

Hopkins Co.-Madisonville Public Library

COMPILATION OF FINANCIAL STATEMENTS

For the one month and six months ended December 31, 2020

Alford Nance Jones & Oakley, llp

Certified Public Accountants

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ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors
Hopkins Co.-Madisonville Public Library
Madisonville, Kentucky

Management is responsible for the accompanying financial statements of the General Fund of the Hopkins Co.-Madisonville Public Library (an "interlocal government" entity), which comprise the Balance Sheet – Cash Basis as of December 31, 2020, and the related Statement of Revenues and Expenses – Cash Basis for the one month and six months then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. 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.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in these financial statements, they might influence the user's conclusions about the Library's financial position, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in Schedules 1 through 2 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

The accompanying annual budget for the General Fund of the Hopkins Co.-Madisonville Public Library for the year ending June 30, 2021, has not been compiled or examined by us, and accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

Management has elected to omit the summaries of significant assumptions and accounting policies required under established guidelines for presentation of prospective financial statements. If the omitted summaries were included in the budgeted information, they might influence the user's conclusions about the Library's budgeted information. Accordingly, this budgeted information is not designed for those who are not informed about such matters.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board had determined is required to supplement although not required to be a part of the basic financial statements.

We are not independent with respect to Hopkins Co.-Madisonville Public Library.

Alford Nance Jones & Oakley LLP
January 18, 2021

Hopkins Co.-Madisonville Public Library
 General Fund
 Balance Sheet - Cash Basis
 As of December 31, 2020

ASSETS

Cash	
Investment - Ameriprise	\$ 2,060.52
Independence Bank - Madisonville Operational	487,808.34
Independence Bank - Medical Account	3,689.86
Independence Bank - Dawson Operational	11,228.82
Planters Bank - Dawson Bequest CD	<u>141,938.03</u>
Total Cash	<u>646,725.57</u>
Restricted Cash	
First United Bank - County Loan	8,346.79
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,168.24</u>
Total Assets	<u><u>\$ 730,893.81</u></u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
KY Withholding Payable	\$ 715.55
City Withholding Payable	930.63
Wage Garnishment	35.00
AFLAC	410.40
401K	(0.16)
Child Support	114.15
AIG Insurance	(1.77)
AFLAC-PRE-TAX & AFTER-TAX	(84.00)
401a	(50.00)
AGLI employee loan payable	<u>139.74</u>
Total Liabilities	<u>2,209.54</u>
Fund Balances	
Restricted - Renovation	8,346.79
Restricted - Resources	75,821.45
Committed - Cash Reserve	165,000.00
Committed - Bookmobile/Transportation	1,772.00
Committed - Technology/Computer Replacement	40,000.00
Committed - Building and Grounds	15,000.00
Committed - Dawson Springs Branch	153,166.85
Unassigned	267,882.02
Excess (Deficiency) Revenue Over Expenses	<u>1,695.16</u>
Total Fund Balances	<u>728,684.27</u>
Total Liabilities & Fund Balances	<u><u>\$ 730,893.81</u></u>

