

**Hopkins Co.-Madisonville Public Library**

**COMPILATION OF FINANCIAL STATEMENTS**

**For the one month and five months ended November 30, 2021**

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## ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors  
Hopkins Co.-Madisonville Public Library  
Madisonville, Kentucky

Management is responsible for the accompanying financial statements of the General Fund of the Hopkins Co.-Madisonville Public Library (an "interlocal government" entity), which comprise the Balance Sheet – Cash Basis as of November 30, 2021, and the related Statement of Revenues and Expenses – Cash Basis for the one month and five 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.

*Alfred Nance Jones* *CPA* *228*

December 14, 2021

Hopkins Co.-Madisonville Public Library  
General Fund  
Balance Sheet - Cash Basis  
As of November 30, 2021

ASSETS

Cash	
Investment - Ameriprise	\$ 2,060.52
Investment - Wealth Management	438,616.79
Independence Bank - Madisonville Operational	488,942.05
Independence Bank - Medical Account	4,959.76
Independence Bank - Dawson Operational	18,131.91
Planters Bank - Dawson Bequest CD	141,938.03
Total Cash	<u>1,094,649.06</u>
Restricted Cash	
First United Bank - County Loan	8,347.56
Independence Bank - General (Bequest)	75,821.45
Total Restricted Cash	<u>84,169.01</u>
Total Assets	<u>\$ 1,178,818.07</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
FICA Payable	
Federal Withholding Payable	
KY Withholding Payable	703.42
City Withholding Payable	604.86
AFLAC	508.32
Child Support	(3.10)
AIG Insurance	(200.48)
401a	284.36
AGLI employee loan payable	25.00
AFLAC-PRE-TAX & AFTER-TAX	(374.10)
Total Liabilities	<u>1,548.28</u>
Fund Balances	
Restricted - Renovation	8,347.56
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	160,069.94
Unassigned	723,140.63
Excess (Deficiency) Revenue Over Expenses	(9,881.79)
Total Fund Balances	<u>1,177,269.79</u>
Total Liabilities & Fund Balances	<u>\$ 1,178,818.07</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 Five Months Ended November 30, 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	39.2	83,333.35	37.5	\$ 200,000.00	\$ 116,666.65	58.3
City of Dawson Springs	2,750.00	6.5	13,750.00	6.2	33,000.00	19,250.00	58.3
County of Hopkins	20,833.34	49.0	104,166.62	46.9	250,000.00	145,833.38	58.3
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	120.02	0.3	120.02	0.1	0.00	0.00	0.0
Grant Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Library Donations	32.90	0.1	10,308.61	4.6	5,500.00	(4,808.61)	(87.4)
Interest	770.50	1.8	3,716.45	1.7	8,800.00	5,083.55	57.8
Lost/Damage Income	0.00	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	744.30	1.8	1,552.30	0.7	0.00	(1,552.30)	0.0
Self-Generating	415.25	1.0	2,061.60	0.9	6,000.00	3,938.40	65.6
Overdue Charges/Fines	167.00	0.4	758.15	0.3	1,100.00	341.85	31.1
Fundraising	0.00	0.0	2,167.00	1.0	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
<b>TOTAL REVENUES</b>	<b>42,499.98</b>	<b>100.0</b>	<b>222,062.99</b>	<b>100.0</b>	<b>549,558.00</b>	<b>327,495.01</b>	
<b>EXPENSES</b>							
<b>Personnel:</b>							
Salaries and Wages	16,932.86	39.8	94,837.47	42.7	233,000.00	138,162.53	59.3
FICA (Social Security)	1,238.74	2.9	6,964.13	3.1	17,400.00	10,435.87	60.0
Health (Medical) Insurance	3,515.22	8.3	12,416.15	5.6	28,600.00	16,183.85	56.6
KACO Unemployment	0.00	0.0	1,589.78	0.7	3,200.00	1,610.22	50.3
Pensions (Retirement)	284.36	0.7	1,612.13	0.7	4,933.00	3,320.87	67.3
Worker's Compensation	0.00	0.0	1,099.00	0.5	1,500.00	401.00	26.7
<b>Materials &amp; Programming:</b>							
Books - Adult	2,553.57	6.0	10,069.18	4.5	18,050.00	7,980.82	44.2
Books - Juvenile	969.36	2.3	4,188.53	1.9	11,000.00	6,811.47	61.9
Periodicals	215.80	0.5	738.64	0.3	1,500.00	761.36	50.8
Audio/CD/Video	121.35	0.3	2,722.25	1.2	14,000.00	11,277.75	80.6
EDM - Overdrive (KLU)	0.00	0.0	1,105.42	0.5	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 - HOPLA	786.95	1.9	3,904.65	1.8	6,190.00	2,285.35	36.9
Book Processing Supplies	0.00	0.0	433.55	0.2	2,096.00	1,662.45	79.3
Adult Programming	9.99	0.0	2,308.90	1.0	3,000.00	691.10	23.0
Juvenile Programming	432.80	1.0	2,081.10	0.9	6,150.00	4,068.90	66.2
Electronic Databases	417.00	1.0	8,612.00	3.9	21,550.00	12,938.00	60.0
Miscellaneous Collections	0.00	0.0	312.59	0.1	500.00	187.41	37.5
Outreach	0.00	0.0	616.81	0.3	1,000.00	383.19	38.3
Materials & Programming - Other	23.00	0.1	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 Five Months Ended November 30, 2021

