

# ***City of Brewster***

***Financial Statement***

***For the Year Ended December 31, 2022***

*ATC Accounting*

City of Brewster  
Financial Statement  
For the Year Ended December 31, 2022

TABLE OF CONTENTS

		Page Number
	Independent Auditor’s Report	1
	<b>FINANCIAL SECTION</b>	
Statement 1	Summary Statement of Receipts, Expenditures and Unencumbered Cash	3
	Notes to Financial Statements	4
	<b>REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedule 1	Summary of Expenditures – Actual and Budget (Budgeted funds only)	12
Schedule 2	Statement of Cash Receipts and Expenditures – Actual and Budget	
	2-1 General	13
	<b>Special Purpose Funds</b>	
	2-2 Employee Benefits	15
	2-3 Special Fire	16
	2-4 Special Highway	17
	<b>Bond and Interest</b>	
	2-5 Debt Service	18
	<b>Capital Project Funds</b>	
	2-6 Nitrate Project	19
	<b>Business Funds</b>	
	2-7 Water Utility	20
	2-8 Trash Utility	21
	2-9 Sewer Utility	22
	<b>Agency Funds</b>	
	2-10 Water Deposits	23
	2-11 Insurance Proceeds	24
	2-12 Water Escrow Deposits	25

## INDEPENDENT AUDITOR'S REPORT

Component Units Are Omitted-Separate Entity Financial Statements Have Been Issued

Honorable Mayor and City Council  
City of Brewster  
Brewster, Kansas 67732

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Brewster, Kansas, as of and for the year ended December 31, 2022 and the related notes to the financial statement.

***Management's Responsibility 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 to meet the financial reporting requirements of the State of Kansas. 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.

***Auditors' Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Brewster, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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.

### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Brewster, Kansas as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

### *Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Brewster, Kansas 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.

### *Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the 2022 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, individual fund schedules of regulatory basis receipts and expenditures-actual (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2022 basic financial statement, however are required to be presented under the provision 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 2022 basic financial statement. The 2022 information has been subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 information is fairly stated in all material respects in relation to the 2022 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2021 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual (Schedule 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2021 basic financial statement upon which we rendered as unqualified opinion dated October 7, 2022. The 2021 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, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2021 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 2021 basic financial statement. The 2021 comparative information 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. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

### *ATC Accounting*

ATC Accounting

September 15, 2023

City of Brewster, Kansas  
 Summary Statement of Receipts, Expenditures, and Encumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances And Accounts Payable	Ending Cash Balance
GENERAL	\$ 161,300	\$ 216,746	\$ 176,320	\$ 201,726	\$ -	\$ 201,726
SPECIAL PURPOSE FUNDS:						
Employee Benefits	22,006	77,666	61,171	38,501	-	38,501
Special Fire	13,650	4,107	8,000	9,757	-	9,757
Special Highway	27,546	8,039	15,700	19,885	-	19,885
BOND AND INTEREST FUND:						
Debt Service	1,789	2,678	-	4,467	-	4,467
CAPITAL PROJECTS FUND:						
Water Nitrate Project	5,237	81	-	5,318	-	5,318
BUSINESS FUNDS:						
Water	124,141	119,716	125,669	118,188	-	118,188
Trash	22,008	33,672	30,092	25,588	-	25,588
Sewer	30,365	18,838	19,262	29,941	-	29,941
AGENCY FUNDS:						
Water Deposits	7,295	900	600	7,595	-	7,595
Insurance Proceeds	10,514	17	-	10,531	-	10,531
Water Escrow Deposits	-	-	-	-	-	-
Total Reporting Entity	<u>\$ 425,851</u>	<u>\$ 482,460</u>	<u>\$ 436,814</u>	<u>\$ 471,497</u>	<u>\$ -</u>	<u>\$ 471,497</u>

Checking Accounts	\$ 443,938
Certificates of Deposit	11,710
Agency Accounts	15,849
Total Reporting Entity	<u>\$ 471,497</u>

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

City of Brewster, Kansas  
Notes to Financial Statement  
December 31, 2022

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Financial Reporting Entity**

The City of Brewster is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Brewster (the municipality).

**(b) 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.

**Debt Service fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

**Business fund** – funds financed in whole or in part by fees charged to users of the goods or services (i.e. water fund, electric fund, etc.).

