

HOPKINS CO.-MADISONVILLE PUBLIC LIBRARY

GENERAL FUND

COMPILATION OF FINANCIAL STATEMENTS

For the one month and nine months ended March 31, 2020

Alford Nance Jones & Oakley, llp

Certified Public Accountants

J. Wesley Alford, Jr., CPA
Jacqueline L. Nance, CPA

Theresa A. Jones, CPA
Lori A. Oakley, CPA

108 S. Main St., Ste 101 • Madisonville, Kentucky 42431 • Tel: 270-825-4578 • Fax: 270-821-3521 • www.anjocpa.com

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 March 31, 2020, and the related Statement of Revenues and Expenses – Cash Basis for the one month and nine 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
April 15, 2020

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

ASSETS

Cash	
Independence Bank - Madisonville Operational	\$ 492,604.69
Independence Bank - Medical Account	5,760.35
Independence Bank - Dawson Operational	8,676.22
Planters Bank - Dawson Bequest CD	<u>141,687.82</u>
Total Cash	<u>648,729.08</u>
Restricted Cash	
First United Bank - County Loan	8,346.16
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,167.61</u>
Total Assets	<u><u>\$ 732,896.69</u></u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
Fica Payable	\$ 1,435.70
Federal Withholding Payable	\$ 666.73
KY Withholding Payable	1,209.43
City Withholding Payable	1,243.14
Wage Garnishment	57.50
AFLAC	600.38
401K	(0.16)
Child Support	70.54
AIG Insurance	(226.13)
401a	456.58
AGLI employee loan payable	<u>114.74</u>
Total Liabilities	<u>5,628.45</u>
Fund Balances	
Restricted - Renovation	8,346.16
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	150,364.04
Unassigned	255,119.27
Excess (Deficiency) Revenue Over Expenses	<u>15,845.32</u>
Total Fund Balances	<u>727,268.24</u>
Total Liabilities & Fund Balances	<u><u>\$ 732,896.69</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 Nine Months Ended March 31, 2020

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 30,000.00	23.0	140,000.00	28.4	\$ 185,000.00	\$ 45,000.00	24.3
City of Dawson Springs	0.00	0.0	24,750.00	5.0	33,000.00	8,250.00	25.0
County of Hopkins	34,500.00	26.4	180,000.00	36.5	240,000.00	60,000.00	25.0
State of Kentucky	24,633.00	18.9	24,633.00	5.0	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
Other Income:							
Bequests	36,769.00	28.1	82,506.64	16.7	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	422.07	0.3	3,788.82	0.8	2,200.00	(1,588.82)	(72.2)
Interest	1,587.52	1.2	8,568.02	1.7	3,900.00	(4,668.02)	(119.7)
Lost/Damage Income	6.00	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	813.15	0.6	5,207.53	1.1	10,000.00	4,792.47	47.9
Overdue Charges/Fines	526.32	0.4	2,914.25	0.6	5,000.00	2,085.75	41.7
Fundraising	1,302.81	1.0	17,880.00	3.6	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	105.00	0.1	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
TOTAL REVENUES	130,664.87	100.0	493,036.75	100.0	647,585.00	154,548.25	
EXPENSES							
Personnel:							
Salaries and Wages	28,458.46	21.8	188,895.31	38.3	246,900.00	58,004.69	23.5
FICA (Social Security)	2,103.26	1.6	14,384.85	2.9	19,040.00	4,655.15	24.4
Health (Medical) Insurance	4,227.36	3.2	18,696.99	3.8	22,500.00	3,803.01	16.9
KACO Unemployment	0.00	0.0	0.00	0.0	3,200.00	3,200.00	100.0
Pensions (Retirement)	506.58	0.4	3,666.84	0.7	5,460.00	1,793.16	32.8
Worker's Compensation	0.00	0.0	1,199.00	0.2	2,000.00	801.00	40.1
Materials & Programming:							
Books - Adult	2,143.11	1.6	16,511.03	3.3	17,500.00	988.97	5.7
Books - Juvenile	(1,021.00)	-0.8	6,171.77	1.3	9,000.00	2,828.23	31.4
Periodicals	0.00	0.0	1,274.09	0.3	1,400.00	125.91	9.0
Audio/CD/Video	510.42	0.4	7,366.96	1.5	14,000.00	6,633.04	47.4
EDM - Overdrive (KLU)	0.00	0.0	2,100.00	0.4	2,520.00	420.00	16.7
EDM - Overdrive (Advantage)	(660.33)	-0.5	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	822.28	0.6	8,523.73	1.7	8,500.00	(23.73)	(0.3)
Juvenile Programming	825.28	0.6	6,896.00	1.4	11,500.00	4,604.00	40.0
Electronic Databases	4,940.00	3.8	16,420.12	3.3	16,585.00	164.88	1.0
Miscellaneous Collections	11.18	0.0	49.12	0.0	526.00	476.88	90.7
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 Nine Months Ended March 31, 2020

