

Hopkins Co.-Madisonville Public Library

COMPILATION OF FINANCIAL STATEMENTS

For the one month ended July 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 July 31, 2021, and the related Statement of Revenues and Expenses – Cash Basis for the one month 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, 2022, 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
August 17, 2021

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

ASSETS

Cash		
Investment - Ameriprise	\$	2,060.52
Investment - Wealth Management		438,616.79
Independence Bank - Madisonville Operational		507,673.60
Independence Bank - Medical Account		5,363.68
Independence Bank - Dawson Operational		8,502.28
Planters Bank - Dawson Bequest CD		<u>141,938.03</u>
Total Cash		<u>1,104,154.90</u>
Restricted Cash		
First United Bank - County Loan		8,347.28
Independence Bank - General (Bequest)		<u>75,821.45</u>
Total Restricted Cash		<u>84,168.73</u>
Total Assets	\$	<u><u>1,188,323.63</u></u>

LIABILITIES & FUND BALANCES

Liabilities		
Payroll Liabilities		
KY Withholding Payable	\$	733.07
City Withholding Payable		265.27
AFLAC		189.47
401K		(0.16)
Child Support		(1.55)
AIG Insurance		(50.91)
AFLAC-PRE-TAX & AFTER-TAX		639.91
401a		<u>232.12</u>
Total Liabilities		<u>2,007.22</u>
Fund Balances		
Restricted - Renovation		8,347.28
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		150,440.31
Unassigned		(835.17)
Excess (Deficiency) Revenue Over Expenses		<u>732,770.54</u>
Total Fund Balances		<u>1,186,316.41</u>
Total Liabilities & Fund Balances	\$	<u><u>1,188,323.63</u></u>

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

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 16,666.67	36.2	16,666.67	36.2	\$ 200,000.00	\$ 183,333.33	91.7
City of Dawson Springs	2,750.00	6.0	2,750.00	6.0	33,000.00	30,250.00	91.7
County of Hopkins	20,833.26	45.2	20,833.26	45.2	250,000.00	229,166.74	91.7
State of Kentucky		0.0	0.00	0.0	0.00	0.00	0.0
Other Income:							
Bequests	0.00	0.0	0.00	0.0	28,000.00	28,000.00	0.0
Grant Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Library Donations	3,061.15	6.6	3,061.15	6.6	5,500.00	2,438.85	44.3
Interest	750.73	1.6	750.73	1.6	8,800.00	8,049.27	91.5
Lost/Damage Income	93.97	0.2	93.97	0.2	200.00	106.03	53.0
Programs	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Out-of-county/Online Only Cards	40.00	0.1	40.00	0.1	0.00	(40.00)	0.0
Self-Generating	647.75	1.4	647.75	1.4	6,000.00	5,352.25	89.2
Overdue Charges/Fines	267.80	0.6	267.80	0.6	1,100.00	832.20	75.7
Fundraising	956.00	2.1	956.00	2.1	6,000.00	5,044.00	84.1
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
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	585.00	585.00	100.0
Carryover from FY 2020-2021	0.00	0.0	0.00	0.0	8,873.00	8,873.00	100.0
TOTAL REVENUES	46,067.33	100.0	46,067.33	100.0	549,558.00	503,490.67	
EXPENSES							
Personnel:							
Salaries and Wages	17,160.12	37.3	17,160.12	37.3	233,000.00	215,839.88	92.6
FICA (Social Security)	1,269.36	2.8	1,269.36	2.8	17,400.00	16,130.64	92.7
Health (Medical) Insurance	3,656.18	7.9	3,656.18	7.9	28,600.00	24,943.82	87.2
KACO Unemployment	0.00	0.0	0.00	0.0	3,200.00	3,200.00	100.0
Pensions (Retirement)	282.12	0.6	282.12	0.6	4,933.00	4,650.88	94.3
Worker's Compensation	1,099.00	2.4	1,099.00	2.4	1,500.00	401.00	26.7
Materials & Programming:							
Books - Adult	1,022.19	2.2	1,022.19	2.2	18,050.00	17,027.81	94.3
Books - Juvenile	787.61	1.7	787.61	1.7	11,000.00	10,212.39	92.8
Periodicals	522.84	1.1	522.84	1.1	1,500.00	977.16	65.1
Audio/CD/Video	1,308.19	2.8	1,308.19	2.8	14,000.00	12,691.81	90.7
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	2,520.00	2,520.00	100.0
EDM - Overdrive (Advantage)	0.00	0.0	0.00	0.0	5,000.00	5,000.00	100.0
EDM - HOOPLA	0.00	0.0	0.00	0.0	6,190.00	6,190.00	100.0
Collection Processing Supplies	0.00	0.0	0.00	0.0	2,096.00	2,096.00	100.0
Adult Programming	1,627.35	3.5	1,627.35	3.5	3,000.00	1,372.65	45.8
Juvenile Programming	1,011.99	2.2	1,011.99	2.2	6,150.00	5,138.01	83.5
Electronic Databases	0.00	0.0	0.00	0.0	21,550.00	21,550.00	100.0
Miscellaneous Collections	0.00	0.0	0.00	0.0	500.00	500.00	100.0
Outreach	0.00	0.0	0.00	0.0	1,000.00	1,000.00	100.0