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

**(c) Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America**

The Kansas Municipal Audit and Accounting Guide (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 of a fund resulting from the difference in regulatory basis revenues 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©, waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

**(d) Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- 1) Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>

- 2) Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
- 3) Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
- 4) Adoption of the final budget on or before August 25<sup>th</sup>.

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

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 statements 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 regulated receipts 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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds and Agency Funds.

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

## **2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

### **Compliance with Kansas Statutes**

The City is not aware of any noncompliance with Kansas Statutes.

## **3. DEPOSITS AND INVESTMENTS**

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 an 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 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 institutes 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. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the City's carrying amounts of deposits was \$471,497 and the bank balance was \$506,807. The bank balance was held by 1 bank resulting in a concentration of credit risk. Of the bank balance \$250,000 was covered by federal depository insurance and the remaining balance 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.



#### 4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Kansas Public Water Supply Water Loan	2.48%	04/16/2019	409,983	02/01/2041	\$ 263,795	\$ -	\$ 10,667	\$ 253,128	\$ 6,476
Total Long-Term Debt					\$ 263,795	\$ -	\$ 10,667	\$ 253,128	\$ 6,476

Current maturities of long-term debt and interest through maturity are as follows:

	2023	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	Total
<b>Principal</b>									
Kansas Public Water	\$ 10,934	\$ 11,206	\$ 11,486	\$ 11,773	\$ 12,066	\$ 65,002	\$ 73,527	\$ 57,134	\$ 253,128
Total Principal	\$ 10,934	\$ 11,206	\$ 11,486	\$ 11,773	\$ 12,066	\$ 65,002	\$ 73,527	\$ 57,134	\$ 253,128
<b>Interest:</b>									
Kansas Public Water	\$ 6,210	\$ 5,937	\$ 5,658	\$ 5,371	\$ 5,077	\$ 20,717	\$ 12,192	\$ 2,869	\$ 64,031
Total Interest	\$ 6,210	\$ 5,937	\$ 5,658	\$ 5,371	\$ 5,077	\$ 20,717	\$ 12,192	\$ 2,869	\$ 64,031
Total Principal and Interest	\$ 17,144	\$ 17,143	\$ 17,144	\$ 17,144	\$ 17,143	\$ 85,719	\$ 85,719	\$ 60,003	\$ 317,159

## 5. DEFINED BENEFIT PENSION PLAN

Plan Description. The City does participate in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-419 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009 and Tier 3 members were first employed in a covered position on or after January 1, 2015. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members through December 31, 2014. On January 1, 2015, Kansas law increased the KPERS member-employee contribution rate to 6% of covered salary for Tier 1 members. On that date, the Tier 2 member-employee contribution rate remained at 6% of covered salary, and the Tier 3 member contribution rate was established at 6% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for Tier 1 and Tier 2 be determined annually based on the results of an annual actuarial valuation. Tier 3 Employer credits are established by statute and are based on the member employee's years of service. Tier 1 and Tier 2 is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rate (not including the 0.85% 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 \$8,627 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 \$90,317. 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 ration 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 these financial statements.

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.

## 6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

### (a) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the City 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.

**(b) Other Employee Benefits**

Vacation Sick Leave– Full-time employees of the City are entitled to paid vacation based on the following schedule. Vacation days must be used in the current year and not carried to the following year. Since vacation may not be accumulated there was no cost for accumulated leave.

Years of Service	Per Year
6 months to 10 years of continuous employment	2 Weeks
Over 10 years of continuous employment	3 weeks

Sick Leave - Full-time employees of the City are entitled to paid sick leave. Sick leave is accumulated at 1 ½ days per month or 18 days per year and may accumulate up to 120 days. Sick leave days are not paid upon termination and therefore no cost for accumulated leave.

**7. CLAIMS AND JUDGMENTS**

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City 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 purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2021 to 2022 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations the City is a party to various claims, legal actions and complaints. It is the opinion of the City’s management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

**8. INTERFUND TRANSFERS**

No operating transfers were made in the current year.

## **9. RELATED PARTY TRANSACTIONS**

Rex Jamison, Mayor, is the manager of Helena which the city has purchased chemical in the past. The City did not conduct any business with this business during 2022.

## **10. Insurance Proceeds**

The City has a resolution that when property is damaged by fire and insurance proceeds are received, the City is to retain 15% of the proceeds to determine compliance with the clean up of the property. These funds will be remitted to the resident upon satisfactory compliance.

