

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

**1 Month Ended July 31, 2012**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	\$ 11,783.49	\$ 9,201.26	\$ 20,984.75
<b>EXPENSES:</b>			
<b>District</b>	514,030.60	0.00	514,030.60
<b>Main</b>	20,299.46	0.00	20,299.46
<b>Scheben</b>	16,307.82	0.00	16,307.82
<b>Florence</b>	4,780.84	0.00	4,780.84
<b>Lents</b>	1,617.17	0.00	1,617.17
<b>Walton</b>	1,716.28	0.00	1,716.28
<b>Total expenses</b>	558,752.17	0.00	558,752.17
<b>Excess revenue(expenses)</b>	(546,968.68)	9,201.26	(537,767.42)
<b>FUND BALANCE - BEGINNING:</b>	3,360,939.74	22,543,195.14	25,904,134.88
<b>FUND BALANCE - ENDING:</b>	\$ 2,813,971.06	\$ 22,552,396.40	\$ 25,366,367.46

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, 2012**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	\$ 57,715.35	\$ 19,999.67	\$ 77,715.02
<b>EXPENSES:</b>			
<b>District</b>	971,316.71	0.00	971,316.71
<b>Main</b>	37,524.74	0.00	37,524.74
<b>Scheben</b>	28,329.17	0.00	28,329.17
<b>Florence</b>	10,393.27	0.00	10,393.27
<b>Lents</b>	3,821.04	0.00	3,821.04
<b>Walton</b>	3,956.67	0.00	3,956.67
<b>Chapin</b>	99.38	0.00	99.38
<b>Total expenses</b>	1,055,440.98	0.00	1,055,440.98
<b>Excess revenue(expenses)</b>	(997,725.63)	19,999.67	(977,725.96)
<b>FUND BALANCE - BEGINNING:</b>	3,360,939.74	22,543,195.14	25,904,134.88
<b>FUND BALANCE - ENDING:</b>	\$ 2,363,214.11	\$ 22,563,194.81	\$ 24,926,408.92

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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, 2012**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 127,474.45</u>	<u>\$ 27,110.62</u>	<u>\$ 154,585.07</u>
<b>EXPENSES:</b>			
<b>District</b>	1,452,028.33	0.00	1,452,028.33
<b>Main</b>	56,282.18	0.00	56,282.18
<b>Scheben</b>	45,470.80	0.00	45,470.80
<b>Florence</b>	21,553.49	0.00	21,553.49
<b>Lents</b>	8,159.91	0.00	8,159.91
<b>Walton</b>	10,924.88	0.00	10,924.88
<b>Chapin</b>	<u>762.36</u>	<u>0.00</u>	<u>762.36</u>
<b>Total expenses</b>	<u>1,595,181.95</u>	<u>0.00</u>	<u>1,595,181.95</u>
 <b>Excess revenue(expenses)</b>	 (1,467,707.50)	 27,110.62	 (1,440,596.88)
<b>FUND BALANCE - BEGINNING:</b>	<u>3,360,939.74</u>	<u>22,543,195.14</u>	<u>25,904,134.88</u>
<b>FUND BALANCE - ENDING:</b>	<u>\$ 1,893,232.24</u>	<u>\$ 22,570,305.76</u>	<u>\$ 24,463,538.00</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, 2012**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 1,526,258.82	\$ 59,580.59	\$ 1,585,839.41
<b>EXPENSES:</b>			
District	2,103,563.40	0.00	2,103,563.40
Main	90,581.52	0.00	90,581.52
Scheben	60,499.42	0.00	60,499.42
Florence	31,569.93	0.00	31,569.93
Lents	11,712.02	0.00	11,712.02
Walton	15,762.28	0.00	15,762.28
Chapin	815.40	0.00	815.40
Total expenses	2,314,503.97	0.00	2,314,503.97
Excess revenue(expenses)	(788,245.15)	59,580.59	(728,664.56)
<b>FUND BALANCE - BEGINNING:</b>	3,360,939.74	22,543,195.14	25,904,134.88
<b>FUND BALANCE - ENDING:</b>	\$ 2,572,694.59	\$ 22,602,775.73	\$ 25,175,470.32

