

HOPKINS CO.-MADISONVILLE PUBLIC LIBRARY

GENERAL FUND

COMPILATION OF FINANCIAL STATEMENTS

For the one month and six months ended December 31, 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 December 31, 2018, and the related Statement of Revenues and Expenses - Cash Basis for the one month and six 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 2 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, 2019, 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

January 14, 2019

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

ASSETS

Cash	
Independence Bank - Madisonville Operational	\$ 394,138.64
Independence Bank - Medical Account	15,466.02
Independence Bank - Dawson Operational	9,664.00
Planters Bank - Dawson Bequest CD	140,454.14
	559,722.80
Total Cash	
Restricted Cash	
First United Bank - County Loan	20,544.73
Independence Bank - General (Bequest)	116,389.19
	136,933.92
Total Restricted Cash	
Total Assets	\$ 696,656.72

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
FICA Payable	\$ 2,793.88
Federal Withholding Payable	1,156.10
KY Withholding Payable	701.42
City Withholding Payable	1,360.32
Wage Garnishment	75.00
AFLAC	258.38
401K	149.66
Child Support	338.76
AIG Insurance	374.47
AFLAC Pre-tax & After Tax	359.96
401a	346.56
AGLI employee loan payable	50.00
	7,964.51
Total Liabilities	
Fund Balances	
Restricted - Renovation	20,544.73
Restricted - Resources	116,389.19
Committed - Dawson Springs Branch	150,118.14
Unassigned	435,360.28
Excess (Deficiency) Revenue Over Expenses	(33,720.13)
	688,692.21
Total Fund Balances	
Total Liabilities & Fund Balances	\$ 696,656.72

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 Six Months Ended December 31, 2018

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 17,500.00	29.6	\$ 105,000.00	37.0	\$ 210,000.00	\$ 105,000.00	50.0
City of Dawson Springs	0.00	0.0	16,500.00	5.8	33,000.00	16,500.00	50.0
County of Hopkins	19,666.67	33.2	118,099.94	41.6	236,000.00	117,900.06	50.0
State of Kentucky	18,475.00	31.2	18,475.00	6.5	21,900.00	3,425.00	15.6
(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	0.00	0.0	2,454.53	0.9	2,934.00	479.47	16.3
Library Donations	678.66	1.1	4,407.75	1.6	2,200.00	(2,207.75)	(100.4)
Interest	936.90	1.6	4,788.54	1.7	3,100.00	(1,688.54)	(54.5)
Lost/Damage Income	9.95	0.0	330.42	0.1	600.00	269.58	44.9
Programs	0.00	0.0	702.00	0.2	1,000.00	298.00	29.8
Out-of-county/Online Only Cards	0.00	0.0	93.00	0.0	100.00	7.00	7.0
Self-Generating	538.72	0.9	5,008.45	1.8	10,000.00	4,991.55	49.9
Overdue Charges/Fines	303.62	0.5	3,223.02	1.1	5,000.00	1,776.98	35.5
Fundraising	309.00	0.5	3,519.00	1.2	2,000.00	(1,519.00)	0.0
Postage (ILL Income)	0.00	0.0	8.00	0.0	25.00	17.00	68.0
Rentals	395.00	0.7	930.00	0.3	1,500.00	570.00	38.0
Friends Income - Women's HF	0.00	0.0	0.00	0.0	350.00	350.00	100.0
Friends Income	400.00	0.7	400.00	0.1	800.00	400.00	50.0
Carryover from FY 2017-2018	0.00	0.0	0.00	0.0	63,016.00	63,016.00	100.0
TOTAL REVENUES	59,213.52	100.0	283,939.65	100.0	651,910.00	367,970.35	
EXPENSES							
Personnel:							
Salaries and Wages	18,977.00	32.0	125,196.54	44.1	249,813.37	124,616.83	49.9
FICA (Social Security)	1,396.94	2.4	9,211.69	3.2	19,136.63	9,924.94	51.9
Health (Medical) Insurance	1,590.28	2.7	7,073.85	2.5	30,000.00	22,926.15	76.4
KACO Unemployment	0.00	0.0	3,963.56	1.4	3,200.00	(763.56)	(23.9)
Pensions (Retirement)	346.56	0.6	2,893.91	1.0	5,460.00	2,566.09	47.0
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	1,831.00	3.1	7,989.95	2.8	15,000.00	7,010.05	46.7
Books - Juvenile	186.71	0.3	6,581.19	2.3	9,500.00	2,918.81	30.7
Periodicals	513.43	0.9	861.80	0.3	2,200.00	1,338.20	60.8
Audio/CD/Video	961.65	1.6	8,424.13	3.0	12,000.00	3,575.87	29.8
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	2,520.00	2,520.00	100.0
EDM - Overdrive (Advantage)	450.61	0.8	450.61	0.2	1,500.00	1,049.39	70.0
Collection Processing Supplies	167.79	0.3	991.54	0.3	1,900.00	908.46	47.8
Adult Programming	934.27	1.6	3,488.81	1.2	5,500.00	2,011.19	36.6
Women's Health Fair	0.00	0.0	406.44	0.1	850.00	443.56	52.2
Juvenile Programming	1,406.55	2.4	5,567.82	2.0	9,500.00	3,932.18	41.4
Electronic Databases	1,278.40	2.2	5,643.40	2.0	14,880.00	9,236.60	62.1
Miscellaneous Collections	55.70	0.1	72.99	0.0	1,000.00	927.01	92.7
Outreach	0.00	0.0	68.85	0.0	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 Six Months Ended December 31, 2018

