

HOPKINS CO.-MADISONVILLE PUBLIC LIBRARY

GENERAL FUND

COMPILATION OF FINANCIAL STATEMENTS

For the one month and seven months ended January 31, 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 January 31, 2019, and the related Statement of Revenues and Expenses - Cash Basis for the one month and seven 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

February 18, 2019

Hopkins Co.-Madisonville Public Library
 General Fund
 Balance Sheet - Cash Basis
 As of January 31, 2019

ASSETS

Cash	
Independence Bank - Madisonville Operational	\$ 374,494.26
Independence Bank - Medical Account	14,402.23
Independence Bank - Dawson Operational	5,498.27
Planters Bank - Dawson Bequest CD	<u>140,454.14</u>
Total Cash	<u>534,848.90</u>
Restricted Cash	
First United Bank - County Loan	20,544.90
Independence Bank - General (Bequest)	<u>116,389.19</u>
Total Restricted Cash	<u>136,934.09</u>
Total Assets	<u><u>\$ 671,782.99</u></u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
KY Withholding Payable	\$ 796.27
City Withholding Payable	382.60
Wage Garnishment	240.00
AFLAC	395.18
401K	424.48
Child Support	74.21
AIG Insurance	374.49
401a	693.12
AGLI employee loan payable	<u>100.00</u>
Total Liabilities	<u>3,480.35</u>
Fund Balances	
Restricted - Renovation	20,544.90
Restricted - Resources	116,389.19
Committed - Dawson Springs Branch	145,952.41
Unassigned	439,525.83
Excess (Deficiency) Revenue Over Expenses	<u>(54,109.69)</u>
Total Fund Balances	<u>668,302.64</u>
Total Liabilities & Fund Balances	<u><u>\$ 671,782.99</u></u>

Hopkins Co.-Madisonville Public Library
 General Fund
 Statement of Revenue and Expenses - Cash Basis
 Historical and Budgeted
 For the One Month and Seven Months Ended January 31, 2019

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 17,500.00	42.5	\$ 122,500.00	37.7	\$ 210,000.00	\$ 87,500.00	41.7
City of Dawson Springs	0.00	0.0	16,500.00	5.1	33,000.00	16,500.00	50.0
County of Hopkins	19,666.67	47.7	137,766.61	42.4	236,000.00	98,233.39	41.6
State of Kentucky	0.00	0.0	18,475.00	5.7	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	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	0.8	2,934.00	479.47	16.3
Library Donations	110.42	0.3	4,518.17	1.4	2,200.00	(2,318.17)	(105.4)
Interest	779.09	1.9	5,567.80	1.7	3,100.00	(2,467.80)	(79.6)
Lost/Damage Income	571.81	1.4	902.23	0.3	600.00	(302.23)	(50.4)
Programs	0.00	0.0	702.00	0.2	1,000.00	298.00	29.8
Out-of-county/Online Only Cards	30.00	0.1	123.00	0.0	100.00	(23.00)	(23.0)
Self-Generating	1,372.41	3.3	6,380.86	2.0	10,000.00	3,619.14	36.2
Overdue Charges/Fines	671.30	1.6	3,894.32	1.2	5,000.00	1,105.68	22.1
Fundraising	0.00	0.0	3,519.00	1.1	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	510.00	1.2	1,440.00	0.4	1,500.00	60.00	4.0
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	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	41,211.70	100.0	325,151.52	100.0	651,910.00	326,758.48	
EXPENSES							
Personnel:							
Salaries and Wages	19,129.21	46.4	144,325.75	44.4	249,813.37	105,487.62	42.2
FICA (Social Security)	1,408.59	3.4	10,620.28	3.3	19,136.63	8,516.35	44.5
Health (Medical) Insurance	3,824.63	9.3	10,898.48	3.4	30,000.00	19,101.52	63.7
KACO Unemployment	0.00	0.0	3,963.56	1.2	3,200.00	(763.56)	(23.9)
Pensions (Retirement)	346.56	0.8	3,240.47	1.0	5,460.00	2,219.53	40.7
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	3,348.11	8.1	11,338.06	3.5	15,000.00	3,661.94	24.4
Books - Juvenile	513.46	1.2	7,094.65	2.2	9,500.00	2,405.35	25.3
Periodicals	369.57	0.9	1,231.37	0.4	2,200.00	968.63	44.0
Audio/CD/Video	1,259.16	3.1	9,683.29	3.0	12,000.00	2,316.71	19.3
EDM - Overdrive (KLU)	2,100.00	5.1	2,100.00	0.6	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	398.93	1.0	1,390.47	0.4	1,900.00	509.53	26.8
Adult Programming	432.56	1.0	3,921.37	1.2	5,500.00	1,578.63	28.7
Women's Health Fair	0.00	0.0	406.44	0.1	850.00	443.56	52.2
Juvenile Programming	1,010.43	2.5	6,578.25	2.0	9,500.00	2,921.75	30.8
Electronic Databases	0.00	0.0	5,643.40	1.7	14,880.00	9,236.60	62.1
Miscellaneous Collections	85.81	0.2	158.80	0.0	1,000.00	841.20	84.1
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 Seven Months Ended January 31, 2019

