City of Brewster

Financial Statement

For the Year Ended December 31, 2021

ATC Accounting

City of Brewster
Financial Statement
For the Year Ended December 31, 2021

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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, 2021 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, 2021, 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, 2021, 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 2021 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 2021 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 2021 basic financial statement. The 2021 information has been 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 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.

The 2020 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 2020 basic financial statement upon which we rendered as unqualified opinion dated October 22, 2021. The 2020 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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

ATC Accounting

ATC Accounting

October 7, 2022

City of Brewster, Kansas
Summary Statement of Receipts, Expenditures, and Encumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances And Accounts Payable	Ending Cash Balance
GENERAL	$ 136,923	$ 177,729	$ 153,352	$ 161,300	$ -	$ 161,300
SPECIAL PURPOSE FUNDS:						
Employee Benefits	11,420	71,162	60,576	22,006	-	22,006
Special Fire	13,639	11	-	13,650	-	13,650
Special Highway	29,778	8,458	10,690	27,546	-	27,546
BOND AND INTEREST FUND:						
Debt Service	5,584	16,523	20,318	1,789	-	1,789
CAPITAL PROJECTS FUND:						
Water Nitrate Project	-	345,721	340,484	5,237		5,237
BUSINESS FUNDS:						
Water	80,166	125,811	81,836	124,141	-	124,141
Trash	27,512	34,358	39,862	22,008	-	22,008
Sewer	24,061	18,536	12,232	30,365	-	30,365
AGENCY FUNDS:						
Water Deposits	6,845	550	100	7,295	-	7,295
Insurance Proceeds	10,506	8	-	10,514	-	10,514
Water Escrow Deposits	262,500	-	262,500	-	-	-
Total Reporting Entity	$ 608,934	$ 798,867	$ 981,950	$ 425,851	$ -	$ 425,851

Checking Accounts	$ 398,364
Certificates of Deposit	27,487
Escrow Accounts	-
Total Reporting Entity	$ 425,851

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

City of Brewster, Kansas
Notes to Financial Statement
December 31, 2021

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 1st

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

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, 2021.

At December 31, 2021, the City's carrying amounts of deposits was $425,851 and the bank balance was $446,305. 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, 2021 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
General Obligation Bonds Series 2006	4.35%	9/01/2006	140,000	9/01/2021	$ 20,000	$ -	$ 20,000	$ -	$ 870
Kansas Public Water Supply Water Loan	2.48%	04/16/2019	409,983	02/01/2041	328,883	55,447	120,535	263,795	6,343
Total Long-Term Debt					$ 348,883	$ 55,447	$ 140,535	$ 263,795	$ 7,213

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	Total
Principal									
General Obligation Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Kansas Public Water	10,667	10,934	11,206	11,486	11,773	63,419	71,737	72,573	263,795
Total Principal	$ 10,667	$ 10,934	$ 11,206	$ 11,486	$ 11,773	$ 63,419	$ 71,737	$ 72,573	$ 263,795
Interest:									
General Obligation Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Kansas Public Water	914	6,210	5,937	5,658	5,371	22,300	13,982	4,574	64,946
Total Interest	$ 914	$ 6,210	$ 5,937	$ 5,658	$ 5,371	$ 22,300	$ 13,982	$ 4,574	$ 64,946
Total Principal and Interest	$ 11,581	$ 17,144	$ 17,143	$ 17,144	$ 17,144	$ 85,719	$ 85,719	$ 77,147	$ 328,741

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 8.87%, for the fiscal year ended December 31, 2021. Contributions to the pension plan from the city were $7,866 for the year ended December 31, 2021

Net Pension Liability. At December 31, 2021, the city's proportionate share of the collective net pension liability reported by KPERS was $36,743. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 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 2020 to 2021 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 2021.

