

Hopkins Co.-Madisonville Public Library

COMPILATION OF FINANCIAL STATEMENTS

For the one month and two months ended August 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 August 31, 2020, and the related Statement of Revenues and Expenses – Cash Basis for the one month 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, 2021, 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
September 15, 2020

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

ASSETS

Cash	
Independence Bank - Madisonville Operational	\$ 470,185.54
Independence Bank - Medical Account	4,419.26
Independence Bank - Dawson Operational	10,800.99
Planters Bank - Dawson Bequest CD	<u>141,938.03</u>
Total Cash	<u>627,343.82</u>
Restricted Cash	
First United Bank - County Loan	8,346.51
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,167.96</u>
Total Assets	<u>\$ 711,511.78</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
KY Withholding Payable	\$ 716.70
City Withholding Payable	640.15
Wage Garnishment	2.50
AFLAC	326.78
401K	(130.36)
Child Support	(72.09)
AIG Insurance	(226.13)
AFLAC -PRE-TAX & AFTER-TAX	(401.96)
401a	566.50
AGLI employee loan payable	<u>48.59</u>
Total Liabilities	<u>1,470.68</u>
Fund Balances	
Restricted - Renovation	8,346.51
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	152,739.02
Unassigned	268,310.13
Excess (Deficiency) Revenue Over Expenses	<u>(16,948.01)</u>
Total Fund Balances	<u>710,041.10</u>
Total Liabilities & Fund Balances	<u>\$ 711,511.78</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 August 31, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	34.4	30,000.00	35.3	\$ 180,000.00	\$ 150,000.00	83.3
City of Dawson Springs	2,750.00	6.3	5,500.00	6.5	33,000.00	27,500.00	83.3
County of Hopkins	20,000.00	45.9	40,000.00	47.0	240,000.00	200,000.00	83.3
State of Kentucky	0.00	0.0	0.00	0.0	0.00	0.00	0.0
(E-Rate) Federal Category 1	0.00	0.0	0.00	0.0	25,180.00	25,180.00	0.0
(E-Rate) Federal Category 2	0.00	0.0	0.00	0.0	248.00	248.00	0.0
Other Income:							
Bequests	0.00	0.0	1,000.00	1.2	28,000.00	27,000.00	96.4
Grant Income	5,000.00	11.5	5,000.00	5.9	6,750.00	1,750.00	0.0
Library Donations	31.14	0.1	1,571.99	1.8	2,500.00	928.01	37.1
Interest	718.83	1.6	1,469.91	1.7	5,900.00	4,430.09	75.1
Lost/Damage Income	4.20	0.0	325.10	0.4	0.00	(325.10)	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	100.00	100.00	100.0
Self-Generating	68.65	0.2	180.20	0.2	7,500.00	7,319.80	97.6
Overdue Charges/Fines	1.00	0.0	32.00	0.0	3,900.00	3,868.00	99.2
Fundraising	0.00	0.0	0.00	0.0	10,000.00	10,000.00	0.0
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	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
Friends 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	43,625.00	43,625.00	100.0
TOTAL REVENUES	43,573.82	100.0	85,079.20	100.0	586,703.00	501,623.80	
EXPENSES							
Personnel:							
Salaries and Wages	16,919.30	38.8	35,908.28	42.2	252,448.00	216,539.72	85.8
FICA (Social Security)	1,241.84	2.8	2,594.99	3.1	19,350.00	16,755.01	86.6
Health (Medical) Insurance	4,908.16	11.3	5,050.53	5.9	25,500.00	20,449.47	80.2
KACO Unemployment	0.00	0.0	0.00	0.0	3,200.00	3,200.00	100.0
Pensions (Retirement)	278.78	0.6	616.50	0.7	5,560.00	4,943.50	88.9
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	1,780.72	4.1	2,491.24	2.9	10,753.00	8,261.76	76.8
Books - Juvenile	443.26	1.0	1,724.93	2.0	9,000.00	7,275.07	80.8
Periodicals	0.00	0.0	247.00	0.3	247.00	0.00	0.0
Audio/CD/Video	1,015.47	2.3	2,894.27	3.4	11,500.00	8,605.73	74.8
EDM - Overdrive (KLU)	2,100.00	4.8	2,100.00	2.5	2,520.00	420.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	1,158.89	1.4	0.00	(1,158.89)	0.0
Collection Processing Supplies	1,276.98	2.9	1,276.98	1.5	2,096.00	819.02	39.1
Adult Programming	21.99	0.1	661.99	0.8	1,500.00	838.01	55.9
Juvenile Programming	(684.03)	-1.6	(564.03)	(0.7)	3,202.00	3,766.03	117.6
Electronic Databases	3,777.50	8.7	4,527.50	5.3	16,150.00	11,622.50	72.0
Miscellaneous Collections	0.00	0.0	0.00	0.0	0.00	0.00	0.0
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 Twelve Months August 31, 2020

