City of Brewster

Financial Statement

For the Year Ended December 31, 2023

ATC Accounting

City of Brewster
Financial Statement
For the Year Ended December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Brewster, Kansas, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Brewster as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Brewster as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City of Brewster, 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 of Brewster on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.
In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Brewster's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 of Brewster's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Brewster's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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 of Brewster, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated September 15, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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/accountsreports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (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 2022 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 2022 basic financial statement. The 2022 comparative information was 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 2022 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, 2022, on the basis of accounting described in Note 1.

ATC Accounting
ATC Accounting

August 23, 2024

City of Brewster, Kansas
Summary Statement of Receipts, Expenditures, and Encumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances And Accounts Payable	Ending Cash Balance
GENERAL	$ 201,726	$ 189,394	$ 176,521	$ 214,599	$ -	$ 214,599
SPECIAL PURPOSE FUNDS:						
Employee Benefits	38,501	77,696	72,710	43,487	-	43,487
Special Fire	9,757	5,762	-	15,519	-	15,519
Special Highway	19,885	8,029	22,550	5,364	-	5,364
BOND AND INTEREST FUND:						
Debt Service	4,467	148	-	4,615	-	4,615
CAPITAL PROJECTS FUND:						
Water Nitrate Project	5,318	-	5,318	-	-	-
BUSINESS FUNDS:						
Water	118,188	110,548	157,080	71,656	-	71,656
Trash	25,588	34,089	33,785	25,892	-	25,892
Sewer	29,941	18,985	21,293	27,633	-	27,633
AGENCY FUNDS:						
Water Deposits	7,595	550	350	7,795	-	7,795
Insurance Proceeds	10,531	48	-	10,579	-	10,579
Water Escrow Deposits	-	-	-	-	-	-
Total Reporting Entity	$ 471,497	$ 445,249	$ 489,607	$ 427,139	$ -	$ 427,139

Checking Accounts	$ 404,384
Certificates of Deposit	12,176
Agency Accounts	10,579
Total Reporting Entity	$ 427,139

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

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, 2023.

At December 31, 2023, the City's carrying amounts of deposits was $427,139 and the bank balance was $454,943. 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, 2023 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	$ 253,128	$ -	$ 10,934	$ 242,194	$ 6,210
Total Long-Term Debt					$ 253,128	$ -	$ 10,934	$ 242,194	$ 6,210

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

	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2041	Total
Principal									
Kansas Public Water	$ 11,206	$ 11,486	$ 11,773	$ 12,066	$ 12,368	$ 66,624	$ 75,362	$ 41,309	$ 242,194
Total Principal	$ 11,206	$ 11,486	$ 11,773	$ 12,066	$ 12,368	$ 66,624	$ 75,362	$ 41,309	$ 242,194
Interest:									
Kansas Public Water	$ 5,937	$ 5,658	$ 5,371	$ 5,077	$ 4,776	$ 19,095	$ 10,357	$ 1,550	$ 57,821
Total Interest	$ 5,937	$ 5,658	$ 5,371	$ 5,077	$ 4,776	$ 19,095	$ 10,357	$ 1,550	$ 57,821
Total Principal and Interest	$ 17,143	$ 17,144	$ 17,144	$ 17,143	$ 17,144	$ 85,719	$ 85,719	$ 42,859	$ 300,015

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 8.43%, for the fiscal year ended December 31, 2023. Contributions to the pension plan from the city were $8,236 for the year ended December 31, 2023

Net Pension Liability. At December 31, 2023, the city's proportionate share of the collective net pension liability reported by KPERS was $95,560. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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 2022 to 2023 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 purchases chemical. The City purchased chemical in the amount of $1,363 during 2023.

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 2022.

