

Hopkins Co.-Madisonville Public Library
COMPILATION OF FINANCIAL STATEMENTS
For the eight months ended February 28, 2023

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 February 28, 2023, and the related Statement of Revenues and Expenses – Cash Basis for the eight 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
March 13, 2023

Hopkins Co.-Madisonville Public Library
General Fund
Balance Sheet - Cash Basis
As of February 28, 2023

ASSETS

Cash		
Investment - Ameriprise (measured at fair value)	\$	167.99
Investment - Wealth Management (measured at fair value)		400,583.85
Independence Bank - Madisonville Operational		286,168.64
Independence Bank - Medical Account		7,853.37
Independence Bank - Dawson Operational		12,698.72
Planters Bank - Dawson Bequest CD		<u>144,086.31</u>
Total Cash		<u>851,558.88</u>
Restricted Cash		
First United Bank - County Loan		8,348.60
Independence Bank - General (Bequest)		<u>75,821.45</u>
Total Restricted Cash		<u>84,170.05</u>
Total Assets	\$	<u><u>935,728.93</u></u>

LIABILITIES & FUND BALANCES

Liabilities		
Payroll Liabilities		
FICA Payable	\$	1,312.34
Federal Withholding Payable		629.18
KY Withholding Payable		663.71
City Withholding Payable		1,200.47
AFLAC		764.31
401k		3.72
Child Support		(3.10)
AIG Insurance		(50.90)
401a		-
AGLI employee loan payable		25.00
AFLAC-PRE-TAX & AFTER-TAX		<u>(1,033.27)</u>
Total Liabilities		<u>3,511.46</u>
Fund Balances		
Restricted - Renovation		8,348.60
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		156,785.03
Unrealized Holding Gains (Losses)		(54,993.73)
Unassigned		694,541.30
Excess (Deficiency) Revenue Over Expenses		<u>(168,057.18)</u>
Total Fund Balances		<u>932,217.47</u>
Total Liabilities & Fund Balances	\$	<u><u>935,728.93</u></u>

See Compilation Report

Hopkins Co.-Madisonville Public Library
General Fund
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted
For the Eight Months Ended February 28, 2023