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	453.22	0.8	3,488.71	1.2	8,500.00	5,011.29	59.0
Janitorial	1,515.86	2.6	8,487.78	3.0	17,800.00	9,312.22	52.3
Utilities	2,766.16	4.7	16,270.57	5.7	38,750.00	22,479.43	58.0
Insurance and Bonds	0.00	0.0	(803.48)	(0.3)	8,800.00	9,603.48	109.1
Advertising and Public Relations	694.00	1.2	4,231.88	1.5	4,300.00	68.12	1.6
Internet/Telephone	172.50	0.3	3,672.27	1.3	35,747.00	32,074.73	89.7
Legal and Accounting	625.00	1.1	3,750.00	1.3	12,500.00	8,750.00	70.0
Travel and Training	0.00	0.0	1,391.21	0.5	3,600.00	2,208.79	61.4
Cash Over and Short	2.80	0.0	(26.22)	(0.0)	175.00	201.22	115.0
Dues and Subscriptions	200.00	0.3	649.00	0.2	800.00	151.00	18.9
Board Expenses	0.00	0.0	111.69	0.0	3,575.00	3,463.31	96.9
Security	0.00	0.0	302.00	0.1	500.00	198.00	39.6
Office Supplies	107.20	0.2	5,768.55	2.0	8,100.00	2,331.45	28.8
Library Cards	0.00	0.0	0.00	0.0	1,141.00	1,141.00	100.0
Rents and Leases	4,397.36	7.4	13,308.08	4.7	35,072.00	21,763.92	62.1
Computer Accessories/Software/Repair	102.25	0.2	2,077.45	0.7	5,361.00	3,283.55	61.2
Service Agreements	1,607.76	2.7	10,299.15	3.6	10,500.00	200.85	1.9
Friend Expense	173.00	0.3	450.59	0.2	1,150.00	699.41	60.8
Foundation Expense (Silent Auction)	524.95	0.9	2,894.32	1.0	2,000.00	(894.32)	(44.7)
Grant Expense	0.00	0.0	2,455.55	0.9	2,934.00	478.45	16.3
Vehicle:							
Fuel & Oil	34.00	0.1	588.18	0.2	1,000.00	411.82	41.2
Repairs	0.00	0.0	123.59	0.0	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	0.00	0.0	1,445.90	0.5	6,000.00	4,554.10	75.9
Computers & Equipment	0.00	0.0	18,135.93	6.4	15,800.00	(2,335.93)	(14.8)
Debt Service:							
Hopkins County	29,700.00	50.2	29,700.00	10.5	30,000.00	300.00	1.0
City of Madisonville	0.00	0.0	0.00	0.0	10,845.00	10,845.00	100.0
TOTAL EXPENSES	<u>73,172.95</u>	<u>123.6</u>	<u>317,659.78</u>	<u>111.9</u>	<u>651,910.00</u>	<u>334,250.22</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (13,959.43)</u>	<u>(23.6)</u>	<u>\$ (33,720.13)</u>	<u>(11.9)</u>	<u>\$ 0.00</u>	<u>\$ 33,720.13</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 Six Months Ended December 31, 2018