## **11. Water Escrow Deposits**

The City reached a settlement with local businesses for the contamination of the City water system and those settlement funds are being held in an escrow account until the City has upgraded the current water system and discontinue use of well #4 for public water use and divert it for non-potable water use. With the water from the new well, which has a low nitrate level, blended with the water from the other two contaminated wells this will reduce overall nitrate levels. The above escrow accounts were paid to the city in 2021.

## **12. UNCERTAINTIES**

As a result of significant disruption in the U.S. economy due to the ongoing Coronavirus "COVID-19" pandemic in 2019, uncertainties have risen which are likely to negatively impact future operation results. The duration and extent to which COVID-19 may impact financial performance is unknown at this time.

As a result of COVID-19, the State of Kansas has received Coronavirus State and Local Fiscal Recovery Funds (SLFRF) under the American Rescue Plan Act (ARPA). The SLFRF was received from the U.S. Department of Treasury. The City received SLFRF in the amount of \$22,281 during 2022. The SLFRF are to be used to strengthen and improve infrastructure and continue to support the recovery related to the public health emergency. Additional information and updates on ARPA SLFRF, which includes audit requirements, can be found at <https://home.treasury.gov>

## **13. SUBSEQUENT EVENTS**

Management has evaluated the effects of the financial statement of subsequent events occurring through the date of the report which is the date at which the financial statement was available to be issued.

**CITY OF BREWSTER, KANSAS**  
**REGULATORY-REQUIRED**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

City of Brewster, Kansas  
 Summary of Expenditures – Actual and Budget  
 Regulatory Basis  
 (Budgeted Funds Only)  
 For the Year Ended December 31, 2022

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable To Current Year Budget	Variance Over (Under)
GENERAL	\$ 276,650	\$ -	\$ 276,650	\$ 176,320	\$ (100,330)
SPECIAL PURPOSE FUNDS:					
Employee Benefits	102,770	-	102,770	61,171	(41,599)
Special Fire	15,725	-	15,725	8,000	(7,725)
Special Highway	28,923	-	28,923	15,700	(13,223)
BOND AND INTEREST FUND:					
Debt Service	-	-	-	-	-
BUSINESS FUNDS:					
Water	202,242	-	202,242	125,669	(76,573)
Trash	60,067	-	60,067	30,092	(29,975)
Sewer	41,611	-	41,611	19,262	(22,349)

City of Brewster, Kansas  
 General Fund  
 Schedule of Receipts and Expenditures – Actual and Budget  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Ad Valorem Tax	\$ 52,773	\$ 58,850	\$ 59,228	\$ (378)
Delinquent Tax	775	1,322	-	1,322
Motor Vehicle Tax	10,354	8,288	6,296	1,992
Recreational Vehicle Tax	265	361	191	170
16/20M Vehicle Tax	444	225	287	(62)
Commercial Vehicle Tax	76	753	514	239
Watercraft Tax	-	-	84	(84)
Compensating Use Tax	10,494	12,018	10,000	2,018
Sales Tax	54,851	60,735	50,000	10,735
Franchise Fees	17,839	15,234	19,000	(3,766)
Cemetery	4,650	4,367	4,500	(133)
Licenses and Permits	280	345	250	95
Interest on Idle Funds	133	1,345	100	1,245
Reimbursements	2,730	26,487	-	26,487
ARPA Grant	22,281	22,281	-	4,321
Miscellaneous	-	4,321	-	22,281
Neighborhood Revitalization Program	(216)	(186)	(175)	(11)
<b>Total Receipts</b>	<b>177,729</b>	<b>216,746</b>	<b>\$ 150,275</b>	<b>\$ 66,471</b>
<b>Expenditures</b>				
<b>General Administration</b>				
Salaries and Wages	55,915	61,365	\$ 47,925	\$ 13,440
Office Supplies/Postage	5,106	4,204	5,000	(796)
Utilities	5,132	5,390	5,000	390
Telephone and Internet	3,940	4,372	5,500	(1,128)
Legal	4,844	5,613	15,000	(9,387)
Shop	12,238	17,937	21,000	(3,063)
Dues and Fees	1,027	315	1,200	(885)
Insurance	12,673	13,918	14,000	(82)
Vehicle Operation	9,558	10,537	18,000	(7,463)
Miscellaneous	4,529	2,940	4,225	(1,285)
Capital Outlay	8,957	26,052	100,000	(73,948)
<b>Total General Administration</b>	<b>123,919</b>	<b>152,643</b>	<b>236,850</b>	<b>(84,207)</b>