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	1,041.60	0.8	9,569.67	1.9	6,500.00	(3,069.67)	(47.2)
Janitorial	816.00	0.6	8,137.21	1.7	9,500.00	1,362.79	14.3
Cleaning/Toiletry Supplies	43.49	0.0	910.54	0.2	1,800.00	889.46	49.4
Utilities	2,860.82	2.2	25,022.37	5.1	38,750.00	13,727.63	35.4
Insurance and Bonds	0.00	0.0	4,343.18	0.9	5,700.00	1,356.82	23.8
Advertising and Public Relations	45.00	0.0	2,565.40	0.5	2,800.00	234.60	8.4
Internet/Telephone	183.23	0.1	19,458.99	3.9	44,110.00	24,651.01	55.9
Legal and Accounting	1,875.00	1.4	12,500.00	2.5	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	(28.66)	(0.0)	(98.30)	(0.0)	175.00	273.30	156.2
Dues and Subscriptions	320.00	0.2	870.00	0.2	850.00	(20.00)	(2.4)
Board Expenses	58.87	0.0	905.00	0.2	3,575.00	2,670.00	74.7
Security	0.00	0.0	311.06	0.1	500.00	188.94	0.0
Office Supplies	401.11	0.3	4,582.80	0.9	9,100.00	4,517.20	49.6
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,198.68	1.7	20,554.23	4.2	26,535.00	5,980.77	22.5
Computer Accessories/Software/Repair	248.01	0.2	2,432.50	0.5	4,000.00	1,567.50	39.2
Service Agreements	660.70	0.5	10,549.61	2.1	17,014.00	6,464.39	38.0
Friend Expense	0.00	0.0	671.16	0.1	700.00	28.84	0.0
Fundraising	56.10	0.0	3,314.28	0.7	5,000.00	1,685.72	33.7
Grant Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Vehicle:							
Fuel & Oil	114.84	0.1	771.01	0.2	1,000.00	228.99	22.9
Repairs	313.83	0.2	783.15	0.2	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	1,000.00	(26.01)	0.0
Computers & Equipment	3,956.88	3.0	5,321.12	1.1	15,800.00	10,478.88	66.3
Vehicle	0.00	0.0	19,114.00	3.9	19,200.00	86.00	0.0
Debt Service:							
Hopkins County	0.00	0.0	29,406.25	6.0	29,700.00	293.75	1.0
City of Madisonville	0.00	0.0	0.00	0.0	0.00	-	0.0
TOTAL EXPENSES	58,032.10	44.4	477,191.43	96.8	647,585.00	170,393.57	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 72,632.77	55.6	\$ 15,845.32	3.2	\$ 0.00	\$ (15,845.32)	

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 Nine Months Ended March 31, 2020

