

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

1 Month Ended July 31, 2016

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 9,016.35</u>	<u>\$ 43,450.81</u>	<u>\$ 52,467.16</u>
EXPENSES:			
District	325,982.19	0.00	325,982.19
Main	3,120.27	0.00	3,120.27
Scheben	6,948.29	0.00	6,948.29
Florence	158.48	0.00	158.48
Lents	280.00	0.00	280.00
Chapin	80.43	0.00	80.43
Total expenses	<u>336,569.66</u>	<u>0.00</u>	<u>336,569.66</u>
Excess revenue(expenses)	(327,553.31)	43,450.81	(284,102.50)
FUND BALANCE - BEGINNING:	<u>4,248,691.36</u>	<u>22,999,879.70</u>	<u>27,248,571.06</u>
FUND BALANCE - ENDING:	<u><u>\$ 3,921,138.05</u></u>	<u><u>\$ 23,043,330.51</u></u>	<u><u>\$ 26,964,468.56</u></u>

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

2 Months Ended August 31, 2016

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 41,450.89</u>	<u>\$ 56,455.88</u>	<u>\$ 97,906.77</u>
EXPENSES:			
District	1,032,018.23	0.00	1,032,018.23
Main	41,291.88	0.00	41,291.88
Scheben	22,640.38	0.00	22,640.38
Florence	7,469.07	0.00	7,469.07
Lents	2,191.00	0.00	2,191.00
Walton	2,996.61	0.00	2,996.61
Chapin	133.03	0.00	133.03
Total expenses	<u>1,108,740.20</u>	<u>0.00</u>	<u>1,108,740.20</u>
Excess revenue(expenses)	(1,067,289.31)	56,455.88	(1,010,833.43)
FUND BALANCE - BEGINNING:	<u>4,248,691.36</u>	<u>22,999,879.70</u>	<u>27,248,571.06</u>
FUND BALANCE - ENDING:	<u><u>\$ 3,181,402.05</u></u>	<u><u>\$ 23,056,335.58</u></u>	<u><u>\$ 26,237,737.63</u></u>

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

3 Months Ended September 30, 2016

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 146,495.38	\$ 69,238.40	\$ 215,733.78
EXPENSES:			
District	1,495,814.81	0.00	1,495,814.81
Main	79,914.83	0.00	79,914.83
Scheben	42,636.81	0.00	42,636.81
Florence	15,946.46	0.00	15,946.46
Lents	4,499.46	0.00	4,499.46
Walton	8,763.19	0.00	8,763.19
Chapin	199.21	0.00	199.21
Total expenses	1,647,774.77	0.00	1,647,774.77
Excess revenue(expenses)	(1,501,279.39)	69,238.40	(1,432,040.99)
FUND BALANCE - BEGINNING:	4,248,691.36	22,999,879.70	27,248,571.06
FUND BALANCE - ENDING:	\$ 2,747,411.97	\$ 23,069,118.10	\$ 25,816,530.07

See accountants' compilation report.

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

4 Months Ended October 31, 2016

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 3,063,597.74</u>	<u>\$ 81,897.10</u>	<u>\$ 3,145,494.84</u>
EXPENSES:			
District	1,969,934.06	0.00	1,969,934.06
Main	97,255.02	0.00	97,255.02
Scheben	50,815.80	0.00	50,815.80
Florence	20,019.24	0.00	20,019.24
Lents	5,279.90	0.00	5,279.90
Walton	13,793.55	0.00	13,793.55
Chapin	267.20	0.00	267.20
Total expenses	<u>2,157,364.77</u>	<u>0.00</u>	<u>2,157,364.77</u>
 Excess revenue(expenses)	 906,232.97	 81,897.10	 988,130.07
FUND BALANCE - BEGINNING:	<u>4,248,691.36</u>	<u>22,999,879.70</u>	<u>27,248,571.06</u>
FUND BALANCE - ENDING:	<u><u>\$ 5,154,924.33</u></u>	<u><u>\$ 23,081,776.80</u></u>	<u><u>\$ 28,236,701.13</u></u>

