

Hopkins Co.-Madisonville Public Library

COMPILATION OF FINANCIAL STATEMENTS

For the one month and nine months ended March 31, 2022

Alford Nance Jones & Oakley, llp

Certified Public Accountants

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

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

108 S. Main St., Ste 101 • Madisonville, Kentucky 42431 • Tel: 270-825-4578 • Fax: 270-821-3521 • www.anjocpa.com

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 March 31, 2022, and the related Statement of Revenues and Expenses – Cash Basis for the one month and nine months then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in these financial statements, they might influence the user's conclusions about the Library's financial position, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in Schedules 1 through 2 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

The accompanying annual budget for the General Fund of the Hopkins Co.-Madisonville Public Library for the year ending June 30, 2022, has not been compiled or examined by us, and accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

Management has elected to omit the summaries of significant assumptions and accounting policies required under established guidelines for presentation of prospective financial statements. If the omitted summaries were included in the budgeted information, they might influence the user's conclusions about the Library's budgeted information. Accordingly, this budgeted information is not designed for those who are not informed about such matters.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board had determined is required to supplement although not required to be a part of the basic financial statements.

We are not independent with respect to Hopkins Co.-Madisonville Public Library.

Alford, Nance, Jones & Oakley LLP
April 20, 2022

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

ASSETS

Cash	
Investment - Ameriprise	\$ 2,116.48
Investment - Wealth Management	449,078.35
Independence Bank - Madisonville Operational	482,210.04
Independence Bank - Medical Account	3,240.82
Independence Bank - Dawson Operational	25,906.72
Planters Bank - Dawson Bequest CD	<u>143,422.67</u>
Total Cash	<u>1,105,975.08</u>
Restricted Cash	
First United Bank - County Loan	8,347.83
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,169.28</u>
Total Assets	<u>\$ 1,190,144.36</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
FICA Payable	\$ -
Federal Withholding Payable	-
KY Withholding Payable	1,078.34
City Withholding Payable	1,127.43
AFLAC	505.19
Child Support	(3.10)
AIG Insurance	98.68
401a	-
AGLI employee loan payable	(124.58)
AFLAC-PRE-TAX & AFTER-TAX	<u>39.60</u>
Total Liabilities	<u>2,721.56</u>
Fund Balances	
Restricted - Renovation	8,347.83
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	169,329.39
Unassigned	713,891.90
Excess (Deficiency) Revenue Over Expenses	<u>260.23</u>
Total Fund Balances	<u>1,187,422.80</u>
Total Liabilities & Fund Balances	<u>\$ 1,190,144.36</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 Nine Months Ended March 31, 2022

