

Hopkins Co.-Madisonville Public Library
COMPILATION OF FINANCIAL STATEMENTS

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

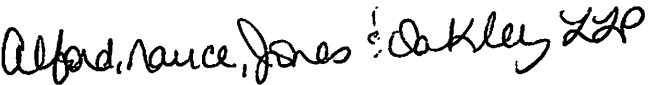
The supplementary information contained in Schedules 1 through 2 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have not audited or reviewed the supplementary information and, accordingly,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


January 17, 2022

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

ASSETS

Cash	
Investment - Ameriprise	\$ 2,060.52
Investment - Wealth Management	438,616.79
Independence Bank - Madisonville Operational	489,573.23
Independence Bank - Medical Account	4,688.75
Independence Bank - Dawson Operational	15,976.91
Planters Bank - Dawson Bequest CD	<u>141,938.03</u>
Total Cash	<u>1,092,854.23</u>
Restricted Cash	
First United Bank - County Loan	8,347.63
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,169.08</u>
Total Assets	<u>\$ 1,177,023.31</u>

LIABILITIES & FUND BALANCES

Liabilities

Payroll Liabilities	
FICA Payable	
Federal Withholding Payable	
KY Withholding Payable	-
City Withholding Payable	951.73
AFLAC	344.78
Child Support	(3.10)
AIG Insurance	(200.48)
401a	-
AGLI employee loan payable	25.00
AFLAC-PRE-TAX & AFTER-TAX	<u>(58.98)</u>
Total Liabilities	<u>1,058.95</u>

Fund Balances

Restricted - Renovation	8,347.63
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	157,914.94
Unassigned	725,295.56
Excess (Deficiency) Revenue Over Expenses	<u>(11,187.22)</u>

Total Fund Balances	<u>1,175,964.36</u>
Total Liabilities & Fund Balances	<u>\$ 1,177,023.31</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 Six Months Ended December 31, 2021

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$	0.0	83,333.35	31.6	\$ 200,000.00	\$ 116,666.65	58.3
City of Dawson Springs		0.0	13,750.00	5.2	33,000.00	19,250.00	58.3
County of Hopkins	5,833.34	14.0	109,999.96	41.7	250,000.00	140,000.04	56.0
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
Books Income	0.00	0.0	120.02	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	61.00	0.1	10,369.61	3.9	5,500.00	(4,869.61)	(88.5)
Interest	752.48	1.8	4,468.93	1.7	8,800.00	4,331.07	49.2
Lost/Damage Income	0.02	0.0	128.91	0.0	200.00	71.09	35.5
Programs	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Out-of-county/Online Only Cards	10.00	0.0	1,562.30	0.6	0.00	(1,562.30)	0.0
Self-Generating	205.60	0.5	2,267.20	0.9	6,000.00	3,732.80	62.2
Overdue Charges/Fines	68.20	0.2	826.35	0.3	1,100.00	273.65	24.9
Fundraising	365.20	0.9	2,532.20	1.0	6,000.00	3,467.80	57.8
Insurance Proceeds	34,296.10	82.5	34,296.10	13.0	0.00	(34,296.10)	(571.6)
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	<u>41,591.94</u>	<u>100.0</u>	<u>263,654.93</u>	<u>100.0</u>	<u>549,558.00</u>	<u>285,903.07</u>	
EXPENSES							
Personnel:							
Salaries and Wages	17,343.89	41.7	112,181.36	42.5	233,000.00	120,818.64	51.9
FICA (Social Security)	1,270.17	3.1	8,234.30	3.1	17,400.00	9,165.70	52.7
Health (Medical) Insurance	85.20	0.2	12,501.35	4.7	28,600.00	16,098.65	56.3
KACO Unemployment	0.00	0.0	1,589.78	0.6	3,200.00	1,610.22	50.3
Pensions (Retirement)	284.36	0.7	1,896.49	0.7	4,933.00	3,036.51	61.6
Worker's Compensation	0.00	0.0	1,099.00	0.4	1,500.00	401.00	26.7
Materials & Programming:							
Books - Adult	1,100.20	2.6	11,169.38	4.2	18,050.00	6,880.62	38.1
Books - Juvenile	548.67	1.3	4,737.20	1.8	11,000.00	6,262.80	56.9
Periodicals	0.00	0.0	738.64	0.3	1,500.00	761.36	50.8
Audio/CD/Video	972.77	2.3	3,695.02	1.4	14,000.00	10,304.98	73.6
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	2,520.00	2,520.00	100.0
EDM - Overdrive (Advantage)	1,057.29	2.5	2,162.71	0.8	5,000.00	2,837.29	56.7
EDM - HOOPLA	1,267.03	3.0	5,171.68	2.0	6,190.00	1,018.32	16.5
Book Processing Supplies	463.21	1.1	896.76	0.3	2,096.00	1,199.24	57.2
Adult Programming	9.99	0.0	2,318.89	0.9	3,000.00	681.11	22.7
Juvenile Programming	169.76	0.4	2,250.86	0.9	6,150.00	3,899.14	63.4
Electronic Databases	65.78	0.2	8,677.78	3.3	21,550.00	12,872.22	59.7
Miscellaneous Collections	371.24	0.9	683.83	0.3	500.00	(183.83)	(36.8)
Outreach	33.14	0.1	649.95	0.2	1,000.00	350.05	35.0
Materials & Programming - Other	0.00	0.0	23.00	0.0	0.00	0.00	0.0

