

HOPKINS CO.-MADISONVILLE PUBLIC LIBRARY

GENERAL FUND

COMPILATION OF FINANCIAL STATEMENTS

For the one month and eight months ended February 29, 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 February, 2020, and the related Statement of Revenues and Expenses – Cash Basis for the one month and eight 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

March 12, 2020

Hopkins Co.-Madisonville Public Library
 General Fund
 Balance Sheet - Cash Basis
 As of February 29, 2020

ASSETS

Cash	
Independence Bank - Madisonville Operational	\$ 421,554.74
Independence Bank - Medical Account	5,788.29
Independence Bank - Dawson Operational	5,514.89
Planters Bank - Dawson Bequest CD	<u>140,861.47</u>
Total Cash	<u>573,719.39</u>
Restricted Cash	
First United Bank - County Loan	8,346.09
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,167.54</u>
Total Assets	<u>\$ 657,886.93</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
Fica Payable	\$ 18.06
KY Withholding Payable	793.25
City Withholding Payable	673.96
Wage Garnishment	11.90
AFLAC	531.98
401K	180.04
Child Support	70.54
AIG Insurance	449.27
401a	287.72
AGLI employee loan payable	<u>89.74</u>
Total Liabilities	<u>3,106.46</u>
Fund Balances	
Restricted - Renovation	8,346.09
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	146,376.36
Unassigned	259,107.15
Excess (Deficiency) Revenue Over Expenses	<u>(56,642.45)</u>
Total Fund Balances	<u>654,780.60</u>
Total Liabilities & Fund Balances	<u>\$ 657,887.06</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 Eight Months Ended February 29, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 0.00	0.0	110,000.00	30.4	\$ 185,000.00	\$ 75,000.00	40.5
City of Dawson Springs	0.00	0.0	24,750.00	6.8	33,000.00	8,250.00	25.0
County of Hopkins	5,500.00	75.2	145,500.00	40.2	240,000.00	94,500.00	39.4
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	0.00	0.0	45,737.64	12.6	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	303.55	4.1	3,366.75	0.9	2,200.00	(1,166.75)	(53.0)
Interest	688.80	9.4	6,980.50	1.9	3,900.00	(3,080.50)	(79.0)
Lost/Damage Income	64.00	0.9	1,194.49	0.3	600.00	(594.49)	(99.1)
Programs	168.00	2.3	188.00	0.1	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	336.27	4.6	4,394.38	1.2	10,000.00	5,605.62	56.1
Overdue Charges/Fines	220.95	3.0	2,387.93	0.7	5,000.00	2,612.07	52.2
Fundraising	0.00	0.0	16,577.19	4.6	29,000.00	12,422.81	0.0
Postage (ILL Income)	0.00	0.0	0.00	0.0	39.00	39.00	100.0
Rentals	35.00	0.5	1,265.00	0.3	1,600.00	335.00	20.9
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	7,316.57	100.0	362,371.88	100.0	647,585.00	285,213.12	
EXPENSES							
Personnel:							
Salaries and Wages	18,784.49	256.7	160,436.85	44.3	246,900.00	86,463.15	35.0
FICA (Social Security)	1,382.24	18.9	12,281.59	3.4	19,040.00	6,758.41	35.5
Health (Medical) Insurance	209.84	2.9	14,469.63	4.0	22,500.00	8,030.37	35.7
KACO Unemployment	0.00	0.0	0.00	0.0	3,200.00	3,200.00	100.0
Pensions (Retirement)	337.72	4.6	3,160.26	0.9	5,460.00	2,299.74	42.1
Worker's Compensation	0.00	0.0	1,199.00	0.3	2,000.00	801.00	40.1
Materials & Programming:							
Books - Adult	1,708.30	23.3	14,367.92	4.0	17,500.00	3,132.08	17.9
Books - Juvenile	924.39	12.6	7,192.77	2.0	9,000.00	1,807.23	20.1
Periodicals	172.90	2.4	1,274.09	0.4	1,400.00	125.91	9.0
Audio/CD/Video	570.30	7.8	6,856.54	1.9	14,000.00	7,143.46	51.0
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	0.00	0.0	1,449.13	0.4	1,900.00	450.87	23.7
Adult Programming	(90.46)	-1.2	7,701.45	2.1	8,500.00	798.55	9.4
Juvenile Programming	1,190.88	16.3	6,070.72	1.7	11,500.00	5,429.28	47.2
Electronic Databases	2,100.00	28.7	11,480.12	3.2	16,585.00	5,104.88	30.8
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 Eight Months Ended February 29, 2020

