

Hopkins Co.-Madisonville Public Library

COMPILATION OF FINANCIAL STATEMENTS

For the one month and eight months ended February 28, 2022

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 February 28, 2022, and the related Statement of Revenues and Expenses – Cash Basis for the one month and eight 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.

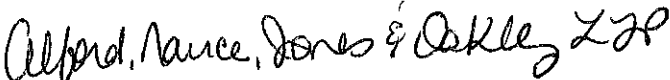
The supplementary information contained in Schedules 1 through 2 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have not audited or reviewed the supplementary information and, accordingly,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


March 11, 2022

Hopkins Co.-Madisonville Public Library
 General Fund
 Balance Sheet - Cash Basis
 As of February 28, 2022

ASSETS

Cash	
Investment - Ameriprise	\$ 2,116.48
Investment - Wealth Management	449,078.35
Independence Bank - Madisonville Operational	496,630.05
Independence Bank - Medical Account	3,658.47
Independence Bank - Dawson Operational	15,788.22
Planters Bank - Dawson Bequest CD	<u>143,306.80</u>
Total Cash	<u>1,110,578.37</u>
Restricted Cash	
First United Bank - County Loan	8,347.76
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,169.21</u>
Total Assets	<u>\$ 1,194,747.58</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
FICA Payable	\$ (1,258.54)
Federal Withholding Payable	(603.08)
KY Withholding Payable	701.52
City Withholding Payable	610.89
AFLAC	200.90
Child Support	(3.10)
AIG Insurance	(50.90)
401a	-
AGLI employee loan payable	25.00
AFLAC-PRE-TAX & AFTER-TAX	<u>(98.30)</u>
Total Liabilities	<u>(475.61)</u>
Fund Balances	
Restricted - Renovation	8,347.76
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	159,095.02
Unassigned	724,126.34
Excess (Deficiency) Revenue Over Expenses	<u>8,060.62</u>
Total Fund Balances	<u>1,195,223.19</u>
Total Liabilities & Fund Balances	<u>\$ 1,194,747.58</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 Eight Months Ended February 28, 2022

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 16,666.67	45.4	133,333.36	34.4	\$ 200,000.00	\$ 66,666.64	33.3
City of Dawson Springs	2,750.00	7.5	22,000.00	5.7	33,000.00	11,000.00	33.3
County of Hopkins	15,000.00	40.9	160,833.30	41.6	250,000.00	89,166.70	35.7
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
Books Income	0.00	0.0	120.02	0.0	0.00	0.00	0.0
Grant Income	1,000.00	2.7	1,000.00	0.3	0.00	(1,000.00)	0.0
Library Donations	0.00	0.0	10,369.61	2.7	5,500.00	(4,869.61)	(88.5)
Interest & Dividend Income	1,284.49	3.5	17,794.81	4.6	8,800.00	(8,994.81)	(102.2)
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	8.9	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	0.00	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
TOTAL REVENUES	36,701.16	100.0	387,075.01	100.0	549,558.00	162,482.99	
EXPENSES							
Personnel:							
Salaries and Wages	16,951.75	46.2	146,626.23	37.9	233,000.00	86,373.77	37.1
FICA (Social Security)	1,240.22	3.4	10,756.08	2.8	17,400.00	6,643.92	38.2
Health (Medical) Insurance	2,510.58	6.8	16,788.49	4.3	28,600.00	11,811.51	41.3
KACO Unemployment	0.00	0.0	1,445.78	0.4	3,200.00	1,754.22	54.8
Pensions (Retirement)	284.36	0.8	2,465.21	0.6	4,933.00	2,467.79	50.0
Worker's Compensation	0.00	0.0	1,099.00	0.3	1,500.00	401.00	26.7
Debt Service:							
Hopkins County Fiscal Court	0.00	0.0	28,819.00	7.4	0.00	(28,819.00)	(1921.3)
Materials & Programming:							
Books - Adult	165.39	0.5	12,299.30	3.2	18,050.00	5,750.70	31.9
Books - Juvenile	0.00	0.0	4,921.78	1.3	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	223.78	0.6	4,167.35	1.1	14,000.00	9,832.65	70.2
EDM - Overdrive (KLU)	2,100.00	5.7	2,100.00	0.5	2,520.00	420.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	2,162.71	0.6	5,000.00	2,837.29	56.7
EDM - HOOPLA	892.44	2.4	6,064.12	1.6	6,190.00	125.88	2.0
Book Processing Supplies	0.00	0.0	896.76	0.2	2,096.00	1,199.24	57.2
Adult Programming	0.00	0.0	2,374.33	0.6	3,000.00	625.67	20.9
Juvenile Programming	0.00	0.0	2,854.93	0.7	6,150.00	3,295.07	53.6
Electronic Databases	14.95	0.0	8,692.73	2.2	21,550.00	12,857.27	59.7
Miscellaneous Collections	26.49	0.1	710.32	0.2	500.00	(210.32)	(42.1)
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 Eight Months Ended February 28, 2022

