

Hopkins Co.-Madisonville Public Library

COMPILATION OF FINANCIAL STATEMENTS

For the one month and Five months ended November 30, 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 November 30, 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
December 8, 2020

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

ASSETS

Cash	
Investment - Ameriprise	\$ 2,060.52
Independence Bank - Madisonville Operational	479,254.69
Independence Bank - Medical Account	3,742.66
Independence Bank - Dawson Operational	1,781.24
Planters Bank - Dawson Bequest CD	<u>141,938.03</u>
Total Cash	<u>628,777.14</u>
Restricted Cash	
First United Bank - County Loan	8,346.72
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,168.17</u>
Total Assets	<u><u>\$ 712,945.31</u></u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
KY Withholding Payable	\$ 367.67
City Withholding Payable	592.48
Wage Garnishment	35.00
AFLAC	273.60
401K	130.04
Child Support	103.78
AIG Insurance	(1.77)
AFLAC-PRE-TAX & AFTER-TAX	(401.96)
401a	228.78
AGLI employee loan payable	<u>139.74</u>
Total Liabilities	<u>1,467.36</u>
Fund Balances	
Restricted - Renovation	8,346.72
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	143,719.27
Unassigned	278,797.03
Excess (Deficiency) Revenue Over Expenses	<u>(15,511.16)</u>
Total Fund Balances	<u>712,945.31</u>
Total Liabilities & Fund Balances	<u><u>\$ 714,412.67</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 Five Months Ended November 30, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	42.6	75,000.00	37.2	\$ 180,000.00	\$ 105,000.00	58.3
City of Dawson Springs	2,750.00	7.8	13,750.00	6.8	33,000.00	19,250.00	58.3
County of Hopkins	14,500.00	41.2	94,500.00	46.8	240,000.00	145,500.00	60.6
State of Kentucky	0.00	0.0	1,750.00	0.9	0.00	(1,750.00)	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	0.5	28,000.00	27,000.00	96.4
Grant Income	0.00	0.0	5,000.00	2.5	6,750.00	1,750.00	0.0
Library Donations	1,102.59	3.1	4,730.88	2.3	2,500.00	(2,230.88)	(89.2)
Interest	727.69	2.1	3,666.38	1.8	5,900.00	2,233.62	37.9
Lost/Damage Income	15.29	0.0	340.39	0.2	0.00	(340.39)	0.0
Programs	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Out-of-county/Online Only Cards	10.00	0.0	50.00	0.0	100.00	50.00	50.0
Self-Generating	723.01	2.1	1,596.98	0.8	7,500.00	5,903.02	78.7
Overdue Charges/Fines	243.50	0.7	329.16	0.2	3,900.00	3,570.84	91.6
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	150.00	0.4	150.00	0.1	0.00	(150.00)	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	35,222.08	100.0	201,863.79	100.0	586,703.00	384,839.21	
EXPENSES							
Personnel:							
Salaries and Wages	16,774.93	47.6	94,443.60	46.8	252,448.00	158,004.40	62.6
FICA (Social Security)	1,230.00	3.5	6,886.41	3.4	19,350.00	12,463.59	64.4
Health (Medical) Insurance	3,402.77	9.7	7,953.80	3.9	25,500.00	17,546.20	68.8
KACO Unemployment	0.00	0.0	227.65	0.1	3,200.00	2,972.35	92.9
Pensions (Retirement)	278.78	0.8	1,592.23	0.8	5,560.00	3,967.77	71.4
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	1,471.84	4.2	8,164.40	4.0	10,753.00	2,588.60	24.1
Books - Juvenile	(264.68)	-0.8	2,521.79	1.2	9,000.00	6,478.21	72.0
Periodicals	0.00	0.0	247.00	0.1	247.00	0.00	0.0
Audio/CD/Video	1,445.06	4.1	5,362.15	2.7	11,500.00	6,137.85	53.4
EDM - Overdrive (KLU)	0.00	0.0	2,100.00	1.0	2,520.00	420.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	1,158.89	0.6	0.00	(1,158.89)	0.0
EDM - HOOPLA	0.00	0.0	611.08	0.3	0.00	(611.08)	0.0
Collection Processing Supplies	0.00	0.0	1,511.51	0.7	2,096.00	584.49	27.9
Adult Programming	7.65	0.0	696.80	0.3	1,500.00	803.20	53.5
Juvenile Programming	0.00	0.0	(401.24)	(0.2)	3,202.00	3,603.24	112.5
Electronic Databases	0.00	0.0	5,775.50	2.9	16,150.00	10,374.50	64.2
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 Five Months Ended November 30, 2020

