

**HOPKINS CO.-MADISONVILLE PUBLIC LIBRARY**

**GENERAL FUND**

**COMPILATION OF FINANCIAL STATEMENTS**

For the one month and eleven months ended May 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 May 31, 2020, 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, 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*  
June 16, 2020

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

ASSETS

Cash	
Independence Bank - Madisonville Operational	\$ 463,593.39
Independence Bank - Medical Account	5,296.37
Independence Bank - Dawson Operational	9,881.94
Planters Bank - Dawson Bequest CD	<u>141,687.82</u>
Total Cash	<u>620,459.52</u>
Restricted Cash	
First United Bank - County Loan	8,346.30
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,167.75</u>
Total Assets	<u>\$ 704,627.27</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
KY Withholding Payable	\$ 804.62
City Withholding Payable	682.50
Wage Garnishment	42.50
AFLAC	600.38
401K	360.24
Child Support	70.54
AIG Insurance	(76.55)
401a	287.72
AGLI employee loan payable	<u>114.74</u>
Total Liabilities	<u>2,886.69</u>
Fund Balances	
Restricted - Renovation	8,346.30
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	151,569.76
Unassigned	253,913.41
Excess (Deficiency) Revenue Over Expenses	<u>(9,682.34)</u>
Total Fund Balances	<u>701,740.58</u>
Total Liabilities & Fund Balances	<u>\$ 704,627.27</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 Eleven Months Ended May 31, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
<b>REVENUES</b>							
<b>Local Government:</b>							
City of Madisonville	\$ 0.00	0.0	155,000.00	29.0	\$ 185,000.00	\$ 30,000.00	16.2
City of Dawson Springs	0.00	0.0	24,750.00	4.6	33,000.00	8,250.00	25.0
County of Hopkins	11,000.00	93.3	205,500.00	38.4	240,000.00	34,500.00	14.4
State of Kentucky	0.00	0.0	24,633.00	4.6	21,900.00	(2,733.00)	(12.5)
(E-Rate) Federal Category 1	0.00	0.0	0.00	0.0	36,520.00	36,520.00	0.0
(E-Rate) Federal Category 2	0.00	0.0	0.00	0.0	612.00	612.00	0.0
<b>Other Income:</b>							
Bequests	0.00	0.0	82,506.64	15.4	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	100.00	0.8	3,888.82	0.7	2,200.00	(1,688.82)	(76.8)
Interest	695.46	5.9	9,994.03	1.9	3,900.00	(6,094.03)	(156.3)
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	1,000.00	812.00	81.2
Out-of-county/Online Only Cards	0.00	0.0	30.00	0.0	100.00	70.00	70.0
Self-Generating	0.00	0.0	5,207.53	1.0	10,000.00	4,792.47	47.9
Overdue Charges/Fines	0.00	0.0	2,914.25	0.5	5,000.00	2,085.75	41.7
Fundraising	0.00	0.0	17,880.00	3.3	29,000.00	11,120.00	0.0
Postage (ILL Income)	0.00	0.0	0.00	0.0	39.00	39.00	100.0
Rentals	0.00	0.0	1,370.00	0.3	1,600.00	230.00	14.4
Foundation Income	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Friends Income	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Carryover from FY 2017-2018	0.00	0.0	0.00	0.0	45,614.00	45,614.00	100.0
<b>TOTAL REVENUES</b>	<b>11,795.46</b>	<b>100.0</b>	<b>535,062.76</b>	<b>100.0</b>	<b>647,585.00</b>	<b>112,522.24</b>	
<b>EXPENSES</b>							
<b>Personnel:</b>							
Salaries and Wages	19,012.82	161.2	226,920.95	42.4	246,900.00	19,979.05	8.1
FICA (Social Security)	1,399.68	11.9	16,967.43	3.2	19,040.00	2,072.57	10.9
Health (Medical) Insurance	195.36	1.7	18,735.19	3.5	22,500.00	3,764.81	16.7
KACO Unemployment	0.00	0.0	0.00	0.0	3,200.00	3,200.00	100.0
Pensions (Retirement)	337.72	2.9	4,342.28	0.8	5,460.00	1,117.72	20.5
Worker's Compensation	0.00	0.0	1,199.00	0.2	2,000.00	801.00	40.1
<b>Materials &amp; Programming:</b>							
Books - Adult	851.43	7.2	17,733.89	3.3	17,500.00	(233.89)	(1.3)
Books - Juvenile	0.00	0.0	6,639.67	1.2	9,000.00	2,360.33	26.2
Periodicals	0.00	0.0	1,332.19	0.2	1,400.00	67.81	4.8
Audio/CD/Video	393.22	3.3	10,169.68	1.9	14,000.00	3,830.32	27.4
EDM - Overdrive (KLU)	0.00	0.0	2,100.00	0.4	2,520.00	420.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	0.00	0.0	1,000.00	1,000.00	100.0
Collection Processing Supplies	0.00	0.0	1,449.13	0.3	1,900.00	450.87	23.7
Adult Programming	250.00	2.1	8,890.76	1.7	8,500.00	(390.76)	(4.6)
Juvenile Programming	0.00	0.0	7,322.34	1.4	11,500.00	4,177.66	36.3
Electronic Databases	0.00	0.0	16,420.12	3.1	16,585.00	164.88	1.0
Miscellaneous Collections	0.00	0.0	392.34	0.1	526.00	133.66	25.4
Outreach	0.00	0.0	23.00	0.0	0.00	(23.00)	(4.4)

