

HOPKINS CO.-MADISONVILLE PUBLIC LIBRARY

COMPILATION OF FINANCIAL STATEMENTS

For the one month ended July 31, 2017

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 July 31, 2017, and the related Statement of Revenues and Expenses - Cash Basis for the one month 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

August 16, 2017

Hopkins Co.-Madisonville Public Library
 General Fund
 Balance Sheet - Cash Basis
 As of July 31, 2017

ASSETS

| | |
|--|-----------------------------|
| Cash | |
| Independence Bank - Madisonville Operational | \$ 367,372.64 |
| Independence Bank -Medical Account | 8,000.00 |
| Independence Bank - Dawson Operational | 269.94 |
| Planters Bank - Dawson Bequest CD | 167,968.00 |
| Fifth Third Bank - Dawson Operational | 23.94 |
| Fifth Third Bank - General | 9,277.81 |
| Fifth Third Bank - Health Reimbursement | <u>2,395.90</u> |
| Total Cash | <u>555,308.23</u> |
| Restricted Cash | |
| First United Bank - County Loan | 20,541.83 |
| Independence Bank - General(Bequest) | <u>116,389.19</u> |
| Total Restricted Cash | <u>136,931.02</u> |
| Total Assets | <u><u>\$ 692,239.25</u></u> |

LIABILITIES & FUND BALANCES

| | |
|--|-----------------------------|
| Liabilities | |
| Payroll Liabilities | |
| KY Withholding Payable | \$ 419.23 |
| City Withholding Payable | 335.97 |
| AFLAC | 6.98 |
| 401K | 40.00 |
| AIG Insurance | 0.25 |
| AFLAC-pretax & after-tax | <u>0.57</u> |
| Total Liabilities | <u>803.00</u> |
| Fund Balances | |
| Restricted - Renovation | 20,541.83 |
| - Resources | 116,389.19 |
| Committed - Dawson Springs Branch | 168,261.88 |
| Unassigned | 388,304.62 |
| Excess (Deficiency) Revenue Over Expenses | <u>(2,061.27)</u> |
| Total Fund Balances | <u>691,436.25</u> |
| Total Liabilities & Fund Balances | <u><u>\$ 692,239.25</u></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 Ended July 31, 2017

| | Current Period | | Year-to-Date | | Annual | Unexpended | |
|---------------------------------|------------------|--------------|------------------|--------------|-------------------|-------------------|---------|
| | Actual | % | Actual | % | Budget | Budget | % |
| REVENUES | | | | | | | |
| Local Government: | | | | | | | |
| City of Madisonville | \$ 17,500.00 | 46.1 | \$ 17,500.00 | 46.1 | \$ 210,000.00 | \$ 192,500.00 | 91.7 |
| City of Dawson Springs | 0.00 | 0.0 | 0.00 | 0.0 | 33,000.00 | 33,000.00 | 100.0 |
| County of Hopkins | 17,500.00 | 46.1 | 17,500.00 | 46.1 | 230,000.00 | 212,500.00 | 92.4 |
| State of Kentucky | 0.00 | 0.0 | 0.00 | 0.0 | 24,500.00 | 24,500.00 | 100.0 |
| (E-Rate) Federal | 0.00 | 0.0 | 0.00 | 0.0 | 24,460.00 | 24,460.00 | 100.0 |
| Other Income: | | | | | | | |
| Bequests | 0.00 | 0.0 | 0.00 | 0.0 | 73,000.00 | 73,000.00 | 100.0 |
| Donations | 1,016.65 | 2.7 | 1,016.65 | 2.7 | 5,500.00 | 4,483.35 | 81.5 |
| Interest | 48.34 | 0.1 | 48.34 | 0.1 | 100.00 | 51.66 | 51.7 |
| Lost/Damage Income | 88.04 | 0.2 | 88.04 | 0.2 | 1,000.00 | 911.96 | 91.2 |
| Programs | 240.00 | 0.6 | 240.00 | 0.6 | 1,000.00 | 760.00 | 76.0 |
| Out-of-County/Online Only Cards | 0.00 | 0.0 | 0.00 | 0.0 | 200.00 | 200.00 | (100.0) |
| Self-Generating | 845.25 | 2.2 | 845.25 | 2.2 | 5,550.00 | 4,704.75 | 84.8 |
| Overdue Charges/Fines | 645.30 | (1.7) | 645.30 | (1.7) | 4,250.00 | 3,604.70 | (84.8) |
| Postage | 0.00 | 0.0 | 0.00 | 0.0 | 100.00 | 100.00 | 100.0 |
| Rentals | 25.00 | 0.1 | 25.00 | 0.1 | 1,000.00 | 975.00 | 97.5 |
| Friends Income | 69.00 | 0.2 | 69.00 | 0.2 | 2,430.00 | 2,361.00 | 97.2 |
| Carryover from FY 2016-2017 | 0.00 | 0.0 | 0.00 | 0.0 | 20,000.00 | 20,000.00 | 100.0 |
| TOTAL REVENUES | 37,977.58 | 100.0 | 37,977.58 | 100.0 | 636,090.00 | 598,112.42 | |
| EXPENSES | | | | | | | |
| Current: | | | | | | | |
| Personnel: | | | | | | | |
| Salaries and Wages | 17,008.14 | 44.8 | 17,008.14 | 44.8 | 250,822.00 | 233,813.86 | 93.2 |
| FICA (Social Security) | 1,238.97 | 3.3 | 1,238.97 | 3.3 | 18,700.00 | 17,461.03 | 93.4 |
| Health (Medical) Insurance | 1,842.86 | 4.9 | 1,842.86 | 4.9 | 29,000.00 | 27,157.14 | 93.6 |
| 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 | 779.45 | 2.1 | 779.45 | 2.1 | 24,364.00 | 23,584.55 | 96.8 |
| Books - Juvenile | 50.88 | 0.1 | 50.88 | 0.1 | 8,000.00 | 7,949.12 | 99.4 |
| Periodicals | 289.55 | 0.8 | 289.55 | 0.8 | 2,800.00 | 2,510.45 | 89.7 |
| Audio/CD/Video | 194.64 | 0.5 | 194.64 | 0.5 | 11,600.00 | 11,405.36 | 98.3 |
| EDM - Overdrive (KLU) | 1,260.00 | 3.3 | 1,260.00 | 3.3 | 2,520.00 | 1,260.00 | 50.0 |
| EDM - Overdrive (Advantage) | 1,011.08 | 2.7 | 1,011.08 | 2.7 | 3,000.00 | 1,988.92 | 66.3 |
| Collection Processing Supplies | 0.00 | 0.0 | 0.00 | 0.0 | 1,900.00 | 1,900.00 | 100.0 |
| Adult Programming | 1,787.71 | 4.7 | 1,787.71 | 4.7 | 7,250.00 | 5,462.29 | 75.3 |
| Juvenile Programming | 919.90 | 2.4 | 919.90 | 2.4 | 6,000.00 | 5,080.10 | 84.7 |
| Electronic Databases | 2,852.00 | 7.5 | 2,852.00 | 7.5 | 14,880.00 | 12,028.00 | 80.8 |
| Outreach | 33.02 | 0.1 | 33.02 | 0.1 | 1,000.00 | 966.98 | 96.7 |

