

Hopkins Co.-Madisonville Public Library
COMPILATION OF FINANCIAL STATEMENTS

For the one month and eleven months ended May 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 May 31, 2021, and the related Statement of Revenues and Expenses – Cash Basis for the one month and eleven 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.

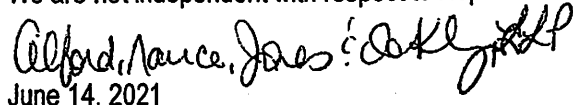
The supplementary information contained in Schedules 1 through 2 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have not audited or reviewed the supplementary information and, accordingly,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


June 14, 2021

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

ASSETS

Cash	
Investment - Ameriprise	\$ 2,060.52
Investment - Wealth Management	438,616.79
Independence Bank - Madisonville Operational	498,074.16
Independence Bank - Medical Account	601.59
Independence Bank - Dawson Operational	19,535.92
Planters Bank - Dawson Bequest CD	141,938.03
	<u>1,100,827.01</u>
Total Cash	
Restricted Cash	
First United Bank - County Loan	8,347.13
Independence Bank - General (Bequest)	75,821.45
	<u>84,168.58</u>
Total Restricted Cash	
Total Assets	\$ 1,184,995.59

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
KY Withholding Payable	\$ 711.99
City Withholding Payable	593.52
Wage Garnishment	35.00
AFLAC	478.80
401K	130.04
Child Support	(1.55)
AIG Insurance	(1.80)
AFLAC-PRE-TAX & AFTER-TAX	551.92
401a	228.78
	<u>2,726.70</u>
Total Liabilities	
Fund Balances	
Restricted - Renovation	8,347.13
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	161,473.95
Unassigned	263,611.31
Excess (Deficiency) Revenue Over Expenses	453,243.05
	<u>1,182,268.89</u>
Total Fund Balances	
Total Liabilities & Fund Balances	\$ 1,184,995.59

Hopkins Co.-Madisonville Public Library
General Fund
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted
For the One Month and Eleven Months Ended May 31, 2021

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	37.0	165,000.00	18.6	\$ 180,000.00	\$ 15,000.00	8.3
City of Dawson Springs	2,750.00	6.8	30,250.00	3.4	33,000.00	2,750.00	8.3
County of Hopkins	20,000.00	49.3	220,000.00	24.7	240,000.00	20,000.00	8.3
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	3.3	9,293.80	1.0	25,180.00	15,886.20	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	49.4	0.00	(439,616.79)	#DIV/0!
Grant Income	0.00	0.0	0.00	0.0	1,750.00	1,750.00	0.0
Library Donations	43.45	0.1	5,252.89	0.6	5,500.00	247.11	4.5
Interest	683.85	1.7	7,945.83	0.9	9,400.00	1,454.17	15.5
Lost/Damage Income	315.00	0.8	699.82	0.1	380.00	(319.82)	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	50.00	0.00	0.0
Self-Generating	309.16	0.8	3,119.04	0.4	3,800.00	680.96	17.9
Overdue Charges/Fines	137.70	0.3	994.16	0.1	1,250.00	255.84	20.5
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	0.6	5,000.00	0.00	0.0
Carryover from FY 2019-2020	0.00	0.0	0.00	0.0	51,740.00	51,740.00	100.0
TOTAL REVENUES	40,588.26	100.0	889,122.33	100.0	557,298.00	(331,824.33)	
EXPENSES							
Personnel:							
Salaries and Wages	16,824.81	41.5	203,836.47	22.9	241,288.00	37,451.53	15.5
FICA (Social Security)	1,233.77	3.0	14,718.83	1.7	18,350.00	3,631.17	19.8
Health (Medical) Insurance	748.14	1.8	19,482.64	2.2	25,500.00	6,017.36	23.6
KACO Unemployment	0.00	0.0	434.21	0.0	3,200.00	2,765.79	86.4
Pensions (Retirement)	278.78	0.7	3,404.30	0.4	5,560.00	2,155.70	38.8
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	1,578.19	3.9	13,600.43	1.5	15,510.00	1,909.57	12.3
Books - Juvenile	18.83	0.0	5,604.09	0.6	9,000.00	3,395.91	37.7
Periodicals	0.00	0.0	247.00	0.0	250.00	3.00	0.0
Audio/CD/Video	1,468.67	3.6	8,272.80	0.9	11,500.00	3,227.20	28.1
EDM - Overdrive (KLU)	0.00	0.0	4,200.00	0.5	4,200.00	-	0.0
EDM - Overdrive (Advantage)	1,813.08	4.5	2,971.97	0.3	5,100.00	2,128.03	0.0
EDM - HOOPLA	0.00	0.0	4,708.09	0.5	6,700.00	1,991.91	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	89.15	0.2	490.12	0.1	3,352.00	2,861.88	85.4
Electronic Databases	0.00	0.0	7,527.50	0.8	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	21.00	0.1	42.00	0.0	25.00	(17.00)	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 Eleven Months Ended May 31, 2021

