other Improvements	Capital Projects	Fund "2NDSTW" (Second Street Project) Expenses	1,300,000.00
1% Sales Tax – Streets, Drainage, Other Improvements	Capital Projects	Fund "ANIMAL" (Animal Shelter Project) Expenses	262,773.00
1% Sales Tax – Streets, Drainage, Other Improvements	Capital Projects	Fund "BALLCX" (Softball Fields Project) Expenses	645,000.00

(Continued on Back)

Transfer From	Transfer To	Description	Amount
1% Sales Tax – Streets, Drainage, Other Improvements	Capital Projects	Fund “BSBALL” (Baseball Fields Project) Expenses	25,000.00
1% Sales Tax – Streets, Drainage, Other Improvements	Capital Projects	Fund “CENTER” (Community Recreation Center Project) Expenses	700,000.00
1% Sales Tax – Streets, Drainage, Other Improvements	Capital Projects	Fund “MCCRAY” (McCray Park Project) Expenses	2,235.00
1% Sales Tax – Streets, Drainage, Other Improvements	Capital Projects	Fund “SOCCER” (Soccer Fields Project) Expenses	7,317.00
1% Sales Tax – Streets, Drainage, Other Improvements	Capital Projects	Fund “WILLOW” (Willow Tree Golf Course Project) Expenses	20,750.00
1% Sales Tax – Economic Development	Capital Projects	Fund “CITYBUS” (KDOT CITYBUS Grant Match) Expenses	54,963.00
1% Sales Tax – Crime Prevention Drug & Alcohol	Capital Projects	Fund “MFPARK” (Mary Framer Park Project) Expenses	5,848.00
1% Sales Tax – Housing & Community Development	Capital Projects	Fund “KCPARK” (KC Park Project) Expenses	105,000.00
1% Sales Tax – Housing & Community Development	Capital Projects	Fund “MHRNPK” (Mahuron Park Project) Expenses	10,770.00
Solid Waste Utility Fund	Solid Waste Utility Reserve	Fund Solid Waste Utility Reserve	200,000.00
Solid Waste Utility Fund	General	Reimburse 2021 Expenses	250,000.00
Water Utility Fund	General	Reimburse 2021 Expenses	1,300,000.00
Water Utility Fund	Capital Projects	Fund “WATINF” (Water Infrastructure Project) Expenses	55.00

CITY OF LIBERAL
CITY COMMISSION MEETING
DECEMBER 28, 2021
AGENDA ITEM # 8

TO: Mayor Taylor Harden
Vice-Mayor Tony Martinez
Commissioner Ron Warren
Commissioner Chris Linenbroker
Commissioner Connie Seigrist

FROM: Chris Ford, Director of Finance CF

DATE: December 21, 2021

RE: Reclassification of Delinquent Accounts Receivable & Utility Accounts

City Commission approval is necessary to reclassify accounts receivable and utility accounts delinquencies that are over 120 days past due, as these are not bookable, quality assets. We last reclassified delinquent accounts as of December 22, 2020.

For your consideration, the breakdown of these delinquency amounts requiring reclassification is as follows:

	Total
Accounts Receivable	$ 31,175.17
Water Delinquency	18,729.35
Sewer Delinquency	20,599.39
Refuse Delinquency	10,155.43
Total Delinquencies	**$ 80,659.34**

The accounts receivable balance is comprised primarily of non-utility amounts (mowing, property damage, City leases and roll-off trash charges) that we cannot assess to those who incurred them as either the property ownership has changed or there is not property ownership available to assess the charges to.

As we have been strictly enforcing monthly shut-offs for non-pay utility accounts, our overall delinquency rate has been favorable. Before utility service is reconnected, we collect the entire balance due, including any reconnection fees and additional billings. On a monthly basis, the utility accounts are sent to the Kansas State Setoff Program after they become 120 days delinquent. The total utility sales delinquent reclassification percentage is computed as follows:

	Total
Utilities - Total Sales	**$11,724,276.38**
Utilities – Delinquencies	**$49,484.17**
Total Delinquency Reclassification %	**0.4221%**

Although the delinquent accounts receivable and utility charges would be reclassified from quality assets, Staff will continue aggressive collection efforts on these accounts. We continue to collect on past-reclassified utility delinquencies and have had favorable results either through the Kansas State Setoff Program or subsequent collection from the delinquent utility account holder.

Staff recommends City Commission consideration to approve the reclassification of delinquent accounts receivable and utility accounts over 120 days past due in amount of $80,659.34.

CITY OF LIBERAL
CITY COMMISSION MEETING
DECEMBER 28, 2021
AGENDA ITEM 9 a&b

To: Mayor Taylor Harden
Vice Mayor Tony Martinez
Commissioner Chris Linenbroker
Commissioner Connie Seigrist
Commissioner Ron Warren

Date: December 16, 2021

From: Karen LaFreniere, Grant Director

RE: Opiod Settlement

A national settlement has been reached with Opiod distributers. In order to recover opiod related expenses, the state requires a Resolution, a Memorandum of Understanding and Settlement Participation Forms be sent in prior to the end of this year.

Staff recommends approval of Resolution No. 2371 and the Memorandum of Understanding and requests approval for the Mayor to execute settlement participation forms.

a. Resolution No. 2371: A RESOLUTION OF THE CITY OF LIBERAL, KANSAS, APPROVING THE EXECUTION AND DELIVERY OF AN AGREEMENT TO RELEASE AND ASSIGN THE CITY'S OPIOID CLAIMS TO THE KANSAS ATTORNEY GENERAL AND CERTIFYING COSTS ATTRIBUTABLE TO SUBSTANCE ABUSE AND ADDICTION MITIGATION IN EXCESS OF $500.
b. Memorandum of Understanding

RESOLUTION NO. 2371

A RESOLUTION OF THE CITY OF LIBERAL, KANSAS, APPROVING THE EXECUTION AND DELIVERY OF AN AGREEMENT TO RELEASE AND ASSIGN THE CITY'S OPIOID CLAIMS TO THE KANSAS ATTORNEY GENERAL AND CERTIFYING COSTS ATTRIBUTABLE TO SUBSTANCE ABUSE AND ADDICTION MITIGATION IN EXCESS OF $500.

WHEREAS, in 2021, the Kansas Legislature enacted HB 2079, the Kansas Fights Addiction Act (the "Act"), authorizing litigating municipalities such as the City of Liberal to access opioid litigation settlement funds and become eligible for certain state grants by entering an agreement releasing the city's opioid litigation claims to the Attorney General and assigning any future opioid litigation claims to the Attorney General (the "Agreement"); and

WHEREAS, the City of Liberal sustained damages related to the opioid epidemic; and

WHEREAS, the City of Liberal desires to enter an Agreement releasing and assigning its Claims to the Attorney General in order to access opioid litigation settlement funds and become eligible for certain state grants;

BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LIBERAL, KANSAS:

Section 1. Authorization of the Agreement. City hereby authorizes the release of its legal claims arising from covered conduct to the Attorney General, and the assignment of any future legal claims arising from covered conduct to the Attorney General, pursuant to the Agreement by and between the Attorney General and the City in substantially the form presented to and reviewed by the governing body at this meeting (copies of this document shall be on file in the records of the City), with such changes therein as shall be reviewed by the City Attorney and the officials of the City executing such documents.

Section 2. Execution of the Agreement. The Mayor, City Manager, City Attorney and City Clerk are hereby authorized and directed to execute, seal, attest and deliver the Agreement in substantially the form presented to and reviewed by the governing body at this meeting and such other settlement agreements, documents, certificates and instruments as may be necessary and desirable to carry out and comply with the intent of this Resolution, for and on behalf of the City.

Section 3. Certification of Costs and Expenses. The City hereby certifies that it has incurred costs and expenses related to substance abuse or addiction mitigation in excess of $500 and the City can utilize the opioid litigation settlement funds for the lawful purposes established in the Kansas Fights Addiction Act and the settlement agreements. The City Manager and City Attorney are hereby authorized to execute, seal, attest and deliver such other documents, certificates and instruments as may be necessary and desirable to certify these costs and expenses or similar costs and expenses, for and on behalf of the City.

Section 4. Effective Date. This Resolution shall be in full force and effect from and after its adoption.

ADOPTED this 28th day of December and **SIGNED** by the Mayor.

____

Taylor Harden, Mayor

Attested:

____

Alicia Hidalgo, City Clerk

REVIEWED AND APPROVED AS TO FORM:

____

City Attorney

Kansas Opioids Memorandum of Understanding between the Attorney General, the League of Kansas Municipalities, and the Kansas Association of Counties

Whereas the people of the State of Kansas and its communities have been harmed by the Opioid Epidemic due to the misfeasance, nonfeasance, and malfeasance committed by certain entities within the Pharmaceutical Supply Chain; and

Whereas, the State of Kansas, through its Attorney General, and certain Political Subdivisions, through their elected representatives and counsel, that separately have claims or potential claims seek to hold Pharmaceutical Supply Chain Participants accountable for the damages caused by their misfeasance, nonfeasance, and malfeasance; and

Whereas, the State of Kansas, through its Attorney General and its Political Subdivisions share a common desire to abate and alleviate the impacts of the opioid epidemic caused by that misfeasance, nonfeasance, and malfeasance throughout the State of Kansas; and

Whereas, in furtherance of that goal, during the 2021 Legislative Session, the Kansas Legislature passed the Kansas Fights Addiction Act, House Bill 2079, to address the use of funds received from opioid litigation and establish limits on future opioid litigation by municipalities; and

Whereas, House Bill 2079 contemplates the distribution of settlement funds received from the opioid litigation to non-litigating municipalities and litigating municipalities who have entered into an agreement to waive their claims according to a formula negotiated between the Attorney General, the League of Kansas Municipalities, and the Kansas Association of Counties; and

Whereas, Kansas's share of settlement funds from certain national settlement agreements will be maximized only if all necessary Kansas Political Subdivisions participate; and

Whereas, the intent of the Kansas Fights Addiction Act and this Memorandum are to capture all funds dedicated by any settlement agreement to the State or to any Kansas Political Subdivision, including funds dedicated by the terms of any settlement agreement solely for the use by the State or by a Kansas Political Subdivision.

Whereas the moneys in the Municipalities Fight Addiction Fund shall be expended for projects and activities that prevent, reduce, treat, or mitigate the effects of substance abuse and addiction or to reimburse the municipality for previous expenses related to substance abuse mitigation or arising from covered conduct.

Now, therefore, the State of Kansas and its Political Subdivisions through their respective representatives, the League of Kansas Municipalities and the Kansas Association of Counties, subject to completing formal documents effectuating the Parties' agreement, enter this Memorandum of Understanding ("MOU") to maximize and facilitate the distribution of the proceeds of national settlement agreements allocated to the State of Kansas and its Political Subdivisions.

A. Definitions

As used in this MOU:

1. "Approved Purpose(s)" shall mean projects and activities, including, but not limited to law enforcement, that prevent, reduce, treat, or mitigate the effects of substance abuse and addiction or to reimburse the State or Political Subdivisions for previous expenses related to substance abuse mitigation or arising from covered conduct, subject to any limitations on uses imposed on specific Settlement Funds by any agreement entitling the State or Political Subdivision to those Settlement Funds. Moneys in the Municipalities Fight Addiction fund may also be used by State and Political Subdivisions for the payment of litigation costs, expenses or attorney fees related to opioid litigation, except that a Political Subdivision shall first seek payment from applicable outside settlement sources or settlement fee funds prior to utilizing moneys from the Municipalities Fight Addiction fund for such payments, expenses, or fees.

2. "Covered Conduct" shall mean any conduct covered by opioid litigation that resulted in payment of moneys into the Kansas Fights Addiction fund.

3. "Expanded Population" shall be the sum of the population of all Political Subdivisions in the State, notwithstanding that persons may be included within the population of more than one Political Subdivision.

4. "Maximizing Settlement" refers collectively to the J&J National Settlement, the Distributor National Settlement, the Purdue Bankruptcy Settlement, the Mallinckrodt Bankruptcy Settlement, Insys Bankruptcy Settlement, and any future settlements that utilize a bonus structure for litigating entity and/or population participation.
    a. "J&J National Settlement" means a national settlement agreement with Johnson & Johnson and its related corporate entities concerning alleged misconduct in the manufacture, marketing, promotion, reporting, distribution, and/or dispensing of opioids.
    b. "Distributor National Settlement" means a national settlement agreement with pharmaceutical distributors AmerisourceBergen, Cardinal Health, McKesson, and their related corporate entities concerning alleged misconduct in the marketing, promotion, reporting, distribution, and/or dispensing of opioids.
    c. "Purdue Bankruptcy Settlement" means any national settlement with non-federal government entities, including States and their political subdivisions, in the Purdue Bankruptcy Plan as approved by the Court in *In re: Purdue Purdue Pharma, L.P.*, Case No. 19-23648, which is pending in the United States Bankruptcy Court for the Southern District of New York.
    d. "Mallinckrodt Bankruptcy Settlement" means any national settlement with non federal government entities, including State and their political subdivisions in the Mallinckrodt Bankruptcy Plan as approved by the Court in *In re: Mallinckrodt PLC,*
    et al., Case No. 20-12522, which is pending in the United States Bankruptcy Court or the District of Delaware.
    e. "Insys Bankruptcy Settlement" means any national settlement with non-federal government entities, including States and their political subdivisions in the Insys

Bankruptcy Plan as approved by the Court in *In re: Insys Therapeutics, Inc., et al.*, Case No. 19-11292, which is pending in the United States Bankruptcy Court for the District of Delaware.

5. "Maximizing Settlement Funds" refers collectively to the J&J National Settlement Funds, the Distributor National Settlement Funds, the Purdue Bankruptcy Settlement Funds, the Mallinckrodt Bankruptcy Settlement Funds, Insys Bankruptcy Settlement Funds, and any future settlements that utilize a bonus structure for litigating entity and/or population participation.
    a. "J&J Settlement Funds" shall mean monetary amounts allocated to the State of Kansas and its political subdivisions in the J&J National Settlement.
    b. "Distributor National Settlement Funds" shall mean monetary amounts allocated to the State of Kansas and its political subdivisions in the Distributor National Settlement.
    c. "Purdue Bankruptcy Settlement Funds" shall mean monetary amounts allocated to the State of Kansas and its political subdivisions in the Purdue Bankruptcy Settlement.
    d. "Mallinckrodt Bankruptcy Settlement Funds" shall mean monetary amounts allocated to the State of Kansas and its political subdivisions in the Mallinckrodt Bankruptcy Settlement.
    e. "Insys Bankruptcy Settlement Funds" shall mean monetary amounts allocated to the State of Kansas and its political subdivisions in the Insys Bankruptcy Settlement.

6. "Parties" shall mean the State of Kansas, the League of Kansas Municipalities, and the Kansas Association of Counties.

7. "Pharmaceutical Supply Chain" shall mean the process and channel through which opioids or opioid products are manufactured, marketed, promoted, distributed, dispensed, or prescribed.

8. "Pharmaceutical Supply Chain Participants" shall mean any entity that engages in or has engaged in the manufacture, marketing, promotion, reporting, distribution, dispensing of, or prescription of any opioid analgesic.

9. "Political Subdivision" shall mean any Kansas city or county.
    a. "Litigating City" or "Litigating County" shall mean a Political Subdivision that filed or became a party to opioid litigation in court prior to January 1, 2021, or received approval from the Attorney General to file or become a party to opioid litigation and has filed or become a party to opioid litigation on or after January 1, 2021.
    b. "Nonlitigating City" or "Nonlitigating County" shall mean a Political Subdivision that has not filed or became a party to opioid litigation.

10. "Population" shall refer to the published Certified Kansas Population by County estimates produced by the Kansas Division of the Budget released on July 1, 2021.

11. "Release and Assignment Agreement" shall mean an agreement between the Attorney

General and a Litigating City or LitigatingCounty, by which a Litigating City or Litigating County releases its legal claims arising from covered conduct to the Attorney General and assigns any future legal claims arising from covered conduct to the Attorney General, in substantially the same form of the agreement attached hereto as Exhibit A.

12. "Standard Settlement" shall mean a negotiated pre-judgement resolution of legal or equitable claims against a Pharmaceutical Supply Chain Participant that includes the State and Political Subdivisions. Standard Settlement shall not include any Maximizing Settlement.

13. "Standard Settlement Funds" shall mean base monetary amounts obtained through a settlement before any bonus structure for litigating entity and/or population participation. Standard Settlement Funds do not include any Maximizing Settlement Funds.

14. "State" shall mean the State of Kansas acting through its Attorney General.

15. "Settlement Funds" shall mean Standard Settlement Funds and Maximizing Settlement Funds.

B. Allocation of Standard Settlement Funds

1. All Standard Settlement Funds shall be divided with 25% going to the Municipalities Fight Addiction Fund and 75% going to the Kansas Fights Addiction Fund.

2. The 25% of Standard Settlement Funds going to the Municipalities Fight Addiction Fund shall be divided with 50% going to cities and 50% going to counties.