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 30,000.00	23.0	\$ 140,000.00	28.4	\$ 185,000.00	\$ 45,000.00	24.3
County of Hopkins	29,000.00	22.2	130,500.00	26.5	174,000.00	43,500.00	25.0
State of Kentucky	24,633.00	18.9	24,633.00	5.0	14,600.00	(10,033.00)	(58.7)
(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
Other Income:							
Bequests (Mahr)	36,769.00	28.1	82,506.64	16.7	28,000.00	(54,506.64)	(194.7)
Library Donations	400.00	0.3	3,507.85	0.7	2,000.00	(1,507.85)	(75.4)
Interest	751.97	0.6	7,683.72	1.6	3,100.00	(4,583.72)	(147.9)
Lost/Damage Income	6.00	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	758.10	0.6	3,778.23	0.8	8,000.00	4,221.77	52.8
Overdue Charges/Fines	468.32	0.4	2,515.54	0.5	4,500.00	1,984.46	44.1
Fundraising	1,302.81	1.0	17,880.00	3.6	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
TOTAL REVENUES	124,089.20	95.0	414,387.49	84.0	513,910.00	99,522.51	
EXPENSES							
Personnel:							
Salaries and Wages	22,165.87	17.0	148,787.28	30.2	188,760.00	39,972.72	21.2
FICA (Social Security)	1,621.87	1.2	11,316.59	2.3	14,650.00	3,333.41	22.8
Health (Medical) Insurance	4,227.36	3.2	18,696.99	3.8	22,500.00	3,803.01	16.9
KACO Unemployment	0.00	0.0	0.00	0.0	3,200.00	3,200.00	100.0
Pensions (Retirement)	506.58	0.4	3,294.92	0.7	4,300.00	1,005.08	23.4
Worker's Compensation	0.00	0.0	1,199.00	0.2	2,000.00	801.00	40.1
Materials & Programming:							
Books - Adult	1,370.28	1.0	12,151.77	2.5	12,500.00	348.23	2.8
Books - Juvenile	(1,021.00)	(0.8)	3,052.55	0.6	7,000.00	3,947.45	56.4
Periodicals	0.00	0.0	809.59	0.2	1,000.00	190.41	19.0
Audio/CD/Video	510.42	0.4	4,258.50	0.9	9,000.00	4,741.50	52.7
EDM - Overdrive (KLU)	0.00	0.0	1,050.00	0.2	1,260.00	210.00	16.7
EDM - Overdrive (Advantage)	(660.33)	(0.5)	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	822.28	0.6	7,823.12	1.6	8,000.00	176.88	2.2
Juvenile Programming	755.71	0.6	4,389.02	0.9	8,000.00	3,610.98	45.1
Electronic Databases	2,470.00	1.9	10,529.93	2.1	11,000.00	470.07	4.3
Miscellaneous Collections	11.18	0.0	49.12	0.0	276.00	226.88	82.2
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 Nine Months Ended March 31, 2020

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	703.60	0.5	6,233.54	1.3	4,000.00	(2,233.54)	(55.8)
Janitorial	576.00	0.4	5,785.31	1.2	7,500.00	1,714.69	22.9
Cleaning /Toiletry Supplies	43.49	0.0	910.54	0.2	1,000.00	89.46	8.9
Utilities	1,103.60	0.8	10,364.56	2.1	20,000.00	9,635.44	48.2
Insurance and Bonds	0.00	0.0	4,343.18	0.9	5,700.00	1,356.82	23.8
Advertising and Public Relations	45.00	0.0	2,193.83	0.4	2,500.00	306.17	12.2
Internet/Telephone	0.00	0.0	17,534.95	3.6	33,120.00	15,585.05	47.1
Legal and Accounting	1,875.00	1.4	12,500.00	2.5	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	(55.40)	(0.0)	5.42	0.0	100.00	94.58	94.6
Dues and Subscriptions	300.00	0.2	800.00	0.2	600.00	(200.00)	(33.3)
Board Expenses	58.87	0.0	848.77	0.2	3,500.00	2,651.23	75.7
Security	0.00	0.0	311.06	0.1	500.00	0.00	0.0
Office Supplies	383.11	0.3	3,946.77	0.8	8,000.00	4,053.23	50.7
Rents and Leases	2,198.68	1.7	20,218.86	4.1	26,385.00	6,166.14	23.4
Computer Accessories/Software/Repair	248.01	0.2	1,941.64	0.4	3,500.00	1,558.36	44.5
Service Agreements	440.47	0.3	9,070.87	1.8	11,514.00	2,443.13	21.2
Fundraising	56.10	0.0	3,314.28	0.7	5,000.00	1,685.72	33.7
Friends Expense	0.00	0.0	671.16	0.1	700.00	28.84	0.0
Vehicle:							
Fuel & Oil	114.84	0.1	771.01	0.2	1,000.00	228.99	22.9
Repairs	313.83	0.2	783.15	0.2	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	3,956.88	3.0	5,321.12	1.1	12,700.00	7,378.88	58.1
Vehicles	0.00	0.0	19,114.00	3.9	19,200.00	86.00	0.0
Debt Service:							
Hopkins County	0.00	0.0	29,406.25	6.0	29,700.00	293.75	1.0
City of Madisonville	0.00	0.0	0.00	0.0	0.00	-	0.0
TOTAL EXPENSES	<u>45,142.30</u>	<u>34.5</u>	<u>386,556.05</u>	<u>78.4</u>	<u>513,910.00</u>	<u>127,353.95</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ 78,946.90</u>	<u>16.0</u>	<u>\$ 27,831.44</u>	<u>5.6</u>	<u>\$ 0.00</u>	<u>\$ (27,831.44)</u>	