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	234.44	0.6	3,723.15	1.1	8,500.00	4,776.85	56.2
Janitorial	1,283.49	3.1	9,771.27	3.0	17,800.00	8,028.73	45.1
Utilities	2,804.77	6.8	19,075.34	5.9	38,750.00	19,674.66	50.8
Insurance and Bonds	0.00	0.0	(803.48)	(0.2)	8,800.00	9,603.48	109.1
Advertising and Public Relations	264.89	0.6	4,496.77	1.4	4,300.00	(196.77)	(4.6)
Internet/Telephone	172.50	0.4	3,844.77	1.2	35,747.00	31,902.23	89.2
Legal and Accounting	625.00	1.5	4,375.00	1.3	12,500.00	8,125.00	65.0
Travel and Training	1,491.97	3.6	2,883.18	0.9	3,600.00	716.82	19.9
Cash Over and Short	13.73	0.0	(12.49)	(0.0)	175.00	187.49	107.1
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	637.67	1.5	6,406.22	2.0	8,100.00	1,693.78	20.9
Library Cards	0.00	0.0	0.00	0.0	1,141.00	1,141.00	100.0
Rents and Leases	2,198.68	5.3	15,506.76	4.8	35,072.00	19,565.24	55.8
Computer Accessories/Software/Repair	962.13	2.3	2,190.30	0.7	5,361.00	3,170.70	59.1
Service Agreements	662.38	1.6	10,961.53	3.4	10,500.00	(461.53)	(4.4)
Friend Expense	0.00	0.0	450.59	0.1	1,150.00	699.41	60.8
Foundation Expense (Silent Auction)	0.00	0.0	2,894.32	0.9	2,000.00	(894.32)	(44.7)
Grant Expense	0.00	0.0	2,455.55	0.8	2,934.00	478.45	16.3
Vehicle:							
Fuel & Oil	110.45	0.3	698.63	0.2	1,000.00	301.37	30.1
Repairs	785.14	1.9	908.73	0.3	500.00	(408.73)	(81.7)
Capital Outlay:							
Building Improvements - County	3,444.69	8.4	3,444.69	1.1	0.00	(3,444.69)	0.0
Building Improvements - Other	759.00	1.8	2,204.90	0.7	6,000.00	3,795.10	63.3
Computers & Equipment	0.00	0.0	18,985.21	5.8	15,800.00	(3,185.21)	(20.2)
Debt Service:							
Hopkins County	0.00	0.0	29,700.00	9.1	30,000.00	300.00	1.0
City of Madisonville	10,923.48	26.5	10,923.48	3.4	10,845.00	(78.48)	(0.7)
TOTAL EXPENSES	<u>61,601.43</u>	<u>149.5</u>	<u>379,261.21</u>	<u>116.6</u>	<u>651,910.00</u>	<u>272,648.79</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (20,389.73)</u>	<u>(49.5)</u>	<u>\$ (54,109.69)</u>	<u>(16.6)</u>	<u>\$ 0.00</u>	<u>\$ 54,109.69</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 Seven Months Ended January 31, 2019