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	0.00	0.0	1,867.85	0.9	5,000.00	3,132.15	62.6
Janitorial	1,120.00	3.2	5,625.29	2.8	14,600.00	8,974.71	61.5
Cleaning/Toiletry Supplies	39.10	0.1	438.47	0.2	2,800.00	2,361.53	84.3
Utilities	2,177.15	6.2	12,898.11	6.4	38,500.00	25,601.89	66.5
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	(0.14)	(0.0)	377.86	0.2	600.00	222.14	37.0
Internet/Telephone	699.58	2.0	1,959.59	1.0	32,933.00	30,973.41	94.0
Legal and Accounting	0.00	0.0	2,500.00	1.2	12,500.00	10,000.00	80.0
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	8.40	0.0	175.00	166.60	95.2
Dues and Subscriptions	0.00	0.0	303.39	0.2	100.00	(203.39)	(203.4)
Board Expenses	89.89	0.3	773.45	0.4	700.00	(73.45)	(10.5)
Security	0.00	0.0	3,040.75	1.5	620.00	(2,420.75)	(390.4)
Office Supplies	720.28	2.0	1,494.00	0.7	9,600.00	8,106.00	84.4
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,198.68	6.2	11,113.40	5.5	26,885.00	15,771.60	58.7
Computer Accessories/Software/Repair	78.99	0.2	1,250.43	0.6	1,000.00	(250.43)	(25.0)
Service Agreements	529.85	1.5	7,866.62	3.9	17,014.00	9,147.38	53.8
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	0.00	0.0	6,405.44	3.2	8,250.00	1,844.56	10.8
COVID-19 KHC CARES GRANT EXP	0.00	0.0	5,243.38	2.6	0.00	(5,243.38)	0.0
Vehicle:							
Fuel & Oil	31.70	0.1	142.40	0.1	700.00	557.60	79.7
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	2.3	4,100.00	(500.00)	(2.9)
Furnishings	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Computers & Equipment	0.00	0.0	10,614.55	5.3	0.00	(10,614.55)	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	0.0
City of Madisonville	0.00	0.0	0.00	0.0	9,700.00	9,700.00	0.0
TOTAL EXPENSES	32,031.43	90.9	217,374.95	107.7	586,703.00	369,328.05	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 3,190.65	9.1	\$ (15,511.16)	(7.7)	\$ 0.00	\$ 15,511.16	

