

Hopkins Co.-Madisonville Public Library

COMPILATION OF FINANCIAL STATEMENTS

For the one month and ten months ended April 30, 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 April 30, 2022, and the related Statement of Revenues and Expenses – Cash Basis for the one month and ten 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 Vance Jones & Oakley, LLP
May 16, 2022

Hopkins Co.-Madisonville Public Library
 General Fund
 Balance Sheet - Cash Basis
 As of April 30, 2022

ASSETS

Cash	
Investment - Ameriprise	\$ 2,128.38
Investment - Wealth Management	450,619.16
Independence Bank - Madisonville Operational	447,633.72
Independence Bank - Medical Account	2,573.98
Independence Bank - Dawson Operational	28,407.81
Planters Bank - Dawson Bequest CD	<u>143,422.67</u>
Total Cash	<u>1,074,785.72</u>
Restricted Cash	
First United Bank - County Loan	8,347.90
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,169.35</u>
Total Assets	<u>\$ 1,158,955.07</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
FICA Payable	\$ -
Federal Withholding Payable	-
KY Withholding Payable	714.78
City Withholding Payable	266.36
AFLAC	708.05
Child Support	(3.10)
AIG Insurance	98.68
401a	(147.45)
AGLI employee loan payable	(124.58)
AFLAC-PRE-TAX & AFTER-TAX	<u>-</u>
Total Liabilities	<u>1,512.74</u>
Fund Balances	
Restricted - Renovation	8,347.90
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	171,830.48
Unassigned	711,390.74
Excess (Deficiency) Revenue Over Expenses	<u>(29,720.24)</u>
Total Fund Balances	<u>1,157,442.33</u>
Total Liabilities & Fund Balances	<u>\$ 1,158,955.07</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 Nine Months Ended April 30, 2022

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 0.00	0.0	150,000.03	33.6	\$ 200,000.00	\$ 49,999.97	25.0
City of Dawson Springs	0.00	0.0	24,750.00	5.5	33,000.00	8,250.00	25.0
County of Hopkins	5,833.34	69.1	193,333.32	43.3	250,000.00	56,666.68	22.7
State of Kentucky		0.0	0.00	0.0	0.00	0.00	0.0
Other Income:							
Bequests	1,900.00	22.5	1,900.00	0.4	28,000.00	26,100.00	0.0
Books Income	0.00	0.0	120.02	0.0	0.00	0.00	0.0
Library Donations	20.00	0.2	10,572.66	2.4	5,500.00	(5,072.66)	(92.2)
Interest & Dividend Income	692.45	8.2	20,893.21	4.7	8,800.00	(12,093.21)	(137.4)
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	1,582.30	0.4	0.00	(1,582.30)	0.0
Self-Generating	2.00	0.0	2,528.70	0.6	6,000.00	3,471.30	57.9
Overdue Charges/Fines	0.00	0.0	845.25	0.2	1,100.00	254.75	23.2
Fundraising	0.00	0.0	3,132.20	0.7	6,000.00	2,867.80	47.8
Insurance Proceeds	0.00	0.0	34,296.10	7.7	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	36.00	0.0	585.00	549.00	93.8
Owensboro Health Mini Grant	0.00	0.0	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	8,447.79	100.0	446,129.55	99.5	549,558.00	103,428.45	
EXPENSES							
Personnel:							
Salaries and Wages	17,217.17	203.8	189,670.98	42.5	233,000.00	43,329.02	18.6
FICA (Social Security)	1,260.48	14.9	13,916.66	3.1	17,400.00	3,483.34	20.0
Health (Medical) Insurance	2,293.50	27.1	21,127.35	4.7	28,600.00	7,472.65	26.1
KACO Unemployment	0.00	0.0	1,640.61	0.4	3,200.00	1,559.39	48.7
Pensions (Retirement)	284.36	3.4	3,176.11	0.7	4,933.00	1,756.89	35.6
Worker's Compensation	0.00	0.0	1,099.00	0.2	1,500.00	401.00	26.7
Debt Service:							
Hopkins County Fiscal Court	0.00	0.0	28,819.00	6.5	0.00	(28,819.00)	(1921.3)
Materials & Programming:							
Books - Adult	1,199.49	14.2	15,050.40	3.4	18,050.00	2,999.60	16.6
Books - Juvenile	1,045.62	12.4	7,455.29	1.7	11,000.00	3,544.71	32.2
Periodicals	0.00	0.0	738.64	0.2	1,500.00	761.36	50.8
Audio/CD/Video	735.05	8.7	4,971.28	1.1	14,000.00	9,028.72	64.5
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 - HOPLA	936.38	11.1	7,745.60	1.7	6,190.00	(1,555.60)	(25.1)
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	2,541.83	0.6	3,000.00	458.17	15.3
Juvenile Programming	610.09	7.2	3,950.52	0.9	6,150.00	2,199.48	35.8
Electronic Databases	14.95	0.2	11,866.65	2.7	21,550.00	9,683.35	44.9
Miscellaneous Collections	40.99	0.5	2,013.65	0.5	500.00	(1,513.65)	(302.7)
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 April 30, 2022

