CITY OF STOCKTON, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2025

CITY OF STOCKTON, KANSAS
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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, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the 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, 2025, or changes in financial position and cash flows thereof for the year then ended.

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated August 5, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

May 5, 2026

CITY OF STOCKTON, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 70,851	-	1,110,112	1,098,249	**82,714**	3,028	**85,742**
Special Purpose Funds							
Library Fund	-	-	72,024	72,024	**-**	-	**-**
Employee Benefit Fund	16,989	-	310,574	291,850	**35,713**	-	**35,713**
Special City Highway Fund	38,196	-	70,199	70,178	**38,217**	-	**38,217**
Pool Project Fund	353,743	-	237,009	234,600	**356,152**	-	**356,152**
Industrial Fund	4,257	-	4,205	-	**8,462**	-	**8,462**
Transient Guest Tax Fund	13,874	-	2,622	3,500	**12,996**	-	**12,996**
Senior Citizen Center Fund	50,215	-	-	5,392	**44,823**	-	**44,823**
Group Health Insurance Reserve Fund	143,616	-	10,092	31,235	**122,473**	-	**122,473**
Diversion Fund	4,311	-	700	-	**5,011**	-	**5,011**
Oil Revenue Trust Fund	50,147	-	12,740	5,000	**57,887**	-	**57,887**
Hail Insurance Fund	59,050	21,773	-	-	**80,823**	-	**80,823**
Ambulance Donation Fund	61,497	-	84,128	2,047	**143,578**	-	**143,578**
Ambulance Grant Fund	7,613	-	9,700	4,788	**12,525**	-	**12,525**
Hansen Grant Fund	11,005	-	-	-	**11,005**	-	**11,005**
Street Tree Fund	830	-	-	830	**-**	-	**-**
Pocket Park Main Street Fund	11,567	-	85,240	96,807	**-**	84,760	**84,760**
Ernest Trible Cemetery Fund	48,113	-	12,860	12,242	**48,731**	-	**48,731**
Pet Cemetery Upkeep Fund	100	-	-	-	**100**	-	**100**
Childcare Fund	191,146	-	-	-	**191,146**	-	**191,146**
Lower City Park Fund	26,976	-	17,476	44,452	**-**	-	**-**
Capital Project Fund							
SVM Capital Project Fund	13	-	10	-	**23**	103,977	**104,000**
Business Funds							
Solomon Valley Manor Fund	734,305	-	3,143,714	3,403,653	**474,366**	163,152	**637,518**
Rooks County EMS Fund	64,196	-	520,987	536,617	**48,566**	6,022	**54,588**
Electric Utility Fund	232,939	-	1,958,614	1,983,861	**207,692**	8,439	**216,131**
Electric Utility Depreciation Fund	789,745	-	99,196	20,968	**867,973**	-	**867,973**

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

CITY OF STOCKTON, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Water Utility Fund	$ 426,408	-	782,798	797,668	**411,538**	1,784	**413,322**
Water Utility Depreciation Fund	182,651	-	10,000	-	**192,651**	-	**192,651**
Sewer Maintenance Utility Fund	109,734	-	402,307	380,624	**131,417**	1,308	**132,725**
Sewer Utility Depreciation Fund	51,179	-	10,000	-	**61,179**	-	**61,179**
Solid Waste Utility Fund	57,806	-	296,639	275,225	**79,220**	1,890	**81,110**
Stormwater Management Utility Fund	8,194	-	18,417	20,000	**6,611**	-	**6,611**
Trust Fund							
Keller, Hindman, McMillen & Brown Trust Funds	21,901	-	-	-	**21,901**	-	**21,901**
Total Primary Government	3,843,167	21,773	9,282,363	9,391,810	**3,755,493**	374,360	**4,129,853**
Related Municipal Entity							
City of Stockton, Kansas Land Bank	-	-	1,073	-	**1,073**	-	**1,073**
Total Reporting Entity (Excluding Agency Funds)	$ 3,843,167	21,773	9,283,436	9,391,810	**3,756,566**	374,360	**4,130,926**

Composition of Cash	
Certificates of Deposit	$ **293,952**
Money Market and Savings Accounts	**2,862**
Checking Accounts	**3,848,272**
Cash on Hand	**100**
Total Primary Government	**4,145,186**
Related Municipal Entity	**1,073**
Agency Funds per Schedule 3	**(15,333)**
Total Reporting Entity (Excluding Agency Funds)	$ **4,130,926**

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

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

This financial statement presents the City (the municipality) and its related municipal entity, City of Stockton, Kansas Land Bank, shown below. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents. This financial statement does not include the related municipal entities, Stockton Housing Authority, Stockton Public Library and Stockton Public Building Commission, shown below.

