



City Commission Agenda
Tuesday, November 22, 2022, 5:30 p.m.
Blue Bonnet Community Building, 1109 West 7th

- ◆ Call to Order
- ◆ Roll Call
- ◆ Pledge of Allegiance
- ◆ Invocation



1. AWARDS, PROCLAMATIONS, PRESENTATIONS: Small Business Saturday.

2. APPROVAL OF AGENDA:

3. MINUTES- Approve the November 8, 2022 Regular Meeting and November 17, 2022 Special Meeting.

4. ITEMS FROM CITIZENS

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

5. ITEMS FROM GROUPS:

6. CONSENT AGENDA

All items listed are considered to be routine by the City Commission and will be enacted by one motion. There will be no separate discussion of these items unless a Commission member or citizen 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 Airport Leases:

- | | | | |
|-----------|-------------------------------|------------|---------|
| 1. #76.00 | Modern Insulation, LLC | \$569.40 | 1 Year. |
| 2. #69.02 | L & D Oilfield Services, Inc. | \$2,563.18 | 1 Year. |

b. Acknowledge Receipt of Board Minutes:

1. Liberal Convention and Tourism Board, November 17, 2022.

7. Hay-Rice & Associates, Chartered:

- a. 2021 Audit.
- b. 2022 Audit Contract.

8. Resolution No. 2390- Environmental Abatement 217 E. 9th St.

9. Liberal Police Department:

- a. New Flooring.
- b. New Evidence Lockers.

10. Grier House Renovation.

11. Board Appointment to the Liberal Convention and Visitors Bureau Advisory Board.

12. Purchase of Mower with Bagger.
13. CIC Training.
14. Invoices Over \$10,000.
 - a. Al Shank Insurance.
 - b. Hay-Rice & Associates.
15. CITY STAFF
16. CITY MANAGER REPORT
17. ITEMS FROM COMMISSIONERS
18. VOUCHERS
 - ♦ Adjournment

THE REGULAR MEETING OF THE LIBERAL CITY COMMISSION
November 8, 2022

The regular meeting of the Liberal City Commission was held at 5:30 p.m. at the Blue Bonnet Community Building located at 1109 West 7th Street, on Tuesday, November 8, 2022.

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

City Staff Present: City Manager Rusty Varnado, Assistant City Manager Brad Beer, Assistant City Manager Chris Ford, City Clerk Alicia Hidalgo, Building Services Director Keith Bridenstine, Grants Director Karen LaFreniere, Fire Chief Kelly Kirk, Deputy Fire Chief Skeety Poulton, Airport Manager Brian Fornwalt, Recreation Director Matt Quint, and City Attorney Lynn Koehn.

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

1. AWARDS, PROCLAMATIONS, PRESENTATIONS.

2. APPROVAL OF AGENDA.

Item #14b will be removed from the agenda. The specs were not in accordance with the Code Footprint. Vice Mayor Linenbroker moved to approve the agenda, as amended, with Commissioner Vazquez seconding the motion. The motion carried unanimously.

3. MINUTES: - October 25, 2022, Regular Meeting.

Commissioner Vazquez moved to approve the October 25, 2022, regular meeting minutes, with Commissioner Lara seconding the motion. The motion carried unanimously.

4. Items from Citizens.

Mayor Parsons read the rules of the Commission and requested members of the audience approach the podium to address the Commission.

- Rozelle Webb, Liberal Chamber. She is inviting the Commission to the Southwest Kansas Chambers legislative dinner held in Dodge at the United Wireless Conference Center on Monday, November 14, at 6 p.m. They will also have the Night Out in Topeka in January and she will be back for that.

5. Items from Groups.

Mayor Parsons read the rules of the Commission and requested members of the audience approach the podium to address the Commission.

- Presephoni Fuller, MLK Jr. Committee. She reviewed the 2023 MLK events planned. There is a virtual march and a four-day event. She also showed the new flags for the 40th year of when Martin Luther King Jr.'s birthday became a holiday.

6. CONSENT AGENDA

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

a. Acknowledge Receipt of Board Minutes:

1. Liberal Housing Authority, September 13, 2022.
2. Liberal Convention & Tourism Board, October 27, 2022.

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

7. Ordinance No. 4586 – Special Use for 930 N. Kansas Avenue Daycare.

Mayor Parsons requested Commission consideration of Ordinance No. 4586, entitled “AN ORDINANCE ALLOWING A SPECIAL USE PERMIT TO LOTS ONE THROUGH (1-4), BLOCK FOURTEEN (14), OF THE TERWILLIGER-WEIDENSAUL ADDITION, TO THE CITY OF LIBERAL, SEWARD COUNTY, KANSAS.”

- Building Services Director Keith Bridenstine stated the ordinance will grant a special use permit for opening a daycare at 930 N. Kansas Avenue. The owner has preliminary plan approval from the Kansas State Fire Marshal and developed a traffic plan. The Special Use was approved by the Liberal Metropolitan Area Board of Zoning Appeals on October 19, 2022.

Commissioner Vazquez moved to adopt Ordinance No. 4586, with Commissioner Warren seconding the motion. The motion carried unanimously.

8. Ordinance No. 4587 – Standard Traffic Ordinance.

Mayor Parsons requested Commission consideration of Ordinance No. 4587, entitled “AN ORDINANCE REGULATING TRAFFIC WITHIN THE CORPORATE LIMITS OF THE CITY OF LIBERAL, KANSAS; INCORPORATING BY REFERENCE THE “STANDARD TRAFFIC ORDINANCE FOR KANSAS CITIES”, 49TH EDITION PUBLISHED IN 2022 AND REPEALING AND REPLACING SECTION 14-101, AND RETAINING ARTICLE 5 OF CHAPTER 14 OF THE CODE OF THE CITY OF LIBERAL, KANSAS.”

- City Attorney Lynn Koehn stated every year, the League of Kansas Municipalities prints a new Standard Traffic Ordinance (STO) and Uniform Public Offense Code (UPOC). In the STO, one section references the golf cart regulations, and the City restated that we will continue to use our City Code for golf cart regulations.

Commissioner Warren moved to adopt Ordinance No. 4587, with Commissioner Lara seconding the motion. The motion carried unanimously.

9. Ordinance No. 4588 – Uniform Public Offense Code.

Mayor Parsons requested Commission consideration of Ordinance No. 4588, entitled “AN ORDINANCE REGULATING PUBLIC OFFENSES WITHIN THE CORPORATE LIMITS OF THE CITY OF LIBERAL, KANSAS; INCORPORATING BY REFERENCE THE “UNIFORM PUBLIC OFFENSE CODE FOR KANSAS CITIES”, 38TH EDITION OF 2022 AND REPLACING CERTAIN SECTIONS OF CHAPTER 11 AS ADDRESSED HEREIN TO THE CODE OF THE CITY OF LIBERAL, KANSAS.”

Commissioner Warren moved to adopt Ordinance No. 4588, with Commissioner Vazquez seconding the motion. The motion carried unanimously.

10. Resolution No. 2387 – Set hearing date for Holly Ridge 4th Addition, Navajo Road, RHID.

Mayor Parsons requested Commission consideration of Resolution No. 2387, entitled “A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF LIBERAL, KANSAS DETERMINING THAT THE CITY IS CONSIDERING ESTABLISHING A RURAL HOUSING INCENTIVE DISTRICT WITHIN THE CITY AND ADOPTING A PLAN FOR THE DEVELOPMENT OF HOUSING AND PUBLIC FACILITIES IN SUCH PROPOSED DISTRICT; ESTABLISHING THE DATE AND TIME OF A PUBLIC HEARING ON SUCH MATTER, AND PROVIDING FOR THE GIVING OF NOTICE OF SUCH PUBLIC HEARING. (NAVAJO ROAD DEVELOPMENT).”

- Grant Director Karen LaFreniere stated the resolution introduces a proposed Rural Housing Incentive District in Holly Ridge 4th Addition (Navajo Road), introduces the Proposed Development Plan, and sets the Public Hearing date for December 13, 2022, at 5:30 p.m.
- City Manager Varnado gave an update on the project and stated this is Step 2 of 6 to establish the RHID.
- Commissioner Warren will abstain, due to the perception of a conflict of interest, as he intends to bid on the street.

Vice Mayor Linenbroker moved to adopt Resolution No. 2387, with Commissioner Lara seconding the motion. The motion carried by a vote of 4 to 1, with Commissioner Warren abstaining.

11. Resolution No. 2389 – Kansas Municipal Investment Pool Account Authorization.

Mayor Parsons requested Commission consideration of Resolution No. 2389, entitled “Kansas Municipal Investment Pool Account Authorization.”

- Assistant City Manager of Administration Chris Ford stated Resolution 2389 would update the authorized signors for the City of Liberal accounts deposited in the Kansas Municipal Investment Pool. The resolution names Rusty Varnado, City Manager, Chris Ford, Assistant City Manager of Administration, Alicia Hidalgo, City Clerk, and Scarlett Diseker, Director of Accounting as authorized signors.

Commissioner Lara moved to adopt Resolution No. 2389, with Commissioner Vazquez seconding the motion. The motion carried unanimously.

12. Fire Department Purchase of 1992 Spartan 3D Pumper Truck.

- Fire Chief Kelly Kirk stated the Fire Department is requesting to purchase a 1992 Spartan 3D pumper truck, in the amount of \$20,000, from Seward County. It was approved by the Seward County Commission on November 7, 2022. Staff is working with Rosenbauer for a new truck but even if a contract was signed today, it will be 2024 or 2025 before they get it. This truck will replace the unusable truck. It will allow them to have a reserve and put the pumper truck back at the Airport. The City lost ISO points due to lost coverage and this will help that. It will be funded with the Special Fire Equipment fund.

- Deputy Fire Chief Poulton noted a new pumper is \$470,000.

- City Manager Varnado stated this will protect our ISO rating.

Commissioner Warren moved to authorize the Liberal Fire Department to purchase the 1992 Spartan 3D Pumper Truck from the Seward County Fire Department, in the amount of \$20,000, with the funding to come from the Special Fire Equipment line item, with Vice Mayor Linenbroker seconding the motion. The motion carried unanimously.

13. Airport Consultant Selection

- Airport Manager Brian Fornwalt stated the Liberal Mid-America Regional Airport needs to select a Consultant for the next five projects in the AIP. Staff received two Statement of Qualifications, one from Garver and one from H.W. Lochner. Staff met with both companies. Staff recommends staying with H.W. Lochner for the next five projects.

- City Manager Varnado stated they also met with the Airport Board and got their feedback. They addressed long-running issues. They were put in a bad position in the past. It was noted the blame may have been cast in the wrong direction with the problems with previous projects. He will explain Staff's recommendation to the Board.

Commissioner Warren moved to stay with Lochner for a consultant for the next five projects, with Commissioner Lara seconding the motion. The motion carried by a vote of 4 to 1, with Vice Mayor Linenbroker against.

14. Recreation Center Flooring Project

- Recreation Director Matt Quint stated Staff solicited bids for new flooring for the north classrooms. The project includes removing old carpet and replacing it with new high-traffic carpet. America's Flooring & Furniture Outlet, Browns Furniture, Scantlin's Furniture, and B & G Construction picked up bid packets from the Rec. Three quotes were received from Scantlin's Furniture, B & G Construction, and Browns Furniture. Staff recommends the bid from Browns Furniture in the amount of \$64,325.63, to be funded from the Recreation Center Project.

- It was noted the Rec Center Fund is funded by One Cent Sales Tax.

Commissioner Warren moved to accept Browns Furniture's carpet bid in the amount of \$64,235.63, to be funded from the Recreation Center Project out of the One Cent Sales Tax, with Commissioner Vazquez seconding the motion. The motion carried unanimously.

15. KDOT Access, Innovation and Collaboration (AIC) Grant Award.

- Grant Director LaFreniere stated the AIC Grant was awarded for Transit Program Signage to replace bus stop signs. The signs will be about four feet tall and have detail including a QR Code. The total project is estimated to cost \$216,000. The grant will award \$172,800, with the City matching funds of \$43,200, from Economic Development funds.

Commissioner Warren moved to enter into the Access, Innovation, and Collaboration (AIC) Grant with KDOT and authorize City Staff to execute future documents as needed, with Commissioner Lara seconding the motion. The motion carried unanimously.

13. CITY STAFF.

- Assistant City Manager Ford updated the Commission on the new financial software. Training started in October with Finance, Payroll was this last week, and UT will be next. The expenditures are from the new program and he will try make a few changes to summarize the accounts. The training has been good.

14. CITY MANAGER REPORT

- City Manager Varnado has the ARPA list ready minus some Fire items. He questioned if the Commission would like a work session between now and Thanksgiving or just bring bids for the roof to the November 22 meeting. That is the biggest ticket item left. Staff received the bid of \$237,000 for a flat roof back in June and we anticipated it will be more now. It was requested to get a bid on a pitched roof too, so that will be the focus. If you have the time, for an hour or an hour and a half to go over ARPA, that would be the easiest way to get things moving. The PD has flooring bids and CALEA that will be on the agenda for the 22nd. Please let him know if you have an hour or an hour and a half for a meeting.
- Staff met with Liberal Area Coalition for Families. They brought some projects; one they are excited about and one that may not work. It is a trail at Arkalon; it can be built but not maintained, plus there are some long-term restrictions the City would have to adhere to. The way it was designed, Staff will have to hand mow and use machetes to keep it maintained. The trail was over five miles long with steep ups and downs. They also spoke about playground equipment.
- Assistant City Manager Beer stated we received the Kansas Wildlife and Parks grant for Blue Bonnet Park and Mahuron for playground upgrades. It was awarded today. We applied for a grant for coverage at the soccer field and that was not awarded.
- It's about \$55,000 for those two grant awards.
- The Town Hall is November 17 at 6:30 at the Randalls Girls Scout Building. There will be an hour for everyone and one hour for Spanish speakers. It was difficult to schedule two sessions, so it is combined.
- Commissioner Lara questioned if that would be a good day for a work session.
- Staff will be ready when the Commission is. There is nothing earth-shattering in round two of ARPA funding. It's not like round one where the fire truck took a huge chunk. The biggest outlier will be the vacation buydown that they discussed. If we want to use ARPA for that, then we'll figure out how to pay for the \$1.8 million water project. He emailed that info, but they haven't talked about it in session. There are 11 projects and they put together a great presentation.
- Assistant City Manager Beer reminded the Commission about the public info meeting with KDOT on Thursday at the Seward County Activity Center. Public Officials will meet from 1:30 p.m. – 3 p.m. and the general public meetings are at 4:15 and 5:15. They have interesting information that people need to be aware of. We need to voice our opinions, as it works for other towns. Liberal seems to be quiet on what we want.

15. ITEMS FROM COMMISSIONERS

Commissioner Warren wished Jose luck tonight. He's not sure if he'll know anything before tonight's over. He thanked everyone for working hard on the grants and bringing money into our community to improve it. He appreciates Staff working hard for that. He thanked Staff for all they do and he appreciates what they do. Everything is going pretty good.

Commissioner Lara thanked all the Staff for everything everybody does. He thinks the city has felt the difference and morale, he hopes, is pretty good throughout both City Staff and the community at large. It is still before 7 so anybody who hasn't voted please get out there and vote. Do your civic duty; it's important. Your voice matters and your vote is the best way to get that other than coming to meetings with your local representatives.

Commissioner Vazquez was going to talk about election day and the importance of voting. For those of you who haven't voted you have until 7 p.m. She is very excited the way the direction the city is headed. She's heard a lot of positive compliments throughout pretty much all entities and different boards. She's given a lot of presentations within the last month and heard a lot of great things. She's really excited and also really looking forward to our Town Hall. She worked with Arlene on trying to get our press releases and just trying to get our social media and graphics up to date. Something she really wants to look into is to update the City logo and make it more modern and have our City have a hashtag like "friendliest city in the country" or something like that. Just looking more deeply into marketing strategies for the City of Liberal. She thanked Staff for all of their hard work; it's deeply deeply appreciated.

- Commissioner Warren stated the current logo is about 20 years old.
- Commissioner Vazquez volunteered to redesign it. Or maybe do a community contest where we can engage the community. They can submit their drawings and we can finalize it.

Vice Mayor Linenbroker stated a couple of weeks ago his phone blew up with all kinds of great people calling him. This week, he had two people who actually called him to thank the Street Department because of the great job they've been doing. It is really nice when you get a compliment call instead of a "why you doing this" call. He thanked the Street Department because they are doing a really great job according to people. That is what they want to hear.

Mayor Parsons stated last week, he and Janeth got to visit with 2nd and 3rd graders at MacArthur School about elections. He thinks it's fantastic that they're still teaching civics in schools. It was a lot of fun and they had some really good questions. He encouraged everyone to go to the Town Hall on the 17th. We've not done something like this ever that he can remember and it's a really good thing. He thanked Staff as always because they do a really good job that doesn't get a lot of recognition at times. Thanks for all your hard work.

16. VOUCHERS:

\$904,398.25 dated November 3, 2022.

Commissioner Warren moved to approve the vouchers, with Vice Mayor Linenbroker seconding the motion. The motion carried unanimously.

The meeting was adjourned by Mayor Parsons.

Jeff Parsons, Mayor

ATTEST:

Alicia Hidalgo, CMC, City Clerk

SPECIAL MEETING OF THE LIBERAL CITY COMMISSION
November 17, 2022

The special meeting of the Liberal City Commission was held at 5:30 p.m. at the Randall Girls Scout Building, located at 111 W. 11th Street, on Thursday, November 17, 2022.

Commission Present: Mayor Jeff Parsons, Jose Lara, Janeth Vazquez, and Ron Warren.
Vice Mayor Chris Linenbroker was absent.

City Staff Present: City Manager Rusty Varnado, Assistant City Manager Brad Beer, Assistant City Manager Chris Ford, City Clerk Alicia Hidalgo, Fire Chief Kelly Kirk, Deputy Fire Chief Skeety Poulton, and Special Projects Manager Steve Carroll.

Mayor Parsons called the meeting to order at 5:43 p.m.

1. ARPA Funds Discussion.
Discussion was held regarding ARPA Funding.

The meeting adjourned at 6:10 p.m.

ATTEST:

Alicia Hidalgo, CMC, City Clerk

Jeff Parsons, Mayor

Lease No. 76.00

AIRPORT LEASE

THIS AGREEMENT, entered into the **1st day of November, 2022**, by and between the City of Liberal ("Lessor") and **Modern Insulation, LLC, Attn: Dean Sumner, P.O. Box 397, Liberal, KS 67905-0397, Phone Number: (620) 629-5442** ("Lessee").

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

**Part of Lot 2, Block 19
65' x 200' = 13,000 square feet**

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

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

1. Leased Premises and Purposes. Lessor leases to Lessee and Lessee rents from Lessor the above described premises located at the Liberal Mid-America Regional Airport for the purpose of providing the Lessor with revenue to support the Liberal Mid-America Regional Airport, and such use by Lessee of the above described premises shall at all times be compatible with airport operations.

2. Term. The term of this Lease is for **One (1) Year** beginning on **November 1, 2022**. There is no option to renew this Agreement, and any hold over will be considered a month to month lease on the same terms as set forth herein. This Lease shall automatically terminate without further obligation by either party if Lessor's right to possession of said airport properties terminates in any way.

3. Rental. Lessee agrees to pay Lessor **\$569.40 per year in advance**. Rental payments are due on the tenth day of each month, and will be considered late after the eleventh day of each month, incurring a late charge beginning on the eleventh day of each month amounting to 10% of the monthly rent.

4. Security Deposit. No security deposit is required under this lease.

5. Restrictions on Use. This Lease is made subject to and the Lessee agrees to comply with and be bound by the following:

a. The terms and conditions under which Lessor holds possession of the airport and airport properties and the terms and conditions contained in the Quitclaim Deed by which the Lessor acquired title to the airport;

Lessee Initials MS

Lease No. 69.02

AIRPORT LEASE

THIS AGREEMENT, entered into this 1st day of December, 2022, by and between the City of Liberal ("Lessor") and **L & D Oilfield Services, Inc., Attn: Dale Scheuerman, P.O. Box 1242, Liberal, KS 67905-1242, Phone Number (620) 624-3329** ("Lessee").

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

All of Lots 5 and 6, Part of Lot 4, Block 8
Lot 4: 78' x 190' = 14,820 sq. ft. Lot 5: 100' x 190' = 19,000 sq. ft.
Lot 6: 130' x 190' = 24,700 sq. ft. TOTAL = 58,520 square feet

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

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

1. Leased Premises and Purposes. Lessor leases to Lessee and Lessee rents from Lessor the above described premises located at the Liberal Mid-America Regional Airport for the purpose of providing the Lessor with revenue to support the Liberal Mid-America Regional Airport, and such use by Lessee of the above described premises shall at all times be compatible with airport operations.

2. Term. The term of this Lease is for **one (1) year** beginning on December 1, 2022. There is no option to renew this Agreement, and any hold over will be considered a month to month lease on the same terms as set forth herein. This Lease shall automatically terminate without further obligation by either party if Lessor's right to possession of said airport properties terminates in any way.

3. Rental. Lessee agrees to pay Lessor **\$2,563.18 per year or \$640.79 per quarter**. Rental payments are due on the tenth day of each month, and will be considered late after the eleventh day of each month, incurring a late charge beginning on the eleventh day of each month amounting to 10% of the monthly rent.

4. Security Deposit. No security deposit is required under this lease.

5. Restrictions on Use. This Lease is made subject to and the Lessee agrees to comply with and be bound by the following:

a. The terms and conditions under which Lessor holds possession of the airport and airport properties and the terms and conditions contained in the Quitclaim Deed by which the Lessor acquired title to the airport;

Lessee Initials DS

LIBERAL CONVENTION AND TOURISM BOARD
November 17, 2022 Mid-America Air Museum

	Service On Board	Meetings Attended	Term	Attendance Today
Jay Bhakta Chair	08/2008/2026	7	5	Present
Chuck Lamberson	07/2009/2023	4	3	Absent
Rosa Castenada	10/2015/2024	6	2	Present
Enrique Weissel	01/2020/2024	2	1	Resigned
Devon Ponder	10/2022/2026	2	1	Present
Sally Fuller, Director				Present

Chair Jay Bhakta called the meeting to order at 1:40 p.m.

Minutes and financials were reviewed and approved following a motion by Rosa Castenada, seconded by Devon Ponder.

Fuller presented her Directors Report (attached).

Atletico Liberal Futbol Club requested \$800 to assist with Atletico Liberal 5v5 Open Futsal Tournament on Nov. 27th. This is the first tournament being hosted by the club. "The goal of this tournament will be to host all surrounding teams in the area and to grow the sport of soccer in Southwest Kansas," said Enrique Weissel, club president. He said most of those helping with the event will be volunteers but referees will be paid. Castenada made a motion, seconded by Ponder, to fund the request at the full amount. Motion carried.

Fuller told the group that the at-large board position had been advertised and only one application had been received. Ponder made a motion, seconded by Castenada, to recommend to the City Commission that Diana Villarreal be appointed to fulfil Weissel's unexpired at-large position on the board. Motion carried.

Meeting adjourned at 2 p.m.

The next scheduled meeting will be Thursday, Dec. 15, 2022 at 1:30 p.m. at the Tourist Information Center.

Convention and Tourism Director's Report October

Pheasant season opened Saturday and our outside cleaning station has already been used by several hunters. We have had two bands turned in for Rooster Roundup, one local and one from Arizona. After picking the birds up in Sublette, I started just over the county line and let 5 birds loose at 10 different walk-in hunting areas, hitting all four quadrants of the county. I am pretty sure I hit more areas than Beavers Game Farm does when they deliver them. It was a fun experience.

The City Commission and City Administrative Staff are hosting a Town Hall Meeting this evening at 6:30 p.m. in the Girl Scout Building at Light Park. If there are questions you would like to ask of them or would just like an update on the projects being planned in the future, this would be a good meeting to attend.

Wild West Country group met in Ulysses this month and voted to continue the Museum Passport program for next year. We have the Tourist Information Center, Dorothy's House and Land of Oz, Baker Arts Center and Mid-America Air Museum all included in the program. The app is TurfHunt if you want to see what the program includes. You sign up for the program and then complete challenges at each of the participating sites. It is a fun tool to use when visiting area museums with family or friends. The top three people completing the most challenges receive a basket of prizes at the end of the year.

Upcoming Trade Shows/Events:

Rural Leadership Retreat	Jan. 10-12, 2023	Valley Falls, KS
Monster Buck Classic	Jan. 27-29, 2023	Topeka, KS
Backwoods Hunting and Fishing Expo	March 3-5, 2023	Oklahoma City, OK
Travel and Adventure Show	April 1-2, 2023	Dallas, TX

Upcoming Events

Yellow Brick Baggers	Every Thursday	Liberal Convention Center
Town Hall Meeting	Nov. 17	Girl Scout Building Light Park
Turkey Trot	Nov. 19	Light Park
United Way Paint & Sip	Nov. 19	Prairie Mermaid & Watercolor
Pickleball Informational Meeting	Nov. 21	Girl Scout Building Light Park
Living Nativity Dinner Theater	Dec. 1, 2, 4, 5	South Church of God
Christmas Parade	Dec. 3	Downtown
Folk Art Festival	Dec. 3-4	Activity Center
LHS Vocal Concert	Dec. 6	LHS Auditorium
Southwest Symphony Concert	Dec. 12	SCCC Theatre
LHS Band Concert	Dec. 13	LHS Auditorium

September Totals

Welcome Bags: 130 (30 for Grand Lodge Reception & 100 for Rotary Conference)

Donations: 1 to Kansas Tourism Conference

Visitor Packets Mailed: 489

Hunting Packets Mailed: 0

Pinned Visitors to TIC: 71

International Visitors: 3 from the Philippines

Agenda Item # 7a.

CITY OF LIBERAL, KANSAS
Liberal, Kansas

AUDIT REPORT
For the year ended December 31, 2021

CITY OF LIBERAL, KANSAS
FINANCIAL STATEMENTS
For the year ended December 31, 2021

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FINANCIAL STATEMENTS
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FINANCIAL STATEMENTS
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CITY OF LIBERAL, KANSAS
FINANCIAL STATEMENTS
For the year ended December 31, 2021

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CITY OF LIBERAL, KANSAS

FINANCIAL SECTION

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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, 2021, 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

To the City Commission
City of Liberal, Kansas

Page 2

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, 2021, 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.

To the City Commission
City of Liberal, Kansas

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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, 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 October 28, 2022, 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

October 28, 2022

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**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, 2021, 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 October 28, 2022.

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) as a basis for designing 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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2021-001 to be a material weakness.

To the City Commission
City of Liberal, Kansas

Page 2

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 deficiency described in the accompanying schedule of findings and questioned costs as item 2021-002 to be a significant deficiency.

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 financial statements. 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

October 28, 2022

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, 2021. 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 2021 by \$110,195,018 (net position). Of this amount, \$ (1,451,741) (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 – 68.

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 – 97 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 \$110,195,018 at the close of 2021.

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	
	2020	2021	2020	2021	2020	2021
Current and other assets	\$30,660,523	\$36,456,282	\$ 5,065,380	\$ 6,518,507	\$ 35,725,903	\$ 42,974,789
Capital assets	<u>53,714,306</u>	<u>55,646,634</u>	<u>55,280,922</u>	<u>71,148,744</u>	<u>108,995,228</u>	<u>126,795,378</u>
Total Assets	<u>\$84,374,829</u>	<u>\$92,102,916</u>	<u>\$60,346,302</u>	<u>\$77,667,251</u>	<u>\$144,721,131</u>	<u>\$169,770,167</u>
Deferred Outflows of Resources	<u>\$ 2,800,405</u>	<u>\$ 2,797,262</u>	<u>-</u>	<u>-</u>	<u>\$ 2,800,405</u>	<u>\$ 2,797,262</u>
Long-term liabilities	\$14,731,635	\$12,950,244	\$17,996,611	\$36,336,602	\$ 32,728,246	\$ 49,286,846
Other liabilities	<u>1,436,426</u>	<u>1,799,579</u>	<u>3,939,811</u>	<u>1,485,979</u>	<u>5,376,237</u>	<u>3,285,558</u>
Total Liabilities	<u>\$16,168,061</u>	<u>\$14,749,823</u>	<u>\$21,936,422</u>	<u>\$37,822,581</u>	<u>\$ 38,104,483</u>	<u>\$ 52,572,404</u>
Deferred Inflows of Resources	<u>\$ 6,801,382</u>	<u>\$ 9,800,007</u>	<u>-</u>	<u>-</u>	<u>\$ 6,801,382</u>	<u>\$ 9,800,007</u>
Net Position:						
Net investment in capital assets	\$50,355,886	\$51,585,948	\$36,417,669	\$32,752,009	\$ 86,773,555	\$ 84,337,957
Restricted	19,529,176	21,730,018	(534,200)	2,675,302	18,994,976	24,405,320
Unrestricted	<u>(5,679,271)</u>	<u>(2,965,618)</u>	<u>2,526,411</u>	<u>4,417,359</u>	<u>(3,152,860)</u>	<u>1,451,741</u>
Total Net Position	<u>\$64,205,791</u>	<u>\$70,350,348</u>	<u>\$38,409,880</u>	<u>\$39,844,670</u>	<u>\$102,615,671</u>	<u>\$110,195,018</u>

Governmental Activities

Governmental activities increased the City of Liberal's net position by \$7,579,347 through key elements, as follows:

	City of Liberal's Changes in Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2020	2021	2020	2021	2020	2021
Revenues						
Program Revenues:						
Charges for services	\$ 3,561,581	\$ 3,289,605	\$12,777,023	\$12,368,466	\$ 16,338,604	\$ 15,658,071
Operating grants and contributions	1,091,272	1,693,532	1,875	5,625	1,093,147	1,699,157
Capital grants and contributions	137,833	1,664,884	1,180,459	412,663	1,318,292	2,077,547

City of Liberal's Changes in Net Position						
	Governmental Activities		Business-Type Activities		Total	
	2020	2021	2020	2021	2020	2021
<u>Revenues (Continued)</u>						
General Revenues:						
Property taxes	7,087,580	7,251,786	-	-	7,087,580	7,251,786
Other taxes	12,237,290	14,289,574	-	-	12,237,290	14,289,574
Other	3,095,595	3,141,340	(61,880)	298,583	3,033,715	3,439,923
Total Revenues	<u>\$27,211,151</u>	<u>\$31,330,721</u>	<u>\$13,897,477</u>	<u>\$13,085,337</u>	<u>\$ 41,108,628</u>	<u>\$ 44,416,058</u>
<u>Expenses</u>						
General Government	\$ 6,090,620	\$ 6,173,127	\$ -	\$ -	\$ 6,090,620	\$ 6,173,127
Public Safety	7,413,662	7,286,054	-	-	7,413,662	7,286,054
Public Works	5,006,490	3,904,532	-	-	5,006,490	3,904,532
Community Service	5,295,483	5,685,084	-	-	5,295,483	5,685,084
Community/Economic Development	2,018,667	1,964,209	-	-	2,018,667	1,964,209
Water	-	-	5,333,143	5,671,140	5,333,143	5,671,140
Wastewater	-	-	3,168,515	2,740,790	3,168,515	2,740,790
Solid Waste	-	-	2,476,220	2,138,056	2,476,220	2,138,056
Airport	-	-	2,214,393	1,273,719	2,214,393	1,273,719
Total Expenses	<u>\$25,824,922</u>	<u>\$25,013,006</u>	<u>\$13,192,271</u>	<u>\$11,823,705</u>	<u>\$ 39,017,193</u>	<u>\$ 36,836,711</u>
Fund transfer	\$ (152,995)	\$ (173,158)	\$ 152,995	\$ 173,158	-	-
Increase in Net Position	\$ 1,233,234	\$ 6,144,557	\$ 858,201	\$ 1,434,790	\$ 2,091,435	\$ 7,579,347
Net Position, January 1	<u>62,972,557</u>	<u>64,205,791</u>	<u>37,551,679</u>	<u>38,409,880</u>	<u>100,524,236</u>	<u>102,615,671</u>
Net Position, December 31	<u>\$64,205,791</u>	<u>\$70,350,348</u>	<u>\$38,409,880</u>	<u>\$39,844,670</u>	<u>\$102,615,671</u>	<u>\$110,195,018</u>

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 \$1,434,790, 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 2021, the City of Liberal's governmental funds reported combined ending fund balances of \$29,162,909, or an increase of \$5,358,964.

Approximately \$26,026,326 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 \$(36,046), or for a variety of other restricted purposes in the amount of \$3,172,629.

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 \$2,890,611, the Wastewater Fund totaled \$1,170,609, the Solid Waste Fund totaled \$170,443, and the Airport Fund totaled \$185,696.

