

Hopkins Co.-Madisonville Public Library

COMPILATION OF FINANCIAL STATEMENTS

For the one month and seven months ended January 31, 2021

Alford Nance Jones & Oakley, llp

Certified Public Accountants

J. Wesley Alford, Jr., CPA
Jacqueline L. Nance, CPA

Theresa A. Jones, CPA
Lori A. Oakley, CPA

108 S. Main St., Ste 101 • Madisonville, Kentucky 42431 • Tel: 270-825-4578 • Fax: 270-821-3521 • www.anjocpa.com

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 January 31, 2021, and the related Statement of Revenues and Expenses – Cash Basis for the one month and seven 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
February 11, 2021

Hopkins Co.-Madisonville Public Library
 General Fund
 Balance Sheet - Cash Basis
 As of January 31, 2021

ASSETS

Cash	
Investment - Ameriprise	\$ 2,060.52
Independence Bank - Madisonville Operational	487,643.68
Independence Bank - Medical Account	3,055.26
Independence Bank - Dawson Operational	15,693.83
Planters Bank - Dawson Bequest CD	<u>141,938.03</u>
Total Cash	<u>650,391.32</u>
Restricted Cash	
First United Bank - County Loan	8,346.86
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,168.31</u>
Total Assets	<u>\$ 734,559.63</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
KY Withholding Payable	\$ 712.48
City Withholding Payable	259.53
Wage Garnishment	35.00
AFLAC	410.40
401K	(0.16)
Child Support	(1.55)
AIG Insurance	(1.78)
AFLAC-PRE-TAX & AFTER-TAX	(126.00)
401a	228.78
AGLI employee loan payable	<u>114.74</u>
Total Liabilities	<u>1,631.44</u>
Fund Balances	
Restricted - Renovation	8,346.86
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	157,631.86
Unassigned	265,338.93
Excess (Deficiency) Revenue Over Expenses	<u>4,017.09</u>
Total Fund Balances	<u>732,928.19</u>
Total Liabilities & Fund Balances	<u>\$ 734,559.63</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 Seven Months Ended January 31, 2021

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	38.8	105,000.00	36.4	\$ 180,000.00	\$ 75,000.00	41.7
City of Dawson Springs	2,750.00	7.1	19,250.00	6.7	33,000.00	13,750.00	41.7
County of Hopkins	20,000.00	51.8	140,000.00	48.5	240,000.00	100,000.00	41.7
State of Kentucky	0.00	0.0	1,750.00	0.6	0.00	(1,750.00)	0.0
(E-Rate) Federal Category 1	0.00	0.0	3,897.40	1.4	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	0.3	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	60.40	0.2	4,801.13	1.7	2,500.00	(2,301.13)	(92.0)
Interest	686.12	1.8	5,076.41	1.8	5,900.00	823.59	14.0
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	111.60	0.3	1,748.33	0.6	3,500.00	1,751.67	50.0
Overdue Charges/Fines	16.00	0.0	345.16	0.1	1,400.00	1,054.84	75.3
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	1.7	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	38,624.12	100.0	288,408.82	100.0	581,978.00	293,569.18	
EXPENSES							
Personnel:							
Salaries and Wages	16,875.26	43.7	128,226.46	44.5	241,288.00	113,061.54	46.9
FICA (Social Security)	1,292.92	3.3	9,419.46	3.3	18,350.00	8,930.54	48.7
Health (Medical) Insurance	3,652.86	9.5	11,422.26	4.0	25,500.00	14,077.74	55.2
KACO Unemployment	(38.00)	-0.1	189.65	0.1	3,200.00	3,010.35	94.1
Pensions (Retirement)	278.78	0.7	2,149.79	0.7	5,560.00	3,410.21	61.3
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	461.30	1.2	9,575.47	3.3	12,500.00	2,924.53	23.4
Books - Juvenile	110.55	0.3	2,931.31	1.0	8,000.00	5,068.69	63.4
Periodicals	0.00	0.0	247.00	0.1	0.00	(247.00)	(3.1)
Audio/CD/Video	495.00	1.3	6,207.28	2.2	11,500.00	5,292.72	46.0
EDM - Overdrive (KLU)	0.00	0.0	2,100.00	0.7	2,520.00	420.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	1,158.89	0.4	3,160.00	2,001.11	0.0
EDM - HOOPLA	2,395.95	6.2	3,007.03	1.0	1,500.00	(1,507.03)	0.0
Collection Processing Supplies	0.00	0.0	1,511.51	0.5	2,096.00	584.49	27.9
Adult Programming	0.00	0.0	696.80	0.2	1,500.00	803.20	53.5
Juvenile Programming	651.00	1.7	249.76	0.1	3,202.00	2,952.24	92.2
Electronic Databases	0.00	0.0	4,527.50	1.6	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	0.00	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	0.9	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 Seven Months Ended January 31, 2021