City of Stockton, Kansas Land Bank

The City of Stockton, Kansas Land Bank was organized in order to acquire, maintain, control, sell, transfer, and dispose of any property located within the City to help create low to mid income housing, remove blight, and promote and facilitate the investment and rehabilitation of aging housing stock.

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, 2025.

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.

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 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 did hold a revenue neutral rate hearing this year.

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, Library Fund, Pool Project Fund, Rooks County EMS Fund, and Water Utility 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, Hail Insurance Fund, Ambulance Donation Fund, Ambulance Grant Fund, Hansen Grant Fund, Street Tree Fund, Pocket Park Main Street Fund, Ernest Trible Cemetery Fund, Pet Cemetery Upkeep Fund, Childcare Fund, and Lower City Park 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.

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.

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, 2025.

At December 31, 2025, the City's carrying amount of deposits was $4,145,186 and the bank balance was $4,342,025. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $621,400 was covered by federal depository insurance and $3,720,625 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

At December 31, 2025, the City of Stockton, Kansas Land Bank's carrying amount of deposits was $1,073 and the bank balance was $1,073. The bank balance was held by one bank resulting in a concentration of credit risk. The entire bank balance was covered by federal depository insurance.

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. The City had no investments at December 31, 2025.

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, 2025 were as follows:

From	To	Regulatory Authority		Amount
Electric Utility Fund	General Fund	K.S.A. 12-825d	$	195,000
Electric Utility Fund	Employee Benefit Fund	K.S.A. 12-825d		110,000
Electric Utility Fund	Electric Utility Depreciation Fund	K.S.A. 12-825d		60,000
Sewer Maintenance Utility Fund	General Fund	K.S.A. 12-825d		10,000
Sewer Maintenance Utility Fund	Employee Benefit Fund	K.S.A. 12-825d		35,000
Sewer Maintenance Utility Fund	Sewer Utility Depreciation Fund	K.S.A. 12-825d		10,000
Water Utility Fund	General Fund	K.S.A. 12-825d		90,000
Water Utility Fund	Employee Benefit Fund	K.S.A. 12-825d		85,000
Water Utility Fund	Water Utility Depreciation Fund	K.S.A. 12-825d		10,000
Solid Waste Utility Fund	General Fund	K.S.A. 12-825d		20,000
Solid Waste Utility Fund	Employee Benefit Fund	K.S.A. 12-825d		20,000
Stormwater Management Utility Fund	General Fund	K.S.A. 12-825d		20,000
General Fund	Ambulance Donation Fund	Commission		59,025

NOTE 5 – 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 6 – RISK MANAGEMENT

City of Stockton, 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. The City has been unable to obtain worker's compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in the Kansas Municipal Insurance Trust, a public entity risk pool currently operating as a common risk management and insurance program for 175 participating members.

The City pays an annual premium to Kansas Municipal Insurance Trust for its worker's compensation insurance coverage. The agreement to participate provides that the Kansas Municipal Insurance Trust will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Municipal Insurance Trust management. The City Clerk/City Manager served on the Board of Directors for Kansas Municipal Insurance Trust during 2025.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three calendar years.

NOTE 7 – 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 8 – 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 9 – 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.kspers.gov 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, 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 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the City were $249,048 for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the City's proportionate share of the collective net pension liability reported by KPERS was $2,088,946. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The City'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.kspers.gov or can be obtained as described above.

NOTE 10 – 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, 2025.

NOTE 11 – 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 year ended December 31, 2025, 2 retirees participated in this plan and the City paid $25,271 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 12 – 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 $7,100 for employee only, $14,200 for employee and spouse, employee and children and employee and family. Of this amount the employee is responsible for $3,300 for employee only and $6,600 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 $6,431 for the year ended December 31, 2025.

NOTE 13 – 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 14 – 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.

Changes in long-term liabilities for the City for the year ended December 31, 2025, 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
General Obligation Bonds									
Series 2017 Refunding Bonds	3.50 - 5.00%	10/31/17	$ 3,905,000	2048	$ 3,395,000	-	85,000	**3,310,000**	112,200
KDHE Loans									
Water Supply Loan	2.31%	5/23/18	980,000	2039	774,902	-	43,772	**731,130**	17,649
Finance Leases									
Swimming Pool and Recreation Building	3.00 - 4.00%	2/23/17	2,500,000	2036	1,750,000	-	120,000	**1,630,000**	62,900
Street Sweeper	3.45%	7/19/17	213,760	2027	70,886	-	22,927	**47,959**	2,456
Fire Truck	3.45%	5/18/18	300,000	2027	97,743	-	31,550	**66,193**	3,379
Sewer Loan Refinance	2.00%	9/1/20	2,245,000	2033	1,585,000	-	175,000	**1,410,000**	31,700
Generator	1.90%	9/7/21	929,098	2031	668,346	-	90,197	**578,149**	12,702
Solomon Valley Manor Building	2.95%	11/17/21	6,600,000	2046	6,018,866	-	198,530	**5,820,336**	174,990
Total Finance Leases					10,190,841	-	638,204	**9,552,637**	288,127
Total Contractual Indebtedness					$ 14,360,743	-	766,976	**13,593,767**	417,976