3. The city share of the Standard Settlement Funds of the Municipalities Fight Addiction Fund shall be allocated per capita by population of each city subject to the following:
    a. Any Litigating City that enters a Release and Assignment Agreement prior to January 1, 2022, shall be entitled to Standard Settlement Funds. In the event a Litigating City does not enter a Release and Assignment Agreement prior to January 1, 2022, the allocation percentage for said City shall be redistributed equally per capita to the remaining eligible cities.
    b. To be eligible for an allocation of Standard Settlement Funds, prior to January 1, 2022, nonlitigating cities must pass a resolution stating the city has previous or expected expenses related to substance abuse or addiction mitigation or other covered conduct in excess of $500 and the city can utilize the Standard Settlement Funds in accordance with the approved purposes. This resolution must be submitted to the Attorney General along with any other required documents necessary to distribute funds. In the event a Nonlitigating City does not pass such resolution prior to January 1, 2022, the allocation percentage for said City shall be redistributed equitably to the remaining eligible cities.
    c. In the event an eligible city merges, dissolves, or ceases to exist, the allocation percentage for said City shall be redistributed equitably to the remaining eligible cities.

4. The county share of the Standard Settlement Funds of the Municipalities Fight Addiction Fund shall be allocated per capita by population of each county subject to the following: a. Any

Litigating County that enters a Release and Assignment Agreement prior to January 1, 2022, shall be entitled to Standard Settlement Funds. In the event a Litigating County does not enter a Release and Assignment Agreement prior to January 1, 2022, the allocation percentage for said County shall be redistributed equally per capita to the remaining eligible counties.

b. To be eligible for an allocation of Standard Settlement Funds, prior to January 1, 2022, nonlitigating counties must pass a resolution stating the county has previous or expected expenses related to substance abuse or addiction mitigation or other covered conduct in excess of $500 and the county can utilize the Standard Settlement Funds in accordance with the approved purposes. This resolution must be submitted to the Attorney General along with any other required documents necessary to distribute funds. In the event a Nonlitigating County does not pass such resolution prior to January 1, 2022, the allocation percentage for said County shall be redistributed equitably to the remaining eligible counties.

c. In the event an eligible county merges, dissolves, or ceases to exist, the allocation percentage for said County shall be redistributed equitably to the remaining eligible counties.

5. The Political Subdivision share shall be paid directly to the Political Subdivision to be held in a segregated account to be used for Approved Purposes. Funds in this special revenue fund shall not be commingled with any other money or fund of the city or county. Although Political Subdivisions may make contracts with or grants to a nonprofit, charity, or other entity, Political Subdivisions may not assign to another entity their rights to receive payments from the Municipalities Fight Addiction Fund.

C. Allocation of Maximizing Settlement Funds

1. All Maximizing Settlement Funds shall be divided with 25% going to the Municipalities Fight Addiction Fund and 75% going to the Kansas Fights Addiction Fund.

2. The 25% of Maximizing Settlement Funds going to the Municipalities Fight Addiction Fund shall be divided with 50% allocated to cities and 50% allocated to counties.

3. The city and county shares of the Maximizing Settlement Funds of the Municipalities Fight Addiction Fund shall be allocated per capita **subject to** the following:

a. Any Litigating City or Litigating County that enters a Release and Assignment Agreement prior to January 1, 2022 shall be entitled Maximizing Settlement Funds. In the event a Litigating City or Litigating County does not enter a Release and Assignment Agreement prior to January 1, 2022, the allocation percentage, if any, for said City or County shall be redistributed equally per capita, subject to section C.3.c. and C.3.d below, to the remaining eligible cities and counties.

b. To be eligible for an allocation of Maximizing Settlement Funds, prior to January 1, 2022, nonlitigating cities and counties must pass a resolution, consistent with paragraphs B.3.b. and B.4.b. above, stating the city or county has previous or expected expenses related to substance abuse or addiction mitigation or other covered conduct in excess of $500 and the county can utilize the Maximizing Settlement Funds in accordance with the approved purposes. This resolution must be submitted to the Attorney General along with any other required documents necessary to distribute funds. In the event a

Nonlitigating City or County does not pass such resolution prior to January 1, 2022, the allocation percentage for said City or County, if any, shall be redistributed equally per capita, subject to section C.3.c. and C.3.d below, to the remaining eligible cities and counties.

c. The allocation of Maximizing Settlement Funds to the cities shall be distributed:
   i. to Litigating Cities that have entered a Release and Assignment Agreement according to each such Litigating City's population proportional to the total population of all cities in Kansas, multiplied by 1.25; and
   ii. the balance, thereof, distributed to all eligible non-litigating cities, according to each such City's population proportional to the total population of all cities in Kansas.

d. The allocation of Maximizing Settlement Funds to the counties shall be distributed as follows:
   i. 50% of the total allocation of Maximizing Settlement Funds to the counties shall be distributed to all counties, subject to the limitation of sections C.3.a. and C.3.b, in Kansas, according to each such county's population proportional to the total population of all counties in Kansas;
   ii. 50% of the total allocation of Maximizing Settlement Funds to the counties shall be distributed to the Litigating Counties that have entered a Release and Assignment Agreement and shall be dispersed per capita proportional to the total population of Litigating Counties;
   iii. This 50% assumes that 100% of Litigating Counties are participating. If less than 100% of Litigating Counties participate, this 50% to the Litigating Counties is reduced by the corresponding reduction in the settlement.
      1. For example, in the Distributors' Settlement Incentive B, if only 95% of the Litigating Subdivisions participate, the incentive is lowered from 100% to 60%. In that instance, the Maximizing Settlement Funds to the Litigating Counties would be 30% (50% (.5) x 60% (.6)).
   iv. Nothing in paragraph C.3.d.ii., shall prohibit a Litigating County from being awarded a distribution pursuant to paragraph C.3.d.i.

e. Maximizing Settlement Funds shall be distributed directly to the eligible Political Subdivisions, both cities and counties, by the Attorney General or in some other manner consistent with the provisions 2021 Kansas House Bill 2079.

f. Maximizing Settlement Funds distributed to the eligible Political Subdivisions shall be held in a segregated account by the respective Political Subdivisions to be used for Approved Purposes. Funds in this special revenue fund shall not be commingled with any other money or fund of the Political Subdivision. Although Political Subdivisions may make contracts with or grants to a nonprofit, charity, or other entity, they may not assign to another entity their rights to receive Maximizing Settlement Funds.

D. Use of Settlement Funds

1. Regardless of allocation, all Settlement Funds shall be used in a manner consistent with the Approved Purposes. Prior to using any Settlement Funds as reimbursement for previous expenses related to substance abuse mitigation or arising from covered conduct, a Political Subdivision shall pass a resolution stating that its previous expenses related to substance abuse mitigation or arising from covered conduct are greater than or equal to the amount of funds that the Political subdivision seeks to use for reimbursement. Each Political Subdivision that receives any Settlement Funds shall request moneys, report on expenditures, and monitor the use of Settlement Funds consistent with the terms of this MOU, Kansas State Law, and with the terms of any Maximizing Settlement which provides funds to the Municipalities Fights Addiction Fund.

2. If a Political Subdivision spends any Settlement Funds on an expenditure inconsistent with the terms of this MOU, the political subdivision shall have 60 days after discovery of the expenditure to cure the inconsistent expenditure through payment of such amount for Approved Purposes
through budget amendment or repayment.

3. Political Subdivisions may pool Settlement Funds with other Political Subdivisions to cooperatively expend pooled Settlement Funds for Approved Purposes or deposit their Settlement Funds in the Kansas Fights Addiction fund to be distributed by the Kansas Fights Addiction grant review board.

4. Litigating Cities and Litigating Counties may only use their own respective shares of Settlement Funds to reimburse the payment of litigation costs, expenses or attorney fees related to opioid litigation. In order for Litigating Cities and Litigating Counties to use Settlement Funds from the Municipalities Fight Addition Fund to reimburse the payment of litigation costs, expenses or attorney fees related to opioid litigation, such Litigating City or Litigating County must first seek payment from applicable outside settlement sources or settlement fee funds, consistent with 2021 Kansas House Bill No. 2079.

E. Distribution of Settlement Funds

1. Prior to the initial distribution, and in no event later than March 1, 2022, the Parties shall negotiate a Settlement Funds Distribution Procedure. The Settlement Funds Distribution Procedure will operate as an extension of this agreement, and shall be interpreted as incorporated within this agreement in whole.

2. For 2022, Settlement Funds shall be distributed as soon as reasonably practicable, and, such funds shall be distributed no later than June 1, 2022.

3. For all years after 2022, Settlement Funds shall be distributed annually no later than April 1 of the respective year.

4. Expenses for the administration of the distribution of settlement funds, pursuant to the Settlement Funds Distribution Procedure, shall be shared proportionally among the Parties.

F. Enforcement

1. This MOU is enforceable only by the parties. Political Subdivisions shall not have direct enforcement rights under this MOU; *however*, Political Subdivisions shall have the right to bring disputes arising from the terms of this MOU to (i) the League of Kansas Municipalities for cities; (ii) the Kansas Association of Counties for counties, or (iii) to the Kansas Attorney General's Office for either cities or counties. Any party receiving a dispute from a Political Subdivision must comply with the terms of the dispute resolution terms of this MOU within 30 days of receipt of the dispute from the Political Subdivision.
2. If a Party has a dispute under the terms of this MOU, either on its behalf or on the behalf of a Political Subdivision, the Party shall notify the remaining Parties about the dispute. Within 45 days of notice of a dispute and at the earliest convenience of all involved, the Parties shall meet and confer to resolve the dispute. Any resolution to the dispute shall be agreed upon by unanimous agreement of the parties and reduced to writing. In the event that the dispute is raised by a Party on behalf of a Political Subdivision. the writing detailing the resolution shall be delivered to the Political Subdivision within 30 days of the date of the resolution.

3. In the event that the parties are unable to reach a unanimous resolution, the disputing party may seek enforcement of the terms of the MOU in the District Court of Shawnee County, Kansas.

G. Amendments

The Parties agree to make such amendments as necessary to implement the intent of this agreement.

H. Preservation of Records

Any Political Subdivision receiving Settlement Funds shall maintain for a period of at least three years, records of all Settlement Fund expenditures and documents underlying those expenditures, so that it can be verified that these funds are being or have been utilized in a manner consistent with this MOU.

J. Notice of Additional Settlements

The State of Kansas, through the Office of the Attorney General shall, in a timely manner, notify the parties to this agreement of the receipt of settlement funds and any new settlements subject to disbursement according to this agreement. Notice may be given in any manner reasonably calculated to inform the parties of the action having taken place.

K. Conflicts with other Agreements

The parties to this MOU acknowledge that the purpose and intent of this agreement is to combat the opioid crisis by creating a strategy tailored to Kansas in compliance with House Bill 2079. Therefore, by entering into this agreement, the parties agree and acknowledge that the distribution, expenditure, and oversight of opioid funds as discussed herein shall be governed by this MOU. This MOU, its exhibits, attachments, and amendments, if any, contains the entire agreement between the Parties. If any term contained in this MOU conflicts with any allocation plan, apportionment plan, distribution methodology, or abatement plan that is created by, or subject to the discretion of, some other individual, entity, or court outside the State of Kansas, the parties agree that the terms of this MOU shall control.

L. Counterparts

This MOU may be executed in any number of counterparts, each of which shall constitute an original and all of which together shall constitute the same MOU. This MOU may be executed via electronic signature and may be considered to have the same legal effect as if it were the original signed version.

M. Waiver

The failure by a party to strictly enforce this MOU shall not constitute a waiver by that party under this MOU.

N. Governing Law

This MOU shall be construed in accordance with the laws of the State of

Kansas. **O. Severability**

In the event any provision of this MOU is found to be invalid or unenforceable, that provision shall be stricken and the remainder of the MOU shall be applied as if the stricken provision were not part of the MOU.

Acknowledgement of Agreement

We the undersigned have participated in the drafting of the above MOU. This document has been collaboratively drafted to maximize the State of Kansas' share of any opioid settlement.

Exhibit A — Agreement to Release and Assign Claims

BETWEEN:

The City of Liberal, Kansas, (the "Assignor"), a municipality as defined by Kansas Statutes Annotated §12-105a, or other Political Subdivision, located within the State of Kansas, with its principal business office located at:

Liberal City Clerk
324 N. Kansas Ave
Liberal, KS 67901

AND:

Derek Schmidt, the duly elected Attorney General of the State of Kansas, with a principal business office located at:

The Office of the Kansas Attorney General
120 SW 10th Ave., 2nd Floor
Topeka, KS 66612

FOR VALUE CONTEMPLATED, to gain access to money recovered by the State of Kansas for the abatement or remediation of substance abuse or addiction, made available by the Kansas Fights Addiction Act, 2021 Kansas House Bill No. 2079, consistent with **Kansas Opioids Memorandum of Understanding between the Kansas Attorney General, the League of Kansas Municipalities, and the Kansas Association of Counties,** and to permit as adopted by resolution passed by the Assignor on December 28, 2021, the Assignor hereby releases its legal claims, and transfers and assigns to the Assignee, his successors, assigns, deputies, assistants, and personal representatives, any and all claims, demands, and cause or causes of actions on any kind whatsoever which the undersigned has or may have against any opioid manufacturer, distributor, and/or pharmacy, or entity within the Pharmaceutical Supply Chain, arising from the following type of claim:

Any and all claims arising out of "covered conduct" and "opioid litigation" as defined by 2021 Kansas House Bill No. 2079, and any and all claims on file by Assignor in MDL Case No. 1:17-md-2804, if any.

And the undersigned may in the name of the State of Kansas and for the benefit of the State of Kansas as defined by state law, 2021 House Bill No. 2079, and consistent with Kansas Opioids Memorandum of Understanding between the Attorney General, the League of Kansas Municipalities, and the Kansas Association of Counties, prosecute, collect, settle, compromise and grant releases on said claim as in his sole discretions deems advisable.

Any failure of the Assignor to comply with any requirement of the Memorandum of Understanding, the Kansas Fights Addiction Act, any other provision of Kansas law, or any reporting, requesting, monitoring, or other provision of any opioid settlement agreement which produces money governed by the Kansas Fights Addiction Act, may result in the suspension, termination, or other cessation of future payments to the Assignor from any fund established in the Kansas Fights Addiction Act.

IN WITNESS THEREOF, the parties have executed this Assignment on the day and year first above

written. Signed, sealed and delivered in the presence of:

ASSIGNOR ASSIGNEE

Authorized Signature	Authorized Signature
Taylor Harden Mayor for the City of Liberal, Kansas	Derek Schmidt, Kansas Attorney General and Office of the Kansas Attorney General

Settlement Participation Form

Governmental Entity: City of Liberal	State: Kansas
Authorized Signatory: Taylor Harden, Mayor	
Address 1: 324 N. Kansas Ave.	
Address 2:	
City, State, Zip: Liberal Kansas 67901	
Phone: 620-626-2204	
Email: taylor.harden@cityofliberal.org	

The governmental entity identified above ("Governmental Entity"), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the Settlement Agreement dated July 21, 2021 ("Distributor Settlement"), and acting through the undersigned authorized official, hereby elects to participate in the Distributor Settlement, release all Released Claims against all Released Entities, and agrees as follows.

1. The Governmental Entity is aware of and has reviewed the Distributor Settlement, understands that all terms in this Election and Release have the meanings defined therein, and agrees that by this Election, the Governmental Entity elects to participate in the Distributor Settlement and become a Participating Subdivision as provided therein.

2. The Governmental Entity shall, within 14 days of the Reference Date and prior to the filing of the Consent Judgment, dismiss with prejudice any Released Claims that it has filed.

3. The Governmental Entity agrees to the terms of the Distributor Settlement pertaining to Subdivisions as defined therein.

4. By agreeing to the terms of the Distributor Settlement and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.

5. The Governmental Entity agrees to use any monies it receives through the Distributor Settlement solely for the purposes provided therein.

6. The Governmental Entity submits to the jurisdiction of the court in the Governmental Entity's state where the Consent Judgment is filed for purposes limited to that court's role as provided in, and for resolving disputes to the extent provided in, the Distributor Settlement.

7. The Governmental Entity has the right to enforce the Distributor Settlement as provided therein.

8. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes in the Distributor Settlement, including but not limited to all provisions of Part XI, and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in their official capacity elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in any forum whatsoever. The releases provided for in the Distributor Settlement are intended by the Parties to be broad and shall be interpreted so as to give the Released Entities the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The Distributor Settlement shall be a complete bar to any Released Claim.

9. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in the Distributor Settlement.

10. In connection with the releases provided for in the Distributor Settlement, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

> **General Release; extent.** A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.

A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the Distributor Settlement.

11. Nothing herein is intended to modify in any way the terms of the Distributor Settlement, to which Governmental Entity hereby agrees. To the extent this Election and Release is interpreted differently from the Distributor Settlement in any respect, the Distributor Settlement controls.

I swear under penalty of perjury that I have all necessary power and authorization to execute this Election and Release on behalf of the Governmental Entity.

Signature:	
Name:	Taylor Harden
Title:	Mayor
Date:	12/28/21

Settlement Participation Form

Governmental Entity: City of Liberal		State: Kansas
Authorized Signatory: Taylor Harden, Mayor		
Address 1: 324 N. Kansas Avenue		
Address 2:		
City, State, Zip: Liberal	Kansas	67901
Phone: 620-626-2204		
Email: taylor.harden@cityofliberal.org		

The governmental entity identified above ("Governmental Entity"), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the Settlement Agreement dated July 21, 2021 ("Janssen Settlement"), and acting through the undersigned authorized official, hereby elects to participate in the Janssen Settlement, release all Released Claims against all Released Entities, and agrees as follows.

