

Hopkins Co.-Madisonville Public Library

COMPILATION OF FINANCIAL STATEMENTS

For the three months ended September 30, 2022

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 September 30, 2022, and the related Statement of Revenues and Expenses – Cash Basis for the three 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, 2023, 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.

Management did not adopt GASB Statement No. 87, Leases, that requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases. Therefore, the lease between the Public Library Development Foundation and the Hopkins Co. – Madisonville Public Library have not been accounted for in the accompanying financial statements under this pronouncement. Management has not determined the effect of this departure on the financial statements.

We are not independent with respect to Hopkins Co.-Madisonville Public Library.

Alford Nance Jones & Oakley LLP
October 18, 2022

Hopkins Co.-Madisonville Public Library
General Fund
Balance Sheet - Cash Basis
As of September 30, 2022

ASSETS

Cash	
Investment - Ameriprise (measured at fair value)	\$ 167.99
Investment - Wealth Management (measured at fair value)	378,175.25
Independence Bank - Madisonville Operational	379,276.22
Independence Bank - Medical Account	467.56
Independence Bank - Dawson Operational	16,788.25
Planters Bank - Dawson Bequest CD	<u>143,662.57</u>
Total Cash	<u>918,537.84</u>
Restricted Cash	
First United Bank - County Loan	8,348.26
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,169.71</u>
Total Assets	<u>\$ 1,002,707.55</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
FICA Payable	\$ -
Federal Withholding Payable	-
KY Withholding Payable	789.07
City Withholding Payable	1,700.54
AFLAC	724.58
401k	3.72
Child Support	(3.10)
AIG Insurance	(50.90)
401a	-
AGLI employee loan payable	25.00
AFLAC-PRE-TAX & AFTER-TAX	<u>(925.14)</u>
Total Liabilities	<u>2,263.77</u>
Fund Balances	
Restricted - Renovation	8,348.26
Restricted - Resources	75,821.45
Committed - Cash Reserve	165,000.00
Committed - Bookmobile/Transportation	1,772.00
Committed - Technology/Computer Replacement	38,000.00
Committed - Building and Grounds	15,000.00
Committed - Dawson Springs Branch	160,450.82
Unrealized Holding Gains (Losses)	(77,402.33)
Unassigned	690,875.85
Excess (Deficiency) Revenue Over Expenses	<u>(77,422.27)</u>
Total Fund Balances	<u>1,000,443.78</u>
Total Liabilities & Fund Balances	<u>\$ 1,002,707.55</u>

See Compilation Report

Hopkins Co.-Madisonville Public Library
General Fund
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted
For the Three Months Ended September 30, 2022