See Compilation Report

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

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	310.51	0.7	310.51	0.7	6,000.00	5,689.49	94.8
Janitorial	1,120.00	2.4	1,120.00	2.4	14,000.00	12,880.00	92.0
Cleaning/Toiletry Supplies	0.00	0.0	0.00	0.0	2,100.00	2,100.00	100.0
Utilities	1,604.85	3.5	1,604.85	3.5	27,000.00	25,395.15	94.1
Insurance and Bonds	6,304.00	13.7	6,304.00	13.7	5,700.00	(604.00)	(10.6)
Advertising and Public Relations	378.00	0.8	378.00	0.8	4,100.00	3,722.00	90.8
Internet/Telephone	965.11	2.1	965.11	2.1	7,179.00	6,213.89	86.6
Legal and Accounting	1,875.00	4.1	1,875.00	4.1	12,500.00	10,625.00	85.0
Travel and Training	10.00	0.0	10.00	0.0	1,500.00	1,490.00	99.3
Cash Over and Short	11.84	0.0	11.84	0.0	175.00	163.16	93.2
Dues and Subscriptions	15.89	0.0	15.89	0.0	1,600.00	1,584.11	99.0
Board Expenses	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Security	0.00	0.0	0.00	0.0	675.00	675.00	100.0
Office Supplies	740.27	1.6	740.27	1.6	7,700.00	6,959.73	90.4
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,320.68	5.0	2,320.68	5.0	31,000.00	28,679.32	92.5
Computer Accessories/Software/Repair	0.00	0.0	0.00	0.0	4,190.00	4,190.00	100.0
Service Agreements	1,298.64	2.8	1,298.64	2.8	8,450.00	7,151.36	84.6
Friend Expense	0.00	0.0	0.00	0.0	585.00	585.00	100.0
Fundraising	154.32	0.3	154.32	0.3	3,000.00	2,845.68	94.9
COVID-19	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Vehicle:							
Fuel & Oil	46.44	0.1	46.44	0.1	500.00	453.56	90.7
Repairs	0.00	0.0	0.00	0.0	500.00	500.00	100.0
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	0.00	0.0	0.00	0.00	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	29,115.00	29,115.00	100.0
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	<u>46,902.50</u>	<u>101.8</u>	<u>46,902.50</u>	<u>101.8</u>	<u>549,558.00</u>	<u>502,655.50</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (835.17)</u>	<u>(1.8)</u>	<u>\$ (835.17)</u>	<u>(1.8)</u>	<u>\$ 0.00</u>	<u>\$ 835.17</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 Ended July 31, 2021

