

**CITY OF STOCKTON, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended December 31, 2022

**CITY OF STOCKTON, KANSAS**  
 Primary Government Financial Statement With Independent Auditors' Report  
 For the Year Ended December 31, 2022

**TABLE OF CONTENTS**

Independent Auditors' Report ..... 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis ..... 4

Notes to Financial Statement ..... 5

**Regulatory–Required Supplementary Information**

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis ..... 14

Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis  
 Individually presented by fund

**Regulatory Basis Fund Types**

**General Fund**

2-1 General Fund ..... 15

**Special Purpose Funds**

2-2 Library Fund ..... 18

2-3 Employee Benefit Fund ..... 19

2-4 Special City Highway Fund ..... 20

2-5 Pool Project Fund ..... 21

2-6 Industrial Fund ..... 22

2-7 Transient Guest Tax Fund ..... 23

2-8 Senior Citizen Center Fund ..... 24

2-9 Group Health Insurance Reserve Fund ..... 25

2-10 Diversion Fund ..... 26

2-11 Oil Revenue Trust Fund ..... 27

2-12 City Roof Fund ..... 28

2-13 Hail Insurance Fund ..... 29

2-14 ARPA Fund ..... 30

2-15 Ambulance Donation Fund ..... 31

2-16 Ambulance Grant Fund ..... 32

2-17 Hansen Grant Fund ..... 33

2-18 Street Tree Fund ..... 34

2-19 Lower City Park Fund ..... 35

2-20 Pocket Park Main Street Fund ..... 36

2-21 Ernest Tribble Cemetery Fund ..... 37

2-22 Pet Cemetery Upkeep Fund ..... 38

**Capital Project Fund**

2-23 SVM Capital Project Fund ..... 39

**Business Funds**

2-24 Solomon Valley Manor Fund ..... 40

2-25 Rooks County EMS Fund ..... 41

2-26 Electric Utility Fund ..... 42

2-27 Electric Utility Depreciation Fund ..... 43

2-28 Water Utility Fund ..... 44

2-29 Water Utility Depreciation Fund ..... 45

2-30 Sewer Maintenance Utility Fund ..... 46

**CITY OF STOCKTON, KANSAS**  
Primary Government Financial Statement With Independent Auditors' Report  
For the Year Ended December 31, 2022

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**TABLE OF CONTENTS (continued)**

2-31 Sewer Utility Depreciation Fund .....	47
2-32 Solid Waste Utility Fund .....	48
2-33 Stormwater Management Utility Fund .....	49
<b>Trust Funds</b>	
2-34 Schafer Estate Trust Fund .....	50
2-35 Keller, Hindman, McMillen & Brown Trust Funds .....	51
Schedule 3 – Summary of Receipts and Disbursements – Regulatory Basis	
Agency Funds.....	52

## INDEPENDENT AUDITORS' REPORT

To the City Commission  
**City of Stockton, Kansas**  
Stockton, Kansas

### **Adverse and Unmodified Opinions**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **City of Stockton, Kansas**, as of and for the year ended December 31, 2022 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 matters 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 as of December 31, 2022, 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 as of December 31, 2022, 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) 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, 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.

#### *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 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'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.

### **Auditors' 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 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, 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'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'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, and summary of regulatory basis receipts and disbursements – 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*. 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.

**City of Stockton, Kansas'** basic financial statement for the year ended December 31, 2021 (not presented herein), was audited by other auditors whose report dated November 22, 2022 expressed an unmodified opinion on the basic financial statement. The 2021 basic financial statement and the other auditor's report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/accountsreports/local-government/municipal-services>. The report of the other auditors dated November 22, 2022, stated that the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.



**ADAMSBROWN, LLC**  
Certified Public Accountants  
Great Bend, Kansas

June 20, 2023

**CITY OF STOCKTON, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Regulatory Basis Fund Types</b>								
<b>General Fund</b>	\$ 75,702	(9,603)	-	1,462,538	1,484,499	44,138	13,367	57,505
<b>Special Purpose Funds</b>								
Library Fund	-	-	-	70,810	70,810	-	-	-
Employee Benefit Fund	12,469	-	-	316,112	315,544	13,037	-	13,037
Special City Highway Fund	15,935	-	-	40,206	17,386	38,755	-	38,755
Pool Project Fund	171,212	-	-	258,196	183,100	246,308	-	246,308
Industrial Fund	7,138	-	-	3,456	-	10,594	-	10,594
Transient Guest Tax Fund	3,906	-	-	7,875	3,677	8,104	-	8,104
Senior Citizen Center Fund	61,862	-	-	240	2,031	60,071	-	60,071
Group Health Insurance Reserve Fund	218,426	-	-	301	28,198	190,529	-	190,529
Diversion Fund	1,200	-	-	1,708	-	2,908	-	2,908
Oil Revenue Trust Fund	14,702	-	-	8,362	11,183	11,881	-	11,881
City Roof Fund	35,177	-	-	14,823	50,000	-	-	-
Hail Insurance Fund	-	-	-	372,805	311,811	60,994	151,231	212,225
ARPA Fund	37,535	-	4,500	95,915	63,597	74,353	14,500	88,853
Ambulance Donation Fund	18,411	-	-	23,981	2,052	40,340	-	40,340
Ambulance Grant Fund	7,613	-	-	-	-	7,613	-	7,613
Hansen Grant Fund	11,005	-	-	-	-	11,005	-	11,005
Street Tree Fund	830	-	-	-	-	830	-	830
Pocket Park Main Street Fund	7,727	-	-	-	-	7,727	-	7,727
Ernest Tribble Cemetery Fund	35,757	-	-	16,015	970	50,802	-	50,802
Pet Cemetery Upkeep Fund	100	-	-	-	-	100	-	100
<b>Capital Project Fund</b>								
SVM Capital Project Fund	-	-	8,000	178,503	63,849	122,654	1,054,613	1,177,267
<b>Business Funds</b>								
Solomon Valley Manor Fund	1,599,339	(72,291)	-	2,288,983	2,715,568	1,100,463	85,331	1,185,794
Rooks County EMS Fund	-	-	-	30,000	2,200	27,800	2,200	30,000
Electric Utility Fund	240,910	(7,071)	-	1,964,822	2,053,982	144,679	11,696	156,375
Electric Utility Depreciation Fund	1,027,301	-	-	77,091	381,102	723,290	-	723,290
Water Utility Fund	133,311	(2,358)	-	781,778	753,955	158,776	5,790	164,566
Water Utility Depreciation Fund	120,573	-	-	62,877	-	183,450	-	183,450
Sewer Maintenance Utility Fund	60,250	-	-	374,801	344,814	90,237	3,140	93,377
Sewer Utility Depreciation Fund	50,979	-	-	200	-	51,179	-	51,179
Solid Waste Utility Fund	80,007	(1,539)	-	274,949	278,283	75,134	5,627	80,761
Stormwater Management Utility Fund	20,918	-	-	14,027	16,000	18,945	-	18,945
<b>Trust Fund</b>								
Schafer Estate Trust Fund	28,502	-	-	97	7,300	21,299	-	21,299
Keller, Hindman, McMillen & Brown Trust Funds	21,901	-	-	-	-	21,901	-	21,901
<b>Total Primary Government (Excluding Agency Funds)</b>	<b>\$ 4,120,698</b>	<b>(92,862)</b>	<b>12,500</b>	<b>8,741,471</b>	<b>9,161,911</b>	<b>3,619,896</b>	<b>1,347,495</b>	<b>4,967,391</b>
				<b>Composition of Cash</b>				
						Certificates of Deposit	\$	1,682,710
						Money Market and Savings Accounts		1,229,413
						Checking Accounts		2,065,692
						Series HH Bonds		5,500
						Cash on Hand		100
						Total Primary Government		4,983,415
						Agency Funds per Schedule 3		(16,024)
						<b>Total Primary Government (Excluding Agency Funds)</b>	<b>\$</b>	<b>4,967,391</b>