Hopkins Co.-Madisonville Public Library
General Fund
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted
For the One Month and Six Months Ended December 31, 2021
See Compilation Report

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	7,615.32	18.3	22,420.26	8.5	6,000.00	(16,420.26)	(273.7)
Janitorial	1,040.00	2.5	6,909.18	2.6	14,000.00	7,090.82	50.6
Cleaning/Toiletry Supplies	0.00	0.0	0.00	0.0	2,100.00	2,100.00	100.0
Utilities	1,591.81	3.8	9,238.44	3.5	27,000.00	17,761.56	65.8
Insurance and Bonds	0.00	0.0	6,344.72	2.4	5,700.00	(644.72)	(11.3)
Advertising and Public Relations	660.78	1.6	1,295.85	0.5	4,100.00	2,804.15	68.4
Internet/Telephone	575.59	1.4	3,062.30	1.2	7,179.00	4,116.70	57.3
Emergency Connectivity Grant	1,049.28	2.5	1,115.20	0.4	0.00	0.00	0.0
Legal and Accounting	0.00	0.0	3,125.00	1.2	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	15.89	0.0	601.84	0.2	1,600.00	998.16	62.4
Board Expenses	176.33	0.4	331.28	0.1	800.00	468.72	58.6
Security	1,168.50	2.8	1,599.56	0.6	675.00	(924.56)	(137.0)
Office Supplies	676.87	1.6	3,863.71	1.5	7,700.00	3,836.29	49.8
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,198.68	5.3	13,314.08	5.0	31,000.00	17,685.92	57.1
Computer Accessories/Software/Repair	111.29	0.3	2,859.16	1.1	4,190.00	1,330.84	31.8
Service Agreements	585.42	1.4	9,044.85	3.4	8,450.00	(594.85)	(7.0)
Friend Expense	0.00	0.0	0.00	0.0	585.00	585.00	100.0
Fundraising	0.00	0.0	3,568.02	1.4	3,000.00	(568.02)	(18.9)
Tornado Response	276.55	0.7	276.55	0.1	0.00	(276.55)	(9.2)
COVID-19	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Vehicle:							
Fuel & Oil	81.19	0.2	298.34	0.1	500.00	201.66	40.3
Repairs	0.00	0.0	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	1.7	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	42,866.20	103.1	274,842.15	104.2	549,558.00	274,715.85	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (1,274.26)	(3.1)	\$ (11,187.22)	(4.2)	\$ 0.00	\$ 11,187.22	

