

HOPKINS CO.-MADISONVILLE PUBLIC LIBRARY

GENERAL FUND

COMPILATION OF FINANCIAL STATEMENTS

For the one month and four months ended October 31, 2018

Alford Nance Jones & Oakley, llp

Certified Public Accountants

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ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of the General Fund of the Hopkins Co.-Madisonville Public Library (an "interlocal government" entity), which comprise the Balance Sheet - Cash Basis as of October 31, 2018, and the related Statement of Revenues and Expenses - Cash Basis for the one month and four 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, 2019, 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 has 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

October 16, 2018

Hopkins Co.-Madisonville Public Library
 General Fund
 Balance Sheet - Cash Basis
 As of October 31, 2018

ASSETS

Cash		
Independence Bank - Madisonville Operational	\$	400,797.02
Independence Bank - Medical Account		16,480.07
Independence Bank - Dawson Operational		5,190.24
Planters Bank - Dawson Bequest CD		<u>140,289.93</u>
Total Cash		<u>562,757.26</u>
Restricted Cash		
First United Bank - County Loan		20,544.56
Independence Bank - General (Bequest)		<u>116,389.19</u>
Total Restricted Cash		<u>136,933.75</u>
Total Assets	\$	<u>699,691.01</u>

LIABILITIES & FUND BALANCES

Liabilities		
Payroll Liabilities		
Fica Payable	\$	1,412.04
Federal Payable		623.23
KY Withholding Payable		1,165.24
City Withholding Payable		591.47
Wage Garnishment		265.00
AFLAC		395.18
401K		399.48
401a		553.55
AIG Insurance		374.46
AGLI employee loan payable		<u>25.00</u>
Total Liabilities		<u>5,804.65</u>
Fund Balances		
Restricted - Renovation		20,544.56
Restricted - Resources		116,389.19
Committed - Dawson Springs Branch		145,480.17
Unassigned		439,998.60
Excess (Deficiency) Revenue Over Expenses		<u>(28,526.16)</u>
Total Fund Balances		<u>693,886.36</u>
Total Liabilities & Fund Balances	\$	<u>699,691.01</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 Four Months Ended October 31, 2018

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 17,500.00	49.6	\$ 70,000.00	39.6	\$ 210,000.00	\$ 140,000.00	66.7
City of Dawson Springs	0.00	0.0	8,250.00	4.7	33,000.00	24,750.00	75.0
County of Hopkins	14,500.00	41.1	78,666.64	44.5	236,000.00	157,333.36	66.7
State of Kentucky	0.00	0.0	0.00	0.0	21,900.00	21,900.00	100.0
(E-Rate) Federal Category 1	0.00	0.0	0.00	0.0	29,773.00	29,773.00	100.0
(E-Rate) Federal Category 2	0.00	0.0	0.00	0.0	612.00	612.00	100.0
Other Income:							
Bequests	0.00	0.0	0.00	0.0	28,000.00	28,000.00	100.0
Grant Income	0.00	0.0	2,454.53	1.4	2,934.00	479.47	16.3
Library Donations	87.96	0.2	3,701.38	2.1	2,200.00	(1,501.38)	(68.2)
Interest	707.99	2.0	3,165.86	1.8	3,100.00	(65.86)	(2.1)
Lost/Damage Income	98.93	0.3	279.04	0.2	600.00	320.96	53.5
Programs	0.00	0.0	456.00	0.3	1,000.00	544.00	54.4
Out-of-county/Online Only Cards	33.00	0.1	73.00	0.0	100.00	27.00	27.0
Self-Generating	832.51	2.4	3,659.42	2.1	10,000.00	6,340.58	63.4
Overdue Charges/Fines	670.31	1.9	2,299.30	1.3	5,000.00	2,700.70	54.0
Fundraising	710.00	2.0	3,165.00	1.8	2,000.00	(1,165.00)	0.0
Postage (ILL Income)	1.00	0.0	8.00	0.0	25.00	17.00	68.0
Rentals	130.00	0.4	475.00	0.3	1,500.00	1,025.00	68.3
Friends Income - Women's HF	0.00	0.0	0.00	0.0	350.00	350.00	100.0
Friends Income	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Carryover from FY 2017-2018	0.00	0.0	0.00	0.0	63,016.00	63,016.00	100.0
TOTAL REVENUES	35,271.70	100.0	176,653.17	100.0	651,910.00	475,256.83	
EXPENSES							
Personnel:							
Salaries and Wages	29,572.40	83.8	86,755.62	49.1	249,813.37	163,057.75	65.3
FICA (Social Security)	2,185.65	6.2	6,380.58	3.6	19,136.63	12,756.05	66.7
Health (Medical) Insurance	4,769.70	13.5	4,978.65	2.8	30,000.00	25,021.35	83.4
KACO Unemployment	0.00	0.0	3,963.56	2.2	3,200.00	(763.56)	(23.9)
Pensions (Retirement)	553.55	1.6	2,200.79	1.2	5,460.00	3,259.21	59.7
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	1,664.44	4.7	3,953.14	2.2	15,000.00	11,046.86	73.6
Books - Juvenile	1,889.25	5.4	5,937.89	3.4	9,500.00	3,562.11	37.5
Periodicals	40.46	0.1	338.38	0.2	2,200.00	1,861.62	84.6
Audio/CD/Video	1,376.15	3.9	4,412.73	2.5	12,000.00	7,587.27	63.2
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	2,520.00	2,520.00	100.0
EDM - Overdrive (Advantage)	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Collection Processing Supplies	0.00	0.0	823.75	0.5	1,900.00	1,076.25	56.6
Adult Programming	772.48	2.2	2,549.71	1.4	5,500.00	2,950.29	53.6
Women's Health Fair	0.00	0.0	756.44	0.4	850.00	93.56	11.0
Juvenile Programming	751.28	2.1	3,285.30	1.9	9,500.00	6,214.70	65.4
Electronic Databases	0.00	0.0	4,365.00	2.5	14,880.00	10,515.00	70.7
Miscellaneous Collections	11.35	0.0	17.29	0.0	1,000.00	982.71	98.3
Outreach	0.00	0.0	68.85	0.0	500.00	431.15	86.2