See Compilation Report

Hopkins Co.-Madisonville Public Library  
General Fund  
Statement of Revenue and Expenses - Cash Basis  
Historical and Budgeted  
For the One Month and Eleven Months Ended May 31, 2020

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
<b>Operating:</b>							
Building Maintenance and Repair	0.00	0.0	10,122.67	1.9	6,500.00	(3,622.67)	(55.7)
Janitorial	0.00	0.0	8,398.00	1.6	9,500.00	1,102.00	11.6
Cleaning/Toiletry Supplies	0.00	0.0	910.54	0.2	1,800.00	889.46	49.4
Utilities	1,925.33	16.3	29,060.61	5.4	38,750.00	9,689.39	25.0
Insurance and Bonds	0.00	0.0	4,343.18	0.8	5,700.00	1,356.82	23.8
Advertising and Public Relations	0.00	0.0	2,709.40	0.5	2,800.00	90.60	3.2
Internet/Telephone	204.55	1.7	19,846.77	3.7	44,110.00	24,263.23	55.0
Legal and Accounting	0.00	0.0	12,500.00	2.3	18,245.00	5,745.00	31.5
Travel and Training	0.00	0.0	565.25	0.1	2,000.00	1,434.75	71.7
Cash Over and Short	0.00	0.0	(98.30)	(0.0)	175.00	273.30	156.2
Dues and Subscriptions	0.00	0.0	870.00	0.2	850.00	(20.00)	(2.4)
Board Expenses	15.89	0.1	936.78	0.2	3,575.00	2,638.22	73.8
Security	0.00	0.0	311.06	0.1	500.00	188.94	0.0
Office Supplies	22.00	0.2	5,016.73	0.9	9,100.00	4,083.27	44.9
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,198.68	18.6	24,951.59	4.7	26,535.00	1,583.41	6.0
Computer Accessories/Software/Repair	0.00	0.0	2,465.50	0.5	4,000.00	1,534.50	38.4
Service Agreements	1,301.10	11.0	13,578.15	2.5	17,014.00	3,435.85	20.2
Friend Expense	0.00	0.0	671.16	0.1	700.00	28.84	0.0
Fundraising	0.00	0.0	3,578.38	0.7	5,000.00	1,421.62	28.4
Grant Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
COVID-19	6,925.09	58.7	6,925.09	1.3	0.00	(6,925.09)	(138.5)
<b>Vehicle:</b>							
Fuel & Oil	23.03	0.2	794.04	0.1	1,000.00	205.96	20.6
Repairs	0.00	0.0	783.15	0.1	500.00	(283.15)	0.0
<b>Capital Outlay:</b>							
Building Improvements - County	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Building Improvements - Other	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Furnishings	0.00	0.0	1,026.01	0.2	1,000.00	(26.01)	0.0
Computers & Equipment	0.00	0.0	5,321.12	1.0	15,800.00	10,478.88	66.3
Vehicle	0.00	0.0	19,114.00	3.6	19,200.00	86.00	0.0
<b>Debt Service:</b>							
Hopkins County	0.00	0.0	29,406.25	5.5	29,700.00	293.75	1.0
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
<b>TOTAL EXPENSES</b>	<b>35,055.90</b>	<b>297.2</b>	<b>544,745.10</b>	<b>101.8</b>	<b>647,585.00</b>	<b>102,839.90</b>	
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENSES</b>	<b>\$ (23,260.44)</b>	<b>(197.2)</b>	<b>\$ (9,682.34)</b>	<b>(1.8)</b>	<b>\$ 0.00</b>	<b>\$ 9,682.34</b>	

