

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, 2020, and the related Statement of Revenues and Expenses – Cash Basis for the one month and twelve 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
July 15, 2020

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

ASSETS

Cash	
Independence Bank - Madisonville Operational	\$ 486,166.70
Independence Bank - Medical Account	5,297.33
Independence Bank - Dawson Operational	12,409.33
Planters Bank - Dawson Bequest CD	<u>141,938.03</u>
Total Cash	<u>645,811.39</u>
Restricted Cash	
First United Bank - County Loan	8,346.37
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,167.82</u>
Total Assets	<u>\$ 729,979.21</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
KY Withholding Payable	\$ 796.21
City Withholding Payable	1,059.39
Wage Garnishment	42.50
AFLAC	737.18
401K	180.04
Child Support	(1.55)
AIG Insurance	(226.13)
401a	287.72
AGLI employee loan payable	<u>114.74</u>
Total Liabilities	<u>2,990.10</u>
Fund Balances	
Restricted - Renovation	8,346.37
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	154,347.36
Unassigned	251,135.74
Excess (Deficiency) Revenue Over Expenses	<u>15,566.19</u>
Total Fund Balances	<u>726,989.11</u>
Total Liabilities & Fund Balances	<u>\$ 729,979.21</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, 2020

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 30,000.00	39.1	185,000.00	29.1	\$ 185,000.00	\$ 0.00	0.0
City of Dawson Springs	8,250.00	10.8	33,000.00	5.2	33,000.00	0.00	0.0
County of Hopkins	34,500.00	45.0	240,000.00	37.7	240,000.00	0.00	0.0
State of Kentucky	0.00	0.0	24,633.00	3.9	21,900.00	(2,733.00)	(12.5)
(E-Rate) Federal Category 1	2,249.10	2.9	26,989.20	4.2	35,980.00	8,990.80	0.0
(E-Rate) Federal Category 2	26.92	0.0	323.00	0.1	323.00	0.00	0.0
Other Income:							
Bequests	0.00	0.0	82,506.64	13.0	28,000.00	(54,506.64)	(194.7)
Grant Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Library Donations	3.55	0.0	3,892.37	0.6	2,200.00	(1,692.37)	(76.9)
Interest	1,035.87	1.4	11,029.90	1.7	3,900.00	(7,129.90)	(182.8)
Lost/Damage Income	0.00	0.0	1,200.49	0.2	600.00	(600.49)	(100.1)
Programs	0.00	0.0	188.00	0.0	190.00	2.00	1.1
Out-of-county/Online Only Cards	0.00	0.0	30.00	0.0	30.00	0.00	0.0
Self-Generating	581.62	0.8	5,789.15	0.9	5,780.00	(9.15)	(0.2)
Overdue Charges/Fines	0.00	0.0	2,914.25	0.5	3,000.00	85.75	2.9
Fundraising	0.00	0.0	17,880.00	2.8	17,900.00	20.00	0.0
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	70.00	0.1	1,440.00	0.2	1,600.00	160.00	10.0
Foundation Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Friends Income	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Carryover from FY 2018-2019	0.00	0.0	0.00	0.0	74,172.00	74,172.00	100.0
TOTAL REVENUES	76,717.06	100.0	636,816.00	100.0	654,375.00	17,559.00	
EXPENSES							
Personnel:							
Salaries and Wages	18,844.31	24.6	245,765.26	38.6	253,140.00	7,374.74	2.9
FICA (Social Security)	1,386.80	1.8	18,354.23	2.9	19,390.00	1,035.77	5.3
Health (Medical) Insurance	2,770.60	3.6	21,505.79	3.4	22,500.00	994.21	4.4
KACO Unemployment	0.00	0.0	0.00	0.0	3,200.00	3,200.00	100.0
Pensions (Retirement)	613.22	0.8	4,955.50	0.8	6,560.00	1,604.50	24.5
Worker's Compensation	1,093.00	1.4	2,292.00	0.4	1,500.00	(792.00)	(52.8)
Materials & Programming:							
Books - Adult	1,195.05	1.6	18,928.94	3.0	20,210.00	1,281.06	6.3
Books - Juvenile	976.28	1.3	7,615.95	1.2	10,523.00	2,907.05	27.6
Periodicals	0.00	0.0	1,332.19	0.2	1,375.00	42.81	3.1
Audio/CD/Video	420.34	0.5	10,590.02	1.7	13,635.00	3,044.98	22.3
EDM - Overdrive (KLU)	0.00	0.0	2,100.00	0.3	2,520.00	420.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Collection Processing Supplies	0.00	0.0	1,449.13	0.2	1,630.00	180.87	11.1
Adult Programming	0.00	0.0	8,890.76	1.4	8,891.00	0.24	0.0
Juvenile Programming	429.90	0.6	7,752.24	1.2	8,600.00	847.76	9.9
Electronic Databases	0.00	0.0	16,420.12	2.6	20,860.00	4,439.88	21.3
Miscellaneous Collections	0.00	0.0	392.34	0.1	540.00	147.66	27.3
Outreach	0.00	0.0	23.00	0.0	23.00	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 Twelve Months Ended June 30, 2020