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

	YEAR									
	2026	2027	2028	2029	2030	2031 - 2035	2036 - 2040	2041 - 2045	2046 - 2048	**Total**
Principal										
General Obligation Bonds	$ 90,000	90,000	95,000	95,000	100,000	540,000	625,000	740,000	935,000	**3,310,000**
KDHE Loans	44,789	45,829	46,894	47,984	49,099	263,144	233,391	-	-	**731,130**
Finance Leases	652,734	672,032	626,579	645,599	659,125	2,638,204	1,636,565	1,680,138	341,661	**9,552,637**
Total Principal	**787,523**	**807,861**	**768,473**	**788,583**	**808,224**	**3,441,348**	**2,494,956**	**2,420,138**	**1,276,661**	**13,593,767**
Interest										
General Obligation Bonds	109,650	106,950	104,250	101,400	98,550	446,263	355,869	242,363	80,675	**1,645,970**
KDHE Loans	16,632	15,591	14,527	13,437	12,322	43,961	12,292	-	-	**128,762**
Finance Leases	271,498	254,949	237,589	220,970	204,594	763,293	418,237	183,209	4,991	**2,559,330**
Total Interest	**397,780**	**377,490**	**356,366**	**335,807**	**315,466**	**1,253,517**	**786,398**	**425,572**	**85,666**	**4,334,062**
Total Principal and Interest	$ **1,185,303**	**1,185,351**	**1,124,839**	**1,124,390**	**1,123,690**	**4,694,865**	**3,281,354**	**2,845,710**	**1,362,327**	**17,927,829**

CITY OF STOCKTON, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

CITY OF STOCKTON, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

Funds		Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types						
General Fund	$	1,179,250	-	1,179,250	**1,098,249**	(81,001)
Special Purpose Funds						
Library Fund		72,313	-	72,313	**72,024**	(289)
Employee Benefit Fund		356,250	-	356,250	**291,850**	(64,400)
Special City Highway Fund		40,000	36,199	76,199	**70,178**	(6,021)
Pool Project Fund		239,000	-	239,000	**234,600**	(4,400)
Industrial Fund		-	-	-	**-**	-
Transient Guest Tax Fund		8,000	-	8,000	**3,500**	(4,500)
Business Funds						
Solomon Valley Manor Fund		3,331,760	82,662	3,414,422	**3,403,653**	(10,769)
Rooks County EMS Fund		556,000	-	556,000	**536,617**	(19,383)
Electric Utility Fund		2,143,700	-	2,143,700	**1,983,861**	(159,839)
Water Utility Fund		930,000	-	930,000	**797,668**	(132,332)
Sewer Maintenance Utility Fund		422,000	-	422,000	**380,624**	(41,376)
Solid Waste Utility Fund		327,000	-	327,000	**275,225**	(51,775)
Stormwater Management Utility Fund		20,000	-	20,000	**20,000**	-
Related Municipal Entity						
City of Stockton, Kansas Land Bank		-	-	-	**-**	-

CITY OF STOCKTON, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 311,917	**407,866**	438,203	(30,337)
Delinquent Tax	992	**660**	660	-
Motor Vehicle Tax	57,668	**47,478**	47,000	478
Recreational Vehicle Tax	1,705	**1,372**	1,300	72
16/20M Vehicle Tax	964	**1,299**	1,299	-
Commercial Vehicle Tax	8,087	**6,981**	6,800	181
Watercraft Tax	563	**486**	420	66
Franchise Fees	13,082	**13,879**	20,000	(6,121)
Local Alcoholic Liquor	2,561	**2,501**	3,000	(499)
Sales Tax	69,795	**70,183**	75,000	(4,817)
Other Taxes	13,895	**10,966**	12,000	(1,034)
Total Taxes and Shared Revenue	481,229	**563,671**	605,682	(42,011)
Licenses and Permits				
Pet Licenses	254	**278**	200	78
Licenses and Permits	1,400	**1,800**	500	1,300
Oil License Renewal	5,250	**3,500**	1,000	2,500
Liquor Licenses	1,225	**1,150**	500	650
Total Licenses and Permits	8,129	**6,728**	2,200	4,528
Charges for Services				
Rural Fire Contracts	43,900	**49,850**	46,000	3,850
Swimming Pool	21,377	**19,843**	20,000	(157)
Cemetery Services	4,280	**3,890**	3,500	390
Total Charges for Services	69,557	**73,583**	69,500	4,083
Fines, Forfeitures and Penalties				
Court Fines/Fees	24,580	**26,830**	20,000	6,830
Other				
Interest on Idle Funds	27,587	**75,593**	20,000	55,593
Rents	2,794	**2,107**	3,000	(893)
Reimbursed Expense	4,382	**-**	10,000	(10,000)
Miscellaneous	35,219	**22,510**	74,300	(51,790)
Gifts and Donations	-	**4,090**	-	4,090
Oil Royalties	2,997	**-**	-	-
Total Other	72,979	**104,300**	107,300	(3,000)
Transfers In	227,000	**335,000**	325,000	10,000
Total Receipts	883,474	**1,110,112**	1,129,682	(19,570)