	Current Period		Year-to-Date		Annual Budget	Unexpended Budget		
	Actual	%	Actual	%		Budget	Budget	%
Operating:								
Building Maintenance and Repair	574.66	1.4	5,348.63	0.6	6,500.00	1,151.37	17.7	
Janitorial	1,120.00	2.8	12,905.29	1.5	14,600.00	1,694.71	11.6	
Cleaning/Toiletry Supplies	276.24	0.7	895.49	0.1	1,300.00	404.51	31.1	
Utilities	1,009.03	2.5	20,172.41	2.3	23,500.00	3,327.59	14.2	
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0	
Advertising and Public Relations	146.00	0.4	843.77	0.1	900.00	56.23	6.2	
Internet/Telephone	1,932.47	4.8	13,419.90	1.5	31,733.00	18,313.10	57.7	
Legal and Accounting	0.00	0.0	5,625.00	0.6	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	1.20	0.0	(39.65)	(0.0)	175.00	214.65	122.7	
Dues and Subscriptions	75.00	0.2	1,545.35	0.2	1,600.00	54.65	3.4	
Board Expenses	15.89	0.0	933.78	0.1	850.00	(83.78)	(9.9)	
Security	0.00	0.0	819.06	0.1	622.00	(197.06)	(31.7)	
Office Supplies	1,213.92	3.0	2,850.01	0.3	4,650.00	1,799.99	38.7	
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0	
Rents and Leases	2,198.68	5.4	26,504.16	3.0	26,885.00	380.84	1.4	
Computer Accessories/Software/Repair	75.00	0.2	1,614.58	0.2	1,600.00	(14.58)	(0.9)	
Service Agreements	2,960.58	7.3	14,879.90	1.7	17,014.00	2,134.10	12.5	
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	8,400.00	819.98	4.8	
COVID-19 KHC CARES GRANT EXP	0.00	0.0	2,292.00	0.3	2,652.00	360.00	0.0	
Vehicle:								
Fuel & Oil	37.04	0.1	209.94	0.0	300.00	90.06	30.0	
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	4,600.00	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	14,985.57	1.7	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	0.00	0.0	4,112.50	0.5	4,113.00	0.50	0.0	
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0	
TOTAL EXPENSES	35,710.13	88.0	435,879.28	48.7	557,298.00	121,418.72		
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 4,878.13	12.0	\$ 453,243.05	51.0	\$ 0.00	\$ (453,243.05)		

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 Eleven Months Ended May 31, 2021