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 Eleven Months Ended May 31, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
<b>REVENUES</b>							
<b>Local Government:</b>							
City of Madisonville	\$ 0.00	0.0	\$ 155,000.00	29.0	\$ 185,000.00	\$ 30,000.00	16.2
County of Hopkins	0.00	0.0	145,000.00	27.1	174,000.00	29,000.00	16.7
State of Kentucky	0.00	0.0	24,633.00	4.6	14,600.00	(10,033.00)	(68.7)
(E-Rate) Federal Category 1	0.00	0.0	0.00	0.0	27,529.00	27,529.00	100.0
(E-Rate) Federal Category 2	0.00	0.0	0.00	0.0	612.00	612.00	100.0
<b>Other Income:</b>							
Bequests (Mahr)	0.00	0.0	82,506.64	15.4	28,000.00	(54,506.64)	(194.7)
Library Donations	0.00	0.0	3,507.85	0.7	2,000.00	(1,507.85)	(75.4)
Interest	689.18	5.8	9,096.76	1.7	3,100.00	(5,996.76)	(193.4)
Lost/Damage Income	0.00	0.0	1,164.51	0.2	600.00	(564.51)	(94.1)
Programs	0.00	0.0	188.00	0.0	1,000.00	812.00	81.2
Out-of-county/Online Only Cards	0.00	0.0	30.00	0.0	100.00	70.00	70.0
Self-Generating	0.00	0.0	3,778.23	0.7	8,000.00	4,221.77	52.8
Overdue Charges/Fines	0.00	0.0	2,515.54	0.5	4,500.00	1,984.46	44.1
Fundraising	0.00	0.0	17,880.00	3.3	29,000.00	11,120.00	38.3
Postage (ILL Income)	0.00	0.0	0.00	0.0	39.00	39.00	100.0
Friends Income	0.00	0.0	0.00	0.0	700.00	700.00	0.0
Foundation Income	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Carryover from FY 2017-2018	0.00	0.0	0.00	0.0	33,130.00	33,130.00	100.0
<b>TOTAL REVENUES</b>	<b>689.18</b>	<b>5.8</b>	<b>445,300.53</b>	<b>83.2</b>	<b>513,910.00</b>	<b>68,609.47</b>	
<b>EXPENSES</b>							
<b>Personnel:</b>							
Salaries and Wages	14,692.02	124.6	178,171.32	33.3	188,760.00	10,588.68	5.6
FICA (Social Security)	1,069.13	9.1	13,238.09	2.5	14,650.00	1,411.91	9.6
Health (Medical) Insurance	195.36	1.7	18,735.19	3.5	22,500.00	3,764.81	16.7
KACO Unemployment	0.00	0.0	0.00	0.0	3,200.00	3,200.00	100.0
Pensions (Retirement)	337.72	2.9	3,970.36	0.7	4,300.00	329.64	7.7
Worker's Compensation	0.00	0.0	1,199.00	0.2	2,000.00	801.00	40.1
<b>Materials &amp; Programming:</b>							
Books - Adult	491.27	4.2	12,939.52	2.4	12,500.00	(439.52)	(3.5)
Books - Juvenile	0.00	0.0	3,150.45	0.6	7,000.00	3,849.55	55.0
Periodicals	0.00	0.0	867.69	0.2	1,000.00	132.31	13.2
Audio/CD/Video	302.36	2.6	6,735.19	1.3	9,000.00	2,264.81	25.2
EDM - Overdrive (KLU)	0.00	0.0	1,050.00	0.2	1,260.00	210.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	0.00	0.0	1,000.00	1,000.00	100.0
Collection Processing Supplies	0.00	0.0	1,226.03	0.2	1,500.00	273.97	18.3
Adult Programming	250.00	2.1	8,190.15	1.5	8,000.00	(190.15)	(2.4)
Juvenile Programming	0.00	0.0	4,699.41	0.9	8,000.00	3,300.59	41.3
Electronic Databases	0.00	0.0	10,529.93	2.0	11,000.00	470.07	4.3
Miscellaneous Collections	0.00	0.0	286.69	0.1	276.00	(10.69)	(3.9)
Outreach	0.00	0.0	23.00	0.0	0.00	(23.00)	0.0