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

5 Months Ended November 30, 2016

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 6,268,769.63	\$ 91,453.10	\$ 6,360,222.73
EXPENSES:			
District	2,445,926.04	0.00	2,445,926.04
Main	130,923.20	0.00	130,923.20
Scheben	67,440.56	0.00	67,440.56
Florence	26,623.45	0.00	26,623.45
Lents	58,624.87	0.00	58,624.87
Walton	17,129.01	0.00	17,129.01
Chapin	319.35	0.00	319.35
Total expenses	2,746,986.48	0.00	2,746,986.48
 Excess revenue(expenses)	 3,521,783.15	 91,453.10	 3,613,236.25
FUND BALANCE - BEGINNING:	4,248,691.36	22,999,879.70	27,248,571.06
FUND BALANCE - ENDING:	\$ 7,770,474.51	\$ 23,091,332.80	\$ 30,861,807.31

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

6 Months Ended December 31, 2016

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 6,576,582.77	\$ 103,498.91	\$ 6,680,081.68
EXPENSES:			
District	2,969,987.45	0.00	2,969,987.45
Main	142,498.80	0.00	142,498.80
Scheben	69,941.75	0.00	69,941.75
Florence	31,715.60	0.00	31,715.60
Lents	91,178.09	0.00	91,178.09
Walton	18,373.18	0.00	18,373.18
Chapin	371.50	0.00	371.50
Total expenses	<u>3,324,066.37</u>	<u>0.00</u>	<u>3,324,066.37</u>
Excess revenue(expenses)	3,252,516.40	103,498.91	3,356,015.31
FUND BALANCE - BEGINNING:	<u>4,248,691.36</u>	<u>22,999,879.70</u>	<u>27,248,571.06</u>
FUND BALANCE - ENDING:	<u>\$ 7,501,207.76</u>	<u>\$ 23,103,378.61</u>	<u>\$ 30,604,586.37</u>

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

7 Months Ended January 31, 2017

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 7,101,079.82	\$ 111,226.89	\$ 7,212,306.71
EXPENSES:			
District	3,633,593.89	0.00	3,633,593.89
Main	160,090.19	0.00	160,090.19
Scheben	78,052.99	0.00	78,052.99
Florence	37,268.31	0.00	37,268.31
Lents	6,219.93	0.00	6,219.93
Hebron	85,197.03	0.00	85,197.03
Walton	19,973.30	0.00	19,973.30
Chapin	882.15	0.00	882.15
Total expenses	4,021,277.79	0.00	4,021,277.79
Excess revenue(expenses)	3,079,802.03	111,226.89	3,191,028.92
FUND BALANCE - BEGINNING:	4,248,691.36	22,999,879.70	27,248,571.06
FUND BALANCE - ENDING:	\$ 7,328,493.39	\$ 23,111,106.59	\$ 30,439,599.98

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

8 Months Ended February 28, 2017

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 7,342,803.58</u>	<u>\$ 120,307.74</u>	<u>\$ 7,463,111.32</u>
EXPENSES:			
District	4,086,984.72	0.00	4,086,984.72
Main	167,649.63	0.00	167,649.63
Scheben	90,422.05	0.00	90,422.05
Florence	42,250.47	0.00	42,250.47
Lents	6,765.59	0.00	6,765.59
Hebron	239,043.37	0.00	239,043.37
Walton	24,798.20	0.00	24,798.20
Chapin	934.19	0.00	934.19
Total expenses	<u>4,658,848.22</u>	<u>0.00</u>	<u>4,658,848.22</u>
 Excess revenue(expenses)	 2,683,955.36	 120,307.74	 2,804,263.10
 FUND BALANCE - BEGINNING:	 <u>4,248,691.36</u>	 <u>22,999,879.70</u>	 <u>27,248,571.06</u>
 FUND BALANCE - ENDING:	 <u><u>\$ 6,932,646.72</u></u>	 <u><u>\$ 23,120,187.44</u></u>	 <u><u>\$ 30,052,834.16</u></u>