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	2,053.53	4.7	2,314.12	2.7	5,000.00	2,685.88	53.7
Janitorial	1,145.29	2.6	1,705.29	2.0	14,600.00	12,894.71	88.3
Cleaning/Toiletry Supplies	37.11	0.1	147.39	0.2	2,800.00	2,652.61	94.7
Utilities	3,069.55	7.0	5,846.99	6.9	38,500.00	32,653.01	84.8
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	0.00	0.0	378.00	0.4	600.00	222.00	37.0
Internet/Telephone	3,102.58	7.1	4,058.05	4.8	32,933.00	28,874.95	87.7
Legal and Accounting	1,250.00	2.9	1,250.00	1.5	12,500.00	11,250.00	90.0
Travel and Training	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Cash Over and Short	(0.05)	(0.0)	0.05	0.0	175.00	174.95	100.0
Dues and Subscriptions	0.00	0.0	100.00	0.1	100.00	0.00	0.0
Board Expenses	15.89	0.0	531.78	0.6	700.00	168.22	24.0
Security	0.00	0.0	2,581.69	3.0	620.00	(1,961.69)	0.0
Office Supplies	334.68	0.8	368.52	0.4	9,600.00	9,231.48	96.2
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,198.68	5.0	4,517.36	5.3	26,885.00	22,367.64	83.2
Computer Accessories/Software/Repair	127.78	0.3	1,171.44	1.4	1,000.00	(171.44)	(17.1)
Service Agreements	698.85	1.6	2,717.06	3.2	17,014.00	14,296.94	84.0
Friend Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Fundraising	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	3,008.34	6.9	8,972.40	10.5	8,250.00	(722.40)	0.0
Vehicle:							
Fuel & Oil	23.40	0.1	78.00	0.1	700.00	622.00	88.9
Repairs	0.00	0.0	0.00	0.0	500.00	500.00	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	4,600.00	5.4	4,100.00	(500.00)	0.0
Furnishings	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Computers & Equipment	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Vehicle	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Debt Service:							
Hopkins County	0.00	0.0	0.00	0.0	29,700.00	29,700.00	100.0
City of Madisonville	0.00	0.0	0.00	0.0	9,700.00	9,700.00	0.0
TOTAL EXPENSES	<u>50,145.60</u>	<u>115.1</u>	<u>102,027.21</u>	<u>119.9</u>	<u>586,703.00</u>	<u>484,675.79</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (6,571.78)</u>	<u>(15.1)</u>	<u>\$ (16,948.01)</u>	<u>(19.9)</u>	<u>\$ 0.00</u>	<u>\$ 16,948.01</u>	