See Compilation Report

Hopkins Co.-Madisonville Public Library
General Fund
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted
For the One Month and Six Months Ended December 31, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	34.1	90,000.00	36.0	\$ 180,000.00	\$ 90,000.00	50.0
City of Dawson Springs	2,750.00	6.2	16,500.00	6.6	33,000.00	16,500.00	50.0
County of Hopkins	25,500.00	57.9	120,000.00	48.0	240,000.00	120,000.00	50.0
State of Kentucky	0.00	0.0	1,750.00	0.7	0.00	(1,750.00)	0.0
(E-Rate) Federal Category 1	0.00	0.0	3,897.40	1.6	25,180.00	21,282.60	0.0
(E-Rate) Federal Category 2	0.00	0.0	0.00	0.0	248.00	248.00	0.0
Other Income:							
Bequests	0.00	0.0	1,000.00	0.4	28,000.00	27,000.00	96.4
Grant Income	0.00	0.0	0.00	0.0	1,750.00	1,750.00	0.0
Library Donations	9.85	0.0	4,740.73	1.9	2,500.00	(2,240.73)	(89.6)
Interest	723.91	1.6	4,390.29	1.8	5,900.00	1,509.71	25.6
Lost/Damage Income	0.00	0.0	340.39	0.1	0.00	(340.39)	0.0
Programs	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Out-of-county/Online Only Cards	0.00	0.0	50.00	0.0	100.00	50.00	50.0
Self-Generating	39.75	0.1	1,636.73	0.7	3,500.00	1,863.27	53.2
Overdue Charges/Fines	0.00	0.0	329.16	0.1	1,400.00	1,070.84	76.5
Fundraising	0.00	0.0	0.00	0.0	-	0.00	0.0
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	0.00	0.0	150.00	0.1	0.00	(150.00)	0.0
Foundation Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Friends Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
COVID-19 KHC CARES Grant Revenue	0.00	0.0	5,000.00	2.0	5,000.00	-	0.0
Carryover from FY 2019-2020	0.00	0.0	0.00	0.0	55,400.00	55,400.00	100.0
TOTAL REVENUES	44,023.51	100.0	249,784.70	100.0	581,978.00	332,193.30	
EXPENSES							
Personnel:							
Salaries and Wages	16,907.60	38.4	111,351.20	44.6	241,288.00	129,936.80	53.9
FICA (Social Security)	1,240.13	2.8	8,126.54	3.3	18,350.00	10,223.46	55.7
Health (Medical) Insurance	(184.40)	-0.4	7,769.40	3.1	25,500.00	17,730.60	69.5
KACO Unemployment	278.78	0.6	227.65	0.1	3,200.00	2,972.35	92.9
Pensions (Retirement)	0.00	0.0	1,871.01	0.7	5,560.00	3,688.99	66.3
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	949.77	2.2	9,114.17	3.6	12,500.00	3,385.83	27.1
Books - Juvenile	298.97	0.7	2,820.76	1.1	8,000.00	5,179.24	64.7
Periodicals	0.00	0.0	247.00	0.1	0.00	(247.00)	(3.1)
Audio/CD/Video	350.13	0.8	5,712.28	2.3	11,500.00	5,787.72	50.3
EDM - Overdrive (KLU)	0.00	0.0	2,100.00	0.8	2,520.00	420.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	1,158.89	0.5	3,160.00	2,001.11	0.0
EDM - HOOPLA	0.00	0.0	611.08	0.2	1,500.00	888.92	0.0
Collection Processing Supplies	0.00	0.0	1,511.51	0.6	2,096.00	584.49	27.9
Adult Programming	0.00	0.0	696.80	0.3	1,500.00	803.20	53.5
Juvenile Programming	0.00	0.0	(401.24)	(0.2)	3,202.00	3,603.24	112.5
Electronic Databases	0.00	0.0	4,527.50	1.8	16,150.00	11,622.50	72.0
Miscellaneous Collections	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Outreach	21.00	0.0	21.00	0.0	0.00	(21.00)	0.0
COVID-19 KHC CARES GRANT Exp.	0.00	0.0	2,708.00	1.1	2,708.00	0.00	0.0

See Compilation Report

Hopkins Co.-Madisonville Public Library
General Fund
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted
For the One Month and Six Months Ended December 31, 2020

