

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

1 Month Ended July 31, 2011

	General Fund
REVENUES:	
Total revenues	<u>\$ 12,940.23</u>
EXPENSES:	
District	532,899.26
Main	19,442.57
Scheben	7,902.94
Florence	3,378.12
Lents	1,632.56
Walton	1,753.30
Chapin	<u>157.48</u>
Total expenses	<u>567,166.23</u>
Excess revenue(expenses)	(554,226.00)
FUND BALANCE - BEGINNING:	2,272,615.79
FUND BALANCE - ENDING:	<u><u>\$ 1,718,389.79</u></u>

See accountants' compilation report.

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

2 Months Ended August 31, 2011

	General Fund
REVENUES:	
Total revenues	<u>\$ 69,700.31</u>
EXPENSES:	
District	1,021,480.26
Main	56,707.84
Scheben	27,503.44
Florence	15,066.39
Lents	6,707.56
Walton	6,208.30
Chapin	771.74
Total expenses	<u>1,134,445.53</u>
Excess revenue(expenses)	(1,064,745.22)
FUND BALANCE - BEGINNING:	2,272,615.79
Transfers in	<u>780,000.00</u>
FUND BALANCE - ENDING:	<u><u>\$ 1,987,870.57</u></u>

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

3 Months Ended September 30, 2011

	General Fund
REVENUES:	
Total revenues	<u>\$ 199,882.81</u>
EXPENSES:	
District	1,449,216.37
Main	77,982.51
Scheben	33,816.44
Florence	19,335.56
Lents	7,893.83
Walton	7,783.47
Chapin	789.76
Total expenses	<u>1,596,817.94</u>
Excess revenue(expenses)	(1,396,935.13)
FUND BALANCE - BEGINNING:	2,272,615.79
Transfers in	<u>1,170,000.00</u>
FUND BALANCE - ENDING:	<u><u>\$ 2,045,680.66</u></u>

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

4 Months Ended October 31, 2011

	General Fund
REVENUES:	
Total revenues	<u>\$ 1,971,098.50</u>
EXPENSES:	
District	2,020,748.93
Main	106,039.88
Scheben	45,855.31
Florence	28,788.46
Lents	11,413.79
Walton	11,249.22
Chapin	<u>1,847.35</u>
Total expenses	<u>2,225,942.94</u>
Excess revenue(expenses)	(254,844.44)
FUND BALANCE - BEGINNING:	2,272,615.79
Transfers in	<u>1,170,000.00</u>
FUND BALANCE - ENDING:	<u><u>\$ 3,187,771.35</u></u>

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

5 Months Ended November 30, 2011

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 5,624,565.63	\$ 80,663.05	\$ 5,705,228.68
EXPENSES:			
District	2,665,806.34	0.00	2,665,806.34
Main	132,983.80	0.00	132,983.80
Scheben	61,416.85	0.00	61,416.85
Florence	34,635.34	0.00	34,635.34
Lents	15,486.15	0.00	15,486.15
Walton	14,663.37	0.00	14,663.37
Chapin	2,394.47	0.00	2,394.47
Total expenses	2,927,386.32	0.00	2,927,386.32
 Excess revenue(expenses)	 2,697,179.31	 80,663.05	 2,777,842.36
 FUND BALANCE - BEGINNING:	 2,272,615.79	 23,479,386.90	 25,752,002.69
Transfers in	1,170,000.00	0.00	1,170,000.00
Transfers out	0.00	(1,170,000.00)	(1,170,000.00)
 FUND BALANCE - ENDING:	 <u>\$ 6,139,795.10</u>	 <u>\$ 22,390,049.95</u>	 <u>\$ 28,529,845.05</u>

See accountants' compilation report.

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

6 Months Ended December 31, 2011

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 5,739,680.19	\$ 95,262.58	\$ 5,834,942.77
EXPENSES:			
District	3,229,301.62	0.00	3,229,301.62
Main	154,806.56	0.00	154,806.56
Scheben	75,398.69	0.00	75,398.69
Florence	41,944.00	0.00	41,944.00
Lents	19,195.88	0.00	19,195.88
Walton	18,647.07	0.00	18,647.07
Chapin	2,454.40	0.00	2,454.40
Total expenses	3,541,748.22	0.00	3,541,748.22
 Excess revenue(expenses)	 2,197,931.97	 95,262.58	 2,293,194.55
FUND BALANCE - BEGINNING:	2,272,615.79	23,479,386.90	25,752,002.69
Transfers in	1,170,000.00	0.00	1,170,000.00
Transfers out	0.00	(1,170,000.00)	(1,170,000.00)
FUND BALANCE - ENDING:	\$ 5,640,547.76	\$ 22,404,649.48	\$ 28,045,197.24