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	21.1	120,000.00	31.4	\$ 180,000.00	\$ 60000.00	33.3
City of Dawson Springs	2,750.00	3.9	22,000.00	5.7	33,000.00	11000.00	33.3
County of Hopkins	22,500.01	31.7	179,999.96	47.0	270,000.00	90000.04	33.3
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	28,000.00	28,000.00	0.0
Books Income	5.00	0.0	1,145.17	0.3	0.00	0.00	0.0
Library Donations	4.55	0.0	12,699.47	3.3	8,047.00	(4,652.47)	(57.8)
Grant Income (First Christian Church)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Interest & Dividend Income	498.77	0.7	2,155.91	0.6	15,800.00	13,644.09	0.0
Lost/Damage Income	6.99	0.0	229.37	0.1	200.00	(29.37)	(14.7)
Programs	0.00	0.0	120.84	0.0	0.00	(120.84)	0.0
Out-of-county/Online Only Cards	0.00	0.0	50.00	0.0	50.00	0.00	0.0
Self-Generating	36.40	0.1	3,112.60	0.8	12,000.00	8,887.40	74.1
Overdue Charges/Fines	0.00	0.0	13.45	0.0	0.00	(13.45)	(0.1)
Fundraising	0.00	0.0	9,989.99	2.6	26,500.00	16,510.01	62.3
Insurance Proceeds	25,731.33	36.2	25,731.33	6.7	0.00	(25,731.33)	(97.1)
Postage (ILL Income)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	75.00	0.1	900.00	0.2	1,500.00	600.00	40.0
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	27.18	0.0	0.00	(27.18)	(1.8)
FINRA Foundation Grant	4,481.29	6.3	4,481.29	1.2	0.00	(4,481.29)	(298.8)
Carryover from FY 2021-2022	0.00	0.0	0.00	0.0	327,160.00	327,160.00	100.0
TOTAL REVENUES	71,089.34	93.7	382,656.56	98.8	929,688.00	547,031.44	
EXPENSES							
Personnel:							
Salaries and Wages	17,547.58	24.7	165,196.64	43.2	238,400.00	73,203.36	30.7
FICA (Social Security)	1,289.31	1.8	12,162.31	3.2	18,220.00	6,057.69	33.2
Health (Medical) Insurance	2,070.16	2.9	18,796.40	4.9	31,000.00	12,203.60	39.4
KACO Unemployment	0.00	0.0	(75.55)	(0.0)	3,200.00	3,275.55	102.4
Pensions (Retirement)	304.28	0.4	2,733.48	0.7	5,320.00	2,586.52	48.6
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	235.47	0.3	14,704.10	3.8	21,000.00	6,295.90	30.0
Books - Juvenile	0.00	0.0	9,815.20	2.6	11,000.00	1,184.80	10.8
Periodicals	0.00	0.0	1,001.81	0.3	1,600.00	598.19	37.4
Audio/CD/Video	1,183.34	1.7	8,216.17	2.1	12,600.00	4,383.83	34.8
EDM - Overdrive (KLU)	2,100.00	3.0	4,275.00	1.1	2,520.00	(1,755.00)	(69.6)
EDM - Overdrive (Advantage)	624.48	0.9	1,443.77	0.4	2,000.00	556.23	27.8
EDM - HOOPLA	1,755.28	2.5	8,446.83	2.2	10,000.00	1,553.17	15.5
Book Processing Supplies	(163.12)	-0.2	912.89	0.2	2,100.00	1,187.11	56.5
Adult Programming	662.84	0.9	4,224.11	1.1	10,100.00	5,875.89	58.2
Juvenile Programming	1,624.73	2.3	4,037.28	1.1	13,000.00	8,962.72	68.9
Electronic Databases	5.98	0.0	7,252.12	1.9	19,050.00	11,797.88	61.9
Miscellaneous Collections	0.00	0.0	3,639.68	1.0	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 Eight Months Ended February 28, 2023

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	1,052.21	1.5	50,325.76	13.2	8,000.00	(42,325.76)	(529.1)
Janitorial	1,040.00	1.5	9,360.00	2.4	14,600.00	5,240.00	35.9
Cleaning/Toiletry Supplies	0.00	0.0	735.16	0.2	1,800.00	1,064.84	59.2
Utilities	2,014.76	2.8	13,533.03	3.5	24,000.00	10,466.97	43.6
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	131.37	0.2	4,473.02	1.2	5,000.00	526.98	10.5
Internet/Telephone	604.11	0.8	3,542.09	0.9	32,933.00	29,390.91	89.2
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	14,095.40	3.7	25,000.00	10,904.60	43.6
Travel and Training	220.12	0.3	2,382.62	0.6	1,500.00	(882.62)	(58.8)
Cash Over and Short	0.00	0.0	0.45	0.0	175.00	174.55	99.7
Dues and Subscriptions	1,032.85	1.5	1,967.47	0.5	1,400.00	(567.47)	(40.5)
Board Expenses	373.28	0.5	1,061.02	0.3	0.00	-1061.02	(75.8)
Security	0.00	0.0	810.00	0.2	2,500.00	1,690.00	67.6
Office Supplies	272.98	0.4	3,420.49	0.9	5,800.00	2,379.51	41.0
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	4.0	26,885.00	11,389.81	42.4
Computer Accessories/Software/Repair	0.00	0.0	48,460.84	12.7	5,200.00	(43,260.84)	(831.9)
Service Agreements	0.00	0.0	11,063.16	2.9	15,500.00	4,436.84	28.6
Friend Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Fundraising	353.81	0.5	5,393.67	1.4	5,936.00	542.33	9.1
Owensboro Health Tor Mini-Grant	0.00	0.0	177.83	0.0	0.00	(177.83)	(3.0)
FINRA Foundation Grant	0.00	0.0	848.85	0.2	0.00	(848.85)	(14.3)
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	216.96	0.3	668.29	0.2	2,500.00	1,831.71	73.3
Repairs	0.00	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	19,298.49	27.1	45,029.82	11.8	300,000.00	254,970.18	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	1.2	3,200.00	(1,367.00)	0.0
Computers & Equipment	0.00	0.0	17,236.99	4.5	0.00	(17,236.99)	0.0
Debt Service:							
Hopkins County	0.00	0.0	28,525.00	7.5	29,000.00	475.00	1.6
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	55,851.27	78.6	550,713.74	143.9	929,688.00	378,974.26	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 15,238.07	21.4	\$ (168,057.18)	(43.9)	\$ 0.00	\$ 168,057.18	

