



City Commission Agenda
Tuesday, August 26, 2025, 5:30 PM
City Commission Chambers, 950 S. Grant Ave.

- Call to Order
 - Roll Call
 - Pledge of Allegiance
 - Invocation
1. AWARDS, PROCLAMATIONS, PRESENTATIONS:
 2. APPROVAL OF AGENDA
 3. MINUTES -
 - a. August 12, 2025 Special Meeting Minutes
 - b. August 12, 2025 Regular Meeting Minutes
 - c. August 12, 2025 Work Session
 4. ITEMS FROM CITIZENS

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

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

 - a. Cereal Malt Beverage License - Western Corner, 1401 N. Western Ave.
 - b. Joel Mettlen Lease #41.09
 - c. Allan and Patricia Kirk Lease #12.03
 7. Hay, Rice & Associates, Chartered

- a. 2024 Audit
 - b. 2025 Audit Contract
- 8. Revenue Neutral Rate
 - a. Public Hearing
 - b. Resolution No. 2437 - Levy Property Tax Exceeding RNR
- 9. Resolution No. 2438 - Authorization of Water Project Funds Grant
- 10. Ortuno Addition
 - a. Dedication of Streets
 - b. Retention Pond
- 11. Water Meter Purchase
- 12. Firearm Purchase
- 13. NRP Appeal - 112 W 2nd St.
- 14. Liberal Memorial Library Board Appointment
- 15. CITY STAFF
- 16. CITY MANAGER REPORT
- 17. ITEMS FROM COMMISSIONERS
- 18. VOUCHERS
 - a. 08/26/2025 VOUCHERS
 - ADJOURNMENT



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 3.a.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Alicia Hidalgo, City Clerk

RE: August 12, 2025 Special Meeting Minutes

Attached for your review are the August 12, 2025, Special Meeting Minutes.

Recommendation:

Staff requests approval of the August 12, 2025, Special Meeting Minutes.

LIBERAL CITY COMMISSION WORK SESSION
August 12, 2025

A work session of the Liberal City Commission was held at 3:00 p.m. at Commission Chambers, located at 950 S. Grant, on Tuesday, August 12, 2025.

Commission Present: Mayor Jose Lara, Vice Mayor Matt Landry, Jeff Parsons, and Ron Warren.

Mayor Lara called the meeting to order at 3:00 p.m.

1. Not-For-Profit Presentations.

- Finance Director Reust gave opening statements.
- City Manager Diseker thanked everyone for applying and attending.

3:07 p.m. Janeth Vazquez appeared.

- Each organization gave a five (5) minute presentation and answered questions from the Commission.

4:23 p.m. A five-minute break was held.

- Additional discussion was held regarding the requests.

The meeting adjourned at 5:18 p.m.

Jose Lara, Mayor

ATTEST:

Alicia Hidalgo, MMC, City Clerk



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 3.b.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Alicia Hidalgo, City Clerk

RE: August 12, 2025 Regular Meeting Minutes

Attached for your review are the August 12, 2025, Regular Meeting Minutes.

Recommendation:

Staff requests approval of the August 12, 2025, Regular Meeting Minutes.

THE REGULAR MEETING OF THE LIBERAL CITY COMMISSION
August 12, 2025

The regular meeting of the Liberal City Commission was held at 5:30 p.m. at City Commission Chambers located at 950 S. Grant Ave., on Tuesday, August 12, 2025.

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

City Staff Present: City Manager Scarlette Diseker, Assistant City Manager Brad Beer, City Clerk Alicia Hidalgo, HR Director Angelica Arroyo, Chief Communications Director Keeley Young, Police Captain Jeff Wade, Building Services Director Keith Bridenstine, Finance Director Kristyn Reust, Air Museum Director Bob Immell, and City Attorney Lynn Koehn.

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

1. AWARDS, PROCLAMATIONS, PRESENTATIONS. Employee of the Quarter Award.

- Chris Vermillion was presented with the Employee of the Quarter Award.

2. APPROVAL OF AGENDA.

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

3. MINUTES: - July 29, 2025, Regular Meeting Minutes.

Vice Mayor Landry moved to approve the July 29, 2025, Regular Meeting Minutes, with Commissioner Parsons seconding the motion. The motion carried unanimously.

4. Items from Citizens.

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

- Reita Isaacs, She stated most of the parks are beautiful; however, Harrison Circle looks the same as it did before. There are no sidewalks. She noted that parking is needed at Mahuron and Leete. Those are all things she voted for on the one-cent penny tax. She mentioned she received a tax sheet that said her taxes were increasing. She questioned why the old Garfield property wasn't a park. She stated it is full of weeds. She will be back in two weeks and expects something about Harrison Circle. If nothing changes, she will actively campaign against the One Cent Sales Tax.
- Rex Petty, pastor at Faith Tabernacle. He gave a handed out to the Commission and stated it's a privilege to be here. He enjoyed attending the dedication of the Ruby Slipper slide, which was a great event. He commended the unique things in the community and its revitalization. He spoke about the slogan and requested that it be included with the new logo change.
- Mayor Lara clarified that the old Garfield school belonged to USD 480, and it was sold to a private individual. If weeds are bad, call the Building Department, Code Enforcement. There will be a meeting to address the One Cent Sales Tax projects.
- Mayor Lara also stated that the papers citizens may have received are tax estimates. The school, college, and city left their numbers flat. The County has a 20-some mill increase in that estimate. With luck, they won't increase by the 20 mills. Anyone who received that may have a shock. It has nothing to do with the

One Cent Sales Tax. With luck, the City will try to drop our mills. The Commission will meet to discuss what we can include in our parks. Again, he noted the tax mill increase is not the City's.

5. Items from Groups.

No items were presented.

6. CONSENT AGENDA

a. April 2025 Planning and Zoning meeting minutes

b. July 2025 Code Enforcement Stats

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

7. Ordinance No. 4637 – Adoption of the Launch Liberal 2025 Comprehensive Plan

Mayor Lara requested Commission consideration of Ordinance No. 4637, entitled "AN ORDINANCE PROVIDING FOR ADOPTION OF THE "LAUNCH LIBERAL" 2025-2035 COMPREHENSIVE PLAN FOR LIBERAL, KANSAS."

- Director Young stated the ordinance will finalize the Comprehensive Plan. A Public Hearing was held on July 10, and the Planning & Zoning Board approved it.
- Lance with PEC stated that they are asking the Commission to consider the adoption of the 2035 Plan. He thanked all those who were involved with the process. It is a vision for the future. He gave an overview of the Comprehensive Plan.

Commissioner Parsons moved to adopt Ordinance No. 4637, with Vice Mayor Landry seconding the motion. The motion carried unanimously.

8. Ordinance No. 4638 – Amending Chapter 2, Section 2-204 of the Code of Ordinances

Mayor Lara requested Commission consideration of Ordinance No. 4638, entitled "AN ORDINANCE AMENDING CHAPTER 2, SECTION 2-204 OF THE CODE OF ORDINANCES OF THE CITY OF LIBERAL."

- Captain Wade stated this is a revision of the ordinance to accommodate vets and for LHS to have animals for educational purposes in city limits.

Vice Mayor Landry moved to adopt Ordinance No. 4638, with Commissioner Vazquez seconding the motion. The motion carried unanimously.

9. Ordinance No. 4639 – Rezone 101 E. 2nd from I-1 to C-3 Core Commercial

Mayor Lara requested Commission consideration of Ordinance No. 4639, entitled "AN ORDINANCE AMENDING THE "OFFICIAL ZONING DISTRICT MAP" OF THE CITY OF LIBERAL, KANSAS BY REZONING A PARCEL OF LAND LOCATED IN BLOCK 35, ORIGINAL TOWN IN THE CITY OF LIBERAL, SEWARD COUNTY, KANSAS FROM "I-1" LIGHT INDUSTRIAL DISTRICT TO "C-3" CORE COMMERCIAL DISTRICT."

- Director Bridenstine stated this is the old Sunflower Electric building. The new owner of 101 E. 2nd Street requested that the property be rezoned from I-1 Light Industrial to C-3 Core Commercial. The Planning and Zoning Board voted unanimously to approve the rezone on July 10, 2025. Staff has received no comments in opposition to the rezone.

Commissioner Vazquez moved to adopt Ordinance No. 4639, with Commissioner Parsons seconding the motion. The motion carried unanimously.

10. Resolution No. 2436 – Authorization of Housing Preservation Grant

Mayor Lara requested Commission consideration of Resolution No. 2436, entitled "A RESOLUTION AUTHORIZING THE SUBMITTAL OF A HOUSING PRESERVATION GRANT THROUGH USDA RURAL DEVELOPMENT."

- Finance Director Reust stated Resolution 2436 authorized the submission of the USDA Housing Preservation Grant. It will provide assistance to homeowners for housing preservation, repair, or

rehabilitation. The City is currently using this grant and will allow the City to continue the program, if funding allows.

Commissioner Vazquez moved to adopt Resolution No. 2436 and allow the Mayor, City Manager, and Finance Director to execute grant documents, with Commissioner Warren seconding the motion. The motion carried unanimously.

11. Placer.ai Renewal Amendment.

- Director Young explained what Placer.ai is and how it can be used. It helps Economic Development and provides a great amount of data. Placer.ai is being used by multiple departments and by the Seward County Development Corporation. The Seward County Development Corporation entered into a 24-month agreement in September 2023 for a subscription to Placer.ai services, with the City of Liberal providing payment for service access. Approval of this amendment will renew services for a new 12-month term. There was a slight increase in the renewal price.

Commissioner Vazquez moved to approve the Placer.ai amendment to the Order Form executed through the Seward County Development Corporation, with the City of Liberal paying the annual licensing fee of \$17,850 through the Economic Development Portion of the One Cent Sales Tax, with Vice Mayor Landry seconding the motion. The motion carried unanimously.

12. New Heaters for Air Museum's Hangar.

- Director Immell discussed the issues with the condensation and water in the museum. He also noted that the ceilings will need to be repaired. Staff received three bids. Lynn's Total Comfort is the low bidder at \$31,554.12.
- Additional discussion was held.

Commissioner Parsons moved to approve to purchase replacement heaters for the Mid-America Air Museum from Lynn's Total Comfort of Liberal for an amount not to exceed \$32,000. The purchase will be funded through the museum's operating budget. Commissioner Vazquez seconded the motion. The motion carried 4 to 0, with Mayor Lara abstaining.

13. Air Museum Fire Sprinkler System Maintenance.

- Director Immell noted the deficiencies and maintenance needed for the sprinkler system. Staff received bids from McDaniels Co, Inc. in the amount of \$7,317.85, C.F. Service & Supply, LLC in the amount of \$8,100.00, and Pryor Automatic Fire Sprinkler, Inc. in the amount of \$8,245.00. It was noted McDaniels handles the inspections.
- The Commission questioned whether the local company is capable. It is 10% higher, but they are local. If they are capable, it is worth using a local company.
- The Commission feels that using a local company invests back into the community.
- Additional discussion was held.

Commissioner Parsons moved to waive the Purchasing Policy and award the bid to C.F. Service & Supply, LLC in an amount not to exceed \$8,100 to be paid for out of the capital budget, with Commissioner Warren seconding the motion. The motion carried unanimously.

14. Common Consumption Area Permit Holder.

- City Manager Diseker stated staff has been working diligently on this, but ran into one snag on the permit holder. She referred to the liability breakdown of the permit holder versus the licensee listed in the packet. She noted it is standard for other cities of our size or larger to be the permit holder. Staff met with City Attorney Kohen about his concerns. Staff requests a decision on the permit holder.

- City Attorney Koehn noted he was the one to say he didn't want the City to be the permit holder due to potential liability issues. The issue is that the permit must be assigned to a specific individual or entity. The entity has to review and approve subsequent licenses before they are sent to the State. He stated that the City is better situated to hold that authority. He is not a fan, but there is no one better than the City for the process.
- City Attorney Koehn stated that once it goes through, the City will have to have a process for how the City approves individuals who apply for a license. He noted this is a learning curve. He suggested criteria and an internal process for approvals.
- City Manager Diseker stated there is a subcommittee that includes herself, Keeley, Alicia, and Brad, and they will put together a process.

Commissioner Vazquez moved to allow the City of Liberal to apply as the Common Consumption Permit holder. There is a \$100 annual fee for this permit, which will be taken from the One Cent Sales Tax fund for Economic Development. Vice Mayor Landry seconded the motion, and the motion carried unanimously.

15. CITY STAFF.

- Assistant City Manager Beer gave an update on CCA signage, painting, and crosswalks. He also gave an update on Randall Pond, and after the rain this weekend, water is going to the pond where it should. He stated the Concrete Crew is back working on Washington Street and heading south to 2nd Street. School starts tomorrow, and school flashers are on, so watch your speed limits. He clarified a newspaper article about Tucker Road. The article said the first mile on the south side is the City of Liberal's. The first mile is not the City of Liberal's. According to the GIS map, the City owns approximately 1/8th of a mile, and it's all black top.
- City Clerk Hidalgo reminded the Commission and public of the Special Meeting on August 26th at 3 p.m. in Commission Chambers before the regular commission meeting.

16. CITY MANAGER REPORT

City Manager Diseker stated the following:

Mayor, Vice Mayor, and Commissioners, I have several items to update you with today:

- 1) I want to start off by thanking everyone who attended and presented at the Annual Non-Profit Hearing. We had 16 total requests who presented five minutes each. I appreciate all they do to make Liberal, Kansas a better place. A special thanks to Kristyn in Finance for coordinating the entire process.
- 2) A shout-out to Juan and his crew in Building Maintenance and Traffic Control for getting all of the crosswalks painted and traffic signals turned on for the start of school tomorrow.
- 3) We had a solid Leadership Meeting this morning, where one of the topics revolved around establishing or maybe "re-establishing" an Employee Engagement Program in order to better connect with our staff on a quarterly basis. We will be enlisting the help of 5-6 employees outside of administrative staff to get their feedback ideas, and I look forward to seeing what they come up with.
- 4) We will be releasing the name of the bid winner for the Bus Facility later this week. We had six total bidders and are excited to get this project underway.
- 5) Thank you to the Commission for helping us sort out the permit holder situation for our newly formed Common Consumption Area in downtown Liberal. Several of us met with Levi at Tortuga yesterday to discuss his plans for upcoming events in September and October. These small businesses are the ones who give back to this community in multiple ways, so we look forward to seeing how the CCA rolls out over the next month or so.
- 6) Congrats to Keeley for finally getting the Comp Plan to the finish line. This is not a task for the weak, so I want to thank you for all of your work to get this project completed.

- 7) Finally, congratulations to Chris Vermillion for his Employee of the Quarter Award. It is my understanding that Chris has worked for the golf course since maybe high school. He is a loyal and dedicated employee for the City of Liberal, and just last week, I received several comments that the course is looking great and back to normal with hardly any signs of damage.

17. ITEMS FROM COMMISSIONERS

Commissioner Parsons thanked Staff as they continue to knock it out of the park. He is so pleased with City Staff. He thanked them for all they do.

Commissioner Landry thanked Staff for everything. They had great presentations today for the non-profits. They've done some really good things there. School starts tomorrow, and he encouraged everyone to slow down. Summer is winding down, and hopefully it won't be 100 degrees anymore. The rain has been really nice. Farmers are happy. Thank you.

Commissioner Warren thanked Staff for all they do. He thanked everyone who spent time on the Comprehensive Plan. It's nice to see we'll have one again. It's something to use as a guideline for the next 10 years, and they can make adjustments as needed.

Commissioner Vazquez thanked Staff for all their hard work. She's heard great compliments throughout the community about all the new initiatives and projects being rolled out. Overall, she hears positivity, but it wouldn't be possible without the support of Staff and the Commission. It's nice to see the hard work become a reality. She is looking forward to the next session and digging into economic development.

Mayor Lara thanked Staff for all they do. He gave a shout-out to Chris Vermillion on his quarterly award. He thanked everyone for coming down. He reminded everyone that they will get tax estimates this week. He encouraged people to call their commissioners if they have questions. He reminded everyone to look to see where those increases are coming from.

18. VOUCHERS:

\$1,380,148.13 dated August 12, 2025

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

Mayor Lara adjourned the meeting.

ATTEST:

Jose Lara, Mayor

Alicia Hidalgo, MMC, City Clerk



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 3.c.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Alicia Hidalgo, City Clerk

RE: August 12, 2025 Work Session

Attached for your review are the August 12, 2025, Work Session minutes.

Recommendation:

Staff requests approval of the August 12, 2025, Work Session minutes.

LIBERAL CITY COMMISSION WORK SESSION
August 12, 2025

A work session of the Liberal City Commission was held at 6:30 p.m. at Commission Chambers, located at 950 S. Grant, on Tuesday, August 12, 2025.

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

Mayor Lara called the meeting to order at 7:07 p.m.

1. Economic Development Work Session Overview.

- Eli Svaty from Seward County Development Corporation is in attendance.

2. Ruddell Group Proposal

- Discussion was held on the proposal and what it entails.
- It was noted that the Commission would like more information, including references, infrastructure estimates, and success rates.
- Mr. Svaty will get back to the Commission.

3. Land Bank

- Discussion was held regarding creating a Land Bank. It was noted Dodge City launched its program in 2022.

4. Economic Development Incentive Tool

- Mr. Svaty gave an overview of the tool and what it will look like, and what the application will look like.
- Additional discussion was held on the criteria and the different tools that can be used, and the cost-benefit analysis from the State of Kansas.

Commissioner Vazquez left the meeting at 8:02 p.m.

5. Dairy Queen Incentive Discussion

- It was noted that the point of contention was the prepaid CID.
- There were questions about the City doing the infrastructure, about where the \$350,000 number came from, and what it covers.
- Discussion was held regarding capital improvements districts, tax abatements, and special assessments.

Commissioner Warren left the meeting at 8:32 p.m.

6. Additional Economic Development Discussion

- No other discussion was held.

The meeting adjourned at 8:34 p.m.

Jose Lara, Mayor

ATTEST:

Alicia Hidalgo, MMC, City Clerk



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 6.a.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Alicia Hidalgo, City Clerk

RE: Cereal Malt Beverage License - Western Corner, 1401 N. Western Ave.

Attached is a Cereal Malt Beverage application from Western Corner, located at 1401 N. Western.

Recommendation:

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

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

☐ City or ☐ County of _____

SECTION 1 - LICENSE TYPE

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

Check One:

☐ License to sell cereal malt beverages for consumption on the premises.

☒ License to sell cereal malt beverages in original and unopened containers and not for consumption on the licensee's premises.

SECTION 2 - APPLICANT INFORMATION

Kansas Sales Tax Registration Number (required):

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

Name Rekharben D. Patel	Phone No. 256-479-7009	Date of Birth 11-9-77
SSN/EIN 39-3430591	Drivers' License Number 45443801	
Email Address(es). Please separate values with comma		

Residence Street Address 4525 Reunion Dr	City Plano	State TX	Zip Code 75024
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Applicant Spousal Information

Spouse Name Dinesh Patel	Phone No. 256-479-7009	Date of Birth 7-11-79
Residence Street Address 4525 Reunion Dr	City Plano State TX Zip Code 75024	

SECTION 3 - LICENSED PREMISE

Licensed Premise (Business Location or Location of Special Event)	Mailing Address (If different from business address)
DBA Name Western Corner	Name Rekharben D. Patel
Business Location Address 14101 N. Western Ave	Address 4525 Reunion Dr
City Liberal State KS Zip 67901	City Plano State TX Zip 75024
Business Phone No. 256-479-7009	☐ I own the proposed business location.
Business Location Owner Name(s) Dinesh Patel	☐ I do not own the proposed business location.

SECTION 4 - APPLICANT QUALIFICATION

I am a U.S. Citizen ☐ Yes ☒ No

I am at least 21 years of age ☒ Yes ☐ No

I have had any license issued pursuant to the Kansas Liquor Control Act, Kansas Club and Drinking Establishment Act or Kansas Cereal Malt Beverage Act revoked for a violation of such acts? ☐ Yes ☒ No

I have been a resident of Kansas for at least _____ years prior to the submission of this application.

Within 2 years immediately preceding the date of this application, neither I nor my spouse* have been convicted of, released from incarceration for or released from probation or parole for any of the following crimes:
(1) Any felony; (2) a crime involving moral turpitude; (3) drunkenness; (4) driving a motor vehicle while under the influence of alcohol (DUI); or (5) violation of any state or federal intoxicating liquor law. ☐ Yes ☒ No

My spouse has previously held a CMB license. ☐ Yes ☒ No

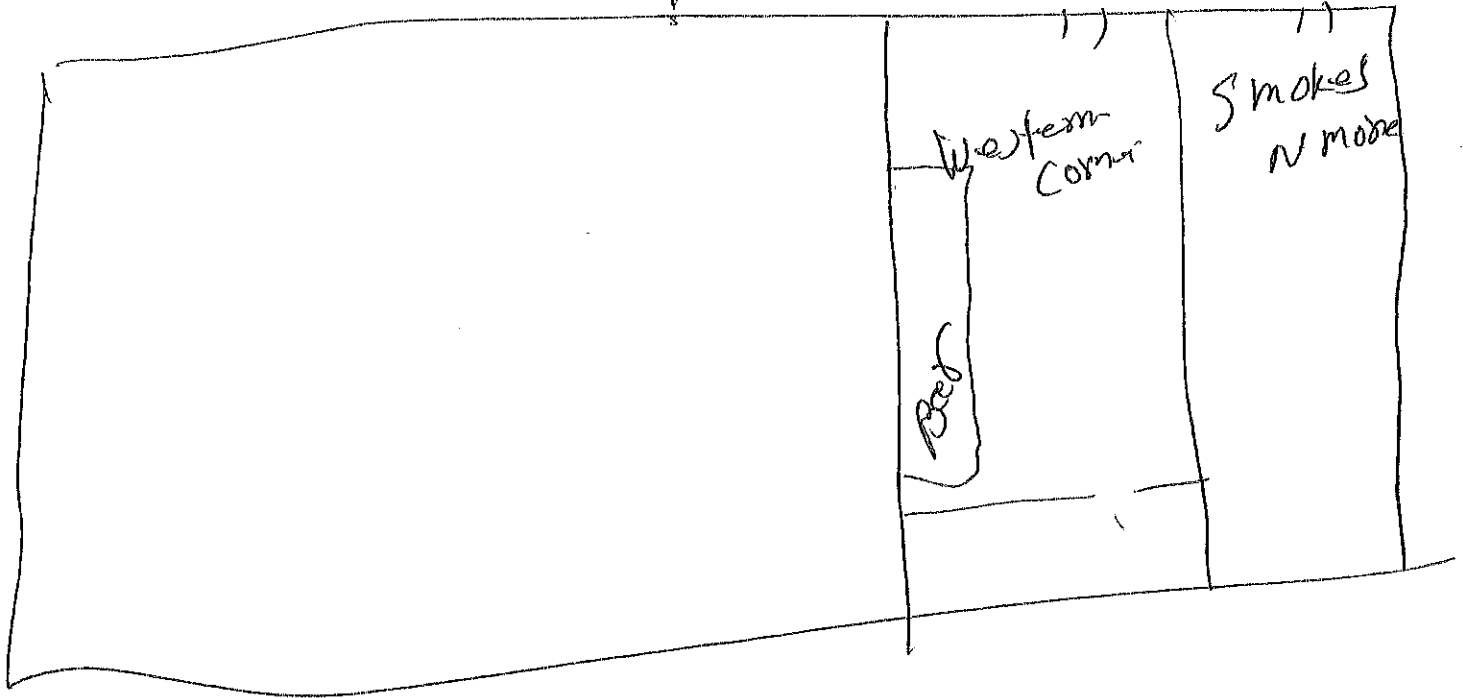
My spouse has never been convicted of one of the crimes mentioned above while licensed. ☐ Yes ☒ No

SECTION 5 – MANAGER OR AGENT QUALIFICATION			
My place of business or special event will be conducted by a manager or agent.			☐ Yes ☒ No
If yes, provide the following:			
Manager/Agent Name 4523 Reunion Dr. Plano, TX 75024		Phone No.	Date of Birth
Residence Street Address Same as Above		City	Zip Code
Manager or Agent Spousal Information			
Spouse Name		Phone No.	Date of Birth
Residence Street Address		City	Zip Code
Qualification Statement			
My manager/agent and his/her spouse* meets all of the qualifications in Section 4.			☐ Yes ☐ No
SECTION 6 – DURATION OF SPECIAL EVENT			
Start Date	Time	☐ AM ☐ PM	
End Date	Time	☐ AM ☐ PM	

Proceed to Section 7 on the next page.

SECTION 7 - LICENSED PREMISE

In the space below, draw the area you wish to sell or deliver CMB. Include entrances, exits and storage areas. Do not include areas you do not wish to license. If you wish to attach a drawing, check the box: ☐ 8 1/2" by 11" drawing attached.



I declare under penalty of perjury under the laws of the State of Kansas that the foregoing is true and correct.
(K.S.A. 52-601)

SIGNATURE

R.D. Patel

DATE

8/6/25

FOR CITY/COUNTY OFFICE USE ONLY:

☐ License Fee Received Amount \$ _____ Date _____
(\$25 - \$50 for Off-Premise license or \$25-200 On-Premise license)

☐ \$25 CMB Stamp Fee Received Date _____

☐ Background Investigation

☐ Completed Date _____

☐ Qualified

☐ Disqualified

☐ Verified applicant has registered with the TTB as an Alcohol Dealer

☐ New License Approved

Valid From Date _____ to _____ By: _____

☐ License Renewed

Valid From Date _____ to _____ By: _____

☐ Special Event Permit Approved

Valid From Date _____ to _____ By: _____

A PHOTOCOPY OF THE COMPLETED FORM, TOGETHER WITH THE STAMP FEE REQUIRED BY K.S.A. 41-2702(e), MUST BE SUBMITTED WITH YOUR MONTHLY REPORT (ABC-307) TO THE ALCOHOLIC BEVERAGE CONTROL, 109 SW 9TH ST, 5TH FLOOR, PO BOX 3506, TOPEKA, KS 66601.

* Applicant's spouse is not required to meet the citizenship or age requirements. If renewal application, applicant's spouse is not required to meet the no criminal history requirement. K.S.A. 41-2703(b)(9)



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 6.b.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Brian Fornwalt, Airport Manager

RE: Joel Mettlen Lease #41.09

Recommendation:

Staff request Commission consideration for approval of Lease #41.09 Joel Mettlen.

THIS AGREEMENT, entered into this **1st day of August, 2025**, by and between the City of Liberal ("Lessor") and **Joel Mettlen, 8477 Rd 11, Liberal, KS. 67901, Phone Number: (620) 629-3212** ("Lessee").

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

All of Lot 3 and Part of Lot 4, Block 10 (32,300 square feet)
Lot 3 = 100' x 190' = 19,000 square feet & Lot 4 = 70' x 190 = 13,300 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 **August 1, 2025**. There is no option to renew this Agreement, and any hold over will be considered a month to month lease on the same terms as set forth herein. This Lease shall automatically terminate without further obligation by either party if Lessor's right to possession of said airport properties terminates in any way.
3. Rental. Lessee agrees to pay Lessor **\$1,279.08 per year in advance or \$319.77 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;
 - b. Rules and regulations of the Federal Aviation Administration;
 - c. All other laws and regulations of the United States, State of Kansas, or any other governmental entity's laws, rules, and regulations applicable to said premises;
 - d. No mobile homes or house trailers for living quarters may be placed on the leased premises and the premises shall not to be used for dwelling purposes;
 - e. Lessee agrees to furnish service on a fair, equal, and not unjustly discriminatory basis to all of its users, and to charge fair, reasonable and not unjustly



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 6.c.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Brian Fornwalt, Airport Manager

RE: Allan and Patricia Kirk Lease #12.03

Recommendation:

Staff request Commission consideration for approval of Lease #12.03 Allan and Patricia Kirk.

THIS AGREEMENT, entered into this **1st day of October, 2025**, by and between the City of Liberal ("Lessor") and **Allan and Patricia Kirk, 1645 N Roosevelt AVE, Liberal, KS. 67901 Phone: (620) 391-7230 (620) 391-1230** ("Lessee").

WHEREAS, Lessor is the owner of the following described premises situated on the Liberal Municipal Airport, Seward County, Kansas:

All of Lots 5 and 6, Part of Lot 4, Block 10

Lot 4 = 30' x 190' = 5,700 square feet Lot 5 = 100' x 190' = 19,000 square feet
Lot 6 = 130' x 190' = 24,700 square feet Total = 49,400 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 **October 1, 2025**. 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 **\$2,163.72 per year in advance or \$540.93 quarterly or \$180.31 monthly**. Rental payments are due on the tenth day of each month, and will be considered late after the eleventh day of each month, incurring a late charge beginning on the eleventh day of each month amounting to 10% of the monthly rent.
4. Security Deposit. No security deposit is required under this lease.
5. Restrictions on Use. This Lease is made subject to and the Lessee agrees to comply with and be bound by the following:
 - a. The terms and conditions under which Lessor holds possession of the airport and airport properties and the terms and conditions contained in the Quitclaim Deed by which the Lessor acquired title to the airport;
 - b. Rules and regulations of the Federal Aviation Administration;
 - c. All other laws and regulations of the United States, State of Kansas, or any other governmental entity's laws, rules, and regulations applicable to said premises;
 - d. No mobile homes or house trailers for living quarters may be placed on the leased premises and the premises shall not to be used for dwelling purposes;
 - e. Lessee agrees to furnish service on a fair, equal, and not unjustly discriminatory basis to all of its users, and to charge fair, reasonable and not unjustly

Lessee Initials 



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 7.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Scarlett Diseker, City Manager

RE: Hay, Rice & Associates, Chartered

Dustin Ormiston from Hay, Rice & Associates will present an overview of the 2024 City of Liberal Audit accompanied by a proposal for the 2025 Audit. The 2025 Audit will, once again, waive GAAP in favor of KMAAG via a resolution at the end of the year. Hard copies of the 2024 Audit will be made available to all Commissioners, and the publishing notification will be made in the High Plains Daily Leader & Times on August 28, 2025. This informs citizens of the audit being available at the City Clerk's office at City Hall.

Recommendation:

Staff request City Commission consideration to approve the 2025 Audit Contract as presented by Hay, Rice & Associates.



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 7.a.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Scarlett Diseker, City Manager

RE: 2024 Audit

City Staff have attached the 2024 Audit and Financial Statements for Commission review.

