

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

**1 Month Ended July 31, 2018**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 7,048.25	\$ 10,518.17	\$ 17,566.42
<b>EXPENSES:</b>			
District	571,175.19	0.00	571,175.19
Main	22,829.30	0.00	22,829.30
Scheben	14,443.92	0.00	14,443.92
Florence	4,914.76	0.00	4,914.76
Hebron	285,509.84	0.00	285,509.84
Walton	14,541.25	0.00	14,541.25
Chapin	7.34	0.00	7.34
Total expenses	913,421.60	0.00	913,421.60
Excess revenue(expenses)	(906,373.35)	10,518.17	(895,855.18)
<b>FUND BALANCE - BEGINNING:</b>	6,411,490.73	19,894,699.92	26,306,190.65
<b>FUND BALANCE - ENDING:</b>	\$ 5,505,117.38	\$ 19,905,218.09	\$ 25,410,335.47

See accountants' compilation report.

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**2 Months Ended August 31, 2018**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	\$ 56,957.27	\$ 21,042.39	\$ 77,999.66
<b>EXPENSES:</b>			
<b>District</b>	1,034,060.01	0.00	1,034,060.01
<b>Main</b>	102,959.45	0.00	102,959.45
<b>Scheben</b>	25,446.72	0.00	25,446.72
<b>Florence</b>	10,694.80	0.00	10,694.80
<b>Hebron</b>	287,464.03	0.00	287,464.03
<b>Walton</b>	19,819.83	0.00	19,819.83
<b>Chapin</b>	55.24	0.00	55.24
<b>Total expenses</b>	1,480,500.08	0.00	1,480,500.08
<b>Excess revenue(expenses)</b>	(1,423,542.81)	21,042.39	(1,402,500.42)
<b>FUND BALANCE - BEGINNING:</b>	6,411,490.73	19,894,699.92	26,306,190.65
<b>FUND BALANCE - ENDING:</b>	\$ 4,987,947.92	\$ 19,915,742.31	\$ 24,903,690.23

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**3 Months Ended September 30, 2018**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 139,912.02</u>	<u>\$ 45,289.72</u>	<u>\$ 185,201.74</u>
<b>EXPENSES:</b>			
<b>District</b>	1,829,888.76	0.00	1,829,888.76
<b>Main</b>	121,251.77	0.00	121,251.77
<b>Scheben</b>	37,917.84	0.00	37,917.84
<b>Florence</b>	16,249.59	0.00	16,249.59
<b>Hebron</b>	1,016,130.45	0.00	1,016,130.45
<b>Walton</b>	25,628.75	0.00	25,628.75
<b>Chapin</b>	104.92	0.00	104.92
<b>Total expenses</b>	<u>3,047,172.08</u>	<u>0.00</u>	<u>3,047,172.08</u>
 <b>Excess revenue(expenses)</b>	 (2,907,260.06)	 45,289.72	 (2,861,970.34)
 <b>FUND BALANCE - BEGINNING:</b>	 <u>6,411,490.73</u>	 <u>19,894,699.92</u>	 <u>26,306,190.65</u>
 <b>FUND BALANCE - ENDING:</b>	 <u><u>\$ 3,504,230.67</u></u>	 <u><u>\$ 19,939,989.64</u></u>	 <u><u>\$ 23,444,220.31</u></u>

**BOONE COUNTY PUBLIC LIBRARY DISTRICT**  
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**4 Months Ended October 31, 2018**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 2,871,519.54	\$ 55,302.48	\$ 2,926,822.02
<b>EXPENSES:</b>			
District	2,491,789.01	0.00	2,491,789.01
Main	174,535.82	0.00	174,535.82
Scheben	54,283.14	0.00	54,283.14
Florence	25,282.84	0.00	25,282.84
Hebron	1,534,136.73	0.00	1,534,136.73
Walton	30,376.37	0.00	30,376.37
Chapin	154.60	0.00	154.60
Total expenses	4,310,558.51	0.00	4,310,558.51
 Excess revenue(expenses)	 (1,439,038.97)	 55,302.48	 (1,383,736.49)
<b>FUND BALANCE - BEGINNING:</b>	6,411,490.73	19,894,699.92	26,306,190.65
<b>FUND BALANCE - ENDING:</b>	\$ 4,972,451.76	\$ 19,950,002.40	\$ 24,922,454.16