1. The Governmental Entity is aware of and has reviewed the Janssen Settlement, understands that all terms in this Election and Release have the meanings defined therein, and agrees that by this Election, the Governmental Entity elects to participate in the Janssen Settlement and become a Participating Subdivision as provided therein.

2. The Governmental Entity shall, within 14 days of the Reference Date and prior to the filing of the Consent Judgment, dismiss with prejudice any Released Claims that it has filed.

3. The Governmental Entity agrees to the terms of the Janssen Settlement pertaining to Subdivisions as defined therein.

4. By agreeing to the terms of the Janssen Settlement and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.

5. The Governmental Entity agrees to use any monies it receives through the Janssen Settlement solely for the purposes provided therein.

6. The Governmental Entity submits to the jurisdiction of the court in the Governmental Entity's state where the Consent Judgment is filed for purposes limited to that court's role as provided in, and for resolving disputes to the extent provided in, the Janssen Settlement.

7. The Governmental Entity has the right to enforce the Janssen Settlement as provided therein.

8. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes in the Janssen Settlement, including but not limited to all provisions of Section IV (Release), and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in their official capacity elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in any forum whatsoever. The releases provided for in the Janssen Settlement are intended by the Parties to be broad and shall be interpreted so as to give the Released Entities the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The Janssen Settlement shall be a complete bar to any Released Claim.

9. In connection with the releases provided for in the Janssen Settlement, each Governmental Entity expressly waives, releases, and forever discharges any andall provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

   > **General Release; extent.** A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.

   A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the Janssen Settlement.

10. Nothing herein is intended to modify in any way the terms of the Janssen Settlement, to which Governmental Entity hereby agrees. To the extent this Election and Release is interpreted differently from the Janssen Settlement in any respect, the Janssen Settlement controls.

I swear under penalty of perjury that I have all necessary power and authorization to execute this Election and Release on behalf of the Governmental Entity.

Signature: ____________________

Name: Taylor Harden

Title: Mayor

Date: 12/28/21

ADDENDUM TO EMPLOYMENT AGREEMENT

THIS ADDENDUM TO EMPLOYMENT AGREEMENT (this "Addendum"), made and entered into this 28th day of December 2021, to supplement and replace certain portions of the "Agreement" entered into by both parts on the 10th of July, 2018, and incorporated herein by reference and attached hereto, between the CITY OF LIBERAL, STATE OF KANSAS, a Municipal Corporation, hereinafter sometimes referred to as "CITY" and/or "EMPLOYER", and CALVIN H. BURKE, hereinafter sometimes referred to as "EMPLOYEE" both of whom agree as follows:

WITNESSETH:

WHEREAS, the CITY and EMPLOYEE desire to enter into this Addendum to address certain portions of the Agreement to clarify and modify certain provisions in Agreement pertaining to automobile and vacation hours due to EMPLOYEE's announcement of retirement;

WHEREAS, it is the desire of the Governing Body of the City and EMPLOYEE to enter into this addendum to address said provisions; and

WHEREAS, the terms and conditions of the Agreement shall remain in full force and effect save for the provisions addressed herein. Further, the Addendum contained herein shall terminate on the 30th of January 2021 at 5:30 p.m. CST if action is not taken on the part of EMPLOYEE to complete the conditions contained herein.

NOW, THEREFORE, in consideration of the mutual covenants herein contained, the parties hereto agree to *modify* the original Agreement as follows:

"<u>Section 6.</u> <u>Automobile.</u>

EMPLOYEE's duties require that he shall have the exclusive and unrestricted use of an automobile at all times during his employment with the CITY. Therefore, CITY shall provide EMPLOYEE with an automobile for his use. *If EMPLOYEE requests the purchase of this automobile, a 2018 Ford F150 SuperCrew Cab VIN#1FTEW1EG9JKE58626, then the parties hereto place a value of the automobile at twenty-five thousand dollars ($25,000). At EMPLOYEE's election EMPLOYEE may surrender part or all of his accrued vacation hours at a rate of $64.9038 per hour. For example, if EMPLOYEE surrenders 300 vacation hours (which would equate to $19,471.14), then EMPLOYEE would pay the difference in the amount of five thousand five hundred twenty-eight dollars and eighty-six cents ($5,528.86).*

<u>Section 7.</u> <u>Vacation, Sick Leave, Insurance, and Retirement.</u>

A. EMPLOYEE shall have already accumulated vacation and sick leave, and additional days of each shall accrue and be credited to his personal account at the same rate as ten (10) year employees of the CITY. The hours of unused vacation are to be reimbursed upon separation up to the maximum amount allowed by CITY policy. *As of the writing of this addendum, EMPLOYEE has accrued more than three hundred (300) hours of vacation time. Three hundred hours equate to a gross pay to EMPLOYEE of nineteen thousand,* *four hundred seventy-one dollars and fourteen cents ($19,471.14 or $64.9038 per hour accrued). This amount is to be credited to the purchase of the automobile per section 6. At the election of the EMPLOYEE, more or less of the 300 hours of accrued vacation hours can be credited at the rate of $64.9038 per hour.* Any and all accrued unused hours of sick leave are to be transferred into the catastrophic leave bank upon separation.

Section 13. Other Terms and Conditions of Employment.

A. The City Governing Body, in consultation with EMPLOYEE, shall specify any such other terms and conditions of employment in writing, as it may determine from time to time, relating to the performance of EMPLOYEE, provided such terms and conditions are not inconsistent with or in conflict with the provisions of this Agreement, the City Charter, or any other law regulations.

B. Unless provided for to the contrary in the Employment Agreement, all provisions of the City Code, and regulations and rules of the CITY relating to vacation and sick leave, retirement, and pension system contributions, holidays, and other fringe benefits and working conditions as they now exist or hereafter may be amended, also shall apply to EMPLOYEE as they would to other employees of CITY, in addition to said benefits enumerated specifically for the benefit of EMPLOYEE as herein provided. *However, vacation hours will be reduced if EMPLOYEE elects to apply vacation hours to the purchase of the automobile pursuant to the provisions of this addendum.*

Section 14. No Reductions of Benefits.

CITY shall not at any time during the term of this Agreement reduce the Base Salary, compensation or other financial benefits of EMPLOYEE, except to the degree of such reduction across-the-board for all employees of the CITY. *However, vacation hours will be reduced if EMPLOYEE elects to apply vacation hours to the purchase of the automobile pursuant to the provisions of this addendum."*

General Provisions.

A. The text herein shall constitute the entire Addendum to the Agreement between parties.

B. This Addendum shall be effective commencing majority approval of the governing city commission and upon execution of the same by the City mayor, clerk and EMPLOYEE.

C. If any provision, or any portion thereof, contained in this Addendum is held unconstitutional, invalid, or unenforceable, the remainder of this Addendum shall be held for naught and immediately terminated.

D. The provisions of this Addendum shall be governed by Kansas law.

E. Any disputes arising out of the interpretation or application of this Addendum shall be resolved by mutual written agreement of the parties or in the District Court of Seward County, Kansas.

F. All action on behalf of the CITY regarding this Addendum shall be taken only by the majority of the City Governing Body.

FURTHER, in the event EMPLOYEE exercises this *automobile* purchase prior to January 30th, 2021, at 5:30 p.m. CST, then in that event, EMPLOYEE shall be responsible for all costs including but not limited to fuel, taxes, and maintenance. However, in the event EMPLOYEE utilizes the *automobile* for City purposes, then EMPLOYEE shall be reimbursed for fuel expenses. Upon EMPLOYEE's retirement or termination with the CITY all City representations and decals on the *automobile* shall be immediately removed.

IN WITNESS WHEREOF, The City of Liberal has caused this Addendum to be signed and executed in its behalf by its Mayor, and duly attested by the City Clerk, under authority granted by the governing Body, and the EMPLOYEE has signed and executed this Agreement, both in duplicate, the day and year first above written.

"EMPLOYER"/"CITY"
CITY OF LIBERAL, KANSAS
A Municipal Corporation

____
Taylor Harden, Mayor

ATTEST:

____
Alicia Hidalgo, City Clerk

"EMPLOYEE"

____
Calvin H. Burke

EMPLOYMENT AGREEMENT

THIS EMPLOYMENT AGREEMENT (this "Agreement"), made and entered into this 10th day of July 2018, between the CITY OF LIBERAL, STATE OF KANSAS, a Municipal Corporation, hereinafter sometimes referred to as "CITY" and/or "EMPLOYER", and CALVIN H. BURKE, hereinafter sometimes referred to as "EMPLOYEE" both of whom agree as follows:

WITNESSETH:

WHEREAS, the CITY desires to employ the services of EMPLOYEE as City Manager of the City of Liberal, Kansas;

WHEREAS, it is the desire of the Governing Body of the City to provide certain benefits, establish certain conditions of employment, and to set working conditions of EMPLOYEE; and

WHEREAS, EMPLOYEE desires to accept employment as City Manager of the City of Liberal, Kansas, a municipal corporation.

NOW, THEREFORE, in consideration of the mutual covenants herein contained, the parties hereto agree as follows:

Section 1. Duties.

CITY hereby agrees to employ EMPLOYEE as City Manager of the City of Liberal, Kansas, to perform the function and duties as Chief Administrative Officer of the City of Liberal under authority of the laws of the State of Kansas governing municipal corporations, as provided by the Ordinances and Codes of the City of Liberal, and to perform such other legally permissible and proper duties and functions as the Governing Body of the CITY shall from time to time assign. It is further understood by and between the parties hereto that no member of the City Commission shall directly interfere with the conduct of any department of the CITY, except at the express direction of the City Commission as a whole. EMPLOYEE shall hold office at the pleasure of the City Commission.

Section 2. Term, Termination, and Resignation

A. Nothing in this Agreement shall prevent, limit, or otherwise interfere with the right of the Governing Body to terminate the services of EMPLOYEE at any time, for any reason.

B. In the Governing Body's sole discretion, it may give EMPLOYEE written notice of any job performance deficiencies and give EMPLOYEE a set number of days to cure to the Governing Body's sole satisfaction.

C. Nothing in this Agreement shall prevent, limit, or otherwise interfere with the right of the EMPLOYEE to resign at any time from his position with the CITY; however, if EMPLOYEE voluntarily resigns his position with CITY before the term of his employment ends, then EMPLOYEE shall give forty-five (45) days written notice in advance, unless the parties otherwise agree in writing.

D. EMPLOYEE agrees to remain in the exclusive employ of CITY and CITY agrees to employ EMPLOYEE as City Manager until July 15, 2021 (the initial "Termination Date"), which shall also be the termination date of this Agreement, unless extended as provided for herein. Further, EMPLOYEE agrees neither to accept other employment nor to become employed by another employer until the Termination Date, unless such date is extended as provided for in this Agreement. This agreement shall, after expiration of the initial "Termination Date," automatically renew every year for a one (1) year period of time from July 16 through July 15 of the following year-the first possible automatic one year extension would occur on the 16th of July 2021 through July 15, 2022. The automatic one (1) year renewal shall occur unless written notice to the contrary is provided 60 days prior to the termination date/automatic one (1) year extension date by either party.

E. In the even this Agreement is terminated for convenience by the city or its Governing Body before the Termination Date of this Agreement and if at such time Employee is willing and able to perform his duties under this Agreement, then City agrees to pay Employee, in lieu of unemployment compensation, a lump sum cash payment equal to six (6) months Base Salary (hereinafter defined). In such event, then Employee shall be entitled to be paid for Employee's annual leave balance, either in a lump sum or on a bi-weekly basis until exhausted at the City's sole option. In the event of such termination, Employer agrees to maintain existing insurance coverage for Employee, including members of Employee's family then covered, for medical, dental, and life insurance for six (6) full calendar months or until Employee notifies the City that he no longer wishes said coverage to continue, whichever occurs first. Notwithstanding the foregoing, City shall have no obligations under this Subsection for any termination resulting from Employee's conviction of any felony or other illegal act involving person gain to Employee, nor will City have any obligations under this subsection for any termination due to Employee's: 1.) death, 2.) disability, 3.) voluntary resignation, 4) breach of any provision of this Agreement, or 5.) if City terminates this Agreement for cause.

Section 3. Base Salary.

CITY agrees to pay EMPLOYEE for his services an annual base salary of $120,000 subject to the increases set forth in the following sentence, payable in installments at the same time as other employees of the CITY are paid ("Base Salary"). Provided further that CITY may increase said base salary and/or other benefits of EMPLOYEE at any time in such amounts and to such extent as the CITY may determine desirable based on the annual or sooner performance evaluation as described below.

Section 4 Performance Evaluation.

A. The City Governing Body shall review and evaluate the performance and salary of the EMPLOYEE at least once annually in advance of the adoption of the annual operating budget. Said review and evaluation shall be in accordance with specific criteria developed jointly by the City Governing Body and EMPLOYEE. Said criteria may be added to or deleted from as the City Governing Body may from time to time determine in consultation with the EMPLOYEE. Further, the Mayor shall provide the EMPLOYEE with a summary written statement of the findings of the City Governing Body, provide an adequate opportunity for the EMPLOYEE to discuss his evaluation with the City Governing Body, and provide him with the opportunity to determine whether training, education, or other measures should be instituted to improve his abilities or performance of his duties.

B. Annually, the CITY and EMPLOYEE shall define such goals and performance objectives in writing which they determine necessary for the proper operation of the CITY in the attainment of the CITY's policy objectives and shall further establish a relative priority among those various goals and objectives. Such goals and objectives shall generally be attainable within the time limitations as specified and within the annual operating and capital budgets and appropriations.

Section 5. Hours of Work.

EMPLOYEE shall work a minimum of regular nine (9) hour days, including a one (1) hour lunch, five (5) days per week, excepting days off as provided herein. It is recognized that EMPLOYEE will be required to devote a great deal of time outside normal office hours to accommodate the business of the CITY, and both EMPLOYEE and CITY understand and agree that compensation for any time spent outside regular business hours performing CITY business shall be and is included in the Base Salary, and said Base Salary (along with the other benefits EMPLOYEE is to receive pursuant to this Agreement) is designed to compensate EMPLOYEE for all hours worked regardless of the number of hours EMPLOYEE may work.

Section 6. Automobile.

EMPLOYEE's duties require that he shall have the exclusive and unrestricted use of an automobile at all times during his employment with the CITY. Therefore, CITY shall provide EMPLOYEE with an automobile for his use.

Section 7. Vacation, Sick Leave, Insurance, and Retirement.

A. EMPLOYEE shall have already accumulated vacation and sick leave, and additional days of each shall accrue and be credited to his personal account at the same rate as ten (10) year employees of the CITY. The hours of unused vacation are to be reimbursed upon separation up to the maximum amount allowed by CITY policy. Any and all accrued unused hours of sick leave are to be transferred into the catastrophic leave bank upon separation.

B. The CITY agrees to provide hospitalization, surgical, and comprehensive medical insurance for EMPLOYEE and his dependents and to pay the premiums thereon equal to that which is provided all other employees of CITY or, in the event no such plan exists, to provide same for EMPLOYEE; and to provide term life insurance coverage not to exceed $100,000.00 and to pay the premiums thereon. CITY may, at its discretion, require EMPLOYEE to obtain an annual or periodic physical at CITY's expense.

C. RETIREMENT

1.) The CITY agrees to continue the EMPLOYEE's participation in the Kansas Public Employee's Retirement System (KPERS) and make all the appropriate contributions on the EMPLOYEE's behalf.

:PERS 457
npower Retirement
C L S
1/8/19

2.) In addition to the CITY's payment to the state retirement system referenced above, CITY agrees to continue or execute all necessary agreements provided by the ~~International City Management Association-Retirement Corporation ("ICMA-RC")~~ or other Section 457 deferred compensation plan for Employee's continued participation in said supplementary retirement plan and, in addition to the Base Salary paid by the CITY to EMPLOYEE. The CITY agrees to pay an amount equal to nine percent (9%) of EMPLOYEE's Base Salary, or the maximum dollar amount permissible under Federal and state law into the designate plan on the EMPLOYEE's behalf, whichever is less, in equal proportionate amount each pay period. The parties shall fully disclose to each other the financial impact of any amendment to the terms of EMPLOYEE's retirement benefit.

3.) In lieu of making a contribution to a Section 457 deferred compensation plan, the dollar value of this contribution may be used, at the EMPLOYEE's option to purchase previous service from another qualified plan.

Section 8. Dues and Subscriptions.

CITY agrees to budget and to pay for the professional dues and subscriptions of EMPLOYEE necessary for his continuation and full participation in the national, regional, Kansas, and local associations and organizations necessary and desirable for his continued professional participation, growth, and advancement for the good of the CITY.

Section 9. Professional Development.

A. CITY hereby agrees to budget for an to pay the travel and subsistence expenses of EMPLOYEE for professional and official travel, meetings, and occasions adequate to continue the professional development of EMPLOYEE and to adequately perform necessary official and other functions for the CITY.

B. CITY also agrees to budget and to pay for the travel and subsistence expenses of EMPLOYEE for short courses, institutes, and seminars that are necessary for his professional development and for the good of the CITY.

Section 10. General Expenses.

CITY recognizes that certain expenses for non-personal and generally job-affiliated nature are incurred by EMPLOYEE, and therefore, the Finance Director is hereby authorized to disburse such monies upon receipt of duly executed expense or petty cash vouchers, receipts, statements, or personal affidavits.

Section 11. Club Membership.

