

HOPKINS CO.-MADISONVILLE PUBLIC LIBRARY

GENERAL FUND

COMPILATION OF FINANCIAL STATEMENTS

For the one month and seven months ended January 31, 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 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, 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
February 17, 2020

Hopkins Co.-Madisonville Public Library
General Fund
Balance Sheet - Cash Basis
As of January 31, 2020

ASSETS

Cash	
Independence Bank - Madisonville Operational	\$ 414,302.80
Independence Bank - Medical Account	6,194.88
Independence Bank - Dawson Operational	2,694.68
Planters Bank - Dawson Bequest CD	<u>140,861.47</u>
Total Cash	<u>564,053.83</u>
Restricted Cash	
First United Bank - County Loan	8,345.96
Independence Bank - General (Bequest)	<u>116,144.92</u>
Total Restricted Cash	<u>124,490.88</u>
Total Assets	<u><u>\$ 688,544.71</u></u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
Fica Payable	\$ 18.06
KY Withholding Payable	790.88
City Withholding Payable	298.27
Wage Garnishment	56.90
AFLAC	668.78
401K	180.04
Child Support	36.78
AIG Insurance	449.25
401a	963.16
AGLI employee loan payable	<u>139.74</u>
Total Liabilities	<u>3,601.86</u>
Fund Balances	
Restricted - Renovation	8,345.96
Restricted - Resources	116,144.92
Committed - Cash Reserve	165,000.00
Committed - Bookmobile/Transportation	20,886.00
Committed - Technology/Computer Replacement	40,000.00
Committed - Building and Grounds	15,000.00
Committed - Dawson Springs Branch	143,556.15
Unassigned	202,489.89
Excess (Deficiency) Revenue Over Expenses	<u>(26,480.07)</u>
Total Fund Balances	<u>684,942.85</u>
Total Liabilities & Fund Balances	<u><u>\$ 688,544.71</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 Seven Months Ended January 31, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 0.00	0.0	95,000.00	26.8	\$ 180,000.00	\$ 85,000.00	47.2
City of Dawson Springs	15,000.00	26.2	39,750.00	11.2	33,000.00	(6,750.00)	(20.5)
County of Hopkins	20,000.00	34.9	140,000.00	39.4	240,000.00	100,000.00	41.7
State of Kentucky	0.00	0.0	0.00	0.0	21,900.00	21,900.00	100.0
(E-Rate) Federal Category 1	0.00	0.0	0.00	0.0	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	20,845.55	36.4	45,737.64	12.9	28,000.00	(17,737.64)	(63.3)
Grant Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Library Donations	56.45	0.1	3,063.20	0.9	2,200.00	(863.20)	(39.2)
Interest	786.60	1.4	6,291.70	1.8	3,900.00	(2,391.70)	(61.3)
Lost/Damage Income	53.47	0.1	1,130.49	0.3	600.00	(530.49)	(88.4)
Programs	0.00	0.0	20.00	0.0	1,000.00	980.00	98.0
Out-of-county/Online Only Cards	0.00	0.0	30.00	0.0	100.00	70.00	70.0
Self-Generating	300.05	0.5	4,058.11	1.1	10,000.00	5,941.89	59.4
Overdue Charges/Fines	145.80	0.3	2,166.98	0.6	5,000.00	2,833.02	56.7
Fundraising	35.00	0.1	16,577.19	4.7	22,000.00	5,422.81	0.0
Postage (ILL Income)	0.00	0.0	0.00	0.0	39.00	39.00	100.0
Rentals	75.00	0.1	1,230.00	0.3	1,600.00	370.00	23.1
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	800.00	800.00	100.0
Carryover from FY 2017-2018	0.00	0.0	0.00	0.0	19,869.00	19,869.00	100.0
TOTAL REVENUES	57,297.92	100.0	355,055.31	100.0	609,140.00	254,084.69	
EXPENSES							
Personnel:							
Salaries and Wages	18,811.15	32.8	141,652.36	39.9	246,900.00	105,247.64	42.6
FICA (Social Security)	1,402.29	2.4	10,899.35	3.1	19,040.00	8,140.65	42.8
Health (Medical) Insurance	379.92	0.7	14,259.79	4.0	22,500.00	8,240.21	36.6
KACO Unemployment	0.00	0.0	0.00	0.0	3,200.00	3,200.00	100.0
Pensions (Retirement)	337.72	0.6	2,822.54	0.8	5,460.00	2,637.46	48.3
Worker's Compensation	0.00	0.0	1,199.00	0.3	2,000.00	801.00	40.1
Materials & Programming:							
Books - Adult	1,108.67	1.9	12,659.62	3.6	14,500.00	1,840.38	12.7
Books - Juvenile	957.89	1.7	6,268.38	1.8	9,000.00	2,731.62	30.4
Periodicals	58.00	0.1	1,101.19	0.3	1,400.00	298.81	21.3
Audio/CD/Video	700.22	1.2	6,286.24	1.8	14,000.00	7,713.76	55.1
EDM - Overdrive (KLU)	0.00	0.0	2,100.00	0.6	2,520.00	420.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	660.33	0.2	1,000.00	339.67	34.0
Collection Processing Supplies	670.92	1.2	1,449.13	0.4	1,900.00	450.87	23.7
Adult Programming	1,313.27	2.3	7,791.91	2.2	5,500.00	(2,291.91)	(41.7)
Juvenile Programming	683.75	1.2	4,879.84	1.4	11,500.00	6,620.16	57.6
Electronic Databases	0.00	0.0	9,380.12	2.6	16,585.00	7,204.88	43.4
Miscellaneous Collections	0.00	0.0	37.94	0.0	526.00	488.06	92.8
Outreach	0.00	0.0	0.00	0.0	0.00	0.00	0.0