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 16,666.67	36.2	\$ 16,666.67	36.2	\$ 180,000.00	\$ 163,333.33	90.7
County of Hopkins	14,500.00	31.5	14,500.00	31.5	200,000.00	185,500.00	92.8
State of Kentucky	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Other Income:							
Bequests (Mahr)	0.00	0.0	0.00	0.0	28,000.00	28,000.00	0.0
Grant Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Library Donations	3,005.20	6.5	3,005.20	6.5	5,000.00	1,994.80	39.9
Interest	741.78	1.6	741.78	1.6	8,000.00	7,258.22	90.7
Lost/Damage Income	89.56	0.2	89.56	0.2	200.00	110.44	55.2
Programs	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Out-of-county/Online Only Cards	40.00	0.1	40.00	0.1	0.00	(40.00)	0.0
Self-Generating	578.40	1.3	578.40	1.3	5,000.00	4,421.60	88.4
Overdue Charges/Fines	267.80	0.6	267.80	0.6	1,000.00	732.20	73.2
Fundraising	956.00	2.1	956.00	2.1	6,000.00	5,044.00	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	585.00	585.00	0.0
Foundation Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Carryover from FY 2019-2020	0.00	0.0	0.00	0.0	4,800.00	4,800.00	100.0
TOTAL REVENUES	36,845.41	80.0	36,845.41	80.0	438,585.00	401,739.59	
EXPENSES							
Personnel:							
Salaries and Wages	12,862.72	27.9	12,862.72	27.9	175,000.00	162,137.28	92.6
FICA (Social Security)	940.62	2.0	940.62	2.0	13,000.00	12,059.38	92.8
Health (Medical) Insurance	3,656.18	7.9	3,656.18	7.9	28,600.00	24,943.82	87.2
KACO Unemployment	0.00	0.0	0.00	0.0	3,200.00	3,200.00	100.0
Pensions (Retirement)	282.12	0.6	282.12	0.6	3,700.00	3,417.88	92.4
Worker's Compensation	1,099.00	2.4	1,099.00	2.4	1,500.00	401.00	26.7
Materials & Programming:							
Books - Adult	859.64	1.9	859.64	1.9	12,050.00	11,190.36	92.9
Books - Juvenile	763.37	1.7	763.37	1.7	8,000.00	7,236.63	90.5
Periodicals	522.84	1.1	522.84	1.1	700.00	177.16	25.3
Audio/CD/Video	810.15	1.8	810.15	1.8	8,000.00	7,189.85	89.9
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	1,260.00	1,260.00	100.0
EDM - Overdrive (Advantage)	0.00	0.0	0.00	0.0	5,000.00	5,000.00	100.0
EDM - HOPLA	0.00	0.0	0.00	0.0	6,190.00	6,190.00	100.0
Collection Processing Supplies	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Adult Programming	1,627.35	3.5	1,627.35	3.5	3,000.00	1,372.65	45.8
Juvenile Programming	962.49	2.1	962.49	2.1	5,400.00	4,437.51	82.2
Electronic Databases	0.00	0.0	0.00	0.0	17,500.00	17,500.00	100.0
Miscellaneous Collections	0.00	0.0	0.00	0.0	500.00	500.00	0.0
Outreach	0.00	0.0	0.00	0.0	1,000.00	1,000.00	100.0