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 2021, 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 2021. 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, 2021

City of Brewster, Kansas
Summary of Expenditures – Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2021

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable To Current Year Budget	Variance Over (Under)
GENERAL	$ 249,096	$ -	$ 249,096	$ 153,352	$ (95,744)
SPECIAL PURPOSE FUNDS:					
Employee Benefits	84,200	-	84,200	60,576	(23,624)
Special Fire	12,857	-	12,857	-	(12,857)
Special Highway	16,270	-	16,270	10,690	(5,580)
BOND AND INTEREST FUND:					
Debt Service	20,870	-	20,870	20,318	(552)
BUSINESS FUNDS:					
Water	228,068	-	228,068	81,836	(146,232)
Trash	45,698	-	45,698	39,862	(5,836)
Sewer	39,110	-	39,110	12,232	(26,878)

City of Brewster, Kansas
General Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2021

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Tax	$ 66,390	$ 52,773	$ 53,367	$ (594)
Delinquent Tax	765	775	-	775
Motor Vehicle Tax	11,152	10,354	7,911	2,443
Recreational Vehicle Tax	348	265	173	92
16/20M Vehicle Tax	505	444	438	6
Commercial Vehicle Tax	895	76	659	(583)
Watercraft Tax	-	-	99	(99)
Compensating Use Tax	8,829	10,494	10,000	494
Sales Tax	49,199	54,851	46,750	8,101
Franchise Fees	19,237	17,839	17,000	839
Cemetery	4,400	4,650	4,000	650
Licenses and Permits	221	280	250	30
Interest on Idle Funds	619	133	100	33
Reimbursements	2,230	2,730	-	2,730
ARPA Grant	-	22,281	-	22,281
Miscellaneous	-	-	-	-
Neighborhood Revitalization Program	(336)	(216)	(209)	(7)
Total Receipts	164,454	177,729	$ 140,538	$ 37,191
Expenditures				
General Administration				
Salaries and Wages	57,508	55,915	$ 41,220	$ 14,695
Office Supplies/Postage	4,545	5,106	4,500	606
Utilities	3,866	5,132	5,000	132
Telephone and Internet	4,877	3,940	4,500	(560)
Legal	6,928	4,844	11,000	(6,156)
Shop	13,282	12,238	18,000	(5,762)
Dues and Fees	994	1,027	3,000	(1,973)
Insurance	11,851	12,673	14,000	(1,327)
Vehicle Operation	12,644	9,558	16,500	(6,942)
Miscellaneous	3,384	4,529	7,426	(2,897)
Capital Outlay	816	8,957	89,500	(80,543)
Total General Administration	120,695	123,919	214,646	(90,727)

City of Brewster, Kansas
General Fund (Cont)
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2021

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Street				
Fuel and Materials	871	11,184	10,000	1,184
Maintenance and Supplies	2,661	4,744	8,500	(3,756)
Utilities/Repairs/Supplies	5,349	6,600	7,500	(900)
Capital Outlay	-	-	-	-
Total Street Department	8,881	22,528	26,000	(3,472)
Fire Department				
Salaries	1,016	2,451	800	1,651
Utilities/Insurance	747	913	1,500	(587)
Labor	-	-	1,500	(1,500)
Maintenance/Supplies	477	126	750	(624)
Total Fire Department	2,240	3,490	4,550	(1,060)
Cemetery				
Salaries	-	-	400	(400)
Commodities	2,165	3,415	3,500	(85)
Capital Outlay	-	-	-	-
Total Cemetery	2,165	3,415	3,900	(485)
Total Expenditures	133,981	153,352	$ 249,096	$ (95,744)
Receipts Over (Under) Expenditures	30,473	24,377		
Unencumbered Cash, January 1	106,450	136,923		
Unencumbered Cash, December 31	$ 136,923	$ 161,300		

