

**Hopkins Co.-Madisonville Public Library**

**COMPILATION OF FINANCIAL STATEMENTS**

**For the one month and two months ended August 31, 2021**

## 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 August 31, 2021, and the related Statement of Revenues and Expenses – Cash Basis for the one month and two 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, 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*  
September 15, 2021

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

ASSETS

Cash	
Investment - Ameriprise	\$ 2,060.52
Investment - Wealth Management	438,616.79
Independence Bank - Madisonville Operational	494,506.16
Independence Bank - Medical Account	3,040.33
Independence Bank - Dawson Operational	7,022.14
Planters Bank - Dawson Bequest CD	<u>141,938.03</u>
Total Cash	<u>1,087,183.97</u>
Restricted Cash	
First United Bank - County Loan	8,347.35
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,168.80</u>
Total Assets	<u>\$ 1,171,352.77</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
FICA Payable	1313.76
Federal Withholding Payable	659.64
KY Withholding Payable	1,111.30
City Withholding Payable	787.46
AFLAC	173.76
401K	(0.16)
Child Support	(1.55)
AIG Insurance	(200.49)
AFLAC-PRE-TAX & AFTER-TAX	1,108.09
401a	<u>376.54</u>
Total Liabilities	<u>5,328.35</u>
Fund Balances	
Restricted - Renovation	8,347.35
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	148,960.17
Unassigned	734,250.61
Excess (Deficiency) Revenue Over Expenses	<u>(21,127.16)</u>
Total Fund Balances	<u>1,166,024.42</u>
Total Liabilities & Fund Balances	<u>\$ 1,171,352.77</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 Two Months Ended August 31, 2021

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
<b>REVENUES</b>							
<b>Local Government:</b>							
City of Madisonville	\$ 16,666.67	39.1	33,333.34	37.6	\$ 200,000.00	\$ 166,666.66	83.3
City of Dawson Springs	2,750.00	6.4	5,500.00	6.2	33,000.00	27,500.00	83.3
County of Hopkins	20,833.34	48.8	41,666.60	47.0	250,000.00	208,333.40	83.3
State of Kentucky	0.00	0.0	0.00	0.0	0.00	0.00	0.0
<b>Other Income:</b>							
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	1,080.66	2.5	4,141.81	4.7	5,500.00	1,358.19	24.7
Interest	797.44	1.9	1,548.17	1.7	8,800.00	7,251.83	82.4
Lost/Damage Income	0.00	0.0	93.97	0.1	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	20.00	0.0	60.00	0.1	0.00	(60.00)	0.0
Self-Generating	177.95	0.4	825.70	0.9	6,000.00	5,174.30	86.2
Overdue Charges/Fines	50.40	0.1	318.20	0.4	1,100.00	781.80	71.1
Fundraising	300.00	0.7	1,256.00	1.4	6,000.00	4,744.00	79.1
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
<b>TOTAL REVENUES</b>	<b>42,676.46</b>	<b>100.0</b>	<b>88,743.79</b>	<b>100.0</b>	<b>549,558.00</b>	<b>460,814.21</b>	
<b>EXPENSES</b>							
<b>Personnel:</b>							
Salaries and Wages	26,108.54	61.2	43,268.66	48.8	233,000.00	189,731.34	81.4
FICA (Social Security)	1,921.95	4.5	3,191.31	3.6	17,400.00	14,208.69	81.7
Health (Medical) Insurance	221.38	0.5	3,877.56	4.4	28,600.00	24,722.44	86.4
KACO Unemployment	1,865.26	4.4	1,865.26	2.1	3,200.00	1,334.74	41.7
Pensions (Retirement)	426.54	1.0	708.66	0.8	4,933.00	4,224.34	85.6
Worker's Compensation	0.00	0.0	1,099.00	1.2	1,500.00	401.00	26.7
<b>Materials &amp; Programming:</b>							
Books - Adult	2,640.04	6.2	3,468.42	3.9	18,050.00	14,581.58	80.8
Books - Juvenile	808.93	1.9	1,596.54	1.8	11,000.00	9,403.46	85.5
Periodicals	0.00	0.0	522.84	0.6	1,500.00	977.16	65.1
Audio/CD/Video	545.67	1.3	1,808.94	2.0	14,000.00	12,191.06	87.1
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	1,649.73	3.9	1,649.73	1.9	6,190.00	4,540.27	73.3
Collection Processing Supplies	0.00	0.0	0.00	0.0	2,096.00	2,096.00	100.0
Adult Programming	9.99	0.0	1,637.34	1.8	3,000.00	1,362.66	45.4
Juvenile Programming	303.23	0.7	1,102.53	1.2	6,150.00	5,047.47	82.1
Electronic Databases	6,195.00	14.5	6,195.00	7.0	21,550.00	15,355.00	71.3
Miscellaneous Collections	125.63	0.3	125.63	0.1	500.00	374.37	74.9
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 and Two Months Ended August 31, 2021

