

**Hopkins Co.-Madisonville Public Library**  
**COMPILATION OF FINANCIAL STATEMENTS**  
**For the seven months ended January 31, 2023**

# 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 January 31, 2023, and the related Statement of Revenues and Expenses – Cash Basis for the seven 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.

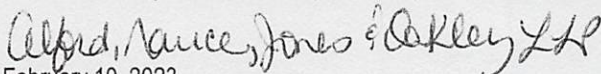
The accompanying annual budget for the General Fund of the Hopkins Co.-Madisonville Public Library for the year ending June 30, 2023, has not been compiled or examined by us, and accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

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.

  
February 10, 2023

Hopkins Co.-Madisonville Public Library  
General Fund  
Balance Sheet - Cash Basis  
As of January 31, 2023

ASSETS

Cash	
Investment - Ameriprise (measured at fair value)	\$ 167.99
Investment - Wealth Management (measured at fair value)	411,604.24
Independence Bank - Madisonville Operational	276,082.25
Independence Bank - Medical Account	7,994.99
Independence Bank - Dawson Operational	7,551.04
Planters Bank - Dawson Bequest CD	<u>143,662.57</u>
<b>Total Cash</b>	<u><u>847,063.08</u></u>
Restricted Cash	
First United Bank - County Loan	8,348.54
Independence Bank - General (Bequest)	<u>75,821.45</u>
<b>Total Restricted Cash</b>	<u>84,169.99</u>
<b>Total Assets</b>	<u><u>\$ 931,233.07</u></u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
FICA Payable	\$ 1,387.86
Federal Withholding Payable	682.51
KY Withholding Payable	1,094.03
City Withholding Payable	710.68
AFLAC	881.45
401k	3.72
Child Support	(3.10)
AIG Insurance	(200.48)
401a	-
AGLI employee loan payable	25.00
AFLAC-PRE-TAX & AFTER-TAX	<u>(1,348.39)</u>
<b>Total Liabilities</b>	<u>3,233.28</u>
Fund Balances	
Restricted - Renovation	8,348.54
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	151,213.61
Unrealized Holding Gains (Losses)	(43,973.34)
Unassigned	700,112.78
Excess (Deficiency) Revenue Over Expenses	<u>(183,295.25)</u>
<b>Total Fund Balances</b>	<u>927,999.79</u>
<b>Total Liabilities &amp; Fund Balances</b>	<u><u>\$ 931,233.07</u></u>

See Compilation Report

Hopkins Co.-Madisonville Public Library  
 General Fund  
 Statement of Revenue and Expenses - Cash Basis  
 Historical and Budgeted  
 For the Seven Months Ended January 31, 2023

