

Hopkins Co.-Madisonville Public Library

COMPILATION OF FINANCIAL STATEMENTS

For the one month and ten months ended April 30, 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 April 30, 2021, and the related Statement of Revenues and Expenses – Cash Basis for the one month and ten 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
May 13, 2021

Hopkins Co.-Madisonville Public Library
 General Fund
 Balance Sheet - Cash Basis
 As of April 30, 2021

ASSETS

Cash		
Investment - Ameriprise	\$	2,060.52
Investment - Wealth Management		438,616.79
Independence Bank - Madisonville Operational		496,258.18
Independence Bank - Medical Account		1,590.59
Independence Bank - Dawson Operational		14,865.78
Planters Bank - Dawson Bequest CD		<u>141,938.03</u>
Total Cash		<u>1,095,329.89</u>
Restricted Cash		
First United Bank - County Loan		8,347.07
Independence Bank - General (Bequest)		<u>75,821.45</u>
Total Restricted Cash		<u>84,168.52</u>
Total Assets	\$	<u><u>1,179,498.41</u></u>

LIABILITIES & FUND BALANCES

Liabilities		
Payroll Liabilities		
FICA Payable	\$	1,236.26
Federal Withholding Payable		682.90
KY Withholding Payable		711.44
City Withholding Payable		257.02
Wage Garnishment		20.00
AFLAC		342.00
401K		(0.16)
Child Support		(1.55)
AIG Insurance		(1.80)
AFLAC-PRE-TAX & AFTER-TAX		551.92
401a		228.78
AGLI employee loan payable		<u>114.74</u>
Total Liabilities		<u>4,141.55</u>
Fund Balances		
Restricted - Renovation		8,347.07
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		156,803.81
Unassigned		266,255.26
Excess (Deficiency) Revenue Over Expenses		<u>448,357.27</u>
Total Fund Balances		<u>1,175,356.86</u>
Total Liabilities & Fund Balances	\$	<u><u>1,179,498.41</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 Ten Months Ended April 30, 2021

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	37.5	150,000.00	17.7	\$ 180,000.00	\$ 30,000.00	16.7
City of Dawson Springs	2,750.00	6.9	27,500.00	3.2	33,000.00	5,500.00	16.7
County of Hopkins	20,000.00	50.0	200,000.00	23.6	240,000.00	40,000.00	16.7
State of Kentucky	0.00	0.0	1,750.00	0.2	0.00	(1,750.00)	0.0
(E-Rate) Federal Category 1	1,349.10	3.4	7,944.70	0.9	25,180.00	17,235.30	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	439,616.79	51.8	28,000.00	(411,616.79)	(1470.1)
Grant Income	0.00	0.0	0.00	0.0	1,750.00	1,750.00	0.0
Library Donations	56.33	0.1	5,209.44	0.6	2,500.00	(2,709.44)	(108.4)
Interest	720.51	1.8	7,261.98	0.9	5,900.00	(1,361.98)	(23.1)
Lost/Damage Income	0.00	0.0	384.82	0.0	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	137.80	0.3	2,809.88	0.3	3,500.00	690.12	19.7
Overdue Charges/Fines	23.60	0.1	856.46	0.1	1,400.00	543.54	38.8
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	0.6	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	40,037.34	100.0	848,534.07	100.0	583,978.00	(264,556.07)	
EXPENSES							
Personnel:							
Salaries and Wages	16,750.86	41.8	187,011.66	22.0	241,288.00	54,276.34	22.5
FICA (Social Security)	973.94	2.4	13,492.71	1.6	18,350.00	4,857.29	26.5
Health (Medical) Insurance	3,707.59	9.3	18,734.50	2.2	25,500.00	6,765.50	26.5
KACO Unemployment	0.00	0.0	434.21	0.1	3,200.00	2,765.79	86.4
Pensions (Retirement)	278.78	0.7	3,125.52	0.4	5,560.00	2,434.48	43.8
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	1,360.09	3.4	12,022.24	1.4	12,500.00	477.76	3.8
Books - Juvenile	824.38	2.1	5,585.26	0.7	8,000.00	2,414.74	30.2
Periodicals	0.00	0.0	247.00	0.0	0.00	(247.00)	(3.1)
Audio/CD/Video	197.66	0.5	6,804.13	0.8	11,500.00	4,695.87	40.8
EDM - Overdrive (KLU)	0.00	0.0	4,200.00	0.5	2,520.00	(1,680.00)	(66.7)
EDM - Overdrive (Advantage)	0.00	0.0	1,158.89	0.1	3,160.00	2,001.11	0.0
EDM - HOOPLA	1,701.06	4.2	4,708.09	0.6	1,500.00	(3,208.09)	0.0
Collection Processing Supplies	0.00	0.0	1,511.51	0.2	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	0.0	3,202.00	2,801.03	87.5
Electronic Databases	3,000.00	7.5	7,527.50	0.9	16,150.00	8,622.50	53.4
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	0.3	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 Ten Months Ended April 30, 2021

