

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

ASSETS

Cash	
Independence Bank - Madisonville Operational	\$ 414,600.37
Independence Bank - Medical Account	16,840.52
Independence Bank - Dawson Operational	1,185.02
Planters Bank - Dawson Bequest CD	<u>140,083.77</u>
Total Cash	<u>572,709.68</u>
Restricted Cash	
First United Bank - County Loan	20,544.21
Independence Bank - General (Bequest)	<u>116,389.19</u>
Total Restricted Cash	<u>136,933.40</u>
Total Assets	<u>\$ 709,643.08</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
FICA Payable	\$ 1,377.46
Federal Withholding Payable	635.06
KY Withholding Payable	439.32
City Withholding Payable	924.05
Wage Garnishment	95.00
AFLAC	531.98
401K	259.66
401K Loan Deferred	72.07
401a	1,034.06
AIG Insurance	374.42
AFLAC-pretax & after-tax	<u>205.53</u>
Total Liabilities	<u>5,948.61</u>
Fund Balances	
Restricted - Renovation	20,544.21
Restricted - Resources	116,389.19
Committed - Dawson Springs Branch	141,268.79
Unassigned	444,210.14
Excess (Deficiency) Revenue Over Expenses	<u>(18,717.86)</u>
Total Fund Balances	<u>703,694.47</u>
Total Liabilities & Fund Balances	<u>\$ 709,643.08</u>

See Compilation Report

Hopkins Co.-Madisonville Public Library
 General Fund
 Statement of Revenue and Expenses - Cash Basis
 Historical and Budgeted
 For the One Month and Two Months Ended August 31, 2018

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 17,500.00	34.1	\$ 35,000.00	37.5	\$ 210,000.00	\$ 175,000.00	83.3
City of Dawson Springs	8,250.00	16.1	8,250.00	8.8	33,000.00	24,750.00	75.0
County of Hopkins	19,666.67	38.4	39,333.30	42.2	236,000.00	196,666.70	83.3
State of Kentucky	0.00	0.0	0.00	0.0	21,900.00	21,900.00	100.0
(E-Rate) Federal Category 1	0.00	0.0	0.00	0.0	29,773.00	29,773.00	100.0
(E-Rate) Federal Category 2	0.00	0.0	0.00	0.0	612.00	612.00	100.0
Other Income:							
Bequests	0.00	0.0	0.00	0.0	28,000.00	28,000.00	100.0
Grant Income	2,454.53	4.8	2,454.53	2.6	2,934.00	479.47	16.3
Library Donations	95.42	0.2	151.27	0.2	2,200.00	2,048.73	93.1
Interest	1,047.85	2.0	1,647.87	1.8	3,100.00	1,452.13	46.8
Lost/Damage Income	56.67	0.1	103.62	0.1	600.00	496.38	82.7
Programs	1.00	0.0	456.00	0.5	1,000.00	544.00	54.4
Out-of-county/Online Only Cards	0.00	0.0	20.00	0.0	100.00	80.00	80.0
Self-Generating	1,047.40	2.0	2,187.19	2.3	10,000.00	7,812.81	78.1
Overdue Charges/Fines	635.05	1.2	1,108.69	1.2	5,000.00	3,891.31	77.8
Fundraising	315.00	0.6	2,315.00	2.5	2,000.00	(315.00)	0.0
Postage (ILL Income)	2.00	0.0	4.00	0.0	25.00	21.00	84.0
Rentals	175.00	0.3	200.00	0.2	1,500.00	1,300.00	86.7
Friends Income - Women's HF	0.00	0.0	0.00	0.0	350.00	350.00	100.0
Friends Income	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Carryover from FY 2017-2018	0.00	0.0	0.00	0.0	63,016.00	63,016.00	100.0
TOTAL REVENUES	51,246.59	100.0	93,231.47	100.0	651,910.00	558,678.53	
EXPENSES							
Personnel:							
Salaries and Wages	28,402.04	55.4	46,198.83	49.6	249,813.37	203,614.54	81.5
FICA (Social Security)	2,081.96	4.1	3,382.93	3.6	19,136.63	15,753.70	82.3
Health (Medical) Insurance	(268.61)	-0.5	(6.61)	(0.0)	30,000.00	30,006.61	100.0
KACO Unemployment	3,963.56	7.7	3,963.56	4.3	3,200.00	(763.56)	(23.9)
Pensions (Retirement)	621.72	1.2	1,440.00	1.5	5,460.00	4,020.00	73.6
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	676.02	1.3	1,839.91	2.0	15,000.00	13,160.09	87.7
Books - Juvenile	1,002.76	2.0	2,241.06	2.4	9,500.00	7,258.94	76.4
Periodicals	74.32	0.1	297.92	0.3	2,200.00	1,902.08	86.5
Audio/CD/Video	1,133.33	2.2	1,768.12	1.9	12,000.00	10,231.88	85.3
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	2,520.00	2,520.00	100.0
EDM - Overdrive (Advantage)	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Collection Processing Supplies	0.00	0.0	0.00	0.0	1,900.00	1,900.00	100.0
Adult Programming	515.69	1.0	801.07	0.9	5,500.00	4,698.93	85.4
Women's Health Fair	0.00	0.0	276.60	0.3	850.00	573.40	67.5
Juvenile Programming	580.76	1.1	2,834.49	3.0	9,500.00	6,665.51	70.2
Electronic Databases	0.00	0.0	4,365.00	4.7	14,880.00	10,515.00	70.7
Miscellaneous Collections	5.94	0.0	5.94	0.0	1,000.00	994.06	99.4
Outreach	0.00	0.0	68.85	0.1	500.00	431.15	86.2