GENERAL FUND BUDGETARY HIGHLIGHTS

During 2021, the general fund actual revenues were greater than the budgeted revenue amount by \$341,962 and the general fund expenses were less than the budgeted amount by \$1,664,937, which gives an overall favorable amount of \$1,322,975. After transfers there was a favorable amount of \$1,282,551.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2021, the City had \$109,137,429 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	
	2020	2021	2020	2021	2020	2021
Land	\$ 2,060,804	\$ 2,060,804	\$ 4,149,500	\$ 4,149,500	\$ 6,210,304	\$ 6,210,304
Construction in progress	18,875,683	22,847,185	30,695,408	44,603,832	49,571,091	67,451,017
Buildings	9,428,929	9,428,724	10,299,429	10,299,429	19,728,358	19,728,153
Improvements	9,796,321	9,786,242	41,839,225	41,838,677	51,635,546	51,624,919
Equipment	6,807,190	5,953,958	6,335,469	6,679,669	13,142,659	12,633,627
Vehicles	6,058,382	6,034,571	2,403,823	2,423,327	8,462,205	8,457,898
Streets	64,163,598	64,291,818	-	-	64,163,598	64,291,818
Accumulated depreciation	(63,877,787)	(65,175,369)	(39,904,545)	(41,581,606)	(103,782,332)	(106,756,975)
Total	\$ 53,313,120	\$ 55,227,933	\$ 55,818,309	\$ 68,412,828	\$ 109,131,429	\$ 123,640,761

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 2021, the City of Liberal had \$50,424,932 in outstanding bonds, compensated absences, notes, capital leases and pension obligation. Additional long-term debt information can be found in Note 6 on pages 40 – 44 of this report, and is summarized, as follows:

	City of Liberal's Long-Term Debt					
	Governmental Activities		Business-Type Activities		Total	
	2020	2021	2020	2021	2020	2021
General obligation bonds	\$ 2,022,245	\$ 2,935,821	\$ 1,807,755	\$ 5,384,179	\$ 3,830,000	\$ 8,320,000
Compensated absences	885,803	873,007	171,245	164,278	1,057,048	1,037,285
Capital leases & temporary notes	957,781	748,335	17,630,871	30,300,926	18,588,652	31,049,261
Net pension obligation	11,295,946	8,890,493	1,650,376	1,127,893	12,946,322	10,018,386
Total	<u>\$15,161,775</u>	<u>\$13,447,656</u>	<u>\$21,260,247</u>	<u>\$36,977,276</u>	<u>\$36,422,022</u>	<u>\$50,424,932</u>

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, 2021

ASSETS	Primary Government			Component Units
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	
<u>Current Assets</u>				
Cash, including time deposits	\$ 26,615,012	\$ 4,642,764	\$ 31,257,776	\$ 871,348
Taxes receivable	6,666,963	-	6,666,963	603,598
Accounts receivable (net)	84,675	707,620	792,295	12,028
Receivable from other governments	2,632,070	-	2,632,070	-
Unbilled receivable	-	734,114	734,114	-
Interest receivable	556	206	762	-
Inventory	232,922	381,822	614,744	6,963
Prepaid expenses	224,084	51,981	276,065	21,481
Total current assets	<u>\$ 36,456,282</u>	<u>\$ 6,518,507</u>	<u>\$ 42,974,789</u>	<u>\$ 1,515,418</u>
<u>Noncurrent Assets</u>				
Restricted Assets:				
Cash, including time deposits	\$ 341,728	\$ 2,638,210	\$ 2,979,938	\$ 129,964
Other Assets:				
Deferred bond cost	115,892	106,652	222,544	-
Less – Amortization	(38,919)	(8,946)	(47,865)	-
Capital Assets:				
Construction in progress	22,847,185	44,603,832	67,451,017	-
Land	2,060,804	4,149,500	6,210,304	133,565
Buildings	9,428,724	10,299,429	19,728,153	5,693,737
Improvements other than buildings	9,786,242	41,838,677	51,624,919	645,729
Machinery, equipment, furniture and fixtures	5,953,958	6,679,669	12,633,627	1,125,831
Vehicles	6,034,571	2,423,327	8,457,898	-
Streets	64,291,818	-	64,291,818	-
Less – Accumulated depreciation	<u>(65,175,369)</u>	<u>(41,581,606)</u>	<u>(106,756,975)</u>	<u>(5,981,129)</u>
Total noncurrent assets	<u>\$ 55,646,634</u>	<u>\$ 71,148,744</u>	<u>\$ 126,795,378</u>	<u>\$ 1,747,697</u>
Total Assets	<u>\$ 92,102,916</u>	<u>\$ 77,667,251</u>	<u>\$ 169,770,167</u>	<u>\$ 3,263,115</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	<u>\$ 2,797,262</u>	<u>-</u>	<u>\$ 2,797,262</u>	<u>\$ 121,502</u>

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

CITY OF LIBERAL, KANSAS
STATEMENT OF NET POSITION
December 31, 2021

Statement 1

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
LIABILITIES				
Current Liabilities				
Accounts payable	\$ 373,168	\$ 374,191	\$ 747,359	\$ 4,857
Accrued interest payable	26,806	222,725	249,531	311
Accrued wages and benefits	458,520	107,104	565,624	12,727
Unapplied credits	-	67,865	67,865	28,701
Lease purchase contracts – Current	183,201	328,107	511,308	-
Due to other governments	408,871	-	408,871	-
Unearned revenue	-	-	-	-
General obligation bonds payable – Current	349,013	385,987	735,000	-
Notes payable – Current	-	-	-	17,374
Total current liabilities	\$ 1,799,579	\$ 1,485,979	\$ 3,285,558	\$ 63,970
Noncurrent Liabilities				
Deferred bond premium	\$ 47,965	\$ 75,761	\$ 123,726	\$ -
Less – Accretion	(13,163)	(2,341)	(15,504)	-
Accrued compensated absences	873,007	164,278	1,037,285	16,686
General obligation bonds payable	2,586,808	4,998,192	7,585,000	-
Notes payable – Net of current portion	-	-	-	216,139
Lease purchase contracts	565,134	29,972,819	30,537,953	-
Net pension obligation	8,890,493	1,127,893	10,018,386	322,608
Total noncurrent liabilities	\$12,950,244	\$36,336,602	\$ 49,286,846	\$ 555,433
Total Liabilities	\$14,749,823	\$37,822,581	\$ 52,572,404	\$ 619,403
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue	\$ 6,394,542	-	\$ 6,394,542	\$ 603,598
Pension related	3,405,465	-	3,405,465	155,599
Total Deferred Inflows of Resources	\$ 9,800,007	-	\$ 9,800,007	\$ 759,197
NET POSITION				
Net investment in capital assets	\$51,585,948	\$32,752,009	\$ 84,337,957	\$ 1,384,220
Restricted for:				
Capital projects	3,210,332	2,363,677	5,574,009	-
Debt service	3,517,599	178,345	3,695,944	-
Other purposes	15,002,087	133,280	15,135,367	129,964
Unrestricted	(2,965,618)	4,417,359	1,451,741	491,833
Total Net Position	\$70,350,348	\$39,844,670	\$110,195,018	\$ 2,006,017

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

CITY OF LIBERAL, KANSAS

STATEMENT OF ACTIVITIES

For the year ended December 31, 2021

Statement 2

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
		Charges for Services & Other	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Primary Government:								
Governmental Activities:								
General Government:								
Administration	\$ 2,357,581	\$ 147,471	\$ 50,000	\$1,511,501	\$ (648,609)	-	\$ (648,609)	-
Planning commission	6,627	(550)	-	-	(7,177)	-	(7,177)	-
Building inspection	691,988	213,952	-	-	(478,036)	-	(478,036)	-
Legislative	91,410	-	-	-	(91,410)	-	(91,410)	-
Utility billing	40,145	-	-	-	(40,145)	-	(40,145)	-
Employees' benefits	2,221,229	(845)	-	-	(2,222,074)	-	(2,222,074)	-
Health and welfare	11,068	-	-	-	(11,068)	-	(11,068)	-
Interest and fiscal charges	753,079	975,504	-	-	222,425	-	222,425	-
Total general government	\$ 6,173,127	\$1,335,532	\$ 50,000	\$1,511,501	\$ (3,276,094)	-	\$ (3,276,094)	-
Public Safety:								
Police	\$ 3,818,608	\$ 116,953	\$ 33,782	-	\$ (3,667,873)	-	\$ (3,667,873)	-
Fire	1,766,885	39,531	38,602	-	(1,688,752)	-	(1,688,752)	-
Municipal Court	838,010	821,703	4,000	-	(12,307)	-	(12,307)	-
Communications	598,327	(300)	363,940	-	(234,687)	-	(234,687)	-
Animal control	264,224	39,676	3,463	-	(221,085)	-	(221,085)	-
Total public safety	\$ 7,286,054	\$1,017,563	\$ 443,787	-	\$ (5,824,704)	-	\$ (5,824,704)	-
Public Works:								
Transportation	\$ 1,675,113	\$ -	\$ 251,531	\$ -	\$ (1,423,582)	-	\$ (1,423,582)	-
Engineering	43,845	-	-	-	(43,845)	-	(43,845)	-
Recreation	394,641	188,511	305,727	-	99,597	-	99,597	-
Arkalon	85,736	93,194	6,000	20,000	33,458	-	33,458	-
Beautification	169,620	4,800	-	-	(164,820)	-	(164,820)	-
Street lighting	1,535,577	(6,503)	-	-	(1,542,080)	-	(1,542,080)	-
Total public works	\$ 3,904,532	\$ 280,002	\$ 563,258	\$ 20,000	\$ (3,041,272)	-	\$ (3,041,272)	-
Community Service:								
Golf course	\$ 665,243	\$ 339,541	\$ 800	\$ -	\$ (324,902)	-	\$ (324,902)	-
Parks	830,962	45,477	-	133,383	(652,102)	-	(652,102)	-
Swimming pool	429,559	129,615	-	-	(299,944)	-	(299,944)	-
Cemetery	232,619	59,575	-	-	(173,044)	-	(173,044)	-
Library	577,503	-	-	-	(577,503)	-	(577,503)	-
Educational	2,100,000	-	-	-	(2,100,000)	-	(2,100,000)	-
Air Museum	480,763	48,648	80,541	-	(351,574)	-	(351,574)	-
Convention and Tourism	368,435	17,122	-	-	(351,313)	-	(351,313)	-
Total community service	\$ 5,685,084	\$ 639,978	\$ 81,341	\$ 133,383	\$ (4,830,382)	-	\$ (4,830,382)	-
Community/Economic Development:								
Urban Development and Housing	\$ 456,712	\$ -	\$ 6,875	-	\$ (449,837)	-	\$ (449,837)	-
Economic development	1,507,497	16,530	548,271	-	(942,696)	-	(942,696)	-
Total community/economic development	\$ 1,964,209	\$ 16,530	\$ 555,146	-	\$ (1,392,533)	-	\$ (1,392,533)	-
Total governmental activities	\$25,013,006	\$3,289,605	\$1,693,532	\$1,664,884	\$ (18,364,985)	-	\$ (18,364,985)	-

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, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
		Charges for Services & Other	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Business-Type Activities:								
Water	\$ 5,671,140	\$ 6,179,140	\$ -	\$ -	-	\$ 508,000	\$ 508,000	-
Wastewater	2,740,790	3,785,036	-	-	-	1,044,246	1,044,246	-
Solid Waste	2,138,056	2,361,308	5,625	-	-	228,877	228,877	-
Airport	1,273,719	42,982	-	412,663	-	(818,074)	(818,074)	-
Total business-type activities	\$11,823,705	\$12,368,466	\$ 5,625	\$ 412,663	-	\$ 963,049	\$ 963,049	-
Total Primary Government	\$36,836,711	\$15,658,071	\$1,699,157	\$2,077,547	\$ (18,364,985)	\$ 963,049	\$ (17,401,936)	-
Component Units:								
Housing Authority	\$ 734,453	\$ 457,342	\$ 246,304	-	-	-	-	\$ (30,807)
Library	714,938	639,326	60,635	-	-	-	-	(14,977)
Total Component Units	\$ 1,449,391	\$ 1,096,668	\$ 306,939	-	-	-	-	\$ (45,784)
General Revenues:								
Ad valorem property tax					\$ 6,187,235	\$ -	\$ 6,187,235	\$ -
Delinquent tax					232,429	-	232,429	-
Franchise tax					1,896,296	-	1,896,296	-
Motor vehicle tax					782,889	-	782,889	-
Commercial vehicle fees					49,233	-	49,233	-
RHID					74,863	-	74,863	-
Local sales tax					10,507,107	-	10,507,107	-
CID					190,403	-	190,403	-
TIF sales tax					237,873	-	237,873	-
Liquor tax					186,145	-	186,145	-
Transient guest tax					433,951	-	433,951	-
Rebate of TGT					153,451	-	153,451	-
Highway connecting links					55,232	-	55,232	-
Gasoline tax					554,253	-	554,253	-
Administrative fees					3,085,500	-	3,085,500	-
Interest					8,416	3,063	11,479	-
Royalties					8,858	19,741	28,599	-
Lease income					38,566	240,129	278,695	-
Gain or (loss) on disposal of assets					-	35,650	35,650	-
Transfer in (out)					(173,158)	173,158	-	-
Total general revenues and transfers					\$ 24,509,542	\$ 471,741	\$ 24,981,283	-
Change in Net Position					\$ 6,144,557	\$ 1,434,790	\$ 7,579,347	\$ (45,784)
Net Position, Beginning					64,205,791	38,409,880	102,615,671	2,051,801
Net Position, Ending					\$ 70,350,348	\$39,844,670	\$110,195,018	\$2,006,017

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, 2021

	<u>General</u> <u>Fund</u>	<u>Capital</u> <u>Projects</u> <u>Fund</u>	<u>Debt</u> <u>Service</u> <u>Fund</u>	<u>Other</u> <u>Governmental</u> <u>Funds</u>	<u>Reclassifications</u> <u>and Eliminations</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
ASSETS						
Cash, including time deposits	\$ 4,781,935	\$3,393,706	\$3,519,836	\$14,919,535	\$ -	\$26,615,012
Cash, restricted	-	-	106	341,622	-	341,728
Accounts receivable	84,475	-	-	200	-	84,675
Interest receivable	336	-	-	220	-	556
Due from other funds	-	67,386	-	-	(67,386)	-
Taxes receivable	4,193,228	-	100,079	2,373,656	-	6,666,963
Receivable from other governments	597,764	341,485	-	1,692,821	-	2,632,070
Inventory	196,311	-	-	36,611	-	232,922
Prepaid expense	154,288	-	-	69,796	-	224,084
Total Assets	<u>\$10,008,337</u>	<u>\$3,802,577</u>	<u>\$3,620,021</u>	<u>\$19,434,461</u>	<u>\$ (67,386)</u>	<u>\$36,798,010</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
<u>Liabilities</u>						
Accounts payable	\$ 162,396	\$ 115,988	\$ 2,343	\$ 92,441	\$ -	\$ 373,168
Accrued wages and benefits	330,714	-	-	127,806	-	458,520
Due to other funds	-	-	-	67,386	(67,386)	-
Bank overdraft	-	408,871	-	-	-	408,871
Total liabilities	<u>\$ 493,110</u>	<u>\$ 524,859</u>	<u>\$ 2,343</u>	<u>\$ 287,633</u>	<u>\$ (67,386)</u>	<u>\$ 1,240,559</u>
<u>Deferred Inflows of Resources</u>						
Deferred revenue	\$ 3,997,425	-	\$ 99,831	\$ 2,297,286	-	\$ 6,394,542
<u>Fund Balances</u>						
Nonspendable for accounts receivable, inventory and prepaid expenses	\$ 1,228,977	\$ 67,386	\$ 248	\$ 1,876,018	-	\$ 3,172,629
Assigned for encumbrances	(7,483)	-	-	(28,563)	-	(36,046)
Assigned to:						
Special Revenue Funds	-	-	-	15,002,087	-	15,002,087
Capital Projects Funds	-	3,210,332	-	-	-	3,210,332
Debt Service Funds	-	-	3,517,599	-	-	3,517,599
Unassigned	4,296,308	-	-	-	-	4,296,308
Total fund balances	<u>\$ 5,517,802</u>	<u>\$3,277,718</u>	<u>\$3,517,847</u>	<u>\$16,849,542</u>	<u>-</u>	<u>\$29,162,909</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$10,008,337</u>	<u>\$3,802,577</u>	<u>\$3,620,021</u>	<u>\$19,434,461</u>	<u>\$ (67,386)</u>	<u>\$36,798,010</u>

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

CITY OF LIBERAL, KANSAS

Statement 3
(Continued)

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES

December 31, 2021

Total Governmental Fund Balances	\$ 29,162,909
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 \$65,169,142	55,227,933
Deferred outflows of resources	2,797,262
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Deferred bond cost	115,892
Accumulated amortization	(38,919)
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	(2,935,821)
Lease purchase contracts payable	(748,335)
Accrued interest	(26,806)
Accrued compensated absences	(873,007)
Deferred bond premium	(47,965)
Accumulated accretion	13,163
Net pension obligation	(8,890,493)
Pension related deferred inflows of resources	<u>(3,405,465)</u>
Net Position of Governmental Activities	\$ <u>70,350,348</u>

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, 2021

	<u>General</u> <u>Fund</u>	<u>Capital</u> <u>Projects</u> <u>Fund</u>	<u>Debt</u> <u>Service</u> <u>Fund</u>	<u>Other</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
<u>Revenues</u>					
Taxes	\$ 6,462,044	\$ -	\$ 192,822	\$ 2,645,695	\$ 9,300,561
Intergovernmental	6,469,440	-	-	10,825,459	17,294,899
Licenses, permits, & fees	168,835	-	-	-	168,835
Charges for services	925,062	-	-	179,534	1,104,596
Fines and forfeitures	821,702	-	-	-	821,702
Interest income	5,151	-	-	3,568	8,719
Royalty and lease income	47,423	-	-	-	47,423
Entities' share	-	2,054,121	-	-	2,054,121
Contribution	-	153,383	-	552,154	705,537
Miscellaneous	197,529	-	-	373,360	570,889
General long-term debt issued	-	-	1,154,677	-	1,154,677
Total revenues	<u>\$15,097,186</u>	<u>\$2,207,504</u>	<u>\$1,347,499</u>	<u>\$14,579,770</u>	<u>\$33,231,959</u>
<u>Expenditures</u>					
Current Operations:					
General Government:					
Administration	\$ 1,976,949	-	-	\$ 3,351	\$ 1,980,300
Planning commission	6,627	-	-	-	6,627
Building inspection	688,160	-	-	-	688,160
Legislative	107,823	-	-	-	107,823
Building maintenance	215,419	-	-	-	215,419
Utility billing	41,924	-	-	-	41,924
Employees' benefits	-	-	-	1,796,967	1,796,967
Health and welfare	-	-	-	11,068	11,068
Total general gov.	<u>\$ 3,036,902</u>	<u>-</u>	<u>-</u>	<u>\$ 1,811,386</u>	<u>\$ 4,848,288</u>
Public Safety:					
Police	\$ 3,548,348	-	-	\$ 107,767	\$ 3,656,115
Fire	1,537,044	-	-	122,050	1,659,094
Municipal Court	729,972	-	-	98,333	828,305
Communications	-	-	-	835,412	835,412
Animal control	265,820	-	-	-	265,820
Total public safety	<u>\$ 6,081,184</u>	<u>-</u>	<u>-</u>	<u>\$ 1,163,562</u>	<u>\$ 7,244,746</u>

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, 2021

<u>Expenditures</u> (Continued)	<u>General</u> <u>Fund</u>	<u>Capital</u> <u>Projects</u> <u>Fund</u>	<u>Debt</u> <u>Service</u> <u>Fund</u>	<u>Other</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
Current Operations (Cont.):					
Public Works:					
Transportation	\$ 946,623	-	-	\$ 2,777,002	\$ 3,723,625
Engineering	42,211	-	-	-	42,211
Recreation	700,608	-	-	374,414	1,075,022
Arkalon	58,691	-	-	20,512	79,203
Beautification	-	-	-	169,196	169,196
Street lighting	316,830	-	-	-	316,830
Total public works	\$ 2,064,963	-	-	\$ 3,341,124	\$ 5,406,087
Community Service:					
Golf course	\$ 645,597	-	-	\$ -	\$ 645,597
Parks	628,890	-	-	-	628,890
Swimming pool	259,833	-	-	-	259,833
Cemetery	217,762	-	-	-	217,762
Library	-	-	-	600,570	600,570
Educational	-	-	-	2,100,000	2,100,000
Air Museum	-	-	-	512,874	512,874
Convention & Tourism	-	-	-	347,530	347,530
Total community service	\$ 1,752,082	-	-	\$ 3,560,974	\$ 5,313,056
Community/Economic Development:					
Urban Housing and Development	-	-	-	\$ 492,622	\$ 492,622
Economic development	-	-	-	1,455,424	1,455,424
Total community/economic develop.	-	-	-	\$ 1,948,046	\$ 1,948,046
Debt Service:					
Principal	-	-	\$ 236,424	-	\$ 236,424
Interest & other charges	-	-	69,288	-	69,288
Total debt service	-	-	\$ 305,712	-	\$ 305,712
Capital outlay	-	\$3,021,139	-	\$ 47,163	\$ 3,068,302
Total expenditures	\$12,935,131	\$3,021,139	\$ 305,712	\$11,872,255	\$28,134,237

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, 2021

	<u>General</u> <u>Fund</u>	<u>Capital</u> <u>Projects</u> <u>Fund</u>	<u>Debt</u> <u>Service</u> <u>Fund</u>	<u>Other</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
Excess (deficiency) of revenues over expenditures	\$ <u>2,162,055</u>	\$ <u>(813,635)</u>	\$ <u>1,041,787</u>	\$ <u>2,707,515</u>	\$ <u>5,097,722</u>
Other Financing Sources (Uses):					
Operating transfers in	\$ -	-	\$ 218,247	\$ 979,860	\$ 1,198,107
Operating transfers out	<u>(923,284)</u>	<u>-</u>	<u>-</u>	<u>(447,980)</u>	<u>(1,371,264)</u>
Total other financing sources (uses)	\$ <u>(923,284)</u>	<u>-</u>	\$ <u>218,247</u>	\$ <u>531,880</u>	\$ <u>(173,157)</u>
Net change in fund balances	\$ 1,238,771	\$ (813,635)	\$ 1,260,034	\$ 3,239,395	\$ 4,924,565
Fund Balances, Beginning	4,274,769	4,088,631	2,257,565	13,182,980	23,803,945
Other Changes:					
Increase or (decrease) in reserves	<u>4,262</u>	<u>2,722</u>	<u>248</u>	<u>427,167</u>	<u>434,399</u>
Fund Balances, Ending	\$ <u>5,517,802</u>	\$ <u>3,277,718</u>	\$ <u>3,517,847</u>	\$ <u>16,849,542</u>	\$ <u>29,162,909</u>

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, 2021

Net Change in Fund Balances – Total Governmental Funds \$ 4,924,565

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	4,444,934
Capital assets transferred to business-type activities	-
Depreciation expense	(2,327,936)
Basis of assets disposed of	(202,185)
Accretion	17,504

Revenues in the statement of activities that do not provide current financial
resources are not reported as revenues in the fund:

Current taxes receivable	6,666,963
Prior taxes receivable	(6,582,924)
Current accounts receivable	84,675
Prior accounts receivable	(92,298)
Current due from other funds	67,386
Prior due from other funds	(64,664)
Current receivable from other governments	2,632,070
Prior receivable from other governments	(2,137,115)
Current grants receivable	341,485
Prior grants receivable	(341,485)
Current interest receivable	556
Prior interest receivable	(859)
Current deferred revenue on receivables	(6,394,542)
Prior deferred revenue on receivables	6,234,616

Issuance of debt in revenue in the governmental funds, but the receipt
increases long-term liabilities in the statement of net position:

Bond proceeds	(1,150,000)
Deferred bond premium	(4,677)
Accumulated accretion	6,552

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, 2021

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	236,424
Capital lease principal payments	209,446
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	(26,806)
Prior interest payable	5,930

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	80,948
Prior prepaid maintenance contracts	(78,333)
Current prepaid insurance	143,138
Prior prepaid insurance	(129,851)
Current inventory	232,922
Prior inventory	(228,289)

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	(873,007)
Prior compensated absences	885,803
Current net pension obligation	(8,890,493)
Prior net pension obligation	11,295,946
Net change in deferred outflows of resources	(3,143)
Net change in pension deferred inflows of resources	<u>(2,838,699)</u>

Change in Net Position on Governmental Activities \$ 6,144,557

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, 2021

ASSETS	Business-Type Activities				
	<u>Water</u>	<u>Wastewater</u>	<u>Solid Waste</u>	<u>Airport</u>	<u>Totals</u>
<u>Current Assets</u>					
Cash, including time deposits	\$ 2,772,301	\$ 1,397,206	\$ 137,925	\$ 335,332	\$ 4,642,764
Accounts receivable (net)	363,870	165,614	137,289	40,847	707,620
Unbilled receivable	286,982	265,120	180,259	1,753	734,114
Interest receivable	125	42	26	13	206
Inventory	121,944	33,438	215,679	10,761	381,822
Prepaid expenses	20,750	10,936	9,797	10,498	51,981
Total current assets	<u>\$ 3,565,972</u>	<u>\$ 1,872,356</u>	<u>\$ 680,975</u>	<u>\$ 399,204</u>	<u>\$ 6,518,507</u>
<u>Noncurrent Assets</u>					
Restricted Assets:					
Cash, including time deposits	\$ 2,212,625	\$ (647,944)	\$ 857,947	\$ 215,582	\$ 2,638,210
Other Assets:					
Deferred bond cost	106,652	-	-	-	106,652
Less – Amortization	(8,946)	-	-	-	(8,946)
Capital Assets:					
Construction in progress	4,875,281	38,181,108	-	1,547,443	44,603,832
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	16,508,639	41,838,677
Machinery, equipment, furniture and fixtures	3,351,320	1,665,340	672,602	990,407	6,679,669
Vehicles	462,953	205,695	1,310,745	443,934	2,423,327
Less – Accumulated deprec.	(14,705,713)	(13,347,879)	(1,922,971)	(11,605,043)	(41,581,606)
Total noncurrent assets	<u>\$ 17,063,092</u>	<u>\$ 41,068,520</u>	<u>\$ 1,066,421</u>	<u>\$ 11,950,711</u>	<u>\$ 71,148,744</u>
Total Assets	<u>\$ 20,629,064</u>	<u>\$ 42,940,876</u>	<u>\$ 1,747,396</u>	<u>\$ 12,349,915</u>	<u>\$ 77,667,251</u>

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

CITY OF LIBERAL, KANSAS

STATEMENT OF NET POSITION – PROPRIETARY FUNDS

Statement 5

December 31, 2021

	Business-Type Activities				
	Water	Wastewater	Solid Waste	Airport	Totals
LIABILITIES					
Current Liabilities					
Payable from Current Assets:					
Accounts payable	\$ 54,693	\$ 146,351	\$ 109,232	\$ 63,915	\$ 374,191
Accrued interest payable	42,296	180,429	-	-	222,725
Accrued wages and benefits	37,715	32,213	28,523	8,653	107,104
Unapplied credits	48,643	-	4,678	14,544	67,865
Total current liabilities payable from current assets	\$ 183,347	\$ 358,993	\$ 142,433	\$ 87,112	\$ 771,885
Payable from Restricted Assets:					
Current portion of general obligation bonds	385,987	-	-	-	385,987
Current portion of lease purchase	132,723	195,384	-	-	328,107
Total current liabilities	\$ 702,057	\$ 554,377	\$ 142,433	\$ 87,112	\$ 1,485,979
Noncurrent Liabilities					
Deferred bond premium	\$ 75,761	\$ -	\$ -	\$ -	\$ 75,761
Less – Amortization	(2,341)	-	-	-	(2,341)
Accrued compensated absences	66,959	31,993	47,369	17,957	164,278
General obligation bonds payable	4,998,192	-	-	-	4,998,192
Lease purchase payable	-	29,972,819	-	-	29,972,819
Net pension obligation	425,055	310,761	283,638	108,439	1,127,893
Total noncurrent liabilities	\$ 5,563,626	\$30,315,573	\$ 331,007	\$ 126,396	\$36,336,602
Total Liabilities	\$ 6,265,683	\$30,869,950	\$ 473,440	\$ 213,508	\$37,822,581
NET POSITION					
Net investment in capital assets	\$ 9,260,145	\$11,548,261	\$ 208,474	\$11,735,129	\$32,752,009
Restricted for:					
Capital projects	2,031,701	(652,509)	895,039	89,446	2,363,677
Other purposes	180,924	4,565	-	126,136	311,625
Unrestricted	2,890,611	1,170,609	170,443	185,696	4,417,359
Total Net Position	\$14,363,381	\$12,070,926	\$1,273,956	\$12,136,407	\$39,844,670

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, 2021

	<u>Business-Type Activities</u>				
	<u>Water</u>	<u>Wastewater</u>	<u>Solid Waste</u>	<u>Airport</u>	<u>Totals</u>
<u>Operating Revenues</u>					
Charges for services	\$6,138,415	\$3,784,360	\$2,345,638	\$ 283,111	\$12,551,524
Other sales or services	<u>40,725</u>	<u>676</u>	<u>15,670</u>	<u>-</u>	<u>57,071</u>
Total operating revenues	<u>\$6,179,140</u>	<u>\$3,785,036</u>	<u>\$2,361,308</u>	<u>\$ 283,111</u>	<u>\$12,608,595</u>
<u>Operating Expenses</u>					
Production:					
Salaries and wages	\$ 96,118	-	-	-	\$ 96,118
Employees' benefits	11,081	-	-	-	11,081
Power, fuel and electrical					
power	695,249	-	-	-	695,249
Repairs and maintenance	222,430	-	-	-	222,430
Other contractual	5,519	-	-	-	5,519
Operating supplies	10,324	-	-	-	10,324
Gas and oil	<u>25,722</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,722</u>
Total production expenses	<u>\$1,066,443</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 1,066,443</u>
Transmission and Distribution:					
Salaries and wages	\$ 423,360	-	-	-	\$ 423,360
Employees' benefits	93,483	-	-	-	93,483
Repairs and maintenance	304,704	-	-	-	304,704
Vehicle insurance	5,298	-	-	-	5,298
Other contractual	6,916	-	-	-	6,916
Gas and oil	22,777	-	-	-	22,777
Other	<u>7,167</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,167</u>
Total transmission and distribution expenses	<u>\$ 863,705</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 863,705</u>

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, 2021

Operating Expenses (Continued)	Business-Type Activities				Totals
	Water	Wastewater	Solid Waste	Airport	
Pick-up Service:					
Salaries and wages	-	-	\$ 478,177	-	\$ 478,177
Employees' benefits	-	-	26,862	-	26,862
Repairs and maintenance	-	-	100,422	-	100,422
Landfill service	-	-	549,069	-	549,069
Other contractual	-	-	3,455	-	3,455
Gas and oil	-	-	80,542	-	80,542
Equipment and vehicle ins.	-	-	27,443	-	27,443
Operational supplies	-	-	37,134	-	37,134
Total pick-up service exp.	-	-	\$1,303,104	-	\$ 1,303,104
Plant Operations:					
Salaries and wages	-	\$ 306,325	-	-	\$ 306,325
Employees' benefits	-	58,896	-	-	58,896
Utilities	-	260,979	-	-	260,979
Repairs and maintenance	-	97,322	-	-	97,322
Other contractual	-	645	-	-	645
Operating supplies	-	133,928	-	-	133,928
Gas and oil	-	5,878	-	-	5,878
Total plant operations expense	-	\$ 863,973	-	-	\$ 863,973
Line Operations:					
Salaries and wages	-	\$ -	-	-	\$ -
Employees' benefits	-	(1,374)	-	-	(1,374)
Repairs and maintenance	-	83,673	-	-	83,673
Telephone	-	5,996	-	-	5,996
Operating supplies	-	6,498	-	-	6,498
Gas and oil	-	13,309	-	-	13,309
Total line operations exp.	-	\$ 108,102	-	-	\$ 108,102

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, 2021

	Business-Type Activities				Totals
	Water	Wastewater	Solid Waste	Airport	
<u>Operating Expenses (Continued)</u>					
Administrative, General and Billings:					
Salaries and wages	\$ 189,110	\$ 227,699	\$ -	\$ 166,838	\$ 583,647
Employees' benefits	18,935	45,618	-	16,485	81,038
Repairs and maintenance	23,406	8,139	-	103,245	134,790
Audit and legal fees	7,700	5,500	5,500	4,500	23,200
Travel and meetings	7,200	3,937	-	13,176	24,313
Office supplies and expenses	1,348	2,740	-	3,603	7,691
Sales tax	54,912	-	-	-	54,912
Property taxes	-	-	-	33,823	33,823
Utilities and telephone	26,673	7,929	13,550	50,207	98,359
Insurance	43,299	29,756	-	32,178	105,233
Depreciation	793,746	389,913	97,182	410,213	1,691,054
Laboratory expense	-	42,877	-	-	42,877
State water plan	24,829	-	-	-	24,829
Franchise fees	250,000	100,000	100,000	-	450,000
Bad debt expense	22,269	20,130	11,720	2,650	56,769
Engineering fees	4,987	1,626	-	489,683	496,296
Clean drinking water fee	23,277	-	-	-	23,277
Other	87,282	24,571	-	(55,382)	56,471
Administration	<u>2,076,000</u>	<u>400,000</u>	<u>607,000</u>	<u>2,500</u>	<u>3,085,500</u>
Total administrative exp.	<u>\$3,654,973</u>	<u>\$1,310,435</u>	<u>\$ 834,952</u>	<u>\$ 1,273,719</u>	<u>\$ 7,074,079</u>
Total operating exp.	<u>\$5,585,121</u>	<u>\$2,282,510</u>	<u>\$2,138,056</u>	<u>\$ 1,273,719</u>	<u>\$11,279,406</u>
Net Operating Income	\$ <u>594,019</u>	\$ <u>1,502,526</u>	\$ <u>223,252</u>	\$ <u>(990,608)</u>	\$ <u>1,329,189</u>

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, 2021

Non-Operating Revenue (Expense)	Business-Type Activities				Totals
	Water	Wastewater	Solid Waste	Airport	
Interest income	\$ 1,963	\$ 441	\$ 436	\$ 223	\$ 3,063
Royalty income	-	-	-	19,741	19,741
Interest and fiscal charges	(151,975)	(458,280)	-	-	(610,255)
Amortization of deferred bond cost	(5,304)	-	-	-	(5,304)
Accretion of deferred bond premium	71,260	-	-	-	71,260
Grants and other funding	-	-	5,625	412,663	418,288
Gain (loss) on disposal of assets	-	-	-	35,650	35,650
Transfer in (out)	(82,000)	-	-	255,158	173,158
Total non-operating revenue (expense)	\$ (166,056)	\$ (457,839)	\$ 6,061	\$ 723,435	\$ 105,601
Change in Net Position	\$ 427,963	\$ 1,044,687	\$ 229,313	\$ (267,173)	\$ 1,434,790
Net Position, Beginning of year	13,935,418	11,026,239	1,044,643	12,403,580	38,409,880
Net Position, End of year	\$14,363,381	\$12,070,926	\$1,273,956	\$12,136,407	\$39,844,670

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

CITY OF LIBERAL, KANSAS

STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
For the year ended December 31, 2021

Statement 7

	Business-Type Activities				Totals
	Water	Wastewater	Solid Waste	Airport	
<u>Cash Flows from Operating Activities</u>					
Cash received from customers	\$ 6,009,133	\$ 3,748,677	\$ 2,338,315	\$ 283,354	\$ 12,379,479
Cash paid to suppliers and employees	(5,057,992)	(1,871,665)	(2,423,729)	(866,104)	(10,219,490)
Other sales and miscellaneous income	40,725	676	15,670	-	57,071
Net cash provided (used) by operating activities	\$ 991,866	\$ 1,877,688	\$ (69,744)	\$ (582,750)	\$ 2,217,060
<u>Cash Flows from Non-Capital Financing Activities</u>					
Interest paid	\$ (90,300)	\$ (372,282)	\$ -	\$ -	\$ (462,582)
Grant income	-	-	5,625	412,663	418,288
Net cash provided (used) by non-capital financing activities	\$ (90,300)	\$ (372,282)	\$ 5,625	\$ 412,663	\$ (44,294)
<u>Cash Flows from Capital and Related Financing Activities</u>					
Acquisition of capital assets	\$ (273,477)	\$ (14,015,597)	-	\$ 39,152	\$ (14,249,922)
Cash received from bond proceeds	3,630,553	-	-	-	3,630,553
Cash received on issuance of lease purchase contract	159,422	16,667,523	-	-	16,826,945
Operating transfer in (out)	(82,000)	-	-	255,158	173,158
Payment on lease purchase contract	(3,947,643)	(209,246)	-	-	(4,156,889)
Payment on general obligation bonds	(43,576)	-	-	-	(43,576)
Net cash provided (used) for capital and related financing activities	\$ (556,721)	\$ 2,442,680	-	\$ 294,310	\$ 2,180,269
<u>Cash Flows from Investing Activities</u>					
Interest income	\$ 2,064	\$ 426	\$ 462	\$ 232	\$ 3,184
Royalty revenue	-	-	-	19,741	19,741
Net cash provided by investing activities	\$ 2,064	\$ 426	\$ 462	\$ 19,973	\$ 22,925
Net Increase (Decrease) in Cash and Cash Equivalents	\$ 346,909	\$ 3,948,512	\$ (63,657)	\$ 144,196	\$ 4,375,960
Cash and Cash Equivalents at Beginning of Year	4,638,017	(3,199,250)	1,059,529	406,718	2,905,014
Cash and Cash Equivalents at End of Year	\$ 4,984,926	\$ 749,262	\$ 995,872	\$ 550,914	\$ 7,280,974

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, 2021

	<u>Business-Type Activities</u>				
	<u>Water</u>	<u>Wastewater</u>	<u>Solid Waste</u>	<u>Airport</u>	<u>Totals</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>					
<u>Provided (Used) by Operating Activities</u>					
Operating Income (Loss)	\$ <u>594,019</u>	\$ <u>1,502,526</u>	\$ <u>223,252</u>	\$ <u>(990,608)</u>	\$ <u>1,329,189</u>
Adjustments to Reconcile Operating Income to Net Cash					
Provided (Used) by Operating Activities:					
Depreciation expense	\$ 793,746	\$ 389,913	\$ 97,182	\$ 410,213	\$ 1,691,054
Changes in Assets and Liabilities:					
Decrease (increase) in accounts receivable	(120,973)	(15,553)	1,782	(6,851)	(141,595)
Decrease (increase) in prepaid expenses	120	(889)	(782)	1,595	44
Decrease (increase) in inventory	(3,180)	2,142	(147,096)	2,893	(145,241)
(Decrease) increase in unapplied credits	13,959	-	2,615	9,744	26,318
(Decrease) increase in accrued compensated absences	12,031	(12,398)	2,340	(8,941)	(6,968)
(Decrease) increase in accounts payable	(124,893)	133,304	(73,727)	56,189	(9,127)
(Decrease) increase in accrued salaries	(2,240)	(1,169)	1,737	(2,460)	(4,132)
(Decrease) increase in net pension obligation	(170,723)	(120,188)	(177,047)	(54,524)	(522,482)
Total adjustments	\$ <u>397,847</u>	\$ <u>375,162</u>	\$ <u>(292,996)</u>	\$ <u>407,858</u>	\$ <u>887,871</u>
Net Cash Provided by Operating Activities	\$ <u>991,866</u>	\$ <u>1,877,688</u>	\$ <u>(69,744)</u>	\$ <u>(582,750)</u>	\$ <u>2,217,060</u>

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, 2021

	<u>Agency Funds</u>						
	<u>Insurance</u>	<u>Municipal Court</u>	<u>Health Insurance Reserve</u>	<u>Employee Cafeteria Fund</u>	<u>Payroll Fund</u>	<u>Evidence Fund</u>	<u>Total</u>
ASSETS							
Cash, including time deposits	<u>\$ (246,855)</u>	<u>\$ 15,748</u>	<u>\$350,912</u>	<u>\$ 1,202</u>	<u>\$ 50</u>	<u>\$ 52,355</u>	<u>\$ 173,412</u>
LIABILITIES							
Due others	<u>\$ (246,855)</u>	<u>\$ 15,748</u>	<u>\$350,912</u>	<u>\$ 1,202</u>	<u>\$ 50</u>	<u>\$ 52,355</u>	<u>\$ 173,412</u>

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

CITY OF LIBERAL, KANSAS

STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
December 31, 2021

Statement 9

	<u>Insurance</u>	<u>Municipal Court</u>	<u>Health Insurance Reserve</u>	<u>Employee Cafeteria Fund</u>	<u>Payroll Fund</u>	<u>Evidence Fund</u>	<u>Total</u>
ADDITIONS							
Payroll withholdings and employer taxes and benefits	\$8,002,739	\$ -	\$ 715	\$ 3,557	\$ 9,551	\$ -	\$8,016,562
Bonds posted	-	<u>82,327</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,025</u>	<u>88,352</u>
Total additions	<u>\$8,002,739</u>	<u>\$ 82,327</u>	<u>\$ 715</u>	<u>\$ 3,557</u>	<u>\$ 9,551</u>	<u>\$ 6,025</u>	<u>\$8,104,914</u>
DEDUCTIONS							
Personnel services	\$8,288,688	\$ -	-	\$ 3,992	\$ 9,696	\$ -	\$8,302,376
Contractual services	-	<u>80,769</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,207</u>	<u>94,976</u>
Total deductions	<u>\$8,288,688</u>	<u>\$ 80,769</u>	<u>-</u>	<u>\$ 3,992</u>	<u>\$ 9,696</u>	<u>\$ 14,207</u>	<u>\$8,397,352</u>
Change in Net Position	\$ (285,949)	\$ 1,558	\$ 715	\$ (435)	\$ (145)	\$ (8,182)	\$ (292,438)
Net Position – Beginning of Year	<u>39,094</u>	<u>14,190</u>	<u>350,197</u>	<u>1,637</u>	<u>195</u>	<u>60,537</u>	<u>465,850</u>
Net Position – End of Year	<u>\$ (246,855)</u>	<u>\$ 15,748</u>	<u>\$350,912</u>	<u>\$ 1,202</u>	<u>\$ 50</u>	<u>\$ 52,355</u>	<u>\$ 173,412</u>

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

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

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

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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, 2021.

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.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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.

If the City of Liberal is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City of Liberal did hold a revenue neutral rate hearing for this year.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budget Requirements, Accounting and Reporting (Continued)

- 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).
- 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.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budget Requirements, Accounting and Reporting (Continued)

G. During the year ended December 31, 2021 the City did not over expend the legal operating budget in any fund.

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.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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, 2021, the City of Liberal's carrying amount of deposits, including certificates of deposit, was \$24,306,372 and the bank balance was \$25,788,553. Of the bank balance, \$1,000,000 was covered by federal depository insurance and the remaining \$24,778,553 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.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

Note 3: DEPOSITS AND INVESTMENTS (Continued)

As of December 31, 2021, the City of Liberal's reporting entity had the following investments:

<u>Types of Investments</u>	<u>Fair Value/ Carrying Amount</u>	<u>Cost</u>	<u>Credit Risk</u>
Primary Government			
<u>Pooled Investments</u>			
Kansas Municipal Investment Pool:			
General Government	\$9,490,675	\$9,490,675	
Health Insurance Reserve	156,708	156,708	

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.