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

## CITY OF STOCKTON, KANSAS

Notes to Financial Statement

December 31, 2022

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**City of Stockton, Kansas** has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

#### **Financial Reporting Entity**

The City is a municipal corporation governed by an elected five-member commission. This financial statement does not include its related municipal entities. The related municipal entities are as follows and have not been subjected to an audit.

#### **Stockton Housing Authority**

The Stockton Housing Authority was organized for the purpose of operating a subsidized 30-unit apartment complex for the elderly. The Housing Authority is governed by a board which is appointed by the City Commission. Unaudited financial statements can be obtained by contacting the housing authority's office.

#### **Stockton Public Library**

The Stockton Public Library provides Library services to the City of Stockton and surrounding area. The City of Stockton levies taxes to assist in funding the Library and the City Commission appoints the seven-member Library board. Unaudited financial statements can be obtained by contacting the library.

#### **Stockton Public Building Commission**

The Stockton Public Building Commission was organized for the purpose of acquisition or construction of facilities for the benefit of the City. The Public Building Commission is governed by a board which is appointed by the City. Unaudited financial statements can be obtained by contacting the building commission's office.

#### **Basis of Presentation – Fund Accounting**

The accounts of the City are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the City for the year ended December 31, 2022.

#### **Regulatory Basis Fund Types**

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

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

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



**CITY OF STOCKTON, KANSAS**  
Notes to Financial Statement  
December 31, 2022

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**Business Fund** – fund financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

**Trust Fund** – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

**Agency Fund** – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

**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 City 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 City to use the regulatory basis of accounting.

**Reimbursements**

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

**NOTE 2 – 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:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

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

**CITY OF STOCKTON, KANSAS**

Notes to Financial Statement

December 31, 2022

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were budget amendments for this year for the General Fund, Water Utility Fund, and Utility Deposits Fund.

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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City 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: Senior Citizen Center Fund, Group Health Insurance Reserve Fund, Diversion Fund, Oil Revenue Trust Fund, City Roof Fund, Hail Insurance Fund, ARPA Fund, Ambulance Donation Fund, Ambulance Grant Fund, Hansen Grant Fund, Street Tree Fund, Pocket Park Main Street Fund, Ernest Tribble Cemetery Fund, and Pet Cemetery Upkeep Fund.

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

**NOTE 3 – DEPOSITS AND INVESTMENTS**

**City of Stockton, Kansas** follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City 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 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City'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 has no investment policy that would further limit its investment choices. The rating of the City's investments is noted below.

As of December 31, 2022, the City had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity Dates</u>	<u>Rating</u>
Series HH Bonds	\$ 5,500	2017-2023	N/A

**CITY OF STOCKTON, KANSAS**

Notes to Financial Statement

December 31, 2022

**Concentration of Credit Risk**

State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The City's allocation of investments as of December 31, 2022, is as follows:

Investments	Percentage of Investments
Series HH Bonds	100%

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City'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%. The City does not use "peak periods". All deposits were legally secured at December 31, 2022.

At December 31, 2022, the City's carrying amount of deposits was \$4,977,915 and the bank balance was \$5,191,175. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$690,529 was covered by federal depository insurance and \$4,500,646 was collateralized with securities held by the pledging financial institutions' agents in the City'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 will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

**NOTE 4 – INTERFUND TRANSFERS**

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **City of Stockton, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2022 were as follows:

From	To	Regulatory Authority	Amount
Electric Utility Fund	General Fund	K.S.A. 12-825d	\$ 50,000
Electric Utility Fund	Employee Benefit Fund	K.S.A. 12-825d	50,000
Sewer Maintenance Utility Fund	General Fund	K.S.A. 12-825d	20,000
Sewer Maintenance Utility Fund	Employee Benefit Fund	K.S.A. 12-825d	25,000
Water Utility Fund	General Fund	K.S.A. 12-825d	100,000
Water Utility Fund	Employee Benefit Fund	K.S.A. 12-825d	30,000
Water Utility Fund	Water Utility Depreciation Fund	K.S.A. 12-825d	10,000
Solid Waste Utility Fund	Employee Benefit Fund	K.S.A. 12-825d	30,000
Stormwater Management Utility Fund	General Fund	K.S.A. 12-825d	16,000
General Fund	Rooks County EMS Fund	Commission	30,000
General Fund	Ambulance Donation Fund	Commission	19,864

**NOTE 5 – CAPITAL PROJECTS**

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

	Project Authorization	Expenditures to Date
Nursing Home Building	\$ 6,862,279	5,813,555

**CITY OF STOCKTON, KANSAS**  
Notes to Financial Statement  
December 31, 2022

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**NOTE 6 – LITIGATION**

**City of Stockton, Kansas** is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the City.

**NOTE 7 – RISK MANAGEMENT**

**City of Stockton, Kansas** is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

**NOTE 8 – GRANTS AND SHARED REVENUES**

**City of Stockton, Kansas** participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

Solomon Valley Manor participates in the Kansas Medicaid Reimbursement Program and the Medicare Reimbursement Program. These programs are subject to audit and retroactive adjustments. Differences between the estimated amounts accrued and final settlements, if any, have not been determined at this time.

**NOTE 9 – DEFERRED COMPENSATION PLAN**

Solomon Valley Manor sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The City is not required to make any contributions.

**NOTE 10 – DEFINED BENEFIT PENSION PLAN**

**General Information about the Pension Plan**

Plan Description

**City of Stockton, 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](http://www.kpers.org) or by writing to KPERS (611 S 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,

## CITY OF STOCKTON, KANSAS

### Notes to Financial Statement

December 31, 2022

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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. 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 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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$208,251 for the year ended December 31, 2022.