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 Four Months Ended October 31, 2018

	Current Period		Year-to-Date		Annual Budget	Unexpended Budget	
	Actual	%	Actual	%		Budget	%
Operating:							
Building Maintenance and Repair	321.65	0.9	3,035.49	1.7	8,500.00	5,464.51	64.3
Janitorial	1,860.00	5.3	5,658.65	3.2	17,800.00	12,141.35	68.2
Utilities	2,804.39	8.0	10,639.16	6.0	38,750.00	28,110.84	72.5
Insurance and Bonds	1,023.67	2.9	(803.48)	(0.5)	8,800.00	9,603.48	109.1
Advertising and Public Relations	1,174.11	3.3	3,059.53	1.7	4,300.00	1,240.47	28.8
Internet/Telephone	0.00	0.0	3,499.77	2.0	35,747.00	32,247.23	90.2
Legal and Accounting	0.00	0.0	1,875.00	1.1	12,500.00	10,625.00	85.0
Travel and Training	0.00	0.0	1,300.47	0.7	3,600.00	2,299.53	63.9
Cash Over and Short	34.45	0.1	(25.17)	(0.0)	175.00	200.17	114.4
Dues and Subscriptions	0.00	0.0	449.00	0.3	800.00	351.00	43.9
Board Expenses	92.05	0.3	111.69	0.1	3,575.00	3,463.31	96.9
Security	0.00	0.0	302.00	0.2	500.00	198.00	39.6
Office Supplies	340.28	1.0	4,275.81	2.4	8,100.00	3,824.19	47.2
Library Cards	0.00	0.0	0.00	0.0	1,141.00	1,141.00	100.0
Rents and Leases	2,198.68	6.2	8,910.72	5.0	35,072.00	26,161.28	74.6
Computer Accessories/Software/Repair	796.68	2.3	1,557.75	0.9	5,361.00	3,803.25	70.9
Service Agreements	737.05	2.1	7,731.85	4.4	10,500.00	2,768.15	26.4
Friend Expense	0.00	0.0	(49.82)	(0.0)	1,150.00	1,199.82	104.3
Foundation Expense (Silent Auction)	95.53	0.3	2,343.95	1.3	2,000.00	(343.95)	(17.2)
Grant Expense	0.00	0.0	2,455.55	1.4	2,934.00	478.45	16.3
Vehicle:							
Fuel & Oil	245.02	0.7	412.17	0.2	1,000.00	587.83	58.8
Repairs	0.00	0.0	123.59	0.1	500.00	376.41	75.3
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	545.91	0.3	6,000.00	5,454.09	90.9
Computers & Equipment	203.81	0.6	16,982.06	9.6	15,800.00	(1,182.06)	(7.5)
Debt Service:							
Hopkins County	0.00	0.0	0.00	0.0	30,000.00	30,000.00	100.0
City of Madisonville	0.00	0.0	0.00	0.0	10,845.00	10,845.00	100.0
TOTAL EXPENSES	<u>55,514.08</u>	<u>157.4</u>	<u>205,179.33</u>	<u>116.1</u>	<u>651,910.00</u>	<u>446,730.67</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (20,242.38)</u>	<u>(57.4)</u>	<u>\$ (28,526.16)</u>	<u>(16.1)</u>	<u>\$ 0.00</u>	<u>\$ 28,526.16</u>	