**BOONE COUNTY PUBLIC LIBRARY DISTRICT**  
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**5 Months Ended November 30, 2018**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	\$ 6,481,058.47	\$ 79,329.42	\$ 6,560,387.89
<b>EXPENSES:</b>			
<b>District</b>	2,968,740.85	0.00	2,968,740.85
<b>Main</b>	278,660.80	0.00	278,660.80
<b>Scheben</b>	92,040.73	0.00	92,040.73
<b>Florence</b>	30,551.12	0.00	30,551.12
<b>Hebron</b>	2,162,269.81	0.00	2,162,269.81
<b>Walton</b>	40,136.56	0.00	40,136.56
<b>Chapin</b>	204.43	0.00	204.43
<b>Total expenses</b>	5,572,604.30	0.00	5,572,604.30
 <b>Excess revenue(expenses)</b>	 908,454.17	 79,329.42	 987,783.59
 <b>FUND BALANCE - BEGINNING:</b>	 6,411,490.73	 19,894,699.92	 26,306,190.65
 <b>FUND BALANCE - ENDING:</b>	 \$ 7,319,944.90	 \$ 19,974,029.34	 \$ 27,293,974.24

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**6 Months Ended December 31, 2018**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	\$ 7,046,034.94	\$ 108,269.75	\$ 7,154,304.69
<b>EXPENSES:</b>			
<b>District</b>	3,639,666.56	0.00	3,639,666.56
<b>Main</b>	304,039.54	0.00	304,039.54
<b>Scheben</b>	122,373.27	0.00	122,373.27
<b>Florence</b>	53,758.18	0.00	53,758.18
<b>Hebron</b>	2,741,883.77	0.00	2,741,883.77
<b>Walton</b>	50,064.31	0.00	50,064.31
<b>Chapin</b>	834.85	0.00	834.85
<b>Total expenses</b>	6,912,620.48	0.00	6,912,620.48
 <b>Excess revenue(expenses)</b>	 133,414.46	 108,269.75	 241,684.21
 <b>FUND BALANCE - BEGINNING:</b>	 6,411,490.73	 19,894,699.92	 26,306,190.65
 <b>FUND BALANCE - ENDING:</b>	 \$ 6,544,905.19	 \$ 20,002,969.67	 \$ 26,547,874.86

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**MODIFIED ACCRUAL BASIS**

**7 Months Ended January 31, 2019**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	\$ 7,515,161.44	\$ 128,186.18	\$ 7,643,347.62
<b>EXPENSES:</b>			
<b>District</b>	4,437,961.43	0.00	4,437,961.43
<b>Main</b>	314,588.22	0.00	314,588.22
<b>Scheben</b>	133,400.12	0.00	133,400.12
<b>Florence</b>	57,997.07	0.00	57,997.07
<b>Hebron</b>	3,640,354.42	0.00	3,640,354.42
<b>Walton</b>	61,460.82	0.00	61,460.82
<b>Chapin</b>	884.69	0.00	884.69
<b>Total expenses</b>	8,646,646.77	0.00	8,646,646.77
 <b>Excess revenue(expenses)</b>	 (1,131,485.33)	 128,186.18	 (1,003,299.15)
 <b>FUND BALANCE - BEGINNING:</b>	 6,411,490.73	 19,894,699.92	 26,306,190.65
 <b>FUND BALANCE - ENDING:</b>	 \$ 5,280,005.40	 \$ 20,022,886.10	 \$ 25,302,891.50

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**8 Months Ended February 28, 2019**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	\$ 7,760,711.16	\$ 142,849.00	\$ 7,903,560.16
<b>EXPENSES:</b>			
<b>District</b>	4,933,232.68	0.00	4,933,232.68
<b>Main</b>	347,811.09	0.00	347,811.09
<b>Scheben</b>	214,581.58	0.00	214,581.58
<b>Florence</b>	79,168.03	0.00	79,168.03
<b>Hebron</b>	4,217,065.71	0.00	4,217,065.71
<b>Walton</b>	65,673.97	0.00	65,673.97
<b>Chapin</b>	954.41	0.00	954.41
<b>Total expenses</b>	9,858,487.47	0.00	9,858,487.47
 <b>Excess revenue(expenses)</b>	 (2,097,776.31)	 142,849.00	 (1,954,927.31)
 <b>FUND BALANCE - BEGINNING:</b>	 6,411,490.73	 19,894,699.92	 26,306,190.65
 <b>FUND BALANCE - ENDING:</b>	 \$ 4,313,714.42	 \$ 20,037,548.92	 \$ 24,351,263.34