See Compilation Report

Hopkins Co.-Madisonville Public Library
 General Fund
 Statement of Revenue and Expenses - Cash Basis
 Historical and Budgeted
 For the One Month Ended July 31, 2017

| | Current Period | | Year-to-Date | | Annual Budget | Unexpended Budget | % |
|---|----------------------|--------------|----------------------|--------------|-------------------|----------------------|----------|
| | Actual | % | Actual | % | | | |
| Operating: | | | | | | | |
| Building Maintenance and Repair | 1,720.55 | 4.5 | 1,720.55 | 4.5 | 6,000.00 | 4,279.45 | 71.3 |
| Janitorial | 0.00 | 0.0 | 0.00 | 0.0 | 21,500.00 | 21,500.00 | 100.0 |
| Utilities | 2,784.21 | 7.3 | 2,784.21 | 7.3 | 38,750.00 | 35,965.79 | 92.8 |
| Insurance and Bonds | 0.00 | 0.0 | 0.00 | 0.0 | 9,600.00 | 9,600.00 | 100.0 |
| Advertising and Public Relations | 71.64 | 0.2 | 71.64 | 0.2 | 6,530.00 | 6,458.36 | 98.9 |
| Internet/Telephone | 0.00 | 0.0 | 0.00 | 0.0 | 31,130.00 | 31,130.00 | 100.0 |
| Legal and Accounting | 625.00 | 1.6 | 625.00 | 1.6 | 12,500.00 | 11,875.00 | 95.0 |
| Travel and Training | 0.00 | 0.0 | 0.00 | 0.0 | 2,700.00 | 2,700.00 | 100.0 |
| Cash Over and Short | (12.27) | 0.0 | (12.27) | 0.0 | 175.00 | 187.27 | 107.0 |
| Dues and Subscriptions | 367.12 | 1.0 | 367.12 | 1.0 | 630.00 | 262.88 | 41.7 |
| Board Expenses | 563.00 | 1.5 | 563.00 | 1.5 | 50.00 | (513.00) | (1,026.0 |
| Office Supplies | 482.79 | 1.3 | 482.79 | 1.3 | 7,185.00 | 6,702.21 | 93.3 |
| Rents and Leases | 2,314.68 | 6.1 | 2,314.68 | 6.1 | 26,516.00 | 24,201.32 | 91.3 |
| Computer Hardware | 0.00 | 0.0 | 0.00 | 0.0 | 2,000.00 | 2,000.00 | 100.0 |
| Service Agreements | 1,801.94 | 4.7 | 1,801.94 | 4.7 | 14,000.00 | 12,198.06 | 87.1 |
| Vehicle | | | | | | | |
| Fuel & Oil | 0.00 | 0.0 | 0.00 | 0.0 | 1,800.00 | 1,800.00 | 100.0 |
| Repairs | 0.00 | 0.0 | 0.00 | 0.0 | 1,000.00 | 1,000.00 | 100.0 |
| Computer Circulation | 51.99 | 0.1 | 51.99 | 0.1 | 0.00 | (51.99) | 0.0 |
| Capital Outlay: | | | | | | | |
| Building Improvements - County | 0.00 | 0.0 | 0.00 | 0.0 | 20,000.00 | 20,000.00 | 100.0 |
| 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 | 10,300.00 | 10,300.00 | 100.0 |
| TOTAL EXPENSES | <u>40,038.85</u> | <u>105.4</u> | <u>40,038.85</u> | <u>105.4</u> | <u>636,090.00</u> | <u>596,051.15</u> | |
| EXCESS (DEFICIENCY) REVENUES OVER EXPENSES | <u>\$ (2,061.27)</u> | <u>(5.4)</u> | <u>\$ (2,061.27)</u> | <u>(5.4)</u> | <u>\$ 0.00</u> | <u>\$ 2,061.27</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 Ended July 31, 2017

