

Hopkins Co.-Madisonville Public Library
COMPILATION OF FINANCIAL STATEMENTS
For the ten months ended April 30, 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 April 30, 2023, and the related Statement of Revenues and Expenses – Cash Basis for the ten 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 17, 2023

Hopkins Co.-Madisonville Public Library
General Fund
Balance Sheet - Cash Basis
As of April 30, 2023

ASSETS

Cash	
Investment - Ameriprise (measured at fair value)	\$ 162.20
Investment - Wealth Management (measured at fair value)	409,861.93
Independence Bank - Madisonville Operational	293,028.33
Independence Bank - Medical Account	7,244.03
Independence Bank - Dawson Operational	9,082.35
Planters Bank - Dawson Bequest CD	<u>144,141.59</u>
Total Cash	<u>863,520.43</u>
Restricted Cash	
First United Bank - County Loan	8,348.73
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,170.18</u>
Total Assets	<u><u>\$ 947,690.61</u></u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
FICA Payable	\$ -
Federal Withholding Payable	-
KY Withholding Payable	675.56
City Withholding Payable	426.51
AFLAC	930.60
401k	3.72
Child Support	(3.10)
AIG Insurance	(50.90)
401a	304.28
AGLI employee loan payable	25.00
AFLAC-PRE-TAX & AFTER-TAX	<u>(1,062.76)</u>
Total Liabilities	<u>1,248.91</u>
Fund Balances	
Restricted - Renovation	8,348.73
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	153,223.94
Unrealized Holding Gains (Losses)	(45,721.44)
Unassigned	698,102.26
Excess (Deficiency) Revenue Over Expenses	<u>(163,105.24)</u>
Total Fund Balances	<u>946,441.70</u>
Total Liabilities & Fund Balances	<u><u>\$ 947,690.61</u></u>

See Compilation Report

Hopkins Co.-Madisonville Public Library
 General Fund
 Statement of Revenue and Expenses - Cash Basis
 Historical and Budgeted
 For the Ten Months Ended April 30, 2023

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	32.8	150,000.00	32.0	\$ 180,000.00	\$ 30,000.00	16.7
City of Dawson Springs	2,750.00	6.0	27,500.00	5.9	33,000.00	5,500.00	16.7
County of Hopkins	22,500.01	49.2	224,999.98	48.0	270,000.00	45,000.02	16.7
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	269.00	0.6	1,454.12	0.3	0.00	0.00	0.0
Library Donations	2,597.92	5.7	15,327.42	3.3	8,047.00	(7,280.42)	(90.5)
Grant Income (First Christian Church)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Interest & Dividend Income	76.71	0.2	2,369.31	0.5	15,800.00	13,430.69	0.0
Lost/Damage Income	49.98	0.1	284.35	0.1	200.00	(84.35)	(42.2)
Programs	1,110.00	2.4	1,230.84	0.3	0.00	(1,230.84)	0.0
Out-of-county/Online Only Cards	0.00	0.0	50.00	0.0	50.00	0.00	0.0
Self-Generating	891.00	1.9	4,180.92	0.9	12,000.00	7,819.08	65.2
Overdue Charges/Fines	0.00	0.0	13.45	0.0	0.00	(13.45)	(0.1)
Fundraising	450.00	1.0	10,439.99	2.2	26,500.00	16,060.01	60.6
Insurance Proceeds	0.00	0.0	25,731.33	5.5	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	0.00	0.0	1,085.00	0.2	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	1.0	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	45,694.62	100.0	469,175.18	99.0	929,688.00	460,512.82	
EXPENSES							
Personnel:							
Salaries and Wages	18,040.50	39.5	201,210.36	42.9	238,400.00	37,189.64	15.6
FICA (Social Security)	1,327.00	2.9	14,811.20	3.2	18,220.00	3,408.80	18.7
Health (Medical) Insurance	2,313.04	5.1	23,262.80	5.0	31,000.00	7,737.20	25.0
KACO Unemployment	0.00	0.0	104.00	0.0	3,200.00	3,096.00	96.8
Pensions (Retirement)	304.28	0.7	3,342.04	0.7	5,320.00	1,977.96	37.2
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	370.99	0.8	22,169.01	4.7	21,000.00	(1,169.01)	(5.6)
Books - Juvenile	502.93	1.1	10,884.07	2.3	11,000.00	115.93	1.1
Periodicals	0.00	0.0	1,001.81	0.2	1,600.00	598.19	37.4
Audio/CD/Video	(709.95)	-1.6	9,915.67	2.1	12,600.00	2,684.33	21.3
EDM - Overdrive (KLU)	0.00	0.0	4,275.00	0.9	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	0.00	0.0	9,898.46	2.1	10,000.00	101.54	1.0
Book Processing Supplies	23.89	0.1	965.77	0.2	2,100.00	1,134.23	54.0
Adult Programming	(142.51)	-0.3	6,553.00	1.4	10,100.00	3,547.00	35.1
Juvenile Programming	(128.77)	-0.3	4,964.67	1.1	13,000.00	8,035.33	61.8
Electronic Databases	1,373.00	3.0	8,625.12	1.8	19,050.00	10,424.88	54.7
Miscellaneous Collections	(1,010.70)	-2.2	4,986.24	1.1	3,000.00	(1,986.24)	(66.2)
Outreach	(69.94)	-0.2	92.79	0.0	1,000.00	907.21	90.7
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 Ten Months Ended April 30, 2023

