

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

ASSETS

Cash	
Independence Bank - Madisonville Operational	\$ 405,581.37
Independence Bank - Medical Account	4,704.71
Independence Bank - Dawson Operational	558.50
Planters Bank - Dawson Bequest CD	153,441.72
Fifth Third Bank - General	-
Fifth Third Bank - Health Reimbursement	-
	564,286.30
Total Cash	
Restricted Cash	
First United Bank - County Loan	20,543.70
Independence Bank - General (Bequest)	116,389.19
	136,932.89
Total Restricted Cash	
Total Assets	
	\$ 701,219.19

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
KY Withholding Payable	\$ 801.16
City Withholding Payable	670.05
AFLAC	463.58
401K	(0.70)
401K Loan Deferred	-
AIG Insurance	299.58
AFLAC-pretax & after-tax	25.55
	2,259.22
Total Liabilities	
Fund Balances	
Restricted - Renovation	20,543.70
Restricted - Resources	116,389.19
Committed - Dawson Springs Branch	154,000.22
Unassigned	403,367.31
Excess (Deficiency) Revenue Over Expenses	4,659.55
	698,959.97
Total Fund Balances	
Total Liabilities & Fund Balances	
	\$ 701,219.19

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, 2018

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 17,500.00	44.0	\$ 192,500.00	37.4	\$ 210,000.00	\$ 17,500.00	8.3
City of Dawson Springs	500.00	1.3	17,500.00	3.4	33,000.00	15,500.00	47.0
County of Hopkins	19,166.67	48.2	210,833.33	41.0	230,000.00	19,166.67	8.3
State of Kentucky	0.00	0.0	24,972.00	4.9	24,950.00	(22.00)	(0.1)
(E-Rate) Federal	0.00	0.0	0.00	0.0	23,882.00	23,882.00	100.0
Other Income:							
Bequests	0.00	0.0	27,984.00	5.4	28,000.00	16.00	0.1
Donations	63.20	0.2	11,928.28	2.3	11,900.00	(28.28)	(0.2)
Interest	465.29	1.2	8,605.43	1.7	8,074.00	(531.43)	(6.6)
Lost/Damage Income	50.41	0.1	795.80	0.2	740.00	(55.80)	(7.5)
Programs	49.50	0.0	2,300.46	0.4	2,182.00	(118.46)	(5.4)
Out-of-county/Online Only Cards	0.00	0.0	110.00	0.0	100.00	(10.00)	(10.0)
Self-Generating	1,125.99	2.8	10,310.68	2.0	10,450.00	139.32	1.3
Overdue Charges/Fines	636.20	1.6	5,169.58	1.0	5,100.00	(69.58)	(1.4)
Postage	2.00	0.0	8.50	0.0	6.00	(2.50)	(41.7)
Rentals	220.00	0.6	1,460.00	0.3	1,500.00	40.00	2.7
Friends Income	0.00	0.0	219.00	0.0	700.00	481.00	68.7
Carryover from FY 2016-2017	0.00	0.0	0.00	0.0	72,493.00	72,493.00	100.0
TOTAL REVENUES	39,779.26	99.9	514,697.06	100.0	663,077.00	148,379.94	
EXPENSES							
Personnel:							
Salaries and Wages	17,384.73	43.7	210,676.26	40.9	250,822.00	40,145.74	16.0
FICA (Social Security)	1,269.37	3.2	15,351.19	3.0	18,700.00	3,348.81	17.9
Health (Medical) Insurance	58.06	0.1	16,524.85	3.2	29,000.00	12,475.15	43.0
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	1,165.63	2.9	17,930.95	3.5	25,814.00	7,883.05	30.5
Books - Juvenile	608.34	1.5	6,997.60	1.4	7,500.00	502.40	6.7
Periodicals	228.36	0.6	1,511.21	0.3	2,210.00	698.79	31.6
Audio/CD/Video	667.64	1.7	12,170.49	2.4	13,500.00	1,329.51	9.8
EDM - Overdrive (KLU)	0.00	0.0	1,260.00	0.2	2,520.00	1,260.00	50.0
EDM - Overdrive (Advantage)	0.00	0.0	1,899.95	0.4	2,000.00	100.05	5.0
Collection Processing Supplies	25.00	0.1	3,290.29	0.6	3,750.00	459.71	12.3
Adult Programming	1,294.48	3.3	11,104.65	2.2	12,500.00	1,395.35	11.2
Juvenile Programming	983.65	2.5	5,611.66	1.1	7,000.00	1,388.34	19.8
Electronic Databases	0.00	0.0	8,307.00	1.6	13,340.00	5,033.00	37.7
Miscellaneous Collections	0.00	0.0	0.00	0.0	650.00	650.00	4.9
Outreach	0.00	0.0	127.03	0.0	200.00	72.97	36.5
Materials - Other	0.00	0.0	69.93	0.0	-	(69.93)	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 Eleven Months Ended May 31, 2018