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	729.00	1.8	4,773.97	0.6	5,000.00	226.03	4.5
Janitorial	1,120.00	2.8	11,785.29	1.4	14,600.00	2,814.71	19.3
Cleaning/Toiletry Supplies	31.94	0.1	619.25	0.1	2,800.00	2,180.75	77.9
Utilities	1,233.82	3.1	19,163.38	2.3	38,500.00	19,336.62	50.2
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	50.00	0.1	697.77	0.1	600.00	(97.77)	(16.3)
Internet/Telephone	2,227.92	5.6	11,487.43	1.4	32,933.00	21,445.57	65.1
Legal and Accounting	0.00	0.0	5,625.00	0.7	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	(40.85)	(0.0)	175.00	215.85	123.3
Dues and Subscriptions	0.00	0.0	1,470.35	0.2	100.00	(1,370.35)	(1370.4)
Board Expenses	96.77	0.2	917.89	0.1	500.00	(417.89)	(83.6)
Security	120.00	0.3	819.06	0.1	620.00	(199.06)	(32.1)
Office Supplies	0.00	0.0	1,636.09	0.2	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	4,397.36	11.0	24,305.48	2.9	26,885.00	2,579.52	9.6
Computer Accessories/Software/Repair	0.00	0.0	1,539.58	0.2	1,360.00	(179.58)	(13.2)
Service Agreements	1,197.18	3.0	11,919.32	1.4	17,014.00	5,094.68	29.9
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	0.9	8,250.00	669.98	3.9
COVID-19 KHC CARES GRANT EXP	0.00	0.0	2,292.00	0.3	2,292.00	0.00	0.0
Vehicle:							
Fuel & Oil	30.50	0.1	172.90	0.0	700.00	527.10	75.3
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	0.5	4,100.00	(500.00)	(2.9)
Furnishings	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Computers & Equipment		0.0	14,985.57	1.8	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		0.0	4,112.50	0.5	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	40,029.85	100.0	400,176.80	46.8	583,978.00	183,801.20	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 7.49	0.0	\$ 448,357.27	52.8	\$ 0.00	\$ (448,357.27)	

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 Ten Months Ended April 30, 2021

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	37.5	\$ 150,000.00	17.7	\$ 180,000.00	\$ 30,000.00	16.7
County of Hopkins	14,500.00	36.2	145,000.00	17.1	174,000.00	29,000.00	16.7
State of Kentucky		0.0	1,750.00	0.2	0.00	(1,750.00)	0.0
(E-Rate) Federal Category 1	1,349.10	3.4	7,944.70	0.9	16,189.00	8,244.30	50.9
(E-Rate) Federal Category 2	0.00	0.0			248.00	248.00	100.0
Other Income:							
Bequests (Mahr)	0.00	0.0	439,616.79	51.8	28,000.00	(411,616.79)	(1470.1)
Grant Income	0.00	0.0	0.00	0.0	1,000.00	1,000.00	100.0
Library Donations	0.00	0.0	4,895.96	0.6	2,000.00	(2,895.96)	(144.8)
Interest	703.79	1.8	7,134.74	0.8	5,000.00	(2,134.74)	(42.7)
Lost/Damage Income	0.00	0.0	380.62	0.0	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	0.00	0.0	1,987.19	0.2	2,000.00	12.81	0.6
Overdue Charges/Fines	0.00	0.0	731.36	0.1	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	0.6	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	31,552.89	78.8	764,491.36	90.1	451,937.00	(312,554.36)	
EXPENSES							
Personnel:							
Salaries and Wages	12,781.36	31.9	142,204.52	16.8	184,288.00	42,083.48	22.8
FICA (Social Security)	670.28	1.7	10,064.96	1.2	14,050.00	3,985.04	28.4
Health (Medical) Insurance	3,707.59	9.3	18,734.50	2.2	25,500.00	6,765.50	26.5
KACO Unemployment	0.00	0.0	434.21	0.1	3,200.00	2,765.79	86.4
Pensions (Retirement)	278.78	0.7	3,125.52	0.4	4,400.00	1,274.48	29.0
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	745.32	1.9	7,426.96	0.9	8,500.00	1,073.04	12.6
Books - Juvenile	702.14	1.8	3,745.88	0.4	6,500.00	2,754.12	42.4
Periodicals	197.66	0.5	247.00	0.0	0.00	(247.00)	0.0
Audio/CD/Video	0.00	0.0	4,545.78	0.5	6,500.00	1,954.22	30.1
EDM - Overdrive (KLU)	0.00	0.0	2,100.00	0.2	1,260.00	(840.00)	(66.7)
EDM - Overdrive (Advantage)	0.00	0.0	1,158.89	0.1	3,160.00	2,001.11	0.0
EDM - HOOPLA	1,701.06	4.2	4,708.09	0.6	1,500.00	(3,208.09)	0.0
Collection Processing Supplies	0.00	0.0	968.76	0.1	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)	(0.0)	2,452.00	2,772.55	113.1
Electronic Databases	3,000.00	7.5	7,152.50	0.8	12,100.00	4,947.50	40.9
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	0.3	2,708.00	0.00	0.0