	Current Period		Year-to-Date		Annual Budget	Unexpended Budget		
	Actual	%	Actual	%		Budget	%	
<b>Operating:</b>								
Building Maintenance and Repair	2,767.45	6.5	3,077.96	3.5	6,000.00	2,922.04	48.7	
Janitorial	1,789.18	4.2	2,909.18	3.3	14,000.00	11,090.82	79.2	
Cleaning/Toiletory Supplies	0.00	0.0	0.00	0.0	2,100.00	2,100.00	100.0	
Utilities	2,011.73	4.7	3,616.58	4.1	27,000.00	23,383.42	86.6	
Insurance and Bonds	40.72	0.1	6,344.72	7.1	5,700.00	(644.72)	(11.3)	
Advertising and Public Relations	0.00	0.0	378.00	0.4	4,100.00	3,722.00	90.8	
Internet/Telephone	572.79	1.3	1,537.90	1.7	7,179.00	5,641.10	78.6	
Legal and Accounting	1,250.00	2.9	3,125.00	3.5	12,500.00	9,375.00	75.0	
Travel and Training	20.00	0.0	30.00	0.0	1,500.00	1,470.00	98.0	
Cash Over and Short	0.00	0.0	11.84	0.0	175.00	163.16	93.2	
Dues and Subscriptions	34.89	0.1	50.78	0.1	1,600.00	1,549.22	96.8	
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	1,739.23	4.1	2,299.32	2.6	7,700.00	5,400.68	70.1	
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0	
Rents and Leases	2,198.68	5.2	4,519.36	5.1	31,000.00	26,480.64	85.4	
Computer Accessories/Software/Repair	892.50	2.1	892.50	1.0	4,190.00	3,297.50	78.7	
Service Agreements	772.52	1.8	2,071.16	2.3	8,450.00	6,378.84	75.5	
Friend Expense	0.00	0.0	0.00	0.0	585.00	585.00	100.0	
Fundraising	2,159.47	5.1	2,313.79	2.6	3,000.00	686.21	22.9	
COVID-19		0.0	0.00	0.0	0.00	0.00	0.0	
<b>Vehicle:</b>								
Fuel & Oil	29.00	0.1	75.44	0.1	500.00	424.56	84.9	
Repairs	0.00	0.0	0.00	0.0	500.00	500.00	100.0	
<b>Capital Outlay:</b>								
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	4,500.00	10.5	4,500.00	5.1	0.00	(4,500.00)	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	
<b>Debt Service:</b>								
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	
<b>TOTAL EXPENSES</b>	<b>63,600.05</b>	<b>149.0</b>	<b>109,870.95</b>	<b>123.8</b>	<b>549,558.00</b>	<b>439,687.05</b>		
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENSES</b>	<b>\$ (20,923.59)</b>	<b>(49.0)</b>	<b>\$ (21,127.16)</b>	<b>(23.8)</b>	<b>\$ 0.00</b>	<b>\$ 21,127.16</b>		

See Compilation Report

Hopkins Co.-Madisonville Public Library  
 General Fund  
 Schedule 1 - Madisonville  
 Statement of Revenue and Expenses - Cash Basis  
 For the One Month and Two Months Ended August 31, 2021  
 For the One Month Ended July 31, 2021