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15000.00	33.8	45000.00	32.0	\$ 180000.00	\$ 135000.00	75.0
City of Dawson Springs	2750.00	6.2	8250.00	5.9	33000.00	24750.00	75.0
County of Hopkins	22500.01	50.7	67499.91	48.0	270000.00	202500.09	75.0
State of Kentucky		0.0	0.00	0.0	0.00	0.00	0.0
Other Income:							
Bequests	0.00	0.0	0.00	0.0	28000.00	28000.00	0.0
Books Income	50.00	0.1	50.00	0.0	0.00	0.00	0.0
Library Donations	2949.20	6.6	7771.81	5.5	8047.00	275.19	3.4
Grant Income (First Christian Church)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Interest & Dividend Income	103.42	0.2	1310.96	0.9	15800.00	14489.04	0.0
Lost/Damage Income	0.00	0.0	106.39	0.1	200.00	93.61	46.8
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	50.00	50.00	0.0
Self-Generating	488.00	1.1	1360.21	1.0	12000.00	10639.79	88.7
Overdue Charges/Fines	2.10	0.0	2.10	0.0	0.00	-2.10	(0.0)
Fundraising	500.00	1.1	9281.69	6.6	26500.00	17218.31	65.0
Insurance Proceeds	0.00	0.0	0.00	0.0	0.00	0.00	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	1500.00	1500.00	100.0
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	2000.00	2000.00	133.3
Owensboro Health Mini Grant	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Owensboro Health Tornado Mini Grant	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Federal (e-rate credit)	0.00	0.0	0.00	0.0	25431.00	25431.00	1695.4
Payback Income	20.00	0.0	20.00	0.0	0.00	-20.00	(1.3)
ARPA Grant KYVL Reimbursement	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Carryover from FY 2021-2022	0.00	0.0	0.00	0.0	327160.00	327160.00	100.0
TOTAL REVENUES	44362.73	100.0	140653.07	100.0	929688.00	789034.93	
EXPENSES							
Personnel:							
Salaries and Wages	18,710.85	42.2	64,424.62	45.8	238,400.00	173,975.38	73.0
FICA (Social Security)	1,374.77	3.1	4,739.53	3.4	18,220.00	13,480.47	74.0
Health (Medical) Insurance	2,837.48	6.4	7,539.86	5.4	31,000.00	23,460.14	75.7
KACO Unemployment	0.00	0.0	(75.55)	(0.1)	3,200.00	3,275.55	102.4
Pensions (Retirement)	304.28	0.7	1,059.94	0.8	5,320.00	4,260.06	80.1
Miscellaneous Personnel	0.00	0.0	7.98	0.0	-	(7.98)	(0.2)
Worker's Compensation	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Materials & Programming:							
Books - Adult	1,859.40	4.2	4,833.07	3.4	21,000.00	16,166.93	77.0
Books - Juvenile	2,922.81	6.6	4,031.28	2.9	11,000.00	6,968.72	63.4
Periodicals	324.65	0.7	786.01	0.6	1,600.00	813.99	50.9
Audio/CD/Video	536.95	1.2	2,594.24	1.8	12,600.00	10,005.76	79.4
EDM - Overdrive (KLU)	75.00	0.2	2,175.00	1.5	2,520.00	345.00	13.7
EDM - Overdrive (Advantage)	0.00	0.0	441.30	0.3	2,000.00	1,558.70	77.9
EDM - HOOPLA	1,097.00	2.5	2,110.36	1.5	10,000.00	7,889.64	78.9
Book Processing Supplies	0.00	0.0	0.00	0.0	2,100.00	2,100.00	100.0
Adult Programming	42.12	0.1	2,849.07	2.0	10,100.00	7,250.93	71.8
Juvenile Programming	0.00	0.0	1,390.05	1.0	13,000.00	11,609.95	89.3
Electronic Databases	1,005.98	2.3	5,237.93	3.7	19,050.00	13,812.07	72.5
Miscellaneous Collections	63.56	0.1	3,634.68	2.6	3,000.00	(634.68)	(21.2)
Outreach	0.00	0.0	0.00	0.0	1,000.00	1,000.00	100.0
Hotspot Checkouts	0.00	0.0	0.00	0.0	5,600.00	5,600.00	94.3

See Compilation Report

Hopkins Co.-Madisonville Public Library
General Fund
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted
For the Three Months Ended September 30, 2022