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	37.0	\$ 165,000.00	18.6	\$ 180,000.00	\$ 15,000.00	8.3
County of Hopkins	14,500.00	35.7	159,500.00	17.9	174,000.00	14,500.00	8.3
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	3.3	9,293.80	1.0	16,189.00	6,895.20	42.6
(E-Rate) Federal Category 2	0.00	0.0	0.00	0.0	248.00	248.00	100.0
Other Income:							
Bequests (Mahr)	0.00	0.0	439,616.79	49.4	0.00	(439,616.79)	0.0
Grant Income	0.00	0.0	0.00	0.0	1,000.00	1,000.00	100.0
Library Donations	6.40	0.0	4,902.36	0.6	5,000.00	97.64	2.0
Interest	663.58	1.6	7,798.32	0.9	8,500.00	701.68	8.3
Lost/Damage Income	315.00	0.8	695.62	0.1	380.00	(315.62)	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	50.00	-	0.0
Self-Generating	207.60	0.5	2,194.79	0.2	2,300.00	105.21	4.6
Overdue Charges/Fines	135.70	0.3	867.06	0.1	850.00	(17.06)	(2.0)
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	32,177.38	79.3	796,668.74	89.6	430,917.00	(365,751.74)	
EXPENSES							
Personnel:							
Salaries and Wages	12,810.46	31.6	155,014.98	17.4	184,288.00	29,273.02	15.9
FICA (Social Security)	926.66	2.3	10,983.97	1.2	14,050.00	3,066.03	21.8
Health (Medical) Insurance	748.14	1.8	19,482.64	2.2	25,500.00	6,017.36	23.6
KACO Unemployment	0.00	0.0	434.21	0.0	3,200.00	2,765.79	86.4
Pensions (Retirement)	278.78	0.7	3,404.30	0.4	4,400.00	995.70	22.6
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	1,093.43	2.7	8,520.39	1.0	9,510.00	989.61	10.4
Books - Juvenile	18.83	0.0	3,764.71	0.4	6,500.00	2,735.29	42.1
Periodicals	0.00	0.0	247.00	0.0	250.00	3.00	0.0
Audio/CD/Video	779.81	1.9	5,325.59	0.6	6,500.00	1,174.41	18.1
EDM - Overdrive (KLU)	0.00	0.0	2,100.00	0.2	2,100.00	0.00	0.0
EDM - Overdrive (Advantage)	1,813.08	4.5	2,971.97	0.3	5,100.00	2,128.03	0.0
EDM - HOOPLA	0.00	0.0	4,708.09	0.5	6,700.00	1,991.91	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	89.15	0.2	(231.40)	(0.0)	2,452.00	2,683.40	109.4
Electronic Databases	0.00	0.0	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	21.00	0.1	42.00	0.0	25.00	(17.00)	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
Schedule 1 - Madisonville
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted
For the One Month and Eleven Months Ended May 31, 2021

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	475.00	1.2	3,651.22	0.4	3,500.00	(151.22)	(4.3)
Janitorial	800.00	2.0	9,225.29	1.0	10,400.00	1,174.71	11.3
Cleaning /Toiletry Supplies	77.40	0.2	649.81	0.1	1,000.00	350.19	35.0
Utilities	703.68	1.7	10,068.13	1.1	12,500.00	2,431.87	19.5
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	146.00	0.4	793.91	0.1	800.00	6.09	0.8
Internet/Telephone	1,749.24	4.3	11,404.37	1.3	21,743.00	10,338.63	47.5
Legal and Accounting	0.00	0.0	5,625.00	0.6	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	25.00	0.1	1,445.35	0.2	1,500.00	54.65	0.0
Board Expenses	15.89	0.0	933.78	0.1	850.00	(83.78)	(9.9)
Security	0.00	0.0	311.06	0.0	312.00	0.00	0.0
Office Supplies	1,213.92	3.0	2,354.17	0.3	4,000.00	1,645.83	41.1
Rents and Leases	2,198.68	5.4	26,384.16	3.0	26,385.00	0.84	0.0
Computer Accessories/Software/Repair	75.00	0.2	1,459.31	0.2	1,400.00	(59.31)	(4.2)
Service Agreements	1,663.62	4.1	9,970.26	1.1	11,514.00	1,543.74	13.4
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	0.7	6,150.00	11.60	0.0
COVID-19 KHC CARES GRANT EXP	0.00	0.0	2,292.00	0.3	2,652.00	360.00	13.6
Vehicle:							
Fuel & Oil	37.04	0.1	209.94	0.0	300.00	90.06	30.0
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	1.4	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	0.00	0.0	4,112.50	0.5	4,113.00	0.50	0.0
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	<u>27,759.81</u>	<u>68.4</u>	<u>337,113.73</u>	<u>37.6</u>	<u>430,917.00</u>	<u>93,803.27</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ 4,417.57</u>	<u>0.5</u>	<u>\$ 459,555.01</u>	<u>51.7</u>	<u>\$ 0.00</u>	<u>\$ (459,555.01)</u>	

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 Eleven Months Ended May 31, 2021

