

Hopkins Co.-Madisonville Public Library

COMPILATION OF FINANCIAL STATEMENTS

For the one month and eleven months ended May 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 May 31, 2022, and the related Statement of Revenues and Expenses – Cash Basis for the one month and eleven 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
June 13, 2022

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

ASSETS

Cash	
Investment - Ameriprise	\$ 2,128.38
Investment - Wealth Management	451,148.95
Independence Bank - Madisonville Operational	473,806.38
Independence Bank - Medical Account	2,287.45
Independence Bank - Dawson Operational	16,066.76
Planters Bank - Dawson Bequest CD	143,422.67
Total Cash	<u>1,088,860.59</u>
Restricted Cash	
First United Bank - County Loan	8,347.97
Independence Bank - General (Bequest)	75,821.45
Total Restricted Cash	<u>84,169.42</u>
Total Assets	<u>\$ 1,173,030.01</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
FICA Payable	\$ -
Federal Withholding Payable	-
KY Withholding Payable	711.67
City Withholding Payable	609.47
AFLAC	727.71
Child Support	(3.10)
AIG Insurance	98.68
401a	-
AGLI employee loan payable	(124.58)
AFLAC-PRE-TAX & AFTER-TAX	(501.89)
Total Liabilities	<u>1,517.96</u>
Fund Balances	
Restricted - Renovation	8,347.97
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	159,489.43
Unassigned	723,731.72
Excess (Deficiency) Revenue Over Expenses	(15,650.52)
Total Fund Balances	<u>1,171,512.05</u>
Total Liabilities & Fund Balances	<u>\$ 1,173,030.01</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 Eleven Months Ended May 31, 2022

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 33,333.34	36.1	183,333.37	34.0	\$ 200,000.00	\$ 16,666.63	8.3
City of Dawson Springs	5,500.00	6.0	30,250.00	5.6	33,000.00	2,750.00	8.3
County of Hopkins	35,833.34	38.8	229,166.66	42.6	250,000.00	20,833.34	8.3
State of Kentucky		0.0	0.00	0.0	0.00	0.00	0.0
Other Income:							
Bequests	0.00	0.0	1,900.00	0.4	28,000.00	26,100.00	0.0
Books Income	17.39	0.0	137.41	0.0	0.00	0.00	0.0
Library Donations	66.81	0.1	10,639.47	2.0	5,500.00	(5,139.47)	(93.4)
Interest & Dividend Income	1,312.00	1.4	22,205.21	4.1	8,800.00	(13,405.21)	(152.3)
Lost/Damage Income	29.95	0.0	158.86	0.0	200.00	41.14	20.6
Programs	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Out-of-county/Online Only Cards	40.00	0.0	1,622.30	0.3	0.00	(1,622.30)	0.0
Self-Generating	558.45	0.6	3,087.15	0.6	6,000.00	2,912.85	48.5
Overdue Charges/Fines	2.00	0.0	847.25	0.2	1,100.00	252.75	23.0
Fundraising	15,005.00	16.3	18,137.20	3.4	6,000.00	(12,137.20)	(202.3)
Insurance Proceeds	0.00	0.0	34,296.10	6.4	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	1,000.00	1.1	2,000.00	0.4	0.00	(2,000.00)	(341.9)
Owensboro Health Tornado Mini Grant	(368.15)	(0.4)	631.85	0.1	0.00	(631.85)	(108.0)
Federal	0.00	0.0	10.85	0.0	0.00	(10.85)	(1.9)
Payback Income	7.50	0.0	7.50	0.0	0.00	(7.50)	(1.3)
Carryover from FY 2020-2021	0.00	0.0	0.00	0.0	8,873.00	8,873.00	100.0
TOTAL REVENUES	92,337.63	99.3	538,467.18	99.5	549,558.00	11,090.82	
EXPENSES							
Personnel:							
Salaries and Wages	17,155.19	18.6	206,826.17	38.4	233,000.00	26,173.83	11.2
FICA (Social Security)	1,255.75	1.4	15,172.41	2.8	17,400.00	2,227.59	12.8
Health (Medical) Insurance	1,913.07	2.1	23,040.42	4.3	28,600.00	5,559.58	19.4
KACO Unemployment	0.00	0.0	1,640.61	0.3	3,200.00	1,559.39	48.7
Pensions (Retirement)	284.36	0.3	3,460.47	0.6	4,933.00	1,472.53	29.9
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	5.4	0.00	(28,819.00)	(1921.3)
Materials & Programming:							
Books - Adult	695.11	0.8	15,745.51	2.9	18,050.00	2,304.49	12.8
Books - Juvenile	819.83	0.9	8,275.12	1.5	11,000.00	2,724.88	24.8
Periodicals	0.00	0.0	738.64	0.1	1,500.00	761.36	50.8
Audio/CD/Video	640.41	0.7	5,611.69	1.0	14,000.00	8,388.31	59.9
EDM - Overdrive (KLU)	0.00	0.0	2,100.00	0.4	2,520.00	420.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	2,162.71	0.4	5,000.00	2,837.29	56.7
EDM - HOPLA	1,023.78	1.1	8,769.38	1.6	6,190.00	(2,579.38)	(41.7)
Book Processing Supplies	0.00	0.0	896.76	0.2	2,096.00	1,199.24	57.2
Adult Programming	250.58	0.3	2,792.41	0.5	3,000.00	207.59	6.9
Juvenile Programming	1,199.23	1.3	5,149.75	1.0	6,150.00	1,000.25	16.3
Electronic Databases	1,330.00	1.4	13,196.65	2.5	21,550.00	8,353.35	38.8
Miscellaneous Collections	73.08	0.1	2,086.73	0.4	500.00	(1,586.73)	(317.3)
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

