

HOPKINS CO.-MADISONVILLE PUBLIC LIBRARY

GENERAL FUND

COMPILATION OF FINANCIAL STATEMENTS

For the one month and ten months ended April 30, 2020

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 March 31, 2020, and the related Statement of Revenues and Expenses – Cash Basis for the one month and nine 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, 2020, 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 had 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
April 15, 2020

Hopkins Co.-Madisonville Public Library
 General Fund
 Balance Sheet - Cash Basis
 As of April 30, 2020

ASSETS

Cash	
Independence Bank - Madisonville Operational	\$ 497,296.39
Independence Bank - Medical Account	5,704.93
Independence Bank - Dawson Operational	707.96
Planters Bank - Dawson Bequest CD	<u>141,687.82</u>
Total Cash	<u>645,397.10</u>
Restricted Cash	
First United Bank - County Loan	8,346.23
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,167.68</u>
Total Assets	<u>\$ 729,564.78</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
Fica Payable	\$ 1,399.66
Federal Withholding Payable	653.55
KY Withholding Payable	804.62
City Withholding Payable	302.26
Wage Garnishment	50.00
AFLAC	600.38
401K	(0.16)
Child Support	70.54
AIG Insurance	(226.13)
401a	794.30
AGLI employee loan payable	<u>114.74</u>
Total Liabilities	<u>4,563.76</u>
Fund Balances	
Restricted - Renovation	8,346.23
Restricted - Resources	75,821.45
Committed - Cash Reserve	165,000.00
Committed - Bookmobile/Transportation	1,772.00
Committed - Technology/Computer Replacement	40,000.00
Committed - Building and Grounds	15,000.00
Committed - Dawson Springs Branch	142,395.78
Unassigned	290,243.59
Excess (Deficiency) Revenue Over Expenses	<u>(13,578.03)</u>
Total Fund Balances	<u>725,001.02</u>
Total Liabilities & Fund Balances	<u>\$ 729,564.78</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 Ten Months Ended April 30, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	49.6	155,000.00	29.6	\$ 185,000.00	\$ 30,000.00	16.2
City of Dawson Springs	0.00	0.0	24,750.00	4.7	33,000.00	8,250.00	25.0
County of Hopkins	14,500.00	48.0	194,500.00	37.2	240,000.00	45,500.00	19.0
State of Kentucky		0.0	24,633.00	4.7	21,900.00	(2,733.00)	(12.5)
(E-Rate) Federal Category 1	0.00	0.0	0.00	0.0	36,520.00	36,520.00	0.0
(E-Rate) Federal Category 2	0.00	0.0	0.00	0.0	612.00	612.00	0.0
Other Income:							
Bequests	0.00	0.0	82,506.64	15.8	28,000.00	(54,506.64)	(194.7)
Grant Income	0.00	0.0	1,200.49	0.2	0.00	(1,200.49)	0.0
Library Donations	0.00	0.0	3,788.82	0.7	2,200.00	(1,588.82)	(72.2)
Interest	730.55	2.4	9,298.57	1.8	3,900.00	(5,398.57)	(138.4)
Lost/Damage Income	0.00	0.0	0.00	0.0	600.00	600.00	100.0
Programs	0.00	0.0	188.00	0.0	1,000.00	812.00	81.2
Out-of-county/Online Only Cards	0.00	0.0	30.00	0.0	100.00	70.00	70.0
Self-Generating	0.00	0.0	5,207.53	1.0	10,000.00	4,792.47	47.9
Overdue Charges/Fines	0.00	0.0	2,914.25	0.6	5,000.00	2,085.75	41.7
Fundraising	0.00	0.0	17,880.00	3.4	29,000.00	11,120.00	0.0
Postage (ILL Income)	0.00	0.0	0.00	0.0	39.00	39.00	100.0
Rentals	0.00	0.0	1,370.00	0.3	1,600.00	230.00	14.4
Foundation Income	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Friends Income	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Carryover from FY 2017-2018	0.00	0.0	0.00	0.0	45,614.00	45,614.00	100.0
TOTAL REVENUES	30,230.55	100.0	523,267.30	100.0	647,585.00	124,317.70	
EXPENSES							
Personnel:							
Salaries and Wages	19,012.82	62.9	207,908.13	39.7	246,900.00	38,991.87	15.8
FICA (Social Security)	1,200.96	4.0	15,567.75	3.0	19,040.00	3,472.25	18.2
Health (Medical) Insurance	(157.16)	-0.5	18,539.83	3.5	22,500.00	3,960.17	17.6
KACO Unemployment	0.00	0.0	0.00	0.0	3,200.00	3,200.00	100.0
Pensions (Retirement)	337.72	1.1	4,004.56	0.8	5,460.00	1,455.44	26.7
Worker's Compensation	0.00	0.0	1,199.00	0.2	2,000.00	801.00	40.1
Materials & Programming:							
Books - Adult	371.43	1.2	16,882.46	3.2	17,500.00	617.54	3.5
Books - Juvenile	467.90	1.5	6,639.67	1.3	9,000.00	2,360.33	26.2
Periodicals	58.10	0.2	1,332.19	0.3	1,400.00	67.81	4.8
Audio/CD/Video	2,409.50	8.0	9,776.46	1.9	14,000.00	4,223.54	30.2
EDM - Overdrive (KLU)	0.00	0.0	2,100.00	0.4	2,520.00	420.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	0.00	0.0	1,000.00	1,000.00	100.0
Collection Processing Supplies	0.00	0.0	1,449.13	0.3	1,900.00	450.87	23.7
Adult Programming	117.03	0.4	8,640.76	1.7	8,500.00	(140.76)	(1.7)
Juvenile Programming	426.34	1.4	7,322.34	1.4	11,500.00	4,177.66	36.3
Electronic Databases	0.00	0.0	16,420.12	3.1	16,585.00	164.88	1.0
Miscellaneous Collections	343.22	1.1	392.34	0.1	526.00	133.66	25.4
Outreach	23.00	0.1	23.00	0.0	0.00	(23.00)	(4.4)