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 17,500.00	42.5	\$ 122,500.00	37.7	\$ 210,000.00	\$ 87,500.00	41.7
County of Hopkins	14,500.00	35.2	101,500.00	31.2	174,000.00	72,500.00	41.7
State of Kentucky	0.00	0.0	14,600.00	4.5	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)	0.00	0.0	0.00	0.0	28,000.00	28,000.00	100.0
Library Donations	3.00	0.0	4,188.26	1.3	2,000.00	(2,188.26)	(109.4)
Interest	769.07	1.9	4,720.80	1.5	3,100.00	(1,620.80)	(52.3)
Lost/Damage Income	571.81	1.4	842.28	0.3	600.00	(242.28)	(40.4)
Programs	0.00	0.0	657.00	0.2	1,000.00	343.00	34.3
Out-of-county/Online Only Cards	30.00	0.1	123.00	0.0	100.00	(23.00)	(23.0)
Self-Generating	503.81	1.2	4,535.67	1.4	8,000.00	3,464.33	43.3
Overdue Charges/Fines	583.30	1.4	3,444.40	1.1	4,500.00	1,055.60	23.5
Fundraising	0.00	0.0	3,519.00	1.1	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	34,460.99	83.6	261,038.41	80.3	513,213.00	252,174.59	
EXPENSES							
Personnel:							
Salaries and Wages	15,180.35	36.8	113,276.25	34.8	193,000.00	79,723.75	41.3
FICA (Social Security)	1,106.50	2.7	8,253.02	2.5	14,900.00	6,646.98	44.6
Health (Medical) Insurance	3,824.63	9.3	10,898.48	3.4	30,000.00	19,101.52	63.7
KACO Unemployment	0.00	0.0	3,963.56	1.2	3,200.00	(763.56)	(23.9)
Pensions (Retirement)	255.40	0.6	2,467.96	0.8	4,300.00	1,832.04	42.6
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	2,909.74	7.1	7,046.58	2.2	10,000.00	2,953.42	29.5
Books - Juvenile	13.46	0.0	5,880.65	1.8	7,000.00	1,119.35	16.0
Periodicals	369.57	0.9	1,007.77	0.3	1,400.00	392.23	28.0
Audio/CD/Video	1,124.10	2.7	7,569.01	2.3	7,000.00	(569.01)	(8.1)
EDM - Overdrive (KLU)	2,100.00	5.1	2,100.00	0.6	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	53.22	0.1	573.24	0.2	1,500.00	926.76	61.8
Adult Programming	432.56	1.0	3,633.01	1.1	5,000.00	1,366.99	27.3
Women's Health Fair	0.00	0.0	406.44	0.1	850.00	443.56	52.2
Juvenile Programming	606.31	1.5	4,546.99	1.4	6,000.00	1,453.01	24.2
Electronic Databases	0.00	0.0	3,460.90	1.1	9,940.00	6,479.10	65.2
Miscellaneous Collections	85.81	0.2	158.80	0.0	500.00	341.20	68.2
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 Seven Months Ended January 31, 2019

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:	0						
Building Maintenance and Repair	108.48	0.3	1,777.30	0.5	6,000.00	4,222.70	70.4
Janitorial Service & Cleaning Supplies	1,043.49	2.5	7,714.25	2.4	15,000.00	7,285.75	48.6
Utilities	1,306.45	3.2	8,594.78	2.6	20,000.00	11,405.22	57.0
Insurance and Bonds	0.00	0.0	(803.48)	(0.2)	8,800.00	9,603.48	109.1
Advertising and Public Relations	264.89	0.6	4,221.97	1.3	4,000.00	(221.97)	(5.5)
Internet/Telephone	0.00	0.0	2,981.83	0.9	32,507.00	29,525.17	90.8
Legal and Accounting	625.00	1.5	4,375.00	1.3	12,500.00	8,125.00	65.0
Travel and Training	1,491.97	3.6	2,846.10	0.9	3,500.00	653.90	18.7
Cash Over and Short	(3.61)	(0.0)	(20.86)	(0.0)	100.00	120.86	120.9
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	589.97	1.4	5,858.18	1.8	6,000.00	141.82	2.4
Library Cards	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Rents and Leases	2,198.68	5.3	15,390.76	4.7	32,411.00	17,020.24	52.5
Computer Accessories/Software/Repair	542.14	1.3	3,078.21	0.9	2,000.00	(1,078.21)	(53.9)
Service Agreements	331.19	0.8	6,420.43	2.0	10,500.00	4,079.57	38.9
Friend Expense	0.00	0.0	397.41	0.1	350.00	(47.41)	(13.5)
Foundation Expense (Silent Auction)	0.00	0.0	2,894.32	0.9	2,000.00	(894.32)	(44.7)
Vehicle:							
Fuel & Oil	110.45	0.3	698.63	0.2	1,000.00	301.37	30.1
Repairs	785.14	1.9	908.73	0.3	500.00	(408.73)	(81.7)
Capital Outlay:							
Building Improvements - County	3,444.69	8.4	3,444.69	1.1	0.00	(3,444.69)	0.0
Building Improvements - Other	759.00	1.8	2,128.94	0.7	6,000.00	3,871.06	64.5
Computers & Equipment	0.00	0.0	7,354.22	2.3	4,000.00	(3,354.22)	(83.9)
Debt Service:							
Hopkins County	0.00	0.0	29,700.00	9.1	30,000.00	300.00	1.0
City of Madisonville	10,923.48	26.5	10,923.48	3.4	10,845.00	(78.48)	(0.7)
TOTAL EXPENSES	52,583.06	127.6	297,640.06	91.5	513,213.00	215,572.94	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (18,122.07)	(5.6)	\$ (36,601.65)	(11.3)	\$ 0.00	\$ 36,601.65	