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	1,334.53	1.7	11,457.20	1.8	11,250.00	(207.20)	(1.8)
Janitorial	0.00	0.0	8,398.00	1.3	8,500.00	102.00	1.2
Cleaning/Toiletry Supplies	0.00	0.0	910.54	0.1	1,800.00	889.46	49.4
Utilities	2,120.76	2.8	31,181.37	4.9	32,300.00	1,118.63	3.5
Insurance and Bonds	6,183.00	8.1	10,526.18	1.7	6,183.00	(4,343.18)	(70.2)
Advertising and Public Relations	0.00	0.0	2,709.40	0.4	2,875.00	165.60	5.8
Internet/Telephone	2,459.25	3.2	47,342.20	7.4	44,623.00	(2,719.20)	(6.1)
Legal and Accounting	7,500.00	9.8	20,000.00	3.1	18,245.00	(1,755.00)	(9.6)
Travel and Training	0.00	0.0	565.25	0.1	600.00	34.75	5.8
Cash Over and Short	0.00	0.0	(98.30)	(0.0)	85.00	183.30	215.6
Dues and Subscriptions	0.00	0.0	870.00	0.1	850.00	(20.00)	(2.4)
Board Expenses	15.89	0.0	952.67	0.1	1,455.00	502.33	34.5
Security	0.00	0.0	311.06	0.0	500.00	188.94	0.0
Office Supplies	347.15	0.5	5,363.88	0.8	5,600.00	236.12	4.2
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,198.68	2.9	27,150.27	4.3	26,755.00	(395.27)	(1.5)
Computer Accessories/Software/Repair	0.00	0.0	2,465.50	0.4	5,025.00	2,559.50	50.9
Service Agreements	537.86	0.7	14,116.01	2.2	18,500.00	4,383.99	23.7
Friend Expense	0.00	0.0	671.16	0.1	672.00	0.84	0.0
Fundraising	0.00	0.0	3,578.38	0.6	4,000.00	421.62	10.5
Grant Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
COVID-19	1,012.31	1.3	7,937.40	1.2	12,000.00	4,062.60	101.6
Vehicle:							
Fuel & Oil	29.60	0.0	823.64	0.1	1,500.00	676.36	45.1
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	1,060.00	33.99	0.0
Computers & Equipment	0.00	0.0	5,321.12	0.8	5,500.00	178.88	3.3
Vehicle	0.00	0.0	19,114.00	3.0	19,200.00	86.00	0.0
Debt Service:							
Hopkins County	0.00	0.0	29,406.25	4.6	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	51,468.53	67.1	621,249.81	97.6	654,375.00	33,125.19	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 25,248.53	32.9	\$ 15,566.19	2.4	\$ 0.00	\$ (15,566.19)	