CITY OF STOCKTON, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures				
General Administration				
Personnel Services	$ 24,981	**25,207**	28,000	(2,793)
Contractual Services	98,960	**114,197**	139,000	(24,803)
Commodities	6,934	**5,798**	10,000	(4,202)
Capital Outlay	2,125	**-**	2,000	(2,000)
Total General Administration	133,000	**145,202**	179,000	(33,798)
Police				
Contractual Services	351,613	**422,404**	423,000	(596)
Streets				
Personnel Services	96,627	**107,075**	114,000	(6,925)
Contractual Services	20,730	**20,033**	35,000	(14,967)
Commodities	95,906	**99,472**	125,000	(25,528)
Capital Outlay	34,427	**25,383**	26,000	(617)
Total Streets	247,690	**251,963**	300,000	(48,037)
Cemetery				
Contractual Services	3,735	**3,912**	6,500	(2,588)
Commodities	903	**637**	500	137
Capital Outlay	1,423	**2,407**	1,000	1,407
Total Cemetery	6,061	**6,956**	8,000	(1,044)
Community Development				
Contractual Services	24,408	**24,396**	26,000	(1,604)
Fire Department				
Personnel Services	11,810	**15,037**	20,000	(4,963)
Contractual Services	15,188	**16,801**	40,000	(23,199)
Commodities	15,506	**24,772**	25,000	(228)
Capital Outlay	42,881	**43,514**	40,000	3,514
Total Fire Department	85,385	**100,124**	125,000	(24,876)
Parks and Recreation				
Contractual Services	5,143	**5,082**	14,500	(9,418)
Commodities	5,215	**5,052**	3,500	1,552
Capital Outlay	3,064	**3,000**	3,000	-
Total Parks and Recreation	13,422	**13,134**	21,000	(7,866)

CITY OF STOCKTON, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Swimming Pool				
Personnel Services	$ 35,170	**35,110**	42,000	(6,890)
Contractual Services	12,972	**8,261**	14,000	(5,739)
Commodities	10,764	**9,930**	10,000	(70)
Capital Outlay	-	**-**	1,000	(1,000)
Total Swimming Pool	58,906	**53,301**	67,000	(13,699)
Municipal Court				
Personnel Services	15,060	**13,288**	20,000	(6,712)
Contractual Services	12,878	**8,201**	10,000	(1,799)
Commodities	272	**255**	250	5
Total Municipal Court	28,210	**21,744**	30,250	(8,506)
Transfers Out	-	**59,025**	-	59,025
Total Expenditures	948,695	**1,098,249**	1,179,250	(81,001)
Receipts Over (Under) Expenditures	(65,221)	**11,863**		
Unencumbered Cash - Beginning	136,072	**70,851**		
Unencumbered Cash - Ending	$ 70,851	**82,714**		

CITY OF STOCKTON, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 55,980	**60,327**	64,816	(4,489)
Delinquent Tax	2,217	**1,878**	-	1,878
Motor Vehicle Tax	8,847	**8,069**	6,445	1,624
Recreational Vehicle Tax	254	**240**	192	48
16/20M Vehicle Tax	176	**191**	175	16
Commercial Vehicle Tax	1,211	**1,232**	897	335
Watercraft Tax	83	**87**	75	12
Other	-	**-**	750	(750)
Total Receipts	68,768	**72,024**	73,350	(1,326)
Expenditures				
Appropriations to Library Board	69,345	**72,024**	72,313	(289)
Receipts Over (Under) Expenditures	(577)	**-**		
Unencumbered Cash - Beginning	577	**-**		
Unencumbered Cash - Ending	$ -	**-**		

