

HOPKINS CO.-MADISONVILLE PUBLIC LIBRARY

GENERAL FUND

COMPILATION OF FINANCIAL STATEMENTS

For the one month and twelve months ended June 30, 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 June 30, 2019, and the related Statement of Revenues and Expenses – Cash Basis for the one month and eleven 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 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
July 15, 2019

Hopkins Co.-Madisonville Public Library
General Fund
Balance Sheet - Cash Basis
As of June 30, 2019

ASSETS

Cash	
Independence Bank - Madisonville Operational	\$ 424,208.99
Independence Bank - Medical Account	11,337.18
Independence Bank - Dawson Operational	13,895.99
Planters Bank - Dawson Bequest CD	<u>140,861.47</u>
Total Cash	<u>590,303.63</u>
Restricted Cash	
First United Bank - County Loan	8,345.53
Independence Bank - General (Bequest)	<u>116,144.92</u>
Total Restricted Cash	<u>124,490.45</u>
Total Assets	<u><u>\$ 714,794.08</u></u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
Federal Withholding Payable	\$ (100.00)
KY Withholding Payable	400.16
City Withholding Payable	1,319.84
Wage Garnishment	75.00
AFLAC	53.18
401K	(0.16)
AIG Insurance	449.34
401a	(50.00)
AGLI employee loan payable	<u>50.00</u>
Total Liabilities	<u>2,197.36</u>
Fund Balances	
Restricted - Renovation	8,345.53
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	154,757.46
Unassigned	183,164.42
Excess (Deficiency) Revenue Over Expenses	<u>(9,815.61)</u>
Total Fund Balances	<u>712,596.72</u>
Total Liabilities & Fund Balances	<u><u>\$ 714,794.08</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 Twelve Months Ended June 30, 2019

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 17,500.00	39.9	\$ 210,000.00	35.2	\$ 210,000.00	\$ 0.00	0.0
City of Dawson Springs	0.00	0.0	33,000.00	5.5	33,000.00	0.00	0.0
County of Hopkins	19,666.70	44.8	236,100.04	39.5	236,000.00	(100.04)	(0.0)
State of Kentucky	0.00	0.0	24,633.00	4.1	21,900.00	(2,733.00)	(12.5)
(E-Rate) Federal Category 1	0.00	0.0	0.00	0.0	0.00	0.00	0.0
(E-Rate) Federal Category 2	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Other Income:							
Bequests	4.11	0.0	34,780.98	5.8	28,000.00	(6,780.98)	(24.2)
Grant Income	0.00	0.0	2,454.53	0.4	2,934.00	479.47	16.3
Library Donations	85.30	0.2	5,756.01	1.0	2,400.00	(3,356.01)	(139.8)
Interest	1,189.95	2.7	10,097.86	1.7	3,980.00	(6,117.86)	(153.7)
Lost/Damage Income	124.94	0.3	2,068.60	0.3	655.00	(1,413.60)	(215.8)
Programs	0.00	0.0	710.00	0.1	1,045.00	335.00	32.1
Out-of-county/Online Only Cards	24.00	0.1	167.00	0.0	100.00	(67.00)	(67.0)
Self-Generating	1,326.95	3.0	10,947.69	1.8	10,100.00	(847.69)	(8.4)
Overdue Charges/Fines	910.05	2.1	6,498.70	1.1	5,150.00	(1,348.70)	(26.2)
Fundraising	2,832.17	6.5	17,887.17	3.0	2,000.00	(15,887.17)	0.0
Postage (ILL Income)	0.00	0.0	8.00	0.0	25.00	17.00	68.0
Rentals	195.00	0.4	1,795.00	0.3	1,700.00	(95.00)	(5.6)
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	91,350.00	91,350.00	100.0
TOTAL REVENUES	43,859.17	100.0	597,304.58	100.0	651,489.00	54,184.42	
EXPENSES							
Personnel:							
Salaries and Wages	18,966.66	43.2	248,321.07	41.6	246,750.00	(1,571.07)	(0.6)
FICA (Social Security)	1,396.15	3.2	18,282.89	3.1	19,150.00	867.11	4.5
Health (Medical) Insurance	(193.13)	-0.4	18,873.81	3.2	30,000.00	11,126.19	37.1
KACO Unemployment	0.00	0.0	4,165.01	0.7	3,200.00	(965.01)	(30.2)
Pensions (Retirement)	783.36	1.8	5,583.35	0.9	5,585.00	1.65	0.0
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	1,515.80	3.5	20,247.33	3.4	20,800.00	552.67	2.7
Books - Juvenile	36.34	0.1	7,951.20	1.3	8,500.00	548.80	6.5
Periodicals	0.00	0.0	1,413.27	0.2	1,700.00	286.73	16.9
Audio/CD/Video	234.72	0.5	13,349.32	2.2	14,765.00	1,415.68	9.6
EDM - Overdrive (KLU)	0.00	0.0	4,200.00	0.7	4,200.00	-	0.0
EDM - Overdrive (Advantage)	0.00	0.0	1,530.44	0.3	1,535.00	4.56	0.3
Collection Processing Supplies	0.00	0.0	2,453.38	0.4	2,600.00	146.62	5.6
Adult Programming	348.06	0.8	6,632.67	1.1	8,170.00	1,537.33	18.8
Women's Health Fair	0.00	0.0	533.59	0.1	535.00	1.41	0.3
Juvenile Programming	801.47	1.8	9,733.30	1.6	9,575.00	(158.30)	(1.7)
Electronic Databases	4,940.00	11.3	10,583.40	1.8	10,700.00	116.60	1.1
Miscellaneous Collections	0.00	0.0	401.10	0.1	405.00	3.90	1.0
Outreach	0.00	0.0	129.06	0.0	130.00	0.94	0.7