CITY OF LIBERAL, KANSAS
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2021
(Continued)

Note 4: CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended December 31, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Governmental Activities:					
Capital Assets, not Being Depreciated:					
Land	\$ 2,060,804	\$ -	-	-	\$ 2,060,804
Construction in progress	<u>18,875,683</u>	<u>3,971,502</u>	-	-	<u>22,847,185</u>
Total capital assets, not being depreciated	<u>\$20,936,487</u>	<u>\$ 3,971,502</u>	-	-	<u>\$24,907,989</u>
Capital Assets, Being Depreciated:					
Buildings	\$ 9,428,929	\$ 10,800	\$ 11,005	-	\$ 9,428,724
Structures and improvements other than buildings	9,796,321	-	10,079	-	9,786,242
Machinery, equipment, furniture and fixtures	6,807,190	70,884	924,116	-	5,953,958
Vehicles	6,058,382	136,200	160,011	-	6,034,571
Streets and other assets	<u>64,163,598</u>	<u>255,548</u>	<u>127,328</u>	-	<u>64,291,818</u>
Total capital assets, being depreciated	<u>\$96,254,420</u>	<u>\$ 473,432</u>	<u>\$1,232,539</u>	-	<u>\$95,495,313</u>
Less – Accumulated Depreciation for:					
Buildings	\$ 6,323,209	\$ 192,277	\$ 8,842	-	\$ 6,506,644
Structures and improvements other than buildings	5,358,259	381,972	9,993	-	5,730,238
Machinery, equipment, furniture and fixtures	5,183,140	347,792	865,330	-	4,665,602
Vehicles	5,495,110	271,934	99,776	-	5,667,268
Streets and other assets	<u>41,518,069</u>	<u>1,133,961</u>	<u>46,413</u>	-	<u>42,605,617</u>
Total accumulated depreciation	<u>\$63,877,787</u>	<u>\$ 2,327,936</u>	<u>\$1,030,354</u>	-	<u>\$65,175,369</u>
Total Capital Assets, Being Depreciated, Net	<u>\$32,376,633</u>	<u>\$ (1,854,504)</u>	<u>\$ 202,185</u>	-	<u>\$30,319,944</u>
Governmental Activities Capital Assets, Net	<u>\$53,313,120</u>	<u>\$ 2,116,998</u>	<u>\$ 202,185</u>	-	<u>\$55,227,933</u>

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

Note 4: CAPITAL ASSETS AND DEPRECIATION (Continued)

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Business-Type Activities:					
Capital Assets, not Being Depreciated:					
Land	\$ 4,149,500	\$ -	-	-	\$ 4,149,500
Construction in progress	<u>30,695,408</u>	<u>13,908,424</u>	-	-	<u>44,603,832</u>
Total capital assets, not being depreciated	<u>\$34,844,908</u>	<u>\$13,908,424</u>	-	-	<u>\$48,753,332</u>
Capital Assets, Being Depreciated:					
Buildings	\$10,299,429	\$ -	\$ -	-	\$10,299,429
Structures and improvements other than buildings	41,839,225	-	548	-	41,838,677
Machinery, equipment, furniture and fixtures	6,335,469	360,204	16,004	-	6,679,669
Vehicles	<u>2,403,824</u>	<u>20,446</u>	<u>943</u>	-	<u>2,423,327</u>
Total capital assets, being depreciated	<u>\$60,877,947</u>	<u>\$ 380,650</u>	<u>\$ 17,495</u>	-	<u>\$61,241,102</u>
Less – Accumulated Depreciation for:					
Buildings	\$ 8,943,088	\$ 230,598	\$ -	-	\$ 9,173,686
Structures and improvements other than buildings	24,607,609	822,789	32	-	25,430,366
Machinery, equipment, furniture and fixtures	4,482,368	503,426	13,018	-	4,972,776
Vehicles	<u>1,871,480</u>	<u>134,241</u>	<u>943</u>	-	<u>2,004,778</u>
Total accumulated depreciation	<u>\$39,904,545</u>	<u>\$ 1,691,054</u>	<u>\$ 13,993</u>	-	<u>\$41,581,606</u>
Total Capital Assets, Being Depreciated, Net	<u>\$20,973,402</u>	<u>\$ (1,310,404)</u>	<u>\$ 3,502</u>	-	<u>\$19,659,496</u>
Business-Type Activities Capital Assets, Net	<u>\$55,818,310</u>	<u>\$12,598,020</u>	<u>\$ 3,502</u>	-	<u>\$68,412,828</u>

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

Note 4: CAPITAL ASSETS AND DEPRECIATION (Continued)

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

Governmental Activities:

General Government:

Administration	\$ 138,261
Building inspection	3,591
Utility billing	69

Public Safety:

Police	161,338
Fire	165,616
Municipal Court	7,400
Communications	43,742
Traffic Control	-

Public Works:

Transportation	-
Engineering	1,699
Recreation	59,107
Arkalon	18,735
Beautification	687
Street lighting	1,173,523

Community Service:

Golf course	27,553
Parks	219,048
Swimming Pool	222,075
Cemetery	14,997
Air Museum	4,165
Convention and Tourism	13,650

Community/Economic Development:

Urban Development and Housing	39
Economic Development	52,641

Total Governmental Activities Depreciation Expense \$2,327,936

Business-Type Activities:

Water	\$ 793,746
Wastewater	389,913
Solid Waste	97,182
Airport	410,213

Total Business-Type Activities Depreciation Expense \$1,691,054

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

Note 5: INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of December 31, 2021 is as follows:

Interfund Transfers:

<u>Transfer Out</u>	<u>Transfer In</u>	<u>Amount</u>
General Fund	Air Museum Fund	\$ 309,000
	Bequest Fund	35,000
	Communication Center Fund	523,860
	Municipal Equipment Reserve	40,000
	Debt Service Fund	115,425
Tourism Fund	Air Museum Fund	72,000
Street and Drainage	General Fund	100,000
	Debt Service Fund	102,822
Economic Development	Airport	173,158
Water Main Replacement Reserve	Airport Land Sale Fund	82,000
Total		<u>\$1,553,265</u>

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:

<u>Fund</u>	<u>Interest Rates</u>	<u>Amount</u>
General	2.770%	\$ 462,288
General	2.30%	105,053
General	2.72%	112,882
General	4.13%	68,112
Water	2.50%	132,723
		<u>\$ 881,058</u>

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

Note 6: LONG-TERM DEBT (Continued)

Lease Purchase Contracts (Continued)

Lease purchase debt service requirements to maturity, including \$52,199 of interest, are as follows:

<u>Year</u>	<u>General</u> <u>Fund</u>	<u>Water</u> <u>Fund</u>	<u>Total</u>
2022	\$ 183,201	\$ 132,723	\$ 315,924
2023	203,763	-	203,763
2024	203,763	-	203,763
2025	163,687	-	163,687
2026	24,299	-	24,299
2027	<u>21,821</u>	<u>-</u>	<u>21,821</u>
	<u>\$ 800,534</u>	<u>\$ 132,723</u>	<u>\$ 933,257</u>

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, 2021, \$4,274,042 had been drawn on this loan and the payback amount was \$3,318,644. Principal payments of \$955,398 were made in 2021.

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, 2021, \$32,436,963 had been drawn on this loan and the payback amount was \$26,849,558. Principal payments of \$200 were made in 2021. The payback period for the amount of the loan remaining is 16 years.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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 \$3,948,841 at an interest rate of 2.16%. As of December 31, 2021, \$3,948,841 had been drawn on this loan and the payback amount was \$0. Principal payments of \$3,601,444 were made in 2021. This loan was refinanced in 2021 with a general obligation bond.

<u>Fund</u>	<u>Interest Rates</u>	<u>Amount</u>
Wastewater	2.20%	\$ 3,318,644
Wastewater	2.11%	<u>26,849,558</u>
		<u>\$30,168,202</u>

KDHE Revolving Loan requirements to maturity, including \$14,689,060 of interest are as follows:

<u>Year</u>	<u>Wastewater Fund</u>
2022	\$ 985,951
2023	985,947
2024	3,082,492
2025	3,082,492
2026	3,082,492
2027	3,082,492
2028-2037	<u>30,555,396</u>
	<u>\$44,857,262</u>

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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:

<u>Purpose</u>	<u>Interest Rates</u>	<u>Amount</u>
Governmental activities	1.00% - 3.00%	\$2,935,821
Business-type activities – Water	2.00% - 4.00%	<u>5,384,179</u>
		<u>\$8,320,000</u>

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

<u>Year</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 349,013	\$ 55,508	\$ 530,987	\$ 96,057
2023	359,013	44,832	565,987	78,567
2024	366,601	38,240	573,398	72,730
2025	371,601	31,508	403,398	67,024
2026	241,601	24,470	238,399	61,712
2027	234,191	21,377	245,809	55,640
2028-2039	<u>1,013,801</u>	<u>57,684</u>	<u>2,826,201</u>	<u>300,823</u>
	<u>\$2,935,821</u>	<u>\$273,619</u>	<u>\$5,384,179</u>	<u>\$ 732,553</u>

CITY OF LIBERAL, KANSAS
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2021
(Continued)

Note 6: LONG-TERM DEBT (Continued)

Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Bonds Payable:					
General obligation bonds	\$ 2,022,245	\$ 1,150,000	\$ 236,424	\$ 2,935,821	\$ 349,013
Capital leases	957,781	-	209,446	748,335	183,201
Compensated absences	885,803	873,007	885,803	873,007	873,007
Net pension obligation	<u>11,295,946</u>	<u>8,890,493</u>	<u>11,295,946</u>	<u>8,890,493</u>	<u>8,890,493</u>
Governmental activity long-term liabilities	<u>\$15,161,775</u>	<u>\$10,913,500</u>	<u>\$12,627,619</u>	<u>\$13,447,656</u>	<u>\$10,295,714</u>
Business-Type Activities:					
General obligation bonds	\$ 1,807,755	\$ 3,620,000	\$ 43,576	\$ 5,384,179	\$ 385,987
Capital leases	392,499	-	259,776	132,723	132,723
KDHE revolving loan	17,238,372	16,826,945	3,897,114	30,168,203	195,384
Compensated absences	171,245	164,278	171,245	164,278	164,278
Net pension obligation	<u>1,650,376</u>	<u>1,127,893</u>	<u>1,650,376</u>	<u>1,127,893</u>	<u>1,127,893</u>
Business-type activity long-term liabilities	<u>\$21,260,247</u>	<u>\$21,739,116</u>	<u>\$ 6,022,087</u>	<u>\$36,977,276</u>	<u>\$ 2,006,265</u>

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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:
 - o State/School employees
 - o 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).

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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, 2021.

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:

	<u>Actuarial</u> <u>Employer</u> <u>Rate</u>	<u>Statutory</u> <u>Employer</u> <u>Capped Rate</u>
Local government employees	8.87%	8.87%
Police and Firemen	22.80%	22.80%

Member contribution rates as a percentage of eligible compensation in fiscal year 2021 are 6.00% for Local employees and 7.15% for Police and Firemen.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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, 2021 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, 2021.

The contributions used exclude contributions made for prior service, excess benefits, and irregular payments. At June 30, 2021, the City's proportion for the Local employees group was 0.378162%, which was an increase of 0.008113% from its proportion measured at June 30, 2020. At June 30, 2021, the City's proportion for the Police and Firemen group was 0.57434%, which was a decrease of 0.043779% from its proportion measured at June 30, 2020.

Net Pension Liability

At December 31, 2021, the City reported a liability of \$4,537,778 and \$5,480,608, respectively, for its total proportionate share of the net pension liability for the Local and Police and Firemen groups.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

Note 7: DEFINED BENEFIT PENSION PLAN (Continued)

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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	3.50%-12.00%, including pricing inflation
Investment rate of return	7.25% compounded annually, net of investment expenses, and including price inflation

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:

<u>Asset Class</u>	<u>Long-term Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
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	<u>100.00%</u>	

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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, 2021 was 7.25%. The discount rate used to measure total pension liability at the prior measurement date of June 30, 2020 was 7.50%. 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 2021 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 7.25%, 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 (6.25%) or one percentage point higher (8.25%) than the current rate:

	<u>1% Decrease</u> <u>(6.25%)</u>	<u>Discount Rate</u> <u>(7.25%)</u>	<u>1% Increase</u> <u>(8.25%)</u>
Local	\$ 6,315,368	\$ 3,839,356	\$1,762,906
Police and Firemen	<u>8,225,868</u>	<u>5,480,608</u>	<u>3,184,197</u>
	<u>\$14,541,236</u>	<u>\$ 9,319,964</u>	<u>\$4,947,103</u>

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

Note 7: DEFINED BENEFIT PENSION PLAN (Continued)

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2021, 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.

	<u>Deferred Outflows of Resources</u>		
	<u>Local</u>	<u>Police & Firemen</u>	<u>Total</u>
Differences between expected and actual experience	\$ 179,117	\$ 432,461	\$ 611,578
Net difference between projected and actual earnings on pension plan investments	-	-	-
Changes in assumptions	893,267	697,141	1,590,408
Changes in proportion	<u>174,124</u>	<u>421,152</u>	<u>595,276</u>
	<u>\$1,246,508</u>	<u>\$1,550,754</u>	<u>\$2,797,262</u>
	<u>Deferred Inflows of Resources</u>		
	<u>Local</u>	<u>Police & Firemen</u>	<u>Total</u>
Differences between expected and actual experience	\$ 41,088	\$ -	\$ 41,088
Net differences between projected and actual earnings on pension plan investments	1,611,353	1,437,844	3,049,197
Changes of assumptions	-	-	-
Changes in proportion	<u>11,483</u>	<u>303,697</u>	<u>315,180</u>
	<u>\$1,663,924</u>	<u>\$1,741,541</u>	<u>\$3,405,465</u>

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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, 2021 that will be recognized in pension expense in future years are as follows:

<u>Fiscal Year</u>	<u>Local</u>	<u>Police & Firemen</u>	<u>Total</u>
2022	\$ 2,103	\$ 74,993	\$ 77,096
2023	(28,144)	3,300	(24,844)
2024	(73,162)	(65,855)	(139,017)
2025	(353,966)	(249,208)	(603,174)
2026	<u>35,753</u>	<u>45,981</u>	<u>81,734</u>
	\$ <u>(417,416)</u>	\$ <u>(190,789)</u>	\$ <u>(608,205)</u>

Pension Expense

For the year ended December 31, 2021, the City recognized Local pension expense of \$466,357 and Police and Firemen pension expense of \$805,397, 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.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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, 2021.

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, 2021, there were two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$72,567,066.

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.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

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, 2021, property taxes abated totaled \$77,313 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, 2021, sales taxes abated totaled \$185,352 under the community improvement district program. The City's share of the abated sales taxes was \$9,268.

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 2021.

CITY OF LIBERAL, KANSAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2021

(Continued)

Note 13: COVID-19 (Continued)

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the City of Liberal to assist with the risks and help offset incurred costs of the City of Liberal.

Note 14: SUBSEQUENT EVENTS

The City of Liberal's management has evaluated events and transactions through October 28, 2022, 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, 2021

<u>Revenues</u>	<u>Original & Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Taxes:			
Ad valorem property tax	\$3,948,705	\$3,839,101	\$ (109,604)
Delinquent tax	120,000	138,973	18,973
Franchise	2,035,000	1,888,099	(146,901)
Motor vehicle tax	579,364	562,437	(16,927)
Commercial vehicle fees	43,612	33,434	(10,178)
Total taxes	<u>\$6,726,681</u>	<u>\$6,462,044</u>	<u>\$ (264,637)</u>
Intergovernmental:			
Local sales tax	\$2,700,000	\$3,269,048	\$ 569,048
Private club liquor tax	46,000	58,860	12,860
Highway connecting links	33,000	55,232	22,232
Administrative fees	1,533,000	3,085,500	1,552,500
Total intergovernmental	<u>\$4,312,000</u>	<u>\$6,468,640</u>	<u>\$2,156,640</u>
Licenses, Permits, and Fees:			
Building permits	\$ 101,000	\$ 78,507	\$ (22,493)
Occupational licenses	35,000	36,083	1,083
Other licenses and fees	27,000	22,785	(4,215)
Vehicle inspections	35,000	31,460	(3,540)
Total licenses, permits, and fees	<u>\$ 198,000</u>	<u>\$ 168,835</u>	<u>\$ (29,165)</u>
Charges for Services:			
Cemetery	\$ 36,300	\$ 55,395	\$ 19,095
Park fees, concessions	46,500	45,477	(1,023)
Swimming pool, concessions	156,500	129,615	(26,885)
Vehicle service charges	500	-	(500)
Recreation	452,600	129,615	(322,985)
Arkalon Park revenues	13,050	15,041	1,991
Golf course fees and other	302,000	339,541	37,541
Police	4,800	7,811	3,011
Animal shelter	26,500	39,676	13,176
Building Inspection Department:			
Mowing and demolition	70,000	103,195	33,195
Zoning and planning fees	-	(550)	(550)
Total charges for services	<u>\$1,108,750</u>	<u>\$ 864,816</u>	<u>\$ (243,934)</u>

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, 2021

	<u>Original & Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>Revenues (Continued)</u>			
Fines and Fees:			
Municipal Court	\$ 709,700	\$ 821,702	\$ 112,002
Use of Money and Property:			
Interest	\$ 75,100	\$ 5,151	\$ (69,949)
Royalties and leases	50,000	47,423	(2,577)
Raw water sales	55,000	78,154	23,154
Total use of money and property	\$ 180,100	\$ 130,728	\$ (49,372)
Miscellaneous:			
Other	\$ 101,305	\$ 119,375	\$ 18,070
Contributions	\$ 29,000	-	\$ (29,000)
Grant proceeds	\$ 2,013,366	\$ 800	\$ (2,012,566)
Total Revenues	\$15,378,902	\$15,036,940	\$ (341,962)
<u>Expenditures</u>			
General Government:			
Administration	\$ 2,133,192	\$ 1,949,791	\$ 183,401
Planning Commission	10,000	6,627	3,373
Building inspection	611,700	686,267	(74,567)
Legislative	108,400	108,933	(533)
Building maintenance	260,000	215,419	44,581
Utility billing	48,000	41,924	6,076
Total general government	\$ 3,171,292	\$ 3,008,961	\$ 162,331
Public Safety:			
Police	\$ 3,964,400	\$ 3,550,980	\$ 413,420
Fire	1,686,300	1,532,221	154,079
Municipal court	775,600	730,192	45,408
Animal control	346,200	263,264	82,936
Total public safety	\$ 6,772,500	\$ 6,076,657	\$ 695,843

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, 2021

<u>Expenditures (Continued)</u>	<u>Original & Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Public Works:			
Transportation	\$ 1,266,900	\$ 945,591	\$ 321,309
Engineering	78,500	42,211	36,289
Recreation	870,900	698,132	172,768
Arkalon	122,050	58,691	63,359
Street lighting	315,000	313,829	1,171
Total public works	<u>\$ 2,653,350</u>	<u>\$ 2,058,454</u>	<u>\$ 594,896</u>
Community Service:			
Golf course	\$ 697,500	\$ 616,157	\$ 81,343
Parks	676,600	617,024	59,576
Swimming pool	294,200	243,217	50,983
Cemetery	230,600	210,635	19,965
Total community service	<u>\$ 1,898,900</u>	<u>\$ 1,687,033</u>	<u>\$ 211,867</u>
Total expenditures	<u>\$14,496,042</u>	<u>\$12,831,105</u>	<u>\$ 1,664,937</u>
Revenues over (under) expenditures	\$ 882,860	\$ 2,205,835	\$ 1,322,975
Other Fund Financing Sources (Uses):			
Operating transfer (out)	<u>(882,860)</u>	<u>(923,284)</u>	<u>(40,424)</u>
Revenues over (under) expenditures and other financing sources (uses)	-	\$ 1,282,551	\$ 1,282,551
Fund Balances, January 1	-	7,110,498	7,110,498
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables and inventory	-	4,262	4,262
Encumbrances	<u>-</u>	<u>(105,670)</u>	<u>(105,670)</u>
Fund Balances, December 31	<u>-</u>	<u>\$ 8,291,641</u>	<u>\$ 8,291,641</u>

CITY OF LIBERAL, KANSAS

OTHER SUPPLEMENTARY INFORMATION

CITY OF LIBERAL, KANSAS
COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2021

Schedule 2

	<u>Library</u>	<u>Special Fire Equipment Reserve</u>	<u>Communication Center</u>	<u>Employees' Benefits</u>	<u>Special City Streets</u>	<u>Special Parks & Recreation</u>	<u>Tourism</u>
ASSETS							
Cash, including time deposits	\$ -	\$105,774	\$326,533	\$1,233,191	\$ 784,984	\$ 20,107	\$265,792
Cash, restricted	-	-	27,647	-	313,975	-	-
Accounts receivable	-	-	-	-	-	-	-
Taxes receivable	535,230	44,189	-	1,794,237	-	-	-
Receivable from other governments	-	-	-	-	128,708	16,012	115,066
Interest receivable	-	-	9	-	-	-	-
Inventory	-	-	-	-	-	-	15,321
Prepaid expenses	-	-	12,137	39,672	1,702	-	1,592
Total Assets	\$535,230	\$149,963	\$366,326	\$3,067,100	\$1,229,369	\$ 36,119	\$397,771
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
<u>Liabilities</u>							
Accounts payable	-	-	\$ 2,618	\$ -	\$ 910	-	\$ 7,169
Accrued wages and benefits	-	-	31,936	49,945	1,944	-	4,479
Due to other funds	-	-	-	-	-	-	-
Total liabilities	-	-	\$ 34,554	\$ 49,945	\$ 2,854	-	\$ 11,648
<u>Deferred Inflows of Resources</u>							
Deferred revenue	\$517,615	\$ 42,770	-	\$1,736,901	-	-	-
<u>Fund Balances</u>							
Nonspendable for receivables	\$ -	\$ 1,419	\$ 9	\$ 57,336	\$ 128,708	\$ 16,012	\$115,066
Nonspendable for prepaid expenses	17,615	-	12,137	39,672	1,702	-	1,592
Nonspendable for inventory	-	-	-	-	-	-	15,321
Assigned for encumbrances	-	-	(522)	-	-	-	14,443
Assigned to Special Revenue Funds	-	105,774	320,148	1,183,246	1,096,105	20,107	239,701
Total fund balances	\$ 17,615	\$107,193	\$331,772	\$1,280,254	\$1,226,515	\$ 36,119	\$386,123
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$535,230	\$149,963	\$366,326	\$3,067,100	\$1,229,369	\$ 36,119	\$397,771

CITY OF LIBERAL, KANSAS

Schedule 2
(Continued)COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2021

	<u>Special Alcoholic Treatment</u>	<u>Special City Beautification</u>	<u>Special Housing</u>	<u>Special Crime Prevention</u>	<u>Special Economic Development</u>	<u>Street Drainage and Capital Improvements</u>	<u>Educational Sales Tax</u>
ASSETS							
Cash, including time deposits	\$136,652	\$673,524	\$1,177,080	\$755,757	\$2,006,118	\$3,643,723	\$176,784
Cash, restricted	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	200	-	-
Taxes receivable	-	-	-	-	-	-	-
Receivable from other governments	16,012	171,346	127,913	42,638	127,913	511,653	428,060
Interest receivable	-	17	30	19	51	94	-
Inventory	-	-	-	-	221	-	-
Prepaid expenses	-	1,640	371	858	5,408	669	-
Total Assets	<u>\$152,664</u>	<u>\$846,527</u>	<u>\$1,305,394</u>	<u>\$799,272</u>	<u>\$2,139,911</u>	<u>\$4,156,139</u>	<u>\$604,844</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
<u>Liabilities</u>							
Accounts payable	-	\$ 32,872	\$ 6,468	\$ 2,963	\$ 6,049	\$ 4,681	-
Accrued wages and benefits	-	-	2,905	-	21,316	-	-
Due to other funds	-	-	48,708	-	3,319	15,359	-
Total liabilities	-	<u>\$ 32,872</u>	<u>\$ 58,081</u>	<u>\$ 2,963</u>	<u>\$ 30,684</u>	<u>\$ 20,040</u>	-
<u>Deferred Inflows of Resources</u>							
Deferred revenue	-	-	-	-	-	-	-
<u>Fund Balances</u>							
Nonspendable for receivables	\$ 16,012	\$171,363	\$ 127,943	\$ 42,657	\$ 128,164	\$ 511,747	\$428,060
Nonspendable for prepaid expenses	-	1,640	371	858	5,408	669	-
Nonspendable for inventory	-	-	-	-	221	-	-
Assigned for encumbrances	-	(6,932)	14,018	-	5,876	(579)	-
Assigned to Special Revenue Funds	<u>136,652</u>	<u>647,584</u>	<u>1,104,981</u>	<u>752,794</u>	<u>1,969,558</u>	<u>3,624,262</u>	<u>176,784</u>
Total fund balances	<u>\$152,664</u>	<u>\$813,655</u>	<u>\$1,247,313</u>	<u>\$796,309</u>	<u>\$2,109,227</u>	<u>\$4,136,099</u>	<u>\$604,844</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$152,664</u>	<u>\$846,527</u>	<u>\$1,305,394</u>	<u>\$799,272</u>	<u>\$2,139,911</u>	<u>\$4,156,139</u>	<u>\$604,844</u>

CITY OF LIBERAL, KANSAS

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2021

Schedule 2
(Continued)

	<u>Economic Incentives</u>	<u>Air Museum</u>	<u>ARPA</u>	<u>Municipal Equipment Reserve</u>	<u>Request</u>	<u>Diversion Program</u>
ASSETS						
Cash, including time deposits	\$ 19,025	\$192,580	\$1,463,064	\$1,089,040	\$595,884	\$ 204,910
Cash, restricted	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-
Receivable from other governments	-	7,500	-	-	-	-
Interest receivable	-	-	-	-	-	-
Inventory	-	21,069	-	-	-	-
Prepaid expenses	-	5,747	-	-	-	-
Total Assets	<u>\$ 19,025</u>	<u>\$226,896</u>	<u>\$1,463,064</u>	<u>\$1,089,040</u>	<u>\$595,884</u>	<u>\$ 204,910</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
<u>Liabilities</u>						
Accounts payable	\$ 16,338	\$ 2,649	-	-	\$ 6,124	\$ 3,600
Accrued wages and benefits	-	11,144	-	-	4,137	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>\$ 16,338</u>	<u>\$ 13,793</u>	<u>-</u>	<u>-</u>	<u>\$ 10,261</u>	<u>\$ 3,600</u>
<u>Deferred Inflows of Resources</u>						
Deferred revenue	-	-	-	-	-	-
<u>Fund Balances</u>						
Nonspendable for receivables	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -
Nonspendable for prepaid expenses	-	5,747	-	-	-	-
Nonspendable for inventory	-	21,069	-	-	-	-
Assigned for encumbrances	-	(13,533)	-	2,120	63,637	(108,158)
Assigned to Special Revenue Funds	<u>2,687</u>	<u>192,320</u>	<u>1,463,064</u>	<u>1,086,920</u>	<u>521,986</u>	<u>309,468</u>
Total fund balances	<u>\$ 2,687</u>	<u>\$213,103</u>	<u>\$1,463,064</u>	<u>\$1,089,040</u>	<u>\$585,623</u>	<u>\$ 201,310</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 19,025</u>	<u>\$226,896</u>	<u>\$1,463,064</u>	<u>\$1,089,040</u>	<u>\$595,884</u>	<u>\$ 204,910</u>

CITY OF LIBERAL, KANSAS

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2021

Schedule 2
(Continued)

	<u>Cemetery Perpetual</u>	<u>Fire Insurance Proceeds</u>	<u>Police Step Grant</u>	<u>Sobriety Checkpoint Grant</u>	<u>Edward Byrne Memorial</u>	<u>Total Nonmajor Special Revenue</u>
ASSETS						
Cash, including time deposits	\$ 28,013	\$ 14,393	\$ 2,255	\$ 2,653	\$ 1,699	\$14,919,535
Cash, restricted	-	-	-	-	-	341,622
Accounts receivable	-	-	-	-	-	200
Taxes receivable	-	-	-	-	-	2,373,656
Receivable from other governments	-	-	-	-	-	1,692,821
Interest receivable	-	-	-	-	-	220
Inventory	-	-	-	-	-	36,611
Prepaid expenses	-	-	-	-	-	69,796
Total Assets	<u>\$ 28,013</u>	<u>\$ 14,393</u>	<u>\$ 2,255</u>	<u>\$ 2,653</u>	<u>\$ 1,699</u>	<u>\$19,434,461</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
<u>Liabilities</u>						
Accounts payable	-	-	-	-	-	\$ 92,441
Accrued wages and benefits	-	-	-	-	-	127,806
Due to other funds	-	-	-	-	-	67,386
Total liabilities	-	-	-	-	-	<u>\$ 287,633</u>
<u>Deferred Inflows of Resources</u>						
Deferred revenue	-	-	-	-	-	<u>\$ 2,297,286</u>
<u>Fund Balances</u>						
Nonspendable for receivables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,751,996
Nonspendable for prepaid expenses	-	-	-	-	-	87,411
Nonspendable for inventory	-	-	-	-	-	36,611
Assigned for encumbrances	1,067	-	-	-	-	(28,563)
Assigned to Special Revenue Funds	<u>26,946</u>	<u>14,393</u>	<u>2,255</u>	<u>2,653</u>	<u>1,699</u>	<u>15,002,087</u>
Total fund balances	<u>\$ 28,013</u>	<u>\$ 14,393</u>	<u>\$ 2,255</u>	<u>\$ 2,653</u>	<u>\$ 1,699</u>	<u>\$16,849,542</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 28,013</u>	<u>\$ 14,393</u>	<u>\$ 2,255</u>	<u>\$ 2,653</u>	<u>\$ 1,699</u>	<u>\$19,434,461</u>

CITY OF LIBERAL, KANSAS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS
For the year ended December 31, 2021

Schedule 3

	<u>Library</u>	<u>Special Fire Equipment Reserve</u>	<u>Communication Center</u>	<u>Employees' Benefits</u>	<u>Special City Streets</u>	<u>Special Parks & Recreation</u>	<u>Tourism</u>
<u>Revenues</u>							
Taxes	\$600,570	\$ 49,458	\$ -	\$1,995,667	\$ -	\$ -	\$ -
Intergovernmental	-	-	363,940	-	551,507	58,860	353,595
Charges for services	-	-	-	-	-	-	17,122
Use of money and property	-	-	142	-	-	-	-
Contributions	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Grants	-	-	-	(845)	251,531	-	-
General long-term debt issued	-	-	-	-	-	-	-
Total Revenues	\$600,570	\$ 49,458	\$ 364,082	\$1,994,822	\$ 803,038	\$ 58,860	\$370,717
<u>Expenditures</u>							
Public safety	\$ -	\$ 53,636	\$ 835,412	\$ -	\$ -	\$ -	\$ -
Public works	-	-	-	-	-	-	-
Community services	600,570	-	-	-	476,285	46,000	-
Health and welfare	-	-	-	-	-	-	347,530
Employees' benefits	-	-	-	-	-	-	-
Urban development and housing	-	-	-	1,796,967	-	-	-
Economic development	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total Expenditures	\$600,570	\$ 53,636	\$ 835,412	\$1,796,967	\$ 476,285	\$ 46,000	\$347,530
Revenues over (under) Expenditures	\$ -	\$ (4,178)	\$ (471,330)	\$ 197,855	\$ 326,753	\$ 12,860	\$ 23,187
Other Financing Sources (Uses):							
Operating transfers in (out)	-	-	523,860	-	-	-	(72,000)
Fund Balances, January 1	17,129	111,454	280,313	1,080,089	896,727	20,071	388,501
Other Changes:							
Increase or (decrease) in reserves	486	(83)	(1,071)	2,310	3,035	3,188	46,435
Fund Balances, December 31	\$ 17,615	\$107,193	\$ 331,772	\$1,280,254	\$1,226,515	\$ 36,119	\$386,123

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, 2021

	Special Alcoholic Treatment	Special City Beautification	Special Housing	Special Crime Prevention	Special Economic Development	Street Drainage and Capital Improvements	Educational Sales Tax
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	58,860	226,537	679,612	226,537	677,852	2,718,449	2,276,784
Charges for services	-	4,800	-	-	16,570	-	-
Use of money and property	-	250	430	264	701	1,770	-
Contributions	-	-	-	-	-	-	-
Other	-	-	6,875	950	71,600	-	-
Grants	-	-	-	-	476,671	-	-
General long-term debt issued	-	-	-	-	-	-	-
Total Revenues	\$ 58,860	\$231,587	\$ 686,917	\$227,751	\$1,243,394	\$2,720,219	\$2,276,784
Expenditures							
Public safety	\$ -	\$ -	\$ -	\$ 97,129	\$ -	\$ -	\$ -
Public works	-	169,196	-	-	-	2,300,717	-
Community services	-	-	-	-	-	-	2,100,000
Health and welfare	11,068	-	-	-	-	-	-
Employees' benefits	-	-	-	-	-	-	-
Urban development and housing	-	-	492,622	-	-	-	-
Economic development	-	-	-	-	803,022	-	-
Capital outlay	-	-	-	-	-	-	-
Total Expenditures	\$ 11,068	\$169,196	\$ 492,622	\$ 97,129	\$ 803,022	\$2,300,717	\$2,100,000
Revenues over (under) Expenditures	\$ 47,792	\$ 62,391	\$ 194,295	\$130,622	\$ 440,372	\$ 419,502	\$ 176,784
Other Financing Sources (Uses):							
Operating transfers in (out)	-	-	-	-	(173,158)	(202,822)	-
Fund Balances, January 1	101,684	614,553	1,029,762	657,900	1,818,733	3,826,512	350,419
Other Changes:							
Increase or (decrease) in reserves	3,188	136,711	23,256	7,787	23,280	92,907	77,641
Fund Balances, December 31	\$152,664	\$813,655	\$1,247,313	\$796,309	\$2,109,227	\$4,136,099	\$ 604,844

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, 2021

	<u>Economic Incentives</u>	<u>Air Museum</u>	<u>ARPA</u>	<u>Municipal Equipment Reserve</u>	<u>Bequest</u>	<u>Diversion Program</u>
<u>Revenues</u>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	656,590	30,000	-	-	-	-
Charges for services	-	48,512	-	-	16,088	76,442
Use of money and property	-	-	-	-	-	-
Contributions	-	111	-	-	547,863	-
Other	-	25	-	6,416	-	-
Grants	-	-	1,463,064	-	-	-
General long-term debt issued	-	-	-	-	-	-
Total Revenues	<u>\$656,590</u>	<u>\$ 78,648</u>	<u>\$1,463,064</u>	<u>\$ 6,416</u>	<u>\$563,951</u>	<u>\$ 76,442</u>
<u>Expenditures</u>						
Public safety	\$ -	\$ -	-	\$ -	\$109,106	\$ 36,586
Public works	-	-	-	-	348,926	-
Community services	-	436,912	-	-	75,962	-
Health and welfare	-	-	-	-	3,351	-
Employees' benefits	-	-	-	-	-	-
Urban development and housing	-	-	-	-	-	-
Economic development	652,402	-	-	-	-	-
Capital outlay	-	-	-	47,163	-	-
Total Expenditures	<u>\$652,402</u>	<u>\$ 436,912</u>	<u>-</u>	<u>\$ 47,163</u>	<u>\$537,345</u>	<u>\$ 36,586</u>
Revenues over (under) Expenditures	\$ 4,188	\$ (358,264)	\$1,463,064	\$ (40,747)	\$ 26,606	\$ 39,856
Other Financing Sources (Uses):						
Operating transfers in (out)	-	381,000	-	40,000	35,000	-
Fund Balances, January 1	-	180,769	-	1,089,787	524,017	161,454
Other Changes:						
Increase or (decrease) in reserves	<u>(1,501)</u>	<u>9,598</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, December 31	<u>\$ 2,687</u>	<u>\$ 213,103</u>	<u>\$1,463,064</u>	<u>\$1,089,040</u>	<u>\$585,623</u>	<u>\$201,310</u>

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, 2021

	<u>Cemetery Perpetual</u>	<u>Fire Insurance Proceeds</u>	<u>Police Step Grant</u>	<u>Sobriety Checkpoint Grant</u>	<u>Edward Byrne Memorial</u>	<u>Total Nonmajor Special Revenue</u>
<u>Revenues</u>						
Taxes	\$ -	\$ -	\$ -	\$ -	-	\$ 2,645,695
Intergovernmental	-	-	-	-	-	8,879,123
Charges for services	-	-	-	-	-	179,534
Use of money and property	-	11	-	-	-	3,568
Contributions	4,180	-	-	-	-	552,154
Other	-	36,808	-	-	-	373,360
Grants	-	-	3,948	2,653	-	1,946,336
General long-term debt issued	-	-	-	-	-	-
Total Revenues	<u>\$ 4,180</u>	<u>\$ 36,819</u>	<u>\$ 3,948</u>	<u>\$ 2,653</u>	<u>-</u>	<u>\$14,579,770</u>
<u>Expenditures</u>						
Public safety	-	\$ 30,000	\$ 1,693	-	-	\$ 1,163,562
Public works	-	-	-	-	-	3,341,124
Community services	-	-	-	-	-	3,560,974
Health and welfare	-	-	-	-	-	14,419
Employees' benefits	-	-	-	-	-	1,796,967
Urban development and housing	-	-	-	-	-	492,622
Economic development	-	-	-	-	-	1,455,424
Capital outlay	-	-	-	-	-	47,163
Total Expenditures	<u>-</u>	<u>\$ 30,000</u>	<u>\$ 1,693</u>	<u>-</u>	<u>-</u>	<u>\$11,872,255</u>
Revenues over (under) Expenditures	<u>\$ 4,180</u>	<u>\$ 6,819</u>	<u>\$ 2,255</u>	<u>\$ 2,653</u>	<u>\$ -</u>	<u>\$ 2,707,515</u>
Other Financing Sources (Uses):						
Operating transfers in (out)	-	-	-	-	-	531,880
Fund Balances, January 1	23,833	7,574	-	-	1,699	13,182,980
Other Changes:						
Increase or (decrease) in reserves	-	-	-	-	-	427,167
Fund Balances, December 31	<u>\$ 28,013</u>	<u>\$ 14,393</u>	<u>\$ 2,255</u>	<u>\$ 2,653</u>	<u>\$ 1,699</u>	<u>\$16,849,542</u>

