

Hopkins Co.-Madisonville Public Library
COMPILATION OF FINANCIAL STATEMENTS
For the nine months ended March 31, 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 March 31, 2023, and the related Statement of Revenues and Expenses – Cash Basis for the nine 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

April 19, 2023

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

ASSETS

Cash	
Investment - Ameriprise (measured at fair value)	\$ 162.20
Investment - Wealth Management (measured at fair value)	407,826.66
Independence Bank - Madisonville Operational	264,577.35
Independence Bank - Medical Account	7,628.64
Independence Bank - Dawson Operational	17,449.32
Planters Bank - Dawson Bequest CD	<u>144,141.59</u>
Total Cash	<u>841,785.76</u>
Restricted Cash	
First United Bank - County Loan	8,348.67
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,170.12</u>
Total Assets	<u>\$ 925,955.88</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
FICA Payable	\$ -
Federal Withholding Payable	-
KY Withholding Payable	682.87
City Withholding Payable	1,700.34
AFLAC	783.97
401k	3.72
Child Support	(3.10)
AIG Insurance	(50.90)
401a	-
AGLI employee loan payable	25.00
AFLAC-PRE-TAX & AFTER-TAX	<u>(1,052.93)</u>
Total Liabilities	<u>2,088.97</u>
Fund Balances	
Restricted - Renovation	8,348.67
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	161,590.91
Unrealized Holding Gains (Losses)	(47,756.71)
Unassigned	689,735.35
Excess (Deficiency) Revenue Over Expenses	<u>(183,644.76)</u>
Total Fund Balances	<u>923,866.91</u>
Total Liabilities & Fund Balances	<u>\$ 925,955.88</u>

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

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	36.7	135,000.00	31.9	\$ 180,000.00	\$ 45,000.00	25.0
City of Dawson Springs	2,750.00	6.7	24,750.00	5.8	33,000.00	8,250.00	25.0
County of Hopkins	22,500.01	55.1	202,499.97	47.8	270,000.00	67,500.03	25.0
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	28,000.00	28,000.00	0.0
Books Income	39.95	0.1	1,185.12	0.3	0.00	0.00	0.0
Library Donations	30.03	0.1	12,729.50	3.0	8,047.00	(4,682.50)	(58.2)
Grant Income (First Christian Church)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Interest & Dividend Income	136.69	0.3	2,292.60	0.5	15,800.00	13,507.40	0.0
Lost/Damage Income	5.00	0.0	234.37	0.1	200.00	(34.37)	(17.2)
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	177.32	0.4	3,289.92	0.8	12,000.00	8,710.08	72.6
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	2.4	26,500.00	16,510.01	62.3
Insurance Proceeds	0.00	0.0	25,731.33	6.1	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	185.00	0.5	1,085.00	0.3	1,500.00	415.00	27.7
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	27.18	0.0	0.00	(27.18)	(1.8)
FINRA Foundation Grant	0.00	0.0	4,481.29	1.1	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	40,824.00	100.0	423,480.56	98.9	929,688.00	506,207.44	
EXPENSES							
Personnel:							
Salaries and Wages	17,973.22	44.0	183,169.86	43.3	238,400.00	55,230.14	23.2
FICA (Social Security)	1,321.89	3.2	13,484.20	3.2	18,220.00	4,735.80	26.0
Health (Medical) Insurance	2,153.36	5.3	20,949.76	4.9	31,000.00	10,050.24	32.4
KACO Unemployment	179.55	0.4	104.00	0.0	3,200.00	3,096.00	96.8
Pensions (Retirement)	304.28	0.7	3,037.76	0.7	5,320.00	2,282.24	42.9
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	7,093.92	17.4	21,798.02	5.1	21,000.00	(798.02)	(3.8)
Books - Juvenile	565.94	1.4	10,381.14	2.5	11,000.00	618.86	5.6
Periodicals	0.00	0.0	1,001.81	0.2	1,600.00	598.19	37.4
Audio/CD/Video	2,409.45	5.9	10,625.62	2.5	12,600.00	1,974.38	15.7
EDM - Overdrive (KLU)	0.00	0.0	4,275.00	1.0	2,520.00	(1,755.00)	(69.6)
EDM - Overdrive (Advantage)	0.00	0.0	1,443.77	0.3	2,000.00	556.23	27.8
EDM - HOOPLA	1,451.63	3.6	9,898.46	2.3	10,000.00	101.54	1.0
Book Processing Supplies	28.99	0.1	941.88	0.2	2,100.00	1,158.12	55.1
Adult Programming	2,471.40	6.1	6,695.51	1.6	10,100.00	3,404.49	33.7
Juvenile Programming	1,056.16	2.6	5,093.44	1.2	13,000.00	7,906.56	60.8
Electronic Databases	0.00	0.0	7,252.12	1.7	19,050.00	11,797.88	61.9
Miscellaneous Collections	2,357.26	5.8	5,996.94	1.4	3,000.00	(2,996.94)	(99.9)
Outreach	139.88	0.3	162.73	0.0	1,000.00	837.27	83.7
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 Nine Months Ended March 31, 2023