City of Brewster, Kansas  
General Fund (Cont)  
Schedule of Receipts and Expenditures – Actual and Budget  
Regulatory Basis  
For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Street</b>				
Salaries	-	-	2,000	(2,000)
Fuel and Materials	11,184	1,389	1,500	(111)
Maintenance and Supplies	4,744	8,052	10,000	(1,948)
Utilities/Repairs/Supplies	6,600	5,446	7,000	(1,554)
Capital Outlay	-	-	-	-
<b>Total Street Department</b>	<b>22,528</b>	<b>14,887</b>	<b>20,500</b>	<b>(5,613)</b>
<b>Fire Department</b>				
Salaries	2,451	-	800	(800)
Utilities/Insurance	913	268	1,250	(982)
Labor	-	-	2,000	(2,000)
Maintenance/Supplies	126	5,090	2,000	3,090
<b>Total Fire Department</b>	<b>3,490</b>	<b>5,358</b>	<b>6,050</b>	<b>(692)</b>
<b>Cemetery</b>				
Salaries	-	-	9,500	(9,500)
Commodities	3,415	3,432	3,750	(318)
Capital Outlay	-	-	-	-
<b>Total Cemetery</b>	<b>3,415</b>	<b>3,432</b>	<b>13,250</b>	<b>(9,818)</b>
<b>Total Expenditures</b>	<b>153,352</b>	<b>176,320</b>	<b>\$ 276,650</b>	<b>\$ (100,330)</b>
Receipts Over (Under) Expenditures	24,377	40,426		
Unencumbered Cash, January 1	136,923	161,300		
Unencumbered Cash, December 31	<b>\$ 161,300</b>	<b>\$ 201,726</b>		



City of Brewster, Kansas  
Employee Benefits Fund  
Schedule of Receipts and Expenditures – Actual and Budget  
Regulatory Basis  
For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Ad Valorem Tax	\$ 65,425	\$ 67,377	\$ 70,098	\$ (2,721)
Delinquent Tax	543	696	-	696
Motor Vehicle Tax	4,694	6,313	7,805	(1,492)
Recreational Vehicle Tax	133	250	238	12
16/20M Vehicle Tax	159	148	356	(208)
Commercial Vehicle Tax	50	286	637	(351)
Watercraft Tax	-	-	104	(104)
Reimbursements	397	2,488	-	2,488
Interest on Idle Funds	28	328	-	328
Transfer from Water	-	-	1,000	(1,000)
Transfer from Sewer	-	-	1,000	(1,000)
Transfer from Trash	-	-	-	-
Neighborhood Revitalization	(267)	(220)	(207)	(13)
<b>Total Receipts</b>	<b>71,162</b>	<b>77,666</b>	<b>\$ 81,031</b>	<b>\$ (3,365)</b>
<b>Expenditures</b>				
Social Security and Medicare	9,819	10,425	\$ 10,500	\$ (75)
Workman's Compensation Insurance	2,843	-	5,000	(5,000)
KPERS	8,307	9,129	9,100	29
Health Insurance	39,489	41,491	78,000	(36,509)
Unemployment Insurance	118	126	170	(44)
	<b>60,576</b>	<b>61,171</b>	<b>\$ 102,770</b>	<b>\$ (41,599)</b>
Receipts Over (Under) Expenditures	10,586	16,495		
Unencumbered Cash, January 1	11,420	22,006		
Unencumbered Cash, December 31	<b>\$ 22,006</b>	<b>\$ 38,501</b>		

City of Brewster, Kansas  
Special Fire Fund  
Schedule of Receipts and Expenditures – Actual and Budget  
Regulatory Basis  
For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Ad Valorem Tax	\$ -	\$ 4,033	\$ 4,057	\$ (24)
Delinquent Tax	-	-	-	-
Motor Vehicle Tax	-	-	-	-
Recreational Vehicle Tax	-	-	-	-
16/20M Vehicle Tax	-	-	-	-
Commercial Vehicle Tax	-	-	-	-
Watercraft Tax	-	-	-	-
Interest on Idle Funds	11	87	20	67
Neighborhood Revitalization	-	(13)	(12)	(1)
<b>Total Receipts</b>	<b>11</b>	<b>4,107</b>	<b>\$ 4,065</b>	<b>\$ 42</b>
<b>Expenditures</b>				
Maintenance	-	-	\$ 2,000	\$ (2,000)
Capital Outlay	-	8,000	13,725	(5,725)
<b>Total Expenditures</b>	<b>-</b>	<b>8,000</b>	<b>\$ 15,725</b>	<b>\$ (7,725)</b>
Receipts Over (Under) Expenditures	11	(3,893)		
Unencumbered Cash, January 1	13,639	13,650		
Unencumbered Cash, December 31	\$ 13,650	\$ 9,757		