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, 2021

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor.)</u>
<u>Revenues</u>			
Taxes:			
Ad valorem property tax	\$517,575	\$505,943	\$ (11,632)
Delinquent tax	5,864	17,910	12,046
Commercial vehicle fees	5,612	4,303	(1,309)
Motor vehicle tax	<u>74,547</u>	<u>72,414</u>	<u>(2,133)</u>
Total Revenues	\$603,598	\$600,570	\$ (3,028)
<u>Expenditures</u>			
Community Services:			
Appropriations to Library Board	<u>603,598</u>	<u>600,570</u>	<u>3,028</u>
Revenues over (under) Expenditures	-	\$ -	\$ -
Fund Balances, January 1	-	17,129	17,129
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables	<u>-</u>	<u>486</u>	<u>486</u>
Fund Balances, December 31	<u>-</u>	<u>\$ 17,615</u>	<u>\$ 17,615</u>

CITY OF LIBERAL, KANSAS

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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor.)</u>
<u>Revenues</u>				
Taxes:				
Ad valorem property tax	\$ 42,472	\$ 42,472	\$ 41,582	\$ (890)
Delinquent tax	900	900	1,461	561
Commercial vehicle fees	464	464	358	(106)
Motor vehicle tax	<u>6,164</u>	<u>6,164</u>	<u>6,057</u>	<u>(107)</u>
Total Revenues	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 49,458</u>	<u>\$ (542)</u>
<u>Expenditures</u>				
Public Safety – Fire Protection:				
Capital outlay	\$ 31,300	\$ 41,300	\$ 34,950	\$ 6,350
Capital lease payment	<u>18,700</u>	<u>18,700</u>	<u>18,686</u>	<u>14</u>
Total Expenditures	<u>\$ 50,000</u>	<u>\$ 60,000</u>	<u>\$ 53,636</u>	<u>\$ 6,364</u>
Revenues over (under) Expenditures	-	\$ (10,000)	\$ (4,178)	\$ 5,822
Fund Balances, January 1	-	10,000	111,454	101,454
Other Changes:				
Increase or (Decrease) in Reserves:				
Receivables	<u>-</u>	<u>-</u>	<u>(83)</u>	<u>(83)</u>
Fund Balances, December 31	<u>-</u>	<u>-</u>	<u>\$107,193</u>	<u>\$107,193</u>

CITY OF LIBERAL, KANSAS

Schedule 4-3

COMMUNICATION CENTER FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGET AND ACTUAL
 For the year ended December 31, 2021

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor.)</u>
<u>Revenues</u>			
Intergovernmental:			
Seward County	\$ 363,640	\$ 363,940	\$ 300
Use of Money and Property:			
Interest	<u>-</u>	<u>142</u>	<u>142</u>
Total Revenues	<u>\$ 363,640</u>	<u>\$ 364,082</u>	<u>\$ 442</u>
<u>Expenditures</u>			
Public Safety:			
Personnel services	\$ 773,600	\$ 741,292	\$ 32,308
Operation and maintenance	<u>176,400</u>	<u>94,120</u>	<u>82,280</u>
Total Expenditures	<u>\$ 950,000</u>	<u>\$ 835,412</u>	<u>\$114,588</u>
Revenues over (under) Expenditures	<u>\$ (586,360)</u>	<u>\$ (471,330)</u>	<u>\$115,030</u>
Other Financing Sources (Uses):			
Operating transfer in	523,860	523,860	-
Fund Balances, January 1	62,500	280,313	217,813
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables and prepaid expense	<u>-</u>	<u>(1,071)</u>	<u>(1,071)</u>
Fund Balances, December 31	<u>-</u>	<u>\$ 331,772</u>	<u>\$331,772</u>

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, 2021

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor.)</u>
<u>Revenues</u>			
Taxes:			
Ad valorem property tax	\$1,726,364	\$1,687,410	\$ (38,954)
Delinquent tax	50,000	57,571	7,571
Commercial vehicle fees	18,457	14,118	(4,339)
Motor vehicle tax	245,179	236,568	(8,611)
Other income	<u>-</u>	<u>(845)</u>	<u>(845)</u>
Total Revenues	\$2,040,000	\$1,994,822	\$ (45,178)
<u>Expenditures</u>			
Employees' Benefits	<u>2,040,000</u>	<u>1,796,967</u>	<u>243,033</u>
Revenues over (under) Expenditures	-	\$ 197,855	\$ 197,855
Fund Balances, January 1	-	1,080,089	1,080,089
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables and prepaid expense	<u>-</u>	<u>2,310</u>	<u>2,310</u>
Fund Balances, December 31	<u>-</u>	<u>\$1,280,254</u>	<u>\$1,280,254</u>

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, 2021

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor.)</u>
<u>Revenues</u>			
Intergovernmental:			
State of Kansas – Gasoline tax	\$448,120	\$ 551,507	\$ 103,387
Other:			
Miscellaneous	<u>173,880</u>	<u>251,531</u>	<u>77,651</u>
Total Revenues	\$622,000	\$ 803,038	\$ 181,038
<u>Expenditures</u>			
Public works	<u>622,000</u>	<u>476,285</u>	<u>145,715</u>
Revenues over (under) Expenditures	-	\$ 326,753	\$ 326,753
Fund Balances, January 1	-	896,727	896,727
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables	<u>-</u>	<u>3,035</u>	<u>3,035</u>
Fund Balances, December 31	<u>-</u>	<u>\$1,226,515</u>	<u>\$1,226,515</u>

CITY OF LIBERAL, KANSAS

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, 2021

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor.)</u>
<u>Revenues</u>			
Intergovernmental:			
Private club liquor tax	\$ 46,000	\$ 58,860	\$ 12,860
<u>Expenditures</u>			
Public Works:			
Maintenance	<u>46,000</u>	<u>46,000</u>	<u>-</u>
Revenues over (under) Expenditures	-	\$ 12,860	\$ 12,860
Fund Balances, January 1	-	20,071	20,071
Other Changes:			
Increase (decrease) in reserves	<u>-</u>	<u>3,188</u>	<u>3,188</u>
Fund Balances, December 31	<u>-</u>	<u>\$ 36,119</u>	<u>\$ 36,119</u>

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, 2021

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor.)</u>
<u>Revenues</u>			
Intergovernmental:			
Local transient guest tax	\$ 300,000	\$ 353,595	\$ 53,595
Charges for sales and services	<u>14,000</u>	<u>17,122</u>	<u>3,122</u>
Total Revenues	\$ <u>314,000</u>	\$ <u>370,717</u>	\$ <u>56,717</u>
<u>Expenditures</u>			
Community Services:			
Personnel services	\$ 174,700	\$ 177,232	\$ (2,532)
Operations	273,800	170,298	103,502
Capital improvements	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total Expenditures	\$ <u>451,000</u>	\$ <u>347,530</u>	\$ <u>103,470</u>
Revenues over (under) Expenditures	\$ (137,000)	\$ 23,187	\$ 160,187
Other Financing Sources (Uses):			
Operating transfer (out)	(72,000)	(72,000)	-
Fund Balances, January 1	209,000	388,501	179,501
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables, prepaid expense and inventory	<u>-</u>	<u>46,435</u>	<u>46,435</u>
Fund Balances, December 31	<u>-</u>	\$ <u>386,123</u>	\$ <u>386,123</u>

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, 2021

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor.)</u>
<u>Revenues</u>			
Intergovernmental:			
Private club liquor tax	\$ 46,000	\$ 58,860	\$ 12,860
<u>Expenditures</u>			
Health – Alcoholic Treatment:			
Contractual services	<u>46,000</u>	<u>11,068</u>	<u>34,932</u>
Revenues over (under) Expenditures	-	\$ 47,792	\$ 47,792
Fund Balances, January 1	-	101,684	101,684
Other Changes:			
Increase or (decrease) in reserves	<u>-</u>	<u>3,188</u>	<u>3,188</u>
Fund Balances, December 31	<u>-</u>	<u>\$152,664</u>	<u>\$152,664</u>

CITY OF LIBERAL, KANSAS

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, 2021

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor.)</u>
<u>Revenues</u>			
Intergovernmental:			
Local sales tax	\$160,000	\$226,537	\$ 66,537
Use of Money and Property:			
Interest	-	250	250
Charges for Services:			
Tree cost sharing	<u>5,000</u>	<u>4,800</u>	<u>(200)</u>
Total Revenues	\$165,000	\$231,587	\$ 66,587
<u>Expenditures</u>			
Public works:			
Contractual services	<u>230,000</u>	<u>169,196</u>	<u>60,804</u>
Revenues over (under) Expenditures	\$ (65,000)	\$ 62,391	\$127,391
Fund Balances, January 1	65,000	614,553	549,553
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables and prepaid expense	<u>-</u>	<u>136,711</u>	<u>136,711</u>
Fund Balances, December 31	<u>-</u>	<u>\$813,655</u>	<u>\$813,655</u>

CITY OF LIBERAL, KANSAS

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, 2021

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor.)</u>
<u>Revenues</u>			
Intergovernmental:			
Local sales tax	\$ 481,000	\$ 679,612	\$ 198,612
Use of Money and Property:			
Interest	10,000	430	(9,570)
Other:			
Miscellaneous	<u>-</u>	<u>6,875</u>	<u>6,875</u>
Total Revenues	\$ 491,000	\$ 686,917	\$ 195,917
<u>Expenditures</u>			
Urban Development & Housing:			
Project expense	<u>683,000</u>	<u>492,622</u>	<u>190,378</u>
Revenues over (under) Expenditures	\$ (192,000)	\$ 194,295	\$ 386,295
Fund Balances, January 1	192,000	1,029,762	837,762
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables and inventory	<u>-</u>	<u>23,256</u>	<u>23,256</u>
Fund Balances, December 31	<u>-</u>	<u>\$1,247,313</u>	<u>\$1,247,313</u>

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, 2021

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor.)</u>
<u>Revenues</u>			
Intergovernmental:			
Local sales tax	\$ 160,400	\$226,537	\$ 66,137
Use of Money and Property:			
Interest	2,000	264	(1,736)
Other:			
Miscellaneous	<u>600</u>	<u>950</u>	<u>350</u>
Total Revenues	\$ 163,000	\$227,751	\$ 64,751
<u>Expenditures</u>			
Public Safety:			
Program expense	<u>341,000</u>	<u>97,129</u>	<u>243,871</u>
Revenues over (under) Expenditures	\$ (178,000)	\$130,622	\$308,622
Fund Balances, January 1	178,000	657,900	479,900
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables	<u>-</u>	<u>7,787</u>	<u>7,787</u>
Fund Balances, December 31	<u>-</u>	<u>\$796,309</u>	<u>\$796,309</u>

CITY OF LIBERAL, KANSAS

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, 2021

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor.)</u>
<u>Revenues</u>			
Intergovernmental:			
Local sales tax	\$ 481,000	\$ 677,852	\$ 196,852
Charges for services	22,000	16,570	(5,430)
Use of Money and Property:			
Interest	10,000	701	(9,299)
Other	-	71,600	71,600
Grant proceeds	<u>429,000</u>	<u>476,671</u>	<u>47,671</u>
Total Revenues	\$ 942,000	\$1,243,394	\$ 301,394
<u>Expenditures</u>			
Economic Development:			
Project expense	<u>1,200,000</u>	<u>803,022</u>	<u>396,978</u>
Revenues over (under) Expenditures	\$ (258,000)	\$ 440,372	\$ 698,372
Other Financing Sources (Uses):			
Operating transfer in (out)	-	(173,158)	(173,158)
Fund Balances, January 1	258,000	1,818,733	1,560,733
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables	<u>-</u>	<u>23,280</u>	<u>23,280</u>
Fund Balances, December 31	<u>-</u>	<u>\$2,109,227</u>	<u>\$2,109,227</u>

CITY OF LIBERAL, KANSAS

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, 2021

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor.)</u>
<u>Revenues</u>			
Intergovernmental:			
Local sales tax	\$ 1,925,000	\$2,718,449	\$ 793,449
Use of Money and Property:			
Interest	<u>20,000</u>	<u>1,770</u>	<u>(18,230)</u>
Total Revenues	\$ 1,945,000	\$2,720,219	\$ 775,219
<u>Expenditures</u>			
Public Works:			
Entity's share	<u>2,978,000</u>	<u>2,300,717</u>	<u>677,283</u>
Revenues over (under) Expenditures	\$ (1,033,000)	\$ 419,502	\$1,452,502
Other Financing Sources (Uses):			
Operating transfer in (out)	-	(202,822)	(202,822)
Fund Balances, January 1	1,033,000	3,826,512	2,793,512
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables	<u>-</u>	<u>92,907</u>	<u>92,907</u>
Fund Balances, December 31	<u>-</u>	<u>\$4,136,099</u>	<u>\$4,136,099</u>

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, 2021

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor.)</u>
<u>Revenues</u>			
Intergovernmental:			
Local sales tax	<u>\$2,100,000</u>	<u>\$2,276,784</u>	<u>\$176,784</u>
<u>Expenditures</u>			
Public Works:			
Administrative expenses	\$ 100	\$ -	\$ 100
Appropriations to USD 480	<u>2,099,900</u>	<u>2,100,000</u>	<u>(100)</u>
Total Expenditures	<u>\$2,100,000</u>	<u>\$2,100,000</u>	<u>-</u>
Revenues over (under) Expenditures	-	\$ 176,784	\$176,784
Fund Balances, January 1	-	350,419	350,419
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables	<u>-</u>	<u>77,641</u>	<u>77,641</u>
Fund Balances, December 31	<u>-</u>	<u>\$ 604,844</u>	<u>\$604,844</u>

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, 2021

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor.)</u>
<u>Revenues</u>			
Intergovernmental:			
Community Imp District (CID)	\$ 300,000	\$190,403	\$ (109,597)
Rural Housing Inc District (RHID)	250,000	74,863	(175,137)
Rebate of TGT	250,000	153,451	(96,549)
Tax Increment Financing District	<u>450,000</u>	<u>237,873</u>	<u>(212,127)</u>
Total Revenues	<u>\$1,250,000</u>	<u>\$656,590</u>	<u>\$ (593,410)</u>
<u>Expenditures</u>			
Economic Development:			
CID payments	\$ 300,000	\$185,352	\$ 114,648
RHID payments	250,000	77,313	172,687
Rebate of TGT payments	250,000	151,151	98,849
TIF payment	<u>450,000</u>	<u>238,586</u>	<u>211,414</u>
Total Expenditures	<u>\$1,250,000</u>	<u>\$652,402</u>	<u>\$ 597,598</u>
Revenues over (under) Expenditures	-	\$ 4,188	\$ 4,188
Fund Balances, January 1	-	-	-
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables	<u>-</u>	<u>(1,501)</u>	<u>(1,501)</u>
Fund Balances, December 31	<u>-</u>	<u>\$ 2,687</u>	<u>\$ 2,687</u>

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, 2021

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor.)</u>
<u>Revenues</u>			
Intergovernmental:			
Local transient guest tax	\$ 30,000	\$ 30,000	\$ -
Charges for Services:			
Admission	25,000	20,961	(4,039)
Gift shop and concessions	23,500	27,576	4,076
Contributions	<u>2,500</u>	<u>111</u>	<u>(2,389)</u>
Total Revenues	\$ <u>81,000</u>	\$ <u>78,648</u>	\$ <u>(2,352)</u>
<u>Expenditures</u>			
Community Services:			
Personnel services	\$ 295,000	\$ 297,826	\$ (2,826)
Operation and maintenance	<u>175,000</u>	<u>139,086</u>	<u>35,914</u>
Total Expenditures	\$ <u>470,000</u>	\$ <u>436,912</u>	\$ <u>33,088</u>
Revenues over (under) Expenditures	\$ (389,000)	\$ (358,264)	\$ 30,736
Other Financing Sources (Uses):			
Operating transfer in (out)	381,000	381,000	-
Fund Balances, January 1	8,000	180,769	172,769
Other Changes:			
Increase or (Decrease) in Reserves:			
Receivables, inventory and prepaid expense	<u>-</u>	<u>9,598</u>	<u>9,598</u>
Fund Balances, December 31	<u>-</u>	\$ <u>213,103</u>	\$ <u>213,103</u>

CITY OF LIBERAL, KANSAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 December 31, 2021

Schedule 5

	Improvement Projects					
	<u>6 Points Pavement & Signals</u>	<u>South Park/ Pine Street</u>	<u>City Hall Construction</u>	<u>KC Park Project</u>	<u>Mahuron Park Phase 2</u>	<u>Street Department Building</u>
ASSETS						
Cash and time deposits	\$138,458	\$ 16,590	\$ 35,492	\$ -	\$ 14,062	\$ 27,311
Due from other funds	-	-	-	48,708	-	-
Receivables/Prepaid expense	-	-	-	-	-	-
Total Assets	<u>\$138,458</u>	<u>\$ 16,590</u>	<u>\$ 35,492</u>	<u>\$ 48,708</u>	<u>\$ 14,062</u>	<u>\$ 27,311</u>
LIABILITIES AND FUND BALANCES						
<u>Liabilities</u>						
Bank overdraft	-	-	-	\$ 48,708	-	\$ -
Vouchers payable	-	-	-	-	-	234
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 48,708</u>	<u>-</u>	<u>\$ 234</u>
<u>Fund Balances</u>						
Nonspendable for receivables/ Prepaid expense	\$ -	\$ -	\$ -	\$ 48,708	\$ -	\$ -
Assigned	<u>138,458</u>	<u>16,590</u>	<u>35,492</u>	<u>(48,708)</u>	<u>14,062</u>	<u>27,077</u>
Total fund balances	<u>\$138,458</u>	<u>\$ 16,590</u>	<u>\$ 35,492</u>	<u>-</u>	<u>\$ 14,062</u>	<u>\$ 27,077</u>
Total Liabilities and Fund Balances	<u>\$138,458</u>	<u>\$ 16,590</u>	<u>\$ 35,492</u>	<u>\$ 48,708</u>	<u>\$ 14,062</u>	<u>\$ 27,311</u>

CITY OF LIBERAL, KANSAS

Schedule 5
(Continued)COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
December 31, 2021

	Improvement Projects						
	<u>Animal Shelter Expansion</u>	<u>Air Museum Rebrand</u>	<u>Ball Fields Project</u>	<u>Baseball Fields Project</u>	<u>Soccer Complex Project</u>	<u>South Kansas Avenue</u>	<u>Clay & Hwy 54 Lights</u>
ASSETS							
Cash and time deposits	\$ 25,013	\$ 36,758	\$ -	\$ -	\$ 44,879	\$302,125	\$146,919
Due from other funds	-	-	15,359	3,319	-	-	-
Receivables/Prepaid expense	-	-	-	-	-	-	-
Total Assets	<u>\$ 25,013</u>	<u>\$ 36,758</u>	<u>\$ 15,359</u>	<u>\$ 3,319</u>	<u>\$ 44,879</u>	<u>\$302,125</u>	<u>\$146,919</u>
LIABILITIES AND FUND BALANCES							
<u>Liabilities</u>							
Bank overdraft	-	-	\$ 15,359	\$ 3,319	-	-	-
Vouchers payable	-	-	-	-	-	-	-
Total liabilities	-	-	<u>\$ 15,359</u>	<u>\$ 3,319</u>	-	-	-
<u>Fund Balances</u>							
Nonspendable for receivables/ Prepaid expense	\$ -	\$ -	\$ 15,359	\$ 3,319	\$ -	\$ -	\$ -
Assigned	<u>25,013</u>	<u>36,758</u>	<u>(15,359)</u>	<u>(3,319)</u>	<u>44,879</u>	<u>302,125</u>	<u>146,919</u>
Total fund balances	<u>\$ 25,013</u>	<u>\$ 36,758</u>	<u>-</u>	<u>-</u>	<u>\$ 44,879</u>	<u>\$302,125</u>	<u>\$146,919</u>
Total Liabilities and Fund Balances	<u>\$ 25,013</u>	<u>\$ 36,758</u>	<u>\$ 15,359</u>	<u>\$ 3,319</u>	<u>\$ 44,879</u>	<u>\$302,125</u>	<u>\$146,919</u>

CITY OF LIBERAL, KANSAS

Schedule 5
(Continued)COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
December 31, 2021

	Improvement Projects						
	<u>New City Pool</u>	<u>Depot Parking Lot</u>	<u>West 2nd Street Project</u>	<u>USD 480 MacArthur Site</u>	<u>USD 480 Pine Site</u>	<u>USD 480 Smith Site</u>	<u>USD 480 Western Site</u>
ASSETS							
Cash and time deposits	\$ 220	\$ 14,911	\$1,793,878	\$ 42,122	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-	-	-	-
Receivables/Prepaid expense	-	-	-	-	322,487	18,955	43
Total Assets	<u>\$ 220</u>	<u>\$ 14,911</u>	<u>\$1,793,878</u>	<u>\$ 42,122</u>	<u>\$322,487</u>	<u>\$ 18,955</u>	<u>\$ 43</u>
LIABILITIES AND FUND BALANCES							
<u>Liabilities</u>							
Bank overdraft	-	-	-	-	322,487	18,955	43
Vouchers payable	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	322,487	18,955	43
<u>Fund Balances</u>							
Nonspendable for receivables/ Prepaid expense	\$ -	\$ -	\$ -	\$ -	-	-	-
Assigned	220	14,911	1,793,878	42,122	-	-	-
Total fund balances	<u>\$ 220</u>	<u>\$ 14,911</u>	<u>\$1,793,878</u>	<u>\$ 42,122</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 220</u>	<u>\$ 14,911</u>	<u>\$1,793,878</u>	<u>\$ 42,122</u>	<u>\$322,487</u>	<u>\$ 18,955</u>	<u>\$ 43</u>

CITY OF LIBERAL, KANSAS

Schedule 5
(Continued)COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
December 31, 2021

	Improvement Projects						
	<u>Willow Tree Irrigation</u>	<u>Northeast Industrial Park</u>	<u>Arkalon Host Cabin</u>	<u>Airport Industrial Park</u>	<u>Recreation Center Project</u>	<u>Country Club Park</u>	<u>Total</u>
ASSETS							
Cash and time deposits	\$ 7,757	\$ 9,686	\$ 20,000	\$ 41,151	\$675,267	\$ 1,107	\$3,393,706
Due from other funds	-	-	-	-	-	-	67,386
Receivables/Prepaid expense	-	-	-	-	-	-	341,485
Total Assets	<u>\$ 7,757</u>	<u>\$ 9,686</u>	<u>\$ 20,000</u>	<u>\$ 41,151</u>	<u>\$675,267</u>	<u>\$ 1,107</u>	<u>\$3,802,577</u>
LIABILITIES AND FUND BALANCES							
<u>Liabilities</u>							
Bank overdraft	-	-	\$ -	-	\$ -	-	\$ 408,871
Vouchers payable	-	-	7,400	-	108,354	-	115,988
Total liabilities	-	-	<u>\$ 7,400</u>	-	<u>\$108,354</u>	-	<u>\$ 524,859</u>
<u>Fund Balances</u>							
Nonspendable for receivables/ Prepaid expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,386
Assigned	<u>7,757</u>	<u>9,686</u>	<u>12,600</u>	<u>41,151</u>	<u>566,913</u>	<u>1,107</u>	<u>3,210,332</u>
Total fund balances	<u>\$ 7,757</u>	<u>\$ 9,686</u>	<u>\$ 12,600</u>	<u>\$ 41,151</u>	<u>\$566,913</u>	<u>\$ 1,107</u>	<u>\$3,277,718</u>
Total Liabilities and Fund Balances	<u>\$ 7,757</u>	<u>\$ 9,686</u>	<u>\$ 20,000</u>	<u>\$ 41,151</u>	<u>\$675,267</u>	<u>\$ 1,107</u>	<u>\$3,802,577</u>

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, 2021

	Improvement Projects						
	<u>6 Points Payment & Signals</u>	<u>South Park/ Pine Street</u>	<u>City Hall Construction</u>	<u>KC Park Project</u>	<u>Mahuron Park Phase 2</u>	<u>McCray Park</u>	<u>Street Department Building</u>
Revenues							
Entities' share	-	-	-	\$ 51,886	-	\$ 2,235	-
Grants:							
State of Kansas	-	-	-	<u>133,383</u>	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$185,269</u>	<u>-</u>	<u>\$ 2,235</u>	<u>-</u>
Expenditures							
Construction cost	-	-	-	\$138,357	\$ 707	\$ 14	\$ 10,868
Engineering/architect	-	-	-	30,773	-	3,482	34,934
Other	-	-	-	<u>183</u>	-	-	<u>108</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$169,313</u>	<u>\$ 707</u>	<u>\$ 3,496</u>	<u>\$ 45,910</u>
Excess or (deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ -	\$ 15,956	\$ (707)	\$ (1,261)	\$ (45,910)
Fund Balances, January 1	138,458	16,590	35,492	-	14,769	1,261	72,987
Other Financing Sources (Uses):							
Increase (decrease) in reserves	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,956)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, December 31	<u>\$138,458</u>	<u>\$ 16,590</u>	<u>\$ 35,492</u>	<u>-</u>	<u>\$ 14,062</u>	<u>-</u>	<u>\$ 27,077</u>

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, 2021

	Improvement Projects						
	<u>Animal Shelter Expansion</u>	<u>Air Museum Rebrand</u>	<u>Ball Fields Project</u>	<u>Baseball Fields Project</u>	<u>Soccer Complex Project</u>	<u>South Kansas Avenue</u>	<u>Clay & Hwy 54 Lights</u>
<u>Revenues</u>							
Entities' share	-	-	-	-	-	-	-
Grants:							
State of Kansas	-	-	-	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditures</u>							
Construction cost	-	-	\$ 3,761	\$ 7,809	\$ 480	-	\$ 36,612
Engineering/architect	-	-	13,603	-	-	-	403
Other	-	-	<u>6,867</u>	<u>-</u>	<u>2,144</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ 24,231</u>	<u>\$ 7,809</u>	<u>\$ 2,624</u>	<u>-</u>	<u>\$ 37,015</u>
Excess or (deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (24,231)	\$ (7,809)	\$ (2,624)	\$ -	\$ (37,015)
Fund Balances, January 1	25,013	36,758	8,872	4,490	47,503	302,125	183,934
Other Financing Sources (Uses):							
Increase (decrease) in reserves	<u>-</u>	<u>-</u>	<u>15,359</u>	<u>3,319</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, December 31	<u>\$ 25,013</u>	<u>\$ 36,758</u>	<u>-</u>	<u>-</u>	<u>\$ 44,879</u>	<u>\$302,125</u>	<u>\$146,919</u>

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, 2021

	Improvement Projects						
	<u>New City Pool</u>	<u>Depot Parking Lot</u>	<u>West 2nd Street Project</u>	<u>USD 480 MacArthur Site</u>	<u>USD 480 Pine Site</u>	<u>USD 480 Smith Site</u>	<u>USD 480 Western Site</u>
<u>Revenues</u>							
Entities' share	-	-	\$ 1,300,000	-	-	-	-
Grants:							
State of Kansas	-	-	-	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>\$ 1,300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditures</u>							
Construction cost	-	\$ 2,342	\$ 2,116,798	-	-	-	-
Engineering/architect	-	-	268,781	-	-	-	-
Other	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>\$ 2,342</u>	<u>\$ 2,385,579</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess or (deficiency) of Revenues over Expenditures	\$ -	\$ (2,342)	\$ (1,085,579)	\$ -	-	-	-
Fund Balances, January 1	220	17,253	2,879,457	42,122	-	-	-
Other Financing Sources (Uses):							
Increase (decrease) in reserves	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, December 31	<u>\$ 220</u>	<u>\$ 14,911</u>	<u>\$ 1,793,878</u>	<u>\$ 42,122</u>	<u>-</u>	<u>-</u>	<u>-</u>

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, 2021

	<u>Improvement Projects</u>						
	<u>Willow Tree Irrigation</u>	<u>Northeast Industrial Park</u>	<u>Arkalon Host Cabin</u>	<u>Airport Industrial Park</u>	<u>Recreation Center Project</u>	<u>Country Club Park</u>	<u>Total</u>
<u>Revenue</u>							
Entities' share	-	-	\$ -	-	\$700,000	-	\$2,054,121
Grants:							
State of Kansas	-	-	20,000	-	-	-	153,383
Total Revenues	-	-	\$ 20,000	-	\$700,000	-	\$2,207,504
<u>Expenditures</u>							
Construction cost	\$ 2,880	-	\$ 7,400	-	\$287,742	\$ 14	\$2,615,784
Engineering/architect	-	-	-	-	43,807	-	395,783
Other	-	-	-	-	270	-	9,572
Total Expenditures	\$ 2,880	-	\$ 7,400	-	\$331,819	\$ 14	\$3,021,139
Excess or (deficiency) of Revenues over Expenditures	\$ (2,880)	\$ -	\$ 12,600	\$ -	\$368,181	\$ (14)	\$ (813,635)
Fund Balances, January 1	10,637	9,686	-	41,151	198,732	1,121	4,088,631
Other Financing Sources (Uses):							
Increase (decrease) in reserves	-	-	-	-	-	-	2,722
Fund Balances, December 31	\$ 7,757	\$ 9,686	\$ 12,600	\$ 41,151	\$566,913	\$ 1,107	\$3,277,718

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, 2021

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>
<u>Revenues</u>				
Taxes:				
Ad valorem property tax	\$116,000	\$ 116,000	\$ 113,199	\$ (2,801)
Delinquent tax	-	-	536	536
Special assessments	64,000	64,000	79,087	15,087
Intergovernmental:				
Local sales tax	36,000	36,000	-	(36,000)
GO bond proceeds	-	-	<u>1,154,677</u>	<u>1,154,677</u>
Total Revenues	<u>\$216,000</u>	<u>\$ 216,000</u>	<u>\$1,347,499</u>	<u>\$1,131,499</u>
<u>Expenditures</u>				
Bond principal	\$171,500	\$ 236,500	\$ 236,424	\$ 76
Interest coupons	40,300	50,300	42,532	7,768
Cost of issuance	-	25,000	26,287	(1,287)
Miscellaneous	<u>4,200</u>	<u>4,200</u>	<u>469</u>	<u>3,731</u>
Total Expenditures	<u>\$216,000</u>	<u>\$ 316,000</u>	<u>\$ 305,712</u>	<u>\$ 10,288</u>
Revenues over (under) Expenditures	-	\$ (100,000)	\$1,041,787	\$1,141,787
Other Financing Sources (Uses):				
Operating transfer in (out)	-	-	218,247	218,247
Fund Balances, January 1	<u>-</u>	<u>100,000</u>	<u>2,257,565</u>	<u>2,157,565</u>
Fund Balances, December 31	<u>-</u>	<u>-</u>	<u>\$3,517,599</u>	<u>\$3,517,599</u>

CITY OF LIBERAL, KANSAS

Schedule 8

CAPITAL ASSETS USED IN THE OPERATION
OF GOVERNMENTAL FUNDS – SCHEDULE BY SOURCE
December 31, 2021

Governmental Funds Capital Assets:

Land	\$ 2,060,804
Buildings	9,428,724
Structures and improvements other than buildings	9,786,242
Machinery, equipment, furniture and fixtures	5,953,958
Vehicles	6,034,571
Streets and other assets	64,291,818
Construction in progress	<u>22,847,185</u>
Total Governmental Funds Capital Assets	<u>\$120,403,302</u>

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, 2021

<u>Function and Activity</u>	<u>Governmental</u> <u>Fund Capital</u> <u>Assets</u>				<u>Governmental</u> <u>Fund Capital</u> <u>Assets</u>			
	<u>01/01/21</u>	<u>Additions</u>	<u>Reductions</u>	<u>Transfers</u>	<u>12/31/21</u>			
General Government:								
Administration	\$ 2,956,865	\$ 2,401	\$ 89,433	-	\$ 2,869,833			
Building inspection	76,606	-	2,543	-	74,063			
Legislative	(5,195)	-	(5,195)	-	-			
Utility billing	736	-	736	-	-			
Finance & personnel	35,198	-	3,659	-	31,539			
City Manager	61,373	-	-	-	61,373			
Building maintenance	5,392,284	-	1,172	-	5,391,112			
Data processing	217,745	-	16,202	-	201,543			
Total general government	\$ 8,735,612	\$ 2,401	\$ 108,550	-	\$ 8,629,463			
Public Safety:								
Police	\$ 3,997,647	\$ 88,400	\$ 315,935	-	\$ 3,770,112			
Fire	5,466,607	112,577	225,662	-	5,353,522			
Municipal Court	44,145	-	-	-	44,145			
Public Safety & animal control	153,722	287,786	3,537	-	437,971			
Communications	51,262	-	24,361	-	26,901			
Total public safety	\$ 9,713,383	\$ 488,763	\$ 569,495	-	\$ 9,632,651			
Public Works:								
Transportation	\$ 71,786,164	\$2,482,590	\$ 21,030	-	\$ 74,247,724			
Engineering	8,495	-	1,800	-	6,695			
Recreation	2,129,509	1,112,334	59,810	-	3,182,033			
Arkalon	1,262,310	21,412	-	-	1,283,722			
Street lighting	5,085,299	-	-	-	5,085,299			
Airport	2,444,563	-	197,982	-	2,246,581			
Total public works	\$ 82,716,340	\$3,616,336	\$ 280,622	-	\$ 86,052,054			
Community Service:								
Golf course	\$ 2,288,993	\$ 31,387	\$ 121,579	-	\$ 2,198,801			
Parks	5,283,764	203,320	74,483	-	5,412,601			
Swimming pool	5,995,618	46,367	-	-	6,041,985			
Economic development	1,191,594	-	3,183	-	1,188,411			
Cemetery	412,745	23,067	21,556	-	414,256			
Tourism	568,564	-	7,411	-	561,153			
Housing	32,720	-	-	-	32,720			
Air Museum	187,739	33,293	45,660	-	175,372			
Beautification	63,835	-	-	-	63,835			
Total community service	\$ 16,025,572	\$ 337,434	\$ 273,872	-	\$ 16,089,134			
Total Governmental Funds								
Capital Assets	\$117,190,907	\$4,444,934	\$1,232,539	-	\$120,403,302			

CITY OF LIBERAL, KANSAS

Schedule 10

SCHEDULE OF CITY'S PROPORTIONATE SHARE
OF THE NET DEFINED PENSION PLAN LIABILITY
 December 31, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
City's proportion of the net pension liability	0.95%	0.90%	0.94%	0.95%	0.90%	0.94%	0.92%	0.91%
City's proportionate share of the net pension liability	\$10,018,386	\$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	9,611,420	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	104.23%	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	79.19%	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, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually required contribution	\$ 1,356,706	\$ 1,252,433	\$ 1,236,882	\$ 1,137,458	\$ 1,089,298	\$ 1,154,287	\$ 1,066,526	\$ 932,856	\$ 858,267	\$ 928,679
Contributions in relation to the contractually required contribution	<u>(1,356,706)</u>	<u>(1,252,433)</u>	<u>(1,236,882)</u>	<u>(1,137,458)</u>	<u>(1,089,298)</u>	<u>(1,154,287)</u>	<u>(1,066,526)</u>	<u>(932,856)</u>	<u>(858,267)</u>	<u>(928,679)</u>
Contribution deficiency (excess)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
City's covered-employee payroll	<u>\$ 9,611,420</u>	<u>\$ 9,285,420</u>	<u>\$ 8,875,786</u>	<u>\$ 9,520,252</u>	<u>\$ 9,123,612</u>	<u>\$ 8,376,582</u>	<u>\$ 7,561,179</u>	<u>\$ 7,552,629</u>	<u>\$ 7,906,407</u>	<u>\$ 9,255,330</u>
Contributions as a percentage of covered-employee payroll	14.12%	13.49%	13.94%	11.95%	11.94%	13.78%	14.11%	12.35%	10.86%	10.03%

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**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, 2021. 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.

To the City Commission
City of Liberal, Kansas

Page 2

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, 2021.

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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we did identify certain deficiencies in internal control over compliance, that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-001 to be a material weakness.

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. We consider the deficiency

To the City Commission
City of Liberal, Kansas

Page 3

in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-002 to be a significant deficiency.

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

October 28, 2022

CITY OF LIBERAL, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2021

Schedule 12

<u>Federal Grantor/Pass-Through Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Grant Award</u>	<u>Federal Expenditures</u>
U.S. Department of Transportation Federal Aviation Administration:				
Airport Improvement Program	20.106	2021	\$ 261,643	\$261,643
COVID-19 Airport Improvement Program	20.106	COVID-19	52,432	52,432
U.S. Department of Health and Human Services Passed Through				
Kansas Department of Commerce:				
COVID-19 Community Development Block Grant-CV	14.218	COVID-19	77,515	77,515
U.S. Department of Transportation Passed Through				
Kansas Department of Transportation:				
State and Community Highway Safety	20.600	2021	6,600	6,600
Public Transportation Assistance Project	20.509	2021	23,373	23,373
U.S. Department of Transportation Passed Through				
Southwest Kansas Regional Transportation Council, Inc.:				
Public Transportation Assistance Project	20.509	2021	453,298	453,298
U.S. Department of Treasury Passed Through Kansas Governor's Office:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	COVID-19	1,463,064	-
U.S. Department of Treasury Passed Through Seward County, Kansas:				
COVID-19 Coronavirus Relief Fund	21.019	2020	-	3,351
U.S. Environmental Protection Agency Passed Through				
Kansas Department of Wildlife and Parks Playground and Trail Development	15.916	2021	27,983	27,983
Total Expenditures of Federal Awards			\$2,365,908	\$906,195

CITY OF LIBERAL, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2021

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, 2021.

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, 2021.

Note E: Federal Loan or Loan Guarantee Programs

For the year 2021, the following loan was outstanding at year end:

Kansas Water Pollution Control Revolving Loan Fund	\$26,849,558
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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, 2021

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. One significant deficiency and one material weakness 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:
Public Transportation Assistance Project CFDA #20.509
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

Material Weaknesses

2021-001. Financial Statement Preparation

Condition: Controls and resources were not in place to ensure that accounting records, including records on bank reconciliations, fixed assets, and inventory, were maintained in a timely manner. This resulted in the condition that errors and inconsistencies could not be detected and addressed correctly. This also caused substantial delays in the preparation of the financial statements.

Criteria: Internal controls and resources should be in place to provide reasonable assurance that accounting records can be maintained in a timely manner.