12. 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, 2023

City of Brewster, Kansas
Summary of Expenditures – Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2023

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable To Current Year Budget	Variance Over (Under)
GENERAL	$ 301,790	$ -	$ 301,790	$ 176,521	$ (125,269)
SPECIAL PURPOSE FUNDS:					
Employee Benefits	117,300	-	117,300	72,710	(44,590)
Special Fire	22,610	-	22,610	-	(22,610)
Special Highway	28,216	-	28,216	22,550	(5,666)
BOND AND INTEREST FUND:					
Debt Service	-	-	-	-	-
BUSINESS FUNDS:					
Water	234,130	-	234,130	157,080	(77,050)
Trash	58,907	-	58,907	33,785	(25,122)
Sewer	53,665	-	53,665	21,293	(32,372)

City of Brewster, Kansas
General Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2023

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Tax	$ 58,850	$ 52,993	$ 58,296	$ (5,303)
Delinquent Tax	1,322	637	-	637
Motor Vehicle Tax	8,288	10,248	6,756	3,492
Recreational Vehicle Tax	361	366	193	173
16/20M Vehicle Tax	225	85	172	(87)
Commercial Vehicle Tax	753	278	65	213
Watercraft Tax	-	-	-	-
Compensating Use Tax	12,018	13,728	11,000	2,728
Sales Tax	60,735	62,685	56,000	6,685
Franchise Fees	15,234	16,290	18,000	(1,710)
Cemetery	4,367	4,187	4,750	(563)
Licenses and Permits	345	350	250	100
Interest on Idle Funds	1,345	3,037	500	2,537
Reimbursements	26,487	7,446	-	7,446
ARPA Grant/Donations	22,281	5,595	-	11,539
Miscellaneous	4,321	11,539	-	5,595
Neighborhood Revitalization Program	(186)	(70)	(97)	27
Total Receipts	216,746	189,394	$ 155,885	$ 33,509
Expenditures				
General Administration				
Salaries and Wages	61,365	60,523	$ 55,000	$ 5,523
Office Supplies/Postage	4,204	3,478	7,000	(3,522)
Utilities	5,390	5,769	7,500	(1,731)
Telephone and Internet	4,372	4,490	6,000	(1,510)
Legal	5,613	5,409	6,000	(591)
Shop	17,937	11,889	18,000	(6,111)
Dues and Fees	315	1,053	1,800	(747)
Insurance	13,918	15,166	16,000	(834)
Vehicle Operation	10,537	11,277	16,000	(4,723)
Park	-	-	2,500	(2,500)
Miscellaneous	2,940	20,671	4,490	16,181
Capital Outlay	26,052	4,318	105,500	(101,182)
Total General Administration	152,643	144,043	245,790	(101,747)

City of Brewster, Kansas
General Fund (Cont)
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2023

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Street				
Salaries	-	-	-	-
Fuel and Materials	1,389	-	-	-
Maintenance and Supplies	8,052	19,003	25,000	(5,997)
Utilities/Repairs/Supplies	5,446	5,758	8,500	(2,742)
Capital Outlay	-	-	-	-
Total Street Department	14,887	24,761	33,500	(8,739)
Fire Department				
Salaries	-	-	-	-
Utilities/Insurance	268	-	-	-
Labor	-	-	-	-
Maintenance/Supplies	5,090	5,061	8,500	(3,439)
Total Fire Department	5,358	5,061	8,500	(3,439)
Cemetery				
Salaries	-	-	-	-
Commodities	3,432	2,656	14,000	(11,344)
Capital Outlay	-	-	-	-
Total Cemetery	3,432	2,656	14,000	(11,344)
Total Expenditures	176,320	176,521	$ 301,790	$ (125,269)
Receipts Over (Under) Expenditures	40,426	12,873		
Unencumbered Cash, January 1	161,300	201,726		
Unencumbered Cash, December 31	$ 201,726	$ 214,599		

