

Hopkins Co.-Madisonville Public Library

COMPILATION OF FINANCIAL STATEMENTS

For the one month and nine months ended March 31, 2021

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 March 31, 2021, and the related Statement of Revenues and Expenses – Cash Basis for the one month and nine 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.

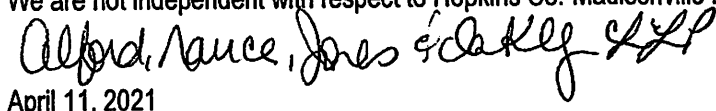
The supplementary information contained in Schedules 1 through 2 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, 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.


April 11, 2021

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

ASSETS

Cash					
Investment - Ameriprise	\$		2,060.52		
Independence Bank - Madisonville Operational			499,368.97		
Independence Bank - Medical Account			2,191.53		
Independence Bank - Dawson Operational			10,167.36		
Planters Bank - Dawson Bequest CD			141,938.03		
			<u>655,726.41</u>		
Total Cash					<u>655,726.41</u>
Restricted Cash					
First United Bank - County Loan			8,347.00		
Independence Bank - General (Bequest)			75,821.45		
			<u>84,168.45</u>		
Total Restricted Cash					<u>84,168.45</u>
Total Assets	\$		<u>739,894.86</u>		

LIABILITIES & FUND BALANCES

Liabilities					
Payroll Liabilities					
FICA Payable	\$		1,253.12		
Federal Withholding Payable			675.12		
KY Withholding Payable			1,072.81		
City Withholding Payable			1,100.23		
Wage Garnishment			35.00		
AFLAC			205.20		
401K			(0.16)		
Child Support			(1.55)		
AIG Insurance			(151.37)		
AFLAC-PRE-TAX & AFTER-TAX			(9.02)		
401a			(50.00)		
AGLI employee loan payable			114.74		
			<u>2,315.88</u>		
Total Liabilities					<u>2,315.88</u>
Fund Balances					
Restricted - Renovation			8,347.00		
Restricted - Resources			75,821.45		
Committed - Cash Reserve			165,000.00		
Committed - Bookmobile/Transportation			1,772.00		
Committed - Technology/Computer Replacement			38,000.00		
Committed - Building and Grounds			15,000.00		
Committed - Dawson Springs Branch			152,105.39		
Unassigned			274,793.50		
Excess (Deficiency) Revenue Over Expenses			6,739.64		
			<u>737,578.98</u>		
Total Fund Balances					<u>737,578.98</u>
Total Liabilities & Fund Balances	\$		<u>739,894.86</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 Nine Months Ended March 31, 2021

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	36.1	135,000.00	36.5	\$ 180,000.00	\$ 45,000.00	25.0
City of Dawson Springs	2,750.00	6.6	24,750.00	6.7	33,000.00	8,250.00	25.0
County of Hopkins	20,000.00	48.1	180,000.00	48.7	240,000.00	60,000.00	25.0
State of Kentucky	0.00	0.0	1,750.00	0.5	0.00	(1,750.00)	0.0
(E-Rate) Federal Category 1	1,349.10	3.2	6,595.60	1.8	25,180.00	18,584.40	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	328.90	0.8	5,153.11	1.4	2,500.00	(2,653.11)	(106.1)
Interest	798.92	1.9	6,541.47	1.8	5,900.00	(641.47)	(10.9)
Lost/Damage Income	44.43	0.1	384.82	0.1	0.00	(384.82)	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	878.60	2.1	2,672.08	0.7	3,500.00	827.92	23.7
Overdue Charges/Fines	447.70	1.1	832.86	0.2	1,400.00	567.14	40.5
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
Rentals	0.00	0.0	150.00	0.0	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	1.4	5,000.00	0.00	0.0
Carryover from FY 2019-2020	0.00	0.0	0.00	0.0	57,400.00	57,400.00	100.0
TOTAL REVENUES	41,597.65	100.0	369,879.94	100.0	583,978.00	214,098.06	
EXPENSES							
Personnel:							
Salaries and Wages	25,274.14	60.8	170,260.80	46.0	241,288.00	71,027.20	29.4
FICA (Social Security)	1,862.76	4.5	12,518.77	3.4	18,350.00	5,831.23	31.8
Health (Medical) Insurance	346.26	0.8	15,026.91	4.1	25,500.00	10,473.09	41.1
KACO Unemployment	206.56	0.5	434.21	0.1	3,200.00	2,765.79	86.4
Pensions (Retirement)	418.17	1.0	2,846.74	0.8	5,560.00	2,713.26	48.8
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	(260.00)	-0.6	10,662.15	2.9	12,500.00	1,837.85	14.7
Books - Juvenile	983.35	2.4	4,760.88	1.3	8,000.00	3,239.12	40.5
Periodicals	0.00	0.0	247.00	0.1	0.00	(247.00)	(3.1)
Audio/CD/Video	0.00	0.0	6,606.47	1.8	11,500.00	4,893.53	42.6
EDM - Overdrive (KLU)	0.00	0.0	4,200.00	1.1	2,520.00	(1,680.00)	(66.7)
EDM - Overdrive (Advantage)	0.00	0.0	1,158.89	0.3	3,160.00	2,001.11	0.0
EDM - HOOPLA	0.00	0.0	3,007.03	0.8	1,500.00	(1,507.03)	0.0
Collection Processing Supplies	0.00	0.0	1,511.51	0.4	2,096.00	584.49	27.9
Adult Programming	0.00	0.0	21.61	0.0	1,500.00	1,478.39	98.6
Juvenile Programming	0.00	0.0	400.97	0.1	3,202.00	2,801.03	87.5
Electronic Databases	0.00	0.0	4,527.50	1.2	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	0.7	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 Nine Months Ended March 31, 2021