See Compilation Report

Hopkins Co.-Madisonville Public Library  
General Fund  
Schedule 1 - Madisonville  
Statement of Revenue and Expenses - Cash Basis  
Historical and Budgeted  
For the One Month and Eleven Months Ended May 31, 2020

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	0.00	0.0	6,483.54	1.2	4,000.00	(2,483.54)	(62.1)
Janitorial	0.00	0.0	6,028.63	1.1	7,500.00	1,471.37	19.6
Cleaning /Toiletry Supplies	0.00	0.0	910.54	0.2	1,000.00	89.46	8.9
Utilities	379.98	3.2	11,361.85	2.1	20,000.00	8,638.15	43.2
Insurance and Bonds	0.00	0.0	4,343.18	0.8	5,700.00	1,356.82	23.8
Advertising and Public Relations	0.00	0.0	2,337.83	0.4	2,500.00	162.17	6.5
Internet/Telephone	21.32	0.2	17,556.27	3.3	33,120.00	15,563.73	47.0
Legal and Accounting	0.00	0.0	12,500.00	2.3	18,245.00	5,745.00	31.5
Travel and Training	0.00	0.0	565.25	0.1	2,000.00	1,434.75	71.7
Cash Over and Short	0.00	0.0	5.42	0.0	100.00	94.58	94.6
Dues and Subscriptions	0.00	0.0	800.00	0.1	600.00	(200.00)	(33.3)
Board Expenses	15.89	0.1	880.55	0.2	3,500.00	2,619.45	74.8
Security	0.00	0.0	311.06	0.1	500.00	0.00	0.0
Office Supplies	0.00	0.0	4,327.92	0.8	8,000.00	3,672.08	45.9
Rents and Leases	2,198.68	18.6	24,616.22	4.6	26,385.00	1,768.78	6.7
Computer Accessories/Software/Repair	0.00	0.0	1,941.64	0.4	3,500.00	1,558.36	44.5
Service Agreements	817.40	6.9	11,395.70	2.1	11,514.00	118.30	1.0
Fundraising	0.00	0.0	3,578.38	0.7	5,000.00	1,421.62	28.4
Friends Expense	0.00	0.0	671.16	0.1	700.00	28.84	0.0
COVID-19	5,035.67	42.7	5,035.67	0.9	0.00	(5,035.67)	(100.7)
Vehicle:							
Fuel & Oil	23.03	0.2	794.04	0.1	1,000.00	205.96	20.6
Repairs	0.00	0.0	783.15	0.1	500.00	(283.15)	0.0
Capital Outlay:							
Building Improvements - County	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Building Improvements - Other	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Furnishings	0.00	0.0	966.12	0.2	1,000.00	33.88	0.0
Computers & Equipment	0.00	0.0	5,321.12	1.0	12,700.00	7,378.88	58.1
Vehicles	0.00	0.0	19,114.00	3.6	19,200.00	86.00	0.0
Debt Service:							
Hopkins County	0.00	0.0	29,406.25	5.5	29,700.00	293.75	1.0
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
<b>TOTAL EXPENSES</b>	<b>25,829.83</b>	<b>219.0</b>	<b>437,047.51</b>	<b>81.7</b>	<b>513,910.00</b>	<b>76,862.49</b>	
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENSES</b>	<b>\$ (25,140.65)</b>	<b>(4.7)</b>	<b>\$ 8,253.02</b>	<b>1.5</b>	<b>\$ 0.00</b>	<b>\$ (8,253.02)</b>	