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	2,570.00	35.1	8,528.07	2.4	6,500.00	(2,028.07)	(31.2)
Janitorial	829.68	11.3	7,321.21	2.0	9,500.00	2,178.79	22.9
Cleaning/Toiletry Supplies	0.00	0.0	867.05	0.2	1,800.00	932.95	51.8
Utilities	2,687.47	36.7	22,161.55	6.1	38,750.00	16,588.45	42.8
Insurance and Bonds	0.00	0.0	4,343.18	1.2	5,700.00	1,356.82	23.8
Advertising and Public Relations	70.00	1.0	2,375.40	0.7	2,800.00	424.60	15.2
Internet/Telephone	192.23	2.6	19,275.76	5.3	44,110.00	24,834.24	56.3
Legal and Accounting	0.00	0.0	10,625.00	2.9	18,245.00	7,620.00	41.8
Travel and Training	20.00	0.3	565.25	0.2	2,000.00	1,434.75	71.7
Cash Over and Short	14.19	0.2	(69.64)	(0.0)	175.00	244.64	139.8
Dues and Subscriptions	0.00	0.0	550.00	0.2	850.00	300.00	35.3
Board Expenses	178.72	2.4	846.13	0.2	3,575.00	2,728.87	76.3
Security	0.00	0.0	311.06	0.1	500.00	188.94	0.0
Office Supplies	(292.56)	(4.0)	4,181.69	1.2	9,100.00	4,918.31	54.0
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,844.79	38.9	18,355.55	5.1	26,535.00	8,179.45	30.8
Computer Accessories/Software/Repair	13.99	0.2	2,170.50	0.6	4,000.00	1,829.50	45.7
Service Agreements	0.00	0.0	9,888.91	2.7	17,014.00	7,125.09	41.9
Friend Expense	0.00	0.0	671.16	0.2	700.00	28.84	0.0
Fundraising	652.88	8.9	3,258.18	0.9	5,000.00	1,741.82	34.8
Grant Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Vehicle:							
Fuel & Oil	147.55	2.0	656.17	0.2	1,000.00	343.83	34.4
Repairs	0.00	0.0	469.32	0.1	500.00	30.68	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	259.41	3.5	1,026.01	0.3	1,000.00	(26.01)	0.0
Computers & Equipment	0.00	0.0	1,378.23	0.4	15,800.00	14,421.77	91.3
Vehicle	0.00	0.0	19,114.00	5.3	19,200.00	86.00	0.0
Debt Service:							
Hopkins County	0.00	0.0	29,406.25	8.1	29,700.00	293.75	1.0
City of Madisonville	0.00	0.0	0.00	0.0	0.00	-	0.0
TOTAL EXPENSES	37,478.95	512.2	419,014.33	115.6	647,585.00	228,570.67	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (30,162.38)	(412.2)	\$ (56,642.45)	(15.6)	\$ 0.00	\$ 56,642.45	