#### **Net Pension Liability**

At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was \$2,192,694. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City's proportion of the net pension liability was based on the ratio of the City'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](http://www.kpers.org) or can be obtained as described above.

#### **NOTE 11 – OTHER POST EMPLOYMENT BENEFITS**

As provided by K.S.A. 12-5040, **City of Stockton, 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 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 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.

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, 2022.

#### **NOTE 12 – TERMINATION BENEFITS**

For employees hired prior to December 31, 2009 and who choose to retire within two years of obtaining 85 points under the Kansas Public Employees Retirement System, the City pays 50% of a single person health premium for each retiree and each retiree is responsible for the balance. This benefit continues until the retiree is Medicare eligible or finds employment elsewhere offering health benefits. During the

**CITY OF STOCKTON, KANSAS**

Notes to Financial Statement

December 31, 2022

year ended December 31, 2022, 2 retirees participated in this plan and the City paid \$26,586 in premiums for these retirees and were reimbursed for the retirees' portion. Any remaining subsidy to retirees due to the plan's level premium structure has not been quantified in this financial statement.

**NOTE 13 – HEALTH REIMBURSEMENT ARRANGEMENT**

**City of Stockton, Kansas** entered into a Health Reimbursement Arrangement (HRA). The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The HRA plan is funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employee, their spouse or their dependents. The maximum allowance per year through BCBS is \$7,000 for employee only, \$14,000 for employee and spouse, employee and children and employee and family. Of this amount the employee is responsible for \$3,000 for employee only and \$6,000 for employee and spouse, employee and children and employee and family. The City is responsible for the difference. The amount the City paid in HRA reimbursements was \$16,400 for the year ended December 31, 2022.

**NOTE 14 – COMPENSATED ABSENCES**

**Vacation Leave**

**City of Stockton, Kansas'** policy with regard to vacation leave which provides for all full-time permanent employees to accumulate vacation leave is according to the following schedule:

Years of Continuous Employment	0-5	5-10	10-15	15+
Maximum Hours Accumulation	120	140	160	200
Equivalent Work Days	15	17.5	20	25

Upon termination, an employee shall be compensated for all earned but unused vacation at their final rate of pay, subject to the maximum hours of accumulation.

**Sick Leave**

Full-time employees earn sick leave at the rate of 8 hours per month and part-time employees working at least 20 hours receive 4 hours per month. No employee may accrue more than 960 hours of sick leave or 480 hours for part-time employees. After 10 years of service employees shall be paid 25% of accumulated sick leave upon termination or retirement.

**NOTE 15 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**City of Stockton, Kansas** exceeded the budget authority in the Electric Utility Fund, Water Utility Fund and Stormwater Management Utility Fund, which is a violation of K.S.A. 79-2935.

**NOTE 16 – PRIOR PERIOD ADJUSTMENT**

The Kansas Municipal Audit and Accounting Guide states accrued payroll does meet the criteria of being earned and should be included as a liability at year-end. Therefore, the beginning unencumbered cash balances have been restated to include the beginning accrued payroll liability.

Unencumbered Cash as Previously Stated at December 31, 2021	\$	4,120,698
Adjustment to Include Accrued Payroll		<u>(92,862)</u>
<b>Unencumbered Cash as Restated at December 31, 2021</b>	<b>\$</b>	<b><u>4,027,836</u></b>

**CITY OF STOCKTON, KANSAS**  
Notes to Financial Statement  
December 31, 2022

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**NOTE 17 – LONG-TERM DEBT**

**City of Stockton, Kansas** has the following types of long-term debt.

**General Obligation Bonds**

In 2017, the City issued \$3,905,000 in General Obligation Refunding Bonds – Series 2017 for the purpose of advance refunding General Obligation Bonds – Series 2010.

**KDHE Revolving Loan**

The City entered into a \$980,000 revolving loan agreement on May 23, 2018 with the Kansas Department of Health and Environment acting on behalf of the State of Kansas for the purpose of waterline improvements.

**Finance Leases**

The City has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

**CITY OF STOCKTON, KANSAS**  
Notes to Financial Statement  
December 31, 2022

Changes in long-term liabilities for the City for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Final Maturity	Balance Beginning of Year	Additions	Reductions/Payments	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>									
Series 2017 Refunding Bonds	3.50 - 5.00%	10/31/17	\$ 3,905,000	2048	\$ 3,625,000	-	75,000	<b>3,550,000</b>	123,700
<b>KDHE Loans</b>									
KS Dept. of Health & Environment	2.31%	5/23/18	980,000	2039	900,344	-	40,857	<b>859,487</b>	20,563
<b>Finance Leases</b>									
Water and Sewer Truck	2.45%	2/13/17	32,730	2022	6,514	-	6,514	-	521
Swimming Pool and Recreation Building	3.00 - 4.00%	2/23/17	2,500,000	2036	2,090,000	-	110,000	<b>1,980,000</b>	73,100
Street Sweeper	3.45%	7/19/17	213,760	2027	135,167	-	20,733	<b>114,434</b>	4,650
Trash Truck	2.24%	11/28/17	100,275	2022	20,568	-	20,568	-	456
Fire Truck	3.45%	5/18/18	300,000	2027	186,351	-	28,536	<b>157,815</b>	6,394
Bucket Truck	2.70%	9/6/18	75,000	2023	30,981	-	15,296	<b>15,685</b>	862
Street Oiler Truck	3.25%	11/8/19	42,000	2024	25,353	-	8,227	<b>17,126</b>	817
Sewer Loan Refinance	2.00%	9/1/20	2,245,000	2033	2,085,000	-	165,000	<b>1,920,000</b>	41,700
Poly Carts	1.25%	1/29/21	56,485	2024	37,186	-	18,848	<b>18,338</b>	465
Generator	1.90%	9/7/21	929,098	2031	929,098	-	85,247	<b>843,851</b>	17,652
Solomon Valley Manor Building	2.95%	11/17/21	6,600,000	2046	6,580,075	-	181,927	<b>6,398,148</b>	191,593
<b>Total Finance Leases</b>					<b>12,126,293</b>	<b>-</b>	<b>660,896</b>	<b>11,465,397</b>	<b>338,210</b>
<b>Total Contractual Indebtedness</b>					<b>\$ 16,651,637</b>	<b>-</b>	<b>776,753</b>	<b>15,874,884</b>	<b>482,473</b>