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BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
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7 Months Ended January 31, 2012

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 6,237,377.40	\$ 114,179.30	\$ 6,351,556.70
EXPENSES:			
District	3,757,604.55	0.00	3,757,604.55
Main	174,591.57	0.00	174,591.57
Scheben	83,723.38	0.00	83,723.38
Florence	47,215.56	0.00	47,215.56
Lents	22,400.29	0.00	22,400.29
Walton	21,415.43	0.00	21,415.43
Chapin	3,007.49	0.00	3,007.49
Total expenses	4,109,958.27	0.00	4,109,958.27
 Excess revenue(expenses)	 2,127,419.13	 114,179.30	 2,241,598.43
FUND BALANCE - BEGINNING:	2,272,615.79	23,479,386.90	25,752,002.69
Transfers in	1,170,000.00	0.00	1,170,000.00
Transfers out	0.00	(1,170,000.00)	(1,170,000.00)
FUND BALANCE - ENDING:	<u>\$ 5,570,034.92</u>	<u>\$ 22,423,566.20</u>	<u>\$ 27,993,601.12</u>

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

8 Months Ended February 29, 2012

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 6,429,768.17	\$ 126,822.24	\$ 6,556,590.41
EXPENSES:			
District	4,293,564.60	0.00	4,293,564.60
Main	200,003.44	0.00	200,003.44
Scheben	96,467.83	0.00	96,467.83
Florence	55,200.23	0.00	55,200.23
Lents	26,702.92	0.00	26,702.92
Walton	25,321.39	0.00	25,321.39
Chapin	2,835.35	0.00	2,835.35
Total expenses	4,700,095.76	0.00	4,700,095.76
Excess revenue(expenses)	1,729,672.41	126,822.24	1,856,494.65
FUND BALANCE - BEGINNING:	2,272,615.79	23,479,386.90	25,752,002.69
Transfers in	1,170,000.00	0.00	1,170,000.00
Transfers out	0.00	(1,170,000.00)	(1,170,000.00)
FUND BALANCE - ENDING:	\$ 5,172,288.20	\$ 22,436,209.14	\$ 27,608,497.34

See accountants' compilation report.

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

9 Months Ended March 31, 2012

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 6,493,866.11</u>	<u>\$ 141,435.49</u>	<u>\$ 6,635,301.60</u>
EXPENSES:			
District	4,846,501.63	0.00	4,846,501.63
Main	228,543.96	0.00	228,543.96
Scheben	109,042.89	0.00	109,042.89
Florence	62,041.35	0.00	62,041.35
Lents	29,763.85	0.00	29,763.85
Walton	28,861.53	0.00	28,861.53
Chapin	3,025.80	0.00	3,025.80
Total expenses	<u>5,307,781.01</u>	<u>0.00</u>	<u>5,307,781.01</u>
Excess revenue(expenses)	1,186,085.10	141,435.49	1,327,520.59
FUND BALANCE - BEGINNING:	2,272,615.79	23,479,386.90	25,752,002.69
Transfers in	1,170,000.00	0.00	1,170,000.00
Transfers out	<u>0.00</u>	<u>(1,170,000.00)</u>	<u>(1,170,000.00)</u>
FUND BALANCE - ENDING:	<u><u>\$ 4,628,700.89</u></u>	<u><u>\$ 22,450,822.39</u></u>	<u><u>\$ 27,079,523.28</u></u>

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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, 2012

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 6,659,058.17</u>	<u>\$ 160,003.21</u>	<u>\$ 6,819,061.38</u>
EXPENSES:			
District	5,307,847.00	0.00	5,307,847.00
Main	245,460.18	0.00	245,460.18
Scheben	116,193.53	0.00	116,193.53
Florence	65,806.80	0.00	65,806.80
Lents	32,141.03	0.00	32,141.03
Walton	31,959.49	0.00	31,959.49
Chapin	3,091.91	0.00	3,091.91
Total expenses	<u>5,802,499.94</u>	<u>0.00</u>	<u>5,802,499.94</u>
Excess revenue(expenses)	856,558.23	160,003.21	1,016,561.44
FUND BALANCE - BEGINNING:	2,272,615.79	23,479,386.90	25,752,002.69
Transfers in	1,170,000.00	0.00	1,170,000.00
Transfers out	<u>0.00</u>	<u>(1,170,000.00)</u>	<u>(1,170,000.00)</u>
FUND BALANCE - ENDING:	<u><u>\$ 4,299,174.02</u></u>	<u><u>\$ 22,469,390.11</u></u>	<u><u>\$ 26,768,564.13</u></u>