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
<b>REVENUES</b>							
<b>Local Government:</b>							
City of Madisonville	\$ 15,000.00	33.5	105,000.00	33.7	\$ 180,000.00	\$ 75,000.00	41.7
City of Dawson Springs	2,750.00	6.1	19,250.00	6.2	33,000.00	13,750.00	41.7
County of Hopkins	22,500.01	50.3	157,499.95	50.6	270,000.00	112,500.05	41.7
State of Kentucky	0.00	0.0	0.00	0.0	0.00	0.00	0.0
<b>Other Income:</b>							
Bequests	0.00	0.0	0.00	0.0	28,000.00	28,000.00	0.0
Books Income	27.91	0.1	1,140.17	0.4	0.00	0.00	0.0
Library Donations	3,416.58	7.6	12,694.92	4.1	8,047.00	(4,647.92)	(57.8)
Grant Income (First Christian Church)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Interest & Dividend Income	89.76	0.2	1,657.14	0.5	15,800.00	14,142.86	0.0
Lost/Damage Income	69.98	0.2	222.38	0.1	200.00	(22.38)	(11.2)
Programs	15.45	0.0	120.84	0.0	0.00	(120.84)	0.0
Out-of-county/Online Only Cards	10.00	0.0	50.00	0.0	50.00	0.00	0.0
Self-Generating	603.41	1.3	3,076.20	1.0	12,000.00	8,923.80	74.4
Overdue Charges/Fines	5.00	0.0	13.45	0.0	0.00	(13.45)	(0.1)
Fundraising	0.00	0.0	9,989.99	3.2	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)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rentals	280.00	0.6	825.00	0.3	1,500.00	675.00	45.0
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	7.18	0.0	27.18	0.0	0.00	(27.18)	(1.8)
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
<b>TOTAL REVENUES</b>	<b>44,775.28</b>	<b>100.0</b>	<b>311,567.22</b>	<b>100.0</b>	<b>929,688.00</b>	<b>618,120.78</b>	
<b>EXPENSES</b>							
<b>Personnel:</b>							
Salaries and Wages	28,618.28	63.9	147,649.06	47.4	238,400.00	90,750.94	38.1
FICA (Social Security)	2,118.92	4.7	10,873.00	3.5	18,220.00	7,347.00	40.3
Health (Medical) Insurance	2,198.81	4.9	16,726.24	5.4	31,000.00	14,273.76	46.0
KACO Unemployment	0.00	0.0	(75.55)	(0.0)	3,200.00	3,275.55	102.4
Pensions (Retirement)	456.42	1.0	2,429.20	0.8	5,320.00	2,890.80	54.3
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
<b>Materials &amp; Programming:</b>							
Books - Adult	3,964.52	8.9	14,468.63	4.6	21,000.00	6,531.37	31.1
Books - Juvenile	1,725.17	3.9	9,815.20	3.2	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	255.77	0.6	7,032.83	2.3	12,600.00	5,567.17	44.2
EDM - Overdrive (KLU)	0.00	0.0	2,175.00	0.7	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	1,113.88	2.5	6,691.55	2.1	10,000.00	3,308.45	33.1
Book Processing Supplies	1,076.01	2.4	1,076.01	0.3	2,100.00	1,023.99	48.8
Adult Programming	123.76	0.3	3,561.27	1.1	10,100.00	6,538.73	64.7
Juvenile Programming	4.98	0.0	2,412.55	0.8	13,000.00	10,587.45	81.4
Electronic Databases	5.22	0.0	7,246.14	2.3	19,050.00	11,803.86	62.0
Miscellaneous Collections	0.00	0.0	3,639.68	1.2	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 Seven Months Ended January 31, 2023

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	518.15	1.2	49,273.55	15.8	8,000.00	(41,273.55)	(515.9)
Janitorial	1,560.00	3.5	8,320.00	2.7	14,600.00	6,280.00	43.0
Cleaning/Toiletry Supplies	82.12	0.2	735.16	0.2	1,800.00	1,064.84	59.2
Utilities	1,061.23	2.4	11,518.27	3.7	24,000.00	12,481.73	52.0
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	148.71	0.3	4,341.65	1.4	5,000.00	658.35	13.2
Internet/Telephone	650.27	1.5	2,937.98	0.9	32,933.00	29,995.02	91.1
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	0.00	0.0	14,095.40	4.5	25,000.00	10,904.60	43.6
Travel and Training	56.37	0.1	2,162.50	0.7	1,500.00	(662.50)	(44.2)
Cash Over and Short	0.00	0.0	0.45	0.0	175.00	174.55	99.7
Dues and Subscriptions	315.89	0.7	934.62	0.3	1,400.00	465.38	33.2
Board Expenses	0.00	0.0	687.74	0.2	0.00	-687.74	(49.1)
Security	120.00	0.3	810.00	0.3	2,500.00	1,690.00	67.6
Office Supplies	4.35	0.0	3,147.51	1.0	5,800.00	2,652.49	45.7
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	5.0	26,885.00	11,389.81	42.4
Computer Accessories/Software/Repair	893.82	2.0	48,460.84	15.6	5,200.00	(43,260.84)	(831.9)
Service Agreements	2,966.13	6.6	11,063.16	3.6	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	534.28	1.2	5,039.86	1.6	5,936.00	896.14	15.1
Owensboro Health Tor Mini-Grant	0.00	0.0	177.83	0.1	0.00	(177.83)	(3.0)
FINRA Foundation Grant	189.44	0.4	848.85	0.3	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	88.02	0.2	451.33	0.1	2,500.00	2,048.67	81.9
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	25,731.33	8.3	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	1.5	3,200.00	(1,367.00)	0.0
Computers & Equipment	3,326.29	7.4	17,236.99	5.5	0.00	(17,236.99)	0.0
Debt Service:							
Hopkins County	28,525.00	63.7	28,525.00	9.2	29,000.00	475.00	1.6
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
<b>TOTAL EXPENSES</b>	<b>82,701.81</b>	<b>184.7</b>	<b>494,862.47</b>	<b>158.8</b>	<b>929,688.00</b>	<b>434,825.53</b>	
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENSES</b>	<b>\$ (37,926.53)</b>	<b>(84.7)</b>	<b>\$ (183,295.25)</b>	<b>(58.8)</b>	<b>\$ 0.00</b>	<b>\$ 183,295.25</b>	