City of Brewster, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2023

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Tax	$ 67,377	$ 63,359	$ 69,698	$ (6,339)
Delinquent Tax	696	713	-	713
Motor Vehicle Tax	6,313	12,129	7,996	4,133
Recreational Vehicle Tax	250	433	228	205
16/20M Vehicle Tax	148	106	203	(97)
Commercial Vehicle Tax	286	330	77	253
Watercraft Tax	-	-	-	-
Reimbursements	2,488	-	-	-
Interest on Idle Funds	328	710	500	210
Transfer from Water	-	-	1,000	(1,000)
Transfer from Sewer	-	-	1,000	(1,000)
Transfer from Trash	-	-	-	-
Neighborhood Revitalization	(220)	(84)	(116)	32
Total Receipts	77,666	77,696	$ 80,586	$ (2,890)
Expenditures				
Social Security and Medicare	10,425	10,220	$ 12,500	$ (2,280)
Workman's Compensation Insurance	-	6,426	4,500	1,926
KPERS	9,129	9,213	9,650	(437)
Health Insurance	41,491	46,759	46,000	759
Unemployment Insurance	126	92	200	(108)
Miscellaneous	-	-	950	(950)
Cash Forward	-	-	43,500	(43,500)
	61,171	72,710	$ 117,300	$ (44,590)
Receipts Over (Under) Expenditures	16,495	4,986		
Unencumbered Cash, January 1	22,006	38,501		
Unencumbered Cash, December 31	$ 38,501	$ 43,487		

City of Brewster, Kansas
Special Fire Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2023

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Tax	$ 4,033	$ 4,826	$ 5,307	$ (481)
Delinquent Tax	-	26	-	26
Motor Vehicle Tax	-	702	463	239
Recreational Vehicle Tax	-	25	13	12
16/20M Vehicle Tax	-	-	12	(12)
Commercial Vehicle Tax	-	19	4	15
Watercraft Tax	-	-	-	-
Interest on Idle Funds	87	170	100	70
Neighborhood Revitalization	(13)	(6)	(9)	3
Total Receipts	4,107	5,762	$ 5,890	$ (128)
Expenditures				
Maintenance	-	-	$ 6,000	$ (6,000)
Capital Outlay	8,000	-	16,610	(16,610)
Total Expenditures	8,000	-	$ 22,610	$ (22,610)
Receipts Over (Under) Expenditures	(3,893)	5,762		
Unencumbered Cash, January 1	13,650	9,757		
Unencumbered Cash, December 31	$ 9,757	$ 15,519		

City of Brewster, Kansas
Special Highway Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2023

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Special Highway Tax	$ 7,830	$ 7,829	$ 8,120	$ (291)
Interest on Idle Funds	209	200	100	100
Reimbursement	-	-	-	-
Total Receipts	8,039	8,029	$ 8,220	$ (191)
Expenditures				
Streets	15,700	22,550	$ 28,216	$ (5,666)
Receipts Over (Under) Expenditures	(7,661)	(14,521)		
Unencumbered Cash, January 1	27,546	19,885		
Unencumbered Cash, December 31	$ 19,885	$ 5,364		

City of Brewster, Kansas
Debt Service Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2023

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Tax	$ -	$ -	$ -	$ -
Delinquent Tax	330	72	-	72
Motor Vehicle Tax	2,003	-	-	-
Recreational Vehicle Tax	86	-	-	-
16/20M Vehicle Tax	63	22	-	22
Commercial Vehicle Tax	172	-	-	-
Watercraft Tax	-	-	-	-
Interest on Idle Funds	24	54	10	44
Neighborhood Revitalization Program	-	-	-	-
Total Receipts	2,678	148	$ 10	$ 138
Expenditures				
Principal	-	-	$ -	$ -
Interest	-	-	-	-
Reserve	-	-	-	
Total Expenditures	-	-	$ -	$ -
Receipts Over (Under) Expenditures	2,678	148		
Unencumbered Cash, January 1	1,789	4,467		
Unencumbered Cash, December 31	$ 4,467	$ 4,615		

City of Brewster, Kansas
Nitrate Project Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year End December 31, 2023

	2022	2023
Receipts		
Grant and loan proceeds	$ -	$ -
Escrowed Funds	-	-
Miscellaneous	81	-
Total Receipts	81	-
Expenditures		
Capital Outlay	-	5,318
Receipts Over (Under) Expenditures	81	(5,318)
Unencumbered Cash, January 1	5,237	5,318
Unencumbered Cash, December 31	$ 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, 2023