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

	YEAR										Total
	2023	2024	2025	2026	2027	2028 - 2032	2033 - 2037	2038 - 2042	2043 - 2047	2048	
<b>Principal</b>											
General Obligation Bond	\$ 75,000	80,000	85,000	90,000	90,000	495,000	570,000	675,000	790,000	600,000	<b>3,550,000</b>
KDHE Loans	41,806	42,778	43,772	44,789	45,829	245,622	275,514	119,377	-	-	<b>859,487</b>
Finance Leases	647,463	627,029	638,204	652,734	672,106	3,203,080	2,103,517	1,545,249	1,376,015	-	<b>11,465,397</b>
<b>Total Principal</b>	<b>764,269</b>	<b>749,807</b>	<b>766,976</b>	<b>787,523</b>	<b>807,935</b>	<b>3,943,702</b>	<b>2,949,031</b>	<b>2,339,626</b>	<b>2,166,015</b>	<b>600,000</b>	<b>15,874,884</b>
<b>Interest</b>											
General Obligation Bond	119,950	116,200	112,200	109,650	106,950	492,300	412,562	313,282	190,222	21,000	<b>1,994,316</b>
KDHE Loans	19,615	18,643	17,649	16,632	15,591	61,481	31,590	3,468	-	-	<b>184,669</b>
Finance Leases	321,984	305,198	288,128	271,498	254,875	1,040,667	605,802	322,354	82,925	-	<b>3,493,431</b>
<b>Total Interest</b>	<b>461,549</b>	<b>440,041</b>	<b>417,977</b>	<b>397,780</b>	<b>377,416</b>	<b>1,594,448</b>	<b>1,049,954</b>	<b>639,104</b>	<b>273,147</b>	<b>21,000</b>	<b>5,672,416</b>
<b>Total Principal and Interest</b>	<b>\$ 1,225,818</b>	<b>1,189,848</b>	<b>1,184,953</b>	<b>1,185,303</b>	<b>1,185,351</b>	<b>5,538,150</b>	<b>3,998,985</b>	<b>2,978,730</b>	<b>2,439,162</b>	<b>621,000</b>	<b>21,547,300</b>



**CITY OF STOCKTON, KANSAS**

Regulatory-Required Supplementary Information

**CITY OF STOCKTON, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	<b>Expenditures Chargeable to Current Year</b>	Variance Over (Under)
<b>Regulatory Basis Fund Types</b>					
<b>General Fund</b>	\$ 1,567,195	-	1,567,195	<b>1,484,499</b>	(82,696)
<b>Special Purpose Funds</b>					
Library Fund	71,962	-	71,962	<b>70,810</b>	(1,152)
Employee Benefit Fund	431,850	-	431,850	<b>315,544</b>	(116,306)
Special City Highway Fund	32,000	-	32,000	<b>17,386</b>	(14,614)
Pool Project Fund	183,500	-	183,500	<b>183,100</b>	(400)
Industrial Fund	6,000	-	6,000	-	(6,000)
Transient Guest Tax Fund	4,000	-	4,000	<b>3,677</b>	(323)
<b>Business Funds</b>					
Solomon Valley Manor Fund	3,374,000	-	3,374,000	<b>2,715,568</b>	(658,432)
Electric Utility Fund	2,025,600	-	2,025,600	<b>2,053,982</b>	28,382
Water Utility Fund	710,721	-	710,721	<b>753,955</b>	43,234
Sewer Maintenance Utility Fund	384,000	-	384,000	<b>344,814</b>	(39,186)
Solid Waste Utility Fund	323,050	-	323,050	<b>278,283</b>	(44,767)
Stormwater Management Utility Fund	10,000	-	10,000	<b>16,000</b>	6,000
<b>Agency Funds</b>					
Utility Deposits Fund	12,500	-	12,500	<b>9,720</b>	(2,780)

**CITY OF STOCKTON, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
<b>Taxes and Shared Revenues</b>				
Ad Valorem Property Tax	\$ 407,556	<b>315,358</b>	336,695	(21,337)
Delinquent Tax	22,299	<b>445</b>	-	445
Motor Vehicle Tax	66,685	<b>66,073</b>	67,200	(1,127)
Recreational Vehicle Tax	1,962	<b>1,852</b>	1,490	362
16/20M Vehicle Tax	1,109	<b>1,048</b>	1,191	(143)
Commercial Vehicle Tax	5,539	<b>6,542</b>	6,526	16
Watercraft Tax	482	<b>644</b>	534	110
Franchise Fees	22,207	<b>26,126</b>	25,000	1,126
Local Alcoholic Liquor	3,627	<b>5,754</b>	1,500	4,254
Sales Tax	108,610	<b>127,637</b>	95,000	32,637
Other Taxes	77	<b>13,083</b>	5,000	8,083
<b>Total Taxes and Shared Revenue</b>	<u>640,153</u>	<u><b>564,562</b></u>	<u>540,136</u>	<u>24,426</u>
<b>Licenses and Permits</b>				
Pet Licenses	490	<b>612</b>	400	212
Licenses and Permits	1,466	<b>1,465</b>	1,500	(35)
Oil License Renewal	2,500	<b>2,750</b>	1,500	1,250
Liquor Licenses	1,850	<b>1,075</b>	1,450	(375)
<b>Total Licenses and Permits</b>	<u>6,306</u>	<u><b>5,902</b></u>	<u>4,850</u>	<u>1,052</u>
<b>Charges for Services</b>				
Ambulance Services	317,751	<b>464,206</b>	689,900	(225,694)
Rural Fire Contracts	42,250	<b>43,500</b>	43,000	500
Swimming Pool	15,660	<b>16,415</b>	12,500	3,915
Cemetery Services	3,180	<b>4,200</b>	2,500	1,700
Other	-	<b>-</b>	150	(150)
<b>Total Charges for Services</b>	<u>378,841</u>	<u><b>528,321</b></u>	<u>748,050</u>	<u>(219,729)</u>
<b>Fines, Forfeitures and Penalties</b>				
Court Fines/Fees	34,369	<b>19,640</b>	40,000	(20,360)
<b>Other</b>				
Interest in Idle Funds	3,020	<b>3,697</b>	7,000	(3,303)
Rents	2,803	<b>3,909</b>	2,500	1,409
Reimbursed Expense	9,121	<b>3,200</b>	-	3,200
Miscellaneous	42,999	<b>113,816</b>	58,600	55,216
Gifts and Donations	30,165	<b>27,491</b>	-	27,491
Grants	16,788	<b>6,000</b>	-	6,000
<b>Total Other</b>	<u>104,896</u>	<u><b>158,113</b></u>	<u>68,100</u>	<u>90,013</u>
<b>Transfers In</b>	<u>281,508</u>	<u><b>186,000</b></u>	<u>150,000</u>	<u>36,000</u>
<b>Total Receipts</b>	<u>1,446,073</u>	<u><b>1,462,538</b></u>	<u>1,551,136</u>	<u>(88,598)</u>