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
<b>REVENUES</b>							
<b>Local Government:</b>							
City of Madisonville	\$ 16,666.67	39.1	\$ 33,333.34	37.6	\$ 180,000.00	\$ 146,666.66	81.5
County of Hopkins	15,000.00	35.1	29,500.00	33.2	200,000.00	170,500.00	85.3
State of Kentucky	0.00	0.0	0.00	0.0	0.00	0.00	0.0
<b>Other Income:</b>							
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	4.50	0.0	3,009.70	3.4	5,000.00	1,990.30	39.8
Interest	785.41	1.8	1,527.19	1.7	8,000.00	6,472.81	80.9
Lost/Damage Income	0.00	0.0	89.56	0.1	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	20.00	0.0	60.00	0.1	0.00	(60.00)	0.0
Self-Generating	165.40	0.4	743.80	0.8	5,000.00	4,256.20	85.1
Overdue Charges/Fines	50.40	0.1	318.20	0.4	1,000.00	681.80	68.2
Fundraising	300.00	0.7	1,256.00	1.4	6,000.00	4,744.00	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
<b>TOTAL REVENUES</b>	<b>32,992.38</b>	<b>77.3</b>	<b>69,837.79</b>	<b>78.7</b>	<b>438,585.00</b>	<b>368,747.21</b>	
<b>EXPENSES</b>							
<b>Personnel:</b>							
Salaries and Wages	19,496.54	45.7	32,359.26	36.5	175,000.00	142,640.74	81.5
FICA (Social Security)	1,416.12	3.3	2,356.74	2.7	13,000.00	10,643.26	81.9
Health (Medical) Insurance	221.38	0.5	3,877.56	4.4	28,600.00	24,722.44	86.4
KACO Unemployment	1,865.26	4.4	1,865.26	2.1	3,200.00	1,334.74	41.7
Pensions (Retirement)	426.54	1.0	708.66	0.8	3,700.00	2,991.34	80.8
Worker's Compensation	0.00	0.0	1,099.00	1.2	1,500.00	401.00	26.7
<b>Materials &amp; Programming:</b>							
Books - Adult	2,171.33	5.1	2,837.16	3.2	12,050.00	9,212.84	76.5
Books - Juvenile	111.93	0.3	875.30	1.0	8,000.00	7,124.70	89.1
Periodicals	0.00	0.0	522.84	0.6	700.00	177.16	25.3
Audio/CD/Video	545.67	1.3	1,310.90	1.5	8,000.00	6,689.10	83.6
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 - HOOPLA	1,649.73	3.9	1,649.73	1.9	6,190.00	4,540.27	73.3
Collection Processing Supplies	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Adult Programming	9.99	0.0	1,637.34	1.8	3,000.00	1,362.66	45.4
Juvenile Programming	303.23	0.7	1,053.03	1.2	5,400.00	4,346.97	80.5
Electronic Databases	3,097.50	7.3	3,097.50	3.5	17,500.00	14,402.50	82.3
Miscellaneous Collections	125.63	0.3	125.63	0.1	500.00	374.37	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  
 For the One Month and Two Months Ended August 31, 2021  
 For the One Month Ended July 31, 2021