Recommendation:

CITY OF LIBERAL, KANSAS
Liberal, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2024

CITY OF LIBERAL, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2024

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CITY OF LIBERAL, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2024

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CITY OF LIBERAL, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2024

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CITY OF LIBERAL, KANSAS

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the City Commission
City of Liberal, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Liberal, Kansas, as of and for the year ended December 31, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Liberal, Kansas as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Liberal, Kansas as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

To the City Commission
City of Liberal, Kansas

Page 2

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

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

Supplementary Information

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

To the City Commission
City of Liberal, Kansas

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Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 22, 2025, on our consideration of the City of Liberal, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Liberal, Kansas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Liberal, Kansas' internal control over financial reporting and compliance.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

July 22, 2025

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

To the City Commission
City of Liberal, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the City of Liberal, Kansas, as of and for the year ended December 31, 2024, and the related notes to the financial statement, which comprise the City of Liberal, Kansas' basic financial statement, and have issued our report thereon dated July 22, 2025, which was qualified because the City of Liberal, Kansas prepares its financial statement to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

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

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

To the City Commission
City of Liberal, Kansas

Page 2

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

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

City of Liberal's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Liberal's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City of Liberal's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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

July 22, 2025

CITY OF LIBERAL, KANSAS

Statement 1

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

For the year ended December 31, 2024

<u>Funds</u>	<u>Beginning</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Add</u> <u>Encumbrances</u> <u>& Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
General Fund	\$ 2,389,076	\$18,217,966	\$19,269,791	\$ 1,337,251	\$ 666,132	\$ 2,003,383
Special Purpose Funds:						
Special Fire Equipment	176,230	132,111	224,982	83,359	-	83,359
Communications Center	201,405	1,159,962	1,210,717	150,650	101,983	252,633
Special Parks and Recreation	38,979	56,003	69,000	25,982	-	25,982
Special Alcoholic Treatment	193,194	56,003	50,606	198,591	-	198,591
Library	-	633,558	633,558	-	-	-
Convention and Tourism	282,908	517,480	448,663	351,725	15,321	367,046
Special Highway	1,045,553	766,858	895,169	917,242	3,805	921,047
Economic Incentives	41,081	1,436,193	1,322,460	154,814	-	154,814
Educational Sales Tax	216,384	2,551,290	2,605,377	162,297	-	162,297
Street Drainage and Other Capital Improvements	4,280,431	4,900,289	2,350,961	6,829,759	17,407	6,847,166
Special Economic Development	1,888,287	1,389,982	1,977,364	1,300,905	188,158	1,489,063
Special Crime Prevention	760,093	286,491	114,338	932,246	38,613	970,859
Special Housing	1,618,405	905,189	1,393,834	1,129,760	42,328	1,172,088
Special Beautification	724,090	275,358	247,263	752,185	11,787	763,972
Air Museum	242,302	532,377	462,580	312,099	22,044	334,143
Equipment Reserve	843,030	8,152	450,000	401,182	-	401,182
Gifts and Donations	697,375	268,726	278,342	687,759	226	687,985
Snow Removal Reserve	240,885	-	-	240,885	-	240,885
Diversion Program	235,236	67,714	80,190	222,760	80,190	302,950
Communications Reserve	28,519	559	-	29,078	-	29,078
Cemetery Perpetual	35,356	6,001	-	41,357	-	41,357
Fire Insurance Proceeds	1,630	20,472	-	22,102	-	22,102
Edward Byrne Memorial	1,699	-	-	1,699	-	1,699

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

CITY OF LIBERAL, KANSAS

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2024

<u>Funds</u>	<u>Beginning</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Add</u> <u>Encumbrances</u> <u>& Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
Special Purpose Funds (Continued):						
BJA Drug Court Grant	(41,137)	170,275	181,132	(51,994)	11,924	(40,070)
Police Step Grant	-	5,394	5,394	-	-	-
ARPA	258,727	14,805	273,532	-	-	-
Debt Service Funds:						
Bond and Interest	3,509,182	425,187	1,052,471	2,881,898	-	2,881,898
Water Rev Bond and Interest	166,010	-	-	166,010	-	166,010
Capital Projects Funds:						
Improvement Projects	(375,611)	6,675,315	8,495,270	(2,195,566)	4,887	(2,190,679)
Business Funds – Enterprise Type Funds:						
Airport:						
Airport Utility	741,319	476,147	732,545	484,921	22,901	507,822
Airport Land Sale	254,871	81,793	68,637	268,027	-	268,027
Airport Improvement	(18,853)	901,929	730,843	152,233	60,467	212,700
Solid Waste System:						
Solid Waste Utility	107,700	2,513,552	2,562,216	59,036	63,991	123,027
Solid Waste Equipment Reserve	1,095,040	-	471,588	623,452	-	623,452
Wastewater System:						
Wastewater Utility	2,533,978	4,173,928	5,570,958	1,136,948	93,608	1,230,556
Wastewater Equipment Reserve	260,993	-	-	260,993	-	260,993
Water System:						
Water Utility	5,380,770	6,508,160	5,873,876	6,015,054	241,809	6,256,863
Water Equipment Reserve	<u>2,382,541</u>	<u>-</u>	<u>-</u>	<u>2,382,541</u>	<u>-</u>	<u>2,382,541</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$32,437,678</u>	<u>\$56,135,219</u>	<u>\$60,103,657</u>	<u>\$28,469,240</u>	<u>\$1,687,581</u>	<u>\$30,156,821</u>

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

CITY OF LIBERAL, KANSAS

Statement 1
(Continued)

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

For the year ended December 31, 2024

Ending Cash Balance		<u>\$30,156,821</u>
Composition of Cash:		
Cash on hand	\$ 34,940	
Deposits in Local Depositories:		
Bank Accounts:		
Sunflower Bank:		
Operating account	3,155,271	
Sweep account	4,906,479	
Health insurance account	193,715	
Savings account	7,990,452	
Municipal court account	19,250	
Community Bank:		
Economic development account	356,440	
City treasurer account	9,985	
Evidence account	27,256	
State Investment Pool	10,515,305	
State Agency Fund	106	
Certificates of Deposit:		
Bank of the Plains	<u>3,245,331</u>	
Total Cash		\$30,454,530
Agency Funds per Schedule 3		<u>(297,709)</u>
Total Reporting Entity (Excluding Agency Funds)		<u>\$30,156,821</u>

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

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

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

Related Municipal Entities not Presented

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

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

Fund Descriptions

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

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the City for the year of 2024:

Governmental Funds:

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

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Governmental Funds (Continued):

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

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

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

Business Funds:

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

Fiduciary Funds:

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

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting

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

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

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

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

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies

Cash and Time Deposits

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

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

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

Special Assessments

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

Temporary Notes

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

Vouchers Payable

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

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Encumbrances

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

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

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

Budgetary Information

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

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

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

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

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

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

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

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

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

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

All budgets must be filed with the County Clerk by August 25th. The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payments.

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

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

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

No statutory violations were noted during the audit.

Fund Balances – Designated for Subsequent Year’s Budget

Actual cash carryover was not sufficient for the following funds:

	<u>2024</u> <u>Unencumbered</u> <u>Cash Balance</u>	<u>2025 Budgeted</u> <u>Unencumbered</u> <u>Cash Carryover</u>
General	\$1,337,251	\$3,865,260
Solid Waste Utility	59,036	457,200
Waste Water Utility	1,136,948	1,176,252

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

(Continued)

Note 3: Deposits and Investments

As of December 31, 2024, the City of Liberal had the following investments and maturities:

<u>Investment Type</u>	<u>Cost</u>	<u>Investment Maturities</u> <u>(in Years)</u>		<u>Rating</u> <u>U.S.</u>
		<u>Less than 1</u>	<u>1-2</u>	
Kansas Municipal Investment Pool:				
General Government	\$10,344,499	\$10,344,499	-	N/A
Health Insurance Reserve	<u>170,806</u>	<u>170,806</u>	<u>-</u>	N/A
Total Cost	<u>\$10,515,305</u>	<u>\$10,515,305</u>	<u>-</u>	

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

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

Concentration of Credit Risk – State statutes place no limit on the amount the City of Liberal may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City of Liberal's allocation of investments as of December 31, 2024, is as follows:

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

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

(Continued)

Note 3: Deposits and Investments (Continued)

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the City of Liberal's deposits may not be returned to it. State statutes require the City of Liberal's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2024.

At December 31, 2024, the City of Liberal's carrying amount of deposits was \$30,430,048 and the bank balance was \$31,976,949. Of the bank balance, \$1,027,256 was covered by federal depository insurance and \$30,949,693 was collateralized with securities held by the pledging financial institution's agents in the City of Liberal's name.

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

At December 31, 2024, the City of Liberal had invested \$10,515,305 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

(Continued)

Note 4: Capital Projects

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

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Liberal Community Center	\$1,000,000	\$1,921,810
Waterline Project	4,068,038	353,833
Holly Housing Addition	1,600,000	1,758,544
Mahuron Park Splash Pad	250,000	283,296
McCray Park Splash Pad	250,000	281,026
Ortuno Housing Addition	1,600,000	245,698
Willowtree Pro Shop Remodel	100,000	-
Blue Bonnet Park Pickleball Courts	50,000	11,051

Note 5: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Bond and Interest	KSA 79-2934	\$ 113,781
	Communications Center	KSA 12-1106	776,960
Equipment Reserve	General Fund	KSA 79-2958	450,000
Street Drainage and Other Capital Improvements	General Fund	KSA 12-6a16	175,000
	Bond and Interest	KSA 12-6a16	228,089
	Improvement Projects	KSA 12-6a16	1,413,371
Economic Development	Air Utility	KSA 79-2934	190,428
Crime/Drug Prevention	Improvement Projects	KSA 12-6a16	992
Housing and Community Development	Improvement Projects	KSA 12-6a16	575,374
Improvement Projects	Housing and Community Development	KSA 12-6a16	108,630
	Crime/Drug Prevention	KSA 12-6a16	16,590
	Economic Development	KSA 12-6a16	65,747
	Street Drainage and Other Capital Improvements	KSA 12-6a16	1,807,053

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

(Continued)

Note 6: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

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

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the City of Liberal were \$950,298 for KPERS and \$894,832 for KP&F for the year ended December 31, 2024.

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

(Continued)

Note 6: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At December 31, 2024, the City of Liberal's proportionate share of the collective net pension liability reported by KPERS was \$8,315,212 and \$8,150,116 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The City of Liberal's proportion of the net pension liability was based on the ratio of the City of Liberal's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 7: Other Long-Term Obligations from Operations

Compensated Absences

Vacations

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

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

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

(Continued)

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

Compensated Absences (Continued)

Sick Leave

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

Other Post Employment Benefits

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

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

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

Note 8: Risk Management

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

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

(Continued)

Note 8: Risk Management (Continued)

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

Note 9: Contingencies

Federal Assistance

The City of Liberal, Kansas participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives for audits of these programs for or including the year ending December 31, 2024.

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

Environmental Issues

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

Note 10: Conduit Debt Obligations

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

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

(Continued)

Note 10: Conduit Debt Obligations (Continued)

As of December 31, 2024, there were a series of four Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$79,425,049.

Note 11: Airport Leases

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

Note 12: Litigation

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

Note 13: Subsequent Events

The City of Liberal's management has evaluated events and transactions through July 22, 2025, the date which the financial statement was available to be issued.

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

(Continued)

Note 14: Long-Term Debt

Changes in long-term liabilities for the City for the year ended December 31, 2024 were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:									
2018	2.00%-3.5%	08/29/18	\$ 1,400,000	12/01/33	\$ 1,000,000	-	\$ 90,000	\$ 910,000	\$ 31,615
2020 A & B	3.00%	01/28/20	830,000	12/01/26	295,000	-	140,000	155,000	8,850
2020 C & D	.24-1.00%	12/29/20	1,880,000	08/01/30	995,000	-	410,000	585,000	4,534
2021 A	1.00-1.15%	05/18/21	1,150,000	10/01/31	935,000	-	115,000	820,000	9,770
2021 B	1.00-2.00%	05/18/21	3,620,000	02/01/39	<u>3,290,000</u>	-	<u>185,000</u>	<u>3,105,000</u>	<u>56,203</u>
Total GO Bonds					<u>\$ 6,515,000</u>	<u>-</u>	<u>\$ 940,000</u>	<u>\$ 5,575,000</u>	<u>\$110,972</u>
General Obligation Temporary Notes:									
2024	3.10%	10/03/24	3,280,000	10/01/27	<u>-</u>	<u>\$3,280,000</u>	<u>-</u>	<u>\$ 3,280,000</u>	<u>-</u>
Revolving Fund Loans:									
KDHE – Bureau of Water:									
Loan draw	2.20%	02/02/15	4,274,042	09/01/36	\$ 2,917,508	\$ -	\$ 206,468	\$ 2,711,040	\$ 63,055
Loan draw	2.11%	04/22/15	38,028,590	09/01/37	<u>32,440,785</u>	<u>1,334,811</u>	<u>2,139,695</u>	<u>31,635,901</u>	<u>673,273</u>
Total Revolving Fund Loans					<u>\$35,358,293</u>	<u>\$1,334,811</u>	<u>\$2,346,163</u>	<u>\$34,346,941</u>	<u>\$736,328</u>
Finance Leases:									
Commerce Bank – Fire pumper truck	2.29%	04/30/15	279,271	04/30/25	\$ 46,050	-	\$ 30,525	\$ 15,525	\$ 881
Street sweeper	2.72%	09/08/16	211,500	09/05/26	69,550	-	22,560	46,990	1,739
Street loader	4.13%	04/30/18	149,892	10/30/24	24,347	-	24,347	-	26
Radio communications equipment	2.77%	12/01/19	585,973	01/01/25	237,458	-	117,107	120,351	6,578
Rosenbauer pumper truck	5.92%	05/01/24	361,958	07/01/28	<u>-</u>	<u>361,958</u>	<u>78,036</u>	<u>283,922</u>	<u>3,572</u>
Total Finance Leases					<u>\$ 377,405</u>	<u>\$ 361,958</u>	<u>\$ 272,575</u>	<u>\$ 466,788</u>	<u>\$ 12,796</u>
Total Contractual Indebtedness					<u>\$42,250,698</u>	<u>\$4,976,769</u>	<u>\$3,558,738</u>	<u>\$43,668,729</u>	<u>\$860,096</u>

CITY OF LIBERAL, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

(Continued)

Note 14: Long-Term Debt (Continued)

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

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030-2034</u>	<u>2035-2039</u>	<u>Total</u>
Principal:								
General obligation bonds	\$ 685,000	\$ 570,000	\$ 385,000	\$ 580,000	\$ 495,000	\$ 1,820,000	\$1,040,000	\$ 5,575,000
General obligation temporary notes	-	-	3,280,000	-	-	-	-	3,280,000
Revolving fund loans	2,360,943	2,411,211	2,462,550	2,514,982	2,568,530	13,686,650	8,342,076	34,346,942
Finance leases	<u>224,126</u>	<u>92,674</u>	<u>72,872</u>	<u>77,116</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>466,788</u>
Total principal	<u>\$3,270,069</u>	<u>\$3,073,885</u>	<u>\$6,200,422</u>	<u>\$3,172,098</u>	<u>\$3,063,530</u>	<u>\$15,506,650</u>	<u>\$9,382,076</u>	<u>\$43,668,730</u>
Interest:								
General obligation bonds	\$ 98,632	\$ 88,613	\$ 78,018	\$ 73,412	\$ 61,365	\$ 182,057	\$ 59,575	\$ 641,672
General obligation temporary notes	101,115	101,680	101,680	-	-	-	-	304,475
Revolving fund loans	721,548	671,280	619,941	567,509	513,961	1,725,804	317,548	5,137,591
Finance leases	<u>21,169</u>	<u>13,232</u>	<u>8,735</u>	<u>4,492</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,628</u>
Total interest	<u>\$ 942,464</u>	<u>\$ 874,805</u>	<u>\$ 808,374</u>	<u>\$ 645,413</u>	<u>\$ 575,326</u>	<u>\$ 1,907,861</u>	<u>\$ 377,123</u>	<u>\$ 6,131,366</u>
Total Principal and Interest	<u>\$4,212,533</u>	<u>\$3,948,690</u>	<u>\$7,008,796</u>	<u>\$3,817,511</u>	<u>\$3,638,856</u>	<u>\$17,414,511</u>	<u>\$9,759,199</u>	<u>\$49,800,096</u>

CITY OF LIBERAL, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

CITY OF LIBERAL, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS

For the year ended December 31, 2024

<u>Funds</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
General Fund	\$21,837,200	\$19,269,791	\$ (2,567,409)
Special Purpose Funds:			
Special Fire Equipment	238,700	224,982	(13,718)
Communications Center	1,356,000	1,210,717	(145,283)
Special Parks and Recreation	69,000	69,000	-
Special Alcoholic Treatment	69,000	50,606	(18,394)
Library	651,200	633,558	(17,642)
Convention and Tourism	508,600	448,663	(59,937)
Special Highway	925,200	895,169	(30,031)
Economic Incentives	1,546,000	1,322,460	(223,540)
Educational Sales Tax	2,700,000	2,605,377	(94,623)
Street Drainage and Other Capital Improvements	4,470,000	2,350,961	(2,119,039)
Special Economic Development	2,826,600	1,977,364	(849,236)
Special Crime Prevention	392,000	114,338	(277,662)
Special Housing	1,473,000	1,393,834	(79,166)
Special Beautification	318,000	247,263	(70,737)
Air Museum	769,000	462,580	(306,420)
Debt Service Fund:			
Bond and Interest	1,288,000	1,052,471	(235,529)
Business Funds:			
Enterprise Funds:			
Airport:			
Airport Utility	763,500	732,545	(30,955)
Solid Waste System:			
Solid Waste Utility	2,905,000	2,562,216	(342,784)
Wastewater System:			
Wastewater Utility	6,421,000	5,570,958	(850,042)
Water System:			
Water Utility	7,603,800	5,873,876	(1,729,924)

CITY OF LIBERAL, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2024

CITY OF LIBERAL, KANSAS

Schedule 2-1

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

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 5,784,322	\$ 6,250,167	\$ (465,845)	\$ 5,986,107
Delinquent tax	134,521	100,000	34,521	112,359
Franchise tax	1,913,414	2,529,000	(615,586)	2,039,837
Motor vehicle tax	839,009	786,848	52,161	525,125
Commercial vehicle tax	52,033	46,665	5,368	19,483
Total taxes	<u>\$ 8,723,299</u>	<u>\$ 9,712,680</u>	<u>\$ (989,381)</u>	<u>\$ 8,682,911</u>
Intergovernmental:				
Local sales tax	\$ 3,531,768	\$ 3,300,000	\$ 231,768	\$ 3,734,179
Private club liquor tax	56,003	69,000	(12,997)	64,440
Highway connecting links	64,404	43,500	20,904	58,738
Administrative fees	2,420,700	2,418,200	2,500	1,975,244
Total intergovernmental	<u>\$ 6,072,875</u>	<u>\$ 5,830,700</u>	<u>\$ 242,175</u>	<u>\$ 5,832,601</u>
Licenses, Permits, and Fees:				
Building permits	\$ 86,776	\$ -	\$ 86,776	\$ 104,177
Occupational licenses	28,958	-	28,958	35,528
Other licenses and fees	36,790	37,500	(710)	32,608
Vehicle inspections	27,515	-	27,515	25,360
Total licenses, permits, and fees	<u>\$ 180,039</u>	<u>\$ 37,500</u>	<u>\$ 142,539</u>	<u>\$ 197,673</u>
Charges for Services:				
Cemetery	\$ 59,325	\$ 49,900	\$ 9,425	\$ 62,640
Park fees, concessions	43,960	48,500	(4,540)	48,587
Swimming pool, concessions	162,820	147,500	15,320	144,744
Vehicle service charges	-	500	(500)	-
Recreation	240,009	262,100	(22,091)	181,440
Arkalon Park revenues	21,518	100,600	(79,082)	19,451
Golf course fees and other	460,765	346,000	114,765	429,972
Police	5,505	34,000	(28,495)	4,164
Animal shelter	76,093	39,100	36,993	43,311
Building Inspection Department:				
Mowing and demolition	119,342	230,000	(110,658)	19,560
Zoning and planning fees	1,925	-	1,925	-
Total charges for services	<u>\$ 1,191,262</u>	<u>\$ 1,258,200</u>	<u>\$ (66,938)</u>	<u>\$ 953,869</u>

CITY OF LIBERAL, KANSAS

Schedule 2-1
(Continued)GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASISFor the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			Prior Year
	Actual	Budget	Variance Over (Under)	Actual
<u>Receipts (Continued)</u>				
Fines and Fees:				
Municipal Court	\$ 641,097	\$ 693,700	\$ (52,603)	\$ 625,867
Use of Money and Property:				
Interest	\$ 493,223	\$ 310,000	\$ 183,223	\$ 134,776
Royalties and leases	101,028	86,500	14,528	72,700
Raw water sales	103,377	-	103,377	77,440
Total use of money and property	\$ 697,628	\$ 396,500	\$ 301,128	\$ 284,916
Miscellaneous:				
Other	\$ 86,746	\$ 126,977	\$ (40,231)	\$ 143,037
Contributions	20	-	20	-
Operating Transfers:				
Street Drainage and Other				
Capital Improvements	175,000	175,000	-	175,000
Employee Benefits	-	-	-	447,771
Equipment Reserve	450,000	-	450,000	-
Total miscellaneous	\$ 711,766	\$ 301,977	\$ 409,789	\$ 765,808
Total Receipts	\$18,217,966	\$18,231,257	\$ (13,291)	\$17,343,645
<u>Expenditures</u>				
General Government:				
Administration	\$ 2,629,698	\$ 3,071,843	\$ (442,145)	\$ 3,269,454
Planning commission	3,933	10,000	(6,067)	2,949
Building inspection	643,390	730,000	(86,610)	618,307
Legislative	102,176	142,000	(39,824)	100,502
Building maintenance	321,549	360,300	(38,751)	323,532
Utility billing	89,453	-	89,453	77,857
Total general government	\$ 3,790,199	\$ 4,314,143	\$ (523,944)	\$ 4,392,601

CITY OF LIBERAL, KANSAS

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

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year		Variance Over (Under)	Prior Year Actual
	Actual	Budget		
<u>Expenditures (Continued)</u>				
Public Safety:				
Police	\$ 5,534,914	\$ 6,353,457	\$ (818,543)	\$ 4,869,583
Fire	2,709,990	2,577,500	132,490	3,108,742
Municipal court	1,080,889	1,185,000	(104,111)	989,539
Animal control	542,534	547,100	(4,566)	417,242
Total public safety	<u>\$ 9,868,327</u>	<u>\$10,663,057</u>	<u>\$ (794,730)</u>	<u>\$ 9,385,106</u>
Economic Development	-	-	-	\$ 38
Public Works:				
Transportation	\$ 1,303,847	\$ 1,657,100	\$ (353,253)	\$ 957,773
Engineering	1,681	30,500	(28,819)	6,292
Recreation	652,328	1,096,400	(444,072)	1,253,610
Arkalon	157,555	76,800	80,755	51,380
Street lighting	343,815	365,000	(21,185)	309,861
Total public works	<u>\$ 2,459,226</u>	<u>\$ 3,225,800</u>	<u>\$ (766,574)</u>	<u>\$ 2,578,916</u>
Community Service:				
Golf course	\$ 931,244	\$ 1,001,000	\$ (69,756)	\$ 799,814
Parks	900,962	1,028,000	(127,038)	782,770
Swimming pool	249,243	328,000	(78,757)	251,271
Cemetery	179,849	190,200	(10,351)	147,158
Total community service	<u>\$ 2,261,298</u>	<u>\$ 2,547,200</u>	<u>\$ (285,902)</u>	<u>\$ 1,981,013</u>
Operating Transfers:				
Communications Center	\$ 776,960	\$ 987,000	\$ (210,040)	\$ 503,700
Bond and Interest	113,781	100,000	13,781	116,991
Total operating transfers	<u>\$ 890,741</u>	<u>\$ 1,087,000</u>	<u>\$ (196,259)</u>	<u>\$ 620,691</u>
Total Expenditures	<u>\$19,269,791</u>	<u>\$21,837,200</u>	<u>\$ (2,567,409)</u>	<u>\$18,958,365</u>
Receipts Over (Under) Expenditures	\$ (1,051,825)			\$ (1,614,720)
Unencumbered Cash, Beginning	<u>2,389,076</u>			<u>4,003,796</u>
Unencumbered Cash, Ending	<u>\$ 1,337,251</u>			<u>\$ 2,389,076</u>

CITY OF LIBERAL, KANSAS

Schedule 2-2

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

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$124,886	\$133,060	\$ (8,174)	\$ 40,731
Delinquent tax	1,184	-	1,184	1,019
Motor vehicle tax	5,688	5,324	364	5,644
Commercial vehicle tax	<u>353</u>	<u>316</u>	<u>37</u>	<u>210</u>
Total Receipts	\$132,111	<u>\$138,700</u>	<u>\$ (6,589)</u>	\$ 47,604
<u>Expenditures</u>				
Public Safety:				
Capital outlay	<u>224,982</u>	<u>\$238,700</u>	<u>\$ (13,718)</u>	<u>18,685</u>
Receipts Over (Under) Expenditures	\$ (92,871)			\$ 28,919
Unencumbered Cash, Beginning	<u>176,230</u>			<u>147,311</u>
Unencumbered Cash, Ending	<u>\$ 83,359</u>			<u>\$176,230</u>

CITY OF LIBERAL, KANSAS

Schedule 2-3

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

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Intergovernmental:				
Seward County	\$ 377,540	\$ 510,500	\$ (132,960)	\$ 405,900
Use of Money and Property:				
Interest	5,462	1,500	3,962	5,166
Operating Transfers:				
General	<u>776,960</u>	<u>744,000</u>	<u>32,960</u>	<u>503,700</u>
Total Receipts	<u>\$1,159,962</u>	<u>\$1,256,000</u>	<u>\$ (96,038)</u>	<u>\$ 914,766</u>
<u>Expenditures</u>				
Public Safety:				
Personal services	\$ 943,398	\$1,081,600	\$ (138,202)	\$ 863,516
Contractual services	116,992	111,600	5,392	84,477
Commodities	93,540	97,800	(4,260)	68,732
Capital outlay	<u>56,787</u>	<u>65,000</u>	<u>(8,213)</u>	<u>7,019</u>
Total Expenditures	<u>\$1,210,717</u>	<u>\$1,356,000</u>	<u>\$ (145,283)</u>	<u>\$1,023,744</u>
Receipts Over (Under) Expenditures	\$ (50,755)			\$ (108,978)
Unencumbered Cash, Beginning	<u>201,405</u>			<u>310,383</u>
Unencumbered Cash, Ending	<u>\$ 150,650</u>			<u>\$ 201,405</u>

CITY OF LIBERAL, KANSAS

Schedule 2-4

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

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Intergovernmental:				
Private club liquor tax	\$ <u>56,003</u>	\$ <u>69,000</u>	\$ <u>(12,997)</u>	\$ <u>64,440</u>
<u>Expenditures</u>				
Public Works:				
Contractual services	\$ <u>63,314</u>	\$ <u>54,000</u>	\$ <u>9,314</u>	\$ <u>58,576</u>
Commodities	<u>5,686</u>	<u>15,000</u>	<u>(9,314)</u>	<u>5,424</u>
Total Expenditures	\$ <u>69,000</u>	\$ <u>69,000</u>	<u>-</u>	\$ <u>64,000</u>
Receipts Over (Under) Expenditures	\$ (12,997)			\$ 440
Unencumbered Cash, Beginning	<u>38,979</u>			<u>38,539</u>
Unencumbered Cash, Ending	\$ <u>25,982</u>			\$ <u>38,979</u>

CITY OF LIBERAL, KANSAS

Schedule 2-5

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

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Intergovernmental:				
Private club liquor tax	\$ 56,003	\$ <u>69,000</u>	\$ <u>(12,997)</u>	\$ 64,440
<u>Expenditures</u>				
Contractual services	<u>50,606</u>	\$ <u>69,000</u>	\$ <u>(18,394)</u>	<u>70,374</u>
Receipts Over (Under) Expenditures	\$ 5,397			\$ (5,934)
Unencumbered Cash, Beginning	<u>193,194</u>			<u>199,128</u>
Unencumbered Cash, Ending	<u>\$198,591</u>			<u>\$193,194</u>

CITY OF LIBERAL, KANSAS

Schedule 2-6

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

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$544,820	\$579,396	\$ (34,576)	\$517,617
Delinquent tax	11,968	-	11,968	12,743
Motor vehicle tax	72,287	67,784	4,503	68,476
Commercial vehicle tax	<u>4,483</u>	<u>4,020</u>	<u>463</u>	<u>2,552</u>
Total Receipts	\$633,558	<u>\$651,200</u>	<u>\$ (17,642)</u>	\$601,388
<u>Expenditures</u>				
Appropriations	<u>633,558</u>	<u>\$651,200</u>	<u>\$ (17,642)</u>	<u>601,388</u>
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u><u>-</u></u>			<u><u>-</u></u>

CITY OF LIBERAL, KANSAS

Schedule 2-7

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

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Intergovernmental:				
Local transient guest tax	\$507,104	\$475,000	\$ 32,104	\$458,594
Charges for sales and services	10,376	15,000	(4,624)	17,408
Other:				
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>132</u>
Total Receipts	<u>\$517,480</u>	<u>\$490,000</u>	<u>\$ 27,480</u>	<u>\$476,134</u>
<u>Expenditures</u>				
Community Services:				
Personal services	\$196,138	\$210,200	\$ (14,062)	\$204,467
Contractual services	249,082	293,400	(44,318)	280,334
Commodities	<u>3,443</u>	<u>5,000</u>	<u>(1,557)</u>	<u>5,800</u>
Total Expenditures	<u>\$448,663</u>	<u>\$508,600</u>	<u>\$ (59,937)</u>	<u>\$490,601</u>
Receipts Over (Under) Expenditures	\$ 68,817			\$ (14,467)
Unencumbered Cash, Beginning	<u>282,908</u>			<u>297,375</u>
Unencumbered Cash, Ending	<u>\$351,725</u>			<u>\$282,908</u>

CITY OF LIBERAL, KANSAS

Schedule 2-8

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

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Intergovernmental:				
Gasoline tax	\$ 519,999	\$518,810	\$ 1,189	\$ 526,078
Other:				
Miscellaneous	<u>246,859</u>	<u>200,000</u>	<u>46,859</u>	<u>241,607</u>
Total Receipts	<u>\$ 766,858</u>	<u>\$718,810</u>	<u>\$ 48,048</u>	<u>\$ 767,685</u>
<u>Expenditures</u>				
Public Works:				
Personal services	\$ 115,876	\$272,700	\$ (156,824)	\$ 114,479
Contractual services	14,226	15,200	(974)	17,951
Commodities	<u>765,067</u>	<u>637,300</u>	<u>127,767</u>	<u>717,526</u>
Total Expenditures	<u>\$ 895,169</u>	<u>\$925,200</u>	<u>\$ (30,031)</u>	<u>\$ 849,956</u>
Receipts Over (Under) Expenditures	\$ (128,311)			\$ (82,271)
Unencumbered Cash, Beginning	<u>1,045,553</u>			<u>1,127,824</u>
Unencumbered Cash, Ending	<u>\$ 917,242</u>			<u>\$1,045,553</u>

CITY OF LIBERAL, KANSAS

Schedule 2-9

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

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Intergovernmental:				
Community Imp District (CID)	\$ 589,754	\$ 546,000	\$ 43,754	\$ 590,274
Rural Housing Inc District (RHID)	132,609	300,000	(167,391)	118,385
Transient Guest Tax Rebate (TGT)	200,945	250,000	(49,055)	206,738
Tax Increment Financing District (TIFD)	252,885	450,000	(197,115)	384,095
Housing grant	<u>260,000</u>	<u>-</u>	<u>260,000</u>	<u>-</u>
Total Receipts	<u>\$1,436,193</u>	<u>\$1,546,000</u>	<u>\$ (109,807)</u>	<u>\$1,299,492</u>
<u>Expenditures</u>				
CID payments	\$ 605,134	\$ 546,000	\$ 59,134	\$ 645,858
RHID payments	132,609	300,000	(167,391)	118,385
TGT rebate payments	200,944	250,000	(49,056)	208,760
TIF payments	253,773	450,000	(196,227)	381,762
Housing grant payments	<u>130,000</u>	<u>-</u>	<u>130,000</u>	<u>-</u>
Total Expenditures	<u>\$1,322,460</u>	<u>\$1,546,000</u>	<u>\$ (223,540)</u>	<u>\$1,354,765</u>
Receipts Over (Under) Expenditures	\$ 113,733			\$ (55,273)
Unencumbered Cash, Beginning	<u>41,081</u>			<u>96,354</u>
Unencumbered Cash, Ending	<u>\$ 154,814</u>			<u>\$ 41,081</u>