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	1,827.68	4.5	52,153.44	12.3	8,000.00	(44,153.44)	(551.9)
Janitorial	1,040.00	2.5	10,400.00	2.5	14,600.00	4,200.00	28.8
Cleaning/Toiletry Supplies	0.00	0.0	735.16	0.2	1,800.00	1,064.84	59.2
Utilities	2,233.80	5.5	15,766.83	3.7	24,000.00	8,233.17	34.3
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	570.33	1.4	5,043.35	1.2	5,000.00	(43.35)	(0.9)
Internet/Telephone	768.70	1.9	4,310.79	1.0	32,933.00	28,622.21	86.9
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	3.3	25,000.00	10,904.60	43.6
Travel and Training	0.00	0.0	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	16.09	0.0	1,983.56	0.5	1,400.00	(583.56)	(41.7)
Board Expenses	136.25	0.3	1,197.27	0.3	0.00	-1197.27	(85.5)
Security	0.00	0.0	810.00	0.2	2,500.00	1,690.00	67.6
Office Supplies	993.60	2.4	4,414.09	1.0	5,800.00	1,385.91	23.9
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	3.7	26,885.00	11,389.81	42.4
Computer Accessories/Software/Repair	99.40	0.2	48,560.24	11.5	5,200.00	(43,360.24)	(833.9)
Service Agreements	1,345.51	3.3	12,408.67	2.9	15,500.00	3,091.33	19.9
Friend Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Fundraising	977.93	2.4	6,371.60	1.5	5,936.00	(435.60)	(7.3)
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	96.50	0.2	764.79	0.2	2,500.00	1,735.21	69.4
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	45,029.82	10.6	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	4,668.86	11.4	9,235.86	2.2	3,200.00	(6,035.86)	0.0
Computers & Equipment	2,130.00	5.2	19,366.99	4.6	0.00	(19,366.99)	0.0
Debt Service:							
Hopkins County	0.00	0.0	28,525.00	6.7	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	56,411.58	138.2	607,125.32	143.4	929,688.00	322,562.68	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (15,587.58)	(38.2)	\$ (183,644.76)	(43.4)	\$ 0.00	\$ 183,644.76	

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 Nine Months Ended March 31, 2023