See Compilation Report

**Hopkins Co.-Madisonville Public Library
General Fund
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted
For the One Month and Two Months Ended August 31, 2018**

Hopkins Co.-Madisonville Public Library
General Fund
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted
For the One Month and Two Months Ended August 31, 2018

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	2,426.63	4.7	3,677.01	3.9	8,500.00	4,822.99	56.7
Janitorial	21.94	0.0	65.43	0.1	17,800.00	17,734.57	99.6
Utilities	4,087.11	8.0	5,133.13	5.5	38,750.00	33,616.87	86.8
Insurance and Bonds	(1,827.15)	(3.6)	(1,827.15)	(2.0)	8,800.00	10,627.15	120.8
Advertising and Public Relations	1,192.35	2.3	1,308.01	1.4	4,300.00	2,991.99	69.6
Internet/Telephone	346.30	0.7	3,328.13	3.6	35,747.00	32,418.87	90.7
Legal and Accounting	0.00	0.0	625.00	0.7	12,500.00	11,875.00	95.0
Travel and Training	524.00	1.0	561.08	0.6	3,600.00	3,038.92	84.4
Cash Over and Short	(14.34)	(0.0)	(57.69)	(0.1)	175.00	232.69	133.0
Dues and Subscriptions	350.00	0.7	369.00	0.4	800.00	431.00	53.9
Board Expenses	19.64	0.0	19.64	0.0	3,575.00	3,555.36	99.5
Security	0.00	0.0	0.00	0.0	500.00	500.00	100.0
Office Supplies	626.94	1.2	1,895.12	2.0	8,100.00	6,204.88	76.6
Library Cards	0.00	0.0	0.00	0.0	1,141.00	1,141.00	100.0
Rents and Leases	2,198.68	4.3	4,513.36	4.8	35,072.00	30,558.64	87.1
Computer Accessories/Software/Repair	1,019.75	2.0	1,653.62	1.8	5,361.00	3,707.38	69.2
Service Agreements	1,571.59	3.1	1,874.62	2.0	10,500.00	8,625.38	82.1
Friend Expense	(550.12)	(1.1)	(49.82)	(0.1)	1,150.00	1,199.82	104.3
Foundation Expense (Silent Auction)	525.11	1.0	1,654.91	1.8	2,000.00	345.09	17.3
Grant Expense	2,455.55	4.8	2,455.55	2.6	2,934.00	478.45	16.3
Vehicle:							
Fuel & Oil	0.00	0.0	116.17	0.1	1,000.00	883.83	88.4
Repairs	0.00	0.0	123.59	0.1	500.00	376.41	75.3
Capital Outlay:							
Building Improvements - County	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Building Improvements - Other	469.95	0.9	469.95	0.5	6,000.00	5,530.05	92.2
Computers & Equipment	0.00	0.0	14,563.00	15.6	15,800.00	1,237.00	7.8
Debt Service:							
Hopkins County	0.00	0.0	0.00	0.0	30,000.00	30,000.00	100.0
City of Madisonville	0.00	0.0	0.00	0.0	10,845.00	10,845.00	100.0
TOTAL EXPENSES	<u>54,233.42</u>	<u>105.8</u>	<u>111,949.33</u>	<u>120.1</u>	<u>651,910.00</u>	<u>539,960.67</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (2,986.83)</u>	<u>(5.8)</u>	<u>\$ (18,717.86)</u>	<u>(20.1)</u>	<u>\$ 0.00</u>	<u>\$ 18,717.86</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 Two Months Ended August 31, 2018

