

HOPKINS CO.-MADISONVILLE PUBLIC LIBRARY

GENERAL FUND

COMPILATION OF FINANCIAL STATEMENTS

For the one month and ten months ended April 30, 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 April, 2018, 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 3 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, 2018, 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

May 15, 2018

Hopkins Co.-Madisonville Public Library
 General Fund
 Balance Sheet - Cash Basis
 As of April 30, 2018

ASSETS

Cash	
Independence Bank - Madisonville Operational	\$ 407,419.09
Independence Bank - Medical Account	5,039.96
Independence Bank - Dawson Operational	1,062.10
Planters Bank - Dawson Bequest CD	153,441.72
Fifth Third Bank - General	-
Fifth Third Bank - Health Reimbursement	-
	<u>566,962.87</u>
Total Cash	
Restricted Cash	
First United Bank - County Loan	20,543.53
Independence Bank - General (Bequest)	116,389.19
	<u>136,932.72</u>
Total Restricted Cash	
Total Assets	\$ 703,895.59

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
KY Withholding Payable	\$ 801.70
City Withholding Payable	322.35
Wage Garnishment	60.00
AFLAC	326.78
401K	258.04
401K Loan Deferred	25.49
AIG Insurance	299.56
AFLAC-pretax & after-tax	191.53
	<u>2,285.45</u>
Total Liabilities	
Fund Balances	
Restricted - Renovation	20,543.53
Restricted - Resources	116,389.19
Committed - Dawson Springs Branch	154,503.82
Unassigned	402,863.88
Excess (Deficiency) Revenue Over Expenses	7,309.72
	<u>701,610.14</u>
Total Fund Balances	
Total Liabilities & Fund Balances	\$ 703,895.59

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 Ten Months Ended April 30, 2018

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 17,500.00	35.3	\$ 175,000.00	36.9	\$ 210,000.00	\$ 35,000.00	16.7
City of Dawson Springs	0.00	0.0	17,000.00	3.6	33,000.00	16,000.00	48.5
County of Hopkins	19,166.67	38.6	191,666.66	40.4	230,000.00	38,333.34	16.7
State of Kentucky	0.00	0.0	24,972.00	5.3	24,500.00	(472.00)	(1.9)
(E-Rate) Federal	0.00	0.0	0.00	0.0	24,460.00	24,460.00	100.0
Other Income:							
Bequests	10,000.00	20.2	37,984.00	8.0	48,000.00	10,016.00	20.9
Donations	246.75	0.5	1,865.08	0.4	5,500.00	3,634.92	66.1
Interest	446.44	0.9	8,140.14	1.7	100.00	(8,040.14)	(8040.1)
Lost/Damage Income	117.94	0.2	745.39	0.2	1,000.00	254.61	25.5
Programs	0.00	0.0	2,250.96	0.5	1,000.00	(1,250.96)	(125.1)
Out-of-county/Online Only Cards	0.00	0.0	110.00	0.0	200.00	90.00	45.0
Self-Generating	1,361.41	2.7	9,158.08	1.9	5,550.00	(3,608.08)	(65.0)
Overdue Charges/Fines	599.35	1.2	4,533.38	1.0	4,250.00	(283.38)	(6.7)
Postage	3.00	0.0	6.50	0.0	100.00	93.50	93.5
Rentals	170.00	0.3	1,240.00	0.3	1,000.00	(240.00)	(24.0)
Friends Income	0.00	0.0	219.00	0.0	2,430.00	2,211.00	91.0
Carryover from FY 2016-2017	0.00	0.0	0.00	0.0	45,650.00	45,650.00	100.0
TOTAL REVENUES	49,611.56	100.0	474,891.19	100.0	636,740.00	161,848.81	
EXPENSES							
Personnel:							
Salaries and Wages	26,528.94	53.5	193,291.53	40.7	250,822.00	57,530.47	22.9
FICA (Social Security)	1,936.96	3.9	14,081.82	3.0	18,700.00	4,618.18	24.7
Health (Medical) Insurance	3,705.35	7.5	16,466.79	3.5	29,000.00	12,533.21	43.2
KACO Unemployment	0.00	0.0	196.60	0.0	3,000.00	2,803.40	93.4
Pensions (Retirement)	0.00	0.0	0.00	0.0	7,160.00	7,160.00	100.0
Worker's Compensation	0.00	0.0	0.00	0.0	1,728.00	1,728.00	100.0
Materials & Programming:							
Books - Adult	1,065.34	2.1	16,765.32	3.5	24,364.00	7,598.68	31.2
Books - Juvenile	248.66	0.5	6,389.26	1.3	8,000.00	1,610.74	20.1
Periodicals	88.78	0.2	1,282.85	0.3	2,800.00	1,517.15	54.2
Audio/CD/Video	494.13	1.0	11,502.85	2.4	11,600.00	97.15	0.8
EDM - Overdrive (KLU)	0.00	0.0	1,260.00	0.3	2,520.00	1,260.00	50.0
EDM - Overdrive (Advantage)	0.00	0.0	1,899.95	0.4	3,000.00	1,100.05	36.7
Collection Processing Supplies	0.00	0.0	3,265.29	0.7	1,900.00	(1,365.29)	(71.9)
Adult Programming	462.20	0.9	9,810.17	2.1	7,250.00	(2,560.17)	(35.3)
Juvenile Programming	428.81	0.9	4,628.01	1.0	6,000.00	1,371.99	22.9
Electronic Databases	4,705.00	9.5	7,557.00	1.6	14,880.00	7,323.00	49.2
Electronic Data Materials	0.00	0.0	750.00	0.2	0.00	(750.00)	0.0
Outreach	21.00	0.0	123.53	0.0	1,000.00	876.47	87.6
Websign Design	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Materials - Other	0.00	0.0	0.00	0.0	650.00	650.00	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 Ten Months Ended April 30, 2018

