

**HOPKINS CO.-MADISONVILLE PUBLIC LIBRARY**

**GENERAL FUND**

**COMPILATION OF FINANCIAL STATEMENTS**

For the one month and eight months ended February 28, 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 February, 2018, and the related Statement of Revenues and Expenses - Cash Basis for the one month and eight 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*

March 12, 2018

Hopkins Co.-Madisonville Public Library  
 General Fund  
 Balance Sheet - Cash Basis  
 As of February 28, 2018

ASSETS

Cash	
Independence Bank - Madisonville Operational	\$ 398,133.55
Independence Bank - Medical Account	6,435.23
Independence Bank - Dawson Operational	280.93
Planters Bank - Dawson Bequest CD	152,568.16
Fifth Third Bank - General	2,857.53
Fifth Third Bank - Health Reimbursement	1,479.46
	561,754.86
Total Cash	
Restricted Cash	
First United Bank - County Loan	20,543.19
Independence Bank - General (Bequest)	116,389.19
	136,932.38
Total Restricted Cash	
Total Assets	
	\$ 698,687.24

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
KY Withholding Payable	\$ 447.54
City Withholding Payable	485.36
AFLAC	188.38
401K	185.00
401K Loan Deferred	25.49
AIG Insurance	224.72
AFLAC-pretax & after-tax	11.55
	1,568.04
Total Liabilities	
Fund Balances	
Restricted - Renovation	20,543.19
Restricted - Resources	116,389.19
Committed - Dawson Springs Branch	152,849.09
Unassigned	403,756.12
Excess (Deficiency) Revenue Over Expenses	3,581.61
	697,119.20
Total Fund Balances	
Total Liabilities & Fund Balances	
	\$ 698,687.24

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 Eight Months Ended February 28, 2018

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
<b>REVENUES</b>							
Local Government:							
City of Madisonville	\$ 17,500.00	21.9	\$ 140,000.00	36.3	\$ 210,000.00	\$ 70,000.00	33.3
City of Dawson Springs	500.00	0.6	17,000.00	4.4	33,000.00	16,000.00	48.5
County of Hopkins	19,166.67	24.0	153,333.32	39.8	230,000.00	76,666.68	33.3
State of Kentucky	12,486.00	15.6	24,972.00	6.5	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	27,984.00	35.0	27,984.00	7.3	73,000.00	45,016.00	61.7
Donations	178.16	0.2	1,513.82	0.4	5,500.00	3,986.18	72.5
Interest	305.35	0.4	6,444.83	1.7	100.00	(6,344.83)	(6344.8)
Lost/Damage Income	75.92	0.1	569.46	0.1	1,000.00	430.54	43.1
Programs	145.00	0.0	2,250.96	0.6	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	912.76	1.1	6,460.40	1.7	5,550.00	(910.40)	(16.4)
Overdue Charges/Fines	567.60	0.7	3,652.73	0.9	4,250.00	597.27	14.1
Postage	1.00	0.0	3.50	0.0	100.00	96.50	96.5
Rentals	50.00	0.1	940.00	0.2	1,000.00	60.00	6.0
Friends Income	0.00	0.0	219.00	0.1	2,430.00	2,211.00	91.0
Carryover from FY 2016-2017	0.00	0.0	0.00	0.0	20,000.00	20,000.00	100.0
<b>TOTAL REVENUES</b>	<b>79,872.46</b>	<b>99.9</b>	<b>385,454.02</b>	<b>100.0</b>	<b>636,090.00</b>	<b>250,635.98</b>	
<b>EXPENSES</b>							
Personnel:							
Salaries and Wages	17,423.11	21.8	149,325.96	38.7	250,822.00	101,496.04	40.5
FICA (Social Security)	1,270.38	1.6	10,872.59	2.8	18,700.00	7,827.41	41.9
Health (Medical) Insurance	1,654.19	2.1	12,719.01	3.3	29,000.00	16,280.99	56.1
KACO Unemployment	0.00	0.0	0.00	0.0	3,000.00	3,000.00	100.0
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	1,712.90	2.1	14,957.24	3.9	24,364.00	9,406.76	38.6
Books - Juvenile	1,016.53	1.3	5,906.28	1.5	8,000.00	2,093.72	26.2
Periodicals	0.00	0.0	517.14	0.1	2,800.00	2,282.86	81.5
Audio/CD/Video	1,056.69	1.3	9,925.55	2.6	11,600.00	1,674.45	14.4
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	0.5	3,000.00	1,100.05	36.7
Collection Processing Supplies	230.60	0.3	3,251.85	0.8	1,900.00	(1,351.85)	(71.2)
Adult Programming	1,695.02	2.1	8,761.52	2.3	7,250.00	(1,511.52)	(20.8)
Juvenile Programming	464.04	0.6	3,447.40	0.9	6,000.00	2,552.60	42.5
Electronic Databases	0.00	0.0	2,852.00	0.7	14,880.00	12,028.00	80.8
Electronic Data Materials	0.00	0.0	750.00	0.2	0.00	(750.00)	0.0
Outreach	0.00	0.0	102.53	0.0	1,000.00	897.47	89.7
Websign Design	0.00	0.0	6,250.00	1.6	0.00	(6,250.00)	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 Eight Months Ended February 28, 2018