**CITY OF STOCKTON, KANSAS**  
**General Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures</b>				
<b>General Administration</b>				
Personnel Services	116,529	<b>34,825</b>	65,000	(30,175)
Contractual Services	115,120	<b>193,503</b>	328,545	(135,042)
Commodities	12,854	<b>28,857</b>	9,000	19,857
Capital Outlay	2,125	<b>19,041</b>	10,000	9,041
<b>Total General Administration</b>	<u>246,628</u>	<u><b>276,226</b></u>	<u>412,545</u>	<u>(136,319)</u>
<b>Police</b>				
Contractual Services	316,501	<b>320,938</b>	321,000	(62)
<b>Streets</b>				
Personnel Services	65,744	<b>63,481</b>	70,000	(6,519)
Contractual Services	19,497	<b>19,072</b>	19,600	(528)
Commodities	148,075	<b>84,237</b>	200,000	(115,763)
Capital Outlay	27,525	<b>34,427</b>	40,000	(5,573)
<b>Total Streets</b>	<u>260,841</u>	<u><b>201,217</b></u>	<u>329,600</u>	<u>(128,383)</u>
<b>Cemetery</b>				
Contractual Services	4,352	<b>3,216</b>	2,100	1,116
Commodities	-	-	1,000	(1,000)
<b>Total Cemetery</b>	<u>4,352</u>	<u><b>3,216</b></u>	<u>3,100</u>	<u>116</u>
<b>Community Development</b>				
Contractual Services	18,248	<b>21,878</b>	21,900	(22)
<b>Fire Department</b>				
Personnel Services	20,524	<b>23,562</b>	22,000	1,562
Contractual Services	17,755	<b>15,367</b>	14,250	1,117
Commodities	28,178	<b>22,225</b>	1,800	20,425
Capital Outlay	34,930	<b>41,770</b>	46,000	(4,230)
<b>Total Fire Department</b>	<u>101,387</u>	<u><b>102,924</b></u>	<u>84,050</u>	<u>18,874</u>
<b>Ambulance Service</b>				
Personnel Services	225,558	<b>321,001</b>	225,000	96,001
Contractual Services	33,268	<b>34,190</b>	32,150	2,040
Commodities	41,240	<b>57,351</b>	40,000	17,351
Capital Outlay	3,870	<b>1,535</b>	5,000	(3,465)
<b>Total Ambulance Service</b>	<u>303,936</u>	<u><b>414,077</b></u>	<u>302,150</u>	<u>111,927</u>
<b>Parks and Recreation</b>				
Contractual Services	4,731	<b>16,654</b>	3,000	13,654
Commodities	1,208	<b>3,990</b>	2,500	1,490
Capital Outlay	-	-	10,000	(10,000)
<b>Total Parks and Recreation</b>	<u>5,939</u>	<u><b>20,644</b></u>	<u>15,500</u>	<u>5,144</u>

**CITY OF STOCKTON, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued)</b>				
<b>Swimming Pool</b>				
Personnel Services	33,450	<b>31,425</b>	36,000	(4,575)
Contractual Services	7,757	<b>11,227</b>	7,000	4,227
Commodities	9,213	<b>10,246</b>	8,850	1,396
Capital Outlay	52,900	<b>834</b>	5,000	(4,166)
<b>Total Swimming Pool</b>	<u>103,320</u>	<u><b>53,732</b></u>	<u>56,850</u>	<u>(3,118)</u>
<b>Municipal Court</b>				
Personnel Services	12,842	<b>15,204</b>	17,500	(2,296)
Contractual Services	8,104	<b>4,359</b>	3,000	1,359
Commodities	54	<b>220</b>	-	220
<b>Total Municipal Court</b>	<u>21,000</u>	<u><b>19,783</b></u>	<u>20,500</u>	<u>(717)</u>
<b>Transfers Out</b>	<u>-</u>	<u><b>49,864</b></u>	<u>-</u>	<u>49,864</u>
<b>Total Expenditures</b>	<u>1,382,152</u>	<u><b>1,484,499</b></u>	<u>1,567,195</u>	<u>(82,696)</u>
<b>Receipts Over (Under) Expenditures</b>	63,921	<b>(21,961)</b>		
<b>Unencumbered Cash - Beginning</b>	11,781	<b>75,702</b>		
<b>Prior Period Adjustment</b>	<u>-</u>	<u><b>(9,603)</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>75,702</u>	<u><b>44,138</b></u>		

**CITY OF STOCKTON, KANSAS**  
**Library Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 58,683	<b>57,755</b>	62,500	(4,745)
Delinquent Tax	3,563	<b>2,103</b>	-	2,103
Motor Vehicle Tax	9,616	<b>9,502</b>	9,676	(174)
Recreational Vehicle Tax	282	<b>266</b>	215	51
16/20M Vehicle Tax	167	<b>149</b>	171	(22)
Commercial Vehicle Tax	792	<b>942</b>	940	2
Watercraft Tax	69	<b>93</b>	77	16
<b>Total Receipts</b>	73,172	<b>70,810</b>	<u>73,579</u>	<u>(2,769)</u>
<b>Expenditures</b>				
Appropriations to Library Board	73,172	<b>70,810</b>	<u>71,962</u>	<u>(1,152)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**CITY OF STOCKTON, KANSAS**  
**Employee Benefit Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 35,096	<b>154,120</b>	165,650	(11,530)
Delinquent Tax	4,267	<b>2,450</b>	-	2,450
Motor Vehicle Tax	8,242	<b>6,165</b>	5,787	378
Recreational Vehicle Tax	242	<b>166</b>	128	38
16/20M Vehicle Tax	141	<b>129</b>	103	26
Commercial Vehicle Tax	681	<b>571</b>	562	9
Watercraft Tax	59	<b>55</b>	46	9
Other	7,544	<b>17,456</b>	12,000	5,456
Transfers In	183,285	<b>135,000</b>	215,000	(80,000)
<b>Total Receipts</b>	<u>239,557</u>	<u><b>316,112</b></u>	<u>399,276</u>	<u>(83,164)</u>
<b>Expenditures</b>				
Social Security/Medicare	81,043	<b>84,852</b>	120,000	(35,148)
KPERS	85,463	<b>88,957</b>	120,000	(31,043)
Life Insurance	598	<b>584</b>	650	(66)
Unemployment Insurance	1,018	<b>1,085</b>	1,200	(115)
Health Insurance Benefit	99,286	<b>140,066</b>	175,000	(34,934)
Other	10,397	<b>-</b>	15,000	(15,000)
<b>Total Expenditures</b>	<u>277,805</u>	<u><b>315,544</b></u>	<u>431,850</u>	<u>(116,306)</u>
<b>Receipts Over (Under) Expenditures</b>	(38,248)	<b>568</b>		
<b>Unencumbered Cash - Beginning</b>	<u>50,717</u>	<u><b>12,469</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>12,469</u>	<u><b>13,037</b></u>		

**CITY OF STOCKTON, KANSAS**  
**Special City Highway Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
State Highway Aid	\$ 36,158	<b>40,206</b>	<u>32,300</u>	<u>7,906</u>
<b>Expenditures</b>				
Contractual Services	<u>29,000</u>	<u>17,386</u>	<u>32,000</u>	<u>(14,614)</u>
<b>Receipts Over (Under) Expenditures</b>	7,158	<b>22,820</b>		
<b>Unencumbered Cash - Beginning</b>	<u>8,777</u>	<u>15,935</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>15,935</u>	<u>38,755</u>		