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 Twelve Months Ended June 30, 2019

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Operating:							
Building Maintenance and Repair	317.66	0.7	6,326.76	1.1	7,335.00	1,008.24	13.7
Janitorial	1,456.94	3.3	17,073.94	2.9	16,960.00	(113.94)	(0.7)
Utilities	2,595.58	5.9	31,481.87	5.3	35,180.00	3,698.13	10.5
Insurance and Bonds	0.00	0.0	3,501.40	0.6	8,800.00	5,298.60	60.2
Advertising and Public Relations	62.87	0.1	5,748.99	1.0	6,250.00	501.01	8.0
Internet/Telephone	255.69	0.6	9,848.68	1.6	11,500.00	1,651.32	14.4
Legal and Accounting	0.00	0.0	5,000.00	0.8	12,500.00	7,500.00	60.0
Travel and Training	546.14	1.2	5,635.53	0.9	6,140.00	504.47	8.2
Cash Over and Short	292.98	0.7	267.61	0.0	400.00	132.39	33.1
Dues and Subscriptions	0.00	0.0	670.00	0.1	670.00	-	0.0
Board Expenses	0.00	0.0	163.65	0.0	670.00	506.35	75.6
Security	0.00	0.0	302.00	0.1	500.00	198.00	39.6
Office Supplies	171.50	0.4	9,473.34	1.6	10,100.00	626.66	6.2
Library Cards	0.00	0.0		0.0	0.00	-	#DIV/0!
Rents and Leases	2,639.65	6.0	26,941.13	4.5	26,520.00	(421.13)	(1.6)
Computer Accessories/Software/Repair	0.00	0.0	3,383.73	0.6	4,400.00	1,016.27	23.1
Service Agreements	220.48	0.5	15,784.84	2.6	17,000.00	1,215.16	7.1
Friend Expense	0.00	0.0	1,170.59	0.2	1,300.00	129.41	10.0
Foundation Expense (Fundraising)	3,004.13	6.8	5,433.93	0.9	4,430.00	(1,003.93)	(22.7)
Grant Expense	0.00	0.0	2,455.55	0.4	2,934.00	478.45	16.3
Vehicle:							
Fuel & Oil	179.00	0.4	1,186.90	0.2	1,200.00	13.10	1.1
Repairs	167.95	0.4	1,076.68	0.2	1,100.00	23.32	2.1
Capital Outlay:							
Building Improvements - County	0.00	0.0	15,644.69	2.6	15,650.00	5.31	0.0
Building Improvements - Other	0.00	0.0	3,326.80	0.6	5,580.00	2,253.20	40.4
Furnishings	0.00	0.0	700.00	0.1	3,350.00	2,650.00	79.1
Computers & Equipment	0.00	0.0	19,513.91	3.3	19,720.00	206.09	1.0
Debt Service:							
Hopkins County	0.00	0.0	29,700.00	5.0	30,000.00	300.00	1.0
City of Madisonville	0.00	0.0	10,923.48	1.8	11,000.00	76.52	0.7
TOTAL EXPENSES	40,740.00	92.9	607,120.19	101.6	651,489.00	44,368.81	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 3,119.17	7.1	\$ (9,815.61)	(1.6)	\$ 0.00	\$ 9,815.61	

