



**CITY OF NORTONVILLE, KANSAS**

**Financial Statements for the  
Year Ended December 31, 2020  
And Independent Auditors' Report**

# CITY OF NORTONVILLE, KANSAS

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## **INDEPENDENT AUDITORS' REPORT**

The Honorable Mayor and City Council  
City of Nortonville, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Nortonville, Kansas and its related municipal entity (the municipal financial reporting entity), as of and for the year ended December 31, 2020 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; 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.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this 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 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 Nortonville, 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 Nortonville, Kansas as of December 31, 2020, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Nortonville, Kansas as of December 31, 2020, 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.

### ***Other Matters***

#### ***Regulatory-Required 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 (Schedules 1 - 3 as listed in the table of contents) are presented for 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 information is fairly stated in all material respect in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

#### ***Additional 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 supplemental schedules on pages 30 thru 31 are not necessary for a fair presentation of the financial statements, but are presented as additional analytical data. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statement, and, accordingly, we do not express an opinion on these schedules.

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 Nortonville, Kansas as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated June 9, 2020. The 2019 basic financial statement and our accompanying report are not present herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2019

(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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

*Michael D. Peroo, CPA, PA*

May 28, 2021

Olathe, Kansas

*Michael D. Peroo, CPA*

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Michael D. Peroo, CPA  
In Charge of and Actively Engaged  
on this Audit

# CITY OF NORTONVILLE, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances</u>	<u>Ending Cash Balance</u>
Governmental Type Funds:							
General Fund	\$ 90,212	\$	\$ 275,808	\$ 246,767	\$ 119,253	\$	\$ 119,253
Special Revenue Funds:							
Special Highway Fund	66,451		15,856	-	82,307		82,307
Library	1,146		33,221	33,162	1,205		1,205
Special Street Fund	15,000		10,000	-	25,000		25,000
Special Police Equipment Fund	10,092		1,000	93	10,999		10,999
Special Equipment Fund	17,056		13,200	6,548	23,708		23,708
Park Donation Fund	2,673		-	-	2,673		2,673
Insurance Proceeds Fund	-	5,250			5,250		5,250
Enterprise Funds							
Water Fund	26,525		141,516	130,311	37,730		37,730
Water Deposit Fund	7,048		2,025	2,200	6,873		6,873
Sewer Fund	18,905		97,033	93,692	22,246		22,246
Total Primary Governmental	<u>255,108</u>	<u>5,250</u>	<u>589,659</u>	<u>512,773</u>	<u>337,244</u>	<u>-</u>	<u>337,244</u>
Related Municipal Entity:							
Nortonville Public Library	<u>31,504</u>	<u>-</u>	<u>80,719</u>	<u>55,128</u>	<u>57,095</u>		<u>57,095</u>
Total Reporting Entity	\$ <u>286,612</u>	\$ <u>5,250</u>	<u>670,378</u>	<u>567,901</u>	\$ <u>394,339</u>	\$ <u>-</u>	\$ <u>394,339</u>
Less Transfers:			<u>21,800</u>	<u>21,800</u>			
Net Receipts and Disbursements			\$ <u>648,578</u>	\$ <u>546,101</u>			

### COMPOSITION OF CASH:

Checking Account	\$ 235,244
Certificates of Deposit	102,000
Related Municipal Entity	<u>57,095</u>
Total Reporting Entity	\$ <u>394,339</u>

# CITY OF NORTONVILLE, KANSAS

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2020

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- a. Municipal Financial Reporting Entity - The City of Nortonville, Kansas (the City) is a municipal corporation governed by an elected five-member council plus a mayor. This financial statement presents the City of Nortonville, Kansas and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents.

Nortonville Public Library - The City of Nortonville Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City.

- b. Basis of Presentation - Fund Accounting - The accounts of the City of Nortonville, Kansas are organized on the basis of funds, each of which is considered a separate accounting entity.

The following types of funds comprise the financial activities of the City for 2020.

Governmental funds:

General fund - to account for all unrestricted resources except those required to be accounted for in other funds or account groups.

Special revenue funds - to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

Debt service funds - to account for the payment of interest and principal on long-term general debt obligation.

Capital project fund - to account for proceeds used for the acquisition or construction of major capital improvements or equipment.

Proprietary funds:

Enterprise funds - to account for operations that are financed and operated in a manner similar to business enterprises, where the stated intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes.

