

**MARYVILLE PUBLIC LIBRARY  
MARYVILLE, MISSOURI  
FINANCIAL STATEMENTS  
AND ACCOUNTANTS' COMPILATION REPORT  
JUNE 30, 2021**



**HARDEN CUMMINS MOSS & MILLER, LLC**  
 ——— CERTIFIED PUBLIC ACCOUNTANTS ———

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ACCOUNTANTS' COMPILATION REPORT

Board of Directors  
 Maryville Public Library  
 Maryville, Missouri

Management is responsible for the accompanying balance sheet - governmental fund of Maryville Public Library, and the related statement of revenue, expenses and changes in fund balance - budget and actual for the operating fund for the one month and nine month period ended June 30, 2021 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the entity's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

**Required Supplementary Information**

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

**Supplementary Information**

The supplementary information contained in the statement of changes in restricted cash and investments is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

*Harden, Cummins, Moss & Miller, L.L.C.*

Maryville, Missouri  
 July 2, 2021

**Maryville Public Library**  
**Balance Sheet - Governmental Fund**  
**June 30, 2021**

**Assets**

Current Assets

Cash	
Investment Fund	\$ 300,561
Nodaway Valley Bank	10,716
Petty Cash	142
Bank Midwest savings	317
Delinquent Taxes Receivable	5,945
Prepaid Insurance	<u>7,773</u>
Total Current Assets	<u>325,454</u>

Restricted cash and investments 29,989

Total Assets \$ 355,443

**Liabilities and Fund Balance**

Current Liabilities

Accounts Payable	\$ -
Payroll Liabilities	<u>21,029</u>
Total Current Liabilities	<u>21,029</u>

Fund balance

Reserved	29,989
Designated for net pension liabilities	43,092
Unreserved	<u>261,333</u>
Total Fund Balance	<u>334,414</u>

Total Liabilities and Fund Balance \$ 355,443

See accountants' compilation report

**Maryville Public Library**  
**Statement of Revenue, Expenses and Changes In Fund Balance - Budget and Actual -**  
**Operating Fund**  
**For the One Month and Nine Month Period Ended**  
**June 30, 2021**

75.00% of year

	Current		Year to Date		Variance Favorable (Unfavorable)	Annual Budget	% of Annual Budget
	Actual	Actual	Budget	Budget			
<b>Revenue</b>							
Advalorem Taxes	\$ 2,356	\$ 437,069	324,750		\$ 112,319	\$ 433,000	100.94%
Intangible Property Taxes	-	453	-		453	-	0.00%
Mo State Aid	-	5,986	4,490		1,497	5,986	0.00%
Non Resident Fee	224	4,040	2,625		1,415	3,500	115.43%
Fines/Book Replacement	127	911	750		161	1,000	91.10%
Copies, Bags, Rentals, Fax	359	1,351	1,500		(149)	2,000	67.55%
Sale/ Donated Books	37	1,017	750		267	1,000	101.70%
Miscellaneous	2	408	375		33	500	81.60%
Foundation	-	-	16,125		(16,125)	21,500	0.00%
New Book Sales	-	-	-		-	-	0.00%
Interest on Investments	43	479	375		104	500	95.80%
<b>Total Revenues</b>	<b>3,148</b>	<b>451,714</b>	<b>351,740</b>		<b>99,975</b>	<b>468,986</b>	<b>96.32%</b>
<b>Expense</b>							
<b>Personnel Services</b>							
Payroll Expenses	13,366	132,068	131,550		(518)	175,400	75.30%
FICA	1,022	10,099	10,144		45	13,525	74.67%
Group Insurance/ Employee	4,830	24,753	24,000		(753)	32,000	77.35%
Retirement/ LAGERS	1,857	17,869	18,750		881	25,000	71.48%
Longevity	-	1,200	900		(300)	1,200	100.00%
Tuition Reimbursement benefit	618	1,081	1,200		119	1,600	67.56%
<b>Total Personnel Services</b>	<b>21,693</b>	<b>187,070</b>	<b>186,544</b>		<b>(526)</b>	<b>248,725</b>	<b>75.21%</b>
<b>Commodities</b>							
Circulation Ref Materials	1,374	52,491	47,119		(5,372)	62,825	83.55%
General Supplies/Equipment/Furnishings	522	10,734	8,925		(1,809)	11,900	90.20%
<b>Total Commodities</b>	<b>1,896</b>	<b>63,225</b>	<b>56,044</b>		<b>(7,181)</b>	<b>74,725</b>	<b>84.61%</b>
<b>Contractual Services</b>							
Utilities	551	6,880	8,250		1,370	11,000	62.55%
County Tax Collection Fee	105	14,868	14,513		(356)	19,350	76.84%
Independent Audit	5,000	9,000	6,225		(2,775)	8,300	108.43%
Building Maintenance	17,056	29,357	20,625		(8,732)	27,500	106.75%
Other Contractual Services	824	11,642	10,200		(1,442)	13,600	85.60%
Bookkeeping	1,750	2,450	1,350		(1,100)	1,800	136.11%
ILL Postage	-	6	19		13	25	24.00%
Postage and Delivery	-	580	375		(205)	500	116.00%
Printing and Advertising	86	754	750		(4)	1,000	75.43%
Telephone	236	2,439	1,875		(564)	2,500	97.56%
Internet Provider	200	999	900		(99)	1,200	83.25%
Travel/Registration	-	168	300		132	400	42.00%
<b>Total Contractual Services</b>	<b>25,808</b>	<b>79,143</b>	<b>65,381</b>		<b>(13,762)</b>	<b>87,175</b>	<b>90.79%</b>