| | Current Period | | Year-to-Date | | Annual Budget | Unexpended Budget | | |
|---------------------------------|------------------|-------------|------------------|-------------|-------------------|-------------------|---------|--|
| | Actual | % | Actual | % | | | % | |
| REVENUES | | | | | | | | |
| Local Government: | | | | | | | | |
| City of Madisonville | \$ 17,500.00 | 46.1 | \$ 17,500.00 | 46.1 | \$ 210,000.00 | \$ 192,500.00 | 91.7 | |
| County of Hopkins | 12,500.00 | 32.9 | 12,500.00 | 32.9 | 170,000.00 | 157,500.00 | 92.6 | |
| State of Kentucky | 0.00 | 0.0 | 0.00 | 0.0 | 16,750.00 | 16,750.00 | 100.0 | |
| (E-Rate) Federal | 0.00 | 0.0 | 0.00 | 0.0 | 21,500.00 | 21,500.00 | 100.0 | |
| Other Income: | | | | | | | | |
| Bequests | 0.00 | 0.0 | 0.00 | 0.0 | 53,000.00 | 53,000.00 | 100.0 | |
| Donations | 1,011.95 | 2.7 | 1,011.95 | 2.7 | 5,000.00 | 3,988.05 | 79.8 | |
| Interest | 48.32 | 0.1 | 48.32 | 0.1 | 100.00 | 51.68 | 51.7 | |
| Lost/Damage Income | 88.04 | 0.2 | 88.04 | 0.2 | 1,000.00 | 911.96 | 91.2 | |
| Programs | 240.00 | 0.6 | 240.00 | 0.6 | 1,000.00 | 760.00 | 76.0 | |
| Out-of-County/Online Only Cards | 0.00 | 0.0 | 0.00 | 0.0 | 200.00 | 200.00 | (100.0) | |
| Self-Generating | 701.80 | 1.8 | 701.80 | 1.8 | 3,300.00 | 2,598.20 | 78.7 | |
| Overdue Charges/Fines | 600.80 | 1.6 | 600.80 | 1.6 | 3,000.00 | 2,399.20 | (80.0) | |
| Postage | 0.00 | 0.0 | 0.00 | 0.0 | 100.00 | 100.00 | 100.0 | |
| Friends Income | 69.00 | 0.2 | 69.00 | 0.2 | 1,930.00 | 1,861.00 | 96.4 | |
| Carryover from FY 2016-2017 | 0.00 | 0.0 | 0.00 | 0.0 | 20,000.00 | 20,000.00 | 100.0 | |
| TOTAL REVENUES | <u>32,759.91</u> | <u>86.3</u> | <u>32,759.91</u> | <u>86.3</u> | <u>506,880.00</u> | <u>474,120.09</u> | | |

EXPENSES

Current:

Personnel:

| | | | | | | | |
|----------------------------|-----------|------|-----------|------|------------|------------|-------|
| Salaries and Wages | 12,856.81 | 33.9 | 12,856.81 | 33.9 | 192,872.00 | 180,015.19 | 93.3 |
| FICA (Social Security) | 921.40 | 2.4 | 921.40 | 2.4 | 14,600.00 | 13,678.60 | 93.7 |
| Health (Medical) Insurance | 1,842.86 | 4.9 | 1,842.86 | 4.9 | 29,000.00 | 27,157.14 | 93.6 |
| 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 | 371.43 | 1.0 | 371.43 | 1.0 | 12,000.00 | 11,628.57 | 96.9 |
| Books - Juvenile | 50.88 | 0.1 | 50.88 | 0.1 | 8,000.00 | 7,949.12 | 99.4 |
| Periodicals | 289.55 | 0.8 | 289.55 | 0.8 | 2,000.00 | 1,710.45 | 85.5 |
| Audio/CD/Video | 63.00 | 0.2 | 63.00 | 0.2 | 7,000.00 | 6,937.00 | 99.1 |
| EDM - Overdrive (KLU) | 1,260.00 | 3.3 | 1,260.00 | 3.3 | 1,260.00 | 0.00 | 0.0 |
| EDM - Overdrive (Advantage) | 1,011.08 | 2.7 | 1,011.08 | 2.7 | 3,000.00 | 1,988.92 | 66.3 |
| Collection Processing Supplies | 0.00 | 0.0 | 0.00 | 0.0 | 1,500.00 | 1,500.00 | 100.0 |
| Adult Programming | 1,457.85 | 3.8 | 1,457.85 | 3.8 | 5,000.00 | 3,542.15 | 70.8 |
| Juvenile Programming | 919.90 | 2.4 | 919.90 | 2.4 | 6,000.00 | 5,080.10 | 84.7 |
| Electronic Databases | 2,852.00 | 7.5 | 2,852.00 | 7.5 | 9,940.00 | 7,088.00 | 71.3 |
| Outreach | 33.02 | 0.1 | 33.02 | 0.1 | 1,000.00 | 966.98 | 96.7 |