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 Seven Months Ended January 31, 2023

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
<b>REVENUES</b>							
<b>Local Government:</b>							
City of Madisonville	\$ 15,000.00	33.5	\$ 105,000.00	33.7	\$ 180,000.00	\$ 75,000.00	41.7
County of Hopkins	15,833.34	35.4	110,833.30	35.6	190,000.00	79,166.70	41.7
State of Kentucky	0.00	0.0	0.00	0.0	0.00	0.00	0.0
<b>Other Income:</b>							
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	3,376.63	7.5	12,395.77	4.0	7,747.00	(4,648.77)	(60.0)
Interest & Dividend Income	88.64	0.2	1,397.99	0.4	15,000.00	13,602.01	90.7
Lost/Damage Income	69.98	0.2	222.38	0.1	200.00	(22.38)	(11.2)
Programs	15.45	0.0	120.84	0.0	0.00	(120.84)	0.0
Out-of-county/Online Only Cards	10.00	0.0	50.00	0.0	50.00	0.00	0.0
Self-Generating	388.81	0.9	2,296.27	0.7	10,000.00	7,703.73	77.0
Overdue Charges/Fines	5.00	0.0	5.00	0.0	0.00	(5.00)	0.0
Fundraising	0.00	0.0	9,989.99	3.2	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	7.18	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
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
<b>TOTAL REVENUES</b>	<b>34,795.03</b>	<b>77.7</b>	<b>243,400.98</b>	<b>78.1</b>	<b>587,457.00</b>	<b>344,056.02</b>	
<b>EXPENSES</b>							
<b>Personnel:</b>							
Salaries and Wages	21,626.96	48.3	112,250.90	36.0	177,000.00	64,749.10	36.6
FICA (Social Security)	1,584.09	3.5	8,165.06	2.6	13,520.00	5,354.94	39.6
Health (Medical) Insurance	2,198.81	4.9	16,726.24	5.4	31,000.00	14,273.76	46.0
KACO Unemployment	0.00	0.0	(75.55)	(0.0)	3,200.00	3,275.55	102.4
Pensions (Retirement)	456.42	1.0	2,429.20	0.8	4,000.00	1,570.80	39.3
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
<b>Materials &amp; Programming:</b>							
Books - Adult	3,698.98	8.3	13,232.25	4.2	13,000.00	(232.25)	(1.8)
Books - Juvenile	1,686.77	3.8	6,820.93	2.2	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	255.77	0.6	4,814.52	1.5	6,400.00	1,585.48	24.8
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	1,113.88	2.5	6,691.55	2.1	10,000.00	3,308.45	33.1
Book Processing Supplies	336.41	0.8	336.41	0.1	1,500.00	1,163.59	77.6
Adult Programming	123.76	0.3	3,490.71	1.1	5,000.00	1,509.29	30.2
Juvenile Programming	4.98	0.0	2,285.28	0.7	7,000.00	4,714.72	67.4
Electronic Databases	5.22	0.0	3,637.64	1.2	15,000.00	11,362.36	75.7
Miscellaneous Collections	0.00	0.0	3,639.68	1.2	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 Seven Months Ended January 31, 2023