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	1,825.19	4.6	11,684.30	2.3	12,450.00	765.70	6.2
Janitorial	0.00	0.0	8,316.62	1.6	15,500.00	7,183.38	46.3
Utilities	2,808.40	7.1	34,285.28	6.7	39,000.00	4,714.72	12.1
Insurance and Bonds	9,193.27	23.1	7,630.10	1.5	8,800.00	1,169.90	13.3
Advertising and Public Relations	279.18	0.7	5,291.78	1.0	6,530.00	1,238.22	19.0
Internet/Telephone	0.00	0.0	23,690.37	4.6	29,332.00	5,641.63	19.2
Legal and Accounting	625.00	1.6	6,875.00	1.3	12,500.00	5,625.00	2812.5
Travel and Training	20.00	0.1	3,149.29	0.6	3,200.00	50.71	1.6
Cash Over and Short	15.93	0.0	17.14	0.0	225.00	207.86	92.4
Dues and Subscriptions	31.50	0.1	693.62	0.1	750.00	56.38	7.5
Board Expenses	29.07	0.1	714.66	0.1	750.00	35.34	4.7
Security	0.00	0.0	443.89	0.1	450.00	6.11	0.0
Office Supplies	261.54	0.7	7,201.91	1.4	8,200.00	998.09	12.2
Rents and Leases	2,198.68	5.5	24,301.48	4.7	26,516.00	2,214.52	8.4
Computer Hardware/Software/Repair	105.99	0.3	765.98	0.1	2,500.00	1,734.02	69.4
Service Agreements	1,116.03	2.8	11,428.25	2.2	14,500.00	3,071.75	21.2
Friend Expense	156.00	0.4	1,069.21	0.2	1,300.00	230.79	0.0
Vehicle:							
Fuel & Oil	105.00	0.3	656.73	0.1	1,000.00	343.27	34.3
Repairs	0.00	0.0	121.87	0.0	500.00	378.13	75.6
Capital Outlay:							
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	1,000.00	0.2	10,000.00	9,000.00	0.0
Computers & Equipment	0.00	0.0	6,831.90	1.3	6,835.00	3.10	0.0
Debt Service:							
Hopkins County	0.00	0.0	29,993.75	5.8	30,000.00	6.25	0.0
City of Madisonville	0.00	0.0	10,844.72	2.1	10,845.00	0.28	0.0
TOTAL EXPENSES	42,456.04	106.7	510,037.51	99.1	663,077.00	153,039.49	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (2,676.78)	(6.7)	\$ 4,659.55	0.9	\$ 0.00	\$ (4,659.55)	