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 Ended July 31, 2017

| | Current Period | | Year-to-Date | | Annual Budget | Unexpended | |
|---|--------------------|-------------|--------------------|-------------|-------------------|----------------------|--------|
| | Actual | % | Actual | % | | Budget | Budget |
| Operating: | | | | | | | |
| Building Maintenance and Repairs | 1,440.15 | 3.8 | 1,440.15 | 3.8 | 3,500.00 | 2,059.85 | 58.9 |
| Janitorial | 0.00 | 0.0 | 0.00 | 0.0 | 15,000.00 | 15,000.00 | 100.0 |
| Utilities | 1,197.65 | 3.2 | 1,197.65 | 3.2 | 20,000.00 | 18,802.35 | 94.0 |
| Insurance and Bonds | 0.00 | 0.0 | 0.00 | 0.0 | 9,600.00 | 9,600.00 | 100.0 |
| Advertising and Public Relations | 71.64 | 0.2 | 71.64 | 0.2 | 6,000.00 | 5,928.36 | 98.8 |
| Internet/Telephone | 0.00 | 0.0 | 0.00 | 0.0 | 27,230.00 | 27,230.00 | 100.0 |
| Legal and Accounting | 625.00 | 1.6 | 625.00 | 1.6 | 12,500.00 | 11,875.00 | 95.0 |
| Travel and Training | 0.00 | 0.0 | 0.00 | 0.0 | 2,600.00 | 2,600.00 | 100.0 |
| Cash Over and Short | (11.40) | 0.0 | (11.40) | 0.0 | 100.00 | 111.40 | 111.4 |
| Dues and Subscriptions | 367.12 | 1.0 | 367.12 | 1.0 | 450.00 | 82.88 | 18.4 |
| Board Expenses | 500.00 | 1.3 | 500.00 | 1.3 | 0.00 | (500.00) | 0.0 |
| Office Supplies | 274.28 | 0.7 | 274.28 | 0.7 | 5,000.00 | 4,725.72 | 94.5 |
| Rents and Leases | 2,198.68 | 5.8 | 2,198.68 | 5.8 | 26,400.00 | 24,201.32 | 91.7 |
| Computer Hardware | 0.00 | 0.0 | 0.00 | 0.0 | 1,000.00 | 1,000.00 | 100.0 |
| Service Agreements | 968.02 | 2.5 | 968.02 | 2.5 | 10,500.00 | 9,531.98 | 90.8 |
| Vehicle | | | | | | | |
| Fuel & Oil | 0.00 | 0.0 | 0.00 | 0.0 | 1,800.00 | 1,800.00 | 100.0 |
| Repairs | 0.00 | 0.0 | 0.00 | 0.0 | 1,000.00 | 1,000.00 | 100.0 |
| Computer Maintenance & Repairs | 51.99 | 0.1 | 51.99 | 0.1 | 0.00 | (51.99) | 0.0 |
| Capital Outlay: | | | | | | | |
| Building Improvements - County | 0.00 | 0.0 | 0.00 | 0.0 | 20,000.00 | 20,000.00 | 100.0 |
| 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 | 10,300.00 | 10,300.00 | 100.0 |
| TOTAL EXPENSES | <u>31,612.91</u> | <u>83.2</u> | <u>31,612.91</u> | <u>83.2</u> | <u>506,880.00</u> | <u>475,267.09</u> | |
| EXCESS (DEFICIENCY) REVENUES OVER EXPENSES | <u>\$ 1,147.00</u> | <u>3.0</u> | <u>\$ 1,147.00</u> | <u>3.0</u> | <u>\$ 0.00</u> | <u>\$ (1,147.00)</u> | |

See Compilation Report

Hopkins Co.-Madisonville Public Library
 General Fund
 Schedule 2 - Dawson Springs
 Statement of Revenue and Expenses - Cash Basis
 Historical and Budgeted
 For the One Month Ended July 31, 2017