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 Five Months Ended November 30, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	42.6	\$ 75,000.00	37.2	\$ 180,000.00	\$ 105,000.00	58.3
County of Hopkins	14,500.00	41.2	72,500.00	35.9	174,000.00	101,500.00	58.3
State of Kentucky	0.00	0.0	1,750.00	0.9	0.00	(1,750.00)	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	0.5	28,000.00	27,000.00	96.4
Grant Income	0.00	0.0	5,000.00	2.5	6,000.00	1,000.00	16.7
Library Donations	1,070.71	3.0	4,573.11	2.3	2,000.00	(2,573.11)	(128.7)
Interest	723.82	2.1	3,604.56	1.8	5,000.00	1,395.44	27.9
Lost/Damage Income	15.29	0.0	336.19	0.2	0.00	(336.19)	0.0
Programs	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Out-of-county/Online Only Cards	10.00	0.0	50.00	0.0	100.00	50.00	50.0
Self-Generating	641.10	1.8	1,161.89	0.6	6,000.00	4,838.11	80.6
Overdue Charges/Fines	238.50	0.7	295.16	0.1	3,500.00	3,204.84	91.6
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	32,199.42	91.4	165,270.91	81.9	454,662.00	289,391.09	
EXPENSES							
Personnel:							
Salaries and Wages	12,789.62	36.3	72,339.73	35.8	195,448.00	123,108.27	63.0
FICA (Social Security)	925.13	2.6	5,195.47	2.6	15,050.00	9,854.53	65.5
Health (Medical) Insurance	3,402.77	9.7	7,953.80	3.9	25,500.00	17,546.20	68.8
KACO Unemployment	0.00	0.0	227.65	0.1	3,200.00	2,972.35	92.9
Pensions (Retirement)	278.78	0.8	1,592.23	0.8	4,400.00	2,807.77	63.8
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	1,063.26	3.0	5,509.40	2.7	7,753.00	2,243.60	28.9
Books - Juvenile	(264.68)	(0.8)	2,271.79	1.1	6,500.00	4,228.21	65.0
Periodicals	0.00	0.0	247.00	0.1	247.00	0.00	0.0
Audio/CD/Video	902.75	2.6	3,816.57	1.9	6,500.00	2,683.43	41.3
EDM - Overdrive (KLU)	0.00	0.0	1,050.00	0.5	1,260.00	210.00	16.7
EDM - Overdrive (Advantage)	0.00	0.0	1,158.89	0.6	0.00	(1,158.89)	0.0
EDM - HOOPLA	0.00	0.0	611.08	0.3	0.00	(611.08)	0.0
Collection Processing Supplies	0.00	0.0	968.76	0.5	1,500.00	531.24	35.4
Adult Programming	7.65	0.0	681.12	0.3	1,500.00	818.88	54.6
Juvenile Programming	0.00	0.0	(447.21)	(0.2)	2,452.00	2,899.21	118.2
Electronic Databases	0.00	0.0	5,400.50	2.7	12,100.00	6,699.50	55.4
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 Five Months Ended November 30, 2020

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Operating:							
Building Maintenance and Repair	0.00	0.0	1,394.34	0.7	2,000.00	605.66	30.3
Janitorial	800.00	2.3	4,025.29	2.0	10,400.00	6,374.71	61.3
Cleaning /Toiletry Supplies	39.10	0.1	411.77	0.2	2,000.00	1,588.23	79.4
Utilities	722.07	2.1	5,101.74	2.5	19,000.00	13,898.26	73.1
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	0.2	500.00	122.00	24.4
Internet/Telephone	599.60	1.7	627.19	0.3	21,743.00	21,115.81	97.1
Legal and Accounting	0.00	0.0	2,500.00	1.2	12,500.00	10,000.00	80.0
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	8.45	0.0	100.00	91.55	91.6
Dues and Subscriptions	0.00	0.0	253.39	0.1	0.00	(253.39)	0.0
Board Expenses	89.89	0.3	773.45	0.4	700.00	(73.45)	(10.5)
Security	0.00	0.0	311.06	0.2	310.00	0.00	0.0
Office Supplies	539.21	1.5	1,077.06	0.5	8,800.00	7,722.94	87.8
Rents and Leases	2,198.68	6.2	10,993.40	5.4	26,385.00	15,391.60	58.3
Computer Accessories/Software/Repair	78.99	0.2	1,206.45	0.6	1,000.00	(206.45)	(20.6)
Service Agreements	353.24	1.0	5,413.26	2.7	11,514.00	6,100.74	53.0
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	0.00	0.0	4,963.82	2.5	6,000.00	1,036.18	0.0
COVID-19 KHC CARES GRANT EXP	0.00	0.0	4,307.38	2.1	0.00	0.00	0.0
Vehicle:							
Fuel & Oil	31.70	0.1	142.40	0.1	700.00	557.60	79.7
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	10,614.55	5.3	0.00	(10,614.55)	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	<u>24,557.76</u>	<u>69.7</u>	<u>163,079.78</u>	<u>80.8</u>	<u>454,662.00</u>	<u>291,582.22</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ 7,641.66</u>	<u>3.8</u>	<u>\$ 2,191.13</u>	<u>1.1</u>	<u>\$ 0.00</u>	<u>\$ (2,191.13)</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 Five Months Ended November 30, 2020