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 Ten Months Ended April 30, 2020

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Operating:							
Building Maintenance and Repair	553.00	1.8	10,122.67	1.9	6,500.00	(3,622.67)	(55.7)
Janitorial	260.79	0.9	8,398.00	1.6	9,500.00	1,102.00	11.6
Cleaning/Toiletry Supplies	0.00	0.0	910.54	0.2	1,800.00	889.46	49.4
Utilities	2,112.91	7.0	27,135.28	5.2	38,750.00	11,614.72	30.0
Insurance and Bonds	0.00	0.0	4,343.18	0.8	5,700.00	1,356.82	23.8
Advertising and Public Relations	144.00	0.5	2,709.40	0.5	2,800.00	90.60	3.2
Internet/Telephone	183.23	0.6	19,642.22	3.8	44,110.00	24,467.78	55.5
Legal and Accounting	0.00	0.0	12,500.00	2.4	18,245.00	5,745.00	31.5
Travel and Training	0.00	0.0	565.25	0.1	2,000.00	1,434.75	71.7
Cash Over and Short	0.00	0.0	(98.30)	(0.0)	175.00	273.30	156.2
Dues and Subscriptions	0.00	0.0	870.00	0.2	850.00	(20.00)	(2.4)
Board Expenses	15.89	0.1	920.89	0.2	3,575.00	2,654.11	74.2
Security	0.00	0.0	311.06	0.1	500.00	188.94	0.0
Office Supplies	411.93	1.4	4,994.73	1.0	9,100.00	4,105.27	45.1
Library Cards		0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,198.68	7.3	22,752.91	4.3	26,535.00	3,782.09	14.3
Computer Accessories/Software/Repair	33.00	0.1	2,465.50	0.5	4,000.00	1,534.50	38.4
Service Agreements	1,727.44	5.7	12,277.05	2.3	17,014.00	4,736.95	27.8
Friend Expense	0.00	0.0	671.16	0.1	700.00	28.84	0.0
Fundraising	264.10	0.9	3,578.38	0.7	5,000.00	1,421.62	28.4
Grant Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Vehicle:							
Fuel & Oil	0.00	0.0	771.01	0.1	1,000.00	228.99	22.9
Repairs	0.00	0.0	783.15	0.1	500.00	(283.15)	0.0
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	0.00	0.0	0.00	0.00	0.0
Furnishings	0.00	0.0	1,026.01	0.2	1,000.00	(26.01)	0.0
Computers & Equipment	0.00	0.0	5,321.12	1.0	15,800.00	10,478.88	66.3
Vehicle	0.00	0.0	19,114.00	3.7	19,200.00	86.00	0.0
Debt Service:							
Hopkins County	0.00	0.0	29,406.25	5.6	29,700.00	293.75	1.0
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	<u>32,515.83</u>	<u>107.6</u>	<u>509,689.20</u>	<u>97.4</u>	<u>647,585.00</u>	<u>137,895.80</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (2,285.28)</u>	<u>(7.6)</u>	<u>\$ 13,578.10</u>	<u>2.6</u>	<u>\$ 0.00</u>	<u>\$ (13,578.10)</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 Ten Months Ended April 30, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	49.6	\$ 155,000.00	29.6	\$ 185,000.00	\$ 30,000.00	16.2
