

Hopkins Co.-Madisonville Public Library
COMPILATION OF FINANCIAL STATEMENTS
For the one month ended July 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 July 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
August 11, 2020

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

ASSETS

Cash	
Independence Bank - Madisonville Operational	\$ 480,485.71
Independence Bank - Medical Account	4,941.78
Independence Bank - Dawson Operational	7,431.79
Planters Bank - Dawson Bequest CD	<u>141,938.03</u>
Total Cash	<u>634,797.31</u>
Restricted Cash	
First United Bank - County Loan	8,346.37
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,167.82</u>
Total Assets	<u>\$ 718,965.13</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
KY Withholding Payable	\$ 779.31
City Withholding Payable	288.93
Wage Garnishment	42.50
AFLAC	737.18
401K	180.04
Child Support	(1.55)
AIG Insurance	(76.55)
401a	287.72
AGLI employee loan payable	<u>114.74</u>
Total Liabilities	<u>2,352.32</u>
Fund Balances	
Restricted - Renovation	8,346.37
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	149,369.82
Unassigned	271,679.47
Excess (Deficiency) Revenue Over Expenses	<u>(10,376.30)</u>
Total Fund Balances	<u>716,612.81</u>
Total Liabilities & Fund Balances	<u>\$ 718,965.13</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 July 31, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	36.1	15,000.00	36.1	\$ 180,000.00	\$ 165,000.00	91.7
City of Dawson Springs	2,750.00	6.6	2,750.00	6.6	33,000.00	30,250.00	91.7
County of Hopkins	20,000.00	48.2	20,000.00	48.2	240,000.00	220,000.00	91.7
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	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	1,000.00	2.4	1,000.00	2.4	28,000.00	27,000.00	96.4
Grant Income	0.00	0.0	0.00	0.0	6,750.00	6,750.00	0.0
Library Donations	1,540.85	3.7	1,540.85	3.7	2,500.00	959.15	38.4
Interest	751.01	1.8	751.01	1.8	5,900.00	5,148.99	87.3
Lost/Damage Income	320.90	0.8	20.90	0.1	0.00	(20.90)	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	111.55	0.3	111.55	0.3	7,500.00	7,388.45	98.5
Overdue Charges/Fines	31.00	0.1	331.00	0.8	3,900.00	3,569.00	91.5
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	41,505.31	100.0	41,505.31	100.0	586,703.00	545,197.69	
EXPENSES							
Personnel:							
Salaries and Wages	18,988.98	45.8	18,988.98	45.8	252,448.00	233,459.02	92.5
FICA (Social Security)	1,353.15	3.3	1,353.15	3.3	19,350.00	17,996.85	93.0
Health (Medical) Insurance	142.37	0.3	142.37	0.3	25,500.00	25,357.63	99.4
KACO Unemployment	0.00	0.0	0.00	0.0	3,200.00	3,200.00	100.0
Pensions (Retirement)	337.72	0.8	337.72	0.8	5,560.00	5,222.28	93.9
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	710.52	1.7	710.52	1.7	11,000.00	10,289.48	93.5
Books - Juvenile	1,281.67	3.1	1,281.67	3.1	9,000.00	7,718.33	85.8
Periodicals	247.00	0.6	247.00	0.6	0.00	(247.00)	0.0
Audio/CD/Video	1,878.80	4.5	1,878.80	4.5	11,500.00	9,621.20	83.7
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	2,520.00	2,520.00	100.0
EDM - Overdrive (Advantage)	1,158.89	2.8	1,158.89	2.8	0.00	(1,158.89)	0.0
Collection Processing Supplies	0.00	0.0	0.00	0.0	2,096.00	2,096.00	100.0
Adult Programming	640.00	1.5	640.00	1.5	1,500.00	860.00	57.3
Juvenile Programming	120.00	0.3	120.00	0.3	3,202.00	3,082.00	96.3
Electronic Databases	750.00	1.8	750.00	1.8	16,150.00	15,400.00	95.4
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
 Statement of Revenue and Expenses - Cash Basis
 Historical and Budgeted
 For the One Month July 31, 2020