See Compilation Report

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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 Ten Months Ended April 30, 2021

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	600.00	1.5	3,176.22	0.4	2,000.00	(1,176.22)	(58.8)
Janitorial	800.00	2.0	8,425.29	1.0	10,400.00	1,974.71	19.0
Cleaning /Toiletry Supplies	31.94	0.1	572.41	0.1	2,000.00	1,427.59	71.4
Utilities	893.97	2.2	9,364.45	1.1	19,000.00	9,635.55	50.7
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	0.1	500.00	(147.91)	(29.6)
Internet/Telephone	2,127.94	5.3	9,655.13	1.1	21,743.00	12,087.87	55.6
Legal and Accounting	0.00	0.0	5,625.00	0.7	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	0.00	0.0	7.45	0.0	100.00	92.55	92.6
Dues and Subscriptions	0.00	0.0	1,420.35	0.2	0.00	(1,420.35)	0.0
Board Expenses	96.77	0.2	917.89	0.1	500.00	(417.89)	(83.6)
Security	0.00	0.0	311.06	0.0	310.00	0.00	0.0
Office Supplies	0.00	0.0	1,140.25	0.1	5,000.00	3,859.75	77.2
Rents and Leases	4,397.36	11.0	24,185.48	2.9	26,385.00	2,199.52	8.3
Computer Accessories/Software/Repair	0.00	0.0	1,384.31	0.2	1,360.00	(24.31)	(1.8)
Service Agreements	979.82	2.4	8,306.64	1.0	11,514.00	3,207.36	27.9
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	0.7	6,000.00	(138.40)	0.0
COVID-19 KHC CARES GRANT EXP	0.00	0.0	2,292.00	0.3	5,000.00	2,708.00	54.2
Vehicle:							
Fuel & Oil	30.50	0.1	172.90	0.0	700.00	527.10	75.3
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	12,523.88	1.5	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	0.00	0.0	4,112.50	0.5	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	33,742.49	84.3	309,361.57	36.1	451,937.00	142,575.43	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (2,189.60)	(0.3)	\$ 455,129.79	53.6	\$ 0.00	\$ (455,129.79)	

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 Ten Months Ended April 30, 2021

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 2,750.00	6.9	\$ 27,500.00	3.2	\$ 33,000.00	\$ 5,500.00	16.7
County of Hopkins	5,500.00	13.7	55,000.00	6.5	66,000.00	11,000.00	16.7
State of Kentucky				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	56.33	0.1	313.48	0.0	500.00	186.52	37.3
Interest	16.72	0.0	127.24	0.0	900.00	772.76	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	137.80	0.3	822.69	0.1	1,500.00	677.31	45.2
Overdue Charges/Fines	23.60	0.1	125.10	0.0	400.00	274.90	68.7
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	8,484.45	21.2	84,042.71	9.9	132,041.00	47,998.29	
EXPENSES							
Personnel:							
Salaries and Wages	3,969.50	9.9	44,807.14	5.3	57,000.00	12,192.86	21.4
FICA (Social Security)	303.66	0.8	3,427.75	0.4	4,300.00	872.25	20.3
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,160.00	1,160.00	100.0
Materials & Programming:							
Books - Adult	614.77	1.5	4,595.28	0.5	4,000.00	(595.28)	(14.9)
Books - Juvenile	122.24	0.3	1,839.38	0.2	1,500.00	(339.38)	(22.6)
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	0.3	5,000.00	2,741.65	54.8
EDM - Overdrive (KLU)	0.00	0.0	2,100.00	0.2	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	0.1	750.00	28.48	3.8
Electronic Databases	0.00	0.0	375.00	0.0	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	129.00	0.3	1,597.75	0.2	3,000.00	1,402.25	46.7
Janitorial	320.00	0.8	3,360.00	0.4	4,200.00	840.00	20.0
Cleaning/Toiletry Supplies	0.00	0.0	46.84	0.0	800.00	753.16	94.1
Utilities	339.85	0.8	9,798.93	1.2	19,500.00	9,701.07	49.7
Advertising and Public Relations	50.00	0.1	49.86	0.0	100.00	50.14	50.1
Internet/Telephone	99.98	0.2	1,832.30	0.2	11,190.00	9,357.70	83.6
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	(48.30)	(0.0)	75.00	123.30	164.4
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	508.00	0.1	310.00	0.00	0.0
Office Supplies	0.00	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	217.36	0.5	3,612.68	0.4	5,500.00	1,887.32	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	0.2	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 Ten Months Ended April 30, 2021