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	4,510.40	53.4	41,118.44	9.2	6,000.00	(35,118.44)	(585.3)
Janitorial	1,040.00	12.3	11,589.18	2.6	14,000.00	2,410.82	17.2
Cleaning/Toiletory Supplies	0.00	0.0	313.99	0.1	2,100.00	1,786.01	85.0
Utilities	1,366.00	16.2	14,695.09	3.3	27,000.00	12,304.91	45.6
Insurance and Bonds	0.00	0.0	5,413.91	1.2	5,700.00	286.09	5.0
Advertising and Public Relations	2,047.14	24.2	5,049.62	1.1	4,100.00	(949.62)	(23.2)
Internet/Telephone	266.48	3.2	4,358.09	1.0	7,179.00	2,820.91	39.3
Emergency Connectivity Grant	1,478.88	17.5	3,085.76	0.7	0.00	0.00	0.0
Legal and Accounting	0.00	0.0	8,075.00	1.8	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	83.20	1.0	2,124.67	0.5	1,600.00	(524.67)	(32.8)
Board Expenses	0.00	0.0	331.28	0.1	800.00	468.72	58.6
Security	0.00	0.0	1,839.56	0.4	675.00	(1,164.56)	(172.5)
Office Supplies	291.75	3.5	5,052.37	1.1	7,700.00	2,647.63	34.4
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,198.68	26.0	22,108.80	5.0	31,000.00	8,891.20	28.7
Computer Accessories/Software/Repair	156.19	1.8	5,231.82	1.2	4,190.00	(1,041.82)	(24.9)
Service Agreements	564.08	6.7	12,688.97	2.8	8,450.00	(4,238.97)	(50.2)
Friend Expense	0.00	0.0	0.00	0.0	585.00	585.00	100.0
Fundraising	41.60	0.5	4,547.05	1.0	3,000.00	(1,547.05)	(51.6)
Tornado Response	0.00	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	214.19	2.5	697.91	0.2	500.00	(197.91)	(39.6)
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	61.30	0.7	226.30	0.1	0.00	(226.30)	(2.7)
Furnishings	0.00	0.0	4,589.99	1.0	0.00	(4,589.99)	0.0
Computers & Equipment	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Vehicle	23.00	0.3	23.00	0.0	0.00	(23.00)	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	39,980.97	473.3	475,849.79	106.7	549,558.00	73,708.21	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (31,533.18)	(373.3)	\$ (29,720.24)	(6.7)	\$ 0.00	\$ 29,720.24	