	Current Period		Year-to-Date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	347.98	0.8	52,501.42	11.2	8,000.00	(44,501.42)	(556.3)
Janitorial	1,040.00	2.3	11,440.00	2.4	14,600.00	3,160.00	21.6
Cleaning/Toiletry Supplies	0.00	0.0	735.16	0.2	1,800.00	1,064.84	59.2
Utilities	1,343.66	2.9	17,110.49	3.6	24,000.00	6,889.51	28.7
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	1,550.66	3.4	6,594.01	1.4	5,000.00	(1,594.01)	(31.9)
Internet/Telephone	898.24	2.0	5,209.03	1.1	32,933.00	27,723.97	84.2
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	39.00	0.1	14,134.40	3.0	25,000.00	10,865.60	43.5
Travel and Training	(187.20)	(0.4)	2,195.42	0.5	1,500.00	(695.42)	(46.4)
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	1,999.65	0.4	1,400.00	(599.65)	(42.8)
Board Expenses	0.00	0.0	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	(77.48)	(0.2)	4,336.61	0.9	5,800.00	1,463.39	25.2
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	3.3	26,885.00	11,389.81	42.4
Computer Accessories/Software/Repair	(34.81)	(0.1)	48,525.43	10.3	5,200.00	(43,325.43)	(833.2)
Service Agreements	1,489.84	3.3	13,898.51	3.0	15,500.00	1,601.49	10.3
Friend Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Fundraising	(169.09)	(0.4)	6,202.51	1.3	5,936.00	(266.51)	(4.5)
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	0.1	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	103.88	0.2	868.67	0.2	2,500.00	1,631.33	65.3
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	45,029.82	9.6	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	(2,334.43)	(5.1)	6,901.43	1.5	3,200.00	(3,701.43)	0.0
Computers & Equipment	(1,065.00)	(2.3)	18,301.99	3.9	0.00	(18,301.99)	0.0
Debt Service:							
Hopkins County	0.00	0.0	28,525.00	6.1	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	25,155.10	55.1	632,280.42	134.8	929,688.00	297,407.58	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 20,539.52	44.9	\$ (163,105.24)	(34.8)	\$ 0.00	\$ 163,105.24	

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 Ten Months Ended April 30, 2023

