

**Hopkins Co.-Madisonville Public Library**  
**COMPILATION OF FINANCIAL STATEMENTS**  
**For the eleven months ended May 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 May 31, 2023, and the related Statement of Revenues and Expenses – Cash Basis for the eleven 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*  
June 13, 2023

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

ASSETS

Cash	
Investment - Ameriprise (measured at fair value)	\$ 162.20
Investment - Wealth Management (measured at fair value)	403,780.96
Independence Bank - Madisonville Operational	320,741.58
Independence Bank - Medical Account	7,154.42
Independence Bank - Dawson Operational	14,723.78
Planters Bank - Dawson Bequest CD	<u>144,141.59</u>
Total Cash	<u>890,704.53</u>
Restricted Cash	
First United Bank - County Loan	8,348.81
Independence Bank - General (Bequest)	<u>75,821.45</u>
Total Restricted Cash	<u>84,170.26</u>
Total Assets	<u>\$ 974,874.79</u>

LIABILITIES & FUND BALANCES

Liabilities	
Payroll Liabilities	
FICA Payable	\$ -
Federal Withholding Payable	-
KY Withholding Payable	675.73
City Withholding Payable	925.59
AFLAC	1,077.23
401k	3.72
Child Support	(3.10)
AIG Insurance	(50.90)
401a	-
AGLI employee loan payable	25.00
AFLAC-PRE-TAX & AFTER-TAX	<u>(1,407.37)</u>
Total Liabilities	<u>1,245.90</u>
Fund Balances	
Restricted - Renovation	8,348.81
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	158,865.37
Unrealized Holding Gains (Losses)	(51,802.41)
Unassigned	692,460.75
Excess (Deficiency) Revenue Over Expenses	<u>(129,837.08)</u>
Total Fund Balances	<u>973,628.89</u>
Total Liabilities & Fund Balances	<u>\$ 974,874.79</u>

See Compilation Report

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

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
<b>REVENUES</b>							
Local Government:							
City of Madisonville	\$ 15,000.00	17.5	165,000.00	29.7	\$ 180,000.00	\$ 15000.00	8.3
City of Dawson Springs	2,750.00	3.2	30,250.00	5.5	33,000.00	2750.00	8.3
County of Hopkins	22,500.01	26.2	247,499.99	44.6	270,000.00	22500.01	8.3
State of Kentucky	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Other Income:							
Bequests	29,006.10	33.8	29,006.10	5.2	28,000.00	(1,006.10)	0.0
Books Income	0.00	0.0	1,454.12	0.3	0.00	0.00	0.0
Library Donations	476.77	0.6	15,804.19	2.8	8,047.00	(7,757.19)	(96.4)
Grant Income (First Christian Church)	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Interest & Dividend Income	96.11	0.1	2,465.42	0.4	15,800.00	13,334.58	0.0
Lost/Damage Income	0.00	0.0	284.35	0.1	200.00	(84.35)	(42.2)
Programs	0.00	0.0	1,230.84	0.2	0.00	(1,230.84)	0.0
Out-of-county/Online Only Cards	20.00	0.0	70.00	0.0	50.00	(20.00)	0.0
Self-Generating	728.91	0.8	4,909.83	0.9	12,000.00	7,090.17	59.1
Overdue Charges/Fines	0.00	0.0	13.45	0.0	0.00	(13.45)	(0.1)
Fundraising	14,624.00	17.0	25,063.99	4.5	26,500.00	1,436.01	5.4
Insurance Proceeds	0.00	0.0	25,731.33	4.6	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	460.00	0.5	1,545.00	0.3	1,500.00	(45.00)	(3.0)
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	130.43	0.2	157.61	0.0	0.00	(157.61)	(10.5)
FINRA Foundation Grant	0.00	0.0	4,481.29	0.8	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
<b>TOTAL REVENUES</b>	<b>85,792.33</b>	<b>99.8</b>	<b>554,967.51</b>	<b>99.2</b>	<b>929,688.00</b>	<b>374,720.49</b>	
<b>EXPENSES</b>							
Personnel:							
Salaries and Wages	18,044.39	21.0	219,254.75	39.5	238,400.00	19,145.25	8.0
FICA (Social Security)	1,327.31	1.5	16,138.51	2.9	18,220.00	2,081.49	11.4
Health (Medical) Insurance	2,018.24	2.4	25,281.04	4.6	31,000.00	5,718.96	18.4
KACO Unemployment	0.00	0.0	104.00	0.0	3,200.00	3,096.00	96.8
Pensions (Retirement)	304.28	0.4	3,646.32	0.7	5,320.00	1,673.68	31.5
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	612.76	0.7	22,781.77	4.1	21,000.00	(1,781.77)	(8.5)
Books - Juvenile	276.10	0.3	11,160.17	2.0	11,000.00	(160.17)	(1.5)
Periodicals	0.00	0.0	1,001.81	0.2	1,600.00	598.19	37.4
Audio/CD/Video	371.70	0.4	10,287.37	1.9	12,600.00	2,312.63	18.4
EDM - Overdrive (KLU)	0.00	0.0	4,275.00	0.8	2,520.00	(1,755.00)	(69.6)
EDM - Overdrive (Advantage)	50.64	0.1	1,494.41	0.3	2,000.00	505.59	25.3
EDM - HOOPLA	3,186.14	3.7	13,084.60	2.4	10,000.00	(3,084.60)	(30.8)
Book Processing Supplies	0.00	0.0	965.77	0.2	2,100.00	1,134.23	54.0
Adult Programming	1,482.89	1.7	8,035.89	1.4	10,100.00	2,064.11	20.4
Juvenile Programming	921.28	1.1	5,885.95	1.1	13,000.00	7,114.05	54.7
Electronic Databases	29.90	0.0	8,655.02	1.6	19,050.00	10,394.98	54.6
Miscellaneous Collections	0.00	0.0	4,986.24	0.9	3,000.00	(1,986.24)	(66.2)
Outreach	20.73	0.0	113.52	0.0	1,000.00	886.48	88.6
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 Eleven Months Ended May 31, 2023