County of Hopkins	14,500.00	48.0	145,000.00	27.7	174,000.00	29,000.00	16.7
State of Kentucky	0.00	0.0	24,633.00	4.7	14,600.00	(10,033.00)	(68.7)
(E-Rate) Federal Category 1	0.00	0.0	0.00	0.0	27,529.00	27,529.00	100.0
(E-Rate) Federal Category 2	0.00	0.0	0.00	0.0	612.00	612.00	100.0
Other Income:							
Bequests (Mahr)	0.00	0.0	82,506.64	15.8	28,000.00	(54,506.64)	(194.7)
Library Donations	0.00	0.0	3,507.85	0.7	2,000.00	(1,507.85)	(75.4)
Interest	723.86	2.4	8,407.58	1.6	3,100.00	(5,307.58)	(171.2)
Lost/Damage Income	0.00	0.0	1,164.51	0.2	600.00	(564.51)	(94.1)
Programs	0.00	0.0	188.00	0.0	1,000.00	812.00	81.2
Out-of-county/Online Only Cards	0.00	0.0	30.00	0.0	100.00	70.00	70.0
Self-Generating	0.00	0.0	3,778.23	0.7	8,000.00	4,221.77	52.8
Overdue Charges/Fines	0.00	0.0	2,515.54	0.5	4,500.00	1,984.46	44.1
Fundraising	0.00	0.0	17,880.00	3.4	29,000.00	11,120.00	38.3
Postage (ILL Income)	0.00	0.0	0.00	0.0	39.00	39.00	100.0
Friends Income	0.00	0.0	0.00	0.0	700.00	700.00	0.0
Foundation Income	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Carryover from FY 2017-2018	0.00	0.0	0.00	0.0	33,130.00	33,130.00	100.0
TOTAL REVENUES	30,223.86	100.0	444,611.35	85.0	513,910.00	69,298.65	
EXPENSES							
Personnel:							
Salaries and Wages	14,692.02	48.6	163,479.30	31.2	188,760.00	25,280.70	13.4
FICA (Social Security)	870.43	2.9	12,168.96	2.3	14,650.00	2,481.04	16.9
Health (Medical) Insurance	(157.16)	(0.5)	18,539.83	3.5	22,500.00	3,960.17	17.6
KACO Unemployment	0.00	0.0	0.00	0.0	3,200.00	3,200.00	100.0
Pensions (Retirement)	337.72	1.1	3,632.64	0.7	4,300.00	667.36	15.5
Worker's Compensation	0.00	0.0	1,199.00	0.2	2,000.00	801.00	40.1
Materials & Programming:							
Books - Adult	296.48	1.0	12,448.25	2.4	12,500.00	51.75	0.4
Books - Juvenile	97.90	0.3	3,150.45	0.6	7,000.00	3,849.55	55.0
Periodicals	58.10	0.2	867.69	0.2	1,000.00	132.31	13.2
Audio/CD/Video	2,174.33	7.2	6,432.83	1.2	9,000.00	2,567.17	28.5
EDM - Overdrive (KLU)	0.00	0.0	1,050.00	0.2	1,260.00	210.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	0.00	0.0	1,000.00	1,000.00	100.0
Collection Processing Supplies	0.00	0.0	1,226.03	0.2	1,500.00	273.97	18.3
Adult Programming	117.03	0.4	7,940.15	1.5	8,000.00	59.85	0.7
Juvenile Programming	310.39	1.0	4,699.41	0.9	8,000.00	3,300.59	41.3
Electronic Databases	0.00	0.0	10,529.93	2.0	11,000.00	470.07	4.3
Miscellaneous Collections	237.57	0.8	286.69	0.1	276.00	(10.69)	(3.9)
Outreach	23.00	0.1	23.00	0.0	0.00	(23.00)	0.0