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	260.59	0.6	260.59	0.6	5,000.00	4,739.41	94.8
Janitorial	560.00	1.3	560.00	1.3	14,600.00	14,040.00	96.2
Cleaning/Toiletry Supplies	110.28	0.3	110.28	0.3	2,800.00	2,689.72	96.1
Utilities	2,777.44	6.7	2,777.44	6.7	38,500.00	35,722.56	92.8
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	378.00	0.9	378.00	0.9	600.00	222.00	37.0
Internet/Telephone	955.47	2.3	955.47	2.3	32,933.00	31,977.53	97.1
Legal and Accounting	0.00	0.0	0.00	0.0	12,500.00	12,500.00	100.0
Travel and Training	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Cash Over and Short	0.10	0.0	0.10	0.0	175.00	174.90	99.9
Dues and Subscriptions	100.00	0.2	100.00	0.2	100.00	0.00	0.0
Board Expenses	515.89	1.2	515.89	1.2	500.00	(15.89)	(3.2)
Security	2,581.69	6.2	2,581.69	6.2	620.00	(1,961.69)	0.0
Office Supplies	33.84	0.1	33.84	0.1	9,800.00	9,766.16	99.7
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	2,318.68	5.6	2,318.68	5.6	26,885.00	24,566.32	91.4
Computer Accessories/Software/Repair	1,043.66	2.5	1,043.66	2.5	1,000.00	(43.66)	(4.4)
Service Agreements	2,018.21	4.9	2,018.21	4.9	17,014.00	14,995.79	88.1
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	5,964.06	14.4	5,964.06	14.4	8,250.00	2,285.94	0.0
Vehicle:							
Fuel & Oil	54.60	0.1	54.60	0.1	700.00	645.40	92.2
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	4,600.00	11.1	4,600.00	11.1	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	51,881.61	125.0	51,881.61	125.0	586,703.00	534,821.39	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (10,376.30)	(25.0)	\$ (10,376.30)	(25.0)	\$ 0.00	\$ 10,376.30	

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 July 31, 2020

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	36.1	\$ 15,000.00	36.1	\$ 180,000.00	\$ 165,000.00	91.7
County of Hopkins	14,500.00	34.9	14,500.00	34.9	174,000.00	159,500.00	91.7
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	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)	1,000.00	2.4	1,000.00	2.4	28,000.00	27,000.00	96.4
Grant Income	0.00	0.0	0.00	0.0	6,000.00	6,000.00	100.0
Library Donations	1,500.00	3.6	1,500.00	3.6	2,000.00	500.00	25.0
Interest	739.10	1.8	739.10	1.8	5,000.00	4,260.90	85.2
Lost/Damage Income	320.90	0.8	320.90	0.8	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	68.20	0.2	68.20	0.2	6,000.00	5,931.80	98.9
Overdue Charges/Fines	31.00	0.1	31.00	0.1	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	33,159.20	79.9	33,159.20	79.9	454,662.00	421,502.80	
EXPENSES							
Personnel:							
Salaries and Wages	14,785.64	35.6	14,785.64	35.6	195,448.00	180,662.36	92.4
FICA (Social Security)	1,031.58	2.5	1,031.58	2.5	15,050.00	14,018.42	93.1
Health (Medical) Insurance	142.37	0.3	142.37	0.3	25,500.00	25,357.63	99.4
KACO Unemployment	0.00	0.0	0.00	0.0	3,200.00	3,200.00	100.0
Pensions (Retirement)	337.72	0.8	337.72	0.8	4,400.00	4,062.28	92.3
Worker's Compensation	0.00	0.0	0.00	0.0	2,000.00	2,000.00	100.0
Materials & Programming:							
Books - Adult	165.77	0.4	165.77	0.4	8,000.00	7,834.23	97.9
Books - Juvenile	1,031.67	2.5	1,031.67	2.5	6,500.00	5,468.33	84.1
Periodicals	247.00	0.6	247.00	0.6	0.00	(247.00)	0.0
Audio/CD/Video	1,559.68	3.8	1,559.68	3.8	6,500.00	4,940.32	76.0
EDM - Overdrive (KLU)	1,158.89	2.8	1,158.89	2.8	1,260.00	101.11	8.0
EDM - Overdrive (Advantage)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Collection Processing Supplies	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Adult Programming	640.00	1.5	640.00	1.5	1,500.00	860.00	57.3
Juvenile Programming	120.00	0.3	120.00	0.3	2,452.00	2,332.00	95.1
Electronic Databases	750.00	1.8	750.00	1.8	12,100.00	11,350.00	93.8
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 July 31, 2020

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Operating:							
Building Maintenance and Repair	131.59	0.3	131.59	0.3	2,000.00	1,868.41	93.4
Janitorial	400.00	1.0	400.00	1.0	10,400.00	10,000.00	96.2
Cleaning /Toiletry Supplies	83.58	0.2	83.58	0.2	2,000.00	1,916.42	95.8
Utilities	1,171.25	2.8	1,171.25	2.8	19,000.00	17,828.75	93.8
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	378.00	0.9	378.00	0.9	500.00	122.00	24.4
Internet/Telephone	22.99	0.1	22.99	0.1	21,743.00	21,720.01	99.9
Legal and Accounting	0.00	0.0	0.00	0.0	12,500.00	12,500.00	100.0
Travel and Training	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Cash Over and Short	0.10	0.0	0.10	0.0	100.00	99.90	99.9
Dues and Subscriptions	50.00	0.1	50.00	0.1	0.00	(50.00)	0.0
Board Expenses	515.89	1.2	515.89	1.2	500.00	(15.89)	(3.2)
Security	0.00	0.0	0.00	0.0	310.00	0.00	0.0
Office Supplies	33.84	0.1	33.84	0.1	9,000.00	8,966.16	99.6
Rents and Leases	2,198.68	5.3	2,198.68	5.3	26,385.00	24,186.32	91.7
Computer Accessories/Software/Repair	999.68	2.4	999.68	2.4	1,000.00	0.32	0.0
Service Agreements	1,825.48	4.4	1,825.48	4.4	11,514.00	9,688.52	84.1
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	4,689.16	11.3	4,689.16	11.3	6,000.00	1,310.84	0.0
Vehicle:							
Fuel & Oil	54.60	0.1	54.60	0.1	700.00	645.40	92.2
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	<u>34,525.16</u>	<u>83.2</u>	<u>34,525.16</u>	<u>83.2</u>	<u>454,662.00</u>	<u>420,136.84</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (1,365.96)</u>	<u>(3.3)</u>	<u>\$ (1,365.96)</u>	<u>(3.3)</u>	<u>\$ 0.00</u>	<u>\$ 1,365.96</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 July 31, 2020