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	36.7	\$ 135,000.00	31.9	\$ 180,000.00	\$ 45,000.00	25.0
County of Hopkins	15,833.34	38.8	142,499.98	33.6	190,000.00	47,500.02	25.0
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	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	2.9	7,747.00	(4,648.77)	(60.0)
Interest & Dividend Income	78.91	0.2	1,549.96	0.4	15,000.00	13,450.04	89.7
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	0.5	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	2.4	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	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	0.00	0.0	4,481.29	1.1	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	30,912.25	75.7	309,700.92	73.1	587,457.00	277,756.08	
EXPENSES							
Personnel:							
Salaries and Wages	14,038.00	34.4	139,810.64	33.0	177,000.00	37,189.36	21.0
FICA (Social Security)	1,020.83	2.5	10,167.23	2.4	13,520.00	3,352.77	24.8
Health (Medical) Insurance	2,153.36	5.3	20,949.76	4.9	31,000.00	10,050.24	32.4
KACO Unemployment	179.55	0.4	104.00	0.0	3,200.00	3,096.00	96.8
Pensions (Retirement)	304.28	0.7	3,037.76	0.7	4,000.00	962.24	24.1
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	2,604.41	6.4	15,836.66	3.7	13,000.00	(2,836.66)	(21.8)
Books - Juvenile	381.26	0.9	7,202.19	1.7	7,000.00	(202.19)	(2.9)
Periodicals	0.00	0.0	677.16	0.2	800.00	122.84	15.4
Audio/CD/Video	1,698.30	4.2	7,696.16	1.8	6,400.00	(1,296.16)	(20.3)
EDM - Overdrive (KLU)	0.00	0.0	2,175.00	0.5	1,260.00	(915.00)	(72.6)
EDM - Overdrive (Advantage)	0.00	0.0	1,443.77	0.3	2,000.00	556.23	27.8
EDM - HOPLA	1,451.63	3.6	9,898.46	2.3	10,000.00	101.54	1.0
Book Processing Supplies	0.00	0.0	173.29	0.0	1,500.00	1,326.71	88.4
Adult Programming	2,472.62	6.1	6,626.17	1.6	5,000.00	(1,626.17)	(32.5)
Juvenile Programming	940.76	2.3	4,500.71	1.1	7,000.00	2,499.29	35.7
Electronic Databases	0.00	0.0	3,643.62	0.9	15,000.00	11,356.38	75.7
Miscellaneous Collections	2,357.26	5.8	5,996.94	1.4	3,000.00	(2,996.94)	(99.9)
Outreach	139.88	0.3	162.73	0.0	1,000.00	837.27	83.7
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 Nine Months Ended March 31, 2023

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	1,613.50	4.0	6,738.26	1.6	5,000.00	(1,738.26)	(34.8)
Janitorial	800.00	2.0	8,120.00	1.9	10,400.00	2,280.00	21.9
Cleaning /Toiletry Supplies	0.00	0.0	290.32	0.1	1,000.00	709.68	71.0
Utilities	1,084.62	2.7	10,412.42	2.5	14,000.00	3,587.58	25.6
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	570.33	1.4	4,247.43	1.0	5,000.00	752.57	15.1
Internet/Telephone	402.24	1.0	2,661.72	0.6	21,743.00	19,081.28	87.8
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	3.3	25,000.00	10,904.60	43.6
Travel and Training	0.00	0.0	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	16.09	0.0	1,983.56	0.5	1,300.00	(683.56)	(52.6)
Board Expenses	136.25	0.3	1,197.27	0.3	0.00	(1,197.27)	0.0
Security	0.00	0.0	450.00	0.1	1,000.00	0.00	0.0
Office Supplies	900.26	2.2	4,172.81	1.0	5,000.00	827.19	16.5
Rents and Leases	0.00	0.0	15,355.19	3.6	26,385.00	11,029.81	41.8
Computer Accessories/Software/Repair	99.40	0.2	44,751.59	10.6	5,000.00	(39,751.59)	(795.0)
Service Agreements	651.08	1.6	7,423.65	1.8	10,000.00	2,576.35	25.8
Fundraising	821.97	2.0	5,869.47	1.4	5,000.00	(869.47)	(17.4)
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	96.50	0.2	764.79	0.2	2,500.00	1,735.21	69.4
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	4,668.86	11.4	7,738.86	1.8	3,200.00	(4,538.86)	(141.8)
Computers & Equipment	2,130.00	5.2	19,366.99	4.6	0.00	(19,366.99)	0.0
Debt Service:							
Hopkins County	0.00	0.0	28,525.00	6.7	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	43,733.24	107.1	428,411.78	101.2	587,457.00	159,045.22	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ (12,820.99)	(3.0)	\$ (118,710.86)	(28.0)	\$ 0.00	\$ 118,710.86	

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 Nine Months Ended March 31, 2023