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Capital Outlay:							
Building Improvements - Other	0.00	0.0	4,600.00	0.5	4,100.00	(500.00)	0.0
Computers and Equipment	0.00	0.0	2,461.69 *	0.3	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>6,287.36</u>	<u>15.7</u>	<u>90,815.23</u>	<u>10.7</u>	<u>132,041.00</u>	<u>41,225.77</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ 2,197.09</u>	<u>0.3</u>	<u>\$ (6,772.52)</u>	<u>(0.8)</u>	<u>\$ 0.00</u>	<u>\$ 6,772.52</u>	

See Compilation Report

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

05/13/21

Date	Num	Name	Memo	Account	Class	Amount
Apr 21						
Apr 21						

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

Schedule 2 - Independence Bank General Check Register

05/14/21

April 2021

Date	Num	Name	Account	Class	Amount
Apr 21					
04/01/2021	April ...	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
04/02/2021	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		673.61
04/02/2021	awd-...	Internal Revenue Service	203 · FICA Payable		118.17
04/02/2021	awd-...	Internal Revenue Service	203 · FICA Payable		118.17
04/02/2021	awd-...	Internal Revenue Service	203 · FICA Payable		505.32
04/02/2021	awd-...	Internal Revenue Service	203 · FICA Payable		505.32
04/05/2021	11557	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX		476.94
04/05/2021	11558	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	73.89
04/05/2021	11558	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	96.83
04/05/2021	11558	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	26.94
04/05/2021	11559	HOOPLA	707 · EDM - HOOPLA	1	611.45
04/05/2021	11559	HOOPLA	707 · EDM - HOOPLA	1	525.62
04/05/2021	11559	HOOPLA	707 · EDM - HOOPLA	1	563.99
04/05/2021	11560	Ingram	663 · Books-Children	2	4.79
04/05/2021	11560	Ingram	661 · Books-Adult	2	43.67
04/05/2021	11560	Ingram	661 · Books-Adult	2	5.60
04/05/2021	11560	Ingram	663 · Books-Children	2	36.85
04/05/2021	11560	Ingram	661 · Books-Adult	2	73.99
04/05/2021	11561	Ingram	661 · Books-Adult	1	57.33
04/05/2021	11561	Ingram	663 · Books-Children	1	15.92
04/05/2021	11561	Ingram	661 · Books-Adult	1	59.86
04/05/2021	11561	Ingram	661 · Books-Adult	1	47.21
04/05/2021	11561	Ingram	661 · Books-Adult	1	28.34
04/05/2021	11561	Ingram	661 · Books-Adult	1	138.35
04/05/2021	11562	KACO BENEFITS	507 · Health (Medical) Insurance	1	1,688.16
04/05/2021	11563	Time Warner Cable	631 · Internet/Telephone	1	389.39
04/05/2021	11563	Time Warner Cable	631 · Internet/Telephone	1	389.45
04/05/2021	db p...	Wal-Mart Business	658 · Van - Fuel & Oil	1	30.50
04/05/2021	awd-...	ZOOM.US	634 · Board Expenses	1	15.89
04/05/2021	AW...	Madisonville Utilities	623 · Utilities	1	44.56
04/06/2021	AW...	ATMOS Energy	623 · Utilities	1	159.75
04/13/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	400.00
04/13/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	160.00
04/15/2021	11564	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	15.00
04/15/2021	11565	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
04/15/2021	11566	KENTUCKY DEFERRED CO...	210 · 401 K	1	130.20
04/15/2021	11567	KNIGHTS TECHNOLOGIES	672 · Service Agreements	1	545.09
04/15/2021	11568	Ingram	661 · Books-Adult	1	46.62
04/15/2021	11568	Ingram	661 · Books-Adult	1	215.72
04/15/2021	11568	Ingram	661 · Books-Adult	1	61.93
04/15/2021	11568	Ingram	663 · Books-Children	1	45.21
04/15/2021	11568	Ingram	661 · Books-Adult	1	68.99
04/15/2021	11568	Ingram	663 · Books-Children	1	536.90
04/15/2021	11568	Ingram	663 · Books-Children	1	29.63
04/15/2021	11568	Ingram	661 · Books-Adult	1	20.97
04/15/2021	11568	Ingram	663 · Books-Children	1	74.48
04/15/2021	11569	Ingram	661 · Books-Adult	2	49.12
04/15/2021	11569	Ingram	663 · Books-Children	2	43.44
04/15/2021	11569	Ingram	661 · Books-Adult	2	5.35
04/15/2021	11569	Ingram	661 · Books-Adult	2	140.84
04/15/2021	11569	Ingram	663 · Books-Children	2	37.16
04/15/2021	11570	Nick's Pest Management	620 · Building Maintenance & Repairs	1	600.00
04/15/2021	11571	Wal-Mart Business	622 · Cleaning/Toiletry Supplies	1	31.94
04/15/2021	awd-...	KY STATE TREAS-K-1	205 · KY Withholding Payable		1,072.81
04/16/2021	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		654.50
04/16/2021	awd-...	Internal Revenue Service	203 · FICA Payable		116.23
04/16/2021	awd-...	Internal Revenue Service	203 · FICA Payable		116.23
04/16/2021	awd-...	Internal Revenue Service	203 · FICA Payable		496.86
04/16/2021	awd-...	Internal Revenue Service	203 · FICA Payable		496.86
04/23/2021	db p...	GIFT HORSE	634 · Board Expenses	1	64.99
04/23/2021	awd-...	Madisonville Utilities	623 · Utilities	1	689.66
04/26/2021	awd-...	ZOOM.US	634 · Board Expenses	1	15.89
04/26/2021	awd-...	LEASING SERVICES	672 · Service Agreements	1	434.73
04/26/2021	awd-...	LEASING SERVICES	672 · Service Agreements	2	217.36
04/27/2021	11572	KENTUCKY DEFERRED CO...	210 · 401 K	1	130.20
04/27/2021	11573	City of Dawson Springs	206 · City Withholding Payable		217.89
04/27/2021	11574	Director of Finance	206 · City Withholding Payable		665.80

