

**BOONE COUNTY PUBLIC LIBRARY DISTRICT**  
**CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE**  
**MODIFIED ACCRUAL BASIS**

**1 Month Ended July 31, 2014**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	\$ 11,014.54	\$ 4,996.28	\$ 16,010.82
<b>EXPENSES:</b>			
District	520,538.02	0.00	520,538.02
Main	9,007.10	0.00	9,007.10
Scheben	4,625.49	0.00	4,625.49
Florence	2,199.48	0.00	2,199.48
Lents	1,412.03	0.00	1,412.03
Walton	1,310.20	0.00	1,310.20
<b>Total expenses</b>	539,092.32	0.00	539,092.32
Excess revenue(expenses)	(528,077.78)	4,996.28	(523,081.50)
<b>FUND BALANCE - BEGINNING:</b>	2,979,602.89	23,115,985.80	26,095,588.69
<b>FUND BALANCE - ENDING:</b>	<u>\$ 2,451,525.11</u>	<u>\$ 23,120,982.08</u>	<u>\$ 25,572,507.19</u>

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**2 Months Ended August 31, 2014**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 81,318.06	\$ 9,002.74	\$ 90,320.80
<b>EXPENSES:</b>			
District	970,151.87	0.00	970,151.87
Main	29,947.86	0.00	29,947.86
Scheben	16,246.82	0.00	16,246.82
Florence	7,039.47	0.00	7,039.47
Lents	6,783.64	0.00	6,783.64
Walton	4,153.75	0.00	4,153.75
Chapin	151.04	0.00	151.04
Total expenses	<u>1,034,474.45</u>	<u>0.00</u>	<u>1,034,474.45</u>
Excess revenue(expenses)	(953,156.39)	9,002.74	(944,153.65)
<b>FUND BALANCE - BEGINNING:</b>	<u>2,979,602.89</u>	<u>23,115,985.80</u>	<u>26,095,588.69</u>
<b>FUND BALANCE - ENDING:</b>	<u><u>\$ 2,026,446.50</u></u>	<u><u>\$ 23,124,988.54</u></u>	<u><u>\$ 25,151,435.04</u></u>

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3 Months Ended September 30, 2014

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 154,654.85	\$ 12,274.75	\$ 166,929.60
<b>EXPENSES:</b>			
District			
Main	1,571,294.51	0.00	1,571,294.51
Scheben	58,164.86	0.00	58,164.86
Florence	24,337.80	0.00	24,337.80
Lents	11,974.23	0.00	11,974.23
Walton	8,304.40	0.00	8,304.40
Chapin	6,229.81	0.00	6,229.81
Total expenses	386.70	0.00	386.70
	1,680,692.31	0.00	1,680,692.31
Excess revenue(expenses)	(1,526,037.46)	12,274.75	(1,513,762.71)
<b>FUND BALANCE - BEGINNING:</b>	2,979,602.89	23,115,985.80	26,095,588.69
<b>FUND BALANCE - ENDING:</b>	\$ 1,453,565.43	\$ 23,128,260.55	\$ 24,581,825.98

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4 Months Ended October 31, 2014

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 3,186,687.83	\$ 30,750.82	\$ 3,217,438.65
<b>EXPENSES:</b>			
District	2,120,358.36	0.00	2,120,358.36
Main	114,082.29	0.00	114,082.29
Scheben	52,642.43	0.00	52,642.43
Florence	27,205.30	0.00	27,205.30
Lents	16,655.01	0.00	16,655.01
Walton	14,981.04	0.00	14,981.04
Chapin	441.35	0.00	441.35
Total expenses	<u>2,346,365.78</u>	<u>0.00</u>	<u>2,346,365.78</u>
Excess revenue(expenses)	840,322.05	30,750.82	871,072.87
<b>FUND BALANCE - BEGINNING:</b>	<u>2,979,602.89</u>	<u>23,115,985.80</u>	<u>26,095,588.69</u>
<b>FUND BALANCE - ENDING:</b>	<u>\$ 3,819,924.94</u>	<u>\$ 23,146,736.62</u>	<u>\$ 26,966,661.56</u>

See accountants' compilation report.