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 Four Months Ended October 31, 2018

	Current Period	%	Year-to-date	%	Annual	Unexpended	%
	Actual		Actual		Budget	Budget	
REVENUES							
Local Government:							
City of Madisonville	\$ 17,500.00	49.6	\$ 70,000.00	39.6	\$ 210,000.00	\$ 140,000.00	66.7
County of Hopkins	14,500.00	41.1	58,000.00	32.8	174,000.00	116,000.00	66.7
State of Kentucky	0.00	0.0	0.00	0.0	14,600.00	14,600.00	100.0
(E-Rate) Federal Category 1	0.00	0.0	0.00	0.0	27,529.00	27,529.00	100.0
Other Income:							
Bequests (Mahr)	0.00	0.0	0.00	0.0	28,000.00	28,000.00	100.0
Library Donations	10.80	0.0	3,532.55	2.0	2,000.00	(1,532.55)	(76.6)
Interest	701.37	2.0	2,505.14	1.4	3,100.00	594.86	19.2
Lost/Damage Income	48.93	0.1	229.04	0.1	600.00	370.96	61.8
Programs	0.00	0.0	411.00	0.2	1,000.00	589.00	58.9
Out-of-county/Online Only Cards	33.00	0.1	73.00	0.0	100.00	27.00	27.0
Self-Generating	729.74	2.1	2,874.40	1.6	8,000.00	5,125.60	64.1
Overdue Charges/Fines	612.81	1.7	2,085.20	1.2	4,500.00	2,414.80	53.7
Fundraising	710.00	2.0	3,165.00	1.8	2,000.00	(1,165.00)	0.0
Postage (ILL Income)	1.00	0.0	8.00	0.0	25.00	17.00	68.0
Friends Income - Women's HF	0.00	0.0	0.00	0.0	350.00	350.00	100.0
Friends Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Carryover from FY 2017-2018	0.00	0.0	0.00	0.0	37,409.00	37,409.00	100.0
TOTAL REVENUES	34,847.65	98.8	142,883.33	80.9	513,213.00	370,329.67	
EXPENSES							
Personnel:							
Salaries and Wages	19,963.80	56.6	63,607.36	36.0	193,000.00	129,392.64	67.0
FICA (Social Security)	1,455.41	4.1	4,622.24	2.6	14,900.00	10,277.76	69.0
Health (Medical) Insurance	4,769.70	13.5	4,978.65	2.8	30,000.00	25,021.35	83.4
KACO Unemployment	0.00	0.0	3,963.56	2.2	3,200.00	(763.56)	(23.9)
Pensions (Retirement)	416.81	1.2	1,701.76	1.0	4,300.00	2,598.24	60.4
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	1,094.66	3.1	1,450.03	0.8	10,000.00	8,549.97	85.5
Books - Juvenile	1,889.25	5.4	5,649.04	3.2	7,000.00	1,350.96	19.3
Periodicals	40.46	0.1	338.38	0.2	1,400.00	1,061.62	75.8
Audio/CD/Video	894.65	2.5	2,912.19	1.6	7,000.00	4,087.81	58.4
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	1,260.00	1,260.00	100.0
EDM - Overdrive (Advantage)	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Collection Processing Supplies	0.00	0.0	520.02	0.3	1,500.00	979.98	65.3
Adult Programming	772.48	2.2	2,373.45	1.3	5,000.00	2,626.55	52.5
Women's Health Fair	0.00	0.0	756.44	0.4	850.00	93.56	11.0
Juvenile Programming	344.58	1.0	2,209.74	1.3	6,000.00	3,790.26	63.2
Electronic Databases	0.00	0.0	2,182.50	1.2	9,940.00	7,757.50	78.0
Miscellaneous Collections	11.35	0.0	17.29	0.0	500.00	482.71	96.5
Outreach	0.00	0.0	68.85	0.0	500.00	431.15	86.2