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	365.25	0.9	4,044.97	1.1	5,000.00	955.03	19.1
Janitorial	1,680.00	4.0	10,665.29	2.9	14,600.00	3,934.71	27.0
Cleaning/Toiletry Supplies	0.00	0.0	587.31	0.2	2,800.00	2,212.69	79.0
Utilities	1,275.45	3.1	17,929.56	4.8	38,500.00	20,570.44	53.4
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	1,449.08	3.5	12,252.86	3.3	32,933.00	20,680.14	62.8
Legal and Accounting	0.00	0.0	5,625.00	1.5	12,500.00	6,875.00	55.0
Travel and Training	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Cash Over and Short	(24.80)	(0.1)	(41.85)	(0.0)	175.00	216.85	123.9
Dues and Subscriptions	1,016.96	2.4	1,470.35	0.4	100.00	(1,370.35)	(1370.4)
Board Expenses	0.00	0.0	821.12	0.2	500.00	(321.12)	(64.2)
Security	0.00	0.0	699.06	0.2	620.00	(79.06)	(12.8)
Office Supplies	14.09	0.0	1,636.09	0.4	5,800.00	4,163.91	71.8
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,198.68	5.3	19,908.12	5.4	26,885.00	6,976.88	26.0
Computer Accessories/Software/Repair	0.00	0.0	1,539.58	0.4	1,360.00	(179.58)	(13.2)
Service Agreements	754.02	1.8	10,722.14	2.9	17,014.00	6,291.86	37.0
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	7,580.02	2.0	8,250.00	669.98	3.9
COVID-19 KHC CARES GRANT EXP	0.00	0.0	2,292.00	0.6	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	1.2	4,100.00	(500.00)	(2.9)
Furnishings	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Computers & Equipment	1,093.10	2.6	14,985.57	4.1	12,615.00	(2,370.57)	0.0
Vehicle	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Debt Service:							
Hopkins County	4,112.50	9.9	4,112.50	1.1	29,700.00	25,587.50	0.0
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	<u>42,765.57</u>	<u>102.8</u>	<u>363,140.30</u>	<u>97.4</u>	<u>583,978.00</u>	<u>220,837.70</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (1,167.92)</u>	<u>(2.8)</u>	<u>\$ 6,739.64</u>	<u>1.8</u>	<u>\$ 0.00</u>	<u>\$ (6,739.64)</u>	

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 Nine Months Ended March 31, 2021