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 Six Months Ended December 31, 2021

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 0.00	0.0	\$ 83,333.35	31.6	\$ 180,000.00	\$ 96,666.65	53.7
County of Hopkins	0.00	0.0	74,500.00	28.3	200,000.00	125,500.00	62.8
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
Books Income	0.00	0.0	120.02	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	61.00	0.1	9,237.50	3.5	5,000.00	(4,237.50)	(84.8)
Interest	724.93	1.7	4,382.76	1.7	8,000.00	3,617.24	45.2
Lost/Damage Income	0.02	0.0	124.50	0.0	200.00	75.50	37.8
Programs	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Out-of-county/Online Only Cards	10.00	0.0	1,562.30	0.6	0.00	(1,562.30)	0.0
Self-Generating	205.60	0.5	2,160.85	0.8	5,000.00	2,839.15	56.8
Overdue Charges/Fines	68.20	0.2	826.35	0.3	1,000.00	173.65	17.4
Fundraising	365.20	0.9	2,532.20	1.0	6,000.00	3,467.80	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
Insurance Proceeds	34,296.10	82.5	34,296.10	13.0	0.00	(34,296.10)	(3429.6)
Carryover from FY 2019-2020	0.00	0.0	0.00	0.0	4,800.00	4,800.00	100.0
TOTAL REVENUES	35,731.05	85.9	213,075.93	80.8	438,585.00	225,509.07	
EXPENSES							
Personnel:							
Salaries and Wages	12,935.89	31.1	83,639.96	31.7	175,000.00	91,360.04	52.2
FICA (Social Security)	932.97	2.2	6,050.89	2.3	13,000.00	6,949.11	53.5
Health (Medical) Insurance	85.20	0.2	12,501.35	4.7	28,600.00	16,098.65	56.3
KACO Unemployment	0.00	0.0	1,589.78	0.6	3,200.00	1,610.22	50.3
Pensions (Retirement)	284.36	0.7	1,896.49	0.7	3,700.00	1,803.51	48.7
Worker's Compensation	0.00	0.0	1,099.00	0.4	1,500.00	401.00	26.7
Materials & Programming:							
Books - Adult	1,168.38	2.8	9,860.29	3.7	12,050.00	2,189.71	18.2
Books - Juvenile	275.99	0.7	3,664.83	1.4	8,000.00	4,335.17	54.2
Periodicals	0.00	0.0	738.64	0.3	700.00	(38.64)	(5.5)
Audio/CD/Video	972.77	2.3	3,196.98	1.2	8,000.00	4,803.02	60.0
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	1,260.00	1,260.00	100.0
EDM - Overdrive (Advantage)	1,057.29	2.5	2,162.71	0.8	5,000.00	2,837.29	56.7
EDM - HOOPLA	1,267.03	3.0	5,171.68	2.0	6,190.00	1,018.32	16.5
Book Processing Supplies	463.21	1.1	896.76	0.3	1,500.00	603.24	40.2
Adult Programming	9.99	0.0	2,318.89	0.9	3,000.00	681.11	22.7
Juvenile Programming	111.76	0.3	2,143.36	0.8	5,400.00	3,256.64	60.3
Electronic Databases	65.78	0.2	5,371.78	2.0	17,500.00	12,128.22	69.3
Miscellaneous Collections	371.24	0.9	683.83	0.3	500.00	(183.83)	0.0
Outreach	33.14	0.1	649.95	0.2	1,000.00	350.05	35.0
Materials & Programming - Other	0.00	0.0	23.00	0.0	0.00	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 Six Months Ended December 31, 2021

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
Operating:							
Building Maintenance and Repair	962.32	2.3	9,036.20	3.4	3,000.00	(6,036.20)	(201.2)
Janitorial	800.00	1.9	5,309.18	2.0	10,400.00	5,090.82	49.0
Cleaning /Toiletry Supplies	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Utilities	902.45	2.2	6,006.75	2.3	17,000.00	10,993.25	64.7
Insurance and Bonds	0.00	0.0	6,304.00	2.4	5,700.00	(604.00)	(10.6)
Advertising and Public Relations	660.78	1.6	1,295.85	0.5	4,000.00	2,704.15	67.6
Internet/Telephone	209.38	0.5	2,146.15	0.8	4,980.00	2,833.85	56.9
Emergency Connectivity Grant	1,049.28	2.5	1,115.20	0.4	0.00	0.00	0.0
Legal and Accounting	0.00	0.0	3,125.00	1.2	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	15.89	0.0	582.84	0.2	1,500.00	917.16	61.1
Board Expenses	176.33	0.4	331.28	0.1	800.00	468.72	58.6
Security	1,168.50	2.8	1,479.56	0.6	315.00	0.00	0.0
Office Supplies	676.87	1.6	3,378.19	1.3	7,200.00	3,821.81	53.1
Rents and Leases	2,198.68	5.3	13,192.08	5.0	30,500.00	17,307.92	56.7
Computer Accessories/Software/Repair	0.00	0.0	2,747.87	1.0	3,990.00	1,242.13	31.1
Service Agreements	390.28	0.9	5,501.54	2.1	4,800.00	(701.54)	(14.6)
Fundraising	0.00	0.0	3,568.02	1.4	3,000.00	(568.02)	0.0
Friends Expense	0.00	0.0	0.00	0.0	585.00	585.00	0.0
Tornado Response	276.55	0.7	276.55	0.1	0.00	(276.55)	(5.8)
COVID-19	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Vehicle:							
Fuel & Oil	81.19	0.2	298.34	0.1	500.00	201.66	40.3
Repairs	0.00	0.0	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	29,603.50	71.2	209,650.61	79.5	438,585.00	228,934.39	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 6,127.55	2.3	\$ 3,425.32	1.3	\$ 0.00	\$ (3,425.32)	

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 Six Months Ended December 31, 2021

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$	0.0	\$	5.2	\$	\$	58.3
County of Hopkins	5,833.34	14.0	35,499.96	13.5	70,000.00	34,500.04	49.3
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	0.4	500.00	(632.11)	(126.4)
Interest	27.55	0.1	86.17	0.0	800.00	713.83	89.2
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	0.00	0.0	106.35	0.0	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	5,860.89	14.1	50,579.00	19.2	110,973.00	60,394.00	
EXPENSES							
Personnel:							
Salaries and Wages	4,408.00	10.6	28,541.40	10.8	58,000.00	29,458.60	50.8
FICA (Social Security)	337.20	0.8	2,183.41	0.8	4,400.00	2,216.59	50.4
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,233.00	1,233.00	100.0
Materials & Programming:							
Books - Adult	(68.18)	(0.2)	1,309.09	0.5	6,000.00	4,690.91	78.2
Books - Juvenile	272.68	0.7	1,072.37	0.4	3,000.00	1,927.63	64.3
Periodicals	0.00	0.0	0.00	0.0	800.00	800.00	0.0
Audio/CD/Video	0.00	0.0	498.04	0.2	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	58.00	0.1	107.50	0.0	750.00	642.50	85.7
Electronic Databases	0.00	0.0	3,306.00	1.3	4,050.00	744.00	18.4
Miscellaneous Collections	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Operating:							
Building Maintenance and Repair	6,653.00	16.0	13,384.06	5.1	3,000.00	(10,384.06)	(346.1)
Janitorial	240.00	0.6	1,600.00	0.6	3,600.00	2,000.00	55.6
Cleaning/Toiletry Supplies	0.00	0.0	0.00	0.0	600.00	600.00	100.0
Utilities	689.36	1.7	3,231.69	1.2	10,000.00	6,768.31	67.7
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	366.21	0.9	916.15	0.3	2,199.00	1,282.85	58.3
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	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	0.0	360.00	0.00	0.0
Office Supplies	0.00	0.0	485.52	0.2	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	0.0	500.00	378.00	75.6
Computer Accessories/Software/Repairs	111.29	0.3	111.29	0.0	200.00	88.71	44.4
Service Agreements	195.14	0.5	3,543.31	1.3	3,650.00	106.69	2.9
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 Six Months Ended December 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	1.7	0.00	(4,589.99)	0.0
TOTAL EXPENSES	<u>13,262.70</u>	<u>31.9</u>	<u>65,191.54</u>	<u>24.7</u>	<u>110,973.00</u>	<u>45,781.46</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (7,401.81)</u>	<u>(2.8)</u>	<u>\$ (14,612.54)</u>	<u>(5.5)</u>	<u>\$ 0.00</u>	<u>\$ 14,612.54</u>	

See Compilation Report

01/12/22

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

Date	Num	Name	Memo	Account	Class	Amount
Dec 21						
Dec 21						

01/17/22

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

Date	Num	Name	Account	Class	Amount
Dec 21					
12/06/2021	11757	United Way of the Coalfield	627 · Advertising & Public Relations	1	400.00
12/06/2021	11758	Handyman Home Services	620 · Building Maintenance & Repairs	1	800.00
12/06/2021	11759	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
12/06/2021	11760	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	10.00
12/06/2021	11761	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	7.50
12/06/2021	11762	KY DEFERRED COMPENSAT...	210 · 401 K	1	131.35
12/07/2021	11763	PARAMOUNT DENTAL	209 · AFLAC	1	366.40
12/07/2021	11764	Amazon	710 · Misc. Collections	1	349.29
12/07/2021	11764	Amazon	677 · Juvenile Programming	1	15.98
12/07/2021	11764	Amazon	634 · Board Expenses	1	92.70
12/07/2021	11764	Amazon	620 · Building Maintenance & Repairs	1	24.98
12/07/2021	11764	Amazon	634 · Board Expenses	1	49.65
12/07/2021	11764	Amazon	676 · Office Supplies	1	26.98
12/07/2021	11764	Amazon	634 · Board Expenses	1	33.98
12/07/2021	11765	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	104.90
12/07/2021	11766	DEMCO	625 · Book Processing Supplies	1	463.21
12/07/2021	11766	DEMCO	676 · Office Supplies	1	149.89
12/07/2021	11767	Nick's Pest Management	620 · Building Maintenance & Repairs	1	75.00
12/07/2021	11768	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	1,057.29
12/07/2021	11804	Sherwin-Williams	620 · Building Maintenance & Repairs	1	31.17
12/07/2021	11771	T-Mobile	631A · Emergency Connectivity Grant	1	557.60
12/07/2021	11772	Pitney Bowes	676 · Office Supplies	1	500.00
12/07/2021	11773	HOOPLA	707 · EDM - HOOPLA	1	626.55
12/07/2021	11774	Overdrive Inc	683 · Electronic Data Base	1	20.93
12/07/2021	11775	Overdrive Inc	683 · Electronic Data Base	1	14.95
12/07/2021	11776	Overdrive Inc	683 · Electronic Data Base	1	8.97
12/07/2021	11777	Ingram	661 · Books-Adult	2	51.77
12/07/2021	11777	Ingram	663 · Books-Children	2	14.70
12/07/2021	11778	Ingram	661 · Books-Adult	1	870.26
12/07/2021	11778	Ingram	663 · Books-Children	1	275.99
12/07/2021	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		627.48
12/07/2021	awd-...	Internal Revenue Service	203 · FICA Payable		120.50
12/07/2021	awd-...	Internal Revenue Service	203 · FICA Payable		120.50
12/07/2021	awd-...	Internal Revenue Service	203 · FICA Payable		515.36
12/07/2021	awd-...	Internal Revenue Service	203 · FICA Payable		515.36
12/07/2021	11791	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	38.95
12/07/2021	11791	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	43.44
12/07/2021	11792	Sprint	631 · Internet/Telephone	1	22.99
12/07/2021	11769	Sherwin-Williams	620 · Building Maintenance & Repairs	1	31.17
12/07/2021	11770	Sprint	631 · Internet/Telephone	1	22.99
12/10/2021	11793	Amazon	661 · Books-Adult	1	162.86
12/10/2021	11793	Amazon	710 · Misc. Collections	1	21.95
12/10/2021	11793	Amazon	665 · Audio/CD/Video	1	16.68
12/10/2021	11793	Amazon	661 · Books-Adult	1	15.99
12/10/2021	11793	Amazon	661 · Books-Adult	1	25.49
12/10/2021	11794	KOORSEN FIRE & SECURITY	637 · Security	1	839.05
12/10/2021	11794	KOORSEN FIRE & SECURITY	637 · Security	1	209.45
12/10/2021	11794	KOORSEN FIRE & SECURITY	637 · Security	1	120.00
12/11/2021	11795	Time Warner Cable	631 · Internet/Telephone	1	163.40
12/17/2021	awd	KY STATE TREAS-K-1	205 · KY Withholding Payable	1	703.42
12/20/2021	11780	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	7.50
12/20/2021	11781	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	10.00
12/20/2021	11782	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
12/20/2021	11783	KY DEFERRED COMPENSAT...	210 · 401 K	1	131.35
12/20/2021	11784	NATIONWIDE TRUST CO	218 · 401a	1	284.36
12/21/2021	11796	T-Mobile	631A · Emergency Connectivity Grant	1	491.68
12/22/2021	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		623.77
12/22/2021	awd-...	Internal Revenue Service	203 · FICA Payable		120.24
12/22/2021	awd-...	Internal Revenue Service	203 · FICA Payable		120.24
12/22/2021	awd-...	Internal Revenue Service	203 · FICA Payable		514.07
12/22/2021	awd-...	Internal Revenue Service	203 · FICA Payable		514.07
12/27/2021	11797	Madisonville Messenger	627 · Advertising & Public Relations	1	25.68
12/29/2021	11785	AGLA	214 · AIG Insurance		149.58
12/29/2021	11798	American Printing Co.	627 · Advertising & Public Relations	1	220.10
12/30/2021	awd	KY STATE TREAS-K-1	205 · KY Withholding Payable	1	723.97