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 Four Months Ended October 31, 2018

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	121.84	0.3	1,417.24	0.8	6,000.00	4,582.76	76.4
Janitorial Service & Cleaning Supplies	1,500.00	4.3	4,556.71	2.6	15,000.00	10,443.29	69.6
Utilities	1,136.41	3.2	4,671.82	2.6	20,000.00	15,328.18	76.6
Insurance and Bonds	1,023.67	2.9	(803.48)	(0.5)	8,800.00	9,603.48	109.1
Advertising and Public Relations	1,174.11	3.3	3,039.53	1.7	4,000.00	960.47	24.0
Internet/Telephone	0.00	0.0	2,981.83	1.7	32,507.00	29,525.17	90.8
Legal and Accounting	0.00	0.0	1,875.00	1.1	12,500.00	10,625.00	85.0
Travel and Training	0.00	0.0	1,263.39	0.7	3,500.00	2,236.61	63.9
Cash Over and Short	37.14	0.1	(13.95)	(0.0)	100.00	113.95	114.0
Dues and Subscriptions	0.00	0.0	399.00	0.2	550.00	151.00	27.5
Board Expenses	92.05	0.3	92.05	0.1	3,500.00	3,407.95	97.4
Security	0.00	0.0	302.00	0.2	500.00	198.00	39.6
Office Supplies	335.29	1.0	3,807.72	2.2	6,000.00	2,192.28	36.5
Library Cards	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Rents and Leases	2,198.68	6.2	8,794.72	5.0	32,411.00	23,616.28	72.9
Computer Accessories/Software/Repair	1,000.49	2.8	2,475.30	1.4	2,000.00	(475.30)	(23.8)
Service Agreements	491.05	1.4	4,514.86	2.6	10,500.00	5,985.14	57.0
Friend Expense	0.00	0.0	0.00	0.0	350.00	350.00	100.0
Foundation Expense (Silent Auction)	95.53	0.3	2,343.95	1.3	2,000.00	(343.95)	(17.2)
Vehicle:							
Fuel & Oil	245.02	0.7	412.17	0.2	1,000.00	587.83	58.8
Repairs	0.00	0.0	123.59	0.1	500.00	376.41	75.3
Capital Outlay:							
Building Improvements - County	0.00	0.0		0.0	0.00	0.00	0.0
Building Improvements - Other	0.00	0.0	469.95	0.3	6,000.00	5,530.05	92.2
Computers & Equipment	0.00	0.0	5,771.06	3.3	4,000.00	(1,771.06)	(44.3)
Debt Service:							
Hopkins County	0.00	0.0	0.00	0.0	30,000.00	30,000.00	100.0
City of Madisonville	0.00	0.0	0.00	0.0	10,845.00	10,845.00	100.0
TOTAL EXPENSES	<u>41,104.43</u>	<u>116.5</u>	<u>145,845.96</u>	<u>82.6</u>	<u>513,213.00</u>	<u>367,367.04</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (6,256.78)</u>	<u>(3.5)</u>	<u>\$ (2,962.63)</u>	<u>(1.7)</u>	<u>\$ 0.00</u>	<u>\$ 2,962.63</u>	

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 Four Months Ended October 31, 2018