- c. Basis of Accounting - These financial statements are presented on a basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The municipality has approved a resolution to prepare the financial statements on a cash basis.

- d. Departure from Generally Accepted Accounting Principles - The basis of accounting described above results in a financial statement presentation that shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets, such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance, are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end did not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General fixed assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statements.
- e. Budgetary Information - Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise funds. 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.
  2. Publication in local newspaper of the proposed budget and notice of public hearing on the Budget on or before August 5.
  3. Public hearing on or before August 15, but at least ten days after publication of notice of Hearing.
  4. Adoption of the final budget on or before August 25.

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. There were no such budget amendments for the year ended December 31, 2019.

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 cash basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds.

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



- f. Comparative Amounts - The amounts shown for the year ended December 31, 2019 in the accompanying financial statements are included to provide a basis for comparison with 2020 and are not intended to present all information necessary for a fair presentation in accordance with the cash basis and budget laws of Kansas.

## 2. DEPOSITS

At December 31, 2020 the carrying amounts of the City's deposits were \$337,244 and the bank balances were \$310,331. The differences between the carrying amount and the bank balances are outstanding checks and deposits in transit. The bank balance is covered by FDIC insurance and collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the City's name.

K.S.A. 9-1401 establishes the depositories, which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank 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. The City has no investments.

Custodial Credit Risk - deposits: Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a Joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50% . There were no designated "peak periods" during the year.

The following represents the certificates of deposit:

Bank	Maturity Date	Interest Rate	Amount
Kendall State Bank	5/11/2021	0.70%	\$ 17,000
Kendall State Bank	5/7/2021	0.80%	10,000
Kendall State Bank	8/12/2021	0.40%	10,000
Kendall State Bank	10/15/2021	0.20%	10,000
Kendall State Bank	10/15/2021	0.14%	10,000
Kendall State Bank	10/13/2021	0.20%	10,000
Kendall State Bank	6/18/2021	0.50%	10,000
Kendall State Bank	10/13/2021	0.20%	<u>25,000</u>
			<u>\$ 102,000</u>

### 3. TAXES

**Property Taxes** – The determination of assessed valuations and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the following year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes is due December 20, prior to the fiscal year for which they are budgeted, and second half is due the following May 10.

**Motor Vehicle Taxes** – Since 1981 most motor vehicles became subject to a special tax paid at the time of registration instead of the traditional property tax. In 1995, the legislature enacted a five-year phase down in the assessment rate on motor vehicles for 30% to 20% of market value.

In 2020, the City received the following from county and state taxes:

	General Fund	Library Fund	Special Highway Fund	Totals
Property Taxes	\$ 79,587	\$ 27,668	\$	\$ 107,255
Motor Vehicle Taxes	15,717	5,553		21,270
Sales Taxes	36,059			36,059
State Highway Aid			15,856	15,856
	<u>\$ 131,363</u>	<u>\$ 33,221</u>	<u>\$ 15,856</u>	<u>\$ 180,440</u>

The mill levies and assessed values are as follows:

	2020	2019
General Fund	26.958	26.261
Library Fund	9.371	9.314
	<u>36.329</u>	<u>35.575</u>
Assessed Valuation	\$ <u>3,030,682</u>	\$ <u>2,967,135</u>

#### 4. UTILITIES

The City provides water, sewer, and trash services. The City mails their utility bills 1<sup>st</sup> of each month. The utility bills are due by the 1st of the following month. Bills are due by the 20<sup>th</sup> and are subject to a late charge fee of 10% if paid after the 20th. If service is disconnected the customer shall pay said bill and penalty and further service charge in the sum of \$25 before turning the water back on.

The water rates at December 31, 2020 are as follows:

***Inside City (residential):***

0-1,000 gallons	\$ 32.00
All above 1,000 gallons	\$ 1.85 per 1,000 gallons
Minimum bill	\$ 32.00

***Outside City and Commercial:***

0-1,000 gallons	\$ 36.40
All above 1,000 gallons	\$ 2.13 per 1,000 gallons
Minimum bill	\$ 36.40

The sewer rates at December 31, 2020 are as follows:

***Inside City (residential):***

0-1,000 gallons	\$ 22.00
All above 1,000 gallons	\$ 2.99 per 1,000 gallons
Minimum bill	\$ 22.00

***Outside City and Commercial:***

0-1,000 gallons	\$ 27.50
All above 1,000 gallons	\$ 2.99 per 1,000 gallons
Minimum bill	\$ 27.50

The trash rates for 2020 are as follows:

\$14.39 per month for residential solid waste removal. \$12.95 per month for senior citizens.