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 2,750.00	6.7	\$ 24,750.00	5.8	\$ 33,000.00	\$ 8250.00	25.0
County of Hopkins	6,666.67	16.3	59,999.99	14.2	80,000.00	20000.01	25.0
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	39.95	0.1	122.86	0.0	0.00	(122.86)	0.0
Owensboro Health Tornado Mini Grant	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Library Donations	30.03	0.1	333.73	0.1	300.00	(33.73)	(11.2)
Interest & Dividend Income	57.78	0.1	742.64	0.2	800.00	57.36	7.2
Lost/Damage Income	5.00	0.0	11.99	0.0	0.00	(11.99)	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	177.32	0.4	993.65	0.2	2,000.00	1,006.35	50.3
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	185.00	0.5	1,085.00	0.3	1,500.00	415.00	27.7
Friends Income	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Insurance Proceeds	0.00	0.0	25,731.33	6.1	0.00	(25,731.33)	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	9,911.75	24.3	113,779.64	20.8	342,231.00	228,451.36	
EXPENSES							
Personnel:							
Salaries and Wages	3,935.22	9.6	43,359.22	10.2	61,400.00	18,040.78	29.4
FICA (Social Security)	301.06	0.7	3,316.97	0.8	4,700.00	1,383.03	29.4
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,320.00	1,320.00	100.0
Materials & Programming:							
Books - Adult	4,489.51	11.0	5,961.36	1.4	8,000.00	2,038.64	25.5
Books - Juvenile	184.68	0.5	3,178.95	0.8	4,000.00	821.05	20.5
Periodicals	0.00	0.0	324.65	0.1	800.00	475.35	59.4
Audio/CD/Video	711.15	1.7	2,929.46	0.7	6,200.00	3,270.54	52.8
EDM - Overdrive (KLU)	0.00	0.0	2,100.00	0.5	1,260.00	(840.00)	(66.7)
Book Processing Supplies	28.99	0.1	768.59	0.2	600.00	(168.59)	(28.1)
Adult Programming	(1.22)	(0.0)	69.34	0.0	5,100.00	5,030.66	98.6
Juvenile Programming	115.40	0.3	592.73	0.1	6,000.00	5,407.27	90.1
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	214.18	0.5	45,415.18	10.7	3,000.00	(42,415.18)	(1413.8)
Janitorial	240.00	0.6	2,280.00	0.5	4,200.00	1,920.00	45.7
Cleaning/Toiletry Supplies	0.00	0.0	444.84	0.1	800.00	355.16	44.4
Utilities	1,149.18	2.8	5,354.41	1.3	10,000.00	4,645.59	46.5
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	366.46	0.9	1,649.07	0.4	11,190.00	9,540.93	85.3
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	93.34	0.2	241.28	0.1	800.00	558.72	69.8
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	0.9	200.00	(3,608.65)	(1804.3)
Service Agreements	694.43	1.7	4,985.02	1.2	5,500.00	514.98	9.4
Fundraising	155.96	0.4	502.13	0.1	936.00	433.87	46.4

Hopkins Co.-Madisonville Public Library
General Fund
Schedule 1 - Dawson Springs
Statement of Revenue and Expenses - Cash Basis
Historical and Budgeted

For the Nine Months Ended March 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	45,029.82	10.6	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>12,678.34</u>	<u>31.1</u>	<u>178,713.54</u>	<u>42.2</u>	<u>342,231.00</u>	<u>163,517.46</u>	
TOTAL EXPENSES							
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ (2,766.59)</u>	<u>(0.7)</u>	<u>\$ (64,933.90)</u>	<u>(15.3)</u>	<u>\$ 0.00</u>	<u>\$ 64,933.90</u>	