CITY OF LIBERAL, KANSAS

Schedule 2-10

EDUCATIONAL SALES TAX FUND

(1/2% SALES TAX)

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Intergovernmental:				
Local sales tax	<u>\$2,551,290</u>	<u>\$2,700,000</u>	<u>\$ (148,710)</u>	<u>\$2,583,512</u>
<u>Expenditures</u>				
Appropriations	<u>\$2,605,377</u>	<u>\$2,699,900</u>	<u>\$ (94,523)</u>	<u>\$2,569,301</u>
Contractual services	<u>-</u>	<u>100</u>	<u>(100)</u>	<u>-</u>
Total Expenditures	<u>\$2,605,377</u>	<u>\$2,700,000</u>	<u>\$ (94,623)</u>	<u>\$2,569,301</u>
Receipts Over (Under) Expenditures	<u>\$ (54,087)</u>			<u>\$ 14,211</u>
Unencumbered Cash, Beginning	<u>216,384</u>			<u>202,173</u>
Unencumbered Cash, Ending	<u>\$ 162,297</u>			<u>\$ 216,384</u>

CITY OF LIBERAL, KANSAS

Schedule 2-11

STREET DRAINAGE AND OTHER CAPITAL IMPROVEMENTS FUND

(60% OF 1% SALES TAX)

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Intergovernmental:				
Local sales tax	\$3,049,751	\$2,500,000	\$ 549,751	\$3,082,696
Use of Money and Property:				
Interest	43,485	10,000	33,485	119,711
Operating Transfers:				
Improvement projects	<u>1,807,053</u>	<u>-</u>	<u>1,807,053</u>	<u>-</u>
Total Receipts	<u>\$4,900,289</u>	<u>\$2,510,000</u>	<u>\$ 2,390,289</u>	<u>\$3,202,407</u>
<u>Expenditures</u>				
Contractual services	\$ 48,366	\$ 125,000	\$ (76,634)	\$ 243,304
Commodities	410,427	1,206,900	(796,473)	637,621
Capital outlay	75,708	135,000	(59,292)	-
Operating Transfers:				
General	175,000	175,000	-	175,000
Bond and Interest	228,089	228,100	(11)	225,393
Improvement Projects	<u>1,413,371</u>	<u>2,600,000</u>	<u>(1,186,629)</u>	<u>1,574,000</u>
Total Expenditures	<u>\$2,350,961</u>	<u>\$4,470,000</u>	<u>\$ (2,119,039)</u>	<u>\$2,855,318</u>
Receipts Over (Under) Expenditures	\$2,549,328			\$ 347,089
Unencumbered Cash, Beginning	<u>4,280,431</u>			<u>3,933,342</u>
Unencumbered Cash, Ending	<u>\$6,829,759</u>			<u>\$4,280,431</u>

CITY OF LIBERAL, KANSAS

Schedule 2-12

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

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Intergovernmental:				
Local sales tax	\$ 762,438	\$ 550,000	\$ 212,438	\$ 770,674
Charges for services	14,053	22,000	(7,947)	14,148
Grant proceeds	514,333	1,313,900	(799,567)	438,362
Other income	29	-	29	450
Use of Money and Property:				
Interest	33,382	5,000	28,382	49,666
Operating Transfers:				
Improvement projects	<u>65,747</u>	<u>-</u>	<u>65,747</u>	<u>-</u>
Total Receipts	<u>\$1,389,982</u>	<u>\$1,890,900</u>	<u>\$ (500,918)</u>	<u>\$1,273,300</u>
<u>Expenditures</u>				
Personal services	\$ 734,202	\$ 799,600	\$ (65,398)	\$ 551,661
Contractual services	701,581	648,600	52,981	529,409
Commodities	109,705	360,400	(250,695)	114,894
Capital outlay	241,448	818,000	(576,552)	-
Operating Transfers:				
Airport Utility	<u>190,428</u>	<u>200,000</u>	<u>(9,572)</u>	<u>184,203</u>
Total Expenditures	<u>\$1,977,364</u>	<u>\$2,826,600</u>	<u>\$ (849,236)</u>	<u>\$1,380,167</u>
Receipts Over (Under) Expenditures	\$ (587,382)			\$ (106,867)
Unencumbered Cash, Beginning	<u>1,888,287</u>			<u>1,995,154</u>
Unencumbered Cash, Ending	<u>\$1,300,905</u>			<u>\$1,888,287</u>

CITY OF LIBERAL, KANSAS

Schedule 2-13

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

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Intergovernmental:				
Local sales tax	\$254,146	\$200,000	\$ 54,146	\$ 256,891
Use of Money and Property:				
Interest	15,755	2,000	13,755	20,469
Operating Transfers:				
Improvement projects	<u>16,590</u>	<u>-</u>	<u>16,590</u>	<u>-</u>
Total Receipts	<u>\$286,491</u>	<u>\$202,000</u>	<u>\$ 84,491</u>	<u>\$ 277,360</u>
<u>Expenditures</u>				
Personal services	\$ -	\$169,000	\$ (169,000)	\$ -
Contractual services	74,433	208,000	(133,567)	129,194
Commodities	38,913	5,000	33,913	28,854
Capital outlay	-	-	-	193,899
Operating Transfers:				
Improvement Projects	<u>992</u>	<u>10,000</u>	<u>(9,008)</u>	<u>75,000</u>
Total Expenditures	<u>\$114,338</u>	<u>\$392,000</u>	<u>\$ (277,662)</u>	<u>\$ 426,947</u>
Receipts Over (Under) Expenditures	\$172,153			\$ (149,587)
Unencumbered Cash, Beginning	<u>760,093</u>			<u>909,680</u>
Unencumbered Cash, Ending	<u>\$932,246</u>			<u>\$ 760,093</u>

CITY OF LIBERAL, KANSAS

Schedule 2-14

SPECIAL HOUSING FUND
(15% OF 1% SALES TAX)
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
 For the year ended December 31, 2024
 (with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Intergovernmental:				
Local sales tax	\$ 762,438	\$ 550,000	\$ 212,438	\$ 770,674
Other income	2,067	5,000	(2,933)	3,163
Use of Money and Property:				
Interest	32,054	3,000	29,054	45,251
Operating Transfers:				
Improvement projects	<u>108,630</u>	<u>-</u>	<u>108,630</u>	<u>-</u>
Total Receipts	<u>\$ 905,189</u>	<u>\$ 558,000</u>	<u>\$ 347,189</u>	<u>\$ 819,088</u>
<u>Expenditures</u>				
Personal services	\$ 113,646	\$ 110,300	\$ 3,346	\$ 4,715
Contractual services	634,594	1,316,700	(682,106)	376,015
Commodities	2,155	18,500	(16,345)	2,733
Capital outlay	68,065	-	68,065	53,519
Operating Transfers:				
Improvement Projects	<u>575,374</u>	<u>27,500</u>	<u>547,874</u>	<u>235,000</u>
Total Expenditures	<u>\$1,393,834</u>	<u>\$1,473,000</u>	<u>\$ (79,166)</u>	<u>\$ 671,982</u>
Receipts Over (Under) Expenditures	\$ (488,645)			\$ 147,106
Unencumbered Cash, Beginning	<u>1,618,405</u>			<u>1,471,299</u>
Unencumbered Cash, Ending	<u>\$1,129,760</u>			<u>\$1,618,405</u>

CITY OF LIBERAL, KANSAS

Schedule 2-15

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

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Intergovernmental:				
Local sales tax	\$254,146	\$200,000	\$ 54,146	\$256,891
Other income	6,600	5,000	1,600	5,050
Use of Money and Property:				
Interest	<u>14,612</u>	<u>1,000</u>	<u>13,612</u>	<u>20,101</u>
Total Receipts	<u>\$275,358</u>	<u>\$206,000</u>	<u>\$ 69,358</u>	<u>\$282,042</u>
<u>Expenditures</u>				
Contractual services	\$ 34,447	\$ 98,500	\$ (64,053)	\$ 95,057
Commodities	181,352	181,500	(148)	208,615
Capital outlay	31,464	28,000	3,464	-
Operating transfers	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>
Total Expenditures	<u>\$247,263</u>	<u>\$318,000</u>	<u>\$ (70,737)</u>	<u>\$303,672</u>
Receipts Over (Under) Expenditures	\$ 28,095			\$ (21,630)
Unencumbered Cash, Beginning	<u>724,090</u>			<u>745,720</u>
Unencumbered Cash, Ending	<u>\$752,185</u>			<u>\$724,090</u>

CITY OF LIBERAL, KANSAS

Schedule 2-16

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

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ (1,382)	\$ -	\$ (1,382)	\$ 98,149
Delinquent tax	1,395	-	1,395	2,062
Motor vehicle tax	13,652	12,794	858	14,420
Commercial vehicle tax	846	759	87	566
Special assessments	68,806	63,000	5,806	70,063
Other:				
Miscellaneous	-	100	(100)	-
Operating Transfers:				
General	113,781	-	113,781	116,991
Street Drainage and Other Capital Improvements	<u>228,089</u>	<u>228,100</u>	<u>(11)</u>	<u>225,393</u>
Total Receipts	<u>\$ 425,187</u>	<u>\$ 304,753</u>	<u>\$ 120,434</u>	<u>\$ 527,644</u>
<u>Expenditures</u>				
Principal	\$ 940,000	\$1,116,900	\$ (176,900)	\$ 359,012
Interest	110,971	169,500	(58,529)	44,832
Contractual services	1,500	1,600	(100)	-
Operating Transfers:				
Improvement Projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,127,456</u>
Total Expenditures	<u>\$1,052,471</u>	<u>\$1,288,000</u>	<u>\$ (235,529)</u>	<u>\$ 1,531,300</u>
Receipts Over (Under) Expenditures	\$ (627,284)			\$ (1,003,656)
Unencumbered Cash, Beginning	<u>3,509,182</u>			<u>4,512,838</u>
Unencumbered Cash, Ending	<u>\$2,881,898</u>			<u>\$ 3,509,182</u>

CITY OF LIBERAL, KANSAS

Schedule 2-17

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

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Charges for services	\$ 18,443	\$ 19,000	\$ (557)	\$ 24,331
Use of Money and Property:				
Royalties and leases	221,073	15,000	206,073	261,666
Interest on time deposits	12,966	1,000	11,966	21,208
Other:				
Reimbursements	33,237	32,000	1,237	34,058
Grant proceeds	-	230,000	(230,000)	877,175
Miscellaneous	-	4,000	(4,000)	-
Operating Transfers:				
Special Economic Development	<u>190,428</u>	<u>200,000</u>	<u>(9,572)</u>	<u>184,203</u>
Total Receipts	\$ <u>476,147</u>	\$ <u>501,000</u>	\$ <u>(24,853)</u>	\$ <u>1,402,641</u>
<u>Expenditures</u>				
Personal services	\$ 247,067	\$251,500	\$ (4,433)	\$ 245,711
Contractual services	374,729	248,500	126,229	60,100
Commodities	110,749	103,500	7,249	593,315
Capital outlay	<u>-</u>	<u>160,000</u>	<u>(160,000)</u>	<u>-</u>
Total Expenditures	\$ <u>732,545</u>	\$ <u>763,500</u>	\$ <u>(30,955)</u>	\$ <u>899,126</u>
Receipts Over (Under) Expenditures	\$ (256,398)			\$ 503,515
Unencumbered Cash, Beginning	<u>741,319</u>			<u>237,804</u>
Unencumbered Cash, Ending	\$ <u>484,921</u>			\$ <u>741,319</u>

CITY OF LIBERAL, KANSAS

Schedule 2-18

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

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Intergovernmental:				
Local transient guest tax	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
Appropriations	432,000	430,000	2,000	350,000
Charges for services	<u>70,377</u>	<u>66,000</u>	<u>4,377</u>	<u>68,389</u>
Total Receipts	<u>\$532,377</u>	<u>\$526,000</u>	<u>\$ 6,377</u>	<u>\$448,389</u>
<u>Expenditures</u>				
Community Services:				
Personal services	\$290,809	\$402,200	\$ (111,391)	\$234,575
Contractual services	87,712	100,100	(12,388)	89,617
Commodities	84,059	66,700	17,359	67,027
Capital outlay	<u>-</u>	<u>200,000</u>	<u>(200,000)</u>	<u>-</u>
Total Expenditures	<u>\$462,580</u>	<u>\$769,000</u>	<u>\$ (306,420)</u>	<u>\$391,219</u>
Receipts Over (Under) Expenditures	\$ 69,797			\$ 57,170
Unencumbered Cash, Beginning	<u>242,302</u>			<u>185,132</u>
Unencumbered Cash, Ending	<u>\$312,099</u>			<u>\$242,302</u>

CITY OF LIBERAL, KANSAS

Schedule 2-19

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

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Charges for services	\$2,478,786	\$2,575,000	\$ (96,214)	\$2,428,132
Other sales or services	23,316	27,000	(3,684)	23,280
Use of Money and Property:				
Interest on time deposits	8,121	6,000	2,121	7,982
Operating Receipts:				
Miscellaneous	<u>3,329</u>	<u>-</u>	<u>3,329</u>	<u>1,241</u>
Total Receipts	<u>\$2,513,552</u>	<u>\$2,608,000</u>	<u>\$ (94,448)</u>	<u>\$2,460,635</u>
<u>Expenditures</u>				
Refuse Expense:				
Personal services	\$1,086,208	\$1,149,400	\$ (63,192)	\$ 906,377
Contractual services	1,071,377	1,251,200	(179,823)	1,081,126
Commodities	326,420	421,600	(95,180)	332,155
Capital outlay	1,362	-	1,362	-
Recycle Center Expense:				
Personal services	76,849	77,300	(451)	65,892
Contractual services	-	500	(500)	98
Commodities	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
Total Expenditures	<u>\$2,562,216</u>	<u>\$2,905,000</u>	<u>\$ (342,784)</u>	<u>\$2,385,648</u>
Receipts Over (Under) Expenditures	\$ (48,664)			\$ 74,987
Unencumbered Cash, Beginning	<u>107,700</u>			<u>32,713</u>
Unencumbered Cash, Ending	<u>\$ 59,036</u>			<u>\$ 107,700</u>

CITY OF LIBERAL, KANSAS

Schedule 2-20

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

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Charges for services	\$ 4,115,710	\$4,085,500	\$ 30,210	\$3,622,085
Use of Money and Property:				
Interest on time deposits	57,041	5,000	52,041	55,936
Other Receipts:				
Miscellaneous	<u>1,177</u>	<u>2,000</u>	<u>(823)</u>	<u>3,406</u>
Total Receipts	<u>\$ 4,173,928</u>	<u>\$4,092,500</u>	<u>\$ 81,428</u>	<u>\$3,681,427</u>
<u>Expenditures</u>				
Administrative Expense:				
Personal services	\$ 584,012	\$ 573,400	\$ 10,612	\$ 392,883
Contractual services	672,476	720,000	(47,524)	722,008
Commodities	78,643	94,100	(15,457)	57,364
Capital outlay	13,200	291,600	(278,400)	-
Line Cleaning Expense:				
Personal services	859	84,600	(83,741)	1,378
Contractual services	18,915	18,200	715	10,560
Commodities	101,871	329,000	(227,129)	95,995
Capital outlay	1,662	-	1,662	-
Sewer Plant Expense:				
Personal services	568,650	558,000	10,650	468,490
Contractual services	245,143	342,500	(97,357)	272,921
Commodities	198,645	282,000	(83,355)	319,275
Capital outlay	4,391	45,000	(40,609)	10,347
Debt Service Expense:				
Principal	2,346,163	2,311,800	34,363	202,200
Interest	<u>736,328</u>	<u>770,800</u>	<u>(34,472)</u>	<u>707,456</u>
Total Expenditures	<u>\$ 5,570,958</u>	<u>\$6,421,000</u>	<u>\$ (850,042)</u>	<u>\$3,260,877</u>
Receipts Over (Under) Expenditures	\$ (1,397,030)			\$ 420,550
Unencumbered Cash, Beginning	<u>2,533,978</u>			<u>2,113,428</u>
Unencumbered Cash, Ending	<u>\$ 1,136,948</u>			<u>\$2,533,978</u>

CITY OF LIBERAL, KANSAS

Schedule 2-21

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

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Water sales	\$5,689,450	\$5,652,190	\$ 37,260	\$5,328,634
Other sales or services	800,797	-	800,797	787,324
Miscellaneous	3,513	8,000	(4,487)	5,784
Use of Money and Property:				
Interest on time deposits	-	7,000	(7,000)	139,468
Lease	14,400	-	14,400	15,600
Total Receipts	<u>\$6,508,160</u>	<u>\$5,667,190</u>	<u>\$ 840,970</u>	<u>\$6,276,810</u>
<u>Expenditures</u>				
Administrative Expense:				
Personal services	\$ 602,868	\$ 563,500	\$ 39,368	\$ 336,322
Contractual services	2,033,639	2,121,500	(87,861)	1,608,034
Commodities	122,687	76,200	46,487	44,461
Capital outlay	-	1,026,500	(1,026,500)	31
Utility Expense:				
Personal services	127,070	270,500	(143,430)	127,066
Contractual services	730,579	953,500	(222,921)	732,505
Commodities	344,535	700,800	(356,265)	352,379
Capital outlay	6,764	-	6,764	-
Distribution Expense:				
Personal services	893,832	801,400	92,432	786,172
Contractual services	97,997	22,400	75,597	21,957
Commodities	705,923	822,500	(116,577)	388,280
Capital outlay	94,178	115,000	(20,822)	-
Non-Operating Expense:				
Contractual services	113,804	130,000	(16,196)	112,551
Operating Transfers:				
Water Bond and Interest	-	-	-	644,553
Total Expenditures	<u>\$5,873,876</u>	<u>\$7,603,800</u>	<u>\$ (1,729,924)</u>	<u>\$5,154,311</u>
Receipts Over (Under) Expenditures	\$ 634,284			\$1,122,499
Unencumbered Cash, Beginning	<u>5,380,770</u>			<u>4,258,271</u>
Unencumbered Cash, Ending	<u>\$6,015,054</u>			<u>\$5,380,770</u>

CITY OF LIBERAL, KANSAS

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2024

CITY OF LIBERAL, KANSAS

Schedule 2-22

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2024

(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>		
Taxes and Shared Receipts:		
Ad valorem property tax	-	\$ (22,608)
Delinquent tax	-	30,160
Motor vehicle tax	-	228,987
Commercial vehicle tax	-	8,515
	<u>-</u>	<u>245,054</u>
Total Receipts	<u>-</u>	<u>\$ 245,054</u>
<u>Expenditures</u>		
Personal services	-	\$ 36,716
Capital outlay	-	106,506
Operating Transfers:		
General	-	447,771
	<u>-</u>	<u>590,993</u>
Total Expenditures	<u>-</u>	<u>\$ 590,993</u>
Receipts Over (Under) Expenditures	-	\$ (345,939)
Unencumbered Cash, Beginning	<u>-</u>	<u>345,939</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

CITY OF LIBERAL, KANSAS

Schedule 2-23

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

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>		
Operating Transfers:		
Water Utility	<u>-</u>	<u>\$644,553</u>
<u>Expenditures</u>		
Principal	-	\$565,987
Interest	<u>-</u>	<u>78,566</u>
Total Expenditures	<u>-</u>	<u>\$644,553</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>166,010</u>	<u>166,010</u>
Unencumbered Cash, Ending	<u>\$166,010</u>	<u>\$166,010</u>

CITY OF LIBERAL, KANSAS

Schedule 2-24

EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>		
Insurance proceeds	\$ <u>8,152</u>	\$ <u>685</u>
<u>Expenditures</u>		
Capital outlay	\$ -	\$ 139,971
Operating Transfers:		
General Fund	<u>450,000</u>	<u>-</u>
Total Expenditures	\$ <u>450,000</u>	\$ <u>139,971</u>
Receipts Over (Under) Expenditures	\$ (441,848)	\$ (139,286)
Unencumbered Cash, Beginning	<u>843,030</u>	<u>982,316</u>
Unencumbered Cash, Ending	\$ <u>401,182</u>	\$ <u>843,030</u>

CITY OF LIBERAL, KANSAS

Schedule 2-25

GIFTS AND DONATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>		
Donations	<u>\$268,726</u>	<u>\$316,158</u>
<u>Expenditures</u>		
Personal services	\$202,633	\$ 85,500
Contractual services	22,810	36,770
Commodities	7,325	22,919
Capital outlay	<u>45,574</u>	<u>66,555</u>
Total Expenditures	<u>\$278,342</u>	<u>\$211,744</u>
Receipts Over (Under) Expenditures	\$ (9,616)	\$104,414
Unencumbered Cash, Beginning	<u>697,375</u>	<u>592,961</u>
Unencumbered Cash, Ending	<u>\$687,759</u>	<u>\$697,375</u>

CITY OF LIBERAL, KANSAS

Schedule 2-26

SNOW REMOVAL RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>240,885</u>	<u>240,885</u>
Unencumbered Cash, Ending	<u>\$240,885</u>	<u>\$240,885</u>

CITY OF LIBERAL, KANSAS

Schedule 2-27

DIVERSION PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>		
Charges for services	\$ 67,714	\$ 57,671
<u>Expenditures</u>		
Commodities	<u>80,190</u>	<u>17,284</u>
Receipts Over (Under) Expenditures	\$ (12,476)	\$ 40,387
Unencumbered Cash, Beginning	<u>235,236</u>	<u>194,849</u>
Unencumbered Cash, Ending	<u>\$222,760</u>	<u>\$235,236</u>

CITY OF LIBERAL, KANSAS

Schedule 2-28

COMMUNICATIONS RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>		
Use of Money and Property:		
Interest on time deposits	\$ 559	\$ 753
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ 559	\$ 753
Unencumbered Cash, Beginning	<u>28,519</u>	<u>27,766</u>
Unencumbered Cash, Ending	<u>\$ 29,078</u>	<u>\$ 28,519</u>

CITY OF LIBERAL, KANSAS

Schedule 2-29

IMPROVEMENT PROJECTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>		
Loan proceeds	\$ 4,601,363	\$ 5,591,627
Grant proceeds	75,215	-
Use of Money and Property:		
Interest	9,000	-
Operating Transfers:		
Street Drainage and Other Capital Improvements	1,413,371	1,574,000
Special Crime Prevention	992	75,000
Special Housing	575,374	235,000
Bond and Interest	<u>-</u>	<u>1,127,456</u>
Total Receipts	\$ <u>6,675,315</u>	\$ <u>8,603,083</u>
<u>Expenditures</u>		
Contractual services	\$ 270,109	\$ 824,361
Commodities	2,685,173	2,528,278
Capital outlay	3,541,968	215,381
Operating Transfers:		
Street Drainage and Other Capital Improvements	1,807,053	-
Special Crime Prevention	16,590	-
Special Housing	108,630	-
Special Economic Development	<u>65,747</u>	<u>-</u>
Total Expenditures	\$ <u>8,495,270</u>	\$ <u>3,568,020</u>
Receipts Over (Under) Expenditures	\$ (1,819,955)	\$ 5,035,063
Unencumbered Cash, Beginning	<u>(375,611)</u>	<u>(5,410,674)</u>
Unencumbered Cash, Ending	\$ <u>(2,195,566)</u>	\$ <u>(375,611)</u>

CITY OF LIBERAL, KANSAS

Schedule 2-30

AIRPORT LAND SALE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>		
Sale of land	\$ 77,457	\$ 55,409
Use of Money and Property:		
Interest on time deposits	<u>4,336</u>	<u>6,342</u>
Total Receipts	\$ 81,793	\$ 61,751
<u>Expenditures</u>		
Capital outlay	<u>68,637</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ 13,156	\$ 61,751
Unencumbered Cash, Beginning	<u>254,871</u>	<u>193,120</u>
Unencumbered Cash, Ending	<u>\$268,027</u>	<u>\$254,871</u>

CITY OF LIBERAL, KANSAS

Schedule 2-31

AIRPORT IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>		
Grant proceeds	\$901,929	\$ 561,967
<u>Expenditures</u>		
Contractual services	<u>730,843</u>	<u>670,406</u>
Receipts Over (Under) Expenditures	\$171,086	\$ (108,439)
Unencumbered Cash, Beginning	<u>(18,853)</u>	<u>89,586</u>
Unencumbered Cash, Ending	<u>\$152,233</u>	<u>\$ (18,853)</u>

CITY OF LIBERAL, KANSAS

Schedule 2-32

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

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>	\$ -	-
<u>Expenditures</u>		
Capital outlay	<u>471,588</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (471,588)	\$ -
Unencumbered Cash, Beginning	<u>1,095,040</u>	<u>1,095,040</u>
Unencumbered Cash, Ending	\$ <u>623,452</u>	\$ <u>1,095,040</u>

CITY OF LIBERAL, KANSAS

Schedule 2-33

WASTEWATER EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>260,993</u>	<u>260,993</u>
Unencumbered Cash, Ending	<u>\$260,993</u>	<u>\$260,993</u>

CITY OF LIBERAL, KANSAS

Schedule 2-34

WATER EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>		
Use of Money and Property:		
Interest on time deposits	-	\$ 62,859
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ 62,859
Unencumbered Cash, Beginning	<u>2,382,541</u>	<u>2,319,682</u>
Unencumbered Cash, Ending	<u>\$2,382,541</u>	<u>\$2,382,541</u>

CITY OF LIBERAL, KANSAS

Schedule 2-35

CEMETERY PERPETUAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>		
Lot and crypt sales	\$ 6,001	\$ 5,935
Miscellaneous	<u>-</u>	<u>2,033</u>
Total Receipts	\$ 6,001	\$ 7,968
<u>Expenditures</u>		
Commodities	<u>-</u>	<u>4,875</u>
Receipts Over (Under) Expenditures	\$ 6,001	\$ 3,093
Unencumbered Cash, Beginning	<u>35,356</u>	<u>32,263</u>
Unencumbered Cash, Ending	\$ <u>41,357</u>	\$ <u>35,356</u>

CITY OF LIBERAL, KANSAS

Schedule 2-36

FIRE INSURANCE PROCEEDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>		
Insurance proceeds	\$ 20,192	\$ -
Use of Money and Property:		
Interest on time deposits	<u>280</u>	<u>850</u>
Total Receipts	\$ 20,472	\$ 850
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ 20,472	\$ 850
Unencumbered Cash, Beginning	<u>1,630</u>	<u>780</u>
Unencumbered Cash, Ending	\$ <u>22,102</u>	\$ <u>1,630</u>

CITY OF LIBERAL, KANSAS

Schedule 2-37

EDWARD BYRNE MEMORIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>1,699</u>	<u>1,699</u>
Unencumbered Cash, Ending	<u>\$ 1,699</u>	<u>\$ 1,699</u>

CITY OF LIBERAL, KANSAS

Schedule 2-38

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

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>		
Grant proceeds	\$119,669	\$121,597
Miscellaneous	<u>50,606</u>	<u>70,374</u>
Total Receipts	<u>\$170,275</u>	<u>\$191,971</u>
<u>Expenditures</u>		
Personal services	\$ 76,607	\$ 71,169
Contractual services	99,062	92,239
Commodities	<u>5,463</u>	<u>431</u>
Total Expenditures	<u>\$181,132</u>	<u>\$163,839</u>
Receipts Over (Under) Expenditures	\$ (10,857)	\$ 28,132
Unencumbered Cash, Beginning	<u>(41,137)</u>	<u>(69,269)</u>
Unencumbered Cash, Ending	<u>\$ (51,994)</u>	<u>\$ (41,137)</u>

CITY OF LIBERAL, KANSAS

Schedule 2-39

POLICE STEP GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>		
Reimbursement	\$ 5,394	\$ 2,869
<u>Expenditures</u>		
Personal services	<u>5,394</u>	<u>2,869</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

CITY OF LIBERAL, KANSAS

Schedule 2-40

ARPA FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>Receipts</u>		
Reimbursement	\$ <u>14,805</u>	<u>-</u>
<u>Expenditures</u>		
Personal services	\$ -	\$ 236,479
Contractual services	84,301	127,040
Commodities	64,333	452,968
Capital outlay	<u>124,898</u>	<u>764,746</u>
Total Expenditures	\$ <u>273,532</u>	\$ <u>1,581,233</u>
Receipts Over (Under) Expenditures	\$ (258,727)	\$ (1,581,233)
Unencumbered Cash, Beginning	<u>258,727</u>	<u>1,839,960</u>
Unencumbered Cash, Ending	<u>-</u>	\$ <u>258,727</u>

CITY OF LIBERAL, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the year ended December 31, 2024

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Payroll Clearing Fund	\$ (134,017)	\$4,404,498	\$4,383,892	\$ (113,411)
City Cafeteria Employee	1,448	-	-	1,448
Health Insurance Reserve	358,658	4,508	-	363,166
Municipal Court	15,470	61,818	58,038	19,250
Evidence Fund	<u>26,261</u>	<u>1,575</u>	<u>580</u>	<u>27,256</u>
Total	\$ <u>267,820</u>	\$ <u>4,472,399</u>	\$ <u>4,442,510</u>	\$ <u>297,709</u>

CITY OF LIBERAL, KANSAS

SUPPLEMENTARY INFORMATION

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

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

To the City Commission
City of Liberal, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Liberal, Kansas' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Liberal, Kansas' major federal programs for the year ended December 31, 2024. The City of Liberal, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Liberal, Kansas complied, in all material respects, with the 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, 2024.

Basis for Opinion on Each Major Federal Program

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

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

To the City Commission
City of Liberal, Kansas

Page 2

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

To the City Commission
City of Liberal, Kansas

Page 3

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

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a significant deficiency.

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

Government Auditing Standards requires the auditor to perform limited procedures on the City of Liberal, Kansas' response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City of Liberal, Kansas' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

To the City Commission
City of Liberal, Kansas

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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

July 22, 2025

CITY OF LIBERAL, KANSAS

Schedule 4

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2024

<u>Federal Grantor/Pass-Through Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Transportation Federal Aviation Administration:			
Airport Improvement Program	20.106	N/A	\$ 791,544
Covid-19 Airport Improvement Program	20.106	N/A	1,214
U.S. Department of Transportation Passed Through			
Kansas Department of Transportation:			
State and Community Highway Safety	20.600	2024	5,394
Public Transportation Assistance Project	20.509	2024	82,614
U.S. Department of Transportation Passed Through			
Southwest Kansas Regional Transportation Council, Inc.:			
Public Transportation Assistance Project	20.509	2024	421,392
U.S. Department of Treasury Passed Through Kansas Governor's Office:			
Covid-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	COVID-19	272,741
U.S. Department of Justice:			
Treatment Court Discretionary Grant Program	16.585	N/A	<u>133,545</u>
Total Expenditures of Federal Awards			<u>\$1,708,444</u>

See accompanying notes to schedule of expenditures of federal awards.