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 17,500.00	34.1	\$ 17,500.00	18.8	\$ 210,000.00	\$ 192,500.00	91.7
County of Hopkins	14,500.00	28.3	29,000.00	31.1	174,000.00	145,000.00	83.3
State of Kentucky	0.00	0.0	0.00	0.0	14,600.00	14,600.00	100.0
(E-Rate) Federal Category 1	0.00	0.0	0.00	0.0	27,529.00	27,529.00	100.0
Other Income:							
Bequests (Mahr)	0.00	0.0	0.00	0.0	28,000.00	28,000.00	100.0
Library Donations	87.86	0.2	106.31	0.1	2,000.00	1,893.69	94.7
Interest	604.86	1.2	1,204.53	1.3	3,100.00	1,895.47	61.1
Lost/Damage Income	56.67	0.1	103.62	0.1	600.00	496.38	82.7
Programs	1.00	0.0	411.00	0.4	1,000.00	589.00	58.9
Out-of-county/Online Only Cards	0.00	0.0	20.00	0.0	100.00	80.00	80.0
Self-Generating	935.25	1.8	1,630.44	1.7	8,000.00	6,369.56	79.6
Overdue Charges/Fines	586.45	1.1	980.49	1.1	4,500.00	3,519.51	78.2
Fundraising	315.00	0.6	2,315.00	2.5	2,000.00	(315.00)	0.0
Postage (ILL Income)	2.00	0.0	4.00	0.0	25.00	21.00	84.0
Friends Income - Women's HF	0.00	0.0	0.00	0.0	350.00	350.00	100.0
Friends Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Carryover from FY 2017-2018	0.00	0.0	0.00	0.0	37,409.00	37,409.00	100.0
TOTAL REVENUES	34,589.09	67.5	53,275.39	57.1	513,213.00	459,937.61	
EXPENSES							
Personnel:							
Salaries and Wages	22,202.10	43.3	35,930.12	38.5	193,000.00	157,069.88	81.4
FICA (Social Security)	1,612.49	3.1	2,605.41	2.8	14,900.00	12,294.59	82.5
Health (Medical) Insurance	(268.61)	(0.5)	(6.61)	(0.0)	30,000.00	30,006.61	100.0
KACO Unemployment	3,963.56	7.7	3,963.56	4.3	3,200.00	(763.56)	(23.9)
Pensions (Retirement)	484.98	0.9	1,123.29	1.2	4,300.00	3,176.71	73.9
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	478.15	0.9	472.31	0.5	10,000.00	9,527.69	95.3
Books - Juvenile	1,002.76	2.0	2,241.06	2.4	7,000.00	4,758.94	68.0
Periodicals	74.32	0.1	297.92	0.3	1,400.00	1,102.08	78.7
Audio/CD/Video	742.25	1.4	1,165.56	1.3	7,000.00	5,834.44	83.3
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	1,260.00	1,260.00	100.0
EDM - Overdrive (Advantage)	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Collection Processing Supplies	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Adult Programming	515.69	1.0	801.07	0.9	5,000.00	4,198.93	84.0
Women's Health Fair	0.00	0.0	276.60	0.3	850.00	573.40	67.5
Juvenile Programming	445.88	0.9	2,490.87	2.7	6,000.00	3,509.13	58.5
Electronic Databases	0.00	0.0	2,182.50	2.3	9,940.00	7,757.50	78.0
Miscellaneous Collections	5.94	0.0	5.94	0.0	500.00	494.06	98.8
Outreach	0.00	0.0	68.85	0.1	500.00	431.15	86.2