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	624.88	1.4	2,492.73	1.0	5,000.00	2,507.27	50.1
Janitorial	1,120.00	2.5	6,745.29	2.7	14,600.00	7,854.71	53.8
Cleaning/Toiletry Supplies	0.00	0.0	438.47	0.2	2,800.00	2,361.53	84.3
Utilities	1,106.91	2.5	14,005.02	5.6	38,500.00	24,494.98	63.6
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	269.91	0.6	647.77	0.3	600.00	(47.77)	(8.0)
Internet/Telephone	999.38	2.3	6,256.77	2.5	32,933.00	26,676.23	81.0
Legal and Accounting	0.00	0.0	2,500.00	1.0	12,500.00	10,000.00	80.0
Travel and Training	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Cash Over and Short	0.00	0.0	8.40	0.0	175.00	166.60	95.2
Dues and Subscriptions	150.00	0.3	453.39	0.2	100.00	(353.39)	(353.4)
Board Expenses	15.89	0.0	789.34	0.3	500.00	(289.34)	(57.9)
Security	0.00	0.0	3,040.75	1.2	620.00	(2,420.75)	(390.4)
Office Supplies	248.15	0.6	1,742.15	0.7	5,800.00	4,057.85	70.0
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,198.68	5.0	13,312.08	5.3	26,885.00	13,572.92	50.5
Computer Accessories/Software/Repair	111.29	0.3	1,361.72	0.5	1,360.00	(1.72)	(0.1)
Service Agreements	709.72	1.6	8,576.34	3.4	17,014.00	8,437.66	49.6
Friend Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Fundraising	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Grant Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
COVID-19	0.00	0.0	7,536.82	3.0	8,250.00	713.18	4.2
COVID-19 KHC CARES GRANT EXP	0.00	0.0	2,292.00	0.9	2,292.00	0.00	0.0
Vehicle:							
Fuel & Oil	0.00	0.0	142.40	0.1	700.00	557.60	79.7
Repairs	0.00	0.0	0.00	0.0	500.00	500.00	0.0
Capital Outlay:							
Building Improvements - County	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Building Improvements - Other	0.00	0.0	4,600.00	1.8	4,100.00	(500.00)	(2.9)
Furnishings	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Computers & Equipment	0.00	0.0	10,974.55	4.4	10,615.00	(359.55)	0.0
Vehicle	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Debt Service:							
Hopkins County	0.00	0.0	0.00	0.0	29,700.00	29,700.00	0.0
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	27,416.79	62.3	248,089.54	98.2	581,978.00	333,888.46	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 16,606.72	37.7	\$ 1,695.16	0.7	\$ 0.00	\$ (1,695.16)	

See Compilation Report

Hopkins Co.-Madisonville Public Library
General Fund
Schedule 1 - Madisonville
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted
For the One Month and Six Months Ended December 31, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	34.1	\$ 90,000.00	36.0	\$ 180,000.00	\$ 90,000.00	50.0