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
REVENUES							
Local Government:							
City of Madisonville	\$ 15,000.00	32.8	\$ 150,000.00	32.0	\$ 180,000.00	\$ 30,000.00	16.7
County of Hopkins	15,833.34	34.7	158,333.32	33.7	190,000.00	31,666.68	16.7
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	269.00	0.6	1,331.26	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	2,597.92	5.7	14,993.69	3.2	7,747.00	(7,246.69)	(93.5)
Interest & Dividend Income	74.43	0.2	1,624.39	0.3	15,000.00	13,375.61	89.2
Lost/Damage Income	49.98	0.1	272.36	0.1	200.00	(72.36)	(36.2)
Programs	1,110.00	2.4	1,230.84	0.3	0.00	(1,230.84)	0.0
Out-of-county/Online Only Cards	0.00	0.0	50.00	0.0	50.00	0.00	0.0
Self-Generating	891.00	1.9	3,187.27	0.7	10,000.00	6,812.73	68.1
Overdue Charges/Fines	0.00	0.0	5.00	0.0	0.00	(5.00)	0.0
Fundraising	450.00	1.0	10,439.99	2.2	20,000.00	9,560.01	47.8
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	1.0	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	36,275.67	79.4	345,976.59	73.7	587,457.00	241,480.41	
EXPENSES							
Personnel:							
Salaries and Wages	13,554.28	29.7	153,364.92	32.7	177,000.00	23,635.08	13.4
FICA (Social Security)	983.82	2.2	11,151.05	2.4	13,520.00	2,368.95	17.5
Health (Medical) Insurance	2,313.04	5.1	23,262.80	5.0	31,000.00	7,737.20	25.0
KACO Unemployment	0.00	0.0	104.00	0.0	3,200.00	3,096.00	96.8
Pensions (Retirement)	304.28	0.7	3,342.04	0.7	4,000.00	657.96	16.4
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	195.13	0.4	16,031.79	3.4	13,000.00	(3,031.79)	(23.3)
Books - Juvenile	453.07	1.0	7,655.26	1.6	7,000.00	(655.26)	(9.4)
Periodicals	0.00	0.0	677.16	0.1	800.00	122.84	15.4
Audio/CD/Video	(950.72)	(2.1)	6,745.44	1.4	6,400.00	(345.44)	(5.4)
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 - HOOPLA	0.00	0.0	9,898.46	2.1	10,000.00	101.54	1.0
Book Processing Supplies	23.89	0.1	197.18	0.0	1,500.00	1,302.82	86.9
Adult Programming	(189.07)	(0.4)	6,437.10	1.4	5,000.00	(1,437.10)	(28.7)
Juvenile Programming	(128.77)	(0.3)	4,371.94	0.9	7,000.00	2,628.06	37.5
Electronic Databases	686.50	1.5	4,330.12	0.9	15,000.00	10,669.88	71.1
Miscellaneous Collections	(1,010.70)	(2.2)	4,986.24	1.1	3,000.00	(1,986.24)	(66.2)
Outreach	(69.94)	(0.2)	92.79	0.0	1,000.00	907.21	90.7
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 Ten Months Ended April 30, 2023

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	100.00	0.2	6,838.26	1.5	5,000.00	(1,838.26)	(36.8)
Janitorial	800.00	1.8	8,920.00	1.9	10,400.00	1,480.00	14.2
Cleaning /Toiletry Supplies	0.00	0.0	290.32	0.1	1,000.00	709.68	71.0
Utilities	1,303.59	2.9	11,716.01	2.5	14,000.00	2,283.99	16.3
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	1,550.66	3.4	5,798.09	1.2	5,000.00	(798.09)	(16.0)
Internet/Telephone	898.24	2.0	3,559.96	0.8	21,743.00	18,183.04	83.6
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	3.0	25,000.00	10,904.60	43.6
Travel and Training	(187.20)	(0.4)	2,195.42	0.5	1,500.00	(695.42)	(46.4)
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	1,999.65	0.4	1,300.00	(699.65)	(53.8)
Board Expenses	0.00	0.0	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	(89.45)	(0.2)	4,083.36	0.9	5,000.00	916.64	18.3
Rents and Leases	0.00	0.0	15,355.19	3.3	26,385.00	11,029.81	41.8
Computer Accessories/Software/Repair	(49.70)	(0.1)	44,701.89	9.5	5,000.00	(39,701.89)	(794.0)
Service Agreements	1,252.17	2.7	8,675.82	1.8	10,000.00	1,324.18	13.2
Fundraising	(169.09)	(0.4)	5,700.38	1.2	5,000.00	(700.38)	(14.0)
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	0.1	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	103.88	0.2	868.67	0.2	2,500.00	1,631.33	65.3
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	(2,334.43)	(5.1)	5,404.43	1.2	3,200.00	(2,204.43)	(68.9)
Computers & Equipment	(1,065.00)	(2.3)	18,301.99	3.9	0.00	(18,301.99)	0.0
Debt Service:							
Hopkins County	0.00	0.0	28,525.00	6.1	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	18,294.57	40.0	446,706.35	95.2	587,457.00	140,750.65	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	\$ 17,981.10	3.8	\$ (100,729.76)	(21.5)	\$ 0.00	\$ 100,729.76	

