

HOPKINS CO.-MADISONVILLE PUBLIC LIBRARY

GENERAL FUND

COMPILATION OF FINANCIAL STATEMENTS

For the one month and eight months ended February 28, 2019

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 28, 2019, 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 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

March 19, 2019

Hopkins Co.-Madisonville Public Library
 General Fund
 Balance Sheet - Cash Basis
 As of February 28, 2019

ASSETS

| | |
|--|-----------------------------|
| Cash | |
| Independence Bank - Madisonville Operational | \$ 398,973.52 |
| Independence Bank - Medical Account | 13,614.48 |
| Independence Bank - Dawson Operational | 9,351.08 |
| Planters Bank - Dawson Bequest CD | <u>140,454.14</u> |
| Total Cash | <u><u>562,393.22</u></u> |
| Restricted Cash | |
| First United Bank - County Loan | 20,545.23 |
| Independence Bank - General (Bequest) | <u>116,144.92</u> |
| Total Restricted Cash | <u>136,690.15</u> |
| Total Assets | <u><u>\$ 699,083.37</u></u> |

LIABILITIES & FUND BALANCES

| | |
|--|-----------------------------|
| Liabilities | |
| Payroll Liabilities | |
| KY Withholding Payable | \$ 800.62 |
| City Withholding Payable | 767.53 |
| Wage Garnishment | 240.00 |
| AFLAC | 395.18 |
| 401K | 199.66 |
| AIG Insurance | 374.50 |
| 401a | 346.56 |
| AGLI employee loan payable | <u>50.00</u> |
| Total Liabilities | <u>3,174.05</u> |
| Fund Balances | |
| Restricted - Renovation | 20,545.23 |
| Restricted - Resources | 116,144.92 |
| Committed - Cash Reserve | 165,000.00 |
| Committed - Bookmobile/Transportation | 40,000.00 |
| Committed - Technology/Computer Replacement | 40,000.00 |
| Committed - Building and Grounds | 15,000.00 |
| Committed - Dawson Springs Branch | 145,952.41 |
| Unassigned | 179,769.77 |
| Excess (Deficiency) Revenue Over Expenses | <u>(26,503.01)</u> |
| Total Fund Balances | <u>695,909.32</u> |
| Total Liabilities & Fund Balances | <u><u>\$ 699,083.37</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 and Eight Months Ended February 28, 2019

| | Current Period Actual | % | Year-to-date Actual | % | Annual Budget | Unexpended Budget | % |
|---------------------------------|--------------------------|--------------|------------------------|--------------|-------------------|----------------------|---------|
| REVENUES | | | | | | | |
| Local Government: | | | | | | | |
| City of Madisonville | \$ 17,500.00 | 24.6 | \$ 140,000.00 | 35.4 | \$ 210,000.00 | \$ 70,000.00 | 33.3 |
| City of Dawson Springs | 8,250.00 | 11.6 | 24,750.00 | 6.3 | 33,000.00 | 8,250.00 | 25.0 |
| County of Hopkins | 19,666.67 | 27.7 | 157,433.28 | 39.8 | 236,000.00 | 78,566.72 | 33.3 |
| State of Kentucky | 0.00 | 0.0 | 18,475.00 | 4.7 | 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 | 24,500.00 | 34.5 | 24,500.00 | 6.2 | 28,000.00 | 3,500.00 | 12.5 |
| Grant Income | 0.00 | 0.0 | 2,454.53 | 0.6 | 2,934.00 | 479.47 | 16.3 |
| Library Donations | 57.35 | 0.1 | 4,521.81 | 1.1 | 2,200.00 | (2,321.81) | (105.5) |
| Interest | 732.12 | 1.0 | 6,300.25 | 1.6 | 3,100.00 | (3,200.25) | (103.2) |
| Lost/Damage Income | 30.96 | 0.0 | 933.19 | 0.2 | 600.00 | (333.19) | (55.5) |
| 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 | 123.00 | 0.0 | 100.00 | (23.00) | (23.0) |
| Self-Generating | 262.55 | 0.4 | 6,209.11 | 1.6 | 10,000.00 | 3,790.89 | 37.9 |
| Overdue Charges/Fines | 81.23 | 0.1 | 3,931.55 | 1.0 | 5,000.00 | 1,068.45 | 21.4 |
| Fundraising | 0.00 | 0.0 | 3,519.00 | 0.9 | 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 | 25.00 | 0.0 | 1,210.00 | 0.3 | 1,500.00 | 290.00 | 19.3 |
| 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 | 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 | 71,105.88 | 100.0 | 395,470.72 | 100.0 | 651,910.00 | 256,439.28 | |
| EXPENSES | | | | | | | |
| Personnel: | | | | | | | |
| Salaries and Wages | 19,244.13 | 27.1 | 163,569.88 | 41.4 | 249,813.37 | 86,243.49 | 34.5 |
| FICA (Social Security) | 1,417.35 | 2.0 | 12,037.63 | 3.0 | 19,136.63 | 7,099.00 | 37.1 |
| Health (Medical) Insurance | 586.58 | 0.8 | 11,485.06 | 2.9 | 30,000.00 | 18,514.94 | 61.7 |
| KACO Unemployment | 0.00 | 0.0 | 3,963.56 | 1.0 | 3,200.00 | (763.56) | (23.9) |
| Pensions (Retirement) | 346.56 | 0.5 | 3,587.03 | 0.9 | 5,460.00 | 1,872.97 | 34.3 |
| Worker's Compensation | 0.00 | 0.0 | 0.00 | 0.0 | 2,000.00 | 2,000.00 | 100.0 |
| Materials & Programming: | | | | | | | |
| Books - Adult | 2,439.22 | 3.4 | 13,777.28 | 3.5 | 15,000.00 | 1,222.72 | 8.2 |
| Books - Juvenile | 320.32 | 0.5 | 7,414.97 | 1.9 | 9,500.00 | 2,085.03 | 21.9 |
| Periodicals | 0.00 | 0.0 | 1,231.37 | 0.3 | 2,200.00 | 968.63 | 44.0 |
| Audio/CD/Video | 2,436.33 | 3.4 | 12,119.62 | 3.1 | 12,000.00 | (119.62) | (1.0) |
| EDM - Overdrive (KLU) | 0.00 | 0.0 | 2,100.00 | 0.5 | 2,520.00 | 420.00 | 16.7 |
| EDM - Overdrive (Advantage) | 0.00 | 0.0 | 450.61 | 0.1 | 1,500.00 | 1,049.39 | 70.0 |
| Collection Processing Supplies | 673.19 | 0.9 | 2,063.66 | 0.5 | 1,900.00 | (163.66) | (8.6) |
| Adult Programming | 553.67 | 0.8 | 4,641.04 | 1.2 | 5,500.00 | 858.96 | 15.6 |
| Women's Health Fair | 0.00 | 0.0 | 533.59 | 0.1 | 850.00 | 316.41 | 37.2 |
| Juvenile Programming | 936.57 | 1.3 | 7,514.82 | 1.9 | 9,500.00 | 1,985.18 | 20.9 |
| Electronic Databases | 0.00 | 0.0 | 5,643.40 | 1.4 | 14,880.00 | 9,236.60 | 62.1 |
| Miscellaneous Collections | 15.96 | 0.0 | 174.76 | 0.0 | 1,000.00 | 825.24 | 82.5 |
| 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 Eight Months Ended February 28, 2019

