

Hopkins Co.-Madisonville Public Library

COMPILATION OF FINANCIAL STATEMENTS

For the one month and four months ended October 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 October 30, 2021, and the related Statement of Revenues and Expenses – Cash Basis for the one month and three 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

November 17, 2021

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

ASSETS

Cash	
Investment - Ameriprise	\$ 2,060.52
Investment - Wealth Management	438,616.79
Independence Bank - Madisonville Operational	484,890.18
Independence Bank - Medical Account	5,079.83
Independence Bank - Dawson Operational	13,135.21
Planters Bank - Dawson Bequest CD	141,938.03
Total Cash	<u>1,085,720.56</u>
Restricted Cash	
First United Bank - County Loan	8,347.49
Independence Bank - General (Bequest)	75,821.45
Total Restricted Cash	<u>84,168.94</u>
Total Assets	<u>\$ 1,169,889.50</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
FICA Payable	
Federal Withholding Payable	
KY Withholding Payable	720.77
City Withholding Payable	266.21
AFLAC	488.66
Child Support	(3.10)
AIG Insurance	(200.48)
AGLI employee loan payable	25.00
AFLAC-PRE-TAX & AFTER-TAX	(354.44)
Total Liabilities	<u>942.62</u>
Fund Balances	
Restricted - Renovation	8,347.49
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	155,073.24
Unassigned	728,137.40
Excess (Deficiency) Revenue Over Expenses	(18,204.70)
Total Fund Balances	<u>1,168,946.88</u>
Total Liabilities & Fund Balances	<u>\$ 1,169,889.50</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 Four Months Ended October 31, 2021

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 16,666.67	35.4	66,666.68	37.1	\$ 200,000.00	\$ 133,333.32	66.7
City of Dawson Springs	2,750.00	5.8	11,000.00	6.1	33,000.00	22,000.00	66.7
County of Hopkins	20,833.34	44.2	83,333.28	46.4	250,000.00	166,666.72	66.7
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	5,074.90	10.8	10,275.71	5.7	5,500.00	(4,775.71)	(86.8)
Interest	689.67	1.5	2,945.95	1.6	8,800.00	5,854.05	66.5
Lost/Damage Income	6.49	0.0	128.89	0.1	200.00	71.11	35.6
Programs	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Out-of-county/Online Only Cards	748.00	1.6	808.00	0.4	0.00	(808.00)	0.0
Self-Generating	278.65	0.6	1,646.35	0.9	6,000.00	4,353.65	72.6
Overdue Charges/Fines	70.10	0.1	591.15	0.3	1,100.00	508.85	46.3
Fundraising	0.00	0.0	2,167.00	1.2	6,000.00	3,833.00	63.9
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	47,117.82	100.0	179,563.01	100.0	549,558.00	369,994.99	
EXPENSES							
Personnel:							
Salaries and Wages	17,208.92	36.5	77,904.61	43.4	233,000.00	155,095.39	66.6
FICA (Social Security)	1,256.47	2.7	5,725.39	3.2	17,400.00	11,674.61	67.1
Health (Medical) Insurance	448.34	1.0	8,900.93	5.0	28,600.00	19,699.07	68.9
KACO Unemployment	(74.03)	-0.2	1,589.78	0.9	3,200.00	1,610.22	50.3
Pensions (Retirement)	284.36	0.6	1,327.77	0.7	4,933.00	3,605.23	73.1
Worker's Compensation	0.00	0.0	1,099.00	0.6	1,500.00	401.00	26.7
Materials & Programming:							
Books - Adult	1,461.24	3.1	7,515.61	4.2	18,050.00	10,534.39	58.4
Books - Juvenile	1,587.45	3.4	3,219.17	1.8	11,000.00	7,780.83	70.7
Periodicals	0.00	0.0	522.84	0.3	1,500.00	977.16	65.1
Audio/CD/Video	370.73	0.8	2,600.90	1.4	14,000.00	11,399.10	81.4
EDM - Overdrive (KLU)	0.00	0.0	1,105.42	0.6	2,520.00	1,414.58	56.1
EDM - Overdrive (Advantage)	0.00	0.0	0.00	0.0	5,000.00	5,000.00	100.0
EDM - HOOPLA	691.15	1.5	3,117.70	1.7	6,190.00	3,072.30	49.6
Book Processing Supplies	433.55	0.9	433.55	0.2	2,096.00	1,662.45	79.3
Adult Programming	284.23	0.6	2,298.91	1.3	3,000.00	701.09	23.4
Juvenile Programming	261.21	0.6	1,648.30	0.9	6,150.00	4,501.70	73.2
Electronic Databases	2,000.00	4.2	8,195.00	4.6	21,550.00	13,355.00	62.0
Miscellaneous Collections	0.50	0.0	312.59	0.2	500.00	187.41	37.5
Outreach	0.00	0.0	616.81	0.3	1,000.00	383.19	38.3