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 0.00	0.0	\$ 8,250.00	4.7	\$ 33,000.00	\$ 24,750.00	75.0
County of Hopkins	0.00	0.0	20,666.64	11.7	62,000.00	41,333.36	66.7
State of Kentucky	0.00	0.0	0.00	0.0	7,300.00	7,300.00	100.0
(E-Rate) Federal Category 1	0.00	0.0	0.00	0.0	2,244.00	2,244.00	100.0
(E-Rate) Federal Category 2	0.00	0.0	0.00	0.0	612.00	612.00	100.0
Other Income:							
Bequests	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Grant Income	0.00	0.0	2,454.53	1.4	2,934.00	479.47	16.3
Library Donations	77.16	0.2	168.83	0.1	200.00	31.17	15.6
Interest	6.62	0.0	660.72	0.4	0.00	(660.72)	0.0
Lost/Damage Income	50.00	0.1	50.00	0.0	0.00	(50.00)	0.0
Programs	0.00	0.0	45.00	0.0	0.00	(45.00)	0.0
Self-Generating	102.77	0.3	785.02	0.4	2,000.00	1,214.98	60.7
Overdue Charges/Fines	57.50	0.2	214.10	0.1	500.00	285.90	57.2
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	130.00	0.4	475.00	0.3	1,500.00	1,025.00	68.3
Friends Income	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Carryover from FY 2017-2018	0.00	0.0	0.00	0.0	25,607.00	25,607.00	100.0
TOTAL REVENUES	424.05	1.2	33,769.84	19.1	138,697.00	104,927.16	
EXPENSES							
Personnel:							
Salaries and Wages	9,608.60	27.2	23,148.26	13.1	56,813.37	33,665.11	59.3
FICA (Social Security)	730.24	2.1	1,758.34	1.0	4,236.63	2,478.29	58.5
Pensions (Retirement)	136.74	0.4	499.03	0.3	1,160.00	660.97	57.0
Materials & Programming:							
Books - Adult	569.78	1.6	2,503.11	1.4	5,000.00	2,496.89	49.9
Books - Juvenile	0.00	0.0	288.85	0.2	2,500.00	2,211.15	88.4
Periodicals	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Audio/CD/Video	481.50	1.4	1,500.54	0.8	5,000.00	3,499.46	70.0
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	1,260.00	1,260.00	100.0
Collection Processing Supplies	0.00	0.0	303.73	0.2	400.00	96.27	24.1
Adult Programming	0.00	0.0	176.26	0.1	500.00	323.74	64.7
Juvenile Programming	406.70	1.2	1,075.56	0.6	3,500.00	2,424.44	69.3
Electronic Databases	0.00	0.0	2,182.50	1.2	4,940.00	2,757.50	55.8
Miscellaneous Collections	0.00	0.0	0.00	0.0	500.00	500.00	100.0
Operating:							
Building Maintenance and Repair	199.81	0.6	1,618.25	0.9	2,500.00	881.75	35.3
Janitorial Service & Cleaning Supplies	360.00	1.0	1,101.94	0.6	2,800.00	1,698.06	60.6
Utilities	1,667.98	4.7	5,967.34	3.4	18,750.00	12,782.66	68.2
Advertising and Public Relations	0.00	0.0	20.00	0.0	300.00	280.00	93.3
Internet/Telephone	0.00	0.0	517.94	0.3	3,240.00	2,722.06	84.0
Travel and Training	0.00	0.0	37.08	0.0	100.00	62.92	62.9
Cash Over and Short	(2.69)	(0.0)	(11.22)	(0.0)	75.00	86.22	115.0
Dues and Subscriptions	0.00	0.0	50.00	0.0	250.00	200.00	80.0
Board Expenses	0.00	0.0	19.64	0.0	75.00	55.36	73.8
Office Supplies	4.99	0.0	468.09	0.3	2,100.00	1,631.91	77.7
Library Cards	0.00	0.0	0.00	0.0	341.00	341.00	100.0
Rents and Leases	0.00	0.0	116.00	0.1	2,661.00	2,545.00	95.6
Computer Accessories/Software/Repairs	0.00	0.0	(917.55)	(0.5)	3,361.00	4,278.55	127.3
Service Agreements	246.00	0.7	3,216.99	1.8	0.00	(3,216.99)	0.0
Friends Expense	0.00	0.0	(49.82)	(0.0)	800.00	849.82	106.2
Grant Expense	0.00	0.0	2,455.55	1.4	2,934.00	478.45	16.3

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 Four Months Ended October 31, 2018