| | Current Period Actual | % | Year-to-Date Actual | % | Annual Budget | Unexpended Budget | % |
|---|--------------------------|-------------|------------------------|--------------|-------------------|----------------------|--------|
| Operating: | | | | | | | |
| Building Maintenance and Repair | 812.03 | 1.1 | 4,535.18 | 1.1 | 8,500.00 | 3,964.82 | 46.6 |
| Janitorial | 1,379.22 | 1.9 | 11,150.49 | 2.8 | 17,800.00 | 6,649.51 | 37.4 |
| Utilities | 2,392.13 | 3.4 | 20,901.10 | 5.3 | 38,750.00 | 17,848.90 | 46.1 |
| Insurance and Bonds | 0.00 | 0.0 | (803.48) | (0.2) | 8,800.00 | 9,603.48 | 109.1 |
| Advertising and Public Relations | 45.00 | 0.1 | 4,541.77 | 1.1 | 4,300.00 | (241.77) | (5.6) |
| Internet/Telephone | 1,191.38 | 1.7 | 5,602.52 | 1.4 | 35,747.00 | 30,144.48 | 84.3 |
| Legal and Accounting | 0.00 | 0.0 | 4,375.00 | 1.1 | 12,500.00 | 8,125.00 | 65.0 |
| Travel and Training | 20.00 | 0.0 | 2,903.18 | 0.7 | 3,600.00 | 696.82 | 19.4 |
| Cash Over and Short | (5.70) | (0.0) | (26.84) | (0.0) | 175.00 | 201.84 | 115.3 |
| Dues and Subscriptions | 0.00 | 0.0 | 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 | 2,400.87 | 3.4 | 8,902.97 | 2.3 | 8,100.00 | (802.97) | (9.9) |
| Library Cards | 0.00 | 0.0 | 0.00 | 0.0 | 1,141.00 | 1,141.00 | 100.0 |
| Rents and Leases | 2,198.68 | 3.1 | 17,705.44 | 4.5 | 35,072.00 | 17,366.56 | 49.5 |
| Computer Accessories/Software/Repair | 344.15 | 0.5 | 3,383.73 | 0.9 | 5,361.00 | 1,977.27 | 36.9 |
| Service Agreements | 1,784.54 | 2.5 | 12,746.07 | 3.2 | 10,500.00 | (2,246.07) | (21.4) |
| Friend Expense | 94.14 | 0.1 | 544.73 | 0.1 | 1,150.00 | 605.27 | 52.6 |
| Foundation Expense (Silent Auction) | 0.00 | 0.0 | 1,874.38 | 0.5 | 2,000.00 | 125.62 | 6.3 |
| Grant Expense | 0.00 | 0.0 | 2,455.55 | 0.6 | 2,934.00 | 478.45 | 16.3 |
| Vehicle: | | | | | | | |
| Fuel & Oil | 75.59 | 0.1 | 774.22 | 0.2 | 1,000.00 | 225.78 | 22.6 |
| Repairs | 0.00 | 0.0 | 908.73 | 0.2 | 500.00 | (408.73) | (81.7) |
| Capital Outlay: | | | | | | | |
| Building Improvements - County | 0.00 | 0.0 | 3,444.69 | 0.9 | 0.00 | (3,444.69) | 0.0 |
| Building Improvements - Other | 1,019.26 | 1.4 | 3,855.07 | 1.0 | 6,000.00 | 2,144.93 | 35.7 |
| Computers & Equipment | 0.00 | 0.0 | 18,135.93 | 4.6 | 15,800.00 | (2,335.93) | (14.8) |
| Debt Service: | | | | | | | |
| Hopkins County | 0.00 | 0.0 | 29,700.00 | 7.5 | 30,000.00 | 300.00 | 1.0 |
| City of Madisonville | 0.00 | 0.0 | 10,923.48 | 2.8 | 10,845.00 | (78.48) | (0.7) |
| TOTAL EXPENSES | 42,721.17 | 60.1 | 421,973.73 | 106.7 | 651,910.00 | 229,936.27 | |
| EXCESS (DEFICIENCY) REVENUES OVER EXPENSES | \$ 28,384.71 | 39.9 | \$ (26,503.01) | (6.7) | \$ 0.00 | \$ 26,503.01 | |