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 Eight Months Ended February 29, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 0.00	0.0	\$ 110,000.00	30.4	\$ 185,000.00	\$ 75,000.00	40.5
County of Hopkins	0.00	0.0	101,500.00	28.0	174,000.00	72,500.00	41.7
State of Kentucky	0.00	0.0		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		612.00	612.00	100.0
Other Income:							
Bequests (Mahr)	0.00	0.0	45,737.64	12.6	28,000.00	(17,737.64)	(63.3)
Library Donations	270.00	3.7	3,107.85	0.9	2,000.00	(1,107.85)	(55.4)
Interest	681.86	9.3	6,931.75	1.9	3,100.00	(3,831.75)	(123.6)
Lost/Damage Income	64.00	0.9	1,158.51	0.3	600.00	(558.51)	(93.1)
Programs	168.00	2.3	188.00	0.1	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	225.20	3.1	3,020.13	0.8	8,000.00	4,979.87	62.2
Overdue Charges/Fines	204.85	2.8	2,047.22	0.6	4,500.00	2,452.78	54.5
Fundraising	0.00	0.0	16,577.19	4.6	29,000.00	12,422.81	42.8
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	1,613.91	22.1	290,298.29	80.1	513,910.00	223,611.71	
EXPENSES							
Personnel:							
Salaries and Wages	14,953.80	204.4	126,621.41	34.9	188,760.00	62,138.59	32.9
FICA (Social Security)	1,089.19	14.9	9,694.72	2.7	14,650.00	4,955.28	33.8
Health (Medical) Insurance	209.84	2.9	14,469.63	4.0	22,500.00	8,030.37	35.7
KACO Unemployment	0.00	0.0	0.00	0.0	3,200.00	3,200.00	100.0
Pensions (Retirement)	337.72	4.6	2,788.34	0.8	4,300.00	1,511.66	35.2
Worker's Compensation	0.00	0.0	1,199.00	0.3	2,000.00	801.00	40.1
Materials & Programming:							
Books - Adult	1,254.38	17.1	10,781.49	3.0	12,500.00	1,718.51	13.7
Books - Juvenile	924.39	12.6	4,073.55	1.1	7,000.00	2,926.45	41.8
Periodicals	29.95	0.4	809.59	0.2	1,000.00	190.41	19.0
Audio/CD/Video	102.54	1.4	3,748.08	1.0	9,000.00	5,251.92	58.4
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	0.00	0.0	1,226.03	0.3	1,500.00	273.97	18.3
Adult Programming	(90.46)	(1.2)	7,000.84	1.9	8,000.00	999.16	12.5
Juvenile Programming	394.73	5.4	3,633.31	1.0	8,000.00	4,366.69	54.6
Electronic Databases	2,100.00	28.7	8,059.93	2.2	11,000.00	2,940.07	26.7
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 Eight Months Ended February 29, 2020