	Current Period Actual	%	Year-to-Date Actual	%	Annual Budget	Unexpended Budget	%
Operating:							
Building Maintenance and Repair	(8,329.00)	(9.7)	44,172.42	8.0	8,000.00	(36,172.42)	(452.2)
Janitorial	1,040.00	1.2	12,480.00	2.2	14,600.00	2,120.00	14.5
Cleaning/Toiletry Supplies	161.52	0.2	896.68	0.2	1,800.00	903.32	50.2
Utilities	2,313.53	2.7	19,424.02	3.5	24,000.00	4,575.98	19.1
Insurance and Bonds	81.44	0.1	81.44	0.0	5,700.00	5,618.56	98.6
Advertising and Public Relations	311.57	0.4	6,905.58	1.2	5,000.00	(1,905.58)	(38.1)
Internet/Telephone	470.02	0.5	5,679.05	1.0	32,933.00	27,253.95	82.8
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	14,134.40	2.5	25,000.00	10,865.60	43.5
Travel and Training	0.00	0.0	2,195.42	0.4	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	17.17	0.0	2,016.82	0.4	1,400.00	(616.82)	(44.1)
Board Expenses	0.00	0.0	1,197.27	0.2	0.00	-1197.27	(85.5)
Security	0.00	0.0	810.00	0.1	2,500.00	1,690.00	67.6
Office Supplies	628.48	0.7	4,965.09	0.9	5,800.00	834.91	14.4
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	1.00	0.0	15,496.19	2.8	26,885.00	11,388.81	42.4
Computer Accessories/Software/Repair	615.00	0.7	49,140.43	8.9	5,200.00	(43,940.43)	(845.0)
Service Agreements	741.38	0.9	14,639.89	2.6	15,500.00	860.11	5.5
Friend Expense	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Fundraising	327.31	0.4	6,529.82	1.2	5,936.00	(593.82)	(10.0)
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	107.42	0.1	976.09	0.2	2,500.00	1,523.91	61.0
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	25,390.97	29.6	70,420.79	12.7	300,000.00	229,579.21	0.0
Building Improvements - Other		0.0	0.00	0.0	0.00	0.00	0.0
Furnishings	0.00	0.0	6,901.43	1.2	3,200.00	(3,701.43)	0.0
Computers & Equipment	0.00	0.0	18,301.99	3.3	0.00	(18,301.99)	0.0
Debt Service:							
Hopkins County	0.00	0.0	28,525.00	5.1	29,000.00	475.00	1.6
City of Madisonville	0.00	0.0	0.00	0.0	0.00	0.00	0.0
<b>TOTAL EXPENSES</b>	<b>52,524.17</b>	<b>61.2</b>	<b>684,804.59</b>	<b>123.4</b>	<b>929,688.00</b>	<b>244,883.41</b>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ 33,268.16</u>	<u>38.8</u>	<u>\$ (129,837.08)</u>	<u>(23.4)</u>	<u>\$ 0.00</u>	<u>\$ 129,837.08</u>	