| | Current Period | | Year-to-Date | | Annual Budget | Unexpended | | |
|----------------------------------|-----------------|-------------|-----------------|-------------|-------------------|-------------------|--------|---|
| | Actual | % | Actual | % | | Budget | Budget | % |
| REVENUES | | | | | | | | |
| Local Government: | | | | | | | | |
| City of Dawson Springs | 0.00 | 0.0 | 0.00 | 0.0 | 33,000.00 | 33,000.00 | 100.0 | |
| County of Hopkins | 5,000.00 | 13.2 | 5,000.00 | 13.2 | 60,000.00 | 55,000.00 | 91.7 | |
| 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 | 4.70 | 0.0 | 4.70 | 0.0 | 500.00 | 495.30 | 99.1 | |
| Interest | 0.02 | 0.0 | 0.02 | 0.0 | 0.00 | (0.02) | 0.0 | |
| Self-Generating | 143.45 | 0.4 | 143.45 | 0.4 | 2,250.00 | 2,106.55 | 93.6 | |
| Overdue Charges/Fines | 44.50 | 0.1 | 44.50 | (0.1) | 1,250.00 | 1,205.50 | (96.4) | |
| Rentals | 25.00 | 0.1 | 25.00 | 0.1 | 1,000.00 | 975.00 | 97.5 | |
| Friends Income | 0.00 | 0.0 | 0.00 | 0.0 | 500.00 | 500.00 | 100.0 | |
| TOTAL REVENUES | 5,217.67 | 13.7 | 5,217.67 | 13.7 | 129,210.00 | 123,992.33 | | |
| EXPENSES | | | | | | | | |
| Current: | | | | | | | | |
| Personnel: | | | | | | | | |
| Salaries and Wages | 4,151.33 | 10.9 | 4,151.33 | 10.9 | 57,950.00 | 53,798.67 | 92.8 | |
| FICA (Social Security) | 317.57 | 0.8 | 317.57 | 0.8 | 4,100.00 | 3,782.43 | 92.3 | |
| Pensions (Retirement) | 0.00 | 0.0 | 0.00 | 0.0 | 1,160.00 | 1,160.00 | 100.0 | |
| Materials & Programming: | | | | | | | | |
| Books - Adult | 408.02 | 1.1 | 408.02 | 1.1 | 12,364.00 | 11,955.98 | 96.7 | |
| Periodicals | 0.00 | 0.0 | 0.00 | 0.0 | 800.00 | 800.00 | 100.0 | |
| Audio/CD/Video | 131.64 | 0.3 | 131.64 | 0.3 | 4,600.00 | 4,468.36 | 97.1 | |
| 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 | 0.00 | 0.0 | 400.00 | 400.00 | 100.0 | |
| Adult Programming | 329.86 | 0.9 | 329.86 | 0.9 | 2,250.00 | 1,920.14 | 85.3 | |
| Electronic Databases | 0.00 | 0.0 | 0.00 | 0.0 | 4,940.00 | 4,940.00 | 100.0 | |
| Operating: | | | | | | | | |
| Building Maintenance and Repairs | 280.40 | 0.7 | 280.40 | 0.7 | 2,500.00 | 2,219.60 | 88.8 | |
| Janitorial | 0.00 | 0.0 | 0.00 | 0.0 | 6,500.00 | 6,500.00 | 100.0 | |
| Utilities | 1,586.56 | 4.2 | 1,586.56 | 4.2 | 18,750.00 | 17,163.44 | 91.5 | |
| Advertising and Public Relations | 0.00 | 0.0 | 0.00 | 0.0 | 530.00 | 530.00 | 100.0 | |
| Internet/Telephone | 0.00 | 0.0 | 0.00 | 0.0 | 3,900.00 | 3,900.00 | 100.0 | |
| Travel and Training | 0.00 | 0.0 | 0.00 | 0.0 | 100.00 | 100.00 | 100.0 | |
| Cash Over and Short | (0.87) | 0.0 | (0.87) | 0.0 | 75.00 | 75.87 | 101.2 | |
| Dues and Subscriptions | 0.00 | 0.0 | 0.00 | 0.0 | 180.00 | 180.00 | 100.0 | |
| Board Expenses | 63.00 | 0.2 | 63.00 | 0.2 | 50.00 | (13.00) | (26.0) | |
| Office Supplies | 208.51 | 0.5 | 208.51 | 0.5 | 2,185.00 | 1,976.49 | 90.5 | |
| Rents and Leases | 116.00 | 0.3 | 116.00 | 0.3 | 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 | 833.92 | 2.2 | 833.92 | 2.2 | 3,500.00 | 2,666.08 | 76.2 | |

See Compilation Report

Hopkins Co.-Madisonville Public Library
 General Fund
 Schedule 2 - Dawson Springs
 Statement of Revenue and Expenses - Cash Basis
 Historical and Budgeted
 For the One Month Ended July 31, 2017

| | Current Period | | Year-to-Date | | Annual | Unexpended | |
|---|----------------------|--------------|----------------------|--------------|-------------------|--------------------|---|
| | Actual | % | Actual | % | Budget | Budget | % |
| Capital Outlay: | | | | | | | |
| TOTAL EXPENSES | <u>8,425.94</u> | <u>161.5</u> | <u>8,425.94</u> | <u>22.2</u> | <u>129,210.00</u> | <u>120,784.06</u> | |
| EXCESS (DEFICIENCY) REVENUES OVER EXPENSES | <u>\$ (3,208.27)</u> | <u>(8.4)</u> | <u>\$ (3,208.27)</u> | <u>(8.4)</u> | <u>\$ 0.00</u> | <u>\$ 3,208.27</u> | |

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 3 - Check Register County Loan
July 2017

08/16/17

| <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Memo</u> | <u>Account</u> | <u>Class</u> | <u>Amount</u> |
|-------------|------------|-------------|-------------|----------------|--------------|---------------|
| Jul 17 | | | | | | |
| Jul 17 | | | | | | |