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
<b>Operating:</b>							
Building Maintenance and Repair	735.45	0.9	5,215.10	1.4	6,000.00	784.90	13.1
Janitorial	0.00	0.0	7,964.78	2.1	21,500.00	13,535.22	63.0
Utilities	2,936.83	3.7	26,839.88	7.0	38,750.00	11,910.12	30.7
Insurance and Bonds	0.00	0.0	(1,563.17)	(0.4)	9,600.00	11,163.17	116.3
Advertising and Public Relations	1,962.14	2.5	4,895.47	1.3	6,530.00	1,634.53	25.0
Internet/Telephone	3,246.20	4.1	17,639.94	4.6	31,130.00	13,490.06	43.3
Legal and Accounting	0.00	0.0	4,375.00	1.1	12,500.00	8,125.00	812.5
Travel and Training	0.00	0.0	2,560.29	0.7	2,700.00	139.71	5.2
Cash Over and Short	(15.53)	(0.0)	25.59	0.0	175.00	149.41	85.4
Dues and Subscriptions	0.00	0.0	542.12	0.1	630.00	87.88	13.9
Board Expenses	0.00	0.0	685.59	0.2	50.00	(635.59)	(1271.2)
Security	0.00	0.0	443.89	0.1	0.00	(443.89)	0.0
Office Supplies	438.85	0.5	6,779.42	1.8	7,185.00	405.58	5.6
Rents and Leases	4,397.36	5.5	19,904.12	5.2	26,516.00	6,611.88	24.9
Computer Hardware	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Service Agreements	1,200.00	1.5	9,440.54	2.4	14,000.00	4,559.46	32.6
Friend Expense	156.00	0.2	468.00	0.1	0.00	(468.00)	0.0
<b>Vehicle:</b>							
Fuel & Oil	0.00	0.0	493.23	0.1	1,800.00	1,306.77	72.6
Repairs	0.00	0.0	81.87	0.0	1,000.00	918.13	91.8
Bookmobile	0.00	0.0	3.50	0.0	0.00	(3.50)	0.0
Computer Circulation	0.00	0.0	659.99	0.2	0.00	(659.99)	0.0
<b>Capital Outlay:</b>							
Building Improvements - County	0.00	0.0	0.00	0.0	20,000.00	20,000.00	100.0
Building Improvements - Other	0.00	0.0	380.92	0.1	0.00	(380.92)	0.0
Computers & Equipment	0.00	0.0	398.85	0.1	0.00	(398.85)	0.0
<b>Debt Service:</b>							
Hopkins County	0.00	0.0	29,993.75	7.8	30,000.00	6.25	0.0
City of Madisonville	0.00	0.0	10,844.72	2.8	10,300.00	(544.72)	(5.3)
<b>TOTAL EXPENSES</b>	<u>41,580.76</u>	<u>52.1</u>	<u>381,872.41</u>	<u>97.4</u>	<u>636,090.00</u>	<u>254,217.59</u>	
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENSES</b>	<u>\$ 38,291.70</u>	<u>47.9</u>	<u>\$ 3,581.61</u>	<u>0.9</u>	<u>\$ 0.00</u>	<u>\$ (3,581.61)</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 Eight Months Ended February 28, 2018