	Current Period	%	Year-to-date	%	Annual	Unexpended	%
	Actual		Actual		Budget	Budget	
REVENUES							
Local Government:							
City of Dawson Springs	\$ 2,750.00	6.6	\$ 2,750.00	6.6	\$ 33,000.00	\$ 30,250.00	91.7
County of Hopkins	5,500.00	13.3	5,500.00	13.3	66,000.00	60,500.00	91.7
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	40.85	0.1	40.85	0.1	500.00	459.15	91.8
Interest	11.91	0.0	11.91	0.0	900.00	888.09	0.0
Lost/Damage Income	0.00	0.0	0.00	0.0	0.00	0.00	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	43.35	0.1	43.35	0.1	1,500.00	1,456.65	97.1
Overdue Charges/Fines	0.00	0.0	0.00	0.0	400.00	400.00	100.0
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
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	8,346.11	20.1	8,346.11	20.1	132,041.00	123,694.89	
EXPENSES							
Personnel:							
Salaries and Wages	4,203.34	10.1	4,203.34	10.1	57,000.00	52,796.66	92.6
FICA (Social Security)	321.57	0.8	321.57	0.8	4,300.00	3,978.43	92.5
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,160.00	1,160.00	100.0
Materials & Programming:							
Books - Adult	544.75	1.3	544.75	1.3	3,000.00	2,455.25	81.8
Books - Juvenile	250.00	0.6	250.00	0.6	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	319.12	0.8	319.12	0.8	5,000.00	4,680.88	93.6
EDM - Overdrive (KLU)	0.00	0.0	0.00	0.0	1,260.00	1,260.00	0.0
Collection Processing Supplies	0.00	0.0	0.00	0.0	596.00	596.00	100.0
Adult Programming	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Juvenile Programming	0.00	0.0	0.00	0.0	750.00	750.00	100.0
Electronic Databases	0.00	0.0	0.00	0.0	4,050.00	4,050.00	100.0
Miscellaneous Collections	0.00	0.0	0.00	0.0	0.00	-	0.0
Operating:							
Building Maintenance and Repair	129.00	0.3	129.00	0.3	3,000.00	2,871.00	95.7
Janitorial	160.00	0.4	160.00	0.4	4,200.00	4,040.00	96.2
Cleaning/Toiletry Supplies	26.70	0.1	26.70	0.1	800.00	773.30	96.7
Utilities	1,606.19	3.9	1,606.19	3.9	19,500.00	17,893.81	91.8
Advertising and Public Relations	0.00	0.0	0.00	0.0	100.00	100.00	100.0
Internet/Telephone	932.48	2.2	932.48	2.2	11,190.00	10,257.52	91.7
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	0.00	0.0	75.00	75.00	100.0
Dues and Subscriptions	50.00	0.1	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	2,581.69	6.2	2,581.69	6.2	310.00	0.00	0.0
Office Supplies	0.00	0.0	0.00	0.0	800.00	800.00	100.0
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	120.00	0.3	120.00	0.3	500.00	380.00	76.0
Computer Accessories/Software/Repairs	43.98	0.1	43.98	0.1	0.00	(43.98)	0.0
Service Agreements	192.73	0.5	192.73	0.5	5,500.00	5,307.27	96.5
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 July 31, 2020

COVID-19	1,274.90	3.1	1,274.90	3.1	2,250.00	975.10	0.0
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See Compilation Report

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Capital Outlay:							
Building Improvements - Other	4,600.00	11.1	4,600.00	11.1	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>17,356.45</u>	<u>41.8</u>	<u>17,356.45</u>	<u>41.8</u>	<u>132,041.00</u>	<u>114,684.55</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (9,010.34)</u>	<u>(21.7)</u>	<u>\$ (9,010.34)</u>	<u>(21.7)</u>	<u>\$ 0.00</u>	<u>\$ 9,010.34</u>	

See Compilation Report