City of Brewster, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2021

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Tax	$ 43,714	$ 65,425	$ 66,162	$ (737)
Delinquent Tax	358	543	-	543
Motor Vehicle Tax	4,017	4,694	5,200	(506)
Recreational Vehicle Tax	125	133	114	19
16/20M Vehicle Tax	188	159	288	(129)
Commercial Vehicle Tax	321	50	433	(383)
Watercraft Tax	-	-	65	(65)
Reimbursements	307	397	-	397
Interest on Idle Funds	106	28	100	(72)
Transfer from Water	-	-	1,000	(1,000)
Transfer from Sewer	-	-	1,000	(1,000)
Transfer from Trash	-	-	-	-
Neighborhood Revitalization	(221)	(267)	(259)	(8)
Total Receipts	48,915	71,162	$ 74,103	$ (2,941)
Expenditures				
Social Security and Medicare	9,216	9,819	$ 8,800	$ 1,019
Workman's Compensation Insurance	2,975	2,843	5,000	(2,157)
KPERS	8,134	8,307	8,750	(443)
Health Insurance	36,030	39,489	61,500	(22,011)
Unemployment Insurance	139	118	150	(32)
	56,494	60,576	$ 84,200	$ (23,624)
Receipts Over (Under) Expenditures	(7,579)	10,586		
Unencumbered Cash, January 1	18,999	11,420		
Unencumbered Cash, December 31	$ 11,420	$ 22,006		

City of Brewster, Kansas
Special Fire Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2021

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Tax	$ -	$ -	$ -	$ -
Delinquent Tax	-	-	-	-
Motor Vehicle Tax	-	-	-	-
Recreational Vehicle Tax	-	-	-	-
16/20M Vehicle Tax	-	-	-	-
Commercial Vehicle Tax	-	-	-	-
Watercraft Tax	-	-	-	-
Interest on Idle Funds	55	11	20	(9)
Total Receipts	55	11	$ 20	$ (9)
Expenditures				
Maintenance	-	-	$ 470	$ (470)
Capital Outlay	2,203	-	12,387	(12,387)
Total Expenditures	2,203	-	$ 12,857	$ (12,857)
Receipts Over (Under) Expenditures	(2,148)	11		
Unencumbered Cash, January 1	15,787	13,639		
Unencumbered Cash, December 31	$ 13,639	$ 13,650		

City of Brewster, Kansas
Special Highway Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2021

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Special Highway Tax	$ 7,542	$ 8,433	$ 6,580	$ 1,853
Interest on Idle Funds	72	25	25	-
Reimbursement	-	-	-	-
Total Receipts	7,614	8,458	$ 6,605	$ 1,853
Expenditures				
Streets	-	10,690	$ 16,270	$ (5,580)
Receipts Over (Under) Expenditures	7,614	(2,232)		
Unencumbered Cash, January 1	22,164	29,778		
Unencumbered Cash, December 31	$ 29,778	$ 27,546		

City of Brewster, Kansas
Debt Service Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2021

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Tax	$ 18,712	$ 13,702	$ 13,855	$ (153)
Delinquent Tax	194	197	-	197
Motor Vehicle Tax	2,651	2,481	2,228	253
Recreational Vehicle Tax	83	66	49	17
16/20M Vehicle Tax	115	106	123	(17)
Commercial Vehicle Tax	214	22	186	(164)
Watercraft Tax	-	-	28	(28)
Interest on Idle Funds	45	5	-	5
Neighborhood Revitalization Program	(95)	(56)	(54)	(2)
Total Receipts	21,919	16,523	$ 16,415	$ 108
Expenditures				
Principal	20,000	19,448	$ 20,000	$ (552)
Interest	1,740	870	870	-
Reserve	-	-		
Total Expenditures	21,740	20,318	$ 20,870	$ (552)
Receipts Over (Under) Expenditures	179	(3,795)		
Unencumbered Cash, January 1	5,405	5,584		
Unencumbered Cash, December 31	$ 5,584	$ 1,789		

City of Brewster, Kansas
Nitrate Project Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year End December 31, 2021

	2020	2021
Receipts		
Grant and loan proceeds	707,642	83,221
Escrowed Funds		262,500
Total Receipts	707,642	345,721
Expenditures		
Capital Outlay	707,642	340,484
Receipts Over (Under) Expenditures	-	5,237
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	-	5,237

City of Brewster, Kansas
Water Utility Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2021