08/16/17

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 3 - General Check Register
 July 2017

| Date | Num | Name | Account | Class | Amount |
|---------------|---------|-----------------------------|--------------------------------------|-------|----------|
| Jul 17 | | | | | |
| 07/03/2017 | awd | Facebook | 627 · Advertising & Public Relations | 1 | 26.64 |
| 07/03/2017 | db c... | KING'S | 620 · Building Maintenance & Repairs | 1 | 49.99 |
| 07/03/2017 | db p... | Amazon | 670 · Adult Programming | 1 | 3.15 |
| 07/03/2017 | db p... | Amazon | 670 · Adult Programming | 1 | 68.94 |
| 07/05/2017 | db p... | Amazon | 670 · Adult Programming | 1 | 59.02 |
| 07/05/2017 | | | 676 · Office Supplies | 1 | 115.33 |
| 07/07/2017 | 43232 | KENTUCKY DLG | 634 · Board Expenses | 1 | 500.00 |
| 07/07/2017 | 43233 | U S TREASURY | 676 · Office Supplies | 1 | 10.85 |
| 07/07/2017 | db c... | Madisonville Utilities | 623 · Utilities | 1 | 80.65 |
| 07/11/2017 | 43234 | KENTUCKY DEFERRED CO... | 217 · 401K Loan Deferred | | 25.49 |
| 07/11/2017 | 43235 | KY DEFERRED COMPENSAT... | 210 · 401 K | | 185.00 |
| 07/11/2017 | 43236 | LOGAN, MORTON & RATLIFF | 208 · Wage Garnishment | 1 | 75.00 |
| 07/11/2017 | 43237 | HOPKINS CO. PUBLIC LIBRA... | 682 · Rents & Leases | 1 | 2,198.68 |
| 07/11/2017 | 43238 | ATMOS Energy | 623 · Utilities | 2 | 55.92 |
| 07/11/2017 | 43239 | CITY WATER & SEWER SYS... | 623 · Utilities | 2 | 42.15 |
| 07/11/2017 | 43240 | KU | 623 · Utilities | 2 | 1,369.68 |
| 07/11/2017 | 43241 | A M I CORPORATION | 676 · Office Supplies | 2 | 165.04 |
| 07/11/2017 | clea... | SCOTT CLEANING SERVICE | 620 · Building Maintenance & Repairs | 1 | 500.00 |
| 07/11/2017 | clea... | SCOTT CLEANING SERVICE | 620 · Building Maintenance & Repairs | 2 | 120.00 |
| 07/14/2017 | awd-... | KY STATE TREAS-K-1 | 205 · KY Withholding Payable | | 657.55 |
| 07/14/2017 | awd-... | Internal Revenue Service | 204 · Federal Withholding Payable | | 755.02 |
| 07/14/2017 | awd-... | Internal Revenue Service | 203 · FICA Payable | | 117.89 |
| 07/14/2017 | awd-... | Internal Revenue Service | 203 · FICA Payable | | 117.89 |
| 07/14/2017 | awd-... | Internal Revenue Service | 203 · FICA Payable | | 504.17 |
| 07/14/2017 | awd-... | Internal Revenue Service | 203 · FICA Payable | | 504.17 |
| 07/17/2017 | db p... | Subway | 670 · Adult Programming | 1 | 47.23 |
| 07/19/2017 | 43244 | ANJO | 628 · Legal & Accounting | 1 | 625.00 |
| 07/19/2017 | 43245 | Amazon | 661 · Books-Adult | 1 | 14.09 |
| 07/19/2017 | 43245 | Amazon | 661 · Books-Adult | 1 | 12.27 |
| 07/19/2017 | 43245 | Amazon | 676 · Office Supplies | 1 | 16.92 |
| 07/19/2017 | 43245 | Amazon | 677 · Juvenile Programming | 1 | 82.01 |
| 07/19/2017 | 43245 | Amazon | 681 · Computer Circulation | 1 | 51.99 |
| 07/19/2017 | 43246 | BUTLER'S TRUE VALUE | 620 · Building Maintenance & Repairs | 1 | 29.67 |
| 07/19/2017 | 43247 | COOK'S | 664 · Periodicals | 1 | 24.95 |
| 07/19/2017 | 43248 | Country Cupboard | 670 · Adult Programming | 1 | 22.00 |
| 07/19/2017 | 43249 | Consumer Reports | 664 · Periodicals | 1 | 29.00 |
| 07/19/2017 | 43250 | Happys of Madisonville | 677 · Juvenile Programming | 1 | 7.50 |
| 07/19/2017 | 43251 | HGTV Magazine | 664 · Periodicals | 1 | 12.00 |
| 07/19/2017 | 43252 | Ingram | 661 · Books-Adult | 1 | 48.83 |
| 07/19/2017 | 43252 | Ingram | 661 · Books-Adult | 1 | 37.71 |
| 07/19/2017 | 43252 | Ingram | 661 · Books-Adult | 2 | 42.22 |
| 07/19/2017 | 43252 | Ingram | 661 · Books-Adult | 2 | 179.97 |
| 07/19/2017 | 43252 | Ingram | 661 · Books-Adult | 2 | 29.35 |
| 07/19/2017 | 43252 | Ingram | 661 · Books-Adult | 2 | 31.01 |
| 07/19/2017 | 43252 | Ingram | 661 · Books-Adult | 2 | 38.92 |
| 07/19/2017 | 43252 | Ingram | 661 · Books-Adult | 2 | 7.62 |
| 07/19/2017 | 43252 | Ingram | 661 · Books-Adult | 2 | 26.51 |
| 07/19/2017 | 43252 | Ingram | 661 · Books-Adult | 2 | 52.42 |
| 07/19/2017 | 43253 | KPLA | 633 · Dues & Subscriptions | 1 | 300.00 |
| 07/19/2017 | 43254 | KYVL | 683 · Electronic Data Base | 1 | 2,012.00 |
| 07/19/2017 | 43255 | Recorded Books | 665 · Audio/CD/Video | 1 | 63.00 |
| 07/19/2017 | 43256 | Messenger | 664 · Periodicals | 1 | 223.60 |
| 07/19/2017 | 43257 | Overdrive Inc | 1569 · EDM - Overdrive (Advantage) | 1 | 20.97 |
| 07/19/2017 | 43257 | Overdrive Inc | 683 · Electronic Data Base | 1 | 840.00 |
| 07/19/2017 | 43257 | Overdrive Inc | 1568 · EDM - Overdrive (KLU) | 1 | 1,260.00 |
| 07/19/2017 | 43257 | Overdrive Inc | 1569 · EDM - Overdrive (Advantage) | 1 | 990.11 |
| 07/19/2017 | 43258 | ROCKET OIL | 685 · Outreach | 1 | 33.02 |
| 07/19/2017 | 43259 | Verizon Wireless | 623 · Utilities | 1 | 69.42 |
| 07/19/2017 | 43260 | Wal-Mart Business | 670 · Adult Programming | 1 | 241.76 |
| 07/19/2017 | 43260 | Wal-Mart Business | 670 · Adult Programming | 1 | 238.42 |
| 07/19/2017 | 43260 | Wal-Mart Business | 677 · Juvenile Programming | 1 | 49.90 |
| 07/19/2017 | 43260 | Wal-Mart Business | 677 · Juvenile Programming | 1 | 410.06 |
| 07/19/2017 | 43260 | Wal-Mart Business | 663 · Books-Children | 1 | 50.88 |
| 07/19/2017 | 43260 | Wal-Mart Business | 670 · Adult Programming | 1 | 73.44 |
| 07/19/2017 | 43260 | Wal-Mart Business | 677 · Juvenile Programming | 1 | 7.42 |
| 07/19/2017 | 43260 | Wal-Mart Business | 676 · Office Supplies | 1 | 48.55 |
| 07/19/2017 | 43261 | EICHEL L WARREN | 620 · Building Maintenance & Repairs | 1 | 30.60 |