## 5. LONG-TERM DEBT

The City's long-term debt is comprised of two loans from Kansas Department of Health.

### Kansas Water Pollution Control Revolving Fund

In February 2015, the City entered into a 20-year loan agreement with Kansas Department of Health and Environment for the repairing and upgrading the exiting wastewater collection and treatment system. The total cost of the project was \$671,184.

The amount of the loan is up to \$671,184 (\$163,769 and \$201,829 outstanding at December 31, 2020 and 2019, respectively) bearing interest at a rate of 2.92%, principal and interest payments made on a semi-annual basis beginning one year after the completion of the project. The loan matures March 31, 2025.

The following represents the changes in the loan:

Beginning Balance	\$ 201,829
Payments	<u>38,060</u>
Ending Balance	\$ <u>163,769</u>
Interest Payments	\$ <u>5,618</u>
Total Payments	\$ <u>43,678</u>

Payments subsequent to 2020:

	Principal	Interest	Total
2021	\$ 39,180	\$ 4,498	\$ 43,678
2022	40,331	3,347	43,678
2023	41,519	2,159	43,678
2024	<u>42,739</u>	<u>939</u>	<u>43,678</u>
	\$ <u>163,769</u>	\$ <u>10,943</u>	\$ <u>174,712</u>

### General Obligation Bonds, Series 2011

In January 2011, the City issued bonds in the amount of \$622,000 (\$542,013 and \$552,079 outstanding at December 31, 2020 and 2019, respectively) to be sold to Rural Development. The City will make annual principal payments ranging from \$7,794 to \$27,028 beginning February 10, 2012 and ending February 10, 2051. Interest rate is at 3.25%, payments begin February 10, 2012 through February 10, 2051.

Changes in General Obligation Bonds, Series 2011:

Beginning Balance	\$ 552,079
Payments	<u>10,066</u>
Ending Balance	\$ <u>542,013</u>
Interest Payments	\$ <u>17,942</u>
Total Payments	\$ <u>28,008</u>

Payments subsequent to 2020:

	Principal	Interest	Total
2021	\$ 10,393	\$ 17,615	\$ 28,008
2022	10,731	17,277	28,008
2023	11,080	16,928	28,008
2024	11,440	16,568	28,008
2025	11,812	16,196	28,008
2026	12,196	15,812	28,008
2027	12,592	15,416	28,008
2028	13,001	15,007	28,008
2029	13,424	14,584	28,008
2030	13,860	14,148	28,008
2031	14,310	13,698	28,008
2032	14,776	13,232	28,008
2033	15,256	12,752	28,008
2034	15,752	12,256	28,008
2035	16,263	11,745	28,008
2036	16,792	11,216	28,008
2037	17,338	10,670	28,008
2038	17,901	10,107	28,008
2039	18,483	9,525	28,008
2040	19,084	8,924	28,008
2041	19,704	8,304	28,008
2042	20,344	7,664	28,008
2043	21,006	7,002	28,008
2044	21,688	6,320	28,008
2045	22,393	5,615	28,008
2046	23,121	4,887	28,008
2047	23,872	4,136	28,008
2048	24,648	3,360	28,008
2049	25,449	2,559	28,008
2050	26,276	1,732	28,008
2051	<u>27,028</u>	<u>980</u>	<u>28,008</u>
	\$ <u><u>542,013</u></u>	\$ <u><u>326,235</u></u>	\$ <u><u>868,248</u></u>

## Ford Motor Credit Company

In March 2017, the City entered into a lease-purchase program with Ford Motor Credit Company for a 2017 Ford F350 Reg Cab 4x4. The City will make 5 consecutive annual payments of \$6,548 beginning March 13, 2017 and ending March 13, 2021. The interest rate is 4.95%.