CITY OF LIBERAL, KANSAS

Schedule 13
(Continued)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2021

B. FINDINGS – FINANCIAL STATEMENTS (Continued)

Material Weaknesses (Continued)

Cause: Staffing shortages prevented the maintenance of accounting records in a timely manner.

Effect: Financial results and conditions could not be analyzed and errors or inconsistencies could not be detected and addressed in a timely manner.

Recommendation: Procedures should be implemented to ensure that accounting records can be maintained 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 accounting record maintenance.

Significant Deficiencies

2021-002 Approval of Invoices

Condition: Controls were not in place to ensure that invoices were being approved for payment by department heads and/or other appropriate management personnel.

Criteria: Internal controls should be in place to provide for approval of invoices by department heads and/or other appropriate management personnel.

Cause: Turnover in upper management positions prevented proper internal controls from being implemented.

Effect: There was the possibility of improper classification due to lack of approval of invoices by department heads.

Recommendation: Procedures should be implemented to ensure that the invoices are approved by department heads and/or other management personnel.

Views of Responsible Officials and Planned Corrective Action: Management agrees with the recommendation and procedures are being addressed to ensure proper approval.

CITY OF LIBERAL, KANSAS

Schedule 13
(Continued)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2021

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, 2021

Finding 2020-001. 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 2020-002. Financial Statement Preparation

Condition: This finding was a significant deficiency stating that there was a lack of adequate internal control to prepare financial statements in a timely manner.

Recommendation: The auditor recommended that procedures should be implemented to ensure that financial statements could be prepared in a timely manner.

Current Status: The City is working on rectifying its staffing shortage.

HAY·RICE&ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

Agenda Item #7b.

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November 14, 2022

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, 2022.

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

2022

CITY OF LIBERAL, KANSAS

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

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November 14, 2022

To the City Commission
Liberal, Kansas

We are pleased to confirm our understanding of the services we are to provide for the City of Liberal, Kansas for the year ended December 31, 2022.

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, 2022. 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 appropriate 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.

To the City Commission
Liberal, Kansas

Page 2

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*.

To the City Commission
Liberal, Kansas

Page 3

- 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.

To the City Commission
Liberal, Kansas

Page 4

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.

Our audit of financial statements does not relieve you of your responsibilities.

To the City Commission
Liberal, Kansas

Page 5

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

To the City Commission
Liberal, Kansas

Page 6

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.

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.

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

To the City Commission
Liberal, Kansas

Page 7

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 with the oversight of those charged with governance; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are 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,

To the City Commission
Liberal, Kansas

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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 (GAAP). 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.

To the City Commission
Liberal, Kansas

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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.

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.

To the City Commission
Liberal, Kansas

Page 10

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, 2023 and to issue our reports no later than September 30, 2023.

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 \$54,700.00. 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. We will make reference to Lutz & Company, PC's audit of the Housing Authority of the City of Liberal, Kansas in our report on your financial statements. 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

To the City Commission
Liberal, Kansas

Page 11

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.

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.

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

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 A. Quell, CPA, LLC

Independence, Kansas
May 15, 2020

June 15, 2020

Jay Hay
Hay, Rice & Associates, Chartered
21 Plaza Dr Ste 6
Liberal, KS 67901-2790

Dear Jay Hay:

It is my pleasure to notify you that on June 12, 2020, the Kansas Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is February 28, 2023. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Peer Review Committee

Peer Review Committee
Peer Review Committee
rita@kscpa.org
785-272-4526

cc: Thomas Sewell

Firm Number: 900010025164

Review Number: 571779



**CITY OF LIBERAL
CITY COMMISSION MEETING
November 22, 2022
AGENDA ITEM # 8**

TO: Mayor Jeff Parsons
Vice-Mayor Chris Linenbroker
Commissioner Jose Lara
Commissioner Janeth Vasquez
Commissioner Ron Warren

SUBJ: Resolution 2390 Environmental Abatement 217 E 9TH ST.

FROM: Dallas Ryan, Code Enforcement Supervisor

DATE: November 16, 2022

The attached Resolution No. 2390 is for the abatement of Environmental violations in the City of Liberal. An attempt to notify all of the property owner(s) and/or tenant(s) of the city code violations was done by certified mail and posting on the home. This was done back in April of this year. The owner(s)/tenant(s) have had approximately 190+ days to abate the violation and as of 11-15-22 no signs of abatement have been observed. There are two sets of pictures in the packet. One set was taken back in April of this year and the other was taken on 11-15-22. In the pictures there appears to be no change to the property condition.

This property has been abated by resolution at least twice in the past, once in 2001 and again in 2015.

Attachments: Pictures of the property showing the violations.
Copy of envelope and letter sent to owner/ tenant

RESOLUTION NO. 2390

A RESOLUTION AUTHORIZING THE ABATEMENT OF CONDITIONS WHICH ARE INJURIOUS TO THE HEALTH, SAFETY AND GENERAL WELFARE OF THE RESIDENTS OF THE CITY OF LIBERAL, KANSAS, PURSUANT TO SECTION 8-210, CODE OF THE CITY OF LIBERAL, KANSAS.

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

WHEREAS, the Governing Body of the City of Liberal, Kansas has declared it unlawful to allow to exist conditions which are detrimental to the general health, safety and welfare of the residents of the City of Liberal; and

WHEREAS, the owners of the properties listed below were notified that their property does not meet the minimum standards of the Environmental Code of the City of Liberal, Article 2, Section 8-205 and are hereby declared to be a nuisance. The properties are in violation of one or more of the following conditions:

1. Junk consists of any cast-off, damaged, discarded, junked, obsolete, savaged, scrapped stored unusable, worn-out, or wrecked object, thing or material composed in whole or in part of asphalt, brick, carbon, cement, plastic or other synthetic substance, fiberglass, metal, paper, piles of earth, plaster, plaster of parts, rubber, terra cotta, wool, cotton, cloth, canvas, organic matter or other substance;
2. Abandoned or unused furniture, appliances, sinks, toilets, cabinets or other fixtures, or equipment.
3. Inoperable vehicles or vehicles without current registration. Vehicles parked on unapproved surfaces.

FARMER-TERWILLIGER ADDN, BLOCK 10, Lot 10 – 12 Addition to the City of Liberal, Seward County, Kansas also known as 217 E 9th ST.

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

Section 1. Twenty (20) days after the passage of this Resolution, the Public Officer is hereby authorized to abate the conditions on the above listed properties by removing all items listed above, and all other items that the Public Officer deems necessary, to alleviate the conditions which are injurious to the health, safety and general welfare of the residents of the City of Liberal, Kansas.

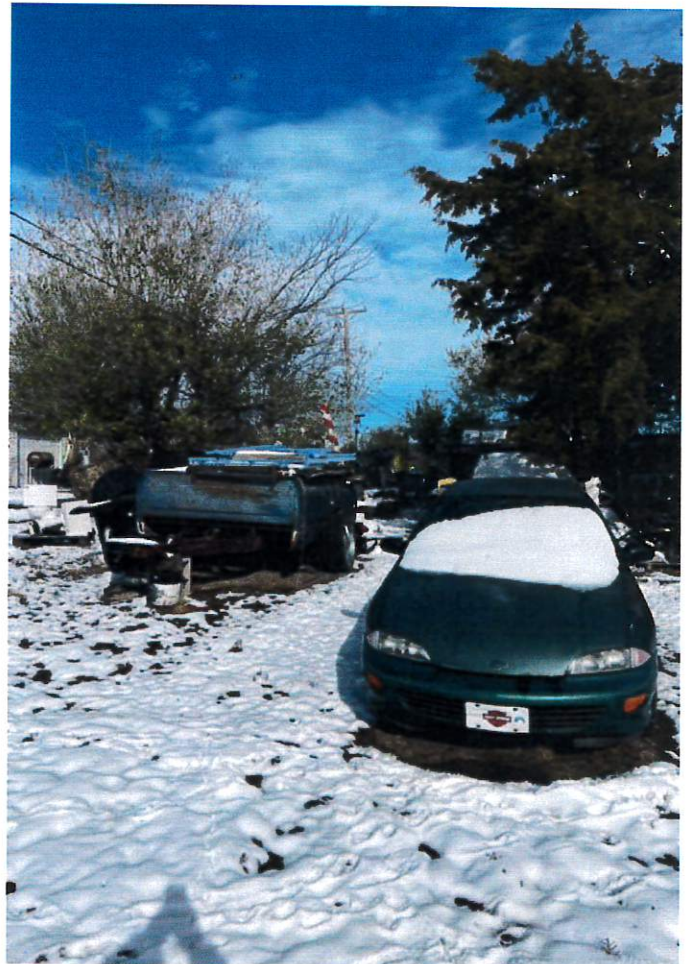
Section 2. The abatement costs incurred by the City shall be charged against the lots of ground on which the items were removed.

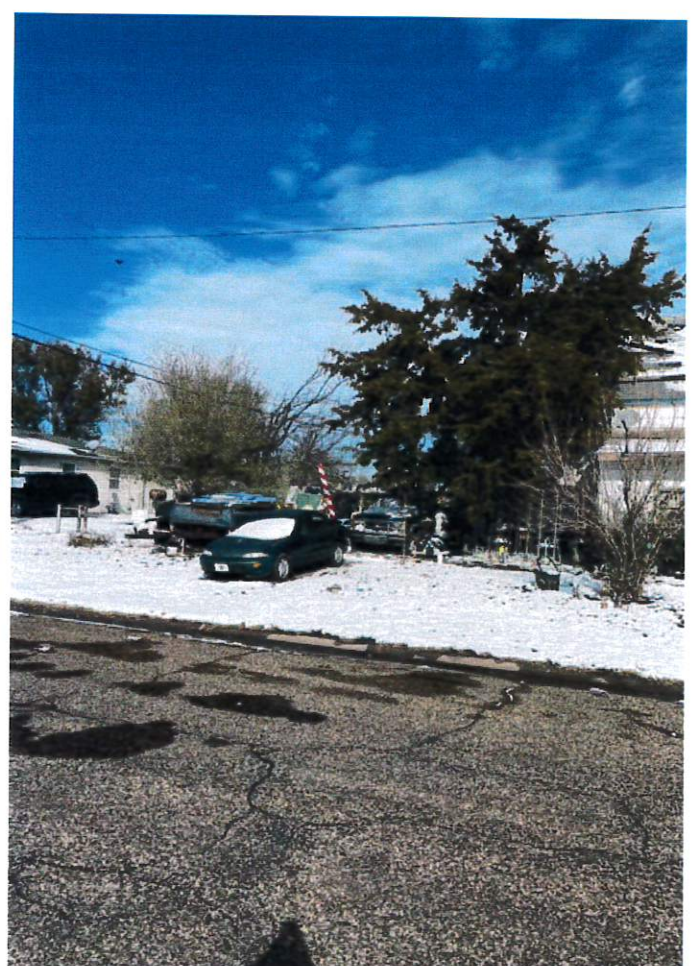
PASSED AND APPROVED by the Governing Body of the City of Liberal, Kansas, this 22 day of November 2022

ATTEST:

Alicia Hidalgo, CMC, City Clerk

Jeff Parsons, Mayor
City of Liberal





Liberal, KS 67905-2199

Maria D. Valles
217 E 9th
Liberal, KS 67901

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The
CITY of LIBERAL

BUILDING INSPECTION & CODE ENFORCEMENT ~ (620) 626-2261
P.O. BOX 2199 ~ LIBERAL, KS. 67905-2199

Date: 04/05/2022

Name: Maria D Valles

Address: 217 E 9th

Liberal, KS 67901

To Whom It May Concern:

In accordance with Chapter 8, Article 2, Section 2-205(A) of the City Code, your property located at FARMER-TERWILLIGER ADDN, BLOCK 10, Lot 10 – 12 of the City of Liberal, also known as **217 E 9th**, is in violation of the following:

- [X] (5) Where there is any unauthorized accumulation of lumber, junk, garbage, trash, debris, or salvage materials over and above the required receptacles or other approved containers, or otherwise of the violation of the Liberal Municipal Code and which are visible from the public or private property when the observer is standing in a normal or customary place from which to observe the alleged nuisance or which is found when observed during an inspection pursuant to a warrant. Junk consists of any cast-off, damaged, discarded, junked, obsolete, salvaged, scrapped stored unusable, worn-out, or wrecked object, thing or material composed in whole or in part of asphalt, brick, carbon, cement, plastic or other synthetic substance, fiberglass, metal, paper, piles of earth, plaster, plaster of parts, rubber, terra cotta, wool, cotton, cloth, canvas, organic matter or other substance;
- [X] (6) Where there is abandoned or unused furniture, appliances, sinks, toilets, cabinets or other fixtures, or equipment stored in a place and which is visible from public or private property when the observer is standing in a normal or customary place from which to observe, or which found when observed during an inspection pursuant to a warrant or other lawful means. This section does not prohibit authorized commercial storage and display of products and /or goods;

It has been declared by the Governing Body that junked, wrecked, dismantled, inoperative, lacking current registration or abandoned vehicles affect the health, safety and general welfare of the citizens of Liberal. In accordance with Chapter 8, Article 2, Section 2-205(A) (13) of the City Code, you are in violation of the following:

- [X] Absence of a current in-state registration plate upon the vehicle or is inoperable
- [] Placement of the vehicle or parts thereof upon jacks, blocks, or other supports
- [] Absence of one or more parts of the vehicle necessary for the lawful operation of the vehicle upon streets or highways
- [X] Parked on unimproved surface in violation of Ordinance 4457



The
CITY of LIBERAL

BUILDING INSPECTION & CODE ENFORCEMENT ~ (620) 626-2261
P.O. BOX 2199 ~ LIBERAL, KS. 67905-2199

The vehicle(s) located at FARMER-TERWILLIGER ADDN, BLOCK 10, Lot 10 - 12 addition of the city of Liberal, also known as 217 E 9th, is a nuisance and must be brought into compliance with City Code and/or removed from the city limits within ten (10) days from the date you receive this notice. If you fail to remove the vehicle(s) further legal action will be taken.

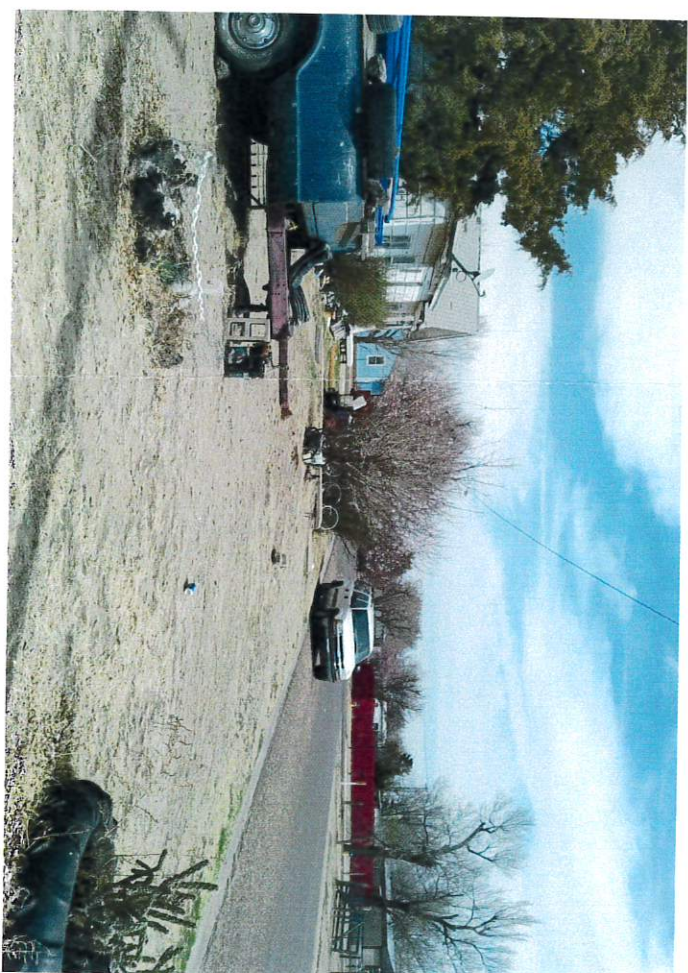
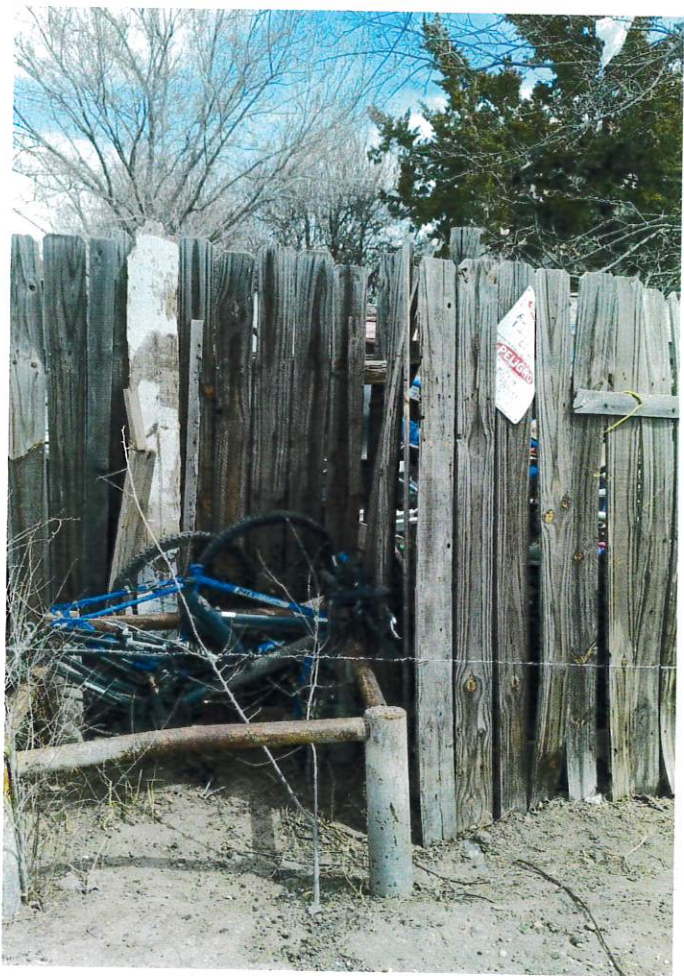
We have had multiple complaints about the large amounts of junk on this property. This includes mattresses, old furniture, bikes, tires, vehicles parked on grass, and large piles everywhere. This will need to be removed from the property and cleaned up. Then contact the City of Liberal Building Department within ten (10) days from the date you receive this notice. If you fail to remove the nuisance further legal action will be taken.

If you have any questions concerning this notice, please contact me.

Sincerely,

DAWN RUSHTON (620) 626-2267

Code Enforcement Officer





**LIBERAL POLICE DEPARTMENT
MEMORANDUM
CITY OF LIBERAL
CITY COMMISSION MEETING
2022
AGENDA ITEM # 9a.**

TO: Mayor and City Commission
FROM: Chris Head
DATE: November 10, 2022
SUBJECT: New flooring for the police department

Summary

This requisition is to request the purchase of new flooring for the Liberal Police Department, and the police department's evidence building.

Parts of the flooring in the police department are close to 15 years old. There are several areas where the floor coating is coming up and exposing concrete. The areas that are not exposing concrete have large scratches and gouges and can't simply be buffed out. We also have carpeted areas in the building that need to be replaced due to wear and stains, especially in high trafficked areas. The quote listed will also include the municipal court offices, the court lobby and bathroom, sealing concrete areas in evidence where fingerprinting will occur, and where biohazard items will be hung to dry, along with laminate desk tops in the squad room that will be used as desks for the officers in order to get rid of partitions that have been there for close to 20 years. Members of the Focus on the Future have been approached about the repairs that are needed to the building and they are behind making those repairs. We are requesting funds from the 1% sales tax to be used to start working on the building.

The estimated price is \$73,352.00.

cc: City Manager

OFFICE COPY

OFFICE USE

REQUISITION

P.O NUMBER

CITY OF LIBERAL
P.O. BOX 2199 PHONE (620-626-2273)
LIBERAL, KANSAS 67905-2199

VENDOR NUMBER

PURCHASING

☒ Regular ☐ Emergency ☐ Other

FROM: Chris Head

Please show both dates.

DEPARTMENT: Liberal Police Department

DATE ISSUED: 11/7/2022

DIVISION: Administration

DATE REQUIRED: 11/15/2022

QUANTITY	DESCRIPTION	ACCOUNT NUMBER	Estimated Unit Price	Estimated Total Price
1	Flooring for PD, Evidence & Court	262.6030.47090	\$70,352.00	\$70,352.00
1	Laminate desk tops for squad room	262.6030.47090	\$3,000.00	\$3,000.00
	Shipping			
Itemized Total				\$73,352.00
Total Requested				\$73,352.00

EXPLANATION:

The Police Department is in great need for new flooring throughout the main police department and the evidence room. After receiving quotes from three businesses in Liberal, Scantlins quote was cheaper. They were also able to place a sealant on the concrete floors in evidence where items are fingerprinted and where biowaste materials could be hung to dry. Scantlins is also going to mount laminate desk tops in the squad room where officers do their paperwork.

Finance Director Chris Ford

DATE

Purchasing Officer _____

DATE

City Manager City Manager

DATE

ISSUE CHECK TO:
Scantlins Furniture
211 S. Washington Ave
Liberal KS 67901

I CERTIFY THAT THE SUPPLIES AND/OR SERVICES LISTED ARE PROPERLY CHARGEABLE TO THE ABOVE ACCOUNTS (S).


Department Head

11/15/2022
Date

OFFICE COPY

DEPARTMENT COPY

OFFICE USE

REQUISITION

P.O NUMBER

CITY OF LIBERAL
P.O. BOX 2199 PHONE (620-626-2273)
LIBERAL, KANSAS 67905-2199

VENDOR NUMBER

PURCHASING

☒ Regular ☐ Emergency ☐ Other

FROM: Chris Head
DEPARTMENT: Liberal Police Department
DIVISION: Administration

Please show both dates.

DATE ISSUED: 11/7/2022

DATE REQUIRED: 11/15/2022

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Finance Director Chris Ford
Purchasing Officer
City Manager City Manager

DATE

DATE

DATE

ISSUE CHECK TO:
Scantlins Furniture
211 S. Washington Ave
Liberal KS 67901

I CERTIFY THAT THE SUPPLIES AND/OR SERVICES LISTED ARE PROPERLY CHARGEABLE TO THE ABOVE ACCOUNTS (S).


Department Head

11/15/2022
Date

DEPARTMENT COPY



Scantlins Furniture <scantlinsfurniture@gmail.com>

Quote

1 message

Scantlins Furniture <scantlinsfurniture@gmail.com>

To: jeff.wade@liberalpd.org, chris.head@liberalpd.org

Mon, Nov 7, 2022 at 10:06 AM

Quote for glue down LVT and Carpet tile in Liberal Police Department:

*6900 sq ft of Mohawk LVT installed with adhesive and labor @ \$4.50/sq ft: \$31,050

*3000 ft of 4" vinyl cove base and adhesive installed @ \$2.50/ft: \$7,500

*Floor prep/tear out/Disposal of old floor: \$3,500.00

*4900 sq ft of Mohawk Carpet Tile Learn and Live Collection installed with adhesive and labor @ \$3.70/sq ft: \$18,130

*Squad Room laminate tops and counter top desks: \$3,000.00

*Seal Evidence room finger print and clothes rooms: \$750.00

Total: \$63,930

*20 year warranty with a 20 Mil protection layer made for commercial properties.

--

Scantlin's Furniture

211 S. Washington

Liberal, KS 67901

620-624-3859

800-253-3238

Fax: 620-624-9575



Scantlins Furniture <scantlinsfurniture@gmail.com>

Quote

1 message

Scantlins Furniture <scantlinsfurniture@gmail.com>

To: jeff.wade@liberalpd.org, chris.head@liberalpd.org

Mon, Nov 7, 2022 at 10:06 AM

Quote for glue down LVT and Carpet tile in Liberal Police Department:

*6900 sq ft of Mohawk LVT installed with adhesive and labor @ \$4.50/sq ft: \$31,050

*3000 ft of 4" vinyl cove base and adhesive installed @ \$2.50/ft: \$7,500

*Floor prep/tear out/Disposal of old floor: \$3,500.00

*4900 sq ft of Mohawk Carpet Tile Learn and Live Collection installed with adhesive and labor @ \$3.70/sq ft: \$18,130

*Squad Room laminate tops and counter top desks: \$3,000.00

*Seal Evidence room finger print and clothes rooms: \$750.00

Total: \$63,930

*20 year warranty with a 20 Mil protection layer made for commercial properties.

--

Scantlin's Furniture

211 S. Washington

Liberal, KS 67901

620-624-3859

800-253-3238

Fax: 620-624-9575



Kim Clinkingbeard <kim.clinkingbeard@liberalmc.org>

Fwd: Scantlins

2 messages

Chris Head <chris.head@liberalpd.org>

To: Kim Clinkingbeard <kim.clinkingbeard@liberalmc.org>

Thu, Nov 10, 2022 at 1:31 PM

Here is Matt's quote for the flooring. Rusty said you needed to do a separate requisition for it, and he needs to talk to you.

----- Forwarded message -----

From: **Scantlins Furniture** <scantlinsfurniture@gmail.com>

Date: Thu, Nov 10, 2022 at 11:58 AM

Subject: Scantlins

To: <chris.head@liberalpd.org>

Quote for municipal court offices, lobby, and bathroom.

*400 sq ft of Mohawk LVT installed with adhesive and labor @ \$4.50/sq ft: \$1,800.00

*1300 sq ft of Mohawk Carpet Tile installed with adhesive and labor @ \$3.70/sq ft: \$4,810.00

*Floor prep/tear out/disposal: \$1,500.00

*525 ft of 4" vinyl cove base and adhesive installed @ \$2.50/ft: \$1,312.50

Total: \$9,422.50

Thank you,
Matt

Chris Head
Deputy Chief
Liberal KS Police Department
325 N Washington Ave
Liberal KS 67901
Cell: 620-482-6200
Office: 620-626-0145

The City of Liberal accepts no liability for the content of this email, or for the consequences of any actions taken on the basis of the information provided, unless that information is subsequently confirmed in writing. Any views or opinions presented in this email are solely those of the author and do not necessarily represent those of the company.

WARNING: Computer viruses can be transmitted via email. The recipient should check this email and any attachments for the presence of viruses. We take every precaution to make sure that the mail sent out of our network is safe and virus free, however The City of Liberal accepts no liability for any damage caused by any virus transmitted by this email. E-mail transmission cannot be guaranteed to be secure or error-free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete, or contain viruses. The sender therefore does not accept liability for any errors or omissions in the contents of this message, which arise as a result of e-mail transmission.

City of Liberal, 324 North Kansas Avenue, Liberal, Kansas 67901, www.cityofliberal.org

Kim Clinkingbeard <kim.clinkingbeard@liberalmc.org>

To: Chris Head <chris.head@liberalpd.org>

Thu, Nov 10, 2022 at 1:35 PM

Thanks, Chris. I will call Rusty.

[Quoted text hidden]

--

Kim Clinkingbeard
Municipal Court Director
620-626-0143



**LIBERAL POLICE DEPARTMENT
MEMORANDUM
CITY OF LIBERAL
CITY COMMISSION MEETING
2022
AGENDA ITEM # 9 b.**

TO: Mayor and City Commission
FROM: Chris Head
DATE: November 10, 2022
SUBJECT: Evidence Lockers

Summary

This requisition is to request the purchase of new evidence lockers in evidence. The lockers we currently have are lockers from the old South Middle School and are not appropriate for proper evidence storage. The lockers we are requesting are professionally built for the sole purpose of housing evidence and meet the criteria and requirements for CALEA accreditation. The bank of lockers will be 12 feet wide, 2 feet deep, and close to 7 feet in height. The individual lockers vary in sizes to accommodate multiple size evidence packages.

The cost of the lockers will be \$14,175.00 with an additional \$1,124.00 for shipping, for a total of \$15,299.00.

Thank you for your consideration.

cc: City Manager

OFFICE COPY

OFFICE USE

REQUISITION

P.O. NUMBER

CITY OF LIBERAL
P.O. BOX 2199 PHONE (620-626-2273)
LIBERAL, KANSAS 67905-2199

VENDOR NUMBER

PURCHASING

☒ Regular ☐ Emergency ☐ Other

FROM: Josh Olson

DEPARTMENT: Police Department

DIVISION: Investigations

Please show both dates.

DATE ISSUED: 11/8/2022

DATE REQUIRED: 11/8/2022

QUANTITY	DESCRIPTION	ACCOUNT NUMBER	Estimated Unit Price	Estimated Total Price
1	12' X 82" Row of Evidence Lockers	100-4210-44031	\$14,175.00	\$14,175.00
1	Shipping	100-4210-44031	\$1,124.00	\$1,124.00
Itemized Total				\$15,299.00
Total Requested				\$15,299.00

EXPLANATION:

This requisition is for the purchase of a 12' X 82" row of evidence lockers needed to replace the locker system currently in place. A new locker system will be a requirement for the CALEA accreditation.

Finance Director Chris Ford

Purchasing Officer _____

City Manager Rusty Vernado

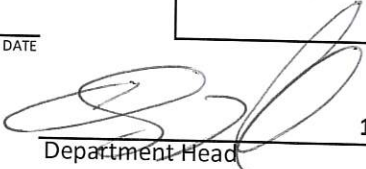
DATE

DATE

DATE

ISSUE CHECK TO:
Tiffin Metal Products LLC
450 Wall St
Tiffin, Ohio 44883

I CERTIFY THAT THE SUPPLIES AND/OR SERVICES LISTED ARE PROPERLY CHARGEABLE TO THE ABOVE ACCOUNTS (S).


Department Head

11/8/2022
Date

OFFICE COPY

DEPARTMENT COPY

OFFICE USE

REQUISITION

P.O NUMBER

CITY OF LIBERAL
P.O. BOX 2199 PHONE (620-626-2273)
LIBERAL, KANSAS 67905-2199

VENDOR NUMBER

PURCHASING

☒ Regular ☐ Emergency ☐ Other

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Finance Director _____
Chris Ford

Purchasing Officer _____

City Manager _____
Rusty Vernado

DATE

DATE

DATE

ISSUE CHECK TO:
Tiffin Metal Products LLC
450 Wall St
Tiffin, Ohio 44883

I CERTIFY THAT THE SUPPLIES AND/OR SERVICES LISTED ARE PROPERLY
CHARGEABLE TO THE ABOVE ACCOUNTS (S).


Department Head 11/8/2022
Date

DEPARTMENT COPY



Tiffin Metal Products
450 Wall Street, Tiffin, OH 44883
Phone: (800) 537-0983 Fax: (419) 447-8512
www.tiffinmetal.com

Quotation

JP103122A

Project: Liberal Police Department
(Liberal, KS) ELK

Quoted By: Jacob Price
Phone: 800-537-0983
Email: jprice@tiffinmetal.com
Date Created: 10/31/2022
Expiration: 1/31/2023

Submitted To:
Liberal Police Department
Josh Olson
325 N Washington St.
Liberal, KS 67901

F.O.B 44883 | **Ship Method:** LTL with Liftgate Service to Zip Code 67901 (Liberal, KS) - Please see note section | **Terms:** Net 30
for additional freight information.

Line#	Part Number	Product	Description	Qty	UOM
1	02AA	Evidence Lkr 36W x 24D x 78H	2-Door: Keyless Lift Latch, Pass Thru	1	Ea.
2	05AA	Evidence Lkr 36W x 24D x 78H	5-Door: Keyless Lift Latch, Pass Thru	1	Ea.
3	07AB	Evidence Lkr 36W x 24D x 78H	7-Door: Keyless Lift Latch, Pass Thru	1	Ea.
4	10AB	Evidence Lkr 36W x 24D x 78H	10-Door: Keyless Lift Latch, Pass Thru	1	Ea.
5	ELB362404	Evidence Lkr Base 36W x 24D x 4" High Base 04H		4	Ea.
6	EEP240078	Evidence End Panel 24W x 78H	Left/Right	2	Ea.
7	ETS840002	Evidence Trim Starter 84W x 02H	Recessed Trim Starter Kit	2	Ea.

LIMITED WARRANTY
Tiffin Metal Products, Co. (TMP) warrants the good quality of the materials, workmanship and that its products are merchantable and fit for their intended purpose. This Limited Warranty for the Sentinel® Locker Line expires of five (5) years after the date of product purchase. TMP does not provide any other express or implied warranties of any kind or nature. There are no warranties which extend beyond the description on the face of this Limited Warranty. The terms, conditions and operations of this Limited Warranty are available upon request prior to purchase.

Monday, October 31, 2022

8 | ETA720002

| Evidence Trim Adder 72W x
02H | Recessed Trim Adder Kit

| 2 | Ea.

Subtotal	\$14,175.00
Freight Charge	\$1,124.00
Total Price	\$15,299.00

LIMITED WARRANTY

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Monday, October 31, 2022

Notes: Installation not quoted

10-12 week lead time for standard products from date of approved submittals (if required) 12-16 week lead time for custom products from date of approved submittals.

FREIGHT DISCLAIMER: The freight rate estimated in this quotation is based on the current average rate on the date the quotation is generated. Due to volatility in the transport industry the referenced freight rate in this quotation is not a fixed cost throughout the duration of the order being processed prior to ship date and will be subject to change at the time of shipment. Tiffin Metal Products reserves the right to present to the customer an adjusted freight rate based on actual market prices at the time of shipment for approval. Alternatively, for any disapproved freight adjustments the shipment of goods will be care of the customer. Contact your Tiffin Metal Products sales representative for freight requirement details for your project.

Dealers/Sub/GC/customer should carefully review quotation as it is for items and quantities listed on the quote. Quote is based off of manufacturer's take off using projects documents supplied or made available. Final accuracy of the locker types, sizes, counts and acceptability per the project requirements is the responsibility of the quote recipient

If freight is quoted with liftgate service to get product off of truck. Customer is responsible for moving product to designated area from that point forward. For orders with FTL, quote is based on shipping product to end destination only and does not include receiving or unloading product. It is customer's responsibility to remove product off of the truck (s) unless it was quoted within the installation price which would be stated on the quote. Customer may be required to rent a forklift/pallet jack to move product off of the FTL and to the designated area if one is not readily available. Tiffin Metal Products does not supply this service. Color and numbering TBD during submittals or prior to entering order into system.

Accepted By: _____ **Date:** _____

Material Escalation Clause: If, during the quote phase through the project's material release lifecycle, the price of steel significantly increases, through no fault of Tiffin Metal Products, Co. (TMP), the current price of steel shall be equitably adjusted by an amount reasonably necessary to cover any such significant price increases. As used herein, a significant price increase shall mean any increase in price exceeding 10% for mild steel or 5% for stainless steel experienced by TMP. Such price increases shall be documented through adjusted quotes or order confirmations with supporting reference.

LIMITED WARRANTY

Tiffin Metal Products, Co. (TMP) warrants the good quality of the materials, workmanship and that its products are merchantable and fit for their intended purpose. This Limited Warranty for the Sentinel ® Locker Line expires of five (5) years after the date of product purchase. TMP does not provide any other express or implied warranties of any kind or nature. There are no warranties which extend beyond the description on the face of this Limited Warranty. The terms, conditions and operations of this Limited Warranty are available upon request prior to purchase.

Monday, October 31, 2022

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Tiffin Metal Products LLC

2 Business name/disregarded entity name, if different from above
N/A

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☒ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► **C**
Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
450 Wall St.

6 City, state, and ZIP code
Tiffin, Ohio 44883

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

____ - ____ - ____

or

Employer identification number

3 4 - 1 3 0 2 3 9 6

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Timothy A. Demott

Date ►

10/6/2022

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

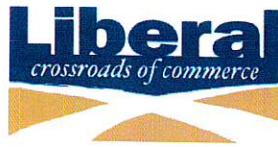
Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.



**CITY OF LIBERAL
CITY COMMISSION MEETING
NOVEMBER 22, 2022
AGENDA ITEM # 10**

To: Mayor Jeff Parsons
Vice Mayor Chris Linenbroker
Commissioner Jose Lara
Commissioner Janeth Vazquez
Commissioner Ron Warren

Date: November 17, 2022

From: Steve Carroll, Special Projects Manager

SUBJECT: Grier House Renovation

The Kansas State Historical Society requires a contract for renovations using state funding. One bid was received from Touch of Class Painting, LLC in the amount of \$97,450 for the painting of the interior and exterior of the Grier House. The exterior portion of the project will be completed in the spring.

Staff requests approval of the contract with Touch of Class Painting, LLC in the amount of \$97,450 with \$9,000 of the funds to come from KSHS grant and \$88,450 from the Economic Development portion of the one-cent sales tax, and for the City Manager to sign the contract.

The bid Contract with Touch of Class Painting, LLC for Grier House Paint Project Details:

A start date of approximately November 5, 2022

The completion date is projected to be on or before December 31, 2022.

Bid Contract Fees for Services are detailed below by line item: (see below)

The property known as the Grier House is listed as a Historic District in Downtown Liberal, Kansas.

This bid contract from Touch of Class Painting, LLC will adhere to the standards set forth in compliance with the Secretary of Interior's Standards for the Treatment of Historic Properties as detailed in the following link:

<http://www.nps.gov/tps/standards/four-treatments/treatment-restoration.htm>

Both parties agree that all changes must be agreed to in writing by all parties listed here:

- **Touch of Class, LLC**
- **City of Liberal—Owner of Grier House**
- **The Heritage Trust Fund Grant Manager Bethany Falvey**

Required documents to be attached:

- 1) Certificate of Insurance

Detailed line items of bid by Touch of Class Painting, LLC.

Interior and Exterior Paint and Repairs

\$ 97,450⁰⁰

- Scrape and paint all soffits and fascia (replace damaged wood if needed)
- Paint outside windowsills and replace rotten wood if needed
- Repair stucco and paint outside building
- Benches out-front need sand blasted and repainted
- Scape and paint all handrails
- Scrape and paint stairs/fire escape
- Patio Posts need repair and paint
- Fix all holes in plaster and sheetrock.
- Repair damaged ornamental trim.
- Repair cracks in the ceilings and any wall cracks
- Everything needs a fresh coat of paint. 2 dining rooms, entrance, 4 bathrooms, hallways, stairwell, Elevator, ceilings, upstairs rooms
- Doors, Wood panels and trim need grease cleaned off, sanded and stained.
- Doors need painted.
- Remove hand sink blocking door and repair wall. So, walk through door works.