CITY OF STOCKTON, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 68,033	**10,613**	11,400	(787)
Delinquent Tax	3,192	**2,544**	-	2,544
Motor Vehicle Tax	13,244	**9,733**	13,654	(3,921)
Recreational Vehicle Tax	330	**290**	407	(117)
16/20M Vehicle Tax	468	**225**	370	(145)
Commercial Vehicle Tax	1,600	**1,494**	1,900	(406)
Watercraft Tax	98	**106**	159	(53)
Other	26,851	**35,569**	20,000	15,569
Transfers In	160,000	**250,000**	250,000	-
Total Receipts	273,816	**310,574**	297,890	12,684
Expenditures				
Social Security/Medicare	65,716	**66,398**	85,000	(18,602)
KPERS	92,550	**89,556**	90,000	(444)
Life Insurance	959	**934**	1,550	(616)
Unemployment Insurance	1,147	**3,246**	1,700	1,546
Health Insurance Benefit	142,011	**131,693**	178,000	(46,307)
Other	3,160	**23**	-	23
Total Expenditures	305,543	**291,850**	356,250	(64,400)
Receipts Over (Under) Expenditures	(31,727)	**18,724**		
Unencumbered Cash - Beginning	48,716	**16,989**		
Unencumbered Cash - Ending	$ 16,989	**35,713**		

CITY OF STOCKTON, KANSAS
Special City Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
State Highway Aid	$ 54,101	**70,199**	34,000	36,199
Expenditures				
Contractual Services	49,722	**70,178**	40,000	30,178
(a) Adjustment for Qualifying Budget Credit	-	**-**	36,199	(36,199)
Total Expenditures	49,722	**70,178**	76,199	(6,021)
Receipts Over (Under) Expenditures	4,379	**21**		
Unencumbered Cash - Beginning	33,817	**38,196**		
Unencumbered Cash - Ending	$ 38,196	**38,217**		

(a) Adjustment for Qualifying Budget Credit

State Highway Aid Over Amount Budgeted	$ 36,199

CITY OF STOCKTON, KANSAS
Pool Project Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Sales Tax Receipts	$ 209,386	**210,547**	210,000	547
Rent Income	2,652	**26,462**	26,000	462
Total Receipts	212,038	**237,009**	236,000	1,009
Expenditures				
Capital Outlay	-	**51,700**	55,000	(3,300)
Lease Payments	181,350	**182,900**	184,000	(1,100)
Total Expenditures	181,350	**234,600**	239,000	(4,400)
Receipts Over (Under) Expenditures	30,688	**2,409**		
Unencumbered Cash - Beginning	323,055	**353,743**		
Unencumbered Cash - Ending	$ 353,743	**356,152**		

CITY OF STOCKTON, KANSAS
Industrial Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Rent Receipts	$ 3,206	**4,205**	3,200	1,005
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	3,206	**4,205**		
Unencumbered Cash - Beginning	1,051	**4,257**		
Unencumbered Cash - Ending	$ 4,257	**8,462**		

CITY OF STOCKTON, KANSAS
Transient Guest Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transient Guest Tax	$ 5,719	**2,622**	5,000	(2,378)
Expenditures				
Tourism Promotions	5,042	**3,500**	8,000	(4,500)
Receipts Over (Under) Expenditures	677	**(878)**		
Unencumbered Cash - Beginning	13,197	**13,874**		
Unencumbered Cash - Ending	$ 13,874	**12,996**		

CITY OF STOCKTON, KANSAS
Senior Citizen Center Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Facility		3,630	**5,392**
Receipts Over (Under) Expenditures		(3,630)	**(5,392)**
Unencumbered Cash - Beginning		53,845	**50,215**
Unencumbered Cash - Ending	$	50,215	**44,823**

CITY OF STOCKTON, KANSAS
Group Health Insurance Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	2,280	**1,367**
Miscellaneous		-	**8,725**
Total Receipts		2,280	**10,092**
Expenditures			
Freedom Claim Benefit Claims		35,945	**31,235**
Receipts Over (Under) Expenditures		(33,665)	**(21,143)**
Unencumbered Cash - Beginning		177,281	**143,616**
Unencumbered Cash - Ending	$	143,616	**122,473**

Schedule 2-10

CITY OF STOCKTON, KANSAS
Diversion Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Diversion Receipts	$	700	**700**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		700	**700**
Unencumbered Cash - Beginning		3,611	**4,311**
Unencumbered Cash - Ending	$	4,311	**5,011**

Schedule 2-11

CITY OF STOCKTON, KANSAS
Oil Revenue Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Oil Royalties	$	46,766	**12,740**
Expenditures			
Donations		1,000	**-**
Receipts Over (Under) Expenditures		45,766	**7,740**
Unencumbered Cash - Beginning		4,381	**50,147**
Unencumbered Cash - Ending	$	50,147	**57,887**