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 Ended July 31, 2021

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
Operating:							
Building Maintenance and Repair	132.07	0.3	132.07	0.3	3,000.00	2,867.93	95.6
Janitorial	800.00	1.7	800.00	1.7	10,400.00	9,600.00	92.3
Cleaning /Toiletry Supplies	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Utilities	1,128.43	2.4	1,128.43	2.4	17,000.00	15,871.57	93.4
Insurance and Bonds	6,304.00	13.7	6,304.00	13.7	5,700.00	(604.00)	(10.6)
Advertising and Public Relations	378.00	0.8	378.00	0.8	4,000.00	3,622.00	90.6
Internet/Telephone	781.88	1.7	781.88	1.7	4,980.00	4,198.12	84.3
Legal and Accounting	1,875.00	4.1	1,875.00	4.1	12,500.00	10,625.00	85.0
Travel and Training	0.00	0.0	0.00	0.0	1,500.00	1,500.00	0.0
Cash Over and Short	11.84	0.0	11.84	0.0	100.00	88.16	88.2
Dues and Subscriptions	15.89	0.0	15.89	0.0	1,500.00	1,484.11	98.9
Board Expenses	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Security	0.00	0.0	0.00	0.0	315.00	0.00	0.0
Office Supplies	259.08	0.6	259.08	0.6	7,200.00	6,940.92	96.4
Rents and Leases	2,198.68	4.8	2,198.68	4.8	30,500.00	28,301.32	92.8
Computer Accessories/Software/Repair	0.00	0.0	0.00	0.0	3,990.00	3,990.00	100.0
Service Agreements	1,033.76	2.2	1,033.76	2.2	4,800.00	3,766.24	78.5
Fundraising	154.32	0.3	154.32	0.3	3,000.00	2,845.68	0.0
Friends Expense	0.00	0.0	0.00	0.0	585.00	585.00	0.0
COVID-19	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Vehicle:							
Fuel & Oil	46.44	0.1	46.44	0.1	500.00	453.56	90.7
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	0.00	0.0	0.00	0.00	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	29,115.00	29,115.00	100.0
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	39,505.87	85.8	39,505.87	85.8	438,585.00	399,079.13	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (2,660.46)	(5.8)	\$ (2,660.46)	(5.8)	\$ 0.00	\$ 2,660.46	

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 Ended July 31, 2021

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 2,750.00	6.0	\$ 2,750.00	6.0	\$ 70,000.00	\$ 67,250.00	96.1
County of Hopkins	6,333.26	13.7	6,333.26	13.7	33,000.00	26,666.74	80.8
State of Kentucky	0.00	0.0	0.00	0.0	0.00	0.00	0.0
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	0.00	0.00	0.0
Library Donations	55.95	0.1	55.95	0.1	500.00	444.05	88.8
Interest	8.95	0.0	8.95	0.0	800.00	791.05	98.9
Lost/Damage Income	4.41	0.0	4.41	0.0	0.00	(4.41)	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	69.35	0.2	69.35	0.2	1,000.00	930.65	93.1
Overdue Charges/Fines	0.00	0.0	0.00	0.0	100.00	100.00	100.0
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	0.00	0.0	0.00	0.0	1,500.00	1,500.00	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	4,073.00	4,073.00	100.0
TOTAL REVENUES	9,221.92	20.0	9,221.92	20.0	110,973.00	101,751.08	
EXPENSES							
Personnel:							
Salaries and Wages	4,297.40	9.3	4,297.40	9.3	58,000.00	53,702.60	92.6
FICA (Social Security)	328.74	0.7	328.74	0.7	4,400.00	4,071.26	92.5
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,233.00	1,233.00	100.0
Materials & Programming:							
Books - Adult	162.55	0.4	162.55	0.4	6,000.00	5,837.45	97.3
Books - Juvenile	24.24	0.1	24.24	0.1	3,000.00	2,975.76	99.2
Periodicals	0.00	0.0	0.00	0.0	800.00	800.00	0.0
Audio/CD/Video	498.04	1.1	498.04	1.1	6,000.00	5,501.96	91.7
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	1,260.00	1,260.00	100.0
Collection Processing Supplies	0.00	0.0	0.00	0.0	596.00	596.00	100.0
Adult Programming	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Juvenile Programming	49.50	0.1	49.50	0.1	750.00	700.50	93.4
Electronic Databases	0.00	0.0	0.00	0.0	4,050.00	4,050.00	100.0
Miscellaneous Collections	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Operating:							
Building Maintenance and Repair	178.44	0.4	178.44	0.4	3,000.00	2,821.56	94.1
Janitorial	320.00	0.7	320.00	0.7	3,600.00	3,280.00	91.1
Cleaning/Toiletry Supplies	0.00	0.0	0.00	0.0	600.00	600.00	100.0
Utilities	476.42	1.0	476.42	1.0	10,000.00	9,523.58	95.2
Advertising and Public Relations	0.00	0.0	0.00	0.0	100.00	100.00	100.0
Internet/Telephone	183.23	0.4	183.23	0.4	2,199.00	2,015.77	91.7
Travel and Training	10.00	0.0	10.00	0.0	0.00	(10.00)	0.0
Cash Over and Short	0.00	0.0	0.00	0.0	75.00	75.00	100.0
Dues and Subscriptions	0.00	0.0	0.00	0.0	100.00	100.00	100.0
Board Expenses	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Security	0.00	0.0	0.00	0.0	360.00	0.00	0.0
Office Supplies	481.19	1.0	481.19	1.0	500.00	18.81	3.8
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	122.00	0.3	122.00	0.3	500.00	378.00	75.6
Computer Accessories/Software/Repairs	0.00	0.0	0.00	0.0	200.00	200.00	100.0
Service Agreements	264.88	0.6	264.88	0.6	3,650.00	3,385.12	92.7
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	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 Ended July 31, 2021