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 117,321	$ 109,398	$ 115,550	$ (6,152)
Sale of Assets	-	-	-	-
Reimbursements	1,610	-	-	-
Interest on Idle Funds	785	1,150	250	900
Total Receipts	119,716	110,548	$ 115,800	$ (5,252)
Expenditures				
Salaries	48,216	48,647	$ 50,000	$ (1,353)
Utilities	14,191	13,626	17,500	(3,874)
Sales Tax	2,165	1,456	2,500	(1,044)
Water Protection Fee	1,950	1,555	2,000	(445)
Supplies, Repairs, Maintenance	34,755	28,662	30,000	(1,338)
Capital Outlay	-	45,494	117,000	(71,506)
Water Screening	1,143	1,379	3,000	(1,621)
Office Supplies/Postage	2,529	1,444	2,000	(556)
Professional Exp	200	75	3,500	(3,425)
Miscellaneous	3,376	2,598	5,630	(3,032)
KDHE Loan Payments	17,144	12,144	-	12,144
Transfer to Employee Benefits	-	-	1,000	(1,000)
Total Water Production	125,669	157,080	$ 234,130	$ (77,050)
Receipts Over (Under) Expenditures	(5,953)	(46,532)		
Unencumbered Cash, January 1	124,141	118,188		
Unencumbered Cash, December 31	$ 118,188	$ 71,656		

City of Brewster, Kansas
Trash Utility Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2023

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 33,492	$ 33,772	$ 35,000	$ (1,228)
Interest on Idle Funds	180	317	-	317
Total Receipts	33,672	34,089	$ 35,000	$ (911)
Expenditures				
Salaries	15,132	14,822	$ 15,000	$ (178)
Fuel	4,324	3,474	4,500	(1,026)
Maintenance/Supplies	1,651	6,647	5,407	1,240
Trash Disposal	8,985	8,842	11,500	(2,658)
Capital Outlay	-	-	22,500	(22,500)
Transfer to Employee Benefits	-	-	-	-
Total Expenditures	30,092	33,785	$ 58,907	$ (25,122)
Receipts Over (Under) Expenditures	3,580	304		
Unencumbered Cash, January 1	22,008	25,588		
Unencumbered Cash, December 31	$ 25,588	$ 25,892		

City of Brewster, Kansas
Sewer Utility Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2023

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 18,622	$ 18,656	$ 18,850	$ (194)
Interest on Idle Funds	216	329	100	229
Total Receipts	18,838	18,985	$ 18,950	$ 35
Expenditures				
Salaries	11,575	11,705	$ 12,000	$ (295)
Maintenance/Supplies	7,368	9,164	5,165	3,999
Utilities	319	424	1,000	(576)
Wastewater Certification/Operator License	-	-	-	-
Wastewater Permit	-	-	-	-
Capital Outlay	-	-	34,500	(34,500)
Transfer to Employee Benefits	-	-	1,000	(1,000)
Total Expenditures	19,262	21,293	$ 53,665	$ (32,372)
Receipts Over (Under) Expenditures	(424)	(2,308)		
Unencumbered Cash, January 1	30,365	29,941		
Unencumbered Cash, December 31	$ 29,941	$ 27,633		

City of Brewster, Kansas
Water Deposit Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year End December 31, 2023

	2022	2023
	Actual	Actual
Receipts		
Utility Deposits	$ 900	$ 550
Expenditures		
Utility Deposit Refunds	600	350
Receipts Over (Under) Expenditures	300	200
Unencumbered Cash, January 1	7,295	7,595
Unencumbered Cash, December 31	$ 7,595	$ 7,795

City of Brewster, Kansas
Insurance Proceeds Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year End December 31, 2023

	2022	2023
	Actual	Actual
Receipts		
Insurance Proceeds	$ -	$ -
Interest on Idle Funds	17	48
Total Receipts	17	48
Expenditures		
Payments to Insured	-	-
Miscellaneous	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	17	48
Unencumbered Cash, January 1	10,514	10,531
Unencumbered Cash, December 31	$ 10,531	$ 10,579

City of Brewster, Kansas
Water Escrow Deposit Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year End December 31, 2023

	2022	2023
	Actual	Actual
Receipts		
Settlement Deposits	$ -	$ -
Interest on Idle Funds	-	-
Total Receipts	-	-
Expenditures		
Capital Outlay	-	-
Settlement Payment	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	$ -	$ -