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 Nine Months Ended March 31, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 0.00	0.0	\$ 24,750.00	5.0	\$ 33,000.00	\$ 8,250.00	25.0
County of Hopkins	5,500.00	4.2	49,500.00	10.0	66,000.00	16,500.00	25.0
State of Kentucky		0.0	0.00	0.0	7,300.00	7,300.00	100.0
(E-Rate) Federal Category 1		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	22.07	0.0	280.97	0.1	200.00	(80.97)	(40.5)
Interest	835.55	0.6	884.30	0.2	800.00	(84.30)	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	55.05	0.0	1,429.30	0.3	2,000.00	570.70	28.5
Overdue Charges/Fines	58.00	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	105.00	0.1	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
TOTAL REVENUES	6,575.67	5.0	78,649.26	16.0	133,675.00	55,025.74	
EXPENSES							
Personnel:							
Salaries and Wages	6,292.59	4.8	40,108.03	8.1	58,140.00	18,031.97	31.0
FICA (Social Security)	481.39	0.4	3,068.26	0.6	4,390.00	1,321.74	30.1
Pensions (Retirement)	0.00	0.0	371.92	0.1	1,160.00	788.08	67.9
Materials & Programming:							
Books - Adult	772.83	0.6	4,359.26	0.9	5,000.00	640.74	12.8
Books - Juvenile	0.00	0.0	3,119.22	0.6	2,000.00	(1,119.22)	(56.0)
Periodicals	0.00	0.0	464.50	0.1	400.00	(64.50)	(16.1)
Audio/CD/Video	0.00	0.0	3,108.46	0.6	5,000.00	1,891.54	37.8
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	69.57	0.1	2,506.98	0.5	3,500.00	993.02	28.4
Electronic Databases	2,470.00	1.9	5,890.19	1.2	5,585.00	(305.19)	(5.5)
Miscellaneous Collections	0.00	0.0	0.00	0.0	250.00	250.00	0.0
Operating:							
Building Maintenance and Repair	338.00	0.3	3,336.13	0.7	2,500.00	(836.13)	(33.4)
Janitorial	240.00	0.2	2,351.90	0.5	2,000.00	(351.90)	(17.6)
Cleaning/Toiletry Supplies	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Utilities	1,757.22	1.3	14,657.81	3.0	18,750.00	4,092.19	21.8
Advertising and Public Relations	0.00	0.0	371.57	0.1	300.00	(71.57)	(23.9)
Internet/Telephone	183.23	0.1	1,924.04	0.4	10,990.00	9,065.96	82.5
Travel and Training	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Cash Over and Short	26.74	0.0	(103.72)	(0.0)	75.00	178.72	238.3
Dues and Subscriptions	20.00	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	18.00	0.0	636.03	0.1	1,100.00	463.97	42.2
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	490.86	0.1	500.00	9.14	1.8
Service Agreements	220.23	0.2	1,478.74	0.3	5,500.00	4,021.26	0.0
Friends Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Grant Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0

See Compilation Report

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

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Capital Outlay:							
Building Improvements - Other	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Computers and Equipment	0.00	0.0	0.00	0.0	3,100.00	3,100.00	100.0
Furnishings	0.00	0.0	59.89	0.0	0.00	(59.89)	0.0
TOTAL EXPENSES	<u>12,889.80</u>	<u>9.9</u>	<u>90,635.38</u>	<u>18.4</u>	<u>133,675.00</u>	<u>43,039.62</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (6,314.13)</u>	<u>(1.3)</u>	<u>\$ (11,986.12)</u>	<u>(2.4)</u>	<u>\$ 0.00</u>	<u>\$ 11,986.12</u>	

See Compilation Report