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 August 31, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	34.4	\$ 30,000.00	35.3	\$ 180,000.00	\$ 150,000.00	83.3
County of Hopkins	14,500.00	33.3	29,000.00	34.1	174,000.00	145,000.00	83.3
State of Kentucky	0.00	0.0	0.00	0.0	0.00	0.00	0.0
(E-Rate) Federal Category 1	0.00	0.0	0.00	0.0	16,189.00	16,189.00	100.0
(E-Rate) Federal Category 2	0.00	0.0	0.00	0.0	248.00	248.00	100.0
Other Income:							
Bequests (Mahr)	0.00	0.0	1,000.00	1.2	28,000.00	27,000.00	96.4
Grant Income	5,000.00	11.5	5,000.00	5.9	6,000.00	1,000.00	16.7
Library Donations	0.00	0.0	1,500.00	1.8	2,000.00	500.00	25.0
Interest	708.09	1.6	1,447.26	1.7	5,000.00	3,552.74	71.1
Lost/Damage Income	0.00	0.0	320.90	0.4	0.00	(320.90)	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	100.00	100.00	100.0
Self-Generating	0.00	0.0	68.20	0.1	6,000.00	5,931.80	98.9
Overdue Charges/Fines	0.00	0.0	31.00	0.0	3,500.00	3,469.00	99.1
Fundraising	0.00	0.0	0.00	0.0	10,000.00	10,000.00	100.0
Postage (ILL 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	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	23,625.00	23,625.00	100.0
TOTAL REVENUES	35,208.09	80.8	68,367.36	80.4	454,662.00	386,294.64	
EXPENSES							
Personnel:							
Salaries and Wages	12,765.32	29.3	27,550.96	32.4	195,448.00	167,897.04	85.9
FICA (Social Security)	924.06	2.1	1,955.64	2.3	15,050.00	13,094.36	87.0
Health (Medical) Insurance	4,908.16	11.3	5,050.53	5.9	25,500.00	20,449.47	80.2
KACO Unemployment	0.00	0.0	0.00	0.0	3,200.00	3,200.00	100.0
Pensions (Retirement)	278.78	0.6	616.50	0.7	4,400.00	3,783.50	86.0
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	1,229.39	2.8	1,395.16	1.6	7,753.00	6,357.84	82.0
Books - Juvenile	443.26	1.0	1,474.93	1.7	6,500.00	5,025.07	77.3
Periodicals	0.00	0.0	247.00	0.3	247.00	0.00	0.0
Audio/CD/Video	489.63	1.1	2,049.31	2.4	6,500.00	4,450.69	68.5
EDM - Overdrive (KLU)	1,050.00	2.4	1,050.00	1.2	1,260.00	210.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	1,158.89	1.4	0.00	(1,158.89)	0.0
Collection Processing Supplies	968.76	2.2	968.76	1.1	1,500.00	531.24	35.4
Adult Programming	21.99	0.1	661.99	0.8	1,500.00	838.01	55.9
Juvenile Programming	(730.00)	(1.7)	(610.00)	(0.7)	2,452.00	3,062.00	124.9
Electronic Databases	3,402.50	7.8	4,152.50	4.9	12,100.00	7,947.50	65.7
Miscellaneous Collections	0.00	0.0	0.00	0.0	0.00	0.00	0.0
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 Twelve Months August 31, 2020

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Operating:							
Building Maintenance and Repair	2,053.53	4.7	2,185.12	2.6	2,000.00	(185.12)	(9.3)
Janitorial	825.29	1.9	1,225.29	1.4	10,400.00	9,174.71	88.2
Cleaning /Toiletry Supplies	37.11	0.1	120.69	0.1	2,000.00	1,879.31	94.0
Utilities	1,410.38	3.2	2,581.63	3.0	19,000.00	16,418.37	86.4
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	0.00	0.0	378.00	0.4	500.00	122.00	24.4
Internet/Telephone	4.60	0.0	27.59	0.0	21,743.00	21,715.41	99.9
Legal and Accounting	1,250.00	2.9	1,250.00	1.5	12,500.00	11,250.00	90.0
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	0.10	0.0	100.00	99.90	99.9
Dues and Subscriptions	0.00	0.0	50.00	0.1	0.00	(50.00)	0.0
Board Expenses	15.89	0.0	531.78	0.6	700.00	168.22	24.0
Security	0.00	0.0	0.00	0.0	310.00	0.00	0.0
Office Supplies	246.33	0.6	280.17	0.3	8,800.00	8,519.83	96.8
Rents and Leases	2,198.68	5.0	4,397.36	5.2	26,385.00	21,987.64	83.3
Computer Accessories/Software/Repair	127.78	0.3	1,127.46	1.3	1,000.00	(127.46)	(12.7)
Service Agreements	465.90	1.1	2,291.38	2.7	11,514.00	9,222.62	80.1
Fundraising	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Friends Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
COVID-19	1,990.66	4.6	6,679.82	7.9	6,000.00	(679.82)	0.0
Vehicle:							
Fuel & Oil	23.40	0.1	78.00	0.1	700.00	622.00	88.9
Repairs	0.00	0.0	0.00	0.0	500.00	500.00	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	0.00	0.0	0.00	0.00	0.0
Computers & Equipment	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Vehicles	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Debt Service:							
Hopkins County	0.00	0.0	0.00	0.0	29,700.00	29,700.00	100.0
City of Madisonville	0.00	0.0	0.00	0.0	9,700.00	9,700.00	0.0
TOTAL EXPENSES	36,401.40	83.5	70,926.56	83.4	454,662.00	383,735.44	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (1,193.31)	(1.4)	\$ (2,559.20)	(3.0)	\$ 0.00	\$ 2,559.20	