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 Ten Months Ended April 30, 2020

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	250.00	0.8	6,483.54	1.2	4,000.00	(2,483.54)	(62.1)
Janitorial	243.32	0.8	6,028.63	1.2	7,500.00	1,471.37	19.6
Cleaning /Toiletry Supplies	0.00	0.0	910.54	0.2	1,000.00	89.46	8.9
Utilities	617.31	2.0	10,981.87	2.1	20,000.00	9,018.13	45.1
Insurance and Bonds	0.00	0.0	4,343.18	0.8	5,700.00	1,356.82	23.8
Advertising and Public Relations	144.00	0.5	2,337.83	0.4	2,500.00	162.17	6.5
Internet/Telephone	0.00	0.0	17,534.95	3.4	33,120.00	15,585.05	47.1
Legal and Accounting	0.00	0.0	12,500.00	2.4	18,245.00	5,745.00	31.5
Travel and Training	0.00	0.0	565.25	0.1	2,000.00	1,434.75	71.7
Cash Over and Short	0.00	0.0	5.42	0.0	100.00	94.58	94.6
Dues and Subscriptions	0.00	0.0	800.00	0.2	600.00	(200.00)	(33.3)
Board Expenses	15.89	0.1	864.66	0.2	3,500.00	2,635.34	75.3
Security	0.00	0.0	311.06	0.1	500.00	0.00	0.0
Office Supplies	381.15	1.3	4,327.92	0.8	8,000.00	3,672.08	45.9
Rents and Leases	2,198.68	7.3	22,417.54	4.3	26,385.00	3,967.46	15.0
Computer Accessories/Software/Repair	0.00	0.0	1,941.64	0.4	3,500.00	1,558.36	44.5
Service Agreements	1,507.43	5.0	10,578.30	2.0	11,514.00	935.70	8.1
Fundraising	264.10	0.9	3,578.38	0.7	5,000.00	1,421.62	28.4
Friends Expense	0.00	0.0	671.16	0.1	700.00	28.84	0.0
Vehicle:							
Fuel & Oil	0.00	0.0	771.01	0.1	1,000.00	228.99	22.9
Repairs	0.00	0.0	783.15	0.1	500.00	(283.15)	0.0
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	0.00	0.0	0.00	0.00	0.0
Furnishings	0.00	0.0	966.12	0.2	1,000.00	33.88	0.0
Computers & Equipment	0.00	0.0	5,321.12	1.0	12,700.00	7,378.88	58.1
Vehicles	0.00	0.0	19,114.00	3.7	19,200.00	86.00	-0.0
Debt Service:							
Hopkins County	0.00	0.0	29,406.25	5.6	29,700.00	293.75	1.0
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	<u>24,679.69</u>	<u>81.6</u>	<u>411,217.68</u>	<u>78.6</u>	<u>513,910.00</u>	<u>102,692.32</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ 5,544.17</u>	<u>1.1</u>	<u>\$ 33,393.67</u>	<u>6.4</u>	<u>\$ 0.00</u>	<u>\$ (33,393.67)</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 Ten Months Ended April 30, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 0.00	0.0	\$ 24,750.00	4.7	\$ 33,000.00	\$ 8,250.00	25.0
County of Hopkins	0.00	0.0	49,500.00	9.5	66,000.00	16,500.00	25.0
State of Kentucky	0.00	0.0	0.00	0.0	7,300.00	7,300.00	100.0
(E-Rate) Federal Category 1	0.00	0.0	0.00	0.0	8,991.00	8,991.00	100.0
Other Income:							
Bequests	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Grant Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Library Donations	0.00	0.0	280.97	0.1	200.00	(80.97)	(40.5)