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Capital Outlay:							
Building Improvements - Other	0.00	0.0	75.96	0.0	0.00	(75.96)	0.0
Computers and Equipment	0.00	0.0	11,211.00	6.3	11,800.00	589.00	5.0
TOTAL EXPENSES	<u>14,409.65</u>	<u>40.9</u>	<u>59,333.37</u>	<u>33.6</u>	<u>138,697.00</u>	<u>79,363.63</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (13,985.60)</u>	<u>(7.9)</u>	<u>\$ (25,563.53)</u>	<u>(14.5)</u>	<u>\$ 0.00</u>	<u>\$ 25,563.53</u>	

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

Schedule 2 - Independence Bank General Check Register

October 2018

11/14/18

Date	Num	Name	Account	Class	Amount
Oct 18					
10/01/2018	db p...	Facebook	627 · Advertising & Public Relations	1	35.34
10/01/2018	db p...	GoDaddy.com	627 · Advertising & Public Relations	1	190.67
10/01/2018	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	500.00
10/01/2018	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	120.00
10/02/2018	10534	LOGAN, MORTON & RATLIFF	208 · Wage Garnishment		40.00
10/03/2018	10535	LOGAN, MORTON & RATLIFF	208 · Wage Garnishment		150.00
10/03/2018	10536	City Water	623 · Utilities	2	31.64
10/03/2018	10537	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
10/03/2018	10538	AGLA	214 · AIG Insurance		149.58
10/04/2018	awd-...	Madisonville Utilities	623 · Utilities	1	136.98
10/05/2018	AW...	Internal Revenue Service	204 · Federal Withholding Payable		679.53
10/05/2018	AW...	Internal Revenue Service	203 · FICA Payable		148.16
10/05/2018	AW...	Internal Revenue Service	203 · FICA Payable		148.16
10/05/2018	AW...	Internal Revenue Service	203 · FICA Payable		633.40
10/05/2018	AW...	Internal Revenue Service	203 · FICA Payable		633.40
10/05/2018	db p...	Wal-Mart Business	677 · Juvenile Programming	1	18.17
10/09/2018	10539	KACO BENEFITS	507 · Health (Medical) Insurance	1	2,031.78
10/09/2018	db p...	Gale	661 · Books-Adult	2	27.97
10/09/2018	db p...	DENISE HUDD	670 · Adult Programming	1	72.00
10/09/2018	db p...	FallonFulk	670 · Adult Programming	1	111.30
10/15/2018	10543	KY DEFERRED COMPENSAT...	210 · 401 K		259.82
10/15/2018	10540	B.W. Akin Co. LLC	620 · Building Maintenance & Repairs	2	85.98
10/15/2018	10541	KNIGHTS TECHNOLOGIES	673 · Computer Access/Software/Repair	1	626.00
10/15/2018	10541	KNIGHTS TECHNOLOGIES	673 · Computer Access/Software/Repair	1	170.68
10/15/2018	10542	KU	623 · Utilities	2	1,240.83
