

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

**1 Month Ended July 31, 2011**

	General Fund
<b>REVENUES:</b>	
<b>Total revenues</b>	<u>\$ 12,940.23</u>
<b>EXPENSES:</b>	
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>
<b>Total expenses</b>	<u>567,166.23</u>
 <b>Excess revenue(expenses)</b>	 (554,226.00)
 <b>FUND BALANCE - BEGINNING:</b>	 2,272,615.79
 <b>FUND BALANCE - ENDING:</b>	 <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
<b>REVENUES:</b>	
<b>Total revenues</b>	<u>\$ 69,700.31</u>
<b>EXPENSES:</b>	
<b>District</b>	1,021,480.26
<b>Main</b>	56,707.84
<b>Scheben</b>	27,503.44
<b>Florence</b>	15,066.39
<b>Lents</b>	6,707.56
<b>Walton</b>	6,208.30
<b>Chapin</b>	771.74
<b>Total expenses</b>	<u>1,134,445.53</u>
<b>Excess revenue(expenses)</b>	(1,064,745.22)
<b>FUND BALANCE - BEGINNING:</b>	2,272,615.79
Transfers in	<u>780,000.00</u>
<b>FUND BALANCE - ENDING:</b>	<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
<b>REVENUES:</b>	
<b>Total revenues</b>	<u>\$ 199,882.81</u>
<b>EXPENSES:</b>	
<b>District</b>	1,449,216.37
<b>Main</b>	77,982.51
<b>Scheben</b>	33,816.44
<b>Florence</b>	19,335.56
<b>Lents</b>	7,893.83
<b>Walton</b>	7,783.47
<b>Chapin</b>	789.76
<b>Total expenses</b>	<u>1,596,817.94</u>
<b>Excess revenue(expenses)</b>	(1,396,935.13)
<b>FUND BALANCE - BEGINNING:</b>	2,272,615.79
Transfers in	<u>1,170,000.00</u>
<b>FUND BALANCE - ENDING:</b>	<u><u>\$ 2,045,680.66</u></u>

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, 2011

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

See accountants' compilation report.

**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
<b>REVENUES:</b>			
Total revenues	\$ 5,624,565.63	\$ 80,663.05	\$ 5,705,228.68
<b>EXPENSES:</b>			
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	<u>2,927,386.32</u>	<u>0.00</u>	<u>2,927,386.32</u>
Excess revenue(expenses)	2,697,179.31	80,663.05	2,777,842.36
<b>FUND BALANCE - BEGINNING:</b>	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>
<b>FUND BALANCE - ENDING:</b>	<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
<b>REVENUES:</b>			
<b>Total revenues</b>	\$ 5,739,680.19	\$ 95,262.58	\$ 5,834,942.77
<b>EXPENSES:</b>			
<b>District</b>	3,229,301.62	0.00	3,229,301.62
<b>Main</b>	154,806.56	0.00	154,806.56
<b>Scheben</b>	75,398.69	0.00	75,398.69
<b>Florence</b>	41,944.00	0.00	41,944.00
<b>Lents</b>	19,195.88	0.00	19,195.88
<b>Walton</b>	18,647.07	0.00	18,647.07
<b>Chapin</b>	2,454.40	0.00	2,454.40
<b>Total expenses</b>	3,541,748.22	0.00	3,541,748.22
 <b>Excess revenue(expenses)</b>	 2,197,931.97	 95,262.58	 2,293,194.55
<b>FUND BALANCE - BEGINNING:</b>	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)
<b>FUND BALANCE - ENDING:</b>	<u>\$ 5,640,547.76</u>	<u>\$ 22,404,649.48</u>	<u>\$ 28,045,197.24</u>

See accountants' compilation report.

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

7 Months Ended January 31, 2012

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	\$ 6,237,377.40	\$ 114,179.30	\$ 6,351,556.70
<b>EXPENSES:</b>			
<b>District</b>	3,757,604.55	0.00	3,757,604.55
<b>Main</b>	174,591.57	0.00	174,591.57
<b>Scheben</b>	83,723.38	0.00	83,723.38
<b>Florence</b>	47,215.56	0.00	47,215.56
<b>Lents</b>	22,400.29	0.00	22,400.29
<b>Walton</b>	21,415.43	0.00	21,415.43
<b>Chapin</b>	3,007.49	0.00	3,007.49
<b>Total expenses</b>	4,109,958.27	0.00	4,109,958.27
 <b>Excess revenue(expenses)</b>	 2,127,419.13	 114,179.30	 2,241,598.43
<b>FUND BALANCE - BEGINNING:</b>	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)
<b>FUND BALANCE - ENDING:</b>	<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
<b>REVENUES:</b>			
<b>Total revenues</b>	\$ 6,429,768.17	\$ 126,822.24	\$ 6,556,590.41
<b>EXPENSES:</b>			
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
<b>Total expenses</b>	4,700,095.76	0.00	4,700,095.76
<b>Excess revenue(expenses)</b>	1,729,672.41	126,822.24	1,856,494.65
<b>FUND BALANCE - BEGINNING:</b>	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)
<b>FUND BALANCE - ENDING:</b>	\$ 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
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 6,493,866.11</u>	<u>\$ 141,435.49</u>	<u>\$ 6,635,301.60</u>
<b>EXPENSES:</b>			
<b>District</b>	4,846,501.63	0.00	4,846,501.63
<b>Main</b>	228,543.96	0.00	228,543.96
<b>Scheben</b>	109,042.89	0.00	109,042.89
<b>Florence</b>	62,041.35	0.00	62,041.35
<b>Lents</b>	29,763.85	0.00	29,763.85
<b>Walton</b>	28,861.53	0.00	28,861.53
<b>Chapin</b>	3,025.80	0.00	3,025.80
<b>Total expenses</b>	<u>5,307,781.01</u>	<u>0.00</u>	<u>5,307,781.01</u>
<b>Excess revenue(expenses)</b>	1,186,085.10	141,435.49	1,327,520.59
<b>FUND BALANCE - BEGINNING:</b>	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>
<b>FUND BALANCE - ENDING:</b>	<u><u>\$ 4,628,700.89</u></u>	<u><u>\$ 22,450,822.39</u></u>	<u><u>\$ 27,079,523.28</u></u>