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 Ten Months Ended April 30, 2023

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
REVENUES							
Local Government:							
City of Dawson Springs	\$ 2,750.00	6.0	\$ 27,500.00	5.9	\$ 33,000.00	\$ 5500.00	16.7
County of Hopkins	6,666.67	14.6	66,666.66	14.2	80,000.00	13333.34	16.7
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	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	0.00	0.0	333.73	0.1	300.00	(33.73)	(11.2)
Interest & Dividend Income	2.28	0.0	744.92	0.2	800.00	55.08	6.9
Lost/Damage Income	0.00	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	0.00	0.0	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	0.00	0.0	1,085.00	0.2	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	5.5	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	9,418.95	20.6	123,198.59	20.8	342,231.00	219,032.41	
EXPENSES							
Personnel:							
Salaries and Wages	4,486.22	9.8	47,845.44	10.2	61,400.00	13,554.56	22.1
FICA (Social Security)	343.18	0.8	3,660.15	0.8	4,700.00	1,039.85	22.1
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,320.00	1,320.00	100.0
Materials & Programming:							
Books - Adult	175.86	0.4	6,137.22	1.3	8,000.00	1,862.78	23.3
Books - Juvenile	49.86	0.1	3,228.81	0.7	4,000.00	771.19	19.3
Periodicals	0.00	0.0	324.65	0.1	800.00	475.35	59.4
Audio/CD/Video	240.77	0.5	3,170.23	0.7	6,200.00	3,029.77	48.9
EDM - Overdrive (KLU)	0.00	0.0	2,100.00	0.4	1,260.00	(840.00)	(66.7)
Book Processing Supplies	0.00	0.0	768.59	0.2	600.00	(168.59)	(28.1)
Adult Programming	46.56	0.1	115.90	0.0	5,100.00	4,984.10	97.7
Juvenile Programming	0.00	0.0	592.73	0.1	6,000.00	5,407.27	90.1
Electronic Databases	686.50	1.5	4,295.00	0.9	4,050.00	(245.00)	(6.0)
Miscellaneous Collections	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Operating:							
Building Maintenance and Repair	247.98	0.5	45,663.16	9.7	3,000.00	(42,663.16)	(1422.1)
Janitorial	240.00	0.5	2,520.00	0.5	4,200.00	1,680.00	40.0
Cleaning/Toiletry Supplies	0.00	0.0	444.84	0.1	800.00	355.16	44.4
Utilities	40.07	0.1	5,394.48	1.1	10,000.00	4,605.52	46.1
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	1,649.07	0.4	11,190.00	9,540.93	85.3
Legal & Accounting	39.00	0.1	39.00	0.0	0.00	(39.00)	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	11.97	0.0	253.25	0.1	800.00	546.75	68.3
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	14.89	0.0	3,823.54	0.8	200.00	(3,623.54)	(1811.8)
Service Agreements	237.67	0.5	5,222.69	1.1	5,500.00	277.31	5.0
Fundraising	0.00	0.0	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 Ten Months Ended April 30, 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 Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Capital Outlay:							
Building Improvements - Other	0.00	0.0	45,029.82	9.6	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	<u>0.00</u>	<u>0.0</u>	<u>1,497.00</u>	<u>0.3</u>	<u>0.00</u>	<u>(1,497.00)</u>	<u>0.0</u>
TOTAL EXPENSES	<u>6,860.53</u>	<u>15.0</u>	<u>185,574.07</u>	<u>39.6</u>	<u>342,231.00</u>	<u>156,656.93</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ 2,558.42</u>	<u>0.5</u>	<u>\$ (62,375.48)</u>	<u>(13.3)</u>	<u>\$ 0.00</u>	<u>\$ 62,375.48</u>	