CITY OF LIBERAL, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2024

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of the City of Liberal, Kansas under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Liberal, Kansas, it is not intended to and does not present the aggregate cash and unencumbered cash balances and receipts and expenditures of the City of Liberal, Kansas.

Note B: Summary of Significant Accounting Policies

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

Note C: Subrecipient Grant Agreement

There were no subrecipient agreements at December 31, 2024.

Note D: Indirect Cost Rate

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

Note E: Noncash Assistance and Cumulative Endowment Funds

The City of Liberal, Kansas received no federal noncash assistance and no cumulative endowment funds for the year ended December 31, 2024.

Note F: Federal Loan or Loan Guarantee Programs

For the year 2024, the following loan was outstanding at year end:

Kansas Water Pollution Control Revolving Loan Fund	\$32,440,785
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There were no loan guarantees outstanding at year end.

CITY OF LIBERAL, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2024

(Continued)

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

Note H: No awards were passed through to subrecipients.

CITY OF LIBERAL, KANSAS

Schedule 5

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2024

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the regulatory basis financial statement of the City of Liberal, Kansas.
2. No instances of noncompliance material to the financial statement of the City of Liberal, Kansas were disclosed during the audit.
3. There were no significant deficiencies relating to the audit of the major federal awards that were considered material weaknesses.
4. The auditor's report on compliance for the major federal award programs for the City of Liberal, Kansas expresses an unmodified opinion.
5. There were no audit findings relative to the major federal award programs for the City of Liberal, Kansas as reported in Part C. of this schedule.
6. The programs tested as major programs include:
 Covid-19 Airport Improvement Program #20.106
 Airport Improvement Program #20.106
7. The threshold used for distinguishing between type A and B programs was \$750,000.
8. The City of Liberal, Kansas was not determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENT

Significant Deficiencies

2024-001. Airport Land Sales

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

Criteria: Internal controls should be in place to provide reasonable assurance that there is sufficient oversight in place.

CITY OF LIBERAL, KANSAS

Schedule 5
(Continued)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2024

B. FINDINGS – FINANCIAL STATEMENT (Continued)

Significant Deficiencies (Continued)

2024-001. Airport Land Sales (Continued)

Cause: Proper procedures are not in place to train personnel as to the importance of proper control over the sales process.

Effect: The internal controls over the airport land sales process may not prevent a misstatement or a noncompliance issue from occurring.

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

Views of Responsible Officials and Planned Corrective Action: City of Liberal, Kansas agrees with the finding and proper procedures have been put in place.

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

None.



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 7.b.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Scarlett Diseker, City Manager

RE: 2025 Audit Contract

City Staff have attached the 2025 Audit Contract for Commission review and approval.

Recommendation:

Staff request City Commission consideration to approve the 2025 Audit Contract as presented by Hay, Rice & Associates in an amount not to exceed \$58,000 to be paid from the General Fund, Airport, Solid Waste, Water, and Wastewater.

HAY·RICE&ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

August 14, 2025

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

We are pleased to confirm our understanding of the services we are to provide for the City of Liberal, Kansas, a Municipality, for the year ended December 31, 2025.

Audit Scope and Objectives

We will audit the financial statement and the disclosures, which collectively comprise the basic financial statement of the City of Liberal, Kansas as of and for the year ended December 31, 2025.

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

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

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

To the City Commission
City of Liberal, Kansas

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

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

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

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

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

To the City Commission
City of Liberal, Kansas

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

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

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

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

- Management override of controls.
- Improper revenue recognition.

To the City Commission
City of Liberal, Kansas

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

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

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

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

Audit Procedures – Internal Control

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

To the City Commission
City of Liberal, Kansas

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

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

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

Audit Procedures – Compliance

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

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

To the City Commission
City of Liberal, Kansas

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Responsibilities of Management for the Financial Statement and Single Audit

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

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

To the City Commission
City of Liberal, Kansas

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

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

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

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

To the City Commission
City of Liberal, Kansas

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

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

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

To the City Commission
City of Liberal, Kansas

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

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

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

Other Services

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

To the City Commission
City of Liberal, Kansas

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

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

Engagement Administration, Fees, and Other

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

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

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

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

To the City Commission
City of Liberal, Kansas

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

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

Dustin Ormiston is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. To ensure that Hay•Rice and Associates, Chartered's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel. We expect to begin our audit on approximately June 1, 2026 and to issue our reports no later than September 30, 2026.

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 \$47,900.00. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. The fee for the performance of the Single Audit (if necessary) will be based on the actual time spent at our standard hourly rates, plus expenses.

To the City Commission
City of Liberal, Kansas

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

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

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

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

To the City Commission
City of Liberal, Kansas

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

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

Reporting

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

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

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

To the City Commission
City of Liberal, Kansas

Page 14

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

Very truly yours,



of HAY•RICE & ASSOCIATES, CHARTERED

RESPONSE:

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

Mayor

City Clerk

Date



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 8.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Scarlett Diseker, City Manager

RE: Revenue Neutral Rate

The City of Liberal was notified by Seward County in June 2025 that our 2026 Budget Revenue Neutral Rate was 43.275 mills. Through our 2026 budget discussions, we anticipate that our budget will include 50.367 mills. Resolution No. 2434 was adopted on July 8, 2025 with our intent to levy a property tax in excess of the Revenue Neutral Rate. The Seward County Clerk was notified of our intent on July 9, 2025. The City's 2026 Notice of Hearing to Not Exceed Revenue Neutral Rate was published in the High Plains Daily Leader and Times on August 14, 2025.

The City's 2025 Budget included 49.473 mills (final amount of 50.367 mills based on valuations) with a total tax levy of \$6,932,800. The 2026 Budget includes an estimate of 50.367 mills with a tax levy of \$8,131,453.73. Due to the increase in 2026 valuations over that of 2025, an additional \$1,198,654 of property tax dollars would be generated at the 50.367 mill rate. The quantity of estimated 2026 mills is subject to change, dependent upon the final assessed valuation in November 2025.

City Staff anticipate through final budget talks that we will land somewhere between RNR and last year's final number of mills, which will add increased valuation dollars without exceeding the previous year's number of mills.

Recommendation:

Staff recommend the review of this information with the input of taxpayers in attendance, followed by the approval of Resolution No. 2437.



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 8.a.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Scarlett Diseker, City Manager

RE: Public Hearing

Recommendation:



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 8.b.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Scarlett Diseker, City Manager

RE: Resolution No. 2437 - Levy Property Tax Exceeding RNR

Recommendation:

Staff recommend the adoption of Resolution No. 2437, to levy a property tax rate exceeding the Revenue Neutral Rate for the budget year 2026.

RESOLUTION NO. 2437

A RESOLUTION TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE FOR THE BUDGET YEAR 2026.

WHEREAS, the Revenue Neutral Rate for the City of Liberal was calculated as 43.275 mills by the Seward County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Liberal will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 26, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Liberal, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

The City of Liberal shall levy a property tax rate exceeding the Revenue Neutral Rate of 43.275 mills for the Budget Year 2026.

This Resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

PASSED AND APPROVED by the Governing Body of the City of Liberal, Kansas and signed by the Mayor on this 26th day of August, 2025.

Jose Lara, Mayor

ATTEST:

Alicia Hidalgo, City Clerk



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 9.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Kristyn Reust, Finance Director

RE: Resolution No. 2438 - Authorization of Water Project Funds Grant

The Kansas Water Authority Project Funds Grant serves to help identify Kansas entities to obtain the up-front technical assistance and the on-the-ground actions needed to address various water quantity and quality needs. The funds are generally directed to supporting water-related infrastructure activities. We have identified several projects we could potentially apply for.

Recommendation:

Staff recommends approval of Resolution No. 2438, allowing for the application of the Water Project Funds Grant, and allowing the Mayor, City Manager, and Finance Director to execute grant documents.

RESOLUTION NO. 2438

A RESOLUTION AUTHORIZING THE SUBMITTAL OF A WATER PROJECTS FUND GRANT

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

WHEREAS, the City of Liberal is an eligible applicant for the Kansas Water Authority Water Project funds; and

WHEREAS, it is determined by the Governing Body of the City of Liberal, Kansas that there is public support for the City to prepare a grant application; and

WHEREAS, the City of Liberal, if awarded the Water Projects Fund Grant, will provide assistance with water-related infrastructure activities or projects.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the City of Liberal, Kansas that the City of Liberal authorizes submission of this grant application, and authorizes the Mayor, City Manager or Grant Administrator to sign all documents pertaining to the grant on behalf of the organization.

ADOPTED this 26th day of August, 2025 by the Governing Body, City of Liberal, Kansas.

Jose Lara, Mayor

ATTEST:

Alicia Hidalgo, City Clerk



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 10.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Scarlett Diseker, City Manager

RE: Ortuno Addition

Recommendation:



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 10.a.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Scarlette Diseker, City Manager

RE: Dedication of Streets

The City received the final Pay Voucher for the Ortuno Housing Project on August 11, 2025. This will be scheduled for payment on the September 9, 2025 check run. With this contract fulfilled, it is necessary for the City to accept responsibility for the following new streets in the addition:

1200 Block of South Lincoln Avenue
1200 Block of Sinanche Avenue
100 & 200 Block of McCray Boulevard
Linn Court

Recommendation:

City Staff request Commission consideration to accept the dedication of the above listed streets within the Ortuno Housing Addition, with maintenance responsibilities transferring from O.C. Quality Custom Homes to the City of Liberal effective August 26, 2025.



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 10.b.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Scarlett Diseker, City Manager

RE: Retention Pond

With the completion of the Ortuno Housing Addition Development, it is time to discuss the retention pond built within the area. Over the years, the City has either accepted or declined responsibility for the ponds within the city limits. This decision is typically based upon whether or not the City has vested interests in the area, such as water and sewer infrastructure nearby.

Brad Beer and Edgar Ortuno will present comments for the Commission to consider in order to move forward with a decision on whether or not the City will assume responsibility of the pond.

Recommendation:

City Staff recommend Commission review of the comments from both the Assistant City Manager and Developer, followed by a vote on assuming responsibility of the Ortuno Retention Pond.



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 11.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Jose Rosales, Water Director

RE: Water Meter Purchase

The Water Department is requesting the purchase of 17 well meters and 300 1" meters. The well meters are per a recommendation from the State Water Office. Most of them have been there since the wells were drilled. The issue we are having is that we have meters that read 8 digits and meters that read 9 digits, and it's causing an issue with our yearly water report. The 300 lperls are to keep changing out old meters and new developments.

Recommendation:

Staff recommends purchasing the meters from Core and Main for an amount not to exceed \$275,000.00.



Sold To:
LIBERAL KANSAS CITY OF
324 N KANSAS AVE
LIBERAL, KS 67901-3328

Ship To:
LIBERAL KANSAS CITY OF
324 N KANSAS AVE
LIBERAL, KS 67901-3328

Customer #	134016
Order #	X500941
Date Ordered	08/06/25
Job #	
Job Name	
Customer Reference	
Purchase Order #	WELL METERS QUOTE
Method of Shipment	OUR TRUCK
Contract Order #	0000000
Ordered By	JOSE
Ship Via	CORE & MAIN LP

Branch:
WICHITA KS
Branch - 489
8405 W Irving St
Wichita, KS 67209

Phone: 316-721-1698

Bid Seq#	Product Code	Description	Qty Ordered	Qty Shipped	Qty B/O	Net Price	UOM	Ext Price
	43T6X3XX2GXRXXXSD	OMNI+ 6 T2 10G 24LL 8WHL SM 20' TRPL 3W CABLE T6X3XX2GXRXXXSD	4			6754.15000	EA	27016.60
	43T8X1XXBG2R0XXSD	OMNI+ 8 T2 10G 30-1/8LL 8WHL SM 20' TRPL 3W & 20' PULSE CABLE REG ID MATCHES METER BODY ID T8X1XXBG2R0XXSD	12			11983.11000	EA	143797.32
	/45018341127	CORDONEL 12" METER /MAG METER	1			16031.12000	EA	16031.12
	43I4X1GAXX	IPERL 1 TRPL 6' 2W .1G 8WHL I4X1GAXX	300			273.11000	EA	81933.00

Terms in accordance with shipping manifest.

Special Instructions/Comments:
WARNING-HEAVY ITEM-LIFT ASSISTANCE REQ'D

Total Ordered:	268778.04
Tax Amount:	.00
Other Charges:	.00
Total:	268778.04



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 12.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Chester Pinkston, Police Chief

RE: Firearm Purchase

The Liberal Police Department is requesting funding for the purchase of handguns, holsters, and training aids to allow the LPD to transition to a new handgun platform. This request is stemming from a nationwide transition away from the current handgun platform that the LPD uses.

Recommendation:

I make a motion to approve the purchase of firearms, holsters, and training aids for the Liberal Police Department in an amount not to exceed \$50,000, to be funded from the Police Department's General Fund Budget, of which there is sufficient budgetary authority.



**LIBERAL POLICE DEPARTMENT
MEMORANDUM
CITY OF LIBERAL
CITY COMMISSION MEETING
August 26^h, 2025
AGENDA ITEM # _____**

TO: Mayor Jose Lara
Vice-Mayor Matt Landry
City Commissioner Jeff Parsons
City Commissioner Janeth Vasquez
City Commissioner Ron Warren

FROM: Chester Pinkston, Chief of Police;
Jeff Wade, Patrol Division Commander

DATE: August 26th, 2025

SUBJECT: LPD Handgun Transition

Brief Description of Request:

The Liberal Police Department currently issues the SIG Sauer model P320 handgun. Recently, questions have been raised about the reliability of the P320 and the potential for it to discharge (fire) without the trigger being pulled. Due to these concerns, states such as Alabama, Connecticut, Florida, Pennsylvania, Texas, Wisconsin and most recently, Washington, have banned the firearm from their training facilities. Agencies such as Dallas PD, Chicago PD, Milwaukee PD, OK City PD, Denver PD and many others, have banned the use of the P320. In March, the Kansas Law Enforcement Training Center began discussing banning the P320 from their training facilities. They have recently decided to continue allowing use of the P320.

As additional incidents and news articles come out, this discussion will continue and does not appear to be abating. The Liberal Police Department is requesting that we transition to a new handgun platform before a decision is thrust upon us, preventing us from sending trainees to the State academy until we have transitioned. We would need to purchase 50 handguns and holsters (46 for the Liberal PD and 2 for Municipal Court Bailiff's, with 2 spares).

The up-front cost for this would be \$50,000. This includes an allowance from the vendor to purchase our current stock of SIG P320's. If the vendor were not purchasing our current firearms, the overall cost would be approximately \$10,000 higher.

The City will incur costs to purchase 50 firearms, 48 holsters, and 85 magazines. The up-front cost for this would not exceed \$50,000. This will be funded through the current Police Department budget or other line-item designated by the City Manager.

Firearms Quote Details

50 – Smith & Wesson M&P9 M2.0 LE Optic Ready Pistol 9mm, with Holosun HE509T-RD-X2 Optic, Pistol Cut for direct mount 509T Optic, Optic Height Night Sights, 3 – 17 Round Magazines, SKU # 14381, @ \$953.60 each = **\$ 47,680.00.**

30 – M&P 9mm, 17 round magazines, SKU # 39490000A @ \$ 27.95 each = **\$ 838.50.**

55 – M&P 9mm, 23 round magazines, SKU # 3015917, @ \$ 42.75 each = **\$ 2,351.25.**

50 – Safariland 6390RDS-2222-4XX Duty Holster Level III, STX Plain or Basketweave Finish, Right or Left Hand, @ \$ 139.95 each = **\$ 6,997.50**

Trade-In: 42 – Sig P320 9mm pistols w/magazines, @ (\$ 235.00 each = **\$9,870.00)**

Total Price w/ Trade \$ 47,997.25

Proposed Motion:

I make a motion to approve funding to purchase firearms, holsters and training aids for the Liberal Police Department in an amount not to exceed \$50,000.

SIOUX SALES COMPANY

The Police Store

P.O. Box 3276

714 Jackson Street

Sioux City, Iowa 51102

Phone: 712 255-1969 Fax: 712 255-7431

Toll Free 800 772-1772 Iowa Only 800 225-6677

www.sioxsales.com

QUOTATION

July 25, 2025

Liberal Police Department
Attn: Captain Jeff Wade
325 N. Washington Avenue
Liberal, KS 67901
jeff.wade@liberalpd.org

Dear Captain Wade:

In response to your request for quotation we are pleased to offer the following:

50 – Smith & Wesson M&P9 M2.0 LE Optic Ready Pistol 9mm, with Holosun HE509T-RD-X2
Optic, Pistol Cut for direct mount 509T Optic, Optic Height Night Sights, 3 – 17
Round Magazines, SKU # 14381, @ \$953.60 each = \$ 47,680.00.

30 – M&P 9mm, 17 round magazines, SKU # 39490000A @ \$ 27.95 each = \$ 838.50.

55 – M&P 9mm, 23 round magazines, SKU # 3015917, @ \$ 42.75 each = \$ 2,351.25.

50 – Safariland 6390RDS-2222-4XX Duty Holster Level III, STX Plain or Basketweave
Finish, Right or Left Hand, @ \$ 139.95 each = \$ 6,997.50

Trade-In:

42 – Sig P320 9mm pistols w/ magazines, @ (\$ 235.00 each = 9,870.00)

Total Price w/ Trade \$ 47,997.25

Please contact me with any questions. Thank you.

Sincerely,
Sioux Sales Company

By Kurt Bornholtz



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 13.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From: Keith Bridenstine, Building Services Director

RE: NRP Appeal - 112 W 2nd St.

The new owner of 112 W 2nd St. is appealing the denial decision for the Neighborhood Revitalization Program (NRP), which is set up to revitalize certain areas of town with a tax rebate incentive on renovations which raises the appraised value of the property by 10% for residential and 20% for commercial. The owner informed the Building Department at the start of the project that he was only doing a limited amount of renovation, such as sheet rock and paint, not requiring permitting. Due to the minor improvement, the owner was not informed of the NRP.

On June 14, 2025, the Building Department issued a stop work order at the property for work requiring a permit and well outside the scope of work stated at the beginning of the project. Licensed contractors then obtained permits for the major electrical and major plumbing.

On August 6, 2025, Mr. King submitted an application for the NRP from the renovation. As administrator of the program, following the guidelines set forth, I issued a denial letter citing Part 7 of the program, which requires the application to be submitted and approved, after the permits are issued, but before any work has been done. The denial letter also informed Mr. King of Part 6.J of the NRP, which allows an applicant dissatisfied with the denial ruling to file a written appeal directly to the Commission.

Attachments:

NRP Application
NRP Denial Letter
NRP Appel Letter
NRP Program Guidelines

Recommendation:

Staff asks the Commission to either uphold or reverse the denial ruling from the Building Official.

APPLICATION FOR TAX REBATE UNDER THE CITY OF LIBERAL
NEIGHBORHOOD REVITALIZATION PLAN

PART 1

Owner's Name: James Robert King Jr. Day Phone No.: 620-417-4799

Owner's Mailing Address: 112 W 2nd St Liberal, KS 67801

Address of Property: 112 W 2nd St, Liberal KS 67801

Parcel Identification Number: Parcel Details 088-193-05-0-10-02-004,00-0
CAMA NUMBER 193 05010 02 004 00001 Quick Reference # R8222
(From tax statement)

Legal Description of Property: Lot 6, Block 38 Original Town of Liberal,
Seward County, KS

(Use additional sheets if necessary)

Proposed Property Use:

RESIDENTIAL: ☐ New OR ☐ Rehab
☐ Rental OR ☐ Owner-Occupied
☐ Residence ☐ Other
(Explain) _____
☐ Single-Family ☐ Multi-Family
☐ Number of Units

COMMERCIAL: ☐ New OR ☒ Rehab
☐ Rental OR ☐ Owner-Occupied

Improvements and Associated Cost: (Attach drawings and dimensions)

Complete Building Remodel -

(Use additional sheets if necessary)
Seward County Appraised Value, January 1, 2025

\$ 45,100

9-1-2025

Estimated or Actual Cost of Improvements: Materials \$ 40,000 Labor: \$ 25,000

List of Buildings Proposed to Be or Actually Demolished:

N/A

 X yes no

 X yes no

X Property RE

X yes _____ no

James Robert King
Signature of Applicant

8-6-2025
Date

- A non-refundable \$25 application fee must accompany this application

FOR COUNTY APPRAISER'S USE ONLY

Based upon the above listed improvements and associated costs supplied by the applicant, the improvement will _____ will not _____ meet the terms for a tax rebate.

By: _____ Date: _____
(Seward County Appraiser's Office)

Certificate of Compatibility (if required) _____ yes _____ no
Proposed improvements will meet _____ will not meet _____ minimum requirements.

COMPLETE Rewiring of whole Building along with New Breaker Box

Replace Breaker Box
Install NEW wiring through Bldg

NEW WASHER and dryer Hookup with wash shed

NEW HOT WATER HEATER

NEW Bathroom and Dressing Room ADA

Dressing Room

Bathroom

Photography Shoot Room Studio

NEW LVP FLOORING

NEW SEWER and WATER LINES

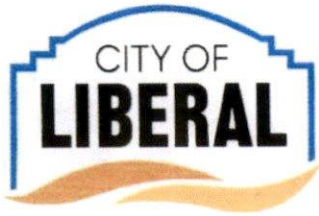
Salon Section

5 FT golden Empire chandeliers x 3

NEW Porcelain Tile in Front Section

Buildout walls with Sheetrock - smooth surface

Install NEW STORE FRONT Window and Door.
Remodel Store Front Facade to Store and
Install New Lighting + Signage.



The

CITY of LIBERAL

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

August 7, 2025

James King Jr.
112 W. 2nd St.
Liberal, KS 67901

RE: Application for Neighborhood Revitalization Plan Tax Rebate

On August 7th, 2025 the City received your application for a tax rebate under the Neighborhood Revitalization Plan (NRP) and it has been reviewed. The application has been DENIED, due to not meeting the plan criteria for eligibility.

As a condition of Part 7 of the NRP program, the application is required to be submitted after permits have been issued, but prior to any construction commencing. At the time of application, the major portions of the renovation have been completed and inspected. This disqualifies the project from the NRP.

Be advised that under Part 6.J of the NRP, if you are dissatisfied with the denial ruling, a written appeal may be submitted, for the matter to go before the Liberal City Commission for final determination.

Any questions concerning this matter should be directed to the Building Department of the City of Liberal, 324 N. Kansas Ave, or call (620)-626-2262

Sincerely,

Keith Bridenstine, CBO
Director of Building Services & Code Enforcement
Planning & Zoning Administrator



King Luxe Photography LLC
112 W. 2nd St.
Liberal, KS 67901
1-620-309-8437

August 10, 2025

City of Liberal
Commissioners
324 N. Kansas Ave
Liberal, KS 67901

To Whom It May Concern:

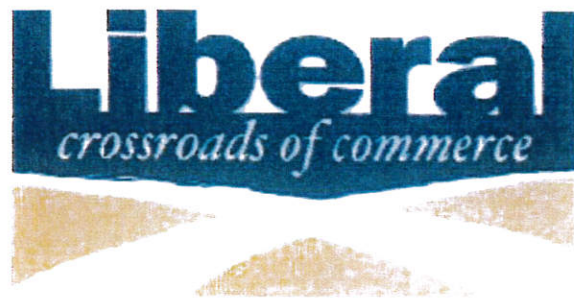
On August 07, 2025, I applied for a tax rebate under the Neighborhood Revitalization Plan (NRP). After reviewing the application, the director of building services and code enforcement, Keith Bridenstine, CBO, denied the application due to it not meeting the plan criteria for eligibility. As a condition of Part 7 of the NRP program, the application is required to be submitted after permits have been issued, but prior to any construction commencing.

Because I was recently informed of this program and encouraged to apply by a member of the commission, as well as Seward County Economic Development Corporation, I was not aware of this fact until after renovations had already begun. At the time that I had submitted the application, major portions of the renovation at 112 W. 2nd St. had been completed and inspected. It was suggested by Keith Bridenstine to submit an appeal letter to the City Commission to appeal against the decision and ask that the members reconsider my application for a tax rebate under the NRP Program. My wife Julie and I are both members of the community and have invested over \$300,000 to provide a business and service that will serve community members in various ways. The building that we renovated was in very poor condition when we started and we have completely remodeled everything from the storefront, electrical, plumbing, roof, flooring, walls, and installed public ADA compliant restroom facilities.

We are kindly asking if you would please find it in your hearts to grant us the opportunity to obtain a rebate under the NRP program so that we might be able to use those funds toward other improvements and business needs to help serve our community better.

Sincerely,

James and Julie King
King Luxe Photography LLC



LIBERAL, KANSAS

**NEIGHBORHOOD
REVITALIZATION
PLAN**

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KANSAS NEIGHBORHOOD REVITALIZATION ACT

K.S.A. 12-17, 114 et seq.

This law authorizes any municipality covered by the cash basis law to designate an area within its boundaries as a neighborhood revitalization area and to provide rebates to taxpayers in the amount of the increases in property taxes resulting from improvements made to the property. The term "municipality" may include a city, township, school, county, or other political subdivision. The rebates are to be made within 30 days of the payment of the full taxes.

Neighborhood revitalization area means in part, an area in which buildings or improvements by reason of dilapidation or obsolescence are detrimental to the public health, safety or welfare; or an area where there is a substantial number of deteriorating or defective structures and other improvements which impairs or arrests the sound growth of a city or constitutes an economic liability; or an area in which there is a predominance of buildings or improvements which by reason of age, history, architecture or significance, should be preserved or restored to productive use. See K.S.A. 12-17, 115(b), (1), (2), and (3).

Prior to designation of such an area, the municipality must adopt a program for the area which shall include, among other things, any proposals for improving or expanding various municipal services within the area, criteria to be used by the governing body for eligibility for rebates and other application process. Notice and public hearings are required prior to adoption of the program.

Municipalities are authorized to create a neighborhood revitalization fund for this purpose and to place moneys in said fund from any lawful source and from the general fund. Any two or more municipalities may enter into inter local cooperating agreements to exercise the powers under this act.

CITY OF LIBERAL NEIGHBORHOOD REVITALIZATION PLAN

PURPOSE:

This plan is intended to promote the revitalization and development of certain areas within the City of Liberal in order to protect the public health, safety, and welfare, and improve economic conditions which impair and arrest the sound growth of the community for the residents of the City. More specifically, the City will offer property tax rebates for certain improvements or renovation of the property within the designated areas in accordance with the provisions of K.S.A. 12-17, 114 *et seq.*

In accordance with K.S.A. 12-17, 118 a tax rebate incentive will be available to property owners for certain improvements that raise the appraised value of residential property 10% and commercial property 20%.

In accordance with K.S.A. 12-17, 114 *et seq.* the City Commission has held a public hearing and considered the existing conditions and alternatives with respect to the described area, the criteria and standards for a tax rebate and the necessity for interlocal cooperation among the other taxing units. Accordingly, the City Commission has reviewed, evaluated and found that the described area meets one or more of the conditions contained in K.S.A. 12-17, 115(c).

Part 1

DESCRIPTION OF NEIGHBORHOOD REVITALIZATION AREA

Neighborhood Revitalization Areas: A neighborhood revitalization area falls into one or more of three categories:

1. An area with a predominance of buildings or improvements that are dilapidated, deteriorated, obsolete, inadequately ventilated and lighted, lacking provision for sanitation and open spaces with high population densities and overcrowding, to an extent that life or property is endangered.
2. An area with a predominance of deteriorated, dilapidated, unsafe and unhealthy conditions that inhibit growth of the municipality or constitute an economic liability for the public health, safety or welfare.
3. An area with a predominance of buildings that are historic or architecturally significant and should be preserved or restored for productive use.

LEGAL DESCRIPTION

The Southwest Quarter (SW/4) of Section Thirty-three (33), Township Thirty-four South (34S), Range Thirty-three West (33W).

The South Half (S/2) of the Northwest Quarter (NW/4) of Section Thirty-three (33), Township Thirty-four South (34S), Range Thirty-three West (33W).

The Northwest Quarter (NW/4) of Section Four (4), Township Thirty-five South (35S), Range Thirty-three West (33W).

The Southwest Quarter (SW/4) of Section Four (4), Township Thirty-five South (35S), Range Thirty-three West (33W).

The Southeast Quarter (SE/4) of Section Five (5), Township Thirty-five South (35S), Range Thirty-three West (33W).

✓ The Southwest Quarter (SW/4) of Section Five (5), Township Thirty-five South (35S), Range Thirty-three West (33W).

The Northwest Quarter (NW/4) of Section Five (5), Township Thirty-five South (35S), Range Thirty-three West (33W).

Part 2
APPRAISED VALUATION OF REAL PROPERTY

The appraised valuation of the real estate in the Neighborhood Revitalization Area as of January 1, 2014 for each parcel by land and building values is on file in the Seward County Appraiser's Office. The property value is to be determined during the application process for each parcel of property that is to be improved.

Part 3
LISTING OF OWNERS OF RECORD

Each owner of record of each parcel of land is listed together with the corresponding address on file in the Seward County Appraiser's Office.

Part 4
EXISTING ZONING BOUNDARIES

Descriptions of zoning districts, current boundaries, existing land uses and future land use maps within the Neighborhood Revitalization Area are all found on file in the Seward County Appraiser's Office, as well as at the Liberal City Hall.

Part 5

STATEMENT SPECIFYING THE ELIGIBILITY REQUIREMENTS FOR A TAX REBATE

Residential New Construction/Rehabilitation

All residential improvements legally permitted by applicable zoning regulations and building codes within the Neighborhood Revitalization Area are eligible for the specified tax rebate provided the new appraised valuation is increased by a minimum of 10%. Improvement projects that are not eligible without City Commission approval include:

- New construction of renter-occupied single-family dwellings.
- Conversion of single-family dwellings to two (2) or more dwelling units

Commercial New Construction/Rehabilitation

Commercial, office and institutional, and industrial projects legally permitted by applicable zoning regulations and building codes within the Neighborhood Revitalization Area are eligible for the specified tax rebate provided the new appraised valuation is increased by a minimum of 20%.

Part 6
CRITERIA FOR DETERMINATION OF ELIGIBILITY

- A. All real property improvements (rehabilitation, alterations and additions to any existing residential structure and including construction of new commercial and residential structures) in the designated areas within the City of Liberal are eligible. Maps and legal descriptions of the Neighborhood Revitalization areas are available in the Liberal City Hall. **Please note that rehabilitation projects that are more likely to increase a structure's appraised value include additions, and major renovations. Projects such as paint and basic repairs will not result in a significant increase in value.**
- B. The minimum increase in assessed value shall be 10% for residential property and 20% for commercial and industrial property as determined by the Seward County Appraiser following partial or total completion of the improvement.
- C. Owners applying to rehabilitate, add to existing buildings, or construct new buildings are eligible to apply for the revitalization plan. All permits will be required for each application.
- D. Residential new construction will be in developments currently platted on the effective date of this plan.
- E. Condemned properties (as determined by the City Commission) are eligible for the Neighborhood Revitalization Program. These properties must qualify through a description of blight, health, or safety issues as outlined in K.S.A. 12-17, 117, or grant programs as established
- F. Buildings 25 years or older, meeting the "dilapidated structure" description as outlined in K.S.A. 12-17, 115(a), as determined by the City Building Department, shall be allowed to petition the City Commission to be included in this program.
- G. Any property that is delinquent in payment to Seward County of any real estate tax and/or special assessment will forfeit any current and future rebates.
- H. No applications will be taken in the case of city wide storm damage. This includes hail, tornado or wind damage. All storm repairs should be repaired with insurance proceeds and will not qualify for tax rebates.
- I. Rebates do not follow the sale of the property. Applicant must retain ownership of the property in order to receive the rebate. If the property sells before the rebate period has ended, the rebate is terminated at the time of the sale. The exception to this would be the one time sale of a new house by a developer to a first owner resident.