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, 2019

| | Current Period | | Year-to-date | | Annual | Unexpended | |
|---------------------------------|------------------|-------------|-------------------|-------------|-------------------|-------------------|---------|
| | Actual | % | Actual | % | Budget | Budget | % |
| REVENUES | | | | | | | |
| Local Government: | | | | | | | |
| City of Madisonville | \$ 17,500.00 | 24.6 | \$ 140,000.00 | 35.4 | \$ 210,000.00 | \$ 70,000.00 | 33.3 |
| County of Hopkins | 14,500.00 | 20.4 | 116,000.00 | 29.3 | 174,000.00 | 58,000.00 | 33.3 |
| State of Kentucky | 0.00 | 0.0 | 14,600.00 | 3.7 | 14,600.00 | 0.00 | 0.0 |
| (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) | 24,500.00 | 34.5 | 24,500.00 | 6.2 | 28,000.00 | 3,500.00 | 12.5 |
| Library Donations | 13.00 | 0.0 | 4,201.26 | 1.1 | 2,000.00 | (2,201.26) | (110.1) |
| Interest | 723.78 | 1.0 | 5,444.91 | 1.4 | 3,100.00 | (2,344.91) | (75.6) |
| Lost/Damage Income | 30.96 | 0.0 | 873.24 | 0.2 | 600.00 | (273.24) | (45.5) |
| 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 | 123.00 | 0.0 | 100.00 | (23.00) | (23.0) |
| Self-Generating | 171.60 | 0.2 | 4,707.27 | 1.2 | 8,000.00 | 3,292.73 | 41.2 |
| Overdue Charges/Fines | 44.30 | 0.1 | 3,488.70 | 0.9 | 4,500.00 | 1,011.30 | 22.5 |
| Fundraising | 0.00 | 0.0 | 3,519.00 | 0.9 | 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 | 0.00 | 0.0 | 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 | 57,483.64 | 80.8 | 318,522.38 | 80.5 | 513,213.00 | 194,690.62 | |
| EXPENSES | | | | | | | |
| Personnel: | | | | | | | |
| Salaries and Wages | 15,053.72 | 21.2 | 128,329.97 | 32.4 | 193,000.00 | 64,670.03 | 33.5 |
| FICA (Social Security) | 1,096.79 | 1.5 | 9,349.81 | 2.4 | 14,900.00 | 5,550.19 | 37.2 |
| Health (Medical) Insurance | 586.58 | 0.8 | 11,485.06 | 2.9 | 30,000.00 | 18,514.94 | 61.7 |
| KACO Unemployment | 0.00 | 0.0 | 3,963.56 | 1.0 | 3,200.00 | (763.56) | (23.9) |
| Pensions (Retirement) | 255.40 | 0.4 | 2,723.36 | 0.7 | 4,300.00 | 1,576.64 | 36.7 |
| Worker's Compensation | 0.00 | 0.0 | 0.00 | 0.0 | 2,000.00 | 2,000.00 | 100.0 |
| Materials & Programming: | | | | | | | |
| Books - Adult | 2,373.69 | 3.3 | 9,420.27 | 2.4 | 10,000.00 | 579.73 | 5.8 |
| Books - Juvenile | 29.42 | 0.0 | 5,910.07 | 1.5 | 7,000.00 | 1,089.93 | 15.6 |
| Periodicals | 0.00 | 0.0 | 1,007.77 | 0.3 | 1,400.00 | 392.23 | 28.0 |
| Audio/CD/Video | 2,060.65 | 2.9 | 9,629.66 | 2.4 | 7,000.00 | (2,629.66) | (37.6) |
| EDM - Overdrive (KLU) | 0.00 | 0.0 | 2,100.00 | 0.5 | 1,260.00 | (840.00) | (66.7) |
| EDM - Overdrive (Advantage) | 0.00 | 0.0 | 450.61 | 0.1 | 1,500.00 | 1,049.39 | 70.0 |
| Collection Processing Supplies | 443.87 | 0.6 | 1,017.11 | 0.3 | 1,500.00 | 482.89 | 32.2 |
| Adult Programming | 553.67 | 0.8 | 4,352.68 | 1.1 | 5,000.00 | 647.32 | 12.9 |
| Women's Health Fair | 0.00 | 0.0 | 533.59 | 0.1 | 850.00 | 316.41 | 37.2 |
| Juvenile Programming | 642.55 | 0.9 | 5,189.54 | 1.3 | 6,000.00 | 810.46 | 13.5 |
| Electronic Databases | 0.00 | 0.0 | 3,460.90 | 0.9 | 9,940.00 | 6,479.10 | 65.2 |
| Miscellaneous Collections | 15.96 | 0.0 | 174.76 | 0.0 | 500.00 | 325.24 | 65.0 |
| 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 Eight Months Ended February 28, 2019