Schedule 2-12

CITY OF STOCKTON, KANSAS
Hail Insurance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Insurance Proceeds	$	5,554	**-**
Expenditures			
Capital Outlay		34,000	**-**
Receipts Over (Under) Expenditures		(28,446)	**-**
Unencumbered Cash - Beginning		87,496	**59,050**
Prior Year Cancelled Encumbrances		-	**21,773**
Unencumbered Cash - Ending	$	59,050	**80,823**

Schedule 2-13

CITY OF STOCKTON, KANSAS
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Capital Outlay		64,032	**-**
Receipts Over (Under) Expenditures		(64,032)	**-**
Unencumbered Cash - Beginning		64,032	**-**
Unencumbered Cash - Ending	$	-	**-**

CITY OF STOCKTON, KANSAS
Ambulance Donation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	53,484	**25,103**
Transfers In		-	**59,025**
Total Receipts		53,484	**84,128**
Expenditures			
Miscellaneous Expenses		44,199	**2,047**
Receipts Over (Under) Expenditures		9,285	**82,081**
Unencumbered Cash - Beginning		52,212	**61,497**
Unencumbered Cash - Ending	$	61,497	**143,578**

CITY OF STOCKTON, KANSAS
Ambulance Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	-	**9,200**
Miscellaneous		-	**500**
Total Receipts		-	**9,700**
Expenditures			
Contractual Services		-	**4,788**
Receipts Over (Under) Expenditures		-	**4,912**
Unencumbered Cash - Beginning		7,613	**7,613**
Unencumbered Cash - Ending	$	7,613	**12,525**

CITY OF STOCKTON, KANSAS
Hansen Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		11,005	**11,005**
Unencumbered Cash - Ending	$	11,005	**11,005**

CITY OF STOCKTON, KANSAS
Street Tree Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Capital Outlay		-	**830**
Receipts Over (Under) Expenditures		-	**(830)**
Unencumbered Cash - Beginning		830	**830**
Unencumbered Cash - Ending	$	830	**-**

CITY OF STOCKTON, KANSAS
Pocket Park Main Street Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations and Grants	$	9,042	**85,240**
Expenditures			
Contractual Services		5,202	**12,047**
Capital Outlay		-	**84,760**
Total Expenditures		5,202	**96,807**
Receipts Over (Under) Expenditures		3,840	**(11,567)**
Unencumbered Cash - Beginning		7,727	**11,567**
Unencumbered Cash - Ending	$	11,567	**-**

CITY OF STOCKTON, KANSAS
Ernest Trible Cemetery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Proceeds from Sale of Assets	$	-	**11,062**
Miscellaneous		-	**1,798**
Total Receipts		-	**12,860**
Expenditures			
Capital Outlay		-	**12,242**
Receipts Over (Under) Expenditures		-	**618**
Unencumbered Cash - Beginning		48,113	**48,113**
Unencumbered Cash - Ending	$	48,113	**48,731**

CITY OF STOCKTON, KANSAS
Pet Cemetery Upkeep Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		100	**100**
Unencumbered Cash - Ending	$	100	**100**

Schedule 2-21

CITY OF STOCKTON, KANSAS
Sound System Main Street Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	5,000	-
Expenditures			
Capital Outlay		6,621	-
Receipts Over (Under) Expenditures		(1,621)	-
Unencumbered Cash - Beginning		1,621	-
Unencumbered Cash - Ending	$	-	-

Schedule 2-22

CITY OF STOCKTON, KANSAS
Childcare Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Grants and Donations	$	253,214	**-**
Expenditures			
Capital Outlay		62,068	**-**
Receipts Over (Under) Expenditures		191,146	**-**
Unencumbered Cash - Beginning		-	**191,146**
Unencumbered Cash - Ending	$	191,146	**191,146**

Schedule 2-23

CITY OF STOCKTON, KANSAS
Lower City Park Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	17,476	**17,476**
Donations		9,500	**-**
Total Receipts		26,976	**17,476**
Expenditures			
Capital Outlay		-	**44,452**
Receipts Over (Under) Expenditures		26,976	**(26,976)**
Unencumbered Cash - Beginning		-	**26,976**
Unencumbered Cash - Ending	$	26,976	**-**

CITY OF STOCKTON, KANSAS
SVM Capital Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	13	**10**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		13	**10**
Unencumbered Cash - Beginning		-	**13**
Unencumbered Cash - Ending	$	13	**23**

