

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

**1 Month Ended July 31, 2017**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<b>\$ 6,506.25</b>	<b>\$ 7,085.35</b>	<b>\$ 13,591.60</b>
<b>EXPENSES:</b>			
<b>District</b>	334,168.54	0.00	334,168.54
<b>Main</b>	24,186.25	0.00	24,186.25
<b>Scheben</b>	2,251.59	0.00	2,251.59
<b>Florence</b>	643.17	0.00	643.17
<b>Lents</b>	620.00	0.00	620.00
<b>Hebron</b>	9,942.81	0.00	9,942.81
<b>Walton</b>	738.40	0.00	738.40
<b>Total expenses</b>	<b>372,550.76</b>	<b>0.00</b>	<b>372,550.76</b>
<b>Excess revenue(expenses)</b>	(366,044.51)	7,085.35	(358,959.16)
<b>FUND BALANCE - BEGINNING:</b>	5,265,132.42	22,254,241.30	27,519,373.72
<b>FUND BALANCE - ENDING:</b>	\$ 4,899,087.91	\$ 22,261,326.65	\$ 27,160,414.56

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**2 Months Ended August 31, 2017**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 57,060.43</u>	<u>\$ 17,071.66</u>	<u>\$ 74,132.09</u>
<b>EXPENSES:</b>			
<b>District</b>	1,078,419.54	0.00	1,078,419.54
<b>Main</b>	49,515.31	0.00	49,515.31
<b>Scheben</b>	15,603.67	0.00	15,603.67
<b>Florence</b>	23,773.19	0.00	23,773.19
<b>Lents</b>	751.09	0.00	751.09
<b>Hebron</b>	9,942.81	0.00	9,942.81
<b>Walton</b>	5,365.16	0.00	5,365.16
<b>Chapin</b>	277.83	0.00	277.83
<b>Total expenses</b>	<u>1,183,648.60</u>	<u>0.00</u>	<u>1,183,648.60</u>
<b>Excess revenue(expenses)</b>	(1,126,588.17)	17,071.66	(1,109,516.51)
<b>FUND BALANCE - BEGINNING:</b>	<u>5,265,132.42</u>	<u>22,254,241.30</u>	<u>27,519,373.72</u>
<b>FUND BALANCE - ENDING:</b>	<u>\$ 4,138,544.25</u>	<u>\$ 22,271,312.96</u>	<u>\$ 26,409,857.21</u>

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**3 Months Ended September 30, 2017**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<b>\$ 116,995.32</b>	<b>\$ 26,599.14</b>	<b>\$ 143,594.46</b>
<b>EXPENSES:</b>			
District	1,772,379.99	0.00	1,772,379.99
Main	74,299.03	0.00	74,299.03
Scheben	38,021.74	0.00	38,021.74
Florence	261,771.46	0.00	261,771.46
Lents	1,465.28	0.00	1,465.28
Hebron	63,990.81	0.00	63,990.81
Walton	8,837.67	0.00	8,837.67
Chapin	330.27	0.00	330.27
<b>Total expenses</b>	<b>2,221,096.25</b>	<b>0.00</b>	<b>2,221,096.25</b>
<b>Excess revenue(expenses)</b>	(2,104,100.93)	26,599.14	(2,077,501.79)
<b>FUND BALANCE - BEGINNING:</b>	<b>5,265,132.42</b>	<b>22,254,241.30</b>	<b>27,519,373.72</b>
<b>FUND BALANCE - ENDING:</b>	<b>\$ 3,161,031.49</b>	<b>\$ 22,280,840.44</b>	<b>\$ 25,441,871.93</b>

**BOONE COUNTY PUBLIC LIBRARY DISTRICT**  
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4 Months Ended October 31, 2017

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	<u>\$ 3,231,532.41</u>	<u>\$ 37,666.19</u>	<u>\$ 3,269,198.60</u>
<b>EXPENSES:</b>			
District	2,245,347.22	0.00	2,245,347.22
Main	100,234.43	0.00	100,234.43
Scheben	49,653.17	0.00	49,653.17
Florence	267,409.84	0.00	267,409.84
Lents	2,855.46	0.00	2,855.46
Hebron	81,430.72	0.00	81,430.72
Walton	11,264.40	0.00	11,264.40
Chapin	382.71	0.00	382.71
Total expenses	<u>2,758,577.95</u>	<u>0.00</u>	<u>2,758,577.95</u>
Excess revenue(expenses)	472,954.46	37,666.19	510,620.65
<b>FUND BALANCE - BEGINNING:</b>	<u>5,265,132.42</u>	<u>22,254,241.30</u>	<u>27,519,373.72</u>
<b>FUND BALANCE - ENDING:</b>	<u>\$ 5,738,086.88</u>	<u>\$ 22,291,907.49</u>	<u>\$ 28,029,994.37</u>

**BOONE COUNTY PUBLIC LIBRARY DISTRICT**  
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**MODIFIED ACCRUAL BASIS**

