

**MARYVILLE PUBLIC LIBRARY  
MARYVILLE, MISSOURI  
FINANCIAL STATEMENTS  
AND ACCOUNTANTS' COMPILATION REPORT  
SEPTEMBER 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 twelve month period ended September 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  
October 4, 2021

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

**Assets**

Current Assets

Cash	
Investment Fund	\$ 208,905
Nodaway Valley Bank	44,335
Petty Cash	142
Bank Midwest savings	317
Delinquent Taxes Receivable	5,945
Prepaid Insurance	<u>7,773</u>
Total Current Assets	<u>267,417</u>

Restricted cash and investments	<u>24,421</u>
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Total Assets	<u><u>\$ 291,838</u></u>
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**Liabilities and Fund Balance**

Current Liabilities

Accounts Payable	\$ (56)
Payroll Liabilities	<u>20,878</u>
Total Current Liabilities	<u>20,822</u>

Fund balance

Reserved	24,421
Designated for net pension liabilities	43,092
Unreserved	<u>203,503</u>
Total Fund Balance	<u>271,016</u>

Total Liabilities and Fund Balance	<u><u>\$ 291,838</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 and Twelve Month Period Ended**  
**September 30, 2021**

	<u>100.00%</u>		<u>of year</u>				
	Current	Year to Date		Variance		% of Annual	
	Actual	Actual	Budget	(Unfavorable)	Annual Budget	Budget	
<b>Revenue</b>							
Advalorem Taxes	\$ 596	\$ 440,474	433,000	\$ 7,474	\$ 433,000	101.73%	
Intangible Property Taxes	-	453	-	453	-	0.00%	
Mo State Aid	-	5,986	5,986	-	5,986	0.00%	
Non Resident Fee	1,592	6,420	3,500	2,920	3,500	183.43%	
Fines/Book Replacement	256	1,377	1,000	377	1,000	137.70%	
Copies, Bags, Rentals, Fax	255	2,249	2,000	249	2,000	112.45%	
Sale/ Donated Books	2,416	3,534	1,000	2,534	1,000	353.40%	
Miscellaneous	6	453	500	(47)	500	90.60%	
Second Century Foundation	-	21,500	21,500	-	21,500	100.00%	
New Book Sales	-	-	-	-	-	0.00%	
Interest on Investments	30	578	500	78	500	115.60%	
Total Revenues	<u>5,151</u>	<u>483,024</u>	<u>468,986</u>	<u>14,038</u>	<u>468,986</u>	<u>102.99%</u>	
<b>Expense</b>							
<b>Personnel Services</b>							
Payroll Expenses	13,354	172,008	175,400	3,392	175,400	98.07%	
FICA	1,021	13,154	13,525	371	13,525	97.26%	
Group Insurance/ Employee	2,415	29,583	32,000	2,417	32,000	92.45%	
Retirement/ LAGERS	1,943	24,568	25,000	432	25,000	98.27%	
Longevity	-	1,200	1,200	-	1,200	100.00%	
Tuition Reimbursement benefit	-	1,545	1,600	55	1,600	96.56%	
Total Personnel Services	<u>18,733</u>	<u>242,058</u>	<u>248,725</u>	<u>6,667</u>	<u>248,725</u>	<u>97.32%</u>	
<b>Commodities</b>							
Circulation Ref Materials	1,771	71,271	62,825	(8,446)	62,825	113.44%	
General Supplies/Equipment/Furnishings	643	13,383	11,900	(1,483)	11,900	112.46%	
Total Commodities	<u>2,414</u>	<u>84,654</u>	<u>74,725</u>	<u>(9,929)</u>	<u>74,725</u>	<u>113.29%</u>	
<b>Contractual Services</b>							
Utilities	929	9,855	11,000	1,145	11,000	89.59%	
County Tax Collection Fee	4,293	19,286	19,350	64	19,350	99.67%	
Independent Audit	-	9,000	8,300	(700)	8,300	108.43%	
Building Maintenance	195	31,917	27,500	(4,417)	27,500	116.06%	
Other Contractual Services	581	14,999	13,600	(1,399)	13,600	110.29%	
Bookkeeping	-	2,450	1,800	(650)	1,800	136.11%	
ILL Postage	-	16	25	9	25	64.00%	
Postage and Delivery	-	849	500	(349)	500	169.80%	
Printing and Advertising	112	1,432	1,000	(432)	1,000	143.23%	
Telephone	174	3,082	2,500	(582)	2,500	123.28%	
Internet Provider	100	1,199	1,200	1	1,200	99.92%	
Travel/Registration	-	168	400	232	400	42.00%	
Total Contractual Services	<u>6,384</u>	<u>94,253</u>	<u>87,175</u>	<u>(7,078)</u>	<u>87,175</u>	<u>108.12%</u>	