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	1,895.00	3.8	9,389.36	2.0	6,000.00	(3,389.36)	(56.5)
Janitorial	322.06	0.6	8,316.62	1.8	21,500.00	13,183.38	61.3
Utilities	2,212.98	4.5	31,476.88	6.6	38,750.00	7,273.12	18.8
Insurance and Bonds	0.00	0.0	(1,563.17)	(0.3)	9,600.00	11,163.17	116.3
Advertising and Public Relations	45.00	0.1	5,012.60	1.1	6,530.00	1,517.40	23.2
Internet/Telephone	2,432.68	4.9	23,690.37	5.0	31,130.00	7,439.63	23.9
Legal and Accounting	625.00	1.3	6,250.00	1.3	12,500.00	6,250.00	625.0
Travel and Training	129.00	0.3	3,129.29	0.7	2,700.00	(429.29)	(15.9)
Cash Over and Short	(21.25)	(0.0)	1.21	0.0	175.00	173.79	99.3
Dues and Subscriptions	50.00	0.1	662.12	0.1	630.00	(32.12)	(5.1)
Board Expenses	0.00	0.0	685.59	0.1	50.00	(635.59)	(1271.2)
Security	0.00	0.0	443.89	0.1	0.00	(443.89)	0.0
Office Supplies	41.20	0.1	6,940.37	1.5	7,185.00	244.63	3.4
Rents and Leases	2,198.68	4.4	22,102.80	4.7	26,516.00	4,413.20	16.6
Computer Hardware	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Service Agreements	253.84	0.5	10,312.22	2.2	14,000.00	3,687.78	26.3
Misc. Collections	69.93	0.1	69.93	0.0	0.00	(69.93)	0.0
Friend Expense	445.21	0.9	913.21	0.2	0.00	(913.21)	0.0
Vehicle:							
Fuel & Oil	0.10	0.0	551.73	0.1	1,800.00	1,248.27	69.3
Repairs	0.00	0.0	121.87	0.0	1,000.00	878.13	87.8
Bookmobile	0.00	0.0	3.50	0.0	0.00	(3.50)	0.0
Computer Circulation	0.00	0.0	659.99	0.1	0.00	(659.99)	0.0
Capital Outlay:							
Building Improvements - County	0.00	0.0	0.00	0.0	20,000.00	20,000.00	100.0
Building Improvements - Other	1,088.83	2.2	1,469.75	0.3	0.00	(1,469.75)	0.0
Computers & Equipment	183.05	0.4	6,831.90	1.4	0.00	(6,831.90)	0.0
Debt Service:							
Hopkins County	0.00	0.0	29,993.75	6.3	30,000.00	6.25	0.0
City of Madisonville	0.00	0.0	10,844.72	2.3	10,300.00	(544.72)	(5.3)
TOTAL EXPENSES	<u>51,656.48</u>	<u>104.1</u>	<u>467,581.47</u>	<u>98.5</u>	<u>636,740.00</u>	<u>169,158.53</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (2,044.92)</u>	<u>(4.1)</u>	<u>\$ 7,309.72</u>	<u>1.5</u>	<u>\$ 0.00</u>	<u>\$ (7,309.72)</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 Ten Months Ended April 30, 2018