CITY OF STOCKTON, KANSAS
Solomon Valley Manor Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 2,834,842	**2,913,188**	2,870,350	42,838
Sales Tax	69,795	**70,183**	55,000	15,183
Donations	-	**-**	1,000	(1,000)
Interest	6,008	**15,306**	2,600	12,706
Reimbursed Expenses	-	**82,662**	-	82,662
Miscellaneous	48,727	**62,375**	-	62,375
Total Receipts	2,959,372	**3,143,714**	2,928,950	214,764
Expenditures				
Personnel Services	1,863,523	**2,019,607**	2,082,800	(63,193)
Contractual Services	295,509	**396,021**	211,960	184,061
Commodities	172,511	**180,800**	189,000	(8,200)
Capital Outlay	-	**20,542**	1,480	19,062
Employee Benefits	376,635	**403,378**	473,000	(69,622)
Miscellaneous	10,375	**9,785**	-	9,785
Lease Payment Principal	191,426	**198,530**	198,530	-
Lease Payment Interest	182,094	**174,990**	174,990	-
(a) Adjustment for Qualifying Budget Credit	-	**-**	82,662	(82,662)
Total Expenditures	3,092,073	**3,403,653**	3,414,422	(10,769)
Receipts Over (Under) Expenditures	(132,701)	**(259,939)**		
Unencumbered Cash - Beginning	867,006	**734,305**		
Unencumbered Cash - Ending	$ 734,305	**474,366**		

(a) Adjustment for Qualifying Budget Credit

Reimbursed Expenses Over Amount Budgeted	$ 82,662

CITY OF STOCKTON, KANSAS
Rooks County EMS Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 323,934	**337,967**	335,000	2,967
County Subsidy	165,000	**180,000**	180,000	-
State Aid	20,909	**-**	-	-
Miscellaneous	2,005	**3,020**	2,800	220
Total Receipts	511,848	**520,987**	517,800	3,187
Expenditures				
Personnel Services	340,751	**368,979**	350,000	18,979
Contractual Services	44,287	**47,099**	50,000	(2,901)
Commodities	46,090	**50,447**	53,000	(2,553)
Capital Outlay	25,748	**19,211**	10,000	9,211
Employee Benefits	44,158	**50,881**	93,000	(42,119)
Total Expenditures	501,034	**536,617**	556,000	(19,383)
Receipts Over (Under) Expenditures	10,814	**(15,630)**		
Unencumbered Cash - Beginning	53,382	**64,196**		
Unencumbered Cash - Ending	$ 64,196	**48,566**		

CITY OF STOCKTON, KANSAS
Electric Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 1,789,648	**1,880,789**	1,925,000	(44,211)
Sales Tax Collected	72,342	**76,667**	75,000	1,667
Reimbursed Expenses	5,847	**150**	-	150
Miscellaneous	2,421	**1,008**	5,000	(3,992)
Total Receipts	1,870,258	**1,958,614**	2,005,000	(46,386)
Expenditures				
Acquisition				
Contractual Services	739,027	**725,370**	815,000	(89,630)
Production				
Personnel Services	239,216	**187,824**	248,000	(60,176)
Contractual Services	94,110	**112,689**	95,000	17,689
Commodities	26,387	**33,340**	32,000	1,340
Capital Outlay	113,383	**147,609**	125,000	22,609
Total Production	473,096	**481,462**	500,000	(18,538)
Distribution				
Personnel Services	215,624	**231,456**	235,000	(3,544)
Contractual Services	28,361	**27,900**	30,700	(2,800)
Commodities	60,724	**69,053**	75,000	(5,947)
Capital Outlay	1,960	**1,330**	5,000	(3,670)
Total Distribution	306,669	**329,739**	345,700	(15,961)
Other				
Sales Tax	79,544	**81,891**	83,000	(1,109)
Utility Deposit Interest	196	**399**	-	399
Total Other	79,740	**82,290**	83,000	(710)
Transfers Out	245,000	**365,000**	400,000	(35,000)
Total Expenditures	1,843,532	**1,983,861**	2,143,700	(159,839)
Receipts Over (Under) Expenditures	26,726	**(25,247)**		
Unencumbered Cash - Beginning	206,213	**232,939**		
Unencumbered Cash - Ending	$ 232,939	**207,692**		

CITY OF STOCKTON, KANSAS
Electric Utility Depreciation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Miscellaneous Income	$	18,227	**39,196**
Transfers In		30,000	**60,000**
Total Receipts		48,227	**99,196**
Expenditures			
Capital Outlay		-	**20,968**
Receipts Over (Under) Expenditures		48,227	**78,228**
Unencumbered Cash - Beginning		741,518	**789,745**
Unencumbered Cash - Ending	$	789,745	**867,973**