The following represents changes in the lease-purchase:

Beginning Balance	\$ 12,184
Payments	<u>5,945</u>
Ending Balance	\$ <u>6,239</u>
Interest Payments	\$ <u>603</u>
Total Payments	\$ <u>6,548</u>

Payments subsequent to 2020:

	Principal	Interest	Total
2021	\$ <u>6,239</u>	\$ <u>309</u>	\$ <u>6,548</u>
	\$ <u>6,239</u>	\$ <u>309</u>	\$ <u>6,548</u>

## 6. CONTRACTS

In 2017, the City entered into a water supply agreement with Consolidated Rural Water District No. 5 whereby the parties agree to provide to each excess water as requested at such time. Neither party will be required to any minimum amount of water. The charge for water will be based on the charge that the Water District charges for commercial user.

## 7. COMPENSATED ABSENCES FOR EMPLOYEES

The City's compensated absence policy permits full-time employees to earn one week of vacation per after one year of service, two weeks after five years of service, three weeks after ten years of service, and four weeks after twenty years of service. Full-time employees earn four hours of sick time per month with an accumulation cap of 240 hours. If a full-time employee is sick more than thirty consecutive days, the City will pay 40% of the salary for thirteen weeks. The full-time employees had 195 hours of sick earned but not paid and 22 hours of vacation earned but not paid at December 31, 2020.

## 8. CONCENTRATIONS OF CREDIT RISK

The City is engaged in the sale of water, sewer, and trash to customers located in Jefferson County in Kansas. The City grants credit to those customers and requires no collateral.

The top ten water customers accounted for 26% of the total gallons sold.

The City has all their deposits in one bank. The bank has secured the amounts in excess of FDIC coverage.

## 9. CAPITAL PROJECTS

The City did not have any capital projects in 2020 or any large expenditures in 2020.

## 10. COMPLIANCE WITH KANSAS LAW

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney and legal representatives of the City. There were no apparent statutory violations during the year ended December 31, 2020 for the funds that were part of this audit.

## 11. RELATED PARTY

The city was not aware of any related party transactions during the year of 2020.

## 12. PENSION PLAN

### General Information about the Pension Plan

*Plan description.* The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414 (h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% and 8.39% for the fiscal year ended December 31, 2020 and 2019, respectively.

The City has five employees that participate in the Plan. The payroll for the employees covered by the System for 2020 was \$88,218 and the City's total payroll for 2020 was \$153,210.

The contribution requirement for the year ended December 31, 2020 was \$12,889, which consisted of \$5,293 from the employee and \$7,596 from the City, respectively. The City also contributed \$85 for insurance.



### Net Pension Liability

At December 31, 2020, the City's proportionate share of the collective net pension liability reported by KPERS was \$79,055. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

## 13. INFRASTRUCTURE

The City has elected not to comply with Governmental Accounting Standard No. 34 (GASB 34) regarding the capitalization and tracking of infrastructure or capital assets.

## 14. RISK MANAGEMENT

The City is exposed to various risks of loss to torts, theft of, damage to, and destruction of assets, job-related injuries and illnesses to employees. To insure against the various risks, the City has obtained various insurance coverage through EMC Insurance Companies.

## 15. ADEQUACY OF UTILITY RATES

To determine whether the city was charging adequate rates for sewer, trash, water, and gas the City calculated the operating ratio and debt service ratio as applicable. The target minimum for both of these ratios is 1.20 and 1.25 respectively. The City uses these ratios to facilitate management in measuring the adequacy of the rates. There is no penalty for falling below these benchmarks.

The Operating Ratio for the following funds is as follows:

	Sewer	Water
Operating Revenues	\$ 95,384	\$ 126,694
Operating Expenses	\$ <u>50,012</u>	\$ <u>102,302</u>
Operating Ratio	<u>1.91</u>	<u>1.24</u>

The Debt Service Ratios for the Sewer and Water Funds are as follows:

Debt Service	Sewer Fund	Water Fund
Net Receipts	\$ 3,343	\$ 11,205
Add Back:		
Debt Service	43,678	28,008
Transfer Out		
Available for debt service	\$ <u>47,021</u>	\$ <u>39,213</u>
Debt service	\$ <u>43,678</u>	\$ <u>28,008</u>
Debt Service Ratio	<u>1.08</u>	<u>1.40</u>

## 16. COMMITMENTS AND CONTINGENCIES

The City is not involved in any litigation.