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 Twelve Months Ended June 30, 2019

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 17,500.00	39.9	\$ 210,000.00	35.2	\$ 210,000.00	\$ 0.00	0.0
County of Hopkins	14,500.00	33.1	174,000.00	29.1	174,000.00	0.00	0.0
State of Kentucky		0.0	17,333.00	2.9	14,600.00	(2,733.00)	(18.7)
(E-Rate) Federal Category 1		0.0		0.0	-	0.00	#DIV/0!
Other Income:							
Bequests (Mahr)	4.11	0.0	34,780.98	5.8	28,000.00	(6,780.98)	(24.2)
Library Donations	51.40	0.1	5,328.01	0.9	2,000.00	(3,328.01)	(166.4)
Interest	928.16	2.1	8,778.25	1.5	3,100.00	(5,678.25)	(183.2)
Lost/Damage Income	124.94	0.3	2,008.65	0.3	600.00	(1,408.65)	(234.8)
Programs	0.00	0.0	665.00	0.1	1,000.00	335.00	33.5
Out-of-county/Online Only Cards	24.00	0.1	167.00	0.0	100.00	(67.00)	(67.0)
Self-Generating	1,093.85	2.5	8,057.40	1.3	8,000.00	(57.40)	(0.7)
Overdue Charges/Fines	847.15	1.9	5,805.80	1.0	4,500.00	(1,305.80)	(29.0)
Fundraising	2,832.17	6.5	17,887.17	3.0	2,000.00	(15,887.17)	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	70,485.00	70,485.00	100.0
TOTAL REVENUES	37,905.78	86.4	485,219.26	81.2	518,760.00	33,540.74	
EXPENSES							
Personnel:							
Salaries and Wages	14,945.90	34.1	195,051.22	32.7	193,000.00	(2,051.22)	(1.1)
FICA (Social Security)	1,088.55	2.5	14,215.77	2.4	14,900.00	684.23	4.6
Health (Medical) Insurance	(193.13)	(0.4)	18,873.81	3.2	30,000.00	11,126.19	37.1
KACO Unemployment	0.00	0.0	4,165.01	0.7	3,200.00	(965.01)	(30.2)
Pensions (Retirement)	692.20	1.6	4,309.46	0.7	4,300.00	(9.46)	(0.2)
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	1,039.70	2.4	14,395.82	2.4	15,000.00	604.18	4.0
Books - Juvenile	0.00	0.0	5,927.06	1.0	6,000.00	72.94	1.2
Periodicals	0.00	0.0	1,131.67	0.2	1,400.00	268.33	19.2
Audio/CD/Video	99.00	0.2	10,498.05	1.8	11,265.00	766.95	6.8
EDM - Overdrive (KLU)	0.00	0.0	4,200.00	0.7	4,200.00	0.00	0.0
EDM - Overdrive (Advantage)	0.00	0.0	1,530.44	0.3	1,535.00	4.56	0.3
Collection Processing Supplies	0.00	0.0	1,406.83	0.2	1,500.00	93.17	6.2
Adult Programming	348.06	0.8	5,968.00	1.0	7,500.00	1,532.00	20.4
Women's Health Fair	0.00	0.0	533.59	0.1	535.00	1.41	0.3
Juvenile Programming	204.16	0.5	6,222.39	1.0	6,075.00	(147.39)	(2.4)
Electronic Databases	2,470.00	5.6	5,930.90	1.0	6,000.00	69.10	1.2
Miscellaneous Collections	0.00	0.0	401.10	0.1	405.00	3.90	1.0
Outreach	0.00	0.0	129.06	0.0	130.00	0.94	0.7

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 Twelve Months Ended June 30, 2019