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 17,500.00	29.6	\$ 105,000.00	37.0	\$ 210,000.00	\$ 105,000.00	50.0
County of Hopkins	14,500.00	24.5	87,000.00	30.6	174,000.00	87,000.00	50.0
State of Kentucky (E-Rate) Federal Category 1	14,600.00 0.00	24.7 0.0	14,600.00 0.00	5.1 0.0	14,600.00 27,529.00	0.00 27,529.00	0.0 100.0
Other Income:							
Bequests (Mahr)	0.00	0.0	0.00	0.0	28,000.00	28,000.00	100.0
Library Donations	638.61	1.1	4,185.26	1.5	2,000.00	(2,185.26)	(109.3)
Interest	766.66	1.3	3,951.56	1.4	3,100.00	(851.56)	(27.5)
Lost/Damage Income	0.00	0.0	270.47	0.1	600.00	329.53	54.9
Programs	0.00	0.0	657.00	0.2	1,000.00	343.00	34.3
Out-of-county/Online Only Cards	0.00	0.0	93.00	0.0	100.00	7.00	7.0
Self-Generating	467.90	0.8	4,031.86	1.4	8,000.00	3,968.14	49.6
Overdue Charges/Fines	212.60	0.4	2,861.10	1.0	4,500.00	1,638.90	36.4
Fundraising	309.00	0.5	3,519.00	1.2	2,000.00	(1,519.00)	0.0
Postage (ILL Income)	0.00	0.0	8.00	0.0	25.00	17.00	68.0
Friends Income - Women's HF	0.00	0.0	0.00	0.0	350.00	350.00	100.0
Friends Income	400.00	0.7	400.00	0.1	0.00	(400.00)	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	49,394.77	83.4	226,577.25	79.8	513,213.00	286,635.75	
EXPENSES							
Personnel:							
Salaries and Wages	12,542.27	21.2	89,135.90	31.4	193,000.00	103,864.10	53.8
FICA (Social Security)	907.89	1.5	6,471.98	2.3	14,900.00	8,428.02	56.6
Health (Medical) Insurance	1,590.28	2.7	7,073.85	2.5	30,000.00	22,926.15	76.4
KACO Unemployment	0.00	0.0	3,963.56	1.4	3,200.00	(763.56)	(23.9)
Pensions (Retirement)	255.40	0.4	2,212.56	0.8	4,300.00	2,087.44	48.5
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	1,159.48	2.0	4,136.84	1.5	10,000.00	5,863.16	58.6
Books - Juvenile	171.76	0.3	5,867.19	2.1	7,000.00	1,132.81	16.2
Periodicals	289.83	0.5	638.20	0.2	1,400.00	761.80	54.4
Audio/CD/Video	961.65	1.6	6,444.91	2.3	7,000.00	555.09	7.9
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	1,260.00	1,260.00	100.0
EDM - Overdrive (Advantage)	450.61	0.8	450.61	0.2	1,500.00	1,049.39	70.0
Collection Processing Supplies	0.00	0.0	520.02	0.2	1,500.00	979.98	65.3
Adult Programming	934.27	1.6	3,200.45	1.1	5,000.00	1,799.55	36.0
Women's Health Fair	0.00	0.0	406.44	0.1	850.00	443.56	52.2
Juvenile Programming	1,087.64	1.8	3,940.68	1.4	6,000.00	2,059.32	34.3
Electronic Databases	1,278.40	2.2	3,460.90	1.2	9,940.00	6,479.10	65.2
Miscellaneous Collections	55.70	0.1	72.99	0.0	500.00	427.01	85.4
Outreach	0.00	0.0	68.85	0.0	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 Six Months Ended December 31, 2018