**CITY OF STOCKTON, KANSAS**  
**Pool Project Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Sales Tax Receipts	\$ 217,220	<b>255,275</b>	180,000	75,275
Miscellaneous	11,439	-	-	-
Rent Income	3,047	<b>2,921</b>	14,634	(11,713)
<b>Total Receipts</b>	231,706	<b>258,196</b>	<u>194,634</u>	<u>63,562</u>
<b>Expenditures</b>				
Lease Payments	181,250	<b>183,100</b>	<u>183,500</u>	<u>(400)</u>
<b>Receipts Over (Under) Expenditures</b>	50,456	<b>75,096</b>		
<b>Unencumbered Cash - Beginning</b>	<u>120,756</u>	<u>171,212</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>171,212</u>	<u>246,308</u>		

**CITY OF STOCKTON, KANSAS**  
**Industrial Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Rent Receipts	\$ 3,456	<b>3,456</b>	<u>3,398</u>	<u>58</u>
<b>Expenditures</b>				
Contractual Services	-	-	<u>6,000</u>	<u>(6,000)</u>
<b>Receipts Over (Under) Expenditures</b>	3,456	<b>3,456</b>		
<b>Unencumbered Cash - Beginning</b>	<u>3,682</u>	<u>7,138</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>7,138</u>	<u><b>10,594</b></u>		

**CITY OF STOCKTON, KANSAS**  
**Transient Guest Tax Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transient Guest Tax	\$ 5,296	<b>7,875</b>	4,000	3,875
<b>Expenditures</b>				
Tourism Promotions	5,892	<b>3,677</b>	4,000	(323)
<b>Receipts Over (Under) Expenditures</b>	(596)	<b>4,198</b>		
<b>Unencumbered Cash - Beginning</b>	4,502	<b>3,906</b>		
<b>Unencumbered Cash - Ending</b>	\$ 3,906	<b>8,104</b>		

**CITY OF STOCKTON, KANSAS**  
**Senior Citizen Center Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest	\$ 473	240
<b>Expenditures</b>		
Facility	2,290	2,031
<b>Receipts Over (Under) Expenditures</b>	(1,817)	(1,791)
<b>Unencumbered Cash - Beginning</b>	63,679	61,862
<b>Unencumbered Cash - Ending</b>	\$ 61,862	60,071

**CITY OF STOCKTON, KANSAS**  
**Group Health Insurance Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest	\$ 227	301
<b>Expenditures</b>		
Freedom Claim Benefit Claims	17,064	28,198
<b>Receipts Over (Under) Expenditures</b>	(16,837)	(27,897)
<b>Unencumbered Cash - Beginning</b>	235,263	218,426
<b>Unencumbered Cash - Ending</b>	\$ 218,426	190,529

**CITY OF STOCKTON, KANSAS**  
**Diversion Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Diversion Receipts	\$ 600	1,708
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	600	1,708
<b>Unencumbered Cash - Beginning</b>	600	1,200
<b>Unencumbered Cash - Ending</b>	\$ 1,200	2,908

**CITY OF STOCKTON, KANSAS**  
**Oil Revenue Trust Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest	\$ 81	76
Oil Royalties	15,736	8,286
<b>Total Receipts</b>	<u>15,817</u>	<u>8,362</u>
<b>Expenditures</b>		
Donations	11,700	7,500
Improvements	3,488	3,683
<b>Total Expenditures</b>	<u>15,188</u>	<u>11,183</u>
<b>Receipts Over (Under) Expenditures</b>	629	(2,821)
<b>Unencumbered Cash - Beginning</b>	<u>14,073</u>	<u>14,702</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 14,702</u>	<u>11,881</u>

**CITY OF STOCKTON, KANSAS**  
**City Roof Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Hansen Grant	\$ 50,000	-
Reimbursed Expenses	-	<b>14,823</b>
<b>Total Receipts</b>	50,000	<b>14,823</b>
<b>Expenditures</b>		
Facility	14,823	<b>50,000</b>
<b>Receipts Over (Under) Expenditures</b>	35,177	<b>(35,177)</b>
<b>Unencumbered Cash - Beginning</b>	-	<b>35,177</b>
<b>Unencumbered Cash - Ending</b>	\$ 35,177	-



**CITY OF STOCKTON, KANSAS**  
**Hail Insurance Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Insurance Proceeds	\$ -	372,805
<b>Expenditures</b>		
Capital Outlay	-	311,811
<b>Receipts Over (Under) Expenditures</b>	-	60,994
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	60,994

**CITY OF STOCKTON, KANSAS**  
**ARPA Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ 95,915	<b>95,915</b>
<b>Expenditures</b>		
Capital Outlay	58,380	<b>63,597</b>
<b>Receipts Over (Under) Expenditures</b>	37,535	<b>32,318</b>
<b>Unencumbered Cash - Beginning</b>	-	<b>37,535</b>
<b>Prior Year Cancelled Encumbrance</b>	-	<b>4,500</b>
<b>Unencumbered Cash - Ending</b>	\$ 37,535	<b>74,353</b>

**CITY OF STOCKTON, KANSAS**  
**Ambulance Donation Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest	\$ 2	105
Donations	1,464	4,012
Sale of Property	19,863	-
Transfers In	-	19,864
<b>Total Receipts</b>	<u>21,329</u>	<u>23,981</u>
<b>Expenditures</b>		
Meals	1,518	1,671
Reimbursed Expenses	1,400	381
<b>Total Expenditures</b>	<u>2,918</u>	<u>2,052</u>
<b>Receipts Over (Under) Expenditures</b>	18,411	21,929
<b>Unencumbered Cash - Beginning</b>	<u>-</u>	<u>18,411</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 18,411</u>	<u>40,340</u>

**CITY OF STOCKTON, KANSAS**  
**Ambulance Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Other	\$ 2,665	-
<b>Expenditures</b>		
Training	2,693	-
<b>Receipts Over (Under) Expenditures</b>	(28)	-
<b>Unencumbered Cash - Beginning</b>	7,641	<b>7,613</b>
<b>Unencumbered Cash - Ending</b>	<u>\$ 7,613</u>	<u><b>7,613</b></u>

**CITY OF STOCKTON, KANSAS**  
**Hansen Grant Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	11,005	<b>11,005</b>
<b>Unencumbered Cash - Ending</b>	\$ 11,005	<b>11,005</b>

**CITY OF STOCKTON, KANSAS**  
**Street Tree Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	830	<b>830</b>
<b>Unencumbered Cash - Ending</b>	\$ 830	<b>830</b>