Hopkins Co.-Madisonville Public Library
General Fund
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted
For the One Month and Eleven Months Ended May 31, 2022
See Compilation Report

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	25,606.41	27.7	66,724.85	12.4	6,000.00	(60,724.85)	(1012.1)
Janitorial	1,075.94	1.2	12,665.12	2.4	14,000.00	1,334.88	9.5
Cleaning/Toiletry Supplies	0.00	0.0	313.99	0.1	2,100.00	1,786.01	85.0
Utilities	1,649.59	1.8	16,344.68	3.0	27,000.00	10,655.32	39.5
Insurance and Bonds	40.72	0.0	5,454.63	1.0	5,700.00	245.37	4.3
Advertising and Public Relations	97.95	0.1	5,147.57	1.0	4,100.00	(1,047.57)	(25.6)
Internet/Telephone	533.65	0.6	4,891.74	0.9	7,179.00	2,287.26	31.9
Emergency Connectivity Grant	0.00	0.0	3,085.76	0.6	0.00	0.00	0.0
Legal and Accounting	10.00	0.0	8,085.00	1.5	12,500.00	4,415.00	35.3
Travel and Training	108.25	0.1	138.25	0.0	1,500.00	1,361.75	90.8
Cash Over and Short	0.00	0.0	11.84	0.0	175.00	163.16	93.2
Dues and Subscriptions	34.89	0.0	2,159.56	0.4	1,600.00	(559.56)	(35.0)
Board Expenses	0.00	0.0	331.28	0.1	800.00	468.72	58.6
Security	0.00	0.0	1,839.56	0.3	675.00	(1,164.56)	(172.5)
Office Supplies	375.00	0.4	5,427.37	1.0	7,700.00	2,272.63	29.5
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,198.68	2.4	24,307.48	4.5	31,000.00	6,692.52	21.6
Computer Accessories/Software/Repair	3,712.90	4.0	8,944.72	1.7	4,190.00	(4,754.72)	(113.5)
Service Agreements	1,743.19	1.9	14,432.16	2.7	8,450.00	(5,982.16)	(70.8)
Friend Expense	0.00	0.0	0.00	0.0	585.00	585.00	100.0
Fundraising	42.03	0.0	4,589.08	0.9	3,000.00	(1,589.08)	(53.0)
Tornado Response	0.00	0.0	767.16	0.1	0.00	(767.16)	(25.6)
Grant Expense	364.31	0.4	364.31	0.1	0.00	(364.31)	(12.1)
COVID-19	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Vehicle:							
Fuel & Oil	143.01	0.2	840.92	0.2	500.00	(340.92)	(68.2)
Repairs	0.00	0.0	264.00	0.0	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	226.30	0.0	0.00	(226.30)	(2.7)
Furnishings	0.00	0.0	4,589.99	0.9	0.00	(4,589.99)	0.0
Computers & Equipment	13,891.00	15.0	13,891.00	2.6	0.00	(13,891.00)	0.0
Vehicle	0.00	0.0	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	78,267.91	84.8	554,117.70	102.9	549,558.00	(4,559.70)	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 14,069.72	15.2	\$ (15,650.52)	(2.9)	\$ 0.00	\$ 15,650.52	