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	2,110.00	28.8	5,529.94	1.5	4,000.00	(1,529.94)	(38.2)
Janitorial	709.68	9.7	5,209.31	1.4	7,500.00	2,290.69	30.5
Cleaning /Toiletry Supplies	0.00	0.0	867.05	0.2	1,000.00	132.95	13.3
Utilities	1,071.27	14.6	9,260.96	2.6	20,000.00	10,739.04	53.7
Insurance and Bonds	0.00	0.0	4,343.18	1.2	5,700.00	1,356.82	23.8
Advertising and Public Relations	45.00	0.6	2,148.83	0.6	2,500.00	351.17	14.0
Internet/Telephone	9.00	0.1	17,534.95	4.8	33,120.00	15,585.05	47.1
Legal and Accounting	0.00	0.0	10,625.00	2.9	18,245.00	7,620.00	41.8
Travel and Training	20.00	0.3	565.25	0.2	2,000.00	1,434.75	71.7
Cash Over and Short	47.50	0.6	60.82	0.0	100.00	39.18	39.2
Dues and Subscriptions	0.00	0.0	500.00	0.1	600.00	100.00	16.7
Board Expenses	122.49	1.7	789.90	0.2	3,500.00	2,710.10	77.4
Security	0.00	0.0	311.06	0.1	500.00	0.00	0.0
Office Supplies	(330.64)	(4.5)	3,563.66	1.0	8,000.00	4,436.34	55.5
Rents and Leases	2,629.42	35.9	18,020.18	5.0	26,385.00	8,364.82	31.7
Computer Accessories/Software/Repair	0.00	0.0	1,693.63	0.5	3,500.00	1,806.37	51.6
Service Agreements	0.00	0.0	8,630.40	2.4	11,514.00	2,883.60	25.0
Fundraising	652.88	8.9	3,258.18	0.9	5,000.00	1,741.82	34.8
Friends Expense	0.00	0.0	671.16	0.2	700.00	28.84	0.0
Vehicle:							
Fuel & Oil	147.55	2.0	656.17	0.2	1,000.00	343.83	34.4
Repairs	0.00	0.0	469.32	0.1	500.00	30.68	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	199.52	2.7	966.12	0.3	1,000.00	33.88	0.0
Computers & Equipment	0.00	0.0	1,364.24	0.4	12,700.00	11,335.76	89.3
Vehicles	0.00	0.0	19,114.00	5.3	19,200.00	86.00	0.0
Debt Service:							
Hopkins County	0.00	0.0	29,406.25	8.1	29,700.00	293.75	1.0
City of Madisonville	0.00	0.0	0.00	0.0	0.00	-	0.0
TOTAL EXPENSES	28,739.75	392.8	341,413.75	94.2	513,910.00	172,496.25	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (27,125.84)	(7.5)	\$ (51,115.46)	(14.1)	\$ 0.00	\$ 51,115.46	

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 Eight Months Ended February 29, 2020

	Current Period	%	Year-to-date	%	Annual	Unexpended	%
	Actual		Actual		Budget	Budget	
REVENUES							
Local Government:							
City of Dawson Springs	\$ 0.00	0.0	\$ 24,750.00	6.8	\$ 33,000.00	\$ 8,250.00	25.0
County of Hopkins	5,500.00	75.2	44,000.00	12.1	66,000.00	22,000.00	33.3
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	33.55	0.5	258.90	0.1	200.00	(58.90)	(29.5)
Interest	6.94	0.1	48.75	0.0	800.00	751.25	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	111.07	1.5	1,374.25	0.4	2,000.00	625.75	31.3
Overdue Charges/Fines	16.10	0.2	340.71	0.1	500.00	159.29	31.9
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	35.00	0.5	1,265.00	0.3	1,600.00	335.00	20.9
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	5,702.66	77.9	72,073.59	19.9	133,675.00	61,601.41	
EXPENSES							
Personnel:							
Salaries and Wages	3,830.69	52.4	33,815.44	9.3	58,140.00	24,324.56	41.8
FICA (Social Security)	293.05	4.0	2,586.87	0.7	4,390.00	1,803.13	41.1
Pensions (Retirement)	0.00	0.0	371.92	0.1	1,160.00	788.08	67.9
Materials & Programming:							
Books - Adult	453.92	6.2	3,586.43	1.0	5,000.00	1,413.57	28.3
Books - Juvenile	0.00	0.0	3,119.22	0.9	2,000.00	(1,119.22)	(56.0)
Periodicals	142.95	2.0	464.50	0.1	400.00	(64.50)	(16.1)
Audio/CD/Video	467.76	6.4	3,108.46	0.9	5,000.00	1,891.54	37.8
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	0.00	0.0	700.61	0.2	500.00	(200.61)	(40.1)
Juvenile Programming	796.15	10.9	2,437.41	0.7	3,500.00	1,062.59	30.4
Electronic Databases	0.00	0.0	3,420.19	0.9	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	460.00	6.3	2,998.13	0.8	2,500.00	(498.13)	(19.9)
Janitorial	120.00	1.6	2,111.90	0.6	2,000.00	(111.90)	(5.6)
Cleaning/Toiletry Supplies	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Utilities	1,616.20	22.1	12,900.59	3.6	18,750.00	5,849.41	31.2
Advertising and Public Relations	25.00	0.3	226.57	0.1	300.00	73.43	24.5
Internet/Telephone	183.23	2.5	1,740.81	0.5	10,990.00	9,249.19	84.2
Travel and Training	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Cash Over and Short	(33.31)	(0.5)	(130.46)	(0.0)	75.00	205.46	273.9
Dues and Subscriptions	0.00	0.0	50.00	0.0	250.00	200.00	80.0
Board Expenses	56.23	0.8	56.23	0.0	75.00	18.77	25.0
Office Supplies	38.08	0.5	618.03	0.2	1,100.00	481.97	43.8
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	215.37	2.9	335.37	0.1	150.00	(185.37)	(123.6)
Computer Accessories/Software/Repairs	13.99	0.2	490.86	0.1	500.00	9.14	1.8
Service Agreements	0.00	0.0	1,258.51	0.3	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