**CITY OF STOCKTON, KANSAS**  
**Lower City Park Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Donations	\$ 5,000	-
Kansas Health and Environment Grant	21,222	-
<b>Total Receipts</b>	26,222	-
<b>Expenditures</b>		
Repairs and Maintenance	5,000	-
<b>Receipts Over (Under) Expenditures</b>	21,222	-
<b>Unencumbered Cash - Beginning</b>	(21,222)	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**CITY OF STOCKTON, KANSAS**  
**Pocket Park Main Street Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Donations	\$ 5,000	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	5,000	-
<b>Unencumbered Cash - Beginning</b>	2,727	7,727
<b>Unencumbered Cash - Ending</b>	\$ 7,727	7,727



**CITY OF STOCKTON, KANSAS**  
**Ernest Tribble Cemetery Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Insurance Proceeds	\$ -	16,015
<b>Expenditures</b>		
Capital Outlay	-	970
<b>Receipts Over (Under) Expenditures</b>	-	15,045
<b>Unencumbered Cash - Beginning</b>	35,757	35,757
<b>Unencumbered Cash - Ending</b>	\$ 35,757	50,802

**CITY OF STOCKTON, KANSAS**  
**Pet Cemetery Upkeep Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	100	<b>100</b>
<b>Unencumbered Cash - Ending</b>	\$ 100	<b>100</b>

**CITY OF STOCKTON, KANSAS**  
**SVM Capital Project Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest	\$ 484	<b>964</b>
Donations	128,550	<b>177,539</b>
Lease Proceeds	12,100,000	-
Transfers In	78,878	-
<b>Total Receipts</b>	<b>12,307,912</b>	<b>178,503</b>
<b>Expenditures</b>		
Lease Principal Payments	5,432,365	-
Lease Interest Payments	5,269	-
Construction Costs	6,870,278	<b>63,849</b>
<b>Total Expenditures</b>	<b>12,307,912</b>	<b>63,849</b>
<b>Receipts Over (Under) Expenditures</b>	-	<b>114,654</b>
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Prior Year Cancelled Encumbrances</b>	-	<b>8,000</b>
<b>Unencumbered Cash - Ending</b>	\$ -	<b>122,654</b>

**CITY OF STOCKTON, KANSAS**  
**Solomon Valley Manor Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Charges for Services	\$ 2,073,389	<b>2,198,105</b>	2,401,700	(203,595)
Donations	13,475	<b>6,450</b>	1,000	5,450
Reimbursements	2,305	-	2,000	(2,000)
Interest	3,231	<b>4,908</b>	-	4,908
Miscellaneous	11,438	<b>79,520</b>	3,000	76,520
State of Kansas SMART Distribution	104,070	-	-	-
Cares Act Distribution	38,237	-	-	-
Hansen Grant	62,500	-	-	-
Spark Distribution	45,664	-	-	-
<b>Total Receipts</b>	<u>2,354,309</u>	<u><b>2,288,983</b></u>	<u>2,407,700</u>	<u>(118,717)</u>
<b>Expenditures</b>				
Personnel Services	1,526,312	<b>1,661,479</b>	1,750,000	(88,521)
Contractual Services	211,936	<b>236,415</b>	297,000	(60,585)
Commodities	148,226	<b>168,506</b>	225,000	(56,494)
Capital Outlay	54,986	<b>5,912</b>	700,000	(694,088)
Employee Benefits	201,166	<b>264,900</b>	400,000	(135,100)
Miscellaneous	15,977	<b>4,836</b>	2,000	2,836
Lease Payment Principal	87,560	<b>181,927</b>	-	181,927
Lease Payment Interest	125,969	<b>191,593</b>	-	191,593
Transfers Out	78,878	-	-	-
<b>Total Expenditures</b>	<u>2,451,010</u>	<u><b>2,715,568</b></u>	<u>3,374,000</u>	<u>(658,432)</u>
<b>Receipts Over (Under) Expenditures</b>	(96,701)	<b>(426,585)</b>		
<b>Unencumbered Cash - Beginning</b>	1,696,040	<b>1,599,339</b>		
<b>Prior Period Adjustment</b>	-	<b>(72,291)</b>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 1,599,339</u>	<u><b>1,100,463</b></u>		

**CITY OF STOCKTON, KANSAS**  
**Rooks County EMS Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ -	30,000
<b>Expenditures</b>		
Capital Outlay	-	2,200
<b>Receipts Over (Under) Expenditures</b>	-	27,800
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	27,800

**CITY OF STOCKTON, KANSAS**  
**Electric Utility Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Charges for Services	\$ 1,890,525	<b>1,881,238</b>	1,850,000	31,238
Sales Tax Collected	78,485	<b>76,323</b>	76,000	323
Reimbursed Expenses	1,834	<b>322</b>	-	322
Miscellaneous	9,262	<b>6,939</b>	2,000	4,939
<b>Total Receipts</b>	1,980,106	<b>1,964,822</b>	1,928,000	36,822
<b>Expenditures</b>				
<b>Acquisition</b>				
Contractual Services	841,782	<b>1,016,159</b>	750,000	266,159
<b>Production</b>				
Personnel Services	203,095	<b>252,930</b>	265,000	(12,070)
Contractual Services	58,362	<b>73,076</b>	51,600	21,476
Commodities	54,170	<b>30,304</b>	30,700	(396)
Capital Outlay	168,683	<b>143,964</b>	125,000	18,964
<b>Total Production</b>	484,310	<b>500,274</b>	472,300	27,974
<b>Distribution</b>				
Personnel Services	173,793	<b>187,325</b>	182,000	5,325
Contractual Services	18,791	<b>25,376</b>	23,100	2,276
Commodities	49,647	<b>47,019</b>	47,200	(181)
Capital Outlay	44,247	<b>95,064</b>	100,000	(4,936)
<b>Total Distribution</b>	286,478	<b>354,784</b>	352,300	2,484
<b>Other</b>				
Sales Tax	84,742	<b>82,154</b>	76,000	6,154
Utility Deposit Interest	154	<b>611</b>	-	611
<b>Total Other</b>	84,896	<b>82,765</b>	76,000	6,765
<b>Transfers In</b>	326,121	<b>100,000</b>	375,000	(275,000)
<b>Total Expenditures</b>	2,023,587	<b>2,053,982</b>	2,025,600	28,382
<b>Receipts Over (Under) Expenditures</b>	(43,481)	<b>(89,160)</b>		
<b>Unencumbered Cash - Beginning</b>	284,391	<b>240,910</b>		
<b>Prior Period Adjustment</b>	-	<b>(7,071)</b>		
<b>Unencumbered Cash - Ending</b>	\$ 240,910	<b>144,679</b>		

**CITY OF STOCKTON, KANSAS**  
**Electric Utility Depreciation Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest	\$ 7,506	3,433
Miscellaneous Income	-	73,658
Lease Proceeds	929,098	-
Transfers In	50,000	-
<b>Total Receipts</b>	986,604	77,091
<b>Expenditures</b>		
Capital Outlay	53,586	381,102
<b>Receipts Over (Under) Expenditures</b>	933,018	(304,011)
<b>Unencumbered Cash - Beginning</b>	94,283	1,027,301
<b>Unencumbered Cash - Ending</b>	\$ 1,027,301	723,290