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	131.99	0.3	2,624.72	0.9	5,000.00	2,375.28	47.5
Janitorial	1,120.00	2.9	7,865.29	2.7	14,600.00	6,734.71	46.1
Cleaning/Toiletry Supplies	20.14	0.1	458.61	0.2	2,800.00	2,341.39	83.6
Utilities	1,268.95	3.3	15,273.97	5.3	38,500.00	23,226.03	60.3
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	0.00	0.0	647.77	0.2	600.00	(47.77)	(8.0)
Internet/Telephone	3,097.93	8.0	9,354.70	3.2	32,933.00	23,578.30	71.6
Legal and Accounting	1,250.00	3.2	3,750.00	1.3	12,500.00	8,750.00	70.0
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	0.00	0.0	453.39	0.2	100.00	(353.39)	(353.4)
Board Expenses	15.89	0.0	805.23	0.3	500.00	(305.23)	(61.0)
Security	120.00	0.3	3,160.75	1.1	620.00	(2,540.75)	(409.8)
Office Supplies	37.05	0.1	1,779.20	0.6	5,800.00	4,020.80	69.3
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,198.68	5.7	15,510.76	5.4	26,885.00	11,374.24	42.3
Computer Accessories/Software/Repair	138.87	0.4	1,500.59	0.5	1,360.00	(140.59)	(10.3)
Service Agreements	727.07	1.9	9,303.41	3.2	17,014.00	7,710.59	45.3
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	2.6	8,250.00	713.18	4.2
COVID-19 KHC CARES GRANT EXP	0.00	0.0	2,292.00	0.8	2,292.00	0.00	0.0
Vehicle:							
Fuel & Oil	0.00	0.0	142.40	0.0	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	1.6	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	3.8	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	36,302.19	94.0	284,391.73	97.7	581,978.00	297,586.27	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 2,321.93	6.0	\$ 4,017.09	1.4	\$ 0.00	\$ (4,017.09)	

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 Seven Months Ended January 31, 2021