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 Eight Months Ended February 28, 2023

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	21.1	\$ 120,000.00	31.4	\$ 180,000.00	\$ 60,000.00	33.3
County of Hopkins	15,833.34	22.3	126,666.64	33.1	190,000.00	63,333.36	33.3
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	1,062.26	0.3	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	12,395.77	3.2	7,747.00	(4,648.77)	(60.0)
Interest & Dividend Income	73.06	0.1	1,471.05	0.4	15,000.00	13,528.95	90.2
Lost/Damage Income	0.00	0.0	222.38	0.1	200.00	(22.38)	(11.2)
Programs	0.00	0.0	120.84	0.0	0.00	(120.84)	0.0
Out-of-county/Online Only Cards	0.00	0.0	50.00	0.0	50.00	0.00	0.0
Self-Generating	0.00	0.0	2,296.27	0.6	10,000.00	7,703.73	77.0
Overdue Charges/Fines	0.00	0.0	5.00	0.0	0.00	(5.00)	0.0
Fundraising	0.00	0.0	9,989.99	2.6	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	25,731.33	36.2	25,731.33	6.7	0.00	(25,731.33)	0.0
Payback Income	0.00	0.0	27.18	0.0	0.00	(27.18)	0.0
Federal (e-rate credit)	0.00	0.0	0.00	0.0	16,440.00	16,440.00	100.0
FINRA Foundation Grant	4,481.29	6.3	4,481.29	1.2	0.00	(4,481.29)	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	61,119.02	86.0	304,520.00	79.6	587,457.00	282,937.00	
EXPENSES							
Personnel:							
Salaries and Wages	13,521.74	19.0	125,772.64	32.9	177,000.00	51,227.36	28.9
FICA (Social Security)	981.34	1.4	9,146.40	2.4	13,520.00	4,373.60	32.3
Health (Medical) Insurance	2,070.16	2.9	18,796.40	4.9	31,000.00	12,203.60	39.4
KACO Unemployment	0.00	0.0	(75.55)	(0.0)	3,200.00	3,275.55	102.4
Pensions (Retirement)	304.28	0.4	2,733.48	0.7	4,000.00	1,266.52	31.7
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	0.00	0.0	13,232.25	3.5	13,000.00	(232.25)	(1.8)
Books - Juvenile	0.00	0.0	6,820.93	1.8	7,000.00	179.07	2.6
Periodicals	0.00	0.0	677.16	0.2	800.00	122.84	15.4
Audio/CD/Video	1,183.34	1.7	5,997.86	1.6	6,400.00	402.14	6.3
EDM - Overdrive (KLU)	1,050.00	1.5	2,175.00	0.6	1,260.00	(915.00)	(72.6)
EDM - Overdrive (Advantage)	624.48	0.9	1,443.77	0.4	2,000.00	556.23	27.8
EDM - HOOPLA	1,755.28	2.5	8,446.83	2.2	10,000.00	1,553.17	15.5
Book Processing Supplies	(163.12)	(0.2)	173.29	0.0	1,500.00	1,326.71	88.4
Adult Programming	662.84	0.9	4,153.55	1.1	5,000.00	846.45	16.9
Juvenile Programming	1,274.67	1.8	3,559.95	0.9	7,000.00	3,440.05	49.1
Electronic Databases	5.98	0.0	3,643.62	1.0	15,000.00	11,356.38	75.7
Miscellaneous Collections	0.00	0.0	3,639.68	1.0	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

