

Hopkins Co.-Madisonville Public Library
COMPILATION OF FINANCIAL STATEMENTS
For the six months ended December 31, 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 December 31, 2022, and the related Statement of Revenues and Expenses – Cash Basis for the six 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.

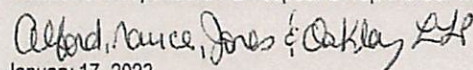
The accompanying annual budget for the General Fund of the Hopkins Co.-Madisonville Public Library for the year ending June 30, 2023, has not been compiled or examined by us, and accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

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.


January 17, 2023

Hopkins Co.-Madisonville Public Library
General Fund
Balance Sheet - Cash Basis
As of December 31, 2022

ASSETS

Cash		
Investment - Ameriprise (measured at fair value)	\$	167.99
Investment - Wealth Management (measured at fair value)		393,750.20
Independence Bank - Madisonville Operational		311,358.69
Independence Bank - Medical Account		8,265.00
Independence Bank - Dawson Operational		8,480.72
Planters Bank - Dawson Bequest CD		<u>143,662.57</u>
Total Cash		<u>865,685.17</u>
Restricted Cash		
First United Bank - County Loan		8,348.47
Independence Bank - General (Bequest)		<u>75,821.45</u>
Total Restricted Cash		<u>84,169.92</u>
Total Assets	\$	<u>949,855.09</u>

LIABILITIES & FUND BALANCES

Liabilities		
Payroll Liabilities		
FICA Payable	\$	-
Federal Withholding Payable		-
KY Withholding Payable		776.20
City Withholding Payable		1,430.43
AFLAC		920.36
401k		3.72
Child Support		(3.10)
AIG Insurance		(50.90)
401a		-
AGLI employee loan payable		25.00
AFLAC-PRE-TAX & AFTER-TAX		<u>(1,318.90)</u>
Total Liabilities		<u>1,782.81</u>
Fund Balances		
Restricted - Renovation		8,348.47
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		152,143.29
Unrealized Holding Gains (Losses)		(61,827.38)
Unassigned		699,183.17
Excess (Deficiency) Revenue Over Expenses		<u>(145,368.72)</u>
Total Fund Balances		<u>948,072.28</u>
Total Liabilities & Fund Balances	\$	<u>949,855.09</u>

See Compilation Report

Hopkins Co.-Madisonville Public Library
General Fund
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted
For the Six Months Ended December 31, 2022

	Current Period		%	Year-to-date		%	Annual Budget	Unexpended Budget	%
	Actual			Actual					
REVENUES									
Local Government:									
City of Madisonville	\$ 45,000.00	40.1		90,000.00	33.7	\$ 180,000.00	\$ 90000.00	50.0	
City of Dawson Springs	8,250.00	7.4		16,500.00	6.2	33,000.00	16500.00	50.0	
County of Hopkins	54,166.69	48.3		134,999.94	50.6	270,000.00	135000.06	50.0	
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	28,000.00	28,000.00	0.0	
Books Income	1,062.26	0.9		1,112.26	0.4	0.00	0.00	0.0	
Library Donations	1,500.75	1.3		9,278.34	3.5	8,047.00	(1,231.34)	(15.3)	
Grant Income (First Christian Church)	0.00	0.0		0.00	0.0	0.00	0.00	0.0	
Interest & Dividend Income	82.38	0.1		1,567.38	0.6	15,800.00	14,232.62	0.0	
Lost/Damage Income	46.01	0.0		152.40	0.1	200.00	47.60	23.8	
Programs	105.39	0.1		305.39	0.0	0.00	(305.39)	0.0	
Out-of-county/Online Only Cards	40.00	0.0		40.00	0.0	50.00	10.00	0.0	
Self-Generating	856.65	0.8		2,472.79	0.9	12,000.00	9,527.21	79.4	
Overdue Charges/Fines	0.00	0.0		8.45	0.0	0.00	(8.45)	(0.1)	
Fundraising	708.30	0.6		9,989.99	3.7	26,500.00	16,510.01	62.3	
Insurance Proceeds	0.00	0.0		0.00	0.0	0.00	0.00	0.0	
Postage (ILL Income)	285.00	0.3		545.00	0.2	1,500.00	955.00	63.7	
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	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	112,103.43	100.0		266,791.94	100.0	929,688.00	662,896.06		
EXPENSES									
Personnel:									
Salaries and Wages	18,406.57	16.4		119,030.78	44.6	238,400.00	119,369.22	50.1	
FICA (Social Security)	1,355.00	1.2		8,754.08	3.3	18,220.00	9,465.92	52.0	
Health (Medical) Insurance	2,288.11	2.0		14,527.43	5.4	31,000.00	16,472.57	53.1	
KACCO Unemployment	0.00	0.0		(75.55)	(0.0)	3,200.00	3,275.55	102.4	
Pensions (Retirement)	304.28	0.3		1,972.78	0.7	5,320.00	3,347.22	62.9	
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	321.60	0.3		10,504.11	3.9	21,000.00	10,495.89	50.0	
Books - Juvenile	1,447.22	1.3		8,090.03	3.0	11,000.00	2,909.97	26.5	
Periodicals	0.00	0.0		1,001.81	0.4	1,600.00	598.19	37.4	
Audio/CD/Video	242.68	0.2		6,777.06	2.5	12,600.00	5,822.94	46.2	
EDM - Overdrive (ILL)	0.00	0.0		2,175.00	0.8	2,520.00	345.00	13.7	
EDM - Overdrive (Advantage)	0.00	0.0		819.29	0.3	2,000.00	1,180.71	59.0	
EDM - HOOPLA	2,370.31	2.1		5,577.67	2.1	10,000.00	4,422.33	44.2	
Book Processing Supplies	0.00	0.0		0.00	0.0	2,100.00	2,100.00	100.0	
Adult Programming	90.89	0.1		3,437.51	1.3	10,100.00	6,662.49	66.0	
Juvenile Programming	110.56	0.1		2,407.57	0.9	13,000.00	10,592.43	81.5	
Electronic Databases	0.00	0.0		7,240.92	2.7	19,050.00	11,809.08	62.0	
Miscellaneous Collections	5.00	0.0		3,639.68	1.4	3,000.00	(639.68)	(21.3)	
Outreach	0.00	0.0		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 Six Months Ended December 31, 2022