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	7,050.00	19.2	32,131.39	8.3	6,000.00	(26,131.39)	(435.5)
Janitorial	1,040.00	2.8	8,989.18	2.3	14,000.00	5,010.82	35.8
Cleaning/Toiletry Supplies	0.00	0.0	313.99	0.1	2,100.00	1,786.01	85.0
Utilities	1,405.34	3.8	11,803.34	3.0	27,000.00	15,196.66	56.3
Insurance and Bonds	0.00	0.0	5,413.91	1.4	5,700.00	286.09	5.0
Advertising and Public Relations	509.99	1.4	1,815.83	0.5	4,100.00	2,284.17	55.7
Internet/Telephone	206.22	0.6	3,790.97	1.0	7,179.00	3,388.03	47.2
Emergency Connectivity Grant	0.00	0.0	1,115.20	0.3	0.00	0.00	0.0
Legal and Accounting	0.00	0.0	8,075.00	2.1	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	150.00	0.4	767.73	0.2	1,600.00	832.27	52.0
Board Expenses	0.00	0.0	331.28	0.1	800.00	468.72	58.6
Security	0.00	0.0	1,719.56	0.4	675.00	(1,044.56)	(154.7)
Office Supplies	0.00	0.0	3,934.59	1.0	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	6.0	17,711.44	4.6	31,000.00	13,288.56	42.9
Computer Accessories/Software/Repair	765.60	2.1	3,624.76	0.9	4,190.00	565.24	13.5
Service Agreements	1,359.65	3.7	11,179.78	2.9	8,450.00	(2,729.78)	(32.3)
Friend Expense	0.00	0.0	0.00	0.0	585.00	585.00	100.0
Fundraising	89.00	0.2	3,657.02	0.9	3,000.00	(657.02)	(21.9)
Tornado Response	0.00	0.0	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
Vehicle:							
Fuel & Oil	0.00	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
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	1.2	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	39,184.44	106.8	379,014.39	97.9	549,558.00	170,543.61	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (2,483.28)	(6.8)	\$ 8,060.62	2.1	\$ 0.00	\$ (8,060.62)	

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 Eight Months Ended February 28, 2022

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 16,666.67	45.4	\$ 133,333.36	34.4	\$ 180,000.00	\$ 46,666.64	25.9
City of Dawson Springs	0.00	0.0	5,500.00	1.4	-	(5,500.00)	(2.8)
County of Hopkins	15,000.00	40.9	119,500.00	30.9	200,000.00	80,500.00	40.3
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
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	2.4	5,000.00	(4,237.50)	(84.8)
Interest & Dividend Income	1,263.56	3.4	16,298.01	4.2	8,000.00	(8,298.01)	(103.7)
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	8.9	0.00	(34,296.10)	(3429.6)
Federal	0.00	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
TOTAL REVENUES	32,930.23	89.7	325,502.04	84.1	438,585.00	113,082.96	
EXPENSES							
Personnel:							
Salaries and Wages	12,543.75	34.2	109,268.83	28.2	175,000.00	65,731.17	37.6
FICA (Social Security)	902.99	2.5	7,898.23	2.0	13,000.00	5,101.77	39.2
Health (Medical) Insurance	2,510.58	6.8	16,788.49	4.3	28,600.00	11,811.51	41.3
KACO Unemployment	0.00	0.0	1,445.78	0.4	3,200.00	1,754.22	54.8
Pensions (Retirement)	284.36	0.8	2,465.21	0.6	3,700.00	1,234.79	33.4
Worker's Compensation	0.00	0.0	1,099.00	0.3	1,500.00	401.00	26.7
Debt Service:							
Hopkins County Fiscal Court	0.00	0.0	28,819.00	7.4	0.00	(28,819.00)	(1921.3)
Materials & Programming:							
Books - Adult	0.00	0.0	10,556.99	2.7	12,050.00	1,493.01	12.4
Books - Juvenile	0.00	0.0	3,793.97	1.0	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	223.78	0.6	3,613.87	0.9	8,000.00	4,386.13	54.8
EDM - Overdrive (KLU)	1,050.00	2.9	1,050.00	0.3	1,260.00	210.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	2,162.71	0.6	5,000.00	2,837.29	56.7
EDM - HOOPLA	892.44	2.4	6,064.12	1.6	6,190.00	125.88	2.0
Book Processing Supplies	0.00	0.0	896.76	0.2	1,500.00	603.24	40.2
Adult Programming	0.00	0.0	2,374.33	0.6	3,000.00	625.67	20.9
Juvenile Programming	0.00	0.0	2,691.99	0.7	5,400.00	2,708.01	50.1
Electronic Databases	14.95	0.0	5,386.73	1.4	17,500.00	12,113.27	69.2
Miscellaneous Collections	26.49	0.1	710.32	0.2	500.00	(210.32)	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 Eight Months Ended February 28, 2022

