

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

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

2 Months Ended August 31, 2017

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

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

3 Months Ended September 30, 2017

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 116,995.32</u>	<u>\$ 26,599.14</u>	<u>\$ 143,594.46</u>
EXPENSES:			
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
Total expenses	<u>2,221,096.25</u>	<u>0.00</u>	<u>2,221,096.25</u>
 Excess revenue(expenses)	 (2,104,100.93)	 26,599.14	 (2,077,501.79)
 FUND BALANCE - BEGINNING:	 <u>5,265,132.42</u>	 <u>22,254,241.30</u>	 <u>27,519,373.72</u>
 FUND BALANCE - ENDING:	 <u><u>\$ 3,161,031.49</u></u>	 <u><u>\$ 22,280,840.44</u></u>	 <u><u>\$ 25,441,871.93</u></u>

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

4 Months Ended October 31, 2017

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 3,231,532.41</u>	<u>\$ 37,666.19</u>	<u>\$ 3,269,198.60</u>
EXPENSES:			
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
 FUND BALANCE - BEGINNING:	<u>5,265,132.42</u>	<u>22,254,241.30</u>	<u>27,519,373.72</u>
 FUND BALANCE - ENDING:	<u>\$ 5,738,086.88</u>	<u>\$ 22,291,907.49</u>	<u>\$ 28,029,994.37</u>

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

5 Months Ended November 30, 2017

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 6,408,001.02</u>	<u>\$ 58,588.47</u>	<u>\$ 6,466,589.49</u>
EXPENSES:			
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
Total expenses	<u>3,346,280.81</u>	<u>0.00</u>	<u>3,346,280.81</u>
 Excess revenue(expenses)	 3,061,720.21	 58,588.47	 3,120,308.68
 FUND BALANCE - BEGINNING:	 <u>5,265,132.42</u>	 <u>22,254,241.30</u>	 <u>27,519,373.72</u>
 FUND BALANCE - ENDING:	 <u><u>\$ 8,326,852.63</u></u>	 <u><u>\$ 22,312,829.77</u></u>	 <u><u>\$ 30,639,682.40</u></u>

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

6 Months Ended December 31, 2017

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 6,899,271.60	\$ 70,941.49	\$ 6,970,213.09
EXPENSES:			
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
Total expenses	4,206,426.46	0.00	4,206,426.46
Excess revenue(expenses)	2,692,845.14	70,941.49	2,763,786.63
FUND BALANCE - BEGINNING:	5,265,132.42	22,254,241.30	27,519,373.72
FUND BALANCE - ENDING:	<u>\$ 7,957,977.56</u>	<u>\$ 22,325,182.79</u>	<u>\$ 30,283,160.35</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, 2018

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 7,452,380.37</u>	<u>\$ 83,596.92</u>	<u>\$ 7,535,977.29</u>
EXPENSES:			
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
Total expenses	<u>5,020,746.09</u>	<u>0.00</u>	<u>5,020,746.09</u>
 Excess revenue(expenses)	 2,431,634.28	 83,596.92	 2,515,231.20
 FUND BALANCE - BEGINNING:	 <u>5,265,132.42</u>	 <u>22,254,241.30</u>	 <u>27,519,373.72</u>
 FUND BALANCE - ENDING:	 <u>\$ 7,696,766.70</u>	 <u>\$ 22,337,838.22</u>	 <u>\$ 30,034,604.92</u>