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 Eleven Months Ended May 31, 2022

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 33,333.34	36.1	\$ 183,333.37	34.0	\$ 180,000.00	\$ (3,333.37)	(1.9)
City of Dawson Springs	0.00	0.0	5,500.00	1.0	-	(5,500.00)	(2.8)
County of Hopkins	30,000.00	32.5	164,500.00	30.5	200,000.00	35,500.00	17.8
State of Kentucky	0.00	0.0	0.00	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	17.39	0.0	137.41	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	66.81	0.1	9,487.36	1.8	5,000.00	(4,487.36)	(89.7)
Interest & Dividend Income	1,285.76	1.4	20,516.11	3.8	8,000.00	(12,516.11)	(156.5)
Lost/Damage Income	29.95	0.0	154.45	0.0	200.00	45.55	22.8
Programs	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Out-of-county/Online Only Cards	40.00	0.0	1,622.30	0.3	0.00	(1,622.30)	0.0
Self-Generating	558.45	0.6	2,978.80	0.6	5,000.00	2,021.20	40.4
Overdue Charges/Fines	2.00	0.0	847.25	0.2	1,000.00	152.75	15.3
Fundraising	15,005.00	16.3	18,137.20	3.4	6,000.00	(12,137.20)	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	1,000.00	1.1	2,000.00	0.4	0.00	(2,000.00)	1.0
Insurance Proceeds	0.00	0.0	34,296.10	6.4	0.00	(34,296.10)	(3429.6)
Payback Income	7.50	0.0	7.50	0.0	0.00	(7.50)	(0.8)
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	81,346.20	88.1	443,564.70	82.4	438,585.00	(4,979.70)	
EXPENSES							
Personnel:							
Salaries and Wages	12,747.19	13.8	154,040.77	28.6	175,000.00	20,959.23	12.0
FICA (Social Security)	918.54	1.0	11,134.33	2.1	13,000.00	1,865.67	14.4
Health (Medical) Insurance	1,913.07	2.1	23,040.42	4.3	28,600.00	5,559.58	19.4
KACO Unemployment	0.00	0.0	1,640.61	0.3	3,200.00	1,559.39	48.7
Pensions (Retirement)	284.36	0.3	3,460.47	0.6	3,700.00	239.53	6.5
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	5.4	0.00	(28,819.00)	(1921.3)
Materials & Programming:							
Books - Adult	330.22	0.4	13,061.30	2.4	12,050.00	(1,011.30)	(8.4)
Books - Juvenile	819.83	0.9	7,122.44	1.3	8,000.00	877.56	11.0
Periodicals	0.00	0.0	738.64	0.1	700.00	(38.64)	(5.5)
Audio/CD/Video	640.41	0.7	5,058.21	0.9	8,000.00	2,941.79	36.8
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	0.4	5,000.00	2,837.29	56.7
EDM - HOOPLA	1,023.78	1.1	8,769.38	1.6	6,190.00	(2,579.38)	(41.7)
Book Processing Supplies	0.00	0.0	896.76	0.2	1,500.00	603.24	40.2
Adult Programming	250.58	0.3	2,792.41	0.5	3,000.00	207.59	6.9
Juvenile Programming	578.18	0.6	4,365.76	0.8	5,400.00	1,034.24	19.2
Electronic Databases	665.00	0.7	7,650.65	1.4	17,500.00	9,849.35	56.3
Miscellaneous Collections	73.08	0.1	2,086.73	0.4	500.00	(1,586.73)	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