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**9 Months Ended March 31, 2019**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 8,019,991.59	\$ 208,605.32	\$ 8,228,596.91
<b>EXPENSES:</b>			
District	5,371,099.13	0.00	5,371,099.13
Main	364,210.89	0.00	364,210.89
Scheben	225,214.86	0.00	225,214.86
Florence	76,127.72	0.00	76,127.72
Hebron	4,813,559.18	0.00	4,813,559.18
Walton	70,509.91	0.00	70,509.91
Chapin	1,693.73	0.00	1,693.73
Total expenses	10,922,415.42	0.00	10,922,415.42
Excess revenue(expenses)	(2,902,423.83)	208,605.32	(2,693,818.51)
<b>FUND BALANCE - BEGINNING:</b>	6,411,490.73	19,894,699.92	26,306,190.65
<b>FUND BALANCE - ENDING:</b>	\$ 3,509,066.90	\$ 20,103,305.24	\$ 23,612,372.14

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

**10 Months Ended April 30, 2019**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 8,236,592.53	\$ 242,351.43	\$ 8,478,943.96
<b>EXPENSES:</b>			
District	5,926,078.85	0.00	5,926,078.85
Main	428,616.46	0.00	428,616.46
Scheben	320,199.09	0.00	320,199.09
Florence	87,692.04	0.00	87,692.04
Hebron	5,269,380.95	0.00	5,269,380.95
Walton	78,477.39	0.00	78,477.39
Chapin	2,415.29	0.00	2,415.29
Total expenses	12,112,860.07	0.00	12,112,860.07
Excess revenue(expenses)	(3,876,267.54)	242,351.43	(3,633,916.11)
<b>FUND BALANCE - BEGINNING:</b>	6,411,490.73	19,894,699.92	26,306,190.65
<b>FUND BALANCE - ENDING:</b>	\$ 2,535,223.19	\$ 20,137,051.35	\$ 22,672,274.54

**BOONE COUNTY PUBLIC LIBRARY DISTRICT**  
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**11 Months Ended May 31, 2019**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 8,480,596.25	\$ 268,402.09	\$ 8,748,998.34
<b>EXPENSES:</b>			
District	6,385,692.81	0.00	6,385,692.81
Main	462,003.97	0.00	462,003.97
Scheben	336,715.13	0.00	336,715.13
Florence	100,640.47	0.00	100,640.47
Hebron	6,003,365.82	0.00	6,003,365.82
Walton	82,072.56	0.00	82,072.56
Chapin	2,475.28	0.00	2,475.28
Total expenses	13,372,966.04	0.00	13,372,966.04
Excess revenue(expenses)	(4,892,369.79)	268,402.09	(4,623,967.70)
<b>FUND BALANCE - BEGINNING:</b>	6,411,490.73	19,894,699.92	26,306,190.65
<b>FUND BALANCE - ENDING:</b>	\$ 1,519,120.94	\$ 20,163,102.01	\$ 21,682,222.95

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, 2019

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	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 8,576,246.34	\$ 310,746.73	\$ 8,886,993.07
<b>EXPENSES:</b>			
District	7,121,312.92	0.00	7,121,312.92
Main	507,934.34	0.00	507,934.34
Scheben	400,411.09	0.00	400,411.09
Florence	255,728.72	0.00	255,728.72
Hebron	6,706,273.19	0.00	6,706,273.19
Walton	100,821.63	0.00	100,821.63
Chapin	9,987.00	0.00	9,987.00
Total expenses	15,102,468.89	0.00	15,102,468.89
Excess revenue(expenses)	(6,526,222.55)	310,746.73	(6,215,475.82)
<b>FUND BALANCE - BEGINNING:</b>	6,411,490.73	19,894,699.92	26,306,190.65
<b>FUND BALANCE - ENDING:</b>	\$ (114,731.82)	\$ 20,205,446.65	\$ 20,090,714.83