County of Hopkins	14,500.00	32.9	87,000.00	34.8	174,000.00	87,000.00	50.0
State of Kentucky	0.00	0.0	1,750.00	0.7	0.00	(1,750.00)	0.0
(E-Rate) Federal Category 1	0.00	0.0	3,897.40	1.6	16,189.00	12,291.60	75.9
(E-Rate) Federal Category 2	0.00	0.0	0.00		248.00	248.00	100.0
Other Income:							
Bequests (Mahr)	0.00	0.0	1,000.00	0.4	28,000.00	27,000.00	96.4
Grant Income	0.00	0.0	5,000.00	2.0	1,000.00	(4,000.00)	(400.0)
Library Donations	0.00	0.0	4,573.11	1.8	2,000.00	(2,573.11)	(128.7)
Interest	712.54	1.6	4,317.10	1.7	5,000.00	682.90	13.7
Lost/Damage Income	0.00	0.0	336.19	0.1	0.00	(336.19)	0.0
Programs	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Out-of-county/Online Only Cards	0.00	0.0	50.00	0.0	100.00	50.00	50.0
Self-Generating	0.00	0.0	1,161.89	0.5	2,000.00	838.11	41.9
Overdue Charges/Fines	0.00	0.0	295.16	0.1	1,000.00	704.84	70.5
Fundraising	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Friends Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Foundation Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
COVID-19 KHC CARES Grant Revenue	0.00	0.0	0.00	0.0	5,000.00	5,000.00	100.0
Carryover from FY 2019-2020	0.00	0.0	0.00	0.0	35,400.00	35,400.00	100.0
TOTAL REVENUES	30,212.54	68.6	199,380.85	79.8	449,937.00	250,556.15	
EXPENSES							
Personnel:							
Salaries and Wages	12,701.50	28.9	85,041.23	34.0	184,288.00	99,246.77	53.9
FICA (Social Security)	918.35	2.1	6,113.82	2.4	14,050.00	7,936.18	56.5
Health (Medical) Insurance	(184.40)	(0.4)	7,769.40	3.1	25,500.00	17,730.60	69.5
KACO Unemployment	0.00	0.0	227.65	0.1	3,200.00	2,972.35	92.9
Pensions (Retirement)	278.78	0.6	1,871.01	0.7	4,400.00	2,528.99	57.5
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	266.51	0.6	5,775.91	2.3	8,500.00	2,724.09	32.0
Books - Juvenile	11.99	0.0	2,283.78	0.9	6,500.00	4,216.22	64.9
Periodicals	0.00	0.0	247.00	0.1	0.00	(247.00)	0.0
Audio/CD/Video	251.41	0.6	4,067.98	1.6	6,500.00	2,432.02	37.4
EDM - Overdrive (KLU)	0.00	0.0	1,050.00	0.4	1,260.00	210.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	1,158.89	0.5	3,160.00	2,001.11	0.0
EDM - HOOPLA	0.00	0.0	611.08	0.2	1,500.00	888.92	0.0
Collection Processing Supplies	0.00	0.0	968.76	0.4	1,500.00	531.24	35.4
Adult Programming	0.00	0.0	681.12	0.3	1,500.00	818.88	54.6
Juvenile Programming	0.00	0.0	(447.21)	(0.2)	2,452.00	2,899.21	118.2
Electronic Databases	0.00	0.0	5,400.50	2.2	12,100.00	6,699.50	55.4
Miscellaneous Collections	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Outreach	21.00	0.0	21.00	0.0	0.00	(21.00)	0.0