	Current Period	%	Year-to-date	%	Annual	Unexpended	%
	Actual		Actual		Budget	Budget	
REVENUES							
Local Government:							
City of Dawson Springs	\$ 2,750.00	6.8	\$ 30,250.00	3.4	\$ 33,000.00	\$ 2,750.00	8.3
County of Hopkins	5,500.00	13.6	60,500.00	6.8	66,000.00	5,500.00	8.3
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	37.05	0.1	350.53	0.0	500.00	149.47	29.9
Interest	20.27	0.0	147.51	0.0	900.00	752.49	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	101.56	0.3	924.25	0.1	1,500.00	575.75	38.4
Overdue Charges/Fines	2.00	0.0	127.10	0.0	400.00	272.90	68.2
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	14,340.00	14,340.00	100.0
TOTAL REVENUES	8,410.88	20.7	92,453.59	10.4	126,381.00	33,927.41	
EXPENSES							
Personnel:							
Salaries and Wages	4,014.35	9.9	48,821.49	5.5	57,000.00	8,178.51	14.3
FICA (Social Security)	307.11	0.8	3,734.86	0.4	4,300.00	565.14	13.1
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,160.00	1,160.00	100.0
Materials & Programming:							
Books - Adult	484.76	1.2	5,080.04	0.6	6,000.00	919.96	15.3
Books - Juvenile	0.00	0.0	1,839.38	0.2	2,500.00	660.62	26.4
Periodicals	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Audio/CD/Video	688.86	1.7	2,947.21	0.3	5,000.00	2,052.79	41.1
EDM - Overdrive (KLU)	0.00	0.0	2,100.00	0.2	2,100.00	0.00	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	900.00	178.48	19.8
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	99.66	0.2	1,697.41	0.2	3,000.00	1,302.59	43.4
Janitorial	320.00	0.8	3,680.00	0.4	4,200.00	520.00	12.4
Cleaning/Toiletory Supplies	198.84	0.5	245.68	0.0	300.00	54.32	18.1
Utilities	305.35	0.8	10,104.28	1.1	11,000.00	895.72	8.1
Advertising and Public Relations	0.00	0.0	49.86	0.0	100.00	50.14	50.1
Internet/Telephone	183.23	0.5	2,015.53	0.2	9,990.00	7,974.47	79.8
Travel and Training	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Cash Over and Short	1.20	0.0	(47.10)	(0.0)	75.00	122.10	162.8
Dues and Subscriptions	50.00	0.1	100.00	0.0	100.00	-	0.0
Board Expenses	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Security	0.00	0.0	508.00	0.1	310.00	0.00	0.0
Office Supplies	0.00	0.0	495.84	0.1	650.00	154.16	23.7
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	200.00	44.73	0.0
Service Agreements	1,296.96	3.2	4,909.64	0.6	5,500.00	590.36	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 Eleven Months Ended May 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	0.5	4,600.00	0.00	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>7,950.32</u>	<u>19.6</u>	<u>98,765.55</u>	<u>11.1</u>	<u>126,381.00</u>	<u>27,615.45</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ 460.56</u>	<u>0.1</u>	<u>\$ (6,311.96)</u>	<u>(0.7)</u>	<u>\$ 0.00</u>	<u>\$ 6,311.96</u>	