Interest	6.69	0.0	890.99	0.2	800.00	(90.99)	0.0
Lost/Damage Income	0.00	0.0	35.98	0.0	0.00	(35.98)	0.0
Programs	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Out-of-county/Online Only Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Self-Generating	0.00	0.0	1,429.30	0.3	2,000.00	570.70	28.5
Overdue Charges/Fines	0.00	0.0	398.71	0.1	500.00	101.29	20.3
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	0.00	0.0	1,370.00	0.3	1,600.00	230.00	14.4
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	12,484.00	12,484.00	100.0
TOTAL REVENUES	6.69	0.0	78,655.95	15.0	133,675.00	55,019.05	
EXPENSES							
Personnel:							
Salaries and Wages	4,320.80	14.3	44,428.83	8.5	58,140.00	13,711.17	23.6
FICA (Social Security)	330.53	1.1	3,398.79	0.6	4,390.00	991.21	22.6
Pensions (Retirement)	0.00	0.0	371.92	0.1	1,160.00	788.08	67.9
Materials & Programming:							
Books - Adult	74.95	0.2	4,434.21	0.8	5,000.00	565.79	11.3
Books - Juvenile	370.00	1.2	3,489.22	0.7	2,000.00	(1,489.22)	(74.5)
Periodicals	0.00	0.0	464.50	0.1	400.00	(64.50)	(16.1)
Audio/CD/Video	235.17	0.8	3,343.63	0.6	5,000.00	1,656.37	33.1
EDM - Overdrive (KLU)	0.00	0.0	1,050.00	0.2	1,260.00	210.00	0.0
Collection Processing Supplies	0.00	0.0	223.10	0.0	400.00	176.90	44.2
Adult Programming	0.00	0.0	700.61	0.1	500.00	(200.61)	(40.1)
Juvenile Programming	115.95	0.4	2,622.93	0.5	3,500.00	877.07	25.1
Electronic Databases	0.00	0.0	5,890.19	1.1	5,585.00	(305.19)	(5.5)
Miscellaneous Collections	105.65	0.3	105.65	0.0	250.00	144.35	0.0
Operating:							
Building Maintenance and Repair	303.00	1.0	3,639.13	0.7	2,500.00	(1,139.13)	(45.6)
Janitorial	17.47	0.1	2,369.37	0.5	2,000.00	(369.37)	(18.5)
Cleaning/Toiletry Supplies	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Utilities	1,495.60	4.9	16,153.41	3.1	18,750.00	2,596.59	13.8
Advertising and Public Relations	0.00	0.0	371.57	0.1	300.00	(71.57)	(23.9)
Internet/Telephone	183.23	0.6	2,107.27	0.4	10,990.00	8,882.73	80.8
Travel and Training	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Cash Over and Short	0.00	0.0	(103.72)	(0.0)	75.00	178.72	238.3
Dues and Subscriptions	0.00	0.0	70.00	0.0	250.00	180.00	72.0
Board Expenses	0.00	0.0	56.23	0.0	75.00	18.77	25.0
Office Supplies	30.78	0.1	666.81	0.1	1,100.00	433.19	39.4
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	0.00	0.0	335.37	0.1	150.00	(185.37)	(123.6)
Computer Accessories/Software/Repairs	33.00	0.1	523.86	0.1	500.00	(23.86)	(4.8)
Service Agreements	220.01	0.7	1,698.75	0.3	5,500.00	3,801.25	0.0
Friends Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Grant Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0