Hopkins Co.-Madisonville Public Library
General Fund
Schedule 1 - Madisonville
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted
For the One Month and Six Months Ended December 31, 2020
See Compilation Report

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	624.88	1.4	2,019.22	0.8	2,000.00	(19.22)	(1.0)
Janitorial	800.00	1.8	4,825.29	1.9	10,400.00	5,574.71	53.6
Cleaning /Toiletry Supplies	0.00	0.0	411.77	0.2	2,000.00	1,588.23	79.4
Utilities	699.91	1.6	5,801.65	2.3	19,000.00	13,198.35	69.5
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	269.91	0.6	647.91	0.3	500.00	(147.91)	(29.6)
Internet/Telephone	899.40	2.0	4,824.39	1.9	21,743.00	16,918.61	77.8
Legal and Accounting	0.00	0.0	2,500.00	1.0	12,500.00	10,000.00	80.0
Travel and Training	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Cash Over and Short	0.00	0.0	8.45	0.0	100.00	91.55	91.6
Dues and Subscriptions	150.00	0.3	403.39	0.2	0.00	(403.39)	0.0
Board Expenses	15.89	0.0	789.34	0.3	500.00	(289.34)	(57.9)
Security	0.00	0.0	311.06	0.1	310.00	0.00	0.0
Office Supplies	220.39	0.5	1,297.45	0.5	5,000.00	3,702.55	74.1
Rents and Leases	2,198.68	5.0	13,192.08	5.3	26,385.00	13,192.92	50.0
Computer Accessories/Software/Repair	0.00	0.0	1,206.45	0.5	1,360.00	153.55	11.3
Service Agreements	496.35	1.1	5,909.61	2.4	11,514.00	5,604.39	48.7
Fundraising	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Friends Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
COVID-19	0.00	0.0	4,963.82	2.0	6,000.00	1,036.18	0.0
COVID-19 KHC CARES GRANT EXP	0.00	0.0	4,307.38	1.7	5,000.00	0.00	0.0
Vehicle:							
Fuel & Oil	0.00	0.0	142.40	0.1	700.00	557.60	79.7
Repairs	0.00	0.0	0.00	0.0	500.00	500.00	0.0
Capital Outlay:							
Building Improvements - County	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Building Improvements - Other	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Furnishings	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Computers & Equipment	0.00	0.0	10,614.55	4.2	10,615.00	0.45	0.0
Vehicles	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Debt Service:							
Hopkins County	0.00	0.0	0.00	0.0	29,700.00	29,700.00	100.0
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	20,640.55	46.9	187,018.13	74.9	449,937.00	262,918.87	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 9,571.99	3.8	\$ 12,362.72	4.9	\$ 0.00	\$ (12,362.72)	