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, 2012**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 5,599,562.01</u>	<u>\$ 71,681.56</u>	<u>\$ 5,671,243.57</u>
<b>EXPENSES:</b>			
District	2,622,324.48	0.00	2,622,324.48
Main	112,885.45	0.00	112,885.45
Scheben	72,343.39	0.00	72,343.39
Florence	38,213.37	0.00	38,213.37
Lents	14,754.82	0.00	14,754.82
Walton	19,288.08	0.00	19,288.08
Chapin	<u>1,094.24</u>	<u>0.00</u>	<u>1,094.24</u>
<b>Total expenses</b>	<u>2,880,903.83</u>	<u>0.00</u>	<u>2,880,903.83</u>
 <b>Excess revenue(expenses)</b>	 2,718,658.18	 71,681.56	 2,790,339.74
<b>FUND BALANCE - BEGINNING:</b>	<u>3,360,939.74</u>	<u>22,543,195.14</u>	<u>25,904,134.88</u>
<b>FUND BALANCE - ENDING:</b>	<u><u>\$ 6,079,597.92</u></u>	<u><u>\$ 22,614,876.70</u></u>	<u><u>\$ 28,694,474.62</u></u>

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

**6 Months Ended December 31, 2012**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 5,792,197.23</u>	<u>\$ 74,228.64</u>	<u>\$ 5,866,425.87</u>
<b>EXPENSES:</b>			
District	3,209,597.07	0.00	3,209,597.07
Main	142,303.16	0.00	142,303.16
Scheben	82,816.31	0.00	82,816.31
Florence	43,183.42	0.00	43,183.42
Lents	16,952.21	0.00	16,952.21
Walton	21,993.72	0.00	21,993.72
Chapin	1,167.83	0.00	1,167.83
<b>Total expenses</b>	<u>3,518,013.72</u>	<u>0.00</u>	<u>3,518,013.72</u>
Excess revenue(expenses)	2,274,183.51	74,228.64	2,348,412.15
<b>FUND BALANCE - BEGINNING:</b>	<u>3,360,939.74</u>	<u>22,543,195.14</u>	<u>25,904,134.88</u>
<b>FUND BALANCE - ENDING:</b>	<u><u>\$ 5,635,123.25</u></u>	<u><u>\$ 22,617,423.78</u></u>	<u><u>\$ 28,252,547.03</u></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, 2013

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 6,455,516.53	\$ 88,436.14	\$ 6,543,952.67
<b>EXPENSES:</b>			
District	3,786,800.79	0.00	3,786,800.79
Main	172,551.35	0.00	172,551.35
Scheben	90,924.17	0.00	90,924.17
Florence	47,541.04	0.00	47,541.04
Lents	23,157.43	0.00	23,157.43
Walton	24,262.99	0.00	24,262.99
Chapin	2,247.09	0.00	2,247.09
Total expenses	4,147,484.86	0.00	4,147,484.86
 Excess revenue(expenses)	 2,308,031.67	 88,436.14	 2,396,467.81
 <b>FUND BALANCE - BEGINNING:</b>	 3,360,939.74	 22,543,195.14	 25,904,134.88
Transfers in	0.00	400,000.00	400,000.00
Transfers out	(400,000.00)	0.00	(400,000.00)
<b>FUND BALANCE - ENDING:</b>	<u>\$ 5,268,971.41</u>	<u>\$ 23,031,631.28</u>	<u>\$ 28,300,602.69</u>

See accountants' compilation report.

