

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

1 Month Ended July 31, 2024

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	\$ 20,825.27	\$ 24,292.39	\$ 33,846.27	\$ 78,963.93
EXPENSES:				
District	765,833.86	0.00	0.00	765,833.86
Main	27,608.85	0.00	0.00	27,608.85
Scheben	12,406.55	0.00	0.00	12,406.55
Florence	11,738.14	0.00	0.00	11,738.14
Hebron	9,516.63	0.00	0.00	9,516.63
Walton	247,316.33	0.00	0.00	247,316.33
Chapin	40.39	0.00	0.00	40.39
Foundation	0.00	0.00	4,897.04	4,897.04
Total expenses	<u>1,074,460.75</u>	<u>0.00</u>	<u>4,897.04</u>	<u>1,079,357.79</u>
Excess revenue(expenses)	(1,053,635.48)	24,292.39	28,949.23	(1,000,393.86)
FUND BALANCE - BEGINNING:	<u>11,144,577.65</u>	<u>172,058.74</u>	<u>24,923.64</u>	<u>11,341,560.03</u>
FUND BALANCE - ENDING:	<u><u>\$ 10,090,942.17</u></u>	<u><u>\$ 196,351.13</u></u>	<u><u>\$ 53,872.87</u></u>	<u><u>\$ 10,341,166.17</u></u>

See accountants' compilation report.

BOONE COUNTY PUBLIC LIBRARY DISTRICT
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2 Months Ended August 31, 2024

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	<u>\$ 243,116.92</u>	<u>\$ 44,465.97</u>	<u>\$ 33,989.46</u>	<u>\$ 321,572.35</u>
EXPENSES:				
District	1,429,425.95	0.00	0.00	1,429,425.95
Main	48,129.21	0.00	0.00	48,129.21
Scheben	22,968.81	0.00	0.00	22,968.81
Florence	15,440.77	0.00	0.00	15,440.77
Hebron	21,127.04	0.00	0.00	21,127.04
Walton	963,294.94	0.00	0.00	963,294.94
Chapin	197.22	0.00	0.00	197.22
Foundation	0.00	0.00	9,735.25	9,735.25
Total expenses	<u>2,500,583.94</u>	<u>0.00</u>	<u>9,735.25</u>	<u>2,510,319.19</u>
 Excess revenue(expenses)	 (2,257,467.02)	 44,465.97	 24,254.21	 (2,188,746.84)
FUND BALANCE - BEGINNING:	<u>11,144,577.65</u>	<u>172,058.74</u>	<u>24,923.64</u>	<u>11,341,560.03</u>
FUND BALANCE - ENDING:	<u><u>\$ 8,887,110.63</u></u>	<u><u>\$ 216,524.71</u></u>	<u><u>\$ 49,177.85</u></u>	<u><u>\$ 9,152,813.19</u></u>

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BOONE COUNTY PUBLIC LIBRARY DISTRICT
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3 Months Ended September 30, 2024

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	<u>\$ 1,058,501.80</u>	<u>\$ 64,013.72</u>	<u>\$ 39,895.70</u>	<u>\$ 1,162,411.22</u>
EXPENSES:				
District	2,076,245.15	0.00	0.00	2,076,245.15
Main	58,701.82	0.00	0.00	58,701.82
Scheben	35,754.52	0.00	0.00	35,754.52
Florence	16,148.30	0.00	0.00	16,148.30
Hebron	34,629.70	0.00	0.00	34,629.70
Walton	1,319,906.59	0.00	0.00	1,319,906.59
Chapin	256.70	0.00	0.00	256.70
Foundation	0.00	0.00	14,557.90	14,557.90
Total expenses	<u>3,541,642.78</u>	<u>0.00</u>	<u>14,557.90</u>	<u>3,556,200.68</u>
 Excess revenue(expenses)	 (2,483,140.98)	 64,013.72	 25,337.80	 (2,393,789.46)
 FUND BALANCE - BEGINNING:	 <u>11,142,548.93</u>	 <u>172,058.74</u>	 <u>24,923.64</u>	 <u>11,339,531.31</u>
 FUND BALANCE - ENDING:	 <u><u>\$ 8,659,407.95</u></u>	 <u><u>\$ 236,072.46</u></u>	 <u><u>\$ 50,261.44</u></u>	 <u><u>\$ 8,945,741.85</u></u>