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

Schedule 2 - Independence Bank General Check Register

March 2023

04/20/23

Date	Num	Name	Account	Class	Amount
Mar 23					
03/08/2023	AWD	Internal Revenue Service	204 · Federal Withholding Payable		629.18
03/08/2023	AWD	Internal Revenue Service	203 · FICA Payable		124.38
03/08/2023	AWD	Internal Revenue Service	203 · FICA Payable		124.38
03/08/2023	AWD	Internal Revenue Service	203 · FICA Payable		531.79
03/08/2023	AWD	Internal Revenue Service	203 · FICA Payable		531.79
03/13/2023	12199	AGLA	214 · AIG Insurance		149.58
03/14/2023	12200	American General Life Insuran...	219 · AGLI employee loan payable		35.00
03/14/2023	12201	KY DEFERRED COMPENSAT...	210 · 401 K		135.48
03/14/2023	12202	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment		7.50
03/14/2023	12203	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	334.78
03/14/2023	12204	Amazon Capital Services	710 · Misc. Collections	1	22.96
03/14/2023	12204	Amazon Capital Services	710 · Misc. Collections	1	18.99
03/14/2023	12204	Amazon Capital Services	676 · Office Supplies	1	602.42
03/14/2023	12204	Amazon Capital Services	710 · Misc. Collections	1	53.97
03/14/2023	12204	Amazon Capital Services	661 · Books-Adult	1	27.33
03/14/2023	12204	Amazon Capital Services	684 · Fundraising	2	155.96
03/14/2023	12204	Amazon Capital Services	670 · Adult Programming	1	137.00
03/14/2023	12204	Amazon Capital Services	670 · Adult Programming	1	170.36
03/14/2023	12204	Amazon Capital Services	620 · Building Maintenance & Repairs	2	237.98
03/14/2023	12204	Amazon Capital Services	670 · Adult Programming	2	80.35
03/14/2023	12204	Amazon Capital Services	651 · Collection Processing Supplies	2	28.99
03/14/2023	12204	Amazon Capital Services	620 · Building Maintenance & Repairs	2	-23.80
03/14/2023	12205	Amazon	665 · Audio/CD/Video	2	0.00
03/14/2023	12205	Amazon	677 · Juvenile Programming	1	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	676 · Office Supplies	1	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	665 · Audio/CD/Video	2	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	665 · Audio/CD/Video	2	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	665 · Audio/CD/Video	2	0.00
03/14/2023	12205	Amazon	665 · Audio/CD/Video	1	0.00
03/14/2023	12205	Amazon	670 · Adult Programming	1	0.00
03/14/2023	12205	Amazon	677 · Juvenile Programming	1	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	665 · Audio/CD/Video	2	0.00
03/14/2023	12205	Amazon	665 · Audio/CD/Video	2	0.00
03/14/2023	12205	Amazon	665 · Audio/CD/Video	2	0.00
03/14/2023	12205	Amazon	665 · Audio/CD/Video	2	0.00
03/14/2023	12205	Amazon	676 · Office Supplies	2	0.00
03/14/2023	12205	Amazon	665 · Audio/CD/Video	2	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	665 · Audio/CD/Video	2	0.00
03/14/2023	12205	Amazon	665 · Audio/CD/Video	2	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	663 · Books-Children	1	0.00
03/14/2023	12205	Amazon	684 · Fundraising	1	0.00
03/14/2023	12205	Amazon	684 · Fundraising	2	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	646 · Furnishings	2	0.00
03/14/2023	12205	Amazon	684 · Fundraising	1	0.00