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, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 30,000.00	39.1	\$ 185,000.00	29.1	\$ 185,000.00	\$ 0.00	0.0
County of Hopkins	29,000.00	37.8	174,000.00	27.3	174,000.00	0.00	0.0
State of Kentucky	0.00	0.0	12,498.12	2.0	14,600.00	2,101.88	14.4
(E-Rate) Federal Category 1	2,249.10	2.9	26,989.20	4.2	26,989.00	(0.20)	(0.0)
(E-Rate) Federal Category 2	26.92	0.0	323.00		323.00	0.00	0.0
Other Income:							
Bequests (Mahr)	0.00	0.0	82,506.64	13.0	28,000.00	(54,506.64)	(194.7)
Library Donations	0.00	0.0	3,507.85	0.6	2,000.00	(1,507.85)	(75.4)
Interest	770.95	1.0	9,867.71	1.5	3,100.00	(6,767.71)	(218.3)
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	190.00	2.00	1.1
Out-of-county/Online Only Cards	0.00	0.0	30.00	0.0	30.00	-	0.0
Self-Generating	327.52	0.4	4,105.75	0.6	3,780.00	(325.75)	(8.6)
Overdue Charges/Fines	0.00	0.0	2,515.54	0.4	2,500.00	(15.54)	(0.6)
Fundraising	0.00	0.0	17,880.00	2.8	17,900.00	20.00	0.1
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	-	0.0
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	0.00	0.00	0.0
Carryover from FY 2018-2019	0.00	0.0	0.00	0.0	56,517.00	56,517.00	100.0
TOTAL REVENUES	62,374.49	81.3	520,576.32	81.7	515,529.00	(5,047.32)	
EXPENSES							
Personnel:							
Salaries and Wages	14,718.38	19.2	192,889.70	30.3	195,000.00	2,110.30	1.1
FICA (Social Security)	1,071.17	1.4	14,309.26	2.2	15,000.00	690.74	4.6
Health (Medical) Insurance	2,770.60	3.6	21,505.79	3.4	22,500.00	994.21	4.4
KACO Unemployment	0.00	0.0	0.00	0.0	3,200.00	3,200.00	100.0
Pensions (Retirement)	613.22	0.8	4,583.58	0.7	5,400.00	816.42	15.1
Worker's Compensation	1,093.00	1.4	2,292.00	0.4	1,500.00	(792.00)	(52.8)
Materials & Programming:							
Books - Adult	1,044.68	1.4	13,984.20	2.2	14,610.00	625.80	4.3
Books - Juvenile	976.28	1.3	4,126.73	0.6	6,523.00	2,396.27	36.7
Periodicals	0.00	0.0	867.69	0.1	900.00	32.31	3.6
Audio/CD/Video	420.34	0.5	7,155.53	1.1	8,635.00	1,479.47	17.1
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	0.00	0.00	0.0
Collection Processing Supplies	0.00	0.0	1,226.03	0.2	1,230.00	3.97	0.3
Adult Programming	0.00	0.0	8,190.15	1.3	8,190.00	(0.15)	(0.0)
Juvenile Programming	253.60	0.3	4,953.01	0.8	5,100.00	146.99	2.9
Electronic Databases	0.00	0.0	10,529.93	1.7	14,960.00	4,430.07	29.6
Miscellaneous Collections	0.00	0.0	286.69	0.0	290.00	3.31	1.1
Outreach	0.00	0.0	23.00	0.0	23.00	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 Twelve Months Ended June 30, 2020

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Operating:							
Building Maintenance and Repair	0.00	0.0	6,483.54	1.0	7,000.00	516.46	7.4
Janitorial	0.00	0.0	6,028.63	0.9	6,100.00	71.37	1.2
Cleaning /Toiletry Supplies	0.00	0.0	910.54	0.1	1,000.00	89.46	8.9
Utilities	527.34	0.7	11,889.19	1.9	13,000.00	1,110.81	8.5
Insurance and Bonds	6,183.00	8.1	10,526.18	1.7	6,183.00	(4,343.18)	(70.2)
Advertising and Public Relations	0.00	0.0	2,337.83	0.4	2,500.00	162.17	6.5
Internet/Telephone	2,276.02	3.0	44,868.47	7.0	33,633.00	(11,235.47)	(33.4)
Legal and Accounting	7,500.00	9.8	20,000.00	3.1	18,245.00	(1,755.00)	(9.6)
Travel and Training	0.00	0.0	565.25	0.1	600.00	34.75	5.8
Cash Over and Short	0.00	0.0	5.42	0.0	10.00	4.58	45.8
Dues and Subscriptions	0.00	0.0	800.00	0.1	600.00	(200.00)	(33.3)
Board Expenses	15.89	0.0	896.44	0.1	1,380.00	483.56	35.0
Security	0.00	0.0	311.06	0.0	500.00	0.00	0.0
Office Supplies	251.11	0.3	4,579.03	0.7	4,500.00	(79.03)	(1.8)
Rents and Leases	2,198.68	2.9	26,814.90	4.2	26,385.00	(429.90)	(1.6)
Computer Accessories/Software/Repair	0.00	0.0	1,941.64	0.3	4,500.00	2,558.36	56.9
Service Agreements	358.58	0.5	11,754.28	1.8	13,000.00	1,245.72	9.6
Fundraising	0.00	0.0	3,578.38	0.6	4,000.00	421.62	10.5
Friends Expense	0.00	0.0	671.16	0.1	672.00	0.84	0.0
COVID-19	624.95	0.8	5,660.62	0.9	10,000.00	4,339.38	108.5
Vehicle:							
Fuel & Oil	29.60	0.0	823.64	0.1	1,500.00	676.36	45.1
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	0.8	5,500.00	178.88	3.3
Vehicles	0.00	0.0	19,114.00	3.0	19,200.00	86.00	0.0
Debt Service:							
Hopkins County	0.00	0.0	29,406.25	4.6	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	42,926.44	56.0	505,010.13	79.3	515,529.00	10,518.87	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 19,448.05	3.1	\$ 15,566.19	2.4	\$ 0.00	\$ (15,566.19)	