Hopkins Co.-Madisonville Public Library
 General Fund
 Schedule 1 - Dawson Springs
 Statement of Revenue and Expenses - Cash Basis
 Historical and Budgeted
 For the One Month and Six Months Ended December 31, 2020

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 2,750.00	6.2	\$ 16,500.00	6.6	\$ 33,000.00	\$ 16,500.00	50.0
County of Hopkins	11,000.00	25.0	33,000.00	13.2	66,000.00	33,000.00	50.0
State of Kentucky	0.00	0.0	0.00	0.0	0.00	0.00	0.0
(E-Rate) Federal Category 1	0.00	0.0	0.00	0.0	8,991.00	8,991.00	100.0
Other Income:							
Bequests	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Grant Income	0.00	0.0	0.00	0.0	750.00	750.00	0.0
Library Donations	9.85	0.0	167.62	0.1	500.00	332.38	66.5
Interest	11.37	0.0	73.19	0.0	900.00	826.81	0.0
Lost/Damage Income	0.00	0.0	4.20	0.0	0.00	(4.20)	0.0
Programs	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Out-of-county/Online Only Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Self-Generating	39.75	0.1	474.84	0.2	1,500.00	1,025.16	68.3
Overdue Charges/Fines	0.00	0.0	34.00	0.0	400.00	366.00	91.5
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	0.00	0.0	150.00	0.1	0.00	(150.00)	0.0
Friends Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Carryover from FY 2018-2019	0.00	0.0	0.00	0.0	20,000.00	20,000.00	100.0
TOTAL REVENUES	13,810.97	31.4	50,403.85	20.2	132,041.00	81,637.15	
EXPENSES							
Personnel:							
Salaries and Wages	4,206.10	9.6	26,309.97	10.5	57,000.00	30,690.03	53.8
FICA (Social Security)	321.78	0.7	2,012.72	0.8	4,300.00	2,287.28	53.2
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,160.00	1,160.00	100.0
Materials & Programming:							
Books - Adult	683.26	1.6	3,338.26	1.3	4,000.00	661.74	16.5
Books - Juvenile	286.98	0.7	536.98	0.2	1,500.00	963.02	64.2
Periodicals	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Audio/CD/Video	98.72	0.2	1,644.30	0.7	5,000.00	3,355.70	67.1
EDM - Overdrive (KLU)	0.00	0.0	1,050.00	0.4	1,260.00	210.00	0.0
Collection Processing Supplies	0.00	0.0	542.75	0.2	596.00	53.25	8.9
Adult Programming	0.00	0.0	15.68	0.0	0.00	(15.68)	0.0
Juvenile Programming	0.00	0.0	45.97	0.0	750.00	704.03	93.9
Electronic Databases	0.00	0.0	375.00	0.2	4,050.00	3,675.00	90.7
Miscellaneous Collections	0.00	0.0	0.00	0.0	0.00	-	0.0
Operating:							
Building Maintenance and Repair	0.00	0.0	473.51	0.2	3,000.00	2,526.49	84.2
Janitorial	320.00	0.7	1,920.00	0.8	4,200.00	2,280.00	54.3
Cleaning/Toiletry Supplies	0.00	0.0	26.70	0.0	800.00	773.30	96.7
Utilities	407.00	0.9	8,203.37	3.3	19,500.00	11,296.63	57.9
Advertising and Public Relations	0.00	0.0	(0.14)	(0.0)	100.00	100.14	100.1
Internet/Telephone	99.98	0.2	1,432.38	0.6	11,190.00	9,757.62	87.2
Travel and Training	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Cash Over and Short	0.00	0.0	(0.05)	(0.0)	75.00	75.05	100.1
Dues and Subscriptions	0.00	0.0	50.00	0.0	100.00	50.00	50.0
Board Expenses	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Security	0.00	0.0	2,729.69	1.1	310.00	0.00	0.0
Office Supplies	27.76	0.1	444.70	0.2	800.00	355.30	44.4
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	0.00	0.0	120.00	0.0	500.00	380.00	76.0
Computer Accessories/Software/Repairs	111.29	0.3	155.27	0.1	0.00	(155.27)	0.0
Service Agreements	213.37	0.5	2,666.73	1.1	5,500.00	2,833.27	0.0
Friends Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Grant Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
COVID-19	0.00	0.0	1,441.62	0.6	2,250.00	808.38	0.0
COVID-19 KHC CARES GRANT EXP	0.00	0.0	936.00	0.4	0.00	(936.00)	0.0