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, 2020

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	0.00	0.0	5,958.07	1.7	6,500.00	541.93	8.3
Janitorial	1,106.76	1.9	6,491.53	1.8	9,500.00	3,008.47	31.7
Cleaning/Toiletry Supplies	59.56	0.1	867.05	0.2	1,800.00	932.95	51.8
Utilities	2,567.07	4.5	19,474.08	5.5	38,750.00	19,275.92	49.7
Insurance and Bonds	0.00	0.0	4,343.18	1.2	5,700.00	1,356.82	23.8
Advertising and Public Relations	577.50	1.0	2,305.40	0.6	2,800.00	494.60	17.7
Internet/Telephone	266.48	0.5	19,083.53	5.4	44,110.00	25,026.47	56.7
Legal and Accounting	0.00	0.0	10,625.00	3.0	12,500.00	1,875.00	15.0
Travel and Training	70.00	0.1	545.25	0.2	2,000.00	1,454.75	72.7
Cash Over and Short	8.56	0.0	(83.83)	(0.0)	175.00	258.83	147.9
Dues and Subscriptions	0.00	0.0	550.00	0.2	850.00	300.00	35.3
Board Expenses	119.85	0.2	667.41	0.2	3,575.00	2,907.59	81.3
Security	97.79	0.2	311.06	0.1	0.00	(311.06)	0.0
Office Supplies	598.10	1.0	4,474.25	1.3	9,100.00	4,625.75	50.8
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	4,397.36	7.7	15,510.76	4.4	26,535.00	11,024.24	41.5
Computer Accessories/Software/Repair	52.98	0.1	2,170.50	0.6	2,000.00	(170.50)	(8.5)
Service Agreements	798.96	1.4	9,888.91	2.8	17,014.00	7,125.09	41.9
Friend Expense	283.77	0.5	671.16	0.2	0.00	(671.16)	0.0
Fundraising	213.95	0.4	2,605.30	0.7	5,000.00	2,394.70	47.9
Grant Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Vehicle:							
Fuel & Oil	58.00	0.1	508.62	0.1	1,000.00	491.38	49.1
Repairs	0.00	0.0	469.32	0.1	0.00	(469.32)	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	766.60	0.2	0.00	(766.60)	0.0
Computers & Equipment	0.00	0.0	1,364.24	0.4	2,000.00	635.76	31.8
Vehicle	0.00	0.0	19,114.00	5.4	0.00	(19,114.00)	0.0
Debt Service:							
Hopkins County	29,406.25	51.3	29,406.25	8.3	29,700.00	293.75	1.0
City of Madisonville	0.00	0.0	0.00	0.0	11,000.00	11,000.00	100.0
TOTAL EXPENSES	67,106.74	117.1	381,535.38	107.5	609,140.00	227,604.62	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (9,808.82)	(17.1)	\$ (26,480.07)	(7.5)	\$ 0.00	\$ 26,480.07	