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	251.58	0.4	1,668.82	0.6	6,000.00	4,331.18	72.2
Janitorial Service & Cleaning Supplies	1,040.78	1.8	6,670.76	2.3	15,000.00	8,329.24	55.5
Utilities	1,278.05	2.2	7,288.33	2.6	20,000.00	12,711.67	63.6
Insurance and Bonds	0.00	0.0	(803.48)	(0.3)	8,800.00	9,603.48	109.1
Advertising and Public Relations	608.00	1.0	3,957.08	1.4	4,000.00	42.92	1.1
Internet/Telephone	0.00	0.0	2,981.83	1.1	32,507.00	29,525.17	90.8
Legal and Accounting	625.00	1.1	3,750.00	1.3	12,500.00	8,750.00	70.0
Travel and Training	0.00	0.0	1,354.13	0.5	3,500.00	2,145.87	61.3
Cash Over and Short	(0.25)	(0.0)	(17.25)	(0.0)	100.00	117.25	117.3
Dues and Subscriptions	200.00	0.3	599.00	0.2	550.00	(49.00)	(8.9)
Board Expenses	0.00	0.0	92.05	0.0	3,500.00	3,407.95	97.4
Security	0.00	0.0	302.00	0.1	500.00	198.00	39.6
Office Supplies	107.20	0.2	5,268.21	1.9	6,000.00	731.79	12.2
Library Cards	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Rents and Leases	4,397.36	7.4	13,192.08	4.6	32,411.00	19,218.92	59.3
Computer Accessories/Software/Repair	102.25	0.2	2,965.36	1.0	2,000.00	(965.36)	(48.3)
Service Agreements	803.88	1.4	6,089.24	2.1	10,500.00	4,410.76	42.0
Friend Expense	70.00	0.1	397.41	0.1	350.00	(47.41)	(13.5)
Foundation Expense (Silent Auction)	524.95	0.9	2,894.32	1.0	2,000.00	(894.32)	(44.7)
Vehicle:							
Fuel & Oil	34.00	0.1	588.18	0.2	1,000.00	411.82	41.2
Repairs	0.00	0.0	123.59	0.0	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	0.00	0.0	1,369.94	0.5	6,000.00	4,630.06	77.2
Computers & Equipment	0.00	0.0	6,924.93	2.4	4,000.00	(2,924.93)	(73.1)
Debt Service:							
Hopkins County	29,700.00	50.2	29,700.00	10.5	30,000.00	300.00	1.0
City of Madisonville	0.00	0.0	0.00	0.0	10,845.00	10,845.00	100.0
TOTAL EXPENSES	<u>61,427.98</u>	<u>103.7</u>	<u>235,422.46</u>	<u>82.9</u>	<u>513,213.00</u>	<u>277,790.54</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (12,033.21)</u>	<u>(4.2)</u>	<u>\$ (8,845.21)</u>	<u>(3.1)</u>	<u>\$ 0.00</u>	<u>\$ 8,845.21</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 Six Months Ended December 31, 2018