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 16,666.67	34.0	150,000.03	34.4	\$ 200,000.00	\$ 49,999.97	25.0
City of Dawson Springs	2,750.00	5.6	24,750.00	5.7	33,000.00	8,250.00	25.0
County of Hopkins	26,666.68	54.4	187,499.98	43.0	250,000.00	62,500.02	25.0
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
Library Donations	183.05	0.4	10,552.66	2.4	5,500.00	(5,052.66)	(91.9)
Interest & Dividend Income	853.24	1.7	18,648.05	4.3	8,800.00	(9,848.05)	(111.9)
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	20.00	0.0	1,582.30	0.4	0.00	(1,582.30)	0.0
Self-Generating	259.50	0.5	2,526.70	0.6	6,000.00	3,473.30	57.9
Overdue Charges/Fines	18.90	0.0	845.25	0.2	1,100.00	254.75	23.2
Fundraising	600.00	1.2	3,132.20	0.7	6,000.00	2,867.80	47.8
Insurance Proceeds	0.00	0.0	34,296.10	7.9	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	36.00	0.1	36.00	0.0	585.00	549.00	93.8
Owensboro Health Mini Grant	1,000.00	2.0	1,000.00	0.2	0.00	(1,000.00)	(170.9)
Owensboro Health Tornado Mini Grant	0.00	0.0	1,000.00	0.2	0.00	(1,000.00)	(170.9)
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	49,054.04	98.0	436,129.05	99.5	549,558.00	113,428.95	
EXPENSES							
Personnel:							
Salaries and Wages	25,827.58	52.7	172,453.81	39.5	233,000.00	60,546.19	26.0
FICA (Social Security)	1,900.10	3.9	12,656.18	2.9	17,400.00	4,743.82	27.3
Health (Medical) Insurance	2,045.36	4.2	18,833.85	4.3	28,600.00	9,766.15	34.1
KACO Unemployment	194.83	0.4	1,640.61	0.4	3,200.00	1,559.39	48.7
Pensions (Retirement)	426.54	0.9	2,891.75	0.7	4,933.00	2,041.25	41.4
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	6.6	0.00	(28,819.00)	(1921.3)
Materials & Programming:							
Books - Adult	1,551.61	3.2	13,850.91	3.2	18,050.00	4,199.09	23.3
Books - Juvenile	1,487.89	3.0	6,409.67	1.5	11,000.00	4,590.33	41.7
Periodicals	0.00	0.0	738.64	0.2	1,500.00	761.36	50.8
Audio/CD/Video	68.88	0.1	4,236.23	1.0	14,000.00	9,763.77	69.7
EDM - Overdrive (KLU)	0.00	0.0	2,100.00	0.5	2,520.00	420.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	2,162.71	0.5	5,000.00	2,837.29	56.7
EDM - HOOPLA	745.10	1.5	6,809.22	1.6	6,190.00	(619.22)	(10.0)
Book Processing Supplies	0.00	0.0	896.76	0.2	2,096.00	1,199.24	57.2
Adult Programming	167.50	0.3	2,541.83	0.6	3,000.00	458.17	15.3
Juvenile Programming	485.50	1.0	3,340.43	0.8	6,150.00	2,809.57	45.7
Electronic Databases	3,158.97	6.4	11,851.70	2.7	21,550.00	9,698.30	45.0
Miscellaneous Collections	1,262.34	2.6	1,972.66	0.5	500.00	(1,472.66)	(294.5)
Outreach	0.00	0.0	649.95	0.1	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 Nine Months Ended March 31, 2022

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Operating:							
Building Maintenance and Repair	4,476.65	9.1	36,608.04	8.4	6,000.00	(30,608.04)	(510.1)
Janitorial	1,560.00	3.2	10,549.18	2.4	14,000.00	3,450.82	24.6
Cleaning/Toiletry Supplies	0.00	0.0	313.99	0.1	2,100.00	1,786.01	85.0
Utilities	1,525.75	3.1	13,329.09	3.1	27,000.00	13,670.91	50.6
Insurance and Bonds	0.00	0.0	5,413.91	1.2	5,700.00	286.09	5.0
Advertising and Public Relations	1,186.65	2.4	3,002.48	0.7	4,100.00	1,097.52	26.8
Internet/Telephone	300.64	0.6	4,091.61	0.9	7,179.00	3,087.39	43.0
Emergency Connectivity Grant	491.68	1.0	1,606.88	0.4	0.00	0.00	0.0
Legal and Accounting	0.00	0.0	8,075.00	1.9	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	1,273.74	2.6	2,041.47	0.5	1,600.00	(441.47)	(27.6)
Board Expenses	0.00	0.0	331.28	0.1	800.00	468.72	58.6
Security	120.00	0.2	1,839.56	0.4	675.00	(1,164.56)	(172.5)
Office Supplies	826.03	1.7	4,760.62	1.1	7,700.00	2,939.38	38.2
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,198.68	4.5	19,910.12	4.6	31,000.00	11,089.88	35.8
Computer Accessories/Software/Repair	1,450.87	3.0	5,075.63	1.2	4,190.00	(885.63)	(21.1)
Service Agreements	945.11	1.9	12,124.89	2.8	8,450.00	(3,674.89)	(43.5)
Friend Expense	0.00	0.0	0.00	0.0	585.00	585.00	100.0
Fundraising	848.43	1.7	4,505.45	1.0	3,000.00	(1,505.45)	(50.2)
Tornado Response	19.00	0.0	767.16	0.2	0.00	(767.16)	(25.6)
COVID-19	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Vehicle:							
Fuel & Oil	144.00	0.3	483.72	0.1	500.00	16.28	3.3
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	165.00	0.3	165.00	0.0	0.00	(165.00)	(2.0)
Furnishings	0.00	0.0	4,589.99	1.1	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
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	56,854.43	115.9	435,868.82	99.9	549,558.00	113,689.18	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (7,800.39)	(15.9)	\$ 260.23	0.1	\$ 0.00	\$ (260.23)	