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BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
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4 Months Ended October 31, 2024

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	\$ 4,159,862.15	\$ 82,549.07	\$ 39,736.19	\$ 4,282,147.41
EXPENSES:				
District	3,072,324.94	0.00	0.00	3,072,324.94
Main	86,781.25	0.00	0.00	86,781.25
Scheben	44,621.64	0.00	0.00	44,621.64
Florence	28,435.77	0.00	0.00	28,435.77
Hebron	50,453.08	0.00	0.00	50,453.08
Walton	1,369,113.72	0.00	0.00	1,369,113.72
Chapin	366.16	0.00	0.00	366.16
Foundation	0.00	0.00	19,639.14	19,639.14
Total expenses	<u>4,652,096.56</u>	<u>0.00</u>	<u>19,639.14</u>	<u>4,671,735.70</u>
 Excess revenue(expenses)	 (492,234.41)	 82,549.07	 20,097.05	 (389,588.29)
 FUND BALANCE - BEGINNING:	 <u>11,142,548.93</u>	 <u>172,058.74</u>	 <u>24,923.64</u>	 <u>11,339,531.31</u>
FUND BALANCE - ENDING:	<u><u>\$ 10,650,314.52</u></u>	<u><u>\$ 254,607.81</u></u>	<u><u>\$ 45,020.69</u></u>	<u><u>\$ 10,949,943.02</u></u>

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BOONE COUNTY PUBLIC LIBRARY DISTRICT
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5 Months Ended November 30, 2024

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	<u>\$ 9,237,665.47</u>	<u>\$ 100,711.65</u>	<u>\$ 49,579.32</u>	<u>\$ 9,387,956.44</u>
EXPENSES:				
District	3,760,258.64	0.00	0.00	3,760,258.64
Main	108,250.60	0.00	0.00	108,250.60
Scheben	63,582.85	0.00	0.00	63,582.85
Florence	38,861.41	0.00	0.00	38,861.41
Hebron	63,922.22	0.00	0.00	63,922.22
Walton	1,562,943.68	0.00	0.00	1,562,943.68
Chapin	445.68	0.00	0.00	445.68
Foundation	<u>0.00</u>	<u>0.00</u>	<u>26,906.20</u>	<u>26,906.20</u>
Total expenses	<u>5,598,265.08</u>	<u>0.00</u>	<u>26,906.20</u>	<u>5,625,171.28</u>
 Excess revenue(expenses)	3,639,400.39	100,711.65	22,673.12	3,762,785.16
 FUND BALANCE - BEGINNING:	<u>11,142,548.93</u>	<u>172,058.74</u>	<u>24,923.64</u>	<u>11,339,531.31</u>
 FUND BALANCE - ENDING:	<u><u>\$ 14,781,949.32</u></u>	<u><u>\$ 272,770.39</u></u>	<u><u>\$ 47,596.76</u></u>	<u><u>\$ 15,102,316.47</u></u>

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BOONE COUNTY PUBLIC LIBRARY DISTRICT
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6 Months Ended December 31, 2024

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	<u>\$ 9,607,327.99</u>	<u>\$ 118,566.34</u>	<u>\$ 51,439.87</u>	<u>\$ 9,777,334.20</u>
EXPENSES:				
District	4,401,718.37	0.00	0.00	4,401,718.37
Main	140,943.67	0.00	0.00	140,943.67
Scheben	83,009.66	0.00	0.00	83,009.66
Florence	44,894.50	0.00	0.00	44,894.50
Hebron	81,002.35	0.00	0.00	81,002.35
Walton	1,591,987.67	0.00	0.00	1,591,987.67
Chapin	555.04	0.00	0.00	555.04
Foundation	0.00	0.00	26,927.03	26,927.03
Total expenses	<u>6,344,111.26</u>	<u>0.00</u>	<u>26,927.03</u>	<u>6,371,038.29</u>
 Excess revenue(expenses)	3,263,216.73	118,566.34	24,512.84	3,406,295.91
 FUND BALANCE - BEGINNING:	<u>11,142,548.93</u>	<u>172,058.74</u>	<u>24,923.64</u>	<u>11,339,531.31</u>
 FUND BALANCE - ENDING:	<u><u>\$ 14,405,765.66</u></u>	<u><u>\$ 290,625.08</u></u>	<u><u>\$ 49,436.48</u></u>	<u><u>\$ 14,745,827.22</u></u>