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	38.8	\$ 105,000.00	36.4	\$ 180,000.00	\$ 75,000.00	41.7
County of Hopkins	14,500.00	37.5	101,500.00	35.2	174,000.00	72,500.00	41.7
State of Kentucky	0.00	0.0	1,750.00	0.6	0.00	(1,750.00)	0.0
(E-Rate) Federal Category 1	0.00	0.0	3,897.40	1.4	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	0.3	28,000.00	27,000.00	96.4
Grant Income	0.00	0.0	0.00	0.0	1,000.00	1,000.00	100.0
Library Donations	0.00	0.0	4,573.11	1.6	2,000.00	(2,573.11)	(128.7)
Interest	671.12	1.7	4,988.22	1.7	5,000.00	11.78	0.2
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	0.4	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	5,000.00	1.7	5,000.00	0.00	0.0
Carryover from FY 2019-2020	0.00	0.0	0.00	0.0	35,400.00	35,400.00	100.0
TOTAL REVENUES	30,171.12	78.1	229,551.97	79.6	449,937.00	220,385.03	
EXPENSES							
Personnel:							
Salaries and Wages	12,708.04	32.9	97,749.27	33.9	184,288.00	86,538.73	47.0
FICA (Social Security)	974.14	2.5	7,087.96	2.5	14,050.00	6,962.04	49.6
Health (Medical) Insurance	3,652.86	9.5	11,422.26	4.0	25,500.00	14,077.74	55.2
KACO Unemployment	(38.00)	(0.1)	189.65	0.1	3,200.00	3,010.35	94.1
Pensions (Retirement)	278.78	0.7	2,149.79	0.7	4,400.00	2,250.21	51.1
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	235.54	0.6	6,011.45	2.1	8,500.00	2,488.55	29.3
Books - Juvenile	25.91	0.1	2,309.69	0.8	6,500.00	4,190.31	64.5
Periodicals	0.00	0.0	247.00	0.1	0.00	(247.00)	0.0
Audio/CD/Video	104.84	0.3	4,172.82	1.4	6,500.00	2,327.18	35.8
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	0.4	3,160.00	2,001.11	0.0
EDM - HOOPLA	2,395.95	6.2	3,007.03	1.0	1,500.00	(1,507.03)	0.0
Collection Processing Supplies	0.00	0.0	968.76	0.3	1,500.00	531.24	35.4
Adult Programming	0.00	0.0	681.12	0.2	1,500.00	818.88	54.6
Juvenile Programming	226.76	0.6	(220.45)	(0.1)	2,452.00	2,672.45	109.0
Electronic Databases	0.00	0.0	4,152.50	1.4	12,100.00	7,947.50	65.7
Miscellaneous Collections	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Outreach	0.00	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	0.9	2,708.00	0.00	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 Seven Months Ended January 31, 2021
 See Compilation Report

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Operating:							
Building Maintenance and Repair	0.00	0.0	2,019.22	0.7	2,000.00	(19.22)	(1.0)
Janitorial	800.00	2.1	5,625.29	2.0	10,400.00	4,774.71	45.9
Cleaning /Toiletry Supplies	0.00	0.0	411.77	0.1	2,000.00	1,588.23	79.4
Utilities	772.03	2.0	6,573.68	2.3	19,000.00	12,426.32	65.4
Insurance and Bonds	0.00	0.0		0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	0.00	0.0	647.91	0.2	500.00	(147.91)	(29.6)
Internet/Telephone	2,997.95	7.8	7,822.34	2.7	21,743.00	13,920.66	64.0
Legal and Accounting	1,250.00	3.2	3,750.00	1.3	12,500.00	8,750.00	70.0
Travel and Training	0.00	0.0		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	0.00	0.0	403.39	0.1	0.00	(403.39)	0.0
Board Expenses	15.89	0.0	805.23	0.3	500.00	(305.23)	(61.0)
Security	0.00	0.0	311.06	0.1	310.00	0.00	0.0
Office Supplies	0.00	0.0	1,297.45	0.4	5,000.00	3,702.55	74.1
Rents and Leases	2,198.68	5.7	15,390.76	5.3	26,385.00	10,994.24	41.7
Computer Accessories/Software/Repair	138.87	0.4	1,345.32	0.5	1,360.00	14.68	1.1
Service Agreements	484.72	1.3	6,394.33	2.2	11,514.00	5,119.67	44.5
Fundraising	0.00	0.0		0.0	0.00	0.00	0.0
Friends Expense	0.00	0.0		0.0	0.00	0.00	0.0
COVID-19	0.00	0.0	6,095.20	2.1	6,000.00	(95.20)	0.0
COVID-19 KHC CARES GRANT EXP	0.00	0.0	1,356.00	0.5	5,000.00	0.00	0.0
Vehicle:							
Fuel & Oil	0.00	0.0	142.40	0.0	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	10,974.55	3.8	10,615.00	(359.55)	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	<u>29,222.96</u>	<u>75.7</u>	<u>216,241.09</u>	<u>74.0</u>	<u>449,937.00</u>	<u>233,695.91</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ 948.16</u>	<u>0.3</u>	<u>\$ 13,310.88</u>	<u>4.6</u>	<u>\$ 0.00</u>	<u>\$ (13,310.88)</u>	