CITY recognizes the desirability of representation in and before local civic and other organizations, and EMPLOYEE is authorized membership, at CITY's expense, in the civic clubs and organizations, which the City Governing Body deems appropriate.

Section 12. Indemnification.

CITY shall defend, save harmless, and indemnify EMPLOYEE against any tort (except intentional tort), professional liability claim or demand or other legal action, whether groundless or otherwise, arising out of an alleged act or omission occurring in the performance of EMPLOYEE's duties as City Manager. CITY may compromise and settle any such claim or suit and pay the amount of any settlement or judgment rendered thereon in its sole discretion.

Section 13. Other Terms and Conditions of Employment.

A. The City Governing Body, in consultation with EMPLOYEE, shall specify any such other terms and conditions of employment in writing, as it may determine from time to time, relating to the performance of EMPLOYEE, provided such terms and conditions are not inconsistent with or in conflict with the provisions of this Agreement, the City Charter, or any other law regulations.

B. Unless provided for to the contrary in the Employment Agreement, all provisions of the City Code, and regulations and rules of the CITY relating to vacation and sick leave, retirement, and pension system contributions, holidays, and other fringe benefits and working conditions as they now exist or hereafter may be amended, also shall apply to EMPLOYEE as they would to other employees of CITY, in addition to said benefits enumerated specifically for the benefit of EMPLOYEE as herein provided.

Section 14. No Reductions of Benefits.

CITY shall not at any time during the term of this Agreement reduce the Base Salary, compensation or other financial benefits of EMPLOYEE, except to the degree of such reduction across-the-board for all employees of the CITY.

Section 15. Notices.

Notices pursuant to this Agreement shall be given by deposit in the custody of the United States Postal Service, postage prepaid, addressed as follows:

CITY: Mayor, City of Liberal, P.O. Box 2199, Liberal, Kansas 67905-2199

EMPLOYEE: Calvin H. Burke, P.O. Box 203, Liberal, Kansas 67905-0203

Alternatively, notices required pursuant to this Agreement may be personally served in the same manner as is applicable to civil judicial practice. Notices shall be deemed given as of the date of personal service or as of the date of deposit of such written notice in the occur of transmission in the United States Postal Service.

Section 16. General Provisions.

A. The text herein shall constitute the entire Agreement between parties.

B. This Agreement shall be effective commencing majority approval of the governing city commission and upon execution of the same by the City mayor and clerk.

C. If any provision, or any portion thereof, contained in this Agreement is held unconstitutional, invalid, or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed separable, shall not be affected, and shall remain in full force and effect.

D. The provisions of this Employment Agreement shall be governed by Kansas law.

E. Any disputes arising out of the interpretation or application of this Employment Agreement shall be resolved by mutual written agreement of the parties or in the District Court of Seward County, Kansas.

F. All action of the CITY regarding this Agreement shall be taken only by the City Governing Body as a whole.

IN WITNESS WHEREOF, The City of Liberal has caused this Agreement to be signed and executed in its behalf by its Mayor, and duly attested by the City Clerk, under authority granted by the governing Body, and the EMPLOYEE has signed and executed this Agreement, both in duplicate, the day and year first above written.

"EMPLOYER"/"CITY"
CITY OF LIBERAL, KANSAS
A Municipal Corporation

Connie L Seigrist

Connie Seigrist, Mayor
7/10/18 CLS

ATTEST:

THE CITY OF LIBERAL SEAL KANSAS

Alicia Hidalgo, City Clerk

"EMPLOYEE"

Calvin H. Burke

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION	AMOUNT
NON DEPARTMENTAL	100	4,431	AT&T	DEC 11- JAN 10	AT&T TELEPHONE SERVICE	20.62
		4,431	AT&T	NOV 11 - DEC 10	AT&T TELEPHONE SERVICE	20.42
		7,079	AT&T	3133937818	CHARGE ADJUSTMENT	1.13
		4,385	BLACK HILLS CORPORATION	DEC #2 2021	NATURAL GAS SERVICE	210.36
		5,356	CHARLESWORTH CONSULTING LLC	621601	CONSULTING SVC/BENEFITS	1,075.00
		6,334	COMPLIANCEONE	287185	PRE-EMPLOYMENT TEST	104.50
		1,458	INFORMATION NETWORK OF KANSAS	3388178	BACKGROUND CHECKS	41.20
		4,570	KOEHN LAW FIRM LLC	DEC-21	CITY ATTORNEY FEES	4,000.00
		3,860	PATTERSON CLEANING	3589	MONTHLY CLEAN/DECEMBER	1,170.00
		6,543	PINNACLE DEVELOPMENTS LLC	11/22/21	ADMIN FEE	120.57-
		1,137	PITNEY BOWES	3314745064	PITNEY BOWES RENTAL CHG	1,406.64
		4,432	PRAIRIE FIRE COFFEE	1353229	COFFEE	73.90
		519	RINE EXTERMINATING INC	66567127	PEST CONTROL	55.00
		308	SOUTHERN OFFICE SUPPLY INC	274781	NOVEMBER COPY CHARGES	55.00
		308	SOUTHERN OFFICE SUPPLY INC	274782	NOVEMBER COPY CHARGES	55.00
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE	2,004.93
		5,707	SUNFLOWER BANK	C BURKE	TOLL CHARGES	15.20
		5,707	SUNFLOWER BANK	C FORD	BATTERIES/CITY HALL	48.72
		5,707	SUNFLOWER BANK	C FORD	CREAM/SUGAR/CITY HALL	20.22
		342	UNITED PARCEL SERVICE	000066E179491	UPS SHIPPING CHARGES	33.00
		342	UNITED PARCEL SERVICE	000066E179501	UPS SHIPPING CHARGES	33.00
		4,697	WEX BANK	76428046	PAPER DELIVERY FEE	10.00
		4,697	WEX BANK	76428046	RASH SINCLAIR REBATE	2.17-
					NON DEPARTMENTAL TOTAL	10,331.10
LEGISLATIVE		4,431	AT&T	DEC 11- JAN 10	AT&T TELEPHONE SERVICE	10.31
		4,431	AT&T	NOV 11 - DEC 10	AT&T TELEPHONE SERVICE	10.21
		4,431	AT&T	NOV 27 - DEC 26	AT&T LONG DISTANCE SVC	1.73
		4,431	AT&T	SEP 27 - OCT 26	AT&T LONG DISTANCE SVC	1.73
		4,991	HIGH PLAINS DAILY LEADER AND TIMES	99137	LEGALS/ORDINANCE #4571	162.00
		335	LEAGUE OF KANSAS MUNICIPALITIES	22-15	2021 CITY MEMBERSHIP DUES	8,534.82
					LEGISLATIVE TOTAL	8,720.80
MUNICIPAL COURT/DIVERSION		2,329	BROOKS & ASSOCIATES	CV 92056	PRO-TEM JUDGE/B NASH	62.50
		2,329	BROOKS & ASSOCIATES	11/19/21	DRUG COURT PARTICIPATION	350.50
		2,329	BROOKS & ASSOCIATES	2019-2992	CITY VS RIVAS	575.50
		2,329	BROOKS & ASSOCIATES	2021-1470	CITY VS D EDMONDSON	225.25
		2,329	BROOKS & ASSOCIATES	2021-2701	CITY VS E GALVAN	221.75
		2,329	BROOKS & ASSOCIATES	2021-671	CITY VS A AMANCIO	255.00
		432	HARDING, ELAINE L	DEC-21	MONTHLY CLEAN/COURT	100.00
		4,570	KOEHN LAW FIRM LLC	DEC-21	PROSECUTION SVC CONTRACT	10,000.00
		281	LIBERAL OFFICE MACHINES COMPANY	93409	OFFICE SUPPLIES	66.36
		281	LIBERAL OFFICE MACHINES COMPANY	93497	TAPE	8.18
		281	LIBERAL OFFICE MACHINES COMPANY	93639	OFFICE SUPPLIES	33.66
		*******	MISC-A/P ONE TIME VENDOR	2019002718	RESTITUTION/T NICHOLS	90.00

ACCOUNT DESCRIPTION	FUND	VDR # VENDOR	INVOICE #	DESCRIPTION	AMOUNT
MUNICIPAL COURT/DIVERSION	100	*******MISC-A/P ONE TIME VENDOR	2019002901	RESTITUTION/B BARRIOS	200.00
		*******MISC-A/P ONE TIME VENDOR	2020001058	RESTITUTION/L RIOS-CERDA	200.00
		*******MISC-A/P ONE TIME VENDOR	2020001559	RESTITUTION/M LONGORIA	30.00
		*******MISC-A/P ONE TIME VENDOR	2021000662	RESTITUTION/J STOCKS	515.00
		*******MISC-A/P ONE TIME VENDOR	2021000757	RESTITUTION/A PARKER	40.00
		*******MISC-A/P ONE TIME VENDOR	2021000786	RESTITUTION/M ESCOBAR	85.00
		*******MISC-A/P ONE TIME VENDOR	2021000805	RESTITUTION/Y RIVERA	30.00
		*******MISC-A/P ONE TIME VENDOR	2021000882	RESTITUTION/B TROUTNER	200.00
		1,775 MORGAN LOCKSMITHING	9928	SERVICE CALL	150.00
		3,442 REIMER, ILEANA	11/24/21	INTERPRETER	80.00
		3,442 REIMER, ILEANA	11/24/21	INTERPRETER	80.00
		3,442 REIMER, ILEANA	11/24/21	INTERPRETER	80.00
		3,442 REIMER, ILEANA	11/24/21	INTERPRETER	80.00
		3,442 REIMER, ILEANA	11/24/21	INTERPRETER	80.00
		3,442 REIMER, ILEANA	11/30/21	INTERPRETER	80.00
		3,442 REIMER, ILEANA	12/01/21	INTERPRETER	80.00
		3,442 REIMER, ILEANA	12/01/21	INTERPRETER	80.00
		3,442 REIMER, ILEANA	12/02/21	INTERPRETER	80.00
		3,442 REIMER, ILEANA	12/06/21	INTERPRETER	80.00
		3,442 REIMER, ILEANA	12/08/21	INTERPRETER	80.00
		3,442 REIMER, ILEANA	12/08/21	INTERPRETER	80.00
		5,707 SUNFLOWER BANK	K CLINKINGBEARDTAPE		21.60
		4,580 TATE AND KITZKE LLC	15-183	CITY VS S BROWER	231.96
		4,580 TATE AND KITZKE LLC	15-3579	CITY VS CERVANTES	180.00
		4,580 TATE AND KITZKE LLC	18-2190	CITY VS GOMEZ	198.21
		4,580 TATE AND KITZKE LLC	19-2580	CITY VS HERNANDEZ	97.50
		4,580 TATE AND KITZKE LLC	19-2742	CITY VS C SMITH	90.00
		4,580 TATE AND KITZKE LLC	20-1558	CITY VS WRIGHT	30.00
		4,580 TATE AND KITZKE LLC	21-1000	CITY VS ALVAREZ	30.00
		4,580 TATE AND KITZKE LLC	21-1209	CITY VS RUIZ	15.00
		4,580 TATE AND KITZKE LLC	21-1617	CITY VS CERVANTES	105.00
		4,580 TATE AND KITZKE LLC	21-1635	CITY VS BURRUS	15.00
		4,580 TATE AND KITZKE LLC	21-2187	CITY VS CERVANTES	112.50
		4,580 TATE AND KITZKE LLC	21-2690	CITY VS BURRUS	15.00
		4,580 TATE AND KITZKE LLC	21-554	CITY VS C SMITH	90.00
		4,580 TATE AND KITZKE LLC	21-786	CITY VS FERNANDEZ	75.00
		4,580 TATE AND KITZKE LLC	21-873	CITY VS M ARAFA	246.96
				MUNICIPAL COURT/DIVERSION TOTAL	15,952.43
CITY MANAGER		4,431 AT&T	DEC 11- JAN 10	AT&T TELEPHONE SERVICE	134.04
		4,431 AT&T	NOV 11 - DEC 10	AT&T TELEPHONE SERVICE	132.72
		4,431 AT&T	NOV 27 - DEC 26	AT&T LONG DISTANCE SVC	12.14
		4,431 AT&T	SEP 27 - OCT 26	AT&T LONG DISTANCE SVC	12.14
		7,079 AT&T	3133056063	PHONE SERVICE	17.36
		178 FOSS MOTOR CO INC	6001767/1	REPAIR UNIT #9	1,158.42
		465 MADDEN OIL CO	4130/2111076881	FUEL	452.94
		5,707 SUNFLOWER BANK	A HIDALGO	MEAL/CCMFOA	24.35

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION		AMOUNT
CITY MANAGER	100	5,707	SUNFLOWER BANK	A HIDALGO	MEAL/CCMFOA		16.99
		5,707	SUNFLOWER BANK	A HIDALGO	MEAL/CCMFOA		22.49
		5,707	SUNFLOWER BANK	A HIDALGO	CASE/PROTECTOR/CHARGER		124.13
		5,707	SUNFLOWER BANK	A HIDALGO	FUEL/CCMFOA		36.90
		5,707	SUNFLOWER BANK	A HIDALGO	LODGING/CCMFOA		336.03
		5,707	SUNFLOWER BANK	A HIDALGO	FUEL/CCMFOA		30.50
		5,707	SUNFLOWER BANK	A HIDALGO	MEAL/CCMFOA		11.87
		5,707	SUNFLOWER BANK	A HIDALGO	CAR WASH		17.00
		5,707	SUNFLOWER BANK	B WHITTINGTON	FACEBOOK ADS		19.53
		5,707	SUNFLOWER BANK	B WHITTINGTON	FACEBOOK ADS		15.93
		5,707	SUNFLOWER BANK	C BURKE	FUEL		66.01
		5,707	SUNFLOWER BANK	C BURKE	ICLOUD 50 GB STORAGE PLAN		.99
		5,707	SUNFLOWER BANK	C BURKE	FUEL		100.30
		5,707	SUNFLOWER BANK	C BURKE	FUEL		84.50
						CITY MANAGER TOTAL	2,827.28
FINANCE DEPARTMENT		4,431	AT&T	DEC 11- JAN 10	AT&T TELEPHONE SERVICE		113.42
		4,431	AT&T	NOV 11 - DEC 10	AT&T TELEPHONE SERVICE		112.30
		4,431	AT&T	NOV 27 - DEC 26	AT&T LONG DISTANCE SVC		5.20
		4,431	AT&T	SEP 27 - OCT 26	AT&T LONG DISTANCE SVC		5.20
		7,079	AT&T	3133056063	PHONE SERVICE		19.80
		281	LIBERAL OFFICE MACHINES COMPANY	93380	FOLDERS		64.95
		281	LIBERAL OFFICE MACHINES COMPANY	93542	ENVELOPES		292.50
		281	LIBERAL OFFICE MACHINES COMPANY	93696	OFFICE SUPPLIES		32.28
		5,707	SUNFLOWER BANK	C FORD	2022 KMAAG		90.00
		5,707	SUNFLOWER BANK	C FORD	EZ BUSINESS FEE		13.00
		5,707	SUNFLOWER BANK	T LUNCEFORD	RECEIPT PAPER		60.87
						FINANCE DEPARTMENT TOTAL	809.52
PERSONNEL DEPARTMENT		4,431	AT&T	DEC 11- JAN 10	AT&T TELEPHONE SERVICE		51.56
		4,431	AT&T	NOV 11 - DEC 10	AT&T TELEPHONE SERVICE		51.05
		4,431	AT&T	NOV 27 - DEC 26	AT&T LONG DISTANCE SVC		4.34
		4,431	AT&T	SEP 27 - OCT 26	AT&T LONG DISTANCE SVC		4.34
		7,079	AT&T	3133056063	PHONE SERVICE		7.44
		281	LIBERAL OFFICE MACHINES COMPANY	93542	ENVELOPES		292.50
		6,060	RAPID FIT HEALTH CLUB LLC	NOV-21	EMPLOYEE FITNESS PROGRAM		30.00
		5,707	SUNFLOWER BANK	B WHITTINGTON	ZIPRECRUITER SUBSCRIPTION		133.00
		5,707	SUNFLOWER BANK	B WHITTINGTON	INDEED ADVERTISING		171.09
		5,707	SUNFLOWER BANK	B WHITTINGTON	PHOTOSHOP		22.93
		5,707	SUNFLOWER BANK	B WHITTINGTON	HR TRAINING		45.00
		6,920	TIMECLOCK PLUS	INV00138530	TCP HARDWARE SUPPORT		3,696.21
						PERSONNEL DEPARTMENT TOTAL	4,509.46