10/15/2018	10544	Nick's Pest Management	620 · Building Maintenance & Repairs	2	99.00
10/15/2018	db p...	Gale	661 · Books-Adult	2	44.10
10/15/2018	db p...	CONSTANT CONTACT	627 · Advertising & Public Relations	1	45.00
10/15/2018	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	500.00
10/15/2018	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	120.00
10/16/2018	10545	NATIONWIDE TRUST CO	218 · 401a		286.78
10/17/2018	10546	ABDO-SPOTLIGHT-MAGIC W...	661 · Books-Adult	1	349.05
10/17/2018	10547	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	539.94
10/17/2018	10548	Amazon	665 · Audio/CD/Video	1	10.56
10/17/2018	10548	Amazon	665 · Audio/CD/Video	2	31.76
10/17/2018	10548	Amazon	665 · Audio/CD/Video	1	143.99
10/17/2018	10548	Amazon	665 · Audio/CD/Video	1	42.40
10/17/2018	10548	Amazon	665 · Audio/CD/Video	1	82.56
10/17/2018	10548	Amazon	665 · Audio/CD/Video	1	37.06
10/17/2018	10548	Amazon	673 · Computer Access/Software/Repair	1	149.99
10/17/2018	10548	Amazon	661 · Books-Adult	1	7.20
10/17/2018	10548	Amazon	665 · Audio/CD/Video	2	131.00
10/17/2018	10548	Amazon	673 · Computer Access/Software/Repair	1	53.82
10/17/2018	10548	Amazon	661 · Books-Adult	1	16.99
10/17/2018	10548	Amazon	665 · Audio/CD/Video	2	37.06
10/17/2018	10548	Amazon	665 · Audio/CD/Video	1	56.10
10/17/2018	10548	Amazon	677 · Juvenile Programming	2	34.90
10/17/2018	10548	Amazon	665 · Audio/CD/Video	1	36.35
10/17/2018	10548	Amazon	670 · Adult Programming	1	128.73
10/17/2018	10548	Amazon	665 · Audio/CD/Video	1	30.73
10/17/2018	10548	Amazon	665 · Audio/CD/Video	2	30.73
10/17/2018	10548	Amazon	665 · Audio/CD/Video	2	26.46
10/17/2018	10548	Amazon	670 · Adult Programming	1	89.86
10/17/2018	10548	Amazon	661 · Books-Adult	2	13.24
10/17/2018	10548	Amazon	665 · Audio/CD/Video	2	18.01
10/17/2018	10548	Amazon	665 · Audio/CD/Video	1	18.01
10/17/2018	10548	Amazon	677 · Juvenile Programming	1	45.99
10/17/2018	10548	Amazon	677 · Juvenile Programming	2	89.85
10/17/2018	10548	Amazon	677 · Juvenile Programming	2	17.00
10/17/2018	10548	Amazon	661 · Books-Adult	1	67.35
10/17/2018	10548	Amazon	661 · Books-Adult	2	8.95
10/17/2018	10548	Amazon	665 · Audio/CD/Video	2	24.34
10/17/2018	10548	Amazon	665 · Audio/CD/Video	2	7.50
10/17/2018	10549	American Printing Co.	676 · Office Supplies	1	22.50
10/17/2018	10550	ATMOS Energy	623 · Utilities	2	49.63
10/17/2018	10551	Coughlan Companies LLC	663 · Books-Children	1	852.32
10/17/2018	10552	Ingram	663 · Books-Children	1	43.86