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	135.36	0.3	13,997.36	10.0	8,000.00	(5,997.36)	(75.0)
Janitorial	1,040.00	2.3	3,640.00	2.6	14,600.00	10,960.00	75.1
Cleaning/Toiletry Supplies	0.00	0.0	288.90	0.2	1,800.00	1,511.10	84.0
Utilities	2,558.71	5.8	5,685.96	4.0	24,000.00	18,314.04	76.3
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	96.37	0.2	2,787.83	2.0	5,000.00	2,212.17	44.2
Internet/Telephone	389.24	0.9	737.39	0.5	32,933.00	32,195.61	97.8
Mobile Broadband (Bookmobile Hotspot)	0.00	0.0	0.00	0.0	349.00	349.00	1.1
Emergency Connectivity Grant	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Legal and Accounting	0.00	0.0	6,575.00	4.7	25,000.00	18,425.00	73.7
Travel and Training	2,298.04	5.2	2,106.13	1.5	1,500.00	(606.13)	(40.4)
Cash Over and Short	0.00	0.0	0.00	0.0	175.00	175.00	100.0
Dues and Subscriptions	219.28	0.5	391.06	0.3	1,400.00	1,008.94	72.1
Board Expenses	228.00	0.5	478.00	0.3	0.00	-478.00	(34.1)
Security	0.00	0.0	120.00	0.1	2,500.00	2,380.00	95.2
Office Supplies	482.12	1.1	1,778.86	1.3	5,800.00	4,021.14	69.3
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	4,397.36	9.9	8,934.72	6.4	26,885.00	17,950.28	66.8
Computer Accessories/Software/Repair	1,844.27	4.2	45,526.49	32.4	5,200.00	(40,326.49)	(775.5)
Service Agreements	1,354.71	3.1	6,216.75	4.4	15,500.00	9,283.25	59.9
Friend Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Fundraising	225.14	0.5	3,746.16	2.7	5,936.00	2,189.84	36.9
Owensboro Health Tor Mini-Grant	47.97	0.1	167.64	0.1	0.00	(167.64)	(2.8)
FINRA Foundation Grant	32.38	0.1	418.29	0.3	0.00	(418.29)	(7.0)
Grant Expense (First Christian Church)	0.00	0.0	646.12	0.5	0.00	(646.12)	(10.9)
Owensboro Health Mini Grant Expense	0.00	0.0	0.00	0.0	0.00	0.00	2.0
COVID-19	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Vehicle:							
Fuel & Oil	75.02	0.2	253.31	0.2	2,500.00	2,246.69	89.9
Repairs	0.00	0.0	0.00	0.0	500.00	500.00	100.0
Taxes	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Capital Outlay:							
Building Improvements - County	0.00	0.0	0.00	0.0	300,000.00	300,000.00	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	3,200.00	3,200.00	0.0
Computers & Equipment	0.00	0.0	5,800.00	4.1	0.00	(5,800.00)	0.0
Debt Service:							
Hopkins County	0.00	0.0	0.00	0.0	29,000.00	29,000.00	100.0
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	46,578.82	105.0	218,075.34	155.0	929,688.00	711,612.66	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (2,216.09)	(5.0)	\$ (77,422.27)	(55.0)	\$ 0.00	\$ 77,422.27	

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 Three Months Ended September 30, 2022