5 Months Ended November 30, 2017

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	\$ 6,408,001.02	\$ 58,588.47	\$ 6,466,589.49
<b>EXPENSES:</b>			
District	2,750,377.89	0.00	2,750,377.89
Main	127,423.83	0.00	127,423.83
Scheben	61,467.20	0.00	61,467.20
Florence	273,811.04	0.00	273,811.04
Lents	3,504.00	0.00	3,504.00
Hebron	114,165.72	0.00	114,165.72
Walton	14,940.31	0.00	14,940.31
Chapin	590.82	0.00	590.82
<b>Total expenses</b>	3,346,280.81	0.00	3,346,280.81
Excess revenue(expenses)	3,061,720.21	58,588.47	3,120,308.68
<b>FUND BALANCE - BEGINNING:</b>	5,265,132.42	22,254,241.30	27,519,373.72
<b>FUND BALANCE - ENDING:</b>	\$ 8,326,852.63	\$ 22,312,829.77	\$ 30,639,682.40

**BOONE COUNTY PUBLIC LIBRARY DISTRICT**  
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6 Months Ended December 31, 2017

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	\$ 6,899,271.60	\$ 70,941.49	\$ 6,970,213.09
<b>EXPENSES:</b>			
District	3,317,901.03	0.00	3,317,901.03
Main	150,229.29	0.00	150,229.29
Scheben	82,338.03	0.00	82,338.03
Florence	297,158.12	0.00	297,158.12
Lents	3,887.42	0.00	3,887.42
Hebron	336,957.97	0.00	336,957.97
Walton	17,167.93	0.00	17,167.93
Chapin	786.67	0.00	786.67
<b>Total expenses</b>	<u>4,206,426.46</u>	<u>0.00</u>	<u>4,206,426.46</u>
<b>Excess revenue(expenses)</b>	2,692,845.14	70,941.49	2,763,786.63
<b>FUND BALANCE - BEGINNING:</b>	<u>5,265,132.42</u>	<u>22,254,241.30</u>	<u>27,519,373.72</u>
<b>FUND BALANCE - ENDING:</b>	<u>\$ 7,957,977.56</u>	<u>\$ 22,325,182.79</u>	<u>\$ 30,283,160.35</u>

See accountants' compilation report.

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**7 Months Ended January 31, 2018**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<b>\$ 7,452,380.37</b>	<b>\$ 83,596.92</b>	<b>\$ 7,535,977.29</b>
<b>EXPENSES:</b>			
District	3,958,229.11	0.00	3,958,229.11
Main	168,702.88	0.00	168,702.88
Scheben	90,538.85	0.00	90,538.85
Florence	300,530.06	0.00	300,530.06
Lents	4,411.39	0.00	4,411.39
Hebron	477,073.70	0.00	477,073.70
Walton	19,258.79	0.00	19,258.79
Chapin	2,001.31	0.00	2,001.31
<b>Total expenses</b>	<b>5,020,746.09</b>	<b>0.00</b>	<b>5,020,746.09</b>
 <b>Excess revenue(expenses)</b>	 2,431,634.28	 83,596.92	 2,515,231.20
 <b>FUND BALANCE - BEGINNING:</b>	 5,265,132.42	 22,254,241.30	 27,519,373.72
 <b>FUND BALANCE - ENDING:</b>	 <b>\$ 7,696,766.70</b>	 <b>\$ 22,337,838.22</b>	 <b>\$ 30,034,604.92</b>

**BOONE COUNTY PUBLIC LIBRARY DISTRICT**  
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**8 Months Ended February 28, 2018**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<b>\$ 7,684,013.44</b>	<b>\$ 94,237.84</b>	<b>\$ 7,778,251.28</b>
<b>EXPENSES:</b>			
<b>District</b>	4,493,216.69	0.00	4,493,216.69
<b>Main</b>	203,616.27	0.00	203,616.27
<b>Scheben</b>	102,403.53	0.00	102,403.53
<b>Florence</b>	308,603.60	0.00	308,603.60
<b>Lents</b>	4,874.31	0.00	4,874.31
<b>Hebron</b>	644,612.00	0.00	644,612.00
<b>Walton</b>	21,653.31	0.00	21,653.31
<b>Chapin</b>	2,173.97	0.00	2,173.97
<b>Total expenses</b>	<b>5,781,153.68</b>	<b>0.00</b>	<b>5,781,153.68</b>
 <b>Excess revenue(expenses)</b>	 1,902,859.76	 94,237.84	 1,997,097.60
 <b>FUND BALANCE - BEGINNING:</b>	 5,265,132.42	 22,254,241.30	 27,519,373.72
 <b>FUND BALANCE - ENDING:</b>	 <b>\$ 7,167,992.18</b>	 <b>\$ 22,348,479.14</b>	 <b>\$ 29,516,471.32</b>