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Operating:							
Building Maintenance and Repair	190.00	0.4	3,024.19	0.5	3,835.00	810.81	21.1
Janitorial Service & Cleaning Supplies	1,216.94	2.8	13,673.46	2.3	13,660.00	(13.46)	(0.1)
Utilities	1,073.77	2.4	13,924.74	2.3	16,430.00	2,505.26	15.2
Insurance and Bonds	0.00	0.0	3,501.40	0.6	8,800.00	5,298.60	60.2
Advertising and Public Relations	62.87	0.1	5,424.19	0.9	5,900.00	475.81	8.1
Internet/Telephone	78.62	0.2	7,586.46	1.3	9,000.00	1,413.54	15.7
Legal and Accounting	0.00	0.0	5,000.00	0.8	12,500.00	7,500.00	60.0
Travel and Training	546.14	1.2	5,598.45	0.9	6,100.00	501.55	8.2
Cash Over and Short	250.49	0.6	233.41	0.0	300.00	66.59	22.2
Dues and Subscriptions	0.00	0.0	620.00	0.1	620.00	-	0.0
Board Expenses	0.00	0.0	144.01	0.0	650.00	505.99	77.8
Security	0.00	0.0	302.00	0.1	500.00	198.00	39.6
Office Supplies	171.50	0.4	8,722.04	1.5	9,000.00	277.96	3.1
Library Cards	0.00	0.0	0.00	0.0	0.00	-	#DIV/0!
Rents and Leases	2,639.65	6.0	26,825.13	4.5	26,390.00	(435.13)	(1.6)
Computer Accessories/Software/Repair	0.00	0.0	3,851.65	0.6	4,400.00	548.35	12.5
Service Agreements	0.00	0.0	9,294.33	1.6	10,500.00	1,205.67	11.5
Friend Expense	0.00	0.0	491.55	0.1	500.00	8.45	1.7
Foundation Expense (Fundraising)	3,004.13	6.8	5,433.93	0.9	4,430.00	(1,003.93)	(22.7)
Vehicle:							
Fuel & Oil	179.00	0.4	1,186.90	0.2	1,200.00	13.10	1.1
Repairs	167.95	0.4	1,076.68	0.2	1,100.00	23.32	2.1
Capital Outlay:							
Building Improvements - County	0.00	0.0	15,644.69	2.6	15,650.00	5.31	0.0
Building Improvements - Other	0.00	0.0	3,250.84	0.5	5,500.00	2,249.16	40.9
Furnishings	0.00	0.0	700.00	0.1	3,350.00	2,650.00	79.1
Computers & Equipment	0.00	0.0	8,302.91	1.4	8,500.00	197.09	2.3
Debt Service:							
Hopkins County	0.00	0.0	29,700.00	5.0	30,000.00	300.00	1.0
City of Madisonville	0.00	0.0	10,923.48	1.8	11,000.00	76.52	0.7
TOTAL EXPENSES	30,275.50	69.0	479,326.62	80.2	518,760.00	39,433.38	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 7,630.28	1.3	\$ 5,892.64	1.0	\$ 0.00	\$ (5,892.64)	

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 Twelve Months Ended June 30, 2019