- J. City Staff shall have the authority and discretion to approve or reject applications based on the eligibility standards and review criteria contained herein. If any applicant is dissatisfied with City Staff's decision, a written appeal may be submitted to the Liberal City Commission for final determination.
- K. Properties eligible for tax incentives under any other program shall be eligible to submit applications under only one program at a time.

Part 7
APPLICATION PROCEDURE

Prior to filing an application for a tax rebate, the following steps must be taken:

- A. **Application Forms:** Obtain an application from the Liberal City Hall when obtaining a building permit.
- B. **COMPLETE PART 1: *Prior to the commencement of construction*** on any improvement or new construction for which a tax rebate will be requested, the property owner will complete Parts One and Two of the application. Part Two must include a permit number obtained from the City Building Official's Office and a non-refundable \$25.00 application fee payable to the City of Liberal.
- C. **Preliminary Approval and County Inspection:** The City will forward the application to Seward County after certifying the property is within the designated plan area and the valuation increase meets the criteria. The County's Appraiser's office will return a copy of Part One to the City Housing Director and the applicant within fifteen (15) working days indicating approval or denial of the project.
- D. **Notice of Final Approval and Procedure Construction:** If the plan is approved, the Housing Director will forward a copy of Part One to the City Building Inspector for notification and information purposes. The County Appraiser will forward a copy of the application to the County Clerk for monitoring purposes. **Note: Commencing construction prior to receiving this notice from the City may cause the project to be ruled ineligible.**
- E. The owner will have a maximum of one year to complete the project unless otherwise approved by the City. Applicants are not allowed to phase-in improvements and a property may only have one active rebate at a time.
- F. **COMPLETE PART 3: Immediately upon completion of the project,** the property owner shall file Part Three of the application with the City Housing Director. Upon receipt of Part Three, the City Building Official's Office shall conduct an on-site inspection of the construction project (improvement, rehabilitation, or new) to confirm the completion, issue any occupancy permits and will then forward Part 3 of the application to the Seward County Appraiser's Office. This step must be completed by December 1 in order to take effect the following January.

- G. **New Valuation:** After confirmation of project completion is received from the City Building Official's Office, the completed application will be forwarded to the County, certifying the project is in compliance with the eligibility requirements for a tax rebate. The County Appraiser will then report the valuation to the County Clerk by June 15th. The tax records shall be revised accordingly.
- H. Payments must be made on time to be eligible for this plan.
- I. **Rebates after taxes are paid:** Upon timely payment in full of all real estate tax and special assessments for the property, a rebate of the taxes related to the valuation improvement (less a 5% administrative fee; valuation eligible for rebate capped at \$400,000 on residential projects and \$800,000 on commercial projects) will be credited to the fund for the purpose of returning the specified percentage to the taxpayer in the form of a rebate, and paying the County 5% as an administrative fee. Specific payment provisions will be made consistent with K.S.A. 17, 118d.
- J. No rebate will be provided for any property with open valuation and/or classification appeals until all disputes have been fully litigated.

Part 8
REBATE FORMULA

Program Period: The Neighborhood Revitalization Plan with tax rebate incentive program shall be evaluated three years from the effective date of _____, 2014 following the adoption of the appropriate interlocal agreements, unless terminated sooner by State or local action, or extended by the parties to the interlocal agreement.

Rebate Period: Ten (10) years new construction and five (5) years for rehabilitations, alterations, additions.

15 years for all properties on National/State Register, or properties designated as historic Landmarks by the City of Liberal.

Rebate Amount: 95% of the tax corresponding to the increase in appraised value (on building only, not land) resulting from the specific improvements identified on the application on rehabilitations, alterations, or additions to residential and commercial projects. Valuation eligible for the rebate shall be capped at \$400,000 on residential projects and \$800,000 of commercial projects.

The rebate amount shall remain constant for the duration of the rebate period (i.e. changes in value due to market factors shall not affect the amount of the rebate).

The other five percent (5%) of the tax will paid to Seward County for administrative fees.

PART 1

(Use additional sheets if necessary)

Seward County Appraised Value, January 1, _____ \$ _____

Estimated or Actual Date of Completion: _____

Estimated or Actual Cost of Improvements: Materials \$ _____ Labor: \$ _____

The applicant is hereby informed that the difference in the value before and after rehabilitation will be determined by the change in appraised value and may not equal the dollars spent.

List of Buildings Proposed to Be or Actually Demolished:

Does the applicant own the land? _____ yes _____ no

Will the proposed project be on a foundation? _____ yes _____ no

How will the proposed project be taxed? _____ Property _____ RE

Will it permanently be attached to the property? _____ yes _____ no

I have read and do hereby agree to follow all application procedures and criteria. I further understand that this application will be void one year from the date below, if improvements or construction hasn't begun. I further agree to complete the questionnaire attached to this application.

Signature of Applicant

Date

- A non-refundable \$25 application fee must accompany this application

FOR COUNTY APPRAISER'S USE ONLY

Based upon the above listed improvements and associated costs supplied by the applicant, the improvement will _____ will not _____ meet the terms for a tax rebate.

By: _____ Date _____
(Seward County Appraiser's Office)

Certificate of Compatibility (if required) _____ yes _____ no
Proposed improvements will meet _____ will not meet _____ minimum requirements.

13 a n
14

PART 2

**Application for Tax Rebate Under the City of Liberal
Neighborhood Revitalization Plan**

COMMENCEMENT OF CONSTRUCTION

Construction Estimated to Begin On: _____ Building Permit No: _____

Estimated Date of Completion of Construction: _____

By: _____ Date: _____
(Applicant's Signature)

PART 3

**Application for Tax Rebate
STATUS OF CONSTRUCTION/COMPLETION**

_____ Incomplete Projects as of January 1, following commencement.

_____ Complete Project as of January 1, following commencement

By: _____ Date: _____
(Applicant's Signature)

FOR COUNTY APPRAISER'S USE ONLY

The Above Improvements:

_____ Meet the 10% Minimum Investment for Residential Property
_____ Does not Meet the 10% Minimum Investment for Residential Property

_____ Meets the 20% Minimum for Commercial Property
_____ Does not Meet the 20% Minimum for Commercial Property

By: _____ Date _____
(Seward County Appraiser's Office)

FOR COUNTY CLERK'S OFFICE USE ONLY

As of _____, 20____, Taxes on this Parcel _____ Are _____ Are Not Current.

By: _____ Date _____
(Seward County Clerk's Office)

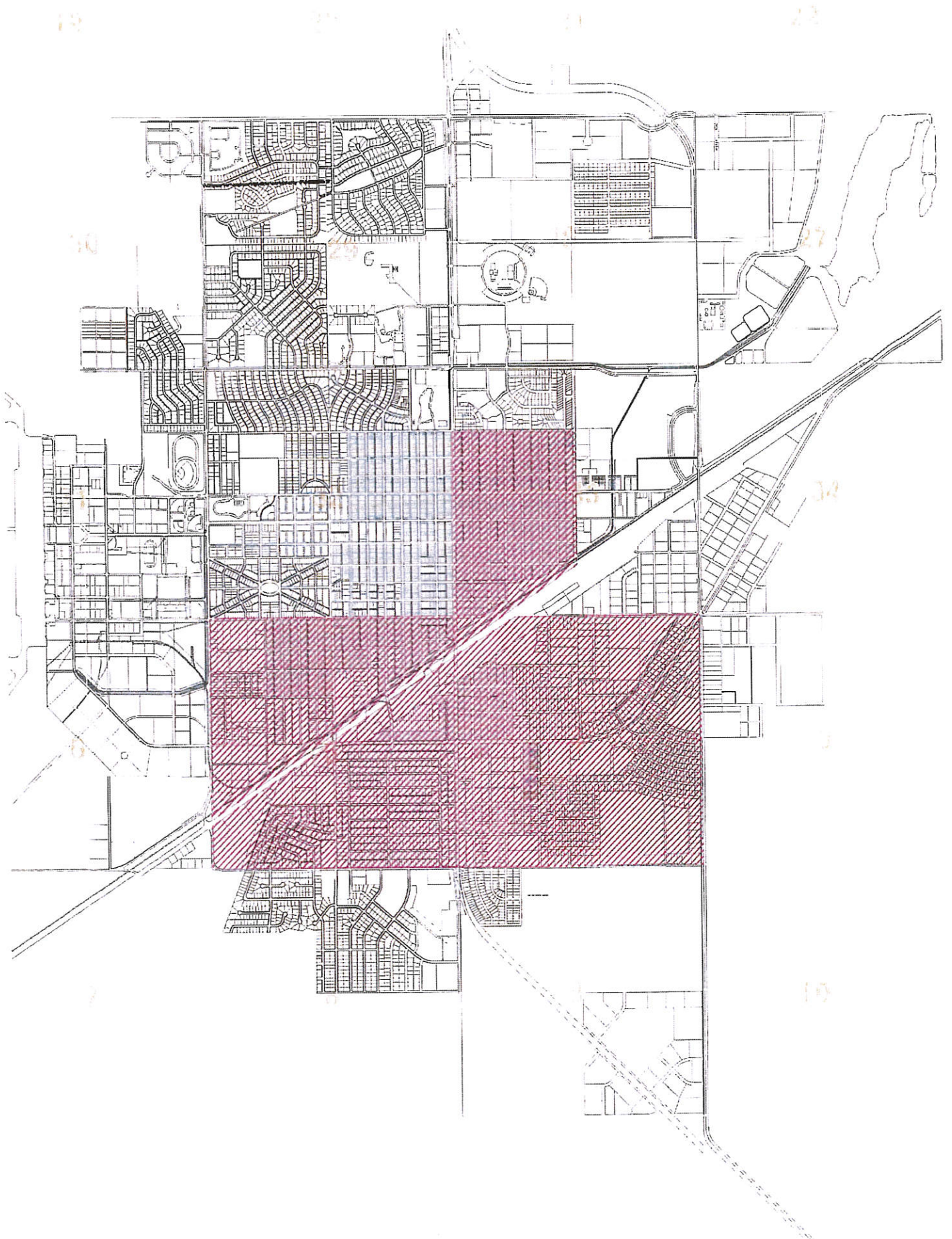
STANDARDS AND CRITERIA FOR REVIEW AND APPROVAL

- a. Project improvements shall be 100% complete.
- b. The property for which a rebate is requested shall conform with all applicable city codes and regulations in effect at the time the improvements are made and shall remain in conformance for the duration of the rebate period or the rebate shall be terminated. Rebates are payable to the owner.
- c. The appraised value of residential property must be increased by a minimum of 10%.
- d. The appraised value of commercial and industrial property must be increased by a minimum of 20%.
- e. Any property that is delinquent in payment to Seward County of any real estate tax and/or special assessment will forfeit any current and future rebates.

Part 10

OTHER MATTERS

1. A comprehensive marketing effort shall be initiated to introduce and reinforce this program to the general public. Potential actions include, but are not limited to:
 - Notice of the program included in pre-development applications by Planning, Housing and Community Development, and Economic Development Departments.
 - Informational packet distributed annually to realtors, builders, financial institutions, and neighborhood groups.
 - Recurring advertisements on Government Access Cable Channel.
2. A committee may be formed to implement a specific marketing plan. The committee will consist of staff members appointed by the Liberal City Commission and the Seward County Commission.
3. The governing body may declare a structure outside of a Neighborhood Revitalization Area eligible if it satisfies the conditions set for the in subsection (a) of K.S.A. 12-17 115 as a "dilapidated structure" due to its deteriorated conditions and/or is worthy of preservation (see K.S.A. statute in appendix). As a matter of course, the governing body shall forward said declaration to the participating taxing entities for their approval as well.





**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 14.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From:

RE: Liberal Memorial Library Board Appointment

The Liberal Memorial Library Board recommends that Kathleen Alonso be appointed to serve a first term on the Library Board beginning in August 2025 and ending in August 2029.

Recommendation:

Staff recommends Kathleen Alonso be appointed to serve a first term on the Liberal Memorial Library Board to begin in August 2025 and end in August 2029.

City of Liberal
City Commission Meeting

Agenda Item#___

To: Mayor Jose Lara
Vice Mayor Jeff Parsons
Commissioner Matt Landry
Commissioner Janeth Vazquez
Commissioner Ron Warren

Subject: Board reappointment

From: Royce Kitts, Library Director

Date: August 18th, 2025

The Liberal Memorial Library Board Recommendation: The Liberal Memorial Library Board recommends that Kathleen Alonso be reappointed to serve a first term on the library board to begin August 2025 and end August 2029..

RESUME FOR CITY OF LIBERAL BOARD APPOINTMENTS

Name: Kathleen Alonso Date: 9/16/2024
Mailing Address: 25 S Pershing Ave Home Telephone: 620-309-0303
Residential Address: same as above Occupation: State Advocacy Manager
Office Telephone: Office Address:

- Board Preference(s):
- 1. Liberal Memorial Library Board
 - 2.
 - 3.

EMPLOYMENT	JOB/TITLE	DATES OF EMPLOYMENT
Community Catalyst	State Advocacy Manager	11/22 - current
Liberal Area Coalition for Families	Outreach Coordinator	10/20 - current

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

Certificate of Business - SCCC - Board Member of JCAPS Advisory Board

Board Member of The ACLU of Kansas - Board Member of Kansas Latino Community Network

References:

	NAME	ADDRESS	POSITION
1.	Aude Negrete	913-954-9920	Executive Director of KLCN
2.	Cristy Mulanax	620-626-3340	Director of JCAPS
3.	Sarah Foreman	620-655-2069	Executive Director of LACF

DocuSigned by: 
Signature F126E57E0EBC4AA...

Please return completed form to:
City Manager's Office
324 North Kansas Avenue, P.O. Box 2199
Liberal, KS 67905-2199
(620) 626-2202

* FOR STAFF USE ONLY *
* Appointed to: *
* For a term of: *



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 16.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From:

RE: CITY MANAGER REPORT

Recommendation:



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM # 18.a.**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From:

RE: 08/26/2025 VOUCHERS

Voucher Summary List:

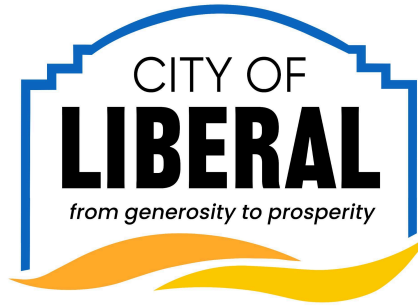
Accounts Payable Vouchers: \$1,152,610.79

Rec Center Officials & Special Runs: \$332,002.78

HR Expense Vouchers: \$548,625.49

Total: \$2,033,239.06

Recommendation:



**Voucher Summary List
City Commission Meeting
08/26/25**

Accounts Payable Vouchers: \$1,152,610.79

Rec Center Officials & Special Runs: \$332,002.78

HR Expense Vouchers: \$548,625.49

TOTAL: \$2,033,239.06

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
Department: 0000 - NONDEPARTMENTAL				
261-0000-27200	FAÇADE PROGRAM-115 W 2ND STREET	SOUTHWEST GLASS & DOOR INC	08/04/2025	\$10,000.00
601-0000-28175	HEALTH EQUITY/WAGE WORKS	WAGEWORKS, INC	INV7792409	\$147.65
601-0000-28175	HEALTH EQUITY/WAGE WORKS	WAGEWORKS, INC	INV7823868	\$745.59
Subtotal for Department 0000 :				\$10,893.24
Department: 4100 - NON DEPARTMENTAL				
100-4100-43031	CITY ATTORNEY FEES	KOEHN LAW FIRM LLC	AUGUST 2025	\$4,000.00
100-4100-44031	FAUCETS	MEAD LUMBER DO IT CENTER	12374643	\$211.18
100-4100-44031	CITY HALL BREAKER PANELS	SPARKS ELECTRIC INC	3974	\$3,021.81
100-4100-44043	JULY COPY CHARGES	SOUTHERN OFFICE SUPPLY INC	338354	\$55.00
100-4100-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$64.02
100-4100-45060	CITY HALL CLEANING	SPARKLE JANITORIAL SERVICES	2415	\$3,600.00
100-4100-46011	JANITORIAL SUPPLIES	SERVICE JANITORIAL SUPPLY INC	336063	\$193.10
100-4100-46011	SPRAYER/KNIT RAGS	SERVICE JANITORIAL SUPPLY INC	336160	\$58.00
100-4100-46013	WEEKLY CHARGES	UNITED PARCEL SERVICE	000066E179325	\$43.38
100-4100-46013	WEEKLY CHARGES	UNITED PARCEL SERVICE	000066E179335	\$43.38
100-4100-46021	GAS SERVICE BILLING	BLACK HILLS CORPORATION	AUGUST #2 2025	\$51.60
100-4100-46026	FUEL	SUNFLOWER BANK	S CARROLL	\$10.56
100-4100-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$115.30
100-4100-47041	PORTABLE POPCORN MACHINE	AMAZON CAPITAL SERVICES	17X1-Y64T-LCFW	\$246.98
100-4100-48086	ADMIN FEE/EPLAZA CID	LIBERAL PLAZA, LLC	07/25/25	(\$587.94)
100-4100-48086	ADMIN FEE/2704 CENTENNIAL	LIBERAL RESTAURANT LLC	07/25/25	(\$24.90)
100-4100-48086	ADMIN FEE/OMEGA REH CID	OMEGA REH, LLC	07/25/25	(\$601.06)
100-4100-48086	ADMIN FEE/2867 CENTENNIAL	PINNACLE DEVELOPMENTS LLC	07/25/25	(\$77.58)

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-4100-48086	ADMIN FEE/501 HOTEL DRIVE	VAS HOTELS LLC	07/25/25	(\$549.78)
100-4100-48086	ADMIN FEE/VENTURE KANSAS CID	VENTURE KANSAS, LLC	07/25/25	(\$194.03)
100-4100-48090	ASCAP LICENSE FEE	ASCAP	07/20/2025	\$459.59
100-4100-48090	DOT-MONTHLY CHARGE & TESTING	COMPLIANCEONE	330507	\$120.29
100-4100-48090	EAP MONTHLY BILLING	COMPLIANCEONE	330751	\$322.30
100-4100-48090	COFFEE	PRAIRIE FIRE COFFEE	1672882	\$72.90
100-4100-48090	COFFEE	PRAIRIE FIRE COFFEE	1676036	\$72.90
100-4100-48090	BREAKROOM SUPPLIES	SUNFLOWER BANK	A ARROYO JUL 20	\$42.08
100-4100-48090	MONTHLY CARD CHARGE/PAPERDELIVERY FEE	WEX BANK	106356901	\$28.00
Subtotal for Department 4100 :				\$10,797.08

Department: 4110 - LEGISLATIVE

100-4110-45041	LEGALS: RESOLUTION 2435	HIGH PLAINS DAILY LEADER AND TIME	122117	\$103.95
Subtotal for Department 4110 :				\$103.95

Department: 4120 - MUNICIPAL COURT/DIVERSION

100-4120-34108	NO SHOW FEE/M VISOSO	SOUTHWEST GUIDANCE CENTER	2023001743	\$25.00
100-4120-34108	NO SHOW FEE/E GOITIA	SOUTHWEST GUIDANCE CENTER	2024001438.2	\$25.00
100-4120-43035	CITY OF LIB V B C HOLDER	BARBARA NASH LAW	2024-842,2025-128	\$333.00
100-4120-43035	CITY OF LIB V R MATA HERNANDEZ	BARBARA NASH LAW	2024-91,2023-933	\$190.50
100-4120-43035	CITY OF LIB V F REYES	BARBARA NASH LAW	2025-825	\$263.00
100-4120-43035	CITY OF LIB V M GARCIA	BARBARA NASH LAW	2025-923,2025-951	\$367.50
100-4120-43035	CITY OF LIB V K ROBERTS	BARBARA NASH LAW	2025-975	\$234.60
100-4120-43035	CITY VS SPRADLEY	TAHIRKHELI & PREMIER-CHAVEZ	01925	\$550.00
100-4120-43035	CITY VS SPRADLEY	TAHIRKHELI & PREMIER-CHAVEZ	01926	\$718.75
100-4120-43035	CITY VS HERRERA	TAHIRKHELI & PREMIER-CHAVEZ	01928	\$306.25

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Report ID: APLT33D

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-4120-43035	CITY VS HERRERA	TAHIRKHELI & PREMIER-CHAVEZ	01929	\$293.75
100-4120-43039	PROSECUTION SERVICE	KOEHN LAW FIRM LLC	AUGUST 2025	\$10,000.00
100-4120-44031	OFFICE CHAIR/EXPANDABLE FOLDER	AMAZON CAPITAL SERVICES	1QY9-CX44-1KH6	\$117.58
100-4120-44031	COURTROOM WINDOW TINT	ANDRADE AUTO EXCHANGE	07/31/2025	\$150.00
100-4120-44031	MONTHLY INTRUSION MONITORING	MIDWESTERN SECURITY LLC	523	\$42.50
100-4120-44031	BULBS	STANION WHOLESALE ELECTRIC CO	5953076-00	\$211.50
100-4120-45060	MONTHLY CLEANING OF MUNICIPAL COURT FEE	HARDING, ELAINE L	AUGUST 2025	\$140.00
100-4120-45070	INTERPRETER	VILLAVIZAR, LUIS	2025-431-LMC	\$100.00
100-4120-46010	TONER	AMAZON CAPITAL SERVICES	14WX-1VRR-L4W4	\$472.14
100-4120-46010	OFFICE CHAIR/EXPANDABLE FOLDER	AMAZON CAPITAL SERVICES	1QY9-CX44-1KH6	\$19.99
100-4120-46010	TONER	SOUTHERN OFFICE SUPPLY INC	338882	\$167.98
100-4120-46010	NAMEPLATE	SOUTHERN OFFICE SUPPLY INC	338996	\$13.95
100-4120-46026	FUEL	SUNFLOWER BANK	K CLINKINGBEARD	\$43.72
100-4120-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$49.18
100-4120-46028	MONTHLY INTERNET SERVICE	IDEATEK TELCOM	10007315620	\$150.00
100-4120-46028	ANNUAL MAINTENANCE FEES	TYLER TECHNOLOGIES INC	025-520166	\$17,672.16
100-4120-47043	METAL CABINETS/STANDING PODIUM	AMAZON CAPITAL SERVICES	1MWF-7N7H-3M7M	\$119.99
100-4120-48033	MUNICIPAL COURT FEES	KANSAS STATE TREASURER	JULY 2025	\$152.00
100-4120-48034	MUNICIPAL COURT FEES	KANSAS STATE TREASURER	JULY 2025	\$234.00
100-4120-48036	MUNICIPAL COURT FEES	KANSAS STATE TREASURER	JULY 2025	\$3,010.50
100-4120-48038	MUNICIPAL COURT FEES	KANSAS STATE TREASURER	JULY 2025	\$44.00
100-4120-48041	MUNICIPAL COURT FEES	KANSAS STATE TREASURER	JULY 2025	\$280.00
100-4120-48044	MUNICIPAL COURT FEES	KANSAS STATE TREASURER	JULY 2025	\$47.29
100-4120-48090	METAL CABINETS/STANDING PODIUM	AMAZON CAPITAL SERVICES	1MWF-7N7H-3M7M	\$144.98

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-4120-48090	PRE-EMPLOYMENT TESTS	NATIONAL SCREENING BUREAU	2507216	\$10.00
100-4120-48840	MUNICIPAL COURT FEES	KANSAS STATE TREASURER	JULY 2025	\$1,340.00
722-4120-43024	PRO TEM JUDGE/L FRYMIRE	YOXALL, ANTRIM, FOREMAN & FRYMIR	CV 95064	\$150.00
722-4120-43035	DRUG COURT-JULY	BARBARA NASH LAW	JULY 2025	\$3,500.00
722-4120-43040	LIBERAL DRUG COURT	NEW CHANCE, INC.	JUL 2025	\$291.66
722-4120-43041	JULY 2025-TREATMENT COURT	GENESIS FAMILY HEALTH	1004	\$2,500.00
722-4120-43042	DRUG COURT	TRI-STATE AREA BEHAVIORAL HEALTH	0052	\$666.66
722-4120-43046	CAM/WBS DAILY MON FEE	ALCOHOL MONITORING SYSTEMS	349513	\$493.29
722-4120-43046	SWEAT PATCH ANALYSIS	PHARMCHEM INC	INV440078	\$31.95
722-4120-43060	CR-WOODEN BOX	AMAZON CAPITAL SERVICES	1YPH-KNHV-3LPX	(\$18.84)
722-4120-43238	LIBERAL TREATMENT COURT	SOUTHWEST GUIDANCE CENTER	07/01/25	\$2,000.00

Subtotal for Department 4120 : **\$47,655.53**

Department: 4121 - MUNICIPAL COURT/DRUG COUR

209-4121-43060-004	REIMBURSE MIILEAGE	RICKS, BRITTANY	07/31/25	\$6.38
209-4121-43060-004	TREATMENT COURT SUPPLIES	SUNFLOWER BANK	K CLINKINGBEARD	\$30.02
209-4121-43060-004	TREATMENT COURT SUPPLIES	SUNFLOWER BANK	K CLINKINGBEARD	\$36.25
209-4121-43062-004	DRUG COURT SURVEILLANCE	RECONNECT, INC	F5922599-0030	\$195.00
209-4121-43062-004	DRUG COURT SURVEILLANCE	RECONNECT, INC	F5922599-0031	\$195.00

Subtotal for Department 4121 : **\$462.65**

Department: 4130 - CITY MANAGER

100-4130-43022	CCMFOA ACADEMY	SUNFLOWER BANK	A HIDALGO JUL 20	\$305.00
100-4130-43080	COUNTRY CLUB MEMBERSHIP	LIBERAL COUNTRY CLUB	07/31/2025	\$279.20
100-4130-43080	IIMC MEMBERSHIP DUES	SUNFLOWER BANK	A HIDALGO JUL 20	\$210.00
100-4130-44032	CAR WASH	SUNFLOWER BANK	K MOREE JUL 202	\$14.00

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Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-4130-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
100-4130-46010	OFFICE SUPPLIES	SUNFLOWER BANK	A ARROYO JUL 20	\$41.55
100-4130-48090	PRE-EMPLOYMENT TESTS	NATIONAL SCREENING BUREAU	2507216	\$10.00
100-4130-48090	EMBROIDERY	SIGN EXPRESS	POS 166	\$70.00
Subtotal for Department 4130 :				\$993.69

Department: 4150 - FINANCE DEPARTMENT

100-4150-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
100-4150-46010	OFFICE SUPPLIES	SOUTHERN OFFICE SUPPLY INC	338201	\$526.66
100-4150-46010	ENVELOPES	SOUTHERN OFFICE SUPPLY INC	338792	\$415.00
100-4150-46010	OFFICE SUPPLIES	SOUTHERN OFFICE SUPPLY INC	338890	\$209.89
100-4150-46010	DIVIDERS	SOUTHERN OFFICE SUPPLY INC	338904	\$313.83
100-4150-46090	EZ BUSINESS FEE	SUNFLOWER BANK	S DISEKER JUL 20	\$13.00
Subtotal for Department 4150 :				\$1,542.32

Department: 4152 - PERSONNEL DEPARTMENT

100-4152-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
100-4152-46010	LABEL MAKER TAPE/FILE JACKETS	SOUTHERN OFFICE SUPPLY INC	338897	\$149.97
Subtotal for Department 4152 :				\$213.91

Department: 4160 - BUILDING MAINTENANCE

100-4160-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
100-4160-45060	UPDATED EMBROIDERY	BLUE CHIP ATHLETIC	206374	\$114.50
100-4160-46021	GAS SERVICE BILLING	BLACK HILLS CORPORATION	AUGUST #2 2025	\$45.91
100-4160-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$407.81
100-4160-46087	SAFETY REIMBURSEMENT-WORK PANTS	LOVATO, ANDREW	08/05/2025	\$82.64
100-4160-46090	SHRED SERVICE/CITY HALL	UNDERGROUND VAULTS & STORAGE	1145505	\$25.00

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Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-4160-48090	PADLOCKS	MORGAN LOCKSMITHING	11278	\$309.60
Subtotal for Department 4160 :				\$1,049.40

Department: 4180 - I.T. DEPARTMENT

100-4180-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
100-4180-46028	CHAT GPT PLUS SUBSCRIPTION	SUNFLOWER BANK	T LUNCEFORD JU	\$20.00
100-4180-46028	DOMAIN RENEWAL	SUNFLOWER BANK	T LUNCEFORD JU	\$96.57
100-4180-46028	DOMAIN RENEWAL	SUNFLOWER BANK	T LUNCEFORD JU	\$136.14
100-4180-46028	OPEN AI API USAGE CREDIT	SUNFLOWER BANK	T LUNCEFORD JU	\$5.02
Subtotal for Department 4180 :				\$321.67

Department: 4210 - POLICE ADMINISTRATION

100-4210-43036	PRISONER PRESCRIPTIONS	SEWARD COUNTY SHERIFF'S OFFICE	08/12/25	\$405.02
100-4210-43036	CONTRACT MEDICAL SERVICES	SEWARD COUNTY SHERIFF'S OFFICE	8/12/25	\$1,000.00
100-4210-43036	PRISONER MEDICAL BILL/SERVICE DATES 07/02/25 - 07/15/25	SOUTHWEST MEDICAL CENTER	20	\$570.00
100-4210-43036	INMATE HEALTHCARE REPRICE	WELLPATH LLC	INV0130682	\$18.00
100-4210-44030	FIRE SAFETY EXTINGUISHER	CF SERVICE & SUPPLY LLC	179380	\$141.10
100-4210-44031	MONTHLY INTRUSION MONITORING	MIDWESTERN SECURITY LLC	523	\$42.50
100-4210-44031	SERVICE CALL	MORGAN LOCKSMITHING	11268	\$95.00
100-4210-44031	FLOOR PLATE/ANGLE IRON/CUTTING CHARGE	NEW IRON & METAL OF LIBERAL INC	12613	\$547.16
100-4210-44031	BI-MONTHLY PEST CONTROL	RINE EXTERMINATING INC	95962224	\$100.00
100-4210-45030	CELLULAR/PD	VERIZON WIRELESS	6120152548	\$1,533.49
100-4210-45060	MONTHLY CLEANING OF LPD	HARDING, ELAINE L	AUGUST 2025	\$833.33
100-4210-45061	PRISONER MEALS	SEWARD COUNTY SHERIFF'S OFFICE	08/12/2025	\$17,840.00
100-4210-45062	PRISONER MAINTENANCE	SEWARD COUNTY TREAS-PRISONER M ADMIN	08/12/25	\$18,354.00
100-4210-46010	BINDERS	AMAZON CAPITAL SERVICES	1LQC-74P7-LK9R	\$64.39