| | Current Period Actual | % | Year-to-Date Actual | % | Annual Budget | Unexpended Budget | % |
|---|--------------------------|-------------|------------------------|--------------|-------------------|----------------------|--------|
| Operating: | | | | | | | |
| Building Maintenance and Repair | 662.03 | 0.9 | 2,439.33 | 0.6 | 6,000.00 | 3,560.67 | 59.3 |
| Janitorial Service & Cleaning Supplies | 1,139.22 | 1.6 | 8,853.47 | 2.2 | 15,000.00 | 6,146.53 | 41.0 |
| Utilities | 1,148.52 | 1.6 | 9,695.31 | 2.5 | 20,000.00 | 10,304.69 | 51.5 |
| Insurance and Bonds | 0.00 | 0.0 | (803.48) | (0.2) | 8,800.00 | 9,603.48 | 109.1 |
| Advertising and Public Relations | 45.00 | 0.1 | 4,266.97 | 1.1 | 4,000.00 | (266.97) | (6.7) |
| Internet/Telephone | 1,018.88 | 1.4 | 4,048.70 | 1.0 | 32,507.00 | 28,458.30 | 87.5 |
| Legal and Accounting | 0.00 | 0.0 | 4,375.00 | 1.1 | 12,500.00 | 8,125.00 | 65.0 |
| Travel and Training | 20.00 | 0.0 | 2,866.10 | 0.7 | 3,500.00 | 633.90 | 18.1 |
| Cash Over and Short | (5.59) | (0.0) | (26.45) | (0.0) | 100.00 | 126.45 | 126.5 |
| Dues and Subscriptions | 0.00 | 0.0 | 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 | 2,344.27 | 3.3 | 8,298.33 | 2.1 | 6,000.00 | (2,298.33) | (38.3) |
| Library Cards | 0.00 | 0.0 | 0.00 | 0.0 | 800.00 | 800.00 | 100.0 |
| Rents and Leases | 2,198.68 | 3.1 | 17,589.44 | 4.4 | 32,411.00 | 14,821.56 | 45.7 |
| Computer Accessories/Software/Repair | 344.15 | 0.5 | 3,851.65 | 1.0 | 2,000.00 | (1,851.65) | (92.6) |
| Service Agreements | 1,492.27 | 2.1 | 7,912.70 | 2.0 | 10,500.00 | 2,587.30 | 24.6 |
| Friend Expense | 94.14 | 0.1 | 491.55 | 0.1 | 350.00 | (141.55) | (40.4) |
| Foundation Expense (Silent Auction) | 0.00 | 0.0 | 1,874.38 | 0.5 | 2,000.00 | 125.62 | 6.3 |
| Vehicle: | | | | | | | |
| Fuel & Oil | 75.59 | 0.1 | 774.22 | 0.2 | 1,000.00 | 225.78 | 22.6 |
| Repairs | 0.00 | 0.0 | 908.73 | 0.2 | 500.00 | (408.73) | (81.7) |
| Capital Outlay: | | | | | | | |
| Building Improvements - County | 0.00 | 0.0 | 3,444.69 | 0.9 | 0.00 | (3,444.69) | 0.0 |
| Building Improvements - Other | 1,019.26 | 1.4 | 3,779.11 | 1.0 | 6,000.00 | 2,220.89 | 37.0 |
| Computers & Equipment | | 0.0 | 6,924.93 | 1.8 | 4,000.00 | (2,924.93) | (73.1) |
| Debt Service: | | | | | | | |
| Hopkins County | 0.00 | 0.0 | 29,700.00 | 7.5 | 30,000.00 | 300.00 | 1.0 |
| City of Madisonville | 0.00 | 0.0 | 10,923.48 | 2.8 | 10,845.00 | (78.48) | (0.7) |
| TOTAL EXPENSES | 34,708.72 | 48.8 | 332,348.78 | 84.0 | 513,213.00 | 180,864.22 | |
| EXCESS (DEFICIENCY) REVENUES OVER EXPENSES | \$ 22,774.92 | 5.8 | \$ (13,826.40) | (3.5) | \$ 0.00 | \$ 13,826.40 | |