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

Schedule 2 - Independence Bank General Check Register

April 2023

05/17/23

Date	Num	Name	Account	Class	Amount
Apr 23					
04/11/2023	12223	KY DEFERRED COMPENSAT...	210 · 401 K		135.48
04/11/2023	12224	American General Life Insuran...	219 · AGLI employee loan payable		35.00
04/11/2023	12225	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment		7.50
04/11/2023	12226	AGLA	214 · AIG Insurance		149.58
04/14/2023	AWD	KY STATE TREAS-K-1	205 · KY Withholding Payable		682.87
04/14/2023	AWD	Internal Revenue Service	204 · Federal Withholding Payable		627.66
04/14/2023	AWD	Internal Revenue Service	203 · FICA Payable		124.83
04/14/2023	AWD	Internal Revenue Service	203 · FICA Payable		124.83
04/14/2023	AWD	Internal Revenue Service	203 · FICA Payable		533.72
04/14/2023	AWD	Internal Revenue Service	203 · FICA Payable		533.72
04/19/2023	12227	Madisonville Utilities	623 · Utilities	1	39.27
04/19/2023	12227	Madisonville Utilities	623 · Utilities	1	98.53
04/19/2023	12228	Amazon Capital Services	710 · Misc. Collections	1	119.97
04/19/2023	12228	Amazon Capital Services	665 · Audio/CD/Video	2	3.99
04/19/2023	12228	Amazon Capital Services	661 · Books-Adult	2	26.95
04/19/2023	12228	Amazon Capital Services	661 · Books-Adult	2	29.95
04/19/2023	12228	Amazon Capital Services	665 · Audio/CD/Video	2	24.95
04/19/2023	12228	Amazon Capital Services	670 · Adult Programming	2	13.99
04/19/2023	12228	Amazon Capital Services	665 · Audio/CD/Video	2	16.50
04/19/2023	12228	Amazon Capital Services	665 · Audio/CD/Video	2	17.96
04/19/2023	12228	Amazon Capital Services	665 · Audio/CD/Video	2	24.96
04/19/2023	12228	Amazon Capital Services	665 · Audio/CD/Video	2	19.22
04/19/2023	12228	Amazon Capital Services	665 · Audio/CD/Video	2	29.96
04/19/2023	12228	Amazon Capital Services	665 · Audio/CD/Video	2	12.96
04/19/2023	12228	Amazon Capital Services	665 · Audio/CD/Video	2	9.96
04/19/2023	12228	Amazon Capital Services	665 · Audio/CD/Video	2	17.95
04/19/2023	12228	Amazon Capital Services	665 · Audio/CD/Video	2	8.49
04/19/2023	12228	Amazon Capital Services	670 · Adult Programming	2	19.98
04/19/2023	12228	Amazon Capital Services	665 · Audio/CD/Video	2	12.96
04/19/2023	12228	Amazon Capital Services	673 · Computer Access/Software/Repair	2	14.89
04/19/2023	12228	Amazon Capital Services	665 · Audio/CD/Video	2	5.00
04/19/2023	12228	Amazon Capital Services	665 · Audio/CD/Video	2	9.99
04/19/2023	12228	Amazon Capital Services	665 · Audio/CD/Video	2	5.00
04/19/2023	12228	Amazon Capital Services	670 · Adult Programming	2	12.59
04/19/2023	12228	Amazon Capital Services	665 · Audio/CD/Video	2	7.96
04/19/2023	12228	Amazon Capital Services	665 · Audio/CD/Video	2	12.96
04/19/2023	12228	Amazon Capital Services	676 · Office Supplies	2	11.97
04/19/2023	12229	United Way of the Coalfield	627 · Advertising & Public Relations	1	1,600.00
04/19/2023	12230	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX	1	334.78
04/19/2023	12231	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	116.83
04/19/2023	12232	Xbs	672 · Service Agreements	1	737.01
04/19/2023	12232	Xbs	672 · Service Agreements	2	237.67
04/19/2023	12233	T-Mobile	631A · Emergency Connectivity Grant	1	893.92
04/19/2023	12234	TimeClock Plus, LLC	672 · Service Agreements	1	515.16
04/19/2023	12235	CAPITAL ONE	670 · Adult Programming	1	0.00
04/19/2023	12235	CAPITAL ONE	677 · Juvenile Programming	1	0.00
04/19/2023	12235	CAPITAL ONE	634 · Board Expenses	1	0.00
04/19/2023	12235	CAPITAL ONE	658 · Van - Fuel & Oil	1	0.00
04/19/2023	12236	Ingram	661 · Books-Adult	1	224.00
04/19/2023	12236	Ingram	663 · Books-Children	2	49.86
04/19/2023	12237	Amazon Capital Services	670 · Adult Programming	1	39.80
04/19/2023	12237	Amazon Capital Services	661 · Books-Adult	1	10.07
04/19/2023	12237	Amazon Capital Services	661 · Books-Adult	1	20.00
04/19/2023	12237	Amazon Capital Services	661 · Books-Adult	1	29.00
04/19/2023	12237	Amazon Capital Services	625 · Book Processing Supplies	1	23.89
04/19/2023	12238	Newsbank, Inc.	683 · Electronic Data Base	1	686.50
04/19/2023	12238	Newsbank, Inc.	683 · Electronic Data Base	2	686.50
04/19/2023	12239	Spectrum	631 · Internet/Telephone	1	4.32
04/19/2023	12240	Ingram	661 · Books-Adult	1	472.24
04/19/2023	12240	Ingram	663 · Books-Children	1	507.28
04/19/2023	12240	Ingram	661 · Books-Adult	2	17.37
04/25/2023	12242	American General Life Insuran...	219 · AGLI employee loan payable		35.00
04/25/2023	12243	FRYMIRE, EVANS, PEYTON, T...	208 · Wage Garnishment		7.50
04/25/2023	AWD	Internal Revenue Service	204 · Federal Withholding Payable		627.51
04/25/2023	AWD	Internal Revenue Service	203 · FICA Payable		126.68
04/25/2023	AWD	Internal Revenue Service	203 · FICA Payable		126.68
04/25/2023	AWD	Internal Revenue Service	203 · FICA Payable		541.77