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
<b>REVENUES</b>							
Local Government:							
City of Madisonville	\$ 17,500.00	21.9	\$ 140,000.00	36.3	\$ 210,000.00	\$ 70,000.00	33.3
County of Hopkins	14,166.67	17.7	113,333.97	29.4	170,000.00	56,666.03	33.3
State of Kentucky	4,736.00	5.9	17,222.00	4.5	16,750.00	(472.00)	(2.8)
(E-Rate) Federal	0.00	0.0	0.00	0.0	21,500.00	21,500.00	100.0
Other Income:							
Bequests	27,984.00	35.0	27,984.00	7.3	53,000.00	25,016.00	47.2
Donations	139.41	0.2	1,412.51	0.4	5,000.00	3,587.49	71.7
Interest	305.25	0.4	1,843.87	0.5	100.00	(1,743.87)	(1743.9)
Lost/Damage Income	75.92	0.1	429.46	0.1	1,000.00	570.54	57.1
Programs	145.00	0.2	2,068.96	0.5	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	793.86	1.0	5,326.74	1.4	3,300.00	(2,026.74)	(61.4)
Overdue Charges/Fines	531.60	0.7	3,283.96	0.9	3,000.00	(283.96)	(9.5)
Postage	1.00	0.0	3.00	0.0	100.00	97.00	97.0
Friends Income	0.00	0.0	219.00	0.1	1,930.00	1,711.00	88.7
Carryover from FY 2016-2017	0.00	0.0	0.00	0.0	20,000.00	20,000.00	100.0
<b>TOTAL REVENUES</b>	<b>66,378.71</b>	<b>83.1</b>	<b>313,237.47</b>	<b>81.3</b>	<b>506,880.00</b>	<b>193,642.53</b>	
<b>EXPENSES</b>							
Personnel:							
Salaries and Wages	13,594.21	17.0	114,978.06	29.8	192,872.00	77,893.94	40.4
FICA (Social Security)	983.65	1.2	8,266.15	2.1	14,600.00	6,333.85	43.4
Health (Medical) Insurance	1,654.19	2.1	12,719.01	3.3	29,000.00	16,280.99	56.1
KACO Unemployment	0.00	0.0	0.00	0.0	3,000.00	3,000.00	100.0
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	1,305.43	1.6	9,806.62	2.5	12,000.00	2,193.38	18.3
Books - Juvenile	1,016.53	1.3	5,727.34	1.5	8,000.00	2,272.66	28.4
Periodicals	0.00	0.0	293.54	0.1	2,000.00	1,706.46	85.3
Audio/CD/Video	456.07	0.6	6,394.19	1.7	7,000.00	605.81	8.7
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	0.5	3,000.00	1,100.05	36.7
Collection Processing Supplies	0.00	0.0	3,021.25	0.8	1,500.00	(1,521.25)	(101.4)
Adult Programming	1,223.40	1.5	6,518.98	1.7	5,000.00	(1,518.98)	(30.4)
Juvenile Programming	464.04	0.6	3,447.40	0.9	6,000.00	2,552.60	42.5
Electronic Databases	0.00	0.0	2,852.00	0.7	9,940.00	7,088.00	71.3
Electronic Data Materials	0.00	0.0	750.00	0.2	0.00	(750.00)	0.0
Outreach	0.00	0.0	102.53	0.0	1,000.00	897.47	89.7
Website Design	0.00	0.0	6250.00	1.6	0.00	(6,250.00)	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 Eight Months Ended February 28, 2018