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 Nine Months Ended March 31, 2022

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 16,666.67	34.0	\$ 150,000.03	34.4	\$ 180,000.00	\$ 29,999.97	16.7
City of Dawson Springs	0.00	0.0	5,500.00	1.3	-	(5,500.00)	(2.8)
County of Hopkins	15,000.00	30.6	134,500.00	30.8	200,000.00	65,500.00	32.8
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	183.05	0.4	9,420.55	2.2	5,000.00	(4,420.55)	(88.4)
Interest & Dividend Income	717.34	1.5	17,015.35	3.9	8,000.00	(9,015.35)	(112.7)
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	20.00	0.0	1,582.30	0.4	0.00	(1,582.30)	0.0
Self-Generating	259.50	0.5	2,420.35	0.6	5,000.00	2,579.65	51.6
Overdue Charges/Fines	18.90	0.0	845.25	0.2	1,000.00	154.75	15.5
Fundraising	600.00	1.2	3,132.20	0.7	6,000.00	2,867.80	0.0
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Friends Income	36.00	0.1	36.00	0.0	585.00	549.00	0.0
Foundation Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Owensboro Health Mini Grant	1,000.00	2.0	1,000.00	0.2	0.00	(1,000.00)	1.0
Insurance Proceeds	0.00	0.0	34,296.10	7.9	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	34,501.46	70.3	360,003.50	82.5	438,585.00	78,581.50	
EXPENSES							
Personnel:							
Salaries and Wages	19,215.58	39.2	128,484.41	29.5	175,000.00	46,515.59	26.6
FICA (Social Security)	1,394.30	2.8	9,292.53	2.1	13,000.00	3,707.47	28.5
Health (Medical) Insurance	2,045.36	4.2	18,833.85	4.3	28,600.00	9,766.15	34.1
KACO Unemployment	194.83	0.4	1,640.61	0.4	3,200.00	1,559.39	48.7
Pensions (Retirement)	426.54	0.9	2,891.75	0.7	3,700.00	808.25	21.8
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	6.6	0.00	(28,819.00)	(1921.3)
Materials & Programming:							
Books - Adult	1,144.88	2.3	11,701.87	2.7	12,050.00	348.13	2.9
Books - Juvenile	1,463.02	3.0	5,256.99	1.2	8,000.00	2,743.01	34.3
Periodicals	0.00	0.0	738.64	0.2	700.00	(38.64)	(5.5)
Audio/CD/Video	68.88	0.1	3,682.75	0.8	8,000.00	4,317.25	54.0
EDM - Overdrive (KLU)	0.00	0.0	1,050.00	0.2	1,260.00	210.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	2,162.71	0.5	5,000.00	2,837.29	56.7
EDM - HOOPLA	745.10	1.5	6,809.22	1.6	6,190.00	(619.22)	(10.0)
Book Processing Supplies	0.00	0.0	896.76	0.2	1,500.00	603.24	40.2
Adult Programming	167.50	0.3	2,541.83	0.6	3,000.00	458.17	15.3
Juvenile Programming	485.50	1.0	3,177.49	0.7	5,400.00	2,222.51	41.2
Electronic Databases	1,583.97	3.2	6,970.70	1.6	17,500.00	10,529.30	60.2
Miscellaneous Collections	1,262.34	2.6	1,972.66	0.5	500.00	(1,472.66)	0.0
Outreach	0.00	0.0	649.95	0.1	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 Nine Months Ended March 31, 2022