See accountants' compilation report

**Maryville Public Library**  
**Statement of Revenue, Expenses and Changes In Fund Balance - Budget and Actual -**  
**Operating Fund**  
**For the One Month and Nine Month Period Ended**  
**June 30, 2021**

75.00% of year

	Current	Year to Date		Variance	Annual Budget	% of Annual Budget
	Actual	Actual	Budget	Favorable (Unfavorable)		
Other charges						
Other Charges	320	674	1,499	825	2,000	33.70%
Dues/Memberships	-	140	375	235	500	28.00%
Building/Workman's Comp Insurance	-	18,003	12,750	(5,253)	17,000	105.90%
MO Sales Tax	(4)	269	300	31	400	67.25%
Licenses/permits/Bk chgs	-	475	375	(100)	500	95.00%
Total Other Charges	<u>316</u>	<u>19,561</u>	<u>15,299</u>	<u>(4,262)</u>	<u>20,400</u>	<u>95.89%</u>
Total Expense	<u>49,713</u>	<u>348,999</u>	<u>323,268</u>	<u>(25,731)</u>	<u>431,025</u>	<u>80.97%</u>
Other Income (Expense)						
LSTA Grant income	-	-	-	-	-	0.00%
LSTA Grant expenditure	-	(1,250)	-	(1,250)	-	0.00%
Donation	200	1,008	375	633	500	201.60%
Donations -Restricted	-	-	3,750	(3,750)	5,000	0.00%
Donations-Expenditures	-	-	(3,750)	3,750	(5,000)	0.00%
Grant income	-	12,971	9,594	3,377	12,792	101.40%
Grant expenditures	-	(5,280)	(5,835)	555	(7,780)	67.87%
Capital Outlay	-	-	(15,000)	15,000	(20,000)	0.00%
Athletes and Entertainers Tax	-	2,407	1,805	602	2,407	0.00%
Athletes&Entertainment Expenditures	-	(2,409)	(1,805)	(604)	(2,407)	0.00%
Total Other Income (Expense)	<u>200</u>	<u>7,447</u>	<u>(10,866)</u>	<u>18,313</u>	<u>(14,488)</u>	<u>0.00%</u>
Transfer (to)/from Restricted	-	-	3,750	(3,750)	5,000	0.00%
LAGERS lump sum pension liability payment	-	45,000	33,750	(11,250)	45,000	100.00%
Excess (deficit) of revenues over expenses	<u>\$ (46,365)</u>	<u>65,162</u>	<u>\$ (12,394)</u>	<u>\$ 77,556</u>	<u>\$ (16,527)</u>	
Fund balance, unreserved, October 1, 2020, before adjustment		204,253				
Restatement for prior year adjustments		<u>(8,082)</u>				
Fund balance, October 1, 2020, as adjusted		<u>196,171</u>				
Fund balance, unreserved June 30, 2021		<u>\$ 261,333</u>				

See accountants' compilation report

## **SUPPLEMENTARY INFORMATION**

**Maryville Public Library**  
**Statement of Changes in Restricted Cash and Investments**  
**For the One Month and Nine Month Period Ended**  
**June 30, 2021**

	Current	Year to Date
Sources:		
Donations	\$ 75	\$ 9,828
Total sources	75	9,828
Uses:		
Other Restricted Expenses	1,398	3,559
Total uses	1,398	3,559
Transfer (to)/from operating	-	-
Net change in temporarily restricted or designated cash and investments	\$ (1,323)	6,269
Restricted or designated cash and investments, October 1, 2020		23,720
Restricted or designated cash and investments June 30, 2021		\$ 29,989

See accountants' compilation report

Maryville Public Library  
Balance Sheet Detail

As of June 30, 2021

2:46 PM  
07/06/21  
Accrual Basis

Type	Date	Num	Name	Memo	C	Clr	Split	Amount	Balance
<b>ASSETS</b>									
Current Assets									
Checking/Savings									
109 - Memorials/Restricted Gifts Fund									
Check	06/09/2021	2069	CASH	Cash prizes for Children's Business... Deposit				-1,200.00	3,112.75
Deposit	06/29/2021			Adult SRP incentives (Lions gift)				25.00	3,137.75
Check	06/29/2021	2070	Amazon.com					-197.54	2,940.21
			Total 109 - Memorials/Restricted Gifts Fund					-1,372.54	2,940.21
111 - Price/Hawkins Expendable Funds									
			Total 111 - Price/Hawkins Expendable Funds						5,450.08
116 - Friends Checking Account									
Deposit	06/29/2021			Deposit		X	901 - FRIENDS du...	50.00	17,049.02
			Total 116 - Friends Checking Account					50.00	17,099.02
121 - Savings Account - Bank Midwest									
			Total 121 - Savings Account - Bank Midwest						317.40
			Total Checking/Savings					-1,322.54	25,806.71
			Total Current Assets					-1,322.54	25,806.71
Other Assets									
106 - Price Endowment									
			Total 106 - Price Endowment						4,500.00
			Total Other Assets						4,500.00
<b>TOTAL ASSETS</b>									
<b>LIABILITIES &amp; EQUITY</b>									
<b>TOTAL LIABILITIES &amp; EQUITY</b>									
								-1,322.54	30,306.71
									0.00
									0.00