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 2,750.00	7.8	\$ 13,750.00	6.8	\$ 33,000.00	\$ 19,250.00	58.3
County of Hopkins	0.00	0.0	22,000.00	10.9	66,000.00	44,000.00	66.7
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	31.88	0.1	157.77	0.1	500.00	342.23	68.4
Interest	3.87	0.0	61.82	0.0	900.00	838.18	0.0
Lost/Damage Income	0.00	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	81.91	0.2	435.09	0.2	1,500.00	1,064.91	71.0
Overdue Charges/Fines	5.00	0.0	34.00	0.0	400.00	366.00	91.5
Postage (ILL Income)	150.00	0.4	0.00	0.0	0.00	0.00	0.0
Rentals	0.00	0.0	150.00	0.1	0.00	(150.00)	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	3,022.66	8.6	36,592.88	18.1	132,041.00	95,448.12	
EXPENSES							
Personnel:							
Salaries and Wages	3,985.31	11.3	22,103.87	10.9	57,000.00	34,896.13	61.2
FICA (Social Security)	304.87	0.9	1,690.94	0.8	4,300.00	2,609.06	60.7
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,160.00	1,160.00	100.0
Materials & Programming:							
Books - Adult	408.58	1.2	2,655.00	1.3	3,000.00	345.00	11.5
Books - Juvenile	0.00	0.0	250.00	0.1	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	542.31	1.5	1,545.58	0.8	5,000.00	3,454.42	69.1
EDM - Overdrive (KLU)	0.00	0.0	1,050.00	0.5	1,260.00	210.00	0.0
Collection Processing Supplies	0.00	0.0	542.75	0.3	596.00	53.25	8.9
Adult Programming	0.00	0.0	15.68	0.0	0.00	(15.68)	0.0
Juvenile Programming	0.00	0.0	45.97	0.0	750.00	704.03	93.9
Electronic Databases	0.00	0.0	375.00	0.2	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	473.51	0.2	3,000.00	2,526.49	84.2
Janitorial	320.00	0.9	1,600.00	0.8	4,200.00	2,600.00	61.9
Cleaning/Toiletry Supplies	0.00	0.0	26.70	0.0	800.00	773.30	96.7
Utilities	1,455.08	4.1	7,796.37	3.9	19,500.00	11,703.63	60.0
Advertising and Public Relations	(0.14)	(0.0)	(0.14)	(0.0)	100.00	100.14	100.1
Internet/Telephone	99.98	0.3	1,332.40	0.7	11,190.00	9,857.60	88.1
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	(0.05)	(0.0)	75.00	75.05	100.1
Dues and Subscriptions	0.00	0.0	50.00	0.0	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	2,729.69	1.4	310.00	0.00	0.0
Office Supplies	181.07	0.5	416.94	0.2	800.00	383.06	47.9
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	0.0	0.00	(43.98)	0.0
Service Agreements	176.61	0.5	2,453.36	1.2	5,500.00	3,046.64	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	0.00	0.0	1,441.62	0.7	2,250.00	808.38	0.0
COVID-19 KHC CARES GRANT EXP	0.00	0.0	936.00	0.5	0.00	(936.00)	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 Five Months Ended November 30, 2020

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Capital Outlay:							
Building Improvements - Other	0.00	0.0	4,600.00	2.3	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>7,473.67</u>	<u>21.2</u>	<u>54,295.17</u>	<u>26.9</u>	<u>132,041.00</u>	<u>77,745.83</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (4,451.01)</u>	<u>(2.2)</u>	<u>\$ (17,702.29)</u>	<u>(8.8)</u>	<u>\$ 0.00</u>	<u>\$ 17,702.29</u>	

See Compilation Report