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 0.00	0.0	\$ 33,000.00	5.5	\$ 33,000.00	\$ 0.00	0.0
County of Hopkins	5,166.70	11.8	62,100.04	10.4	62,000.00	(100.04)	(0.2)
State of Kentucky	0.00	0.0	7,300.00	1.2	7,300.00	0.00	0.0
(E-Rate) Federal Category 1	0.00	0.0	0.00	0.0	-	-	#DIV/0!
(E-Rate) Federal Category 2	0.00	0.0	0.00	0.0	-	-	#DIV/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	0.4	2,934.00	479.47	16.3
Library Donations	33.90	0.1	428.00	0.1	400.00	(28.00)	(7.0)
Interest	261.79	0.6	1,319.61	0.2	880.00	(439.61)	0.0
Lost/Damage Income	0.00	0.0	59.95	0.0	55.00	(4.95)	0.0
Programs	0.00	0.0	45.00	0.0	45.00	0.00	0.0
Self-Generating	233.10	0.5	2,890.29	0.5	2,100.00	(790.29)	(37.6)
Overdue Charges/Fines	62.90	0.1	692.90	0.1	650.00	(42.90)	(6.6)
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	195.00	0.4	1,795.00	0.3	1,700.00	(95.00)	(5.6)
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	20,865.00	20,865.00	100.0
TOTAL REVENUES	5,953.39	13.6	112,085.32	18.8	132,729.00	20,643.68	
EXPENSES							
Personnel:							
Salaries and Wages	4,020.76	9.2	53,269.85	8.9	53,750.00	480.15	0.9
FICA (Social Security)	307.60	0.7	4,067.12	0.7	4,250.00	182.88	4.3
Pensions (Retirement)	91.16	0.2	1,273.89	0.2	1,285.00	11.11	0.9
Materials & Programming:							
Books - Adult	476.10	1.1	5,851.51	1.0	5,800.00	(51.51)	(0.9)
Books - Juvenile	36.34	0.1	2,024.14	0.3	2,500.00	475.86	19.0
Periodicals	0.00	0.0	281.60	0.0	300.00	18.40	6.1
Audio/CD/Video	135.72	0.3	2,851.27	0.5	3,500.00	648.73	18.5
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Collection Processing Supplies	0.00	0.0	1,046.55	0.2	1,100.00	53.45	4.9
Adult Programming	0.00	0.0	664.67	0.1	670.00	5.33	0.8
Juvenile Programming	597.31	1.4	3,510.91	0.6	3,500.00	(10.91)	(0.3)
Electronic Databases	2,470.00	5.6	4,652.50	0.8	4,700.00	47.50	1.0
Miscellaneous Collections	0.00	0.0	0.00	0.0	0.00	-	0.0
Operating:							
Building Maintenance and Repair	127.66	0.3	3,302.57	0.6	3,500.00	197.43	5.6
Janitorial Service & Cleaning Supplies	240.00	0.5	3,400.48	0.6	3,300.00	(100.48)	(3.0)
Utilities	1,521.81	3.5	17,557.13	2.9	18,750.00	1,192.87	6.4
Advertising and Public Relations	0.00	0.0	324.80	0.1	350.00	25.20	7.2
Internet/Telephone	177.07	0.4	2,262.22	0.4	2,500.00	237.78	9.5
Travel and Training	0.00	0.0	37.08	0.0	40.00	2.92	7.3
Cash Over and Short	42.49	0.1	34.20	0.0	100.00	65.80	65.8
Dues and Subscriptions	0.00	0.0	50.00	0.0	50.00	-	0.0
Board Expenses	0.00	0.0	19.64	0.0	20.00	0.36	1.8
Office Supplies	0.00	0.0	751.30	0.1	1,100.00	348.70	31.7
Library Cards	0.00	0.0	0.00	0.0	-	-	#DIV/0!
Rents and Leases	0.00	0.0	116.00	0.0	130.00	14.00	10.8
ComputerAccessories/Software/Repairs	0.00	0.0	(467.92)	(0.1)	-	467.92	#DIV/0!
Service Agreements	220.48	0.5	6,490.51	1.1	6,500.00	9.49	0.0
Friends Expense	0.00	0.0	679.04	0.1	800.00	120.96	15.1
Grant Expense	0.00	0.0	2,455.55	0.4	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 Twelve Months Ended June 30, 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	80.00	4.04	0.0
Computers and Equipment	0.00	0.0	11,211.00	1.9	11,220.00	9.00	0.1
 TOTAL EXPENSES	<u>10,464.50</u>	<u>23.9</u>	<u>127,793.57</u>	<u>21.4</u>	<u>132,729.00</u>	<u>4,935.43</u>	
 EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (4,511.11)</u>	<u>(0.8)</u>	<u>\$ (15,708.25)</u>	<u>(2.6)</u>	<u>\$ 0.00</u>	<u>\$ 15,708.25</u>	