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 17,500.00	35.3	\$ 175,000.00	36.9	\$ 210,000.00	\$ 35,000.00	16.7
County of Hopkins	14,166.67	28.6	141,667.31	29.8	170,000.00	28,332.69	16.7
State of Kentucky (E-Rate) Federal	0.00 0.00	0.0 0.0	24,972.00 0.00	5.3 0.0	16,750.00 21,500.00	(8,222.00) 21,500.00	(49.1) 100.0
Other Income:							
Bequests	10,000.00	20.2	37,984.00	8.0	28,000.00	(9,984.00)	(35.7)
Donations	207.00	0.4	1,698.61	0.4	5,000.00	3,301.39	66.0
Interest	446.44	0.9	2,665.37	0.6	100.00	(2,565.37)	(2565.4)
Lost/Damage Income	117.94	0.2	605.39	0.1	1,000.00	394.61	39.5
Programs	0.00	0.0	2,068.96	0.4	1,000.00	(1,068.96)	(106.9)
Out-of-county/Online Only Cards	0.00	0.0	110.00	0.0	200.00	90.00	45.0
Self-Generating	1,247.77	2.5	7,230.38	1.5	3,300.00	(3,930.38)	(119.1)
Overdue Charges/Fines	577.35	1.2	4,062.41	0.9	3,000.00	(1,062.41)	(35.4)
Postage	3.00	0.0	6.00	0.0	100.00	94.00	94.0
Friends Income	0.00	0.0	219.00	0.0	1,930.00	1,711.00	88.7
Carryover from FY 2016-2017	0.00	0.0	0.00	0.0	45,650.00	45,650.00	100.0
TOTAL REVENUES	44,266.17	89.2	398,289.43	83.9	507,530.00	109,240.57	
EXPENSES							
Personnel:							
Salaries and Wages	20,447.45	41.2	148,902.32	31.4	192,872.00	43,969.68	22.8
FICA (Social Security)	1,479.77	3.0	10,720.60	2.3	14,600.00	3,879.40	26.6
Health (Medical) Insurance	3,705.35	7.5	16,466.79	3.5	29,000.00	12,533.21	43.2
KACO Unemployment	0.00	0.0	196.60	0.0	3,000.00	2,803.40	93.4
Pensions (Retirement)	0.00	0.0	0.00	0.0	6,000.00	6,000.00	100.0
Worker's Compensation	0.00	0.0	0.00	0.0	1,728.00	1,728.00	100.0
Materials & Programming:							
Books - Adult	687.76	1.4	10,973.43	2.3	12,000.00	1,026.57	8.6
Books - Juvenile	248.66	0.5	6,210.32	1.3	8,000.00	1,789.68	22.4
Periodicals	88.78	0.2	1,023.25	0.2	2,000.00	976.75	48.8
Audio/CD/Video	352.45	0.7	7,373.30	1.6	7,000.00	(373.30)	(5.3)
EDM - Overdrive (KLU)	0.00	0.0	1,260.00	0.3	1,260.00	0.00	0.0
EDM - Overdrive (Advantage)	0.00	0.0	1,899.95	0.4	3,000.00	1,100.05	36.7
Collection Processing Supplies	0.00	0.0	3,021.25	0.6	1,500.00	(1,521.25)	(101.4)
Adult Programming	98.21	0.2	6,949.01	1.5	5,000.00	(1,949.01)	(39.0)
Juvenile Programming	428.81	0.9	4,628.01	1.0	6,000.00	1,371.99	22.9
Electronic Databases	2,352.50	4.7	5,204.50	1.1	9,940.00	4,735.50	47.6
Electronic Data Materials	0.00	0.0	750.00	0.2	0.00	(750.00)	0.0
Outreach	21.00	0.0	123.53	0.0	1,000.00	876.47	87.6
Website Design	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Materials - Other	0.00	0.0	0.00	0.0	650.00	650.00	65.0