See Compilation Report

04/20/23

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

Date	Num	Name	Account	Class	Amount
03/14/2023	12205	Amazon	646 · Furnishings	2	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	627 · Advertising & Public Relations	1	0.00
03/14/2023	12205	Amazon	627 · Advertising & Public Relations	1	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	684 · Fundraising	1	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	663 · Books-Children	1	0.00
03/14/2023	12205	Amazon	665 · Audio/CD/Video	2	0.00
03/14/2023	12205	Amazon	663 · Books-Children	1	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	670 · Adult Programming	1	0.00
03/14/2023	12205	Amazon	627 · Advertising & Public Relations	1	0.00
03/14/2023	12205	Amazon	627 · Advertising & Public Relations	1	0.00
03/14/2023	12205	Amazon	670 · Adult Programming	1	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	708 · Capital Expenditures	1	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	670 · Adult Programming	1	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	665 · Audio/CD/Video	1	0.00
03/14/2023	12205	Amazon	665 · Audio/CD/Video	2	0.00
03/14/2023	12205	Amazon	627 · Advertising & Public Relations	2	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	673 · Computer Access/Software/Repair	1	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	685 · Outreach	1	0.00
03/14/2023	12205	Amazon	710 · Misc. Collections	1	0.00
03/14/2023	12205	Amazon	685 · Outreach	1	0.00
03/14/2023	12205	Amazon	677 · Juvenile Programming	1	0.00
03/14/2023	12205	Amazon	663 · Books-Children	1	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	665 · Audio/CD/Video	2	0.00
03/14/2023	12205	Amazon	661 · Books-Adult	1	0.00
03/14/2023	12205	Amazon	665 · Audio/CD/Video	1	0.00
03/14/2023	12206	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	82.40
03/14/2023	12206	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	38.95
03/14/2023	12207	Happys of Madisonville	676 · Office Supplies	1	27.98
03/14/2023	12208	HOOPLA	707 · EDM - HOOPLA	1	1,451.63
03/14/2023	12209	Ingram	661 · Books-Adult	2	452.99
03/14/2023	12209	Ingram	663 · Books-Children	2	59.15
03/14/2023	12209	Ingram	661 · Books-Adult	2	357.02
03/14/2023	12209	Ingram	663 · Books-Children	2	125.53
03/14/2023	12210	Ingram	661 · Books-Adult	1	1,001.28
03/14/2023	12210	Ingram	663 · Books-Children	1	108.96
03/14/2023	12210	Ingram	661 · Books-Adult	1	467.80
03/14/2023	12210	Ingram	663 · Books-Children	1	163.88
03/14/2023	12211	PARAMOUNT DENTAL	209 · AFLAC	1	136.80
03/14/2023	12212	KACO Unemployment Insurance	508 · KACO Unemployment	1	179.55
03/14/2023	12213	Nick's Pest Management	620 · Building Maintenance & Repairs	1	78.00
03/14/2023	12214	Prow Brothers Plumbing Heati...	620 · Building Maintenance & Repairs	1	437.50
03/14/2023	12214	Prow Brothers Plumbing Heati...	620 · Building Maintenance & Repairs	1	1,098.00
03/14/2023	12215	T-Mobile	631A · Emergency Connectivity Grant	1	402.24
03/14/2023	12216	Xbs	672 · Service Agreements	1	297.06
03/14/2023	12216	Xbs	672 · Service Agreements	2	148.52
03/14/2023	12216	Xbs	672 · Service Agreements	1	354.02
03/14/2023	12216	Xbs	672 · Service Agreements	2	177.03
03/15/2023	awd	KY STATE TREAS-K-1	205 · KY Withholding Payable		663.71
03/17/2023	AWD	Internal Revenue Service	204 · Federal Withholding Payable		627.09
03/17/2023	AWD	Internal Revenue Service	203 · FICA Payable		123.17
03/17/2023	AWD	Internal Revenue Service	203 · FICA Payable		123.17

See Compilation Report

04/20/23

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
03/17/2023	AWD	Internal Revenue Service	203 · FICA Payable		526.65
03/17/2023	AWD	Internal Revenue Service	203 · FICA Payable		526.65
03/28/2023	12217	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment		7.50
03/28/2023	12218	American General Life Insuran...	219 · AGLI employee loan payable		35.00
03/28/2023	12219	KY DEFERRED COMPENSAT...	210 · 401 K		135.48
03/31/2023	AWD	Internal Revenue Service	204 · Federal Withholding Payable		648.30
03/31/2023	AWD	Internal Revenue Service	203 · FICA Payable		127.39
03/31/2023	AWD	Internal Revenue Service	203 · FICA Payable		127.39
03/31/2023	AWD	Internal Revenue Service	203 · FICA Payable		544.68
03/31/2023	AWD	Internal Revenue Service	203 · FICA Payable		544.68
03/31/2023	12220	NATIONWIDE TRUST CO	218 · 401a		304.28
Mar 23					16,827.80

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

04/20/23

Schedule 2 - Check Register Dawson Springs Operational Acct
March 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Mar 23					
03/31/2023	2197	B W Akin Co	672 · Service Agreements	2	368.88
03/31/2023	2198	CITY WATER & SEWER SYST...	623 · Utilities	2	40.07
Mar 23					<u>408.95</u>

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

04/20/23

Date	Num	Name	Memo	Account	Class	Amount
Mar 23						
Mar 23						