

Hopkins Co.-Madisonville Public Library
COMPILATION OF FINANCIAL STATEMENTS
For the five months ended November 30, 2022

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, 2022, and the related Statement of Revenues and Expenses – Cash Basis for the five 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
December 12, 2022

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

ASSETS

Cash	
Investment - Ameriprise (measured at fair value)	\$ 167.99
Investment - Wealth Management (measured at fair value)	402,855.82
Independence Bank - Madisonville Operational	225,256.09
Independence Bank - Medical Account	8,624.38
Independence Bank - Dawson Operational	23,132.48
Planters Bank - Dawson Bequest CD	<u>143,662.57</u>
Total Cash	<u>803,699.33</u>
Restricted Cash	
First United Bank - County Loan	8,348.40
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,169.85</u>
Total Assets	<u><u>\$ 887,869.18</u></u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
FICA Payable	\$ -
Federal Withholding Payable	-
KY Withholding Payable	767.79
City Withholding Payable	923.34
AFLAC	763.90
401k	3.72
Child Support	(3.10)
AIG Insurance	(50.90)
401a	-
AGLI employee loan payable	25.00
AFLAC-PRE-TAX & AFTER-TAX	<u>(1,299.24)</u>
Total Liabilities	<u>1,130.51</u>
Fund Balances	
Restricted - Renovation	8,348.40
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	166,795.05
Unrealized Holding Gains (Losses)	(52,721.76)
Unassigned	684,531.48
Excess (Deficiency) Revenue Over Expenses	<u>(215,807.95)</u>
Total Fund Balances	<u>886,738.67</u>
Total Liabilities & Fund Balances	<u><u>\$ 887,869.18</u></u>

See Compilation Report

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

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 0.00	0.0	45,000.00	29.1	\$ 180,000.00	\$ 135,000.00	75.0
City of Dawson Springs	0.00	0.0	8,250.00	5.3	33,000.00	24,750.00	75.0
County of Hopkins	6,666.67	93.6	80,833.25	52.3	270,000.00	189,166.75	70.1
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	28,000.00	28,000.00	0.0
Books Income	0.00	0.0	50.00	0.0	0.00	0.00	0.0
Library Donations	5.75	0.1	7,777.59	5.0	8,047.00	269.41	3.3
Grant Income (First Christian Church)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Interest & Dividend Income	78.41	1.1	1,485.00	1.0	15,800.00	14,315.00	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	137.70	1.9	1,616.14	1.0	12,000.00	10,383.86	86.5
Overdue Charges/Fines	6.35	0.1	8.45	0.0	0.00	(8.45)	(0.1)
Fundraising	0.00	0.0	9,281.69	6.0	26,500.00	17,218.31	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	225.00	3.2	260.00	0.2	1,500.00	1,240.00	82.7
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	2,000.00	2,000.00	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	25,431.00	25,431.00	1695.4
Payback Income	0.00	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	327,160.00	327,160.00	100.0
TOTAL REVENUES	7,119.88	100.0	154,688.51	100.0	929,688.00	774,999.49	
EXPENSES							
Personnel:							
Salaries and Wages	18,238.32	256.2	100,624.21	65.0	238,400.00	137,775.79	57.8
FICA (Social Security)	1,342.15	18.9	7,399.08	4.8	18,220.00	10,820.92	59.4
Health (Medical) Insurance	2,099.25	29.5	12,239.32	7.9	31,000.00	18,760.68	60.5
KACO Unemployment	0.00	0.0	(75.55)	(0.0)	3,200.00	3,275.55	102.4
Pensions (Retirement)	304.28	4.3	1,668.50	1.1	5,320.00	3,651.50	68.6
Miscellaneous Personnel	0.00	0.0	7.98	0.0	0.00	(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	2,593.87	36.4	10,182.51	6.6	21,000.00	10,817.49	51.5
Books - Juvenile	1,501.11	21.1	6,642.81	4.3	11,000.00	4,357.19	39.6
Periodicals	0.00	0.0	1,001.81	0.6	1,600.00	598.19	37.4
Audio/CD/Video	2,385.11	33.5	6,534.38	4.2	12,600.00	6,065.62	48.1
EDM - Overdrive (KLU)	0.00	0.0	2,175.00	1.4	2,520.00	345.00	13.7
EDM - Overdrive (Advantage)	377.99	5.3	819.29	0.5	2,000.00	1,180.71	59.0
EDM - HOOPLA	0.00	0.0	3,207.36	2.1	10,000.00	6,792.64	67.9
Book Processing Supplies	0.00	0.0	0.00	0.0	2,100.00	2,100.00	100.0
Adult Programming	150.15	2.1	3,346.62	2.2	10,100.00	6,753.38	66.9
Juvenile Programming	630.42	8.9	2,297.01	1.5	13,000.00	10,702.99	82.3
Electronic Databases	2,002.99	28.1	7,240.92	4.7	19,050.00	11,809.08	62.0
Miscellaneous Collections	0.00	0.0	3,634.68	2.3	3,000.00	(634.68)	(21.2)
Outreach	22.85	0.3	22.85	0.0	1,000.00	977.15	97.7
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 Five Months Ended November 30, 2022