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, 2019

| | Current Period | | Year-to-date | | Annual | Unexpended | |
|--|------------------|-------------|------------------|-------------|-------------------|------------------|---------|
| | Actual | % | Actual | % | Budget | Budget | % |
| REVENUES | | | | | | | |
| Local Government: | | | | | | | |
| City of Dawson Springs | \$ 8,250.00 | 11.6 | \$ 24,750.00 | 6.3 | \$ 33,000.00 | \$ 8,250.00 | 25.0 |
| County of Hopkins | 5,166.67 | 7.3 | 41,433.28 | 10.5 | 62,000.00 | 20,566.72 | 33.2 |
| State of Kentucky | 0.00 | 0.0 | 3,875.00 | 1.0 | 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 | 0.6 | 2,934.00 | 479.47 | 16.3 |
| Library Donations | 44.35 | 0.1 | 320.55 | 0.1 | 200.00 | (120.55) | (60.3) |
| Interest | 8.34 | 0.0 | 855.34 | 0.2 | 0.00 | (855.34) | 0.0 |
| Lost/Damage Income | 0.00 | 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 | 90.95 | 0.1 | 1,501.84 | 0.4 | 2,000.00 | 498.16 | 24.9 |
| Overdue Charges/Fines | 36.93 | 0.1 | 442.85 | 0.1 | 500.00 | 57.15 | 11.4 |
| Postage (ILL Income) | 0.00 | 0.0 | 0.00 | 0.0 | 0.00 | 0.00 | 0.0 |
| Rentals | 25.00 | 0.0 | 1,210.00 | 0.3 | 1,500.00 | 290.00 | 19.3 |
| 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 | 13,622.24 | 19.2 | 76,948.34 | 19.5 | 138,697.00 | 61,748.66 | |
| EXPENSES | | | | | | | |
| Personnel: | | | | | | | |
| Salaries and Wages | 4,190.41 | 5.9 | 35,239.91 | 8.9 | 56,813.37 | 21,573.46 | 38.0 |
| FICA (Social Security) | 320.56 | 0.5 | 2,687.82 | 0.7 | 4,236.63 | 1,548.81 | 36.6 |
| Pensions (Retirement) | 91.16 | 0.1 | 863.67 | 0.2 | 1,160.00 | 296.33 | 25.5 |
| Materials & Programming: | | | | | | | |
| Books - Adult | 65.53 | 0.1 | 4,357.01 | 1.1 | 5,000.00 | 642.99 | 12.9 |
| Books - Juvenile | 290.90 | 0.4 | 1,504.90 | 0.4 | 2,500.00 | 995.10 | 39.8 |
| Periodicals | 0.00 | 0.0 | 223.60 | 0.1 | 800.00 | 576.40 | 72.1 |
| Audio/CD/Video | 375.68 | 0.5 | 2,489.96 | 0.6 | 5,000.00 | 2,510.04 | 50.2 |
| EDM - Overdrive (KLU) | 0.00 | 0.0 | 0.00 | 0.0 | 1,260.00 | 1,260.00 | 100.0 |
| Collection Processing Supplies | 229.32 | 0.3 | 1,046.55 | 0.3 | 400.00 | (646.55) | (161.6) |
| Adult Programming | 0.00 | 0.0 | 288.36 | 0.1 | 500.00 | 211.64 | 42.3 |
| Juvenile Programming | 294.02 | 0.4 | 2,325.28 | 0.6 | 3,500.00 | 1,174.72 | 33.6 |
| Electronic Databases | 0.00 | 0.0 | 2,182.50 | 0.6 | 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 | 150.00 | 0.2 | 2,095.85 | 0.5 | 2,500.00 | 404.15 | 16.2 |
| Janitorial Service & Cleaning Supplies | 240.00 | 0.3 | 2,297.02 | 0.6 | 2,800.00 | 502.98 | 18.0 |
| Utilities | 1,243.61 | 1.7 | 11,205.79 | 2.8 | 18,750.00 | 7,544.21 | 40.2 |
| Advertising and Public Relations | 0.00 | 0.0 | 274.80 | 0.1 | 300.00 | 25.20 | 8.4 |
| Internet/Telephone | 172.50 | 0.2 | 1,553.82 | 0.4 | 3,240.00 | 1,686.18 | 52.0 |
| Travel and Training | 0.00 | 0.0 | 37.08 | 0.0 | 100.00 | 62.92 | 62.9 |
| Cash Over and Short | (0.11) | (0.0) | (0.39) | (0.0) | 75.00 | 75.39 | 100.5 |
| 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 | 56.60 | 0.1 | 604.64 | 0.2 | 2,100.00 | 1,495.36 | 71.2 |
| 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 | (467.92) | (0.1) | 3,361.00 | 3,828.92 | 113.9 |
| Service Agreements | 292.27 | 0.4 | 4,833.37 | 1.2 | 0.00 | (4,833.37) | 0.0 |
| Friends Expense | 0.00 | 0.0 | 53.18 | 0.0 | 800.00 | 746.82 | 93.4 |
| Grant Expense | 0.00 | 0.0 | 2,455.55 | 0.6 | 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 Eight Months Ended February 28, 2019

| | 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 | 2.8 | 11,800.00 | 589.00 | 5.0 |
| TOTAL EXPENSES | <u>8,012.45</u> | <u>11.3</u> | <u>89,624.95</u> | <u>22.7</u> | <u>138,697.00</u> | <u>49,072.05</u> | |
| EXCESS (DEFICIENCY) REVENUES OVER EXPENSES | <u>\$ 5,609.79</u> | <u>1.4</u> | <u>\$ (12,676.61)</u> | <u>(3.2)</u> | <u>\$ 0.00</u> | <u>\$ 12,676.61</u> | |