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	36.1	\$ 135,000.00	36.5	\$ 180,000.00	\$ 45,000.00	25.0
County of Hopkins	14,500.00	34.9	130,500.00	35.3	174,000.00	43,500.00	25.0
State of Kentucky	0.00	0.0	1,750.00	0.5	0.00	(1,750.00)	0.0
(E-Rate) Federal Category 1	1,349.10	3.2	6,595.60	1.8	16,189.00	9,593.40	59.3
(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	322.85	0.8	4,895.96	1.3	2,000.00	(2,895.96)	(144.8)
Interest	788.73	1.9	6,430.95	1.7	5,000.00	(1,430.95)	(28.6)
Lost/Damage Income	44.43	0.1	380.62	0.1	0.00	(380.62)	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	825.30	2.0	1,987.19	0.5	2,000.00	12.81	0.6
Overdue Charges/Fines	436.20	1.0	731.36	0.2	1,000.00	268.64	26.9
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	1.4	5,000.00	0.00	0.0
Carryover from FY 2019-2020	0.00	0.0	0.00	0.0	37,400.00	37,400.00	100.0
TOTAL REVENUES	33,266.61	80.0	294,321.68	79.6	451,937.00	157,615.32	
EXPENSES							
Personnel:							
Salaries and Wages	18,974.14	45.6	129,423.16	35.0	184,288.00	54,864.84	29.8
FICA (Social Security)	1,380.81	3.3	9,394.68	2.5	14,050.00	4,655.32	33.1
Health (Medical) Insurance	346.26	0.8	15,026.91	4.1	25,500.00	10,473.09	41.1
KACO Unemployment	206.56	0.5	434.21	0.1	3,200.00	2,765.79	86.4
Pensions (Retirement)	418.17	1.0	2,846.74	0.8	4,400.00	1,553.26	35.3
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	(260.00)	(0.6)	6,681.64	1.8	8,500.00	1,818.36	21.4
Books - Juvenile	0.00	0.0	3,043.74	0.8	6,500.00	3,456.26	53.2
Periodicals	0.00	0.0	247.00	0.1	0.00	(247.00)	0.0
Audio/CD/Video	0.00	0.0	4,348.12	1.2	6,500.00	2,151.88	33.1
EDM - Overdrive (KLU)	0.00	0.0	2,100.00	0.6	1,260.00	(840.00)	(66.7)
EDM - Overdrive (Advantage)	0.00	0.0	1,158.89	0.3	3,160.00	2,001.11	0.0
EDM - HOOPLA	0.00	0.0	3,007.03	0.8	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	(43.97)	(0.0)	1,500.00	1,543.97	102.9
Juvenile Programming	0.00	0.0	(320.55)	(0.1)	2,452.00	2,772.55	113.1
Electronic Databases	0.00	0.0	4,152.50	1.1	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	0.7	2,708.00	0.00	0.0

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 Nine Months Ended March 31, 2021

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Operating:							
Building Maintenance and Repair	100.00	0.2	2,576.22	0.7	2,000.00	(576.22)	(28.8)
Janitorial	1,200.00	2.9	7,625.29	2.1	10,400.00	2,774.71	26.7
Cleaning /Toiletry Supplies	0.00	0.0	540.47	0.1	2,000.00	1,459.53	73.0
Utilities	785.47	1.9	8,470.48	2.3	19,000.00	10,529.52	55.4
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	647.91	0.2	500.00	(147.91)	(29.6)
Internet/Telephone	1,349.10	3.2	10,520.54	2.8	21,743.00	11,222.46	51.6
Legal and Accounting	0.00	0.0	5,625.00	1.5	12,500.00	6,875.00	55.0
Travel and Training	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Cash Over and Short	(1.00)	(0.0)	7.45	0.0	100.00	92.55	92.6
Dues and Subscriptions	1,016.96	2.4	1,420.35	0.4	0.00	(1,420.35)	0.0
Board Expenses	0.00	0.0	821.12	0.2	500.00	(321.12)	(64.2)
Security	0.00	0.0	311.06	0.1	310.00	0.00	0.0
Office Supplies	0.00	0.0	1,140.25	0.3	5,000.00	3,859.75	77.2
Rents and Leases	2,198.68	5.3	19,788.12	5.3	26,385.00	6,596.88	25.0
Computer Accessories/Software/Repair	0.00	0.0	1,384.31	0.4	1,360.00	(24.31)	(1.8)
Service Agreements	502.68	1.2	7,326.82	2.0	11,514.00	4,187.18	36.4
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	6,138.40	1.7	6,000.00	(138.40)	0.0
COVID-19 KHC CARES GRANT EXP	0.00	0.0	2,292.00	0.6	5,000.00	2,708.00	54.2
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	1,093.10	2.6	12,523.88	3.4	12,615.00	91.12	0.0
Vehicles	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Debt Service:							
Hopkins County	4,112.50	9.9	4,112.50	1.1	29,700.00	25,587.50	86.2
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	33,423.43	80.3	278,612.43	74.6	451,937.00	173,324.57	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (156.82)	(0.0)	\$ 15,709.25	4.2	\$ 0.00	\$ (15,709.25)	