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, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	26.2	\$ 110,000.00	31.0	\$ 180,000.00	\$ 70,000.00	38.9
County of Hopkins	14,500.00	25.3	101,500.00	28.6	174,000.00	72,500.00	41.7
State of Kentucky	0.00	0.0	0.00	0.0	14,600.00	14,600.00	100.0
(E-Rate) Federal Category 1	0.00	0.0	0.00	0.0	27,529.00	27,529.00	100.0
(E-Rate) Federal Category 2	0.00	0.0	0.00	0.0	612.00	612.00	100.0
Other Income:							
Bequests (Mahr)	20,845.55	36.4	45,737.64	12.9	28,000.00	(17,737.64)	(63.3)
Library Donations	0.00	0.0	2,837.85	0.8	2,000.00	(837.85)	(41.9)
Interest	782.79	1.4	6,249.89	1.8	3,100.00	(3,149.89)	(101.6)
Lost/Damage Income	53.47	0.1	1,094.51	0.3	600.00	(494.51)	(82.4)
Programs	0.00	0.0	20.00	0.0	1,000.00	980.00	98.0
Out-of-county/Online Only Cards	0.00	0.0	30.00	0.0	100.00	70.00	70.0
Self-Generating	138.40	0.2	2,794.93	0.8	8,000.00	5,205.07	65.1
Overdue Charges/Fines	83.80	0.1	1,842.37	0.5	4,500.00	2,657.63	59.1
Fundraising	35.00	0.1	16,577.19	4.7	22,000.00	5,422.81	24.6
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	0.00	0.00	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	9,985.00	9,985.00	100.0
TOTAL REVENUES	51,439.01	89.8	288,684.38	81.3	478,065.00	189,380.62	
EXPENSES							
Personnel:							
Salaries and Wages	14,812.10	25.9	111,667.61	31.5	188,760.00	77,092.39	40.8
FICA (Social Security)	1,096.37	1.9	8,605.53	2.4	14,650.00	6,044.47	41.3
Health (Medical) Insurance	379.92	0.7	14,259.79	4.0	22,500.00	8,240.21	36.6
KACO Unemployment	0.00	0.0	0.00	0.0	3,200.00	3,200.00	100.0
Pensions (Retirement)	337.72	0.6	2,450.62	0.7	4,300.00	1,849.38	43.0
Worker's Compensation	0.00	0.0	1,199.00	0.3	2,000.00	801.00	40.1
Materials & Programming:							
Books - Adult	772.73	1.3	9,527.11	2.7	9,500.00	(27.11)	(0.3)
Books - Juvenile	127.89	0.2	3,149.16	0.9	7,000.00	3,850.84	55.0
Periodicals	0.00	0.0	779.64	0.2	1,000.00	220.36	22.0
Audio/CD/Video	323.55	0.6	3,645.54	1.0	9,000.00	5,354.46	59.5
EDM - Overdrive (KLU)	0.00	0.0	1,050.00	0.3	1,260.00	210.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	660.33	0.2	1,000.00	339.67	34.0
Collection Processing Supplies	670.92	1.2	1,226.03	0.3	1,500.00	273.97	18.3
Adult Programming	1,250.90	2.2	7,091.30	2.0	5,000.00	(2,091.30)	(41.8)
Juvenile Programming	498.68	0.9	3,238.58	0.9	8,000.00	4,761.42	59.5
Electronic Databases	0.00	0.0	5,959.93	1.7	11,000.00	5,040.07	45.8
Miscellaneous Collections	0.00	0.0	37.94	0.0	276.00	238.06	86.3
Outreach	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 - Madisonville
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted
For the One Month and Seven Months Ended January 31, 2020