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Operating:							
Building Maintenance and Repair	8,233.46	7.3	48,755.40	18.3	8,000.00	(40,755.40)	(509.4)
Janitorial	1,040.00	0.9	6,760.00	2.5	14,600.00	7,840.00	53.7
Cleaning/Toiletry Supplies	364.14	0.3	653.04	0.2	1,800.00	1,146.96	63.7
Utilities	1,821.61	1.6	10,457.04	3.9	24,000.00	13,542.96	56.4
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	1,212.37	1.1	4,192.94	1.6	5,000.00	807.06	16.1
Internet/Telephone	229.21	0.2	2,287.71	0.9	32,933.00	30,645.29	93.1
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	870.40	0.8	14,095.40	5.3	25,000.00	10,904.60	43.6
Travel and Training	0.00	0.0	2,106.13	0.8	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	195.89	0.2	618.73	0.2	1,400.00	781.27	55.8
Board Expenses	99.50	0.1	687.74	0.3	0.00	(687.74)	(49.1)
Security	120.00	0.1	690.00	0.3	2,500.00	1,810.00	72.4
Office Supplies	0.00	0.0	3,143.16	1.2	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	5.8	26,885.00	11,389.81	42.4
Computer Accessories/Software/Repair	116.59	0.1	47,567.02	17.8	5,200.00	(42,367.02)	(814.8)
Service Agreements	269.25	0.2	8,097.03	3.0	15,500.00	7,402.97	47.8
Friend Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Fundraising	111.56	0.1	4,505.58	1.7	5,936.00	1,430.42	24.1
Owensboro Health Tor Mini-Grant	0.00	0.0	177.83	0.1	0.00	(177.83)	(3.0)
FINRA Foundation Grant	0.00	0.0	659.41	0.2	0.00	(659.41)	(11.1)
Grant Expense (First Christian Church)	0.00	0.0	646.12	0.2	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	0.1	2,500.00	2,136.69	85.5
Repairs	38.00	0.0	81.40	0.0	500.00	418.60	83.7
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	9.6	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	0.00	0.0	4,567.00	1.7	3,200.00	(1,367.00)	0.0
Computers & Equipment	0.00	0.0	13,910.70	5.2	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	41,664.20	37.2	412,160.66	154.5	929,688.00	517,527.34	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 70,439.23	62.8	\$ (145,368.72)	(54.5)	\$ 0.00	\$ 145,368.72	

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 Six Months Ended December 31, 2022