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 Nine Months Ended March 31, 2021

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 2,750.00	6.6	\$ 24,750.00	6.7	\$ 33,000.00	\$ 8,250.00	25.0
County of Hopkins	5,500.00	13.2	49,500.00	13.4	66,000.00	16,500.00	25.0
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	6.05	0.0	257.15	0.1	500.00	242.85	48.6
Interest	10.19	0.0	110.52	0.0	900.00	789.48	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	53.30	0.1	684.89	0.2	1,500.00	815.11	54.3
Overdue Charges/Fines	11.50	0.0	101.50	0.0	400.00	298.50	74.6
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	0.00	0.0	150.00	0.0	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	8,331.04	20.0	75,558.26	20.4	132,041.00	56,482.74	
EXPENSES							
Personnel:							
Salaries and Wages	6,300.00	15.1	40,837.64	11.0	57,000.00	16,162.36	28.4
FICA (Social Security)	481.95	1.2	3,124.09	0.8	4,300.00	1,175.91	27.3
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,160.00	1,160.00	100.0
Materials & Programming:							
Books - Adult	0.00	0.0	3,980.51	1.1	4,000.00	19.49	0.5
Books - Juvenile	983.35	2.4	1,717.14	0.5	1,500.00	(217.14)	(14.5)
Periodicals	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Audio/CD/Video	0.00	0.0	2,258.35	0.6	5,000.00	2,741.65	54.8
EDM - Overdrive (KLU)	0.00	0.0	2,100.00	0.6	1,260.00	(840.00)	0.0
Collection Processing Supplies	0.00	0.0	542.75	0.1	596.00	53.25	8.9
Adult Programming	0.00	0.0	65.58	0.0	0.00	(65.58)	0.0
Juvenile Programming	0.00	0.0	721.52	0.2	750.00	28.48	3.8
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	0.00	0.0
Operating:							
Building Maintenance and Repair	265.25	0.6	1,468.75	0.4	3,000.00	1,531.25	51.0
Janitorial	480.00	1.2	3,040.00	0.8	4,200.00	1,160.00	27.6
Cleaning/Toiletry Supplies	0.00	0.0	46.84	0.0	800.00	753.16	94.1
Utilities	489.98	1.2	9,459.08	2.6	19,500.00	10,040.92	51.5
Advertising and Public Relations	0.00	0.0	(0.14)	(0.0)	100.00	100.14	100.1
Internet/Telephone	99.98	0.2	1,732.32	0.5	11,190.00	9,457.68	84.5
Travel and Training	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Cash Over and Short	(23.80)	(0.1)	(49.30)	(0.0)	75.00	124.30	165.7
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	388.00	0.1	310.00	0.00	0.0
Office Supplies	14.09	0.0	495.84	0.1	800.00	304.16	38.0
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	0.00	0.0	155.27	0.0	0.00	(155.27)	0.0
Service Agreements	251.34	0.6	3,395.32	0.9	5,500.00	2,104.68	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	0.4	2,250.00	808.38	0.0
COVID-19 KHC CARES GRANT EXP	0.00	0.0	0.00	0.0	0.00	0.00	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 Nine Months Ended March 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	1.2	4,100.00	(500.00)	0.0
Computers and Equipment	0.00	0.0	2,461.69	0.7	0.00	(2,461.69)	0.0
Furnishings	0.00	0.0	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	<u>9,342.14</u>	<u>22.5</u>	<u>84,527.87</u>	<u>22.9</u>	<u>132,041.00</u>	<u>47,513.13</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (1,011.10)</u>	<u>(0.3)</u>	<u>\$ (8,969.61)</u>	<u>(2.4)</u>	<u>\$ 0.00</u>	<u>\$ 8,969.61</u>	