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
<b>Operating:</b>							
Building Maintenance and Repair	250.00	0.6	14,773.77	6.7	6,000.00	(8,773.77)	(146.2)
Janitorial	1,040.00	2.4	5,869.18	2.6	14,000.00	8,130.82	58.1
Cleaning/Toiletry Supplies	0.00	0.0	0.00	0.0	2,100.00	2,100.00	100.0
Utilities	1,470.75	3.5	7,646.63	3.4	27,000.00	19,353.37	71.7
Insurance and Bonds	0.00	0.0	6,344.72	2.9	5,700.00	(644.72)	(11.3)
Advertising and Public Relations	32.42	0.1	635.07	0.3	4,100.00	3,464.93	84.5
Internet/Telephone	710.40	1.7	2,486.71	1.1	7,179.00	4,692.29	65.4
Emergency Connectivity Grant	65.92	0.2	65.92	0.0	0.00	0.00	0.0
Legal and Accounting	0.00	0.0	3,125.00	1.4	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	585.95	0.3	1,600.00	1,014.05	63.4
Board Expenses	0.00	0.0	154.95	0.1	800.00	645.05	80.6
Security	0.00	0.0	431.06	0.2	675.00	243.94	36.1
Office Supplies	229.04	0.5	3,186.84	1.4	7,700.00	4,513.16	58.6
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,198.68	5.2	11,115.40	5.0	31,000.00	19,884.60	64.1
Computer Accessories/Software/Repair	0.00	0.0	2,747.87	1.2	4,190.00	1,442.13	34.4
Service Agreements	662.97	1.6	8,459.43	3.8	8,450.00	(9.43)	(0.1)
Friend Expense	0.00	0.0	0.00	0.0	585.00	585.00	100.0
Fundraising	0.00	0.0	3,568.02	1.6	3,000.00	(568.02)	(18.9)
COVID-19	0.00	0.0	0.00	0.0	0.00	0.00	0.0
<b>Vehicle:</b>							
Fuel & Oil	0.00	0.0	217.15	0.1	500.00	282.85	56.6
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	2.1	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>	<b>34,177.07</b>	<b>80.4</b>	<b>231,944.78</b>	<b>104.4</b>	<b>549,558.00</b>	<b>317,613.22</b>	
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENSES</b>	<b>\$ 8,322.91</b>	<b>19.6</b>	<b>\$ (9,881.79)</b>	<b>(4.4)</b>	<b>\$ 0.00</b>	<b>\$ 9,881.79</b>	