CITY OF STOCKTON, KANSAS
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 532,351	**554,021**	520,000	34,021
Water Usage Tax	1,447	**1,418**	-	1,418
Miscellaneous	16,135	**555**	8,500	(7,945)
Sales Tax Collected	216,382	**217,565**	220,000	(2,435)
Rent Income	8,213	**9,239**	-	9,239
Total Receipts	774,528	**782,798**	748,500	34,298
Expenditures				
Personnel Services	86,576	**90,687**	107,000	(16,313)
Contractual Services	78,834	**97,942**	140,000	(42,058)
Commodities	91,455	**144,544**	193,000	(48,456)
Capital Outlay	23,024	**20,695**	40,000	(19,305)
Utility Deposit Interest	80	**179**	-	179
KDHE Loan Payment	61,421	**61,421**	62,800	(1,379)
Bond Payment	196,200	**197,200**	197,200	-
Transfers Out	120,000	**185,000**	190,000	(5,000)
Total Expenditures	657,590	**797,668**	930,000	(132,332)
Receipts Over (Under) Expenditures	116,938	**(14,870)**		
Unencumbered Cash - Beginning	309,470	**426,408**		
Unencumbered Cash - Ending	$ 426,408	**411,538**		

CITY OF STOCKTON, KANSAS
Water Utility Depreciation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	20,000	**10,000**
Expenditures			
Capital Outlay		5,000	**-**
Receipts Over (Under) Expenditures		15,000	**10,000**
Unencumbered Cash - Beginning		167,651	**182,651**
Unencumbered Cash - Ending	$	182,651	**192,651**

CITY OF STOCKTON, KANSAS
Sewer Maintenance Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 393,135	**402,307**	390,000	12,307
Expenditures				
Personnel Services	60,757	**67,223**	67,000	223
Contractual Services	41,509	**33,935**	47,000	(13,065)
Commodities	15,060	**14,593**	20,000	(5,407)
Capital Outlay	3,173	**3,173**	25,000	(21,827)
Bond Payment	205,100	**206,700**	208,000	(1,300)
Transfers Out	50,000	**55,000**	55,000	-
Total Expenditures	375,599	**380,624**	422,000	(41,376)
Receipts Over (Under) Expenditures	17,536	**21,683**		
Unencumbered Cash - Beginning	92,198	**109,734**		
Unencumbered Cash - Ending	$ 109,734	**131,417**		

CITY OF STOCKTON, KANSAS
Sewer Utility Depreciation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	-	**10,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**10,000**
Unencumbered Cash - Beginning		51,179	**51,179**
Unencumbered Cash - Ending	$	51,179	**61,179**

CITY OF STOCKTON, KANSAS
Solid Waste Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 279,352	**296,639**	305,000	(8,361)
Miscellaneous	814	**-**	1,500	(1,500)
Total Receipts	280,166	**296,639**	306,500	(9,861)
Expenditures				
Personnel Services	132,866	**118,443**	147,000	(28,557)
Contractual Services	77,496	**75,914**	85,000	(9,086)
Commodities	26,961	**19,468**	35,000	(15,532)
Capital Outlay	21,400	**21,400**	20,000	1,400
Transfers Out	5,000	**40,000**	40,000	-
Total Expenditures	263,723	**275,225**	327,000	(51,775)
Receipts Over (Under) Expenditures	16,443	**21,414**		
Unencumbered Cash - Beginning	41,363	**57,806**		
Unencumbered Cash - Ending	$ 57,806	**79,220**		

CITY OF STOCKTON, KANSAS
Stormwater Management Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 18,274	**18,417**	17,000	1,417
Expenditures				
Transfers Out	17,000	**20,000**	20,000	-
Receipts Over (Under) Expenditures	1,274	**(1,583)**		
Unencumbered Cash - Beginning	6,920	**8,194**		
Unencumbered Cash - Ending	$ 8,194	**6,611**		

CITY OF STOCKTON, KANSAS
Schafer Estate Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Other		14,649	**-**
Receipts Over (Under) Expenditures		(14,649)	**-**
Unencumbered Cash - Beginning		14,649	**-**
Unencumbered Cash - Ending	$	-	**-**

CITY OF STOCKTON, KANSAS
Keller, Hindman, McMillen & Brown Trust Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	-
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		21,901	**21,901**
Unencumbered Cash - Ending	$	21,901	**21,901**

CITY OF STOCKTON, KANSAS
Related Municipal Entity
City of Stockton, Kansas Land Bank
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Miscellaneous	$ -	**1,073**	-	1,073
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	-	**1,073**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**1,073**		

CITY OF STOCKTON, KANSAS
Agency Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Utility Deposits Fund	$ 14,290	6,350	7,050	**13,590**
Food Pantry Fund	476	1,177	1,177	**476**
Municipal Court Bonds Fund	1,696	500	1,000	**1,196**
Judicial Branch Education Fund	61	124	114	**71**
Total Agency Funds	$ 16,523	8,151	9,341	**15,333**