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Operating:							
Building Maintenance and Repair	0.00	0.0	3,419.94	1.0	4,000.00	580.06	14.5
Janitorial	674.86	1.2	4,499.63	1.3	7,500.00	3,000.37	40.0
Cleaning /Toiletry Supplies	59.56	0.1	867.05	0.2	1,000.00	132.95	13.3
Utilities	907.17	1.6	8,189.69	2.3	20,000.00	11,810.31	59.1
Insurance and Bonds	0.00	0.0	4,343.18	1.2	5,700.00	1,356.82	23.8
Advertising and Public Relations	577.50	1.0	2,103.83	0.6	2,500.00	396.17	15.8
Internet/Telephone	0.00	0.0	17,525.95	4.9	33,120.00	15,594.05	47.1
Legal and Accounting	0.00	0.0	10,625.00	3.0	12,500.00	1,875.00	15.0
Travel and Training	70.00	0.1	545.25	0.2	2,000.00	1,454.75	72.7
Cash Over and Short	(0.09)	(0.0)	13.32	0.0	100.00	86.68	86.7
Dues and Subscriptions	0.00	0.0	500.00	0.1	600.00	100.00	16.7
Board Expenses	119.85	0.2	667.41	0.2	3,500.00	2,832.59	80.9
Security	97.79	0.2	311.06	0.1	0.00	0.00	0.0
Office Supplies	592.16	1.0	3,894.30	1.1	8,000.00	4,105.70	51.3
Rents and Leases	4,397.36	7.7	15,390.76	4.3	26,385.00	10,994.24	41.7
Computer Accessories/Software/Repair	0.00	0.0	1,693.63	0.5	1,500.00	(193.63)	(12.9)
Service Agreements	532.64	0.9	8,630.40	2.4	11,514.00	2,883.60	25.0
Fundraising	213.95	0.4	2,605.30	0.7	5,000.00	2,394.70	47.9
Friends Expense	283.77	0.5	671.16	0.2	0.00	(671.16)	0.0
Vehicle:							
Fuel & Oil	58.00	0.1	508.62	0.1	1,000.00	491.38	49.1
Repairs	0.00	0.0	469.32	0.1	0.00	(469.32)	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	766.60	0.2	0.00	(766.60)	0.0
Computers & Equipment	0.00	0.0	1,364.24	0.4	1,500.00	135.76	9.1
Vehicles	0.00	0.0	19,114.00	5.4	0.00	(19,114.00)	0.0
Debt Service:							
Hopkins County	29,406.25	51.3	29,406.25	8.3	29,700.00	293.75	1.0
City of Madisonville	0.00	0.0	0.00	0.0	11,000.00	11,000.00	100.0
TOTAL EXPENSES	58,261.55	101.7	312,674.00	88.1	478,065.00	165,391.00	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (6,822.54)	(1.9)	\$ (23,989.62)	(6.8)	\$ 0.00	\$ 23,989.62	