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 Ten Months Ended April 30, 2020

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Capital Outlay:							
Building Improvements - Other	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Computers and Equipment	0.00	0.0	0.00	0.0	3,100.00	3,100.00	100.0
Furnishings	0.00	0.0	59.89	0.0	0.00	(59.89)	0.0
TOTAL EXPENSES	<u>7,836.14</u>	<u>25.9</u>	<u>98,471.52</u>	<u>18.8</u>	<u>133,675.00</u>	<u>35,203.48</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (7,829.45)</u>	<u>(1.5)</u>	<u>\$ (19,815.57)</u>	<u>(3.8)</u>	<u>\$ 0.00</u>	<u>\$ 19,815.57</u>	

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Check Register County Loan
April 2020

05/12/20

Date	Num	Name	Memo	Account	Class	Amount
Apr 20						
Apr 20						

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Independence Bank General Check Register
April 2020

05/12/20

Date	Num	Name	Account	Class	Amount
Apr 20					
04/01/2020	11259	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
04/03/2020	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		666.73
04/03/2020	awd-...	Internal Revenue Service	203 · FICA Payable		134.34
04/03/2020	awd-...	Internal Revenue Service	203 · FICA Payable		134.34
04/03/2020	awd-...	Internal Revenue Service	203 · FICA Payable		574.48
04/03/2020	awd-...	Internal Revenue Service	203 · FICA Payable		574.48
04/06/2020	awd-...	City of Madisonville	623 · Utilities	1	45.19
04/15/2020	11269	COLLABORATIVE SUMMER ...	677 · Juvenile Programming	2	115.95
04/15/2020	11269	COLLABORATIVE SUMMER ...	670 · Adult Programming	1	69.85
04/15/2020	11270	Recorded Books	665 · Audio/CD/Video	1	1,500.00
04/15/2020	11271	Wal-Mart Business	621 · Janitorial	1	243.32
04/15/2020	11271	Wal-Mart Business	677 · Juvenile Programming	1	310.39
04/15/2020	11271	Wal-Mart Business	684 · Fundraising	1	112.85
04/15/2020	11271	Wal-Mart Business	665 · Audio/CD/Video	1	221.36
04/15/2020	11271	Wal-Mart Business	663 · Books-Children	1	97.90
04/15/2020	11271	Wal-Mart Business	664 · Periodicals	1	58.10
04/15/2020	11272	WESTERN NRG, INC.	672 · Service Agreements	1	1,067.40
04/15/2020	awd-...	KY STATE TREAS-K-1	205 · KY Withholding Payable		1,209.43
04/16/2020	11273	KY DEFERRED COMPENSAT...	210 · 401 K	1	180.20
04/17/2020	5024...	Internal Revenue Service	204 · Federal Withholding Payable		653.55
04/17/2020	5024...	Internal Revenue Service	203 · FICA Payable		132.65
04/17/2020	5024...	Internal Revenue Service	203 · FICA Payable		132.65
04/17/2020	5024...	Internal Revenue Service	203 · FICA Payable		567.18
04/17/2020	5024...	Internal Revenue Service	203 · FICA Payable		567.18
04/22/2020	awd-...	City of Madisonville	623 · Utilities	1	572.12
04/23/2020	db p...	Buffer Pubshih	627 · Advertising & Public Relations	1	144.00
04/24/2020	11274	City of Dawson Springs	206 · City Withholding Payable		211.78
04/24/2020	11275	Director of Finance	206 · City Withholding Payable		779.08