See Compilation Report

07/15/19

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

Date	Num	Name	Memo	Account	Class	Amount
Jun 19						
Jun 19						

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

07/15/19

Date	Num	Name	Account	Class	Amount
Jun 19					
06/03/2019	db p...	HOME 2 SUITES	629 · Travel & Training	1	9.90
06/03/2019	db p...	Domino's	670 · Adult Programming	1	33.80
06/03/2019	db p...	Little Cesar's Pizza	677 · Juvenile Programming	1	75.00
06/03/2019	db p...	Hertz Rent-a-Car	629 · Travel & Training	1	536.24
06/05/2019	10893	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
06/05/2019	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		588.01
06/05/2019	awd-...	Internal Revenue Service	203 · FICA Payable		132.56
06/05/2019	awd-...	Internal Revenue Service	203 · FICA Payable		132.56
06/05/2019	awd-...	Internal Revenue Service	203 · FICA Payable		566.80
06/05/2019	awd-...	Internal Revenue Service	203 · FICA Payable		566.80
06/05/2019	10898	KY DEFERRED COMPENSAT...	210 · 401 K		249.82
06/05/2019	10894	AGLA	214 · AIG Insurance		149.58
06/05/2019	10895	American General Life Insuran...	219 · AGLI employee loan payable		50.00
06/05/2019	10902	NATIONWIDE TRUST CO	218 · 401a		519.84
06/05/2019	10903	NATIONWIDE TRUST CO	218 · 401a		396.56
06/05/2019	10896	Division of Child Support	211 · Child Support		169.38
06/05/2019	10897	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment		15.00
06/05/2019	10899	LOGAN, MORTON & RATLIFF	208 · Wage Garnishment		150.00
06/05/2019	10900		676 · Office Supplies	1	0.00
06/05/2019	10901		676 · Office Supplies	1	0.00
06/05/2019	db p...	DOLLAR GENERAL	677 · Juvenile Programming	1	7.30
06/06/2019	db p...	Golden Glase	677 · Juvenile Programming	1	25.95
06/06/2019	AWV...	Madisonville Utilities	623 · Utilities	1	39.30
06/10/2019	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	500.00
06/10/2019	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	120.00
06/11/2019	db p...	Dollar Tree	676 · Office Supplies	1	7.00
06/11/2019	db p...	Gale	661 · Books-Adult	2	56.78
06/12/2019	10904	PARKWAY PLAZA MALL	684 · Fundraising	1	1,004.13
06/12/2019	db p...	Marathon	658 · Van - Fuel & Oil	1	44.00
06/13/2019	10905	B.W. Akin Co. LLC	620 · Building Maintenance & Repairs	2	127.66
06/13/2019	10906	KU	623 · Utilities	2	1,487.81
06/14/2019	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		601.28
06/14/2019	awd-...	Internal Revenue Service	203 · FICA Payable		133.27
06/14/2019	awd-...	Internal Revenue Service	203 · FICA Payable		133.27
06/14/2019	awd-...	Internal Revenue Service	203 · FICA Payable		569.78
06/14/2019	awd-...	Internal Revenue Service	203 · FICA Payable		569.78
06/14/2019	db p...	Dollar Tree	677 · Juvenile Programming	1	8.00
06/14/2019	db p...	KROGERS	677 · Juvenile Programming	1	75.00
06/17/2019	db p...	CONSTANT CONTACT	627 · Advertising & Public Relations	1	45.00
06/18/2019	10907	Verizon Wireless	631 · Internet/Telephone	1	69.62
06/18/2019	10908	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX		359.96
06/18/2019	10909	Automotive Express	659 · Van - Repairs	1	167.95
06/18/2019	10910	EBSCO	683 · Electronic Data Base	1	2,470.00
06/18/2019	10910	EBSCO	683 · Electronic Data Base	2	2,470.00
06/18/2019	10911	Happys of Madisonville	676 · Office Supplies	1	77.98
06/18/2019	10912	Health Resources, Inc.	209 · AFLAC		273.60
06/18/2019	10913	HOMETOWN HEATING & AIR...	620 · Building Maintenance & Repairs	1	75.00
06/18/2019	10914	Ingram	661 · Books-Adult	1	27.23
06/18/2019	10914	Ingram	661 · Books-Adult	1	47.11
06/18/2019	10914	Ingram	661 · Books-Adult	1	826.50
06/18/2019	10914	Ingram	661 · Books-Adult	1	62.52
06/18/2019	10914	Ingram	661 · Books-Adult	1	76.34
06/18/2019	10914	Ingram	676 · Office Supplies	1	86.52
06/18/2019	10915	Ingram	661 · Books-Adult	2	5.69
06/18/2019	10915	Ingram	661 · Books-Adult	2	37.91
06/18/2019	10915	Ingram	661 · Books-Adult	2	28.08
06/18/2019	10915	Ingram	661 · Books-Adult	2	43.17
06/18/2019	10915	Ingram	661 · Books-Adult	2	32.94
06/18/2019	10915	Ingram	661 · Books-Adult	2	247.53
06/18/2019	10916	Recorded Books	665 · Audio/CD/Video	1	99.00
06/18/2019	10917	ROCKET OIL	658 · Van - Fuel & Oil	1	95.00
06/18/2019	10918	Sprint	631 · Internet/Telephone	1	9.00
06/18/2019	10919	Wal-Mart Business	670 · Adult Programming	1	14.26
06/18/2019	10919	Wal-Mart Business	677 · Juvenile Programming	1	8.91
06/18/2019	10919	Wal-Mart Business	621 · Janitorial	1	26.94
06/18/2019	10919	Wal-Mart Business	621 · Janitorial	1	116.73
06/18/2019	10920	EICHEL L WARREN	621 · Janitorial	1	73.27