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Check Register County Loan
February 2019

03/19/19

| <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Memo</u> | <u>Account</u> | <u>Class</u> | <u>Amount</u> |
|-------------|------------|-------------|-------------|----------------|--------------|-------------------|
| Feb 19 | | | | | | |
| Feb 19 | | | | | | <u> </u> |

03/19/19

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Independence Bank General Check Register
February 2019

| Date | Num | Name | Account | Class | Amount |
|---------------|----------|----------------------------------|--------------------------------------|-------|----------|
| Feb 19 | | | | | |
| 02/01/2019 | 10721 | RUSSELL EXCAVATION | 620 · Building Maintenance & Repairs | 2 | 150.00 |
| 02/01/2019 | 10716 | A M I CORPORATION | 651 · Collection Processing Supplies | 1 | 91.33 |
| 02/01/2019 | 10717 | DEMCO | 651 · Collection Processing Supplies | 2 | 229.32 |
| 02/01/2019 | 10719 | KENTUCKY STATE BOARD | 629 · Travel & Training | 1 | 20.00 |
| 02/01/2019 | 10720 | Lowe's Companies, Inc. | 620 · Building Maintenance & Repairs | 1 | 223.93 |
| 02/01/2019 | 10720 | Lowe's Companies, Inc. | 620 · Building Maintenance & Repairs | 1 | 4.04 |
| 02/01/2019 | 10718 | HOPKINS CO. PUBLIC LIBRA... | 682 · Rents & Leases | 1 | 2,198.68 |
| 02/04/2019 | 10722 | AGLA | 214 · AIG Insurance | | 149.58 |
| 02/04/2019 | 10726 | NATIONWIDE TRUST CO | 218 · 401a | | 346.56 |
| 02/04/2019 | 10724 | LOGAN, MORTON & RATLIFF | 208 · Wage Garnishment | 1 | 150.00 |
| 02/04/2019 | 10723 | FRYMIRE, EVANS, PEYTON, T... | 208 · Wage Garnishment | 1 | 15.00 |
| 02/04/2019 | 10725 | NATIONWIDE TRUST CO | 218 · 401a | | 346.56 |
| 02/05/2019 | clea... | SCOTT CLEANING SERVICE | 621 · Janitorial | 1 | 500.00 |
| 02/05/2019 | clea... | SCOTT CLEANING SERVICE | 621 · Janitorial | 2 | 120.00 |
| 02/05/2019 | 10728 | KY DEFERRED COMPENSAT... | 210 · 401 K | | 249.82 |
| 02/05/2019 | 10727 | Division of Child Support | 211 · Child Support | | 243.59 |
| 02/05/2019 | 10729 | BUCHANAN, ASHLEY | 514 · Miscellaneous Personnel | 1 | 425.23 |
| 02/06/2019 | awd... | Madisonville Utilities | 623 · Utilities | 1 | 39.35 |
| 02/06/2019 | ck or... | HARLAND CLARKE | 676 · Office Supplies | 1 | 397.64 |
| 02/08/2019 | awd... | Internal Revenue Service | 204 · Federal Withholding Payable | | 575.95 |
| 02/08/2019 | awd... | Internal Revenue Service | 203 · FICA Payable | | 131.47 |
| 02/08/2019 | awd... | Internal Revenue Service | 203 · FICA Payable | | 131.47 |
| 02/08/2019 | awd... | Internal Revenue Service | 203 · FICA Payable | | 562.07 |
| 02/08/2019 | awd... | Internal Revenue Service | 203 · FICA Payable | | 562.07 |
| 02/08/2019 | db p... | Gale | 661 · Books-Adult | 1 | 53.58 |
| 02/11/2019 | db p... | Chamber of Commerce | 670 · Adult Programming | 1 | 50.00 |
| 02/11/2019 | db p... | Wal-Mart Business | 677 · Juvenile Programming | 1 | 399.54 |
| 02/11/2019 | db p... | Wal-Mart Business | 670 · Adult Programming | 1 | 399.54 |