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	3,580.23	50.3	40,521.94	26.2	8,000.00	(32,521.94)	(406.5)
Janitorial	1,040.00	14.6	5,720.00	3.7	14,600.00	8,880.00	60.8
Cleaning/Toiletry Supplies	0.00	0.0	288.90	0.2	1,800.00	1,511.10	84.0
Utilities	1,295.53	18.2	8,635.43	5.6	24,000.00	15,364.57	64.0
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	1.4	2,980.57	1.9	5,000.00	2,019.43	40.4
Internet/Telephone	913.64	12.8	2,058.50	1.3	32,933.00	30,874.50	93.7
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	6,650.00	93.4	13,225.00	8.5	25,000.00	11,775.00	47.1
Travel and Training	0.00	0.0	2,106.13	1.4	1,500.00	(606.13)	(40.4)
Cash Over and Short	0.00	0.0	0.45	0.0	175.00	174.55	99.7
Dues and Subscriptions	15.89	0.2	422.84	0.3	1,400.00	977.16	69.8
Board Expenses	110.24	1.5	588.24	0.4	0.00	-588.24	(42.0)
Security	0.00	0.0	570.00	0.4	2,500.00	1,930.00	77.2
Office Supplies	328.00	4.6	3,143.16	2.0	5,800.00	2,656.84	45.8
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	0.00	0.0	15,495.19	10.0	26,885.00	11,389.81	42.4
Computer Accessories/Software/Repair	925.00	13.0	47,450.43	30.7	5,200.00	(42,250.43)	(812.5)
Service Agreements	678.29	9.5	7,827.78	5.1	15,500.00	7,672.22	49.5
Friend Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Fundraising	34.54	0.5	4,394.02	2.8	5,936.00	1,541.98	26.0
Owensboro Health Tor Mini-Grant	10.19	0.1	177.83	0.1	0.00	(177.83)	(3.0)
FINRA Foundation Grant	208.74	2.9	659.41	0.4	0.00	(659.41)	(11.1)
Grant Expense (First Christian Church)	0.00	0.0	646.12	0.4	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	0.00	0.0	363.31	0.2	2,500.00	2,136.69	85.5
Repairs	0.00	0.0	43.40	0.0	500.00	456.60	91.3
Taxes	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Capital Outlay:							
Building Improvements - County	0.00	0.0	25,731.33	16.6	300,000.00	274,268.67	0.0
Building Improvements - Other	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Furnishings	3,070.00	43.1	4,567.00	3.0	3,200.00	(1,367.00)	0.0
Computers & Equipment	0.00	0.0	13,910.70	9.0	0.00	(13,910.70)	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	50,605.15	710.8	370,496.46	239.5	929,688.00	559,191.54	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (43,485.27)	(610.8)	\$ (215,807.95)	(139.5)	\$ 0.00	\$ 215,807.95	

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 Five Months Ended November 30, 2022