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION		AMOUNT
BUILDING MAINTENANCE	100	7,079	AT&T	3133056063	PHONE SERVICE		2.48
		4,630	GLOBAL INDUSTRIAL EQUIPMENT	118461409	DRAIN CLEANER/CABLE		838.59
		6,788	LIFELONG FITNESS LLC	NOV-21	EMPLOYEE FITNESS PROGRAM		30.00
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE		41.01
		2,227	SOUTHWEST FITNESS & RACQUETBALL	NOV-21	EMPLOYEE FITNESS PROGRAM		30.00
						BUILDING MAINTENANCE TOTAL	942.08
I.T. DEPARTMENT		7,079	AT&T	3133056063	PHONE SERVICE		9.92
		5,707	SUNFLOWER BANK	T LUNCEFORD	DOMAIN RENEW/.NET		25.98
		5,707	SUNFLOWER BANK	T LUNCEFORD	FUEL		53.73
						I.T. DEPARTMENT TOTAL	89.63
PLANNING & ZONING		4,991	HIGH PLAINS DAILY LEADER AND TIMES	99245	LEGALS/PZ 21-06		67.50
		351	LIBERAL AREA CHAMBER OF COMMERCE	10187	(6) GIFT CERTIFICATES		300.00
						PLANNING & ZONING TOTAL	367.50
POLICE ADMINISTRATION		6,533	BRIAN L HEADRICK DDS	DAWN/10-18-21	PRISONER DENTAL BILL		238.00
		6,533	BRIAN L HEADRICK DDS	JOHNATHON/11-29	PRISONER DENTAL BILL		319.00
		6,533	BRIAN L HEADRICK DDS	TRINIDAD/11-29	PRISONER DENTAL BILL		436.00
		95	BUMPER TO BUMPER AUTO PARTS LIBERAL	500151	MOTOR OIL/STOCK		175.32
		7,091	CARTRIDGE CENTER	30616	TONER CARTRIDGES		416.00
		6,887	CENTER FOR EDUCATION & EMPLOYMENT	07330441	PUBLIC EMPLOY NEWSLETTER		278.00
		7,092	CHICAGO TRIBUNE COMPANY	044231889000	EMPLOYMENT ADVERTISING		5,425.00
		890	CHRYSLER CORNER INC	314795	FITTING/UNIT #14		9.85
		186	GALLS LLC	019702466	UNIFORM SHORTS/C MILLER		101.25
		186	GALLS LLC	019702467	UNIFORM SHORTS/T SHUMAN		104.99
		432	HARDING, ELAINE L	DEC-21	MONTHLY CLEAN/POLICE		833.33
		7,093	JR AUDIO	9603	REPAIR UNIT #22		670.00
		7,093	JR AUDIO	9604	REPAIR UNIT #36		670.00
		281	LIBERAL OFFICE MACHINES COMPANY	93131	TONER CARTRIDGE		326.44
		281	LIBERAL OFFICE MACHINES COMPANY	93307	NOTARY STAMP/D BARKLEY		29.50
		281	LIBERAL OFFICE MACHINES COMPANY	93460	LABELS		41.99
		6,788	LIFELONG FITNESS LLC	NOV-21	EMPLOYEE FITNESS PROGRAM		30.00
		284	M & M TIRE SERVICE	139531	(2) TIRES/UNIT #9		401.46
		282	MEAD LUMBER DO IT CENTER	7065293	BATTERY		5.79
		6,450	NATIONAL SCREENING BUREAU	2111208	PRE-EMPLOYMENT TEST		10.00
		1,459	QUILL	20857397	USB DRIVES		45.98
		1,459	QUILL	21119118	TONER/OFFICE SUPPLIES		244.97
		6,060	RAPID FIT HEALTH CLUB LLC	NOV-21	EMPLOYEE FITNESS PROGRAM		60.00
		519	RINE EXTERMINATING INC	66567125	PEST CONTROL		100.00
		394	SCHEOPNER'S WATER CONDITIONING LLC	83708	(9) 5 GALLON WATER		61.65
		291	SERVICE JANITORIAL SUPPLY INC	316852	STYROFOAM CUPS		63.10
		1,442	SEWARD COUNTY SHERIFF'S OFFICE	NOV-21	PRISONER MEALS		6,179.50

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION	AMOUNT
POLICE ADMINISTRATION	100	1,442	SEWARD COUNTY SHERIFF'S OFFICE	NOV-21	CONTRACT MEDICAL SERVICES	1,000.00
		453	SEWARD COUNTY TREAS-PRISONER MAINT	NOV-21	PRISONER MAINTENANCE	7,470.00
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE	109.21
		4,608	SOUTHWEST PROFESSIONAL PHYSICIANS	10/05/21	PRISONER MEDICAL BILL	48.00
		5,297	SQUEAKY CLEAN CAR WASH LLC	3345	NOVEMBER CAR WASHES	34.00
		5,297	SQUEAKY CLEAN CAR WASH LLC	3361	NOVEMBER CAR WASHES	10.00
		5,707	SUNFLOWER BANK	B WHITTINGTON	ZIPRECRUITER SUBSCRIPTION	266.00
		5,707	SUNFLOWER BANK	B WHITTINGTON	INDEED ADVERTISING	342.14
		5,707	SUNFLOWER BANK	W CUTSHALL	FANS	64.18
		5,707	SUNFLOWER BANK	W CUTSHALL	LEAD 2022 REG/B HELSEL	300.00
		5,707	SUNFLOWER BANK	W CUTSHALL	LEAD 2022 REG/C HEAD	300.00
		5,707	SUNFLOWER BANK	W CUTSHALL	ONLINE TRAINING COURSE	495.00
		6,290	TITO'S ONE STOP LLC	INV1297	REPAIR SIRENS/UNIT #22	797.50
		6,290	TITO'S ONE STOP LLC	INV1298	INSTALL RADAR/UNIT#9	200.00
		6,290	TITO'S ONE STOP LLC	INV1304	REPAIR TRAILER	400.00
		6,290	TITO'S ONE STOP LLC	INV1315	TURN ROTORS/UNIT #9	180.00
		5,561	UNDERGROUND VAULTS & STORAGE	27702	SHRED SERVICE	50.00
		6,967	VERIZON CONNECT	370000021212	FLEET TRACKING SYSTEMS	284.25
		4,768	VERIZON WIRELESS	9885485398	AIRCARD/TOUGHBOOK MDTS	601.74
		4,768	VERIZON WIRELESS	9885485398	IP CAMERA DATA PLAN	40.01
		4,768	VERIZON WIRELESS	9885485398	CELLULAR/LIBERAL PD	80.02
		4,768	VERIZON WIRELESS	9885485398	CELLULAR/BARKLEY	41.48
		4,768	VERIZON WIRELESS	9885485398	CELLULAR/HADOVANIC	41.48
		4,768	VERIZON WIRELESS	9885485398	CELLULAR/CUTSHALL	41.48
		4,768	VERIZON WIRELESS	9885485398	CELLULAR/WAY	41.48
		4,768	VERIZON WIRELESS	9885485398	CELLULAR/BODYWIRE	41.48
		4,768	VERIZON WIRELESS	9885485398	CELLULAR/BREEDEN	41.48
		4,768	VERIZON WIRELESS	9885485398	CELLULAR/POST	41.48
					POLICE ADMINISTRATION TOTAL	30,639.53
ANIMAL CONTROL DIVISION		1,658	AUTO ZONE COMMERCIAL PROGRAM	1640697092	LUGS/SWITCH/UNIT #7	15.35
		95	BUMPER TO BUMPER AUTO PARTS LIBERAL	500154	BATTERY/UNIT #7	97.76
		603	CDW GOVERNMENT INC	P291178	COMPUTER	1,203.29
		186	GALLS LLC	019776906	UNIFORM PANTS	582.84
		4	KOST TRUCK SUPPLY INC	319617	BATTERY CABLES/UNIT #7	45.32
		1,519	LIBERAL ANIMAL HOSPITAL	11/29/21	VETERINARY SERVICES	1,462.27
		*******	MISC-A/P ONE TIME VENDOR	12/13/21	RABIES DEPOSIT	8.00
		*******	MISC-A/P ONE TIME VENDOR	12/13/21	SPAY/NEUTER DEPOSIT	30.00
		6,450	NATIONAL SCREENING BUREAU	2111208	PRE-EMPLOYMENT TEST	97.90
		6,060	RAPID FIT HEALTH CLUB LLC	NOV-21	EMPLOYEE FITNESS PROGRAM	30.00
		916	RED BUD SUPPLY INC	173437	NITRILE	155.40
		519	RINE EXTERMINATING INC	66567128	MONTHLY PEST CONTROL	75.00
		394	SCHEOPNER'S WATER CONDITIONING LLC	81989	(2) 5 GALLON WATER	19.78
		6,632	SIGN EXPRESS	3761	EMPLOYEE APPAREL ORDER	116.00
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE	556.21
		2,227	SOUTHWEST FITNESS & RACQUETBALL	NOV-21	EMPLOYEE FITNESS PROGRAM	30.00
		5,707	SUNFLOWER BANK	K KIRK	DISINFECTANT	246.67

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION	AMOUNT
					ANIMAL CONTROL DIVISION TOTAL	4,771.79
FIRE	100	4,103	ACTION TRAINING SYSTEMS INC	20851	SUBSCRIPTION RENEWAL	3,720.00
		7,079	AT&T	3133056063	PHONE SERVICE	47.11
		4,385	BLACK HILLS CORPORATION	DEC #2 2021	NATURAL GAS SERVICE	213.61
		7,050	JOHN DEERE/BIG R	38139	TOGGLE SWITCH/UNIT #5	4.59
		7,050	JOHN DEERE/BIG R	38139	BATTERIES	11.99
		1,711	KNOX COMPANY	INV-KA-42726	KEY CONTROL DEVICE/#21	2,113.00
		4	KOST TRUCK SUPPLY INC	320051	FITTINGS/UNIT #16	12.58
		351	LIBERAL AREA CHAMBER OF COMMERCE	12/06/21	SERVICE AWARDS	175.00
		6,788	LIFELONG FITNESS LLC	NOV-21	EMPLOYEE FITNESS PROGRAM	60.00
		5,725	LUMAN, AARON	DEC-21	REIMBURSE WORK BOOTS	64.43
		465	MADDEN OIL CO	4220/2111076885	FUEL	1,396.30
		6,060	RAPID FIT HEALTH CLUB LLC	NOV-21	EMPLOYEE FITNESS PROGRAM	120.00
		4,984	ROCK N RESCUE	INV216026	RESCUE ROPES	1,032.76
		4,984	ROCK N RESCUE	INV216252	RESCUE ROPE	580.47
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE	1,566.56
		4,788	SOUTHWEST ENERGY PRODUCTS	319129	FITTINGS	370.89
		2,227	SOUTHWEST FITNESS & RACQUETBALL	NOV-21	EMPLOYEE FITNESS PROGRAM	90.00
		5,707	SUNFLOWER BANK	K KIRK	HULU SUBSCRIPTION	216.90
		5,707	SUNFLOWER BANK	K KIRK	THANKSGIVING MEALS	104.82
		5,707	SUNFLOWER BANK	K KIRK	CODE BOOKS	119.45
		6,463	VELA, HENRY	12/15/21	REIMB EMT CERTIFICATION	30.00
					FIRE TOTAL	12,050.46
BUILDING INSPECTION SVC		4,431	AT&T	DEC 11- JAN 10	AT&T TELEPHONE SERVICE	164.98
		4,431	AT&T	NOV 11 - DEC 10	AT&T TELEPHONE SERVICE	163.34
		4,431	AT&T	NOV 27 - DEC 26	AT&T LONG DISTANCE SVC	15.61
		4,431	AT&T	SEP 27 - OCT 26	AT&T LONG DISTANCE SVC	15.61
		7,079	AT&T	3133056063	PHONE SERVICE	24.79
		6,819	EISENHAUER, STEPHEN E	21-JK-534	MOW/300 BLK CNTRY ESTATES	220.00
		351	LIBERAL AREA CHAMBER OF COMMERCE	12/06/21	SERVICE AWARDS	125.00
		281	LIBERAL OFFICE MACHINES COMPANY	93537	TONER CARTRIDGE	241.99
		284	M & M TIRE SERVICE	139747	FLAT REPAIR/UNIT #27	21.00
		5,321	M BUILDERS LLC	21-JK-532	MOW/JEWELL & GRIFFITH 2	100.00
		6,632	SIGN EXPRESS	3761	EMPLOYEE APPAREL ORDER	129.00
		308	SOUTHERN OFFICE SUPPLY INC	275431	CLIPBOARDS/SHARPIES	11.48
		3,884	STONE CREEK DEVELOPMENT LLC	2021-217	NOVEMBER CAR WASHES	11.25
		5,707	SUNFLOWER BANK	K KIRK	UNIFORM JACKET	46.39
		5,707	SUNFLOWER BANK	K KIRK	LODGING/D RYAN	310.95
		5,707	SUNFLOWER BANK	K KIRK	LODGING/D RUSHTON	310.95
		5,707	SUNFLOWER BANK	K KIRK	LODGING/J KULOW	310.95
		5,707	SUNFLOWER BANK	K KIRK	TAPE MEASURE	29.48
		5,707	SUNFLOWER BANK	K KIRK	CODE BOOKS	119.45
		5,707	SUNFLOWER BANK	K KIRK	ICC MEMBERSHIP/D RYAN	60.00
		5,707	SUNFLOWER BANK	K KIRK	CODE BOOKS	62.00

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION	AMOUNT
BUILDING INSPECTION SVC	100	5,707	SUNFLOWER BANK	K KIRK	PERSONAL ITEM/K KIRK	36.48
		5,707	SUNFLOWER BANK	K KIRK	PERSONAL ITEM/K KIRK	18.39
		5,707	SUNFLOWER BANK	K KIRK	PERSONAL ITEM/K KIRK	20.47
		5,707	SUNFLOWER BANK	TRAVEL 2	FUEL/KACE CONFERENCE	47.89
		5,707	SUNFLOWER BANK	TRAVEL 2	FUEL/KACE CONFERENCE	48.87
		5,668	T & B TOWING LLC	4162R	TREE REMOVAL/116 SHERMAN	700.00
					BUILDING INSPECTION SVC TOTAL	3,366.32
TRAFFIC CONTROL MAINT DIV		7,079	AT&T	3133056063	PHONE SERVICE	2.48
		4,097	BRIDENSTINE, KEITH	DEC-21	REIMBURSE WORK BOOTS	95.33
		284	M & M TIRE SERVICE	139513	(2) TIRES/UNIT #46	382.08
		465	MADDEN OIL CO	4340/2111076890	FUEL	604.78
		3,845	O'REILLY AUTOMOTIVE STORES INC	1453-215350	BULB/UNIT #40	6.17
		3,845	O'REILLY AUTOMOTIVE STORES INC	1453-216964	GEAR OIL/UNIT #40	14.99
		423	RASH OIL COMPANY	043617	PROPANE	56.40
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE	747.44
		612	TNT HYDRAULIC INC	28174	HYDRAULIC VALVE/UNIT #125	159.98
					TRAFFIC CONTROL MAINT DIV TOTAL	2,069.65
STREET/HIGHWAY		3,812	AIRGAS MID SOUTH INC	9984095971	OXYGEN/ACETYLENE LEASES	530.00
		7,079	AT&T	3133056063	PHONE SERVICE	7.44
		4,385	BLACK HILLS CORPORATION	DEC #2 2021	NATURAL GAS SERVICE	263.51
		465	MADDEN OIL CO	4300/2111076887	FUEL	2,673.86
		282	MEAD LUMBER DO IT CENTER	7024261	LOCK	16.29
		2,227	SOUTHWEST FITNESS & RACQUETBALL	NOV-21	EMPLOYEE FITNESS PROGRAM	30.00
		5,707	SUNFLOWER BANK	J CARDENAS	MEAL/PICK UP EQUIPMENT	24.55
		5,707	SUNFLOWER BANK	J CARDENAS	FUEL/PICK UP EQUIPMENT	35.57
		5,707	SUNFLOWER BANK	J CARDENAS	MEAL/PICK UP EQUIPMENT	14.19
		5,707	SUNFLOWER BANK	J ROSALES	LODGING/PICK UP EQUIPMENT	122.80
					STREET/HIGHWAY TOTAL	3,718.21
FLEET MAINTENANCE		4,385	BLACK HILLS CORPORATION	DEC #2 2021	NATURAL GAS SERVICE	547.32
		95	BUMPER TO BUMPER AUTO PARTS LIBERAL	500219	STOCK ROOM SUPPLIES	71.39
		95	BUMPER TO BUMPER AUTO PARTS LIBERAL	500390	STOCK ROOM SUPPLIES	155.25
		95	BUMPER TO BUMPER AUTO PARTS LIBERAL	500424	STOCK ROOM SUPPLIES	4.08
		95	BUMPER TO BUMPER AUTO PARTS LIBERAL	500527	STOCK ROOM SUPPLIES	206.38
		95	BUMPER TO BUMPER AUTO PARTS LIBERAL	500528	STOCK ROOM SUPPLIES	84.36
		465	MADDEN OIL CO	21117183	MOTOR OIL	110.26
		465	MADDEN OIL CO	4330/2111076889	FUEL	47.52
		282	MEAD LUMBER DO IT CENTER	7011442	EPOXY/NOZZLE	20.23
					FLEET MAINTENANCE TOTAL	1,246.79