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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 Eight Months Ended February 29, 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	59.89	0.8	59.89	0.0	0.00	(59.89)	0.0
TOTAL EXPENSES	<u>8,739.20</u>	<u>119.4</u>	<u>77,600.58</u>	<u>21.4</u>	<u>133,675.00</u>	<u>56,074.42</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (3,036.54)</u>	<u>(0.8)</u>	<u>\$ (5,526.99)</u>	<u>(1.5)</u>	<u>\$ 0.00</u>	<u>\$ 5,526.99</u>	

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

03/13/20

Date	Num	Name	Memo	Account	Class	Amount
Feb 20						
Feb 20						

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

Schedule 2 - Independence Bank General Check Register

February 2020

03/13/20

Date	Num	Name	Account	Class	Amount
Feb 20					
02/03/2020	11193	FULKS ELECTRIC INC	620 · Building Maintenance & Repairs	1	1,935.00
02/03/2020	11194	Health Resources, Inc.	209 · AFLAC	1	136.80
02/03/2020	11195	KENTUCKY STATE BOARD	629 · Travel & Training	1	20.00
02/03/2020	11196	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
02/03/2020	11197	American General Life Insuran...	219 · AGLI employee loan payable	1	50.00
02/03/2020	11198	Division of Child Support	211 · Child Support	2	36.78
02/03/2020	11199	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	25.00
02/03/2020	11214	KENTUCKY DEFERRED CO...	210 · 401 K	1	180.20
02/03/2020	11214	KENTUCKY DEFERRED CO...	210 · 401 K	1	180.20
02/03/2020	11215	AGLA	214 · AIG Insurance	1	149.58
02/03/2020	11216	NATIONWIDE TRUST CO	218 · 401a	1	337.72
02/03/2020	11216	NATIONWIDE TRUST CO	218 · 401a	1	337.72
02/03/2020	11216	NATIONWIDE TRUST CO	218 · 401a	1	337.72
02/03/2020	db p...	Domino's	670 · Adult Programming	1	35.43
02/03/2020	db p...	Little Cesar's Pizza	677 · Juvenile Programming	1	75.00
02/04/2020	11217	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	15.00
02/04/2020	11217	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	15.00
02/04/2020	11217	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	15.00
02/04/2020	db p...	HOpkins Co. Cleaning	621 · Janitorial	1	408.00
02/04/2020	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	1	288.00
02/04/2020	clea...	SCOTT CLEANING SERVICE	621 · Janitorial	2	120.00
02/06/2020	db p...	Lowe's	684 · Fundraising	1	60.10
02/06/2020	db p...	Madisonville Utilities	623 · Utilities	1	39.35
02/07/2020	db p...	Wal-Mart Business	670 · Adult Programming	1	19.26
02/07/2020	db p...	Wal-Mart Business	670 · Adult Programming	1	241.26
02/07/2020	db p...	Wal-Mart Business	677 · Juvenile Programming	1	241.26