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 Eleven Months Ended May 31, 2023

	Current Period Actual	%	Year-to-date Actual	%	Annual Budget	Unexpended Budget	%
<b>REVENUES</b>							
Local Government:							
City of Madisonville	\$ 15,000.00	17.5	\$ 165,000.00	29.7	\$ 180,000.00	\$ 15,000.00	8.3
County of Hopkins	15,833.34	18.5	174,166.66	31.4	190,000.00	15,833.34	8.3
State of Kentucky	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Other Income:							
Bequests (Mahr)	29,006.10	33.8	29,006.10	5.2	28,000.00	(1,006.10)	(3.6)
Books Income	0.00	0.0	1,331.26	0.2	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	407.50	0.5	15,401.19	2.8	7,747.00	(7,654.19)	(98.8)
Interest & Dividend Income	93.56	0.1	1,717.95	0.3	15,000.00	13,282.05	88.5
Lost/Damage Income	0.00	0.0	272.36	0.0	200.00	(72.36)	(36.2)
Programs	0.00	0.0	1,230.84	0.2	0.00	(1,230.84)	0.0
Out-of-county/Online Only Cards	20.00	0.0	70.00	0.0	50.00	(20.00)	(40.0)
Self-Generating	524.20	0.6	3,711.47	0.7	10,000.00	6,288.53	62.9
Overdue Charges/Fines	0.00	0.0	5.00	0.0	0.00	(5.00)	0.0
Fundraising	14,624.00	17.0	25,063.99	4.5	20,000.00	(5,063.99)	(25.3)
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	0.8	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
<b>TOTAL REVENUES</b>	<b>75,508.70</b>	<b>88.0</b>	<b>421,485.29</b>	<b>75.9</b>	<b>587,457.00</b>	<b>165,971.71</b>	
<b>EXPENSES</b>							
Personnel:							
Salaries and Wages	13,815.55	16.1	167,180.47	30.1	177,000.00	9,819.53	5.5
FICA (Social Security)	1,003.80	1.2	12,154.85	2.2	13,520.00	1,365.15	10.1
Health (Medical) Insurance	2,018.24	2.4	25,281.04	4.6	31,000.00	5,718.96	18.4
KACO Unemployment	0.00	0.0	104.00	0.0	3,200.00	3,096.00	96.8
Pensions (Retirement)	304.28	0.4	3,646.32	0.7	4,000.00	353.68	8.8
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	466.17	0.5	16,497.96	3.0	13,000.00	(3,497.96)	(26.9)
Books - Juvenile	276.10	0.3	7,931.36	1.4	7,000.00	(931.36)	(13.3)
Periodicals	0.00	0.0	677.16	0.1	800.00	122.84	15.4
Audio/CD/Video	313.78	0.4	7,059.22	1.3	6,400.00	(659.22)	(10.3)
EDM - Overdrive (KLU)	0.00	0.0	2,175.00	0.4	1,260.00	(915.00)	(72.6)
EDM - Overdrive (Advantage)	50.64	0.1	1,494.41	0.3	2,000.00	505.59	25.3
EDM - HOOPLA	3,186.14	3.7	13,084.60	2.4	10,000.00	(3,084.60)	(30.8)
Book Processing Supplies	0.00	0.0	197.18	0.0	1,500.00	1,302.82	86.9
Adult Programming	1,469.90	1.7	7,907.00	1.4	5,000.00	(2,907.00)	(58.1)
Juvenile Programming	781.52	0.9	5,153.46	0.9	7,000.00	1,846.54	26.4
Electronic Databases	29.90	0.0	4,360.02	0.8	15,000.00	10,639.98	70.9
Miscellaneous Collections	0.00	0.0	4,986.24	0.9	3,000.00	(1,986.24)	(66.2)
Outreach	20.73	0.0	113.52	0.0	1,000.00	886.48	88.6
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 Eleven Months Ended May 31, 2023