Hopkins Co.-Madisonville Public Library
General Fund
Schedule 1 - Madisonville
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted
For the Eight Months Ended February 28, 2023

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	790.21	1.1	5,124.76	1.3	5,000.00	(124.76)	(2.5)
Janitorial	800.00	1.1	7,320.00	1.9	10,400.00	3,080.00	29.6
Cleaning /Toiletry Supplies	0.00	0.0	290.32	0.1	1,000.00	709.68	71.0
Utilities	1,213.39	1.7	9,327.80	2.4	14,000.00	4,672.20	33.4
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	131.37	0.2	3,677.10	1.0	5,000.00	1,322.90	26.5
Internet/Telephone	604.11	0.8	2,259.48	0.6	21,743.00	19,483.52	89.6
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	14,095.40	3.7	25,000.00	10,904.60	43.6
Travel and Training	220.12	0.3	2,382.62	0.6	1,500.00	(882.62)	(58.8)
Cash Over and Short	0.00	0.0	0.00	0.0	100.00	100.00	100.0
Dues and Subscriptions	1,032.85	1.5	1,967.47	0.5	1,300.00	(667.47)	(51.3)
Board Expenses	373.28	0.5	1,061.02	0.3	0.00	(1,061.02)	0.0
Security	0.00	0.0	450.00	0.1	1,000.00	0.00	0.0
Office Supplies	272.98	0.4	3,272.55	0.9	5,000.00	1,727.45	34.5
Rents and Leases	0.00	0.0	15,355.19	4.0	26,385.00	11,029.81	41.8
Computer Accessories/Software/Repair	0.00	0.0	44,652.19	11.7	5,000.00	(39,652.19)	(793.0)
Service Agreements	0.00	0.0	6,772.57	1.8	10,000.00	3,227.43	32.3
Fundraising	353.81	0.5	5,047.50	1.3	5,000.00	(47.50)	(1.0)
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	0.2	0.00	(646.12)	0.0
Owensboro Health Tor Mini Grant Expense	0.00	0.0	177.83	0.0	0.00	(177.83)	0.0
FINRA Foundation Grant	0.00	0.0	848.85	0.2	0.00	(848.85)	0.0
COVID-19	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Vehicle:							
Fuel & Oil	216.96	0.3	668.29	0.2	2,500.00	1,831.71	73.3
Repairs	0.00	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	0.8	3,200.00	130.00	4.1
Computers & Equipment	0.00	0.0	17,236.99	4.5	0.00	(17,236.99)	0.0
Debt Service:							
Hopkins County	0.00	0.0	28,525.00	7.5	29,000.00	475.00	1.6
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES	29,280.07	41.2	384,678.54	100.5	587,457.00	202,778.46	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 31,838.95	8.3	\$ (80,158.54)	(20.9)	\$ 0.00	\$ 80,158.54	

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 Eight Months Ended February 28, 2023