## 17. TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Special Police Fund	K.S.A. 12-1,117	\$ 1,000
General Fund	Special Street Fund	K.S.A. 12-1,119	10,000
General Fund	Special Equipment Fund	K.S.A. 12-1,117	5,200
Water Fund	Special Equipment Fund	K.S.A. 12-825d	2,800
Sewer Fund	Special Equipment Fund	K.S.A. 12-825d	2,800
			<u>\$ 21,800</u>

## 18. CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Securities (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The City received CRF in the amount of \$55,066 and \$6,779 went directly to the library and others. The CRF funds are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The are to be fair, impactful and timely.

## 19. SUBSEQUENT EVENTS

In preparing the financial statements, and according to ASC 855, Subsequent Events, the District has evaluated events and transactions for potential recognition or disclosure through May 28, 2021, the date the financial statements were available to be issued. There are no additional events or transactions that require adjustment to or disclosure in these financial statements.

\* \* \* \* \*

**CITY OF NORTONVILLE, KANSAS**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>Expenditures Chargeable to Current Year</b>	<b>Certified Budget</b>	<b>Variance Favorable (Unfavorable)</b>
General Fund	\$ 246,767	\$ 298,984	\$ 52,217
Special Revenue Funds:			-
Special Highway Fund	-	83,174	83,174
Library Fund	33,162	33,162	-
Enterprise Funds:			
Water Fund	130,311	181,794	51,483
Water Deposit Fund	2,200	-	(2,200)
Sewer Fund	93,692	125,707	32,015
Total Budgeted Funds	\$ <u>506,133</u>	\$ <u>722,821</u>	\$ <u>216,688</u>

## CITY OF NORTONVILLE KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

## FOR THE YEAR ENDED DECEMBER 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual	2020 Budget	Variance Favorable (Unfavorable)
<b>RECEIPTS:</b>				
Property Tax	\$ 78,318	\$ 79,587	\$ 81,699	\$ (2,112)
Sales Tax	30,394	36,059	29,000	7,059
Motor Vehicle Tax	16,046	15,717	13,429	2,288
Franchise Tax	32,195	29,990	32,000	(2,010)
Licenses and Fees	445	552	100	452
Fines	3,075	2,207	2,500	(293)
Sales of Assets	750	2,000		2,000
Trash Service	37,705	38,011	40,000	(1,989)
Reimbursements	10,041	9,722	10,000	(278)
SPARK Grant		55,066		55,066
Miscellaneous	7,464	5,872		5,872
Transferred In				-
Interest on Idle Funds	2,835	1,025		1,025
Total Receipts	219,268	275,808	\$ 208,728	\$ 67,080
<b>EXPENDITURES:</b>				
Salaries and wages	43,495	46,893	43,000	(3,893)
Employee Benefits	7,938	8,873	13,200	4,327
Education	516	75		(75)
Contractual Services		-	30,000	30,000
Gas and Oil	1,775	1,163	2,500	1,337
Insurance	5,937	7,113	6,200	(913)
Legal Services	6,000	500	6,000	5,500
Licenses and Memberships	452	528		(528)
New Equipment	480	528	500	(28)
Office Supplies	2,591	1,550	3,000	1,450
Park Department	3,671	2,787	4,000	1,213
Police and Animal Control	23,287	26,901	36,000	9,099
Postage, Printing and Professional Services	3,635	2,469	3,500	1,031
Public Safety	293	285	300	15
Recreation	400	-	1,000	1,000
Repairs and Maintenance	1,582	12	500	488
Shop Materials	1,865	6,427	2,000	(4,427)
Street Department	13,920	3,818	75,284	71,466
Street Lights	11,784	12,026	12,000	(26)
Trash Service	37,532	37,902	40,000	2,098
Utilities	9,418	12,646	10,000	(2,646)
Reimbursements	7,190	12,608	10,000	(2,608)
Miscellaneous Expense	3,364	641		(641)
SPARK Grant		45,822		(45,822)
Transfer Out	7,600	15,200		(15,200)
Total expenditures	194,725	246,767	\$ 298,984	\$ 52,217
Receipts over Expenditures	24,543	29,041		
<b>UNENCUMBERED CASH, BEGINNING</b>	62,697	90,212		
Prior Year Cancelled Encumbrances	2,972			
<b>UNENCUMBERED CASH, ENDING</b>	\$ 90,212	\$ 119,253		