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 Seven Months Ended January 31, 2019

	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	5.1	\$ 33,000.00	\$ 16,500.00	50.0
County of Hopkins	5,166.67	12.5	36,266.61	11.2	62,000.00	25,733.39	41.5
State of Kentucky	0.00	0.0	3,875.00	1.2	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	0.8	2,934.00	479.47	16.3
Library Donations	107.42	0.3	329.91	0.1	200.00	(129.91)	(65.0)
Interest	10.02	0.0	847.00	0.3	0.00	(847.00)	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	868.60	2.1	1,845.19	0.6	2,000.00	154.81	7.7
Overdue Charges/Fines	88.00	0.2	449.92	0.1	500.00	50.08	10.0
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	510.00	1.2	1,440.00	0.4	1,500.00	60.00	4.0
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	6,750.71	16.4	64,113.11	19.7	138,697.00	74,583.89	
EXPENSES							
Personnel:							
Salaries and Wages	3,948.86	9.6	31,049.50	9.5	56,813.37	25,763.87	45.3
FICA (Social Security)	302.09	0.7	2,367.26	0.7	4,236.63	1,869.37	44.1
Pensions (Retirement)	91.16	0.2	772.51	0.2	1,160.00	387.49	33.4
Materials & Programming:							
Books - Adult	438.37	1.1	4,291.48	1.3	5,000.00	708.52	14.2
Books - Juvenile	500.00	1.2	1,214.00	0.4	2,500.00	1,286.00	51.4
Periodicals	0.00	0.0	223.60	0.1	800.00	576.40	72.1
Audio/CD/Video	135.06	0.3	2,114.28	0.7	5,000.00	2,885.72	57.7
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	1,260.00	1,260.00	100.0
Collection Processing Supplies	345.71	0.8	817.23	0.3	400.00	(417.23)	(104.3)
Adult Programming	0.00	0.0	288.36	0.1	500.00	211.64	42.3
Juvenile Programming	404.12	1.0	2,031.26	0.6	3,500.00	1,468.74	42.0
Electronic Databases	0.00	0.0	2,182.50	0.7	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	125.96	0.3	1,945.85	0.6	2,500.00	554.15	22.2
Janitorial Service & Cleaning Supplies	240.00	0.6	2,057.02	0.6	2,800.00	742.98	26.5
Utilities	1,498.32	3.6	10,480.56	3.2	18,750.00	8,269.44	44.1
Advertising and Public Relations	0.00	0.0	274.80	0.1	300.00	25.20	8.4
Internet/Telephone	172.50	0.4	862.94	0.3	3,240.00	2,377.06	73.4
Travel and Training	0.00	0.0	37.08	0.0	100.00	62.92	62.9
Cash Over and Short	17.34	0.0	8.37	0.0	75.00	66.63	88.8
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	47.70	0.1	548.04	0.2	2,100.00	1,551.96	73.9
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	0.0	2,661.00	2,545.00	95.6
Computer Accessories/Software/Repairs	419.99	1.0	(887.91)	(0.3)	3,361.00	4,248.91	126.4
Service Agreements	331.19	0.8	4,541.10	1.4	0.00	(4,541.10)	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	0.8	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 Seven Months Ended January 31, 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	11,630.99	3.6	11,800.00	169.01	1.4
 TOTAL EXPENSES	<u>9,018.37</u>	<u>21.9</u>	<u>81,621.15</u>	<u>25.1</u>	<u>138,697.00</u>	<u>57,075.85</u>	
 EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (2,267.66)</u>	<u>(0.7)</u>	<u>\$ (17,508.04)</u>	<u>(5.4)</u>	<u>\$ 0.00</u>	<u>\$ 17,508.04</u>	