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, 2018

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 17,500.00	44.0	\$ 192,500.00	37.4	\$ 210,000.00	\$ 17,500.00	8.3
County of Hopkins	14,166.67	35.6	155,833.98	30.3	170,000.00	14,166.02	8.3
State of Kentucky	0.00	0.0	17,222.00	3.3	17,200.00	(22.00)	(0.1)
(E-Rate) Federal	0.00	0.0	0.00	0.0	21,952.00	21,952.00	100.0
Other Income:							
Bequests	0.00	0.0	27,984.00	5.4	28,000.00	16.00	0.1
Donations	47.40	0.1	11,746.01	2.3	11,700.00	(46.01)	(0.4)
Interest	464.73	1.2	3,130.10	0.6	2,600.00	(530.10)	(20.4)
Lost/Damage Income	50.41	0.1	655.80	0.1	600.00	(55.80)	(9.3)
Programs	49.50	0.1	2,118.46	0.4	2,000.00	(118.46)	(5.9)
Out-of-county/Online Only Cards	0.00	0.0	110.00	0.0	100.00	(10.00)	(10.0)
Self-Generating	1,008.24	2.5	8,238.62	1.6	8,200.00	(38.62)	(0.5)
Overdue Charges/Fines	614.20	1.5	4,676.61	0.9	4,500.00	(176.61)	(3.9)
Postage	2.00	0.0	8.00	0.0	5.00	(3.00)	(60.0)
Friends Income	0.00	0.0	219.00	0.0	200.00	(19.00)	(9.5)
Carryover from FY 2016-2017	0.00	0.0	0.00	0.0	50,893.00	50,893.00	100.0
TOTAL REVENUES	33,903.15	85.2	424,442.58	82.5	527,950.00	103,507.42	
EXPENSES							
Personnel:							
Salaries and Wages	13,313.59	33.5	162,215.91	31.5	192,872.00	30,656.09	15.9
FICA (Social Security)	962.19	2.4	11,682.79	2.3	14,600.00	2,917.21	20.0
Health (Medical) Insurance	58.06	0.1	16,524.85	3.2	29,000.00	12,475.15	43.0
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	751.14	1.9	11,724.57	2.3	12,500.00	775.43	6.2
Books - Juvenile	608.34	1.5	6,818.66	1.3	7,500.00	681.34	9.1
Periodicals	170.36	0.4	1,193.61	0.2	1,410.00	216.39	15.3
Audio/CD/Video	427.24	1.1	7,800.54	1.5	8,000.00	199.46	2.5
EDM - Overdrive (KLU)	0.00	0.0	1,260.00	0.2	1,260.00	0.00	0.0
EDM - Overdrive (Advantage)	0.00	0.0	1,899.95	0.4	2,000.00	100.05	5.0
Collection Processing Supplies	25.00	0.1	3,046.25	0.6	3,150.00	103.75	3.3
Adult Programming	904.73	2.3	7,853.74	1.5	8,500.00	646.26	7.6
Juvenile Programming	983.65	2.5	5,611.66	1.1	7,000.00	1,388.34	19.8
Electronic Databases	0.00	0.0	5,954.50	1.2	8,400.00	2,445.50	29.1
Miscellaneous Collections	0.00	0.0	0.00	0.0	650.00	650.00	7.7
Outreach	0.00	0.0	127.03	0.0	200.00	72.97	36.5
Materials - Other	0.00	0.0	69.93	0.0	0.00	(69.93)	(35.0)

See Compilation Report

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	1,468.53	3.7	9,265.32	1.8	9,300.00	34.68	0.4

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, 2018

Janitorial	0.00	0.0	6,464.34	1.3	9,000.00	2,535.66	28.2
Utilities	1,073.99	2.7	17,396.08	3.4	20,000.00	2,603.92	13.0
Insurance and Bonds	9,193.27	23.1	7,630.10	1.5	8,800.00	1,169.90	13.3
Advertising and Public Relations	279.18	0.7	5,195.78	1.0	6,000.00	804.22	13.4
Internet/Telephone	0.00	0.0	21,385.21	4.2	25,000.00	3,614.79	14.5
Legal and Accounting	625.00	1.6	6,875.00	1.3	12,500.00	5,625.00	45.0
Travel and Training	20.00	0.1	3,050.84	0.6	3,100.00	49.16	1.6
Cash Over and Short	19.65	0.0	32.75	0.0	100.00	67.25	67.3
Dues and Subscriptions	0.00	0.0	542.12	0.1	550.00	7.88	1.4
Board Expenses	0.00	0.0	500.00	0.1	500.00	-	0.0
Security	0.00	0.0	443.89	0.1	450.00	6.11	0.0
Office Supplies	165.46	0.4	5,636.61	1.1	6,000.00	363.39	6.1
Rents and Leases	2,198.68	5.5	24,185.48	4.7	26,400.00	2,214.52	8.4
Computer Hardware/Software/Repair	105.99	0.3	480.98	0.1	1,500.00	1,019.02	67.9
Service Agreements	306.93	0.8	8,068.26	1.6	11,000.00	2,931.74	26.7
Friend Expense	156.00	0.4	624.00	0.1	800.00	176.00	0.0
Vehicle:							
Fuel & Oil	105.00	0.3	656.73	0.1	1,000.00	343.27	34.3
Repairs	0.00	0.0	121.87	0.0	500.00	378.13	75.6
Capital Outlay:							
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	1000.00	0.2	10,000.00	9,000.00	0.0
Computers & Equipment	0.00	0.0	6831.90	1.3	6,835.00	3.10	0.0
Debt Service:							
Hopkins County	0.00	0.0	29,993.75	5.8	30,000.00	6.25	0.0
City of Madisonville	0.00	0.0	10,844.72	2.1	10,845.00	0.28	0.0
TOTAL EXPENSES	<u>33,921.98</u>	<u>85.3</u>	<u>411,206.32</u>	<u>79.9</u>	<u>527,950.00</u>	<u>116,743.68</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (18.83)</u>	<u>(0.0)</u>	<u>\$ 13,236.26</u>	<u>2.6</u>	<u>\$ 0.00</u>	<u>\$ (13,236.26)</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 Eleven Months Ended May 31, 2018