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 Eleven Months Ended May 31, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
<b>REVENUES</b>							
<b>Local Government:</b>							
City of Dawson Springs	\$ 0.00	0.0	\$ 24,750.00	4.6	\$ 33,000.00	\$ 8,250.00	25.0
County of Hopkins	11,000.00	93.3	60,500.00	11.3	66,000.00	5,500.00	8.3
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
<b>Other Income:</b>							
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	100.00	0.8	380.97	0.1	200.00	(180.97)	(90.5)
Interest	6.28	0.1	897.27	0.2	800.00	(97.27)	0.0
Lost/Damage Income	0.00	0.0	35.98	0.0	0.00	(35.98)	0.0
Programs	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Out-of-county/Online Only Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Self-Generating	0.00	0.0	1,429.30	0.3	2,000.00	570.70	28.5
Overdue Charges/Fines	0.00	0.0	398.71	0.1	500.00	101.29	20.3
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	0.00	0.0	1,370.00	0.3	1,600.00	230.00	14.4
Friends Income	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Carryover from FY 2017-2018	0.00	0.0	0.00	0.0	12,484.00	12,484.00	100.0
<b>TOTAL REVENUES</b>	<b>11,106.28</b>	<b>94.2</b>	<b>89,762.23</b>	<b>16.8</b>	<b>133,675.00</b>	<b>43,912.77</b>	
<b>EXPENSES</b>							
<b>Personnel:</b>							
Salaries and Wages	4,320.80	36.6	48,749.63	9.1	58,140.00	9,390.37	16.2
FICA (Social Security)	330.55	2.8	3,729.34	0.7	4,390.00	660.66	15.0
Pensions (Retirement)	0.00	0.0	371.92	0.1	1,160.00	788.08	67.9
<b>Materials &amp; Programming:</b>							
Books - Adult	360.16	3.1	4,794.37	0.9	5,000.00	205.63	4.1
Books - Juvenile	90.86	0.8	3,489.22	0.7	2,000.00	(1,489.22)	(74.5)
Periodicals	0.00	0.0	464.50	0.1	400.00	(64.50)	(16.1)
Audio/CD/Video	0.00	0.0	3,434.49	0.6	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	500.00	(200.61)	(40.1)
Juvenile Programming	0.00	0.0	2,622.93	0.5	3,500.00	877.07	25.1
Electronic Databases	0.00	0.0	5,890.19	1.1	5,585.00	(305.19)	(5.5)
Miscellaneous Collections	0.00	0.0	105.65	0.0	250.00	144.35	0.0
<b>Operating:</b>							
Building Maintenance and Repair	0.00	0.0	3,639.13	0.7	2,500.00	(1,139.13)	(45.6)
Janitorial	0.00	0.0	2,369.37	0.4	2,000.00	(369.37)	(18.5)
Cleaning/Toiletry Supplies	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Utilities	1,545.35	13.1	17,698.76	3.3	18,750.00	1,051.24	5.6
Advertising and Public Relations	0.00	0.0	371.57	0.1	300.00	(71.57)	(23.9)
Internet/Telephone	183.23	1.6	2,290.50	0.4	10,990.00	8,699.50	79.2
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	22.00	0.2	688.81	0.1	1,100.00	411.19	37.4
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	0.00	0.0	335.37	0.1	150.00	(185.37)	(123.6)
Computer Accessories/Software/Repairs	0.00	0.0	523.86	0.1	500.00	(23.86)	(4.8)
Service Agreements	483.70	4.1	2,182.45	0.4	5,500.00	3,317.55	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	1,889.42	16.0	1,889.42	0.4	0.00	(1,889.42)	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 Eleven Months Ended May 31, 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	3,100.00	3,100.00	100.0
Furnishings	0.00	0.0	59.89	0.0	0.00	(59.89)	0.0
<b>TOTAL EXPENSES</b>	<u>9,226.07</u>	<u>78.2</u>	<u>107,697.59</u>	<u>20.1</u>	<u>133,675.00</u>	<u>25,977.41</u>	
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENSES</b>	<u>\$ 1,880.21</u>	<u>0.4</u>	<u>\$ (17,935.36)</u>	<u>(3.4)</u>	<u>\$ 0.00</u>	<u>\$ 17,935.36</u>	