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 Seven Months Ended January 31, 2021

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 2,750.00	7.1	\$ 19,250.00	6.7	\$ 33,000.00	\$ 13,750.00	41.7
County of Hopkins	5,500.00	14.2	38,500.00	13.3	66,000.00	27,500.00	41.7
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	60.40	0.2	228.02	0.1	500.00	271.98	54.4
Interest	15.00	0.0	88.19	0.0	900.00	811.81	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	111.60	0.3	586.44	0.2	1,500.00	913.56	60.9
Overdue Charges/Fines	16.00	0.0	50.00	0.0	400.00	350.00	87.5
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	8,453.00	21.9	58,856.85	20.4	132,041.00	73,184.15	
EXPENSES							
Personnel:							
Salaries and Wages	4,167.22	10.8	30,477.19	10.6	57,000.00	26,522.81	46.5
FICA (Social Security)	318.78	0.8	2,331.50	0.8	4,300.00	1,968.50	45.8
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,160.00	1,160.00	100.0
Materials & Programming:							
Books - Adult	225.76	0.6	3,564.02	1.2	4,000.00	435.98	10.9
Books - Juvenile	84.64	0.2	621.62	0.2	1,500.00	878.38	58.6
Periodicals	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Audio/CD/Video	390.16	1.0	2,034.46	0.7	5,000.00	2,965.54	59.3
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	424.24	1.1	470.21	0.2	750.00	279.79	37.3
Electronic Databases	0.00	0.0	375.00	0.1	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	131.99	0.3	605.50	0.2	3,000.00	2,394.50	79.8
Janitorial	320.00	0.8	2,240.00	0.8	4,200.00	1,960.00	46.7
Cleaning/Toiletry Supplies	20.14	0.1	46.84	0.0	800.00	753.16	94.1
Utilities	496.92	1.3	8,700.29	3.0	19,500.00	10,799.71	55.4
Advertising and Public Relations	0.00	0.0	(0.14)	(0.0)	100.00	100.14	100.1
Internet/Telephone	99.98	0.3	1,532.36	0.5	11,190.00	9,657.64	86.3
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	120.00	0.3	2,849.69	1.0	310.00	0.00	0.0
Office Supplies	37.05	0.1	481.75	0.2	800.00	318.25	39.8
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
ComputerAccessories/Software/Repairs	0.00	0.0	155.27	0.1	0.00	(155.27)	0.0
Service Agreements	242.35	0.6	2,909.08	1.0	5,500.00	2,590.92	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	0.5	2,250.00	808.38	0.0
COVID-19 KHC CARES GRANT EXP	0.00	0.0	936.00	0.3	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 Seven Months Ended January 31, 2021

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Capital Outlay:							
Building Improvements - Other	0.00	0.0	4,600.00	1.6	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>7,079.23</u>	<u>18.3</u>	<u>68,150.64</u>	<u>23.6</u>	<u>132,041.00</u>	<u>63,890.36</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ 1,373.77</u>	<u>0.5</u>	<u>\$ (9,293.79)</u>	<u>(3.2)</u>	<u>\$ 0.00</u>	<u>\$ 9,293.79</u>	

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Check Register County Loan
January 2021

02/09/21

Date	Num	Name	Memo	Account	Class	Amount
Jan 21						
Jan 21						

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Independence Bank General Check Register
January 2021