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, 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	7.0	\$ 33,000.00	\$ 8,250.00	25.0
County of Hopkins	5,500.00	9.6	38,500.00	10.8	66,000.00	27,500.00	41.7
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	56.45	0.1	225.35	0.1	200.00	(25.35)	(12.7)
Interest	3.81	0.0	41.81	0.0	800.00	758.19	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	161.65	0.3	1,263.18	0.4	2,000.00	736.82	36.8
Overdue Charges/Fines	62.00	0.1	324.61	0.1	500.00	175.39	35.1
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	75.00	0.1	1,230.00	0.3	1,600.00	370.00	23.1
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	9,884.00	9,884.00	100.0
TOTAL REVENUES	5,858.91	10.2	66,370.93	18.7	131,075.00	64,704.07	
EXPENSES							
Personnel:							
Salaries and Wages	3,999.05	7.0	29,984.75	8.4	58,140.00	28,155.25	48.4
FICA (Social Security)	305.92	0.5	2,293.82	0.6	4,390.00	2,096.18	47.7
Pensions (Retirement)	0.00	0.0	371.92	0.1	1,160.00	788.08	67.9
Materials & Programming:							
Books - Adult	335.94	0.6	3,132.51	0.9	5,000.00	1,867.49	37.3
Books - Juvenile	830.00	1.4	3,119.22	0.9	2,000.00	(1,119.22)	(56.0)
Periodicals	58.00	0.1	321.55	0.1	400.00	78.45	19.6
Audio/CD/Video	376.67	0.7	2,640.70	0.7	5,000.00	2,359.30	47.2
EDM - Overdrive (KLU)	0.00	0.0	1,050.00	0.3	1,260.00	210.00	0.0
Collection Processing Supplies	0.00	0.0	223.10	0.1	400.00	176.90	44.2
Adult Programming	62.37	0.1	700.61	0.2	500.00	(200.61)	(40.1)
Juvenile Programming	185.07	0.3	1,641.26	0.5	3,500.00	1,858.74	53.1
Electronic Databases	0.00	0.0	3,420.19	1.0	5,585.00	2,164.81	38.8
Miscellaneous Collections	0.00	0.0	0.00	0.0	250.00	250.00	0.0
Operating:							
Building Maintenance and Repair	0.00	0.0	2,538.13	0.7	2,500.00	(38.13)	(1.5)
Janitorial	431.90	0.8	1,991.90	0.6	2,000.00	8.10	0.4
Cleaning/Toiletry Supplies	0.00		0.00		800.00	800.00	100.0
Utilities	1,659.90	2.9	11,284.39	3.2	18,750.00	7,465.61	39.8
Advertising and Public Relations	0.00	0.0	201.57	0.1	300.00	98.43	32.8
Internet/Telephone	266.48	0.5	1,557.58	0.4	10,990.00	9,432.42	85.8
Travel and Training	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Cash Over and Short	8.65	0.0	(97.15)	(0.0)	75.00	172.15	229.5
Dues and Subscriptions	0.00	0.0	50.00	0.0	250.00	200.00	80.0
Board Expenses	0.00	0.0	0.00	0.0	75.00	75.00	100.0
Office Supplies	5.94	0.0	579.95	0.2	1,100.00	520.05	47.3
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	0.00	0.0	120.00	0.0	150.00	30.00	20.0
Computer Accessories/Software/Repairs	52.98	0.1	476.87	0.1	500.00	23.13	4.6
Service Agreements	266.32	0.5	1,258.51	0.4	5,500.00	4,241.49	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 Seven Months Ended January 31, 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	500.00	500.00	100.0
 TOTAL EXPENSES	 <u>8,845.19</u>	 <u>15.4</u>	 <u>68,861.38</u>	 <u>19.4</u>	 <u>131,075.00</u>	 <u>62,213.62</u>	
 EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	 <u>\$ (2,986.28)</u>	 <u>(0.8)</u>	 <u>\$ (2,490.45)</u>	 <u>(0.7)</u>	 <u>\$ 0.00</u>	 <u>\$ 2,490.45</u>	