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

**8 Months Ended February 28, 2013**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 6,708,843.18</u>	<u>\$ 99,401.56</u>	<u>\$ 6,808,244.74</u>
<b>EXPENSES:</b>			
District	4,289,015.34	0.00	4,289,015.34
Main	191,693.40	0.00	191,693.40
Scheben	106,121.21	0.00	106,121.21
Florence	54,823.96	0.00	54,823.96
Lents	27,283.39	0.00	27,283.39
Walton	27,665.22	0.00	27,665.22
Chapin	2,296.23	0.00	2,296.23
<b>Total expenses</b>	<u>4,698,898.75</u>	<u>0.00</u>	<u>4,698,898.75</u>
 <b>Excess revenue(expenses)</b>	 2,009,944.43	 99,401.56	 2,109,345.99
 <b>FUND BALANCE - BEGINNING:</b>	 <u>3,360,939.74</u>	 <u>22,543,195.14</u>	 <u>25,904,134.88</u>
Transfers in	0.00	400,000.00	400,000.00
Transfers out	<u>(400,000.00)</u>	<u>0.00</u>	<u>(400,000.00)</u>
<b>FUND BALANCE - ENDING:</b>	<u><u>\$ 4,970,884.17</u></u>	<u><u>\$ 23,042,596.70</u></u>	<u><u>\$ 28,013,480.87</u></u>

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

9 Months Ended March 31, 2013

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	\$ 6,939,687.01	\$ 102,075.85	\$ 7,041,762.86
<b>EXPENSES:</b>			
<b>District</b>	4,719,061.21	0.00	4,719,061.21
<b>Main</b>	212,450.85	0.00	212,450.85
<b>Scheben</b>	117,992.95	0.00	117,992.95
<b>Florence</b>	61,044.91	0.00	61,044.91
<b>Lents</b>	30,457.70	0.00	30,457.70
<b>Walton</b>	30,397.29	0.00	30,397.29
<b>Chapin</b>	2,724.92	0.00	2,724.92
<b>Total expenses</b>	5,174,129.83	0.00	5,174,129.83
 <b>Excess revenue(expenses)</b>	 1,765,557.18	 102,075.85	 1,867,633.03
 <b>FUND BALANCE - BEGINNING:</b>	 3,360,939.74	 22,543,195.14	 25,904,134.88
Transfers in	0.00	400,000.00	400,000.00
Transfers out	(400,000.00)	0.00	(400,000.00)
<b>FUND BALANCE - ENDING:</b>	<u>\$ 4,726,496.92</u>	<u>\$ 23,045,270.99</u>	<u>\$ 27,771,767.91</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, 2013**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 7,097,373.05	\$ 116,018.22	\$ 7,213,391.27
<b>EXPENSES:</b>			
District	5,387,567.26	0.00	5,387,567.26
Main	247,698.07	0.00	247,698.07
Scheben	133,497.28	0.00	133,497.28
Florence	69,595.80	0.00	69,595.80
Lents	35,150.19	0.00	35,150.19
Walton	35,042.75	0.00	35,042.75
Chapin	2,877.82	0.00	2,877.82
Total expenses	<u>5,911,429.17</u>	<u>0.00</u>	<u>5,911,429.17</u>
 Excess revenue(expenses)	 1,185,943.88	 116,018.22	 1,301,962.10
 <b>FUND BALANCE - BEGINNING:</b>	 <u>3,360,939.74</u>	 <u>22,543,195.14</u>	 <u>25,904,134.88</u>
Transfers in	0.00	400,000.00	400,000.00
Transfers out	<u>(400,000.00)</u>	<u>0.00</u>	<u>(400,000.00)</u>
 <b>FUND BALANCE - ENDING:</b>	 <u>\$ 4,146,883.62</u>	 <u>\$ 23,059,213.36</u>	 <u>\$ 27,206,096.98</u>

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

11 Months Ended May 31, 2013

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 7,311,447.19	\$ 126,971.60	\$ 7,438,418.79
<b>EXPENSES:</b>			
District	5,944,826.11	0.00	5,944,826.11
Main	278,084.70	0.00	278,084.70
Scheben	155,067.98	0.00	155,067.98
Florence	87,019.82	0.00	87,019.82
Lents	38,722.66	0.00	38,722.66
Walton	38,754.52	0.00	38,754.52
Chapin	2,957.01	0.00	2,957.01
Total expenses	6,545,432.80	0.00	6,545,432.80
 Excess revenue(expenses)	 766,014.39	 126,971.60	 892,985.99
<b>FUND BALANCE - BEGINNING:</b>	3,360,939.74	22,543,195.14	25,904,134.88
Transfers in	0.00	400,000.00	400,000.00
Transfers out	(400,000.00)	0.00	(400,000.00)
<b>FUND BALANCE - ENDING:</b>	<u>\$ 3,726,954.13</u>	<u>\$ 23,070,166.74</u>	<u>\$ 26,797,120.87</u>

See accountants' compilation report.