02/09/21

Date	Num	Name	Account	Class	Amount
Jan 21					
01/04/2021	DB P...	COLLABORATIVE SUMMER ...	677 · Juvenile Programming	2	120.18
01/04/2021	DB P...	COLLABORATIVE SUMMER ...	677 · Juvenile Programming	1	218.73
01/05/2021	11490	AGLA	214 · AIG Insurance		149.58
01/05/2021	11491	KY DEFERRED COMPENSAT...	210 · 401 K	1	130.20
01/05/2021	11492	FRYMIRE,EVANS,PEYTON,T...	208 · Wage Garnishment	1	15.00
01/05/2021	11493	Division of Child Support	211 · Child Support	2	115.70
01/05/2021	11493	Division of Child Support	211 · Child Support	2	127.03
01/05/2021	11494	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
01/05/2021	11494	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
01/05/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	400.00
01/05/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	160.00
01/05/2021	AW...	Madisonville Utilities	623 · Utilities	1	46.28
01/06/2021	awd-...	ATMOS Energy	623 · Utilities	1	123.71
01/08/2021	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		662.43
01/08/2021	awd-...	Internal Revenue Service	203 · FICA Payable		117.60
01/08/2021	awd-...	Internal Revenue Service	203 · FICA Payable		117.60
01/08/2021	awd-...	Internal Revenue Service	203 · FICA Payable		502.81
01/08/2021	awd-...	Internal Revenue Service	203 · FICA Payable		502.81
01/15/2021	AW...	APPLE.COM	673 · Computer Access/Software/Repair	1	103.88
01/15/2021	awd-...	KY STATE TREAS-K-1	205 · KY Withholding Payable		715.55
01/18/2021	11495	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	359.96
01/18/2021	11498	ANJO	628 · Legal & Accounting	1	625.00
01/18/2021	11498	ANJO	628 · Legal & Accounting	1	625.00
01/18/2021	11496	Amazon	665 · Audio/CD/Video	2	93.64
01/18/2021	11496	Amazon	665 · Audio/CD/Video	2	47.47
01/18/2021	11496	Amazon	665 · Audio/CD/Video	2	17.99
01/18/2021	11496	Amazon	665 · Audio/CD/Video	2	45.71
01/18/2021	11496	Amazon	661 · Books-Adult	1	23.96
01/18/2021	11496	Amazon	665 · Audio/CD/Video	2	39.65
01/18/2021	11496	Amazon	665 · Audio/CD/Video	2	27.03
01/18/2021	11496	Amazon	665 · Audio/CD/Video	2	17.39
01/18/2021	11496	Amazon	665 · Audio/CD/Video	2	86.34
01/18/2021	11496	Amazon	676 · Office Supplies	2	27.47
01/18/2021	11496	Amazon	676 · Office Supplies	2	9.58
01/18/2021	11496	Amazon	661 · Books-Adult	1	20.98
01/18/2021	11496	Amazon	665 · Audio/CD/Video	2	14.94
01/18/2021	11496	Amazon	673 · Computer Access/Software/Repair	1	34.99
01/18/2021	11499	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	69.89
01/18/2021	11499	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	34.95
01/18/2021	11501	Health Resources, Inc.	209 · AFLAC	1	136.80
01/18/2021	11502	HOOPLA	707 · EDM - HOOPLA	1	607.87
01/18/2021	11502	HOOPLA	707 · EDM - HOOPLA	1	583.80
01/18/2021	11502	HOOPLA	707 · EDM - HOOPLA	1	590.81
01/18/2021	11502	HOOPLA	707 · EDM - HOOPLA	1	613.47
01/18/2021	11503	Ingram	661 · Books-Adult	1	19.84
01/18/2021	11503	Ingram	661 · Books-Adult	1	16.51
01/18/2021	11503	Ingram	663 · Books-Children	1	10.27
01/18/2021	11503	Ingram	661 · Books-Adult	1	21.75
01/18/2021	11503	Ingram	663 · Books-Children	1	15.64
01/18/2021	11504	Ingram	663 · Books-Children	2	31.90
01/18/2021	11504	Ingram	661 · Books-Adult	2	94.09
01/18/2021	11504	Ingram	663 · Books-Children	2	33.49
01/18/2021	11504	Ingram	661 · Books-Adult	2	10.92
01/18/2021	11504	Ingram	661 · Books-Adult	2	55.85
01/18/2021	11504	Ingram	663 · Books-Children	2	19.25
01/18/2021	11505	KACO BENEFITS	507 · Health (Medical) Insurance	1	1,628.16
01/18/2021	11505	KACO BENEFITS	507 · Health (Medical) Insurance	1	1,628.16
01/18/2021	11507	Overdrive Inc	661 · Books-Adult	1	12.50
01/18/2021	11507	Overdrive Inc	661 · Books-Adult	1	120.00
01/18/2021	11508	Time Warner Cable	631 · Internet/Telephone	1	2,993.35
01/18/2021	11509	Sprint	631 · Internet/Telephone	1	4.60
01/18/2021	11510	Wal-Mart Business	677 · Juvenile Programming	1	8.03
01/18/2021	11506	KY DEFERRED COMPENSAT...	210 · 401 K	1	130.20
01/18/2021	11500	Division of Child Support	211 · Child Support	2	99.24
01/18/2021	11497	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
01/18/2021	11511	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
01/19/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	400.00