02/07/2020	awd-...	Internal Revenue Service	204 · Federal Withholding Payable	1	644.28
02/07/2020	awd-...	Internal Revenue Service	203 · FICA Payable	1	130.23
02/07/2020	awd-...	Internal Revenue Service	203 · FICA Payable	1	130.23
02/07/2020	awd-...	Internal Revenue Service	203 · FICA Payable	1	556.77
02/07/2020	awd-...	Internal Revenue Service	203 · FICA Payable	1	556.77
02/10/2020	db p...	KROGERS	634 · Board Expenses	1	31.80
02/10/2020	db p...	Wal-Mart Business	677 · Juvenile Programming	1	128.44
02/10/2020	db p...	Marathon	658 · Van - Fuel & Oil	1	36.00
02/11/2020	db p...	Mike's IGA	634 · Board Expenses	1	21.48
02/11/2020	db p...	Market Place	634 · Board Expenses	1	26.24
02/15/2020	awd-...	KY STATE TREAS-K-1	205 · KY Withholding Payable	1	790.88
02/17/2020	11218	Wal-Mart Business	684 · Fundraising	1	201.35
02/17/2020	11218	Wal-Mart Business	670 · Adult Programming	1	330.52
02/17/2020	11218	Wal-Mart Business	677 · Juvenile Programming	1	247.55
02/17/2020	11218	Wal-Mart Business	621 · Janitorial	1	13.68
02/17/2020	11218	Wal-Mart Business	663 · Books-Children	1	215.55
02/17/2020	11218	Wal-Mart Business	676 · Office Supplies	1	131.30
02/17/2020	11218	Wal-Mart Business	661 · Books-Adult	1	174.92
02/17/2020	11219	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	25.00
02/17/2020	11220	Division of Child Support	211 · Child Support	2	83.57
02/17/2020	11221	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
02/18/2020	db p...	Marathon	658 · Van - Fuel & Oil	1	42.01
02/18/2020	db p...	CONSTANT CONTACT	627 · Advertising & Public Relations	1	45.00
02/19/2020	db p...	Marathon	658 · Van - Fuel & Oil	1	31.54
02/20/2020	11222	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	359.96
02/20/2020	11234	CHARLES B. SKAGGS	620 · Building Maintenance & Repairs	2	375.00
02/20/2020	11223	Amazon	665 · Audio/CD/Video	1	50.96
02/20/2020	11223	Amazon	661 · Books-Adult	1	131.66
02/20/2020	11223	Amazon	684 · Fundraising	1	34.00
02/20/2020	11223	Amazon	646 · Furnishings	1	199.52
02/20/2020	11223	Amazon	634 · Board Expenses	1	42.97
02/20/2020	11223	Amazon	670 · Adult Programming	1	68.59
02/20/2020	11223	Amazon	665 · Audio/CD/Video	2	467.76
02/20/2020	11223	Amazon	661 · Books-Adult	2	99.49
02/20/2020	11223	Amazon	676 · Office Supplies	2	27.08
02/20/2020	11223	Amazon	646 · Furnishings	2	59.89
02/20/2020	11223	Amazon	673 · Computer Access/Software/Repair	2	13.99
02/20/2020	11224	ATMOS Energy	623 · Utilities	1	147.04
02/20/2020	11225	COOK'S	664 · Periodicals	1	29.95
02/20/2020	11226	Health Resources, Inc.	209 · AFLAC	1	136.80
02/20/2020	11227	Ingram	661 · Books-Adult	2	6.40