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	33.8	\$ 45,000.00	32.0	\$ 190,000.00	\$ 145,000.00	76.3
County of Hopkins	15,833.34	35.7	47,499.94	33.8	180,000.00	132,500.06	73.6
State of Kentucky	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Other Income:							
Bequests (Mahr)	0.00	0.0	0.00	0.0	28000.00	28000.00	0.0
Books Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Grant Income (First Christian Church)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Library Donations	2,887.93	6.5	7,540.54	5.4	7747.00	206.46	2.7
Interest & Dividend Income	100.72	0.2	1,062.91	0.8	15000.00	13937.09	92.9
Lost/Damage Income	0.00	0.0	106.39	0.1	200.00	93.61	46.8
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	50.00	50.00	0.0
Self-Generating	291.90	0.7	1,151.81	0.8	10000.00	8848.19	88.5
Overdue Charges/Fines	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Fundraising	500.00	1.1	9,281.69	6.6	20000.00	10718.31	0.0
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	2000.00	2000.00	0.0
Foundation Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Owensboro Health Mini Grant	0.00	0.0	0.00	0.0	0.00	0.00	1.0
Insurance Proceeds	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Payback Income	20.00	0.0	20.00	0.0	0.00	-20.00	0.0
Federal (e-rate credit)	0.00	0.0	0.00	0.0	16440.00	16440.00	0.0
ARPA Grant KYVL Reimbursement	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Carryover from FY 2021-2022	0.00	0.0	0.00	0.0	118020.00	118020.00	100.0
TOTAL REVENUES	34,633.89	78.1	111,663.28	79.4	587,457.00	475,793.72	
EXPENSES							
Personnel:							
Salaries and Wages	14,538.31	32.8	48,999.93	34.8	177,000.00	128,000.07	72.3
FICA (Social Security)	1,055.55	2.4	3,559.53	2.5	13,520.00	9,960.47	73.7
Health (Medical) Insurance	2,837.48	6.4	7,539.86	5.4	31,000.00	23,460.14	75.7
KACO Unemployment	0.00	0.0	(75.55)	(0.1)	3,200.00	3,275.55	102.4
Pensions (Retirement)	304.28	0.7	1,059.94	0.8	4,000.00	2,940.06	73.5
Miscellaneous Personnel	0.00	0.0	7.98	0.0	-	(7.98)	(0.2)
Worker's Compensation	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Materials & Programming:							
Books - Adult	1,731.56	3.9	4,569.67	3.2	13,000.00	8,430.33	64.8
Books - Juvenile	2,121.70	4.8	3,154.18	2.2	7,000.00	3,845.82	54.9
Periodicals	0.00	0.0	461.36	0.3	800.00	338.64	42.3
Audio/CD/Video	273.58	0.6	2,330.87	1.7	6,400.00	4,069.13	63.6
EDM - Overdrive (KLU)	75.00	0.2	1,125.00	0.8	1,260.00	135.00	10.7
EDM - Overdrive (Advantage)	0.00	0.0	441.30	0.3	2,000.00	1,558.70	77.9
EDM - HOOPLA	1,097.00	2.5	2,110.36	1.5	10,000.00	7,889.64	78.9
Book Processing Supplies	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Adult Programming	42.12	0.1	2,849.07	2.0	5,000.00	2,150.93	43.0
Juvenile Programming	0.00	0.0	1,390.05	1.0	7,000.00	5,609.95	80.1