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, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 8,250.00	10.8	\$ 33,000.00	5.2	\$ 33,000.00	\$ 0.00	0.0
County of Hopkins	5,500.00	7.2	66,000.00	10.4	66,000.00	0.00	0.0
State of Kentucky	0.00	0.0	12,134.88	1.9	7,300.00	(4,834.88)	(66.2)
(E-Rate) Federal Category 1	749.25	1.0	8,991.00	1.4	8,991.00	-	0.0
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	3.55	0.0	384.52	0.1	200.00	(184.52)	(92.3)
Interest	264.92	0.3	1,162.19	0.2	800.00	(362.19)	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	254.10	0.3	1,683.40	0.3	2,000.00	316.60	15.8
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	70.00	0.1	1,440.00	0.2	1,600.00	160.00	10.0
Friends Income	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Carryover from FY 2018-2019	0.00	0.0	0.00	0.0	17,655.00	17,655.00	100.0
TOTAL REVENUES	15,091.82	19.7	125,230.68	19.7	138,846.00	13,615.32	
EXPENSES							
Personnel:							
Salaries and Wages	4,125.93	5.4	52,875.56	8.3	58,140.00	5,264.44	9.1
FICA (Social Security)	315.63	0.4	4,044.97	0.6	4,390.00	345.03	7.9
Pensions (Retirement)	0.00	0.0	371.92	0.1	1,160.00	788.08	67.9
Materials & Programming:							
Books - Adult	150.37	0.2	4,944.74	0.8	5,600.00	655.26	11.7
Books - Juvenile	0.00	0.0	3,489.22	0.5	4,000.00	510.78	12.8
Periodicals	0.00	0.0	464.50	0.1	475.00	10.50	2.2
Audio/CD/Video	0.00	0.0	3,434.49	0.5	5,000.00	1,565.51	31.3
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	701.00	0.39	0.1
Juvenile Programming	176.30	0.2	2,799.23	0.4	3,500.00	700.77	20.0
Electronic Databases	0.00	0.0	5,890.19	0.9	5,900.00	9.81	0.2
Miscellaneous Collections	0.00	0.0	105.65	0.0	250.00	144.35	0.0
Operating:							
Building Maintenance and Repair	1,334.53	1.7	4,973.66	0.8	4,250.00	(723.66)	(17.0)
Janitorial	0.00	0.0	2,369.37	0.4	2,400.00	30.63	1.3
Cleaning/Toiletry Supplies	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Utilities	1,593.42	2.1	19,292.18	3.0	19,300.00	7.82	0.0
Advertising and Public Relations	0.00	0.0	371.57	0.1	375.00	3.43	0.9
Internet/Telephone	932.48	1.2	11,464.73	1.8	10,990.00	(474.73)	(4.3)
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	96.04	0.1	784.85	0.1	1,100.00	315.15	28.7
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	370.00	34.63	9.4
Computer Accessories/Software/Repairs	0.00	0.0	523.86	0.1	525.00	1.14	0.2
Service Agreements	179.28	0.2	2,361.73	0.4	5,500.00	3,138.27	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
COVID-19	387.36	0.5	2,276.78	0.4	2,000.00	(276.78)	0.0