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**6 Months Ended December 31, 2014**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 6,115,085.39	\$ 55,557.93	\$ 6,170,643.32
<b>EXPENSES:</b>			
District	3,228,862.76	0.00	3,228,862.76
Main	165,562.22	0.00	165,562.22
Scheben	74,753.50	0.00	74,753.50
Florence	38,632.93	0.00	38,632.93
Lents	21,948.86	0.00	21,948.86
Walton	22,251.22	0.00	22,251.22
Chapin	618.68	0.00	618.68
Total expenses	<u>3,552,630.17</u>	<u>0.00</u>	<u>3,552,630.17</u>
Excess revenue(expenses)	2,562,455.22	55,557.93	2,618,013.15
<b>FUND BALANCE - BEGINNING:</b>	<u>2,979,602.89</u>	<u>23,115,985.80</u>	<u>26,095,588.69</u>
<b>FUND BALANCE - ENDING:</b>	<u>\$ 5,542,058.11</u>	<u>\$ 23,171,543.73</u>	<u>\$ 28,713,601.84</u>

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**9 Months Ended March 31, 2015**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 6,985,361.37	\$ 95,566.25	\$ 7,080,927.62
<b>EXPENSES:</b>			
District	4,804,212.33	0.00	4,804,212.33
Main	224,429.84	0.00	224,429.84
Scheben	106,894.54	0.00	106,894.54
Florence	52,819.34	0.00	52,819.34
Lents	29,455.21	0.00	29,455.21
Walton	29,812.23	0.00	29,812.23
Chapin	1,827.68	0.00	1,827.68
Total expenses	5,249,451.17	0.00	5,249,451.17
Excess revenue(expenses)	1,735,910.20	95,566.25	1,831,476.45
<b>FUND BALANCE - BEGINNING:</b>	2,979,602.89	23,115,985.80	26,095,588.69
<b>FUND BALANCE - ENDING:</b>	\$ 4,715,513.09	\$ 23,211,552.05	\$ 27,927,065.14

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**BOONE COUNTY PUBLIC LIBRARY DISTRICT  
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE  
MODIFIED ACCRUAL BASIS  
10 Months Ended April 30, 2015**

			REVENUES:
			Total revenues
General	Capital Projects	Total	
Fund	Fund		
\$ 7,222,564.43	\$ 115,992.54	\$ 7,338,556.97	
EXPENSES:			
District			
5,373,667.36	0.00	5,373,667.36	
Main			
251,420.85	0.00	251,420.85	
Scheben			
116,323.47	0.00	116,323.47	
Florence			
65,998.43	0.00	65,998.43	
Lents			
32,014.29	0.00	32,014.29	
Walton			
32,482.58	0.00	32,482.58	
Chapin			
2,996.61	0.00	2,996.61	
Total expenses			
5,874,903.59	0.00	5,874,903.59	
Excess revenue(expenses)			
1,347,660.84	115,992.54	1,463,653.38	
FUND BALANCE - BEGINNING:			
2,979,602.89	23,115,985.80	26,095,588.69	
FUND BALANCE - ENDING:			
\$ 4,327,263.73	\$ 23,231,978.34	\$ 27,559,242.07	

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**BOONE COUNTY PUBLIC LIBRARY DISTRICT  
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE  
MODIFIED ACCRUAL BASIS  
11 Months Ended May 31, 2015**

			REVENUES:	
			Total revenues	
			EXPENSES:	
			District	
			Main	
			Scheben	
			Florence	
			Lents	
			Walton	
			Chapin	
			Total expenses	
			Excess revenue(expenses)	
			FUND BALANCE - BEGINNING:	
			FUND BALANCE - ENDING:	
General Fund	Capital Projects Fund	Total		
\$ 7,627,275.37	\$ 125,432.50	\$ 7,752,707.87		
5,852,022.37	0.00	5,852,022.37		
271,342.78	0.00	271,342.78		
129,619.90	0.00	129,619.90		
113,733.45	0.00	113,733.45		
34,594.14	0.00	34,594.14		
34,835.68	0.00	34,835.68		
3,325.75	0.00	3,325.75		
6,439,474.07	0.00	6,439,474.07		
1,187,801.30	125,432.50	1,313,233.80		
2,979,602.89	23,115,985.80	26,095,588.69		
\$ 4,167,404.19	\$ 23,241,418.30	\$ 27,408,822.49		

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