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Capital Outlay:							
Building Improvements - Other	0.00	0.0	0.00	0.0	0.00	0.00	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>7,396.63</u>	<u>16.1</u>	<u>7,396.63</u>	<u>16.1</u>	<u>110,973.00</u>	<u>103,576.37</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ 1,825.29</u>	<u>4.0</u>	<u>\$ 1,825.29</u>	<u>4.0</u>	<u>\$ 0.00</u>	<u>\$ (1,825.29)</u>	

See Compilation Report

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

08/13/21

Date	Num	Name	Memo	Account	Class	Amount
Jul 21						
Jul 21						

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

Schedule 2 - Independence Bank General Check Register

July 2021

08/13/21

Date	Num	Name	Account	Class	Amount
Jul 21					
07/01/2021	Foundation	HOPKINS CO. PUBLIC LIBRA...	714 · Rents & Leases	1	2,198.68
07/01/2021	awd	CONSTANT CONTACT	627 · Advertising & Public Relations	1	378.00
07/01/2021	db purch	USPS	670 · Adult Programming	1	5.99
07/02/2021	cleaning	SCOTT CLEANING SERVICE	621 · Janitorial	1	400.00
07/02/2021	cleaning	SCOTT CLEANING SERVICE	621 · Janitorial	2	160.00
07/02/2021	db purch	Chamber of Commerce	670 · Adult Programming	1	150.00
07/06/2021	11625	KY DEFERRED COMPENSAT...	210 · 401 K		130.20
07/06/2021	11626	AGLA	214 · AIG Insurance		149.58
07/06/2021	db purch	YELLOWBERRI	672 · Service Agreements	1	504.00
07/06/2021	awd-MMU	Madisonville Utilities	623 · Utilities	1	43.80
07/08/2021	awd-ATM...	ATMOS Energy	623 · Utilities	1	60.22
07/09/2021	awd-941	Internal Revenue Service	204 · Federal Withholding Payable		687.33
07/09/2021	awd-941	Internal Revenue Service	203 · FICA Payable		118.93
07/09/2021	awd-941	Internal Revenue Service	203 · FICA Payable		118.93
07/09/2021	awd-941	Internal Revenue Service	203 · FICA Payable		508.51
07/09/2021	awd-941	Internal Revenue Service	203 · FICA Payable		508.51
07/09/2021	11627	ANJO	628 · Legal & Accounting	1	625.00
07/09/2021	11627	ANJO	628 · Legal & Accounting	1	625.00
07/09/2021	11627	ANJO	628 · Legal & Accounting	1	625.00
07/09/2021	11628	Amazon	665 · Audio/CD/Video	2	224.28
07/09/2021	11628	Amazon	665 · Audio/CD/Video	2	35.92
07/09/2021	11628	Amazon	665 · Audio/CD/Video	2	74.93
07/09/2021	11628	Amazon	665 · Audio/CD/Video	2	17.96
07/09/2021	11628	Amazon	665 · Audio/CD/Video	1	7.98
07/09/2021	11628	Amazon	665 · Audio/CD/Video	1	612.86
07/09/2021	11628	Amazon	665 · Audio/CD/Video	1	78.49
07/09/2021	11628	Amazon	661 · Books-Adult	1	26.38
07/09/2021	11628	Amazon	670 · Adult Programming	1	73.99