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, 2020
 See Compilation Report

	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	0.00	0.00	0.0
Furnishings	0.00	0.0	59.89	0.0	60.00	0.11	0.0
TOTAL EXPENSES	<u>9,291.34</u>	<u>12.1</u>	<u>125,230.68</u>	<u>19.7</u>	<u>138,846.00</u>	<u>13,615.32</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ 5,800.48</u>	<u>0.9</u>	<u>\$ 0.00</u>	<u>0.0</u>	<u>\$ 0.00</u>	<u>\$ -</u>	

See Compilation Report

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

07/14/20

Date	Num	Name	Memo	Account	Class	Amount
Jun 20						
Jun 20						

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

Schedule 2 - Independence Bank General Check Register

07/14/20

June 2020

Date	Num	Name	Account	Class	Amount
Jun 20					
06/02/2020	11309	KACO BENEFITS	507 · Health (Medical) Insurance	1	1,492.12
06/02/2020	11309	KACO BENEFITS	507 · Health (Medical) Insurance	1	1,492.12
06/02/2020	11310	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
06/02/2020	11311	KENTUCKY DEFERRED CO...	210 · 401 K	1	180.20
06/02/2020	11312	AGLA	214 · AIG Insurance		149.58
06/02/2020	db p...	BLT RESTAURANT SUPPLY	698 · COVID-19	1	579.97
06/02/2020	db p...	BLT RESTAURANT SUPPLY	698 · COVID-19	2	243.07
06/04/2020	AW...	City of Madisonville	623 · Utilities	1	43.56
06/05/2020	11313	COLLABORATIVE SUMMER ...	677 · Juvenile Programming	1	191.85
06/05/2020	11314	Chamber of Commerce	676 · Office Supplies	1	176.00
06/05/2020	11315	KACO WORKERS COMP FUND	512 · Workers Compensation	1	1,093.00
06/05/2020	11316	ATMOS Energy	623 · Utilities	1	46.11
06/05/2020	11317	KACO	624 · Insurance & Bonds	1	6,183.00
06/09/2020	11318	KENTUCKY DEFERRED CO...	210 · 401 K	1	180.20
06/09/2020	11318	KENTUCKY DEFERRED CO...	210 · 401 K	1	180.20
06/09/2020	11319	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
06/09/2020	11320	Division of Child Support	211 · Child Support	2	141.75
06/09/2020	11321	FRYMIRE,EVANS,PEYTON,T...	208 · Wage Garnishment	1	25.00
06/09/2020	11322	COLLABORATIVE SUMMER ...	677 · Juvenile Programming	1	61.75
06/09/2020	11323	NATIONWIDE TRUST CO	218 · 401a	1	337.72
06/09/2020	DB P...	Lowe's	698 · COVID-19	1	44.98
06/12/2020	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		653.55
06/12/2020	awd-...	Internal Revenue Service	203 · FICA Payable		132.65
06/12/2020	awd-...	Internal Revenue Service	203 · FICA Payable		132.65
06/12/2020	awd-...	Internal Revenue Service	203 · FICA Payable		567.17
06/12/2020	awd-...	Internal Revenue Service	203 · FICA Payable		567.17
06/15/2020	awd-...	KY STATE TREAS-K-1	205 · KY Withholding Payable		804.62
06/16/2020	11324	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	359.96
06/16/2020	11325	ANJO	628 · Legal & Accounting	1	625.00
06/16/2020	11325	ANJO	628 · Legal & Accounting	1	1,875.00
06/16/2020	11326	American Printing Co.	676 · Office Supplies	1	75.11
06/16/2020	11326	American Printing Co.	676 · Office Supplies	2	75.10
06/16/2020	11327	Ingram	663 · Books-Children	1	62.92
06/16/2020	11327	Ingram	661 · Books-Adult	1	26.34
06/16/2020	11327	Ingram	663 · Books-Children	1	777.74
06/16/2020	11327	Ingram	661 · Books-Adult	1	25.79
06/16/2020	11327	Ingram	663 · Books-Children	1	44.93
06/16/2020	11327	Ingram	661 · Books-Adult	1	38.97
06/16/2020	11327	Ingram	663 · Books-Children	1	19.18
06/16/2020	11327	Ingram	661 · Books-Adult	1	516.41
06/16/2020	11327	Ingram	661 · Books-Adult	1	230.15
06/16/2020	11327	Ingram	663 · Books-Children	1	17.98
06/16/2020	11327	Ingram	661 · Books-Adult	1	119.91
06/16/2020	11327	Ingram	663 · Books-Children	1	53.53
06/16/2020	11327	Ingram	661 · Books-Adult	1	87.11
06/16/2020	11327	Ingram	665 · Audio/CD/Video	1	32.45
06/16/2020	11328	Recorded Books	665 · Audio/CD/Video	1	121.49
06/16/2020	11329	Wal-Mart Business	665 · Audio/CD/Video	1	266.40
06/17/2020	DB P...	Marathon	658 · Van - Fuel & Oil	1	29.60
06/22/2020	AW...	City of Madisonville	623 · Utilities	1	437.67
06/24/2020	DB P...	Gale	661 · Books-Adult	2	119.98
06/24/2020	DB P...	Barret-Fisher Co., Inc.	698 · COVID-19	2	137.74
06/24/2020	DB P...	Barret-Fisher Co., Inc.	699 · 401a	1	275.50
06/25/2020	DB P...	Gale	661 · Books-Adult	2	30.39
06/25/2020	AW...	LEASING SERVICES	672 · Service Agreements	1	358.58
06/25/2020	AW...	LEASING SERVICES	672 · Service Agreements	2	179.28
06/26/2020	11330	AGLA	214 · AIG Insurance		149.58
06/26/2020	11331	MICHAEL OVERBY	628 · Legal & Accounting	1	5,000.00
06/26/2020	11332	FRYMIRE,EVANS,PEYTON,T...	208 · Wage Garnishment	1	25.00
06/26/2020	11333	FRYMIRE,EVANS,PEYTON,T...	208 · Wage Garnishment	1	15.00
06/26/2020	11334	Division of Child Support	211 · Child Support	2	141.75
06/26/2020	11335	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
06/26/2020	DB P...	ZOOM.US	634 · Board Expenses	1	15.89
06/26/2020	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		650.47
06/26/2020	awd-...	Internal Revenue Service	203 · FICA Payable		130.22
06/26/2020	awd-...	Internal Revenue Service	203 · FICA Payable		130.22