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 Five Months Ended November 30, 2021

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
<b>REVENUES</b>							
Local Government:							
City of Madisonville	\$ 16,666.67	39.2	\$ 83,333.35	37.5	\$ 180,000.00	\$ 96,666.65	53.7
County of Hopkins	15,000.00	35.3	74,500.00	33.5	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	120.02	0.3	120.02	0.1	0.00	0.00	0.0
Grant Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Library Donations	32.90	0.1	9,176.50	4.1	5,000.00	(4,176.50)	(83.5)
Interest	754.00	1.8	3,657.83	1.6	8,000.00	4,342.17	54.3
Lost/Damage Income	0.00	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	744.30	1.8	1,552.30	0.7	0.00	(1,552.30)	0.0
Self-Generating	415.25	1.0	1,955.25	0.9	5,000.00	3,044.75	60.9
Overdue Charges/Fines	167.00	0.4	758.15	0.3	1,000.00	241.85	24.2
Fundraising	0.00	0.0	2,167.00	1.0	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
<b>TOTAL REVENUES</b>	<b>33,900.14</b>	<b>79.8</b>	<b>177,344.88</b>	<b>79.9</b>	<b>438,585.00</b>	<b>261,240.12</b>	
<b>EXPENSES</b>							
Personnel:							
Salaries and Wages	12,524.86	29.5	70,704.07	31.8	175,000.00	104,295.93	59.6
FICA (Social Security)	901.51	2.1	5,117.92	2.3	13,000.00	7,882.08	60.6
Health (Medical) Insurance	3,515.22	8.3	12,416.15	5.6	28,600.00	16,183.85	56.6
KACO Unemployment	0.00	0.0	1,589.78	0.7	3,200.00	1,610.22	50.3
Pensions (Retirement)	284.36	0.7	1,612.13	0.7	3,700.00	2,087.87	56.4
Worker's Compensation	0.00	0.0	1,099.00	0.5	1,500.00	401.00	26.7
Materials & Programming:							
Books - Adult	2,072.41	4.9	8,691.91	3.9	12,050.00	3,358.09	27.9
Books - Juvenile	933.17	2.2	3,388.84	1.5	8,000.00	4,611.16	57.6
Periodicals	215.80	0.5	738.64	0.3	700.00	(38.64)	(5.5)
Audio/CD/Video	121.35	0.3	2,224.21	1.0	8,000.00	5,775.79	72.2
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	0.5	5,000.00	3,894.58	77.9
EDM - HOOPLA	786.95	1.9	3,904.65	1.8	6,190.00	2,285.35	36.9
Book Processing Supplies	0.00	0.0	433.55	0.2	1,500.00	1,066.45	71.1
Adult Programming	9.99	0.0	2,308.90	1.0	3,000.00	691.10	23.0
Juvenile Programming	432.80	1.0	2,031.60	0.9	5,400.00	3,368.40	62.4
Electronic Databases	208.50	0.5	5,306.00	2.4	17,500.00	12,194.00	69.7
Miscellaneous Collections	0.00	0.0	312.59	0.1	500.00	187.41	0.0
Outreach	0.00	0.0	616.81	0.3	1,000.00	383.19	38.3
Materials & Programming - Other	23.00	0.1	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 Five Months Ended November 30, 2021