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Jan 19						
Jan 19						

See Compilation Report

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

Date	Num	Name	Account	Class	Amount
Jan 19					
01/03/2019	db p...	WORKPLACE PRO	677 · Juvenile Programming	1	144.53
01/03/2019	AW...	Madisonville Utilities	623 · Utilities	1	154.63
01/04/2019	DB P...	SUNOCO	658 · Van - Fuel & Oil	1	22.68
01/04/2019	DB P...	Subway	629 · Travel & Training	1	25.92
01/04/2019	DB P...	UBER	629 · Travel & Training	1	55.24
01/07/2019	10654	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	359.96
01/07/2019	10655	AGLA	214 · AIG Insurance		149.58
01/07/2019	10656	ATMOS Energy	623 · Utilities	1	248.91
01/07/2019	10667	KENTUCKY DEFERRED CO...	210 · 401 K	1	249.82
01/07/2019	10668	Division of Child Support	211 · Child Support	2	508.14
01/07/2019	DB P...	UBER	629 · Travel & Training	1	2.00
01/07/2019	DB P...	UBER	629 · Travel & Training	1	2.00
01/07/2019	DB P...	HAAGEN	629 · Travel & Training	1	5.84
01/07/2019	DB P...	SBARRO	629 · Travel & Training	1	10.00
01/07/2019	DB P...	CPS	629 · Travel & Training	1	18.32
01/07/2019	DB P...	NAVY PIER PARKING	629 · Travel & Training	1	30.00
01/07/2019	DB P...	UBER	629 · Travel & Training	1	33.24
01/07/2019	DB P...	UBER	629 · Travel & Training	1	42.75
01/07/2019	DB P...	EMBASSY STS	629 · Travel & Training	1	53.96
01/07/2019	DB P...	CANOPY-BUFFETT	629 · Travel & Training	1	66.43
01/07/2019	DB P...	UBER	629 · Travel & Training	1	67.40
01/07/2019	DB P...	D & B	629 · Travel & Training	1	123.64
01/08/2019	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	500.00
01/08/2019	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	120.00
01/08/2019	DB P...	SPEEDWAY	629 · Travel & Training	1	21.77
01/08/2019	DB P...	RIVER OAKS GYROS	629 · Travel & Training	1	29.13
01/08/2019	DB P...	EXXON MOBILE	658 · Van - Fuel & Oil	1	31.52
01/08/2019	DB P...	EMBASSY STS	629 · Travel & Training	1	405.84
01/08/2019	DB P...	EMBASSY STS	629 · Travel & Training	1	473.44
01/09/2019	DB P...	EXXON MOBILE	658 · Van - Fuel & Oil	1	18.25
01/09/2019	DB P...	Papa John's	639 · Building Improvements	1	40.43
01/10/2019	DB P...	DAVE'S STICKY PIG	639 · Building Improvements	1	76.38
01/11/2019	10669	Overdrive Inc	1568 · EDM - Overdrive (KLU)	1	2,100.00