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 500.00	1.3	\$ 17,500.00	3.4	\$ 33,000.00	\$ 15,500.00	47.0
County of Hopkins	5,000.00	12.6	54,999.35	10.7	60,000.00	5,000.65	8.3
State of Kentucky	0.00	0.0	7,750.00	1.5	7,750.00	-	0.0
(E-Rate) Federal	0.00	0.0	0.00	0.0	1,930.00	1,930.00	100.0
Other Income:							
Bequests	0.00	0.0	0.00	0.0	-	-	0.0
Donations	15.80	0.0	182.27	0.0	200.00	17.73	8.9
Interest	0.56	0.0	5,475.33	1.1	5,474.00	(1.33)	0.0
Lost/Damage Income	0.00	0.0	140.00	0.0	140.00	-	0.0
Programs	0.00	0.0	182.00	0.0	182.00	-	0.0
Self-Generating	117.75	0.3	2,072.06	0.4	2,250.00	177.94	7.9
Overdue Charges/Fines	22.00	0.1	492.97	0.1	600.00	107.03	17.8
Postage	0.00	0.0	0.50	0.0	1.00	0.50	0.0
Rentals	220.00	0.6	1,460.00	0.3	1,500.00	40.00	2.7
Friends Income	0.00	0.0	0.00	0.0	500.00	500.00	100.0
Carryover from FY 2016-2017	0.00	0.0	0.00	0.0	21,600.00	21,600.00	100.0
TOTAL REVENUES	5,876.11	14.8	90,254.48	17.5	135,127.00	44,872.52	
EXPENSES							
Personnel:							
Salaries and Wages	4,071.14	10.2	48,460.35	9.4	57,950.00	9,489.65	16.4
FICA (Social Security)	307.18	0.8	3,668.40	0.7	4,100.00	431.60	10.5
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,160.00	1,160.00	100.0
Materials & Programming:							
Books - Adult	414.49	1.0	6,206.38	1.2	13,314.00	7,107.62	53.4
Books - Juvenile	0.00	0.0	178.94	0.0	0.00	(178.94)	0.0
Periodicals	58.00	0.1	317.60	0.1	800.00	482.40	60.3
Audio/CD/Video	240.40	0.6	4,369.95	0.8	5,500.00	1,130.05	20.5
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	244.04	0.0	600.00	355.96	59.3
Adult Programming	389.75	1.0	3,250.91	0.6	4,000.00	749.09	18.7
Electronic Databases	0.00	0.0	2,352.50	0.5	4,940.00	2,587.50	52.4
Operating:							
Building Maintenance and Repair	356.66	0.9	2,418.98	0.5	3,150.00	731.02	23.2
Janitorial	0.00	0.0	1,852.28	0.4	6,500.00	4,647.72	71.5
Utilities	1,734.41	4.4	16,889.20	3.3	19,000.00	2,110.80	11.1
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	0.4	4,332.00	2,026.84	46.8
Travel and Training	0.00	0.0	98.45	0.0	100.00	1.55	1.6
Cash Over and Short	(3.72)	(0.0)	(15.61)	(0.0)	125.00	140.61	112.5
Dues and Subscriptions	31.50	0.1	151.50	0.0	200.00	48.50	24.3
Board Expenses	29.07	0.1	214.66	0.0	250.00	35.34	14.1
Office Supplies	96.08	0.2	1,565.30	0.3	2,200.00	634.70	28.9
Rents and Leases	0.00	0.0	116.00	0.0	116.00	0.00	0.0
Computer Hardware/Software/Repairs	0.00	0.0	285.00	0.1	1,000.00	715.00	71.5
Service Agreements	809.10	2.0	3,359.99	0.7	3,500.00	140.01	4.0
Friends Expense	0.00	0.0	445.21	0.1	500.00	54.79	0.0

See Compilation Report

Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
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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 Eleven Months Ended May 31, 2018

Capital Outlay:							
Building Improvements - Other	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>0.0</u>	<u>0.00</u>	<u>-</u>	0.0
 TOTAL EXPENSES	 <u>8,534.06</u>	 <u>21.5</u>	 <u>98,831.19</u>	 <u>19.2</u>	 <u>135,127.00</u>	 <u>36,295.81</u>	
 EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	 <u>\$ (2,657.95)</u>	 <u>(0.5)</u>	 <u>\$ (8,576.71)</u>	 <u>(1.7)</u>	 <u>\$ 0.00</u>	 <u>\$ 8,576.71</u>	

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