**CITY OF STOCKTON, KANSAS**  
**Water Utility Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Charges for Services	\$ 432,673	<b>497,634</b>	510,000	(12,366)
Water Usage Tax	1,233	<b>1,391</b>	-	1,391
Interest	805	<b>1,446</b>	-	1,446
Miscellaneous	3,749	<b>11,818</b>	10,100	1,718
Sales Tax Collected	217,220	<b>261,276</b>	192,000	69,276
Rent Income	8,213	<b>8,213</b>	-	8,213
<b>Total Receipts</b>	663,893	<b>781,778</b>	712,100	69,678
<b>Expenditures</b>				
Personnel Services	141,530	<b>128,917</b>	115,000	13,917
Contractual Services	69,934	<b>79,873</b>	170,000	(90,127)
Commodities	108,152	<b>138,162</b>	126,000	12,162
Capital Outlay	9,071	<b>6,699</b>	23,600	(16,901)
Utility Deposit Interest	67	<b>183</b>	-	183
Other Debt Service	750	-	-	-
KDHE Loan Payment	148,691	<b>61,421</b>	-	61,421
Bond Payment	109,930	<b>198,700</b>	206,121	(7,421)
Transfers Out	70,000	<b>140,000</b>	70,000	70,000
<b>Total Expenditures</b>	658,125	<b>753,955</b>	710,721	43,234
<b>Receipts Over (Under) Expenditures</b>	5,768	<b>27,823</b>		
<b>Unencumbered Cash - Beginning</b>	127,543	<b>133,311</b>		
<b>Prior Period Adjustment</b>	-	<b>(2,358)</b>		
<b>Unencumbered Cash - Ending</b>	\$ 133,311	<b>158,776</b>		



**CITY OF STOCKTON, KANSAS**  
**Water Utility Depreciation Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest	\$ 959	472
Sale of Assets	-	52,405
Transfers In	-	10,000
<b>Total Receipts</b>	959	62,877
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	959	62,877
<b>Unencumbered Cash - Beginning</b>	119,614	120,573
<b>Unencumbered Cash - Ending</b>	\$ 120,573	183,450

**CITY OF STOCKTON, KANSAS**  
**Sewer Maintenance Utility Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Charges for Services	\$ 341,843	<b>374,801</b>	370,000	4,801
Miscellaneous	152	-	1,500	(1,500)
<b>Total Receipts</b>	<u>341,995</u>	<u><b>374,801</b></u>	<u>371,500</u>	<u>3,301</u>
<b>Expenditures</b>				
Personnel Services	34,062	-	42,000	(42,000)
Contractual Services	34,452	<b>53,648</b>	38,000	15,648
Commodities	27,526	<b>14,776</b>	18,000	(3,224)
Capital Outlay	25,571	<b>24,690</b>	29,000	(4,310)
Bond Payment	201,964	<b>206,700</b>	207,000	(300)
Transfers Out	10,000	<b>45,000</b>	50,000	(5,000)
<b>Total Expenditures</b>	<u>333,575</u>	<u><b>344,814</b></u>	<u>384,000</u>	<u>(39,186)</u>
<b>Receipts Over (Under) Expenditures</b>	8,420	<b>29,987</b>		
<b>Unencumbered Cash - Beginning</b>	<u>51,830</u>	<u><b>60,250</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>60,250</u>	<u><b>90,237</b></u>		

**CITY OF STOCKTON, KANSAS**  
**Sewer Utility Depreciation Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest	\$ 378	200
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	378	200
<b>Unencumbered Cash - Beginning</b>	50,601	50,979
<b>Unencumbered Cash - Ending</b>	\$ 50,979	51,179

**CITY OF STOCKTON, KANSAS**  
**Solid Waste Utility Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services	\$ 271,157	<b>273,221</b>	275,000	(1,779)
Lease Proceeds	56,485	-	-	-
Miscellaneous	798	<b>1,728</b>	1,000	728
<b>Total Receipts</b>	<u>328,440</u>	<u><b>274,949</b></u>	<u>276,000</u>	<u>(1,051)</u>
<b>Expenditures</b>				
Personnel Services	92,549	<b>107,242</b>	113,000	(5,758)
Contractual Services	51,442	<b>65,585</b>	53,550	12,035
Commodities	34,659	<b>31,849</b>	45,500	(13,651)
Capital Outlay	107,195	<b>43,607</b>	51,000	(7,393)
Transfers Out	60,000	<b>30,000</b>	60,000	(30,000)
<b>Total Expenditures</b>	<u>345,845</u>	<u><b>278,283</b></u>	<u>323,050</u>	<u>(44,767)</u>
<b>Receipts Over (Under) Expenditures</b>	(17,405)	<b>(3,334)</b>		
<b>Unencumbered Cash - Beginning</b>	97,412	<b>80,007</b>		
<b>Prior Period Adjustment</b>	-	<b>(1,539)</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>80,007</u>	<u><b>75,134</b></u>		

**CITY OF STOCKTON, KANSAS**  
**Stormwater Management Utility Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services	\$ 14,134	<b>14,027</b>	14,000	27
<b>Expenditures</b>				
Transfers Out	10,000	<b>16,000</b>	10,000	6,000
<b>Receipts Over (Under) Expenditures</b>	4,134	<b>(1,973)</b>		
<b>Unencumbered Cash - Beginning</b>	16,784	<b>20,918</b>		
<b>Unencumbered Cash - Ending</b>	\$ 20,918	<b>18,945</b>		

**CITY OF STOCKTON, KANSAS**  
**Schafer Estate Trust Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest	\$ 253	97
<b>Expenditures</b>		
Other	2,100	7,300
<b>Receipts Over (Under) Expenditures</b>	(1,847)	(7,203)
<b>Unencumbered Cash - Beginning</b>	30,349	28,502
<b>Unencumbered Cash - Ending</b>	\$ 28,502	21,299

**CITY OF STOCKTON, KANSAS**  
**Keller, Hindman, McMillen & Brown Trust Funds**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	21,901	<b>21,901</b>
<b>Unencumbered Cash - Ending</b>	\$ 21,901	<b>21,901</b>

**CITY OF STOCKTON, KANSAS**  
**Agency Funds**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Utility Deposits Fund	\$ 17,500	6,950	9,720	<b>14,730</b>
Food Pantry Fund	247	1,569	1,734	<b>82</b>
Municipal Court Bonds Fund	1,196	1,000	1,000	<b>1,196</b>
Judicial Branch Education Fund	18	93	95	<b>16</b>
<b>Total Agency Funds</b>	<b>\$ 18,961</b>	<b>9,612</b>	<b>12,549</b>	<b>16,024</b>