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 Eleven Months Ended May 31, 2022
See Compilation Report

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	102.47	0.1	18,701.45	3.5	3,000.00	(15,701.45)	(523.4)
Janitorial	800.00	0.9	9,949.18	1.8	10,400.00	450.82	4.3
Cleaning /Toiletry Supplies	0.00	0.0	313.99	0.1	1,500.00	1,186.01	79.1
Utilities	1,463.11	1.6	11,469.17	2.1	17,000.00	5,530.83	32.5
Insurance and Bonds	0.00	0.0	5,373.19	1.0	5,700.00	326.81	5.7
Advertising and Public Relations	97.95	0.1	5,147.57	1.0	4,000.00	(1,147.57)	(28.7)
Internet/Telephone	350.42	0.4	3,059.44	0.6	4,980.00	1,920.56	38.6
Emergency Connectivity Grant	0.00	0.0	3,085.76	0.6	0.00	0.00	0.0
Legal and Accounting	0.00	0.0	8,075.00	1.5	12,500.00	4,425.00	35.4
Travel and Training	108.25	0.1	128.25	0.0	1,500.00	1,371.75	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	2,121.56	0.4	1,500.00	(621.56)	(41.4)
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	268.16	0.3	4,775.09	0.9	7,200.00	2,424.91	33.7
Rents and Leases	2,198.68	2.4	24,185.48	4.5	30,500.00	6,314.52	20.7
Computer Accessories/Software/Repair	0.00	0.0	4,354.93	0.8	3,990.00	(364.93)	(9.1)
Service Agreements	1,012.13	1.1	8,658.08	1.6	4,800.00	(3,858.08)	(80.4)
Fundraising	42.03	0.0	4,589.08	0.9	3,000.00	(1,589.08)	0.0
Friends Expense	0.00	0.0	0.00	0.0	585.00	585.00	0.0
Grant Expense	364.31	0.4	364.31	0.1	0.00	(364.31)	1.0
Tornado Response	0.00	0.0	767.16	0.1	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	143.01	0.2	840.92	0.2	500.00	(340.92)	(68.2)
Repairs	0.00	0.0	264.00	0.0	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	8,456.00	9.2	8,456.00	1.6	0.00	(8,456.00)	0.0
Vehicles	0.00	0.0	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	35,666.65	38.6	406,187.83	75.4	438,585.00	32,397.17	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 45,679.55	8.5	\$ 37,376.87	6.9	\$ 0.00	\$ (37,376.87)	

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 Eleven Months Ended May 31, 2022