See Compilation Report

Hopkins Co.-Madisonville Public Library
 General Fund
 Schedule 1 - Dawson Springs
 Statement of Revenue and Expenses - Cash Basis
 Historical and Budgeted
 For the One Month and Six Months Ended December 31, 2020

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Capital Outlay:							
Building Improvements - Other	0.00	0.0	4,600.00	1.8	4,100.00	(500.00)	0.0
Computers and Equipment	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Furnishings	0.00	0.0	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	<u>6,776.24</u>	<u>15.4</u>	<u>61,071.41</u>	<u>24.4</u>	<u>132,041.00</u>	<u>70,969.59</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ 7,034.73</u>	<u>2.8</u>	<u>\$ (10,667.56)</u>	<u>(4.3)</u>	<u>\$ 0.00</u>	<u>\$ 10,667.56</u>	

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Check Register County Loan
December 2020

01/18/21

Date	Num	Name	Memo	Account	Class	Amount
Dec 20						
Dec 20						

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

Schedule 2 - Independence Bank General Check Register

01/18/21

December 2020

Date	Num	Name	Account	Class	Amount
Dec 20					
12/04/2020	awd-...	Madisonville Utilities	623 · Utilities	1	45.87
12/08/2020	11473	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	92.83
12/08/2020	11473	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	38.95
12/08/2020	11473	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	97.63
12/08/2020	11476	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
12/08/2020	11474	Chamber of Commerce	633 · Dues & Subscriptions	1	150.00
12/08/2020	11477	Ingram	661 · Books-Adult	1	37.10
12/08/2020	11477	Ingram	665 · Audio/CD/Video	1	22.00
12/08/2020	11477	Ingram	661 · Books-Adult	1	64.17
12/08/2020	11477	Ingram	661 · Books-Adult	1	122.10
12/08/2020	11477	Ingram	661 · Books-Adult	1	43.14
12/08/2020	11477	Ingram	663 · Books-Children	1	11.99
12/08/2020	11478	Ingram	661 · Books-Adult	2	6.25
12/08/2020	11478	Ingram	663 · Books-Children	2	13.93
12/08/2020	11478	Ingram	661 · Books-Adult	2	27.57
12/08/2020	11478	Ingram	661 · Books-Adult	2	30.80
12/08/2020	11478	Ingram	663 · Books-Children	2	23.05
12/08/2020	11475	Hopkins County Clerk	685 · Outreach	1	21.00
12/08/2020	11479	KNIGHTS TECHNOLOGIES	672 · Service Agreements	1	69.60
12/08/2020	11480	Pitney Bowes	676 · Office Supplies	1	194.04
12/08/2020	11481	Prow Brothers Plumbing Heati...	620 · Building Maintenance & Repairs	1	624.88
12/08/2020	11482	TIME WARNER CABLE-SWO ...	631 · Internet/Telephone	1	899.40
12/08/2020	11483	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
12/08/2020	11483	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
12/08/2020	11484	Division of Child Support	211 · Child Support	2	105.33
12/08/2020	11484	Division of Child Support	211 · Child Support	2	169.38
12/08/2020	11485	FRYMIRE,EVANS,PEYTON,T...	208 · Wage Garnishment	1	15.00
12/08/2020	awd-...	ATMOS Energy	623 · Utilities	1	85.57
12/08/2020	clea...	HOPkins Co. Cleanining	621 · Janitorial	1	400.00
12/08/2020	clea...	HOPkins Co. Cleanining	621 · Janitorial	2	160.00
12/11/2020	AW...	Internal Revenue Service	204 · Federal Withholding Payable		673.51
12/11/2020	AW...	Internal Revenue Service	203 · FICA Payable		117.84
12/11/2020	AW...	Internal Revenue Service	203 · FICA Payable		109.36
12/11/2020	AW...	Internal Revenue Service	203 · FICA Payable		503.78
12/11/2020	AW...	Internal Revenue Service	203 · FICA Payable		467.54
12/15/2020	awd-...	KY STATE TREAS-K-1	205 · KY Withholding Payable		367.67
12/22/2020	clea...	HOPkins Co. Cleanining	621 · Janitorial	1	400.00
12/22/2020	clea...	HOPkins Co. Cleanining	621 · Janitorial	2	160.00
12/22/2020	awd-...	Madisonville Utilities	623 · Utilities	1	568.47
12/23/2020	db p...	WEVIDEO	627 · Advertising & Public Relations	1	269.91
12/25/2020	AW...	Internal Revenue Service	204 · Federal Withholding Payable		669.05
12/25/2020	AW...	Internal Revenue Service	203 · FICA Payable		117.22
12/25/2020	AW...	Internal Revenue Service	203 · FICA Payable		117.22
12/25/2020	AW...	Internal Revenue Service	203 · FICA Payable		501.29
12/25/2020	AW...	Internal Revenue Service	203 · FICA Payable		501.28
12/28/2020	db p...	ZOOM.US	634 · Board Expenses	1	15.89
12/28/2020	db p...	USPS	676 · Office Supplies	1	26.35
12/28/2020	awd-...	LEASING SERVICES	672 · Service Agreements	1	426.75
12/28/2020	awd-...	LEASING SERVICES	672 · Service Agreements	2	213.37
12/31/2020	11486	AGLA	214 · AIG Insurance		149.58
12/31/2020	11487	KY DEFERRED COMPENSAT...	210 · 401 K	1	130.20
12/31/2020	11487	KY DEFERRED COMPENSAT...	210 · 401 K		130.20
12/31/2020	11487	KY DEFERRED COMPENSAT...	210 · 401 K		130.20
12/31/2020	11488	NATIONWIDE TRUST CO	218 · 401a	1	278.78
12/31/2020	11489	NATIONWIDE TRUST CO	218 · 401a	1	278.78
Dec 20					<u>13,144.50</u>