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	4,476.65	9.1	18,598.98	4.3	3,000.00	(15,598.98)	(520.0)
Janitorial	1,440.00	2.9	8,349.18	1.9	10,400.00	2,050.82	19.7
Cleaning /Toiletry Supplies	0.00	0.0	313.99	0.1	1,500.00	1,186.01	79.1
Utilities	1,010.54	2.1	8,986.32	2.1	17,000.00	8,013.68	47.1
Insurance and Bonds	0.00	0.0	5,373.19	1.2	5,700.00	326.81	5.7
Advertising and Public Relations	1,186.65	2.4	3,002.48	0.7	4,000.00	997.52	24.9
Internet/Telephone	200.66	0.4	2,709.02	0.6	4,980.00	2,270.98	45.6
Emergency Connectivity Grant	491.68	1.0	1,606.88	0.4	0.00	0.00	0.0
Legal and Accounting	0.00	0.0	8,075.00	1.9	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	1,273.74	2.6	2,022.47	0.5	1,500.00	(522.47)	(34.8)
Board Expenses	0.00	0.0	331.28	0.1	800.00	468.72	58.6
Security	0.00	0.0	1,479.56	0.3	315.00	0.00	0.0
Office Supplies	766.11	1.6	4,215.18	1.0	7,200.00	2,984.82	41.5
Rents and Leases	2,198.68	4.5	19,788.12	4.5	30,500.00	10,711.88	35.1
Computer Accessories/Software/Repair	1,450.87	3.0	4,198.74	1.0	3,990.00	(208.74)	(5.2)
Service Agreements	398.08	0.8	7,269.89	1.7	4,800.00	(2,469.89)	(51.5)
Fundraising	848.43	1.7	4,505.45	1.0	3,000.00	(1,505.45)	0.0
Friends Expense	0.00	0.0	0.00	0.0	585.00	585.00	0.0
Tornado Response	19.00	0.0	767.16	0.2	0.00	(767.16)	(16.0)
COVID-19	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Vehicle:							
Fuel & Oil	144.00	0.3	483.72	0.1	500.00	16.28	3.3
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	46,102.89	94.0	341,068.17	78.2	438,585.00	97,516.83	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (11,601.43)	(2.7)	\$ 18,935.33	4.3	\$ 0.00	\$ (18,935.33)	

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 Nine Months Ended March 31, 2022

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 2,750.00	5.6	\$ 19,250.00	4.4	\$ 33,000.00	\$ 13,750.00	41.7
County of Hopkins	11,666.68	23.8	52,999.98	12.2	70,000.00	17,000.02	24.3
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
Owensboro Health Tornado Mini Grant	0.00	0.0	1,000.00	0.2	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	135.90	0.3	1,632.70	0.4	800.00	(832.70)	(104.1)
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	14,552.58	29.7	76,125.55	17.5	110,973.00	34,847.45	
EXPENSES							
Personnel:							
Salaries and Wages	6,612.00	13.5	43,969.40	10.1	58,000.00	14,030.60	24.2
FICA (Social Security)	505.80	1.0	3,363.65	0.8	4,400.00	1,036.35	23.6
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,233.00	1,233.00	100.0
Materials & Programming:							
Books - Adult	406.73	0.8	2,149.04	0.5	6,000.00	3,850.96	64.2
Books - Juvenile	24.87	0.1	1,152.68	0.3	3,000.00	1,847.32	61.6
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)	0.00	0.0	1,050.00	0.2	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	1,575.00	3.2	4,881.00	1.1	4,050.00	(831.00)	(20.5)
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	18,009.06	4.1	3,000.00	(15,009.06)	(500.3)
Janitorial	120.00	0.2	2,200.00	0.5	3,600.00	1,400.00	38.9
Cleaning/Toiletry Supplies	0.00	0.0	0.00	0.0	600.00	600.00	100.0
Utilities	515.21	1.1	4,342.77	1.0	10,000.00	5,657.23	56.6
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	99.98	0.2	1,382.59	0.3	2,199.00	816.41	37.1
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	0.2	360.00	0.1	360.00	0.00	0.0
Office Supplies	59.92	0.1	545.44	0.1	500.00	(45.44)	(9.1)
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	0.00	0.0	876.89	0.2	200.00	(676.89)	(338.4)
Service Agreements	547.03	1.1	4,855.00	1.1	3,650.00	(1,205.00)	(33.0)
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 Nine Months Ended March 31, 2022
 See Compilation Report

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Capital Outlay:							
Building Improvements - Other	165.00	0.3	165.00	0.0	0.00	(165.00)	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	1.1	0.00	(4,589.99)	0.0
TOTAL EXPENSES	10,751.54	21.9	94,800.65	21.7	110,973.00	16,172.35	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 3,801.04	0.9	\$ (18,675.10)	(4.3)	\$ 0.00	\$ 18,675.10	

See Compilation Report

04/20/22

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

Date	Num	Name	Memo	Account	Class	Amount
Mar 22						
Mar 22						

See Compilation Report

04/20/22

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Independence Bank General Check Register
March 2022