See Compilation Report

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

06/14/21

Date	Num	Name	Memo	Account	Class	Amount
May 21						
May 21						

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

Date	Num	Name	Account	Class	Amount
May 21					
05/03/2021	11576	AGLA	214 · AIG Insurance		149.58 -
05/03/2021	11577	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	317.96 -
05/03/2021	11578	Amazon	665 · Audio/CD/Video	2	19.99
05/03/2021	11578	Amazon	665 · Audio/CD/Video	2	9.96
05/03/2021	11578	Amazon	661 · Books-Adult	2	44.96
05/03/2021	11578	Amazon	661 · Books-Adult	2	13.99
05/03/2021	11578	Amazon	661 · Books-Adult	1	29.94
05/03/2021	11578	Amazon	661 · Books-Adult	2	22.95
05/03/2021	11578	Amazon	665 · Audio/CD/Video	2	52.41
05/03/2021	11578	Amazon	665 · Audio/CD/Video	2	21.56
05/03/2021	11578	Amazon	661 · Books-Adult	2	51.56
05/03/2021	11578	Amazon	665 · Audio/CD/Video	2	247.40
05/03/2021	11578	Amazon	665 · Audio/CD/Video	2	24.96
05/03/2021	11578	Amazon	676 · Office Supplies	1	167.33
05/03/2021	11578	Amazon	665 · Audio/CD/Video	2	23.10
05/03/2021	11578	Amazon	661 · Books-Adult	1	23.49
05/03/2021	11578	Amazon	661 · Books-Adult	1	21.00
05/03/2021	11578	Amazon	665 · Audio/CD/Video	2	8.68
05/03/2021	11584	Libraria LLC	672 · Service Agreements	1	447.00
05/03/2021	11584	Libraria LLC	672 · Service Agreements	2	298.50
05/03/2021	11585	Sprint	631 · Internet/Telephone	1	9.20
05/03/2021	11586	Time Warner Cable	631 · Internet/Telephone	1	390.94
05/03/2021	11587	WESTERN NRG, INC.	672 · Service Agreements	1	780.30
05/03/2021	11587	WESTERN NRG, INC.	672 · Service Agreements	2	780.30
05/05/2021	awd-...	Madisonville Utilities	623 · Utilities	1	44.40
05/07/2021	11588	KPLA	633 · Dues & Subscriptions	1	25.00
05/07/2021	11589	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	974.16
05/07/2021	11589	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	16.99
05/07/2021	11589	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	468.96
05/07/2021	11589	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	60.00
05/07/2021	11589	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	292.97
05/07/2021	11590	Pitney Bowes	676 · Office Supplies	1	80.74
05/11/2021	11591	American General Life Insuran...	219 · AGLI employee loan payable	1	70.19 -
05/11/2021	11592	KENTUCKY DEFERRED CO...	210 · 401 K	1	130.20 -
05/11/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	400.00
05/11/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	160.00
05/11/2021	awd-...	ATMOS Energy	623 · Utilities	1	71.47
05/13/2021	11593	CHRIS BAXTER	620 · Building Maintenance & Repairs	1	100.00
05/13/2021	11594	Hopkins County Clerk	685 · Outreach	1	21.00
05/13/2021	11595	American Printing Co.	676 · Office Supplies	1	278.00
05/13/2021	11595	American Printing Co.	676 · Office Supplies	1	355.50
05/13/2021	11595	American Printing Co.	676 · Office Supplies	1	275.50
05/13/2021	11596	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	69.90
05/13/2021	11596	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	34.95
05/13/2021	11597	Ingram	661 · Books-Adult	1	37.43
05/13/2021	11597	Ingram	663 · Books-Children	1	14.64
05/13/2021	11597	Ingram	661 · Books-Adult	1	32.00
05/13/2021	11597	Ingram	661 · Books-Adult	1	177.15
05/13/2021	11597	Ingram	661 · Books-Adult	1	16.71
05/13/2021	11597	Ingram	661 · Books-Adult	1	175.82
05/13/2021	11597	Ingram	661 · Books-Adult	1	151.19
05/13/2021	11597	Ingram	663 · Books-Children	1	4.19
05/13/2021	11597	Ingram	661 · Books-Adult	1	29.01
05/13/2021	11597	Ingram	661 · Books-Adult	1	51.55
05/13/2021	11597	Ingram	661 · Books-Adult	1	-5.35
05/14/2021	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		664.54 -
05/14/2021	awd-...	Internal Revenue Service	203 · FICA Payable		117.76 -
05/14/2021	awd-...	Internal Revenue Service	203 · FICA Payable		117.76 -
05/14/2021	awd-...	Internal Revenue Service	203 · FICA Payable		503.49 -
05/14/2021	awd-...	Internal Revenue Service	203 · FICA Payable		503.49 -
05/15/2021	awd-...	KY STATE TREAS-K-1	205 · KY Withholding Payable		711.44 -
05/18/2021	debit...	Buffer Publsih	627 · Advertising & Public Relations	1	144.00
05/20/2021	11598	Amazon	665 · Audio/CD/Video	2	15.98
05/20/2021	11598	Amazon	665 · Audio/CD/Video	2	17.74
05/20/2021	11598	Amazon	665 · Audio/CD/Video	2	209.99
05/20/2021	11598	Amazon	665 · Audio/CD/Video	1	29.97
05/20/2021	11598	Amazon	665 · Audio/CD/Video	1	644.99