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
<b>Operating:</b>							
Building Maintenance and Repair	986.61	2.3	1,118.68	1.3	3,000.00	1,881.32	62.7
Janitorial	1,309.18	3.1	2,109.18	2.4	10,400.00	8,290.82	79.7
Cleaning /Toiletry Supplies	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Utilities	1,018.08	2.4	2,146.51	2.4	17,000.00	14,853.49	87.4
Insurance and Bonds	0.00	0.0	6,304.00	7.1	5,700.00	(604.00)	(10.6)
Advertising and Public Relations	0.00	0.0	378.00	0.4	4,000.00	3,622.00	90.6
Internet/Telephone	389.31	0.9	1,171.19	1.3	4,980.00	3,808.81	76.5
Legal and Accounting	1,250.00	2.9	3,125.00	3.5	12,500.00	9,375.00	75.0
Travel and Training	20.00	0.0	20.00	0.0	1,500.00	1,480.00	0.0
Cash Over and Short	0.00	0.0	11.84	0.0	100.00	88.16	88.2
Dues and Subscriptions	15.89	0.0	31.78	0.0	1,500.00	1,468.22	97.9
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	1,739.23	4.1	1,818.13	2.0	7,200.00	5,381.87	74.7
Rents and Leases	2,198.68	5.2	4,397.36	5.0	30,500.00	26,102.64	85.6
Computer Accessories/Software/Repair	892.50	2.1	892.50	1.0	3,990.00	3,097.50	77.6
Service Agreements	515.02	1.2	1,548.78	1.7	4,800.00	3,251.22	67.7
Fundraising	2,159.47	5.1	2,313.79	2.6	3,000.00	686.21	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
<b>Vehicle:</b>							
Fuel & Oil	29.00	0.1	75.44	0.1	500.00	424.56	84.9
Repairs	0.00	0.0	0.00	0.0	500.00	500.00	0.0
<b>Capital Outlay:</b>							
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
<b>Debt Service:</b>							
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
<b>TOTAL EXPENSES</b>	<u>43,963.82</u>	<u>103.0</u>	<u>82,838.09</u>	<u>93.3</u>	<u>438,585.00</u>	<u>355,746.91</u>	
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENSES</b>	<u>\$ (10,971.44)</u>	<u>(12.4)</u>	<u>\$ (13,000.30)</u>	<u>(14.6)</u>	<u>\$ 0.00</u>	<u>\$ 13,000.30</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 Two Months Ended August 31, 2021

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
<b>REVENUES</b>							
Local Government:							
City of Dawson Springs	\$ 2,750.00	6.4	\$ 5,500.00	6.2	\$ 33,000.00	\$ 27,500.00	83.3
County of Hopkins	5,833.34	13.7	12,166.60	13.7	70,000.00	57,833.40	82.6
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	1,076.16	2.5	1,132.11	1.3	500.00	(632.11)	(126.4)
Interest	12.03	0.0	20.98	0.0	800.00	779.02	97.4
Lost/Damage Income	0.00	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	81.90	0.1	0.00	(81.90)	0.0
Self-Generating	12.55	0.0	0.00	0.0	1,000.00	1,000.00	100.0
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
<b>TOTAL REVENUES</b>	<b>9,684.08</b>	<b>22.7</b>	<b>18,906.00</b>	<b>21.3</b>	<b>110,973.00</b>	<b>92,067.00</b>	
<b>EXPENSES</b>							
Personnel:							
Salaries and Wages	6,612.00	15.5	10,909.40	12.3	58,000.00	47,090.60	81.2
FICA (Social Security)	505.83	1.2	834.57	0.9	4,400.00	3,565.43	81.0
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,233.00	1,233.00	100.0
Materials & Programming:							
Books - Adult	468.71	1.1	631.26	0.7	6,000.00	5,368.74	89.5
Books - Juvenile	697.00	1.6	721.24	0.8	3,000.00	2,278.76	76.0
Periodicals	0.00	0.0	0.00	0.0	800.00	800.00	0.0
Audio/CD/Video	0.00	0.0	498.04	0.6	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	0.00	0.0	49.50	0.1	750.00	700.50	93.4
Electronic Databases	3,097.50	7.3	3,097.50	3.5	4,050.00	952.50	23.5
Miscellaneous Collections	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Operating:							
Building Maintenance and Repair	1,780.84	4.2	1,959.28	2.2	3,000.00	1,040.72	34.7
Janitorial	480.00	1.1	800.00	0.9	3,600.00	2,800.00	77.8
Cleaning/Toiletary Supplies	0.00	0.0	0.00	0.0	600.00	600.00	100.0
Utilities	993.65	2.3	1,470.07	1.7	10,000.00	8,529.93	85.3
Insurance and Bonds	40.72	0.1	40.72	0.0	0.00	0.00	0.0
Advertising and Public Relations	0.00	0.0	0.00	0.0	100.00	100.00	100.0
Internet/Telephone	183.48	0.4	366.71	0.4	2,199.00	1,832.29	83.3
Travel and Training	0.00	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	19.00	0.0	19.00	0.0	100.00	81.00	81.0
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	0.00	0.0	481.19	0.5	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	0.00	0.0	122.00	0.1	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	257.50	0.6	522.38	0.6	3,650.00	3,127.62	85.7
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