01/11/2019	10670	HOPKINS CO. FISCAL COUR...	640 · Building Improvements - Other	1	0.00
01/11/2019	10671	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
01/11/2019	AW...	Internal Revenue Service	204 · Federal Withholding Payable		586.78
01/11/2019	AW...	Internal Revenue Service	203 · FICA Payable		135.43
01/11/2019	AW...	Internal Revenue Service	203 · FICA Payable		135.43
01/11/2019	AW...	Internal Revenue Service	203 · FICA Payable		579.09
01/11/2019	AW...	Internal Revenue Service	203 · FICA Payable		579.09
01/11/2019	AW...	Internal Revenue Service	204 · Federal Withholding Payable		569.32
01/11/2019	AW...	Internal Revenue Service	203 · FICA Payable		129.35
01/11/2019	AW...	Internal Revenue Service	203 · FICA Payable		129.35
01/11/2019	AW...	Internal Revenue Service	203 · FICA Payable		553.07
01/11/2019	AW...	Internal Revenue Service	203 · FICA Payable		553.07
01/11/2019	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		589.76
01/11/2019	awd-...	Internal Revenue Service	203 · FICA Payable		134.75
01/11/2019	awd-...	Internal Revenue Service	203 · FICA Payable		134.75
01/11/2019	awd-...	Internal Revenue Service	203 · FICA Payable		576.14
01/11/2019	awd-...	Internal Revenue Service	203 · FICA Payable		576.14
01/11/2019	DB P...	Gale	661 · Books-Adult	2	26.39
01/11/2019	DB P...	Gale	661 · Books-Adult	2	31.19
01/11/2019	DB P...	Papa John's	639 · Building Improvements	1	50.00
01/11/2019	DB P...	Market Place	670 · Adult Programming	1	98.62
01/14/2019	10672	City Water	623 · Utilities	2	38.51
01/14/2019	10673	DEMCO	651 · Collection Processing Supplies	2	116.39
01/14/2019	10673	DEMCO	651 · Collection Processing Supplies	2	229.32
01/14/2019	10674	Garrett Book Company	663 · Books-Children	2	500.00
01/14/2019	10675	KU	623 · Utilities	2	1,212.94
01/14/2019	10676	BRASHER'S HOMETOWN HA...	620 · Building Maintenance & Repairs	2	11.98
01/14/2019	DB P...	WAYFAIR	640 · Building Improvements - Other	1	528.81
01/15/2019	DB P...	Subway	639 · Building Improvements	1	6.00
01/15/2019	DB P...	KFC	639 · Building Improvements	1	36.88
01/15/2019	DB P...	CONSTANT CONTACT	627 · Advertising & Public Relations	1	45.00
01/16/2019	10677	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	359.96
01/16/2019	10678	ATMOS Energy	623 · Utilities	2	246.87
01/16/2019	10679	ANJO	628 · Legal & Accounting	1	625.00