**BOONE COUNTY PUBLIC LIBRARY  
DISTRICT BUDGET FY2013 - GENERAL FUND**

**REVENUE**

TAX/REAL	\$6,200,000
TAX/AUTO	\$270,000
TAX/TELECOM	\$101,000
INTEREST	\$10,000
STATE AID	\$42,000
FINES/FEES	\$101,000
CELL TOWER LEASE	\$12,650
REIMBURSEMENTS	\$58,800
VENDING	\$2,500
GRANTS	\$97,550
BOOKSALE	\$12,000
<b>TOTAL INCOME</b>	<b>\$6,907,500</b>

**EXPENDITURE**

	DISTRICT	MAIN	SCHEBEN	FLORENCE	LENTS	WALTON	CHAPIN	TOTAL
<b>SALARY</b>	\$1,528,045	\$755,897	\$651,133	\$367,190	\$267,442	\$183,965	\$26,719	\$3,780,391
<b>FICA</b>	\$96,000	\$48,000	\$40,800	\$24,000	\$16,800	\$12,000	\$2,400	\$240,000
<b>RETIREMENT</b>	\$267,560	\$89,275	\$77,016	\$44,668	\$32,882	\$23,257	\$0	\$534,658
<b>HEALTH INSUR</b>	\$280,812	\$111,019	\$104,488	\$71,836	\$52,244	\$32,653	\$0	\$653,052
<b>DENTAL INSUR</b>	\$3,080	\$1,330	\$1,120	\$630	\$560	\$280	\$0	\$7,000
<b>LIFE INSUR</b>	\$1,307	\$564	\$475	\$267	\$238	\$119	\$0	\$2,970
<b>EMP ASSIST PROG</b>	\$2,500							\$2,500
<b>SECTION 125</b>	\$3,800							\$3,800
<b>UNEMPLOY</b>	\$4,305	\$4,620	\$3,675	\$1,890	\$1,365	\$945	\$210	\$17,010
<b>WORKER COMP</b>	\$19,000							\$19,000
<b>TOTAL PERSONNEL</b>	<b>\$2,206,409</b>	<b>\$1,010,705</b>	<b>\$878,708</b>	<b>\$510,481</b>	<b>\$371,531</b>	<b>\$253,218</b>	<b>\$29,329</b>	<b>\$5,260,381</b>

**BOONE COUNTY PUBLIC LIBRARY  
DISTRICT BUDGET FY2013 - GENERAL FUND**

	DISTRICT	MAIN	SCHEBEN	FLORENCE	LENTS	WALTON	CHAPIN	TOTAL
COLLECTION MATERIALS	\$730,563							\$730,563
AUDIOVISUAL	\$0							\$0
PERIODICALS	\$0	\$12,000	\$10,000	\$8,500	\$3,200	\$2,700	\$1,200	\$37,600
ELECTRONIC	\$145,985							\$145,985
PROC SUPPLIES	\$45,000							\$45,000
BINDING	\$3,200							\$3,200
CATALOG/PROCESS	\$15,500							\$15,500
<b>TOTAL MATERIALS</b>	<b>\$940,248</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>\$977,848</b>
UTILITIES	\$0	\$123,900	\$62,400	\$29,460	\$11,940	\$14,520	\$3,000	\$245,220
FURN/EQUIP	\$500	\$250	\$12,545	\$7,000	\$1,000	\$2,300	\$0	\$23,595
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL FACILITY</b>	<b>\$500</b>	<b>\$124,150</b>	<b>\$74,945</b>	<b>\$36,460</b>	<b>\$12,940</b>	<b>\$16,820</b>	<b>\$3,000</b>	<b>\$268,815</b>
JANITORIAL	\$0	\$86,375	\$40,000	\$17,780	\$7,630	\$8,660	\$600	\$161,045
GROUNDS	\$0	\$19,200	\$13,000	\$8,895	\$8,650	\$6,500	\$0	\$56,245
REPAIR/FACILITY	\$2,000	\$25,000	\$16,000	\$14,000	\$8,500	\$9,250	\$300	\$75,050
SERVICE CONTRACTS	\$0	\$15,085	\$9,075	\$3,500	\$2,150	\$4,900	\$0	\$34,710
JANITORIAL SUPPLIES	\$1,200	\$10,500	\$4,800	\$3,500	\$1,000	\$900	\$100	\$22,000
<b>TOTAL MAINTENANCE</b>	<b>\$3,200</b>	<b>\$156,160</b>	<b>\$82,875</b>	<b>\$47,675</b>	<b>\$27,930</b>	<b>\$30,210</b>	<b>\$1,000</b>	<b>\$349,050</b>
INSURANCE	\$40,000							\$40,000
PROFESSIONAL SERVICES	\$64,960							\$64,960
COLLECT AGENCY	\$0							\$0
CONTRACT LABOR	\$32,740							\$32,740
TELEPHONE	\$12,840	inc. w/District	\$2,100	\$1,440	\$1,560	\$1,560	\$900	\$20,400
POSTAGE	\$20,058							\$20,058
<b>TOTAL SUPPORT</b>	<b>\$170,598</b>		<b>\$2,100</b>	<b>\$1,440</b>	<b>\$1,560</b>	<b>\$1,560</b>	<b>\$900</b>	<b>\$178,158</b>