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 Four Months Ended October 31, 2021

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	4,384.38	9.3	14,523.77	8.1	6,000.00	(8,523.77)	(142.1)
Janitorial	1,040.00	2.2	4,829.18	2.7	14,000.00	9,170.82	65.5
Cleaning/Toiletry Supplies	0.00	0.0	0.00	0.0	2,100.00	2,100.00	100.0
Utilities	1,004.25	2.1	6,175.88	3.4	27,000.00	20,824.12	77.1
Insurance and Bonds	0.00	0.0	6,344.72	3.5	5,700.00	(644.72)	(11.3)
Advertising and Public Relations	84.50	0.2	602.65	0.3	4,100.00	3,497.35	85.3
Internet/Telephone	13.79	0.0	1,776.31	1.0	7,179.00	5,402.69	75.3
Legal and Accounting	0.00	0.0	3,125.00	1.7	12,500.00	9,375.00	75.0
Travel and Training	0.00	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	219.28	0.5	570.06	0.3	1,600.00	1,029.94	64.4
Board Expenses	154.95	0.3	154.95	0.1	800.00	645.05	80.6
Security	311.06	0.7	431.06	0.2	675.00	243.94	36.1
Office Supplies	162.42	0.3	2,957.80	1.6	7,700.00	4,742.20	61.6
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,198.68	4.7	8,916.72	5.0	31,000.00	22,083.28	71.2
Computer Accessories/Software/Repair	50.40	0.1	2,747.87	1.5	4,190.00	1,442.13	34.4
Service Agreements	2,176.03	4.6	7,796.46	4.3	8,450.00	653.54	7.7
Friend Expense	0.00	0.0	0.00	0.0	585.00	585.00	100.0
Fundraising	0.00	0.0	3,568.02	2.0	3,000.00	(568.02)	(18.9)
COVID-19	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Vehicle:							
Fuel & Oil	53.21	0.1	217.15	0.1	500.00	282.85	56.6
Repairs	264.00	0.6	264.00	0.1	500.00	236.00	47.2
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	4,589.99	2.6	0.00	(4,589.99)	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	38,331.07	81.4	197,767.71	110.1	549,558.00	351,790.29	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 8,786.75	18.6	\$ (18,204.70)	(10.1)	\$ 0.00	\$ 18,204.70	

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 Four Months Ended October 31, 2021

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 16,666.67	35.4	\$ 66,666.68	37.1	\$ 180,000.00	\$ 113,333.32	63.0
County of Hopkins	15,000.00	31.8	59,500.00	33.1	200,000.00	140,500.00	70.3
State of Kentucky	0.00	0.0		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	5,074.90	10.8	9,143.60	5.1	5,000.00	(4,143.60)	(82.9)
Interest	677.51	1.4	2,903.83	1.6	8,000.00	5,096.17	63.7
Lost/Damage Income	6.49	0.0	124.48	0.1	200.00	75.52	37.8
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	808.00	0.4	0.00	(808.00)	0.0
Self-Generating	272.95	0.6	1,540.00	0.9	5,000.00	3,460.00	69.2
Overdue Charges/Fines	70.10	0.1	591.15	0.3	1,000.00	408.85	40.9
Fundraising	748.00	1.6	2,167.00	1.2	6,000.00	3,833.00	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	38,516.62	81.7	143,444.74	79.9	438,585.00	295,140.26	
EXPENSES							
Personnel:							
Salaries and Wages	12,800.92	27.2	58,179.21	32.4	175,000.00	116,820.79	66.8
FICA (Social Security)	919.27	2.0	4,216.41	2.3	13,000.00	8,783.59	67.6
Health (Medical) Insurance	448.34	1.0	8,900.93	5.0	28,600.00	19,699.07	68.9
KACO Unemployment	(74.03)	(0.2)	1,589.78	0.9	3,200.00	1,610.22	50.3
Pensions (Retirement)	284.36	0.6	1,327.77	0.7	3,700.00	2,372.23	64.1
Worker's Compensation	0.00	0.0	1,099.00	0.6	1,500.00	401.00	26.7
Materials & Programming:							
Books - Adult	1,433.08	3.0	6,619.50	3.7	12,050.00	5,430.50	45.1
Books - Juvenile	1,551.70	3.3	2,455.67	1.4	8,000.00	5,544.33	69.3
Periodicals	0.00	0.0	522.84	0.3	700.00	177.16	25.3
Audio/CD/Video	370.73	0.8	2,102.86	1.2	8,000.00	5,897.14	73.7
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	1,105.42	0.6	5,000.00	3,894.58	77.9
EDM - HOOPLA	691.15	1.5	3,117.70	1.7	6,190.00	3,072.30	49.6
Book Processing Supplies	433.55	0.9	433.55	0.2	1,500.00	1,066.45	71.1
Adult Programming	284.23	0.6	2,298.91	1.3	3,000.00	701.09	23.4
Juvenile Programming	261.21	0.6	1,598.80	0.9	5,400.00	3,801.20	70.4
Electronic Databases	2,000.00	4.2	5,097.50	2.8	17,500.00	12,402.50	70.9
Miscellaneous Collections	0.50	0.0	312.59	0.2	500.00	187.41	0.0
Outreach	0.00	0.0	616.81	0.3	1,000.00	383.19	38.3