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 April 30, 2022

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 0.00	0.0	\$ 150,000.03	33.6	\$ 180,000.00	\$ 29,999.97	16.7
City of Dawson Springs	0.00	0.0	5,500.00	1.2	-	(5,500.00)	(2.8)
County of Hopkins	0.00	0.0	134,500.00	30.1	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	0.00	0.0	9,420.55	2.1	5,000.00	(4,420.55)	(88.4)
Interest & Dividend Income	662.29	7.8	19,230.35	4.3	8,000.00	(11,230.35)	(140.4)
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	1,582.30	0.4	0.00	(1,582.30)	0.0
Self-Generating	0.00	0.0	2,420.35	0.5	5,000.00	2,579.65	51.6
Overdue Charges/Fines	0.00	0.0	845.25	0.2	1,000.00	154.75	15.5
Fundraising	0.00	0.0	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	0.00	0.0	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	0.00	0.0	1,000.00	0.2	0.00	(1,000.00)	1.0
Insurance Proceeds	0.00	0.0	34,296.10	7.7	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	662.29	7.8	362,218.50	81.2	438,585.00	76,366.50	
EXPENSES							
Personnel:							
Salaries and Wages	12,809.17	151.6	141,293.58	31.7	175,000.00	33,706.42	19.3
FICA (Social Security)	923.26	10.9	10,215.79	2.3	13,000.00	2,784.21	21.4
Health (Medical) Insurance	2,293.50	27.1	21,127.35	4.7	28,600.00	7,472.65	26.1
KACO Unemployment	0.00	0.0	1,640.61	0.4	3,200.00	1,559.39	48.7
Pensions (Retirement)	284.36	3.4	3,176.11	0.7	3,700.00	523.89	14.2
Worker's Compensation	0.00	0.0	1,099.00	0.2	1,500.00	401.00	26.7
Debt Service:							
Hopkins County Fiscal Court	0.00	0.0	28,819.00	6.5	0.00	(28,819.00)	(1921.3)
Materials & Programming:							
Books - Adult	1,029.21	12.2	12,731.08	2.9	12,050.00	(681.08)	(5.7)
Books - Juvenile	1,045.62	12.4	6,302.61	1.4	8,000.00	1,697.39	21.2
Periodicals	0.00	0.0	738.64	0.2	700.00	(38.64)	(5.5)
Audio/CD/Video	735.05	8.7	4,417.80	1.0	8,000.00	3,582.20	44.8
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	936.38	11.1	7,745.60	1.7	6,190.00	(1,555.60)	(25.1)
Book Processing Supplies	0.00	0.0	896.76	0.2	1,500.00	603.24	40.2
Adult Programming	0.00	0.0	2,541.83	0.6	3,000.00	458.17	15.3
Juvenile Programming	610.09	7.2	3,787.58	0.8	5,400.00	1,612.42	29.9
Electronic Databases	14.95	0.2	6,985.65	1.6	17,500.00	10,514.35	60.1
Miscellaneous Collections	40.99	0.5	2,013.65	0.5	500.00	(1,513.65)	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 April 30, 2022

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	0.00	0.0	18,598.98	4.2	3,000.00	(15,598.98)	(520.0)
Janitorial	800.00	9.5	9,149.18	2.1	10,400.00	1,250.82	12.0
Cleaning /Toiletry Supplies	0.00	0.0	313.99	0.1	1,500.00	1,186.01	79.1
Utilities	1,019.74	12.1	10,006.06	2.2	17,000.00	6,993.94	41.1
Insurance and Bonds	0.00	0.0	5,373.19	1.2	5,700.00	326.81	5.7
Advertising and Public Relations	2,047.14	24.2	5,049.62	1.1	4,000.00	(1,049.62)	(26.2)
Internet/Telephone	0.00	0.0	2,709.02	0.6	4,980.00	2,270.98	45.6
Emergency Connectivity Grant	1,478.88	17.5	3,085.76	0.7	0.00	0.00	0.0
Legal and Accounting	0.00	0.0	8,075.00	1.8	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	83.20	1.0	2,105.67	0.5	1,500.00	(605.67)	(40.4)
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	291.75	3.5	4,506.93	1.0	7,200.00	2,693.07	37.4
Rents and Leases	2,198.68	26.0	21,986.80	4.9	30,500.00	8,513.20	27.9
Computer Accessories/Software/Repair	156.19	1.8	4,354.93	1.0	3,990.00	(364.93)	(9.1)
Service Agreements	376.06	4.5	7,645.95	1.7	4,800.00	(2,845.95)	(59.3)
Fundraising	41.60	0.5	4,547.05	1.0	3,000.00	(1,547.05)	0.0
Friends Expense	0.00	0.0	0.00	0.0	585.00	585.00	0.0
Tornado Response	0.00	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	214.19	2.5	697.91	0.2	500.00	(197.91)	(39.6)
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	23.00	0.3	23.00	0.0	0.00	(23.00)	0.0
Debt Service:							
Hopkins County	0.00	0.0	0.00	0.0	29,115.00	29,115.00	100.0
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	29,453.01	348.6	370,521.18	83.0	438,585.00	68,063.82	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (28,790.72)	(6.5)	\$ (8,302.68)	(1.9)	\$ 0.00	\$ 8,302.68	