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
<b>Operating:</b>							
Building Maintenance and Repair	615.45	0.8	4,680.53	1.2	3,500.00	(1,180.53)	(33.7)
Janitorial	0.00	0.0	6,404.78	1.7	15,000.00	8,595.22	57.3
Utilities	1,313.60	1.6	14,212.40	3.7	20,000.00	5,787.60	28.9
Insurance and Bonds	0.00	0.0	(1,563.17)	(0.4)	9,600.00	11,163.17	116.3
Advertising and Public Relations	1,952.14	2.4	4,799.47	1.2	6,000.00	1,200.53	20.0
Internet/Telephone	2,839.38	3.6	15,692.78	4.1	27,230.00	11,537.22	42.4
Legal and Accounting	0.00	0.0	4,375.00	1.1	12,500.00	8,125.00	65.0
Travel and Training	0.00	0.0	2,550.84	0.7	2,600.00	49.16	1.9
Cash Over and Short	(16.99)	(0.0)	36.01	0.0	100.00	63.99	64.0
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	334.19	0.4	5,383.83	1.4	5,000.00	(383.83)	(7.7)
Rents and Leases	4,397.36	5.5	19,788.12	5.1	26,400.00	6,611.88	25.0
Computer Hardware	0.00	0.0	0.00	0.0	1,000.00	1,000.00	100.0
Service Agreements	1,200.00	1.5	6,938.37	1.8	10,500.00	3,561.63	33.9
Friend Expense	156.00	0.2	468.00	0.1	0.00	(468.00)	0.0
<b>Vehicle:</b>							
Fuel & Oil	0.00	0.0	493.23	0.1	1,800.00	1,306.77	72.6
Repairs	0.00	0.0	81.87	0.0	1,000.00	918.13	91.8
Bookmobile	0.00	0.0	3.50	0.0	0.00	(3.50)	0.0
Computer Circulation	0.00	0.0	374.99	0.1	0.00	(374.99)	0.0
<b>Capital Outlay:</b>							
Building Improvements - County	0.00	0.0	0.00	0.0	20,000.00	20,000.00	100.0
Computers & Equipment	0.00	0.0	398.85	0.1	0.00	(398.85)	0.0
<b>Debt Service:</b>							
Hopkins County	0.00	0.0	29,993.75	7.8	30,000.00	6.25	0.0
City of Madisonville	0.00	0.0	10,844.72	2.8	10,300.00	(544.72)	(5.3)
<b>TOTAL EXPENSES</b>	<u>33,488.65</u>	<u>41.9</u>	<u>311,730.90</u>	<u>79.3</u>	<u>506,880.00</u>	<u>195,149.10</u>	
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENSES</b>	<u>\$ 32,890.06</u>	<u>8.5</u>	<u>\$ 1,506.57</u>	<u>0.4</u>	<u>\$ 0.00</u>	<u>\$ (1,506.57)</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 Eight Months Ended February 28, 2018

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
<b>REVENUES</b>							
<b>Local Government:</b>							
City of Dawson Springs	\$ 500.00	0.6	\$ 17,000.00	4.4	\$ 33,000.00	\$ 16,000.00	48.5
County of Hopkins	5,000.00	6.3	39,999.35	10.4	60,000.00	20,000.65	33.3