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 Four Months Ended October 31, 2021

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
Operating:							
Building Maintenance and Repair	1,806.60	3.8	7,792.71	4.3	3,000.00	(4,792.71)	(159.8)
Janitorial	800.00	1.7	3,709.18	2.1	10,400.00	6,690.82	64.3
Cleaning /Toiletry Supplies	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Utilities	966.13	2.1	4,210.75	2.3	17,000.00	12,789.25	75.2
Insurance and Bonds	0.00	0.0	6,304.00	3.5	5,700.00	(604.00)	(10.6)
Advertising and Public Relations	84.50	0.2	602.65	0.3	4,000.00	3,397.35	84.9
Internet/Telephone	13.79	0.0	1,226.37	0.7	4,980.00	3,753.63	75.4
Legal and Accounting	0.00	0.0	3,125.00	1.7	12,500.00	9,375.00	75.0
Travel and Training	0.00	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	219.28	0.5	551.06	0.3	1,500.00	948.94	63.3
Board Expenses	154.95	0.3	154.95	0.1	800.00	645.05	80.6
Security	311.06	0.7	311.06	0.2	315.00	0.00	0.0
Office Supplies	158.09	0.3	2,472.28	1.4	7,200.00	4,727.72	65.7
Rents and Leases	2,198.68	4.7	8,794.72	4.9	30,500.00	21,705.28	71.2
Computer Accessories/Software/Repair	50.40	0.1	2,747.87	1.5	3,990.00	1,242.13	31.1
Service Agreements	1,228.19	2.6	4,669.28	2.6	4,800.00	130.72	2.7
Fundraising	0.00	0.0	3,568.02	2.0	3,000.00	(568.02)	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	53.21	0.1	217.15	0.1	500.00	282.85	56.6
Repairs	264.00	0.6	264.00	0.1	500.00	236.00	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	29,713.89	63.1	152,348.14	84.8	438,585.00	286,236.86	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 8,802.73	4.9	\$ (8,903.40)	(5.0)	\$ 0.00	\$ 8,903.40	

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 Four Months Ended October 31, 2021