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION		AMOUNT
ENGINEERING	100	4,431	AT&T	DEC 11- JAN 10	AT&T TELEPHONE SERVICE		216.53
		4,431	AT&T	NOV 11 - DEC 10	AT&T TELEPHONE SERVICE		214.39
		4,431	AT&T	NOV 27 - DEC 26	AT&T LONG DISTANCE SVC		19.08
		4,431	AT&T	SEP 27 - OCT 26	AT&T LONG DISTANCE SVC		19.08
		7,079	AT&T	3133056063	PHONE SERVICE		2.48
		2,946	EARLES ENGINEERING & INSPECTION INC	15303	NOVEMBER PROJECT MGMT		1,932.00
		2,946	EARLES ENGINEERING & INSPECTION INC	15315	NOV ENGINEERING SVC		720.00
						ENGINEERING TOTAL	3,123.56
STREET LIGHTING		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE		26,208.83
						STREET LIGHTING TOTAL	26,208.83
RECREATION ADMINISTRATION		7,079	AT&T	3133056063	PHONE SERVICE		17.36
		7,050	JOHN DEERE/BIG R	34328	HEATER		149.99
		7,050	JOHN DEERE/BIG R	34477	PAINT SUPPLIES		38.46
		7,050	JOHN DEERE/BIG R	35922	SWIVEL PLATE		7.98
		6,954	LOBOS ELECTRIC LLC	1321	INSTALL SIGNS		520.00
		465	MADDEN OIL CO	1116/2111076877	FUEL		168.86
		519	RINE EXTERMINATING INC	66567129	PEST CONTROL		250.00
		291	SERVICE JANITORIAL SUPPLY INC	316877	TRASH BAGS/TISSUE PAPER		98.55
		308	SOUTHERN OFFICE SUPPLY INC	274393	NOVEMBER COPY CHARGES		187.70
		308	SOUTHERN OFFICE SUPPLY INC	274814	2022 PROGRAM GUIDES		6,100.00
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE		127.66
		5,707	SUNFLOWER BANK	M QUINT	EMERGENCY LIGHTS		229.41
		5,707	SUNFLOWER BANK	M QUINT	ONLINE EMPLOYEE TIMESHEET		59.85
		5,707	SUNFLOWER BANK	M QUINT	CANVA PRO SUBSCRIPTION		43.98
		5,707	SUNFLOWER BANK	M QUINT	EXIT SIGNS		218.48
		6,801	UNITED TELEPHONE ASSOCIATION	2017814	NOV PHONE/INTERNET		800.75
						RECREATION ADMINISTRATION TOTAL	9,019.03
RECREATION		7,035	AVALOS, WILLIAM	11/30/21	YOUTH SOCCER OFFICIAL		110.00
		6,727	BLUE CHIP ATHLETIC	186403	FOOTBALL CHAMP RINGS		777.00
		6,727	BLUE CHIP ATHLETIC	186790	BASKETBALL CINCH BAGS		1,120.00
		1,098	BSN SPORTS INC	914695348	BASKETBALLS		252.36
		6,932	BURCIAGA IVAN	11/30/21	YOUTH SOCCER OFFICIAL		66.00
		6,825	DOMINO'S PIZZA	2	MEAL/OFFICIALS		64.46
		6,825	DOMINO'S PIZZA	21	REC OFFICIALS/LUNCH		49.95
		6,825	DOMINO'S PIZZA	3	MEAL/OFFICIALS		84.00
		6,868	GALINDO, LESSLIE	11/30/21	YOUTH SOCCER OFFICIAL		99.00
		2,453	HASTY AWARDS	11212313	TROPHY/TURKEY BOWL		97.60
		2,453	HASTY AWARDS	12210181	SOCCER TROPHY		73.73
		6,940	HERNANDEZ, SEBASTIAN	11/30/21	YOUTH SOCCER OFFICIAL		44.00
		6,537	KNUDSEN, MIKAYLA	11/11/21	TOURNAMENT OFFICIAL		75.00

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION	AMOUNT
RECREATION	100	6,835	LARA, ALDO C	12/15/21	INDOOR SOCCER OFFICIAL	480.00
		5,915	MUNOZ, MARIO	12/15/21	INDOOR SOCCER OFFICIAL	120.00
		7,086	OTC BRANDS, INC	713671338-01	CHRISTMAS BLAST SUPPLIES	733.81
		2,234	RETAILERS' SALES TAX	NOV-21	NOVEMBER SALES TAX	107.04
		308	SOUTHERN OFFICE SUPPLY INC	274367	BRACKETS	50.00
		6,834	SPORTS TOURNAMENT PETTY CASH	#1112	TOURNAMENT OFFICIAL	180.00
		6,834	SPORTS TOURNAMENT PETTY CASH	#1113	TOURNAMENT OFFICIAL	240.00
		6,834	SPORTS TOURNAMENT PETTY CASH	#1114	TOURNAMENT OFFICIAL	300.00
		6,834	SPORTS TOURNAMENT PETTY CASH	#1115	TOURNAMENT OFFICIAL	120.00
		6,834	SPORTS TOURNAMENT PETTY CASH	#1116	TOURNAMENT OFFICIAL	300.00
		6,834	SPORTS TOURNAMENT PETTY CASH	#1117	TOURNAMENT OFFICIAL	300.00
		6,834	SPORTS TOURNAMENT PETTY CASH	#1118	TOURNAMENT OFFICIAL	350.00
		6,834	SPORTS TOURNAMENT PETTY CASH	#1119	TOURNAMENT OFFICIAL	350.00
		5,707	SUNFLOWER BANK	M QUINT	SUPPLIES/CHRISTMAS BLAST	61.92
		5,707	SUNFLOWER BANK	M QUINT	SUPPLIES/MOM & SON	109.51
		5,707	SUNFLOWER BANK	M QUINT	SUPPLIES/CHRISTMAS BLAST	40.84
		5,707	SUNFLOWER BANK	TRAVEL 1	LATE FEES/REC CENTER	149.80
		6,872	WEISSEL, ENRIQUE	12/15/21	INDOOR SOCCER OFFICIAL	490.00
		6,331	WERNER, JAMES	11/30/21	YOUTH SOCCER OFFICIAL	90.00
					RECREATION TOTAL	7,486.02
SWIMMING POOL		5,153	ARLAN COMPANY INC	13697	POOL CLEANER	1,780.00
		7,079	AT&T	3133056063	PHONE SERVICE	2.48
		6,280	CORE & MAIN LP	P937210	FITTINGS	438.33
		4,567	OSBORN ELECTRIC LLC	1553	REPAIR ELECTRIC/POOL PUMP	5,897.98
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE	1,181.17
					SWIMMING POOL TOTAL	9,299.96
GOLF COURSE		3,611	ACUSHNET TITLEIST COMPANY	912326479	PRE-SOLD GOLF BALLS	422.50
		3,812	AIRGAS MID SOUTH INC	9984095971	OXYGEN/ACETYLENE LEASES	55.00
		7,079	AT&T	3133056063	PHONE SERVICE	9.92
		4,385	BLACK HILLS CORPORATION	DEC #2 2021	NATURAL GAS SERVICE	120.87
		6,708	GOVERNMENT BRANDS SHARED SERVICES	INV217877	CREDIT CARD FEES/NOV	149.14
		6,378	J & M GOLF	0640811-IN	GOLF GRIPS	969.00
		271	KEATING TRACTOR & EQUIPMENT INC	289623	HOSE	90.90
		521	R & R PRODUCTS INC	CD2621856	MARKING PAINT	74.40
		2,234	RETAILERS' SALES TAX	NOV-21	NOVEMBER SALES TAX	637.93
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE	39.83
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE	514.65
		5,707	SUNFLOWER BANK	B BEER	KS TURFGRASS CONFERENCE	390.49
		5,707	SUNFLOWER BANK	TRAVEL 1	CONCESSIONS/PRO-SHOP	360.64
		342	UNITED PARCEL SERVICE	000066E179491	UPS SHIPPING CHARGES	2.00
		3,464	WILLOW TREE GOLF PETTY CASH	#1989	CONCESSIONS/PRO-SHOP	111.05

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION		AMOUNT
						GOLF COURSE TOTAL	3,948.32
PARKS	100	6,023	AT&T	DEC-21	MONTHLY PHONE CHARGES		225.72
		7,079	AT&T	3133056063	PHONE SERVICE		4.96
		4,385	BLACK HILLS CORPORATION	DEC #2 2021	NATURAL GAS SERVICE		252.55
		351	LIBERAL AREA CHAMBER OF COMMERCE	12/06/21	SERVICE AWARDS		150.00
		6,874	SEPEDA, RYAN	NOV-21	REIMBURSE WORK GEAR		43.70
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE		1,461.74
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE		68.81
		2,227	SOUTHWEST FITNESS & RACQUETBALL	NOV-21	EMPLOYEE FITNESS PROGRAM		30.00
						PARKS TOTAL	2,237.48
PARKS		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE		996.59
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE		925.28
						PARKS TOTAL	1,921.87
ARKALON RECREATIONAL AREA		5,707	SUNFLOWER BANK	K KIRK	MONTHLY PHONE CHARGES		33.39
						ARKALON RECREATIONAL AREA TOTAL	33.39
DEPOT BUILDING FACILITY		519	RINE EXTERMINATING INC	66567124	PEST CONTROL		50.00
		519	RINE EXTERMINATING INC	66567133	TERMITE TREATMENT		25.00
						DEPOT BUILDING FACILITY TOTAL	75.00
GRIER HOUSE		519	RINE EXTERMINATING INC	66567124	PEST CONTROL		50.00
		519	RINE EXTERMINATING INC	66567133	TERMITE TREATMENT		25.00
						GRIER HOUSE TOTAL	75.00
CEMETERY		7,079	AT&T	3133056063	PHONE SERVICE		2.48
		1,658	AUTO ZONE COMMERCIAL PROGRAM	1640709909	SEAL/HOSES/BRAKE PADS/#42		139.15
		50	BEER, BRAD	12/14/21	MEAT/CHRISTMAS PARTY		119.70
		95	BUMPER TO BUMPER AUTO PARTS LIBERAL	500425	FUEL FILTER/UNIT #42		6.39
		95	BUMPER TO BUMPER AUTO PARTS LIBERAL	500426	MOTOR OIL/UNIT #42		40.26
		95	BUMPER TO BUMPER AUTO PARTS LIBERAL	500489	TRANSMISSION FLUID/#42		14.79
		7,050	JOHN DEERE/BIG R	34255	PEST CONTROL		3.98
		3,533	KANSAS GOLF AND TURF INC	01-268575	FITTING		44.33
		465	MADDEN OIL CO	4352/2111076891	FUEL		454.92
		3,335	REY'S MUFFLER & BRAKES	007336	ROTORS/UNIT #42		30.00
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE		65.65

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION		AMOUNT
CEMETERY	100	5,417	WESTERN SUPPLY CO INC	4086664	FITTING		224.58
						CEMETERY TOTAL	1,146.23
UTILITY BILLING		4,431	AT&T	DEC 11- JAN 10	AT&T TELEPHONE SERVICE		30.93
		4,431	AT&T	NOV 11 - DEC 10	AT&T TELEPHONE SERVICE		30.63
		4,431	AT&T	NOV 27 - DEC 26	AT&T LONG DISTANCE SVC		2.60
		4,431	AT&T	SEP 27 - OCT 26	AT&T LONG DISTANCE SVC		2.60
		281	LIBERAL OFFICE MACHINES COMPANY	93621	TONER CARTRIDGE		241.99
		5,707	SUNFLOWER BANK	T LUNCEFORD	RECEIPT PAPER		182.63
		355	UTILITY PETTY CASH FUND	CV 92210	CYCLE 1 NOV BILLS		1,131.63
						UTILITY BILLING TOTAL	1,623.01
						FUND 100 TOTAL	168,610.25
COMMUNICATIONS	202	174	FLOWER BASKET, THE	029539	SYMPATHY PLANT/SONIA		65.00
		351	LIBERAL AREA CHAMBER OF COMMERCE	12/06/21	SERVICE AWARDS		425.00
		308	SOUTHERN OFFICE SUPPLY INC	274209	NOVEMBER COPY CHARGES		81.45
		2,227	SOUTHWEST FITNESS & RACQUETBALL	NOV-21	EMPLOYEE FITNESS PROGRAM		60.00
		5,707	SUNFLOWER BANK	C FORD	SIGNS/COMMUNICATION TOWER		329.08
						COMMUNICATIONS TOTAL	960.53
						FUND 202 TOTAL	960.53
LIBRARY	205	433	LIBRARY BOARD (TREASURER)	CV 91867	APPROPRIATIONS		12,632.20
						LIBRARY TOTAL	12,632.20
						FUND 205 TOTAL	12,632.20
CONVENTION/TOURISM	206	7,079	AT&T	3133056063	PHONE SERVICE		14.88
		6,708	GOVERNMENT BRANDS SHARED SERVICES	INV217876	CREDIT CARD FEES/NOV		20.60
		217	INTERNATIONAL PANCAKE DAY	3675	PANCAKE DAY AD		750.00
		1,424	KREATIVE STITCHES	12012021	GIFT SHOP RESALE ITEMS		351.45
		281	LIBERAL OFFICE MACHINES COMPANY	93641	SIGN		71.95
		3,961	LOOK OUTDOOR ADVERTISING CO	12214245	BILLBOARD/GUYMON		195.00
		3,961	LOOK OUTDOOR ADVERTISING CO	12214245	BILLBOARD/PERRYTON		155.00
		449	LUMINOUS NEON INC	14968RN7-101	BILLBOARD/PRATT		250.00
		449	LUMINOUS NEON INC	20033N-100	BILLBOARD/GREAT BEND		200.00
		449	LUMINOUS NEON INC	34619C-30	BILLBOARD/GARDEN CITY		350.00

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION		AMOUNT
CONVENTION/TOURISM	206	7,086	OTC BRANDS, INC	713311542-01	GIFT SHOP RESALE ITEMS		10.75
		7,086	OTC BRANDS, INC	713311542-01	PROMOTIONAL ITEMS		340.22
		6,632	SIGN EXPRESS	3761	EMPLOYEE APPAREL ORDER		70.00
		7,029	SMALL MARKET MEETINGS CONFERENCE	51632	SMMC MEMBERSHIP DUES		395.00
		5,963	STICKY SPOONS JELLY	1262021	GIFT SHOP RESALE ITEMS		90.00
		5,707	SUNFLOWER BANK	S FULLER	MONTHLY POSTAGE		8.35
		342	UNITED PARCEL SERVICE	000066E179491	UPS SHIPPING CHARGES		2.00
		4,697	WEX BANK	76428046	FUEL/UNIT #114		48.61
						CONVENTION/TOURISM TOTAL	3,323.81
						FUND 206 TOTAL	3,323.81
STREET/HIGHWAY	207	7,089	KANSAS STATE AGENCY	3834	SNOW BLOWERS		200.00
		351	LIBERAL AREA CHAMBER OF COMMERCE	12/06/21	SERVICE AWARDS		150.00
		6,788	LIFELONG FITNESS LLC	NOV-21	EMPLOYEE FITNESS PROGRAM		30.00
		6,632	SIGN EXPRESS	3761	EMPLOYEE APPAREL ORDER		95.00
		2,227	SOUTHWEST FITNESS & RACQUETBALL	NOV-21	EMPLOYEE FITNESS PROGRAM		30.00
						STREET/HIGHWAY TOTAL	505.00
						FUND 207 TOTAL	505.00
RECREATION ADMINISTRATION	209	4,626	HAVOC SUPPLY	75855	FAUCET/FITTINGS		171.08
		4,626	HAVOC SUPPLY	75866	FITTINGS		53.31
		4,626	HAVOC SUPPLY	75876	RETURN AIR GRILL		42.70
		282	MEAD LUMBER DO IT CENTER	6971299	LUMBER		179.28
		282	MEAD LUMBER DO IT CENTER	6979324	FASCIA BOARDS		436.52
		282	MEAD LUMBER DO IT CENTER	6990518	LUMBER/FITTINGS		157.48
		282	MEAD LUMBER DO IT CENTER	7043872	IRON		134.33
		282	MEAD LUMBER DO IT CENTER	7043983	IRON		71.97
		282	MEAD LUMBER DO IT CENTER	7057663	FITTINGS/LUMBER		48.04
		1,775	MORGAN LOCKSMITHING	9931	KEYS		144.00
		5,707	SUNFLOWER BANK	B BEER	RESTROOM REPAIR SUPPLIES		951.81
		5,707	SUNFLOWER BANK	B BEER	RESTROOM REPAIR SUPPLIES		213.18
						RECREATION ADMINISTRATION TOTAL	2,603.70
AIR MUSEUM/ROBOTICS		7,079	AT&T	3133056063	PHONE SERVICE		4.96
		7,040	EIDSON, AMANDA	CV 91727	CAMP ASSISTANT/ROBOTICS		200.00
		7,040	EIDSON, AMANDA	CV 91728	CAMP ASSISTANT/ROBOTICS		270.00
		7,040	EIDSON, AMANDA	CV 91730	CAMP ASSISTANT/ROBOTICS		170.00
		5,707	SUNFLOWER BANK	K KIRK	SNACK/ROBOTICS		51.27
		5,707	SUNFLOWER BANK	K KIRK	LEGO GIVE AWAY/CHRISTMAS		52.73