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	250.00	0.6	8,042.71	3.6	3,000.00	(5,042.71)	(168.1)
Janitorial	800.00	1.9	4,509.18	2.0	10,400.00	5,890.82	56.6
Cleaning /Toiletry Supplies	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Utilities	893.55	2.1	5,104.30	2.3	17,000.00	11,895.70	70.0
Insurance and Bonds	0.00	0.0	6,304.00	2.8	5,700.00	(604.00)	(10.6)
Advertising and Public Relations	32.42	0.1	635.07	0.3	4,000.00	3,364.93	84.1
Internet/Telephone	710.40	1.7	1,936.77	0.9	4,980.00	3,043.23	61.1
Emergency Connectivity Grant	65.92	0.2	65.92	0.0	0.00	0.00	0.0
Legal and Accounting	0.00	0.0	3,125.00	1.4	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	566.95	0.3	1,500.00	933.05	62.2
Board Expenses	0.00	0.0	154.95	0.1	800.00	645.05	80.6
Security	0.00	0.0	311.06	0.1	315.00	0.00	0.0
Office Supplies	229.04	0.5	2,701.32	1.2	7,200.00	4,498.68	62.5
Rents and Leases	2,198.68	5.2	10,993.40	5.0	30,500.00	19,506.60	64.0
Computer Accessories/Software/Repair	0.00	0.0	2,747.87	1.2	3,990.00	1,242.13	31.1
Service Agreements	441.98	1.0	5,111.26	2.3	4,800.00	(311.26)	(6.5)
Fundraising	0.00	0.0	3,568.02	1.6	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	0.00	0.0	217.15	0.1	500.00	282.85	56.6
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
<b>TOTAL EXPENSES</b>	<b>27,667.80</b>	<b>65.1</b>	<b>180,015.94</b>	<b>81.1</b>	<b>438,585.00</b>	<b>258,569.06</b>	
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENSES</b>	<b>\$ 6,232.34</b>	<b>2.8</b>	<b>\$ (2,671.06)</b>	<b>(1.2)</b>	<b>\$ 0.00</b>	<b>\$ 2,671.06</b>	

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 Five Months Ended November 30, 2021

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
<b>REVENUES</b>							
Local Government:							
City of Dawson Springs	\$ 2,750.00	6.5	\$ 13,750.00	6.2	\$ 33,000.00	\$ 19,250.00	58.3
County of Hopkins	5,833.34	13.7	29,666.62	13.4	70,000.00	40,333.38	57.6
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	0.00	0.0	1,132.11	0.5	500.00	(632.11)	(126.4)
Interest	16.50	0.0	58.62	0.0	800.00	741.38	92.7
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	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>8,599.84</b>	<b>20.2</b>	<b>44,718.11</b>	<b>20.1</b>	<b>110,973.00</b>	<b>66,254.89</b>	
<b>EXPENSES</b>							
Personnel:							
Salaries and Wages	4,408.00	10.4	24,133.40	10.9	58,000.00	33,866.60	58.4
FICA (Social Security)	337.23	0.8	1,846.21	0.8	4,400.00	2,553.79	58.0
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,233.00	1,233.00	100.0
Materials & Programming:							
Books - Adult	481.16	1.1	1,377.27	0.6	6,000.00	4,622.73	77.0
Books - Juvenile	36.19	0.1	799.69	0.4	3,000.00	2,200.31	73.3
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	0.00	0.0	49.50	0.0	750.00	700.50	93.4
Electronic Databases	208.50	0.5	3,306.00	1.5	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	0.00	0.0	6,731.06	3.0	3,000.00	(3,731.06)	(124.4)
Janitorial	240.00	0.6	1,360.00	0.6	3,600.00	2,240.00	62.2
Cleaning/Toiletry Supplies	0.00	0.0	0.00	0.0	600.00	600.00	100.0
Utilities	577.20	1.4	2,542.33	1.1	10,000.00	7,457.67	74.6
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	0.2	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	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	0.1	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	220.99	0.5	3,348.17	1.5	3,650.00	301.83	8.3
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 Five Months Ended November 30, 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	2.1	0.00	(4,589.99)	0.0
<b>TOTAL EXPENSES</b>	<u>6,509.27</u>	<u>15.3</u>	<u>51,928.84</u>	<u>23.4</u>	<u>110,973.00</u>	<u>59,044.16</u>	
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENSES</b>	<u>\$ 2,090.57</u>	<u>0.9</u>	<u>\$ (7,210.73)</u>	<u>(3.2)</u>	<u>\$ 0.00</u>	<u>\$ 7,210.73</u>	