Adult Prog. = 6,949.01
 - 650.00
 6,299.01

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 Ten Months Ended April 30, 2018

	Current Period	%	Year-to-Date	%	Annual	Unexpended	%
	Actual		Actual		Budget	Budget	
Operating:							
Building Maintenance and Repair	1,535.00	3.1	7,796.79	1.6	3,500.00	(4,296.79)	(122.8)
Janitorial	29.78	0.1	6,464.34	1.4	15,000.00	8,535.66	56.9
Utilities	816.79	1.6	16,322.09	3.4	20,000.00	3,677.91	18.4
Insurance and Bonds	0.00	0.0	(1,563.17)	(0.3)	9,600.00	11,163.17	116.3
Advertising and Public Relations	45.00	0.1	4,916.60	1.0	6,000.00	1,083.40	18.1
Internet/Telephone	2,432.68	4.9	21,385.21	4.5	27,230.00	5,844.79	21.5
Legal and Accounting	625.00	1.3	6,250.00	1.3	12,500.00	6,250.00	50.0
Travel and Training	40.00	0.1	3,030.84	0.6	2,600.00	(430.84)	(16.6)
Cash Over and Short	(19.19)	(0.0)	13.10	0.0	100.00	86.90	86.9
Dues and Subscriptions	0.00	0.0	542.12	0.1	450.00	(92.12)	(20.5)
Board Expenses	0.00	0.0	500.00	0.1	0.00	(500.00)	0.0
Security	0.00	0.0	443.89	0.1	0.00	(443.89)	0.0
Office Supplies	41.20	0.1	5,471.15	1.2	5,000.00	(471.15)	(9.4)
Rents and Leases	2,198.68	4.4	21,986.80	4.6	26,400.00	4,413.20	16.7
Computer Hardware	0.00	0.0	374.99	0.1	1,000.00	625.01	62.5
Service Agreements	232.10	0.5	7,761.33	1.6	10,500.00	2,738.67	26.1
Misc. Collections	69.93	0.1	69.93	0.0	0.00	(69.93)	0.0
Friend Expense	0.00	0.0	468.00	0.1	0.00	(468.00)	0.0
Vehicle:							
Fuel & Oil	0.10	0.0	551.73	0.1	1,800.00	1,248.27	69.3
Repairs	0.00	0.0	121.87	0.0	1,000.00	878.13	87.8
Bookmobile	0.00	0.0	3.50	0.0	0.00	(3.50)	0.0
Computer Circulation	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Capital Outlay:							
Building Improvements - County	0.00	0.0	0.00	0.0	20,000.00	20,000.00	100.0
Building Improvements - Other	1,000.00	2.0	1000.00	0.2	0.00	(1,000.00)	0.0
Computers & Equipment	183.05	0.4	6831.90	1.4	0.00	(6,831.90)	0.0
Debt Service:							
Hopkins County	0.00	0.0	29,993.75	6.3	30,000.00	6.25	0.0
City of Madisonville	0.00	0.0	10,844.72	2.3	10,300.00	(544.72)	(5.3)
TOTAL EXPENSES	<u>39,140.86</u>	<u>78.9</u>	<u>377,284.34</u>	<u>79.4</u>	<u>507,530.00</u>	<u>130,245.66</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ 5,125.31</u>	<u>1.1</u>	<u>\$ 21,005.09</u>	<u>4.4</u>	<u>\$ 0.00</u>	<u>\$ (21,005.09)</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 Ten Months Ended April 30, 2018