Electronic Databases	505.98	1.1	2,629.43	1.9	15,000.00	12,370.57	82.5
Miscellaneous Collections	63.56	0.1	3,634.68	2.6	3,000.00	(634.68)	0.0
Outreach	0.00	0.0	0.00	0.0	1,000.00	1,000.00	100.0
Hotspot Checkouts	0.00	0.0	0.00	0.0	5,600.00	5,600.00	56.0

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 Three Months Ended September 30, 2022

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	95.36	0.2	545.36	0.4	5,000.00	4,454.64	89.1
Janitorial	800.00	1.8	2,800.00	2.0	10,400.00	7,600.00	73.1
Cleaning /Toiletry Supplies	0.00	0.0	247.94	0.2	1,000.00	752.06	75.2
Utilities	1,570.61	3.5	4,006.84	2.8	14,000.00	9,993.16	71.4
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	96.37	0.2	2,299.91	1.6	5,000.00	2,700.09	54.0
Internet/Telephone	22.78	0.1	187.70	0.1	21,743.00	21,555.30	99.1
Mobile Broadband (Bookmobile Hotspot)	0.00	0.0	0.00	0.0	349.00	349.00	100.0
Emergency Connectivity Grant	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Legal and Accounting	0.00	0.0	6,575.00	4.7	25,000.00	18,425.00	73.7
Travel and Training	2,298.04	5.2	2,106.13	1.5	1,500.00	(606.13)	0.0
Cash Over and Short	0.00	0.0	0.00	0.0	100.00	100.00	100.0
Dues and Subscriptions	219.28	0.5	391.06	0.3	1,300.00	908.94	69.9
Board Expenses	228.00	0.5	478.00	0.3	0.00	(478.00)	(36.8)
Security	0.00	0.0	0.00	0.0	1,000.00	0.00	0.0
Office Supplies	482.12	1.1	1,764.88	1.3	5,000.00	3,235.12	64.7
Rents and Leases	4,397.36	9.9	8,794.72	6.3	26,385.00	17,590.28	66.7
Computer Accessories/Software/Repair	880.13	2.0	41,834.43	29.7	5,000.00	(36,834.43)	(736.7)
Service Agreements	835.14	1.9	3,647.23	2.6	10,000.00	6,352.77	63.5
Fundraising	225.14	0.5	3,746.16	2.7	5,000.00	1,253.84	0.0
Friends Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Grant Expense (First Christian Church)	0.00	0.0	646.12	0.5	0.00	(646.12)	1.0
Owensboro Health Tor Mini Grant Expense	47.97	0.1	167.64	0.1	0.00	(167.64)	2.0
FINRA Foundation Grant	32.38	0.1	418.29	0.3	0.00	(418.29)	2.0
COVID-19	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Vehicle:							
Fuel & Oil	75.02	0.2	253.31	0.2	2,500.00	2,246.69	89.9
Repairs	0.00	0.0	0.00	0.0	500.00	500.00	0.0
Taxes	0.00	0.0	0.00	0.0	0.00	0.00	1.0
Capital Outlay:							
Building Improvements - County	0.00	0.0	0.00	0.0	100,000.00	100,000.00	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	3,200.00	3,200.00	0.0
Computers & Equipment	0.00	0.0	5,800.00	4.1	0.00	(5,800.00)	0.0
Debt Service:							
Hopkins County	0.00	0.0	0.00	0.0	29,000.00	29,000.00	100.0
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	36,951.82	83.3	172,498.38	122.6	587,457.00	414,958.62	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (2,317.93)	(1.6)	\$ (60,835.10)	(43.3)	\$ 0.00	\$ 60,835.10	