Date	Num	Name	Account	Class	Amount
Mar 22					
03/01/2022	11844	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
03/01/2022	11845	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	7.50
03/01/2022	11846	KY DEFERRED COMPENSAT...	210 · 401 K	1	131.35
03/01/2022	11847	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	10.00
03/01/2022	11848	American General Life Insuran...	219 · AGLI employee loan payable	1	149.58
03/01/2022	11849	KMAC CONTRACTING LLC	620 · Building Maintenance & Repairs	1	2,750.00
03/02/2022	11850	JODIE MASONCUP	620 · Building Maintenance & Repairs	1	1,500.00
03/04/2022	11851	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	334.78
03/04/2022	11852	Amazon	661 · Books-Adult	1	38.49
03/04/2022	11852	Amazon	661 · Books-Adult	1	22.12
03/04/2022	11852	Amazon	673 · Computer Access/Software/Repair	1	291.00
03/04/2022	11852	Amazon	673 · Computer Access/Software/Repair	1	132.98
03/04/2022	11852	Amazon	661 · Books-Adult	1	55.37
03/04/2022	11853	American Printing Co.	676 · Office Supplies	1	572.07
03/04/2022	11854	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	68.88
03/04/2022	11855	HOOPLA	707 · EDM - HOOPLA	1	745.10
03/04/2022	11856	Ingram	661 · Books-Adult	1	259.54
03/04/2022	11856	Ingram	663 · Books-Children	1	711.34
03/04/2022	11857	iRead	677 · Juvenile Programming	1	15.00
03/04/2022	11858	KACO Unemployment Insurance	508 · KACO Unemployment	1	194.83
03/04/2022	11859	KNIGHTS TECHNOLOGIES	673 · Computer Access/Software/Repair	1	169.00
03/04/2022	11860	Nick's Pest Management	620 · Building Maintenance & Repairs	1	75.00
03/04/2022	11861	Pitney Bowes	676 · Office Supplies	1	194.04
03/04/2022	11862	Time Warner Cable	631 · Internet/Telephone	1	12.42
03/04/2022	11863	T-Mobile	631A · Emergency Connectivity Grant	1	491.68
03/04/2022	11864	Ingram	663 · Books-Children	2	24.87
03/15/2022	11865	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	7.50
03/15/2022	11866	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	10.00
03/15/2022	11867	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
03/15/2022	awd	Internal Revenue Service	204 · Federal Withholding Payable	1	609.71
03/15/2022	awd	Internal Revenue Service	203 · FICA Payable	1	120.19
03/15/2022	awd	Internal Revenue Service	203 · FICA Payable	1	120.19
03/15/2022	awd	Internal Revenue Service	203 · FICA Payable	1	513.98
03/15/2022	awd	Internal Revenue Service	203 · FICA Payable	1	513.98
03/15/2022	11868	KY DEFERRED COMPENSAT...	210 · 401 K	1	131.35
03/15/2022	11869	Deahl Mowing Inc.	620 · Building Maintenance & Repairs	1	140.00
03/15/2022	AWD	KY STATE TREAS-K-1	205 · KY Withholding Payable	1	701.52
03/18/2022	11870	HCGS	661 · Books-Adult	1	119.90
03/18/2022	11870	HCGS	661 · Books-Adult	2	119.90
03/23/2022	11871	Amazon	661 · Books-Adult	1	43.98
03/23/2022	11871	Amazon	661 · Books-Adult	1	31.00
03/23/2022	11871	Amazon	661 · Books-Adult	1	25.08
03/23/2022	11871	Amazon	661 · Books-Adult	1	32.72
03/23/2022	11871	Amazon	627 · Advertising & Public Relations	1	225.82
03/23/2022	11871	Amazon	627 · Advertising & Public Relations	1	5.79
03/23/2022	11871	Amazon	627 · Advertising & Public Relations	1	10.99
03/23/2022	11871	Amazon	661 · Books-Adult	1	42.78
03/23/2022	11871	Amazon	710 · Misc. Collections	1	66.44
03/23/2022	11871	Amazon	710 · Misc. Collections	1	27.73
03/23/2022	11871	Amazon	710 · Misc. Collections	1	25.03
03/23/2022	11871	Amazon	661 · Books-Adult	1	17.10
03/23/2022	11871	Amazon	710 · Misc. Collections	1	14.95
03/23/2022	11871	Amazon	710 · Misc. Collections	1	27.09
03/23/2022	11871	Amazon	710 · Misc. Collections	1	32.96
03/23/2022	11871	Amazon	661 · Books-Adult	1	44.09
03/23/2022	11871	Amazon	670 · Adult Programming	1	44.95
03/23/2022	11871	Amazon	710 · Misc. Collections	1	13.99
03/23/2022	11871	Amazon	677 · Juvenile Programming	1	9.99
03/23/2022	11871	Amazon	710 · Misc. Collections	1	29.45
03/23/2022	11871	Amazon	710 · Misc. Collections	1	22.99
03/23/2022	11871	Amazon	661 · Books-Adult	1	21.79
03/23/2022	11871	Amazon	710 · Misc. Collections	1	204.45
03/23/2022	11871	Amazon	710 · Misc. Collections	1	125.82
03/23/2022	11871	Amazon	710 · Misc. Collections	1	22.99
03/23/2022	11871	Amazon	673 · Computer Access/Software/Repair	1	759.89
03/23/2022	11871	Amazon	710 · Misc. Collections	1	26.45
03/23/2022	11871	Amazon	673 · Computer Access/Software/Repair	1	98.00