See Compilation Report

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HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 3 - General Check Register
 July 2017

08/16/17

| Date | Num | Name | Account | Class | Amount |
|---------------|---------|------------------------------|--------------------------------------|-------|------------------|
| 07/19/2017 | 43261 | EICHEL L WARREN | 620 · Building Maintenance & Repairs | 1 | 73.27 |
| 07/19/2017 | 43261 | EICHEL L WARREN | 620 · Building Maintenance & Repairs | 1 | 79.81 |
| 07/19/2017 | 43262 | WESTERN NRG, INC. | 672 · Service Agreements | 1 | 60.00 |
| 07/19/2017 | 43262 | WESTERN NRG, INC. | 672 · Service Agreements | 2 | 60.00 |
| 07/19/2017 | 43262 | WESTERN NRG, INC. | 672 · Service Agreements | 1 | 60.00 |
| 07/19/2017 | 43262 | WESTERN NRG, INC. | 672 · Service Agreements | 2 | 60.00 |
| 07/19/2017 | 43262 | WESTERN NRG, INC. | 672 · Service Agreements | 1 | 60.00 |
| 07/19/2017 | 43262 | WESTERN NRG, INC. | 672 · Service Agreements | 2 | 60.00 |
| 07/19/2017 | 43262 | WESTERN NRG, INC. | 672 · Service Agreements | 1 | 600.00 |
| 07/19/2017 | 43262 | WESTERN NRG, INC. | 672 · Service Agreements | 2 | 600.00 |
| 07/19/2017 | 43263 | Xerographic Business Systems | 672 · Service Agreements | 1 | 188.02 |
| 07/19/2017 | 43263 | Xerographic Business Systems | 672 · Service Agreements | 2 | 53.92 |
| 07/19/2017 | 43243 | AFLAC | 215 · AFLAC-PRE-TAX & AFTER-TAX | | 359.96 |
| 07/20/2017 | 43266 | City of Dawson Springs | 206 · City Withholding Payable | | 203.99 |
| 07/20/2017 | 43267 | Director of Finance | 206 · City Withholding Payable | | 666.90 |
| 07/20/2017 | 43268 | HOPKINS COUNTY FISCAL C... | 206 · City Withholding Payable | | 290.30 |
| 07/20/2017 | 43269 | SHARON GIBBS(1) | 676 · Office Supplies | 1 | 30.21 |
| 07/20/2017 | 43269 | SHARON GIBBS(1) | 677 · Juvenile Programming | 1 | 39.92 |
| 07/20/2017 | 43269 | SHARON GIBBS(1) | 676 · Office Supplies | 1 | 9.54 |
| 07/21/2017 | db p... | Market Place | 676 · Office Supplies | 1 | 11.96 |
| 07/21/2017 | db p... | Champion Trophies | 677 · Juvenile Programming | 1 | 186.25 |
| 07/24/2017 | db p... | DOLLAR GENERAL | 670 · Adult Programming | 1 | 4.77 |
| 07/24/2017 | db p... | Amazon | 677 · Juvenile Programming | 1 | 34.98 |
| 07/24/2017 | db p... | Amazon | 670 · Adult Programming | 1 | 34.98 |
| 07/24/2017 | db p... | Amazon | 670 · Adult Programming | 2 | 34.98 |
| 07/24/2017 | mmu | Madisonville Utilities | 623 · Utilities | 1 | 1,047.58 |
| 07/25/2017 | clea... | SCOTT CLEANING SERVICE | 620 · Building Maintenance & Repairs | 1 | 500.00 |
| 07/25/2017 | clea... | SCOTT CLEANING SERVICE | 620 · Building Maintenance & Repairs | 2 | 120.00 |
| 07/27/2017 | 43273 | LOGAN, MORTON & RATLIFF | 208 · Wage Garnishment | | 40.00 |
| 07/27/2017 | 43274 | LOGAN, MORTON & RATLIFF | 208 · Wage Garnishment | | 75.00 |
| 07/27/2017 | 43270 | AGLA | 214 · AIG Insurance | | 149.58 |
| 07/27/2017 | 43275 | KENTUCKY DEFERRED CO... | 217 · 401K Loan Deferred | | 25.49 |