See Compilation Report

12/07/21

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

Date	Num	Name	Memo	Account	Class	Amount
Nov 21						
Nov 21						

See Compilation Report

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12/07/21

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

Date	Num	Name	Account	Class	Amount
<b>Nov 21</b>					
11/01/2021	FOU...	HOPKINS CO. PUBLIC LIBRA...	714 · Rents & Leases	1	2,198.68
11/04/2021	11733	T-Mobile	631A · Emergency Connectivity Grant	1	65.92
11/04/2021	11734	Subscribers Renewals	664 · Periodicals	1	215.80
11/04/2021	11735	Newsbank, Inc.	683 · Electronic Data Base	1	208.50
11/04/2021	11735	Newsbank, Inc.	683 · Electronic Data Base	2	208.50
11/04/2021	11736	Hopkins County Clerk	600.1 · Materials & Programming	1	23.00
11/04/2021	11737	PARAMOUNT DENTAL	209 · AFLAC	1	183.20
11/04/2021	11738	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	43.45
11/04/2021	11739	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	77.90
11/04/2021	11740	Pitney Bowes	676 · Office Supplies	1	194.04
11/04/2021	To P...	Time Warner Cable	631 · Internet/Telephone	1	179.18
11/09/2021	11741	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
11/09/2021	11742	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	10.00
11/09/2021	11743	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	7.50
11/09/2021	11744	KY DEFERRED COMPENSAT...	210 · 401 K	1	131.35
11/12/2021	3	Internal Revenue Service	204 · Federal Withholding Payable		619.01
11/12/2021	3	Internal Revenue Service	203 · FICA Payable		118.60
11/12/2021	3	Internal Revenue Service	203 · FICA Payable		118.60
11/12/2021	3	Internal Revenue Service	203 · FICA Payable		507.15
11/12/2021	3	Internal Revenue Service	203 · FICA Payable		507.15
11/15/2021	11745	STUART'S PEST CONTROL, I...	620 · Building Maintenance & Repairs	1	175.00
11/15/2021	11746	HOOPLA	707 · EDM - HOOPLA	1	786.95
11/15/2021	11750	KACO BENEFITS	507 · Health (Medical) Insurance	1	1,815.26
11/15/2021	11747	Time Warner Cable	631 · Internet/Telephone	1	531.22
11/15/2021	11748	Ingram	661 · Books-Adult	2	205.22
11/15/2021	11748	Ingram	663 · Books-Children	2	11.39
11/15/2021	11749	Ingram	661 · Books-Adult	1	2,072.41
11/15/2021	11749	Ingram	663 · Books-Children	1	933.17
11/15/2021	11751	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	334.78
11/15/2021		KY STATE TREAS-K-1	205 · KY Withholding Payable	1	720.77
11/22/2021	11752	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	7.50
11/22/2021	11753	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	10.00
11/22/2021	11754	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
11/22/2021	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		618.20
11/22/2021	awd-...	Internal Revenue Service	203 · FICA Payable		116.21
11/22/2021	awd-...	Internal Revenue Service	203 · FICA Payable		116.21
11/22/2021	awd-...	Internal Revenue Service	203 · FICA Payable		496.78
11/22/2021	awd-...	Internal Revenue Service	203 · FICA Payable		496.78
11/22/2021	11755	KY DEFERRED COMPENSAT...	210 · 401 K	1	131.35
11/29/2021	11756	AGLA	214 · AIG Insurance		149.58
11/30/2021		Cengage Learning - Gale	661 · Books-Adult	2	24.80
<b>Nov 21</b>					<b>15,421.11</b>

See Compilation Report