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

Schedule 2 - Independence Bank General Check Register

January 2021

02/09/21

Date	Num	Name	Account	Class	Amount
01/19/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	160.00
01/21/2021	11513	City of Dawson Springs	206 · City Withholding Payable		181.33
01/21/2021	11514	Director of Finance	206 · City Withholding Payable		575.14
01/21/2021	11515	HOPKINS COUNTY FISCAL C...	206 · City Withholding Payable		252.14
01/21/2021	awd-...	Internal Revenue Service	506 · FICA (Social Security)	1	100.00
01/22/2021	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		665.85
01/22/2021	awd-...	Internal Revenue Service	203 · FICA Payable		116.98
01/22/2021	awd-...	Internal Revenue Service	203 · FICA Payable		116.98
01/22/2021	awd-...	Internal Revenue Service	203 · FICA Payable		500.25
01/22/2021	awd-...	Internal Revenue Service	203 · FICA Payable		500.25
01/22/2021	AW...	Madisonville Utilities	623 · Utilities	1	602.04
01/25/2021	AW...	LEASING SERVICES	672 · Service Agreements	1	484.72
01/25/2021	AW...	LEASING SERVICES	672 · Service Agreements	2	242.35
01/26/2021	AW...	ZOOM.US	634 · Board Expenses	1	15.89
Jan 21					<u>23,225.13</u>

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

02/09/21

Schedule 2 - Check Register Dawson Springs Operational Acct
January 2021

Date	Num	Name	Account	Class	Amount
Jan 21					
01/13/2021	2085	City Water	623 · Utilities	2	34.70
01/13/2021	awd	FELTS LOCK & ALARM	637 · Security	2	120.00
01/13/2021	awd	KU	623 · Utilities	2	215.29
01/14/2021	awd	Harlequin Publishing	661 · Books-Adult	2	64.90
01/19/2021	2086	Nick's Pest Management	620 · Building Maintenance & Rep...	2	99.00
01/19/2021	awd	Time Warner Cable	631 · Internet/Telephone	2	99.98
01/19/2021	awd	ATMOS Energy	623 · Utilities	2	246.93
01/19/2021	db pu...	DOLLAR GENERAL	622 · Cleaning/Toiletry Supplies	2	20.14
01/26/2021	2087	ProSource Specialties	677 · Juvenile Programming	2	304.06
01/27/2021	2088	BRASHER'S HOMETOWN HA...	620 · Building Maintenance & Rep...	2	32.99
					1,237.99
Jan 21					