See Compilation Report

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

04/06/21

Date	Num	Name	Memo	Account	Class	Amount
Mar 21						
Mar 21						

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

04/06/21

Date	Num	Name	Account	Class	Amount
Mar 21					
03/01/2021	11544	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
03/02/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	400.00
03/02/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	160.00
03/05/2021	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		665.06
03/05/2021	awd-...	Internal Revenue Service	203 · FICA Payable		116.82
03/05/2021	awd-...	Internal Revenue Service	203 · FICA Payable		116.82
03/05/2021	awd-...	Internal Revenue Service	203 · FICA Payable		499.53
03/05/2021	awd-...	Internal Revenue Service	203 · FICA Payable		499.53
03/05/2021	awd-...	Madisonville Utilities	623 · Utilities	1	46.70
03/08/2021	card ...	GoDaddy.com	633 · Dues & Subscriptions	1	1,016.96
03/09/2021	awd-...	ATMOS Energy	623 · Utilities	1	190.79
03/15/2021	awd-...	KY STATE TREAS-K-1	205 · KY Withholding Payable		706.74
03/15/2021	11545	AGLA	214 · AIG Insurance		149.58
03/15/2021	11546	KACO Unemployment Insurance	508 · KACO Unemployment	1	206.56
03/15/2021	11547	KY DEFERRED COMPENSAT...	210 · 401 K	1	130.20
03/15/2021	11547	KY DEFERRED COMPENSAT...	210 · 401 K		130.20
03/15/2021	11548	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	15.00
03/15/2021	11549	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
03/15/2021	11549	American General Life Insuran...	219 · AGLI employee loan payable		25.00
03/16/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	400.00
03/16/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	160.00
03/17/2021	11550	SEN SOURCE	708 · Capital Expenditures	1	1,093.10
03/19/2021	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		662.47
03/19/2021	awd-...	Internal Revenue Service	203 · FICA Payable		117.50
03/19/2021	awd-...	Internal Revenue Service	203 · FICA Payable		117.50
03/19/2021	awd-...	Internal Revenue Service	203 · FICA Payable		502.35
03/19/2021	awd-...	Internal Revenue Service	203 · FICA Payable		502.35
03/23/2021	11551	HOPKINS COUNTY FISCAL C...	605 · Hopkins County Fiscal Court	1	4,112.50
03/23/2021	awd-...	Madisonville Utilities	623 · Utilities	1	547.98
03/25/2021	awd-...	LEASING SERVICES	672 · Service Agreements	1	502.68
03/25/2021	awd-...	LEASING SERVICES	672 · Service Agreements	2	251.34
03/29/2021	11552	AGLA	214 · AIG Insurance		149.58
03/29/2021	11553	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
03/29/2021	11554	KENTUCKY DEFERRED CO...	210 · 401 K	1	130.20
03/29/2021	11555	CHRIS BAXTER	620 · Building Maintenance & Repairs	1	100.00
03/30/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	400.00
03/30/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	160.00
03/31/2021	11556	NATIONWIDE TRUST CO	218 · 401a	1	278.78
03/31/2021	11556	NATIONWIDE TRUST CO	218 · 401a	1	418.17
Mar 21					17,930.67

04/06/21

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Check Register Dawson Springs Operational Acct
March 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Mar 21					
03/09/2021	2092	City Water	623 · Utilities	2	34.70
03/09/2021	2093	Garrett Book Company	663 · Books-Children	2	983.35
03/09/2021	awd-KU	KU	623 · Utilities	2	211.39
03/16/2021	awd-...	Time Warner Cable	631 · Internet/Telephone	2	99.98
03/16/2021	awd-...	ATMOS Energy	623 · Utilities	2	243.89
03/19/2021	db pu...	FELTS LOCK & ALARM	620 · Building Maintenance & Rep...	2	265.25
03/24/2021	ck ord...	HARLAND CLARKE	676 · Office Supplies	2	14.09
Mar 21					1,852.65