| 07/27/2017 | 43276 | KY DEFERRED COMPENSAT... | 210 · 401 K | | 185.00 |
| 07/27/2017 | 43271 | ATMOS Energy | 623 · Utilities | 2 | 118.81 |
| 07/27/2017 | 43272 | Humana Health Plan Inc. | 507 · Health (Medical) Insurance | 1 | 1,523.32 |
| 07/27/2017 | 43277 | POSTMASTER, DAWSON | 682 · Rents & Leases | 2 | 116.00 |
| 07/28/2017 | AW... | Internal Revenue Service | 204 · Federal Withholding Payable | | 746.72 |
| 07/28/2017 | AW... | Internal Revenue Service | 203 · FICA Payable | | 116.94 |
| 07/28/2017 | AW... | Internal Revenue Service | 203 · FICA Payable | | 116.94 |
| 07/28/2017 | AW... | Internal Revenue Service | 203 · FICA Payable | | 499.97 |
| 07/28/2017 | AW... | Internal Revenue Service | 203 · FICA Payable | | 499.97 |
| 07/28/2017 | 43278 | Emily Fife | 670 · Adult Programming | 1 | 100.00 |
| 07/28/2017 | db p... | Wal-Mart Business | 670 · Adult Programming | 1 | 4.12 |
| 07/28/2017 | db p... | Sam's | 633 · Dues & Subscriptions | 1 | 67.12 |
| 07/28/2017 | db p... | Wal-Mart Business | 670 · Adult Programming | 1 | 73.81 |
| 07/28/2017 | db p... | Sams Club | 620 · Building Maintenance & Repairs | 1 | 176.81 |
| 07/28/2017 | db p... | Sams Club | 661 · Books-Adult | 1 | 258.53 |
| 07/28/2017 | db p... | Target | 676 · Office Supplies | 1 | 17.77 |
| 07/28/2017 | db p... | Target | 670 · Adult Programming | 1 | 61.86 |
| 07/28/2017 | db p... | Target | 677 · Juvenile Programming | 1 | 61.86 |
| 07/28/2017 | db p... | Target | 670 · Adult Programming | 1 | 367.57 |
| 07/31/2017 | db p... | Subway | 670 · Adult Programming | 1 | 6.00 |
| 07/31/2017 | db p... | Subway | 670 · Adult Programming | 1 | 6.00 |
| Jul 17 | | | | | 27,687.09 |

08/16/17

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 3 - Check Register Dawson Springs Operational Acct
July 2017

| <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Account</u> | <u>Class</u> | <u>Amount</u> |
|---------------|------------|-------------------------|-------------------------------------|--------------|---------------|
| Jul 17 | | | | | |
| 07/09/2017 | | | 676 · Office Supplies | 2 | 2.00 |
| 07/11/2017 | 2239 | Dollar Tree | 670 · Adult Programming | 2 | 10.60 |
| 07/12/2017 | 2240 | Wal-Mart Business | 665 · Audio/CD/Video | 2 | 131.64 |
| 07/12/2017 | 2240 | Wal-Mart Business | 670 · Adult Programming | 2 | 78.48 |
| 07/12/2017 | 2240 | Wal-Mart Business | 676 · Office Supplies | 2 | 41.47 |
| 07/17/2017 | 2241 | Wal-Mart Business | 670 · Adult Programming | 2 | 31.12 |
| 07/24/2017 | 2242 | Wal-Mart Business | 670 · Adult Programming | 2 | 49.53 |
| 07/24/2017 | 2243 | Little Cesar's Pizza | 670 · Adult Programming | 2 | 95.00 |
| 07/25/2017 | 2244 | USPS | 620 · Building Maintenance & Rep... | 2 | 40.40 |
| 07/27/2017 | 2245 | Food Giant | 670 · Adult Programming | 2 | 105.15 |
| 07/28/2017 | 2246 | Dollar Tree | 670 · Adult Programming | 2 | 20.00 |
| 07/28/2017 | 2247 | DAWSON SPRINGS COMMU... | 634 · Board Expenses | 2 | 63.00 |
| Jul 17 | | | | | 668.39 |