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 0.00	0.0	\$ 17,000.00	3.6	\$ 33,000.00	\$ 16,000.00	48.5
County of Hopkins	5,000.00	10.1	49,999.35	10.5	60,000.00	10,000.65	16.7
State of Kentucky	0.00	0.0	0.00	0.0	7,750.00	7,750.00	100.0
(E-Rate) Federal	0.00	0.0	0.00	0.0	2,960.00	2,960.00	100.0
Other Income:							
Bequests	0.00	0.0	0.00	0.0	20,000.00	20,000.00	100.0
Donations	39.75	0.1	166.47	0.0	500.00	333.53	66.7
Interest	0.00	0.0	5,474.77	1.2	0.00	(5,474.77)	0.0
Lost/Damage Income	0.00	0.0	140.00	0.0	0.00	(140.00)	0.0
Programs	0.00	0.0	182.00	0.0	0.00	(182.00)	0.0
Self-Generating	113.64	0.2	1,927.70	0.4	2,250.00	322.30	14.3
Overdue Charges/Fines	22.00	0.0	470.97	0.1	1,250.00	779.03	62.3
Postage	0.00	0.0	0.50	0.0	0.00	(0.50)	0.0
Rentals	170.00	0.3	1,240.00	0.3	1,000.00	(240.00)	(24.0)
Friends Income	0.00	0.0	0.00	0.0	500.00	500.00	100.0
TOTAL REVENUES	5,345.39	10.8	76,601.76	16.1	129,210.00	52,608.24	
EXPENSES							
Personnel:							
Salaries and Wages	6,081.49	12.3	44,389.21	9.3	57,950.00	13,560.79	23.4
FICA (Social Security)	457.19	0.9	3,361.22	0.7	4,100.00	738.78	18.0
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,160.00	1,160.00	100.0
Materials & Programming:							
Books - Adult	377.58	0.8	5,791.89	1.2	12,364.00	6,572.11	53.2
Books - Juvenile	0.00	0.0	178.94	0.0	0.00	(178.94)	0.0
Periodicals	0.00	0.0	259.60	0.1	800.00	540.40	67.6
Audio/CD/Video	141.68	0.3	4,129.55	0.9	4,600.00	470.45	10.2
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	1,250.00	1,260.00	100.0
Collection Processing Supplies	0.00	0.0	244.04	0.1	400.00	155.96	39.0
Adult Programming	363.99	0.7	2,861.16	0.6	2,250.00	(611.16)	(27.2)
Electronic Databases	2,352.50	4.7	2,352.50	0.5	4,940.00	2,587.50	52.4
Operating:							
Building Maintenance and Repair	448.83	0.9	1,681.40	0.4	2,500.00	818.60	32.7
Janitorial	292.28	0.6	1,852.28	0.4	6,500.00	4,647.72	71.5
Utilities	1,396.19	2.8	15,154.79	3.2	18,750.00	3,595.21	19.2
Advertising and Public Relations	0.00	0.0	96.00	0.0	530.00	434.00	81.9
Internet/Telephone	0.00	0.0	2,305.16	0.5	3,900.00	1,594.84	40.9
Travel and Training	89.00	0.2	98.45	0.0	100.00	1.55	1.6
Cash Over and Short	(2.06)	(0.0)	(11.89)	(0.0)	75.00	86.89	115.9
Dues and Subscriptions	50.00	0.1	120.00	0.0	180.00	60.00	33.3
Board Expenses	0.00	0.0	185.59	0.0	50.00	(135.59)	(271.2)
Office Supplies	0.00	0.0	1,469.22	0.3	2,185.00	715.78	32.8
Rents and Leases	0.00	0.0	116.00	0.0	116.00	0.00	0.0
Computer Hardware	0.00	0.0	0.00	0.0	1,000.00	1,000.00	100.0
Service Agreements	21.74	0.0	2,550.89	0.5	3,500.00	949.11	27.1
Friends Expense	445.21	0.9	445.21	0.1	0.00	(445.21)	0.0