State of Kentucky	7,750.00	9.7	7,750.00	2.0	7,750.00	-	0.0
(E-Rate) Federal	0.00	0.0	0.00	0.0	2,960.00	2,960.00	100.0
<b>Other Income:</b>							
Bequests	0.00	0.0	0.00	0.0	20,000.00	20,000.00	100.0
Donations	38.75	0.0	101.31	0.0	500.00	398.69	79.7
Interest	0.10	0.0	4,600.90	1.2	0.00	(4,600.90)	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	118.90	0.1	1,133.66	0.3	2,250.00	1,116.34	49.6
Overdue Charges/Fines	36.00	0.0	368.77	0.1	1,250.00	881.23	70.5
Postage	0.00	0.0	0.50	0.0	0.00	(0.50)	0.0
Rentals	50.00	0.1	940.00	0.2	1,000.00	60.00	6.0
Friends Income	0.00	0.0	0.00	0.0	500.00	500.00	100.0
<b>TOTAL REVENUES</b>	<b>13,493.75</b>	<b>16.9</b>	<b>72,216.49</b>	<b>18.7</b>	<b>129,210.00</b>	<b>56,993.51</b>	
<b>EXPENSES</b>							
<b>Personnel:</b>							
Salaries and Wages	3,828.90	4.8	34,347.90	8.9	57,950.00	23,602.10	40.7
FICA (Social Security)	286.73	0.4	2,606.44	0.7	4,100.00	1,493.56	36.4
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,160.00	1,160.00	100.0
<b>Materials &amp; Programming:</b>							
Books - Adult	407.47	0.5	5,150.62	1.3	12,364.00	7,213.38	58.3
Books - Juvenile	0.00	0.0	178.94	0.0	0.00	(178.94)	0.0
Periodicals	0.00	0.0	223.60	0.1	800.00	576.40	72.1
Audio/CD/Video	600.62	0.8	3,531.36	0.9	4,600.00	1,068.64	23.2
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	1,260.00	1,260.00	100.0
Collection Processing Supplies	230.60	0.3	230.60	0.1	400.00	169.40	42.4
Adult Programming	471.62	0.6	2,242.54	0.6	2,250.00	7.46	0.3
Electronic Databases	0.00	0.0	0.00	0.0	4,940.00	4,940.00	100.0
<b>Operating:</b>							
Building Maintenance and Repair	120.00	0.2	534.57	0.1	2,500.00	1,965.43	78.6
Janitorial	0.00	0.0	1,560.00	0.4	6,500.00	4,940.00	76.0
Utilities	2,030.05	2.5	13,034.24	3.4	18,750.00	5,715.76	30.5
Advertising and Public Relations	10.00	0.0	96.00	0.0	530.00	434.00	81.9
Internet/Telephone	0.00	0.0	1,540.34	0.4	3,900.00	2,359.66	60.5
Travel and Training	0.00	0.0	9.45	0.0	100.00	90.55	90.6
Cash Over and Short	1.46	0.0	(10.42)	(0.0)	75.00	85.42	113.9
Dues and Subscriptions	0.00	0.0	0.00	0.0	180.00	180.00	100.0
Board Expenses	0.00	0.0	185.59	0.0	50.00	(135.59)	(271.2)
Office Supplies	104.66	0.1	1,395.59	0.4	2,185.00	789.41	36.1
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	0.00	0.0	2,502.17	0.6	3,500.00	997.83	28.5