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
<b>Operating:</b>							
Building Maintenance and Repair	329.15	0.7	4,334.55	1.4	5,000.00	665.45	13.3
Janitorial	1,320.00	2.9	6,520.00	2.1	10,400.00	3,880.00	37.3
Cleaning /Toiletry Supplies	42.38	0.1	290.32	0.1	1,000.00	709.68	71.0
Utilities	1,024.76	2.3	8,114.41	2.6	14,000.00	5,885.59	42.0
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	148.71	0.3	3,545.73	1.1	5,000.00	1,454.27	29.1
Internet/Telephone	467.04	1.0	1,655.37	0.5	21,743.00	20,087.63	92.4
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	4.5	25,000.00	10,904.60	43.6
Travel and Training	56.37	0.1	2,162.50	0.7	1,500.00	(662.50)	(44.2)
Cash Over and Short	0.00	0.0	0.00	0.0	100.00	100.00	100.0
Dues and Subscriptions	315.89	0.7	934.62	0.3	1,300.00	365.38	28.1
Board Expenses	0.00	0.0	687.74	0.2	0.00	(687.74)	0.0
Security	0.00	0.0	450.00	0.1	1,000.00	0.00	0.0
Office Supplies	4.35	0.0	2,999.57	1.0	5,000.00	2,000.43	40.0
Rents and Leases	0.00	0.0	15,355.19	4.9	26,385.00	11,029.81	41.8
Computer Accessories/Software/Repair	893.82	2.0	44,652.19	14.3	5,000.00	(39,652.19)	(793.0)
Service Agreements	1,837.42	4.1	6,772.57	2.2	10,000.00	3,227.43	32.3
Fundraising	188.11	0.4	4,693.69	1.5	5,000.00	306.31	6.1
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	0.2	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	189.44	0.4	848.85	0.3	0.00	(848.85)	0.0
COVID-19	0.00	0.0	0.00	0.0	0.00	0.00	0.0
<b>Vehicle:</b>							
Fuel & Oil	88.02	0.2	451.33	0.1	2,500.00	2,048.67	81.9
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
<b>Capital Outlay:</b>							
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	1.0	3,200.00	130.00	4.1
Computers & Equipment	3,326.29	7.4	17,236.99	5.5	0.00	(17,236.99)	0.0
<b>Debt Service:</b>							
Hopkins County	28,525.00	63.7	28,525.00	9.2	29,000.00	475.00	1.6
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
<b>TOTAL EXPENSES</b>	<b>71,848.80</b>	<b>160.5</b>	<b>355,398.47</b>	<b>114.1</b>	<b>587,457.00</b>	<b>232,058.53</b>	
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENSES</b>	<b>\$ (37,053.77)</b>	<b>(11.9)</b>	<b>\$ (111,997.49)</b>	<b>(35.9)</b>	<b>\$ 0.00</b>	<b>\$ 111,997.49</b>	

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 Seven Months Ended January 31, 2023