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**BOONE COUNTY PUBLIC LIBRARY DISTRICT**  
**CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE**  
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**9 Months Ended March 31, 2018**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 7,832,293.63</u>	<u>\$ 119,716.89</u>	<u>\$ 7,952,010.52</u>
<b>EXPENSES:</b>			
<b>District</b>	5,003,848.67	0.00	5,003,848.67
<b>Main</b>	226,647.74	0.00	226,647.74
<b>Scheben</b>	114,270.70	0.00	114,270.70
<b>Florence</b>	314,963.54	0.00	314,963.54
<b>Lents</b>	5,469.44	0.00	5,469.44
<b>Hebron</b>	816,998.40	0.00	816,998.40
<b>Walton</b>	25,092.65	0.00	25,092.65
<b>Chapin</b>	3,054.97	0.00	3,054.97
<b>Total expenses</b>	<u>6,510,346.11</u>	<u>0.00</u>	<u>6,510,346.11</u>
<b>Excess revenue(expenses)</b>	1,321,947.52	119,716.89	1,441,664.41
<b>FUND BALANCE - BEGINNING:</b>	<u>5,265,132.42</u>	<u>22,254,241.30</u>	<u>27,519,373.72</u>
<b>FUND BALANCE - ENDING:</b>	<u>\$ 6,587,079.94</u>	<u>\$ 22,373,958.19</u>	<u>\$ 28,961,038.13</u>

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**BOONE COUNTY PUBLIC LIBRARY DISTRICT**  
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**10 Months Ended April 30, 2018**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<b>\$ 7,945,158.68</b>	<b>\$ 132,146.85</b>	<b>\$ 8,077,305.53</b>
<b>EXPENSES:</b>			
<b>District</b>	5,577,437.87	0.00	5,577,437.87
<b>Main</b>	257,412.59	0.00	257,412.59
<b>Scheben</b>	127,117.38	0.00	127,117.38
<b>Florence</b>	342,273.58	0.00	342,273.58
<b>Lents</b>	5,994.24	0.00	5,994.24
<b>Hebron</b>	957,837.48	0.00	957,837.48
<b>Walton</b>	26,736.81	0.00	26,736.81
<b>Chapin</b>	4,162.03	0.00	4,162.03
<b>Total expenses</b>	<b>7,298,971.98</b>	<b>0.00</b>	<b>7,298,971.98</b>
<b>Excess revenue(expenses)</b>	646,186.70	132,146.85	778,333.55
<b>FUND BALANCE - BEGINNING:</b>	<b>5,265,132.42</b>	<b>22,254,241.30</b>	<b>27,519,373.72</b>
<b>FUND BALANCE - ENDING:</b>	<b>\$ 5,911,319.12</b>	<b>\$ 22,386,388.15</b>	<b>\$ 28,297,707.27</b>

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**BOONE COUNTY PUBLIC LIBRARY DISTRICT**  
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**11 Months Ended May 31, 2018**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 8,155,445.04	\$ 147,811.81	\$ 8,303,256.85
<b>EXPENSES:</b>			
District	6,064,167.49	0.00	6,064,167.49
Main	287,412.86	0.00	287,412.86
Scheben	140,590.09	0.00	140,590.09
Florence	349,347.86	0.00	349,347.86
Lents	7,702.55	0.00	7,702.55
Hebron	1,234,576.18	0.00	1,234,576.18
Walton	31,262.34	0.00	31,262.34
Chapin	4,214.57	0.00	4,214.57
Total expenses	8,119,273.94	0.00	8,119,273.94
Excess revenue(expenses)	36,171.10	147,811.81	183,982.91
<b>FUND BALANCE - BEGINNING:</b>	5,265,132.42	22,254,241.30	27,519,373.72
<b>FUND BALANCE - ENDING:</b>	\$ 5,301,303.52	\$ 22,402,053.11	\$ 27,703,356.63

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**BOONE COUNTY PUBLIC LIBRARY DISTRICT**  
**CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE**  
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12 Months Ended June 30, 2018

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 8,509,469.58	\$ 202,853.57	\$ 8,712,323.15
<b>EXPENSES:</b>			
District	6,819,765.23	41,240.63	6,861,005.86
Main	285,730.93	52,449.33	338,180.26
Scheben	138,807.66	94,931.05	233,738.71
Florence	62,871.50	297,515.29	360,386.79
Lents	8,847.46	0.00	8,847.46
Hebron	0.00	2,076,258.65	2,076,258.65
Walton	35,312.92	0.00	35,312.92
Chapin	11,775.47	0.00	11,775.47
Total expenses	<u>7,363,111.17</u>	<u>2,562,394.95</u>	<u>9,925,506.12</u>
Excess revenue(expenses)	1,146,358.41	(2,359,541.38)	(1,213,182.97)
<b>FUND BALANCE - BEGINNING:</b>	<u>5,265,132.42</u>	<u>22,254,241.30</u>	<u>27,519,373.72</u>
<b>FUND BALANCE - ENDING:</b>	<u>\$ 6,411,490.83</u>	<u>\$ 19,894,699.92</u>	<u>\$ 26,306,190.75</u>