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 Two Months Ended August 31, 2021  
 See Compilation Report

	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	4,500.00	10.5	4,500.00	5.1	0.00	(4,500.00)	0.0
<b>TOTAL EXPENSES</b>	<u>19,636.23</u>	<u>46.0</u>	<u>27,032.86</u>	<u>30.5</u>	<u>110,973.00</u>	<u>83,940.14</u>	
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENSES</b>	<u>\$ (9,952.15)</u>	<u>(11.2)</u>	<u>\$ (8,126.86)</u>	<u>(9.2)</u>	<u>\$ 0.00</u>	<u>\$ 8,126.86</u>	

See Compilation Report

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

09/13/21

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<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Aug 21						
Aug 21						

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

09/13/21

Date	Num	Name	Account	Class	Amount
<b>Aug 21</b>					
08/02/2021	PMT	HOPKINS CO. PUBLIC LIBRA...	714 · Rents & Leases	1	2,198.68
08/02/2021	db p...	Silhouette America	670 · Adult Programming	1	9.99
08/02/2021	db p...	FARONICS	673 · Computer Access/Software/Repair	1	892.50
08/02/2021	db p...	Wal-Mart Business	676 · Office Supplies	1	180.18
08/02/2021	db p...	Wal-Mart Business	677 · Juvenile Programming	1	212.69
08/02/2021	db p...	Wal-Mart Business	665 · Audio/CD/Video	1	44.92
08/02/2021	db p...	Wal-Mart Business	661 · Books-Adult	1	193.81
08/03/2021	11645	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
08/03/2021	11646	AGLA	214 · AIG Insurance		149.58
08/03/2021	11647	KY DEFERRED COMPENSAT...	210 · 401 K	1	131.35
08/03/2021	Clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	400.00
08/03/2021	Clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	160.00
08/05/2021	11648	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	73.85
08/05/2021	11648	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	30.94
08/05/2021	11649	DEMCO	676 · Office Supplies	1	193.61
08/05/2021	11649	DEMCO	676 · Office Supplies	1	175.56
08/05/2021	11650	Happys of Madisonville	676 · Office Supplies	1	27.87
08/05/2021	11650	Happys of Madisonville	676 · Office Supplies	1	385.00
08/05/2021	awd-...	Madisonville Utilities	623 · Utilities	1	43.35
08/06/2021	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		681.84
08/06/2021	awd-...	Internal Revenue Service	203 · FICA Payable		120.59
08/06/2021	awd-...	Internal Revenue Service	203 · FICA Payable		120.59
08/06/2021	awd-...	Internal Revenue Service	203 · FICA Payable		515.68
08/06/2021	awd-...	Internal Revenue Service	203 · FICA Payable		515.68