07/09/2021	11628	Amazon	670 · Adult Programming	1	29.85
07/09/2021	11628	Amazon	670 · Adult Programming	1	74.00
07/09/2021	11628	Amazon	670 · Adult Programming	1	75.96
07/09/2021	11628	Amazon	670 · Adult Programming	1	339.99
07/09/2021	11628	Amazon	676 · Office Supplies	1	11.84
07/09/2021	11628	Amazon	676 · Office Supplies	1	67.06
07/09/2021	11628	Amazon	670 · Adult Programming	1	289.31
07/09/2021	11628	Amazon	670 · Adult Programming	1	18.99
07/09/2021	11628	Amazon	670 · Adult Programming	1	49.99
07/09/2021	11628	Amazon	670 · Adult Programming	1	43.21
07/09/2021	11628	Amazon	670 · Adult Programming	1	15.99
07/09/2021	11628	Amazon	670 · Adult Programming	1	14.99
07/09/2021	11628	Amazon	670 · Adult Programming	1	47.75
07/09/2021	11628	Amazon	670 · Adult Programming	1	216.45
07/09/2021	11628	Amazon	670 · Adult Programming	1	19.95
07/09/2021	11628	Amazon	665 · Audio/CD/Video	2	126.96
07/09/2021	11628	Amazon	661 · Books-Adult	2	29.95
07/09/2021	11628	Amazon	665 · Audio/CD/Video	2	17.99
07/09/2021	11629	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	65.90
07/09/2021	11630	DEMCO	670 · Adult Programming	1	76.26
07/09/2021	11631	Health Resources, Inc.	209 · AFLAC	1	273.60
07/09/2021	11632	KACO WORKERS COMP FUND	512 · Workers Compensation	1	1,099.00
07/09/2021	11633	KACO	624 · Insurance & Bonds	1	6,304.00
07/09/2021	11634	NATIONWIDE TRUST CO	218 · 401a	1	278.78
07/09/2021	11635	Time Warner Cable	631 · Internet/Telephone	1	781.88
07/15/2021	awd-K1	KY STATE TREAS-K-1	205 · KY Withholding Payable		706.42
07/16/2021	db purch	Marathon	658 · Van - Fuel & Oil	1	46.44
07/19/2021	db purch	PAXTON MEDIA GROUP	664 · Periodicals	1	61.48
07/19/2021	db purch	DIBBY S ICE CREAM	677 · Juvenile Programming	1	130.00
07/19/2021	db purch	Newspaper Services	664 · Periodicals	1	174.74
07/19/2021	db purch	Newspaper Services	664 · Periodicals	1	286.62
07/20/2021	cleaning	SCOTT CLEANING SERVICE	621 · Janitorial	1	400.00
07/20/2021	cleaning	SCOTT CLEANING SERVICE	621 · Janitorial	2	160.00
07/21/2021	11636	City of Dawson Springs	206 · City Withholding Payable		178.61
07/21/2021	11637	Director of Finance	206 · City Withholding Payable		572.21
07/21/2021	11638	HOPKINS COUNTY FISCAL C...	206 · City Withholding Payable		250.25
07/21/2021	11640	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	15.00
07/21/2021	11639	American General Life Insuran...	219 · AGLI employee loan payable	1	50.00
07/21/2021	11641	KENTUCKY DEFERRED CO...	210 · 401 K	1	131.58