**BOONE COUNTY PUBLIC LIBRARY  
DISTRICT BUDGET FY2013 - GENERAL FUND**

	DISTRICT	MAIN	SCHEBEN	FLORENCE	LENTS	WALTON	CHAPIN	TOTAL
RESOURCE SHARING	\$34,000							\$34,000
PROGRAMMING	\$28,900	\$19,800	\$4,450	\$5,650	\$2,000	\$1,700	\$500	\$63,000
DELIVERY/OUTREACH	\$18,000							\$18,000
PUBLIC RELATIONS	\$85,587							\$85,587
EARLY CHILD COUNCIL	\$25,000							\$25,000
OPERAT SUPPLIES	\$12,650	\$10,500	\$2,600	\$2,500	\$1,500	\$900	\$100	\$30,750
PROGRAM SUPPLIES	\$37,700							\$37,700
<b>TOTAL PROGRAM</b>	<b>\$241,837</b>	<b>\$30,300</b>	<b>\$7,050</b>	<b>\$8,150</b>	<b>\$3,500</b>	<b>\$2,600</b>	<b>\$600</b>	<b>\$294,037</b>
SOFTWARE	\$27,173							\$27,173
HARDWARE	\$87,409							\$87,409
SOFTWARE MAINT	\$75,964							\$75,964
HARDWARE MAINT	\$51,590							\$51,590
TELECOM	\$51,360							\$51,360
REPAIR/EQUIP	\$18,995							\$18,995
AUTO SUPPLIES	\$5,000							\$5,000
<b>TOTAL AUTOMATION</b>	<b>\$317,491</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$317,491</b>
PROF DEVELOP	\$21,400							\$21,400
TRAVEL	\$16,250							\$16,250
LEASE	\$26,830							\$26,830
GRANT EXP	\$97,550							\$97,550
MISCELLANEOUS	\$5,000	\$8,000	\$3,300	\$2,000	\$2,200	\$1,000	\$500	\$22,000
<b>TOTAL OTHER</b>	<b>\$167,030</b>	<b>\$8,000</b>	<b>\$3,300</b>	<b>\$2,000</b>	<b>\$2,200</b>	<b>\$1,000</b>	<b>\$500</b>	<b>\$184,030</b>
<b>TOTAL EXPENSES</b>	<b>\$4,047,313</b>	<b>\$1,341,315</b>	<b>\$1,058,978</b>	<b>\$614,706</b>	<b>\$422,861</b>	<b>\$308,108</b>	<b>\$36,529</b>	<b>\$7,829,810</b>
EXCESS REVENUE (EXPENSE)								<b>(\$922,310)</b>
TRANSFER FROM (TO) FUND RESERVE								<b>\$922,310</b>
<b>BUDGET OVER / UNDER</b>								<b>\$0</b>