05/14/21

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
04/27/2021	11575	HOPKINS COUNTY FISCAL C...	206 · City Withholding Payable		294.52
04/27/2021	11579	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	15.00
04/27/2021	11580	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
04/27/2021	11583	Gale	683 · Electronic Data Base	1	3,000.00
04/27/2021	11584	KACO BENEFITS	507 · Health (Medical) Insurance	1	1,658.16
04/27/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	400.00
04/27/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	160.00
04/30/2021	Foun...	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
04/30/2021	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		681.39
04/30/2021	awd-...	Internal Revenue Service	203 · FICA Payable		116.57
04/30/2021	awd-...	Internal Revenue Service	203 · FICA Payable		116.57
04/30/2021	awd-...	Internal Revenue Service	203 · FICA Payable		498.49
04/30/2021	awd-...	Internal Revenue Service	203 · FICA Payable		498.49
Apr 21					28,061.01

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

05/13/21

Schedule 2 - Check Register Dawson Springs Operational Acct
April 2021

Date	Num	Name	Account	Class	Amount
Apr 21					
04/02/2021	2094	City Water	623 · Utilities	2	34.70
04/02/2021	awd-...	FELTS LOCK & ALARM	637 · Security	2	120.00
04/07/2021	awd-...	Harlequin Publishing	661 · Books-Adult	2	90.86
04/07/2021	awd-KU	KU	623 · Utilities	2	207.75
04/14/2021	2095	JASON EDWARDS	620 · Building Maintenance & Rep...	2	30.00
04/14/2021	2096	Nick's Pest Management	620 · Building Maintenance & Rep...	2	99.00
04/14/2021	awd-...	Time Warner Cable	631 · Internet/Telephone	2	99.98
04/17/2021	awd-...	ATMOS Energy	623 · Utilities	2	97.40
04/27/2021	2097	Dawson Springs Yearbook	627 · Advertising & Public Relations	2	50.00
04/27/2021	db pu...	Gale	661 · Books-Adult	2	205.34
Apr 21					1,035.03