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Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-4210-46010	WALL FILE POCKETS	QUILL	44971216	\$42.74
100-4210-46010	USB DRIVES	QUILL	44973608	\$39.09
100-4210-46010	JULY COPY CHARGES	SOUTHERN OFFICE SUPPLY INC	338355	\$250.08
100-4210-46010	JULY COPY CHARGES	SOUTHERN OFFICE SUPPLY INC	338356	\$408.30
100-4210-46010	JULY COPY CHARGES	SOUTHERN OFFICE SUPPLY INC	338357	\$50.00
100-4210-46010	TONER	SOUTHERN OFFICE SUPPLY INC	338673	\$89.99
100-4210-46010	NAMEPLATE	SOUTHERN OFFICE SUPPLY INC	338687	\$13.95
100-4210-46010	COPY PAPER	SOUTHERN OFFICE SUPPLY INC	338697	\$16.99
100-4210-46010	WALL HOLDER	SOUTHERN OFFICE SUPPLY INC	338714	\$9.95
100-4210-46010	COPY PAPER	SOUTHERN OFFICE SUPPLY INC	338772	\$16.99
100-4210-46011	TRASH BAGS	SERVICE JANITORIAL SUPPLY INC	336207	\$76.00
100-4210-46011	STYROFOAM CUPS	SERVICE JANITORIAL SUPPLY INC	336256	\$62.00
100-4210-46011	TRASH BAGS	SERVICE JANITORIAL SUPPLY INC	336291	\$53.95
100-4210-46013	SHIPPING	SUNFLOWER BANK	C HEAD JUL 2025	\$63.35
100-4210-46013	SHIPPING	SUNFLOWER BANK	C PINKSTON JUL 2	\$70.90
100-4210-46026	FUEL/PD	WEX BANK	106194091	\$14.22
100-4210-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$5,414.15
100-4210-46028	FLEET TRACKING SYSTEMS	VERIZON CONNECT	328000074291	\$284.25
100-4210-46028	FLEET TRACKING SYSTEMS	VERIZON CONNECT	356000074694	\$284.25
100-4210-46085	BOOTS-OFFICER ROMO	GALLS LLC	031847103	\$132.99
100-4210-46085	BOOTS-OFFICER BRYANT	GALLS LLC	031952647	\$137.99
100-4210-46085	BOOTS-LT HELSEL	GALLS LLC	032012615	\$242.99
100-4210-46087	SAFETY REIMBURSEMENT- RADIO/ACCESSORIES	ALTAMIRANO, KEVIN	08/06/2025	\$100.99
100-4210-46087	REIMBURSE WEDGE FLASHLIGHT	WADE, JEFF	07/31/25	\$94.48

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-4210-46090	UNIT #37-DURALAST GOLD ZINC	AUTO ZONE COMMERCIAL PROGRAM	01640519094	\$10.92
100-4210-46090	MULTI POINT INSPECTION	LEWIS CHEVROLET OF LIBERAL LLC	56483.2	\$21.75
100-4210-46090	COFFEE	PRAIRIE FIRE COFFEE	1672881	\$285.60
100-4210-46090	(11) 5 GALLON WATER	SCHEOPNER'S WATER CONDITIONING LLC	138024	\$85.25
100-4210-46090	(12) 5 GALLON WATER	SCHEOPNER'S WATER CONDITIONING LLC	138698	\$93.00
100-4210-46090	FOAM CUP DISPENSER	SERVICE JANITORIAL SUPPLY INC	336417	\$47.80
100-4210-46090	ALIGNMENT/UNIT #13	TITO'S ONE STOP LLC	INV2631	\$80.00
100-4210-46090	SHRED SERVICE/PD	UNDERGROUND VAULTS & STORAGE	1145506	\$25.00
100-4210-46612	EVIDENCE SUPPLIES	AMAZON CAPITAL SERVICES	14WX-1VRR-KVVK	\$592.85
100-4210-46612	OFFICE SUPPLIES	SOUTHERN OFFICE SUPPLY INC	338505	\$219.95
100-4210-46612	ENVELOPES	SOUTHERN OFFICE SUPPLY INC	338595	\$29.97
100-4210-46612	ENVELOPES	SOUTHERN OFFICE SUPPLY INC	338651	\$64.98
100-4210-48090	NOTARY PUBLIC-BOND #67570583N	CNA SURETY	M SANCHEZ	\$50.00
100-4210-48093	PRE-EMPLOYMENT TESTS	NATIONAL SCREENING BUREAU	2507216	\$115.50
Subtotal for Department 4210 :				\$51,237.15

Department: 4211 - ANIMAL CONTROL DIVISION

100-4211-43091	VET SERVICES	WESTERN PLAINS VETERINARY CLINIC	77388	\$75.00
100-4211-44031	UNCLOG FLOOR DRAIN	PERFIX LLC	12379	\$200.00
100-4211-46010	(2) 5 GALLON WATER	SCHEOPNER'S WATER CONDITIONING LLC	138313	\$23.00
100-4211-46010	BUSINESS CARDS	SOUTHERN OFFICE SUPPLY INC	338862	\$80.00
100-4211-46011	JANITORIAL SUPPLIES	SERVICE JANITORIAL SUPPLY INC	336321	\$259.65
100-4211-46017	DISINFECTANT	MWI ANIMAL HEALTH	62439185	\$334.40
100-4211-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$808.63
100-4211-46085	EMBROIDERY	SIGN EXPRESS	POS 167	\$196.00

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-4211-46090	ADOPTION FEES	SUNFLOWER BANK	S DISEKER JUL 20	\$34.00
100-4211-46615	MICROCHIPS	AKC-REUNITE	MAR016940	\$1,792.00
100-4211-46615	TOOL SET	AMAZON CAPITAL SERVICES	14XW-G43Q-4DWD	\$20.97
100-4211-46615	SYRINGES	MWI ANIMAL HEALTH	62439185	\$19.52
100-4211-46615	MICROCHIP READER	REVIVAL ANIMAL HEALTH	INV356496	\$120.00
100-4211-46615	KENNEL SUPPLIES	TRACTOR SUPPLY CREDIT PLAN	JULY 2025	\$43.98
100-4211-46619	DOG/CAT FOOD	TRACTOR SUPPLY CREDIT PLAN	JULY 2025	\$19.99

Subtotal for Department 4211 : \$4,027.14

Department: 4220 - FIRE

100-4220-43022	NREMT WRITTEN TEST FEE	SUNFLOWER BANK	K KIRK JUL 2025	\$104.00
100-4220-43022	EMT PRACTICAL SKILL EXAM FEES	SUNFLOWER BANK	K KIRK JUL 2025	\$461.25
100-4220-43022	REIMBURSE EMT RECERTIFICATION FEE	VELA, HENRY	CV 92433	\$30.00
100-4220-43080	NFPA MEMBERSHIP RENEWAL	SUNFLOWER BANK	K KIRK JUL 2025	\$225.00
100-4220-44024	SPRINKLER HEAD/FITTINGS	JOHN DEERE/BIG R	JULY 2025	\$21.30
100-4220-44030	BATTERY BACK UP-ST1 SERVER ROOM	AMAZON CAPITAL SERVICES	1FKD-TV4J-79KP	\$489.99
100-4220-44030	BLOOD PRESSURE CUFF KIT	BOUND TREE MEDICAL LLC	85857623	\$171.90
100-4220-44030	CALIBRATION GAS	DXP ENTERPRISES	55243684	\$199.07
100-4220-44030	LEL SENSOR	DXP ENTERPRISES	55244156	\$228.73
100-4220-44030	EMS GLOVES	FASTENAL COMPANY	KSLIB109640	\$65.95
100-4220-44030	WIRE PLUG	JOHN DEERE/BIG R	JULY 2025	\$4.99
100-4220-44031	QUARTERLY PEST CONTROL ST1, 2 & 3	DAVIS PEST CONTROL	19513	\$177.00
100-4220-44031	BOILER CERTIFICATION FEE	OFFICE OF THE STATE FIRE MARSHAL	600624	\$30.00
100-4220-44031	MOPHEAD/POLISHING COMPOUND/MOP HANDLE	SERVICE JANITORIAL SUPPLY INC	336304	\$58.55
100-4220-44031	BULBS	STANION WHOLESALE ELECTRIC CO	5953653-00	\$129.90

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-4220-44032	CAR #13-WINDSHIELD REPAIR	CARROLL AUTO GLASS	53785	\$65.00
100-4220-44032	FLIR CABLE	SUNFLOWER BANK	K KIRK JUL 2025	\$86.20
100-4220-44043	JULY COPY CHARGES	SOUTHERN OFFICE SUPPLY INC	338358	\$40.00
100-4220-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
100-4220-45035	HULU SUBSCRIPTION	SUNFLOWER BANK	K KIRK JUL 2025	\$293.67
100-4220-45080	AIRFARE/NFA	SUNFLOWER BANK	K KIRK JUL 2025	\$517.37
100-4220-45080	FUEL/TRAINING	SUNFLOWER BANK	TRAVEL 1 JUL 202	\$23.31
100-4220-45080	MEALS/TRAINING	SUNFLOWER BANK	TRAVEL 1 JUL 202	\$43.46
100-4220-46015	CITY FIREWORK RULES FLYER	SOUTHERN OFFICE SUPPLY INC	337042	\$225.00
100-4220-46026	FUEL	MADDEN OIL CO	4220/2507096279	\$1,586.92
100-4220-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$696.90
100-4220-46028	MONTHLY INTERNET SERVICE	IDEATEK TELCOM	10007315620	\$80.00
100-4220-46028	MONTHLY INTERNET SERVICE	IDEATEK TELCOM	10007315620	\$110.00
100-4220-46086	TURNOUT COATS/PANTS	MUNICIPAL EMERGENCY SERVICES	IN2272544	\$14,564.78
100-4220-48090	PRE-EMPLOYMENT TESTS	NATIONAL SCREENING BUREAU	2507216	\$77.70
100-4220-48090	COFFEE	PRAIRIE FIRE COFFEE	1672369	\$62.90
209-4220-44090-004	ARIZONA VORTEX KIT	HAYS FIRE AND RESCUE	7832D	\$5,479.00
209-4220-44090-004	RESCUE DUMMY	OK FINE PRODUCTIONS	72425CLFD	\$2,312.00

Subtotal for Department 4220 : \$28,725.78

Department: 4240 - BUILDING INSPECTION SVC

100-4240-44064	MOWING-300 E PANCAKE	DANNYS LANDSCAPING	25-DF-024	\$100.00
100-4240-44064	MOWING-1210 CHARLES	DANNYS LANDSCAPING	25-DF-025	\$100.00
100-4240-44064	MOWING-509 W 2ND	DANNYS LANDSCAPING	25-JC-*058	\$100.00
100-4240-44064	MOWING-517 W 2ND	DANNYS LANDSCAPING	25-JC-059	\$100.00

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-4240-44064	MOWING-314 N PROSPECT	DANNYS LANDSCAPING	25-JC-060	\$100.00
100-4240-44064	MOWING-408 N LINCOLN	DANNYS LANDSCAPING	25-JC-061	\$100.00
100-4240-44064	MOWING-421 PRINCETON	DANNYS LANDSCAPING	25-JC-062	\$100.00
100-4240-44064	MOWING-1038 NEBRASKA	DANNYS LANDSCAPING	25-JC-063	\$100.00
100-4240-44064	MOWING-2420 LILAC DR	DANNYS LANDSCAPING	25-JK-056	\$100.00
100-4240-44064	MOWING-1334 CARPENTER DR	DANNYS LANDSCAPING	25-JK-058	\$100.00
100-4240-44064	MOWING-722 W OHIO	DANNYS LANDSCAPING	25-JK-110	\$100.00
100-4240-44064	MOWING-315 W 1ST	DANNYS LANDSCAPING	25-JK-111	\$100.00
100-4240-44064	MOWING-CITY LOT #1 PROSPECT	DANNYS LANDSCAPING	25-JK-112	\$100.00
100-4240-44064	MOWING-PROSPECT & OHIO	DANNYS LANDSCAPING	25-JK-113	\$100.00
100-4240-44064	MOWING-223 S PENNSYLVANIA	DENISE GAMEROS	25-DF-022	\$100.00
100-4240-44064	MOWING-225 S PENNSYLVANIA	DENISE GAMEROS	25-DF-023	\$100.00
100-4240-44064	MOWING-601 N JORDAN AVE	DENISE GAMEROS	25-JC-054	\$100.00
100-4240-44064	MOWING-615 N JORDAN	DENISE GAMEROS	25-JC-055	\$100.00
100-4240-44064	MOWING-621 N JORDAN AVE	DENISE GAMEROS	25-JC-056	\$100.00
100-4240-44064	MOWING-1014 N SHERMAN AVE	DENISE GAMEROS	25-JC-057	\$100.00
100-4240-44064	MOWING-710 E 7TH	EISENHAUER, STEPHEN E	25-JK-57	\$220.00
100-4240-44064	MOW/515 N PERSHING AVE	OUT ON A LIMB	25-JK-101	\$75.00
100-4240-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
100-4240-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$514.67
100-4240-46040	ICC CODE BOOKS	SUNFLOWER BANK	A HIDALGO JUL 20	\$4,009.00
100-4240-46111	NOTICE TO MOW DOOR HANGERS	SOUTHERN OFFICE SUPPLY INC	338387	\$160.00
Subtotal for Department 4240 :				\$7,042.61

Department: 4250 - COMMUNICATIONS

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
202-4250-45030	MONTHLY BILLING	AT&T	AUG 2025	\$635.68
202-4250-46028	CAD/RMS/JMS MAINTENANCE	MOTOROLA SOLUTIONS	8230527386	\$25,934.84
202-4250-46028	REQUIRED MOTOROLA FLEX CAD INTERFACE	MOTOROLA SOLUTIONS	8282169250	\$6,237.09
202-4250-48090	PRE-EMPLOYMENT TESTS	NATIONAL SCREENING BUREAU	2507216	\$10.00
202-4250-48090	5 GALLON WATER	SCHEOPNER'S WATER CONDITIONING LLC	138304	\$7.75
Subtotal for Department 4250 :				\$32,825.36

Department: 4290 - TRAFFIC CONTROL MAINT DIV

100-4290-44030	FITTINGS	SHERWIN WILLIAMS	5748-1	\$321.35
100-4290-44032	VENT CLIPS	O'REILLY AUTOMOTIVE STORES INC	1453-431719	\$23.98
100-4290-44032	SHOP TOWELS	O'REILLY AUTOMOTIVE STORES INC	1453-431735	\$18.99
100-4290-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
100-4290-46021	GAS SERVICE BILLING	BLACK HILLS CORPORATION	AUGUST #2 2025	\$45.91
100-4290-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$163.22
100-4290-46070	PUSH BUTTON & BASE	GADES SALES CO INC	0088400-IN	\$522.21
100-4290-46070	RED & GREEN LENS	GADES SALES CO INC	0088417-IN	\$453.22
100-4290-46071	SCREWS	FASTENAL COMPANY	KSLIB109794	\$171.16
100-4290-46071	ONE WAY SIGNS	VISUAL SIGNS	9122	\$210.00
100-4290-46071	STREET SIGNS	VISUAL SIGNS	9127	\$96.00
100-4290-46072	EXENDED POLE/STRAINER	SHERWIN WILLIAMS	5699-6	\$86.69
100-4290-46072	TAPE MEASURE	STANION WHOLESALE ELECTRIC CO	5949715-00	\$30.93
100-4290-46086	GLOVES/UTILITY KNIVES	STANION WHOLESALE ELECTRIC CO	5952591-00	\$41.60
100-4290-46088	CUTTING PLIERS	STANION WHOLESALE ELECTRIC CO	5945614-00	\$25.00
100-4290-46088	CUTTING PLIERS	STANION WHOLESALE ELECTRIC CO	5945614-01	\$12.50
100-4290-48090	DOT-MONTHLY CHARGE & TESTING	COMPLIANCEONE	330507	\$87.00

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-4290-48090	PRE-EMPLOYMENT TESTS	NATIONAL SCREENING BUREAU	2507216	\$101.00
100-4290-48090	FITTING	O'REILLY AUTOMOTIVE STORES INC	1453-433941	\$24.99
Subtotal for Department 4290 :				\$2,499.69
Department: 4300 - STREET/HIGHWAY				
100-4300-44031	CREDIT/RETURN FITTINGS	JOHN DEERE/BIG R	JULY 2025	(\$11.99)
100-4300-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
100-4300-45060	TSHIRTS	BLUE CHIP ATHLETIC	206290	\$137.50
100-4300-46028	MONTHLY INTERNET SERVICE	IDEATEK TELCOM	10007315620	\$80.00
100-4300-48090	PRE-EMPLOYMENT TESTS	NATIONAL SCREENING BUREAU	2507216	\$67.50
Subtotal for Department 4300 :				\$336.95
Department: 4320 - REFUSE				
510-4320-44030	UNIT #E22-STUD & NUTS	HILL'S TRUCK & EQUIPMENT	026402	\$33.50
510-4320-44030	BALL MOUNT/FITTINGS	JOHN DEERE/BIG R	JULY 2025	\$84.94
510-4320-44030	FLAT REPAIR	M & M TIRE SERVICE	165749	\$26.00
510-4320-44030	FLAT REPAIR	M & M TIRE SERVICE	165846	\$26.00
510-4320-44030	FLAT REPAIR	M & M TIRE SERVICE	165948	\$26.00
510-4320-44032	UNIT #62-AEROQUIP	BEARING HEADQUARTERS COMPANY	6078854	\$41.30
510-4320-44032	UNIT #54-PURGE VALVE	KOST TRUCK SUPPLY INC	381382	\$26.12
510-4320-44032	CR-WRONG PART	KOST TRUCK SUPPLY INC	381660	(\$26.12)
510-4320-44032	FLAT REPAIR/UNIT #98	M & M TIRE SERVICE	166134	\$51.00
510-4320-44032	PARTS FOR GARBAGE TRUCKS	SOUTHWESTERN EQUIPMENT CO	046552	\$4,087.02
510-4320-44032	ROLLER BEARINGS/UNITS #93 & #94	SOUTHWESTERN EQUIPMENT CO	046553	\$290.81
510-4320-44032	REPAIR PART/UNIT #62	TNT HYDRAULIC INC	33070	\$14.25
510-4320-44032	HYDRAFORCE COIL/UNIT #62	TNT HYDRAULIC INC	33083	\$42.50

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
510-4320-44032	COILS/CONNECTOR ASSY/UNIT #62	WESTMAN EQUIPMENT, LLC	10223	\$215.00
510-4320-44032	ELECTRONIC SPEED SWITCH/UNIT #62	WESTMAN EQUIPMENT, LLC	10224	\$362.77
510-4320-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
510-4320-46013	SHIPPING	UNITED PARCEL SERVICE	000066E179335	\$24.17
510-4320-46021	GAS SERVICE BILLING	BLACK HILLS CORPORATION	AUGUST #2 2025	\$185.06
510-4320-46026	OXYGEN INDUSTRIAL 80 CGA	AIRGAS MID SOUTH INC	9163362859	\$39.61
510-4320-46026	LUBRICANT	MADDEN OIL CO	4320/25070668	\$1,937.60
510-4320-46026	FUEL	MADDEN OIL CO	4320/2507096281	\$5,311.06
510-4320-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$492.25
510-4320-46090	RIPPER II ADVANCED FORMULA	BART BAKER SERVICES INC	7602A	\$490.00
510-4320-46090	WASHERS/NUTS	FASTENAL COMPANY	KSLIB109697	\$464.06
Subtotal for Department 4320 :				\$14,308.84

Department: 4330 - FLEET MAINTENANCE

100-4330-44030	CUTTING TORCH WITH HOSE	AIRGAS MID SOUTH INC	9162911056	\$489.33
100-4330-44030	BATTERY CHARGERS	BUMPER TO BUMPER AUTO PARTS LIB	524327	\$118.56
100-4330-44030	BELTS FOR REPAIR	FOLEY EQUIPMENT COMPANY	PS050076819	\$191.25
100-4330-46021	GAS SERVICE BILLING	BLACK HILLS CORPORATION	AUGUST #2 2025	\$35.33
100-4330-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$1,668.54
100-4330-46088	TOOLS FOR FLEET SHOP	BUMPER TO BUMPER AUTO PARTS LIB	524351	\$171.15
100-4330-46088	TOOLS	SUNFLOWER BANK	J CARDENAS JUL	\$54.93
100-4330-46089	BLADES	JOHN DEERE/BIG R	JULY 2025	\$22.99
100-4330-46089	METAL CUTTING BLADES	JOHN DEERE/BIG R	JULY 2025	\$18.99
100-4330-46089	STOCK ROOM SUPPLIES	JOHN DEERE/BIG R	JULY 2025	\$31.91
100-4330-46089	BLADES	JOHN DEERE/BIG R	JULY 2025	\$26.99

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
Subtotal for Department 4330 :				\$2,829.97
Department: 4340 - ENGINEERING				
100-4340-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
Subtotal for Department 4340 :				\$63.94
Department: 4350 - SEWER ADMINISTRATIVE				
520-4350-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
520-4350-46010	COFFEE	PRAIRIE FIRE COFFEE	1672883	\$77.90
520-4350-46010	TONER	SOUTHERN OFFICE SUPPLY INC	338836	\$135.99
520-4350-46016	GAMMA IRRAD COLILERT	IDEXX DISTRIBUTION INC	3180058341	\$488.55
520-4350-46016	ANALYTICAL CHARGES	PACE ANALYTICAL SERVICES INC	2560230344	\$576.70
520-4350-46016	ANALYTICAL CHARGES	PACE ANALYTICAL SERVICES INC	2560230362	\$576.70
520-4350-46016	ANALYTICAL CHARGES	PACE ANALYTICAL SERVICES INC	2560230797	\$576.70
520-4350-46016	ANALYTICAL CHARGES	PACE ANALYTICAL SERVICES INC	2560231054	\$490.70
520-4350-46016	ANALYTICAL CHARGES	PACE ANALYTICAL SERVICES INC	2560231347	\$490.70
520-4350-46016	ANALYTICAL CHARGES	PACE ANALYTICAL SERVICES INC	2560231706	\$490.70
520-4350-46016	ANALYTICAL CHARGES	PACE ANALYTICAL SERVICES INC	2560232396	\$490.70
520-4350-46016	(3) 5 GALLON WATER	SCHEOPNER'S WATER CONDITIONING LLC	136946	\$21.00
520-4350-46016	(2) 5 GALLON WATER	SCHEOPNER'S WATER CONDITIONING LLC	137612	\$15.50
520-4350-46016	(2) 5 GALLON WATER	SCHEOPNER'S WATER CONDITIONING LLC	138047	\$15.50
520-4350-46016	(3) 5 GALLON WATER	SCHEOPNER'S WATER CONDITIONING LLC	138726	\$23.25
520-4350-46016	LAB SUPPLIES	USA BLUEBOOK	INV00770206	\$301.76
520-4350-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$148.45
520-4350-46028	ADOBE SUBSCRIPTION	SUNFLOWER BANK	J RANGLES JULY 2	\$254.27
520-4350-46090	MASTER LOCK	JOHN DEERE/BIG R	JULY 2025	\$23.88

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
520-4350-48091	BOW-INDIVIDUAL WASTEWATER PERMIT FEE	KANSAS DEPT OF HEALTH & ENVIRON HEALTH	KS0100986-WWIP-	\$925.00
Subtotal for Department 4350 :				\$6,187.89

Department: 4351 - SEWER LINE CLEANING

520-4351-44030	REFRIGERANT	SUNFLOWER BANK	J RANGLES JULY 2	\$65.54
520-4351-44032	UNIT #19-DURALAST WATER PUMP	AUTO ZONE COMMERCIAL PROGRAM	01640563360	\$60.76
520-4351-44032	STARTER/UNIT #96	TRUCK CENTER COMPANIES	XA102058647:01	\$853.55
520-4351-44037	MANHOLE RINGS & LIDS	CORE & MAIN LP	X465473	\$1,981.70
520-4351-44038	REPLACE OVERLOAD RELAY	ZAPIEN ELECTRIC LLC	002202	\$503.53
520-4351-46026	FUEL	WEX BANK	106356901	\$65.95
520-4351-46026	FUEL	WEX BANK	106356901	\$179.59
520-4351-46026	FUEL	WEX BANK	106356901	\$159.91
520-4351-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$200.49
Subtotal for Department 4351 :				\$4,071.02

Department: 4352 - SEWER PLANT OPERATION

520-4352-44030	MECHANICAL SEAL	ENVIRO-LINE CO INC	0042367-IN	\$2,239.80
520-4352-44030	SHEARS/PIPE	GRAINGER	9582892213	\$144.37
520-4352-44030	CR-SHEARS	GRAINGER	9585383905	(\$42.87)
520-4352-44030	SHEARS	GRAINGER	9585597355	\$36.91
520-4352-44030	PVC VALVES/BUSHING/TEE	HAVOC SUPPLY	16588	\$41.84
520-4352-44030	CHEMSCAN MODEL ANALYZER	IN-SITU INC	SVI000462	\$1,205.00
520-4352-44030	BALING WIRE	JOHN DEERE/BIG R	JULY 2025	\$110.99
520-4352-44030	SENSORS	KAESER COMPRESSORS	917687709	\$1,291.10
520-4352-44030	GASKETS	LIBERAL GASKET MFG CO INC	145579	\$83.04
520-4352-44030	MUTI-PURPOSE HAND SPRAYER/POLY DRUM FUNNEL	NEW PIG CORPORATION	24717731-00	\$253.44

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Ledger	Description	Vendor Name	Invoice	Amount
520-4352-44030	STEEL DRUM	NEW PIG CORPORATION	24717732-00	\$288.53
520-4352-44030	SCREWDRIERS	RESENHOUSE ELECTRIC SUPPLY	4166-1009461	\$16.02
520-4352-44030	FITTINGS	STANION WHOLESALE ELECTRIC CO	5939703-00	\$60.74
520-4352-44030	AC FILTER	SUNFLOWER BANK	J RANGLES JULY 2	\$131.08
520-4352-44030	EXHAUST FAN MOTOR	SUNFLOWER BANK	J RANGLES JULY 2	\$185.67
520-4352-44031	FILTER	FASTENAL COMPANY	KSLIB109533	\$119.03
520-4352-44031	FILTERS	FASTENAL COMPANY	KSLIB109597	\$412.15
520-4352-44031	REPLACE WWTP AC	LYNN'S TOTAL COMFORT	29027	\$13,407.68
520-4352-46017	CLEANER	PIONEER RESEARCH	266735	\$1,710.62
520-4352-46022	ELECTRIC SERVICE BILLING	SOUTHERN PIONEER ELECTRIC CO	AUGUST #2 2025	\$3,226.12
520-4352-46026	FUEL	WEX BANK	106356901	\$116.78
520-4352-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$53.61
520-4352-48090	DOT-MONTHLY CHARGE & TESTING	COMPLIANCEONE	330507	\$174.00
520-4352-48090	BATTERIES	FASTENAL COMPANY	KSLIB109821	\$55.28
520-4352-48090	PRE-EMPLOYMENT TESTS	NATIONAL SCREENING BUREAU	2507216	\$135.40

Subtotal for Department 4352 : **\$25,456.33**

Department: 4370 - STREET LIGHTING

100-4370-44030	FLUORESCENT SPRAY PAINT	JOHN DEERE/BIG R	JULY 2025	\$20.97
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Subtotal for Department 4370 : **\$20.97**

Department: 4500 - RECREATION ADMINISTRATION

100-4500-44024	CABLE TIES/DEER FENCE NETTING	JOHN DEERE/BIG R	JULY 2025	\$99.96
100-4500-44030	V-BELT	CATLETT AUTOMOTIVE INC	728302	\$79.98
100-4500-44030	SOCKET/EXTENSION BAR	JOHN DEERE/BIG R	JULY 2025	\$21.97
100-4500-44030	BATTERIES	JOHN DEERE/BIG R	JULY 2025	\$51.98

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-4500-44030	PADLOCK	JOHN DEERE/BIG R	JULY 2025	\$14.99
100-4500-44030	AC SYSTEM REPAIR	LEE'S HEATING & AIR LLC	1193	\$1,037.88
100-4500-44031	CABLE TIES	JOHN DEERE/BIG R	JULY 2025	\$37.98
100-4500-44031	FANS	JOHN DEERE/BIG R	JULY 2025	\$81.47
100-4500-44032	BATTERY	CATLETT AUTOMOTIVE INC	728804	\$110.90
100-4500-44032	BATTERY CLEANER/JUMPER CABLES	JOHN DEERE/BIG R	JULY 2025	\$59.97
100-4500-44032	TIRES/UNIT #71	R & E'S TIRE SHOP LLC	03875	\$800.00
100-4500-44032	TIRES	R & E'S TIRE SHOP LLC	03879	\$620.00
100-4500-44043	JULY COPY CHARGES	SOUTHERN OFFICE SUPPLY INC	338359	\$60.34
100-4500-45040	MAX GLIDE PEN	4IMPRINT INC	14056122	\$331.13
100-4500-46011	TISSUE PAPER	SERVICE JANITORIAL SUPPLY INC	336311	\$98.00
100-4500-46026	FUEL	MADDEN OIL CO	1116/2507096274	\$195.39
100-4500-46028	MONTHLY INTERNET SERVICE	IDEATEK TELCOM	10007315620	\$80.00
Subtotal for Department 4500 :				\$3,781.94

Department: 4520 - RECREATION

100-4520-45211	BATTING CAGES BATHROOM SUPPLIES	HAVOC SUPPLY	17510	\$367.40
100-4520-45237	JULY SALES TAX	RETAILERS' SALES TAX	JULY 2025	\$31.41
100-4520-45241	JULY SALES TAX	RETAILERS' SALES TAX	JULY 2025	\$29.26
100-4520-46210	JULY SALES TAX	RETAILERS' SALES TAX	JULY 2025	\$148.70
100-4520-46210	BI-MONTHLY PEST CONTROL	RINE EXTERMINATING INC	95962217	\$250.00
100-4520-46212	JULY SALES TAX	RETAILERS' SALES TAX	JULY 2025	\$22.27
100-4520-46213	JULY SALES TAX	RETAILERS' SALES TAX	JULY 2025	\$0.98
100-4520-46242	ORGANIZED EVENTS MEDALS	HASTY AWARDS	08250134	\$160.26
100-4520-46242	SLIDE WITH SPRINKLER/HYDRO FLASK	JOHN DEERE/BIG R	JULY 2025	\$43.74

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City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-4520-46242	DTF TRANSFERS/T-SHIRTS	SUNFLOWER BANK	M QUINT JUL 2025	\$628.17
100-4520-46246	JULY SALES TAX	RETAILERS' SALES TAX	JULY 2025	\$0.17
100-4520-46255	DANCE APPAREL	SUNFLOWER BANK	S DISEKER JUL 20	\$118.70
100-4520-48090	JULY SALES TAX	RETAILERS' SALES TAX	JULY 2025	\$72.22
Subtotal for Department 4520 :				\$1,873.28