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

08/13/21

Date	Num	Name	Account	Class	Amount
07/22/2021	11642	Amazon	677 · Juvenile Programming	1	24.88
07/22/2021	11642	Amazon	677 · Juvenile Programming	1	53.61
07/22/2021	11642	Amazon	677 · Juvenile Programming	1	541.31
07/22/2021	11642	Amazon	661 · Books-Adult	1	46.01
07/22/2021	11642	Amazon	661 · Books-Adult	1	24.54
07/22/2021	11642	Amazon	661 · Books-Adult	1	311.97
07/22/2021	11642	Amazon	661 · Books-Adult	1	30.96
07/22/2021	11642	Amazon	661 · Books-Adult	1	8.35
07/22/2021	11642	Amazon	661 · Books-Adult	1	11.93
07/22/2021	11643	Ingram	663 · Books-Children	2	24.24
07/22/2021	11643	Ingram	661 · Books-Adult	2	23.12
07/22/2021	11643	Ingram	661 · Books-Adult	2	19.78
07/22/2021	11643	Ingram	661 · Books-Adult	1	145.93
07/22/2021	11643	Ingram	663 · Books-Children	1	72.18
07/22/2021	11643	Ingram	663 · Books-Children	1	35.49
07/22/2021	11643	Ingram	663 · Books-Children	1	71.61
07/22/2021	11643	Ingram	663 · Books-Children	1	458.45
07/22/2021	11643	Ingram	661 · Books-Adult	1	10.19
07/22/2021	11643	Ingram	663 · Books-Children	1	27.80
07/22/2021	11643	Ingram	661 · Books-Adult	1	49.57
07/22/2021	11643	Ingram	663 · Books-Children	1	97.84
07/22/2021	11644	Wal-Mart Business	676 · Office Supplies	1	180.18
07/22/2021	11644	Wal-Mart Business	677 · Juvenile Programming	1	212.69
07/22/2021	11644	Wal-Mart Business	665 · Audio/CD/Video	1	44.92
07/22/2021	11644	Wal-Mart Business	661 · Books-Adult	1	193.81
07/23/2021	awd-941	Internal Revenue Service	204 · Federal Withholding Payable		702.63
07/23/2021	awd-941	Internal Revenue Service	203 · FICA Payable		121.68
07/23/2021	awd-941	Internal Revenue Service	203 · FICA Payable		121.68
07/23/2021	awd-941	Internal Revenue Service	203 · FICA Payable		520.24
07/23/2021	awd-941	Internal Revenue Service	203 · FICA Payable		520.24
07/23/2021	db purch	Rural King	620 · Building Maintenance & Repairs	1	32.07
07/23/2021	db purch	Rural King	684 · Fundraising	1	99.99
07/23/2021	awd-MMU	Madisonville Utilities	623 · Utilities	1	1,024.41
07/26/2021	db purch	ZOOM.US	633 · Dues & Subscriptions	1	15.89
07/26/2021	db purch	HOBBY LOBBY	684 · Fundraising	1	28.83
07/26/2021	AWD-LE...	LEASING SERVICES	672 · Service Agreements	1	529.76
07/26/2021	AWD-LE...	LEASING SERVICES	672 · Service Agreements	2	264.88
07/30/2021	db purch	USPS	670 · Adult Programming	1	84.68
Jul 21					29,471.81

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

08/13/21

Schedule 2 - Check Register Dawson Springs Operational Acct
July 2021

Date	Num	Name	Account	Class	Amount
Jul 21					
07/01/2021	2105	USPS	714 · Rents & Leases	2	122.00
07/01/2021	2106	City Water	623 · Utilities	2	34.70
07/02/2021	db purch	Harlequin Publishing	661 · Books-Adult	2	64.90
07/06/2021	AWD-KU	KU	623 · Utilities	2	380.72
07/08/2021	2108	Nick's Pest Management	620 · Building Maintenance & Rep...	2	99.00
07/08/2021	db purch	USPS	676 · Office Supplies	2	33.00
07/09/2021	2109	KENTUCKY STATE TREASUR...	629 · Travel & Training	2	10.00
07/12/2021	db purch	Happys of Madisonville	676 · Office Supplies	2	315.00
07/14/2021	db purch	DOLLAR GENERAL	676 · Office Supplies	2	133.19
07/14/2021	db purch	DIBBY S ICE CREAM	677 · Juvenile Programming	2	49.50
07/19/2021	awd-Spec...	Time Warner Cable	631 · Internet/Telephone	2	99.98
07/19/2021	awd-Spec...	Time Warner Cable	631 · Internet/Telephone	2	83.25
07/20/2021	awd-ATM...	ATMOS Energy	623 · Utilities	2	61.00
07/28/2021	db purch	Lowe's	620 · Building Maintenance & Rep...	2	79.44
07/28/2021	db purch	Gale	661 · Books-Adult	2	24.80
Jul 21					1,590.48