	Current Period	%	Year-to-date	%	Annual	Unexpended	%
	Actual		Actual		Budget	Budget	
REVENUES							
Local Government:							
City of Dawson Springs	\$ 5,500.00	6.0	\$ 24,750.00	4.6	\$ 33,000.00	\$ 8,250.00	25.0
County of Hopkins	5,833.34	6.3	64,666.66	12.0	70,000.00	5,333.34	7.6
State of Kentucky	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Other Income:							
Bequests	0.00	0.0	1,900.00	0.4	0.00	(1,900.00)	0.0
Owensboro Health Tornado Mini Grant	(368.15)	(0.4)	631.85	0.1	0.00	(631.85)	0.0
Library Donations	0.00	0.0	1,152.11	0.2	500.00	(652.11)	(130.4)
Interest & Dividend Income	26.24	0.0	1,689.10	0.3	800.00	(889.10)	(111.1)
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	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	10,991.43	11.9	94,902.48	17.6	110,973.00	16,070.52	
EXPENSES							
Personnel:							
Salaries and Wages	4,408.00	4.8	52,785.40	9.8	58,000.00	5,214.60	9.0
FICA (Social Security)	337.21	0.4	4,038.08	0.7	4,400.00	361.92	8.2
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,233.00	1,233.00	100.0
Materials & Programming:							
Books - Adult	364.89	0.4	2,684.21	0.5	6,000.00	3,315.79	55.3
Books - Juvenile	0.00	0.0	1,152.68	0.2	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	621.05	0.7	783.99	0.1	750.00	(33.99)	(4.5)
Electronic Databases	665.00	0.7	5,546.00	1.0	4,050.00	(1,496.00)	(36.9)
Miscellaneous Collections	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Operating:							
Building Maintenance and Repair	25,503.94	27.6	48,023.40	8.9	3,000.00	(45,023.40)	(1500.8)
Janitorial	275.94	0.3	2,715.94	0.5	3,600.00	884.06	24.6
Cleaning/Toiletry Supplies	0.00	0.0	0.00	0.0	600.00	600.00	100.0
Utilities	186.48	0.2	4,875.51	0.9	10,000.00	5,124.49	51.2
Insurance and Bonds	40.72	0.0	81.44	0.0			
Advertising and Public Relations	0.00	0.0	0.00	0.0	100.00	100.00	100.0
Internet/Telephone	183.23	0.2	1,832.30	0.3	2,199.00	366.70	16.7
Legal & Accounting	10.00	0.0	10.00	0.0	0.00	(10.00)	(1.0)
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	19.00	0.0	38.00	0.0	100.00	62.00	62.0
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	106.84	0.1	652.28	0.1	500.00	(152.28)	(30.5)
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	0.00	0.0	122.00	0.0	500.00	378.00	75.6
ComputerAccessories/Software/Repairs	3,712.90	4.0	4,589.79	0.9	200.00	(4,389.79)	(2194.9)
Service Agreements	731.06	0.8	5,774.08	1.1	3,650.00	(2,124.08)	(58.2)
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 Eleven Months Ended May 31, 2022

	See Compilation Report				Annual Budget	Unexpended Budget	
	Current Period Actual	%	Year-to-Date Actual	%			
Capital Outlay:							
Building Improvements - Other	0.00	0.0	226.30	0.0	0.00	(226.30)	0.0
Computers and Equipment	5,435.00	5.9	5,435.00	1.0	0.00	(5,435.00)	0.0
Furnishings	0.00	0.0	4,589.99	0.9	0.00	(4,589.99)	0.0
TOTAL EXPENSES	<u>42,601.26</u>	<u>46.1</u>	<u>147,929.87</u>	<u>27.5</u>	<u>110,973.00</u>	<u>(36,956.87)</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (31,609.83)</u>	<u>(5.9)</u>	<u>\$ (53,027.39)</u>	<u>(9.8)</u>	<u>\$ 0.00</u>	<u>\$ 53,027.39</u>	