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 2,750.00	3.9	\$ 22,000.00	5.7	\$ 33,000.00	\$ 11000.00	33.3
County of Hopkins	6,666.67	9.4	53,333.32	13.9	80,000.00	26666.68	33.3
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	5.00	0.0	82.91	0.0	0.00	(82.91)	0.0
Owensboro Health Tornado Mini Grant	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Library Donations	4.55	0.0	303.70	0.1	300.00	(3.70)	(1.2)
Interest & Dividend Income	425.71	0.6	684.86	0.2	800.00	115.14	14.4
Lost/Damage Income	6.99	0.0	6.99	0.0	0.00	(6.99)	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	36.40	0.1	816.33	0.2	2,000.00	1,183.67	59.2
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	75.00	0.1	900.00	0.2	1,500.00	600.00	40.0
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	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	9,970.32	14.0	78,136.56	20.4	342,231.00	264,094.44	
EXPENSES							
Personnel:							
Salaries and Wages	4,025.84	5.7	39,424.00	10.3	61,400.00	21,976.00	35.8
FICA (Social Security)	307.97	0.4	3,015.91	0.8	4,700.00	1,684.09	35.8
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,320.00	1,320.00	100.0
Materials & Programming:							
Books - Adult	235.47	0.3	1,471.85	0.4	8,000.00	6,528.15	81.6
Books - Juvenile	0.00	0.0	2,994.27	0.8	4,000.00	1,005.73	25.1
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	0.6	6,200.00	3,981.69	64.2
EDM - Overdrive (KLU)	1,050.00	1.5	2,100.00	0.5	1,260.00	(840.00)	(66.7)
Book Processing Supplies	0.00	0.0	739.60	0.2	600.00	(139.60)	(23.3)
Adult Programming	0.00	0.0	70.56	0.0	5,100.00	5,029.44	98.6
Juvenile Programming	350.06	0.5	477.33	0.1	6,000.00	5,522.67	92.0
Electronic Databases	0.00	0.0	3,608.50	0.9	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	262.00	0.4	45,201.00	11.8	3,000.00	(42,201.00)	(1406.7)
Janitorial	240.00	0.3	2,040.00	0.5	4,200.00	2,160.00	51.4
Cleaning/Toiletry Supplies	0.00	0.0	444.84	0.1	800.00	355.16	44.4
Utilities	801.37	1.1	4,205.23	1.1	10,000.00	5,794.77	57.9
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	795.92	0.2	0.00	(795.92)	0.0
Internet/Telephone	0.00	0.0	1,282.61	0.3	11,190.00	9,907.39	88.5
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	360.00	0.1	1,500.00	0.00	0.0
Office Supplies	0.00	0.0	147.94	0.0	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	0.0	500.00	360.00	72.0
Computer Accessories/Software/Repairs	0.00	0.0	3,808.65	1.0	200.00	(3,608.65)	(1804.3)
Service Agreements	0.00	0.0	4,290.59	1.1	5,500.00	1,209.41	22.0
Fundraising	0.00	0.0	346.17	0.1	936.00	589.83	63.0

Hopkins Co.-Madisonville Public Library
 General Fund
 Schedule 1 - Dawson Springs
 Statement of Revenue and Expenses - Cash Basis
 Historical and Budgeted
 For the Eight Months Ended February 28, 2023

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	19,298.49	27.1	45,029.82	11.8	200,000.00	154,970.18	77.5
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	0.4	0.00	(1,497.00)	0.0
	<u>26,571.20</u>	<u>37.4</u>	<u>166,035.20</u>	<u>43.4</u>	<u>342,231.00</u>	<u>176,195.80</u>	
TOTAL EXPENSES							
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (16,600.88)</u>	<u>(4.3)</u>	<u>\$ (87,898.64)</u>	<u>(23.0)</u>	<u>\$ 0.00</u>	<u>\$ 87,898.64</u>	

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Check Register County Loan
February 2023

03/14/23

Date	Num	Name	Memo	Account	Class	Amount
Feb 23						
Feb 23						

See Compilation Report

03/14/23

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Check Register Dawson Springs Operational Acct
February 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Feb 23					
02/28/2023	2189	CITY WATER & SEWER SYST...	623 · Utilities	2	36.47
02/28/2023	2190	Creative Company	677 · Juvenile Programming	2	154.11
02/28/2023	2191	Nick's Pest Management	620 · Building Maintenance & Rep...	2	102.00
02/28/2023	2194	RUSSELL EXCAVATION	620 · Building Maintenance & Rep...	2	160.00
02/28/2023	2195	ProSource Specialties	677 · Juvenile Programming	2	195.95
Feb 23					<u><u>648.53</u></u>