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 0.00	0.0	\$ 16,500.00	5.8	\$ 33,000.00	\$ 16,500.00	50.0
County of Hopkins	5,166.67	8.7	31,099.94	11.0	62,000.00	30,900.06	49.8
State of Kentucky	3,875.00	6.5	3,875.00	1.4	7,300.00	3,425.00	46.9
(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	2,454.53	0.9	2,934.00	479.47	16.3
Library Donations	40.05	0.1	222.49	0.1	200.00	(22.49)	(11.2)
Interest	170.24	0.3	836.98	0.3	0.00	(836.98)	0.0
Lost/Damage Income	9.95	0.0	59.95	0.0	0.00	(59.95)	0.0
Programs	0.00	0.0	45.00	0.0	0.00	(45.00)	0.0
Self-Generating	70.82	0.1	976.59	0.3	2,000.00	1,023.41	51.2
Overdue Charges/Fines	91.02	0.2	361.92	0.1	500.00	138.08	27.6
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	395.00	0.7	930.00	0.3	1,500.00	570.00	38.0
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	25,607.00	25,607.00	100.0
TOTAL REVENUES	9,818.75	16.6	57,362.40	20.2	138,697.00	81,334.60	
EXPENSES							
Personnel:							
Salaries and Wages	6,434.73	10.9	36,060.64	12.7	56,813.37	20,752.73	36.5
FICA (Social Security)	489.05	0.8	2,739.71	1.0	4,236.63	1,496.92	35.3
Pensions (Retirement)	91.16	0.2	681.35	0.2	1,160.00	478.65	41.3
Materials & Programming:							
Books - Adult	671.52	1.1	3,853.11	1.4	5,000.00	1,146.89	22.9
Books - Juvenile	14.95	0.0	714.00	0.3	2,500.00	1,786.00	71.4
Periodicals	223.60	0.4	223.60	0.1	800.00	576.40	72.1
Audio/CD/Video	0.00	0.0	1,979.22	0.7	5,000.00	3,020.78	60.4
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	1,260.00	1,260.00	100.0
Collection Processing Supplies	167.79	0.3	471.52	0.2	400.00	(71.52)	(17.9)
Adult Programming	0.00	0.0	288.36	0.1	500.00	211.64	42.3
Juvenile Programming	318.91	0.5	1,627.14	0.6	3,500.00	1,872.86	53.5
Electronic Databases	0.00	0.0	2,182.50	0.8	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	201.64	0.3	1,819.89	0.6	2,500.00	680.11	27.2
Janitorial Service & Cleaning Supplies	475.08	0.8	1,817.02	0.6	2,800.00	982.98	35.1
Utilities	1,488.11	2.5	8,982.24	3.2	18,750.00	9,767.76	52.1
Advertising and Public Relations	86.00	0.1	274.80	0.1	300.00	25.20	8.4
Internet/Telephone	172.50	0.3	690.44	0.2	3,240.00	2,549.56	78.7
Travel and Training	0.00	0.0	37.08	0.0	100.00	62.92	62.9
Cash Over and Short	3.05	0.0	(8.97)	(0.0)	75.00	83.97	112.0
Dues and Subscriptions	0.00	0.0	50.00	0.0	250.00	200.00	80.0
Board Expenses	0.00	0.0	19.64	0.0	75.00	55.36	73.8
Office Supplies	0.00	0.0	500.34	0.2	2,100.00	1,599.66	76.2
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	0.0	2,661.00	2,545.00	95.6
Computer Accessories/Software/Repairs	0.00	0.0	(887.91)	(0.3)	3,361.00	4,248.91	126.4
Service Agreements	803.88	1.4	4,209.91	1.5	0.00	(4,209.91)	0.0
Friends Expense	103.00	0.2	53.18	0.0	800.00	746.82	93.4
Grant Expense	0.00	0.0	2,455.55	0.9	2,934.00	478.45	16.3

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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 Six Months Ended December 31, 2018

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Capital Outlay:							
Building Improvements - Other	0.00	0.0	75.96	0.0	0.00	(75.96)	0.0
Computers and Equipment	0.00	0.0	11,211.00	3.9	11,800.00	589.00	5.0
 TOTAL EXPENSES	<u>11,744.97</u>	<u>19.8</u>	<u>82,237.32</u>	<u>29.0</u>	<u>138,697.00</u>	<u>56,459.68</u>	
 EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (1,926.22)</u>	<u>(0.7)</u>	<u>\$ (24,874.92)</u>	<u>(8.8)</u>	<u>\$ 0.00</u>	<u>\$ 24,874.92</u>	

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HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Check Register County Loan
December 2018

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

See Compilation Report

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HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Independence Bank General Check Register
December 2018