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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 Eight Months Ended February 28, 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>	<u>0.0</u>
TOTAL EXPENSES	<u>8,092.11</u>	<u>10.1</u>	<u>70,141.45</u>	<u>18.2</u>	<u>129,210.00</u>	<u>59,068.55</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ 5,401.64</u>	<u>1.4</u>	<u>\$ 2,075.04</u>	<u>0.5</u>	<u>\$ 0.00</u>	<u>\$ (2,075.04)</u>	

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

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

See Compilation Report

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

Date	Num	Name	Account	Class	Amount
<b>Feb 18</b>					
02/02/2018	db p...	KROGERS	670 · Adult Programming	1	80.00
02/05/2018	AW...	Internal Revenue Service	204 · Federal Withholding Payable		624.35
02/05/2018	AW...	Internal Revenue Service	203 · FICA Payable		121.29
02/05/2018	AW...	Internal Revenue Service	203 · FICA Payable		121.29
02/05/2018	AW...	Internal Revenue Service	203 · FICA Payable		518.58
02/05/2018	AW...	Internal Revenue Service	203 · FICA Payable		518.58
02/05/2018	10227	KENTUCKY DEFERRED CO...	217 · 401K Loan Deferred		25.49
02/05/2018	10228	KY DEFERRED COMPENSAT...	210 · 401 K		185.00
02/05/2018	10229	AGLA	214 · AIG Insurance		149.59
02/05/2018	10230	LOGAN, MORTON & RATLIFF	208 · Wage Garnishment		75.00
02/05/2018	10226	void	2100 · Payroll Liabilities		0.00
02/05/2018	db p...	Chamber of Commerce	670 · Adult Programming	1	50.00
02/05/2018	awd-...	Madisonville Utilities	623 · Utilities	1	341.25
02/06/2018	db p...	Gale	661 · Books-Adult	2	41.33
02/08/2018	db p...	GoDaddy.com	627 · Advertising & Public Relations	1	79.45
02/12/2018			676 · Office Supplies	1	5.00
02/14/2018	db p...	Gale	661 · Books-Adult	2	27.97
02/15/2018	10231	Amazon	665 · Audio/CD/Video	1	49.53
02/15/2018	10231	Amazon	665 · Audio/CD/Video	2	9.98
02/15/2018	10231	Amazon	665 · Audio/CD/Video	2	145.28
02/15/2018	10231	Amazon	665 · Audio/CD/Video	1	31.51
02/15/2018	10231	Amazon	665 · Audio/CD/Video	2	19.07
02/15/2018	10231	Amazon	665 · Audio/CD/Video	2	21.17
02/15/2018	10231	Amazon	665 · Audio/CD/Video	1	-13.57
02/15/2018	10231	Amazon	665 · Audio/CD/Video	1	40.52
02/15/2018	10231	Amazon	665 · Audio/CD/Video	1	15.86
02/15/2018	10231	Amazon	665 · Audio/CD/Video	1	19.04
02/15/2018	10231	Amazon	665 · Audio/CD/Video	1	65.82
02/15/2018	10231	Amazon	665 · Audio/CD/Video	1	14.54
02/15/2018	10231	Amazon	661 · Books-Adult	1	17.97
02/15/2018	10231	Amazon	665 · Audio/CD/Video	1	19.04
02/15/2018	10231	Amazon	665 · Audio/CD/Video	1	42.99
02/15/2018	10232	BUTLER'S TRUE VALUE	620 · Building Maintenance & Repairs	1	71.96
02/15/2018	10233	CAPSTONE PRESS INC	663 · Books-Children	1	77.96
02/15/2018	10234	City Water	623 · Utilities	2	31.64
02/15/2018	10235	Dawson Springs Progress	627 · Advertising & Public Relations	2	10.00
02/15/2018	10236	DEMCO	651 · Collection Processing Supplies	2	169.73
02/15/2018	10236	DEMCO	651 · Collection Processing Supplies	2	60.87
02/15/2018	10236	DEMCO	676 · Office Supplies	1	181.50
02/15/2018	10237	EICHEL L WARREN	620 · Building Maintenance & Repairs	1	43.49
02/15/2018	10238	Ingram	663 · Books-Children	1	62.29
02/15/2018	10238	Ingram	661 · Books-Adult	1	107.33
02/15/2018	10238	Ingram	663 · Books-Children	1	669.93
02/15/2018	10238	Ingram	663 · Books-Children	1	18.42
02/15/2018	10238	Ingram	661 · Books-Adult	1	193.62
02/15/2018	10238	Ingram	663 · Books-Children	1	10.79
02/15/2018	10238	Ingram	661 · Books-Adult	1	284.94
02/15/2018	10238	Ingram	663 · Books-Children	1	4.79
02/15/2018	10238	Ingram	661 · Books-Adult	1	77.03
02/15/2018	10238	Ingram	661 · Books-Adult	1	19.97
02/15/2018	10238	Ingram	661 · Books-Adult	1	261.44
02/15/2018	10238	Ingram	661 · Books-Adult	1	27.36
02/15/2018	10238	Ingram	661 · Books-Adult	1	41.95
02/15/2018	10238	Ingram	661 · Books-Adult	1	16.68
02/15/2018	10238	Ingram	663 · Books-Children	1	64.46
02/15/2018	10238	Ingram	661 · Books-Adult	1	149.03
02/15/2018	10238	Ingram	661 · Books-Adult	1	75.12
02/15/2018	10238	Ingram	661 · Books-Adult	1	32.99
02/15/2018	10238	Ingram	663 · Books-Children	1	107.89
02/15/2018	10239	Ingram	661 · Books-Adult	2	47.14
02/15/2018	10239	Ingram	661 · Books-Adult	2	34.99
02/15/2018	10239	Ingram	661 · Books-Adult	2	29.40
02/15/2018	10239	Ingram	661 · Books-Adult	2	35.76
02/15/2018	10239	Ingram	661 · Books-Adult	2	7.71
02/15/2018	10239	Ingram	661 · Books-Adult	2	109.52
02/15/2018	10239	Ingram	661 · Books-Adult	2	9.21
02/15/2018	10239	Ingram	661 · Books-Adult	2	177.74