City of Brewster, Kansas  
Special Highway Fund  
Schedule of Receipts and Expenditures – Actual and Budget  
Regulatory Basis  
For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Special Highway Tax	\$ 8,433	\$ 7,830	\$ 7,510	\$ 320
Interest on Idle Funds	25	209	25	184
Reimbursement	-	-	-	-
<b>Total Receipts</b>	<b>8,458</b>	<b>8,039</b>	<b>\$ 7,535</b>	<b>\$ 504</b>
<b>Expenditures</b>				
Streets	10,690	15,700	\$ 28,923	\$ (13,223)
Receipts Over (Under) Expenditures	(2,232)	(7,661)		
Unencumbered Cash, January 1	29,778	27,546		
Unencumbered Cash, December 31	\$ 27,546	\$ 19,885		

City of Brewster, Kansas  
Debt Service Fund  
Schedule of Receipts and Expenditures – Actual and Budget  
Regulatory Basis  
For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Ad Valorem Tax	\$ 13,702	\$ -	\$ -	\$ -
Delinquent Tax	197	330	-	330
Motor Vehicle Tax	2,481	2,003	1,634	369
Recreational Vehicle Tax	66	86	50	36
16/20M Vehicle Tax	106	63	74	(11)
Commercial Vehicle Tax	22	172	133	39
Watercraft Tax	-	-	22	(22)
Interest on Idle Funds	5	24	-	24
Neighborhood Revitalization Program	(56)	-	-	-
<b>Total Receipts</b>	<b>16,523</b>	<b>2,678</b>	<b>\$ 1,913</b>	<b>\$ 765</b>
<b>Expenditures</b>				
Principal	19,448	-	\$ -	\$ -
Interest	870	-	-	-
Reserve	-	-	-	-
<b>Total Expenditures</b>	<b>20,318</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>
Receipts Over (Under) Expenditures	(3,795)	2,678		
Unencumbered Cash, January 1	5,584	1,789		
Unencumbered Cash, December 31	\$ 1,789	\$ 4,467		

City of Brewster, Kansas  
 Nitrate Project Fund  
 Schedule of Receipts and Expenditures – Actual  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022
<b>Receipts</b>		
Grant and loan proceeds	\$ 83,221	\$ -
Escrowed Funds	262,500	-
Miscellaneous	-	81
	345,721	81
 <b>Expenditures</b>		
Capital Outlay	340,484	-
	5,237	81
Receipts Over (Under) Expenditures	5,237	81
Unencumbered Cash, January 1	-	5,237
Unencumbered Cash, December 31	\$ 5,237	\$ 5,318

City of Brewster, Kansas  
Water Utility Fund  
Schedule of Receipts and Expenditures – Actual and Budget  
Regulatory Basis  
For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Charges for Services	\$ 111,472	\$ 117,321	\$ 99,500	\$ 17,821
Sale of Assets	10,685	-	-	-
Reimbursements	3,573	1,610	-	1,610
Interest on Idle Funds	81	785	60	725
	<hr/>			
Total Receipts	125,811	119,716	\$ 99,560	\$ 20,156
<hr/>				
<b>Expenditures</b>				
Salaries	45,184	48,216	\$ 47,000	\$ 1,216
Utilities	13,084	14,191	10,500	3,691
Sales Tax	878	2,165	2,500	(355)
Water Protection Fee	1,382	1,950	2,642	(692)
Supplies, Repairs, Maintenance	16,800	34,755	26,000	8,755
Capital Outlay	-	-	101,000	(101,000)
Water Screening	2,656	1,143	3,200	(2,057)
Office Supplies/Postage	1,046	2,529	1,500	1,029
Professional Exp	259	200	1,500	(1,300)
Miscellaneous	547	3,376	5,400	(2,024)
KDHE Loan Payments	-	17,144	-	17,144
Transfer to Employee Benefits	-	-	1,000	(1,000)
	<hr/>			
Total Water Production	81,836	125,669	\$ 202,242	\$ (76,573)
<hr/>				
Receipts Over (Under) Expenditures	43,975	(5,953)		
Unencumbered Cash, January 1	80,166	124,141		
	<hr/>			
Unencumbered Cash, December 31	\$ 124,141	\$ 118,188		