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
02/20/2020	11227	Ingram	661 · Books-Adult	2	27.37
02/20/2020	11227	Ingram	661 · Books-Adult	2	6.40
02/20/2020	11227	Ingram	661 · Books-Adult	2	37.61
02/20/2020	11227	Ingram	661 · Books-Adult	2	11.26
02/20/2020	11227	Ingram	661 · Books-Adult	2	26.45
02/20/2020	11227	Ingram	661 · Books-Adult	2	238.94
02/20/2020	11228	Ingram	661 · Books-Adult	1	16.76
02/20/2020	11228	Ingram	661 · Books-Adult	1	181.21
02/20/2020	11228	Ingram	661 · Books-Adult	1	139.49
02/20/2020	11228	Ingram	661 · Books-Adult	1	28.26
02/20/2020	11228	Ingram	661 · Books-Adult	1	204.76
02/20/2020	11228	Ingram	661 · Books-Adult	1	170.27
02/20/2020	11228	Ingram	661 · Books-Adult	1	207.05
02/20/2020	11228	Ingram	663 · Books-Children	1	32.88
02/20/2020	11228	Ingram	663 · Books-Children	1	749.23
02/20/2020	11229	KACO BENEFITS	507 · Health (Medical) Insurance	1	15.00
02/20/2020	11230	Nick's Pest Management	620 · Building Maintenance & Repairs	1	175.00
02/20/2020	11231	Overdrive Inc	683 · Electronic Data Base	1	2,100.00
02/20/2020	11232	Recorded Books	665 · Audio/CD/Video	1	94.50
02/20/2020	11233	ROCKET OIL	658 · Van - Fuel & Oil	1	38.00
02/20/2020	11235	Sprint	631 · Internet/Telephone	1	9.00
02/21/2020	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		653.82
02/21/2020	awd-...	Internal Revenue Service	203 · FICA Payable		131.78
02/21/2020	awd-...	Internal Revenue Service	203 · FICA Payable		131.78
02/21/2020	awd-...	Internal Revenue Service	203 · FICA Payable		563.46
02/21/2020	awd-...	Internal Revenue Service	203 · FICA Payable		563.46
02/24/2020	db p...	City of Madisonville	623 · Utilities	1	884.88
02/25/2020	db p...	LEASING SERVICES	682 · Rents & Leases	1	430.74
02/25/2020	db p...	LEASING SERVICES	682 · Rents & Leases	2	215.37
02/26/2020	db p...	Cracker Barrel	684 · Fundraising	1	19.86
02/26/2020	db p...	Cracker Barrel	684 · Fundraising	1	101.24
02/26/2020	db p...	JCPENNY	684 · Fundraising	1	130.08
02/27/2020	db p...	GIFT HORSE	684 · Fundraising	1	52.29
02/27/2020	db p...	GIFT HORSE	684 · Fundraising	1	53.96
Feb 20					22,811.39

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Feb 20					
02/03/2020	db pu...	DAWSON SPRINGS POSTMA...	676 · Office Supplies	2	11.00
02/04/2020	2050	Preserve Darby House	627 · Advertising & Public Relations	2	25.00
02/04/2020	2048	City Water	623 · Utilities	2	34.70
02/04/2020	2049	B W Akin Co	620 · Building Maintenance & Rep...	2	85.00
02/04/2020	db pu...	ProSource Specialties	677 · Juvenile Programming	2	511.16
02/05/2020	2051	KU	623 · Utilities	2	1,348.90
02/10/2020	db pu...	Food Giant	634 · Board Expenses	2	56.23
02/13/2020	db pu...	Food Giant	677 · Juvenile Programming	2	9.94
02/13/2020	db pu...	DAIRY QUEEN	677 · Juvenile Programming	2	136.73
02/13/2020	db pu...	Time Warner Cable	631 · Internet/Telephone	2	99.98
02/13/2020	db pu...	Time Warner Cable	631 · Internet/Telephone	2	83.25
02/25/2020	db pu...	ATMOS Energy	623 · Utilities	2	232.60
02/26/2020	db pu...	School Processing Cen.	664 · Periodicals	2	142.95
02/27/2020	db pu...	Market Place	677 · Juvenile Programming	2	56.31
02/27/2020	db pu...	Food Giant	677 · Juvenile Programming	2	82.01
Feb 20					2,915.76

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