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Independence Bank General Check Register
October 2018

11/14/18

Date	Num	Name	Account	Class	Amount
10/17/2018	10552	Ingram	661 · Books-Adult	1	28.72
10/17/2018	10552	Ingram	661 · Books-Adult	1	443.76
10/17/2018	10552	Ingram	663 · Books-Children	1	23.31
10/17/2018	10552	Ingram	663 · Books-Children	1	13.71
10/17/2018	10552	Ingram	663 · Books-Children	1	213.77
10/17/2018	10552	Ingram	663 · Books-Children	1	173.46
10/17/2018	10552	Ingram	663 · Books-Children	1	112.89
10/17/2018	10552	Ingram	661 · Books-Adult	1	27.53
10/17/2018	10553	Ingram	661 · Books-Adult	2	4.79
10/17/2018	10553	Ingram	661 · Books-Adult	2	105.94
10/17/2018	10553	Ingram	661 · Books-Adult	2	137.86
10/17/2018	10553	Ingram	661 · Books-Adult	2	33.43
10/17/2018	10553	Ingram	661 · Books-Adult	2	16.50
10/17/2018	10553	Ingram	661 · Books-Adult	2	14.22
10/17/2018	10553	Ingram	661 · Books-Adult	2	38.37
10/17/2018	10553	Ingram	661 · Books-Adult	2	34.91
10/17/2018	10553	Ingram	661 · Books-Adult	2	12.70
10/17/2018	10553	Ingram	661 · Books-Adult	2	32.52
10/17/2018	10554	LERNER PUBLISHING GROUP	663 · Books-Children	1	329.83
10/17/2018	10555	Madisonville Messenger	627 · Advertising & Public Relations	1	903.10
10/17/2018	10556	Recorded Books	665 · Audio/CD/Video	1	103.48
10/17/2018	10556	Recorded Books	665 · Audio/CD/Video	1	67.50
10/17/2018	10557	ROCKET OIL	658 · Van - Fuel & Oil	1	172.02
10/17/2018	10558	Sprint	623 · Utilities	1	38.99
10/17/2018	10559	Wal-Mart Business	661 · Books-Adult	1	124.16
10/17/2018	10559	Wal-Mart Business	676 · Office Supplies	1	212.96
10/17/2018	10559	Wal-Mart Business	684 · Fundraising	1	21.55
10/17/2018	10559	Wal-Mart Business	676 · Office Supplies	1	99.83
10/17/2018	10559	Wal-Mart Business	684 · Fundraising	1	20.46
10/17/2018	10559	Wal-Mart Business	664 · Periodicals	1	40.46
10/17/2018	10559	Wal-Mart Business	663 · Books-Children	1	77.84
10/17/2018	10559	Wal-Mart Business	620 · Building Maintenance & Repairs	1	86.84
10/17/2018	10559	Wal-Mart Business	677 · Juvenile Programming	1	13.34
10/17/2018	10559	Wal-Mart Business	670 · Adult Programming	1	36.32
10/17/2018	10559	Wal-Mart Business	661 · Books-Adult	1	29.90
10/17/2018	10559	Wal-Mart Business	663 · Books-Children	1	28.26
10/17/2018	10559	Wal-Mart Business	665 · Audio/CD/Video	1	216.07
10/17/2018	10559	Wal-Mart Business	665 · Audio/CD/Video	1	49.84
10/17/2018	10559	Wal-Mart Business	677 · Juvenile Programming	1	14.56
10/17/2018	10559	Wal-Mart Business	677 · Juvenile Programming	1	82.94
10/17/2018	10560	WEST BEND MUTUAL INSUR...	624 · Insurance & Bonds	1	1,023.67
10/17/2018	10561	Xbs	672 · Service Agreements	1	491.05
10/17/2018	10561	Xbs	672 · Service Agreements	2	246.00
10/18/2018	10562	City of Dawson Springs	206 · City Withholding Payable	1	186.32
10/18/2018	10563	Director of Finance	206 · City Withholding Payable	1	671.50
10/18/2018	10564	HOPKINS COUNTY FISCAL C...	206 · City Withholding Payable	1	285.93
10/19/2018	awd-...	Internal Revenue Service	204 · Federal Withholding Payable	1	607.83
10/19/2018	awd-...	Internal Revenue Service	203 · FICA Payable	1	132.31
10/19/2018	awd-...	Internal Revenue Service	203 · FICA Payable	1	132.31
10/19/2018	awd-...	Internal Revenue Service	203 · FICA Payable	1	565.76
10/19/2018	awd-...	Internal Revenue Service	203 · FICA Payable	1	565.76
10/19/2018	db p...	Gale	661 · Books-Adult	2	26.28
10/22/2018	awd-...	Madisonville Utilities	623 · Utilities	1	960.44
10/24/2018	db p...	Gale	661 · Books-Adult	2	25.44
10/25/2018	10565	Hopkins Co. Imagination Librar...	407 · Donations Income	1	1,000.00
10/25/2018	10566	Health Resources, Inc.	209 · AFLAC	1	136.80
10/25/2018	10567	DEMCO	670 · Adult Programming	1	70.28
10/25/2018	10567	DEMCO	677 · Juvenile Programming	1	70.27
10/25/2018	10567	DEMCO	634 · Board Expenses	1	92.05
10/25/2018	10568	KACO BENEFITS	507 · Health (Medical) Insurance	1	2,958.50
10/25/2018	db p...	KROGERS	710 · Misc. Collections	1	11.35
10/29/2018	db p...	Papa John's	677 · Juvenile Programming	1	59.49
10/29/2018	db p...	EVENTBRITE	670 · Adult Programming	1	164.52
10/29/2018	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	500.00
10/29/2018	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	120.00
10/30/2018	db p...	Meeples Restaurant	670 · Adult Programming	1	25.62
10/30/2018	db p...	Papa John's	677 · Juvenile Programming	1	39.82

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Check Register County Loan
October 2018

11/14/18

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Oct 18						
Oct 18						<u><u> </u></u>

11/14/18

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Independence Bank General Check Register
October 2018

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
10/31/2018	db p...	PANERA BREAD	670 · Adult Programming	1	24.25
10/31/2018	db p...	Apollo Pizza	670 · Adult Programming	1	28.60
Oct 18					<u>30,341.53</u>