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 45,000.00	40.1	\$ 90,000.00	33.7	\$ 180,000.00	\$ 90,000.00	50.0
County of Hopkins	47,500.02	42.4	94,999.96	35.6	190,000.00	95,000.04	50.0
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	1,062.26	0.9	1,062.26	0.4	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	1,478.60	1.3	9,019.14	3.4	7,747.00	(1,272.14)	(16.4)
Interest & Dividend Income	78.76	0.1	1,309.35	0.5	15,000.00	13,690.65	91.3
Lost/Damage Income	46.01	0.0	152.40	0.1	200.00	47.60	23.8
Programs	105.39	0.1	105.39	0.0	0.00	(105.39)	0.0
Out-of-county/Online Only Cards	40.00	0.0	40.00	0.0	50.00	10.00	20.0
Self-Generating	755.65	0.7	1,907.46	0.7	10,000.00	8,092.54	80.9
Overdue Charges/Fines	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Fundraising	708.30	0.6	9,989.99	3.7	20,000.00	10,010.01	50.1
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	96,774.99	86.3	208,605.95	78.2	587,457.00	378,851.05	
EXPENSES							
Personnel:							
Salaries and Wages	13,893.26	12.4	90,623.94	34.0	177,000.00	86,376.06	48.8
FICA (Social Security)	1,009.74	0.9	6,580.97	2.5	13,520.00	6,939.03	51.3
Health (Medical) Insurance	2,288.11	2.0	14,527.43	5.4	31,000.00	16,472.57	53.1
KACO Unemployment	0.00	0.0	(75.55)	(0.0)	3,200.00	3,275.55	102.4
Pensions (Retirement)	304.28	0.3	1,972.78	0.7	4,000.00	2,027.22	50.7
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	135.00	0.1	9,533.27	3.6	13,000.00	3,466.73	26.7
Books - Juvenile	25.90	0.0	5,134.16	1.9	7,000.00	1,865.84	26.7
Periodicals	0.00	0.0	677.16	0.3	800.00	122.84	15.4
Audio/CD/Video	242.68	0.2	4,558.75	1.7	6,400.00	1,841.25	28.8
EDM - Overdrive (KLU)	0.00	0.0	1,125.00	0.4	1,260.00	135.00	10.7
EDM - Overdrive (Advantage)	0.00	0.0	819.29	0.3	2,000.00	1,180.71	59.0
EDM - HOOPLA	2,370.31	2.1	5,577.67	2.1	10,000.00	4,422.33	44.2
Book Processing Supplies	0.00	0.0	0.00	0.0	1,500.00	1,500.00	100.0
Adult Programming	20.33	0.0	3,366.95	1.3	5,000.00	1,633.05	32.7
Juvenile Programming	40.00	0.0	2,280.30	0.9	7,000.00	4,719.70	67.4
Electronic Databases	0.00	0.0	3,632.42	1.4	15,000.00	11,367.58	75.8
Miscellaneous Collections	5.00	0.0	3,639.68	1.4	3,000.00	(639.68)	(21.3)
Outreach	0.00	0.0	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

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Hopkins Co.-Madisonville Public Library
General Fund
Schedule 1 - Madisonville
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted
For the Six Months Ended December 31, 2022

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	109.96	0.1	4,005.40	1.5	5,000.00	994.60	19.9
Janitorial	800.00	0.7	5,200.00	1.9	10,400.00	5,200.00	50.0
Cleaning /Toiletry Supplies	0.00	0.0	247.94	0.1	1,000.00	752.06	75.2
Utilities	1,017.66	0.9	7,089.65	2.7	14,000.00	6,910.35	49.4
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	904.37	0.8	3,397.02	1.3	5,000.00	1,602.98	32.1
Internet/Telephone	45.98	0.0	1,188.33	0.4	21,743.00	20,554.67	94.5
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	870.40	0.8	14,095.40	5.3	25,000.00	10,904.60	43.6
Travel and Training	0.00	0.0	2,106.13	0.8	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	195.89	0.2	618.73	0.2	1,300.00	681.27	52.4
Board Expenses	99.50	0.1	687.74	0.3	0.00	(687.74)	0.0
Security	120.00	0.1	450.00	0.2	1,000.00	0.00	0.0
Office Supplies	0.00	0.0	2,995.22	1.1	5,000.00	2,004.78	40.1
Rents and Leases	0.00	0.0	15,355.19	5.8	26,385.00	11,029.81	41.8
Computer Accessories/Software/Repair	0.00	0.0	43,758.37	16.4	5,000.00	(38,758.37)	(775.2)
Service Agreements	136.17	0.1	4,935.15	1.8	10,000.00	5,064.85	50.6
Fundraising	111.56	0.1	4,505.58	1.7	5,000.00	494.42	9.9
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	0.2	0.00	(646.12)	0.0
Owensboro Health Tor Mini Grant Expense	0.00	0.0	177.83	0.1	0.00	(177.83)	0.0
FINRA Foundation Grant	0.00	0.0	659.41	0.2	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	0.1	2,500.00	2,136.69	85.5
Repairs	38.00	0.0	81.40	0.0	500.00	418.60	83.7
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	0.00	0.0	3,070.00	1.2	3,200.00	130.00	4.1
Computers & Equipment	0.00	0.0	13,910.70	5.2	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	24,784.10	22.1	283,549.67	106.3	587,457.00	303,907.33	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 71,990.89	27.0	\$ (74,943.72)	(28.1)	\$ 0.00	\$ 74,943.72	