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
<b>REVENUES</b>							
<b>Local Government:</b>							
City of Dawson Springs	\$ 2,750.00	6.1	\$ 19,250.00	6.2	\$ 33,000.00	\$ 13750.00	41.7
County of Hopkins	6,666.67	14.9	46,666.65	15.0	80,000.00	33333.35	41.7
State of Kentucky	0.00	0.0	0.00	0.0	0.00	0.00	0.0
<b>Other Income:</b>							
Bequests	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Books Income	27.91	0.1	77.91	0.0	0.00	(77.91)	0.0
Owensboro Health Tornado Mini Grant	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Library Donations	39.95	0.1	299.15	0.1	300.00	0.85	0.3
Interest & Dividend Income	1.12	0.0	259.15	0.1	800.00	540.85	67.6
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	214.60	0.5	779.93	0.3	2,000.00	1,220.07	61.0
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	280.00	0.6	825.00	0.3	1,500.00	675.00	45.0
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
<b>TOTAL REVENUES</b>	<u>9,980.25</u>	<u>22.3</u>	<u>68,166.24</u>	<u>21.9</u>	<u>342,231.00</u>	<u>274,064.76</u>	
<b>EXPENSES</b>							
<b>Personnel:</b>							
Salaries and Wages	6,991.32	15.6	35,398.16	11.4	61,400.00	26,001.84	42.3
FICA (Social Security)	534.83	1.2	2,707.94	0.9	4,700.00	1,992.06	42.4
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,320.00	1,320.00	100.0
<b>Materials &amp; Programming:</b>							
Books - Adult	265.54	0.6	1,236.38	0.4	8,000.00	6,763.62	84.5
Books - Juvenile	38.40	0.1	2,994.27	1.0	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	0.7	6,200.00	3,981.69	64.2
EDM - Overdrive (KLU)	0.00	0.0	1,050.00	0.3	1,260.00	210.00	16.7
Book Processing Supplies	739.60	1.7	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	0.00	0.0	127.27	0.0	6,000.00	5,872.73	97.9
Electronic Databases	0.00	0.0	3,608.50	1.2	4,050.00	441.50	10.9
Miscellaneous Collections	0.00	0.0	0.00	0.0	0.00	0.00	0.0
<b>Operating:</b>							
Building Maintenance and Repair	189.00	0.4	44,939.00	14.4	3,000.00	(41,939.00)	(1398.0)
Janitorial	240.00	0.5	1,800.00	0.6	4,200.00	2,400.00	57.1
Cleaning/Toiletry Supplies	39.74	0.1	444.84	0.1	800.00	355.16	44.4
Utilities	36.47	0.1	3,403.86	1.1	10,000.00	6,596.14	66.0
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	0.3	0.00	(795.92)	0.0
Internet/Telephone	183.23	0.4	1,282.61	0.4	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	120.00	0.3	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	1.2	200.00	(3,608.65)	(1804.3)
Service Agreements	1,128.71	2.5	4,290.59	1.4	5,500.00	1,209.41	22.0
Fundraising	346.17	0.8	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 Seven Months Ended January 31, 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	0.00	0.0	25,731.33	8.3	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	0.5	0.00	(1,497.00)	0.0
<b>TOTAL EXPENSES</b>	<u>10,853.01</u>	<u>24.2</u>	<u>139,464.00</u>	<u>44.8</u>	<u>342,231.00</u>	<u>202,767.00</u>	
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENSES</b>	<u>\$ (872.76)</u>	<u>(0.3)</u>	<u>\$ (71,297.76)</u>	<u>(22.9)</u>	<u>\$ 0.00</u>	<u>\$ 71,297.76</u>	

See Compilation Report

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

02/10/23

Date	Num	Name	Memo	Account	Class	Amount
Jan 23						
Jan 23						

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

02/10/23

Schedule 2 - Check Register Dawson Springs Operational Acct

January 2023

---

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Jan 23 01/03/2023	2188	CITY WATER & SEWER SYST...	623 · Utilities	2	36.47
Jan 23					<u>36.47</u>