Total Bid Items \$ 97,450⁰⁰

Any fees for required attachments will be negotiated with Touch of Class Painting, LLC and City of Liberal.

City of Liberal
Rusty Varnado, City Manager

Date: _____



Touch of Class Painting, LLC
Siretta Lemmons

Date: 10-31-2022

Touch of Class Painting, LLC

2506 Dove Ln

Turpin, OK 73950

620-482-1133

Date	Estimate #
11/10/2022	574

Name / Address
Julie Parsons Grier House & Depot Project

			Project
Description	Qty	Rate	Total
Grier House-Complete painting of exterior of building-powerwash, scrape, sand wood areas, including all windows and doors, taking down storm windows, caulk areas as needed, prime and paint. Powerwash stucco, repair areas as needed, prime and paint. Benches-Sandblast, prime and paint	1	30,590.00	30,590.00
Paint Handrails, fire escape, and metal posts.	1	2,760.00	2,760.00
Concrete wall and planter boxes	1	4,500.00	4,500.00
Rental on articulating lift.	1	1,100.00	1,100.00
Interior painting-Painting of all walls, ceilings, painted trim in restaurant area, front lobby, hallways, stairwell, all rooms upstairs including closets and storage areas. Repair any and all ceilings and walls as needed, prime and paint. Repair and replace plaster molding in restaurant area. Paint windows and doors that are painted. Touch up stained wood as needed.	1	4,500.00	4,500.00
	1	54,000.00	54,000.00
<i>EXTERIOR TO BE COMPLETED NEXT SPRING.</i>			
Total			\$97,450.00

CITY OF LIBERAL
CITY COMMISSION MEETING
November 22, 2022
AGENDA ITEM # 11

TO: Mayor Jeff Parsons
Vice Mayor Chris Linenbroker
Commissioner Jose Lara
Commissioner Ron Warren
Commissioner Janeth Vasquez

**SUBJ: Appointments to the Liberal Convention and Visitors Bureau
Advisory Board**

FROM: Sally Fuller, Convention and Visitors Bureau Director

DATE: November 17, 2022

Enrique Weissel, the at-large representative to the Convention and Visitors Bureau Advisory Board recently resigned. The board recommends the commission appoint Diana Villarreal, Seward County United Way Executive Director, to fulfill his unexpired term which runs through January 2024.

With the at-large position replaced, the 7-member board will be back to 5 members, lacking one hotel and one restaurant representative.

Enclosures: Villarreal's Application

RESUME FOR CITY OF LIBERAL BOARD APPOINTMENTS

Name: Diana Villarreal

Date: October 24, 2022

Mailing Address: 1304 N. Purdue Ave.

Home Telephone: (620) 621-0168

Residential Address: _____

Occupation: Seward County United Way Executive Director

Office Telephone: (620) 624-5400

Office Address: 1701 N. Kansas Ave.

Board Preference(s):

1. Liberal Convention & Visitor Bureau Advisory Board

2. _____

3. _____

EMPLOYMENT

JOB/TITLE

DATES OF EMPLOYMENT

Seward County United Way

Executive Director

07-01-2022

Education, volunteer services, or other applicable experience or training:

high school diploma, some college, volunteered at community events with Liberal Area Coalition, United Way, and Genesis.

References:

NAME	ADDRESS	POSITION
1. <u>Enrique Weissel</u>	<u>720 N. Webster Ave.</u>	<u>AVP, Lending offer.</u>
2. <u>Julie Foster</u>	<u>11609 Cain Ave</u>	<u>Community Health Worker</u>
3. <u>Briseida Urias</u>	<u>1304 N. Purdue Ave</u>	<u>Supervisor Assistant</u>

Signature

Please return completed form to:

City Manager's Office

324 North Kansas Avenue, P.O. Box 2199

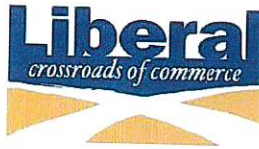
Liberal, KS 67905-2199

(620) 626-2200

* FOR STAFF USE ONLY *

* Appointed to: _____ *

* For a term of: _____ *



**CITY OF LIBERAL
CITY COMMISSION MEETING
November 22, 2022
AGENDA ITEM #12**

TO: Mayor Parsons
Vice Mayor Linenbroker
Commissioner Lara
Commissioner Vazquez
Commissioner Warren

FROM: Brad Beer

SUBJECT: Mower with bagger

DATE: 11-18-2022

Staff requests Commission consideration of the purchase of a mower with a bagger system. Staff is requesting to purchase a 2022 Hustler Hyperdrive 72" SD with a 3 bag catcher from Keating Tractor for the amount of \$11,248.00. Funding for this purchase will come from the ARPA funding previously approve by the commission. We will also be trading in our current bagger mower with this purchase.



JOHN DEERE

Quote Summary

Prepared For:

CITY OF LIBERAL
PO BOX 2199
LIBERAL, KS 67905
Business: 620-626-2273

Prepared By:

Alex Parsons
Keating Tractor & Equipment
7422 Road 3
Liberal, KS 67901
Phone: 800-528-9568
alexparsons@keatingtractor.com

Quote Id: 27539613

Created On: 30 September 2022

Last Modified On: 30 September 2022

Expiration Date: 07 October 2022

Equipment Summary	Suggested List	Selling Price	Qty	Extended
2022 HUSTLER HYPERDRIVE-72 SD W/3 BAG CATHER	\$ 24,846.00	\$ 19,248.00 X	1 =	\$ 19,248.00

Equipment Total

\$ 19,248.00

Trade In Summary

	Qty	Each	Extended
2016 HUSTLER HYPERDRIVE-72 W/ BAC VAC - 934950	1	\$ 8,000.00	\$ 8,000.00
PayOff			\$ 0.00
Total Trade Allowance			\$ 8,000.00

Trade In Total

\$ 8,000.00

Quote Summary

Equipment Total	\$ 19,248.00
Trade In	\$ (8,000.00)
SubTotal	\$ 11,248.00
Est. Service Agreement Tax	\$ 0.00
Total	\$ 11,248.00
Down Payment	(0.00)
Rental Applied	(0.00)
Balance Due	\$ 11,248.00

Salesperson : X _____

Accepted By : X _____

Confidential

**JOHN DEERE**

Selling Equipment

Quote Id: 27539613

Customer: CITY OF LIBERAL

2022 HUSTLER HYPERDRIVE-72 SD W/3 BAG CATCHER

Hours: 0

Stock Number:

Suggested List

\$ 24,846.00

Selling Price

\$ 19,248.00

Extended

\$ 19,748.00

Code	Description	Qty	Unit
1	HUSTLER Z HYPER DRIVE 35HP 72" SD (943019)	1	\$ 19,748.00

Dealer Attachments

1	3 BAG CATCHER - 937912	1	\$ 3,599.00	\$ 3,599.00
1	CATCHER ADAPTER - 123781	1	\$ 749.00	\$ 749.00

Dealer Attachments Total**\$ 4,348.00****Other Charges**

Setup	1	\$ 750.00	\$ 750.00
-------	---	-----------	-----------

Other Charges Total**\$ 750.00****Suggested Price****\$ 24,846.00****Customer Discounts****Customer Discounts Total****\$ -5,598.00****\$ -5,598.00****Total Selling Price****\$ 19,248.00**



**CITY OF LIBERAL
CITY COMMISSION MEETING
NOVEMBER 22, 2022
AGENDA ITEM # 13**

To: Mayor Jeff Parsons
Vice-Mayor Chris Linenbroker
Commissioner Janeth Vazquez
Commissioner Jose Lara
Commissioner Ron Warren

From: Chris Ford, Assistant City Manager of Administration *CF*

Date: November 17, 2022

RE: CIC Training

As we have recently implemented CIC software, we have requested additional training on the Budgetary / Fund Accounting modules. This item was previously discussed in our ARPA funding work session.

Staff requests Commission consideration of the CIC quote for additional Budgetary / Fund Accounting module training in the amount of \$12,000, to be paid by ARPA funds.

City of Liberal, Kansas

324 N. Kansas Ave
Liberal, Kansas 67901
Phone: 620-626-2201
Population: 19,850 Size: II - Large



November 14, 2022

Description	Qty	Price
Hardware/Supplies		
(1) CIC Budgetary / Fund Accounting Training to include Banking and Daily Processing (Days)	(10)	\$12,000.00
PEOPLEWARE		
(1) Miscellaneous Expenses, i.e. travel, mileage, lodging, meals, etc., at cost, will be paid by Customer upon receipt of a separate CIC invoice.	(1)	
Total Hardware/Software/PEOPLEWARE		\$12,000.00

This proposal represents our latest available information; however, rapidly evolving technology requires the execution of price protection documents to finalize costs.

Further, the information contained in this proposal and in all attachments is confidential, privileged and/or proprietary and intended for the exclusive use of the addressee(s). Any unauthorized review, use, disclosure, replication or distribution is strictly prohibited.

Al Shank Insurance Inc

24 W Second St.
PO Box 2559
Liberal, KS 67905-2559

Agenda Item # 14 a.

INVOICE

Customer	City of Liberal
Acct.#	4963
Date	10/14/2022
Customer Service	Al Shank, CPCU, AAI Elsa Manriquez
Page	1 of 1

City of Liberal
PO Box 2199
Liberal, KS 67905-2199

Payment Information	
Invoice Summary	\$ 72,718.00
Payment Amount	
Payment for:	Invoice#29121
0H8760822	

Thank You

Please detach and return with payment

Customer: City of Liberal

Invoice	Effective	Transaction	Description	Amount
29121	04/01/2022	Premium audit	Policy #0H8760822 04/01/2021-04/01/2022 Employers Mutual / Employers Mutual Casualty Co Workers Compensation - WC - Premium audit Additional Premium Due Due Date 11/5/22	72,718.00
				Total
				\$ 72,718.00

PAY THIS INVOICE NOW ONLINE AT <https://alshank.epaypolicy.com>.

Thank You

Al Shank Insurance Inc
24 W Second St. PO Box 2559
Liberal, KS 67905-2559

(620)624-2559

ashank@alshank.com

Date

10/14/2022

**PREMIUM AUDIT STATEMENT**EMPLOYERS MUTUAL CASUALTY COMPANY
WICHITA BRANCH

Policy Number 0H8-76-08---22

Named Insured

Producer

CITY OF LIBERAL

PO BOX 2199

LIBERAL, KS 67905-2199

AL SHANK INSURANCE INC

24 W 2ND ST

PO BOX 2559

LIBERAL, KS 67905-2559

Agent Number: AL6853 Agency Bill

Agent Phone: 620-624-2559

Workers Compensation

Physical Audit

Policy Period: 04/01/21 to 04/01/22

Audit Period: 04/01/21 to 04/01/22

CLASSIFICATION	CODE	EXPOSURE	RATE	PREMIUM
KANSAS				
STREET OR ROAD CONSTRUCTION -	5506	559,708✓	5.63✓ \$	31,512.00✓
PAVING OR REPAVING & DRIVERS	7520	548,117✓	3.13✓ \$	17,156.00✓
WATERWORKS OPERATION & DRIVERS	7580	406,519✓	2.65✓ \$	10,773.00✓
SEWAGE DISPOSAL PLANT				
OPERATION & DRIVERS	7720	1,871,350✓	3.11✓ \$	58,199.00✓
POLICE OFFICERS & DRIVERS	8810	2,426,049✓	0.13✓ \$	3,154.00✓
CLERICAL OFFICE EMPLOYEES NOC	8831	180,925✓	1.63✓ \$	2,949.00✓
HOSPITAL - VETERINARY &				
DRIVERS	9015	166,732✓	3.69✓ \$	6,152.00✓
BUILDINGS NOC OPERATION BY OWN	9015	165,626✓	3.69✓ \$	6,112.00✓
ER	9060	265,606✓	1.61✓ \$	4,276.00✓
SWIMMING POOL - PUBLIC OPERATI				
ONS	9102	776,003✓	3.00✓ \$	23,280.00✓
CLUB - COUNTRY, GOLF, FISHING				
OR YACHT - ALL EMPLOYEES &	9220	75,566✓	4.82✓ \$	3,642.00✓
CLERICAL, SALESPERSONS,	9403	395,507✓	7.62✓ \$	30,138.00✓
PARK NOC - ALL EMPLOYEES &	9410	416,032✓	7.87✓ \$	32,742.00✓
DRIVERS				
CEMETERY OPERATION & DRIVERS	7710	958,701✓	4.57✓ \$	43,813.00✓
GARBAGE COLLECTION & D	8810	95,933✓	0.13✓ \$	125.00✓
MUNICIPAL, TOWNSHIP, COUNTY OR				
STATE EMPLOYEE NOC	7711	7,900✓	4.57✓ \$	361.00✓
FIREFIGHTERS & DRIVERS	7382	247,738✓	4.01✓ \$	9,934.00✓
PUBLIC LIBRARY OR MUSEUM:	7403	131,021✓	3.72✓ \$	4,874.00✓
PROFESSIONAL EMPLOYEES				
VOLUNTEER FIREFIGHTERS				
BUS CO - ALL OTHER EMPLOYEES & D	8017	18,390✓	1.73✓ \$	318.00✓
AIRCRAFT OR HELICOPTER OPERATION:	9101	33,593✓	4.19✓ \$	1,408.00✓
AIR CARRIER: SCHEDULED OR SUPPLE-				
MENTAL: ALL OTHER EMPLOYEES				
STORE: RETAIL NOC				
PUBLIC LIBRARY OR MUSEUM: ALL				
OTHER EMPLOYEES				



EMPLOYERS MUTUAL CASUALTY COMPANY

CITY OF LIBERAL

Policy Number OH8-76-08---22

CLASSIFICATION

CODE

EXPOSURE

RATE

PREMIUM

EMPLOYERS LIABILITY	9812			
MEDICAL BENEFITS DEDUCTIBLE CREDIT	9664			\$ 3,200.00 ✓
EXPERIENCE MODIFICATION	9898		0.031	\$ -9,018.00 ✓
SCHEDULE MODIFICATION - CREDIT	9887		1.210	\$ 59,871.00 ✓
PREMIUM DISCOUNT	0063		-.03	\$ -10,349.00 ✓
WAIVER OF OUR RIGHT TO RECOVER	9656			\$ -32,502.00
EXPENSE CONSTANT	0900			\$ 100.00
TERRORISM	9740	9,747,016	.010	\$ 160.00
CATASTROPHE (OTHER THAN CERT ACTS)	9741	9,747,016	.019	\$ 975.00
				\$ 1,852.00

Earned Premium	\$ 305,207.00
Total Policy Premium	\$ 232,489.00
Net Additional Premium	\$ 72,718.00

In accordance with the conditions of your insurance contract, we have performed a premium audit on your policy. Based on the audit your agent will send you an invoice for the additional premium.

FORM: AD0001A

AUD

10/10/22

141

SA

OH87608 2201



EMPLOYERS MUTUAL CASUALTY COMPANY
LIBERAL CITY
INTRASTATE ID: 150146747

POLICY NUMBER: OH8-76-08---22
EFF DATE: 04/01/21 EXP DATE: 04/01/22

EXTENSION OF INFORMATION PAGE
ITEM 4 - CLASSIFICATION OF OPERATIONS SCHEDULE

WC000001A

K A N S A S

STATE EMPL ID.:

INTRASTATE ID.: 150146747

OTHER ID.:

(001) 325 N WASHINGTON AVE

LIBERAL, KS. 67901-3441

NUMBER OF EMPLOYEES:

MAXIMUM # OF EMPLOYEES EXPOSED AT ANY ONE TIME: 208

FULL TIME: 208

PART TIME: 0

SIC: 9011 NAICS:921190

CLASSIFICATION PHRASEOLOGY	.CODE . . NO. .	ESTIMATED ANNUAL . REMUNERATION.	RATES PER \$100 REMUNERATION	ESTIMATED ANNUAL PREMIUM
STREET OR ROAD CONSTRUCTION - PAVING OR REPAVING & DRIVERS	.5506 .	634,000.	5.63 . \$	35,694.00
STREET OR ROAD CONSTRUCTION - SUBSURFACE WORK & DRIVERS	.5507 .	IF ANY.	3.88 . \$	0.00
WATER MAIN OR CONNECTION CONSTRUCTION & DRIVERS	.6319 .	IF ANY.	3.80 . \$	0.00
WATERWORKS OPERATION & DRIVERS	.7520 .	345,000.	3.13 . \$	10,799.00
SEWAGE DISPOSAL PLANT OPERATION & DRIVERS	.7580 .	230,000.	2.65 . \$	6,095.00
GARBAGE WORKS	.7590 .	IF ANY.	3.46 . \$	0.00
POLICE OFFICERS & DRIVERS	.7720 .	1,484,000.	3.11 . \$	46,152.00
CLERICAL OFFICE EMPLOYEES NOC	.8810 .	2,732,000.	0.13 . \$	3,552.00
HOSPITAL - VETERINARY & DRIVERS	.8831 .	131,000.	1.63 . \$	2,135.00
BUILDINGS NOC OPERATION BY OWN ER	.9015 .	254,000.	3.69 . \$	9,373.00
SWIMMING POOL - PUBLIC OPERATI ONS	.9015 .	30,000.	3.69 . \$	1,107.00
CLUB - COUNTRY, GOLF, FISHING OR YACHT - ALL EMPLOYEES & CLERICAL, SALESPERSONS, DRIVERS	.9060 .	192,000.	1.61 . \$	3,091.00
HEALTH INSTITUTE & C	.9063 .	108,000.	0.94 . \$	1,015.00
PARK NOC - ALL EMPLOYEES &	.9102 .	632,000.	3.00 . \$	18,960.00

ISSUED FROM: WICHITA, KS

DATE OF ISSUE: 03/16/21 (BPP)

FORM WC7003A 09/86

(BPP)

04/01/21 016 KB OH87608 2201

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

CHARTERED

#100191

Agenda Item # 14 b.

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

FILE #: 00005

November 9, 2022

CITY OF LIBERAL
324 NORTH KANSAS AVE.
LIBERAL, KS 67901

INVOICE #: 22-4161

2021 ANNUAL AUDIT	52,600.00
2021 AUDIT OF THE FEDERAL PROGRAM FOR COMPLIANCE SINGLE AUDIT	10,850.00

Total	<u>\$ 63,450.00</u>
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All invoices are due upon receipt. A 1.5% per month finance charge will be applied to unpaid balances.

Members of the American Institute and of the Kansas Society of Certified Public Accountants
Member of Private Practice Section

Selection Criteria: Vendor =
Bank =

Batch =
Due Date = 11/22/2022
Invoice Date =

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Fund: 100 GENERAL FUND			
Account: 100410032101	CMB LICENSES		
KANSAS DEPARTMENT OF REVENUE	CV 85192	11/7/2022	\$25.00
	Subtotal for Account: 100410032101		\$25.00
Account: 100410043031	LEGAL COUNSEL		
KOEHN LAW FIRM LLC	NOV 2022	11/16/2022	\$4,000.00
	Subtotal for Account: 100410043031		\$4,000.00
Account: 100410043060	DRUG & ALCOHOL TEST FEE		
COMPLIANCEONE	297979	11/8/2022	\$99.37
	Subtotal for Account: 100410043060		\$99.37
Account: 100410044030	REPAIR/MAINT EQUIPMENT		
SOUTHERN OFFICE SUPPLY INC	289939	10/27/2022	\$591.17
	Subtotal for Account: 100410044030		\$591.17
Account: 100410044031	REPAIR/MAINT BUILDING		
MEAD LUMBER DO IT CENTER	8370003	10/26/2022	\$2.02
	Subtotal for Account: 100410044031		\$2.02
Account: 100410045030	COMMUNICATIONS/PHONE		
AT&T	OCT 22	10/25/2022	\$4,380.05
	Subtotal for Account: 100410045030		\$4,380.05
Account: 100410045080	MEALS/TRAVEL/HOTELS		
LEAGUE OF KANSAS MUNICIPALITIES	5317	10/28/2022	\$25.00

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Subtotal for Account: 100410045080 :			\$25.00
Account: 100410046013	POSTAGE/SHIPPING		
UNITED PARCEL SERVICE	000066E179462	11/5/2022	\$36.00
UNITED PARCEL SERVICE	000066E179462	11/12/2022	\$36.00
Subtotal for Account: 100410046013 :			\$72.00
Account: 100410046021	NATURAL GAS		
BLACK HILLS CORPORATION	NOV #2 2022	11/7/2022	\$92.74
Subtotal for Account: 100410046021 :			\$92.74
Account: 100410046090	OTHER OPERATING SUPPLIES		
UNDERGROUND VAULTS & STORAGE	54933	10/31/2022	\$25.00
Subtotal for Account: 100410046090 :			\$25.00
Account: 100410048086	CID PAYMENTS		
LIBERAL PLAZA, LLC	10/26/2022	10/26/2022	(\$38.01)
LIBERAL RESTAURANT LLC	10/26/22	10/26/2022	(\$126.63)
PINNACLE DEVELOPMENTS LLC	10/26/22	10/26/2022	(\$132.43)
VAS HOTELS LLC	10/26/2022	10/26/2022	(\$466.21)
VENTURE KANSAS, LLC	10/26/22	10/26/2022	(\$16.43)
Subtotal for Account: 100410048086 :			(\$779.71)
Account: 100410048090	MISCELLANEOUS EXPENSE		
PRAIRIE FIRE COFFEE	1438799	11/7/2022	\$123.80
SERVICE JANITORIAL SUPPLY INC	322183	11/9/2022	\$537.50
Subtotal for Account: 100410048090 :			\$661.30
Account: 100411045030	COMMUNICATIONS/PHONE		
VERIZON WIRELESS	9918771887	10/21/2022	\$40.01
VERIZON WIRELESS	9918771887	10/21/2022	\$40.01

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
VERIZON WIRELESS	9918771887	10/21/2022	\$40.01
VERIZON WIRELESS	9918771887	10/21/2022	\$40.01
VERIZON WIRELESS	9918771887	10/21/2022	\$40.01
Subtotal for Account: 100411045030			\$200.05
Account: 100412042012	WELLNESS/LIFE INSURANCE		
RAPID FIT HEALTH CLUB LLC	OCT-22	11/9/2022	\$30.00
Subtotal for Account: 100412042012			\$30.00
Account: 100412043035	COURT APPOINTED ATTORNE		
BROOKS & ASSOCIATES	CASE NO. 2022-13	10/24/2022	\$596.50
BROOKS & ASSOCIATES	CASE NO. 2022-351	10/24/2022	\$200.00
BROOKS & ASSOCIATES	CASE NO. 2022-829	10/24/2022	\$208.50
BROOKS & ASSOCIATES	CASE NO. 2018-2599/REVO	10/24/2022	\$181.25
TATE AND KITZKE LLC	RODRIGUEZ/RU965	10/25/2022	\$77.55
TATE AND KITZKE LLC	MCINTIRE/MARS538	10/25/2022	\$15.00
TATE AND KITZKE LLC	RODRIGUEZ/RU2357	10/25/2022	\$77.55
TATE AND KITZKE LLC	RODRIGUEZ/RU885	10/25/2022	\$93.03
Subtotal for Account: 100412043035			\$1,449.38
Account: 100412043039	CITY PROSECUTOR		
KOEHN LAW FIRM LLC	NOV 2022	11/16/2022	\$10,000.00
Subtotal for Account: 100412043039			\$10,000.00
Account: 100412043060	DRUG COURT EXPENSES		
PHARMCHEM INC	INV420200	7/31/2022	\$31.45
Subtotal for Account: 100412043060			\$31.45
Account: 100412044030	REPAIR/MAINT EQUIPMENT		
CDW GOVERNMENT INC	DQ18052	10/24/2022	\$1,078.17
Subtotal for Account: 100412044030			\$1,078.17

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Account: 100412045030	COMMUNICATIONS/PHONE		
AT&T	OCT 22	10/25/2022	(\$3.23)
AT&T	NOV 22	11/5/2022	\$119.25
	Subtotal for Account: 100412045030		\$116.02
Account: 100412045060	MATS/JANITORIAL		
HARDING, ELAINE L	NOV 2022	11/16/2022	\$100.00
	Subtotal for Account: 100412045060		\$100.00
Account: 100412048033	JUDICIAL BRANCH EDUCATION		
KANSAS STATE TREASURER	SEP - 2022	11/2/2022	\$152.00
KANSAS STATE TREASURER	AUG 2022	11/2/2022	\$130.00
KANSAS STATE TREASURER	JUL 2022	11/2/2022	\$90.00
KANSAS STATE TREASURER	JUN 2022	11/2/2022	\$140.00
	Subtotal for Account: 100412048033		\$512.00
Account: 100412048034	REINSTATEMENT FEES		
KANSAS STATE TREASURER	SEP - 2022	11/2/2022	\$85.00
KANSAS STATE TREASURER	JUN 2022	11/2/2022	\$180.00
KANSAS STATE TREASURER	AUG 2022	11/2/2022	\$459.00
KANSAS STATE TREASURER	JUL 2022	11/2/2022	\$285.00
	Subtotal for Account: 100412048034		\$1,009.00
Account: 100412048036	LAW ENFORCEMENT TRAINING		
KANSAS STATE TREASURER	AUG 2022	11/2/2022	\$2,539.00
KANSAS STATE TREASURER	JUL 2022	11/2/2022	\$1,766.00
KANSAS STATE TREASURER	JUN 2022	11/2/2022	\$2,800.00
KANSAS STATE TREASURER	SEP - 2022	11/2/2022	\$3,073.00
	Subtotal for Account: 100412048036		\$10,178.00
Account: 100412048038	JUDICIAL BRANCH SURCHARGE		

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
KANSAS STATE TREASURER	SEP - 2022	11/2/2022	\$134.00
KANSAS STATE TREASURER	AUG 2022	11/2/2022	\$136.00
KANSAS STATE TREASURER	JUL 2022	11/2/2022	\$129.00
KANSAS STATE TREASURER	JUN 2022	11/2/2022	\$65.00
Subtotal for Account: 100412048038			\$464.00
Account: 100412048041	SEAT BELT FINES		
KANSAS STATE TREASURER	AUG 2022	11/2/2022	\$20.00
KANSAS STATE TREASURER	SEP - 2022	11/2/2022	\$40.00
KANSAS STATE TREASURER	JUL 2022	11/2/2022	\$20.00
Subtotal for Account: 100412048041			\$80.00
Account: 100412048044	REINSTATEMENT FIXED FEES		
KANSAS STATE TREASURER	AUG 2022	11/2/2022	\$66.00
KANSAS STATE TREASURER	JUL 2022	11/2/2022	\$15.00
KANSAS STATE TREASURER	SEP - 2022	11/2/2022	\$15.00
Subtotal for Account: 100412048044			\$96.00
Account: 100412048840	COMM CORR SUPERVISION FEE		
KANSAS STATE TREASURER	AUG 2022	11/2/2022	\$1,810.00
KANSAS STATE TREASURER	JUL 2022	11/2/2022	\$1,125.00
KANSAS STATE TREASURER	JUN 2022	11/2/2022	\$2,086.00
KANSAS STATE TREASURER	SEP - 2022	11/2/2022	\$2,180.00
Subtotal for Account: 100412048840			\$7,201.00
Account: 100413042012	WELLNESS/LIFE INSURANCE		
SOUTHWEST FITNESS & RACQUETBALL	OCT-2022	10/31/2022	\$30.00
Subtotal for Account: 100413042012			\$30.00
Account: 100413043080	MEMBERSHIP DUES		
NOON KIWANIS OF LIBERAL	1068	10/31/2022	\$12.00

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Subtotal for Account: 100413043080			\$12.00
Account: 100413045030	COMMUNICATIONS/PHONE		
VERIZON WIRELESS	9918771887	10/21/2022	\$41.41
Subtotal for Account: 100413045030			\$41.41
Account: 100413045080	MEALS/TRAVEL/HOTELS		
SIGN EXPRESS	3981	10/29/2022	\$79.00
Subtotal for Account: 100413045080			\$79.00
Account: 100413046010	OFFICE SUPPLIES		
LIBERAL OFFICE MACHINES COMPANY	97507	10/19/2022	\$26.24
LIBERAL OFFICE MACHINES COMPANY	97632	11/2/2022	\$21.60
Subtotal for Account: 100413046010			\$47.84
Account: 100413048090	MISCELLANEOUS EXPENSE		
LIBERAL OFFICE MACHINES COMPANY	97668	11/7/2022	\$34.50
SIGN EXPRESS	3941	11/2/2022	\$71.50
Subtotal for Account: 100413048090			\$106.00
Account: 100415042012	WELLNESS/LIFE INSURANCE		
LIFELONG FITNESS LLC	OCT 22	9/1/2022	\$30.00
SOUTHWEST FITNESS & RACQUETBALL	OCT-2022	10/31/2022	\$30.00
Subtotal for Account: 100415042012			\$60.00
Account: 100415045042	PERSONNEL RECRUITMENT EX		
NATIONAL SCREENING BUREAU	2210194	10/1/2022	\$70.20
Subtotal for Account: 100415045042			\$70.20
Account: 100415046010	OFFICE SUPPLIES		
LIBERAL OFFICE MACHINES COMPANY	97608	10/28/2022	\$349.50
LIBERAL OFFICE MACHINES COMPANY	97622	10/31/2022	\$46.78

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
LIBERAL OFFICE MACHINES COMPANY	97713	11/7/2022	\$4.87
LIBERAL OFFICE MACHINES COMPANY	97705	11/7/2022	\$40.27
LIBERAL OFFICE MACHINES COMPANY	97669	11/7/2022	\$16.75
Subtotal for Account: 100415046010 :			\$458.17
Account: 100415048090 MISCELLANEOUS EXPENSE			
SIGN EXPRESS	3941	11/2/2022	\$112.00
Subtotal for Account: 100415048090 :			\$112.00
Account: 100415242012 WELLNESS/LIFE INSURANCE			
RAPID FIT HEALTH CLUB LLC	OCT-22	11/9/2022	\$30.00
Subtotal for Account: 100415242012 :			\$30.00
Account: 100416042012 WELLNESS/LIFE INSURANCE			
SOUTHWEST FITNESS & RACQUETBALL	OCT-2022	10/31/2022	\$30.00
Subtotal for Account: 100416042012 :			\$30.00
Account: 100416044032 REPAIR/MAINT VEHICLE			
BUMPER TO BUMPER AUTO PARTS LIBERAL	506917	11/8/2022	\$12.00
M & M TIRE SERVICE	146777	11/7/2022	\$21.00
Subtotal for Account: 100416044032 :			\$33.00
Account: 100416045030 COMMUNICATIONS/PHONE			
VERIZON WIRELESS	9918771887	10/21/2022	\$41.41
VERIZON WIRELESS	9918771887	10/21/2022	\$41.41
Subtotal for Account: 100416045030 :			\$82.82
Account: 100416046026 GASOLINE & OIL			
MADDEN OIL CO	4212/2210082166	10/31/2022	\$196.57
Subtotal for Account: 100416046026 :			\$196.57
Account: 100416046088 TOOLS			

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
STANION WHOLESALE ELECTRIC CO	5427773-00	10/25/2022	\$60.88
Subtotal for Account: 100416046088			\$60.88
Account: 100418045030	COMMUNICATIONS/PHONE		
AT&T	OCT 22	10/25/2022	\$111.35
Subtotal for Account: 100418045030			\$111.35
Account: 100419045041	LEGAL PUBLICATIONS		
HIGH PLAINS DAILY LEADER AND TIMES	106507	10/20/2022	\$67.50
Subtotal for Account: 100419045041			\$67.50
Account: 100421042012	WELLNESS/LIFE INSURANCE		
LIFELONG FITNESS LLC	OCT 22	9/1/2022	\$30.00
RAPID FIT HEALTH CLUB LLC	OCT-22	11/9/2022	\$60.00
SOUTHWEST FITNESS & RACQUETBALL	OCT-2022	10/31/2022	\$90.00
Subtotal for Account: 100421042012			\$180.00
Account: 100421043036	PRISONER MEDICAL SVC		
OB GYN ASSOCIATES OF SOUTHWEST KS	SKO312661X227552	10/19/2022	\$70.00
OB GYN ASSOCIATES OF SOUTHWEST KS	SKO313329X227551	10/19/2022	\$95.00
SEWARD COUNTY SHERIFF'S OFFICE	OCT- 22	11/4/2022	\$1,000.00
SEWARD COUNTY SHERIFF'S OFFICE	OCT - 22	11/4/2022	\$169.49
SOUTHWEST MEDICAL CENTER	VAJ06834224/AUG 2022	8/25/2022	\$66.70
SOUTHWEST MEDICAL CENTER	VAJ05940566/SEP 2022	9/12/2022	\$89.06
WELLPATH LLC	INV0099141	11/2/2022	\$54.00
Subtotal for Account: 100421043036			\$1,544.25
Account: 100421044031	REPAIR/MAINT BUILDING		
RINE EXTERMINATING INC	60006	11/2/2022	\$100.00
Subtotal for Account: 100421044031			\$100.00

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Account: 100421044032			
	REPAIR/MAINT VEHICLE		
AUTO ZONE COMMERCIAL PROGRAM	1640911290	9/29/2022	\$71.62
AUTO ZONE COMMERCIAL PROGRAM	1640911289	9/29/2022	\$191.08
AUTO ZONE COMMERCIAL PROGRAM	1640914801	10/4/2022	\$249.98
AUTO ZONE COMMERCIAL PROGRAM	1640925474	10/20/2022	\$41.77
BEST ONE TIRE OF KANSAS INC	3330000113	9/7/2022	\$282.90
CHRYSLER CORNER INC	316847	11/1/2022	\$44.50
JR AUDIO	10068	10/14/2022	\$2,000.00
JR AUDIO	10100	10/28/2022	\$70.00
STONE CREEK DEVELOPMENT LLC	2022-426	11/1/2022	\$143.00
Subtotal for Account: 100421044032			\$3,094.86
Account: 100421045030			
	COMMUNICATIONS/PHONE		
VERIZON CONNECT	346000037160	11/1/2022	\$284.25
Subtotal for Account: 100421045030			\$284.25
Account: 100421045060			
	MATS/JANITORIAL		
HARDING, ELAINE L	NOV 2022	11/16/2022	\$833.33
Subtotal for Account: 100421045060			\$833.33
Account: 100421045061			
	PRISONERS MEALS		
SEWARD COUNTY SHERIFF'S OFFICE	OCT-22	11/4/2022	\$12,330.00
Subtotal for Account: 100421045061			\$12,330.00
Account: 100421045062			
	PRISONERS LODGING		
SEWARD COUNTY TREAS-PRISONER MAINT	OCT-22	11/4/2022	\$10,525.00
Subtotal for Account: 100421045062			\$10,525.00
Account: 100421045080			
	MEALS/TRAVEL/HOTELS		
BURGESS, TRAVIS	11/07/2022	11/7/2022	\$85.18

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Subtotal for Account: 100421045080			\$85.18
Account: 100421046010	OFFICE SUPPLIES		
LIBERAL OFFICE MACHINES COMPANY	97169	10/3/2022	\$120.00
LIBERAL OFFICE MACHINES COMPANY	97410	10/17/2022	\$200.63
LIBERAL OFFICE MACHINES COMPANY	97578	11/1/2022	\$158.50
QUILL	28545547	10/24/2022	\$24.59
SOUTHERN OFFICE SUPPLY INC	290448	11/9/2022	\$7.59
Subtotal for Account: 100421046010			\$511.31
Account: 100421046011	JANITORIAL SUPPLIES		
SERVICE JANITORIAL SUPPLY INC	322144	11/8/2022	\$82.25
Subtotal for Account: 100421046011			\$82.25
Account: 100421046026	GASOLINE & OIL		
RODKEY, CINNAMON	CV 90597	10/26/2022	\$10.00
Subtotal for Account: 100421046026			\$10.00
Account: 100421046086	UNIFORM PURCHASE		
BAYSINGER POLICE SUPPLY INC	1055819	10/28/2022	\$165.00
GALLS LLC	022369094	10/12/2022	\$43.85
GALLS LLC	022375924	10/12/2022	\$404.49
Subtotal for Account: 100421046086			\$613.34
Account: 100421046090	OTHER OPERATING SUPPLIES		
UNDERGROUND VAULTS & STORAGE	54934	10/31/2022	\$67.50
WESTERN FIRST AID AND SAFETY LLC	GCK1-007909	10/31/2022	\$54.93
Subtotal for Account: 100421046090			\$122.43
Account: 100421046612	EVIDENCE/PHOTO PROC/SUPP		
LIBERAL OFFICE MACHINES COMPANY	97495	10/24/2022	\$189.60

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	inv Date	Invoice Amt
LYNN PEAVEY COMPANY	394508	10/17/2022	\$105.18
Subtotal for Account: 100421046612			\$294.78
Account: 100421048090	MISCELLANEOUS EXPENSE		
NATIONAL SCREENING BUREAU	2210194	10/1/2022	\$133.20
Subtotal for Account: 100421048090			\$133.20
Account: 100421048092	IN SERVICE TRAINING		
BURGESS, TRAVIS	10/26/2022	10/25/2022	\$34.77
CLARK RODKEY	10/24/2022	11/1/2022	\$61.98
DEFENSIVE EDGE TRAINING & CONSULTING INC	3653	10/25/2022	\$1,100.00
KU EDWARDS CAMPUS	7709D08C	9/27/2022	\$45.00
Subtotal for Account: 100421048092			\$1,241.75
Account: 100421048093	RECRUITING EXPENSES		
SOUTHWEST FAMILY MEDICINE LLC	86744P35073/OCT 2022	10/5/2022	\$85.00
Subtotal for Account: 100421048093			\$85.00
Account: 100421134503	RABIES VACCINATIONS		
ELIAS GUTIERREZ	10/26/2022	10/26/2022	\$15.00
SERILA TEMPLE	11/02/2022	11/2/2022	\$15.00
Subtotal for Account: 100421134503			\$30.00
Account: 100421134504	SPAY/NEUTER DEPOSIT		
ELIAS GUTIERREZ	10/26/2022	10/26/2022	\$150.00
SERILA TEMPLE	11/02/2022	11/2/2022	\$150.00
Subtotal for Account: 100421134504			\$300.00
Account: 100421142012	WELLNESS/LIFE INSURANCE		
SOUTHWEST FITNESS & RACQUETBALL	OCT-2022	10/31/2022	\$30.00
Subtotal for Account: 100421142012			\$30.00