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION	AMOUNT
					AIR MUSEUM/ROBOTICS TOTAL	748.96
					FUND 209 TOTAL	3,352.66
COMM IMPROVEMENT DISTRICT	242	6,543	PINNACLE DEVELOPMENTS LLC	11/22/21	TIF 1% TAX RB/2867 CENTEN	2,411.38
					COMM IMPROVEMENT DISTRICT TOTAL	2,411.38
REBATE OF TRANS GUEST TAX		6,543	PINNACLE DEVELOPMENTS LLC	11/22/21	ADMIN FEE/OVERPAID 11/09	455.41-
					REBATE OF TRANS GUEST TAX TOTAL	455.41-
TAX INCREMENT FINANCING		6,543	PINNACLE DEVELOPMENTS LLC	11/22/21	TIF 1% TAX RB/2867 CENTEN	2,286.17
					TAX INCREMENT FINANCING TOTAL	2,286.17
					FUND 242 TOTAL	4,242.14
GENERAL OPERATIONS	260	53	BERRY TRACTOR AND EQUIPMENT COMPANY	02098011	SEAL KIT/MOUNT ENGINE/OIL	523.37
		53	BERRY TRACTOR AND EQUIPMENT COMPANY	02098242	SENSOR	104.07
		7,089	KANSAS STATE AGENCY	3834	TOOLS/EQUIPMENT	485.00
		271	KEATING TRACTOR & EQUIPMENT INC	289169	CARBURETOR	30.00
		284	M & M TIRE SERVICE	139417	FLAT REPAIR	26.00
		6,709	RED MUNICIPAL & INDUSTRIAL	1786	DOOR HANDLE/UNIT #187	57.48
		291	SERVICE JANITORIAL SUPPLY INC	316685	GARBAGE CLAW	389.00
					GENERAL OPERATIONS TOTAL	1,614.92
OTHER IMPROVEMENTS		6,862	CROELL INC	595631	SIDEWALK RPR/S PERSHING	577.13
					OTHER IMPROVEMENTS TOTAL	577.13
					FUND 260 TOTAL	2,192.05
ECONOMIC DEVELOPMENT	261	4,431	AT&T	DEC 11- JAN 10	AT&T TELEPHONE SERVICE	247.46
		4,431	AT&T	NOV 11 - DEC 10	AT&T TELEPHONE SERVICE	245.02
		4,431	AT&T	NOV 27 - DEC 26	AT&T LONG DISTANCE SVC	21.69
		4,431	AT&T	SEP 27 - OCT 26	AT&T LONG DISTANCE SVC	21.68
		7,079	AT&T	3133056063	PHONE SERVICE	4.96
		5,707	SUNFLOWER BANK	C WALLACE	REGISTRATION/WKREDA	30.00

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION		AMOUNT
ECONOMIC DEVELOPMENT	261	6,770	TEAM KANSAS	06204	TEAM KS PLEDGE CONTRIBUTE		1,000.00
						ECONOMIC DEVELOPMENT TOTAL	1,570.81
PUBLIC TRANSPORTATION		7,079	AT&T	3133056063	PHONE SERVICE		7.44
		6,630	DEX-YP	12/01/21	YELLOW PAGES ADVERTISING		60.00
		178	FOSS MOTOR CO INC	6001793/1	REPAIR UNIT #219		167.89
		4,991	HIGH PLAINS DAILY LEADER AND TIMES	99434	CITY BUS ADVERTISING		180.00
		284	M & M TIRE SERVICE	139803	FLAT REPAIR/UNIT #218		21.00
		284	M & M TIRE SERVICE	139810	(2) TIRES/UNIT #218		401.50
		465	MADDEN OIL CO	4610/2111076892	FUEL/UNIT #200		289.69
		465	MADDEN OIL CO	4610/2111076892	FUEL/UNIT #201		155.70
		465	MADDEN OIL CO	4610/2111076892	FUEL/UNIT #215		616.89
		465	MADDEN OIL CO	4610/2111076892	FUEL/UNIT #219		713.01
		465	MADDEN OIL CO	4610/2111076892	FUEL/UNIT #220		839.93
		465	MADDEN OIL CO	4610/2111076892	FUEL/UNIT #217		1,053.71
		465	MADDEN OIL CO	4610/2111076892	FUEL/UNIT #218		592.78
		465	MADDEN OIL CO	4610/2111076892	FUEL/UNIT #205		99.02
		5,656	SOUTHWEST FAMILY MEDICINE LLC	77124P27510	BUS DRIVER PHYSICAL		100.00
		5,297	SQUEAKY CLEAN CAR WASH LLC	3358	NOVEMBER CAR WASHES		47.00
						PUBLIC TRANSPORTATION TOTAL	5,345.56
						FUND 261 TOTAL	6,916.37
CRIME/DRUG PREVENTION	262	5,707	SUNFLOWER BANK	W CUTSHALL	K-9 DOG FOOD		68.78
						CRIME/DRUG PREVENTION TOTAL	68.78
						FUND 262 TOTAL	68.78
HOUSING	263	2,018	AMERICAN TITLE & ABSTRACT SPEC INC	417 N PROSPECT	FIRST-TIME HOMEBUYER PROG		2,500.00
		4,431	AT&T	DEC 11- JAN 10	AT&T TELEPHONE SERVICE		41.24
		4,431	AT&T	NOV 11 - DEC 10	AT&T TELEPHONE SERVICE		40.84
		4,431	AT&T	NOV 27 - DEC 26	AT&T LONG DISTANCE SVC		3.47
		4,431	AT&T	SEP 27 - OCT 26	AT&T LONG DISTANCE SVC		3.47
		7,079	AT&T	3133056063	PHONE SERVICE		2.48
		7,079	AT&T	3133056063	PHONE SERVICE		2.48
		4,991	HIGH PLAINS DAILY LEADER AND TIMES	99160	LEGALS/2371-1		162.00
		281	LIBERAL OFFICE MACHINES COMPANY	93654	2022 PLANNER		22.90
		5,321	M BUILDERS LLC	1025 N NEBRASKA	EXTERIOR/ROOF		2,000.00
		6,813	OA LLC	2540 ARROWHEAD	BUILDER INCENTIVE		5,000.00

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION		AMOUNT
						HOUSING TOTAL	9,778.88
						FUND 263 TOTAL	9,778.88
BEAUTIFICATION	264	3,812	AIRGAS MID SOUTH INC	9984095971	OXYGEN/ACETYLENE LEASES		110.00
		1,658	AUTO ZONE COMMERCIAL PROGRAM	1640704995	BATTERY/UNIT #172		145.34
		1,658	AUTO ZONE COMMERCIAL PROGRAM	1640708535	FITTINGS/UNIT #68		5.05
		1,658	AUTO ZONE COMMERCIAL PROGRAM	1640710330	TAILGATE HANDLE/UNIT #2		28.41
		3,891	FASTENAL COMPANY	KSLIB92315	CABLE TIES		10.72
		7,050	JOHN DEERE/BIG R	34955	BATTERIES		11.99
		284	M & M TIRE SERVICE	139561	FLAT REPAIR/UNIT #75		21.00
		284	M & M TIRE SERVICE	139631	(2) TIRES/UNIT #11		522.88
		465	MADDEN OIL CO	1113/2111076876	FUEL		1,283.46
		465	MADDEN OIL CO	1117/2111076878	FUEL		77.54
		465	MADDEN OIL CO	4211/2111076883	FUEL		195.21
		282	MEAD LUMBER DO IT CENTER	7008600	BATTERIES		15.49
		3,259	NAPA OF LIBERAL	621982	HITCH/UNIT #10		141.63
		3,259	NAPA OF LIBERAL	622100	WIRE CONNECTOR/UNIT #10		31.58
		519	RINE EXTERMINATING INC	66567126	PEST CONTROL		180.00
		291	SERVICE JANITORIAL SUPPLY INC	316744	DISPENSERS/CLEANERS/TOWEL		281.65
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE		36.54
		3,884	STONE CREEK DEVELOPMENT LLC	2021-218	NOVEMBER CAR WASHES		13.00
		612	TNT HYDRAULIC INC	28168	REPAIR UNIT #108		304.63
		5,417	WESTERN SUPPLY CO INC	4086664	VALVE		222.74
						BEAUTIFICATION TOTAL	3,638.86
						FUND 264 TOTAL	3,638.86
CONSTRUCTION IMPROVEMENTS	301	4,797	B & H PHOTO VIDEO	196504219	SWITCH/RECEIVER		1,217.00
		4,797	B & H PHOTO VIDEO	196668725	SWITCH/CENTER		2,699.00
		99	CIRCLE D APPLIANCE INC	151645	WASHER/DRYER		1,828.00
		2,946	EARLES ENGINEERING & INSPECTION INC	15305	ENGINEERING SVC/WWTPUP		68,748.00
		2,946	EARLES ENGINEERING & INSPECTION INC	15313	ENGINEER SVC/BALLCX		1,546.50
		2,946	EARLES ENGINEERING & INSPECTION INC	15316	ENGINEER SVC/2NDSTW		41,559.50
		2,946	EARLES ENGINEERING & INSPECTION INC	15319	ENGINEERING SVC/CENTER		209.50
		2,946	EARLES ENGINEERING & INSPECTION INC	15362	ENGINEERING SVC/CENTER		1,320.00
		282	MEAD LUMBER DO IT CENTER	6887976	LUMBER		75.88
		4,567	OSBORN ELECTRIC LLC	1551	ELECTRICAL/REC CENTER		1,161.60
		6,583	VOGTS-PARGA CONSTRUCTION LLC	12/15/21	PAY VOUCHER NO 7/2NDSTW		479,887.65
		6,664	WALTERS-MORGAN CONSTRUCTION INC	12/14/21	VOUCHER #30/WWTPUP		743,567.72
						CONSTRUCTION IMPROVEMENTS TOTAL	1,343,820.35

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION	AMOUNT
					FUND 301 TOTAL	1,343,820.35
AIRPORT UTILITY	501	3,812	AIRGAS MID SOUTH INC	9984095971	OXYGEN/ACETYLENE LEASES	55.00
		4,431	AT&T	NOV 27 - DEC 26	AT&T LONG DISTANCE SVC	.89
		4,431	AT&T	SEP 27 - OCT 26	AT&T LONG DISTANCE SVC	.87
		7,079	AT&T	3133056063	PHONE SERVICE	12.40
		1,658	AUTO ZONE COMMERCIAL PROGRAM	1640712784	CLIP/PUMP/FILTER/UNIT #99	301.00
		3,891	FASTENAL COMPANY	KSLIB92077	HARD HAT	29.02
		271	KEATING TRACTOR & EQUIPMENT INC	287924	REPAIR LINE TRIMMER	57.50
		2,336	LIBERAL KENWORTH	03P58370	ANTI-FREEZE/STOCK	11.02
		6,521	M & S DEMOLITION	19	DEMO/OLD RECYCLE BLDG	17,580.00
		803	M-B COMPANIES INC	260267	EXHAUST FLUID SENSOR	3,043.64
		465	MADDEN OIL CO	21116351	FUEL	1,510.85
		465	MADDEN OIL CO	4210/2111076882	FUEL	356.64
		3,860	PATTERSON CLEANING	3588	MONTHLY CLEAN/AIRPORT	430.95
		3,860	PATTERSON CLEANING	3597	CARPET/TILE CLEANING	721.00
		452	SEWARD COUNTY TREAS-PROPERTY TAXES	DEC-21	1ST HALF PROPERTY TAXES	271.80
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE	2,866.91
		374	SOUTHWEST GLASS & DOOR INC	102726	REPLACE STORM DOOR	929.00
		5,707	SUNFLOWER BANK	B FORNWALT	UNIFORM JACKETS/HATS	246.99
		5,707	SUNFLOWER BANK	B FORNWALT	HARD HATS	134.41
		5,707	SUNFLOWER BANK	B FORNWALT	AMERICAN FLAG	66.49
					AIRPORT UTILITY TOTAL	28,626.38
					FUND 501 TOTAL	28,626.38
AIR MUSEUM	504	3,812	AIRGAS MID SOUTH INC	9984095971	OXYGEN/ACETYLENE LEASES	55.00
		7,095	AIRTUG	40002	HYDRAULIC LIFT	5,570.29
		6,024	AT&T	DEC-21	MONTHLY PHONE CHARGES	225.72
		7,079	AT&T	3133056063	PHONE SERVICE	22.32
		4,385	BLACK HILLS CORPORATION	DEC #2 2021	NATURAL GAS SERVICE	327.43
		95	BUMPER TO BUMPER AUTO PARTS LIBERAL	500288	BELT	10.28
		6,708	GOVERNMENT BRANDS SHARED SERVICES	INV217875	CREDIT CARD FEES/NOV	44.60
		281	LIBERAL OFFICE MACHINES COMPANY	93208	DESK CALENDAR	100.69
		281	LIBERAL OFFICE MACHINES COMPANY	93225	CALCULATOR	52.80
		1,897	MCDANIEL COMPANY INC	32320	ANNUAL FIRE INSPECTION	608.00
		6,060	RAPID FIT HEALTH CLUB LLC	NOV-21	EMPLOYEE FITNESS PROGRAM	30.00
		2,234	RETAILERS' SALES TAX	NOV-21	NOVEMBER SALES TAX	171.99
		291	SERVICE JANITORIAL SUPPLY INC	315875	JANITORIAL SUPPLIES	168.11
		291	SERVICE JANITORIAL SUPPLY INC	315992	PAPER TOWELS	50.70
		6,632	SIGN EXPRESS	3761	EMPLOYEE APPAREL ORDER	44.00
		308	SOUTHERN OFFICE SUPPLY INC	273057	OCTOBER COPY CHARGES	101.55
		308	SOUTHERN OFFICE SUPPLY INC	273782	BUSINESS CARDS/B IMELL	40.00
		308	SOUTHERN OFFICE SUPPLY INC	274211	NOVEMBER COPY CHARGES	107.05
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE	1,086.39

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION		AMOUNT
AIR MUSEUM	504	5,707	SUNFLOWER BANK	R IMMELL	STORAGE CABINET		347.98
		5,707	SUNFLOWER BANK	R IMMELL	GIFT SHOP RESALE ITEMS		36.80
		5,707	SUNFLOWER BANK	R IMMELL	EXHIBIT EXPENSE		51.65
						AIR MUSEUM TOTAL	9,253.35
						FUND 504 TOTAL	9,253.35
REFUSE	510	3,812	AIRGAS MID SOUTH INC	9120050841	OXYGEN		32.08
		3,812	AIRGAS MID SOUTH INC	9984095971	OXYGEN/ACETYLENE LEASES		110.00
		3,271	ARREDONDO, MACARIO	12/15/21	CHRISTMAS MEALS		140.00
		7,079	AT&T	3133056063	PHONE SERVICE		4.96
		6,525	BART BAKER SERVICES INC	14153B	REPAIR WATER LEAK		482.70
		6,525	BART BAKER SERVICES INC	5233A	PRESSURE GUN/FITTINGS		170.44
		46	BEARING HEADQUARTERS COMPANY	5747358	FITTINGS/STOCK		144.50
		46	BEARING HEADQUARTERS COMPANY	5747359	STREAM LIGHT		80.00
		4,385	BLACK HILLS CORPORATION	DEC #2 2021	NATURAL GAS SERVICE		489.91
		890	CHRYSLER CORNER INC	105952	REPAIR UNIT #152		62.43
		890	CHRYSLER CORNER INC	105953	REPAIR UNIT #153		62.43
		4,163	DOWNING SALES & SERVICE INC	071713	3-YARD FLAPS		7,361.00
		5,083	KANSASLAND TIRE CO	11221	MOUNT/DISMOUNT UNIT #54		89.88
		5,083	KANSASLAND TIRE CO	11226	(4) RECAPPED TIRES/STOCK		1,200.00
		4	KOST TRUCK SUPPLY INC	320297	FITTINGS/UNIT #51		18.88
		351	LIBERAL AREA CHAMBER OF COMMERCE	12/06/21	SERVICE AWARDS		125.00
		2,336	LIBERAL KENWORTH	03P56746	DRUM BRAKE/UNIT #93		819.08
		284	M & M TIRE SERVICE	139582	MOUNT/DISMOUNT UNIT #59		41.00
		284	M & M TIRE SERVICE	139583	MOUNT/DISMOUNT UNIT #93		81.00
		284	M & M TIRE SERVICE	139643	WHEEL BALANCE/UNIT #93		51.00
		465	MADDEN OIL CO	21116280	HYDRAULIC OIL		1,389.93
		465	MADDEN OIL CO	21117581	ENGINE OIL		797.91
		465	MADDEN OIL CO	4320/2111076888	FUEL		5,280.37
		6,060	RAPID FIT HEALTH CLUB LLC	NOV-21	EMPLOYEE FITNESS PROGRAM		30.00
		560	SOUTHWEST GAS EQUIPMENT CO INC	I054891	PROPANE		45.02
		560	SOUTHWEST GAS EQUIPMENT CO INC	I055079	PROPANE		45.02
		6,652	TRUCK CENTER COMPANIES	XA102009400:01	FILTERS/STOCK		342.56
		6,652	TRUCK CENTER COMPANIES	XA102009560:01	BRAKE/VALVE/UNIT #54		47.45
		6,652	TRUCK CENTER COMPANIES	XA102009699:01	FUEL FILTER/UNIT #59		20.86
		6,652	TRUCK CENTER COMPANIES	XA102009700:01	DOOR PANEL/UNIT #91		166.72
		7,045	WESTMAN EQUIPMENT, LLC	7605	BLADE/PLATEN/ROLLER/STOCK		1,382.17
						REFUSE TOTAL	21,114.30
RECYCLE DIVISION		95	BUMPER TO BUMPER AUTO PARTS LIBERAL	500298	SPARK PLUGS		10.04
						RECYCLE DIVISION TOTAL	10.04