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

9 Months Ended March 31, 2017

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 7,486,676.34	\$ 130,226.73	\$ 7,616,903.07
EXPENSES:			
District	4,642,125.73	0.00	4,642,125.73
Main	218,396.83	0.00	218,396.83
Scheben	107,273.84	0.00	107,273.84
Florence	48,744.79	0.00	48,744.79
Lents	7,608.92	0.00	7,608.92
Hebron	403,693.10	0.00	403,693.10
Walton	20,880.64	0.00	20,880.64
Chapin	1,026.22	0.00	1,026.22
Total expenses	5,449,750.07	0.00	5,449,750.07
Excess revenue(expenses)	2,036,926.27	130,226.73	2,167,153.00
FUND BALANCE - BEGINNING:	4,248,691.36	22,999,879.70	27,248,571.06
FUND BALANCE - ENDING:	\$ 6,285,617.63	\$ 23,130,106.43	\$ 29,415,724.06

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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, 2017

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 7,656,430.37	\$ 139,667.27	\$ 7,796,097.64
EXPENSES:			
District	5,118,928.68	0.00	5,118,928.68
Main	240,115.54	0.00	240,115.54
Scheben	118,759.64	0.00	118,759.64
Florence	53,574.12	0.00	53,574.12
Lents	8,478.10	0.00	8,478.10
Hebron	506,849.10	0.00	506,849.10
Walton	24,344.36	0.00	24,344.36
Chapin	1,088.24	0.00	1,088.24
Total expenses	<u>6,072,137.78</u>	<u>0.00</u>	<u>6,072,137.78</u>
Excess revenue(expenses)	1,584,292.59	139,667.27	1,723,959.86
FUND BALANCE - BEGINNING:	<u>4,248,691.36</u>	<u>22,999,879.70</u>	<u>27,248,571.06</u>
FUND BALANCE - ENDING:	<u>\$ 5,832,983.95</u>	<u>\$ 23,139,546.97</u>	<u>\$ 28,972,530.92</u>

See accountants' compilation report.

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
MODIFIED ACCRUAL BASIS
11 Months Ended May 31, 2017

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 7,836,942.28</u>	<u>\$ 150,012.12</u>	<u>\$ 7,986,954.40</u>
EXPENSES:			
District	5,681,999.93	30.00	5,682,029.93
Main	266,571.41	0.00	266,571.41
Scheben	129,638.55	0.00	129,638.55
Florence	60,093.39	0.00	60,093.39
Lents	10,058.94	0.00	10,058.94
Hebron	652,737.53	0.00	652,737.53
Walton	40,755.75	0.00	40,755.75
Chapin	1,140.32	0.00	1,140.32
Total expenses	<u>6,842,995.82</u>	<u>30.00</u>	<u>6,843,025.82</u>
Excess revenue(expenses)	993,946.46	149,982.12	1,143,928.58
FUND BALANCE - BEGINNING:	<u>4,248,691.36</u>	<u>22,999,879.70</u>	<u>27,248,571.06</u>
FUND BALANCE - ENDING:	<u>\$ 5,242,637.82</u>	<u>\$ 23,149,861.82</u>	<u>\$ 28,392,499.64</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, 2017

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 8,063,431.50	\$ 222,416.74	\$ 8,285,848.24
EXPENSES:			
District	6,428,567.53	10,225.39	6,438,792.92
Main	328,535.93	39,116.99	367,652.92
Scheben	154,435.03	24,224.53	178,659.56
Florence	70,600.11	24,064.70	94,664.81
Lents	12,470.78	0.00	12,470.78
Hebron	417.21	870,423.53	870,840.74
Walton	43,273.26	0.00	43,273.26
Chapin	8,690.59	0.00	8,690.59
Total expenses	7,046,990.44	968,055.14	8,015,045.58
 Excess revenue(expenses)	 1,016,441.06	 (745,638.40)	 270,802.66
FUND BALANCE - BEGINNING:	4,248,691.36	22,999,879.70	27,248,571.06
FUND BALANCE - ENDING:	\$ 5,265,132.42	\$ 22,254,241.30	\$ 27,519,373.72

See accountants' compilation report.