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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 Ten Months Ended April 30, 2018

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Computer Maintenance & Repairs	0.00	0.0	285.00	0.1	0.00	(285.00)	0.0
Capital Outlay: Building Improvements - Other	<u>0.00</u>	<u>0.0</u>	<u>380.92</u>	<u>0.1</u>	<u>0.00</u>	<u>(380.92)</u>	0.0
 TOTAL EXPENSES	 <u>12,515.62</u>	 <u>25.2</u>	 <u>90,297.13</u>	 <u>19.0</u>	 <u>129,210.00</u>	 <u>38,912.87</u>	
 EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	 <u>\$ (7,170.23)</u>	 <u>(1.5)</u>	 <u>\$ (13,695.37)</u>	 <u>(2.9)</u>	 <u>\$ 0.00</u>	 <u>\$ 13,695.37</u>	

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HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 3 - Check Register County Loan
April 2018

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

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HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 3 - Independence Bank General Check Register
April 2018

Date	Num	Name	Account	Class	Amount
Apr 18					
04/02/2018	10297	KENTUCKY DEFERRED CO...	217 · 401K Loan Deferred		25.49
04/02/2018	10298	KY DEFERRED COMPENSAT...	210 · 401 K		185.00
04/02/2018	DB P...	Papa John's	677 · Juvenile Programming	1	119.06
04/03/2018	10299	KENTUCKY DEFERRED CO...	217 · 401K Loan Deferred		25.49
04/03/2018	10300	KY DEFERRED COMPENSAT...	210 · 401 K		258.74
04/03/2018	10294	AGLA	214 · AIG Insurance		149.58
04/03/2018	10295	City Water	623 · Utilities	2	36.93
04/03/2018	10296	Dawson Springs Chamber of C...	633 · Dues & Subscriptions	2	50.00
04/03/2018	10301	LOGAN, MORTON & RATLIFF	208 · Wage Garnishment		75.00
04/03/2018	CLE...	SCOTT CLEANING SERVICE	620 · Building Maintenance & Repairs	1	500.00
04/03/2018	CLE...	SCOTT CLEANING SERVICE	620 · Building Maintenance & Repairs	2	120.00
04/05/2018	10304	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
04/05/2018	10302	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	359.96
04/05/2018	10303	Health Resources, Inc.	209 · AFLAC	1	136.80
04/05/2018	10305	Humana Health Plan Inc.	507 · Health (Medical) Insurance	1	1,523.32
04/05/2018	10306	KU	623 · Utilities	2	1,189.78
04/05/2018	10307	Time Warner Cable	631 · Internet/Telephone	1	2,432.68
04/05/2018	10308	ATMOS Energy	623 · Utilities	2	34.72
04/05/2018	DB P...	Madisonville Utilities	623 · Utilities	1	46.79
04/06/2018	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		616.27
04/06/2018	awd-...	Internal Revenue Service	203 · FICA Payable		121.19
04/06/2018	awd-...	Internal Revenue Service	203 · FICA Payable		121.19
04/06/2018	awd-...	Internal Revenue Service	203 · FICA Payable		518.23