Date	Num	Name	Account	Class	Amount
Dec 18					
12/03/2018	db p...	Papa John's	677 · Juvenile Programming	1	100.46
12/04/2018	db p...	Gale	661 · Books-Adult	2	24.80
12/05/2018	AW...	Madisonville Utilities	623 · Utilities	1	299.98
12/07/2018	db p...	Rural King	677 · Juvenile Programming	1	12.68
12/07/2018	db p...	Chamber of Commerce	635 · Friend Expense	1	70.00
12/07/2018	db p...	ART.COM	684 · Fundraising	1	524.95
12/10/2018	db p...	KROGERS	677 · Juvenile Programming	1	23.27
12/10/2018	db p...	CONSTANT CONTACT	627 · Advertising & Public Relations	1	45.00
12/10/2018	CLE...	SCOTT CLEANING SERVICE	621 · Janitorial	1	500.00
12/10/2018	CLE...	SCOTT CLEANING SERVICE	621 · Janitorial	2	120.00
12/11/2018	10610	A & B SIGN CO. INC	627 · Advertising & Public Relations	1	147.00
12/11/2018	10611	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX		359.96
12/11/2018	10612	ANJO	628 · Legal & Accounting	1	625.00
12/11/2018	10613	AGLA	214 · AIG Insurance		149.58
12/11/2018	10614	American Printing Co.	676 · Office Supplies	1	44.09
12/11/2018	10615	ATMOS Energy	623 · Utilities	1	109.83
12/11/2018	10617	City Water	623 · Utilities	2	34.76
12/11/2018	10619	DEMCO	651 · Collection Processing Supplies	2	51.40
12/11/2018	10619	DEMCO	651 · Collection Processing Supplies	2	116.39
12/11/2018	10620	EICHEL L WARREN	621 · Janitorial	1	40.78
12/11/2018	10621	Health Resources, Inc.	209 · AFLAC		136.80
12/11/2018	10616	Chamber of Commerce	633 · Dues & Subscriptions	1	150.00
12/11/2018	10622	HOPKINS COUNTY FISCAL C...	605 · Hopkins County Fiscal Court	1	25,000.00
12/11/2018	10622	HOPKINS COUNTY FISCAL C...	605 · Hopkins County Fiscal Court	1	4,700.00
12/11/2018	10624	Ingram	661 · Books-Adult	2	6.02
12/11/2018	10624	Ingram	661 · Books-Adult	2	33.19
12/11/2018	10624	Ingram	661 · Books-Adult	2	259.80
12/11/2018	10624	Ingram	661 · Books-Adult	2	38.85
12/11/2018	10624	Ingram	661 · Books-Adult	2	5.45
12/11/2018	10624	Ingram	661 · Books-Adult	2	156.66
12/11/2018	10624	Ingram	661 · Books-Adult	2	30.48
12/11/2018	10624	Ingram	661 · Books-Adult	2	33.11
12/11/2018	10625	Ingram	663 · Books-Children	1	27.52
12/11/2018	10625	Ingram	661 · Books-Adult	1	297.39
12/11/2018	10625	Ingram	661 · Books-Adult	1	153.67
12/11/2018	10625	Ingram	661 · Books-Adult	1	28.93
12/11/2018	10625	Ingram	661 · Books-Adult	1	311.04
12/11/2018	10625	Ingram	661 · Books-Adult	1	152.02
12/11/2018	10625	Ingram	661 · Books-Adult	1	20.33
12/11/2018	10625	Ingram	661 · Books-Adult	1	95.00
12/11/2018	10618	COOK'S	664 · Periodicals	1	24.95
12/11/2018	10626	KACO BENEFITS	507 · Health (Medical) Insurance	1	1,479.25
12/11/2018	10627	KENTUCKY DEFERRED CO...	210 · 401 K	1	199.82
12/11/2018	10628	KNIGHTS TECHNOLOGIES	673 · Computer Access/Software/Repair	1	102.25
12/11/2018	10629	KU	623 · Utilities	2	1,204.44
12/11/2018	10630	MAGNOLIA JOURNAL	664 · Periodicals	1	20.00
12/11/2018	10631	Messenger	664 · Periodicals	2	223.60
12/11/2018	10632	Madisonville Messenger	627 · Advertising & Public Relations	1	216.00
12/11/2018	10633	Nick's Pest Management	620 · Building Maintenance & Repairs	1	75.00
12/11/2018	10633	Nick's Pest Management	620 · Building Maintenance & Repairs	2	101.05
12/11/2018	10634	NOAH'S ARK ANIMAL WORK...	677 · Juvenile Programming	1	690.00
12/11/2018	10635	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	381.62
12/11/2018	10635	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	20.99
12/11/2018	10635	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	48.00
12/11/2018	10636	Recorded Books	665 · Audio/CD/Video	1	28.80
12/11/2018	10636	Recorded Books	665 · Audio/CD/Video	1	72.00
12/11/2018	10637	ROCKET OIL	658 · Van - Fuel & Oil	1	34.00
12/11/2018	10638	TUMBLEWEED PRESS INC	683 · Electronic Data Base	1	1,278.40
12/11/2018	10639	WARREN CO. PUBLIC LIBRA...	633 · Dues & Subscriptions	1	50.00
12/11/2018	10640	WESTERN NRG, INC.	672 · Service Agreements	1	485.10
12/11/2018	10640	WESTERN NRG, INC.	672 · Service Agreements	2	485.10
12/11/2018	10623	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
12/11/2018	10623	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
12/14/2018	awd-...	KY STATE TREAS-K-1	205 · KY Withholding Payable		830.34
12/19/2018	db p...	Domino's	670 · Adult Programming	1	68.34
12/21/2018	10657	ATMOS Energy	623 · Utilities	2	248.91
12/21/2018	10658	Evansville Courier & Press	664 · Periodicals	1	244.88