03/14/23

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY
Schedule 2 - Independence Bank General Check Register
February 2023

Date	Num	Name	Account	Class	Amount
Feb 23					
02/01/2023	awd	Internal Revenue Service	204 · Federal Withholding Payable		682.51
02/01/2023	awd	Internal Revenue Service	203 · FICA Payable		131.54
02/01/2023	awd	Internal Revenue Service	203 · FICA Payable		131.54
02/01/2023	awd	Internal Revenue Service	203 · FICA Payable		562.39
02/01/2023	awd	Internal Revenue Service	203 · FICA Payable		562.39
02/09/2023	12178	NELSON COUNTY PUBLIC LI...	629 · Travel & Training	1	20.00
02/09/2023	12179	First-Line Fire Extinguisher Co	620 · Building Maintenance & Repairs	1	438.15
02/09/2023	12180	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	38.94
02/09/2023	12180	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	38.94
02/09/2023	12180	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	76.98
02/09/2023	12181	BLUE BOY LAWN & GARDEN	620 · Building Maintenance & Repairs	1	125.00
02/09/2023	12182	DEMCO	625 · Book Processing Supplies	1	73.24
02/09/2023	12183	Happys of Madisonville	676 · Office Supplies	1	43.97
02/09/2023	12184	HOOPLA	707 · EDM - HOOPLA	1	1,372.58
02/09/2023	12184	HOOPLA	707 · EDM - HOOPLA	1	1,479.70
02/09/2023	12184	HOOPLA	707 · EDM - HOOPLA	1	-1,097.00
02/09/2023	12185	PARAMOUNT DENTAL	209 · AFLAC	1	273.60
02/09/2023	12186	Overdrive Inc	1568 · EDM - Overdrive (KLU)	1	1,050.00
02/09/2023	12186	Overdrive Inc	1568 · EDM - Overdrive (KLU)	2	1,050.00
02/09/2023	12187	Overdrive Inc	683 · Electronic Data Base	1	5.98
02/09/2023	12187	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	27.50
02/09/2023	12187	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	95.00
02/09/2023	12187	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	46.00
02/09/2023	12187	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	455.98
02/09/2023	12188	Sprint	631 · Internet/Telephone	1	22.99
02/09/2023	12189	T-Mobile	631A · Emergency Connectivity Grant	1	581.12
02/09/2023	12190	USPS	670 · Adult Programming	1	500.00
02/09/2023	12191	Western Kentucky Commerical...	785 · Building Improvements - Dawson	2	19,298.49
02/14/2023	12192	American General Life Insuran...	219 · AGLI employee loan payable		35.00
02/14/2023	12193	FRYMIRE,EVANS,PEYTON,T...	208 · Wage Garnishment		7.50
02/14/2023	12194	KY DEFERRED COMPENSAT...	210 · 401 K		135.48
02/15/2023	AWD	KY STATE TREAS-K-1	205 · KY Withholding Payable		1,094.03
02/17/2023	AWD	Internal Revenue Service	204 · Federal Withholding Payable		622.49
02/17/2023	AWD	Internal Revenue Service	203 · FICA Payable		120.00
02/17/2023	AWD	Internal Revenue Service	203 · FICA Payable		120.00
02/17/2023	AWD	Internal Revenue Service	203 · FICA Payable		513.14
02/17/2023	AWD	Internal Revenue Service	203 · FICA Payable		513.14
02/28/2023	12195	KY DEFERRED COMPENSAT...	210 · 401 K		135.48
02/28/2023	12196	American General Life Insuran...	219 · AGLI employee loan payable		35.00
02/28/2023	12197	FRYMIRE,EVANS,PEYTON,T...	208 · Wage Garnishment		7.50
02/28/2023	12198	NATIONWIDE TRUST CO	218 · 401a		304.28
Feb 23					31,730.57

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