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
Operating:							
Building Maintenance and Repair	318.00	0.4	7,156.26	1.3	5,000.00	(2,156.26)	(43.1)
Janitorial	800.00	0.9	9,720.00	1.8	10,400.00	680.00	6.5
Cleaning /Toiletry Supplies	161.52	0.2	451.84	0.1	1,000.00	548.16	54.8
Utilities	1,276.03	1.5	12,992.04	2.3	14,000.00	1,007.96	7.2
Insurance and Bonds	0.00	0.0	0.00	0.0	5,700.00	5,700.00	100.0
Advertising and Public Relations	261.57	0.3	6,059.66	1.1	5,000.00	(1,059.66)	(21.2)
Internet/Telephone	203.54	0.2	3,763.50	0.7	21,743.00	17,979.50	82.7
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	2.5	25,000.00	10,904.60	43.6
Travel and Training	0.00	0.0	2,195.42	0.4	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	17.17	0.0	2,016.82	0.4	1,300.00	(716.82)	(55.1)
Board Expenses	0.00	0.0	1,197.27	0.2	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	355.58	0.4	4,438.94	0.8	5,000.00	561.06	11.2
Rents and Leases	0.00	0.0	15,355.19	2.8	26,385.00	11,029.81	41.8
Computer Accessories/Software/Repair	615.00	0.7	45,316.89	8.2	5,000.00	(40,316.89)	(806.3)
Service Agreements	556.04	0.6	9,231.86	1.7	10,000.00	768.14	7.7
Fundraising	42.00	0.0	5,742.38	1.0	5,000.00	(742.38)	(14.8)
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	107.42	0.1	976.09	0.2	2,500.00	1,523.91	61.0
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	5,404.43	1.0	3,200.00	(2,204.43)	(68.9)
Computers & Equipment	0.00	0.0	18,301.99	3.3	0.00	(18,301.99)	0.0
Debt Service:							
Hopkins County	0.00	0.0	28,525.00	5.1	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	<u>28,450.62</u>	<u>33.2</u>	<u>475,156.97</u>	<u>85.6</u>	<u>587,457.00</u>	<u>112,300.03</u>	
EXCESS (DEFICIENCY) REVENUES OVER EXPENSES	<u>\$ 47,058.08</u>	<u>8.5</u>	<u>\$ (53,671.68)</u>	<u>(9.7)</u>	<u>\$ 0.00</u>	<u>\$ 53,671.68</u>	

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 Eleven Months Ended May 31, 2023

	Current Period		Year-to-date		Annual	Unexpended	
	Actual	%	Actual	%	Budget	Budget	%
<b>REVENUES</b>							
Local Government:							
City of Dawson Springs	\$ 2,750.00	3.2	\$ 30,250.00	5.5	\$ 33,000.00	\$ 2750.00	8.3
County of Hopkins	6,666.67	7.8	73,333.33	13.2	80,000.00	6666.67	8.3
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	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	69.27	0.1	403.00	0.1	300.00	(103.00)	(34.3)
Interest & Dividend Income	2.55	0.0	747.47	0.1	800.00	52.53	6.6
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	204.71	0.2	1,198.36	0.2	2,000.00	801.64	40.1
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	460.00	0.5	1,545.00	0.3	1,500.00	(45.00)	(3.0)
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	4.6	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
Payback Income	130.43	0.2	130.43	0.0	0.00	(130.43)	0.0
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>	<b>10,283.63</b>	<b>11.8</b>	<b>133,482.22</b>	<b>19.4</b>	<b>342,231.00</b>	<b>208,748.78</b>	
<b>EXPENSES</b>							
Personnel:							
Salaries and Wages	4,228.84	4.9	52,074.28	9.4	61,400.00	9,325.72	15.2
FICA (Social Security)	323.51	0.4	3,983.66	0.7	4,700.00	716.34	15.2
Pensions (Retirement)	0.00	0.0	0.00	0.0	1,320.00	1,320.00	100.0
Materials & Programming:							
Books - Adult	146.59	0.2	6,283.81	1.1	8,000.00	1,716.19	21.5
Books - Juvenile	0.00	0.0	3,228.81	0.6	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	57.92	0.1	3,228.15	0.6	6,200.00	2,971.85	47.9
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	0.1	600.00	(168.59)	(28.1)
Adult Programming	12.99	0.0	128.89	0.0	5,100.00	4,971.11	97.5
Juvenile Programming	139.76	0.2	732.49	0.1	6,000.00	5,267.51	87.8
Electronic Databases	0.00	0.0	4,295.00	0.8	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	(8,647.00)	(10.1)	37,016.16	6.7	3,000.00	(34,016.16)	(1133.9)
Janitorial	240.00	0.3	2,760.00	0.5	4,200.00	1,440.00	34.3
Cleaning/Toiletry Supplies	0.00	0.0	444.84	0.1	800.00	355.16	44.4
Utilities	1,037.50	1.2	6,431.98	1.2	10,000.00	3,568.02	35.7
Insurance and Bonds	81.44	0.1	81.44	0.0	0.00	(81.44)	0.0
Advertising and Public Relations	50.00	0.1	845.92	0.2	0.00	(845.92)	0.0
Internet/Telephone	266.48	0.3	1,915.55	0.3	11,190.00	9,274.45	82.9
Legal & Accounting	0.00	0.0	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	272.90	0.3	526.15	0.1	800.00	273.85	34.2
Library Cards	0.00	0.0	0.00	0.0	0.00	0.00	0.0
Rents and Leases	1.00	0.0	141.00	0.0	500.00	359.00	71.8
Computer Accessories/Software/Repairs	0.00	0.0	3,823.54	0.7	200.00	(3,623.54)	(1811.8)
Service Agreements	185.34	0.2	5,408.03	1.0	5,500.00	91.97	1.7