Department: 4540 - SWIMMING POOL

100-4540-42501	JULY SALES TAX	RETAILERS' SALES TAX	JULY 2025	\$12.19
100-4540-42502	CONCESSIONS	BEN E KEITH FOODS	43726659	\$1,414.57
100-4540-42502	CONCESSIONS/PRO-SHOP	PEPSI-COLA COMPANY	65343010	\$472.75
100-4540-46011	TISSUE PAPER	SERVICE JANITORIAL SUPPLY INC	336204	\$91.35
100-4540-46090	HOMEBASE SUBSCRIPTION	SUNFLOWER BANK	M QUINT JUL 2025	\$59.95
100-4540-46090	CARD MACHINE TESTING FEE	SUNFLOWER BANK	M QUINT JUL 2025	\$2.00
100-4540-46110	CONCESSIONS/ADVENTURE BAY	PIZZA HUT	INV-0012856	\$880.00
100-4540-46110	JULY SALES TAX	RETAILERS' SALES TAX	JULY 2025	\$1,485.25
100-4540-46273	REDSKIN LEVEL BOOSTER CLUB SPONSOR	LHS BOOSTER CLUB	59	\$300.00
Subtotal for Department 4540 :				\$4,718.06

Department: 4550 - GOLF COURSE

100-4550-42501	SHOES	ACUSHNET TITLEIST COMPANY	921062339	\$232.61
100-4550-42501	BALLS	ACUSHNET TITLEIST COMPANY	921170386	\$260.18
100-4550-42501	DIVOT TOOL TEES	J & M GOLF	0732931-IN	\$323.60
100-4550-42501	DEMO DRIVER	TAYLOR MADE GOLF PRODUCTS INC	38296353	\$328.14
100-4550-42501	CREDIT/RETURN CLUBS	TAYLOR MADE GOLF PRODUCTS INC	38311938	(\$807.30)
100-4550-42501	JR GOLF CLUBS	TAYLOR MADE GOLF PRODUCTS INC	38501289	\$903.67
100-4550-42501	CREDIT/FREIGHT	TAYLOR MADE GOLF PRODUCTS INC	38508492	(\$176.92)

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-4550-42502	CONCESSIONS/PRO-SHOP	PEPSI-COLA COMPANY	59687003	\$653.34
100-4550-42502	CONCESSIONS/PRO-SHOP	WILLOW TREE GOLF PETTY CASH	500434	\$764.15
100-4550-42502	CONCESSIONS/PRO-SHOP	WILLOW TREE GOLF PETTY CASH	501762	\$646.80
100-4550-42502	CONCESSIONS/PRO-SHOP	WILLOW TREE GOLF PETTY CASH	W-1504460	\$459.20
100-4550-42502	CONCESSIONS/PRO-SHOP	WILLOW TREE GOLF PETTY CASH	W-1507589	\$326.10
100-4550-42503	PRESOLD WEDGE	ACUSHNET TITLEIST COMPANY	921049656	\$145.20
100-4550-42503	PRESOLD WEDGE	ACUSHNET TITLEIST COMPANY	921125913	\$145.20
100-4550-42503	PRE-SOLD WOOD	PING INC	18412875	\$188.92
100-4550-42503	PRE-SOLD IRONS	PING INC	18419589	\$431.92
100-4550-43022	CERTIFICATION COURSE	SUNFLOWER BANK	S CARROLL	\$1,495.00
100-4550-44024	RANGE DIVIDERS/BAG STANDS	JOHN DEERE/BIG R	JULY 2025	\$1,855.00
100-4550-44030	CR-LOCK NUT	KEATING TRACTOR & EQUIPMENT INC	379145	(\$3.05)
100-4550-44030	BELT	KEATING TRACTOR & EQUIPMENT INC	388047	\$694.41
100-4550-44030	REPAIR AC	LYNN'S TOTAL COMFORT	29041	\$140.00
100-4550-44030	TIRE	M & M TIRE SERVICE	165818	\$172.00
100-4550-44031	COPPER PIPES	HAVOC SUPPLY	16959	\$38.20
100-4550-44031	TANK LEVER	MEAD LUMBER DO IT CENTER	12407415	\$10.99
100-4550-44031	UNCLOG DRAIN LINE	PERFIX LLC	12353	\$543.00
100-4550-44031	UNCLOG DRAIN	PERFIX LLC	12375	\$228.75
100-4550-45017	GOLF MANAGEMENT SOFTWARE PACKAGE	CLUB CADDIE HOLDING INC	SUP010010	\$524.00
100-4550-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
100-4550-45035	YOUTUBE/CABLE TV	SUNFLOWER BANK	S DISEKER JUL 20	\$90.66
100-4550-46011	JANITORIAL SUPPLIES	SERVICE JANITORIAL SUPPLY INC	336237	\$212.15
100-4550-46017	HERBICIDE	VAN DIEST SUPPLY COMPANY	245410	\$1,130.20
100-4550-46017	FUNGICIDE	VAN DIEST SUPPLY COMPANY	245411	\$420.00

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City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-4550-46021	GAS SERVICE BILLING	BLACK HILLS CORPORATION	AUGUST #2 2025	\$22.94
100-4550-46026	MOTOR OIL	JOHN DEERE/BIG R	JULY 2025	\$193.96
100-4550-46028	MONTHLY INTERNET SERVICE	IDEATEK TELCOM	10007315620	\$110.00
100-4550-46028	MEDIA SIGNAGE MONTHLY SUBSCRIPTION	SUNFLOWER BANK	T LUNCEFORD JU	\$29.91
100-4550-46087	REIMBURSE WORK BOOTS	VERMILLION, CHRIS	07/23/25	\$121.37
100-4550-46088	EAR PLUGS	FASTENAL COMPANY	KSLIB109727	\$34.96
100-4550-48012	JULY SALES TAX	RETAILERS' SALES TAX	JULY 2025	\$3,294.75
100-4550-48090	C STEERS-REIMBURSE GOLF EXPENSE	CHERYL STEERS	06/12/2025	\$49.99

Subtotal for Department 4550 : \$16,297.94

Department: 4560 - PARKS

100-4560-34807	L LOMAS-REFUND FOR BLUE BONNET PARK	LESLY LOMAS	92348	\$400.00
100-4560-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
100-4560-45060	TSHIRTS	BLUE CHIP ATHLETIC	206290	\$113.00
100-4560-46028	MONTHLY INTERNET SERVICE	IDEATEK TELCOM	10007315620	\$80.00
100-4560-46028	MONTHLY INTERNET SERVICE	IDEATEK TELCOM	10007315620	\$50.00
100-4560-46087	REIMBURSE WORK JEANS	SEPEDA, RYAN	08/06/25	\$49.14
100-4560-46087	REIMBURSE WORK BOOTS	WILLIAMS, ANDREW	08/05/25	\$200.00

Subtotal for Department 4560 : \$956.08

Department: 4580 - ARKALON RECREATIONAL AREA

100-4580-44024	ANNUALS	FLOWER COOP, THE	06/27/2025.5	\$580.50
100-4580-44030	POWER RATED V-BELT	O'REILLY AUTOMOTIVE STORES INC	1453-432667	\$19.05
100-4580-44031	CLEAR TEMPERED GLASS	SOUTHWEST GLASS & DOOR INC	108538	\$425.00
100-4580-45030	MONTHLY INTERNET SERVICE	IDEATEK TELCOM	10007315620	\$150.00

Subtotal for Department 4580 : \$1,174.55

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Ledger	Description	Vendor Name	Invoice	Amount
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Department: 4612 - GRIER HOUSE

100-4612-44031	GRIER HOUSE MAINTENANCE	KONE INC	871758989	\$813.33
Subtotal for Department 4612 :				\$813.33

Department: 4920 - CEMETERY

100-4920-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
100-4920-46026	OIL	KEATING TRACTOR & EQUIPMENT INC	388699	\$17.04
100-4920-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$80.20
100-4920-46028	MONTHLY INTERNET SERVICE	IDEATEK TELCOM	10007315620	\$110.00
Subtotal for Department 4920 :				\$271.18

Department: 4930 - UTILITY BILLING

100-4930-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
100-4930-46010	ENVELOPES	SOUTHERN OFFICE SUPPLY INC	338532	\$230.00
Subtotal for Department 4930 :				\$293.94

Department: 4940 - WATER UTILITY ADMIN

530-4940-43022	DW4 CLASS 4 CERTIFICATION	SUNFLOWER BANK	J ROSALES JUN 20	\$20.50
530-4940-43022	KDHE WATER OPERATOR EXAM	SUNFLOWER BANK	J ROSALES JUN 20	\$50.00
530-4940-44030	FITTINGS	JOHN DEERE/BIG R	JULY 2025	\$19.97
530-4940-44030	CREDIT/RETURN FITTINGS	JOHN DEERE/BIG R	JULY 2025	(\$18.98)
530-4940-44030	SEAL	JOHN DEERE/BIG R	JULY 2025	\$11.98
530-4940-44030	ICE MACHINE/WATER FILTRATION SYSTEM	SUNFLOWER BANK	B BEER JUL 2025	\$3,218.99
530-4940-44030	DRILL PRESS	SUNFLOWER BANK	J ROSALES JUL 20	\$49.99
530-4940-44030	DRILL BIT SETS	SUNFLOWER BANK	J ROSALES JUL 20	\$89.98
530-4940-44032	TRAILER HITCH/UNIT #26	SUNFLOWER BANK	J ROSALES JUL 20	\$29.99
530-4940-44043	JULY COPY CHARGES	SOUTHERN OFFICE SUPPLY INC	338360	\$40.00

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530-4940-45080	MEALS/KDA MEETING	SUNFLOWER BANK	J ROSALES JUL 20	\$94.20
530-4940-45080	MEALS/CPM CLASSES	SUNFLOWER BANK	J ROSALES JUL 20	\$44.08
530-4940-45080	MEALS/KDHE WATER OPERATOR EXAM	SUNFLOWER BANK	J ROSALES JUN 20	\$76.58
530-4940-45080	LODGING/KDHE WATER OPERATOR EXAM	SUNFLOWER BANK	J ROSALES JUN 20	\$553.80
530-4940-45080	KWEA CONFERENCE REGISTRATION	SUNFLOWER BANK	J ROSALES JUN 20	\$700.00
530-4940-46011	HAND WASH REFILL	SERVICE JANITORIAL SUPPLY INC	336140	\$114.45
530-4940-46011	TISSUE PAPER	SERVICE JANITORIAL SUPPLY INC	336426	\$196.85
530-4940-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$162.57
530-4940-46087	SAFETY REIMBURSEMENT-BOOTS	ARROYO, DAVID	08/04/2025	\$187.57
530-4940-46087	REIMBURSE WORK BOOTS	WILLIAMS, KYLE	07/31/25	\$157.53
530-4940-48090	FIRST AID CABINET SERVICE	CINTAS FIRST AID & SAFETY	5285091104	\$183.59
530-4940-48892	IDEATEK WATER TOWER LEASE SHARE	LIBERAL COUNTRY CLUB	AUGUST 2025	\$412.00
Subtotal for Department 4940 :				\$6,395.64

Department: 4941 - WATER UTILITY

530-4941-43014	CHLORINE/SAMPLE DISPENSER	USA BLUEBOOK	INV00784967	\$1,237.21
530-4941-44024	MOTOR OIL	JOHN DEERE/BIG R	JULY 2025	\$39.98
530-4941-44024	TRIMMER LINE	JOHN DEERE/BIG R	JULY 2025	\$54.99
530-4941-44024	UNIT BLADES & KILLSIT SERVICE	KEATING TRACTOR & EQUIPMENT INC	383328	\$210.00
530-4941-44024	OIL FILTER	KEATING TRACTOR & EQUIPMENT INC	388804	\$18.78
530-4941-44024	WEED KILLER	TEAM LABORATORY CHEMICAL LLC	INV0047877	\$1,318.50
530-4941-44026	SUPPLY FOR WELL MOTOR HYDRAULIC OIL	BEARING HEADQUARTERS COMPANY	6078864	\$371.04
530-4941-44026	INSECT SCREENS	JOHN DEERE/BIG R	JULY 2025	\$24.97
530-4941-44026	FITTINGS	JOHN DEERE/BIG R	JULY 2025	\$9.48
530-4941-44026	FITTINGS/WELL #63	JOHN DEERE/BIG R	JULY 2025	\$31.01

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
530-4941-44026	SCREWDRIVERS	JOHN DEERE/BIG R	JULY 2025	\$7.16
530-4941-44026	WELL #27 & #29-FILTERS	KOST TRUCK SUPPLY INC	381711	\$241.83
530-4941-44026	WELL #27 HOSE	KOST TRUCK SUPPLY INC	381755	\$2.41
530-4941-44026	WELL #27 BLUE HOSE	LIBERAL KENWORTH	03P226947	\$60.62
530-4941-44026	FLAT EXPANDED METAL	NEW IRON & METAL OF LIBERAL INC	12604	\$132.28
530-4941-44026	FITTING/WELL #28	STANION WHOLESALE ELECTRIC CO	5950681-00	\$189.27
530-4941-44026	REPAIR WELL #62	T & T ELECTRICAL	1175	\$402.52
530-4941-44026	REPAIR WELL #17	TIM EKKEL DIESEL REPAIR	WI011305	\$2,109.75
530-4941-44026	PULL & SET PUMP/WELL #28	WALTERS IRRIGATION	5096	\$74,497.00
530-4941-44030	LUBRICANT	JOHN DEERE/BIG R	JULY 2025	\$4.99
530-4941-44030	PRO AIR TOOL KIT/AIR HOSE	SUNFLOWER BANK	J ROSALES JUN 20	\$31.97
530-4941-44030	DIFFUSERS/GASKETS	WESTERN HYDRO CORPORATION	413017992-00	\$195.00
530-4941-44032	TURN SIGNAL/UNIT #29	CATLETT AUTOMOTIVE INC	728865	\$21.86
530-4941-44032	PIPE WRENCHES	SUNFLOWER BANK	J ROSALES JUN 20	\$11.97
530-4941-46013	WATER SAMPLES	UNITED PARCEL SERVICE	000066E179325	\$197.68
530-4941-46013	SHIPPING	UNITED PARCEL SERVICE	000066E179335	\$138.15
530-4941-46021	GAS SERVICE BILLING	BLACK HILLS CORPORATION	AUGUST #2 2025	\$1,930.04
530-4941-46026	FUEL	MADDEN OIL CO	4942/2507096283	\$82.87
530-4941-46026	FUEL FILTERS	MADDEN OIL CO	4942/25071824	\$65.61
530-4941-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$754.76
530-4941-46028	MONTHLY INTERNET SERVICE	IDEATEK TELCOM	10007315620	\$50.00

Subtotal for Department 4941 : \$84,443.70

Department: 4942 - WATER DISTRIBUTION

530-4942-44011	REGULAR LOCATE FEE	KANSAS ONE-CALL SYSTEM INC	5070357	\$255.36
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Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
530-4942-44029	WELL 6" CHAMBER	CORE & MAIN LP	X165637	\$2,396.56
530-4942-44029	PLATE/CUTTING CHARGE/PLASMA TABLE RATE	NEW IRON & METAL OF LIBERAL INC	12504	\$418.88
530-4942-44030	FILTERS & CLEANERS	KOST TRUCK SUPPLY INC	381614	\$33.21
530-4942-44030	VALVE BOX RISERS	SCHULTE SUPPLY INC	S1231179.001	\$810.80
530-4942-44030	SOIL PROBE/SLIDE ADAPTER	SCHULTE SUPPLY INC	S1231281.001	\$190.95
530-4942-44036	BRASS STOCK	CORE & MAIN LP	X389832	\$911.20
530-4942-44036	4" PVC PIPE GASKET	CORE & MAIN LP	X393909	\$2,403.00
530-4942-44036	PVC PIPES	CORE & MAIN LP	X394095	\$14,522.00
530-4942-44036	PVC PIPES FOR ARKALON	CORE & MAIN LP	X399577	\$184.80
530-4942-44036	COMPRESSION COUPLING	HAVOC SUPPLY	17604	\$42.26
530-4942-44036	PVC PIPES	HAVOC SUPPLY	2-11669	\$108.89
530-4942-44036	PVC PIPES/COUPLING	HAVOC SUPPLY	4-12070	\$22.82
530-4942-44036	SPLASH PADS SENSOR	IFM EFECTOR, INC	41932819	\$416.83
530-4942-44036	CONCRETE MIX	JOHN DEERE/BIG R	JULY 2025	\$19.99
530-4942-44036	FITTING	JOHN DEERE/BIG R	JULY 2025	\$7.98
530-4942-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$2,232.03
530-4942-46028	MONTHLY INTERNET SERVICE	IDEATEK TELCOM	10007315620	\$50.00

Subtotal for Department 4942 : **\$25,027.56**

Department: 4943 - WATER NON OPERATIONAL

530-4943-48012	JULY SALES TAX	RETAILERS' SALES TAX	JULY 2025	\$4,842.72
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Subtotal for Department 4943 : **\$4,842.72**

Department: 4950 - AIRPORT UTILITY

501-4950-44030	REPLACE MOWER TIRE FOAM	M & M TIRE SERVICE	166233	\$3,167.92
501-4950-44032	FLAT REPAIR	M & M TIRE SERVICE	165904	\$21.00

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Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
501-4950-44034	TEE POSTS/FITTING	JOHN DEERE/BIG R	JULY 2025	\$36.44
501-4950-44034	CORE DRILL/CORE BITS/WATER TANK	UNITED RENTALS INC	250624228-001	\$779.00
501-4950-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
501-4950-45080	MEALS/AIRFARE MEETING	SUNFLOWER BANK	B FORNWALT JUL	\$39.47
501-4950-46010	TONER	AMAZON CAPITAL SERVICES	1FKD-TV4J-6XJ7	\$166.03
501-4950-46011	DOOR STOPPERS/GLASS CLEANER	SERVICE JANITORIAL SUPPLY INC	336139	\$81.80
501-4950-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$411.90
501-4950-46028	MONTHLY INTERNET SERVICE	IDEATEK TELCOM	10007315620	\$80.00
501-4950-46028	MONTHLY INTERNET SERVICE	IDEATEK TELCOM	10007315620	\$80.00
501-4950-46028	ADOBE SUBSCRIPTION	SUNFLOWER BANK	B FORNWALT JUL	\$52.42
Subtotal for Department 4950 :				\$4,979.92

Department: 4953 - AIR MUSEUM

504-4953-44030	PEBBLE ICE MACHINE	AMAZON CAPITAL SERVICES	1KL6-6C9T-THRY	\$154.99
504-4953-44030	FLAMMABLE STORAGE CABINET/CLOTHES RACK	ULINE	195502046	\$1,123.36
504-4953-44035	100 PACK TUBING/DRY ERASE MARKERS/BATTERIES	AMAZON CAPITAL SERVICES	1CQT-VXWF-DCYY	\$48.63
504-4953-44035	PORTABLE AIR CONDITIONER	AMAZON CAPITAL SERVICES	1WL3-VLN4-JXKJ	\$374.07
504-4953-44035	CAT LITTER	JOHN DEERE/BIG R	JULY 2025	\$25.98
504-4953-44035	REPAIR AC	LYNN'S TOTAL COMFORT	29106	\$724.30
504-4953-44035	SIMPLISAFE ALARM SYSTEM	SUNFLOWER BANK	R IMMELL JUL 202	\$31.99
504-4953-44043	JULY COPY CHARGES	SOUTHERN OFFICE SUPPLY INC	338378	\$171.69
504-4953-45020	AIR MUSEUM-INLAND MARINE	IRON INSURANCE PARTNERS	460536	\$6,712.00
504-4953-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
504-4953-45060	SHIRTS WITH LOGO	RALSTIN, RANCE C	1550	\$30.00

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
504-4953-45080	STAFF LUNCH	SUNFLOWER BANK	R IMMELL JUL 202	\$50.93
504-4953-45080	MEALS	SUNFLOWER BANK	R IMMELL JUL 202	\$45.18
504-4953-45080	CAR WASH	SUNFLOWER BANK	R IMMELL JUL 202	\$15.00
504-4953-46010	100 PACK TUBING/DRY ERASE MARKERS	AMAZON CAPITAL SERVICES	1CQT-VXWF-DCYY	\$24.40
504-4953-46010	DESK ORGANIZERS/MICROFIBER CLOTH	AMAZON CAPITAL SERVICES	1LYG-FGV6-JYQX	\$23.99
504-4953-46010	DESK ORGANIZERS/STUFFED ANIMALS	AMAZON CAPITAL SERVICES	1X36-QC6W-49LL	\$22.79
504-4953-46010	SELF INKING STAMP	SOUTHERN OFFICE SUPPLY INC	338674	\$23.95
504-4953-46013	SHIPPING	AMAZON CAPITAL SERVICES	1CQT-VXWF-DCYY	\$6.99
504-4953-46021	GAS SERVICE BILLING	BLACK HILLS CORPORATION	AUGUST #2 2025	\$91.09
504-4953-46026	FUEL	SUNFLOWER BANK	R IMMELL JUL 202	\$52.00
504-4953-46028	MONTHLY INTERNET SERVICE	IDEATEK TELCOM	10007315620	\$80.00
504-4953-46610	DESK ORGANIZERS/STUFFED ANIMALS	AMAZON CAPITAL SERVICES	1X36-QC6W-49LL	\$98.50
504-4953-46610	GIFT SHOP RESALE ITEMS	EZ VANE INC	20492	\$254.50
504-4953-46610	SHIRTS WITH LOGO	RALSTIN, RANCE C	1550	\$770.00
504-4953-46610	GIFT SHOP RESALE ITEMS	SUNFLOWER BANK	R IMMELL JUL 202	\$1,916.60
504-4953-48012	JULY SALES TAX	RETAILERS' SALES TAX	JULY 2025	\$381.03
504-4953-48083	CANOPY	JOHN DEERE/BIG R	JULY 2025	\$89.99
504-4953-48084	100 PACK TUBING/DRY ERASE MARKERS	AMAZON CAPITAL SERVICES	1CQT-VXWF-DCYY	\$13.99
504-4953-48084	DESK ORGANIZERS/MICROFIBER CLOTH	AMAZON CAPITAL SERVICES	1LYG-FGV6-JYQX	\$79.78
504-4953-48186	CHILDREN SCAVENGER HUNT ITEMS	AMAZON CAPITAL SERVICES	1FMR-QHVM-7Y61	\$302.05
Subtotal for Department 4953 :				\$13,803.71

Department: 4970 - CONVENTION/TOURISM

206-4970-44043	JULY COPY CHARGES	SOUTHERN OFFICE SUPPLY INC	338363	\$66.42
206-4970-44047	BILLBOARD RENT-GUYMON & BALKO OK	LINDMARK BILLBOARDS	INV127254	\$350.00

Invoices Selected for Payment - By Department**City of Liberal, KS**

Ledger	Description	Vendor Name	Invoice	Amount
206-4970-44047	OUTDOOR DISPLAY-PRATT KS	LUMINEO SIGNS	PS-INV122302	\$275.00
206-4970-44047	OUTDOOR DISPLAY-GREAT BEND KS	LUMINEO SIGNS	PS-INV122303	\$215.00
206-4970-44047	OUTDOOR DISPLAY-GARDEN CITY KS	LUMINEO SIGNS	PS-INV122304	\$375.00
206-4970-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
206-4970-45040	MONTHS OF DIGITAL ADVERTISING	DESTINATION TRAVEL NETWORK	INV00176589	\$6,600.00
206-4970-45040	JULY AD & GOOD KANSAS SEGMENT	KSN	E4853933-3	\$3,395.06
206-4970-46010	BUBBLE WRAP	SOUTHERN OFFICE SUPPLY INC	339078	\$94.99
206-4970-46028	MONTHLY INTERNET SERVICE	IDEATEK TELCOM	10007315620	\$83.00
206-4970-46028	DOMAIN REGISTRATION	SUNFLOWER BANK	S FULLER JUL 202	\$40.76
206-4970-46028	FUEL	WEX BANK	106356901	\$32.79
206-4970-46090	PAPER TOWELS	SERVICE JANITORIAL SUPPLY INC	336400	\$92.15
206-4970-46090	COPY PAPER	SOUTHERN OFFICE SUPPLY INC	339078	\$37.98
206-4970-46111	CTM RACK CARDS	SHEAR COLOR PRINTING, INC	900377	\$2,890.00
206-4970-46273	FULL COLOR STICKERS	4IMPRINT INC	14043712	\$629.95
206-4970-46273	POPCORN SUPPLIES	AMAZON CAPITAL SERVICES	19FW-4GVC-337D	\$144.86
206-4970-46273	CR-POPCORN SUPPLIES	AMAZON CAPITAL SERVICES	1WLF-6R1R-GR91	(\$43.90)
206-4970-49771	WIZARD OF OZ DESIGNS AND BOOKS	DOVER PUBLICATIONS	93057977	\$103.72
206-4970-49771	GIFT SHOP RESALE ITEMS	SPOONTIQUES INC	743060	\$253.50
206-4970-49771	GIFT SHOP RESALE ITEMS	SUNFLOWER BANK	S FULLER JUL 202	\$207.07
206-4970-49771	GIFT SHOP RESALE ITEMS	SUNFLOWER BANK	S FULLER JUL 202	\$196.60
206-4970-49771	GIFT SHOP RESALE ITEMS	SUNFLOWER BANK	S FULLER JUL 202	\$181.36
206-4970-49771	GIFT SHOP RESALE ITEMS	SUNFLOWER BANK	S FULLER JUL 202	\$164.94
Subtotal for Department 4970 :				\$16,450.19

Department: 5050 - CONSTRUCTION IMPROVEMENTS

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
301-5050-43013-500	WATERLINE PROJECT	EARLES ENGINEERING & INSPECTION I INC	18089	\$420.00
301-5050-43013-500	ENGINEERING SVC/WATINF2	EARLES ENGINEERING & INSPECTION I INC	18152	\$29,546.25
301-5050-43013-700	ENGINEERING SVC/ORTUNO	EARLES ENGINEERING & INSPECTION I INC	18155	\$20,380.00
301-5050-43013-700	CONSTRUCTION DOLL HOUSING ADDITION	EARLES ENGINEERING & INSPECTION I INC	18157	\$196.00
301-5050-44030-700	VALVE	MEAD LUMBER DO IT CENTER	12365241	\$56.00
301-5050-44030-700	FITTINGS	STANION WHOLESALE ELECTRIC CO	5944945-00	\$91.66
301-5050-44050-700	RANDALL POND	STOPPEL DIRT, INC.	3015	\$114,150.00
301-5050-47090-700	POLYMETAL SIGN FOR ROTARY DOG PARK	FJ WRAPZ & GRAPHIX	1722	\$100.00
301-5050-47090-700	LUMBER	MEAD LUMBER DO IT CENTER	12279239	\$129.40
301-5050-47090-700	COUNTRY CLUB PATH LIGHTING	FASTENAL COMPANY	KSLIB109776	\$156.00
301-5050-47090-700	COUNTRY CLUB PATH LIGHTING	FASTENAL COMPANY	KSLIB109785	\$65.04
Subtotal for Department 5050 :				\$165,290.35

Department: 6010 - GENERAL OPERATIONS

260-6010-44030	WEED EATER HEADS	JOHN DEERE/BIG R	JULY 2025	\$87.97
260-6010-44030	PARTS TO REPLACE MOWER	KEATING TRACTOR & EQUIPMENT INC	387572	(\$621.71)
260-6010-44030	BLADES	MEAD LUMBER DO IT CENTER	12363775	\$47.98
260-6010-44032	DUMP TRUCK #105-BATTERY REPLACEMENT	BUMPER TO BUMPER AUTO PARTS LIB FRAN	524326	\$348.24
260-6010-44062	BITS FOR PLANTER	BERRY TRACTOR AND EQUIPMENT CO MIDWAY	02129042	\$1,354.00
260-6010-44062	CY OF CONCRETE	CROELL INC	993972	\$3,161.00
260-6010-44062	HOT MIX FOR STREET REPAIR	J&R CONSTRUCTORS GROUP LLC	11213	\$731.50
260-6010-44062	HOT MIXED FOR STREET REPAIR	J&R CONSTRUCTORS GROUP LLC	11223	\$1,122.00
260-6010-44062	HOT MIXED FOR STREET REPAIR	J&R CONSTRUCTORS GROUP LLC	11230	\$1,782.00
260-6010-44062	HOT MIX FOR STREET REPAIR	J&R CONSTRUCTORS GROUP LLC	11234	\$1,122.00
260-6010-44062	HOT MIX FOR STREET REPAIR	J&R CONSTRUCTORS GROUP LLC	11519	\$2,368.30

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
260-6010-44062	HOT MIX FOR STREET REPAIR	J&R CONSTRUCTORS GROUP LLC	11521	\$4,224.00
260-6010-44062	TACK OIL FOR STREET REPAIR	TEAM LABORATORY CHEMICAL LLC	INV0047697	\$2,448.00
Subtotal for Department 6010 :				\$18,175.28
Department: 6012 - OTHER IMPROVEMENTS				
260-6012-45090	PUBLIC PROJECTS ENGINEERING	UNION PACIFIC RAILROAD	90145959	\$1,738.59
260-6012-48838	CONCRETE MIX	JOHN DEERE/BIG R	JULY 2025	\$50.32
260-6012-48838	CONCRETE SCARIFIER FOR SIDEWALK REPAIR	NORTHERN TOOL & EQUIPMENT	40068B8C	\$3,009.98
Subtotal for Department 6012 :				\$4,798.89
Department: 6017 - RECREATION IMPROVEMENTS				
260-6017-46017	TRI TAB	ARLAN COMPANY INC	16750	\$7,315.50
Subtotal for Department 6017 :				\$7,315.50
Department: 6020 - ECONOMIC DEVELOPMENT				
261-6020-43080	FY JULY 2025 - JUNE 2026 MEMBERSHIP DUES	ECONOMIC LIFELINES	1551	\$1,000.00
261-6020-44091	PARKING LOT LEASE IN DOWNTOWN AREA	WHARTON'S LIMITED LLC	SEPTEMBER 2025	\$833.00
261-6020-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
261-6020-45040	FULL PAGE AD IN LIBERAL AIRFAIR 2025	LIBERAL AIR FAIR	129	\$500.00
261-6020-45045	A-FRAME SIGN & GRAPHIC	SUNFLOWER BANK	K MOREE JUL 202	\$173.03
261-6020-45045	A-FRAME SIGN & GRAPHICS	SUNFLOWER BANK	S DISEKER JUL 20	\$173.03
261-6020-45090	PROFESSIONAL FEES-CONSULTING	ARKSTAR GROUP LLC	1835	\$5,000.00
261-6020-45090	PROFESSIONAL FEES	WATKINS PUBLIC STRATEGIES	1166	\$6,500.00
261-6020-46090	STENCILS FOR CCA	SUNFLOWER BANK	S DISEKER JUL 20	\$359.97
261-6020-46090	BUS LETTERING/UNIT #267	VISUAL SIGNS	9129	\$125.00
261-6020-47090	AIR MUSEUM FENCE	B & G SERVICES LLC	3203	\$47,468.75
261-6020-48047	DOWNTOWN REVITALIZATION	FJ WRAPZ & GRAPHIX	1753	\$1,400.00