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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, 2012

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 6,953,090.41	\$ 177,894.75	\$ 7,130,985.16
EXPENSES:			
District	5,975,160.62	0.00	5,975,160.62
Main	273,727.17	0.00	273,727.17
Scheben	132,360.54	0.00	132,360.54
Florence	73,776.58	0.00	73,776.58
Lents	36,583.32	0.00	36,583.32
Walton	34,896.32	0.00	34,896.32
Chapin	3,720.65	0.00	3,720.65
Total expenses	<u>6,530,225.20</u>	<u>0.00</u>	<u>6,530,225.20</u>
Excess revenue(expenses)	422,865.21	177,894.75	600,759.96
FUND BALANCE - BEGINNING:	2,272,615.79	23,479,386.90	25,752,002.69
Transfers in	1,170,000.00	0.00	1,170,000.00
Transfers out	<u>0.00</u>	<u>(1,170,000.00)</u>	<u>(1,170,000.00)</u>
FUND BALANCE - ENDING:	<u>\$ 3,865,481.00</u>	<u>\$ 22,487,281.65</u>	<u>\$ 26,352,762.65</u>

See accountants' compilation report.

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

12 Months Ended June 30, 2012

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 7,176,116.41	\$ 233,808.24	\$ 7,409,924.65
EXPENSES:			
District	6,606,839.32	0.00	6,606,839.32
Main	319,587.38	0.00	319,587.38
Scheben	153,198.53	0.00	153,198.53
Florence	84,852.56	0.00	84,852.56
Lents	45,659.68	0.00	45,659.68
Walton	42,963.99	0.00	42,963.99
Chapin	4,691.00	0.00	4,691.00
Total expenses	<u>7,257,792.46</u>	<u>0.00</u>	<u>7,257,792.46</u>
Excess revenue(expenses)	(81,676.05)	233,808.24	152,132.19
FUND BALANCE - BEGINNING:	2,272,615.79	23,479,386.90	25,752,002.69
Transfers in	1,170,000.00	0.00	1,170,000.00
Transfers out	<u>0.00</u>	<u>(1,170,000.00)</u>	<u>(1,170,000.00)</u>
FUND BALANCE - ENDING:	<u>\$ 3,360,939.74</u>	<u>\$ 22,543,195.14</u>	<u>\$ 25,904,134.88</u>

See accountants' compilation report.

**BOONE COUNTY PUBLIC LIBRARY
DISTRICT BUDGET FY2012 - GENERAL FUND**

REVENUE

TAX/REAL	\$6,170,000
TAX/AUTO	\$300,000
TAX/TELECOM	\$101,000
INTEREST	\$10,000
STATE AID	\$45,977
FINES/FEES	\$105,000
CELL TOWER LEASE	\$12,650
REIMBURSEMENTS	\$57,000
GRANTS	\$0
BOOKSALE	\$12,000
TOTAL INCOME	\$6,813,627

EXPENDITURE

	DISTRICT	MAIN	SCHEBEN	FLORENCE	LENTS	WALTON	CHAPIN	TOTAL
SALARY	\$1,561,544	\$829,358	\$637,551	\$372,281	\$263,127	\$181,455	\$26,458	\$3,871,774
FICA	\$119,458	\$63,446	\$48,773	\$28,480	\$20,129	\$13,881	\$2,024	\$296,191
RETIREMENT	\$266,640	\$98,801	\$73,082	\$49,063	\$31,456	\$22,216	\$0	\$541,258
HEALTH INSUR	\$244,030	\$119,904	\$87,593	\$55,283	\$39,632	\$23,981	\$0	\$570,423
DENTAL INSUR	\$3,720	\$1,800	\$1,320	\$840	\$600	\$360	\$0	\$8,640
LIFE INSUR	\$1,395	\$675	\$495	\$315	\$225	\$135	\$0	\$3,240
EMP ASSIST PROG	\$3,000							\$3,000
SECTION 125	\$5,000							\$5,000
UNEMPLOY	\$4,725	\$4,670	\$3,675	\$1,785	\$1,365	\$945	\$210	\$17,375
WORKER COMP	\$19,000							\$19,000
TOTAL PERSONNEL	\$2,228,512	\$1,118,654	\$852,489	\$508,047	\$356,534	\$242,973	\$28,692	\$5,335,901