See Compilation Report

	Current Period		Year-to-date		Annual Budget	Unexpended Budget	
	Actual	%	Actual	%		Budget	%
Operating:							
Building Maintenance and Repair	4,787.00	13.0	14,122.33	3.6	3,000.00	(11,122.33)	(370.7)
Janitorial	800.00	2.2	6,909.18	1.8	10,400.00	3,490.82	33.6
Cleaning /Toiletry Supplies	0.00	0.0	313.99	0.1	1,500.00	1,186.01	79.1
Utilities	1,043.46	2.8	7,975.78	2.1	17,000.00	9,024.22	53.1
Insurance and Bonds	0.00	0.0	5,373.19	1.4	5,700.00	326.81	5.7
Advertising and Public Relations	509.99	1.4	1,815.83	0.5	4,000.00	2,184.17	54.6
Internet/Telephone	22.99	0.1	2,508.36	0.6	4,980.00	2,471.64	49.6
Emergency Connectivity Grant	0.00	0.0	1,115.20	0.3	0.00	0.00	0.0
Legal and Accounting	0.00	0.0	8,075.00	2.1	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	150.00	0.4	748.73	0.2	1,500.00	751.27	50.1
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	0.00	0.0	3,449.07	0.9	7,200.00	3,750.93	52.1
Rents and Leases	2,198.68	6.0	17,589.44	4.5	30,500.00	12,910.56	42.3
Computer Accessories/Software/Repair	0.00	0.0	2,747.87	0.7	3,990.00	1,242.13	31.1
Service Agreements	887.70	2.4	6,871.81	1.8	4,800.00	(2,071.81)	(43.2)
Fundraising	89.00	0.2	3,657.02	0.9	3,000.00	(657.02)	0.0
Friends Expense	0.00	0.0	0.00	0.0	585.00	585.00	0.0
Tornado Response	0.00	0.0	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
Vehicle:							
Fuel & Oil	0.00	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
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	28,938.16	78.8	294,965.28	76.2	438,585.00	143,619.72	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 3,992.07	1.0	\$ 30,536.76	7.9	\$ 0.00	\$ (30,536.76)	

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 Eight Months Ended February 28, 2022

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 2,750.00	7.5	\$ 16,500.00	4.3	\$ 33,000.00	\$ 16,500.00	50.0
County of Hopkins	0.00	0.0	41,333.30	10.7	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
Other Income:							
Bequests	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Grant Income	1,000.00	2.7	1,000.00	0.3	0.00	(1,000.00)	0.0
Library Donations	0.00	0.0	1,132.11	0.3	500.00	(632.11)	(126.4)
Interest & Dividend Income	20.93	0.1	1,496.80	0.4	800.00	(696.80)	(87.1)
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	3,770.93	10.3	61,572.97	15.9	110,973.00	49,400.03	
EXPENSES							
Personnel:							
Salaries and Wages	4,408.00	12.0	37,357.40	9.7	58,000.00	20,642.60	35.6
FICA (Social Security)	337.23	0.9	2,857.85	0.7	4,400.00	1,542.15	35.0
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,233.00	1,233.00	100.0
Materials & Programming:							
Books - Adult	165.39	0.5	1,742.31	0.5	6,000.00	4,257.69	71.0
Books - Juvenile	0.00	0.0	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	0.00	0.0	553.48	0.1	6,000.00	5,446.52	90.8
EDM - Overdrive (KLU)	1,050.00	2.9	1,050.00	0.3	1,260.00	210.00	16.7
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	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
Operating:							
Building Maintenance and Repair	2,263.00	6.2	18,009.06	4.7	3,000.00	(15,009.06)	(500.3)
Janitorial	240.00	0.7	2,080.00	0.5	3,600.00	1,520.00	42.2
Cleaning/Toiletry Supplies	0.00	0.0	0.00	0.0	600.00	600.00	100.0
Utilities	361.88	1.0	3,827.56	1.0	10,000.00	6,172.44	61.7
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	0.5	1,282.61	0.3	2,199.00	916.39	41.7
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	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
Computer Accessories/Software/Repairs	765.60	2.1	876.89	0.2	200.00	(676.89)	(338.4)
Service Agreements	471.95	1.3	4,307.97	1.1	3,650.00	(657.97)	(18.0)
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 Eight Months Ended February 28, 2022
 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	1.2	0.00	(4,589.99)	0.0
TOTAL EXPENSES	<u>10,246.28</u>	<u>27.9</u>	<u>84,049.11</u>	<u>21.7</u>	<u>110,973.00</u>	<u>26,923.89</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (6,475.35)</u>	<u>(1.7)</u>	<u>\$ (22,476.14)</u>	<u>(5.8)</u>	<u>\$ 0.00</u>	<u>\$ 22,476.14</u>	