04/24/2020	11276	HOPKINS COUNTY FISCAL C...	206 · City Withholding Payable		330.26
04/24/2020	11277	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	359.96
04/24/2020	11278	Amazon	661 · Books-Adult	1	272.06
04/24/2020	11278	Amazon	710 · Misc. Collections	1	237.57
04/24/2020	11278	Amazon	670 · Adult Programming	1	47.18
04/24/2020	11278	Amazon	684 · Fundraising	1	151.25
04/24/2020	11278	Amazon	676 · Office Supplies	1	33.48
04/24/2020	11278	Amazon	665 · Audio/CD/Video	1	452.97
04/24/2020	11278	Amazon	665 · Audio/CD/Video	2	235.17
04/24/2020	11278	Amazon	661 · Books-Adult	2	74.95
04/24/2020	11278	Amazon	676 · Office Supplies	2	30.78
04/24/2020	11278	Amazon	673 · Computer Access/Software/Repair	2	33.00
04/24/2020	11278	Amazon	661 · Books-Adult	1	24.42
04/24/2020	11279	DOWNEY PROFESSIONAL C...	620 · Building Maintenance & Repairs	1	250.00
04/24/2020	11280	Health Resources, Inc.	209 · AFLAC	1	136.80
04/24/2020	11281	Hopkins County Clerk	685 · Outreach	1	23.00
04/24/2020	11282	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	25.00
04/24/2020	11283	Division of Child Support	211 · Child Support	2	141.75
04/24/2020	11284	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
04/27/2020	11285	AGLA	214 · AIG Insurance		149.58
04/27/2020	11286	KENTUCKY DEFERRED CO...	210 · 401 K	1	180.20
04/27/2020	11287	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	15.00
04/27/2020	11288	Division of Child Support	211 · Child Support	2	141.75
04/27/2020	11289	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	25.00
04/27/2020	11290	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
04/27/2020	db p...	ZOOM.US	634 · Board Expenses	1	15.89
04/27/2020	awd	LEASING SERVICES	672 · Service Agreements	1	440.03
04/27/2020	awd	LEASING SERVICES	672 · Service Agreements	2	220.01
04/30/2020	db p...	CUSTOM INK ONLINE	676 · Office Supplies	1	47.70
04/30/2020	DB P...	IPOVEN DORDRECHT	676 · Office Supplies	1	299.97
					17,719.91

Apr 20

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

05/12/20

Schedule 2 - Check Register Dawson Springs Operational Acct

April 2020

Date	Num	Name	Account	Class	Amount
Apr 20					
04/02/2020	db pu...	USPS	710 · Misc. Collections	2	105.65
04/03/2020	2059	City Water	623 · Utilities	2	34.70
04/03/2020	2060	BRASHER'S HOMETOWN HA...	621 · Janitorial	2	17.47
04/17/2020	2061	Nick's Pest Management	620 · Building Maintenance & Rep...	2	99.00
04/17/2020	2062	Prow Brothers Plumbing Heatin...	620 · Building Maintenance & Rep...	2	79.00
04/17/2020	2063	Garrett Book Company	663 · Books-Children	2	370.00
04/17/2020	db pu...	KU	623 · Utilities	2	1,328.30
04/17/2020	db pu...	Time Warner Cable	631 · Internet/Telephone	2	99.98
04/17/2020	db pu...	Time Warner Cable	631 · Internet/Telephone	2	83.25
04/24/2020	2057	ATMOS Energy	623 · Utilities	2	132.60
04/26/2020	2064	C & H CONTINUOUS GUTTER	620 · Building Maintenance & Rep...	2	125.00
Apr 20					2,474.95