04/06/2018	awd-...	Internal Revenue Service	203 · FICA Payable		518.23
04/13/2018	DB P...	Wal-Mart Business	635 · Friend Expense	2	87.44
04/13/2018	DB P...	Sams Club	635 · Friend Expense	2	331.78
04/13/2018	DB P...	Sam's	621 · Janitorial	2	292.28
04/16/2018	10309	ANJO	628 · Legal & Accounting	1	625.00
04/16/2018	10310	Amazon	661 · Books-Adult	1	11.40
04/16/2018	10310	Amazon	665 · Audio/CD/Video	1	15.86
04/16/2018	10310	Amazon	661 · Books-Adult	1	13.02
04/16/2018	10310	Amazon	661 · Books-Adult	1	35.22
04/16/2018	10311	American Printing Co.	676 · Office Supplies	1	41.20
04/16/2018	10312	DEMCO	710 · Misc. Collections	1	69.93
04/16/2018	10313	EBSCO	683 · Electronic Data Base	1	2,352.50
04/16/2018	10313	EBSCO	683 · Electronic Data Base	2	2,352.50
04/16/2018	10314	EICHEL L WARREN	621 · Janitorial	1	29.78
04/16/2018	10315	Ingram	661 · Books-Adult	1	55.25
04/16/2018	10315	Ingram	661 · Books-Adult	1	71.87
04/16/2018	10315	Ingram	661 · Books-Adult	1	267.74
04/16/2018	10315	Ingram	663 · Books-Children	1	-10.19
04/16/2018	10315	Ingram	661 · Books-Adult	1	74.88
04/16/2018	10315	Ingram	663 · Books-Children	1	10.79
04/16/2018	10315	Ingram	661 · Books-Adult	2	9.17
04/16/2018	10315	Ingram	661 · Books-Adult	2	13.56
04/16/2018	10315	Ingram	661 · Books-Adult	2	17.34
04/16/2018	10315	Ingram	661 · Books-Adult	2	38.43
04/16/2018	10315	Ingram	661 · Books-Adult	2	39.44
04/16/2018	10315	Ingram	661 · Books-Adult	2	4.43
04/16/2018	10315	Ingram	661 · Books-Adult	2	185.12
04/16/2018	10316	J Appleseed	663 · Books-Children	1	20.95
04/16/2018	10317	KNIGHTS TECHNOLOGIES	669 · Computers & Equipment	1	183.05
04/16/2018	10318	Recorded Books	665 · Audio/CD/Video	1	35.99
04/16/2018	10318	Recorded Books	665 · Audio/CD/Video	1	63.00
04/16/2018	10319	ROCKET OIL	658 · Van - Fuel & Oil	1	0.10
04/16/2018	10320	Verizon Wireless	623 · Utilities	1	0.00
04/16/2018	10321	Wal-Mart Business	665 · Audio/CD/Video	1	125.68
04/16/2018	10321	Wal-Mart Business	677 · Juvenile Programming	1	67.41
04/16/2018	10321	Wal-Mart Business	665 · Audio/CD/Video	1	88.96
04/16/2018	10321	Wal-Mart Business	677 · Juvenile Programming	1	53.04
04/16/2018	10321	Wal-Mart Business	665 · Audio/CD/Video	1	22.96
04/16/2018	10321	Wal-Mart Business	677 · Juvenile Programming	1	64.03
04/16/2018	10321	Wal-Mart Business	677 · Juvenile Programming	1	96.27
04/16/2018	10322	Xerographic Business Systems	672 · Service Agreements	1	128.52
04/16/2018	10322	Xerographic Business Systems	672 · Service Agreements	1	103.58
04/16/2018	10322	Xerographic Business Systems	672 · Service Agreements	2	9.57
04/16/2018	10322	Xerographic Business Systems	672 · Service Agreements	2	12.17