See Compilation Report

03/04/22

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

Date	Num	Name	Memo	Account	Class	Amount
Feb 22						
Feb 22						

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

Schedule 2 - Independence Bank General Check Register

February 2022

03/04/22

Date	Num	Name	Account	Class	Amount
Feb 22					
02/01/2022	11819	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
02/01/2022	11820	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	10.00
02/01/2022	11821	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	7.50
02/01/2022	11822	KY DEFERRED COMPENSAT...	210 · 401 K	1	131.35
02/01/2022	awd	Internal Revenue Service	204 · Federal Withholding Payable		605.67
02/01/2022	awd	Internal Revenue Service	203 · FICA Payable		116.30
02/01/2022	awd	Internal Revenue Service	203 · FICA Payable		116.30
02/01/2022	awd	Internal Revenue Service	203 · FICA Payable		497.23
02/01/2022	awd	Internal Revenue Service	203 · FICA Payable		497.23
02/02/2022	11824	KMAC CONTRACTING LLC	620 · Building Maintenance & Repairs	1	3,500.00
02/08/2022	11825	AGLA	214 · AIG Insurance		149.58
02/08/2022	11826	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	73.40
02/08/2022	11826	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	115.93
02/08/2022	11826	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	34.45
02/08/2022	11827	HOOPLA	707 · EDM - HOOPLA	1	892.44
02/08/2022	11828	Overdrive Inc	1568 · EDM - Overdrive (KLU)	1	1,050.00
02/08/2022	11828	Overdrive Inc	1568 · EDM - Overdrive (KLU)	2	1,050.00
02/08/2022	11828	Overdrive Inc	683 · Electronic Data Base	1	14.95
02/08/2022	11829	PARAMOUNT DENTAL	209 · AFLAC	1	183.20
02/08/2022	11830	SEN SOURCE	672 · Service Agreements	1	180.00
02/08/2022	11831	Sprint	631 · Internet/Telephone	1	22.99
02/10/2022	11832	TRACE3, LLC	673 · Computer Access/Software/Repair	2	0.00
02/10/2022	11833	C & H CONTINUOUS GUTTER	620 · Building Maintenance & Repairs	1	1,287.00
02/10/2022	11834	United Way of the Coalfield	627 · Advertising & Public Relations	1	500.00
02/10/2022	11835	Chamber of Commerce	633 · Dues & Subscriptions	1	150.00
02/15/2022	11836	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	10.00
02/15/2022	11837	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
02/15/2022	11838	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	7.50
02/15/2022	11839	KY DEFERRED COMPENSAT...	210 · 401 K	1	131.35
02/15/2022	5392	Internal Revenue Service	204 · Federal Withholding Payable		601.95
02/15/2022	5392	Internal Revenue Service	203 · FICA Payable		118.79
02/15/2022	5392	Internal Revenue Service	203 · FICA Payable		118.79
02/15/2022	5392	Internal Revenue Service	203 · FICA Payable		507.90
02/15/2022	5392	Internal Revenue Service	203 · FICA Payable		507.90
02/15/2022	awd	KY STATE TREAS-K-1	205 · KY Withholding Payable		730.00
02/24/2022	11840	TRACE3, LLC	673 · Computer Access/Software/Repair	2	765.60
02/24/2022	11841	WESTERN NRG, INC.	672 · Service Agreements	1	236.22
02/24/2022	11841	WESTERN NRG, INC.	672 · Service Agreements	2	236.22
02/28/2022	5402	Internal Revenue Service	204 · Federal Withholding Payable		603.08
02/28/2022	5402	Internal Revenue Service	203 · FICA Payable		119.28
02/28/2022	5402	Internal Revenue Service	203 · FICA Payable		119.28
02/28/2022	5402	Internal Revenue Service	203 · FICA Payable		509.99
02/28/2022	5402	Internal Revenue Service	203 · FICA Payable		509.99
02/28/2022	11842	NATIONWIDE TRUST CO	218 · 401a		284.36
02/28/2022	11843	R & D Electric Co., Inc.	684 · Fundraising	1	89.00
Feb 22					17,442.72

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

03/04/22

Schedule 2 - Check Register Dawson Springs Operational Acct

February 2022

Date	Num	Name	Account	Class	Amount
Feb 22					
02/01/2022	AWD	ATMOS Energy	623 · Utilities	2	68.42
02/18/2022	2138	CITY WATER & SEWER SYST...	623 · Utilities	2	38.12
02/18/2022	2139	WHITLOCK CONSTRUCTION	620 · Building Maintenance & Rep...	2	2,263.00
Feb 22					<u>2,369.54</u>

See Compilation Report