**CITY OF NORTONVILLE, KANSAS****SPECIAL HIGHWAY FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****REGULATORY BASIS****FOR THE YEAR ENDED DECEMBER 31, 2020**

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2020 Budget</b>	<b>Variance Favorable (Unfavorable)</b>
<b>RECEIPTS:</b>				
County Tax	\$ 16,747	\$ 15,856	\$ 16,750	\$ (894)
Total Receipts	16,747	15,856	<u>\$ 16,750</u>	<u>\$ (894)</u>
<b>EXPENDITURES:</b>				
Street Repair and Maintenance			83,174	83,174
Total Expenditures	-	-	<u>\$ 83,174</u>	<u>\$ 83,174</u>
Receipts over Expenditures	16,747	15,856		
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>49,704</u>	<u>66,451</u>		
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 66,451</u>	<u>\$ 82,307</u>		

**CITY OF NORTONVILLE, KANSAS****LIBRARY FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****REGULATORY BASIS****FOR THE YEAR ENDED DECEMBER 31, 2020**

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2020 Budget</b>	<b>Variance Favorable (Unfavorable)</b>
<b>RECEIPTS:</b>				
Property Taxes	\$ 27,827	\$ 27,668	\$ 28,398	\$ (730)
Vehicle Taxes	<u>5,684</u>	<u>5,553</u>	<u>4,764</u>	<u>789</u>
Total Receipts	33,511	33,221	<u>\$ 33,162</u>	<u>\$ 59</u>
<b>EXPENDITURES:</b>				
Appropriation to Library Board	<u>32,365</u>	<u>33,162</u>	<u>33,162</u>	<u>-</u>
Total Expenditures	<u>32,365</u>	<u>33,162</u>	<u>\$ 33,162</u>	<u>\$ -</u>
Receipts over Expenditures	1,146	59		
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>-</u>	<u>1,146</u>		
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 1,146</u>	<u>\$ 1,205</u>		

**CITY OF NORTONVILLE, KANSAS**

**SPECIAL STREET FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

(With Comparative Actual Total for the Prior Year Ended December 31, 2019)

	<b>2019</b>	<b>2020</b>
<b>RECEIPTS:</b>		
Transfers In	\$ <u>4,000</u>	\$ <u>10,000</u>
Total Receipts	4,000	10,000
<b>EXPENDITURES:</b>		
Capital outlay	<u>                    </u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts over Expenditures	4,000	10,000
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>11,000</u>	<u>15,000</u>
<b>UNENCUMBERED CASH, ENDING</b>	\$ <u><u>15,000</u></u>	\$ <u><u>25,000</u></u>

**CITY OF NORTONVILLE, KANSAS**

**SPECIAL POLICE EQUIPMENT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

(With Comparative Actual Total for the Prior Year Ended December 31, 2019)

	<b>2019</b>	<b>2020</b>
<b>RECEIPTS:</b>		
Transfers In	\$ <u>1,000</u>	\$ <u>1,000</u>
Total Receipts	1,000	1,000
<b>EXPENDITURES:</b>		
Capital Outlay	<u>                    </u>	<u>93</u>
Total Expenditures	-	93
Receipts over Expenditures	1,000	907
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>9,092</u>	<u>10,092</u>
<b>UNENCUMBERED CASH, ENDING</b>	\$ <u><u>10,092</u></u>	\$ <u><u>10,999</u></u>



**CITY OF NORTONVILLE, KANSAS**

**SPECIAL EQUIPMENT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

(With Comparative Actual Total for the Prior Year Ended December 31, 2019)

	<b>2019</b>	<b>2020</b>
<b>RECEIPTS:</b>		
Transfers In	\$ <u>6,600</u>	\$ <u>13,200</u>
Total Receipts	6,600	13,200
<b>EXPENDITURES:</b>		
Capital Outlay	<u>6,548</u>	<u>6,548</u>
Total Expenditures	6,548	6,548
Receipts over Expenditures	52	6,652
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>17,004</u>	<u>17,056</u>
<b>UNENCUMBERED CASH, ENDING</b>	\$ <u><u>17,056</u></u>	\$ <u><u>23,708</u></u>

**CITY OF NORTONVILLE, KANSAS**

**PARK DONATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

(With Comparative Actual Total for the Prior Year Ended December 31, 2019)