See Compilation Report

Hopkins Co.-Madisonville Public Library
 General Fund
 Schedule 1 - Madisonville
 Statement of Revenue and Expenses - Cash Basis
 Historical and Budgeted
 For the One Month and Two Months Ended August 31, 2018

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	1,715.22	3.3	2,725.60	2.9	6,000.00	3,274.40	54.6
Janitorial Service & Cleaning Supplies	0.00	0.0	43.49	0.0	15,000.00	14,956.51	99.7
Utilities	1,086.48	2.1	2,218.01	2.4	20,000.00	17,781.99	88.9
Insurance and Bonds	(1,827.15)	(3.6)	(1,827.15)	(2.0)	8,800.00	10,627.15	120.8
Advertising and Public Relations	1,192.35	2.3	1,288.01	1.4	4,000.00	2,711.99	67.8
Internet/Telephone	0.00	0.0	2,981.83	3.2	32,507.00	29,525.17	90.8
Legal and Accounting	0.00	0.0	625.00	0.7	12,500.00	11,875.00	95.0
Travel and Training	524.00	1.0	524.00	0.6	3,500.00	2,976.00	85.0
Cash Over and Short	(8.89)	(0.0)	(47.79)	(0.1)	100.00	147.79	147.8
Dues and Subscriptions	300.00	0.6	319.00	0.3	550.00	231.00	42.0
Board Expenses	0.00	0.0	0.00	0.0	3,500.00	3,500.00	100.0
Security	0.00	0.0	0.00	0.0	500.00	500.00	100.0
Office Supplies	538.66	1.1	1,473.49	1.6	6,000.00	4,526.51	75.4
Library Cards	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Rents and Leases	2,198.68	4.3	4,397.36	4.7	32,411.00	28,013.64	86.4
Computer Accessories/Software/Repair	1,019.75	2.0	1,526.43	1.6	2,000.00	473.57	23.7
Service Agreements	1,166.99	2.3	1,463.72	1.6	10,500.00	9,036.28	86.1
Friend Expense	0.00	0.0	0.00	0.0	350.00	350.00	100.0
Foundation Expense (Silent Auction)	525.11	1.0	1,337.97	1.4	2,000.00	662.03	33.1
Vehicle:							
Fuel & Oil	0.00	0.0	116.17	0.1	1,000.00	883.83	88.4
Repairs	0.00	0.0	123.59	0.1	500.00	376.41	75.3
Capital Outlay:							
Building Improvements - County	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Building Improvements - Other	469.95	0.9	469.95	0.5	6,000.00	5,530.05	92.2
Computers & Equipment	0.00	0.0	3,352.00	3.6	4,000.00	648.00	16.2
Debt Service:							
Hopkins County	0.00	0.0	0.00	0.0	30,000.00	30,000.00	100.0
City of Madisonville	0.00	0.0	0.00	0.0	10,845.00	10,845.00	100.0
TOTAL EXPENSES	40,160.66	78.4	76,729.13	82.3	513,213.00	436,483.87	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (5,571.57)	(6.0)	\$ (23,453.74)	(25.2)	\$ 0.00	\$ 23,453.74	

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 Two Months Ended August 31, 2018