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Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
Subtotal for Department 6020 :				\$63,596.72
Department: 6021 - PUBLIC TRANSPORTATION				
261-6021-44032	UNIT #200-GLASS REPAIR	CARROLL AUTO GLASS	53787	\$634.40
261-6021-44032	UNIT #266-MULTI POINT INSPECTION	FOSS MOTOR CO INC	6016749	\$114.04
261-6021-44032	FLAT REPAIR/UNIT #217	M & M TIRE SERVICE	165798	\$51.00
261-6021-44032	FLAT REPAIR/UNIT #220	M & M TIRE SERVICE	165827	\$26.00
261-6021-44032	TIRES/UNIT #220	M & M TIRE SERVICE	166066	\$1,040.50
261-6021-45030	AT&T SUBSCRIBER/ROUTER	AT&T	AUG 2025	\$63.94
261-6021-45040	ADVERTISING CHARGE	DEX-YP	610063854220	\$57.79
Subtotal for Department 6021 :				\$1,987.67
Department: 6030 - CRIME/DRUG PREVENTION				
262-6030-43022	MEALS/TRAINING	SUNFLOWER BANK	C HEAD JUL 2025	\$505.05
262-6030-43022	COLLEGE CLASSES	SUNFLOWER BANK	C HEAD JUL 2025	\$560.00
262-6030-43022	KPOAE REGISTRATION	SUNFLOWER BANK	C HEAD JUL 2025	\$250.00
262-6030-43022	MOCIC ANNUAL CONFERENCE REGISTRATION	SUNFLOWER BANK	C HEAD JUL 2025	\$195.00
262-6030-43022	LODGING/TRAINING	SUNFLOWER BANK	C HEAD JUL 2025	\$1,279.15
262-6030-43022	CREDIT/CLASS CANCELLED	SUNFLOWER BANK	C PINKSTON JUL 2	(\$350.00)
262-6030-43022	BASIC PEER SUPPORT TRAINING	SUNFLOWER BANK	C PINKSTON JUL 2	\$900.00
262-6030-43022	LODGING	SUNFLOWER BANK	C PINKSTON JUL 2	\$2,202.52
262-6030-43022	2025 KNOA REGISTRATION	SUNFLOWER BANK	C PINKSTON JUL 2	\$500.00
262-6030-43022	TOLL CHARGES	SUNFLOWER BANK	C PINKSTON JUL 2	\$10.79
262-6030-43022	LIVE WEBINAR REGISTRATION	SUNFLOWER BANK	C PINKSTON JUL 2	\$900.00
262-6030-48058	CADET LUNCH	SUNFLOWER BANK	C PINKSTON JUL 2	\$99.36
Subtotal for Department 6030 :				\$7,051.87

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
Department: 6040 - HOUSING				
263-6040-46010	OFFICE SUPPLIES	SOUTHERN OFFICE SUPPLY INC	338305	\$41.97
263-6040-46010	PENS	SOUTHERN OFFICE SUPPLY INC	338306	\$9.99
263-6040-48851	238 W HICKORY ST-T CHIM	AMERICAN TITLE & ABSTRACT SPEC IN	07/28/2025	\$3,000.00
263-6040-48851	709 ELM BLVD-Y MOREIRA VELUNZA	AMERICAN TITLE & ABSTRACT SPEC IN	07/28/2025.2	\$3,000.00
263-6040-48851	211 W 8TH STREET-M RAMOS OSORIO	AMERICAN TITLE & ABSTRACT SPEC IN	08/12/2025	\$3,000.00
263-6040-48851	1117 S NEW YORK AVE-A MARQUEZ RAMIREZ	AMERICAN TITLE & ABSTRACT SPEC IN	08/12/2025.2	\$3,000.00
263-6040-48851	512 S CAIN AVE-B HAMMOCK	ARC SPRAY FOAM LLC	1344	\$3,000.00
263-6040-48851	1003 N PERSHING AVE-T & A SALAZAR	ARREDONDO ROOFING AND CONSTRU	1312	\$3,000.00
263-6040-48851	21 S JORDAN AVE-A NEVAREZ	AURELIO'S HOME IMPROVEMENT	07/28/2025	\$3,000.00
263-6040-48851	209 S TULANE AVE-A GUERRERO	CHAIDEZ REMODELING	682846	\$3,000.00
263-6040-48851	2491 CHEYENNE RD-B EICKENBARY	DENISE GAMEROS	1016	\$80.00
263-6040-48851	625 N NEBRASKA AVE-V LOVE	J & D HANDYMAN SERVICES	07/25/2025	\$3,000.00
263-6040-48851	539 S NEW YORK AVE-J CHAVEZ	JESSE CONSTRUCTION LLC	08/04/20285	\$3,000.00
263-6040-48851	719 N MISSOURI-R DELGADO	LEZAMA'S GENERAL CONSTRUCTION	08/04/2025	\$3,000.00
263-6040-48851	842 S WASHINGTON AVE-K CARLILE	MARIA MARGARITA ARANDA	07/28/2025	\$3,000.00
263-6040-48851	1200 N PERSHING-M ROSALES	MARIA MARGARITA ARANDA	08/10/2025	\$3,000.00
263-6040-48851	PAINT PROGRAM/124 S JORDAN	MEAD LUMBER DO IT CENTER	12342939	\$502.44
263-6040-48851	PAINT PROGRAM/709 N JORDAN	MEAD LUMBER DO IT CENTER	12362596	\$498.95
263-6040-48851	PAINT PROGRAM/1001 N NEW YORK	MEAD LUMBER DO IT CENTER	12377737	\$499.71
263-6040-48851	PAINT PROGRAM/1200 N PERSHING	MEAD LUMBER DO IT CENTER	12417526	\$499.76
263-6040-48851	PAINT PROGRAM/239 S WEBSTER	MEAD LUMBER DO IT CENTER	12439147	\$499.89
263-6040-48851	UNCLOG MAIN SEWER LINE	PERFIX LLC	12250	\$200.00
263-6040-48851	PEST CONTROL/2491 CHEYENNE RD	SCHENDEL PEST SERVICES	60555887	\$546.25
263-6040-48851	PAINT PROGRAM/1120 S CLAY #C	SHERWIN WILLIAMS	2508-2	\$498.03

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Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
263-6040-48851	PAINT PROGRAM/1120 N CALHOUN	SHERWIN WILLIAMS	5320-9	\$9.34
263-6040-48851	PAINT PROGRAM/842 S WASHINGTON	SHERWIN WILLIAMS	5489-2	\$499.34
263-6040-48851	PAINT PROGRAM/1350 JEWELL AVE	SHERWIN WILLIAMS	5734-1	\$500.00
263-6040-48851	EXTERIOR/F ADAME - 303 E 7TH ST	VRNC CONSTRUCTIONS	07/29/25	\$3,000.00
Subtotal for Department 6040 :				\$46,885.67

Department: 6050 - BEAUTIFICATION

264-6050-44024	BATTERIES	FASTENAL COMPANY	KSLIB109726	\$9.17
264-6050-44024	LUMBER	MEAD LUMBER DO IT CENTER	12403593	\$96.45
264-6050-44024	LUMBER	MEAD LUMBER DO IT CENTER	12403703	\$53.55
264-6050-44024	CREDIT/RETURN LUMBER	MEAD LUMBER DO IT CENTER	873624	(\$96.45)
264-6050-44024	ELECTRICAL SUPPLIES	STANION WHOLESALE ELECTRIC CO	5954383-00	\$30.88
264-6050-44030	WIRE WELDER	AIRGAS MID SOUTH INC	9162911039	\$33.49
264-6050-44030	HUSLTER MOWER FILTERS	BUMPER TO BUMPER AUTO PARTS LIB	524260	\$84.48
264-6050-44030	FITTINGS	JOHN DEERE/BIG R	JULY 2025	\$7.56
264-6050-44030	FITTINGS	JOHN DEERE/BIG R	JULY 2025	\$5.18
264-6050-44030	TAIL LIGHT	JOHN DEERE/BIG R	JULY 2025	\$6.99
264-6050-44030	REPLACEMENT TRIMMERS	KEATING TRACTOR & EQUIPMENT INC	26813	\$599.98
264-6050-44030	ECHOMATIC HEAD/SHIELD KIT/SPOOL	KEATING TRACTOR & EQUIPMENT INC	383404	\$310.39
264-6050-44030	BATTERY	O'REILLY AUTOMOTIVE STORES INC	1453-433285	\$149.34
264-6050-44031	WATER SPIGOT AT GRIER HOUSE	HAVOC SUPPLY	16981	\$64.53
264-6050-44031	TOILET/TOILET SEAL	WESTERN SUPPLY CO INC	3034970	\$136.65
264-6050-44032	FUSES/UNIT #20	O'REILLY AUTOMOTIVE STORES INC	1453-434879	\$6.49
264-6050-46011	BATTERIES	FASTENAL COMPANY	KSLIB109726	\$12.99
264-6050-46011	SHOP TOWELS/DEGREASING WIPES	JOHN DEERE/BIG R	JULY 2025	\$24.98

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
264-6050-46011	TISSUE PAPER/GLOVES	SERVICE JANITORIAL SUPPLY INC	336177	\$101.50
264-6050-46011	JANITORIAL SUPPLIES	SERVICE JANITORIAL SUPPLY INC	336362	\$130.55
264-6050-46021	GAS SERVICE BILLING	BLACK HILLS CORPORATION	AUGUST #2 2025	\$127.58
264-6050-46022	ELECTRIC SERVICE BILLING	SOUTHERN PIONEER ELECTRIC CO	AUGUST #2 2025	\$89.66
264-6050-46026	ENTERPRISE FUEL	WEX BANK	JULY 2025	\$1,860.89
264-6050-46032	BATTERIES	FASTENAL COMPANY	KSLIB109726	\$23.76
Subtotal for Department 6050 :				\$3,870.59

Department: 8050 - EDUCATION 1/2% SALES TAX

245-8050-48040	JULY 2025 DISBURSEMENT	EQUITY BANK/USD 480	07/25/25	\$267,989.66
Subtotal for Department 8050 :				\$267,989.66

Department: 8060 - COMM IMPROVEMENT DISTRICT

242-8060-48086-240	CID REIMB/EPLAZA CID	LIBERAL PLAZA, LLC	07/25/25	\$11,758.81
242-8060-48086-240	CID REIMB/2704 CENTENNIAL	LIBERAL RESTAURANT LLC	07/25/25	\$498.06
242-8060-48086-240	CID REIMB/2867 CENTENNIAL	PINNACLE DEVELOPMENTS LLC	07/25/25	\$1,551.62
242-8060-48086-240	CID REIMB/OMEGA REH	OMEGA REH, LLC	07/25/25	\$30,052.93
242-8060-48086-240	CID REIMB/501 HOTEL DRIVE	VAS HOTELS LLC	07/25/25	\$10,995.68
242-8060-48086-240	CID REIMB/VENTURE KANSAS	VENTURE KANSAS, LLC	07/25/25	\$9,701.38
Subtotal for Department 8060 :				\$64,558.48

Department: 8062 - REBATE OF TRANS GUEST TAX

242-8062-48187-240	REBATE TGT/2891 CENTENNIAL	PINNACLE DEVELOPMENTS LLC	07/24/25	\$26,787.01
242-8062-48187-240	REBATE TGT/501 HOTEL DR	VAS HOTELS LLC	07/24/25	\$33,054.73
Subtotal for Department 8062 :				\$59,841.74

Department: 8063 - TAX INCREMENT FINANCING

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Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
242-8063-48888-240	TIF 1 % TAX RB/2867 CENTENNIAL	PINNACLE DEVELOPMENTS LLC	7/25/25	\$1,457.55
Subtotal for Department 8063 :				\$1,457.55

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
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Grand Total : \$1,152,610.79

Department Totals		
Department	Dept. Description	Department Total
0000	NONDEPARTMENTAL	\$10,893.24
4100	NON DEPARTMENTAL	\$10,797.08
4110	LEGISLATIVE	\$103.95
4120	MUNICIPAL COURT/DIVE	\$47,655.53
4121	MUNICIPAL COURT/DRUG	\$462.65
4130	CITY MANAGER	\$993.69
4150	FINANCE DEPARTMENT	\$1,542.32
4152	PERSONNEL DEPARTMEN	\$213.91
4160	BUILDING MAINTENANCE	\$1,049.40
4180	I.T. DEPARTMENT	\$321.67
4210	POLICE ADMINISTRATION	\$51,237.15
4211	ANIMAL CONTROL DIVISI	\$4,027.14
4220	FIRE	\$28,725.78
4240	BUILDING INSPECTION SV	\$7,042.61
4250	COMMUNICATIONS	\$32,825.36
4290	TRAFFIC CONTROL MAIN	\$2,499.69
4300	STREET/HIGHWAY	\$336.95
4320	REFUSE	\$14,308.84

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
	4330	FLEET MAINTENANCE		\$2,829.97
	4340	ENGINEERING		\$63.94
	4350	SEWER ADMINISTRATIVE		\$6,187.89
	4351	SEWER LINE CLEANING		\$4,071.02
	4352	SEWER PLANT OPERATIO		\$25,456.33
	4370	STREET LIGHTING		\$20.97
	4500	RECREATION ADMINISTR		\$3,781.94
	4520	RECREATION		\$1,873.28
	4540	SWIMMING POOL		\$4,718.06
	4550	GOLF COURSE		\$16,297.94
	4560	PARKS		\$956.08
	4580	ARKALON RECREATIONA		\$1,174.55
	4612	GRIER HOUSE		\$813.33
	4920	CEMETERY		\$271.18
	4930	UTILITY BILLING		\$293.94
	4940	WATER UTILITY ADMIN		\$6,395.64
	4941	WATER UTILITY		\$84,443.70
	4942	WATER DISTRIBUTION		\$25,027.56
	4943	WATER NON OPERATION		\$4,842.72
	4950	AIRPORT UTILITY		\$4,979.92
	4953	AIR MUSEUM		\$13,803.71
	4970	CONVENTION/TOURISM		\$16,450.19

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
	5050	CONSTRUCTION IMPROV		\$165,290.35
	6010	GENERAL OPERATIONS		\$18,175.28
	6012	OTHER IMPROVEMENTS		\$4,798.89
	6017	RECREATION IMPROVEM		\$7,315.50
	6020	ECONOMIC DEVELOPMEN		\$63,596.72
	6021	PUBLIC TRANSPORTATIO		\$1,987.67
	6030	CRIME/DRUG PREVENTIO		\$7,051.87
	6040	HOUSING		\$46,885.67
	6050	BEAUTIFICATION		\$3,870.59
	8050	EDUCATION 1/2% SALES T		\$267,989.66
	8060	COMM IMPROVEMENT DI		\$64,558.48
	8062	REBATE OF TRANS GUES		\$59,841.74
	8063	TAX INCREMENT FINANC		\$1,457.55
		Grand Total:		\$1,152,610.79

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
Department: 4211 - ANIMAL CONTROL DIVISION				
100-4211-46620	TRANSPORT DRIVER-AURORA CO	BISHOP, DALLAS D	91176	\$150.00
Subtotal for Department 4211 :				\$150.00
Department: 4250 - COMMUNICATIONS				
202-4250-45030	COMMUNICATIONS MONTHLY BILLING	AT&T	0742047047-07252	\$421.80
202-4250-45030	COMMUNICATIONS MONTHLY BILLING	AT&T	0742048048-72525	\$480.22
Subtotal for Department 4250 :				\$902.02
Department: 4350 - SEWER ADMINISTRATIVE				
520-4350-45030	MONTHLY PHONE CHARGES	AT&T	JULY 2025	\$63.99
Subtotal for Department 4350 :				\$63.99
Department: 4352 - SEWER PLANT OPERATION				
520-4352-44030	CHEM SCAN MODEL ANALYZER-FILTER ASSY	IN-SITU INC	SVI000017	\$240.00
Subtotal for Department 4352 :				\$240.00
Department: 4500 - RECREATION ADMINISTRATION				
100-4500-45030	AUGUST PHONE/INTERNET	UNITED TELEPHONE ASSOCIATION	2206753	\$818.61
Subtotal for Department 4500 :				\$818.61
Department: 4520 - RECREATION				
100-4520-46218	SOFTBALL REF-8 GAMES	DEATON, KURT	07/28/2025	\$320.00
100-4520-46218	SOFTBALL REF-8 GAMES	ZANGHI SR, ARDON	07/28/2025	\$320.00
100-4520-46240	SOCCER REF-36 GAMES	ALEXANDER, MCKENNA LYNN	08/04/2025	\$540.00
100-4520-46240	SOCCER REF-6 GAMES	CASAS MEDINA, YADIER	08/04/2025	\$120.00
100-4520-46240	SOCCER REF-12 GAMES	GALINDO, EDGAR	08/04/2025	\$180.00
100-4520-46240	SOCCER REF-12 GAMES	LUNA, ANGEL MARIE	08/04/2025	\$180.00

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Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
Subtotal for Department 4520 :				\$1,660.00
Department: 5050 - CONSTRUCTION IMPROVEMENTS				
301-5050-47090-700	PATH LIGHTING/ COUNTRY CLUB/BLUE BONNET/MAHURON	FIRST LIGHT TECHNOLOGIES LTD	INV0250381	\$276,470.00
Subtotal for Department 5050 :				\$276,470.00
Department: 6030 - CRIME/DRUG PREVENTION				
262-6030-47090	PATH LIGHTING/MCCRAY PARK	FIRST LIGHT TECHNOLOGIES LTD	INV0250399	\$50,220.00
Subtotal for Department 6030 :				\$50,220.00
Grand Total :				\$330,524.62

Department Totals		
Department	Dept. Description	Department Total
4211	ANIMAL CONTROL DIVISI	\$150.00
4250	COMMUNICATIONS	\$902.02
4350	SEWER ADMINISTRATIVE	\$63.99
4352	SEWER PLANT OPERATIO	\$240.00
4500	RECREATION ADMINISTR	\$818.61
4520	RECREATION	\$1,660.00
5050	CONSTRUCTION IMPROV	\$276,470.00
6030	CRIME/DRUG PREVENTIO	\$50,220.00
Grand Total:		\$330,524.62

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
Department: 4120 - MUNICIPAL COURT/DIVERSION				
100-4120-45030	MONTHLY PHONE CHARGES	AT&T	JUL 2025	\$106.46
Subtotal for Department 4120 :				\$106.46
Department: 4210 - POLICE ADMINISTRATION				
100-4210-46028	POWER POLICY PROFESSIONAL SUBSCRIPTION	POWERDMS, INC.	INV-139258	\$241.57
Subtotal for Department 4210 :				\$241.57
Department: 4351 - SEWER LINE CLEANING				
520-4351-45030	MONTHLY PHONE CHARGES	AT&T	JUL 2025	\$799.95
Subtotal for Department 4351 :				\$799.95
Department: 4580 - ARKALON RECREATIONAL AREA				
100-4580-45030	CELLULAR/ARKALON	AT&T MOBILITY	287312814717X080	\$3.24
100-4580-45030	CELLULAR/ARKALON	AT&T MOBILITY	287313663236X080	\$50.35
Subtotal for Department 4580 :				\$53.59
Department: 4612 - GRIER HOUSE				
100-4612-45030	MONTHLY PHONE CHARGES	AT&T	JUL 2025	\$189.37
Subtotal for Department 4612 :				\$189.37
Department: 4970 - CONVENTION/TOURISM				
206-4970-45030	TOURISM 800 NUMBER	AT&T LONG DISTANCE	AUG 2025	\$87.22
Subtotal for Department 4970 :				\$87.22

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
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Grand Total : \$1,478.16

Department Totals		
Department	Dept. Description	Department Total
4120	MUNICIPAL COURT/DIVE	\$106.46
4210	POLICE ADMINISTRATION	\$241.57
4351	SEWER LINE CLEANING	\$799.95
4580	ARKALON RECREATIONA	\$53.59
4612	GRIER HOUSE	\$189.37
4970	CONVENTION/TOURISM	\$87.22
Grand Total:		\$1,478.16

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
Department: 0000 - NONDEPARTMENTAL				
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$829.02
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$231.72
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$267.47
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$270.56
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$274.93
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$356.44
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$405.32
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$424.53
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$7,658.58
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$802.73
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$198.68
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$849.50
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$854.35
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$917.49
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$1,143.66
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$1,156.88
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$1,175.51
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$1,791.14
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$3,653.09
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$470.51
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$137.23
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$32.09
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$34.47
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$36.98

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$44.70
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$47.66
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$54.19
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$83.36
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$94.79
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$214.57
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$110.03
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$203.77
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$138.03
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$147.41
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$158.10
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$187.72
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$189.01
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$191.15
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$193.87
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$808.19
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$99.29
100-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$590.22
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$404.75
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$394.88
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$386.64
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$377.03
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$359.23
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$357.40
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$322.02

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Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$303.46
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$494.60
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$285.97
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$287.53
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$232.67
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$199.75
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$191.04
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$185.88
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$172.29
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$155.36
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$150.67
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$53.55
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$294.34
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$1,833.34
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$260.05
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$583.35
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$25,824.68
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$2,320.90
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$1,353.14
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$1,199.08
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$1,114.12
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$1,014.89
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$864.04
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$845.44
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$827.32

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Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$1,072.87
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$601.40
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$15,202.37
100-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$755.78
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,147.28
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,867.05
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,863.04
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,796.96
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,796.96
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,395.64
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,191.06
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,191.06
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,147.28
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,966.66
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	(\$2,265.10)
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,147.28
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,123.84
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,147.28
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,191.06
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$3,578.80
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$4,195.44
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$4,382.12
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$4,449.99
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$4,791.28
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$6,573.18

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Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$6,992.40
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$7,416.65
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$9,789.36
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$13,622.88
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$24,101.66
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$8,764.24
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,197.82
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,875.99
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$6,573.18
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,197.82
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$221.07
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$86.96
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$86.96
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$92.60
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$93.94
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$93.94
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$71.79
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$130.44
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$71.79
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$143.58
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,720.23
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$173.92
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$173.92
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$185.20
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$215.37

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$93.94
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$46.30
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$6.04
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$43.48
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$43.48
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$43.48
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$43.48
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$46.30
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$86.96
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$46.30
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$173.92
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$46.30
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$46.97
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$46.97
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$46.97
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$46.97
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$50.18
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$46.30
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,431.52
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,146.82
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,197.82
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,197.82
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$234.85
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,398.48
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,039.85

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City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,398.48
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,398.48
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,432.83
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,483.33
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,483.33
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,483.33
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,483.33
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,483.33
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$140.91
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$358.95
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$287.16
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,398.48
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$287.16
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$933.27
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$434.80
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$469.70
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$573.41
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$573.41
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$715.76
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$715.76
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$715.76
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$715.76
100-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$573.41
100-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$15.30
100-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$56.10

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Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
100-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$45.90
100-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$40.80
100-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$30.60
100-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$26.78
100-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$25.50
100-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$20.40
100-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$10.20
100-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$15.30
100-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$13.52
100-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$256.54
100-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$8.42
100-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$5.10
100-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$112.20
100-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$15.30
100-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$61.20
202-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$1,474.56
202-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$344.85
202-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$1,119.86
202-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$1,022.96
202-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$613.38
202-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,796.96
202-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$46.30
202-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$71.79
202-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$140.91
202-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$304.36

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Invoices Selected for Payment - By Department

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Ledger	Description	Vendor Name	Invoice	Amount
202-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,395.64
202-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$4,294.56
202-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,146.82
202-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$66.30
206-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$317.96
206-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$74.36
206-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$301.57
206-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$291.69
206-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,431.52
206-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,398.48
206-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$86.96
206-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$46.97
206-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$13.52
207-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$42.16
207-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$180.29
207-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$328.46
207-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,483.33
207-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$46.30
207-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$5.10
209-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$1.74
209-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$7.45
209-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$288.81
209-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$1,234.87
261-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$207.52
261-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$887.44

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Invoices Selected for Payment - By Department

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Ledger	Description	Vendor Name	Invoice	Amount
261-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$1,266.54
261-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$43.48
261-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,966.66
261-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,147.28
261-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,146.82
261-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$715.76
261-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$217.40
261-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$92.60
261-0000-20400	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$59.04
261-0000-20400	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$252.44
261-0000-20400	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$443.72
261-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$5.10
261-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$29.08
263-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$68.66
263-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$293.58
263-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$202.76
263-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$338.52
263-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$46.97
263-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$715.76
263-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,398.48
263-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$43.48
263-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$10.20
501-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$513.00
501-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$119.97
501-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$754.68

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City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
501-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$173.78
501-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$46.97
501-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$86.96
501-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,398.48
501-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,431.52
501-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$25.50
504-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$121.78
504-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$520.73
504-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$120.05
504-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$749.75
504-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,147.28
504-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$130.44
504-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$21.68
510-0000-20100	Automatic Invoice From Payroll, Vendor 106545	EMPOWER RETIREMENT	PR-81420259256	\$136.89
510-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$358.07
510-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$1,531.08
510-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$81.59
510-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$19.08
510-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$721.79
510-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$109.95
510-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$166.21
510-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$391.05
510-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$711.29
510-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$728.35
510-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$164.94

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Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
510-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,191.06
510-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$5,105.18
510-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$4,766.96
510-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,637.75
510-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$53.22
510-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$71.79
510-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,270.58
510-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$289.58
510-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$167.27
510-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$92.60
510-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,483.33
510-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$58.53
510-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$3.32
520-0000-20100	Automatic Invoice From Payroll, Vendor 106545	EMPOWER RETIREMENT	PR-81420259256	\$136.89
520-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$154.53
520-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$660.79
520-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$958.18
520-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$224.09
520-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$65.97
520-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$164.93
520-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$241.80
520-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$447.35
520-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$794.95
520-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$1,013.38
520-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$264.19

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Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
520-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,903.92
520-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,147.28
520-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,483.33
520-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$723.05
520-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$3,335.40
520-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$573.41
520-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$130.44
520-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$92.60
520-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$72.18
520-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$71.79
520-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$23.69
520-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$162.13
520-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,191.06
520-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$35.70
520-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$28.65
530-0000-20100	Automatic Invoice From Payroll, Vendor 106545	EMPOWER RETIREMENT	PR-81420259256	\$141.04
530-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$72.43
530-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$1,285.95
530-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$947.86
530-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$309.73
530-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$221.68
530-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$300.75
530-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$372.25
530-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$492.78
530-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$460.91

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Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
530-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$171.82
530-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$169.93
530-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$159.86
530-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$43.98
530-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$1,437.23
530-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$872.94
530-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$265.19
530-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$744.95
530-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$24.41
530-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$40.03
530-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$86.96
530-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$203.48
530-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$304.36
530-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,246.63
530-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,431.52
530-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$3,349.76
530-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$5,010.32
530-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$8,764.24
530-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$287.16
530-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$10.20
530-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$56.10
530-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$28.34
601-0000-28111	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$33,890.71
601-0000-28111	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$7,925.98
601-0000-28112	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$34,266.29

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Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
601-0000-28113	Automatic Invoice From Payroll, Vendor 107264	STATE EMPLOYEE TAXES	PR-81420259258	\$19,371.91
601-0000-28121	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$12,135.72
601-0000-28131	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$256.72
601-0000-28131	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$1,281.29
601-0000-28131	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$21,107.66
601-0000-28141	Automatic Invoice From Payroll, Vendor 106545	EMPOWER RETIREMENT	PR-81420259256	\$893.00
601-0000-28141	Automatic Invoice From Payroll, Vendor 106545	EMPOWER RETIREMENT	PR-81420259256	\$76.00
601-0000-28150	22-40302	CARL B DAVIS	PR-814202592514	\$195.00
601-0000-28150	SW-2024-LM-000166	LAW OFFICE OF DJR	PR-814202592511	\$361.10
601-0000-28150	2022-LM-0748	LAW OFFICE OF DJR	PR-814202592511	\$322.59
601-0000-28150	2021-LM-0485	LAW OFFICE OF DJR	PR-814202592511	\$294.03
601-0000-28152	SW10DM000115 KULOW	KANSAS PAYMENT CENTER	PR-81420259259	\$203.08
601-0000-28152	SW08DM000058 PEREZ JUAREZ	KANSAS PAYMENT CENTER	PR-81420259259	\$174.92
601-0000-28152	SW20DM000157 CAMPBELL	KANSAS PAYMENT CENTER	PR-81420259259	\$296.77
601-0000-28152	000680496001 TORRES MASIAS	OKLAHOMA CENTRALIZED SUPPORT	PR-814202592510	\$138.46
601-0000-28152	Automatic Invoice From Payroll, Vendor 100695	SEWARD COUNTY UNITED WAY	PR-81420259254	\$5.00
601-0000-28160	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$3,216.00
601-0000-28160	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,981.00
601-0000-28160	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$2,547.00
601-0000-28160	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$960.00
601-0000-28160	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$284.50
601-0000-28160	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$493.50
601-0000-28160	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,584.00
601-0000-28160	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$4,696.50
601-0000-28160	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$7,000.00

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Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
601-0000-28160	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$420.50
601-0000-28160	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$4,317.50
601-0000-28165	Automatic Invoice From Payroll, Vendor 100693	AFLAC INSURANCE COMPANY	PR-81420259253	\$1,065.24
601-0000-28165	Automatic Invoice From Payroll, Vendor 100693	AFLAC INSURANCE COMPANY	PR-81420259253	\$3,238.33
601-0000-28171	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$636.00
601-0000-28176	Automatic Invoice From Payroll, Vendor 107782	HAT CREEK BUTCHERY LP	PR-814202592513	\$251.85
601-0000-28191	Automatic Invoice From Payroll, Vendor 101091	FIREMANS FUND	PR-81420259255	\$772.81
601-0000-28192	Automatic Invoice From Payroll, Vendor 100695	SEWARD COUNTY UNITED WAY	PR-81420259254	\$475.00
722-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$28.57
722-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81420259257	\$122.16
722-0000-20100	Automatic Invoice From Payroll, Vendor 100237	KANSAS PUBLIC EMPLOYEES	PR-81420259252	\$227.19
722-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$1,398.48
722-0000-20400	Automatic Invoice From Payroll, Vendor 100061	BLUE CROSS - BLUE SHIELD	PR-81420259251	\$46.97
722-0000-20400	Automatic Invoice From Payroll, Vendor 107680	STANDARD INSURANCE COMPANY	PR-814202592512	\$5.10

Subtotal for Department 0000 : \$548,608.45

Grand Total : \$548,608.45

Department Totals		
Department	Dept. Description	Department Total
0000	NONDEPARTMENTAL	\$548,608.45
Grand Total:		\$548,608.45

Invoices Selected for Payment - By Department

City of Liberal, KS

Ledger	Description	Vendor Name	Invoice	Amount
Department: 0000 - NONDEPARTMENTAL				
209-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81820258321	\$4.88
209-0000-20100	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81820258321	\$1.14
601-0000-28111	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81820258321	\$4.88
601-0000-28111	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81820258321	\$1.14
601-0000-28112	Automatic Invoice From Payroll, Vendor 107263	FEDERAL TAXES	PR-81820258321	\$5.00
Subtotal for Department 0000 :				\$17.04
Grand Total :				\$17.04

Department Totals		
Department	Dept. Description	Department Total
0000	NONDEPARTMENTAL	\$17.04
Grand Total:		\$17.04



**CITY OF LIBERAL
CITY COMMISSION MEETING
August 26, 2025
AGENDA ITEM #**

To: Mayor Jose Lara
Vice Mayor Matt Landry
Commissioner Ron Warren
Commissioner Janeth Vazquez
Commissioner Jeff Parsons

Date: August 26, 2025

From:

RE: ADJOURNMENT

Recommendation: