

**Hopkins Co.-Madisonville Public Library**

**COMPILATION OF FINANCIAL STATEMENTS**

**For the one month and seven months ended January 31, 2022**

# Alford Nance Jones & Oakley, llp

Certified Public Accountants

J. Wesley Alford, Jr., CPA  
Jacqueline L. Nance, CPA

ACCOUNTANT'S COMPILATION REPORT

Theresa A. Jones, CPA  
Lori A. Oakley, CPA

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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 January 31, 2022, and the related Statement of Revenues and Expenses – Cash Basis for the one month and seven 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.

  
February 11, 2022

Hopkins Co.-Madisonville Public Library  
 General Fund  
 Balance Sheet - Cash Basis  
 As of January 31, 2022

ASSETS

Cash	
Investment - Ameriprise	\$ 2,116.48
Investment - Wealth Management	448,460.21
Independence Bank - Madisonville Operational	497,112.34
Independence Bank - Medical Account	4,541.38
Independence Bank - Dawson Operational	21,003.79
Planters Bank - Dawson Bequest CD	<u>143,306.80</u>
Total Cash	<u>1,116,541.00</u>
Restricted Cash	
First United Bank - County Loan	8,347.70
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,169.15</u>
Total Assets	<u>\$ 1,200,710.15</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
FICA Payable	
Federal Withholding Payable	
KY Withholding Payable	730.00
City Withholding Payable	271.86
AFLAC	181.24
Child Support	(3.10)
AIG Insurance	(50.90)
401a	-
AGLI employee loan payable	25.00
AFLAC-PRE-TAX & AFTER-TAX	<u>(413.42)</u>
Total Liabilities	<u>740.68</u>
Fund Balances	
Restricted - Renovation	8,347.70
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	164,310.59
Unassigned	718,910.83
Excess (Deficiency) Revenue Over Expenses	<u>12,806.90</u>
Total Fund Balances	<u>1,199,969.47</u>
Total Liabilities & Fund Balances	<u>\$ 1,200,710.15</u>

Hopkins Co.-Madisonville Public Library  
 General Fund  
 Statement of Revenue and Expenses - Cash Basis  
 Historical and Budgeted  
 For the One Month and Seven Months Ended January 31, 2022

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
<b>REVENUES</b>							
<b>Local Government:</b>							
City of Madisonville	\$ 33,333.34	38.5	116,666.69	33.3	\$ 200,000.00	\$ 83,333.31	41.7
City of Dawson Springs	5,500.00	6.3	19,250.00	5.5	33,000.00	13,750.00	41.7
County of Hopkins	35,833.34	41.3	145,833.30	41.6	250,000.00	104,166.70	41.7
State of Kentucky		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
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	0.00	0.0	10,369.61	3.0	5,500.00	(4,869.61)	(88.5)
Interest & Dividend Income	11,996.42	13.8	16,510.32	4.7	8,800.00	(7,710.32)	(87.6)
Lost/Damage Income	0.00	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	0.00	0.0	1,562.30	0.4	0.00	(1,562.30)	0.0
Self-Generating	0.00	0.0	2,267.20	0.6	6,000.00	3,732.80	62.2
Overdue Charges/Fines	0.00	0.0	826.35	0.2	1,100.00	273.65	24.9
Fundraising	0.00	0.0	2,532.20	0.7	6,000.00	3,467.80	57.8
Insurance Proceeds	0.00	0.0	34,296.10	9.8	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
Federal	10.85	0.0	10.85	0.0	0.00	(10.85)	(1.9)
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>86,673.95</b>	<b>100.0</b>	<b>350,373.85</b>	<b>100.0</b>	<b>549,558.00</b>	<b>199,184.15</b>	
<b>EXPENSES</b>							
<b>Personnel:</b>							
Salaries and Wages	17,493.12	20.2	129,674.48	37.0	233,000.00	103,325.52	44.3
FICA (Social Security)	1,281.56	1.5	9,515.86	2.7	17,400.00	7,884.14	45.3
Health (Medical) Insurance	1,776.56	2.0	14,277.91	4.1	28,600.00	14,322.09	50.1
KACO Unemployment	(144.00)	-0.2	1,445.78	0.4	3,200.00	1,754.22	54.8
Pensions (Retirement)	284.36	0.3	2,180.85	0.6	4,933.00	2,752.15	55.8
Worker's Compensation	0.00	0.0	1,099.00	0.3	1,500.00	401.00	26.7
<b>Debt Service:</b>							
Hopkins County Fiscal Court	28,819.00	33.2	28,819.00	8.2	0.00	(28,819.00)	(1921.3)
<b>Materials &amp; Programming:</b>							
Books - Adult	964.53	1.1	12,133.91	3.5	18,050.00	5,916.09	32.8
Books - Juvenile	184.58	0.2	4,921.78	1.4	11,000.00	6,078.22	55.3
Periodicals	0.00	0.0	738.64	0.2	1,500.00	761.36	50.8
Audio/CD/Video	248.55	0.3	3,943.57	1.1	14,000.00	10,056.43	71.8
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	2,162.71	0.6	5,000.00	2,837.29	56.7
EDM - HOOPLA	0.00	0.0	5,171.68	1.5	6,190.00	1,018.32	16.5
Book Processing Supplies	0.00	0.0	896.76	0.3	2,096.00	1,199.24	57.2
Adult Programming	55.44	0.1	2,374.33	0.7	3,000.00	625.67	20.9
Juvenile Programming	604.07	0.7	2,854.93	0.8	6,150.00	3,295.07	53.6
Electronic Databases	0.00	0.0	8,677.78	2.5	21,550.00	12,872.22	59.7
Miscellaneous Collections	0.00	0.0	683.83	0.2	500.00	(183.83)	(36.8)
Outreach	0.00	0.0	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  
Statement of Revenue and Expenses - Cash Basis  
Historical and Budgeted  
For the One Month and Seven Months Ended January 31, 2022

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
<b>Operating:</b>							
Building Maintenance and Repair	398.13	0.5	22,818.39	6.5	6,000.00	(16,818.39)	(280.3)
Janitorial	1,040.00	1.2	7,949.18	2.3	14,000.00	6,050.82	43.2
Cleaning/Toiletry Supplies	313.99	0.4	313.99	0.1	2,100.00	1,786.01	85.0
Utilities	1,159.56	1.3	10,398.00	3.0	27,000.00	16,602.00	61.5
Insurance and Bonds	(930.81)	(1.1)	5,413.91	1.5	5,700.00	286.09	5.0
Advertising and Public Relations	9.99	0.0	1,305.84	0.4	4,100.00	2,794.16	68.2
Internet/Telephone	522.45	0.6	3,584.75	1.0	7,179.00	3,594.25	50.1
Emergency Connectivity Grant	0.00	0.0	1,115.20	0.3	0.00	0.00	0.0
Legal and Accounting	4,950.00	5.7	8,075.00	2.3	12,500.00	4,425.00	35.4
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	617.73	0.2	1,600.00	982.27	61.4
Board Expenses	0.00	0.0	331.28	0.1	800.00	468.72	58.6
Security	120.00	0.1	1,719.56	0.5	675.00	(1,044.56)	(154.7)
Office Supplies	70.88	0.1	3,934.59	1.1	7,700.00	3,765.41	48.9
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,198.68	2.5	15,512.76	4.4	31,000.00	15,487.24	50.0
Computer Accessories/Software/Repair	0.00	0.0	2,859.16	0.8	4,190.00	1,330.84	31.8
Service Agreements	775.28	0.9	9,820.13	2.8	8,450.00	(1,370.13)	(16.2)
Friend Expense	0.00	0.0	0.00	0.0	585.00	585.00	100.0
Fundraising	0.00	0.0	3,568.02	1.0	3,000.00	(568.02)	(18.9)
Tornado Response	471.61	0.5	748.16	0.2	0.00	(748.16)	(24.9)
COVID-19	0.00	0.0	0.00	0.0	0.00	0.00	0.0
<b>Vehicle:</b>							
Fuel & Oil	41.38	0.0	339.72	0.1	500.00	160.28	32.1
Repairs	0.00	0.0	264.00	0.1	500.00	236.00	47.2
<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	4,589.99	1.3	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
<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>62,724.80</u>	<u>72.4</u>	<u>337,566.95</u>	<u>96.3</u>	<u>549,558.00</u>	<u>211,991.05</u>	
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENSES</b>	<u>\$ 23,949.15</u>	<u>27.6</u>	<u>\$ 12,806.90</u>	<u>3.7</u>	<u>\$ 0.00</u>	<u>\$ (12,806.90)</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 and Seven Months Ended January 31, 2022

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
<b>REVENUES</b>							
<b>Local Government:</b>							
City of Madisonville	\$ 33,333.34	38.5	\$ 116,666.69	33.3	\$ 180,000.00	\$ 63,333.31	35.2
City of Dawson Springs	5,500.00	6.3	5,500.00	1.6	-	(5,500.00)	(2.8)
County of Hopkins	30,000.00	34.6	104,500.00	29.8	200,000.00	95,500.00	47.8
State of Kentucky	0.00	0.0		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
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	0.00	0.0	9,237.50	2.6	5,000.00	(4,237.50)	(84.8)
Interest & Dividend Income	10,606.72	12.2	15,034.45	4.3	8,000.00	(7,034.45)	(87.9)
Lost/Damage Income	0.00	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	0.00	0.0	1,562.30	0.4	0.00	(1,562.30)	0.0
Self-Generating	0.00	0.0	2,160.85	0.6	5,000.00	2,839.15	56.8
Overdue Charges/Fines	0.00	0.0	826.35	0.2	1,000.00	173.65	17.4
Fundraising	0.00	0.0	2,532.20	0.7	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	0.00	0.0	34,296.10	9.8	0.00	(34,296.10)	(3429.6)
Federal	10.85	0.0	10.85	0.0	0.00	(10.85)	(1.1)
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>79,450.91</b>	<b>91.7</b>	<b>292,571.81</b>	<b>83.5</b>	<b>438,585.00</b>	<b>146,013.19</b>	
<b>EXPENSES</b>							
<b>Personnel:</b>							
Salaries and Wages	13,085.12	15.1	96,725.08	27.6	175,000.00	78,274.92	44.7
FICA (Social Security)	944.35	1.1	6,995.24	2.0	13,000.00	6,004.76	46.2
Health (Medical) Insurance	1,776.56	2.0	14,277.91	4.1	28,600.00	14,322.09	50.1
KACO Unemployment	(144.00)	(0.2)	1,445.78	0.4	3,200.00	1,754.22	54.8
Pensions (Retirement)	284.36	0.3	2,180.85	0.6	3,700.00	1,519.15	41.1
Worker's Compensation	0.00	0.0	1,099.00	0.3	1,500.00	401.00	26.7
<b>Debt Service:</b>							
Hopkins County Fiscal Court	28,819.00	36.3	28,819.00	8.2	0.00	(28,819.00)	(1921.3)
<b>Materials &amp; Programming:</b>							
Books - Adult	696.70	0.8	10,556.99	3.0	12,050.00	1,493.01	12.4
Books - Juvenile	129.14	0.1	3,793.97	1.1	8,000.00	4,206.03	52.6
Periodicals	0.00	0.0	738.64	0.2	700.00	(38.64)	(5.5)
Audio/CD/Video	193.11	0.2	3,390.09	1.0	8,000.00	4,609.91	57.6
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	2,162.71	0.6	5,000.00	2,837.29	56.7
EDM - HOOPLA	0.00	0.0	5,171.68	1.5	6,190.00	1,018.32	16.5
Book Processing Supplies	0.00	0.0	896.76	0.3	1,500.00	603.24	40.2
Adult Programming	55.44	0.1	2,374.33	0.7	3,000.00	625.67	20.9
Juvenile Programming	548.63	0.6	2,691.99	0.8	5,400.00	2,708.01	50.1
Electronic Databases	0.00	0.0	5,371.78	1.5	17,500.00	12,128.22	69.3
Miscellaneous Collections	0.00	0.0	683.83	0.2	500.00	(183.83)	0.0
Outreach	0.00	0.0	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  
Schedule 1 - Madisonville  
Statement of Revenue and Expenses - Cash Basis  
Historical and Budgeted  
For the One Month and Seven Months Ended January 31, 2022

See Compilation Report

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
<b>Operating:</b>							
Building Maintenance and Repair	299.13	0.3	9,335.33	2.7	3,000.00	(6,335.33)	(211.2)
Janitorial	800.00	0.9	6,109.18	1.7	10,400.00	4,290.82	41.3
Cleaning /Toiletry Supplies	313.99	0.4	313.99	0.1	1,500.00	1,186.01	79.1
Utilities	925.57	1.1	6,932.32	2.0	17,000.00	10,067.68	59.2
Insurance and Bonds	(930.81)	(1.1)	5,373.19	1.5	5,700.00	326.81	5.7
Advertising and Public Relations	9.99	0.0	1,305.84	0.4	4,000.00	2,694.16	67.4
Internet/Telephone	339.22	0.4	2,485.37	0.7	4,980.00	2,494.63	50.1
Emergency Connectivity Grant	0.00	0.0	1,115.20	0.3	0.00	0.00	0.0
Legal and Accounting	4,950.00	5.7	8,075.00	2.3	12,500.00	4,425.00	35.4
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	598.73	0.2	1,500.00	901.27	60.1
Board Expenses	0.00	0.0	331.28	0.1	800.00	468.72	58.6
Security	0.00	0.0	1,479.56	0.4	315.00	0.00	0.0
Office Supplies	70.88	0.1	3,449.07	1.0	7,200.00	3,750.93	52.1
Rents and Leases	2,198.68	2.5	15,390.76	4.4	30,500.00	15,109.24	49.5
Computer Accessories/Software/Repair	0.00	0.0	2,747.87	0.8	3,990.00	1,242.13	31.1
Service Agreements	482.57	0.6	5,984.11	1.7	4,800.00	(1,184.11)	(24.7)
Fundraising	0.00	0.0	3,568.02	1.0	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	471.61	0.5	748.16	0.2	0.00	(748.16)	(15.6)
COVID-19	0.00	0.0	0.00	0.0	0.00	0.00	0.0
<b>Vehicle:</b>							
Fuel & Oil	41.38	0.0	339.72	0.1	500.00	160.28	32.1
Repairs	0.00	0.0	264.00	0.1	500.00	236.00	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>56,376.51</u>	<u>65.0</u>	<u>266,027.12</u>	<u>75.9</u>	<u>438,585.00</u>	<u>172,557.88</u>	
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENSES</b>	<u>\$ 23,074.40</u>	<u>6.6</u>	<u>\$ 26,544.69</u>	<u>7.6</u>	<u>\$ 0.00</u>	<u>\$ (26,544.69)</u>	

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 Seven Months Ended January 31, 2022

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
<b>REVENUES</b>							
<b>Local Government:</b>							
City of Dawson Springs	\$	0.0	\$ 13,750.00	3.9	\$ 33,000.00	\$ 19,250.00	58.3
County of Hopkins	5,833.34	6.7	41,333.30	11.8	70,000.00	28,666.70	41.0
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	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	0.3	500.00	(632.11)	(126.4)
Interest & Dividend Income	1,389.70	1.6	1,475.87	0.4	800.00	(675.87)	(84.5)
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
<b>TOTAL REVENUES</b>	<b>7,223.04</b>	<b>8.3</b>	<b>57,802.04</b>	<b>16.5</b>	<b>110,973.00</b>	<b>53,170.96</b>	
<b>EXPENSES</b>							
<b>Personnel:</b>							
Salaries and Wages	4,408.00	5.1	32,949.40	9.4	58,000.00	25,050.60	43.2
FICA (Social Security)	337.21	0.4	2,520.62	0.7	4,400.00	1,879.38	42.7
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,233.00	1,233.00	100.0
<b>Materials &amp; Programming:</b>							
Books - Adult	267.83	0.3	1,576.92	0.5	6,000.00	4,423.08	73.7
Books - Juvenile	55.44	0.1	1,127.81	0.3	3,000.00	1,872.19	62.4
Periodicals	0.00	0.0	0.00	0.0	800.00	800.00	0.0
Audio/CD/Video	55.44	0.1	553.48	0.2	6,000.00	5,446.52	90.8
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	55.44	0.1	162.94	0.0	750.00	587.06	78.3
Electronic Databases	0.00	0.0	3,306.00	0.9	4,050.00	744.00	18.4
Miscellaneous Collections	0.00	0.0	0.00	0.0	0.00	0.00	0.0
<b>Operating:</b>							
Building Maintenance and Repair	99.00	0.1	13,483.06	3.8	3,000.00	(10,483.06)	(349.4)
Janitorial	240.00	0.3	1,840.00	0.5	3,600.00	1,760.00	48.9
Cleaning/Toiletry Supplies	0.00	0.0	0.00	0.0	600.00	600.00	100.0
Utilities	233.99	0.3	3,465.68	1.0	10,000.00	6,534.32	65.3
Insurance and Bonds	0.00	0.0	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	183.23	0.2	1,099.38	0.3	2,199.00	1,099.62	50.0
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	120.00	0.1	240.00	0.1	360.00	0.00	0.0
Office Supplies	0.00	0.0	485.52	0.1	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
ComputerAccessories/Software/Repairs	0.00	0.0	111.29	0.0	200.00	88.71	44.4
Service Agreements	292.71	0.3	3,836.02	1.1	3,650.00	(186.02)	(5.1)
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 Seven Months Ended January 31, 2022  
 See Compilation Report

	Current Period		Year-to-Date		Annual Budget	Unexpended Budget	%
	Actual	%	Actual	%			
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	1.3	0.00	(4,589.99)	0.0
<b>TOTAL EXPENSES</b>	<u>6,348.29</u>	<u>7.3</u>	<u>71,539.83</u>	<u>20.4</u>	<u>110,973.00</u>	<u>39,433.17</u>	
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENSES</b>	<u>\$ 874.75</u>	<u>0.2</u>	<u>\$ (13,737.79)</u>	<u>(3.9)</u>	<u>\$ 0.00</u>	<u>\$ 13,737.79</u>	

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY  
Schedule 2 - Check Register County Loan  
January 2022

02/08/22

Date	Num	Name	Memo	Account	Class	Amount
Jan 22						
Jan 22						

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

Schedule 2 - Independence Bank General Check Register

02/08/22

January 2022

Date	Num	Name	Account	Class	Amount
Jan 22					
01/01/2022	11801	PARAMOUNT DENTAL	209 · AFLAC	1	366.40
01/01/2022	11811	Ingram	661 · Books-Adult	1	568.28
01/01/2022	11811	Ingram	663 · Books-Children	1	73.70
01/01/2022	11811	Ingram	661 · Books-Adult	2	21.22
01/01/2022	11812	Time Warner Cable	631 · Internet/Telephone	1	339.22
01/03/2022	11786	KY DEFERRED COMPENSAT...	210 · 401 K	1	131.35
01/03/2022	11787	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
01/03/2022	11788	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	10.00
01/03/2022	11789	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	7.50
01/03/2022	11802	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	334.78
01/03/2022	11803	ANJO	628 · Legal & Accounting	1	825.00
01/03/2022	11803	ANJO	628 · Legal & Accounting	1	825.00
01/03/2022	11803	ANJO	628 · Legal & Accounting	1	825.00
01/03/2022	11803	ANJO	628 · Legal & Accounting	1	825.00
01/03/2022	11803	ANJO	628 · Legal & Accounting	1	825.00
01/03/2022	11813	ANJO	628 · Legal & Accounting	1	825.00
01/03/2022	11814	Amazon	661 · Books-Adult	1	15.99
01/03/2022	11814	Amazon	661 · Books-Adult	1	25.49
01/03/2022	11814	Amazon	622 · Cleaning/Toiletry Supplies	1	74.04
01/03/2022	11814	Amazon	670 · Adult Programming	1	55.44
01/03/2022	11814	Amazon	677 · Juvenile Programming	1	55.48
01/03/2022	11814	Amazon	665 · Audio/CD/Video	1	55.44
01/03/2022	11814	Amazon	661 · Books-Adult	1	55.44
01/03/2022	11814	Amazon	663 · Books-Children	1	55.44
01/03/2022	11814	Amazon	677 · Juvenile Programming	2	55.44
01/03/2022	11814	Amazon	665 · Audio/CD/Video	2	55.44
01/03/2022	11814	Amazon	661 · Books-Adult	2	55.44
01/03/2022	11814	Amazon	663 · Books-Children	2	55.44
01/03/2022	11814	Amazon	661 · Books-Adult	1	18.42
01/03/2022	11814	Amazon	661 · Books-Adult	1	13.08
01/05/2022	awd	Internal Revenue Service	204 · Federal Withholding Payable		617.27
01/05/2022	awd	Internal Revenue Service	203 · FICA Payable		121.67
01/05/2022	awd	Internal Revenue Service	203 · FICA Payable		121.67
01/05/2022	awd	Internal Revenue Service	203 · FICA Payable		520.21
01/05/2022	awd	Internal Revenue Service	203 · FICA Payable		520.21
01/08/2022	11815	BLUE BOY LAWN & GARDEN	620 · Building Maintenance & Repairs	1	212.00
01/12/2022	11816	KNIGHTS TECHNOLOGIES	672 · Service Agreements	1	102.87
01/12/2022	11816	KNIGHTS TECHNOLOGIES	672 · Service Agreements	2	102.86
01/18/2022	awd	Internal Revenue Service	204 · Federal Withholding Payable		617.33
01/18/2022	awd	Internal Revenue Service	203 · FICA Payable		121.23
01/18/2022	awd	Internal Revenue Service	203 · FICA Payable		121.23
01/18/2022	awd	Internal Revenue Service	203 · FICA Payable		518.46
01/18/2022	awd	Internal Revenue Service	203 · FICA Payable		518.46
01/18/2022	11804	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
01/18/2022	11805	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	10.00
01/18/2022	11806	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	7.50
01/18/2022	11807	KY DEFERRED COMPENSAT...	210 · 401 K	1	131.35
01/19/2022	11808	City of Dawson Springs	206 · City Withholding Payable		198.36
01/19/2022	11809	Director of Finance	206 · City Withholding Payable		573.88
01/19/2022	11810	HOPKINS COUNTY FISCAL C...	206 · City Withholding Payable		257.47
01/19/2022	11817	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	334.78
01/24/2022	11818	HOPKINS COUNTY FISCAL C...	605 · Hopkins County Fiscal Court	1	25,000.00
01/24/2022	11818	HOPKINS COUNTY FISCAL C...	605 · Hopkins County Fiscal Court	1	3,819.00
01/31/2022	11823	NATIONWIDE TRUST CO	218 · 401a	1	284.36
Jan 22					<u>42,330.64</u>

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

02/08/22

Schedule 2 - Check Register Dawson Springs Operational Acct

January 2022

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<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Jan 22					
01/07/2022	AWD	FELTS LOCK & ALARM	637 · Security	2	120.00
01/27/2022	2136	City Water	623 · Utilities	2	38.12
01/27/2022	2137	Nick's Pest Management	620 · Building Maintenance & Rep...	2	99.00
Jan 22					<u>257.12</u>