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 Six Months Ended December 31, 2022

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 8,250.00	7.4	\$ 16,500.00	6.2	\$ 33,000.00	\$ 16500.00	50.0
County of Hopkins	6,666.67	5.9	39,999.98	15.0	80,000.00	40000.02	50.0
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	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	22.15	0.0	259.20	0.1	300.00	40.80	13.6
Interest & Dividend Income	3.62	0.0	258.03	0.1	800.00	541.97	67.7
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	101.00	0.1	565.33	0.2	2,000.00	1,434.67	71.7
Overdue Charges/Fines	0.00	0.0	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	285.00	0.3	545.00	0.2	1,500.00	955.00	63.7
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	15,328.44	13.7	58,185.99	21.8	342,231.00	284,045.01	
EXPENSES							
Personnel:							
Salaries and Wages	4,513.31	4.0	28,406.84	10.6	61,400.00	32,993.16	53.7
FICA (Social Security)	345.26	0.3	2,173.11	0.8	4,700.00	2,526.89	53.8
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,320.00	1,320.00	100.0
Materials & Programming:							
Books - Adult	186.60	0.2	970.84	0.4	8,000.00	7,029.16	87.9
Books - Juvenile	1,421.32	1.3	2,955.87	1.1	4,000.00	1,044.13	26.1
Periodicals	0.00	0.0	324.65	0.1	800.00	475.35	59.4
Audio/CD/Video	0.00	0.0	2,218.31	0.8	6,200.00	3,981.69	64.2
EDM - Overdrive (KLU)	0.00	0.0	1,050.00	0.4	1,250.00	210.00	16.7
Book Processing Supplies	0.00	0.0	0.00	0.0	600.00	600.00	100.0
Adult Programming	70.56	0.1	70.56	0.0	5,100.00	5,029.44	98.6
Juvenile Programming	70.56	0.1	127.27	0.0	6,000.00	5,872.73	97.9
Electronic Databases	0.00	0.0	3,608.50	1.4	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	8,123.50	7.2	44,750.00	16.8	3,000.00	(41,750.00)	(1391.7)
Janitorial	240.00	0.2	1,560.00	0.6	4,200.00	2,640.00	62.9
Cleaning/Telery Supplies	364.14	0.3	405.10	0.2	800.00	394.90	49.4
Utilities	803.95	0.7	3,367.39	1.3	10,000.00	6,632.61	66.3
Insurance and Bonds	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Advertising and Public Relations	308.00	0.3	795.92	0.3	0.00	(795.92)	0.0
Internet/Telephone	183.23	0.2	1,099.38	0.4	11,190.00	10,090.62	90.2
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	0.1	1,500.00	0.00	0.0
Office Supplies	0.00	0.0	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	116.59	0.1	3,808.65	1.4	200.00	(3,608.65)	(1804.3)
Service Agreements	133.08	0.1	3,161.88	1.2	5,500.00	2,338.12	42.5
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 Six Months Ended December 31, 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	9.6	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	0.6	0.00	(1,497.00)	0.0
	<u>16,880.10</u>	<u>15.1</u>	<u>128,610.99</u>	<u>48.2</u>	<u>342,231.00</u>	<u>213,620.01</u>	
TOTAL EXPENSES							
	<u>16,880.10</u>	<u>15.1</u>	<u>128,610.99</u>	<u>48.2</u>	<u>342,231.00</u>	<u>213,620.01</u>	
EXCESS (DEFICIENCY) REVENUES							
OVER EXPENSES	<u>\$ (1,551.66)</u>	<u>(0.6)</u>	<u>\$ (70,425.00)</u>	<u>(26.4)</u>	<u>\$ 0.00</u>	<u>\$ 70,425.00</u>	