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BOONE COUNTY PUBLIC LIBRARY DISTRICT
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7 Months Ended January 31, 2025

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	<u>\$ 10,192,238.63</u>	<u>\$ 136,136.10</u>	<u>\$ 57,511.02</u>	<u>\$ 10,385,885.75</u>
EXPENSES:				
District	5,402,466.49	0.00	0.00	5,402,466.49
Main	165,742.69	0.00	0.00	165,742.69
Scheben	93,092.41	0.00	0.00	93,092.41
Florence	49,578.51	0.00	0.00	49,578.51
Hebron	118,231.92	0.00	0.00	118,231.92
Walton	1,895,619.54	0.00	0.00	1,895,619.54
Chapin	601.10	0.00	0.00	601.10
Foundation	<u>0.00</u>	<u>0.00</u>	<u>37,435.07</u>	<u>37,435.07</u>
Total expenses	<u>7,725,332.66</u>	<u>0.00</u>	<u>37,435.07</u>	<u>7,762,767.73</u>
 Excess revenue(expenses)	 2,466,905.97	 136,136.10	 20,075.95	 2,623,118.02
 FUND BALANCE - BEGINNING:	 <u>11,142,548.93</u>	 <u>172,058.74</u>	 <u>24,923.64</u>	 <u>11,339,531.31</u>
 FUND BALANCE - ENDING:	 <u><u>\$ 13,609,454.90</u></u>	 <u><u>\$ 308,194.84</u></u>	 <u><u>\$ 44,999.59</u></u>	 <u><u>\$ 13,962,649.33</u></u>

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BOONE COUNTY PUBLIC LIBRARY DISTRICT
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8 Months Ended February 28, 2025

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	<u>\$ 10,850,382.84</u>	<u>\$ 151,841.30</u>	<u>\$ 57,569.79</u>	<u>\$ 11,059,793.93</u>
EXPENSES:				
District	6,027,166.31	0.00	0.00	6,027,166.31
Main	190,945.62	0.00	0.00	190,945.62
Scheben	108,555.43	0.00	0.00	108,555.43
Florence	55,609.85	0.00	0.00	55,609.85
Hebron	130,590.46	0.00	0.00	130,590.46
Walton	1,915,908.42	0.00	0.00	1,915,908.42
Chapin	647.15	0.00	0.00	647.15
Foundation	0.00	0.00	42,805.74	42,805.74
Total expenses	<u>8,429,423.24</u>	<u>0.00</u>	<u>42,805.74</u>	<u>8,472,228.98</u>
Excess revenue(expenses)	2,420,959.60	151,841.30	14,764.05	2,587,564.95
FUND BALANCE - BEGINNING:	<u>11,142,548.93</u>	<u>172,058.74</u>	<u>24,923.64</u>	<u>11,339,531.31</u>
FUND BALANCE - ENDING:	<u><u>\$ 13,563,508.53</u></u>	<u><u>\$ 323,900.04</u></u>	<u><u>\$ 39,687.69</u></u>	<u><u>\$ 13,927,096.26</u></u>