See Compilation Report

02/10/23

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

Date	Num	Name	Account	Class	Amount
<b>Jan 23</b>					
01/03/2023	12143	American General Life Insuran...	219 · AGLI employee loan payable		25.00
01/03/2023	12144	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment		7.50
01/03/2023	12145	KY DEFERRED COMPENSAT...	210 · 401 K		135.48
01/03/2023	12146	AGLA	214 · AIG Insurance		149.58
01/04/2023	AWD	Internal Revenue Service	204 · Federal Withholding Payable		683.67
01/04/2023	AWD	Internal Revenue Service	203 · FICA Payable		138.85
01/04/2023	AWD	Internal Revenue Service	203 · FICA Payable		138.85
01/04/2023	AWD	Internal Revenue Service	203 · FICA Payable		593.67
01/04/2023	AWD	Internal Revenue Service	203 · FICA Payable		593.67
01/13/2023	12147	HOPKINS COUNTY FISCAL C...	605 · Hopkins County Fiscal Court	1	25,000.00
01/13/2023	12147	HOPKINS COUNTY FISCAL C...	605 · Hopkins County Fiscal Court	1	3,525.00
01/16/2023	AWD	KY STATE TREAS-K-1	205 · KY Withholding Payable		776.20
01/17/2023	awd	Internal Revenue Service	204 · Federal Withholding Payable		644.53
01/17/2023	awd	Internal Revenue Service	203 · FICA Payable		131.24
01/17/2023	awd	Internal Revenue Service	203 · FICA Payable		131.24
01/17/2023	awd	Internal Revenue Service	203 · FICA Payable		561.23
01/17/2023	awd	Internal Revenue Service	203 · FICA Payable		561.23
01/17/2023	12148	American General Life Insuran...	219 · AGLI employee loan payable		25.00
01/17/2023	12148	American General Life Insuran...	219 · AGLI employee loan payable		10.00
01/17/2023	12149	KY DEFERRED COMPENSAT...	210 · 401 K		135.48
01/17/2023	12150	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment		7.50
01/19/2023	12151	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	502.17
01/19/2023	12152	Amazon Capital Services	627 · Advertising & Public Relations	1	52.34
01/19/2023	12152	Amazon Capital Services	670 · Adult Programming		34.99
01/19/2023	12153	American Printing Co.	684 · Fundraising	1	188.11
01/19/2023	12154	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	110.50
01/19/2023	12154	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	47.95
01/19/2023	12154	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	76.98
01/19/2023	12155	BLUE BOY LAWN & GARDEN	620 · Building Maintenance & Repairs	1	250.00
01/19/2023	12156	DEMCO	625 · Book Processing Supplies	1	336.41
01/19/2023	12157	Kentucky Public Library Associ...	633 · Dues & Subscriptions	1	300.00
01/19/2023	12158	KNIGHTS TECHNOLOGIES	672 · Service Agreements	1	600.00
01/19/2023	12158	KNIGHTS TECHNOLOGIES	672 · Service Agreements	2	600.00
01/19/2023	12159	HOOPLA	707 · EDM - HOOPLA	1	1,113.88
01/19/2023	12160	Ingram	663 · Books-Children	1	750.91
01/19/2023	12160	Ingram	665 · Audio/CD/Video	1	20.34
01/19/2023	12160	Ingram	661 · Books-Adult	1	2,190.90
01/19/2023	12160	Ingram	720 · FINRA Foundation Grant	1	189.44
01/19/2023	12161	Ingram	661 · Books-Adult	1	1,508.08
01/19/2023	12161	Ingram	663 · Books-Children	1	935.86
01/19/2023	12162	Ingram	661 · Books-Adult	2	80.32
01/19/2023	12162	Ingram	663 · Books-Children	2	38.40
01/19/2023	12163	Nick's Pest Management	620 · Building Maintenance & Repairs	1	79.15
01/19/2023	12164	Overdrive Inc	683 · Electronic Data Base	1	2.99
01/19/2023	12164	Overdrive Inc	683 · Electronic Data Base	1	2.23
01/19/2023	12164	Overdrive Inc	670 · Adult Programming	1	75.00
01/19/2023	12165	PARAMOUNT DENTAL	209 · AFLAC	1	273.60
01/19/2023	12166	SEN SOURCE	672 · Service Agreements	1	180.00
01/19/2023	12167	Sprint	631 · Internet/Telephone	1	45.98
01/19/2023	12168	T-Mobile	631A · Emergency Connectivity Grant	1	89.44
01/19/2023	12169	Xbs	672 · Service Agreements	1	1,057.42
01/19/2023	12169	Xbs	672 · Service Agreements	2	528.71
01/19/2023	12170	Spectrum	631 · Internet/Telephone	1	331.62
01/23/2023	12171	HOPKINS COUNTY FISCAL C...	206 · City Withholding Payable	1	273.08
01/23/2023	12172	Director of Finance	206 · City Withholding Payable		1,040.62
01/23/2023	12173	City of Dawson Springs	206 · City Withholding Payable		194.74
01/31/2023	12174	American General Life Insuran...	219 · AGLI employee loan payable		35.00
01/31/2023	12175	NATIONWIDE TRUST CO	218 · 401a		456.42
01/31/2023	12176	KY DEFERRED COMPENSAT...	210 · 401 K		135.48
01/31/2023	12177	AGLA	214 · AIG Insurance		149.58
<b>Jan 23</b>					<b>48,853.56</b>

See Compilation Report