| 02/14/2019 | db p... | Cracker Barrel | 635 · Friend Expense | 1 | 94.14 |
| 02/15/2019 | db p... | CONSTANT CONTACT | 627 · Advertising & Public Relations | 1 | 45.00 |
| 02/15/2019 | clea... | SCOTT CLEANING SERVICE | 621 · Janitorial | 1 | 500.00 |
| 02/15/2019 | clea... | SCOTT CLEANING SERVICE | 621 · Janitorial | 2 | 120.00 |
| 02/15/2019 | awd... | KY STATE TREAS-K-1 | 205 · KY Withholding Payable | | 796.27 |
| 02/19/2019 | 10730 | City Water | 623 · Utilities | 2 | 50.28 |
| 02/19/2019 | 10731 | Division of Child Support | 211 · Child Support | 2 | 169.38 |
| 02/19/2019 | 10732 | KENTUCKY DEFERRED CO... | 210 · 401 K | 1 | 249.82 |
| 02/19/2019 | 10733 | KU | 623 · Utilities | 2 | 1,193.33 |
| 02/19/2019 | 10734 | ProSource Specialties | 677 · Juvenile Programming | 2 | 276.02 |
| 02/19/2019 | 10735 | Time Warner Cable | 631 · Internet/Telephone | 2 | 172.50 |
| 02/19/2019 | 10736 | American General Life Insuran... | 219 · AGLI employee loan payable | | 50.00 |
| 02/19/2019 | 10737 | American General Life Insuran... | 219 · AGLI employee loan payable | | 50.00 |
| 02/19/2019 | 10738 | KY DEFERRED COMPENSAT... | 210 · 401 K | | 249.82 |
| 02/20/2019 | 10739 | AFLAC | 215 · AFLAC-PRE-TAX & AFTER-TAX | | 359.96 |
| 02/20/2019 | 10740 | Amazon | 661 · Books-Adult | 1 | 673.89 |
| 02/20/2019 | 10740 | Amazon | 665 · Audio/CD/Video | 1 | 183.44 |
| 02/20/2019 | 10740 | Amazon | 665 · Audio/CD/Video | 1 | 1,115.01 |
| 02/20/2019 | 10740 | Amazon | 676 · Office Supplies | 1 | 64.95 |
| 02/20/2019 | 10740 | Amazon | 676 · Office Supplies | 1 | 185.27 |
| 02/20/2019 | 10741 | American Printing Co. | 676 · Office Supplies | 1 | 352.50 |
| 02/20/2019 | 10741 | American Printing Co. | 676 · Office Supplies | 1 | 272.50 |
| 02/20/2019 | 10741 | American Printing Co. | 676 · Office Supplies | 1 | 274.50 |
| 02/20/2019 | 10742 | ATMOS Energy | 623 · Utilities | 1 | 244.43 |
| 02/20/2019 | 10743 | BUTLER'S TRUE VALUE | 620 · Building Maintenance & Repairs | 1 | 4.31 |
| 02/20/2019 | 10744 | Deahl Mowing Inc. | 620 · Building Maintenance & Repairs | 1 | 160.00 |
| 02/20/2019 | 10745 | DEMCO | 651 · Collection Processing Supplies | 1 | 233.29 |
| 02/20/2019 | 10745 | DEMCO | 676 · Office Supplies | 1 | 144.84 |
| 02/20/2019 | 10745 | DEMCO | 651 · Collection Processing Supplies | 1 | 119.25 |
| 02/20/2019 | 10745 | DEMCO | 676 · Office Supplies | 1 | 117.11 |
| 02/20/2019 | 10746 | EICHEL L WARREN | 621 · Janitorial | 1 | 109.44 |
| 02/20/2019 | 10746 | EICHEL L WARREN | 621 · Janitorial | 1 | 29.78 |
| 02/20/2019 | 10747 | Happys of Madisonville | 676 · Office Supplies | 1 | 234.96 |
| 02/20/2019 | 10747 | Happys of Madisonville | 620 · Building Maintenance & Repairs | 1 | 149.00 |
| 02/20/2019 | 10748 | Health Resources, Inc. | 209 · AFLAC | | 136.80 |
| 02/20/2019 | 10749 | Ingram | 661 · Books-Adult | 1 | 114.35 |
| 02/20/2019 | 10749 | Ingram | 661 · Books-Adult | 1 | -27.52 |
| 02/20/2019 | 10749 | Ingram | 661 · Books-Adult | 1 | 39.91 |
| 02/20/2019 | 10749 | Ingram | 661 · Books-Adult | 1 | 130.50 |