	2019	2020
<b>RECEIPTS:</b>		
Donation Received	\$ <u>2,673</u>	\$ <u>-</u>
Total Receipts	2,673	-
<b>EXPENDITURES:</b>		
Capital Outlay	<u>                    </u>	<u>                    </u>
Total Expenditures	-	-
Receipts over Expenditures	2,673	-
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>-</u>	<u>2,673</u>
<b>UNENCUMBERED CASH, ENDING</b>	\$ <u><u>2,673</u></u>	\$ <u><u>2,673</u></u>

**CITY OF NORTONVILLE, KANSAS**

**INSURANCE PROCEEDS FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

(With Comparative Actual Total for the Prior Year Ended December 31, 2019)

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	<b>2019</b>	<b>2020</b>
<b>RECEIPTS:</b>		
Insurance claims	\$ <u>-</u>	\$ <u>-</u>
Total Receipts	-	-
<b>EXPENDITURES:</b>		
Demolition expense	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts over Expenditures	-	-
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>-</u>	<u>-</u>
<b>PRIOR YEAR CANCELLED ENCUMBERANCES</b>		5,250
<b>UNENCUMBERED CASH, ENDING</b>	\$ <u><u>-</u></u>	\$ <u><u>5,250</u></u>

**CITY OF NORTONVILLE, KANSAS****WATER FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****REGULATORY BASIS****FOR THE YEAR ENDED DECEMBER 31, 2020**

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Favorable (Unfavorable)</b>
<b>RECEIPTS:</b>				
Water Sales	\$ 118,035	\$ 126,694	\$ 120,000	\$ 6,694
Connections	100	358		358
Late Charges	9,783	9,521	12,500	(2,979)
Sales Tax Collected	1,312	1,516	1,500	16
Coin Meter/Bulk Water	178	640	500	140
Miscellaneous	1,265	2,787	600	2,187
Total Receipts	130,673	141,516	\$ 135,100	\$ 6,416
<b>EXPENDITURES:</b>				
Personnel Costs	41,171	44,097	\$ 40,000	\$ (4,097)
Employee Benefits	7,938	8,873	15,000	6,127
Contractual Services	43,399	7,385	52,585	45,200
Education	311	38	500	462
Gas & Oil	1,775	1,163	2,000	837
Insurance	5,937	6,424	6,000	(424)
Licenses and Memberships	833	476	500	24
New Equipment	480	528	2,000	1,472
Office Supplies	1,630	1,071	1,200	129
Postage, Printing and Professional Services	3,334	2,854	3,500	646
Repairs and Maintenance	1,638	-	5,000	5,000
Sales Tax	1,286	1,374	1,500	126
Shop Materials	8,108	12,221	12,000	(221)
Utilities	6,628	5,713	10,000	4,287
Water Purchases	1,169	3,088		(3,088)
Water Protection Fee and Testing	4,452	1,797	2,000	203
Miscellaneous Expenses	61	-		-
Debt Service	28,008	28,009	28,009	0
Transfer Out	2,600	5,200		(5,200)
Total Expenditures	160,758	130,311	\$ 181,794	\$ 51,483
Receipts over (under) Expenditures	(30,085)	11,205		
<b>UNENCUMBERED CASH, BEGINNING</b>	56,610	26,525		
<b>UNENCUMBERED CASH, ENDING</b>	\$ 26,525	\$ 37,730		

**CITY OF NORTONVILLE, KANSAS****WATER DEPOSIT FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****REGULATORY BASIS****FOR THE YEAR ENDED DECEMBER 31, 2020**

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2020 Budget</b>	<b>Variance Favorable (Unfavorable)</b>
<b>RECEIPTS:</b>				
Water Deposits Received	\$ 1,321	\$ 2,025	\$	\$ 2,025
Total Receipts	1,321	2,025	\$ -	\$ 2,025
<b>EXPENDITURES:</b>				
Refunded Water Deposits	1,546	2,200	\$	\$ (2,200)
Total Expenditures	1,546	2,200	\$ -	\$ (2,200)
Receipts over (under) Expenditures	(225)	(175)		
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>7,273</u>	<u>7,048</u>		
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 7,048</u>	<u>\$ 6,873</u>		

**CITY OF NORTONVILLE, KANSAS****SEWER FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****REGULATORY BASIS****FOR THE YEAR ENDED DECEMBER 31, 2020**