See Compilation Report

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

06/16/20

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Date	Num	Name	Memo	Account	Class	Amount
May 20						
May 20						

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See Compilation Report

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

06/16/20

Date	Num	Name	Account	Class	Amount
<b>May 20</b>					
05/01/2020	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		653.55
05/01/2020	awd-...	Internal Revenue Service	203 · FICA Payable		132.64
05/01/2020	awd-...	Internal Revenue Service	203 · FICA Payable		132.64
05/01/2020	awd-...	Internal Revenue Service	203 · FICA Payable		567.19
05/01/2020	awd-...	Internal Revenue Service	203 · FICA Payable		567.19
05/04/2020	11291	HOPKINS CO. PUBLIC LIBRA...	682 · Rents & Leases	1	2,198.68
05/04/2020	db p...	Lowes	698 · COVID-19	1	63.50
05/04/2020	db p...	Roland Distillery	698 · COVID-19	1	127.20
05/05/2020	awd-...	City of Madisonville	623 · Utilities	1	44.30
05/07/2020	11292	Librarica LLC	672 · Service Agreements	2	298.50
05/07/2020	11292	Librarica LLC	672 · Service Agreements	1	447.00
05/07/2020	11293	Ingram	661 · Books-Adult	1	103.42
05/07/2020	11293	Ingram	661 · Books-Adult	1	45.37
05/07/2020	11293	Ingram	661 · Books-Adult	1	101.23
05/07/2020	11293	Ingram	661 · Books-Adult	2	149.61
05/07/2020	11293	Ingram	661 · Books-Adult	2	7.37
05/07/2020	11293	Ingram	661 · Books-Adult	2	20.75
05/07/2020	11293	Ingram	661 · Books-Adult	2	21.31
05/07/2020	11293	Ingram	661 · Books-Adult	2	26.37
05/07/2020	11294	NATIONWIDE TRUST CO	218 · 401a		506.58
05/07/2020	11294	NATIONWIDE TRUST CO	218 · 401a		337.72
05/11/2020	11295	Division of Child Support	211 · Child Support	2	169.38
05/11/2020	11296	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	25.00
05/11/2020	11297	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
05/14/2020	11298	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	359.96
05/14/2020	11299	Wal-Mart Business	665 · Audio/CD/Video	1	302.36
05/15/2020	awd-...	KY STATE TREAS-K-1	205 · KY Withholding Payable		804.62
05/15/2020	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		653.55
05/15/2020	awd-...	Internal Revenue Service	203 · FICA Payable		132.65
05/15/2020	awd-...	Internal Revenue Service	203 · FICA Payable		132.65
05/15/2020	awd-...	Internal Revenue Service	203 · FICA Payable		567.19
05/15/2020	awd-...	Internal Revenue Service	203 · FICA Payable		567.19
05/19/2020	db p...	Marathon	658 · Van - Fuel & Oil	1	23.03