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 Twelve Month Period Ended**  
**September 30, 2021**

	<u>100.00% of year</u>					
	<u>Current</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>% of Annual</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>	<u>Annual Budget</u>	<u>Budget</u>
Other charges						
Other Charges	(100)	723	1,999	1,276	2,000	36.15%
Dues/Memberships	-	185	500	315	500	37.00%
Building/Workman's Comp Insurance	-	18,003	17,000	(1,003)	17,000	105.90%
MO Sales Tax	-	269	400	131	400	67.25%
Licenses/permits/Bk chgs	-	865	500	(365)	500	173.00%
Total Other Charges	<u>(100)</u>	<u>20,045</u>	<u>20,399</u>	<u>354</u>	<u>20,400</u>	<u>98.26%</u>
Total Expense	<u>27,431</u>	<u>441,010</u>	<u>431,024</u>	<u>(9,986)</u>	<u>431,025</u>	<u>102.32%</u>
Other Income (Expense)						
LSTA Grant income	-	-	-	-	-	0.00%
LSTA Grant expenditure	-	(1,250)	-	(1,250)	-	0.00%
Donation	124	1,252	500	752	500	250.40%
Donations -Restricted	-	-	5,000	(5,000)	5,000	0.00%
Donations-Expenditures	-	-	(5,000)	5,000	(5,000)	0.00%
Grant income	-	12,971	12,792	179	12,792	101.40%
Grant expenditures	-	(7,653)	(7,780)	127	(7,780)	98.37%
Capital Outlay	-	-	(20,000)	20,000	(20,000)	0.00%
Athletes and Entertainers Tax	-	2,407	2,407	-	2,407	0.00%
Athletes&Entertainment Expenditures	-	(2,409)	(2,407)	(2)	(2,407)	0.00%
Total Other Income (Expense)	<u>124</u>	<u>5,318</u>	<u>(14,488)</u>	<u>19,806</u>	<u>(14,488)</u>	<u>0.00%</u>
Transfer (to)/from Restricted	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.00%</u>
LAGERS lump sum pension liability payment	<u>-</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>	<u>45,000</u>	<u>100.00%</u>
Excess (deficit) of revenues over expenses	<u>\$ (17,156)</u>	<u>7,332</u>	<u>\$ (16,526)</u>	<u>\$ 23,858</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 September 30, 2021		<u>\$ 203,503</u>				

See accountants' compilation report

**SUPPLEMENTARY INFORMATION**

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

	Current	Year to Date
Sources:		
Donations	\$ -	\$ 9,828
Total sources	-	9,828
Uses:		
FRIENDS support	140	140
Other Restricted Expenses	120	3,679
Books	-	-
Memorials (non-book purchases)	-	-
Restricted gift exp. (Memorial Fund)	308	308
Total uses	568	4,127
Transfer (to)/from operating	(5,000)	(5,000)
Net change in temporarily restricted or designated cash and investments	\$ (5,568)	701
Restricted or designated cash and investments, October 1, 2020		23,720
Restricted or designated cash and investments September 30, 2021		\$ 24,421

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