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 0.00	0.0	\$ 45,000.00	29.1	\$ 190,000.00	\$ 145,000.00	76.3
County of Hopkins	0.00	0.0	47,499.94	30.7	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	28,000.00	28,000.00	100.0
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	0.00	0.0	7,540.54	4.9	7,747.00	206.46	2.7
Interest & Dividend Income	74.99	1.1	1,230.59	0.8	15,000.00	13,769.41	91.8
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	100.0
Self-Generating	0.00	0.0	1,151.81	0.7	10,000.00	8,848.19	88.5
Overdue Charges/Fines	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Fundraising	0.00	0.0	9,281.69	6.0	20,000.00	10,718.31	53.6
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	2,000.00	2,000.00	100.0
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	0.0
Insurance Proceeds	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Payback Income	0.00	0.0	20.00	0.0	0.00	(20.00)	0.0
Federal (e-rate credit)	0.00	0.0	0.00	0.0	16,440.00	16,440.00	100.0
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	118,020.00	118,020.00	100.0
TOTAL REVENUES	74.99	1.1	111,830.96	72.3	587,457.00	475,626.04	
EXPENSES							
Personnel:							
Salaries and Wages	13,995.52	196.6	76,730.68	49.6	177,000.00	100,269.32	56.6
FICA (Social Security)	1,017.58	14.3	5,571.23	3.6	13,520.00	7,948.77	58.8
Health (Medical) Insurance	2,099.25	29.5	12,239.32	7.9	31,000.00	18,760.68	60.5
KACO Unemployment	0.00	0.0	(75.55)	(0.0)	3,200.00	3,275.55	102.4
Pensions (Retirement)	304.28	4.3	1,668.50	1.1	4,000.00	2,331.50	58.3
Miscellaneous Personnel	0.00	0.0	7.98	0.0	0.00	(7.98)	0.0
Worker's Compensation	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Materials & Programming:							
Books - Adult	2,269.43	31.9	9,398.27	6.1	13,000.00	3,601.73	27.7
Books - Juvenile	1,250.15	17.6	5,108.26	3.3	7,000.00	1,891.74	27.0
Periodicals	0.00	0.0	677.16	0.4	800.00	122.84	15.4
Audio/CD/Video	465.79	6.5	4,316.07	2.8	6,400.00	2,083.93	32.6
EDM - Overdrive (KLU)	0.00	0.0	1,125.00	0.7	1,260.00	135.00	10.7
EDM - Overdrive (Advantage)	377.99	5.3	819.29	0.5	2,000.00	1,180.71	59.0
EDM - HOPLA	0.00	0.0	3,207.36	2.1	10,000.00	6,792.64	67.9
Book Processing Supplies	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Adult Programming	150.15	2.1	3,346.62	2.2	5,000.00	1,653.38	33.1
Juvenile Programming	630.42	8.9	2,240.30	1.4	7,000.00	4,759.70	68.0
Electronic Databases	1,002.99	14.1	3,632.42	2.3	15,000.00	11,367.58	75.8
Miscellaneous Collections	0.00	0.0	3,634.68	2.3	3,000.00	(634.68)	(21.2)
Outreach	22.85	0.3	22.85	0.0	1,000.00	977.15	97.7
Hotspot Checkouts	0.00	0.0	0.00	0.0	5,600.00	5,600.00	100.0

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 Five Months Ended November 30, 2022