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION	AMOUNT
					FUND 510 TOTAL	21,124.34
SEWER ADMINISTRATIVE	520	3,812	AIRGAS MID SOUTH INC	9984095971	OXYGEN/ACETYLENE LEASES	440.00
		7,079	AT&T	3133056063	PHONE SERVICE	12.40
		596	COLE-PARMER INSTRUMENT COMPANY	2887670	BUFFER SOLUTION	150.23
		6,334	COMPLIANCEONE	287185	PRE-EMPLOYMENT TEST	10.00
		6,728	LEAD INC	120	LEAD COURSE/J RANDLES	300.00
		6,450	NATIONAL SCREENING BUREAU	2111208	PRE-EMPLOYMENT TEST	93.50
		3,065	PACE ANALYTICAL SERVICES INC	2160145814	ANALYTICAL CHARGES	155.00
		3,065	PACE ANALYTICAL SERVICES INC	2160145815	ANALYTICAL CHARGES	265.00
		3,065	PACE ANALYTICAL SERVICES INC	2160146279	ANALYTICAL CHARGES	345.00
		3,065	PACE ANALYTICAL SERVICES INC	2160146280	ANALYTICAL CHARGES	155.00
		3,065	PACE ANALYTICAL SERVICES INC	2160146979	ANALYTICAL CHARGES	155.00
		3,065	PACE ANALYTICAL SERVICES INC	2160146980	ANALYTICAL CHARGES	345.00
		3,065	PACE ANALYTICAL SERVICES INC	2160147544	ANALYTICAL CHARGES	155.00
		3,065	PACE ANALYTICAL SERVICES INC	2160147550	ANALYTICAL CHARGES	215.00
		916	RED BUD SUPPLY INC	173418	NITRILE	710.18
		408	ROBERTS, RICHARD	NOV-21	REIMBURSE WORK BOOTS	38.23
		394	SCHEOPNER'S WATER CONDITIONING LLC	83200	(2) 5 GALLON WATER	13.70
		394	SCHEOPNER'S WATER CONDITIONING LLC	83868	(3) 5 GALLON WATER	20.55
		394	SCHEOPNER'S WATER CONDITIONING LLC	83868	SALT	33.45
		4,788	SOUTHWEST ENERGY PRODUCTS	319084	HYDRANT/FITTING	151.63
		5,707	SUNFLOWER BANK	B WHITTINGTON	FACEBOOK ADS	30.47
		5,707	SUNFLOWER BANK	B WHITTINGTON	INDEED ADVERTISING	241.18
		5,707	SUNFLOWER BANK	B WHITTINGTON	FACEBOOK ADS	26.87
		5,707	SUNFLOWER BANK	J RANDLES	LIGHT STICKS	69.51
		5,707	SUNFLOWER BANK	J RANDLES	PERSONAL ITEMS/J RANDLES	13.10
		5,707	SUNFLOWER BANK	J RANDLES	PERSONAL ITEMS/J RANDLES	21.84
		5,707	SUNFLOWER BANK	J RANDLES	PERSONAL ITEMS/J RANDLES	21.84
		5,707	SUNFLOWER BANK	J RANDLES	COOLER	273.11
		5,707	SUNFLOWER BANK	J RANDLES	PERSONAL ITEMS/J RANDLES	12.44
		5,707	SUNFLOWER BANK	J RANDLES	PERSONAL ITEMS/J RANDLES	11.96
		5,707	SUNFLOWER BANK	J RANDLES	HOOKS	87.29
		4,697	WEX BANK	76428046	FUEL/UNIT #167	141.17
		4,697	WEX BANK	76428046	FUEL/UNIT #64	162.25
					SEWER ADMINISTRATIVE TOTAL	4,876.90
SEWER LINE CLEANING		3,891	FASTENAL COMPANY	KSLIB92265	FITTINGS	13.14
		3,665	FOLEY EQUIPMENT CO	SS140037819	INSPECT GENERATOR	1,644.13
		3,665	FOLEY EQUIPMENT CO	SS140037821	INSPECT GENERATOR	1,531.93
		178	FOSS MOTOR CO INC	6000351/1	REPAIR UNIT #96	1,887.42
		4	KOST TRUCK SUPPLY INC	320131	SQUEEGEE/UNIT #96	7.36
		3,259	NAPA OF LIBERAL	621991	DIESL EXHAUST FLUID/STOCK	20.34
		3,259	NAPA OF LIBERAL	621991	SEAL TAPE/SQUEEGE/STOCK	18.47
		4,075	NEW IRON & METAL OF LIBERAL INC	2040	IRON/UNIT #189	9.21
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE	437.62

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION		AMOUNT
SEWER LINE CLEANING	520	4,697	WEX BANK	76428046	FUEL/UNIT #63		50.97
		4,697	WEX BANK	76428046	FUEL/UNIT #63		131.05
		4,697	WEX BANK	76428046	FUEL/UNIT #63		49.89
		4,697	WEX BANK	76428046	FUEL/UNIT #189		47.32
		4,697	WEX BANK	76428046	FUEL/UNIT #189		217.77
		4,697	WEX BANK	76428046	FUEL/UNIT #63		37.51
		4,697	WEX BANK	76428046	FUEL/UNIT #96		218.29
						SEWER LINE CLEANING TOTAL	6,322.42
SEWER PLANT OPERATION		7,065	DPC ENTERPRISES, L.P.	DE28000509-21	CHLORINE		350.00
		7,065	DPC ENTERPRISES, L.P.	282000596-21	CHLORINE		5,265.00
		574	HAYNES EQUIPMENT CO INC	26977H	PUMPS		1,100.00
		7,050	JOHN DEERE/BIG R	38473	FITTINGS		5.96
		284	M & M TIRE SERVICE	139572	(4) TIRES/UNIT #58		674.04
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE		19,364.75
		2,227	SOUTHWEST FITNESS & RACQUETBALL	NOV-21	EMPLOYEE FITNESS PROGRAM		30.00
		383	STANION WHOLESALE ELECTRIC CO	5249682-00	FUSES		58.60
		4,697	WEX BANK	76428046	FUEL/UNIT #30		84.33
		4,697	WEX BANK	76428046	FUEL/UNIT #58		66.23
		4,697	WEX BANK	76428046	FUEL/UNIT #154		94.87
		4,697	WEX BANK	76428046	FUEL/UNIT #58		59.33
						SEWER PLANT OPERATION TOTAL	27,153.11
						FUND 520 TOTAL	38,352.43
WASTEWATER SYSTEM-NBP	524	4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE		764.96
						WASTEWATER SYSTEM-NBP TOTAL	764.96
						FUND 524 TOTAL	764.96
	530	*******	MISC-UT BILLING REFUNDS	000051955	UT REFUND		74.21
		*******	MISC-UT BILLING REFUNDS	000052317	UT REFUND		47.43
						TOTAL	121.64
WATER UTILITY ADMIN		3,891	FASTENAL COMPANY	KSLIB92171	PAPER TOWELS		47.88
		3,891	FASTENAL COMPANY	KSLIB92200	TISSUE PAPER		38.99
		6,852	GARCIA, CORBAN	DEC-21	REIMBURSE WORK BOOTS		98.30
		7,071	GOMEZ, FREDERIK	12/10/21	REIMBURSE TRAVEL EXPENSE		24.96
		7,090	KANSAS TURNPIKE AUTHORITY	11/18/21	TOLL CHARGES		19.25

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION	AMOUNT
WATER UTILITY ADMIN	530	799	LIBERAL COUNTRY CLUB	NOV-21	PRESLEY SOLUTIONS LEASE	450.20
		465	MADDEN OIL CO	4940/2111076893	FUEL	109.83
		6,260	PICKENS, DARREN	12/10/21	REIMBURSE TRAVEL EXPENSE	19.17
		4,432	PRAIRIE FIRE COFFEE	1354546	COFFEE	199.15
		4,764	ROSALES, JOSE	NOV-21	REIMBURSE WORK BOOTS	76.47
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE	882.39
		374	SOUTHWEST GLASS & DOOR INC	103415	REPAIR BAY DOOR	1,500.00
		5,707	SUNFLOWER BANK	J ROSALES	EWT WORKSHOP/K WILLIAMS	140.00
		5,707	SUNFLOWER BANK	J ROSALES	LODGING/PICK UP EQUIPMENT	122.80
		5,707	SUNFLOWER BANK	J ROSALES	MEAL/PICK UP EQUIPMENT	28.55
		5,707	SUNFLOWER BANK	J ROSALES	FUEL/#48/PICK UP EQUIP	100.00
		5,707	SUNFLOWER BANK	J ROSALES	MEAL/PICK UP EQUIP	13.69
		5,707	SUNFLOWER BANK	J ROSALES	MEAL/PICK UP EQUIP	16.65
		5,707	SUNFLOWER BANK	J ROSALES	CREDIT VOUCHER/LODGING	491.18-
		5,707	SUNFLOWER BANK	J ROSALES	CREDIT VOUCHER/LODGING	491.18-
		5,707	SUNFLOWER BANK	J ROSALES	MEAL/KS AWWA CONFERENCE	18.32
		5,707	SUNFLOWER BANK	J ROSALES	FUEL/KS AWWA CONFERENCE	48.00
		5,707	SUNFLOWER BANK	J ROSALES	MEAL/KS AWWA CONFERENCE	8.27
		5,707	SUNFLOWER BANK	J ROSALES	MEAL/KS AWWA CONFERENCE	4.89
		5,707	SUNFLOWER BANK	J ROSALES	LODGING/AWWA CONFERENCE	373.08
		5,707	SUNFLOWER BANK	J ROSALES	OPERATOR EXAMS	125.00
		7,075	YANEZ-SALINAS, JORGE	12/09/21	REIMBURSE TRAVEL EXPENSE	33.76
		5,209	ZAVALA, FERNANDO	NOV-21	REIMBURSE WORK GEAR	16.12
					WATER UTILITY ADMIN TOTAL	3,533.36
WATER UTILITY		7,079	AT&T	3133056063	PHONE SERVICE	14.88
		6,460	BEST ONE TIRE OF KANSAS INC	430014211	(4) TIRES/UNIT #30	646.12
		4,385	BLACK HILLS CORPORATION	DEC #2 2021	NATURAL GAS SERVICE	1,176.93
		2,906	BRENNTAG SOUTHWEST INC	BSW343201	CHLORINE	3,311.38
		6,280	CORE & MAIN LP	P545367	FITTINGS	306.00
		6,280	CORE & MAIN LP	P868422	FITTINGS	528.87
		3,891	FASTENAL COMPANY	KSLIB92168	SAFETY GLASSES/GLOVES	139.08
		4,626	HAVOC SUPPLY	76078	FITTINGS	8.37
		4,626	HAVOC SUPPLY	76092	PVC CEMENT/PRIMER/FITTING	19.43
		7,050	JOHN DEERE/BIG R	36722	LED BULB/STOCK	45.87
		7,050	JOHN DEERE/BIG R	38364	LED BULB/STOCK	27.98
		6,788	LIFELONG FITNESS LLC	NOV-21	EMPLOYEE FITNESS PROGRAM	30.00
		465	MADDEN OIL CO	4942/2111076894	FUEL	624.70
		282	MEAD LUMBER DO IT CENTER	6907141	FITTINGS/SILICONE	47.14
		3,259	NAPA OF LIBERAL	622249	BATTERY/UNIT #41	136.48
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE	33,357.31
		383	STANION WHOLESALE ELECTRIC CO	5248382-00	ELECTRICAL SUPPLIES	10.62
		383	STANION WHOLESALE ELECTRIC CO	5248475-00	ELECTRICAL SUPPLIES	306.15
		383	STANION WHOLESALE ELECTRIC CO	5249874-00	WIRE/FITTINGS/BREAKER	36.23
		383	STANION WHOLESALE ELECTRIC CO	5250187-00	ELECTRICAL SUPPLIES	597.28
		383	STANION WHOLESALE ELECTRIC CO	5251079-00	SOCKETS/WELL #29	20.96
		383	STANION WHOLESALE ELECTRIC CO	5251755-00	SOCKETS	31.44

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION	AMOUNT
WATER UTILITY	530	5,314	TIM EKKEL DIESEL REPAIR	WI007306	REPAIR WELL #29	35,739.72
		342	UNITED PARCEL SERVICE	000066E179501	UPS SHIPPING CHARGES	62.58
		3,888	WALTERS IRRIGATION	4537	REPAIR WELL #34	43,428.00
					WATER UTILITY TOTAL	120,653.52
WATER DISTRIBUTION		1,658	AUTO ZONE COMMERCIAL PROGRAM	1640710354	HEAD LIGHT/UNIT #26	14.80
		1,658	AUTO ZONE COMMERCIAL PROGRAM	1640710354	WIPER BLADES/UNIT #48	55.46
		6,460	BEST ONE TIRE OF KANSAS INC	430014142	(4) TIRES/UNIT #34	646.12
		6,280	CORE & MAIN LP	P868434	FITTINGS	1,677.36
		6,280	CORE & MAIN LP	P923971	FITTINGS	4,384.80
		6,280	CORE & MAIN LP	P964853	FITTINGS	96.58
		3,891	FASTENAL COMPANY	KSLIB92168	SAFETY GLASSES/GLOVES	139.08
		3,891	FASTENAL COMPANY	KSLIB92168	FITTINGS/TAPE MEASURE	29.12
		3,891	FASTENAL COMPANY	KSLIB92395	FITTINGS	1,205.60
		4,626	HAVOC SUPPLY	75616	FITTING	16.70
		4,626	HAVOC SUPPLY	75782	SEALANT	46.09
		4,626	HAVOC SUPPLY	76056	FITTINGS	55.68
		7,050	JOHN DEERE/BIG R	37654	FITTINGS	18.98
		7,050	JOHN DEERE/BIG R	39525	ANTIFREEZE	41.93
		254	KANSAS ONE-CALL SYSTEM INC	1110340	(191) LOCATE FEES	229.20
		6,127	LEWIS CHEVROLET OF LIBERAL LLC	11599	SPARK PLUG	59.68
		6,127	LEWIS CHEVROLET OF LIBERAL LLC	11605	WIRE KIT/UNIT #36	85.05
		449	LUMINOUS NEON INC	63025RN5-94	BILLBOARD MAINTENANCE	269.00
		284	M & M TIRE SERVICE	139783	FLAT REPAIR/UNIT #30	21.00
		465	MADDEN OIL CO	4942/2111076894	FUEL	1,681.49
		3,259	NAPA OF LIBERAL	622747	BATTERY/UNIT #27	128.99
		3,845	O'REILLY AUTOMOTIVE STORES INC	1453-216801	FLOOR MAT/UNIT #31	21.99
		6,060	RAPID FIT HEALTH CLUB LLC	NOV-21	EMPLOYEE FITNESS PROGRAM	60.00
		916	RED BUD SUPPLY INC	173067	TRAFFIC CONE	431.12
		916	RED BUD SUPPLY INC	173424	FLAGS	197.12
		2,193	SAM'S SALVAGE & SANDBLASTING	029768	HOSE/UNIT #36	40.00
		4,104	SOUTHERN PIONEER ELECTRIC CO	DEC #2 2021	ELECTRIC SERVICE	45.14
		5,707	SUNFLOWER BANK	J ROSALES	PIPE CUTTER	78.54
		5,707	SUNFLOWER BANK	J ROSALES	ADAPTER	37.91
		5,707	SUNFLOWER BANK	J ROSALES	LED LIGHT BAR/UNIT#248	65.99
					WATER DISTRIBUTION TOTAL	11,880.52
WATER NON OPERATIONAL		2,234	RETAILERS' SALES TAX	NOV-21	NOVEMBER SALES TAX	4,658.15
					WATER NON OPERATIONAL TOTAL	4,658.15
					FUND 530 TOTAL	140,847.19

ACCOUNT DESCRIPTION	FUND	VDR #	VENDOR	INVOICE #	DESCRIPTION		AMOUNT
	601	6,545	EMPOWER RETIREMENT	20211209	PAYROLL SUMMARY		1,213.27
		424	KANSAS DEPARTMENT OF REVENUE	20211209	PAYROLL SUMMARY		14,875.36
		237	KANSAS PUBLIC EMPLOYEES	20211209	PAYROLL SUMMARY		27,026.94
		237	KANSAS PUBLIC EMPLOYEES	20211209	PAYROLL SUMMARY		8,475.58
		237	KANSAS PUBLIC EMPLOYEES	20211209	PAYROLL SUMMARY		784.86
		237	KANSAS PUBLIC EMPLOYEES	20211209	PAYROLL SUMMARY		24,994.77
		237	KANSAS PUBLIC EMPLOYEES	20211209	PAYROLL SUMMARY		16,874.12
		4,153	SUNFLOWER BANK	20211209	PAYROLL SUMMARY		29,781.27
		4,153	SUNFLOWER BANK	20211209	PAYROLL SUMMARY		29,762.10
		4,153	SUNFLOWER BANK	20211209	PAYROLL SUMMARY		30,530.68
						TOTAL	184,318.95
						FUND 601 TOTAL	184,318.95
OTHER GOVERNMENTAL	602	281	LIBERAL OFFICE MACHINES COMPANY	93586	OFFICE SUPPLIES		71.22
						OTHER GOVERNMENTAL TOTAL	71.22
						FUND 602 TOTAL	71.22
	603	169	LIBERAL FIRE FIGHTER FUND	20211209	PAYROLL SUMMARY		755.33
		695	UNITED WAY	20211209	PAYROLL SUMMARY		50.00
						TOTAL	805.33
						FUND 603 TOTAL	805.33
						TOTAL	1,984,206.03

*** END OF REPORT ***