See Compilation Report

05/17/23

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
04/25/2023	AWD	Internal Revenue Service	203 · FICA Payable		541.77
04/25/2023	12244	KY DEFERRED COMPENSAT...	210 · 401 K		135.48
04/28/2023	12246	City of Dawson Springs	206 · City Withholding Payable		219.80
04/28/2023	12247	Director of Finance	206 · City Withholding Payable		1,229.67
04/28/2023	12248	HOPKINS COUNTY FISCAL C...	206 · City Withholding Payable		320.70
Apr 23					14,702.81

See Compilation Report

HOPKINS CO-MADISONVILLE PUBLIC LIBRARY

05/17/23

Schedule 2 - Check Register Dawson Springs Operational Acct

April 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Apr 23					
04/25/2023	2199	CITY WATER & SEWER SYST...	623 · Utilities	2	40.07
04/25/2023	2200	JASON EDWARDS	620 · Building Maintenance & Rep...	2	40.00
04/25/2023	2201	B W Akin Co	620 · Building Maintenance & Rep...	2	105.98
04/25/2023	2202	Hopkins County Clerk	628 · Legal & Accounting	2	19.00
Apr 23					<u>205.05</u>

See Compilation Report

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

05/17/23

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
Apr 23						
Apr 23						

See Compilation Report