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

06/14/21

May 2021

Date	Num	Name	Account	Class	Amount
05/20/2021	11598	Amazon	661 · Books-Adult	1	60.95
05/20/2021	11598	Amazon	661 · Books-Adult	1	65.97
05/20/2021	11598	Amazon	676 · Office Supplies	1	56.85
05/20/2021	11598	Amazon	661 · Books-Adult	1	17.89
05/20/2021	11598	Amazon	665 · Audio/CD/Video	2	37.09
05/20/2021	11599	KNIGHTS TECHNOLOGIES	673 · Computer Access/Software/Repair	1	75.00
05/20/2021	11601	WATERTIGHT CONTINUOUS...	620 · Building Maintenance & Repairs	1	375.00
05/24/2021	awd-...	Madisonville Utilities	623 · Utilities	1	587.81
05/25/2021	11620	NATIONWIDE TRUST CO	218 · 401a		278.78-
05/25/2021	db p...	Wal-Mart Business	677 · Juvenile Programming	1	71.30
05/25/2021	db p...	Wal-Mart Business	661 · Books-Adult	1	208.68
05/25/2021	db p...	Wal-Mart Business	622 · Cleaning/Toiletry Supplies	1	77.40
05/25/2021	db p...	Wal-Mart Business	622 · Cleaning/Toiletry Supplies	2	198.84
05/25/2021	JUN...	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
05/25/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	400.00
05/25/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	160.00
05/25/2021	LEA...	LEASING SERVICES	672 · Service Agreements	1	436.32
05/25/2021	LEA...	LEASING SERVICES	672 · Service Agreements	2	218.16
05/26/2021	db p...	CANVA.COM	627 · Advertising & Public Relations	1	2.00
05/26/2021	awd-...	ZOOM.US	634 · Board Expenses	1	15.89
05/26/2021	db p...	EZ SHOP	658 · Van - Fuel & Oil	1	37.04
05/27/2021	db p...	Amazon	677 · Juvenile Programming	1	17.85
05/28/2021	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		672.70-
05/28/2021	awd-...	Internal Revenue Service	203 · FICA Payable		116.09-
05/28/2021	awd-...	Internal Revenue Service	203 · FICA Payable		116.09-
05/28/2021	awd-...	Internal Revenue Service	203 · FICA Payable		496.43-
05/28/2021	awd-...	Internal Revenue Service	203 · FICA Payable		496.43-
					19,747.72
May 21					

See Compilation Report

06/14/21

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
May 21					
05/05/2021	2098	City Water	623 · Utilities	2	34.70
05/05/2021	2099	B W Akin Co	620 · Building Maintenance & Rep...	2	99.66
05/05/2021	2100	Dawson Springs Museum	633 · Dues & Subscriptions	2	50.00
05/06/2021	debit ...	Lifetouch.com	661 · Books-Adult	2	45.00
05/06/2021	awd-KU	KU	623 · Utilities	2	201.62
05/07/2021	debit ...	Gale	661 · Books-Adult	2	27.19
05/07/2021	debit ...	Gale	661 · Books-Adult	2	91.96
05/07/2021	debt ...	Gale	661 · Books-Adult	2	39.20
05/10/2021	debit ...	Gale	661 · Books-Adult	2	14.39
05/10/2021	debit ...	Gale	661 · Books-Adult	2	30.39
05/12/2021	debit ...	Gale	661 · Books-Adult	2	27.19
05/12/2021	debit ...	Gale	661 · Books-Adult	2	28.78
05/12/2021	awd-...	Time Warner Cable	631 · Internet/Telephone	2	83.25
05/19/2021	awd-...	ATMOS Energy	623 · Utilities	2	69.03
05/19/2021	awd-...	Time Warner Cable	631 · Internet/Telephone	2	99.98
05/26/2021	debit ...	Gale	661 · Books-Adult	2	47.20
May 21					989.54