City of Brewster, Kansas  
 Trash Utility Fund  
 Schedule of Receipts and Expenditures – Actual and Budget  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Charges for Services	\$ 34,337	\$ 33,492	\$ 35,000	\$ (1,508)
Interest on Idle Funds	21	180	15	165
<b>Total Receipts</b>	<b>34,358</b>	<b>33,672</b>	<b>\$ 35,015</b>	<b>\$ (1,343)</b>
<b>Expenditures</b>				
Salaries	16,651	15,132	\$ 17,475	\$ (2,343)
Fuel	2,377	4,324	2,800	1,524
Maintenance/Supplies	10,260	1,651	7,042	(5,391)
Trash Disposal	10,574	8,985	10,750	(1,765)
Capital Outlay	-	-	22,000	(22,000)
Transfer to Employee Benefits	-	-	-	-
<b>Total Expenditures</b>	<b>39,862</b>	<b>30,092</b>	<b>\$ 60,067</b>	<b>\$ (29,975)</b>
Receipts Over (Under) Expenditures	(5,504)	3,580		
Unencumbered Cash, January 1	27,512	22,008		
Unencumbered Cash, December 31	\$ 22,008	\$ 25,588		

City of Brewster, Kansas  
Sewer Utility Fund  
Schedule of Receipts and Expenditures – Actual and Budget  
Regulatory Basis  
For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Charges for Services	\$ 18,515	\$ 18,622	\$ 18,000	\$ 622
Interest on Idle Funds	21	216	15	201
<b>Total Receipts</b>	<b>18,536</b>	<b>18,838</b>	<b>\$ 18,015</b>	<b>\$ 823</b>
<b>Expenditures</b>				
Salaries	10,596	11,575	\$ 10,850	\$ 725
Maintenance/Supplies	1,354	7,368	7,131	237
Utilities	282	319	375	(56)
Wastewater Certification/Operator License	-	-	70	(70)
Wastewater Permit	-	-	185	(185)
Capital Outlay	-	-	22,000	(22,000)
Transfer to Employee Benefits	-	-	1,000	(1,000)
<b>Total Expenditures</b>	<b>12,232</b>	<b>19,262</b>	<b>\$ 41,611</b>	<b>\$ (22,349)</b>
Receipts Over (Under) Expenditures	6,304	(424)		
Unencumbered Cash, January 1	24,061	30,365		
Unencumbered Cash, December 31	<u>\$ 30,365</u>	<u>\$ 29,941</u>		



City of Brewster, Kansas  
 Water Deposit Fund  
 Schedule of Receipts and Expenditures – Actual  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022
	Actual	Actual
Receipts		
Utility Deposits	\$ 550	\$ 900
Expenditures		
Utility Deposit Refunds	100	600
Receipts Over (Under) Expenditures	450	300
Unencumbered Cash, January 1	6,845	7,295
Unencumbered Cash, December 31	\$ 7,295	\$ 7,595

City of Brewster, Kansas  
 Insurance Proceeds Fund  
 Schedule of Receipts and Expenditures – Actual  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022
	Actual	Actual
Receipts		
Insurance Proceeds	\$ -	\$ -
Interest on Idle Funds	8	17
	8	17
Total Receipts	8	17
Expenditures		
Payments to Insured	-	-
Miscellaneous	-	-
	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	8	17
Unencumbered Cash, January 1	10,506	10,514
Unencumbered Cash, December 31	\$ 10,514	\$ 10,531

City of Brewster, Kansas  
 Water Escrow Deposit Fund  
 Schedule of Receipts and Expenditures – Actual  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022
	Actual	Actual
Receipts		
Settlement Deposits	\$ -	\$ -
Interest on Idle Funds	-	-
	-	-
Total Receipts	-	-
Expenditures		
Capital Outlay	-	-
Settlement Payment	262,500	-
	262,500	-
Total Expenditures	262,500	-
Receipts Over (Under) Expenditures	(262,500)	-
Unencumbered Cash, January 1	262,500	-
Unencumbered Cash, December 31	\$ -	\$ -