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 April 30, 2022

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 0.00	0.0	\$ 19,250.00	4.3	\$ 33,000.00	\$ 13,750.00	41.7
County of Hopkins	5,833.34	69.1	58,833.32	13.2	70,000.00	11,166.68	16.0
State of Kentucky	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Other Income:							
Bequests	1,900.00	22.5	1,900.00	0.4	0.00	(1,900.00)	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	20.00	0.2	1,152.11	0.3	500.00	(652.11)	(130.4)
Interest & Dividend Income	30.16	0.4	1,662.86	0.4	800.00	(862.86)	(107.9)
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	2.00	0.0	108.35	0.0	1,000.00	891.65	89.2
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	7,785.50	92.2	83,911.05	18.8	110,973.00	27,061.95	
EXPENSES							
Personnel:							
Salaries and Wages	4,408.00	52.2	48,377.40	10.8	58,000.00	9,622.60	16.6
FICA (Social Security)	337.22	4.0	3,700.87	0.8	4,400.00	699.13	15.9
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,233.00	1,233.00	100.0
Materials & Programming:							
Books - Adult	170.28	2.0	2,319.32	0.5	6,000.00	3,680.68	61.3
Books - Juvenile	0.00	0.0	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	0.00	0.0	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	4,510.40	53.4	22,519.46	5.0	3,000.00	(19,519.46)	(650.6)
Janitorial	240.00	2.8	2,440.00	0.5	3,600.00	1,160.00	32.2
Cleaning/Toiletry Supplies	0.00	0.0	0.00	0.0	600.00	600.00	100.0
Utilities	346.26	4.1	4,689.03	1.1	10,000.00	5,310.97	53.1
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	266.48	3.2	1,649.07	0.4	2,199.00	549.93	25.0
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	360.00	0.1	360.00	0.00	0.0
Office Supplies	0.00	0.0	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	188.02	2.2	5,043.02	1.1	3,650.00	(1,393.02)	(38.2)
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 April 30, 2022
 See Compilation Report

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Capital Outlay:							
Building Improvements - Other	61.30	0.7	226.30	0.1	0.00	(226.30)	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	1.0	0.00	(4,589.99)	0.0
TOTAL EXPENSES	<u>10,527.96</u>	<u>124.6</u>	<u>105,328.61</u>	<u>23.6</u>	<u>110,973.00</u>	<u>5,644.39</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (2,742.46)</u>	<u>(0.6)</u>	<u>\$ (21,417.56)</u>	<u>(4.8)</u>	<u>\$ 0.00</u>	<u>\$ 21,417.56</u>	