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

Date	Num	Name	Account	Class	Amount
02/15/2018	10239	Ingram	661 · Books-Adult	2	-52.53
02/15/2018	10239	Ingram	661 · Books-Adult	2	51.68
02/15/2018	10239	Ingram	661 · Books-Adult	2	5.02
02/15/2018	10239	Ingram	661 · Books-Adult	2	38.43
02/15/2018	10239	Ingram	661 · Books-Adult	2	17.90
02/15/2018	10240	KU	623 · Utilities	2	1,283.35
02/15/2018	10241	GROWTH LINKS	627 · Advertising & Public Relations	1	194.00
02/15/2018	10242	KNIGHTS TECHNOLOGIES	669 · Computers & Equipment	1	0.00
02/15/2018	10242	KNIGHTS TECHNOLOGIES	669 · Computers & Equipment	1	0.00
02/15/2018	10243	Mad-Hopkins Co Economic De...	627 · Advertising & Public Relations	1	300.00
02/15/2018	10244	Pitney Bowes	635 · Friend Expense	1	156.00
02/15/2018	10245	Recorded Books	665 · Audio/CD/Video	1	107.99
02/15/2018	10246	Time Warner Cable	631 · Internet/Telephone	2	48.84
02/15/2018	10246	Time Warner Cable	631 · Internet/Telephone	2	357.98
02/15/2018	10247	Verizon Wireless	623 · Utilities	1	139.09
02/15/2018	db p...	CONSTANT CONTACT	627 · Advertising & Public Relations	1	45.00
02/15/2018	awd-...	KY STATE TREAS-K-1	205 · KY Withholding Payable		687.55
02/16/2018	db p...	Wal-Mart Business	670 · Adult Programming	2	7.91
02/16/2018	db p...	Wal-Mart Business	676 · Office Supplies	2	57.42
02/16/2018	db p...	Wal-Mart Business	665 · Audio/CD/Video	2	126.68
02/20/2018	10252	KENTUCKY DEFERRED CO...	217 · 401K Loan Deferred		25.49
02/20/2018	10253	KY DEFERRED COMPENSAT...	210 · 401 K		185.00
02/20/2018	10254	LOGAN, MORTON & RATLIFF	208 · Wage Garnishment		75.00
02/20/2018	10254	LOGAN, MORTON & RATLIFF	208 · Wage Garnishment		40.00
02/20/2018	clea...	SCOTT CLEANING SERVICE	620 · Building Maintenance & Repairs	1	500.00
02/20/2018	clea...	SCOTT CLEANING SERVICE	620 · Building Maintenance & Repairs	2	120.00
02/20/2018	db p...	LASER TAG	670 · Adult Programming	1	112.00
02/20/2018	db p...	LASER TAG	670 · Adult Programming	2	112.00
02/20/2018	db p...	LASER TAG	677 · Juvenile Programming	1	112.00
02/21/2018	db p...	Wal-Mart Business	670 · Adult Programming	2	104.74
02/21/2018	awd-...	Madisonville Utilities	623 · Utilities	1	833.26
02/22/2018	db p...	GoDaddy.com	627 · Advertising & Public Relations	1	1,333.69
02/23/2018	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		613.02
02/23/2018	awd-...	Internal Revenue Service	203 · FICA Payable		119.49
02/23/2018	awd-...	Internal Revenue Service	203 · FICA Payable		119.49
02/23/2018	awd-...	Internal Revenue Service	203 · FICA Payable		511.02
02/23/2018	awd-...	Internal Revenue Service	203 · FICA Payable		511.02
02/26/2018	db p...	Subway	670 · Adult Programming	1	38.21
02/26/2018	db p...	Oriental Trading Co.	677 · Juvenile Programming	1	172.86
02/26/2018	db p...	Wal-Mart Business	665 · Audio/CD/Video	1	62.80
02/26/2018	db p...	Wal-Mart Business	676 · Office Supplies	1	22.17
02/26/2018	db p...	Wal-Mart Business	677 · Juvenile Programming	1	59.18
02/26/2018	db p...	Wal-Mart Business	670 · Adult Programming	1	813.25
02/27/2018	db p...	Subway	670 · Adult Programming	1	22.50
02/28/2018	10256	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX		359.96
02/28/2018	10257	ATMOS Energy	623 · Utilities	2	308.24
02/28/2018	10258	Health Resources, Inc.	209 · AFLAC		136.80
02/28/2018	10259	Humana Health Plan Inc.	507 · Health (Medical) Insurance	1	1,523.32
02/28/2018	10260	KNIGHTS TECHNOLOGIES	672 · Service Agreements	1	1,200.00
02/28/2018	10261	TIME WARNER CABLE-SWO ...	631 · Internet/Telephone	1	2,839.38
02/28/2018	10262	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
02/28/2018	10262	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
02/28/2018	db p...	Wal-Mart Business	665 · Audio/CD/Video	2	219.60
02/28/2018	db p...	Wal-Mart Business	670 · Adult Programming	2	85.67
02/28/2018	db p...	Wal-Mart Business	676 · Office Supplies	2	47.24
<b>Feb 18</b>					<b>28,095.64</b>

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HOPKINS CO-MADISONVILLE PUBLIC LIBRARY  
Schedule 3 - Fifth Third General Check Register  
February 2018

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Feb 18 02/06/2018			676 · Office Supplies	1	94.90
Feb 18					<u>94.90</u>

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Feb 18					
Feb 18					
					<hr/> <hr/>

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