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Account: 100421146022	ELECTRICITY		
SOUTHERN PIONEER ELECTRIC CO	NOV #2 2022	11/22/2022	\$1,035.23
	Subtotal for Account: 100421146022		\$1,035.23
Account: 100421146028	DATA PROCESSING		
EPIC TOUCH	ANIMAL CONTROL/OCT 22	10/10/2022	\$180.67
	Subtotal for Account: 100421146028		\$180.67
Account: 100421146085	UNIFORM PURCHASE		
SIGN EXPRESS	3975	10/18/2022	\$180.00
	Subtotal for Account: 100421146085		\$180.00
Account: 100421146615	KENNEL SUPPLIES		
REVIVAL ANIMAL HEALTH	INV191909	11/3/2022	\$1,515.43
	Subtotal for Account: 100421146615		\$1,515.43
Account: 100421148090	MISCELLANEOUS EXPENSE		
SIGN EXPRESS	3941	11/2/2022	\$385.50
	Subtotal for Account: 100421148090		\$385.50
Account: 100421148093	RECRUITING EXPENSES		
NATIONAL SCREENING BUREAU	2210194	10/1/2022	\$174.20
	Subtotal for Account: 100421148093		\$174.20
Account: 100422042012	WELLNESS/LIFE INSURANCE		
LIFELONG FITNESS LLC	OCT 22	9/1/2022	\$60.00
RAPID FIT HEALTH CLUB LLC	OCT-22	11/9/2022	\$90.00
SOUTHWEST FITNESS & RACQUETBALL	OCT-2022	10/31/2022	\$60.00
	Subtotal for Account: 100422042012		\$210.00
Account: 100422043022	EDUCATIONAL SERVICES		
TORRES, JOSE E	CV 92400	11/9/2022	\$30.00

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Subtotal for Account: 100422043022 :			\$30.00
Account: 100422044030	REPAIR/MAINT EQUIPMENT		
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$6.50
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$9.99
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$12.78
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$35.48
WEBER REFRIGERATION AND HEATING	486574	10/14/2022	\$266.00
Subtotal for Account: 100422044030 :			\$330.75
Account: 100422044031	REPAIR/MAINT BUILDING		
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$47.96
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$34.95
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$65.94
Subtotal for Account: 100422044031 :			\$148.85
Account: 100422044032	REPAIR/MAINT VEHICLE		
AUTO ZONE COMMERCIAL PROGRAM	1640939648	11/11/2022	\$23.23
BEST ONE TIRE OF KANSAS INC	333000277	9/9/2022	\$3,964.08
HAYS FIRE AND RESCUE	6081D	10/21/2022	\$217.55
NAPA OF LIBERAL	650308	10/27/2022	\$97.60
Subtotal for Account: 100422044032 :			\$4,302.46
Account: 100422045020	FIRE/THEFT/GEN/EQUIP INS		
AL SHANK INSURANCE INC	29173	10/31/2022	\$2,030.00
Subtotal for Account: 100422045020 :			\$2,030.00
Account: 100422045030	COMMUNICATIONS/PHONE		
VERIZON WIRELESS	9918771887	10/21/2022	\$40.01
VERIZON WIRELESS	9918771887	10/21/2022	\$40.01
VERIZON WIRELESS	9918771887	10/21/2022	\$46.41

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
VERIZON WIRELESS	9918771887	10/21/2022	\$46.41
VERIZON WIRELESS	9918771887	10/21/2022	\$46.41
Subtotal for Account: 100422046030			\$219.25
Account: 100422046011	JANITORIAL SUPPLIES		
SERVICE JANITORIAL SUPPLY INC	322010	10/28/2022	\$142.55
Subtotal for Account: 100422046011			\$142.55
Account: 100422046021	NATURAL GAS		
BLACK HILLS CORPORATION	NOV #2 2022	11/7/2022	\$31.69
Subtotal for Account: 100422046021			\$31.69
Account: 100422046022	ELECTRICITY		
SOUTHERN PIONEER ELECTRIC CO	NOV #2 2022	11/22/2022	\$1,505.71
Subtotal for Account: 100422046022			\$1,505.71
Account: 100422046026	GASOLINE & OIL		
AUTO ZONE COMMERCIAL PROGRAM	1640918527	10/9/2022	\$43.04
MADDEN OIL CO	22108162	10/18/2022	\$388.00
MADDEN OIL CO	4220/2210082167	10/31/2022	\$1,866.69
Subtotal for Account: 100422046026			\$2,297.73
Account: 100422048090	MISCELLANEOUS EXPENSE		
SEWARD COUNTY LANDFILL	OCT - 22	10/31/2022	\$42.56
Subtotal for Account: 100422048090			\$42.56
Account: 100424044032	REPAIR/MAINT VEHICLE		
STONE CREEK DEVELOPMENT LLC	2022-424	11/1/2022	\$6.00
Subtotal for Account: 100424044032			\$6.00
Account: 100424044064	MOWING EXPENSE		
COLLINS MOWING & LANDSCAPING	22-DR-074	11/2/2022	\$100.00

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
EISENHauer, STEPHEN E	22-DR-040	10/25/2022	\$100.00
ERIVES LAWN CARE	22-JRK-298	10/1/2022	\$100.00
ERIVES LAWN CARE	22-DR-071	10/28/2022	\$100.00
ERIVES LAWN CARE	22-DR-077	10/28/2022	\$100.00
ERIVES LAWN CARE	22-DR-076	10/28/2022	\$100.00
ERIVES LAWN CARE	22-DCR-163	10/31/2022	\$140.00
ERIVES LAWN CARE	22-DCR-162	10/31/2022	\$100.00
Subtotal for Account: 100424044064			\$840.00
Account: 100424045030	COMMUNICATIONS/PHONE		
VERIZON WIRELESS	9918771887	10/21/2022	\$40.01
VERIZON WIRELESS	9918771887	10/21/2022	\$40.01
VERIZON WIRELESS	9918771887	10/21/2022	\$24.24
VERIZON WIRELESS	9918771887	10/21/2022	\$40.01
VERIZON WIRELESS	9918771887	10/21/2022	\$40.01
VERIZON WIRELESS	9918771887	10/21/2022	\$40.01
VERIZON WIRELESS	9918771887	10/21/2022	\$41.41
Subtotal for Account: 100424045030			\$265.70
Account: 100424046010	OFFICE SUPPLIES		
LIBERAL OFFICE MACHINES COMPANY	97704	11/7/2022	\$258.99
Subtotal for Account: 100424046010			\$258.99
Account: 100424046026	GASOLINE & OIL		
MADDEN OIL CO	4240/2210082168	10/31/2022	\$564.09
Subtotal for Account: 100424046026			\$564.09
Account: 100424048090	MISCELLANEOUS EXPENSE		
SIGN EXPRESS	3941	11/2/2022	\$297.00
Subtotal for Account: 100424048090			\$297.00

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Account: 100429042012	WELLNESS/LIFE INSURANCE		
RAPID FIT HEALTH CLUB LLC	OCT-22	11/9/2022	\$30.00
	Subtotal for Account: 100429042012		\$30.00
Account: 100429044032	REPAIR/MAINT VEHICLE		
AUTO ZONE COMMERCIAL PROGRAM	1640941830	11/14/2022	\$159.99
	Subtotal for Account: 100429044032		\$159.99
Account: 100429045030	COMMUNICATIONS/PHONE		
VERIZON WIRELESS	9918771887	10/21/2022	\$41.41
	Subtotal for Account: 100429045030		\$41.41
Account: 100429046022	ELECTRICITY		
SOUTHERN PIONEER ELECTRIC CO	NOV #2 2022	11/22/2022	\$405.35
	Subtotal for Account: 100429046022		\$405.35
Account: 100429046026	GASOLINE & OIL		
MADDEN OIL CO	4340/2210082172	10/31/2022	\$532.98
	Subtotal for Account: 100429046026		\$532.98
Account: 100429046071	SIGN SUPPLIES		
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$17.71
	Subtotal for Account: 100429046071		\$17.71
Account: 100429046090	OTHER OPERATING SUPPLIES		
SOUTHWEST GAS EQUIPMENT CO INC	1059117	10/28/2022	\$45.02
	Subtotal for Account: 100429046090		\$45.02
Account: 100430044030	REPAIR/MAINT EQUIPMENT		
AIRGAS MID SOUTH INC	9992745388	11/1/2022	\$540.00
	Subtotal for Account: 100430044030		\$540.00

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Account: 100430044031	REPAIR/MAINT BUILDING		
HAVOC SUPPLY	85078	11/7/2022	\$91.38
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$13.47
MEAD LUMBER DO IT CENTER	8396709	11/1/2022	\$75.32
	Subtotal for Account: 100430044031		\$180.17
Account: 100430045015	LANDFILL CHARGES		
SEWARD COUNTY LANDFILL	SEP - 22	9/30/2022	\$270.40
	Subtotal for Account: 100430045015		\$270.40
Account: 100430045030	COMMUNICATIONS/PHONE		
VERIZON WIRELESS	9918771887	10/21/2022	\$24.24
VERIZON WIRELESS	9918771887	10/21/2022	\$41.41
	Subtotal for Account: 100430045030		\$65.65
Account: 100430045042	PERSONNEL RECRUITMENT EX		
NATIONAL SCREENING BUREAU	2210194	10/1/2022	\$80.20
	Subtotal for Account: 100430045042		\$80.20
Account: 100430046021	NATURAL GAS		
BLACK HILLS CORPORATION	NOV #2 2022	11/7/2022	\$95.91
	Subtotal for Account: 100430046021		\$95.91
Account: 100430046026	GASOLINE & OIL		
MADDEN OIL CO	4300/2210082169	10/31/2022	\$3,997.46
	Subtotal for Account: 100430046026		\$3,997.46
Account: 100433044030	REPAIR/MAINT EQUIPMENT		
AIRGAS MID SOUTH INC	9131059241	10/14/2022	\$69.45
AIRGAS MID SOUTH INC	9131145960	10/18/2022	\$108.54
STANION WHOLESALE ELECTRIC CO	5433202-00	11/3/2022	\$38.96

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Subtotal for Account: 100433044030			\$216.95
Account: 100433044031	REPAIR/MAINT BUILDING		
STANION WHOLESALE ELECTRIC CO	5432343-00	11/2/2022	\$214.25
Subtotal for Account: 100433044031			\$214.25
Account: 100433046021	NATURAL GAS		
BLACK HILLS CORPORATION	NOV #2 2022	11/7/2022	\$267.84
Subtotal for Account: 100433046021			\$267.84
Account: 100433046089	STOCK ROOM SUPPLIES		
BUMPER TO BUMPER AUTO PARTS LIBERAL	506626	10/25/2022	\$126.26
BUMPER TO BUMPER AUTO PARTS LIBERAL	506751	11/1/2022	\$69.48
BUMPER TO BUMPER AUTO PARTS LIBERAL	506919	11/8/2022	\$75.47
FASTENAL COMPANY	KSLIB97518	11/4/2022	\$19.74
MEAD LUMBER DO IT CENTER	8373937	10/27/2022	\$24.00
SERVICE JANITORIAL SUPPLY INC	322143	11/8/2022	\$45.00
Subtotal for Account: 100433046089			\$359.95
Account: 100434043013	ENGINEERING		
EARLES ENGINEERING & INSPECTION INC	16122	10/3/2022	\$290.50
Subtotal for Account: 100434043013			\$290.50
Account: 100437044030	REPAIR/MAINT EQUIPMENT		
STANION WHOLESALE ELECTRIC CO	5426238-00	10/24/2022	\$633.32
Subtotal for Account: 100437044030			\$633.32
Account: 100437046022	ELECTRICITY		
SOUTHERN PIONEER ELECTRIC CO	NOV #2 2022	11/22/2022	\$26,075.16
Subtotal for Account: 100437046022			\$26,075.16
Account: 100450043080	MEMBERSHIP DUES		

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
KANSAS RECREATION & PARKS ASSOC	14341	11/1/2022	\$600.00
Subtotal for Account: 100450043080			\$600.00
Account: 100450044024	LAWN CARE/GROUNDS UPKEEP		
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$17.98
Subtotal for Account: 100450044024			\$17.98
Account: 100450044030	REPAIR/MAINT EQUIPMENT		
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$51.96
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$176.94
Subtotal for Account: 100450044030			\$228.90
Account: 100450044031	REPAIR/MAINT BUILDING		
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$33.77
LOBOS ELECTRIC LLC	1518	11/4/2022	\$1,550.00
PRYOR AUTOMATIC SPRINKLER SYSTEM	11620	10/19/2022	\$350.00
SHERWIN WILLIAMS	1498-7	11/7/2022	\$91.28
Subtotal for Account: 100450044031			\$2,025.05
Account: 100450044032	REPAIR/MAINT VEHICLE		
NAPA OF LIBERAL	650709	11/1/2022	\$391.17
Subtotal for Account: 100450044032			\$391.17
Account: 100450045015	LANDFILL CHARGES		
SEWARD COUNTY LANDFILL	OCT - 22	10/31/2022	\$32.00
Subtotal for Account: 100450045015			\$32.00
Account: 100450045030	COMMUNICATIONS/PHONE		
UNITED TELEPHONE ASSOCIATION	2064720	11/1/2022	\$800.95
VERIZON WIRELESS	9918771887	10/21/2022	\$41.41
VERIZON WIRELESS	9918771887	10/21/2022	\$41.41

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Subtotal for Account: 100450045030			\$883.77
Account: 100450045040	ADVERTISING/PUBLICATIONS		
LIBERAL HIGH SCHOOL YEARBOOK STAFF	OCT-Y4098533	10/28/2022	\$75.00
TYRONE PUBLIC SCHOOL	232	10/31/2022	\$35.00
Subtotal for Account: 100450045040			\$110.00
Account: 100450045042	PERSONNEL RECRUITMENT EX		
NATIONAL SCREENING BUREAU	2210194	10/1/2022	\$60.20
Subtotal for Account: 100450045042			\$60.20
Account: 100450046011	JANITORIAL SUPPLIES		
SERVICE JANITORIAL SUPPLY INC	322022	10/28/2022	\$76.00
Subtotal for Account: 100450046011			\$76.00
Account: 100450046026	GASOLINE & OIL		
MADDEN OIL CO	1116/2210082159	10/31/2022	\$149.57
Subtotal for Account: 100450046026			\$149.57
Account: 100452030927	MENS OUTDOOR SOCCER		
J AND J SERVICE	40564	10/14/2022	\$327.75
Subtotal for Account: 100452030927			\$327.75
Account: 100452046213	TRAILER CONCESS EXP		
RETAILERS' SALES TAX	OCTOBER 2022	11/15/2022	\$42.03
Subtotal for Account: 100452046213			\$42.03
Account: 100452046222	MENS SOFTBALL EXPENSES		
SPORTS CONNECTION	903894	10/31/2022	\$578.50
Subtotal for Account: 100452046222			\$578.50
Account: 100452046226	MIXED VOLLEYBALL EXPENSES		

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
HASTY AWARDS	10222822	11/7/2022	\$84.22
TODD, BECKY	11/03/2022	11/3/2022	\$75.00
TODD, BECKY	11/03/22	11/3/2022	\$75.00
TODD, BECKY	11/10/2022	11/10/2022	\$75.00
TODD, BECKY	11/10/2022	11/10/2022	\$75.00
TORRES, ELYSE	11/03/22	11/3/2022	\$125.00
Subtotal for Account: 100452046226			\$509.22
Account: 100452046239	YOUTH & ADULT SPORTS TOUR		
BSN SPORTS INC	918768538	10/18/2022	\$213.92
SPORTS TOURNAMENT PETTY CASH	CV 90769	11/7/2022	\$1,745.00
Subtotal for Account: 100452046239			\$1,958.92
Account: 100452046240	YOUTH SOCCER		
BSN SPORTS INC	918470876	9/30/2022	\$281.92
Subtotal for Account: 100452046240			\$281.92
Account: 100452046242	ORGANIZED EVENTS		
DOMINO'S PIZZA	9-10/25/22	10/25/2022	\$75.99
SHERWIN WILLIAMS	0755-1	10/13/2022	\$73.62
SOUTHERN OFFICE SUPPLY INC	289543	10/20/2022	\$15.80
SOUTHERN OFFICE SUPPLY INC	289985	10/28/2022	\$137.50
UNITED RENTALS INC	212319645-001	10/26/2022	\$115.00
Subtotal for Account: 100452046242			\$417.91
Account: 100452048090	MISCELLANEOUS EXPENSE		
SERVICE JANITORIAL SUPPLY INC	322138	11/7/2022	\$46.65
Subtotal for Account: 100452048090			\$46.65
Account: 100454044030	REPAIR/MAINT EQUIPMENT		
CORE & MAIN LP	Q798299	5/4/2022	(\$37.19)

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Subtotal for Account: 100455044030			(\$37.19)
Account: 100455042501	MERCHANDISE INVENTORY		
ACUSHNET TITLEIST COMPANY	914435337	10/25/2022	\$238.16
CLEVELAND GOLF INC	7154397 SO	9/22/2022	\$564.84
CLEVELAND GOLF INC	7180181 CA	10/18/2022	(\$546.84)
CLEVELAND GOLF INC	7188304 SO	10/26/2022	\$225.72
CLEVELAND GOLF INC	7197491 SO	11/3/2022	\$211.00
PING INC	16583306	10/21/2022	(\$99.00)
Subtotal for Account: 100455042501			\$593.88
Account: 100455042502	CONCESSIONS INVENTORY		
PEPSI-COLA COMPANY	84883157	10/26/2022	\$210.50
WILLOW TREE GOLF PETTY CASH	03/11/22	11/10/2022	\$0.10
WILLOW TREE GOLF PETTY CASH	04/21/22	11/10/2022	\$3.07
WILLOW TREE GOLF PETTY CASH	04/28/22	11/10/2022	\$1.10
Subtotal for Account: 100455042502			\$214.77
Account: 100455042503	PRE-SOLD MERCH INVENTORY		
PING INC	16598212	11/2/2022	\$287.56
Subtotal for Account: 100455042503			\$287.56
Account: 100455043080	MEMBERSHIP DUES		
CARROT-TOP INDUSTRIES INC	INV112235	11/2/2022	\$558.20
CENTRAL LINKS GOLF	16801-017	10/31/2022	\$69.00
Subtotal for Account: 100455043080			\$627.20
Account: 100455044030	REPAIR/MAINT EQUIPMENT		
AIRGAS MID SOUTH INC	9992745388	11/1/2022	\$60.00
KIMBALL MIDWEST	100408328	10/20/2022	\$556.56
Subtotal for Account: 100455044030			\$616.56

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Account: 100455045017	CREDIT CARD FEES		
GOVERNMENT BRANDS SHARED SERVICES	INV4313940	10/31/2022	\$302.90
	Subtotal for Account: 100455045017		\$302.90
Account: 100455045042	PERSONNEL RECRUITMENT EX		
NATIONAL SCREENING BUREAU	2210194	10/1/2022	\$10.00
	Subtotal for Account: 100455045042		\$10.00
Account: 100455046011	JANITORIAL SUPPLIES		
SERVICE JANITORIAL SUPPLY INC	321202	9/8/2022	\$147.60
	Subtotal for Account: 100455046011		\$147.60
Account: 100455046013	POSTAGE/SHIPPING		
UNITED PARCEL SERVICE	000066E179452	11/5/2022	\$38.00
	Subtotal for Account: 100455046013		\$38.00
Account: 100455046021	NATURAL GAS		
BLACK HILLS CORPORATION	NOV #2 2022	11/7/2022	\$64.65
	Subtotal for Account: 100455046021		\$64.65
Account: 100455046022	ELECTRICITY		
SOUTHERN PIONEER ELECTRIC CO	NOV #2 2022	11/22/2022	\$439.48
	Subtotal for Account: 100455046022		\$439.48
Account: 100455046026	GASOLINE & OIL		
MADDEN OIL CO	22095499	9/14/2022	\$3,895.15
MADDEN OIL CO	1114/2209081535	9/30/2022	\$54.74
MADDEN OIL CO	22109310	10/27/2022	\$1,949.53
	Subtotal for Account: 100455046026		\$5,899.42
Account: 100455046090	OTHER OPERATING SUPPLIES		
KIMBALL MIDWEST	100408328	10/20/2022	\$122.00

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
	Subtotal for Account: 100455046090 :		\$122.00
Account: 100455048012	SALES TAX		
RETAILERS' SALES TAX	OCTOBER 2022	11/15/2022	\$948.50
	Subtotal for Account: 100455048012 :		\$948.50
Account: 100456042012	WELLNESS/LIFE INSURANCE		
SOUTHWEST FITNESS & RACQUETBALL	OCT-2022	10/31/2022	\$60.00
	Subtotal for Account: 100456042012 :		\$60.00
Account: 100456045015	LANDFILL CHARGES		
SEWARD COUNTY LANDFILL	OCT - 22	10/31/2022	\$42.88
	Subtotal for Account: 100456045015 :		\$42.88
Account: 100456045030	COMMUNICATIONS/PHONE		
VERIZON WIRELESS	9918771887	10/21/2022	\$41.41
	Subtotal for Account: 100456045030 :		\$41.41
Account: 100456045042	PERSONNEL RECRUITMENT EX		
NATIONAL SCREENING BUREAU	2210194	10/1/2022	\$90.20
	Subtotal for Account: 100456045042 :		\$90.20
Account: 100456046021	NATURAL GAS		
BLACK HILLS CORPORATION	NOV #2 2022	11/7/2022	\$132.08
	Subtotal for Account: 100456046021 :		\$132.08
Account: 100456046022	ELECTRICITY		
SOUTHERN PIONEER ELECTRIC CO	NOV #2 2022	11/22/2022	\$321.56
	Subtotal for Account: 100456046022 :		\$321.56
Account: 100456046087	REIMBURSED WORK GEAR		
MORRIS, MIKE	NOV 2022	11/5/2022	\$100.00

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
SEPEDA, RYAN	11/07/22	11/7/2022	\$98.98
	Subtotal for Account: 100456046087		\$198.98
Account: 100456048090	MISCELLANEOUS EXPENSE		
SIGN EXPRESS	3941	11/2/2022	\$45.00
SOUTHWEST GLASS & DOOR INC	104835	10/26/2022	\$99.37
	Subtotal for Account: 100456048090		\$144.37
Account: 100457046022	ELECTRICITY		
SOUTHERN PIONEER ELECTRIC CO	NOV #2 2022	11/22/2022	\$841.08
	Subtotal for Account: 100457046022		\$841.08
Account: 100457046028	DATA PROCESSING		
EPIC TOUCH	BASEBALL COMPLEX/OCT	10/10/2022	\$180.65
EPIC TOUCH	MAHURON BUILDING/OCT	10/10/2022	\$180.83
	Subtotal for Account: 100457046028		\$361.48
Account: 100458045030	COMMUNICATIONS/PHONE		
AT&T	OCT 22	10/25/2022	\$111.35
	Subtotal for Account: 100458045030		\$111.35
Account: 100458046017	CHEMICAL SUPPLIES		
VAN DIEST SUPPLY COMPANY	2989	10/28/2022	\$536.66
	Subtotal for Account: 100458046017		\$536.66
Account: 100458046026	GASOLINE & OIL		
MADDEN OIL CO	5100/2210082178	10/31/2022	\$130.40
	Subtotal for Account: 100458046026		\$130.40
Account: 100461144031	REPAIR/MAINT BUILDING		
RINE EXTERMINATING INC	60005	11/2/2022	\$50.00

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Subtotal for Account: 100461144031 :			\$50.00
Account: 100461244030	REPAIR/MAINT EQUIPMENT		
LUMINOUS NEON INC	PSV-INV004887	11/1/2022	\$295.00
Subtotal for Account: 100461244030 :			\$295.00
Account: 100461244031	REPAIR/MAINT BUILDING		
MORGAN LOCKSMITHING	10304	10/17/2022	\$6.00
RINE EXTERMINATING INC	60005	11/2/2022	\$50.00
Subtotal for Account: 100461244031 :			\$56.00
Account: 100461245030	COMMUNICATIONS/PHONE		
AT&T	NOV 22	11/5/2022	\$514.72
Subtotal for Account: 100461245030 :			\$514.72
Account: 100492044024	LAWN CARE/GROUNDS UPKEEP		
SEWARD COUNTY LANDFILL	SEP - 22	9/30/2022	\$24.00
SEWARD COUNTY LANDFILL	OCT - 22	10/31/2022	\$24.00
Subtotal for Account: 100492044024 :			\$48.00
Account: 100492044030	REPAIR/MAINT EQUIPMENT		
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$19.98
Subtotal for Account: 100492044030 :			\$19.98
Account: 100492044032	REPAIR/MAINT VEHICLE		
STONE CREEK DEVELOPMENT LLC	2022-425	11/1/2022	\$13.00
Subtotal for Account: 100492044032 :			\$13.00
Account: 100492045030	COMMUNICATIONS/PHONE		
VERIZON WIRELESS	9918771887	10/21/2022	\$41.41
Subtotal for Account: 100492045030 :			\$41.41

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Account: 100492046022	ELECTRICITY		
SOUTHERN PIONEER ELECTRIC CO	NOV #2 2022	11/22/2022	\$67.15
	Subtotal for Account: 100492046022		\$67.15
Account: 100492046026	GASOLINE & OIL		
MADDEN OIL CO	4352/2210082173	10/31/2022	\$465.73
	Subtotal for Account: 100492046026		\$465.73
	Subtotal for Fund: 100		\$150,909.56
Fund: 202	COMMUNICATIONS CENTER		
Account: 202425042012	WELLNESS/LIFE INSURANCE		
LIFELONG FITNESS LLC	OCT 22	9/1/2022	\$30.00
SOUTHWEST FITNESS & RACQUETBALL	OCT-2022	10/31/2022	\$30.00
	Subtotal for Account: 202425042012		\$60.00
Account: 202425045030	COMMUNICATIONS/PHONE		
AT&T	742048048	10/25/2022	\$455.68
AT&T	742047047	10/25/2022	\$386.80
AT&T	NOV 22	11/5/2022	\$672.21
	Subtotal for Account: 202425045030		\$1,514.69
Account: 202425045042	PERSONNEL RECRUITMENT EX		
NATIONAL SCREENING BUREAU	2210194	10/1/2022	\$20.00
	Subtotal for Account: 202425045042		\$20.00
Account: 202425046010	OFFICE SUPPLIES		
SOUTHERN OFFICE SUPPLY INC	289226	10/13/2022	\$132.98
SOUTHERN OFFICE SUPPLY INC	289309	10/14/2022	\$25.58
SOUTHERN OFFICE SUPPLY INC	289733	10/25/2022	\$177.89
SOUTHERN OFFICE SUPPLY INC	289840	10/26/2022	\$295.32

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Subtotal for Account: 202425046010			\$631.77
Subtotal for Fund: 202			\$2,226.46
Fund: 205 LIBRARY FUND			
Account: 205459048040	APPROPRIATIONS		
LIBRARY BOARD (TREASURER)	OCT 2022	11/9/2022	\$11,646.98
Subtotal for Account: 205459048040			\$11,646.98
Subtotal for Fund: 205			\$11,646.98
Fund: 206 CONVENTION & TOURISM F			
Account: 206497044031	REPAIR/MAINT BUILDING		
RINE EXTERMINATING INC	95960100	11/1/2022	\$125.00
Subtotal for Account: 206497044031			\$125.00
Account: 206497044047	LEASE BILLBOARDS		
LINDMARK OUTDOOR MEDIA	INV49869	10/31/2022	\$350.00
LUMINOUS NEON INC	PSV-INV004892	11/1/2022	\$260.00
LUMINOUS NEON INC	PSV-INV004893	11/1/2022	\$215.00
LUMINOUS NEON INC	PSV-INV004894	11/1/2022	\$360.00
Subtotal for Account: 206497044047			\$1,185.00
Account: 206497045017	CREDIT CARD FEES		
GOVERNMENT BRANDS SHARED SERVICES	INV4313941	10/31/2022	\$16.88
Subtotal for Account: 206497045017			\$16.88
Account: 206497045030	COMMUNICATIONS/PHONE		
AT&T	OCT 22	10/25/2022	\$226.60
VERIZON WIRELESS	9918771887	10/21/2022	\$41.41

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Subtotal for Account: 206497045030 :			\$268.01
Account: 206497045040	ADVERTISING/PUBLICATIONS		
APA MEDIA LLC	220908	10/28/2022	\$3,250.00
Subtotal for Account: 206497045040 :			\$3,250.00
Account: 206497046273	PROMOTIONAL EXPENSES		
WILD WEST COUNTRY INC	2022	11/8/2022	\$486.24
Subtotal for Account: 206497046273 :			\$486.24
Account: 206497049771	TOURIST CENTER INVENTORY		
SCHLAEGEL'S HOMEGROWN POPCORN	4945	10/26/2022	\$185.86
Subtotal for Account: 206497049771 :			\$185.86
Account: 206497049779	TRY SOUTHWEST KS EXPENSES		
BACKWOODS HUNTING & FISHING EXPO	132022	10/1/2022	\$485.00
Subtotal for Account: 206497049779 :			\$485.00
Subtotal for Fund: 206 :			\$6,001.99
Fund: 207	SPECIAL HIGHWAY FUND		
Account: 207430042012	WELLNESS/LIFE INSURANCE		
LIFELONG FITNESS LLC	OCT 22	9/1/2022	\$30.00
SOUTHWEST FITNESS & RACQUETBALL	OCT-2022	10/31/2022	\$30.00
Subtotal for Account: 207430042012 :			\$60.00
Subtotal for Fund: 207 :			\$60.00
Fund: 209	GIFTS & DONATIONS FUND		
Account: 209450036501	GENERAL DONATIONS		
MARIE MAY EVENTS	122202	11/12/2022	\$1,000.00

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Subtotal for Account: 209450036501			\$1,000.00
Account: 209495347090	OTHER CAPITAL ASSETS		
GAYLORD BROS INC	2778079	7/27/2022	\$10,087.44
Subtotal for Account: 209495347090			\$10,087.44
Subtotal for Fund: 209			\$11,087.44
Fund: 212	EMPLOYEE BENEFITS FUN		
Account: 212496042060	WORKERS COMPENSATION		
AL SHANK INSURANCE INC	29121	10/14/2022	\$48,420.02
Subtotal for Account: 212496042060			\$48,420.02
Subtotal for Fund: 212			\$48,420.02
Fund: 213	DIVERSION APPLICATION F		
Account: 213412046028	DATA PROCESSING		
TYLER TECHNOLOGIES INC	025-395879	9/28/2022	\$300.00
Subtotal for Account: 213412046028			\$300.00
Subtotal for Fund: 213			\$300.00
Fund: 242	TX ECONOMIC INCENTIVES		
Account: 242806048086	CID PAYMENTS		
LIBERAL PLAZA, LLC	10/26/2022	10/26/2022	\$760.26
LIBERAL RESTAURANT LLC	10/26/22	10/26/2022	\$2,532.64
PINNACLE DEVELOPMENTS LLC	10/26/22	10/26/2022	\$2,648.66
VAS HOTELS LLC	10/26/2022	10/26/2022	\$9,324.23
VENTURE KANSAS, LLC	10/26/22	10/26/2022	\$821.47
Subtotal for Account: 242806048086			\$16,087.26

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Account: 242806248187			
REBATE OF TGT PAYMENTS			
PINNACLE DEVELOPMENTS LLC	08/01/22	8/1/2022	\$24,424.45
PINNACLE DEVELOPMENTS LLC	08/01/22	8/1/2022	\$25,795.45
VAS HOTELS LLC	08/01/22	8/1/2022	\$20,923.57
VAS HOTELS LLC	08/01/22	8/1/2022	\$41,238.66
Subtotal for Account: 242806248187 :			\$112,382.13
Account: 242806348888			
TIF PAYMENTS			
PINNACLE DEVELOPMENTS LLC	10/26/2022	10/26/2022	\$2,527.71
Subtotal for Account: 242806348888 :			\$2,527.71
Subtotal for Fund: 242 :			\$130,997.10
Fund: 260 TX STREET/DRAINAGE/OTH			
Account: 260601044030			
REPAIR/MAINT EQUIPMENT			
BERRY TRACTOR AND EQUIPMENT COMPANY	02106094	11/2/2022	\$574.61
BUMPER TO BUMPER AUTO PARTS LIBERAL	506704	10/28/2022	\$119.89
G. W. VAN KEPPEL COMPANY	PSO309086-1	10/12/2022	\$174.72
G. W. VAN KEPPEL COMPANY	PSO308392-1	10/17/2022	\$75.07
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$12.99
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$25.98
Subtotal for Account: 260601044030 :			\$983.26
Account: 260601044032			
REPAIR/MAINT VEHICLE			
ARMOR EQUIPMENT	0003944-IN	8/11/2022	\$1,449.60
AUTO ZONE COMMERCIAL PROGRAM	1640901824	9/16/2022	\$25.85
AUTO ZONE COMMERCIAL PROGRAM	1640910475	9/28/2022	\$8.99
AUTO ZONE COMMERCIAL PROGRAM	1640923576	10/17/2022	\$31.18
AUTO ZONE COMMERCIAL PROGRAM	1640924963	10/19/2022	\$2.71
AUTO ZONE COMMERCIAL PROGRAM	1640924965	10/19/2022	\$39.38

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
AUTO ZONE COMMERCIAL PROGRAM	1640928458	10/25/2022	\$15.69
AUTO ZONE COMMERCIAL PROGRAM	1640934525	11/3/2022	\$50.53
BUMPER TO BUMPER AUTO PARTS LIBERAL	506611	10/24/2022	\$112.76
BUMPER TO BUMPER AUTO PARTS LIBERAL	506863	11/4/2022	\$132.49
KOST TRUCK SUPPLY INC	336262	10/31/2022	\$8.55
Subtotal for Account: 260601044032			\$1,877.73
Account: 260601044061	PROPERTY MAINTENANCE SVC		
VAN DIEST SUPPLY COMPANY	245184	7/11/2022	\$2,550.00
VAN DIEST SUPPLY COMPANY	5079	11/5/2022	\$38.25
Subtotal for Account: 260601044061			\$2,588.25
Account: 260601044062	STREET MAINTENANCE SVC		
MEAD LUMBER DO IT CENTER	8387932	10/31/2022	\$84.90
MEAD LUMBER DO IT CENTER	8399212	11/2/2022	\$50.94
Subtotal for Account: 260601044062			\$135.84
Subtotal for Fund: 260			\$5,585.08
Fund: 261	TX ECONOMIC DEVELOPME		
Account: 261602048015	MARKETING & PROMOTIONS		
PIONEER PRODUCTION SERVICES, LLC	22-3437	10/3/2022	\$3,400.00
PIONEER PRODUCTION SERVICES, LLC	22-3437	10/3/2022	\$25,500.00
Subtotal for Account: 261602048015			\$28,900.00
Account: 261602142060	WORKERS COMPENSATION		
AL SHANK INSURANCE INC	29121	10/14/2022	\$4,031.89
Subtotal for Account: 261602142060			\$4,031.89
Account: 261602144032	REPAIR/MAINT VEHICLE		
CHANCE'S SERVICE CENTER	0057698	10/31/2022	\$1,156.29

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
CHANCE'S SERVICE CENTER	0057729	11/7/2022	\$1,490.98
CHANCE'S SERVICE CENTER	0057699	11/7/2022	\$714.94
FOSS MOTOR CO INC	5003560	11/1/2022	\$17.78
HIDDEN DETAILS	001111	10/31/2022	\$50.00
HIDDEN DETAILS	001111	10/31/2022	\$50.00
HIDDEN DETAILS	001111	10/31/2022	\$50.00
HIDDEN DETAILS	001111	10/31/2022	\$50.00
HIDDEN DETAILS	001111	10/31/2022	\$50.00
KANSASLAND TIRE CO	14801	11/9/2022	\$932.64
KANSASLAND TIRE CO	14797	11/9/2022	\$944.13
M & M TIRE SERVICE	146731	11/9/2022	\$21.00
Subtotal for Account: 261602144032			\$5,527.76
Account: 261602145040	ADVERTISING/PUBLICATIONS		
DEX-YP	610055237324	11/1/2022	\$60.00
HIGH PLAINS DAILY LEADER AND TIMES	106892	10/1/2022	\$180.00
Subtotal for Account: 261602145040			\$240.00
Account: 261602146026	GASOLINE & OIL		
MADDEN OIL CO	4610/2210082174	10/31/2022	\$65.03
MADDEN OIL CO	4610/2210082174	10/31/2022	\$243.68
MADDEN OIL CO	4610/2210082174	10/31/2022	\$260.12
MADDEN OIL CO	4610/2210082174	10/31/2022	\$398.84
MADDEN OIL CO	4610/2210082174	10/31/2022	\$606.42
MADDEN OIL CO	4610/2210082174	10/31/2022	\$1,023.20
MADDEN OIL CO	4610/2210082174	10/31/2022	\$1,191.96
MADDEN OIL CO	4610/2210082174	10/31/2022	\$1,414.87
Subtotal for Account: 261602146026			\$5,204.12
Account: 261602148090	MISCELLANEOUS EXPENSE		
SIGN EXPRESS	3941	11/2/2022	\$99.00

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
	Subtotal for Account: 261802148090		\$99.00
	Subtotal for Fund: 261		\$44,002.77
Fund: 262 TX CRIME/DRUG PREVENTI			
Account: 262603046030	GRAFFITI CLEANUP/PREVENT		
SHERWIN WILLIAMS	1161-1	10/25/2022	\$34.97
	Subtotal for Account: 262603046030		\$34.97
	Subtotal for Fund: 262		\$34.97
Fund: 263 TX HOUSING & COMM DEVE			
Account: 263604046030	COMMUNICATIONS/PHONE		
VERIZON WIRELESS	9918771887	10/21/2022	\$41.41
	Subtotal for Account: 263604046030		\$41.41
Account: 263604048851	HOUSING PROGRAMS		
AMERICAN TITLE & ABSTRACT SPEC INC	10/28/2022	10/28/2022	\$2,500.00
AMERICAN TITLE & ABSTRACT SPEC INC	11/09/2022	11/9/2022	\$2,500.00
SOUTHWEST GLASS & DOOR INC	104752	11/9/2022	\$3,000.00
	Subtotal for Account: 263604048851		\$8,000.00
Account: 263604048871	COMMUNITY DEVELOP PROGRAM		
GAME TIME	162135-01-05	11/9/2022	\$76,426.87
	Subtotal for Account: 263604048871		\$76,426.87
	Subtotal for Fund: 263		\$84,468.28
Fund: 264 TX BEAUTIFICATION			
Account: 264605044024	LAWN CARE/GROUNDS UPKEEP		
MEAD LUMBER DO IT CENTER	8410090	11/4/2022	\$15.35