See Compilation Report

07/14/20

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
06/26/2020	awd-...	Internal Revenue Service	203 · FICA Payable		556.76
06/26/2020	awd-...	Internal Revenue Service	203 · FICA Payable		556.76
Jun 20					<u>32,340.53</u>

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

Schedule 2 - Check Register Dawson Springs Operational Acct

07/14/20

June 2020

Date	Num	Name	Account	Class	Amount
Jun 20					
06/02/2020	DB P...	BRASHER'S HOMETOWN HA...	620 · Building Maintenance & Rep...	2	13.49
06/02/2020	DB P...	BRASHER'S HOMETOWN HA...	620 · Building Maintenance & Rep...	2	88.74
06/03/2020	DB P...	Woodburn Pharmacy	698 · COVID-19	2	6.55
06/09/2020	DB P...	DOLLAR GENERAL	676 · Office Supplies	2	20.94
06/10/2020	2066	City Water	623 · Utilities	2	34.70
06/10/2020	2067	B W Akin Co	620 · Building Maintenance & Rep...	2	147.66
06/10/2020	2068	B W Akin Co	620 · Building Maintenance & Rep...	2	635.64
06/10/2020	DB P...	KU	623 · Utilities	2	1,505.45
06/11/2020	DB P...	Time Warner Cable	631 · Internet/Telephone	2	83.25
06/17/2020	DB P...	Time Warner Cable	631 · Internet/Telephone	2	99.98
06/17/2020	DB P...	ATMOS Energy	623 · Utilities	2	53.27
06/23/2020	2069	FELTS LOCK & ALARM	620 · Building Maintenance & Rep...	2	449.00
06/26/2020	db pu...	Imagestuff.com	677 · Juvenile Programming	2	176.30
Jun 20					3,314.97