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 8,250.00	16.1	\$ 8,250.00	8.8	\$ 33,000.00	\$ 24,750.00	75.0
County of Hopkins	5,166.67	10.1	10,333.30	11.1	62,000.00	51,666.70	83.3
State of Kentucky	0.00	0.0	0.00	0.0	7,300.00	7,300.00	100.0
(E-Rate) Federal Category 1	0.00	0.0	0.00	0.0	2,244.00	2,244.00	100.0
(E-Rate) Federal Category 2	0.00	0.0	0.00	0.0	612.00	612.00	100.0
Other Income:							
Bequests	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Grant Income	0.00	0.0	0.00	0.0	2,934.00	2,934.00	100.0
Library Donations	7.56	0.0	44.96	0.0	200.00	155.04	77.5
Interest	442.99	0.9	443.34	0.5	0.00	(443.34)	0.0
Lost/Damage Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Programs	0.00	0.0	45.00	0.0	0.00	(45.00)	0.0
Self-Generating	112.15	0.2	556.75	0.6	2,000.00	1,443.25	72.2
Overdue Charges/Fines	48.60	0.1	128.20	0.1	500.00	371.80	74.4
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	175.00	0.3	200.00	0.2	1,500.00	1,300.00	86.7
Friends Income	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Carryover from FY 2017-2018	0.00	0.0	0.00	0.0	25,607.00	25,607.00	100.0
TOTAL REVENUES	14,202.97	27.7	20,001.55	21.5	138,697.00	118,695.45	
EXPENSES							
Personnel:							
Salaries and Wages	6,199.94	12.1	10,268.71	11.0	56,813.37	46,544.66	81.9
FICA (Social Security)	469.47	0.9	777.52	0.8	4,236.63	3,459.11	81.6
Pensions (Retirement)	136.74	0.3	316.71	0.3	1,160.00	843.29	72.7
Materials & Programming:							
Books - Adult	197.87	0.4	1,335.82	1.4	5,000.00	3,664.18	73.3
Books - Juvenile	0.00	0.0	0.00	0.0	2,500.00	2,500.00	100.0
Periodicals	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Audio/CD/Video	391.08	0.8	602.56	0.6	5,000.00	4,397.44	87.9
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	0.00	0.0	0.00	0.0	500.00	500.00	100.0
Juvenile Programming	134.88	0.3	343.62	0.4	3,500.00	3,156.38	90.2
Electronic Databases	0.00	0.0	2,182.50	2.3	4,940.00	2,757.50	55.8
Miscellaneous Collections	0.00	0.0	0.00	0.0	500.00	500.00	100.0
Operating:							
Building Maintenance and Repair	711.41	1.4	951.41	1.0	2,500.00	1,548.59	61.9
Janitorial Service & Cleaning Supplies	21.94	0.0	21.94	0.0	2,800.00	2,778.06	99.2
Utilities	3,000.63	5.9	2,915.12	3.1	18,750.00	15,834.88	84.5
Advertising and Public Relations	0.00	0.0	20.00	0.0	300.00	280.00	93.3
Internet/Telephone	346.30	0.7	346.30	0.4	3,240.00	2,893.70	89.3
Travel and Training	0.00	0.0	37.08	0.0	100.00	62.92	62.9
Cash Over and Short	(5.45)	(0.0)	(9.90)	(0.0)	75.00	84.90	113.2
Dues and Subscriptions	50.00	0.1	50.00	0.1	250.00	200.00	80.0
Board Expenses	19.64	0.0	19.64	0.0	75.00	55.36	73.8
Office Supplies	88.28	0.2	421.63	0.5	2,100.00	1,678.37	79.9
Library Cards	0.00	0.0	0.00	0.0	341.00	341.00	100.0
Rents and Leases	0.00	0.0	116.00	0.1	2,661.00	2,545.00	95.6
ComputerAccessories/Software/Repairs	0.00	0.0	127.19	0.1	3,361.00	3,233.81	96.2
Service Agreements	404.60	0.8	410.90	0.4	0.00	(410.90)	0.0
Friends Expense	(550.12)	(1.1)	(49.82)	(0.1)	800.00	849.82	106.2
Grant Expense	2,455.55	4.8	2,455.55	2.6	2,934.00	478.45	16.3

See Compilation Report

Hopkins Co.-Madisonville Public Library
 General Fund
 Schedule 1 - Dawson Springs
 Statement of Revenue and Expenses - Cash Basis
 Historical and Budgeted
 For the One Month and Two Months Ended August 31, 2018

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Capital Outlay:							
Building Improvements - Other	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Computers and Equipment	0.00	0.0	11,211.00	12.0	11,800.00	589.00	5.0
TOTAL EXPENSES	<u>14,072.76</u>	<u>27.5</u>	<u>34,871.48</u>	<u>37.4</u>	<u>138,697.00</u>	<u>103,825.52</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ 130.21</u>	<u>0.1</u>	<u>\$ (14,869.93)</u>	<u>(15.9)</u>	<u>\$ 0.00</u>	<u>\$ 14,869.93</u>	

See Compilation Report