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Subtotal for Account: 264605044024 :			\$15.35
Account: 264605044030	REPAIR/MAINT EQUIPMENT		
AIRGAS MID SOUTH INC	9992745388	11/1/2022	\$39.32
AIRGAS MID SOUTH INC	9992745388	11/1/2022	\$120.00
IBT INC	8095272	9/29/2022	\$67.73
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$29.98
KEATING TRACTOR & EQUIPMENT INC	313341	10/21/2022	\$6.88
KEATING TRACTOR & EQUIPMENT INC	313520	10/24/2022	\$32.33
M & M TIRE SERVICE	146644	11/1/2022	\$21.00
Subtotal for Account: 264605044030 :			\$317.24
Account: 264605044031	REPAIR/MAINT BUILDING		
MEAD LUMBER DO IT CENTER	8215340	9/22/2022	\$4.02
Subtotal for Account: 264605044031 :			\$4.02
Account: 264605044032	REPAIR/MAINT VEHICLE		
AUTO ZONE COMMERCIAL PROGRAM	1640934884	11/4/2022	\$23.71
AUTO ZONE COMMERCIAL PROGRAM	1640934894	11/4/2022	\$19.69
M & M TIRE SERVICE	146446	10/21/2022	\$140.24
M & M TIRE SERVICE	146794	11/8/2022	\$21.00
NAPA OF LIBERAL	650941	11/4/2022	\$15.57
NAPA OF LIBERAL	650941	11/4/2022	\$23.99
NAPA OF LIBERAL	650941	11/4/2022	\$31.15
Subtotal for Account: 264605044032 :			\$275.35
Account: 264605045060	UNIFORM/MATS/JANITORIAL		
SERVICE JANITORIAL SUPPLY INC	321453	9/23/2022	\$20.10
SERVICE JANITORIAL SUPPLY INC	321541	9/29/2022	\$17.40
SERVICE JANITORIAL SUPPLY INC	321559	9/30/2022	\$92.15

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Subtotal for Account: 264605045060			\$129.65
Account: 264605046011	JANITORIAL SUPPLIES		
SERVICE JANITORIAL SUPPLY INC	321916	10/24/2022	\$16.20
Subtotal for Account: 264605046011			\$16.20
Account: 264605046022	ELECTRICITY		
SOUTHERN PIONEER ELECTRIC CO	NOV #2 2022	11/22/2022	\$36.88
Subtotal for Account: 264605046022			\$36.88
Account: 264605046026	GASOLINE & OIL		
MADDEN OIL CO	1113/2210082158	10/31/2022	\$868.88
MADDEN OIL CO	4211/2210082165	10/31/2022	\$204.59
Subtotal for Account: 264605046026			\$1,073.47
Account: 264605046087	REIMBURSED WORK GEAR		
WILLIAMS, ANDREW	OCT - 2022	10/29/2022	\$49.16
Subtotal for Account: 264605046087			\$49.16
Subtotal for Fund: 264			\$1,917.32
Fund: 301	IMPROVEMENT PROJECT F		
Account: 301505043013	ENGINEERING		
EARLES ENGINEERING & INSPECTION INC	16125	11/3/2022	\$8,401.13
EARLES ENGINEERING & INSPECTION INC	16124	11/3/2022	\$12,225.00
EARLES ENGINEERING & INSPECTION INC	16127	11/3/2022	\$2,893.00
EARLES ENGINEERING & INSPECTION INC	16126	11/10/2022	\$3,810.50
Subtotal for Account: 301505043013			\$27,329.63
Account: 301505044030	REPAIR/MAINT EQUIPMENT		
USA BLUE BOOK	141799	10/13/2022	\$4,654.79

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
USA BLUE BOOK	148264	10/19/2022	\$505.91
Subtotal for Account: 301505044030			\$5,160.70
Account: 301505044031	REPAIR/MAINT-BUILDING		
HAVOC SUPPLY	84590	10/20/2022	\$32.18
HAVOC SUPPLY	84701	10/25/2022	\$83.21
HAVOC SUPPLY	84702	10/25/2022	(\$18.41)
HAVOC SUPPLY	84708	10/25/2022	\$26.36
HAVOC SUPPLY	84702	10/25/2022	\$18.41
HAVOC SUPPLY	84699	10/25/2022	\$534.23
HAVOC SUPPLY	84809	10/28/2022	\$44.25
HAVOC SUPPLY	84896	11/1/2022	\$224.32
HAVOC SUPPLY	84875	11/1/2022	\$615.18
HAVOC SUPPLY	84929	11/2/2022	\$49.76
HAVOC SUPPLY	84953	11/3/2022	\$138.62
HAVOC SUPPLY	84991	11/4/2022	\$11.07
HAVOC SUPPLY	84990	11/4/2022	\$38.09
HAVOC SUPPLY	85023	11/4/2022	\$86.47
HAVOC SUPPLY	85101	11/8/2022	\$53.56
HAVOC SUPPLY	85106	11/8/2022	\$260.45
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$15.96
MEAD LUMBER DO IT CENTER	8359901	10/24/2022	\$239.79
MEAD LUMBER DO IT CENTER	8357687	10/24/2022	\$136.39
MEAD LUMBER DO IT CENTER	8368439	10/26/2022	\$149.02
MEAD LUMBER DO IT CENTER	8372542	10/27/2022	\$65.67
MEAD LUMBER DO IT CENTER	8391038	10/31/2022	\$37.77
MEAD LUMBER DO IT CENTER	8412317	11/4/2022	\$303.48
MEAD LUMBER DO IT CENTER	8410826	11/4/2022	\$40.75
MEAD LUMBER DO IT CENTER	8420299	11/7/2022	\$64.50
MEAD LUMBER DO IT CENTER	8427006	11/8/2022	\$41.98

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
MEAD LUMBER DO IT CENTER	8347671	11/14/2022	\$2,609.26
STANION WHOLESALE ELECTRIC CO	5423313-00	10/18/2022	\$475.60
STANION WHOLESALE ELECTRIC CO	5424674-00	10/19/2022	\$167.04
STANION WHOLESALE ELECTRIC CO	5425375-00	10/20/2022	\$1,060.19
STANION WHOLESALE ELECTRIC CO	5425681-00	10/21/2022	\$246.79
STANION WHOLESALE ELECTRIC CO	5425375-01	10/24/2022	\$597.64
STANION WHOLESALE ELECTRIC CO	5426528-00	10/24/2022	\$392.36
STANION WHOLESALE ELECTRIC CO	5426998-00	10/24/2022	\$44.02
STANION WHOLESALE ELECTRIC CO	5427773-00	10/25/2022	\$340.51
STANION WHOLESALE ELECTRIC CO	5429810-00	10/28/2022	\$56.72
STANION WHOLESALE ELECTRIC CO	5430232-00	10/28/2022	\$928.66
STANION WHOLESALE ELECTRIC CO	5430930-00	10/31/2022	\$228.27
STANION WHOLESALE ELECTRIC CO	5431772-00	11/1/2022	\$325.27
Subtotal for Account: 301505044031			\$10,766.39
Account: 301505044050	CONTRACTORS CONSTRUCTION		
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$7.99
Subtotal for Account: 301505044050			\$7.99
Account: 301505046022	ELECTRICITY		
SOUTHERN PIONEER ELECTRIC CO	NOV #2 2022	11/22/2022	\$1,051.94
Subtotal for Account: 301505046022			\$1,051.94
Account: 301505047041	NEW EQUIPMENT/MACHINERY		
STANION WHOLESALE ELECTRIC CO	5425500-01	11/10/2022	\$2,058.84
Subtotal for Account: 301505047041			\$2,058.84
Subtotal for Fund: 301			\$46,374.49
Fund: 401	BOND & INTEREST FUND		
Account: 401470048030	DEBT PAYMENTS-PRINCIPAL		

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
KANSAS STATE TREASURER	R1221201118827	11/15/2022	\$31,806.00
KANSAS STATE TREASURER	R1221201118827	11/15/2022	\$103,194.00
KANSAS STATE TREASURER	R1221201118828	11/22/2022	\$44,012.64
Subtotal for Account: 401470048030			\$179,012.64
Account: 401470048031	DEBT PAYMENTS-INTEREST		
KANSAS STATE TREASURER	R1221201118827	11/15/2022	\$2,014.38
KANSAS STATE TREASURER	R1221201118827	11/15/2022	\$6,535.62
KANSAS STATE TREASURER	R1221201118828	11/22/2022	\$9,197.35
Subtotal for Account: 401470048031			\$17,747.35
Subtotal for Fund: 401			\$196,759.99
Fund: 402	WATER REV BOND & INT FU		
Account: 402470048030	DEBT PAYMENTS-PRINCIPAL		
KANSAS STATE TREASURER	R1221201118828	11/22/2022	\$40,987.36
Subtotal for Account: 402470048030			\$40,987.36
Account: 402470048031	DEBT PAYMENTS-INTEREST		
KANSAS STATE TREASURER	R1221201118828	11/22/2022	\$8,565.15
Subtotal for Account: 402470048031			\$8,565.15
Subtotal for Fund: 402			\$49,552.51
Fund: 501	AIRPORT UTILITY FUND		
Account: 501495044023	CUSTODIAL SERVICES		
PATTERSON CLEANING	3763	11/1/2022	\$430.95
Subtotal for Account: 501495044023			\$430.95
Account: 501495044024	LAWN CARE/GROUNDS UPKEEP		
KEATING TRACTOR & EQUIPMENT INC	313752	10/26/2022	\$28.48

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Subtotal for Account: 501495044024			\$28.48
Account: 501495044030	REPAIR/MAINT EQUIPMENT		
AIRGAS MID SOUTH INC	9992745388	11/1/2022	\$60.00
Subtotal for Account: 501495044030			\$60.00
Account: 501495044031	REPAIR/MAINT BUILDING		
NAPA OF LIBERAL	650408	10/28/2022	\$16.47
Subtotal for Account: 501495044031			\$16.47
Account: 501495045030	COMMUNICATIONS/PHONE		
VERIZON WIRELESS	9918771887	10/21/2022	\$46.41
VERIZON WIRELESS	9918771887	10/21/2022	\$40.01
Subtotal for Account: 501495045030			\$86.42
Account: 501495046010	OFFICE SUPPLIES		
LIBERAL OFFICE MACHINES COMPANY	97559	10/26/2022	\$73.90
Subtotal for Account: 501495046010			\$73.90
Account: 501495046013	POSTAGE/SHIPPING		
UNITED PARCEL SERVICE	000066E179462	11/12/2022	\$18.09
Subtotal for Account: 501495046013			\$18.09
Account: 501495046022	ELECTRICITY		
SOUTHERN PIONEER ELECTRIC CO	NOV #2 2022	11/22/2022	\$442.25
Subtotal for Account: 501495046022			\$442.25
Account: 501495046090	OTHER OPERATING SUPPLIES		
NAPA OF LIBERAL	650061	10/24/2022	\$28.98
Subtotal for Account: 501495046090			\$28.98
Account: 501495048090	MISCELLANEOUS EXPENSE		

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
WINCHESTER ENTERPRISES	22068	10/21/2022	\$1,200.00
WINCHESTER ENTERPRISES	22075	11/1/2022	\$1,200.00
Subtotal for Account: 501495048090			\$2,400.00
Subtotal for Fund: 501			\$3,585.54
Fund: 503 AIRPORT IMPROVEMENT F			
Account: 503495143034 PLANNERS			
LOCHNER	000015815-8	4/7/2022	\$1,771.04
LOCHNER	000015815-9	4/30/2022	\$1,549.66
LOCHNER	000015815-10	6/6/2022	\$2,213.80
LOCHNER	000015815-11	7/27/2022	\$24,879.79
LOCHNER	000015815-12	9/22/2022	\$12,454.20
Subtotal for Account: 503495143034			\$42,868.49
Subtotal for Fund: 503			\$42,868.49
Fund: 504 AIR MUSEUM FUND			
Account: 504495344030 REPAIR/MAINT EQUIPMENT			
AIRGAS MID SOUTH INC	9992745388	11/1/2022	\$60.00
Subtotal for Account: 504495344030			\$60.00
Account: 504495344035 AIR MUSEUM BLDG MAINT			
BLUE STAR FIRE & ELECTRIC	6303	10/5/2022	\$2,250.00
FASTENAL COMPANY	KSLIB97579	11/8/2022	\$637.64
Subtotal for Account: 504495344035			\$2,887.64
Account: 504495344043 LEASE COPY MACHINE			
SOUTHERN OFFICE SUPPLY INC	289357	10/10/2022	\$187.51
Subtotal for Account: 504495344043			\$187.51

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Account: 504495345017	CREDIT CARD FEES		
GOVERNMENT BRANDS SHARED SERVICES	INV4313941	10/31/2022	\$93.37
	Subtotal for Account: 504495345017		\$93.37
Account: 504495345030	COMMUNICATIONS/PHONE		
AT&T	OCT 22	10/11/2022	\$88.91
	Subtotal for Account: 504495345030		\$88.91
Account: 504495345090	OTHER PURCHASED SERVICES		
RINE EXTERMINATING INC	60008	11/3/2022	\$85.00
	Subtotal for Account: 504495345090		\$85.00
Account: 504495346010	OFFICE SUPPLIES		
LIBERAL OFFICE MACHINES COMPANY	97412	10/17/2022	\$68.43
LIBERAL OFFICE MACHINES COMPANY	97468	10/19/2022	\$22.81
LIBERAL OFFICE MACHINES COMPANY	97488	10/21/2022	\$50.29
	Subtotal for Account: 504495346010		\$141.53
Account: 504495346021	NATURAL GAS		
BLACK HILLS CORPORATION	NOV #2 2022	11/7/2022	\$119.05
	Subtotal for Account: 504495346021		\$119.05
Account: 504495346028	DATA PROCESSING		
PASTPERFECT SOFTWARE COMPANY, INC.	2022-35914	10/24/2022	\$540.00
	Subtotal for Account: 504495346028		\$540.00
Account: 504495348012	SALES TAX		
RETAILERS' SALES TAX	OCTOBER 2022	11/15/2022	\$261.14
	Subtotal for Account: 504495348012		\$261.14
Account: 504495348090	MISCELLANEOUS EXPENSE		
SEWARD COUNTY LANDFILL	OCT - 22	10/31/2022	\$49.92

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
SIGN EXPRESS	3941	11/2/2022	\$53.00
	Subtotal for Account: 504495348090		\$102.92
	Subtotal for Fund: 504		\$4,667.07
Fund: 510 SOLID WASTE UTILITY FUN			
Account: 510432042012 WELLNESS/LIFE INSURANCE			
SOUTHWEST FITNESS & RACQUETBALL	OCT-2022	10/31/2022	\$30.00
	Subtotal for Account: 510432042012		\$30.00
Account: 510432042060 WORKERS COMPENSATION			
AL SHANK INSURANCE INC	29121	10/14/2022	\$8,948.91
	Subtotal for Account: 510432042060		\$8,948.91
Account: 510432044030 REPAIR/MAINT EQUIPMENT			
AIRGAS MID SOUTH INC	9992745388	11/1/2022	\$120.00
FASTENAL COMPANY	KSLIB97342	10/25/2022	\$174.71
	Subtotal for Account: 510432044030		\$294.71
Account: 510432044032 REPAIR/MAINT VEHICLE			
AUTO ZONE COMMERCIAL PROGRAM	1640925575	10/20/2022	\$293.58
AUTO ZONE COMMERCIAL PROGRAM	1640938252	11/9/2022	\$7.90
KANSASLAND TIRE CO	14622	10/25/2022	\$1,871.16
KOST TRUCK SUPPLY INC	336096	10/27/2022	\$151.64
TRUCK CENTER COMPANIES	XA102022618:01	10/21/2022	\$112.16
TRUCK CENTER COMPANIES	XA102022608:01	10/25/2022	\$765.91
TRUCK CENTER COMPANIES	XA102023499:01	11/4/2022	\$87.64
WESTMAN EQUIPMENT, LLC	8424	10/31/2022	\$1,801.80
	Subtotal for Account: 510432044032		\$5,091.79
Account: 510432045015 LANDFILL CHARGES			

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
SEWARD COUNTY LANDFILL	SEP - 22	9/30/2022	\$41,741.92
SEWARD COUNTY LANDFILL	OCT - 22	10/31/2022	\$43,064.97
Subtotal for Account: 510432045015			\$84,806.89
Account: 510432045016	FREE DUMP LANDFILL CHGS		
SEWARD COUNTY LANDFILL	SEP - 22	9/30/2022	\$13.44
Subtotal for Account: 510432045016			\$13.44
Account: 510432045030	COMMUNICATIONS/PHONE		
VERIZON WIRELESS	9918771887	10/21/2022	\$24.24
VERIZON WIRELESS	9918771887	10/21/2022	\$41.41
Subtotal for Account: 510432045030			\$65.65
Account: 510432045042	PERSONNEL RECRUITMENT EX		
COMPLIANCEONE	297979	11/8/2022	\$77.00
NATIONAL SCREENING BUREAU	2210194	10/1/2022	\$80.20
Subtotal for Account: 510432045042			\$157.20
Account: 510432046010	OFFICE SUPPLIES		
SOUTHERN OFFICE SUPPLY INC	290065	10/31/2022	\$594.98
Subtotal for Account: 510432046010			\$594.98
Account: 510432046021	NATURAL GAS		
BLACK HILLS CORPORATION	NOV #2 2022	11/7/2022	\$125.13
Subtotal for Account: 510432046021			\$125.13
Account: 510432046026	GASOLINE & OIL		
MADDEN OIL CO	4320/2210082170	10/31/2022	\$8,343.09
SOUTHWEST GAS EQUIPMENT CO INC	009363.1	11/9/2022	(\$3.48)
Subtotal for Account: 510432046026			\$8,339.61
Account: 510432046087	REIMBURSED WORK GEAR		

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
GENARO LUJAN	11/06/2022	11/6/2022	\$80.02
	Subtotal for Account: 510432048087 :		\$80.02
Account: 510432048090	MISCELLANEOUS EXPENSE		
AIRGAS MID SOUTH INC	9131295832	10/21/2022	\$100.98
	Subtotal for Account: 510432048090 :		\$100.98
Account: 510432244030	REPAIR/MAINT EQUIPMENT		
NAPA OF LIBERAL	650112	10/25/2022	\$31.67
	Subtotal for Account: 510432244030 :		\$31.67
	Subtotal for Fund: 510 :		\$108,680.98
Fund: 520	WASTEWATER UTILITY FUN		
Account: 520435042060	WORKERS COMPENSATION		
AL SHANK INSURANCE INC	29121	10/14/2022	\$4,797.45
	Subtotal for Account: 520435042060 :		\$4,797.45
Account: 520435043022	EDUCATIONAL SERVICES		
SEWARD COUNTY COMMUNITY COLLEGE	33	10/13/2022	\$75.00
	Subtotal for Account: 520435043022 :		\$75.00
Account: 520435044030	REPAIR/MAINT EQUIPMENT		
AIRGAS MID SOUTH INC	9992745388	11/1/2022	\$180.00
	Subtotal for Account: 520435044030 :		\$180.00
Account: 520435044031	REPAIR/MAINT BUILDING		
FASTENAL COMPANY	KSLIB97277	10/20/2022	\$31.06
	Subtotal for Account: 520435044031 :		\$31.06
Account: 520435045030	COMMUNICATIONS/PHONE		
AT&T	OCT 22	10/11/2022	\$103.99

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
AT&T	NOV 22	11/5/2022	\$99.84
AT&T	NOV 22	11/5/2022	\$99.84
AT&T	NOV 22	11/5/2022	\$99.84
AT&T	NOV 22	11/5/2022	\$99.84
AT&T	NOV 22	11/5/2022	\$99.84
AT&T	NOV 22	11/5/2022	\$99.84
AT&T	NOV 22	11/5/2022	\$4.31
AT&T	NOV 22	11/5/2022	\$99.84
VERIZON WIRELESS	9918771887	10/21/2022	\$97.83
VERIZON WIRELESS	9918771887	10/21/2022	\$41.41
VERIZON WIRELESS	9918771887	10/21/2022	\$41.41
			\$24.24
Subtotal for Account: 520435046030			\$912.23
Account: 520435046010	OFFICE SUPPLIES		
SOUTHERN OFFICE SUPPLY INC	289332	10/15/2022	\$20.26
Subtotal for Account: 520435046010			\$20.26
Account: 520435046028	DATA PROCESSING		
EPIC TOUCH	WASTEWATER PLANT/OCT	10/10/2022	\$179.09
Subtotal for Account: 520435046028			\$179.09
Account: 520435046090	OTHER OPERATING SUPPLIES		
GRAINGER	9476398855	10/12/2022	\$73.72
Subtotal for Account: 520435046090			\$73.72
Account: 520435048090	MISCELLANEOUS EXPENSE		
SIGN EXPRESS	3941	11/2/2022	\$67.50
USA BLUE BOOK	142076	10/13/2022	\$488.98
USA BLUE BOOK	155504	10/26/2022	\$94.95
Subtotal for Account: 520435048090			\$651.43

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Account: 520435144032			
	REPAIR/MAINT VEHICLE		
AUTO ZONE COMMERCIAL PROGRAM	1640909888	9/27/2022	\$11.49
M & M TIRE SERVICE	146448	10/21/2022	\$330.25
NAPA OF LIBERAL	649617	10/19/2022	\$14.99
NAPA OF LIBERAL	650186	10/26/2022	\$37.98
NAPA OF LIBERAL	650191	10/26/2022	\$9.18
	Subtotal for Account: 520435144032		\$403.89
Account: 520435145030			
	COMMUNICATIONS/PHONE		
VERIZON WIRELESS	9918771887	10/21/2022	\$24.24
	Subtotal for Account: 520435145030		\$24.24
Account: 520435146022			
	ELECTRICITY		
SOUTHERN PIONEER ELECTRIC CO	NOV #2 2022	11/22/2022	\$414.77
	Subtotal for Account: 520435146022		\$414.77
Account: 520435242012			
	WELLNESS/LIFE INSURANCE		
LIFELONG FITNESS LLC	OCT 22	9/1/2022	\$30.00
	Subtotal for Account: 520435242012		\$30.00
Account: 520435244024			
	LAWN CARE/GROUNDS UPKEEP		
GRAINGER	9474656676	10/11/2022	\$263.60
USA BLUE BOOK	138609	10/11/2022	\$63.95
USA BLUE BOOK	139018	10/11/2022	\$374.55
	Subtotal for Account: 520435244024		\$702.10
Account: 520435244030			
	REPAIR/MAINT EQUIPMENT		
B & B ELECTRICAL INC	02640	6/20/2022	\$125.00
FASTENAL COMPANY	KSLIB96485	8/30/2022	\$28.88
FASTENAL COMPANY	KSLIB97207	10/17/2022	\$29.47
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$249.99

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
RASH OIL COMPANY	047233	11/9/2022	\$264.70
	Subtotal for Account: 520435244031 :		\$698.04
Account: 520435244031	REPAIR/MAINT BUILDING		
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$4.49
	Subtotal for Account: 520435244031 :		\$4.49
Account: 520435244032	REPAIR/MAINT VEHICLE		
AUTO ZONE COMMERCIAL PROGRAM	1640911790	9/30/2022	\$25.64
	Subtotal for Account: 520435244032 :		\$25.64
Account: 520435246017	CHEMICAL SUPPLIES		
DPC ENTERPRISES, L.P.	de28000403-22	9/30/2022	\$250.00
	Subtotal for Account: 520435246017 :		\$250.00
Account: 520435246022	ELECTRICITY		
SOUTHERN PIONEER ELECTRIC CO	NOV #2 2022	11/22/2022	\$39,086.50
	Subtotal for Account: 520435246022 :		\$39,086.50
	Subtotal for Fund: 520 :		\$48,559.91
Fund: 524	WASTEWATER SYSTEM NB		
Account: 524435346022	ELECTRICITY		
SOUTHERN PIONEER ELECTRIC CO	NOV #2 2022	11/22/2022	\$487.61
	Subtotal for Account: 524435346022 :		\$487.61
	Subtotal for Fund: 524 :		\$487.61
Fund: 530	WATER UTILITY FUND		
Account: 530494042060	WORKERS COMPENSATION		
AL SHANK INSURANCE INC	29121	10/14/2022	\$6,519.73

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Subtotal for Account: 530494042060			\$6,519.73
Account: 530494044030	REPAIR/MAINT EQUIPMENT		
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$15.60
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$73.78
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$25.95
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$14.97
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$31.41
UNITED RENTALS INC	212286106-001	10/24/2022	\$86.76
Subtotal for Account: 530494044030			\$248.47
Account: 530494045030	COMMUNICATIONS/PHONE		
AT&T	OCT 22	10/25/2022	\$111.35
Subtotal for Account: 530494045030			\$111.35
Account: 530494045042	PERSONNEL RECRUITMENT EX		
NATIONAL SCREENING BUREAU	2210194	10/1/2022	\$170.00
Subtotal for Account: 530494045042			\$170.00
Account: 530494046010	OFFICE SUPPLIES		
FASTENAL COMPANY	KSLIB97326	10/25/2022	\$126.80
LIBERAL OFFICE MACHINES COMPANY	97634	11/2/2022	\$50.84
LIBERAL OFFICE MACHINES COMPANY	97667	11/4/2022	\$33.30
Subtotal for Account: 530494046010			\$210.94
Account: 530494046011	JANITORIAL SUPPLIES		
FASTENAL COMPANY	KSLIB96406	8/24/2022	\$69.91
Subtotal for Account: 530494046011			\$69.91
Account: 530494046022	ELECTRICITY		
SOUTHERN PIONEER ELECTRIC CO	NOV #2 2022	11/22/2022	\$400.47

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Subtotal for Account: 530494046022 :			\$400.47
Account: 530494048090	MISCELLANEOUS EXPENSE		
PRAIRIE FIRE COFFEE	1436508	10/28/2022	\$65.90
Subtotal for Account: 530494048090 :			\$65.90
Account: 530494048892	WTR TWR EASEMNT REV SHAR		
LIBERAL COUNTRY CLUB	NOV 2022	11/16/2022	\$400.00
Subtotal for Account: 530494048892 :			\$400.00
Account: 530494142012	WELLNESS/LIFE INSURANCE		
RAPID FIT HEALTH CLUB LLC	OCT-22	11/9/2022	\$30.00
SOUTHWEST FITNESS & RACQUETBALL	OCT-2022	10/31/2022	\$30.00
Subtotal for Account: 530494142012 :			\$60.00
Account: 530494144026	REPAIR/MAINT WATER WELL		
MEAD LUMBER DO IT CENTER	8344053	10/20/2022	\$0.85
OSBORN ELECTRIC LLC	1588	10/28/2022	\$2,055.80
OSBORN ELECTRIC LLC	1589	10/28/2022	\$1,639.20
OSBORN ELECTRIC LLC	1590	10/28/2022	\$1,137.40
TIM EKKEL DIESEL REPAIR	WI008033	9/30/2022	\$2,685.32
Subtotal for Account: 530494144026 :			\$7,518.57
Account: 530494144030	REPAIR/MAINT EQUIPMENT		
FASTENAL COMPANY	KSLIB97425	10/28/2022	\$93.84
SERVICE JANITORIAL SUPPLY INC	321814	10/17/2022	\$131.60
USA BLUE BOOK	149621	10/20/2022	\$42.95
Subtotal for Account: 530494144030 :			\$268.39
Account: 530494144032	REPAIR/MAINT VEHICLE		
AUTO ZONE COMMERCIAL PROGRAM	1640938398	11/9/2022	\$14.29

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
Subtotal for Account: 530494144032			\$14.29
Account: 530494145030	COMMUNICATIONS/PHONE		
VERIZON WIRELESS	9918771887	10/21/2022	\$84.02
VERIZON WIRELESS	9918771887	10/21/2022	\$404.98
VERIZON WIRELESS	9918771887	10/21/2022	\$404.98
VERIZON WIRELESS	9918771887	10/21/2022	\$404.98
VERIZON WIRELESS	9918771887	10/21/2022	\$64.02
VERIZON WIRELESS	9918771887	10/21/2022	\$40.01
VERIZON WIRELESS	9918771887	10/21/2022	\$64.02
VERIZON WIRELESS	9918771887	10/21/2022	\$404.98
VERIZON WIRELESS	9918771887	10/21/2022	\$40.01
VERIZON WIRELESS	9918771887	10/21/2022	\$40.01
VERIZON WIRELESS	9918771887	10/21/2022	\$40.01
VERIZON WIRELESS	9918771887	10/21/2022	\$41.41
VERIZON WIRELESS	9918771887	10/21/2022	\$64.02
Subtotal for Account: 530494145030			\$2,077.45
Account: 530494146013	POSTAGE/SHIPPING		
UNITED PARCEL SERVICE	000066E179452	11/5/2022	\$9.36
Subtotal for Account: 530494146013			\$9.36
Account: 530494146021	NATURAL GAS		
BLACK HILLS CORPORATION	NOV #2 2022	11/7/2022	\$1,030.71
Subtotal for Account: 530494146021			\$1,030.71
Account: 530494146022	ELECTRICITY		
SOUTHERN PIONEER ELECTRIC CO	NOV #2 2022	11/22/2022	\$15,488.87
Subtotal for Account: 530494146022			\$15,488.87
Account: 530494244011	KANSAS ONE CALL EXPENSE		

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
KANSAS ONE-CALL SYSTEM INC	2100343	10/31/2022	\$183.60
Subtotal for Account: 530494244011			\$183.60
Account: 530494244029	REPAIR/MAINT METERS		
CORE & MAIN LP	R807361	10/24/2022	\$6,454.35
CORE & MAIN LP	R731658	10/25/2022	\$3,971.97
Subtotal for Account: 530494244029			\$10,426.32
Account: 530494244030	REPAIR/MAINT EQUIPMENT		
BERRY TRACTOR AND EQUIPMENT COMPANY	02105603	10/18/2022	\$441.69
BERRY TRACTOR AND EQUIPMENT COMPANY	02106006	10/31/2022	\$28.62
FASTENAL COMPANY	KSLIB97425	10/28/2022	\$93.85
MEAD LUMBER DO IT CENTER	8344240	10/20/2022	\$107.46
MEAD LUMBER DO IT CENTER	8344671	10/20/2022	\$15.32
SCHULTE SUPPLY INC	S1190647.001	10/1/2022	\$1,952.87
SCHULTE SUPPLY INC	S1192199.001	10/12/2022	\$285.00
UNITED RENTALS INC	212489593-001	10/28/2022	\$57.84
Subtotal for Account: 530494244030			\$2,982.65
Account: 530494244032	REPAIR/MAINT VEHICLE		
AUTO ZONE COMMERCIAL PROGRAM	1640847868	6/30/2022	(\$1,548.11)
AUTO ZONE COMMERCIAL PROGRAM	1640904469	9/19/2022	\$31.10
AUTO ZONE COMMERCIAL PROGRAM	1640994469	9/19/2022	\$31.10
AUTO ZONE COMMERCIAL PROGRAM	1640910009	9/27/2022	\$77.99
AUTO ZONE COMMERCIAL PROGRAM	1640938398	11/9/2022	\$60.96
BEST ONE TIRE OF KANSAS INC	3330000930	11/9/2022	\$399.82
CHRYSLER CORNER INC	108545	11/8/2022	\$96.66
HAVOC SUPPLY	85094	11/7/2022	\$22.52
HAVOC SUPPLY	85094	11/7/2022	\$22.52
HAVOC SUPPLY	85094	11/7/2022	\$22.52
HODGES COLLISION REPAIR LLC	12038	10/21/2022	\$750.00

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
HODGES COLLISION REPAIR LLC	12051	11/9/2022	\$190.00
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$7.82
JOHN DEERE/BIG R	OCTOBER 2022	11/8/2022	\$159.99
NAPA OF LIBERAL	651318	11/9/2022	\$33.62
VERMEER GREAT PLAINS	P27640	9/28/2022	\$1,073.62
VISUAL SIGNS	7620	10/17/2022	\$375.00

Subtotal for Account: 530494244032 :

\$1,807.14

Account: 530494244036

REPAIR/MAINT LINE

BERRY TRACTOR AND EQUIPMENT COMPANY	02105726	10/24/2022	\$288.30
CORE & MAIN LP	Q535914.1	3/21/2022	(\$279.08)
CORE & MAIN LP	Q528039	3/22/2022	(\$453.37)
CORE & MAIN LP	R878655	10/2/2022	\$1,773.36
CORE & MAIN LP	R798960	10/20/2022	\$7,209.20
CORE & MAIN LP	R700468	10/20/2022	\$4,916.63
CORE & MAIN LP	R798996	10/20/2022	\$2,046.60
CORE & MAIN LP	R763375	10/20/2022	\$1,201.26
CORE & MAIN LP	R834924	10/26/2022	(\$432.72)
CORE & MAIN LP	R819311	10/27/2022	\$1,878.26
CORE & MAIN LP	R843167	10/27/2022	\$1,088.80
CORE & MAIN LP	R803209	10/27/2022	\$261.00
CORE & MAIN LP	R835559	10/28/2022	\$823.62
CORE & MAIN LP	R845021	11/2/2022	\$5,606.70
CORE & MAIN LP	R873341	11/2/2022	\$1,641.21
HAVOC SUPPLY	85049	11/7/2022	\$156.45
RED BUD SUPPLY INC	179091	8/24/2022	\$439.56
SALINA SUPPLY COMPANY	S100229939.001	10/12/2022	\$392.27

Subtotal for Account: 530494244036 :

\$28,358.06

Account: 530494245030

COMMUNICATIONS/PHONE

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
VERIZON WIRELESS	9918771887	10/21/2022	\$24.24
VERIZON WIRELESS	9918771887	10/21/2022	\$40.01
VERIZON WIRELESS	9918771887	10/21/2022	\$41.41
Subtotal for Account: 530494245030			\$105.66
Account: 530494245060	UNIFORM/MATS/JANITORIAL		
FASTENAL COMPANY	KSLIB97234	10/18/2022	\$58.48
Subtotal for Account: 530494245060			\$58.48
Account: 530494348012	SALES TAX		
RETAILERS' SALES TAX	OCTOBER 2022	11/15/2022	\$4,350.39
Subtotal for Account: 530494348012			\$4,350.39
Subtotal for Fund: 530			\$82,936.70
Fund: 602	REVOLVING SUPPLIES FUN		
Account: 602490046010	OFFICE SUPPLIES		
LIBERAL OFFICE MACHINES COMPANY	97600	10/26/2022	\$72.42
Subtotal for Account: 602490046010			\$72.42
Subtotal for Fund: 602			\$72.42
Fund: 735	ARPA FUND		
Account: 735410043022	EDUCATIONAL SERVICES		
KU PUBLIC MANAGEMENT CENTER	B348B1EE	10/31/2022	\$3,900.00
KU PUBLIC MANAGEMENT CENTER	B348B1ED	10/31/2022	\$3,900.00
KU PUBLIC MANAGEMENT CENTER	B348B1F0	11/1/2022	\$3,900.00
KU PUBLIC MANAGEMENT CENTER	FF9BEDEA	11/1/2022	\$3,900.00
Subtotal for Account: 735410043022			\$15,600.00
Account: 735410043080	MEMBERSHIP DUES		

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
JR AUDIO	10098	11/14/2022	\$3,100.00
STALKER RADAR	S274638	11/10/2022	\$9,350.00
Subtotal for Account: 735410043080			\$12,450.00
Account: 735410046028	DATA PROCESSING		
COMPUTER INFORMATION CONCEPTS	PSI35363	10/24/2022	\$576.57
Subtotal for Account: 735410046028			\$576.57
Account: 735410047041	NEW EQUIPMENT/MACHINERY		
LIFT SOLUTIONS INC	05E52326020	10/12/2022	\$22,939.00
Subtotal for Account: 735410047041			\$22,939.00
Subtotal for Fund: 735			\$51,565.57
Grand Total			\$1,133,669.25

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor

Invoice

Inv Date

Invoice Amt

Fund Totals		
Fund	Fund Name	Fund Total
100	GENERAL FUND	\$150,909.56
202	COMMUNICATIONS CENT	\$2,226.46
205	LIBRARY FUND	\$11,646.98
206	CONVENTION & TOURISM	\$6,001.99
207	SPECIAL HIGHWAY FUND	\$60.00
209	GIFTS & DONATIONS FUN	\$11,087.44
212	EMPLOYEE BENEFITS FU	\$48,420.02
213	DIVERSION APPLICATION	\$300.00
242	TX ECONOMIC INCENTIV	\$130,997.10
260	TX STREET/DRAINAGE/OT	\$5,585.08
261	TX ECONOMIC DEVELOP	\$44,002.77
262	TX CRIME/DRUG PREVEN	\$34.97
263	TX HOUSING & COMM DE	\$84,468.28
264	TX BEAUTIFICATION	\$1,917.32
301	IMPROVEMENT PROJECT	\$46,374.49
401	BOND & INTEREST FUND	\$196,759.99
402	WATER REV BOND & INT	\$49,552.51
501	AIRPORT UTILITY FUND	\$3,585.54
503	AIRPORT IMPROVEMENT	\$42,868.49

Open Invoices by Fund (APLT23)

City of Liberal, KS

Vendor	Invoice	Inv Date	Invoice Amt
504	AIR MUSEUM FUND		\$4,567.07
510	SOLID WASTE UTILITY FU		\$108,680.98
520	WASTEWATER UTILITY F		\$48,559.91
524	WASTEWATER SYSTEM N		\$487.61
530	WATER UTILITY FUND		\$82,936.70
602	REVOLVING SUPPLIES FU		\$72.42
735	ARPA FUND		\$51,565.57
	Total:		\$1,133,669.25