	Current Period		Year-to-date		Annual Budget	Unexpended Budget		
	Actual	%	Actual	%		Budget	%	
Operating:								
Building Maintenance and Repair	2,478.23	34.8	3,895.44	2.5	5,000.00	1,104.56	22.1	
Janitorial	800.00	11.2	4,400.00	2.8	10,400.00	6,000.00	57.7	
Cleaning /Toiletry Supplies	0.00	0.0	247.94	0.2	1,000.00	752.06	75.2	
Utilities	975.05	13.7	6,071.99	3.9	14,000.00	7,928.01	56.6	
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	1.4	2,492.65	1.6	5,000.00	2,507.35	50.1	
Internet/Telephone	730.41	10.3	1,142.35	0.7	21,743.00	20,600.65	94.7	
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	6,650.00	93.4	13,225.00	8.5	25,000.00	11,775.00	47.1	
Travel and Training	0.00	0.0	2,106.13	1.4	1,500.00	(606.13)	(40.4)	
Cash Over and Short	0.00	0.0	0.00	0.0	100.00	100.00	100.0	
Dues and Subscriptions	15.89	0.2	422.84	0.3	1,300.00	877.16	67.5	
Board Expenses	110.24	1.5	588.24	0.4	0.00	(588.24)	0.0	
Security	0.00	0.0	330.00	0.2	1,000.00	0.00	0.0	
Office Supplies	194.04	2.7	2,995.22	1.9	5,000.00	2,004.78	40.1	
Rents and Leases	0.00	0.0	15,355.19	9.9	26,385.00	11,029.81	41.8	
Computer Accessories/Software/Repair	925.00	13.0	43,758.37	28.3	5,000.00	(38,758.37)	(775.2)	
Service Agreements	452.20	6.4	4,798.98	3.1	10,000.00	5,201.02	52.0	
Fundraising	34.54	0.5	4,394.02	2.8	5,000.00	605.98	12.1	
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	0.4	0.00	(646.12)	0.0	
Owensboro Health Tor Mini Grant Expense	10.19	0.1	177.83	0.1	0.00	(177.83)	0.0	
FINRA Foundation Grant	208.74	2.9	659.41	0.4	0.00	(659.41)	0.0	
COVID-19	0.00	0.0	0.00	0.0	0.00	0.00	0.0	
Vehicle:								
Fuel & Oil	0.00	0.0	363.31	0.2	2,500.00	2,136.69	85.5	
Repairs	0.00	0.0	43.40	0.0	500.00	456.60	91.3	
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	100,000.00	100,000.00	100.0	
Building Improvements - Other	0.00	0.0	0.00	0.0	0.00	0.00	0.0	
Furnishings	3,070.00	43.1	3,070.00	2.0	3,200.00	130.00	4.1	
Computers & Equipment	0.00	0.0	13,910.70	9.0	0.00	(13,910.70)	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	40,337.30	566.5	258,765.57	167.3	587,457.00	328,691.43		
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (40,262.31)	(26.0)	\$ (146,934.61)	(95.0)	\$ 0.00	\$ 146,934.61		

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 Five Months Ended November 30, 2022

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 0.00	0.0	\$ 8,250.00	5.3	\$ 33,000.00	\$ 24750.00	75.0
County of Hopkins	6,666.67	93.6	33,333.31	21.5	80,000.00	46666.69	58.3
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	0.00	0.0	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	5.75	0.1	237.05	0.2	300.00	62.95	21.0
Interest & Dividend Income	3.42	0.0	254.41	0.2	800.00	545.59	68.2
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	137.70	1.9	464.33	0.3	2,000.00	1,535.67	76.8
Overdue Charges/Fines	6.35	0.1	8.45	0.0	0.00	(8.45)	0.0
Fundraising	0.00	0.0	0.00	0.0	6,500.00	6,500.00	100.0
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	225.00	3.2	260.00	0.2	1,500.00	1,240.00	82.7
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	0.0
Federal (e-rate credit)	0.00	0.0	0.00	0.0	8,991.00	8,991.00	100.0
Carryover from FY 2021-2022	0.00	0.0	0.00	0.0	209,140.00	209,140.00	100.0
TOTAL REVENUES	7,044.89	98.9	42,857.55	27.7	342,231.00	299,373.45	
EXPENSES							
Personnel:							
Salaries and Wages	4,242.80	59.6	23,893.53	15.4	61,400.00	37,506.47	61.1
FICA (Social Security)	324.57	4.6	1,827.85	1.2	4,700.00	2,872.15	61.1
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,320.00	1,320.00	100.0
Materials & Programming:							
Books - Adult	324.44	4.6	784.24	0.5	8,000.00	7,215.76	90.2
Books - Juvenile	250.96	3.5	1,534.55	1.0	4,000.00	2,465.45	61.6
Periodicals	0.00	0.0	324.65	0.2	800.00	475.35	59.4
Audio/CD/Video	1,919.32	27.0	2,218.31	1.4	6,200.00	3,981.69	64.2
EDM - Overdrive (KLU)	0.00	0.0	1,050.00	0.7	1,260.00	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	5,100.00	5,100.00	100.0
Juvenile Programming	0.00	0.0	56.71	0.0	6,000.00	5,943.29	99.1
Electronic Databases	1,000.00	14.0	3,608.50	2.3	4,050.00	441.50	10.9
Miscellaneous Collections	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Operating:							
Building Maintenance and Repair	1,102.00	15.5	36,626.50	23.7	3,000.00	(33,626.50)	(1120.9)
Janitorial	240.00	3.4	1,320.00	0.9	4,200.00	2,880.00	68.6
Cleaning/Toiletry Supplies	0.00	0.0	40.96	0.0	800.00	759.04	94.9
Utilities	320.48	4.5	2,563.44	1.7	10,000.00	7,436.56	74.4
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)	0.0
Internet/Telephone	183.23	2.6	916.15	0.6	11,190.00	10,273.85	91.8
Legal & Accounting	0.00	0.0	0.00	0.0	0.00	0.00	0.0
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	0.45	0.0	75.00	74.55	99.4
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	240.00	0.2	1,500.00	0.00	0.0
Office Supplies	133.96	1.9	147.94	0.1	800.00	652.06	81.5
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	0.00	0.0	3,692.06	2.4	200.00	(3,492.06)	(1746.0)
Service Agreements	226.09	3.2	3,028.80	2.0	5,500.00	2,471.20	44.9
Fundraising	0.00	0.0	0.00	0.0	936.00	936.00	100.0