05/20/2020	db p...	SUPERIOR ONE SOURCE	698 · COVID-19	1	978.83
05/20/2020	db p...	SUPERIOR ONE SOURCE	698 · COVID-19	2	489.42
05/21/2020	11300	DOWNEY PROFESSIONAL C...	698 · COVID-19	1	3,500.00
05/21/2020	11300	DOWNEY PROFESSIONAL C...	698 · COVID-19	2	1,400.00
05/21/2020	11301	Health Resources, Inc.	209 · AFLAC	1	136.80
05/21/2020	11302	Ingram	661 · Books-Adult	2	9.77
05/21/2020	11302	Ingram	661 · Books-Adult	2	15.36
05/21/2020	11302	Ingram	661 · Books-Adult	2	18.76
05/21/2020	11302	Ingram	661 · Books-Adult	1	82.79
05/21/2020	11302	Ingram	661 · Books-Adult	1	15.08
05/21/2020	11302	Ingram	661 · Books-Adult	1	143.38
05/21/2020	11303	Sprint	631 · Internet/Telephone	1	21.32
05/21/2020	11304	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
05/21/2020	11305	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	15.00
05/21/2020	11306	Division of Child Support	211 · Child Support	2	141.75
05/21/2020	11307	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment	1	25.00
05/21/2020	AW...	City of Madisonville	623 · Utilities	1	335.68
05/26/2020	awd-...	ZOOM.US	634 · Board Expenses	1	15.89
05/26/2020	db p...	IPTIMA HOME SCALES	698 · COVID-19	1	327.52
05/26/2020	AWD	LEASING SERVICES	672 · Service Agreements	2	185.20
05/26/2020	AWD	LEASING SERVICES	672 · Service Agreements	1	370.40
05/27/2020	11308	JONATHAN HAGEE	670 · Adult Programming	1	250.00
05/29/2020	DB P...	SUPERIOR ONE SOURCE	698 · COVID-19	1	38.62
05/29/2020	awd-...	Internal Revenue Service	204 · Federal Withholding Payable		653.55
05/29/2020	awd-...	Internal Revenue Service	203 · FICA Payable		132.65
05/29/2020	awd-...	Internal Revenue Service	203 · FICA Payable		132.65
05/29/2020	awd-...	Internal Revenue Service	203 · FICA Payable		567.19
05/29/2020	awd-...	Internal Revenue Service	203 · FICA Payable		567.19
<b>May 20</b>					<b>20,909.50</b>

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

06/16/20

Schedule 2 - Check Register Dawson Springs Operational Acct

May 2020

Date	Num	Name	Account	Class	Amount
<b>May 20</b>					
05/07/2020	2065	City Water	623 · Utilities	2	34.70
05/07/2020	db pu...	Reader Service/Harlequin	661 · Books-Adult	2	90.86
05/13/2020	db pu...	USPS	676 · Office Supplies	2	22.00
05/28/2020	awd-...	ATMOS Energy	623 · Utilities	2	67.35
05/28/2020	db pu...	Reader Service/Harlequin	665 · Audio/CD/Video	2	90.86
05/28/2020	db pu...	Time Warner Cable	631 · Internet/Telephone	2	99.98
05/28/2020	db pu...	Time Warner Cable	631 · Internet/Telephone	2	83.25
05/28/2020	awd-KU	KU	623 · Utilities	2	1,443.30
					<b>1,932.30</b>
<b>May 20</b>					<b>1,932.30</b>