See Compilation Report

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

07/15/19

Date	Num	Name	Account	Class	Amount
06/18/2019	10921	Xbs	682 · Rents & Leases	1	440.97
06/18/2019	10921	Xbs	672 · Service Agreements	2	220.48
06/18/2019	10922	KENTUCKY DEFERRED CO...	210 · 401 K	1	174.82
06/18/2019	10922	KENTUCKY DEFERRED CO...	210 · 401 K	2	75.00
06/18/2019	10923	DOWN TO AERIALS LLC	670 · Adult Programming	1	300.00
06/18/2019	db p...	Gale	661 · Books-Adult	2	24.00
06/24/2019	10924	Division of Child Support	211 · Child Support		64.01
06/24/2019	10924	Division of Child Support	211 · Child Support		169.38
06/24/2019	10925	FRYMIRE,EVANS,PEYTON,T...	208 · Wage Garnishment		15.00
06/24/2019	10928	LOGAN, MORTON & RATLIFF	208 · Wage Garnishment		150.00
06/24/2019	10926	KY DEFERRED COMPENSAT...	210 · 401 K		249.82
06/24/2019	awd-...	Madisonville Utilities	623 · Utilities	1	994.30
06/24/2019	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	500.00
06/24/2019	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	120.00
06/25/2019	10929	NATIONWIDE TRUST CO	218 · 401a		783.36
06/25/2019	10927	ATMOS Energy	623 · Utilities	1	40.17
06/25/2019	10930	HOPKINS CO. PUBLIC LIBRA...	684 · Fundraising	1	2,000.00
06/28/2019	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		591.69
06/28/2019	awd-...	Internal Revenue Service	203 · FICA Payable		131.36
06/28/2019	awd-...	Internal Revenue Service	203 · FICA Payable		131.36
06/28/2019	awd-...	Internal Revenue Service	203 · FICA Payable		561.74
06/28/2019	awd-...	Internal Revenue Service	203 · FICA Payable		561.74
Jun 19					<u>28,323.80</u>

07/15/19

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

Date	Num	Name	Account	Class	Amount
Jun 19					
06/03/2019	db pu...	Wal-Mart Business	677 · Juvenile Programming	2	26.27
06/03/2019	db pu...	OTC BRANDS INC	677 · Juvenile Programming	2	99.64
06/10/2019	db pu...	Dollar Tree	677 · Juvenile Programming	2	26.00
06/10/2019	db pu...	Wal-Mart Business	677 · Juvenile Programming	2	54.12
06/13/2019	2031	City Water	623 · Utilities	2	34.00
06/13/2019	db pu...	Dollar Tree	677 · Juvenile Programming	2	5.30
06/13/2019	db pu...	Food Giant	677 · Juvenile Programming	2	16.74
06/13/2019	db pu...	MINIT MART	677 · Juvenile Programming	2	68.98
06/18/2019	db pu...	Wal-Mart Business	677 · Juvenile Programming	2	116.60
06/20/2019	db pu...	Time Warner Cable	631 · Internet/Telephone	2	177.07
06/20/2019	db pu...	SCHOOL LIFE	677 · Juvenile Programming	2	97.15
06/24/2019	db pu...	Imagestuff.com	677 · Juvenile Programming	2	24.60
06/25/2019	db pu...	Wal-Mart Business	665 · Audio/CD/Video	2	135.72
06/25/2019	db pu...	Wal-Mart Business	663 · Books-Children	2	36.34
06/25/2019	db pu...	Wal-Mart Business	677 · Juvenile Programming	2	61.91
					980.44
Jun 19					