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 2,750.00	5.8	\$ 11,000.00	6.1	\$ 33,000.00	\$ 22,000.00	66.7
County of Hopkins	5,833.34	12.4	23,833.28	13.3	70,000.00	46,166.72	66.0
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	0.00	0.0	1,132.11	0.6	500.00	(632.11)	(126.4)
Interest	12.16	0.0	42.12	0.0	800.00	757.88	94.7
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	0.00	0.0	0.00	0.00	0.0
Self-Generating	5.70	0.0	106.35	0.1	1,000.00	893.65	89.4
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	8,601.20	18.3	36,118.27	20.1	110,973.00	74,854.73	
EXPENSES							
Personnel:							
Salaries and Wages	4,408.00	9.4	19,725.40	11.0	58,000.00	38,274.60	66.0
FICA (Social Security)	337.20	0.7	1,508.98	0.8	4,400.00	2,891.02	65.7
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,233.00	1,233.00	100.0
Materials & Programming:							
Books - Adult	28.16	0.1	896.11	0.5	6,000.00	5,103.89	85.1
Books - Juvenile	35.75	0.1	763.50	0.4	3,000.00	2,236.50	74.6
Periodicals	0.00	0.0	0.00	0.0	800.00	800.00	0.0
Audio/CD/Video	0.00	0.0	498.04	0.3	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
Book 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	0.0	750.00	700.50	93.4
Electronic Databases	0.00	0.0	3,097.50	1.7	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	2,577.78	5.5	6,731.06	3.7	3,000.00	(3,731.06)	(124.4)
Janitorial	240.00	0.5	1,120.00	0.6	3,600.00	2,480.00	68.9
Cleaning/Toiletry Supplies	0.00	0.0	0.00	0.0	600.00	600.00	100.0
Utilities	38.12	0.1	1,965.13	1.1	10,000.00	8,034.87	80.3
Insurance and Bonds	0.00	0.0	40.72	0.0			
Advertising and Public Relations	0.00	0.0	0.00	0.0	100.00	100.00	100.0
Internet/Telephone	0.00	0.0	549.94	0.3	2,199.00	1,649.06	75.0
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	0.00	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	120.00	0.1	360.00	0.00	0.0
Office Supplies	4.33	0.0	485.52	0.3	500.00	14.48	2.9
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	947.84	2.0	3,127.18	1.7	3,650.00	522.82	14.3
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 Four Months Ended October 31, 2021
See Compilation Report

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended 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	4,589.99	2.6	0.00	(4,589.99)	0.0
TOTAL EXPENSES	<u>8,617.18</u>	<u>18.3</u>	<u>45,419.57</u>	<u>25.3</u>	<u>110,973.00</u>	<u>65,553.43</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (15.98)</u>	<u>(0.0)</u>	<u>\$ (9,301.30)</u>	<u>(5.2)</u>	<u>\$ 0.00</u>	<u>\$ 9,301.30</u>	