See accountants' compilation report.

**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
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 6,659,058.17</u>	<u>\$ 160,003.21</u>	<u>\$ 6,819,061.38</u>
<b>EXPENSES:</b>			
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
<b>Total expenses</b>	<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
<b>FUND BALANCE - BEGINNING:</b>	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>
<b>FUND BALANCE - ENDING:</b>	<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
<b>REVENUES:</b>			
Total revenues	\$ 6,953,090.41	\$ 177,894.75	\$ 7,130,985.16
<b>EXPENSES:</b>			
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
<b>FUND BALANCE - BEGINNING:</b>	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>
<b>FUND BALANCE - ENDING:</b>	<u>\$ 3,865,481.00</u>	<u>\$ 22,487,281.65</u>	<u>\$ 26,352,762.65</u>

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**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
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 7,176,116.41</u>	<u>\$ 233,808.24</u>	<u>\$ 7,409,924.65</u>
<b>EXPENSES:</b>			
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
<b>Total expenses</b>	<u>7,257,792.46</u>	<u>0.00</u>	<u>7,257,792.46</u>
<b>Excess revenue(expenses)</b>	(81,676.05)	233,808.24	152,132.19
<b>FUND BALANCE - BEGINNING:</b>	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>
<b>FUND BALANCE - ENDING:</b>	<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
<b>TOTAL INCOME</b>	<b>\$6,813,627</b>

**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
<b>TOTAL PERSONNEL</b>	<b>\$2,228,512</b>	<b>\$1,118,654</b>	<b>\$852,489</b>	<b>\$508,047</b>	<b>\$356,534</b>	<b>\$242,973</b>	<b>\$28,692</b>	<b>\$5,335,901</b>

**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
<b>TOTAL MATERIALS</b>	<b>\$941,575</b>	<b>\$12,000</b>	<b>\$10,000</b>	<b>\$8,500</b>	<b>\$3,200</b>	<b>\$2,700</b>	<b>\$1,200</b>	<b>\$979,175</b>
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
<b>TOTAL FACILITY</b>	<b>\$500</b>	<b>\$126,650</b>	<b>\$62,724</b>	<b>\$35,245</b>	<b>\$12,990</b>	<b>\$14,790</b>	<b>\$3,500</b>	<b>\$256,399</b>
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
<b>TOTAL MAINTENANCE</b>	<b>\$2,700</b>	<b>\$155,540</b>	<b>\$81,415</b>	<b>\$41,890</b>	<b>\$30,740</b>	<b>\$32,290</b>	<b>\$1,000</b>	<b>\$345,575</b>
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
<b>TOTAL SUPPORT</b>	<b>\$195,269</b>		<b>\$1,980</b>	<b>\$1,440</b>	<b>\$1,560</b>	<b>\$1,560</b>	<b>\$900</b>	<b>\$202,709</b>

**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
<b>TOTAL PROGRAM</b>	<b>\$250,930</b>	<b>\$31,425</b>	<b>\$8,050</b>	<b>\$8,150</b>	<b>\$3,600</b>	<b>\$2,600</b>	<b>\$100</b>	<b>\$304,855</b>
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
<b>TOTAL AUTOMATION</b>	<b>\$289,521</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$289,521</b>
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
<b>TOTAL OTHER</b>	<b>\$65,525</b>	<b>\$9,500</b>	<b>\$3,300</b>	<b>\$2,000</b>	<b>\$2,200</b>	<b>\$1,000</b>	<b>\$300</b>	<b>\$83,825</b>
<b>TOTAL EXPENSES</b>	<b>\$3,974,532</b>	<b>\$1,453,769</b>	<b>\$1,019,958</b>	<b>\$605,272</b>	<b>\$410,824</b>	<b>\$297,913</b>	<b>\$35,692</b>	<b>\$7,797,960</b>
EXCESS REVENUE (EXPENSE)								(\$984,333)
TRANSFER FROM (TO) FUND RESERVE								\$984,333
<b>BUDGET OVER / UNDER</b>								<b>\$0</b>