08/06/2021	11651	PARAMOUNT DENTAL	209 · AFLAC	1	320.00
08/06/2021	11652	HOOPLA	707 · EDM - HOOPLA	1	788.12
08/06/2021	11652	HOOPLA	707 · EDM - HOOPLA	1	861.61
08/06/2021	11653	State Board for Certification	629 · Travel & Training	1	20.00
08/06/2021	11654	Newsbank, Inc.	683 · Electronic Data Base	1	643.00
08/06/2021	11654	Newsbank, Inc.	683 · Electronic Data Base	2	643.00
08/06/2021	11655	Overdrive Inc	683 · Electronic Data Base	1	500.00
08/06/2021	11655	Overdrive Inc	683 · Electronic Data Base	2	500.00
08/06/2021	11656	Pitney Bowes	676 · Office Supplies	1	194.04
08/06/2021	11656	Pitney Bowes	676 · Office Supplies	1	194.04
08/06/2021	11656	Pitney Bowes	676 · Office Supplies	1	194.04
08/06/2021	11657	Prow Brothers Plumbing Heati...	620 · Building Maintenance & Repairs	1	964.50
08/06/2021	11658	Time Warner Cable	631 · Internet/Telephone	1	389.31
08/10/2021	11659	ANJO	628 · Legal & Accounting	1	625.00
08/10/2021	11659	ANJO	628 · Legal & Accounting	1	625.00
08/10/2021	11660	Ingram	661 · Books-Adult	1	16.19
08/10/2021	11660	Ingram	663 · Books-Children	1	54.59
08/10/2021	11660	Ingram	661 · Books-Adult	1	100.36
08/10/2021	11660	Ingram	661 · Books-Adult	1	1,129.47
08/10/2021	11660	Ingram	663 · Books-Children	1	7.69
08/10/2021	11660	Ingram	661 · Books-Adult	1	20.96
08/10/2021	11660	Ingram	661 · Books-Adult	1	102.10
08/10/2021	11660	Ingram	663 · Books-Children	1	49.65
08/10/2021	11660	Ingram	661 · Books-Adult	1	340.96
08/10/2021	11660	Ingram	661 · Books-Adult	1	183.99
08/10/2021	11660	Ingram	661 · Books-Adult	1	61.94
08/10/2021	11660	Ingram	661 · Books-Adult	1	21.55
08/10/2021	11661	Ingram	663 · Books-Children	2	9.59
08/10/2021	11661	Ingram	663 · Books-Children	2	19.28
08/10/2021	11661	Ingram	661 · Books-Adult	2	18.64
08/10/2021	11661	Ingram	663 · Books-Children	2	14.43
08/10/2021	11661	Ingram	661 · Books-Adult	2	76.35
08/10/2021	11661	Ingram	663 · Books-Children	2	31.60
08/10/2021	11661	Ingram	661 · Books-Adult	2	21.59
08/10/2021	11661	Ingram	663 · Books-Children	2	23.25
08/10/2021	11661	Ingram	661 · Books-Adult	2	25.38
08/10/2021	11661	Ingram	661 · Books-Adult	2	9.38
08/10/2021	11661	Ingram	661 · Books-Adult	2	19.69
08/10/2021	awd-...	ATMOS Energy	623 · Utilities	1	60.85
08/12/2021	db p...	WAYFAIR	684 · Fundraising	1	285.06
08/13/2021	11662	NATIONWIDE TRUST CO	218 · 401a	1	282.12
08/13/2021	db p...	Cracker Barrel	684 · Fundraising	1	56.30
08/15/2021	awd-...	KY STATE TREAS-K-1	205 · KY Withholding Payable		733.07