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Independence Bank General Check Register
December 2020

01/18/21

Date	Num	Name	Account	Class	Amount
Dec 20					
12/04/2020	awd-...	Madisonville Utilities	623 · Utilities	1	45.87
12/08/2020	11473	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	92.83
12/08/2020	11473	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	38.95
12/08/2020	11473	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	97.63
12/08/2020	11476	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
12/08/2020	11474	Chamber of Commerce	633 · Dues & Subscriptions	1	150.00
12/08/2020	11477	Ingram	661 · Books-Adult	1	37.10
12/08/2020	11477	Ingram	665 · Audio/CD/Video	1	22.00
12/08/2020	11477	Ingram	661 · Books-Adult	1	64.17
12/08/2020	11477	Ingram	661 · Books-Adult	1	122.10
12/08/2020	11477	Ingram	661 · Books-Adult	1	43.14
12/08/2020	11477	Ingram	663 · Books-Children	1	11.99
12/08/2020	11478	Ingram	661 · Books-Adult	2	6.25
12/08/2020	11478	Ingram	663 · Books-Children	2	13.93
12/08/2020	11478	Ingram	661 · Books-Adult	2	27.57
12/08/2020	11478	Ingram	661 · Books-Adult	2	30.80
12/08/2020	11478	Ingram	663 · Books-Children	2	23.05
12/08/2020	11475	Hopkins County Clerk	685 · Outreach	1	21.00
12/08/2020	11479	KNIGHTS TECHNOLOGIES	672 · Service Agreements	1	69.60
12/08/2020	11480	Pitney Bowes	676 · Office Supplies	1	194.04
12/08/2020	11481	Prow Brothers Plumbing Heatl...	620 · Building Maintenance & Repairs	1	624.88
12/08/2020	11482	TIME WARNER CABLE-SWO ...	631 · Internet/Telephone	1	899.40
12/08/2020	11483	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
12/08/2020	11483	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
12/08/2020	11484	Division of Child Support	211 · Child Support	2	105.33
12/08/2020	11484	Division of Child Support	211 · Child Support	2	169.38
12/08/2020	11485	FRYMIRE,EVANS,PEYTON,T...	208 · Wage Garnishment	1	15.00
12/08/2020	awd-...	ATMOS Energy	623 · Utilities	1	85.57
12/08/2020	clea...	HOpkins Co. Cleaning	621 · Janitorial	1	400.00
12/08/2020	clea...	HOpkins Co. Cleaning	621 · Janitorial	2	160.00
12/11/2020	AW...	Internal Revenue Service	204 · Federal Withholding Payable		673.51
12/11/2020	AW...	Internal Revenue Service	203 · FICA Payable		117.84
12/11/2020	AW...	Internal Revenue Service	203 · FICA Payable		109.36
12/11/2020	AW...	Internal Revenue Service	203 · FICA Payable		503.78
12/11/2020	AW...	Internal Revenue Service	203 · FICA Payable		467.54
12/15/2020	awd-...	KY STATE TREAS-K-1	205 · KY Withholding Payable		367.67
12/22/2020	clea...	HOpkins Co. Cleaning	621 · Janitorial	1	400.00
12/22/2020	clea...	HOpkins Co. Cleaning	621 · Janitorial	2	160.00
12/22/2020	awd-...	Madisonville Utilities	623 · Utilities	1	568.47
12/23/2020	db p...	WEVIDEO	627 · Advertising & Public Relations	1	269.91
12/25/2020	AW...	Internal Revenue Service	204 · Federal Withholding Payable		669.05
12/25/2020	AW...	Internal Revenue Service	203 · FICA Payable		117.22
12/25/2020	AW...	Internal Revenue Service	203 · FICA Payable		117.22
12/25/2020	AW...	Internal Revenue Service	203 · FICA Payable		501.29
12/25/2020	AW...	Internal Revenue Service	203 · FICA Payable		501.28
12/28/2020	db p...	ZOOM.US	634 · Board Expenses	1	15.89
12/28/2020	db p...	USPS	676 · Office Supplies	1	26.35
12/28/2020	awd-...	LEASING SERVICES	672 · Service Agreements	1	426.75
12/28/2020	awd-...	LEASING SERVICES	672 · Service Agreements	2	213.37
12/31/2020	11486	AGLA	214 · AIG Insurance		149.58
12/31/2020	11487	KY DEFERRED COMPENSAT...	210 · 401 K	1	130.20
12/31/2020	11487	KY DEFERRED COMPENSAT...	210 · 401 K		130.20
12/31/2020	11487	KY DEFERRED COMPENSAT...	210 · 401 K		130.20
12/31/2020	11488	NATIONWIDE TRUST CO	218 · 401a	1	278.78
12/31/2020	11489	NATIONWIDE TRUST CO	218 · 401a	1	278.78
Dec 20					13,144.50

01/18/21

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Check Register Dawson Springs Operational Acct
 December 2020

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Dec 20					
12/03/2020	db pu...	NORTON ATIVIRUS	673 · Computer Access/Software/...	2	111.29
12/07/2020	db pu...	Harlequin Publishing	661 · Books-Adult	2	272.58
12/08/2020	2083	City Water	623 · Utilities	2	36.89
12/14/2020	db pu...	Gale	661 · Books-Adult	2	320.10
12/16/2020	db pr...	Wal-Mart Business	665 · Audio/CD/Video	2	98.72
12/16/2020	db pr...	Wal-Mart Business	676 · Office Supplies	2	27.76
12/16/2020	2084	JUNIOR LIBRARY GUILD	663 · Books-Children	2	250.00
12/18/2020	db pu...	TIME WARNER CABLE-SWO ...	631 · Internet/Telephone	2	99.98
12/18/2020	db pu...	ATMOS Energy	623 · Utilities	2	168.64
12/18/2020	db pu...	KU	623 · Utilities	2	201.47
12/21/2020	db pu...	Harlequin Publishing	661 · Books-Adult	2	25.96
Dec 20					1,613.39

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