

**MARYVILLE PUBLIC LIBRARY
MARYVILLE, MISSOURI
FINANCIAL STATEMENTS
AND ACCOUNTANTS' COMPILATION REPORT
OCTOBER 31, 2022**



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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, 2022 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, 2022

Maryville Public Library
Balance Sheet - Governmental Fund
October 31, 2022

Assets

Current Assets

Cash	
Investment Fund	\$ 212,317
Nodaway Valley Bank	(3,367)
Petty Cash	140
Bank Midwest savings	299
Delinquent Taxes Receivable	5,945
Prepaid Insurance	12,002
Total Current Assets	<u>227,336</u>

Restricted cash and investments 32,050

Total Assets \$ 259,386

Liabilities and Fund Balance

Current Liabilities

Accounts Payable	\$ -
Payroll Liabilities	22,961
Total Current Liabilities	<u>22,961</u>

Fund balance

Reserved	32,050
Unreserved	204,375
Total Fund Balance	<u>236,425</u>

Total Liabilities and Fund Balance \$ 259,386

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, 2022

8.33% of year

	Current	Year to Date		Variance		% of Annual
	Actual	Actual	Budget	Favorable (Unfavorable)	Annual Budget	Budget
Revenue						
Advalorem Taxes	\$ 1,736	\$ 1,736	38,583	\$ (36,847)	\$ 463,000	0.37%
Intangible Property Taxes	-	-	-	-	-	0.00%
Mo State Aid	-	-	554	(554)	6,646	0.00%
Non Resident Fee	748	748	417	331	5,000	14.96%
Fines/Book Replacement	57	57	83	(26)	1,000	5.70%
Copies, Bags, Rentals, Fax	178	178	142	36	1,700	10.47%
Sale/ Donated Books	1,303	1,303	192	1,111	2,300	56.65%
Miscellaneous	148	148	42	106	500	29.60%
Second Century Foundation	-	-	1,859	(1,859)	22,303	0.00%
New Book Sales	-	-	-	-	-	0.00%
Interest on Investments	34	34	46	(12)	550	6.18%
Total Revenues	<u>4,204</u>	<u>4,204</u>	<u>41,917</u>	<u>(37,713)</u>	<u>502,999</u>	<u>0.84%</u>
Expense						
Personnel Services						
Payroll Expenses	24,122	24,122	17,667	(6,455)	212,000	11.38%
FICA	1,845	1,845	1,360	(485)	16,324	11.30%
Group Insurance/ Employee	2,860	2,860	3,006	146	36,073	7.93%
Retirement/ LAGERS	1,510	1,510	1,165	(345)	13,981	10.80%
Longevity	-	-	122	122	1,458	0.00%
Total Personnel Services	<u>30,337</u>	<u>30,337</u>	<u>23,320</u>	<u>(7,017)</u>	<u>279,836</u>	<u>10.84%</u>
Commodities						
Circulation Ref Materials	3,660	3,660	6,288	2,628	75,450	4.85%
General Supplies/Equipment/Furnishing:	1,040	1,040	1,333	293	16,000	6.50%
Total Commodities	<u>4,700</u>	<u>4,700</u>	<u>7,621</u>	<u>2,921</u>	<u>91,450</u>	<u>5.14%</u>
Contractual Services						
Utilities	1,067	1,067	1,138	71	13,650	7.82%
County Tax Collection Fee	75	75	1,736	1,661	20,835	0.36%
Independent Audit	-	-	500	500	6,000	0.00%
Building Maintenance	12,834	12,834	2,083	(10,751)	25,000	51.34%
Other Contractual Services	724	724	1,250	526	15,000	4.83%
Bookkeeping	-	-	217	217	2,600	0.00%
ILL Postage	-	-	-	-	-	0.00%
Postage and Delivery	7	7	83	76	1,000	0.70%
Printing and Advertising	24	24	583	559	7,000	0.34%
Telephone	603	603	375	(228)	4,500	13.40%
Internet Provider	-	-	100	100	1,200	0.00%
Travel/Registration	-	-	167	167	2,000	0.00%
Total Contractual Services	<u>15,334</u>	<u>15,334</u>	<u>8,232</u>	<u>(7,102)</u>	<u>98,785</u>	<u>15.52%</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 Period Ended
October 31, 2022

8.33% of year

	<u>Current</u>	<u>Year to Date</u>		<u>Variance</u>		<u>% of Annual</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Annual Budget</u>	<u>Budget</u>
				<u>(Unfavorable)</u>		
Other charges						
Other Charges	220	220	82	(138)	1,000	22.00%
Dues/Memberships	-	-	42	42	500	0.00%
Building/Workman's Comp Insurance	-	-	1,815	1,815	21,780	0.00%
MO Sales Tax	-	-	42	42	500	0.00%
Licenses/permits/Bk chgs	347	347	42	(305)	500	69.40%
Total Other Charges	<u>567</u>	<u>567</u>	<u>2,022</u>	<u>1,455</u>	<u>24,280</u>	<u>2.34%</u>
Total Expense	<u>50,938</u>	<u>50,938</u>	<u>41,195</u>	<u>(9,743)</u>	<u>494,351</u>	<u>10.30%</u>
Other Income (Expense)						
Donation	284	284	42	242	500	56.80%
Grant income	-	-	5,000	(5,000)	60,000	0.00%
Grant expenditures	-	-	(1,042)	1,042	(12,500)	0.00%
Capital Outlay	(77,420)	(77,420)	(10,898)	(66,523)	(130,770)	59.20%
Athletes and Entertainers Tax	-	-	264	(264)	3,168	0.00%
Athletes&Entertainment Expenditures	-	-	(264)	264	(3,168)	0.00%
Total Other Income (Expense)	<u>(77,136)</u>	<u>(77,136)</u>	<u>(6,898)</u>	<u>(70,239)</u>	<u>(82,770)</u>	<u>0.00%</u>
Transfer (to)/from Restricted	-	-	333	(333)	4,000	0.00%
Excess (deficit) of revenues over expenses	<u>\$ (123,870)</u>	<u>(123,870)</u>	<u>\$ (5,843)</u>	<u>\$ (118,028)</u>	<u>\$ (70,122)</u>	
Fund balance, unreserved, October 1, 2022		<u>328,245</u>				
Fund balance, unreserved October 31, 2022		<u>\$ 204,375</u>				

See accountants' compilation report

SUPPLEMENTARY INFORMATION

Maryville Public Library
Schedule of Changes in Restricted Cash and Investments
For the One Month Period Ended
October 31, 2022

	Current	Year to Date
Sources:		
Donations	\$ 56	\$ 56
ARPA grant	-	-
FRIENDS dues,donations	300	300
Fees to cover restricted expenditures	-	-
Friends/Foundation Fundraising	-	-
Special Used Book Sale Fundraiser	-	-
Interest Income	-	-
Total sources	356	356
Uses:		
Other Restricted Expense	-	-
FRIENDS expenses	-	-
FRIENDS support	162	162
Restricted gift expenditures (Mem. Fund)	-	-
Restricted gift expenditures	-	-
Other Restricted Expenses	-	-
Books	-	-
Memorials (non-book purchases)	-	-
Restricted gift exp. (Memorial Fund)	-	-
Total uses	162	162
Transfer (to)/from operating	-	-
Net change in temporarily restricted or designated cash and investments	\$ 194	194
Restricted or designated cash and investments, October 1, 2022		31,856
Restricted or designated cash and investments October 31, 2022		\$ 32,050

See accountants' compilation report