See Compilation Report

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

09/13/21

Date	Num	Name	Account	Class	Amount
08/17/2021	Clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	400.00
08/17/2021	Clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	160.00
08/17/2021	11663	KY DEFERRED COMPENSAT...	210 · 401 K		131.35
08/17/2021	11664	American General Life Insuran...	219 · AGLI employee loan payable		36.40
08/18/2021	db p...	Wal-Mart Business	684 · Fundraising	1	128.57
08/18/2021	db p...	Marathon	658 · Van - Fuel & Oil	1	29.00
08/19/2021	11666	KYVL	683 · Electronic Data Base	1	1,954.50
08/19/2021	11666	KYVL	683 · Electronic Data Base	2	1,954.50
08/19/2021	db p...	WAYFAIR	710 · Misc. Collections	1	102.27
08/20/2021	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		624.15
08/20/2021	awd-...	Internal Revenue Service	203 · FICA Payable		119.18
08/20/2021	awd-...	Internal Revenue Service	203 · FICA Payable		119.18
08/20/2021	awd-...	Internal Revenue Service	203 · FICA Payable		509.62
08/20/2021	awd-...	Internal Revenue Service	203 · FICA Payable		509.62
08/23/2021	db p...	WAYFAIR	710 · Misc. Collections	1	23.36
08/23/2021	db p...	DOLLAR GENERAL	684 · Fundraising	1	27.56
08/23/2021	awd-...	Madisonville Utilities	623 · Utilities	1	913.88
08/25/2021	leasing	LEASING SERVICES	672 · Service Agreements	1	515.02
08/25/2021	leasing	LEASING SERVICES	672 · Service Agreements	2	257.50
08/26/2021	db p...	Wal-Mart Business	676 · Office Supplies	1	129.99
08/26/2021	db p...	Wal-Mart Business	684 · Fundraising	1	426.57
08/26/2021	db p...	ZOOM.US	633 · Dues & Subscriptions	1	15.89
08/26/2021	db p...	JCPENNY	684 · Fundraising	1	64.18
08/26/2021	db p...	WAYFAIR	684 · Fundraising	1	183.71
08/27/2021	db p...	Wal-Mart Business	684 · Fundraising	1	136.74
08/27/2021	db p...	BIG LOTS	684 · Fundraising	1	193.50
08/27/2021	db p...	WAYFAIR	684 · Fundraising	1	216.32
08/30/2021	db p...	Wal-Mart Business	684 · Fundraising	1	376.14
08/31/2021	11671	KY DEFERRED COMPENSAT...	210 · 401 K		131.35
08/31/2021	11669	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment		15.00
08/31/2021	11670	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment		20.00
08/31/2021	11667	American General Life Insuran...	219 · AGLI employee loan payable		50.00
08/31/2021	11668	AGLA	214 · AIG Insurance		149.58
08/31/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	400.00
08/31/2021	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	160.00
08/31/2021	db p...	Lowes	620 · Building Maintenance & Repairs	1	22.11
08/31/2021	db p...	CAPITAL ONE	676 · Office Supplies	1	64.90
08/31/2021	db p...	CAPITAL ONE	677 · Juvenile Programming	1	90.54
08/31/2021	db p...	CAPITAL ONE	665 · Audio/CD/Video	1	395.96
08/31/2021	db p...	CAPITAL ONE	621 · Janitorial	1	109.18
08/31/2021	db p...	CAPITAL ONE	684 · Fundraising	1	64.82
					<b>30,653.09</b>

Aug 21

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

09/13/21

Schedule 2 - Check Register Dawson Springs Operational Acct

August 2021

Date	Num	Name	Account	Class	Amount
Aug 21					
08/02/2021	2110	WHITLOCK CONSTRUCTION	620 · Building Maintenance & Rep...	2	1,060.00
08/02/2021	2111	WHITLOCK CONSTRUCTION	646 · Furnishings	2	2,000.00
08/02/2021	2112	City Water	623 · Utilities	2	34.70
08/05/2021	db purch	Gale	661 · Books-Adult	2	30.39
08/06/2021	awd-KU	KU	623 · Utilities	2	898.44
08/09/2021	db purch	Gale	661 · Books-Adult	2	27.19
08/12/2021	db purch	Gale	661 · Books-Adult	2	43.19
08/12/2021	db purch	Wal-Mart Business	620 · Building Maintenance & Rep...	2	157.84
08/12/2021	2113	Hopkins County Clerk	633 · Dues & Subscriptions	2	19.00
08/17/2021	awd-Time	Time Warner Cable	631 · Internet/Telephone	2	99.98
08/17/2021	awd-Time	Time Warner Cable	631 · Internet/Telephone	2	83.50
08/17/2021	2114	WHITLOCK CONSTRUCTION	620 · Building Maintenance & Rep...	2	533.00
08/17/2021	2115	WHITLOCK CONSTRUCTION	620 · Building Maintenance & Rep...	2	2,640.00
08/17/2021	2116	WHITLOCK CONSTRUCTION	646 · Furnishings	2	2,500.00
08/18/2021	db purch	Gale	661 · Books-Adult	2	15.19
08/19/2021	awd-ATM...	ATMOS Energy	623 · Utilities	2	60.51
08/31/2021	2117	JASON EDWARDS	620 · Building Maintenance & Rep...	2	30.00
08/31/2021	2118	KACO	624 · Insurance & Bonds	2	40.72
08/31/2021	2119	JUNIOR LIBRARY GUILD	663 · Books-Children	2	598.85
08/31/2021	db purch	Harlequin Publishing	661 · Books-Adult	2	181.72
Aug 21					<u>11,054.22</u>