Hopkins Co.-Madisonville Public Library
General Fund
Schedule 1 - Dawson Springs
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted
For the Five Months Ended November 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	0.0
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	25,731.33	16.6	200,000.00	174,268.67	87.1
Computers and Equipment	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Furnishings	0.00	0.0	1,497.00	1.0	0.00	(1,497.00)	0.0
TOTAL EXPENSES	<u>10,267.85</u>	<u>144.2</u>	<u>111,730.89</u>	<u>72.2</u>	<u>342,231.00</u>	<u>230,500.11</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (3,222.96)</u>	<u>(2.1)</u>	<u>\$ (68,873.34)</u>	<u>(44.5)</u>	<u>\$ 0.00</u>	<u>\$ 68,873.34</u>	

See Compilation Report

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Nov 22						
Nov 22						

See Compilation Report

12/15/22

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Independence Bank General Check Register
November 2022

Date	Num	Name	Account	Class	Amount
Nov 22					
11/07/2022	12088	ENVISIONWARE, INC.	673 · Computer Access/Software/Repair	1	925.00
11/08/2022	AWD	Internal Revenue Service	204 · Federal Withholding Payable		671.11
11/08/2022	AWD	Internal Revenue Service	203 · FICA Payable		127.66
11/08/2022	AWD	Internal Revenue Service	203 · FICA Payable		127.66
11/08/2022	AWD	Internal Revenue Service	203 · FICA Payable		545.87
11/08/2022	AWD	Internal Revenue Service	203 · FICA Payable		545.87
11/08/2022	12089	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment		7.50
11/08/2022	12090	American General Life Insuran...	219 · AGLI employee loan payable		25.00
11/08/2022	12091	AGLA	214 · AIG Insurance		149.58
11/08/2022	12092	KY DEFERRED COMPENSAT...	210 · 401 K		135.48
11/14/2022	awd	KY STATE TREAS-K-1	205 · KY Withholding Payable		751.62
11/17/2022	12093	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	334.78
11/17/2022	12094	ANJO	628 · Legal & Accounting	1	1,650.00
11/17/2022	12095	Amazon	665 · Audio/CD/Video	2	663.73
11/17/2022	12095	Amazon	665 · Audio/CD/Video	2	337.68
11/17/2022	12095	Amazon	665 · Audio/CD/Video	2	537.45
11/17/2022	12095	Amazon	665 · Audio/CD/Video	2	12.75
11/17/2022	12095	Amazon	665 · Audio/CD/Video	2	10.00
11/17/2022	12095	Amazon	665 · Audio/CD/Video	2	15.24
11/17/2022	12095	Amazon	665 · Audio/CD/Video	2	24.99
11/17/2022	12095	Amazon	665 · Audio/CD/Video	2	13.99
11/17/2022	12095	Amazon	665 · Audio/CD/Video	1	16.98
11/17/2022	12095	Amazon	665 · Audio/CD/Video	2	37.35
11/17/2022	12095	Amazon	665 · Audio/CD/Video	1	104.11
11/17/2022	12095	Amazon	665 · Audio/CD/Video	2	9.96
11/17/2022	12095	Amazon	665 · Audio/CD/Video	2	14.99
11/17/2022	12095	Amazon	665 · Audio/CD/Video	1	19.99
11/17/2022	12095	Amazon	665 · Audio/CD/Video	2	22.96
11/17/2022	12095	Amazon	676 · Office Supplies	2	133.96
11/17/2022	12095	Amazon	665 · Audio/CD/Video	2	25.00
11/17/2022	12095	Amazon	665 · Audio/CD/Video	1	19.99
11/17/2022	12095	Amazon	665 · Audio/CD/Video	2	89.83
11/17/2022	12095	Amazon	665 · Audio/CD/Video	2	24.96
11/17/2022	12095	Amazon	665 · Audio/CD/Video	2	57.98
11/17/2022	12095	Amazon	665 · Audio/CD/Video	2	20.46
11/17/2022	12095	Amazon	684 · Fundraising	1	18.65
11/17/2022	12095	Amazon	663 · Books-Children	1	34.97
11/17/2022	12095	Amazon	661 · Books-Adult	1	15.89
11/17/2022	12095	Amazon	684 · Fundraising	1	15.89