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

Date	Num	Name	Memo	Account	Class	Amount
Jan 20						
Jan 20						

02/20/20

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

Date	Num	Name	Account	Class	Amount
Jan 20					
01/03/2020	awd-...	City of Madisonville	623 · Utilities	1	39.35
01/07/2020	11165	Division of Child Support	211 · Child Support	2	72.22
01/07/2020	11165	Division of Child Support	211 · Child Support		135.61
01/07/2020	11165	Division of Child Support	211 · Child Support		117.45
01/07/2020	11166	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	25.00
01/07/2020	11164	ATMOS Energy	623 · Utilities	1	122.41
01/07/2020	11167	Health Resources, Inc.	209 · AFLAC	1	136.80
01/07/2020	11163	AGLA	214 · AIG Insurance		149.58
01/07/2020	11168	KENTUCKY DEFERRED CO...	210 · 401 K	1	180.20
01/07/2020	11168	KENTUCKY DEFERRED CO...	210 · 401 K	1	180.20
01/07/2020	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	288.00
01/07/2020	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	120.00
01/08/2020	db p...	Wal-Mart Business	665 · Audio/CD/Video	1	148.68
01/08/2020	db p...	Wal-Mart Business	677 · Juvenile Programming	1	19.96
01/09/2020	11169	CHRISTOPHER "AMO" HALL	670 · Adult Programming	1	276.22
01/09/2020	db p...	GLEMA MAHR CENTER OF T...	684 · Fundraising	1	121.00
01/09/2020	db p...	Amazon	677 · Juvenile Programming	1	62.41
01/09/2020	db p...	Amazon	670 · Adult Programming	1	62.37
01/09/2020	db p...	Amazon	670 · Adult Programming	2	62.37
01/09/2020	db p...	Amazon	661 · Books-Adult	1	62.37
01/09/2020	db p...	Amazon	663 · Books-Children	1	62.37
01/09/2020	db p...	Amazon	665 · Audio/CD/Video	1	62.37
01/09/2020	db p...	Amazon	665 · Audio/CD/Video	2	62.37
01/09/2020	db p...	Amazon	661 · Books-Adult	2	62.37
01/10/2020	11170	DEMCO	651 · Collection Processing Supplies	1	548.90
01/10/2020	11170	DEMCO	651 · Collection Processing Supplies	1	122.02
01/10/2020	11171	Ingram	661 · Books-Adult	2	14.24
01/10/2020	11171	Ingram	661 · Books-Adult	2	15.53
01/10/2020	11171	Ingram	661 · Books-Adult	2	28.09
01/10/2020	11171	Ingram	661 · Books-Adult	2	26.53
01/10/2020	11171	Ingram	661 · Books-Adult	2	17.64
01/10/2020	11171	Ingram	661 · Books-Adult	2	80.68
01/10/2020	11172	Ingram	661 · Books-Adult	1	32.63
01/10/2020	11172	Ingram	661 · Books-Adult	1	310.08
01/10/2020	11172	Ingram	661 · Books-Adult	1	214.82
01/10/2020	11172	Ingram	661 · Books-Adult	1	127.83
01/10/2020	11173	Recorded Books	665 · Audio/CD/Video	1	112.50
01/10/2020	11174	record automatic doors, inc.	620 · Building Maintenance & Repairs	1	97.79
01/10/2020	11175	USPS	676 · Office Supplies	1	500.00
01/10/2020	11176	Wal-Mart Business	676 · Office Supplies	1	39.96
01/10/2020	11176	Wal-Mart Business	663 · Books-Children	1	65.52
01/10/2020	11176	Wal-Mart Business	677 · Juvenile Programming	1	416.31
01/10/2020	11176	Wal-Mart Business	670 · Adult Programming	1	464.38
01/10/2020	11176	Wal-Mart Business	635 · Friend Expense	1	283.77
01/10/2020	11176	Wal-Mart Business	621 · Janitorial	1	98.86
01/10/2020	11176	Wal-Mart Business	621 · Janitorial	2	191.90
01/10/2020	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		636.01
01/10/2020	awd-...	Internal Revenue Service	203 · FICA Payable		129.98
01/10/2020	awd-...	Internal Revenue Service	203 · FICA Payable		129.98
01/10/2020	awd-...	Internal Revenue Service	203 · FICA Payable		555.74
01/10/2020	awd-...	Internal Revenue Service	203 · FICA Payable		555.74
01/14/2020	db p...	USPS	676 · Office Supplies	1	55.00
01/14/2020	awd-...	Internal Revenue Service	506 · FICA (Social Security)	1	18.06
01/15/2020	db p...	Wal-Mart Business	658 · Van - Fuel & Oil	1	38.00
01/15/2020	db p...	CONSTANT CONTACT	627 · Advertising & Public Relations	1	45.00
01/16/2020	11177	HOPKINS COUNTY FISCAL C...	605 · Hopkins County Fiscal Court	1	25,000.00
01/16/2020	11177	HOPKINS COUNTY FISCAL C...	605 · Hopkins County Fiscal Court	1	4,406.25
01/16/2020	11189	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	359.96
01/16/2020	11190	EICHEL L WARREN	622 · Cleaning/Toiletry Supplies	1	59.56
01/16/2020	11191	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
01/16/2020	11191	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
01/16/2020	11192	Madisonville Messenger	627 · Advertising & Public Relations	1	532.50
01/16/2020	db p...		670 · Adult Programming	1	21.86
01/16/2020	db p...		670 · Adult Programming	1	234.90
01/16/2020	db p...	Kyndle KY network	629 · Travel & Training	1	70.00
01/17/2020	db p...	Amazon	670 · Adult Programming	1	9.99
01/21/2020	db p...	Amazon	670 · Adult Programming	1	6.98