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

01/17/22

Schedule 2 - Independence Bank General Check Register

December 2021

Date	Num	Name	Account	Class	Amount
12/31/2021	11799	HOOPLA	707 · EDM - HOOPLA	1	640.48
12/31/2021	11800	Overdrive Inc	683 · Electronic Data Base	1	20.93
Dec 21					<u>16,117.04</u>

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

01/12/22

Schedule 2 - Check Register Dawson Springs Operational Acct

December 2021

Date	Num	Name	Account	Class	Amount
Dec 21					
12/01/2021	2128	City Water	623 · Utilities	2	100.00
12/07/2021	2131	PETIT'S HOME SERVICES, LLC	620 · Building Maintenance & Rep...	2	2,200.00
12/07/2021	2132	WHITLOCK CONSTRUCTION	620 · Building Maintenance & Rep...	2	2,263.00
12/07/2021	2133	WHITLOCK CONSTRUCTION	620 · Building Maintenance & Rep...	2	2,190.00
12/28/2021	2134	City Water	623 · Utilities	2	22.82
12/31/2021	ACH	PAYPAL	677 · Juvenile Programming	2	58.00
12/31/2021	ACH	Time Warner Cable	631 · Internet/Telephone	2	83.25
12/31/2021	ACH	Time Warner Cable	631 · Internet/Telephone	2	99.98
12/31/2021	ACH	KU	623 · Utilities	2	142.08
12/31/2021	ACH	Mark Wayne Adams, Inc.	663 · Books-Children	2	257.98
Dec 21					<u>7,417.11</u>