See Compilation Report

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

01/17/23

Date	Num	Name	Memo	Account	Class	Amount
Dec 22						
Dec 22						

See Compilation Report

01/17/23

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Check Register Dawson Springs Operational Acct
December 2022

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Dec 22					
12/14/2022	2181	A & B SIGN CO. INC	620 · Building Maintenance & Rep...	2	193.50
12/14/2022	2182	First-Line Fire Extinguisher Co	672 · Service Agreements	2	65.00
12/14/2022	2183	WHITLOCK CONSTRUCTION	620 · Building Maintenance & Rep...	2	3,800.00
12/14/2022	2184	WHITLOCK CONSTRUCTION	620 · Building Maintenance & Rep...	2	4,030.00
12/14/2022	2185	ProSource Specialties	627 · Advertising & Public Relations	1	308.00
12/14/2022	2185	ProSource Specialties	627 · Advertising & Public Relations	2	308.00
12/14/2022	2186	Garrett Book Company	663 · Books-Children	2	1,233.89
12/20/2022	2187	CITY WATER & SEWER SYST...	623 · Utilities	2	40.07
Dec 22					10,078.46

See Compilation Report

01/17/23

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

Date	Num	Name	Account	Class	Amount
Dec 22					
12/05/2022	12117	American General Life Insuran...	219 · AGLI employee loan payable		0.00
12/08/2022	12118	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment		7.50
12/08/2022	12119	KY DEFERRED COMPENSAT...	210 · 401 K		135.48
12/08/2022	12120	AGLA	214 · AIG Insurance	1	149.58
12/08/2022	12121	American General Life Insuran...	219 · AGLI employee loan payable	1	25.00
12/07/2022	awd	Internal Revenue Service	204 · Federal Withholding Payable		666.93
12/07/2022	awd	Internal Revenue Service	203 · FICA Payable		131.38
12/07/2022	awd	Internal Revenue Service	203 · FICA Payable		131.38
12/07/2022	awd	Internal Revenue Service	203 · FICA Payable		561.83
12/07/2022	awd	Internal Revenue Service	203 · FICA Payable		561.83
12/14/2022	awd	KY STATE TREAS-K-1	205 · KY Withholding Payable		767.79
12/16/2022	12122	Hopkins County Clerk	713 · Vehicles	1	23.00
12/16/2022	12123	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	334.78
12/16/2022	12124	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	47.95
12/16/2022	12124	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	38.95
12/16/2022	12124	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	155.78
12/16/2022	12125	FRANKLIN, GORDON & HOB...	628 · Legal & Accounting	1	462.00
12/16/2022	12126	Chamber of Commerce	633 · Dues & Subscriptions	1	180.00
12/16/2022	12127	Ingram	661 · Books-Adult	2	145.81
12/16/2022	12127	Ingram	663 · Books-Children	2	161.53
12/16/2022	12128	KOORSEN FIRE & SECURITY	637 · Security	1	120.00
12/16/2022	12129	Nick's Pest Management	620 · Building Maintenance & Repairs	1	78.79
12/16/2022	12130	Sprint	631 · Internet/Telephone	1	45.98
12/16/2022	12131	United Way of the Coalfield	627 · Advertising & Public Relations	1	500.00
12/16/2022	12132	Xbs	672 · Service Agreements	1	136.17
12/16/2022	12132	Xbs	672 · Service Agreements	2	68.08
12/20/2022	12133	American General Life Insuran...	219 · AGLI employee loan payable		25.00
12/20/2022	12134	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment		7.50
12/20/2022	12135	KY DEFERRED COMPENSAT...	210 · 401 K		135.48
12/21/2022	awd	Internal Revenue Service	204 · Federal Withholding Payable		652.94
12/21/2022	awd	Internal Revenue Service	203 · FICA Payable		125.44
12/21/2022	awd	Internal Revenue Service	203 · FICA Payable		125.44
12/21/2022	awd	Internal Revenue Service	203 · FICA Payable		536.35
12/21/2022	awd	Internal Revenue Service	203 · FICA Payable		536.35
12/28/2022	12136	HOOPLA	707 · EDM - HOOPLA	1	1,128.66
12/28/2022	12137	HOOPLA	707 · EDM - HOOPLA	1	1,241.65
12/31/2022	12138	NATIONWIDE TRUST CO	218 · 401a		304.28
Dec 22					<u>10,486.61</u>

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