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 Three Months Ended September 30, 2022

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 2,750.00	6.2	\$ 8,250.00	5.9	\$ 33000.00	\$ 24750.00	75.0
County of Hopkins	6,666.67	15.0	19,999.97	14.2	80000.00	60000.03	75.0
State of Kentucky	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Other Income:							
Bequests	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Books Income	50.00	0.1	50.00	0.0	0.00	-50.00	0.0
Owensboro Health Tornado Mini Grant	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Library Donations	61.27	0.1	231.27	0.2	300.00	68.73	22.9
Interest & Dividend Income	2.70	0.0	248.05	0.2	800.00	551.95	69.0
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	196.10	0.4	208.40	0.1	2000.00	1791.60	89.6
Overdue Charges/Fines	2.10	0.0	2.10	0.0	0.00	-2.10	(0.1)
Fundraising	0.00	0.0	0.00	0.0	6500.00	6500.00	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	1500.00	1500.00	0.0
Friends Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Insurance Proceeds	0.00	0.0	0.00	0.0	0.00	0.00	1.0
Federal (e-rate credit)	0.00	0.0	0.00	0.0	8991.00	8991.00	1.0
Carryover from FY 2021-2022	0.00	0.0	0.00	0.0	209140.00	209140.00	100.0
TOTAL REVENUES	9,728.84	21.9	28,989.79	20.6	342231.00	313241.21	
EXPENSES							
Personnel:							
Salaries and Wages	4,172.54	9.4	15,424.69	11.0	61400.00	45975.31	74.9
FICA (Social Security)	319.22	0.7	1,180.00	0.8	4700.00	3520.00	74.9
Pensions (Retirement)	0.00	0.0	0.00	0.0	1320.00	1320.00	100.0
Materials & Programming:							
Books - Adult	127.84	0.3	263.40	0.2	8000.00	7736.60	96.7
Books - Juvenile	801.11	1.8	877.10	0.6	4000.00	3122.90	78.1
Periodicals	324.65	0.7	324.65	0.2	800.00	475.35	0.0
Audio/CD/Video	263.37	0.6	263.37	0.2	6200.00	5936.63	95.8
EDM - Overdrive (KLU)	0.00	0.0	1,050.00	0.7	1260.00	210.00	16.7
Book Processing Supplies	0.00	0.0	0.00	0.0	600.00	600.00	100.0
Adult Programming	0.00	0.0	0.00	0.0	5100.00	5100.00	0.0
Juvenile Programming	0.00	0.0	0.00	0.0	6000.00	6000.00	100.0
Electronic Databases	500.00	1.1	2,608.50	1.9	4050.00	1441.50	35.6
Miscellaneous Collections	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Operating:							
Building Maintenance and Repair	40.00	0.1	13,452.00	9.6	3000.00	-10452.00	(348.4)
Janitorial	240.00	0.5	840.00	0.6	4200.00	3360.00	80.0
Cleaning/Toiletry Supplies	0.00	0.0	40.96	0.0	800.00	759.04	94.9
Utilities	988.10	2.2	1,679.12	1.2	10000.00	8320.88	83.2
Insurance and Bonds	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Advertising and Public Relations	0.00	0.0	487.92	0.3	0.00	-487.92	(4.9)
Internet/Telephone	366.46	0.8	549.69	0.4	11190.00	10640.31	95.1
Legal & Accounting	0.00	0.0	0.00	0.0	0.00	0.00	(1.0)
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	0.00	0.0	75.00	75.00	100.0
Dues and Subscriptions	0.00	0.0	0.00	0.0	100.00	100.00	100.0
Board Expenses	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Security	0.00	0.0	120.00	0.1	1500.00	0.00	0.0
Office Supplies	0.00	0.0	13.98	0.0	800.00	786.02	98.3
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	0.00	0.0	140.00	0.1	500.00	360.00	72.0
Computer Accessories/Software/Repairs	964.14	2.2	3,692.06	2.6	200.00	-3492.06	(1746.0)
Service Agreements	519.57	1.2	2,569.52	1.8	5500.00	2930.48	53.3
Fundraising	0.00	0.0	0.00	0.0	936.00	936.00	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 Three Months Ended September 30, 2022