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

8 Months Ended February 28, 2018

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 7,684,013.44</u>	<u>\$ 94,237.84</u>	<u>\$ 7,778,251.28</u>
EXPENSES:			
District	4,493,216.69	0.00	4,493,216.69
Main	203,616.27	0.00	203,616.27
Scheben	102,403.53	0.00	102,403.53
Florence	308,603.60	0.00	308,603.60
Lents	4,874.31	0.00	4,874.31
Hebron	644,612.00	0.00	644,612.00
Walton	21,653.31	0.00	21,653.31
Chapin	<u>2,173.97</u>	<u>0.00</u>	<u>2,173.97</u>
Total expenses	<u>5,781,153.68</u>	<u>0.00</u>	<u>5,781,153.68</u>
 Excess revenue(expenses)	 1,902,859.76	 94,237.84	 1,997,097.60
 FUND BALANCE - BEGINNING:	 <u>5,265,132.42</u>	 <u>22,254,241.30</u>	 <u>27,519,373.72</u>
 FUND BALANCE - ENDING:	 <u>\$ 7,167,992.18</u>	 <u>\$ 22,348,479.14</u>	 <u>\$ 29,516,471.32</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, 2018

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 7,832,293.63</u>	<u>\$ 119,716.89</u>	<u>\$ 7,952,010.52</u>
EXPENSES:			
District	5,003,848.67	0.00	5,003,848.67
Main	226,647.74	0.00	226,647.74
Scheben	114,270.70	0.00	114,270.70
Florence	314,963.54	0.00	314,963.54
Lents	5,469.44	0.00	5,469.44
Hebron	816,998.40	0.00	816,998.40
Walton	25,092.65	0.00	25,092.65
Chapin	3,054.97	0.00	3,054.97
Total expenses	<u>6,510,346.11</u>	<u>0.00</u>	<u>6,510,346.11</u>
 Excess revenue(expenses)	 1,321,947.52	 119,716.89	 1,441,664.41
 FUND BALANCE - BEGINNING:	 <u>5,265,132.42</u>	 <u>22,254,241.30</u>	 <u>27,519,373.72</u>
 FUND BALANCE - ENDING:	 <u><u>\$ 6,587,079.94</u></u>	 <u><u>\$ 22,373,958.19</u></u>	 <u><u>\$ 28,961,038.13</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, 2018

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 7,945,158.68</u>	<u>\$ 132,146.85</u>	<u>\$ 8,077,305.53</u>
EXPENSES:			
District	5,577,437.87	0.00	5,577,437.87
Main	257,412.59	0.00	257,412.59
Scheben	127,117.38	0.00	127,117.38
Florence	342,273.58	0.00	342,273.58
Lents	5,994.24	0.00	5,994.24
Hebron	957,837.48	0.00	957,837.48
Walton	26,736.81	0.00	26,736.81
Chapin	4,162.03	0.00	4,162.03
Total expenses	<u>7,298,971.98</u>	<u>0.00</u>	<u>7,298,971.98</u>
 Excess revenue(expenses)	 646,186.70	 132,146.85	 778,333.55
 FUND BALANCE - BEGINNING:	 <u>5,265,132.42</u>	 <u>22,254,241.30</u>	 <u>27,519,373.72</u>
 FUND BALANCE - ENDING:	 <u><u>\$ 5,911,319.12</u></u>	 <u><u>\$ 22,386,388.15</u></u>	 <u><u>\$ 28,297,707.27</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, 2018

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 8,155,445.04</u>	<u>\$ 147,811.81</u>	<u>\$ 8,303,256.85</u>
EXPENSES:			
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	<u>8,119,273.94</u>	<u>0.00</u>	<u>8,119,273.94</u>
 Excess revenue(expenses)	 36,171.10	 147,811.81	 183,982.91
 FUND BALANCE - BEGINNING:	 <u>5,265,132.42</u>	 <u>22,254,241.30</u>	 <u>27,519,373.72</u>
 FUND BALANCE - ENDING:	 <u>\$ 5,301,303.52</u>	 <u>\$ 22,402,053.11</u>	 <u>\$ 27,703,356.63</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, 2018

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 8,509,469.58	\$ 202,853.57	\$ 8,712,323.15
EXPENSES:			
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)
FUND BALANCE - BEGINNING:	<u>5,265,132.42</u>	<u>22,254,241.30</u>	<u>27,519,373.72</u>
FUND BALANCE - ENDING:	<u>\$ 6,411,490.83</u>	<u>\$ 19,894,699.92</u>	<u>\$ 26,306,190.75</u>