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Independence Bank General Check Register
March 2022

04/20/22

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
03/23/2022	11871	Amazon	661 · Books-Adult	1	41.83
03/23/2022	11871	Amazon	710 · Misc. Collections	1	54.44
03/23/2022	11871	Amazon	710 · Misc. Collections	1	28.50
03/23/2022	11871	Amazon	710 · Misc. Collections	1	24.97
03/23/2022	11871	Amazon	710 · Misc. Collections	1	10.00
03/23/2022	11871	Amazon	710 · Misc. Collections	1	17.99
03/23/2022	11871	Amazon	710 · Misc. Collections	1	28.80
03/23/2022	11871	Amazon	710 · Misc. Collections	1	17.99
03/23/2022	11871	Amazon	710 · Misc. Collections	1	23.17
03/23/2022	11871	Amazon	710 · Misc. Collections	1	62.50
03/23/2022	11871	Amazon	661 · Books-Adult	1	18.69
03/23/2022	11871	Amazon	710 · Misc. Collections	1	238.42
03/23/2022	11871	Amazon	661 · Books-Adult	1	77.94
03/23/2022	11871	Amazon	710 · Misc. Collections	1	16.78
03/23/2022	11871	Amazon	710 · Misc. Collections	1	44.68
03/23/2022	11872	Ingram	661 · Books-Adult	2	26.73
03/23/2022	11872	Ingram	661 · Books-Adult	1	61.70
03/23/2022	11872	Ingram	663 · Books-Children	1	751.68
03/23/2022	11873	Overdrive Inc	683 · Electronic Data Base	1	8.97
03/23/2022	11874	Time Warner Cable	631 · Internet/Telephone	1	188.24
03/23/2022	11875	United Way of the Coalfield	627 · Advertising & Public Relations	1	600.00
03/29/2022	11876	American General Life Insuran...	219 · AGLI employee loan payable		25.00
03/29/2022	11877	KY DEFERRED COMPENSAT...	210 · 401 K		131.35
03/30/2022	awd	Internal Revenue Service	204 · Federal Withholding Payable		616.44
03/30/2022	awd	Internal Revenue Service	203 · FICA Payable		120.67
03/30/2022	awd	Internal Revenue Service	203 · FICA Payable		120.67
03/30/2022	awd	Internal Revenue Service	203 · FICA Payable		515.99
03/30/2022	awd	Internal Revenue Service	203 · FICA Payable		515.99
03/31/2022	11878	NATIONWIDE TRUST CO	218 · 401a		426.54

Mar 22

18,986.14

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

04/20/22

Schedule 2 - Check Register Dawson Springs Operational Acct

March 2022

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Mar 22					
03/30/2022	2140	CITY WATER & SEWER SYST...	623 · Utilities	2	63.12
03/30/2022	2141	B W Akin Co	672 · Service Agreements	2	348.00
Mar 22					<u>411.12</u>