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Independence Bank General Check Register
February 2019

03/19/19

| Date | Num | Name | Account | Class | Amount |
|---------------|---------|--------------------------|---------------------------------------|-------|------------------|
| 02/20/2019 | 10749 | Ingram | 661 · Books-Adult | 1 | 122.09 |
| 02/20/2019 | 10749 | Ingram | 661 · Books-Adult | 1 | 112.71 |
| 02/20/2019 | 10749 | Ingram | 661 · Books-Adult | 1 | 383.89 |
| 02/20/2019 | 10749 | Ingram | 661 · Books-Adult | 1 | 91.32 |
| 02/20/2019 | 10749 | Ingram | 661 · Books-Adult | 1 | 27.48 |
| 02/20/2019 | 10749 | Ingram | 661 · Books-Adult | 1 | 630.29 |
| 02/20/2019 | 10749 | Ingram | 661 · Books-Adult | 1 | 21.20 |
| 02/20/2019 | 10749 | Ingram | 661 · Books-Adult | 2 | 65.53 |
| 02/20/2019 | 10750 | Lowes | 640 · Building Improvements - Other | 1 | 977.36 |
| 02/20/2019 | 10750 | Lowes | 640 · Building Improvements - Other | 1 | 41.90 |
| 02/20/2019 | 10751 | Nick's Pest Management | 620 · Building Maintenance & Repairs | 1 | 75.00 |
| 02/20/2019 | 10752 | KNIGHTS TECHNOLOGIES | 672 · Service Agreements | 1 | 1,200.00 |
| 02/20/2019 | 10753 | Recorded Books | 665 · Audio/CD/Video | 1 | 103.50 |
| 02/20/2019 | 10754 | USPS | 676 · Office Supplies | 1 | 300.00 |
| 02/20/2019 | 10755 | ROCKET OIL | 658 · Van - Fuel & Oil | 1 | 75.59 |
| 02/20/2019 | 10756 | Time Warner Cable | 631 · Internet/Telephone | 1 | 1,018.88 |
| 02/20/2019 | 10757 | Wal-Mart Business | 677 · Juvenile Programming | 1 | 8.97 |
| 02/20/2019 | 10757 | Wal-Mart Business | 665 · Audio/CD/Video | 1 | 50.88 |
| 02/20/2019 | 10757 | Wal-Mart Business | 677 · Juvenile Programming | 1 | 37.62 |
| 02/20/2019 | 10757 | Wal-Mart Business | 620 · Building Maintenance & Repairs | 1 | 45.75 |
| 02/20/2019 | 10757 | Wal-Mart Business | 665 · Audio/CD/Video | 1 | 118.68 |
| 02/20/2019 | 10757 | Wal-Mart Business | 710 · Misc. Collections | 1 | 15.96 |
| 02/20/2019 | 10757 | Wal-Mart Business | 665 · Audio/CD/Video | 1 | 254.66 |
| 02/20/2019 | 10757 | Wal-Mart Business | 677 · Juvenile Programming | 1 | 21.50 |
| 02/20/2019 | 10757 | Wal-Mart Business | 670 · Adult Programming | 1 | 56.87 |
| 02/20/2019 | 10757 | Wal-Mart Business | 677 · Juvenile Programming | 1 | 169.40 |
| 02/20/2019 | 10757 | Wal-Mart Business | 673 · Computer Access/Software/Repair | 1 | 39.88 |
| 02/20/2019 | 10757 | Wal-Mart Business | 663 · Books-Children | 1 | 29.42 |
| 02/20/2019 | 10757 | Wal-Mart Business | 677 · Juvenile Programming | 1 | 5.52 |
| 02/20/2019 | 10757 | Wal-Mart Business | 665 · Audio/CD/Video | 1 | 148.68 |
| 02/20/2019 | 10757 | Wal-Mart Business | 665 · Audio/CD/Video | 1 | 85.80 |
| 02/20/2019 | 10758 | Xbs | 672 · Service Agreements | 1 | 292.27 |
| 02/20/2019 | 10758 | Xbs | 672 · Service Agreements | 2 | 292.27 |
| 02/21/2019 | awd-... | Madisonville Utilities | 623 · Utilities | 1 | 864.74 |
| 02/22/2019 | awd-... | Internal Revenue Service | 204 · Federal Withholding Payable | | 602.46 |
| 02/22/2019 | awd-... | Internal Revenue Service | 203 · FICA Payable | | 137.17 |
| 02/22/2019 | awd-... | Internal Revenue Service | 203 · FICA Payable | | 137.17 |
| 02/22/2019 | awd-... | Internal Revenue Service | 203 · FICA Payable | | 586.64 |
| 02/22/2019 | awd-... | Internal Revenue Service | 203 · FICA Payable | | 586.64 |
| 02/25/2019 | db p... | NEWEGG.COM | 673 · Computer Access/Software/Repair | 1 | 85.32 |
| 02/26/2019 | db p... | techsoup | 673 · Computer Access/Software/Repair | 1 | 60.00 |
| 02/26/2019 | db p... | NEWEGG.COM | 673 · Computer Access/Software/Repair | 1 | 158.95 |
| 02/27/2019 | db p... | Godfathers | 670 · Adult Programming | 1 | 47.26 |
| Feb 19 | | | | | 28,392.57 |

03/19/19

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Check Register Dawson Springs Operational Acct
February 2019

| <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Account</u> | <u>Class</u> | <u>Amount</u> |
|---------------|------------|----------------------|----------------------------|--------------|----------------------|
| Feb 19 | | | | | |
| 02/02/2019 | 2027 | SANDI POE | 665 · Audio/CD/Video | 2 | 200.00 |
| 02/08/2019 | DB P... | Dollar Tree | 677 · Juvenile Programming | 2 | 18.00 |
| 02/11/2019 | DB P... | Wal-Mart Business | 676 · Office Supplies | 2 | 56.60 |
| 02/22/2019 | DB P... | SCHOLASTIC BOOK FAIR | 663 · Books-Children | 2 | 290.90 |
| 02/27/2019 | DB P... | Wal-Mart Business | 665 · Audio/CD/Video | 2 | 175.68 |
| Feb 19 | | | | | <u><u>741.18</u></u> |