11/17/2022	12096	Amazon Capital Services	670 · Adult Programming	1	4.99
11/17/2022	12097	Animal Tales Mid-South	677 · Juvenile Programming	1	395.00
11/17/2022	12098	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	43.45
11/17/2022	12099	Bragg's Carpet Magic	620 · Building Maintenance & Repairs	1	2,466.00
11/17/2022	12100	DEMCO	646 · Furnishings	1	3,070.00
11/17/2022	12101	KEMPER CPA GROUP LLP	628 · Legal & Accounting	1	5,000.00
11/17/2022	12102	PARAMOUNT DENTAL	209 · AFLAC	1	183.20
11/17/2022	12103	Pitney Bowes	676 · Office Supplies	1	194.04
11/17/2022	12104	Spectrum	631 · Internet/Telephone	1	177.20
11/17/2022	12105	Sprint	631 · Internet/Telephone	1	22.99
11/17/2022	12106	Xbs	672 · Service Agreements	1	452.20
11/17/2022	12106	Xbs	672 · Service Agreements	2	226.09
11/22/2022	awd	Internal Revenue Service	204 · Federal Withholding Payable		673.01
11/22/2022	awd	Internal Revenue Service	203 · FICA Payable		126.74
11/22/2022	awd	Internal Revenue Service	203 · FICA Payable		126.74
11/22/2022	awd	Internal Revenue Service	203 · FICA Payable		541.88
11/22/2022	awd	Internal Revenue Service	203 · FICA Payable		541.88
11/22/2022	12107	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment		7.50
11/22/2022	12108	American General Life Insuran...	219 · AGLI employee loan payable		25.00
11/22/2022	12109	KY DEFERRED COMPENSAT...	210 · 401 K		135.48
11/22/2022	12110	Handyman Home Services	620 · Building Maintenance & Repairs	2	1,087.00
11/22/2022	12112	PARAMOUNT DENTAL	209 · AFLAC	1	136.80
11/22/2022	12113	Spectrum	631 · Internet/Telephone	1	530.22
11/22/2022	12114	Overdrive Inc	683 · Electronic Data Base	1	750.00
11/22/2022	12114	Overdrive Inc	683 · Electronic Data Base	2	750.00
11/22/2022	12114	Overdrive Inc	683 · Electronic Data Base	1	2.99
11/22/2022	12114	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	227.50
11/22/2022	12114	Overdrive Inc	683 · Electronic Data Base	1	250.00

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HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Independence Bank General Check Register
November 2022

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
11/22/2022	12114	Overdrive Inc	683 · Electronic Data Base	2	250.00
11/22/2022	12114	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	27.50
11/22/2022	12114	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	67.99
11/22/2022	12114	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	55.00
11/22/2022	12115	Ingram	661 · Books-Adult	2	324.44
11/22/2022	12115	Ingram	663 · Books-Children	2	201.36
11/22/2022	12116	Ingram	720 · FINRA Foundation Grant	1	208.74
11/22/2022	12116	Ingram	716 · Owensboro Health Tor Mini-Grant	1	10.19
11/22/2022	12116	Ingram	661 · Books-Adult	1	2,253.54
11/22/2022	12116	Ingram	663 · Books-Children	1	1,215.18
11/22/2022	12116	Ingram	665 · Audio/CD/Video	1	25.84
11/30/2022	12111	NATIONWIDE TRUST CO	218 · 401a		304.28
Nov 22					<u>31,388.84</u>

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HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

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Schedule 2 - Check Register Dawson Springs Operational Acct

November 2022

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Nov 22					
11/30/2022	2179	CITY WATER & SEWER SYST...	623 · Utilities	2	40.07
Nov 22					40.07

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