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HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 3 - Independence Bank General Check Register
April 2018

Date	Num	Name	Account	Class	Amount
04/16/2018	10323	KY DEFERRED COMPENSAT...	210 · 401 K		258.74
04/16/2018	10325	LOGAN, MORTON & RATLIFF	208 · Wage Garnishment		75.00
04/16/2018	DB P...	CONSTANT CONTACT	627 · Advertising & Public Relations	1	45.00
04/16/2018	DB P...	Wal-Mart Business	664 · Periodicals	1	88.78
04/16/2018	DB P...	Wal-Mart Business	661 · Books-Adult	1	152.27
04/16/2018	DB P...	Wal-Mart Business	663 · Books-Children	1	213.16
04/16/2018	CLE...	SCOTT CLEANING SERVICE	620 · Building Maintenance & Repairs	1	500.00
04/16/2018	CLE...	SCOTT CLEANING SERVICE	620 · Building Maintenance & Repairs	2	120.00
04/16/2018	AW...	KY STATE TREAS-K-1	205 · KY Withholding Payable		686.61
04/16/2018	10324	KENTUCKY DEFERRED CO...	217 · 401K Loan Deferred		25.49
04/18/2018	DB P...	Dollar Tree	677 · Juvenile Programming	1	29.00
04/19/2018	10326	GO BIG TIME ART	640 · Building Improvements - Other	1	0.00
04/19/2018	10327	ANGEL KILLOUGH(1)	629 · Travel & Training	2	46.00
04/19/2018	10328	Mad-Hopkins Co Economic De...	629 · Travel & Training	1	40.00
04/19/2018	10329	Hopkins County Clerk	685 · Outreach	1	21.00
04/19/2018	10330	GO BIG TIME ART	640 · Building Improvements - Other	1	1,000.00
04/19/2018	10331	Humana Health Plan Inc.	507 · Health (Medical) Insurance	1	1,523.32
04/19/2018	DB P...	BUTLER'S TRUE VALUE	670 · Adult Programming	2	10.79
04/20/2018	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		637.50
04/20/2018	awd-...	Internal Revenue Service	203 · FICA Payable		123.25
04/20/2018	awd-...	Internal Revenue Service	203 · FICA Payable		123.25
04/20/2018	awd-...	Internal Revenue Service	203 · FICA Payable		527.03
04/20/2018	awd-...	Internal Revenue Service	203 · FICA Payable		527.03
04/23/2018	DB P...	Hopkins County Clerk	629 · Travel & Training	2	21.50
04/24/2018	AW...	Madisonville Utilities	623 · Utilities	1	875.00
04/25/2018	10333	City of Dawson Springs	206 · City Withholding Payable		176.36
04/25/2018	10334	Director of Finance	206 · City Withholding Payable		605.36
04/25/2018	10335	HOPKINS COUNTY FISCAL C...	206 · City Withholding Payable		260.59
04/25/2018	10332	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX		359.96
04/25/2018	DB P...	Hopkins County Clerk	629 · Travel & Training	2	21.50
04/25/2018	DB P...	Wal-Mart Business	665 · Audio/CD/Video	2	141.68
04/25/2018	DB P...	Wal-Mart Business	640 · Building Improvements - Other	2	88.83
04/25/2018	DB P...	Wal-Mart Business	670 · Adult Programming	2	142.50
04/26/2018	DB P...	Wal-Mart Business	670 · Adult Programming	2	83.20
04/27/2018	DB P...	Gale	661 · Books-Adult	2	26.29
04/30/2018	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		617.48
04/30/2018	awd-...	Internal Revenue Service	203 · FICA Payable		122.69
04/30/2018	awd-...	Internal Revenue Service	203 · FICA Payable		122.69
04/30/2018	awd-...	Internal Revenue Service	203 · FICA Payable		524.57
04/30/2018	awd-...	Internal Revenue Service	203 · FICA Payable		524.57
04/30/2018	10336	LOGAN, MORTON & RATLIFF	208 · Wage Garnishment		75.00
04/30/2018	10341	ATMOS Energy	623 · Utilities	2	134.76
04/30/2018	DB P...	Subway	670 · Adult Programming	1	38.21
04/30/2018	CLE...	SCOTT CLEANING SERVICE	620 · Building Maintenance & Repairs	1	500.00
04/30/2018	CLE...	SCOTT CLEANING SERVICE	620 · Building Maintenance & Repairs	2	120.00
Apr 18					31,830.11

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HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 3 - Check Register Dawson Springs Operational Acct
April 2018

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Apr 18					
04/06/2018	2010	HEART TO HEART PUBLISHI...	661 · Books-Adult	2	43.80
04/12/2018	DB P...	Dollar Tree	635 · Friend Expense	2	23.00
04/12/2018	DB P...	Dollar Tree	670 · Adult Programming	2	8.00
04/12/2018	DB P...	MINIT MART	670 · Adult Programming	2	63.60
04/17/2018	DB P...	Food Giant	635 · Friend Expense	2	2.99
04/19/2018	DB P...	Dollar Tree	670 · Adult Programming	2	2.00
04/19/2018	DB P...	DOLLAR GENERAL	670 · Adult Programming	2	9.20
04/27/2018	2012	KIM UNRUH	670 · Adult Programming	2	14.71
04/27/2018	DB P...	Food Giant	670 · Adult Programming	2	29.99
Apr 18					197.29

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