Hopkins Co.-Madisonville Public Library  
General Fund  
Schedule 1 - Dawson Springs  
Statement of Revenue and Expenses - Cash Basis  
Historical and Budgeted  
For the Eleven Months Ended May 31, 2023

Fundraising	285.31	0.3	787.44	0.1	936.00	148.56	15.9
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	25,390.97	29.6	70,420.79	12.7	200,000.00	129,579.21	64.8
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	0.3	0.00	(1,497.00)	0.0
<b>TOTAL EXPENSES</b>	<b>24,073.55</b>	<b>28.1</b>	<b>209,647.62</b>	<b>37.8</b>	<b>342,231.00</b>	<b>132,583.38</b>	
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENSES</b>	<b>\$ (13,789.92)</b>	<b>(2.5)</b>	<b>\$ (76,165.40)</b>	<b>(13.7)</b>	<b>\$ 0.00</b>	<b>\$ 76,165.40</b>	

See Compilation Report

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

06/12/23

Date	Num	Name	Memo	Account	Class	Amount
May 23						
May 23						

**HOPKINS CO-MADISONVILLE PUBLIC LIBRARY**

06/12/23

**Schedule 2 - Independence Bank General Check Register**

**May 2023**

Date	Num	Name	Account	Class	Amount
<b>May 23</b>					
05/01/2023	12245	NATIONWIDE TRUST CO	218 · 401a		304.28
05/08/2023	12249	AGLA	214 · AIG Insurance		149.58
05/09/2023	12250	American General Life Insuran...	219 · AGLI employee loan payable		35.00
05/09/2023	12251	FRYMIRE,EVANS,PEYTON,T...	208 · Wage Garnishment		7.50
05/09/2023	12252	KY DEFERRED COMPENSAT...	210 · 401 K		135.48
05/11/2023	12254	HAROLD & GAYLA PEACH	714 · Rents & Leases	2	1.00
05/12/2023	AWD	Internal Revenue Service	204 · Federal Withholding Payable		628.11
05/12/2023	AWD	Internal Revenue Service	203 · FICA Payable		126.68
05/12/2023	AWD	Internal Revenue Service	203 · FICA Payable		126.68
05/12/2023	AWD	Internal Revenue Service	203 · FICA Payable		541.62
05/12/2023	AWD	Internal Revenue Service	203 · FICA Payable		541.62
05/15/2023	AWD	KY STATE TREAS-K-1	205 · KY Withholding Payable		675.56
05/16/2023	12255	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX		315.12
05/16/2023	12255	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX		19.66
05/16/2023	12256	Amazon Capital Services	661 · Books-Adult	1	-29.00
05/16/2023	12256	Amazon Capital Services	665 · Audio/CD/Video	2	-22.98
05/16/2023	12256	Amazon Capital Services	665 · Audio/CD/Video	1	22.95
05/16/2023	12256	Amazon Capital Services	663 · Books-Children	1	56.65
05/16/2023	12256	Amazon Capital Services	665 · Audio/CD/Video	2	22.98
05/16/2023	12256	Amazon Capital Services	670 · Adult Programming	2	12.99
05/16/2023	12256	Amazon Capital Services	665 · Audio/CD/Video	2	34.99
05/16/2023	12256	Amazon Capital Services	665 · Audio/CD/Video	2	9.97
05/16/2023	12256	Amazon Capital Services	665 · Audio/CD/Video	2	12.96
05/16/2023	12256	Amazon Capital Services	661 · Books-Adult	1	16.99
05/16/2023	12256	Amazon Capital Services	661 · Books-Adult	1	35.72
05/16/2023	12257	American Printing Co.	676 · Office Supplies	2	56.00
05/16/2023	12258	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	75.16
05/16/2023	12258	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	38.95