See Compilation Report

05/13/22

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

Date	Num	Name	Memo	Account	Class	Amount
Apr 22						
Apr 22						

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

Schedule 2 - Independence Bank General Check Register

April 2022

05/13/22

Date	Num	Name	Account	Class	Amount
Apr 22					
04/01/2022	11879	AGLA	214 · AIG Insurance		149.58
04/12/2022	11880	American General Life Insuran...	219 · AGLI employee loan payable		25.00
04/12/2022	11881	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	10.00
04/12/2022	11882	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	7.50
04/12/2022	11883	KY DEFERRED COMPENSAT...	210 · 401 K		131.35
04/13/2022	awd	Internal Revenue Service	204 · Federal Withholding Payable		601.75
04/13/2022	awd	Internal Revenue Service	203 · FICA Payable		119.22
04/13/2022	awd	Internal Revenue Service	203 · FICA Payable		119.22
04/13/2022	awd	Internal Revenue Service	203 · FICA Payable		509.69
04/13/2022	awd	Internal Revenue Service	203 · FICA Payable		509.69
04/15/2022	awd	KY STATE TREAS-K-1	205 · KY Withholding Payable		1,078.34
04/19/2022	11884	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	502.17
04/19/2022	11885	American Printing Co.	676 · Office Supplies	1	291.75
04/19/2022	11886	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	151.29
04/19/2022	11887	HOOPLA	707 · EDM - HOOPLA	1	936.38
04/19/2022	11888	Hopkins County Clerk	713 · Vehicles	1	23.00
04/19/2022	11889	Ingram	661 · Books-Adult	2	70.31
04/19/2022	11889	Ingram	661 · Books-Adult	1	1,029.21
04/19/2022	11889	Ingram	663 · Books-Children	1	1,045.62
04/19/2022	11890	KNIGHTS TECHNOLOGIES	673 · Computer Access/Software/Repair	1	120.00
04/19/2022	11891	MODERN MARKETING	677 · Juvenile Programming	1	93.51
04/19/2022	11892	Overdrive Inc	683 · Electronic Data Base	1	8.97
04/19/2022	11892	Overdrive Inc	683 · Electronic Data Base	1	5.98
04/19/2022	11893	T-Mobile	631A · Emergency Connectivity Grant	1	1,478.88
04/19/2022	11894	WKMS-FM	627 · Advertising & Public Relations	1	300.00
04/26/2022	11895	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment		10.00
04/26/2022	11896	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment		7.50
04/26/2022	11897	American General Life Insuran...	219 · AGLI employee loan payable		25.00
04/26/2022	11898	KY DEFERRED COMPENSAT...	210 · 401 K		131.35
04/26/2022	11900	Director of Finance	206 · City Withholding Payable		672.61
04/26/2022	11901	City of Dawson Springs	206 · City Withholding Payable		231.42
04/26/2022	11902	HOPKINS COUNTY FISCAL C...	206 · City Withholding Payable		301.38
04/27/2022	AWD	Internal Revenue Service	204 · Federal Withholding Payable		605.89
04/27/2022	AWD	Internal Revenue Service	203 · FICA Payable		119.70
04/27/2022	AWD	Internal Revenue Service	203 · FICA Payable		119.70
04/27/2022	AWD	Internal Revenue Service	203 · FICA Payable		511.87
04/27/2022	AWD	Internal Revenue Service	203 · FICA Payable		511.87
04/28/2022	11904	United Way of the Coalfield	627 · Advertising & Public Relations	1	1,600.00
04/30/2022	11899	NATIONWIDE TRUST CO	218 · 401a		284.36
Apr 22					14,451.06

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

05/13/22

Schedule 2 - Check Register Dawson Springs Operational Acct

April 2022

Date	Num	Name	Account	Class	Amount
Apr 22					
04/13/2022	2142	WHITLOCK CONSTRUCTION	620 · Building Maintenance & Rep...	2	2,044.00
04/13/2022	2143	WHITLOCK CONSTRUCTION	620 · Building Maintenance & Rep...	2	2,263.00
04/19/2022	2144	WHITLOCK CONSTRUCTION	620 · Building Maintenance & Rep...	2	104.40
04/20/2022	2145	CITY WATER & SEWER SYST...	623 · Utilities	2	72.82
04/20/2022	2146	Nick's Pest Management	620 · Building Maintenance & Rep...	2	99.00
Apr 22					<u>4,583.22</u>