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HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Independence Bank General Check Register
December 2018

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
12/21/2018	10662	Recorded Books	665 · Audio/CD/Video	1	76.50
12/21/2018	10663	Time Warner Cable	631 · Internet/Telephone	2	172.50
12/21/2018	10664	Wal-Mart Business	620 · Building Maintenance & Repairs	1	176.58
12/21/2018	10664	Wal-Mart Business	676 · Office Supplies	1	63.11
12/21/2018	10664	Wal-Mart Business	670 · Adult Programming	1	782.73
12/21/2018	10664	Wal-Mart Business	677 · Juvenile Programming	1	80.84
12/21/2018	10664	Wal-Mart Business	665 · Audio/CD/Video	1	784.35
12/21/2018	10664	Wal-Mart Business	710 · Misc. Collections	1	55.70
12/21/2018	10664	Wal-Mart Business	661 · Books-Adult	1	17.94
12/21/2018	10664	Wal-Mart Business	663 · Books-Children	1	61.08
12/21/2018	10665	Xbs	672 · Service Agreements	1	318.78
12/21/2018	10665	Xbs	672 · Service Agreements	2	318.78
12/21/2018	10666	YELLOWBERRI	627 · Advertising & Public Relations	1	200.00
12/21/2018	10659	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	15.00
12/21/2018	10661	LOGAN, MORTON & RATLIFF	208 · Wage Garnishment	1	150.00
12/21/2018	10660	KENTUCKY DEFERRED CO...	210 · 401 K	1	0.00
12/21/2018	10653	KENTUCKY DEFERRED CO...	210 · 401 K	1	249.82
12/21/2018	db p...	Madisonville Utilities	623 · Utilities	1	868.24
12/26/2018	db p...	Papa John's	677 · Juvenile Programming	1	97.23
12/26/2018	CLE...	SCOTT CLEANING SERVICE	621 · Janitorial	1	500.00
12/26/2018	CLE...	SCOTT CLEANING SERVICE	621 · Janitorial	2	120.00
12/28/2018	db p...	Amazon	670 · Adult Programming	1	83.20
12/28/2018	db p...	Amazon	677 · Juvenile Programming	1	83.16
12/28/2018	db p...	Amazon	661 · Books-Adult	1	83.16
12/28/2018	db p...	Amazon	663 · Books-Children	1	83.16
12/28/2018	db p...	Amazon	677 · Juvenile Programming	2	83.16
12/28/2018	db p...	Amazon	661 · Books-Adult	2	83.16
Dec 18					53,654.57

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HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

General Check Register

October 18, 2018

01/14/19

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Paid Amount</u>
Oct 18, 18					
10/18/2018	10562	City of Dawson Springs	206 · City Withholding Payable		186.32
10/18/2018	10563	Director of Finance	206 · City Withholding Payable		671.50
10/18/2018	10564	HOPKINS COUNTY FISCAL C...	206 · City Withholding Payable		285.93
Oct 18, 18					<u>1,143.75</u>