05/16/2023	12258	BLACKSTONE PUBLISHING	665 · Audio/CD/Video	1	77.90
05/16/2023	12259	Book Systems, Inc.	673 · Computer Access/Software/Repair	1	615.00
05/16/2023	12259	Book Systems, Inc.	676 · Office Supplies	1	130.00
05/16/2023	12260	HOOPLA	707 · EDM - HOOPLA	1	1,683.38
05/16/2023	12260	HOOPLA	707 · EDM - HOOPLA	1	1,502.76
05/16/2023	12261	Ingram	661 · Books-Adult	1	409.88
05/16/2023	12261	Ingram	663 · Books-Children	1	182.69
05/16/2023	12262	Ingram	661 · Books-Adult	1	32.58
05/16/2023	12262	Ingram	663 · Books-Children	1	36.76
05/16/2023	12263	Janway Company	676 · Office Supplies	1	216.91
05/16/2023	12263	Janway Company	676 · Office Supplies	2	216.90
05/16/2023	12264	Market Place	670 · Adult Programming	1	43.99
05/16/2023	12265	Nick's Pest Management	620 · Building Maintenance & Repairs	1	318.00
05/16/2023	12266	Overdrive Inc	683 · Electronic Data Base	1	8.97
05/16/2023	12266	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	10.65
05/16/2023	12266	Overdrive Inc	683 · Electronic Data Base	1	11.96
05/16/2023	12266	Overdrive Inc	1569 · EDM - Overdrive (Advantage)	1	39.99
05/16/2023	12266	Overdrive Inc	683 · Electronic Data Base	1	8.97
05/16/2023	12267	Spectrum	631 · Internet/Telephone	1	180.55
05/16/2023	12268	Sprint Print, Inc.	631 · Internet/Telephone	1	0.00
05/16/2023	12269	Xbs	672 · Service Agreements	1	556.04
05/16/2023	12269	Xbs	672 · Service Agreements	2	185.34
05/17/2023	12270	Western Kentucky Commerical...	785 · Building Improvements - Dawson	2	19,298.50
05/17/2023	12271	Western Kentucky Commerical...	785 · Building Improvements - Dawson	2	6,092.47
05/23/2023	12272	American General Life Insuran...	219 · AGLI employee loan payable		35.00
05/23/2023	12273	FRYMIRE,EVANS,PEYTON,T...	208 · Wage Garnishment		7.50
05/23/2023	12274	KY DEFERRED COMPENSAT...	210 · 401 K		135.48
05/26/2023	AWD	Internal Revenue Service	204 · Federal Withholding Payable		624.17
05/26/2023	AWD	Internal Revenue Service	203 · FICA Payable		124.90
05/26/2023	AWD	Internal Revenue Service	203 · FICA Payable		124.90
05/26/2023	AWD	Internal Revenue Service	203 · FICA Payable		534.11
05/26/2023	AWD	Internal Revenue Service	203 · FICA Payable		534.11
05/30/2023	12275	Sprint	631 · Internet/Telephone	1	22.99
05/30/2023	12276	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX		19.66
05/30/2023	12276	AFLAC	215 · AFLAC-PRE-TAX & AFTER-TAX		315.12
05/31/2023	AWD	NATIONWIDE TRUST CO	218 · 401a		304.28
<b>May 23</b>					<b>38,594.63</b>

See Compilation Report

**HOPKINS CO-MADISONVILLE PUBLIC LIBRARY**

06/12/23

**Schedule 2 - Check Register Dawson Springs Operational Acct**

**May 2023**

Date	Num	Name	Account	Class	Amount
<b>May 23</b>					
05/31/2023	2203	City Water	623 · Utilities	2	36.47
05/31/2023	2204	KACO	624 · Insurance & Bonds	2	40.72
05/31/2023	2205	KACO	624 · Insurance & Bonds	2	40.72
05/31/2023	2206	Dawson Springs Yearbook	627 · Advertising & Public Relations	2	50.00
05/31/2023	2207	JASON EDWARDS	620 · Building Maintenance & Rep...	2	40.00
<b>May 23</b>					<b>207.91</b>