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 99,431	$ 111,472	$ 100,500	$ 10,972
Sale of Assets	-	10,685	-	10,685
Reimbursements	44,565	3,573	-	3,573
Interest on Idle Funds	131	81	25	56
Total Receipts	144,127	125,811	$ 100,525	$ 25,286
Expenditures				
Salaries	42,121	45,184	$ 45,000	$ 184
Utilities	9,337	13,084	11,000	2,084
Sales Tax	1,852	878	3,000	(2,122)
Water Protection Fee	2,116	1,382	2,500	(1,118)
Supplies, Repairs, Maintenance	36,508	16,800	25,000	(8,200)
Capital Outlay	-	-	110,000	(110,000)
Water Screening	1,517	2,656	3,000	(344)
Office Supplies/Postage	1,099	1,046	1,345	(299)
Professional Exp	-	259	24,000	(23,741)
Miscellaneous	5,770	547	2,223	(1,676)
Transfer to Employee Benefits	-	-	1,000	(1,000)
Total Water Production	100,320	81,836	$ 228,068	$ (146,232)
Receipts Over (Under) Expenditures	43,807	43,975		
Unencumbered Cash, January 1	36,359	80,166		
Unencumbered Cash, December 31	$ 80,166	$ 124,141		

City of Brewster, Kansas
Trash Utility Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2021

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 34,031	$ 34,337	$ 32,000	$ 2,337
Interest on Idle Funds	70	21	25	(4)
Total Receipts	34,101	34,358	$ 32,025	$ 2,333
Expenditures				
Salaries	10,698	16,651	$ 16,500	$ 151
Fuel	2,086	2,377	3,000	(623)
Maintenance/Supplies	4,893	10,260	5,000	5,260
Trash Disposal	10,021	10,574	11,198	(624)
Capital Outlay	-	-	10,000	(10,000)
Transfer to Employee Benefits	-	-	-	
Total Expenditures	27,698	39,862	$ 45,698	$ (5,836)
Receipts Over (Under) Expenditures	6,403	(5,504)		
Unencumbered Cash, January 1	21,109	27,512		
Unencumbered Cash, December 31	$ 27,512	$ 22,008		

City of Brewster, Kansas
Sewer Utility Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2021

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 18,506	$ 18,515	$ 16,000	$ 2,515
Interest on Idle Funds	78	21	25	(4)
Total Receipts	18,584	18,536	$ 16,025	$ 2,511
Expenditures				
Salaries	10,140	10,596	$ 11,500	$ (904)
Maintenance/Supplies	9,219	1,354	7,750	(6,396)
Utilities	-	282	640	(358)
Wastewater Certification/Operator License	-	-	20	(20)
Wastewater Permit	-	-	200	(200)
Capital Outlay	-	-	18,000	(18,000)
Transfer to Employee Benefits	-	-	1,000	(1,000)
Total Expenditures	19,359	12,232	$ 39,110	$ (26,878)
Receipts Over (Under) Expenditures	(775)	6,304		
Unencumbered Cash, January 1	24,836	24,061		
Unencumbered Cash, December 31	$ 24,061	$ 30,365		

City of Brewster, Kansas
Water Deposit Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year End December 31, 2021

	2020	2021
	Actual	Actual
Receipts		
Utility Deposits	$ -	$ 550
Expenditures		
Utility Deposit Refunds	-	100
Receipts Over (Under) Expenditures	-	450
Unencumbered Cash, January 1	6,845	6,845
Unencumbered Cash, December 31	$ 6,845	$ 7,295

City of Brewster, Kansas
Insurance Proceeds Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year End December 31, 2021

	2020	2021
	Actual	Actual
Receipts		
Insurance Proceeds	$ -	$ -
Interest on Idle Funds	21	8
Total Receipts	21	8
Expenditures		
Payments to Insured	-	-
Miscellaneous	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	21	8
Unencumbered Cash, January 1	10,485	10,506
Unencumbered Cash, December 31	$ 10,506	$ 10,514

City of Brewster, Kansas
Water Escrow Deposit Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year End December 31, 2021

	2020	2021
	Actual	Actual
Receipts		
Settlement Deposits	$ -	$ -
Interest on Idle Funds	-	-
Total Receipts	-	-
Expenditures		
Capital Outlay	-	-
Settlement Payment	-	262,500
Total Expenditures	-	262,500
Receipts Over (Under) Expenditures	-	(262,500)
Unencumbered Cash, January 1	262,500	262,500
Unencumbered Cash, December 31	$ 262,500	$ -