See Compilation Report

06/03/22

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

Date	Num	Name	Memo	Account	Class	Amount
May 22						
May 22						

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

06/10/22

Date	Num	Name	Account	Class	Amount
May 22					
05/03/2022	11905	TRACE3, LLC	673 · Computer Access/Software/Repair	2	3,712.90
05/04/2022	11906	TimeClock Plus, LLC	672 · Service Agreements	1	450.00
05/04/2022	11906	TimeClock Plus, LLC	672 · Service Agreements	2	450.00
05/10/2022	11907	KY DEFERRED COMPENSAT...	210 · 401 K		131.35
05/10/2022	11908	FRYMIRE,EVANS,PEYTON,T...	208 · Wage Garnishment		10.00
05/10/2022	11909	FRYMIRE,EVANS,PEYTON,T...	208 · Wage Garnishment		7.50
05/10/2022	11910	American General Life Insuran...	219 · AGLI employee loan payable		25.00
05/10/2022	11911	AGLA	214 · AIG Insurance		149.58
05/11/2022	awd	Internal Revenue Service	204 · Federal Withholding Payable		601.12
05/11/2022	awd	Internal Revenue Service	203 · FICA Payable		117.86
05/11/2022	awd	Internal Revenue Service	203 · FICA Payable		117.86
05/11/2022	awd	Internal Revenue Service	203 · FICA Payable		503.94
05/11/2022	awd	Internal Revenue Service	203 · FICA Payable		503.94
05/12/2022	11912	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	0.00
05/12/2022	11913	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	334.78
05/12/2022	11914	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	125.84
05/12/2022	11914	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	43.45
05/12/2022	11915	Davis Plumbing	620 · Building Maintenance & Repairs	1	102.47
05/12/2022	11916	HOOPLA	707 · EDM - HOOPLA	1	1,023.78
05/12/2022	11917	iRead	677 · Juvenile Programming	1	538.94
05/12/2022	11917	iRead	670 · Adult Programming	1	242.14
05/12/2022	11917	iRead	677 · Juvenile Programming	2	184.46
05/12/2022	11918	KNIGHTS TECHNOLOGIES	708 · Capital Expenditures	1	8,456.00
05/12/2022	11919	KNIGHTS TECHNOLOGIES	708 · Capital Expenditures	2	5,435.00
05/12/2022	11920	Librarica LLC	672 · Service Agreements	1	0.00
05/12/2022	11920	Librarica LLC	672 · Service Agreements	2	0.00
05/12/2022	11921	Newsbank, Inc.	683 · Electronic Data Base	1	665.00
05/12/2022	11921	Newsbank, Inc.	683 · Electronic Data Base	2	665.00
05/12/2022	11922	PARAMOUNT DENTAL	209 · AFLAC		183.20
05/12/2022	11923	Pitney Bowes	676 · Office Supplies	1	194.04
05/12/2022	11924	Time Warner Cable	631 · Internet/Telephone	1	350.42
05/13/2022	AWD	KY STATE TREAS-K-1	205 · KY Withholding Payable		714.78
05/13/2022	11925	Ingram	443.2 · Owensboro Health Tor Mini-Gr...	2	368.15
05/13/2022	11926	Ingram	661 · Books-Adult	1	312.22
05/13/2022	11926	Ingram	663 · Books-Children	1	771.68
05/13/2022	11926	Ingram	665 · Audio/CD/Video	1	29.24
05/16/2022	11927	Handyman Home Services	620 · Building Maintenance & Repairs	2	8,687.00
05/24/2022	11928	FRYMIRE,EVANS,PEYTON,T...	208 · Wage Garnishment		7.50
05/24/2022	11929	American General Life Insuran...	219 · AGLI employee loan payable		25.00
05/24/2022	11930	KY DEFERRED COMPENSAT...	210 · 401 K		131.35
05/25/2022	AWD	Internal Revenue Service	204 · Federal Withholding Payable		608.56
05/25/2022	AWD	Internal Revenue Service	203 · FICA Payable		120.16
05/25/2022	AWD	Internal Revenue Service	203 · FICA Payable		120.16
05/25/2022	AWD	Internal Revenue Service	203 · FICA Payable		513.79
05/25/2022	AWD	Internal Revenue Service	203 · FICA Payable		513.79
05/31/2022	11931	NATIONWIDE TRUST CO	218 · 401a		284.36
05/31/2022	AWD	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	334.78
May 22					38,868.09

06/10/22

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Check Register Dawson Springs Operational Acct
May 2022

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
May 22					
05/09/2022	2147	WHITLOCK CONSTRUCTION	620 · Building Maintenance & Rep...	2	6,000.00
05/09/2022	2148	WHITLOCK CONSTRUCTION	620 · Building Maintenance & Rep...	2	1,507.80
05/09/2022	2149	WHITLOCK CONSTRUCTION	620 · Building Maintenance & Rep...	2	2,370.00
05/27/2022	2156	Hopkins County Clerk	633 · Dues & Subscriptions	2	19.00
05/27/2022	2150	KACO	624 · Insurance & Bonds	2	40.72
05/27/2022	2151	COAST to COAST	677 · Juvenile Programming	2	245.12
05/27/2022	2152	B W Akin Co	620 · Building Maintenance & Rep...	2	97.50
05/27/2022	2153	ProSource Specialties	677 · Juvenile Programming	2	176.47
05/27/2022	2154	WHITLOCK CONSTRUCTION	620 · Building Maintenance & Rep...	2	2,430.00
05/27/2022	2155	CITY WATER & SEWER SYST...	623 · Utilities	2	6.28
May 22					12,892.89