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

Date	Num	Name	Account	Class	Amount
01/21/2020	db p...	Amazon	670 · Adult Programming	1	7.59
01/21/2020	db p...	Peebles	684 · Fundraising	1	92.95
01/21/2020	11189	Internal Revenue Service	204 · Federal Withholding Payable		653.75
01/21/2020	11189	Internal Revenue Service	203 · FICA Payable		130.67
01/21/2020	11189	Internal Revenue Service	203 · FICA Payable		130.67
01/21/2020	11189	Internal Revenue Service	203 · FICA Payable		558.81
01/21/2020	11189	Internal Revenue Service	203 · FICA Payable		558.81
01/21/2020	11189	Internal Revenue Service	506 · FICA (Social Security)	1	250.00
01/22/2020	awd-...	City of Madisonville	623 · Utilities	1	745.41
01/22/2020	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	288.00
01/22/2020	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	120.00
01/27/2020	db p...	Domino's	670 · Adult Programming	1	73.53
01/27/2020	db p...	Papa John's	670 · Adult Programming	1	93.08
01/27/2020	db p...	LEASING SERVICES	672 · Service Agreements	1	532.64
01/27/2020	db p...	LEASING SERVICES	672 · Service Agreements	2	266.32
01/28/2020	11211	City of Dawson Springs	206 · City Withholding Payable		330.69
01/28/2020	11212	Director of Finance	206 · City Withholding Payable		786.62
01/28/2020	11213	HOPKINS COUNTY FISCAL C...	206 · City Withholding Payable		283.47
Jan 20					49,607.54

02/20/20

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Check Register Dawson Springs Operational Acct
January 2020

Date	Num	Name	Account	Class	Amount
Jan 20					
01/02/2020	2043	ANGEL KILLOUGH(1)	634 · Board Expenses	1	119.85
01/07/2020	db pu...	NORTON ATIVIRUS	673 · Computer Access/Software/...	2	52.98
01/09/2020	2044	City Water	623 · Utilities	2	34.70
01/09/2020	2045	KU	623 · Utilities	2	1,382.69
01/09/2020	db pu...	Food Giant	677 · Juvenile Programming	2	4.97
01/09/2020	db pu...	MINIT MART	677 · Juvenile Programming	2	103.83
01/13/2020	db pu...	Time Warner Cable	631 · Internet/Telephone	2	99.98
01/13/2020	db pu...	Time Warner Cable	631 · Internet/Telephone	2	166.50
01/21/2020	db pu...	Wal-Mart Business	665 · Audio/CD/Video	2	314.30
01/21/2020	db pu...	Wal-Mart Business	676 · Office Supplies	2	5.94
01/22/2020	2046	Subscribers Renewals	664 · Periodicals	2	58.00
01/22/2020	2047	Garrett Book Company	663 · Books-Children	2	830.00
01/23/2020	paypal	C to C	677 · Juvenile Programming	2	76.27
01/23/2020	db pu...	Harlequin Publishing	661 · Books-Adult	2	90.86
01/24/2020	awd-...	ATMOS Energy	623 · Utilities	2	242.51
Jan 20					3,583.38