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
Owensboro Health Tor Mini-Grant	0.00	0.0	0.00	0.0	0.00	0.00	1.0
COVID-19	0.00	0.0	0.00	0.0	0.00	0.00	0.0
	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Capital Outlay:							
Building Improvements - Other	0.00	0.0	0.00	0.0	200,000.00	200,000.00	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
	<u>9,627.00</u>	<u>21.7</u>	<u>45,576.96</u>	<u>32.4</u>	<u>342,231.00</u>	<u>296,654.04</u>	
TOTAL EXPENSES							
	<u>9,627.00</u>	<u>21.7</u>	<u>45,576.96</u>	<u>32.4</u>	<u>342,231.00</u>	<u>296,654.04</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ 101.84</u>	<u>0.1</u>	<u>\$ (16,587.17)</u>	<u>(11.8)</u>	<u>\$ 0.00</u>	<u>\$ 16,587.17</u>	

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Check Register County Loan
September 2022

10/20/22

Date	Num	Name	Memo	Account	Class	Amount
Sep 22						
Sep 22						

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

Schedule 2 - Independence Bank General Check Register

September 2022

10/20/22

Date	Num	Name	Account	Class	Amount
Sep 22					
09/09/2022	12034	Independence Bank Foundation	634 · Board Expenses	1	228.00
09/09/2022	12035	AGLA	214 · AIG Insurance		149.58
09/09/2022	12036	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	49.71
09/09/2022	12036	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	113.88
09/09/2022	12037	DEMCO	676 · Office Supplies	1	482.12
09/09/2022	12038	HOOPLA	707 · EDM - HOOPLA	1	1,097.00
09/09/2022	12039	Ingram	716 · Owensboro Health Tor Mini-Grant	1	47.97
09/09/2022	12039	Ingram	720 · FINRA Foundation Grant	1	32.38
09/09/2022	12039	Ingram	661 · Books-Adult	1	1,230.36
09/09/2022	12039	Ingram	665 · Audio/CD/Video	1	109.99
09/09/2022	12039	Ingram	663 · Books-Children	1	1,221.70
09/09/2022	12040	Ingram	661 · Books-Adult	2	127.84
09/09/2022	12040	Ingram	663 · Books-Children	2	47.77
09/09/2022	12041	JUNIOR LIBRARY GUILD	663 · Books-Children	1	753.06
09/09/2022	12042	KNIGHTS TECHNOLOGIES	673 · Computer Access/Software/Repair	2	184.57
09/09/2022	12042	KNIGHTS TECHNOLOGIES	673 · Computer Access/Software/Repair	2	779.57
09/09/2022	12043	KNIGHTS TECHNOLOGIES	673 · Computer Access/Software/Repair	1	119.50
09/09/2022	12043	KNIGHTS TECHNOLOGIES	673 · Computer Access/Software/Repair	1	206.93
09/09/2022	12043	KNIGHTS TECHNOLOGIES	673 · Computer Access/Software/Repair	1	457.70
09/09/2022	12043	KNIGHTS TECHNOLOGIES	673 · Computer Access/Software/Repair	1	96.00
09/09/2022	12044	Overdrive Inc	683 · Electronic Data Base	1	500.00
09/09/2022	12044	Overdrive Inc	683 · Electronic Data Base	2	500.00
09/09/2022	12044	Overdrive Inc	683 · Electronic Data Base	1	5.98
09/09/2022	12045	Overdrive Inc	1568 · EDM - Overdrive (KLU)	1	75.00
09/09/2022	12046	Time Warner Cable	631 · Internet/Telephone	1	22.78
09/09/2022	12047	Xbs	672 · Service Agreements	1	835.14
09/09/2022	12047	Xbs	672 · Service Agreements	2	417.57
09/13/2022	12048	American General Life Insuran...	219 · AGLI employee loan payable		25.00
09/13/2022	12049	FRYMIRE,EVANS,PEYTON,T...	208 · Wage Garnishment	1	7.50
09/13/2022	awd	Internal Revenue Service	204 · Federal Withholding Payable		679.53
09/13/2022	awd	Internal Revenue Service	203 · FICA Payable		130.16
09/13/2022	awd	Internal Revenue Service	203 · FICA Payable		130.16
09/13/2022	awd	Internal Revenue Service	203 · FICA Payable		556.48
09/13/2022	awd	Internal Revenue Service	203 · FICA Payable		556.48
09/13/2022	12050	KY DEFERRED COMPENSAT...	210 · 401 K		135.48
09/15/2022	AWD	KY STATE TREAS-K-1	205 · KY Withholding Payable		1,163.94
09/27/2022	12051	FRYMIRE,EVANS,PEYTON,T...	208 · Wage Garnishment		7.50
09/27/2022	12052	American General Life Insuran...	219 · AGLI employee loan payable		25.00
09/27/2022	12053	KY DEFERRED COMPENSAT...	210 · 401 K		135.48
09/28/2022	awd	Internal Revenue Service	204 · Federal Withholding Payable		684.44
09/28/2022	awd	Internal Revenue Service	203 · FICA Payable		130.45
09/28/2022	awd	Internal Revenue Service	203 · FICA Payable		130.45
09/28/2022	awd	Internal Revenue Service	203 · FICA Payable		557.68
09/28/2022	awd	Internal Revenue Service	203 · FICA Payable		557.68
09/30/2022	12054	NATIONWIDE TRUST CO	218 · 401a		304.28
Sep 22					15,809.79

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

Schedule 2 - Check Register Dawson Springs Operational Acct

September 2022

10/20/22

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Sep 22					
09/07/2022	2171	CITY WATER & SEWER SYST...	623 · Utilities	2	36.47
09/07/2022	2172	BILL MORRIS	665 · Audio/CD/Video	2	25.00
09/09/2022	2173	JASON EDWARDS	620 · Building Maintenance & Rep...	2	40.00
09/15/2022	2174	CHRISTY WINFREY	663 · Books-Children	2	28.00
09/20/2022	2175	JASON JONES PHOTOGRAP...	665 · Audio/CD/Video	2	40.00
					<hr/>
Sep 22					169.47
					<hr/> <hr/>