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 August 31, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 2,750.00	6.3	\$ 5,500.00	6.5	\$ 33,000.00	\$ 27,500.00	83.3
County of Hopkins	5,500.00	12.6	11,000.00	12.9	66,000.00	55,000.00	83.3
State of Kentucky	0.00	0.0	0.00	0.0	0.00	0.00	0.0
(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	750.00	750.00	0.0
Library Donations	31.14	0.1	71.99	0.1	500.00	428.01	85.6
Interest	10.74	0.0	22.65	0.0	900.00	877.35	0.0
Lost/Damage Income	4.20	0.0	4.20	0.0	0.00	(4.20)	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	68.65	0.2	112.00	0.1	1,500.00	1,388.00	92.5
Overdue Charges/Fines	1.00	0.0	1.00	0.0	400.00	399.00	99.8
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Friends 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	20,000.00	20,000.00	100.0
TOTAL REVENUES	8,365.73	19.2	16,711.84	19.6	132,041.00	115,329.16	
EXPENSES							
Personnel:							
Salaries and Wages	4,153.98	9.5	8,357.32	9.8	57,000.00	48,642.68	85.3
FICA (Social Security)	317.78	0.7	639.35	0.8	4,300.00	3,660.65	85.1
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,160.00	1,160.00	100.0
Materials & Programming:							
Books - Adult	551.33	1.3	1,096.08	1.3	3,000.00	1,903.92	63.5
Books - Juvenile	0.00	0.0	250.00	0.3	2,500.00	2,250.00	90.0
Periodicals	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Audio/CD/Video	525.84	1.2	844.96	1.0	5,000.00	4,155.04	83.1
EDM - Overdrive (KLU)	1,050.00	2.4	1,050.00	1.2	1,260.00	210.00	0.0
Collection Processing Supplies	308.22	0.7	308.22	0.4	596.00	287.78	48.3
Adult Programming	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Juvenile Programming	45.97	0.1	45.97	0.1	750.00	704.03	93.9
Electronic Databases	375.00	0.9	375.00	0.4	4,050.00	3,675.00	90.7
Miscellaneous Collections	0.00	0.0	0.00	0.0	0.00	-	0.0
Operating:							
Building Maintenance and Repair	0.00	0.0	129.00	0.2	3,000.00	2,871.00	95.7
Janitorial	320.00	0.7	480.00	0.6	4,200.00	3,720.00	88.6
Cleaning/Toiletry Supplies	0.00	0.0	26.70	0.0	800.00	773.30	96.7
Utilities	1,659.17	3.8	3,265.36	3.8	19,500.00	16,234.64	83.3
Advertising and Public Relations	0.00	0.0	0.00	0.0	100.00	100.00	100.0
Internet/Telephone	3,097.98	7.1	4,030.46	4.7	11,190.00	7,159.54	64.0
Travel and Training	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Cash Over and Short	(0.05)	(0.0)	(0.05)	(0.0)	75.00	75.05	100.1
Dues and Subscriptions	0.00	0.0	50.00	0.1	100.00	50.00	50.0
Board Expenses	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Security	0.00	0.0	2,581.69	3.0	310.00	0.00	0.0
Office Supplies	88.35	0.2	88.35	0.1	800.00	711.65	89.0
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	0.00	0.0	120.00	0.1	500.00	380.00	76.0
Computer Accessories/Software/Repairs	0.00	0.0	43.98	0.1	0.00	(43.98)	0.0
Service Agreements	232.95	0.5	425.68	0.5	5,500.00	5,074.32	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

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 August 31, 2020
 See Compilation Report

COVID-19

2,250.00 (42.58) 0.0

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Capital Outlay:							
Building Improvements - Other	0.00	0.0	4,600.00	5.4	4,100.00	(500.00)	0.0
Computers and Equipment	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Furnishings	0.00	0.0	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	<u>13,744.20</u>	<u>31.5</u>	<u>31,100.65</u>	<u>36.6</u>	<u>132,041.00</u>	<u>100,940.35</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (5,378.47)</u>	<u>(6.3)</u>	<u>\$ (14,388.81)</u>	<u>(16.9)</u>	<u>\$ 0.00</u>	<u>\$ 14,388.81</u>	

See Compilation Report