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02/18/19

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

Date	Num	Name	Account	Class	Amount
01/16/2019	10680	American Printing Co.	676 · Office Supplies	1	189.04
01/16/2019	10681	Automotive Express	659 · Van - Repairs	1	785.14
01/16/2019	10682	Evansville Courier	664 · Periodicals	1	244.88
01/16/2019	10683	DEMCO	651 · Collection Processing Supplies	1	26.61
01/16/2019	10683	DEMCO	651 · Collection Processing Supplies	1	26.61
01/16/2019	10683	DEMCO	676 · Office Supplies	1	183.14
01/16/2019	10684	EICHEL L WARREN	621 · Janitorial	1	43.49
01/16/2019	10685	Ingram	661 · Books-Adult	1	60.86
01/16/2019	10685	Ingram	661 · Books-Adult	1	38.53
01/16/2019	10685	Ingram	661 · Books-Adult	1	77.63
01/16/2019	10685	Ingram	661 · Books-Adult	1	18.55
01/16/2019	10685	Ingram	661 · Books-Adult	1	58.13
01/16/2019	10685	Ingram	661 · Books-Adult	1	98.15
01/16/2019	10685	Ingram	661 · Books-Adult	1	137.14
01/16/2019	10685	Ingram	661 · Books-Adult	1	104.68
01/16/2019	10685	Ingram	661 · Books-Adult	1	50.65
01/16/2019	10685	Ingram	661 · Books-Adult	1	24.54
01/16/2019	10685	Ingram	661 · Books-Adult	1	803.94
01/16/2019	10686	Ingram	661 · Books-Adult	2	43.64
01/16/2019	10686	Ingram	661 · Books-Adult	2	12.19
01/16/2019	10686	Ingram	661 · Books-Adult	2	14.22
01/16/2019	10686	Ingram	661 · Books-Adult	2	32.98
01/16/2019	10686	Ingram	661 · Books-Adult	2	89.49
01/16/2019	10686	Ingram	661 · Books-Adult	2	41.52
01/16/2019	10686	Ingram	661 · Books-Adult	2	27.65
01/16/2019	10686	Ingram	661 · Books-Adult	2	34.75
01/16/2019	10686	Ingram	661 · Books-Adult	2	21.16
01/16/2019	10687	KACO BENEFITS	507 · Health (Medical) Insurance	1	2,958.50
01/16/2019	10688	LERNER PUBLISHING GROUP	663 · Books-Children	1	13.46
01/16/2019	10689	Recorded Books	665 · Audio/CD/Video	1	31.49
01/16/2019	10690	Sprint	623 · Utilities	1	6.00
01/16/2019	10691	Time Warner Cable	631 · Internet/Telephone	2	172.50
01/16/2019	10692	Wal-Mart Business	677 · Juvenile Programming	1	87.34
01/16/2019	10692	Wal-Mart Business	670 · Adult Programming	1	63.02
01/16/2019	10692	Wal-Mart Business	677 · Juvenile Programming	1	63.02
01/16/2019	10692	Wal-Mart Business	665 · Audio/CD/Video	1	239.39
01/16/2019	10692	Wal-Mart Business	677 · Juvenile Programming	1	42.61
01/16/2019	10692	Wal-Mart Business	670 · Adult Programming	1	33.84
01/16/2019	10692	Wal-Mart Business	677 · Juvenile Programming	1	49.36
01/16/2019	10692	Wal-Mart Business	665 · Audio/CD/Video	1	54.68
01/16/2019	10692	Wal-Mart Business	661 · Books-Adult	1	125.87
01/16/2019	10692	Wal-Mart Business	664 · Periodicals	1	30.91
01/16/2019	10692	Wal-Mart Business	676 · Office Supplies	1	23.56
01/16/2019	10692	Wal-Mart Business	670 · Adult Programming	1	27.79
01/16/2019	10692	Wal-Mart Business	677 · Juvenile Programming	1	180.03
01/16/2019	10692	Wal-Mart Business	665 · Audio/CD/Video	1	203.52
01/16/2019	DB P...	Gale	661 · Books-Adult	2	14.39
01/17/2019	10694	City of Dawson Springs	206 · City Withholding Payable		220.23
01/17/2019	10695	Director of Finance	206 · City Withholding Payable		800.02
01/17/2019	10696	HOPKINS COUNTY FISCAL C...	206 · City Withholding Payable		340.07
01/17/2019	10697	ATMOS Energy	623 · Utilities	1	105.03
01/17/2019	10698	Sprint	623 · Utilities	1	3.00
01/17/2019	AW...	KY STATE TREAS-K-1	205 · KY Withholding Payable		701.42
01/22/2019	AW...	Madisonville Utilities	623 · Utilities	1	788.88
01/23/2019	AW...	Internal Revenue Service	204 · Federal Withholding Payable		579.51
01/23/2019	AW...	Internal Revenue Service	203 · FICA Payable		132.24
01/23/2019	AW...	Internal Revenue Service	203 · FICA Payable		132.24
01/23/2019	AW...	Internal Revenue Service	203 · FICA Payable		565.46
01/23/2019	AW...	Internal Revenue Service	203 · FICA Payable		565.46
01/23/2019	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	500.00
01/23/2019	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	120.00
01/28/2019	DB P...	Papa John's	677 · Juvenile Programming	1	47.60
01/29/2019	DB P...	Gale	661 · Books-Adult	2	48.80
01/30/2019	10693	Amazon	665 · Audio/CD/Video	2	27.99
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	25.98
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	15.89
01/30/2019	10693	Amazon	640 · Building Improvements - Other	1	10.78
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	11.18

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HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

