

**MARYVILLE PUBLIC LIBRARY  
MARYVILLE, MISSOURI  
FINANCIAL STATEMENTS  
AND ACCOUNTANTS' COMPILATION REPORT  
OCTOBER 31, 2020**



HARDEN CUMMINS MOSS & MILLER, LLC  
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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 period ended October 31, 2020 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  
November 3, 2020

**Maryville Public Library  
Balance Sheet - Governmental Fund  
October 31, 2020**

**Assets**

Current Assets

Cash	
Investment Fund	\$ 177,496
Nodaway Valley Bank	38,828
Petty Cash	142
Bank Midwest savings	317
Delinquent Taxes Receivable	3,108
Prepaid Insurance	7,773
Total Current Assets	<u>227,664</u>

Restricted cash and investments	<u>23,600</u>
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Total Assets	<u><u>\$ 251,264</u></u>
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**Liabilities and Fund Balance**

Current Liabilities

Accounts Payable	\$ -
Payroll Liabilities	\$ (2,569)
Total Current Liabilities	<u>(2,569)</u>

Fund balance

Reserved	23,600
Designated for net pension liabilities	43,092
Unreserved	187,141
Total Fund Balance	<u>253,833</u>

Total Liabilities and Fund Balance	<u><u>\$ 251,264</u></u>
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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 Period Ended**  
**October 31, 2020**

8.33% of year

	Current	Year to Date		Variance	Annual Budget	% of Annual Budget
	Actual	Actual	Budget	Favorable (Unfavorable)		
<b>Revenue</b>						
Advalorem Taxes	\$ -	\$ -	35,000	\$ (35,000)	\$ 420,000	0.00%
Intangible Property Taxes	-	-	-	-	-	0.00%
Mo State Aid	2,993	2,993	-	2,993	-	0.00%
Non Resident Fee	-	-	417	(417)	5,000	0.00%
Fines/Book Replacement	-	-	83	(83)	1,000	0.00%
Copies, Bags, Rentals, Fax	-	-	250	(250)	3,000	0.00%
Sale/ Donated Books	-	-	83	(83)	1,000	0.00%
Miscellaneous	-	-	42	(42)	500	0.00%
Foundation	-	-	1,792	(1,792)	21,500	0.00%
New Book Sales	-	-	-	-	-	0.00%
Interest on Investments	46	46	42	4	500	9.20%
<b>Total Revenues</b>	<b>3,039</b>	<b>3,039</b>	<b>37,708</b>	<b>(34,669)</b>	<b>452,500</b>	<b>0.67%</b>
<b>Expense</b>						
<b>Personnel Services</b>						
Payroll Expenses	12,600	12,600	14,617	2,017	175,400	7.18%
FICA	964	964	1,127	163	13,525	7.13%
Group Insurance/ Employee	866	866	2,667	1,801	32,000	2.71%
Retirement/ LAGERS	1,878	1,878	2,083	205	25,000	7.51%
Longevity	-	-	113	113	1,350	0.00%
Tuition Reimbursement benefit	-	-	133	133	1,600	0.00%
<b>Total Personnel Services</b>	<b>16,308</b>	<b>16,308</b>	<b>20,740</b>	<b>4,432</b>	<b>248,875</b>	<b>6.55%</b>
<b>Commodities</b>						
Circulation Ref Materials	1,031	1,031	5,652	4,621	67,825	1.52%
General Supplies/Equipment/Furnishings	4,409	4,409	833	(3,576)	10,000	44.09%
<b>Total Commodities</b>	<b>5,440</b>	<b>5,440</b>	<b>6,485</b>	<b>1,045</b>	<b>77,825</b>	<b>6.99%</b>
<b>Contractual Services</b>						
Utilities	714	714	917	203	11,000	6.49%
County Tax Collection Fee	-	-	1,613	1,613	19,350	0.00%
Independent Audit	-	-	275	275	3,300	0.00%
Building Maintenance	1,992	1,992	844	(1,148)	10,125	19.67%
Other Contractual Services	1,119	1,119	1,133	14	13,600	8.23%
Bookkeeping	-	-	150	150	1,800	0.00%
ILL Postage	-	-	2	2	25	0.00%
Postage and Delivery	-	-	42	42	500	0.00%
Printing and Advertising	1	1	83	82	1,000	0.10%
Telephone	247	247	208	(39)	2,500	9.88%
Internet Provider	100	100	100	-	1,200	8.33%
Travel/Registration	-	-	83	83	1,000	0.00%
<b>Total Contractual Services</b>	<b>4,173</b>	<b>4,173</b>	<b>5,450</b>	<b>1,277</b>	<b>65,400</b>	<b>6.38%</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 Period Ended**  
**October 31, 2020**

8.33% of year

	Current	Year to Date		Variance		% of Annual
	Actual	Actual	Budget	Favorable (Unfavorable)	Annual Budget	Budget
Other charges						
Other Charges	-	-	166	166	2,000	0.00%
Dues/Memberships	-	-	42	42	500	0.00%
Building/Workman's Comp Insurance	-	-	1,417	1,417	17,000	0.00%
MO Sales Tax	-	-	33	33	400	0.00%
Licenses/permits/Bk chgs	300	300	42	(258)	500	60.00%
Total Other Charges	<u>300</u>	<u>300</u>	<u>1,699</u>	<u>1,399</u>	<u>20,400</u>	<u>1.47%</u>
Total Expense	<u>26,221</u>	<u>26,221</u>	<u>34,374</u>	<u>8,153</u>	<u>412,500</u>	<u>6.36%</u>
Other Income (Expense)						
LSTA Grant income	-	-	-	-	-	0.00%
LSTA Grant expenditure	(1,250)	(1,250)	-	(1,250)	-	0.00%
Donation	-	-	42	(42)	500	0.00%
Donations -Restricted	-	-	417	(417)	5,000	0.00%
Donations-Expenditures	-	-	(417)	417	(5,000)	0.00%
Grant income	-	-	833	(833)	10,000	0.00%
Grant expenditures	-	-	(875)	875	(10,500)	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Athletes and Entertainers Tax	941	941	-	941	-	0.00%
Athletes&Entertainment Expenditures	-	-	-	-	-	0.00%
Total Other Income (Expense)	<u>(309)</u>	<u>(309)</u>	<u>-</u>	<u>(309)</u>	<u>-</u>	<u>0.00%</u>
Transfer (to)/from Restricted	-	-	417	(417)	5,000	0.00%
LAGERS lump sum pension liability payment	-	-	3,750	3,750	45,000	0.00%
Excess (deficit) of revenues over expenses	<u>\$ (23,491)</u>	<u>(23,491)</u>	<u>\$ 1</u>	<u>\$ (23,492)</u>	<u>\$ -</u>	
Fund balance, October 1, 2020		<u>210,632</u>				
Fund balance, unreserved, October 31, 2020		<u>\$ 187,141</u>				

See accountants' compilation report

## **SUPPLEMENTAL SCHEDULES**

**Maryville Public Library**  
**Statement of Changes in Restricted Cash and Investments**  
**For the One Month Period Ended**  
**October 31, 2020**

	Current	Year to Date
Sources:		
Donations	\$ -	\$ -
Total sources	-	-
Uses:		
Other Restricted Expenses	120	120
Total uses	120	120
Transfer (to)/from operating		-
Net change in temporarily restricted or designated cash and investments	<u>\$ (120)</u>	(120)
Restricted or designated cash and investments, October 1, 2020		23,720
Restricted or designated cash and investments October 31, 2020		\$ 23,600

See accountants' compilation report