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>RECEIPTS:</b>				
Sales - Customers	\$ 87,786	\$ 95,384	\$ 98,000	\$ (2,616)
Connection Fees		1,000		1,000
Special Assessments	596	649		649
Total Receipts	88,382	97,033	\$ 98,000	\$ (1,967)
<b>EXPENDITURES:</b>				
Salaries and wages	18,712	20,356	\$ 21,000	\$ 644
Employee benefits	5,431	6,024	8,000	1,976
Contractual services	2,075	-	44,932	44,932
Education	167	38	500	462
Gas & oil	889	581	1,200	619
Insurance	2,968	2,573	3,200	627
Licenses & memberships	473	515	500	(15)
Miscellaneous				-
New equipment	240	264	500	236
Office supplies	1,358	1,135	500	(635)
Postage, printing, and professional	2,311	3,783	5,000	1,217
Repairs & maintenance	69	-	1,000	1,000
Sewer testing	967	1,056	1,200	144
Shop supplies	19,907	9,732	10,000	268
Utilities	1,271	1,157	1,500	343
Debt service	43,678	43,678	26,675	(17,003)
Transfer Out	1,400	2,800		(2,800)
Total Expenditures	101,916	93,692	\$ 125,707	\$ 32,017
Receipts over (under) Expenditures	(13,534)	3,341		
<b>UNENCUMBERED CASH, BEGINNING</b>	32,439	18,905		
<b>UNENCUMBERED CASH, ENDING</b>	\$ 18,905	\$ 22,246		

**NORTONVILLE PUBLIC LIBRARY****SCHEDULE OF RECEIPTS AND EXPENDITURES****REGULATORY BASIS****FOR THE YEAR ENDED DECEMBER 31, 2020**

(With Comparative Actual Total for the Prior Year Ended December 31, 2019)

	2019	2020
<b>RECEIPTS:</b>		
Transfer from Library	32,365	33,242
Norton Township	11,368	16,404
Northeast Kansas Library System	17,037	17,221
State of Kansas	259	9,658
Gifts and donations	3,723	4,179
Interest	\$ 15	\$ 15
Total Receipts	64,767	80,719
<b>EXPENDITURES:</b>		
Salaries and wages	40,298	29,761
Employee benefits	4,352	30
Continuing education	15	-
Mileage	800	62
Books	4,592	3,387
Videos	2,325	1,695
Periodicals	343	374
Childrens programming	1,080	-
Technology	1,172	3,772
Supplies	1,296	9,689
Postage	476	85
Insurance	566	500
Internet access	913	2,598
Automation charges	675	675
Miscellaneous	38	2,500
Total Expenditures	58,941	55,128
Receipts over (under) Expenditures	5,826	25,591
<b>UNENCUMBERED CASH, BEGINNING</b>	25,678	31,504
<b>UNENCUMBERED CASH, ENDING</b>	\$ 31,504	\$ 57,095

## SUPPLEMENTAL INFORMATION



## **CITY OF NORTONVILLE, KANSAS**

### **SCHEDULE OF SELECTED UTILITY OPERATING DATA YEAR ENDED DECEMBER 31, 2020**

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	<b>2020</b>	<b>2019</b>
<b>WATER STATISTICS:</b>		
Number of customers	285	285
Gallons sold (includes commercial & city use)	13,501,630	13,844,860
Gallons purchased & pumped	15,143,000	15,411,410
Water loss percentage	10.84%	10.16%
Average monthly usage per customer	3,948	4,034
Charges for service	\$ 126,694	\$ 118,035
Average customer charge per month	\$ 37.04	\$ 34.39

## **CITY OF NORTONVILLE, KANSAS**

### **SCHEDULE OF OTHER OPERATING DATA YEAR ENDED DECEMBER 31, 2020**

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	<b>2020</b>	<b>2019</b>
Population	614	637
Assessed Valuation	\$ 3,030,682	\$ 2,967,135
Mill Levy	36.329	35.575
Total Receipts	\$ 648,578	\$ 557,342
Total Disbursements	\$ 546,101	\$ 545,199
Bond Indebtedness	\$ 542,013	\$ 552,079
Receipts per Capita	\$ 1,056	\$ 875
Disbursements per Capita	\$ 889	\$ 856
Bond Indebtedness per Capita	\$ 883	\$ 867