Schedule 2 - Independence Bank General Check Register

January 2019

02/18/19

Date	Num	Name	Account	Class	Amount
01/30/2019	10693	Amazon	640 · Building Improvements - Other	1	219.41
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	19.07
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	19.07
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	112.46
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	21.16
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	10.47
01/30/2019	10693	Amazon	710 · Misc. Collections	1	14.34
01/30/2019	10693	Amazon	710 · Misc. Collections	1	57.92
01/30/2019	10693	Amazon	664 · Periodicals	1	22.98
01/30/2019	10693	Amazon	664 · Periodicals	1	15.90
01/30/2019	10693	Amazon	664 · Periodicals	1	54.90
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	13.72
01/30/2019	10693	Amazon	676 · Office Supplies	1	44.45
01/30/2019	10693	Amazon	661 · Books-Adult	1	6.34
01/30/2019	10693	Amazon	710 · Misc. Collections	1	13.55
01/30/2019	10693	Amazon	673 · Computer Access/Software/Repair	2	419.99
01/30/2019	10693	Amazon	665 · Audio/CD/Video	2	107.07
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	27.34
01/30/2019	10693	Amazon	673 · Computer Access/Software/Repair	1	112.85
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	14.98
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	33.18
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	25.27
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	146.09
01/30/2019	10693	Amazon	661 · Books-Adult	1	69.49
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	19.36
01/30/2019	10693	Amazon	673 · Computer Access/Software/Repair	1	429.29
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	19.07
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	-1.09
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	-0.03
01/30/2019	10693	Amazon	661 · Books-Adult	1	28.44
01/30/2019	10693	Amazon	670 · Adult Programming	1	14.96
01/30/2019	10693	Amazon	670 · Adult Programming	1	43.28
01/30/2019	10693	Amazon	670 · Adult Programming	1	16.89
01/30/2019	10693	Amazon	661 · Books-Adult	1	16.96
01/30/2019	10693	Amazon	661 · Books-Adult	1	89.80
01/30/2019	10693	Amazon	670 · Adult Programming	1	11.00
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	-0.03
01/30/2019	10693	Amazon	661 · Books-Adult	1	23.88
01/30/2019	10693	Amazon	661 · Books-Adult	1	6.86
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	31.76
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	-2.09
01/30/2019	10693	Amazon	661 · Books-Adult	1	43.88
01/30/2019	10693	Amazon	661 · Books-Adult	1	17.59
01/30/2019	10693	Amazon	661 · Books-Adult	1	139.41
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	15.28
01/30/2019	10693	Amazon	661 · Books-Adult	1	101.91
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	19.07
01/30/2019	10693	Amazon	661 · Books-Adult	1	53.99
01/30/2019	10693	Amazon	627 · Advertising & Public Relations	1	219.89
01/30/2019	10693	Amazon	661 · Books-Adult	1	275.13
01/30/2019	10693	Amazon	661 · Books-Adult	1	70.90
01/30/2019	10693	Amazon	661 · Books-Adult	1	44.83
01/30/2019	10693	Amazon	661 · Books-Adult	1	95.76
01/30/2019	10693	Amazon	665 · Audio/CD/Video	1	-2.14
01/30/2019	10693	Amazon	661 · Books-Adult	1	46.54
01/30/2019	10693	Amazon	661 · Books-Adult	1	33.76
01/30/2019	10693	Amazon	661 · Books-Adult	1	25.60
01/30/2019	10711	Pitney Bowes	676 · Office Supplies	1	149.78
01/30/2019	10712	ROCKET OIL	658 · Van - Fuel & Oil	1	38.00
01/30/2019	10713	Xbs	672 · Service Agreements	1	331.19
01/30/2019	10713	Xbs	672 · Service Agreements	2	331.19
01/30/2019	10714	City of Madisonville	610 · City of Madisonville	1	10,000.00
01/30/2019	10714	City of Madisonville	610 · City of Madisonville	1	923.48
01/30/2019	DB P...	Godfathers	670 · Adult Programming	1	50.13
01/31/2019	10715	GARRIGAN BUILDING & CON...	639 · Building Improvements	1	3,235.00
Jan 19					<u>50,578.66</u>

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

02/18/19

Schedule 2 - Check Register Dawson Springs Operational Acct
January 2019

Date	Num	Name	Account	Class	Amount
Jan 19					
01/04/2019	db pu...	BUTLER'S TRUE VALUE	620 · Building Maintenance & Rep...	2	113.98
01/04/2019	2023		677 · Juvenile Programming	2	18.00
01/10/2019	db pu...	MINIT MART	677 · Juvenile Programming	2	71.98
01/17/2019	db pu...	Wal-Mart Business	677 · Juvenile Programming	2	15.45
01/17/2019	db pu...	Wal-Mart Business	676 · Office Supplies	2	47.70
01/18/2019	db pu...	Market Place	677 · Juvenile Programming	2	35.02
01/23/2019	db pu...	Food Giant	677 · Juvenile Programming	2	13.73
01/23/2019	db pu...	Wal-Mart Business	677 · Juvenile Programming	2	249.94
Jan 19					<u>565.80</u>