See Compilation Report

11/05/21

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

Date	Num	Name	Memo	Account	Class	Amount
Oct 21						
Oct 21						

See Compilation Report

11/05/21

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

Date	Num	Name	Account	Class	Amount
Oct 21					
10/01/2021	AW...	Internal Revenue Service	204 · Federal Withholding Payable		634.76
10/01/2021	AW...	Internal Revenue Service	203 · FICA Payable		120.75
10/01/2021	AW...	Internal Revenue Service	203 · FICA Payable		120.75
10/01/2021	AW...	Internal Revenue Service	203 · FICA Payable		516.29
10/01/2021	AW...	Internal Revenue Service	203 · FICA Payable		516.29
10/01/2021	11702	HOOPLA	707 · EDM - HOOPLA	1	691.15
10/01/2021	11703	Happys of Madisonville	676 · Office Supplies	1	15.99
10/01/2021	FOU...	HOPKINS CO. PUBLIC LIBRA...	714 · Rents & Leases	1	2,198.68
10/05/2021	11704	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	334.78
10/05/2021	11705	American Printing Co.	676 · Office Supplies	1	56.00
10/05/2021	11706	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	38.95
10/05/2021	11706	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	34.95
10/05/2021	11707	Book Systems, Inc.	672 · Service Agreements	1	0.00
10/05/2021	11707	Book Systems, Inc.	672 · Service Agreements	2	0.00
10/05/2021	11708	DEMCO	625 · Book Processing Supplies	1	433.55
10/05/2021	11709	First-Line Fire Extinguisher Co	672 · Service Agreements	1	52.50
10/05/2021	11710	KNIGHTS TECHNOLOGIES	673 · Computer Access/Software/Repair	1	50.40
10/05/2021	11711	JUNIOR LIBRARY GUILD	663 · Books-Children	1	456.40
10/05/2021	11712	Midwest Battery	659 · Van - Repairs	1	264.00
10/05/2021	11713	Overdrive Inc	683 · Electronic Data Base	1	1,500.00
10/05/2021	11713	Overdrive Inc	683 · Electronic Data Base	1	500.00
10/05/2021	11714	WESTERN NRG, INC.	672 · Service Agreements	1	720.00
10/05/2021	11714	WESTERN NRG, INC.	672 · Service Agreements	2	720.00
10/08/2021	11715	KY DEFERRED COMPENSAT...	210 · 401 K		131.35
10/08/2021	11716	City of Dawson Springs	206 · City Withholding Payable		229.77
10/08/2021	11717	Director of Finance	206 · City Withholding Payable		680.67
10/08/2021	11718	HOPKINS COUNTY FISCAL C...	206 · City Withholding Payable		303.53
10/14/2021	11719	Ingram	663 · Books-Children	2	12.85
10/14/2021	11719	Ingram	663 · Books-Children	2	22.90
10/14/2021	11719	Ingram	661 · Books-Adult	2	28.16
10/14/2021	11720	Ingram	661 · Books-Adult	1	116.92
10/14/2021	11720	Ingram	661 · Books-Adult	1	117.09
10/14/2021	11720	Ingram	661 · Books-Adult	1	30.95
10/14/2021	11720	Ingram	661 · Books-Adult	1	255.12
10/14/2021	11720	Ingram	661 · Books-Adult	1	29.79
10/14/2021	11720	Ingram	663 · Books-Children	1	159.18
10/14/2021	11720	Ingram	661 · Books-Adult	1	14.97
10/14/2021	11720	Ingram	663 · Books-Children	1	715.36
10/14/2021	11720	Ingram	661 · Books-Adult	1	311.16
10/14/2021	11720	Ingram	663 · Books-Children	1	53.97
10/14/2021	11720	Ingram	661 · Books-Adult	1	81.31
10/14/2021	11720	Ingram	663 · Books-Children	1	7.79
10/15/2021	AW...	KY STATE TREAS-K-1	205 · KY Withholding Payable		738.46
10/15/2021	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		645.43
10/15/2021	awd-...	Internal Revenue Service	203 · FICA Payable		119.11
10/15/2021	awd-...	Internal Revenue Service	203 · FICA Payable		119.11
10/15/2021	awd-...	Internal Revenue Service	203 · FICA Payable		509.40
10/15/2021	awd-...	Internal Revenue Service	203 · FICA Payable		509.40
10/20/2021	11721	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	334.78
10/20/2021	11722	Amazon	661 · Books-Adult	1	46.07
10/20/2021	11722	Amazon	670 · Adult Programming	1	14.19
10/20/2021	11722	Amazon	627 · Advertising & Public Relations	1	32.97
10/20/2021	11722	Amazon	670 · Adult Programming	1	102.98
10/20/2021	11722	Amazon	676 · Office Supplies	1	6.99
10/20/2021	11722	Amazon	676 · Office Supplies	1	21.99
10/20/2021	11722	Amazon	676 · Office Supplies	1	6.99
10/20/2021	11723	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	73.35
10/20/2021	11724	KOORSEN FIRE & SECURITY	637 · Security	1	311.06
10/20/2021	11725	Prow Brothers Plumbing Heati...	620 · Building Maintenance & Repairs	1	443.95
10/20/2021	11725	Prow Brothers Plumbing Heati...	620 · Building Maintenance & Repairs	1	1,362.65
10/20/2021	11726	Sprint	631 · Internet/Telephone	1	13.79
10/26/2021	11727	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
10/26/2021	11728	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	15.00
10/26/2021	11729	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	20.00
10/26/2021	CLE...	SCOTT CLEANING SERVICE	621 · Janitorial	1	400.00
10/26/2021	CLE...	SCOTT CLEANING SERVICE	621 · Janitorial	2	120.00
10/27/2021	11730	KY DEFERRED COMPENSAT...	210 · 401 K		131.35

See Compilation Report

11/05/21

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

Date	Num	Name	Account	Class	Amount
10/27/2021	11731	AGLA	214 · AIG Insurance		149.58
10/28/2021	11732	NATIONWIDE TRUST CO	218 · 401a		284.36
10/29/2021	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		616.72
10/29/2021	awd-...	Internal Revenue Service	203 · FICA Payable		119.03
10/29/2021	awd-...	Internal Revenue Service	203 · FICA Payable		119.03
10/29/2021	awd-...	Internal Revenue Service	203 · FICA Payable		508.93
10/29/2021	awd-...	Internal Revenue Service	203 · FICA Payable		508.93
Oct 21					<u>21,709.63</u>

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

11/18/21

Schedule 2 - Check Register Dawson Springs Operational Acct

October 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Oct 21					
10/22/2021	2122	WHITLOCK CONSTRUCTION	620 · Building Maintenance & Rep...	2	2,190.00
10/27/2021	2123	City Water	623 · Utilities	2	38.12
10/29/2021	2124	B.W. Akin Co. LLC	620 · Building Maintenance & Rep...	2	288.78
10/29/2021	2125	Nick's Pest Management	620 · Building Maintenance & Rep...	2	99.00
Oct 21					<u>2,615.90</u>