**BOONE COUNTY PUBLIC LIBRARY
DISTRICT BUDGET FY2012 - GENERAL FUND**

	DISTRICT	MAIN	SCHEBEN	FLORENCE	LENTS	WALTON	CHAPIN	TOTAL
BOOKS	\$413,315							\$413,315
AUDIOVISUAL	\$236,248							\$236,248
PERIODICALS	\$0	\$12,000	\$10,000	\$8,500	\$3,200	\$2,700	\$1,200	\$37,600
ELECTRONIC	\$170,312							\$170,312
PROC SUPPLIES	\$47,800							\$47,800
BINDING	\$10,700							\$10,700
CATALOG/PROCESS	\$63,200							\$63,200
TOTAL MATERIALS	\$941,575	\$12,000	\$10,000	\$8,500	\$3,200	\$2,700	\$1,200	\$979,175
UTILITIES	\$0	\$123,900	\$62,200	\$29,520	\$11,940	\$14,520	\$3,000	\$245,080
FURN/EQUIP	\$500	\$2,750	\$524	\$5,725	\$1,050	\$270	\$500	\$11,319
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FACILITY	\$500	\$126,650	\$62,724	\$35,245	\$12,990	\$14,790	\$3,500	\$256,399
JANITORIAL	\$0	\$86,375	\$40,000	\$17,780	\$7,630	\$8,660	\$600	\$161,045
GROUND	\$0	\$19,200	\$11,365	\$8,895	\$8,650	\$6,500	\$0	\$54,610
REPAIR/FACILITY	\$1,500	\$17,200	\$16,000	\$10,000	\$11,500	\$11,750	\$300	\$68,250
SERVICE CONTRACTS	\$0	\$22,265	\$10,050	\$3,215	\$1,960	\$4,480	\$0	\$41,970
JANITORIAL SUPPLIES	\$1,200	\$10,500	\$4,000	\$2,000	\$1,000	\$900	\$100	\$19,700
TOTAL MAINTENANCE	\$2,700	\$155,540	\$81,415	\$41,890	\$30,740	\$32,290	\$1,000	\$345,575
INSURANCE	\$39,600							\$39,600
PROFESSIONAL SERVICES	\$65,456							\$65,456
COLLECT AGENCY	\$0							\$0
CONTRACT LABOR	\$54,140							\$54,140
TELEPHONE	\$12,840	inc. w/District	\$1,980	\$1,440	\$1,560	\$1,560	\$900	\$20,280
POSTAGE	\$23,233							\$23,233
TOTAL SUPPORT	\$195,269		\$1,980	\$1,440	\$1,560	\$1,560	\$900	\$202,709

**BOONE COUNTY PUBLIC LIBRARY
DISTRICT BUDGET FY2012 - GENERAL FUND**

	DISTRICT	MAIN	SCHEBEN	FLORENCE	LENTS	WALTON	CHAPIN	TOTAL
RESOURCE SHARING	\$34,000							\$34,000
PROGRAMMING	\$35,750	\$20,925	\$5,450	\$5,650	\$2,100	\$1,700	\$0	\$71,575
DELIVERY/OUTREACH	\$16,000							\$16,000
PUBLIC RELATIONS	\$84,320							\$84,320
EARLY CHILD COUNCIL	\$25,000							\$25,000
OPERAT SUPPLIES	\$16,860	\$10,500	\$2,600	\$2,500	\$1,500	\$900	\$100	\$34,960
PROGRAM SUPPLIES	\$39,000							\$39,000
TOTAL PROGRAM	\$250,930	\$31,425	\$8,050	\$8,150	\$3,600	\$2,600	\$100	\$304,855
SOFTWARE	\$13,570							\$13,570
HARDWARE	\$83,850							\$83,850
SOFTWARE MAINT	\$71,201							\$71,201
HARDWARE MAINT	\$45,590							\$45,590
TELECOM	\$51,360							\$51,360
REPAIR/EQUIP	\$8,950							\$8,950
AUTO SUPPLIES	\$15,000							\$15,000
TOTAL AUTOMATION	\$289,521	\$0	\$0	\$0	\$0	\$0	\$0	\$289,521
PROF DEVELOP	\$34,440							\$34,440
TRAVEL	\$21,515							\$21,515
LEASE	\$4,770							\$4,770
GRANT EXP	\$0							\$0
MISCELLANEOUS	\$4,800	\$9,500	\$3,300	\$2,000	\$2,200	\$1,000	\$300	\$23,100
TOTAL OTHER	\$65,525	\$9,500	\$3,300	\$2,000	\$2,200	\$1,000	\$300	\$83,825
TOTAL EXPENSES	\$3,974,532	\$1,453,769	\$1,019,958	\$605,272	\$410,824	\$297,913	\$35,692	\$7,797,960
EXCESS REVENUE (EXPENSE)								(\$984,333)
TRANSFER FROM (TO) FUND RESERVE								\$984,333
BUDGET OVER / UNDER								\$0