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, 2025

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	<u>\$ 10,946,094.71</u>	<u>\$ 165,247.52</u>	<u>\$ 65,462.54</u>	<u>\$ 11,176,804.77</u>
EXPENSES:				
District	7,068,189.45	0.00	0.00	7,068,189.45
Main	224,649.41	0.00	0.00	224,649.41
Scheben	136,811.82	0.00	0.00	136,811.82
Florence	62,002.92	0.00	0.00	62,002.92
Hebron	147,093.52	0.00	0.00	147,093.52
Walton	1,927,888.25	0.00	0.00	1,927,888.25
Chapin	1,846.34	0.00	0.00	1,846.34
Foundation	0.00	0.00	47,934.76	47,934.76
Total expenses	<u>9,568,481.71</u>	<u>0.00</u>	<u>47,934.76</u>	<u>9,616,416.47</u>
Excess revenue(expenses)	1,377,613.00	165,247.52	17,527.78	1,560,388.30
FUND BALANCE - BEGINNING:	<u>11,142,548.93</u>	<u>172,058.74</u>	<u>24,923.64</u>	<u>11,339,531.31</u>
FUND BALANCE - ENDING:	<u><u>\$ 12,520,161.93</u></u>	<u><u>\$ 337,306.26</u></u>	<u><u>\$ 42,451.42</u></u>	<u><u>\$ 12,899,919.61</u></u>

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

10 Months Ended April 30, 2025

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	<u>\$ 11,170,411.82</u>	<u>\$ 179,039.62</u>	<u>\$ 66,115.56</u>	<u>\$ 11,415,567.00</u>
EXPENSES:				
District	7,984,861.06	0.00	0.00	7,984,861.06
Main	272,656.01	0.00	0.00	272,656.01
Scheben	174,892.38	0.00	0.00	174,892.38
Florence	71,248.14	0.00	0.00	71,248.14
Hebron	162,169.02	0.00	0.00	162,169.02
Walton	1,949,006.29	0.00	0.00	1,949,006.29
Chapin	2,018.75	0.00	0.00	2,018.75
Foundation	0.00	0.00	54,447.16	54,447.16
Total expenses	<u>10,616,851.65</u>	<u>0.00</u>	<u>54,447.16</u>	<u>10,671,298.81</u>
 Excess revenue(expenses)	553,560.17	179,039.62	11,668.40	744,268.19
 FUND BALANCE - BEGINNING:	<u>11,142,548.93</u>	<u>172,058.74</u>	<u>24,923.64</u>	<u>11,339,531.31</u>
 FUND BALANCE - ENDING:	<u>\$ 11,696,109.10</u>	<u>\$ 351,098.36</u>	<u>\$ 36,592.04</u>	<u>\$ 12,083,799.50</u>

See accountants' compilation report.

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
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11 Months Ended May 31, 2025

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	<u>\$ 11,323,578.02</u>	<u>\$ 192,078.96</u>	<u>\$ 61,575.10</u>	<u>\$ 11,577,232.08</u>
EXPENSES:				
District	8,588,203.54	0.00	0.00	8,588,203.54
Main	357,386.82	0.00	0.00	357,386.82
Scheben	197,858.49	0.00	0.00	197,858.49
Florence	81,314.65	0.00	0.00	81,314.65
Hebron	181,984.32	0.00	0.00	181,984.32
Walton	1,959,911.32	0.00	0.00	1,959,911.32
Chapin	2,144.82	0.00	0.00	2,144.82
Foundation	0.00	0.00	59,715.18	59,715.18
Total expenses	<u>11,368,803.96</u>	<u>0.00</u>	<u>59,715.18</u>	<u>11,428,519.14</u>
Excess revenue(expenses)	(45,225.94)	192,078.96	1,859.92	148,712.94
FUND BALANCE - BEGINNING:	<u>11,189,765.64</u>	<u>172,058.74</u>	<u>29,633.88</u>	<u>11,391,458.26</u>
FUND BALANCE - ENDING:	<u><u>\$ 11,144,539.70</u></u>	<u><u>\$ 364,137.70</u></u>	<u><u>\$ 31,493.80</u></u>	<u><u>\$ 11,540,171.20</u></u>

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
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12 Months Ended June 30, 2025

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	<u>\$ 10,474,652.34</u>	<u>\$ 1,361,942.39</u>	<u>\$ 94,100.89</u>	<u>\$ 11,930,695.62</u>
EXPENSES:				
District	9,534,672.96	37,010.31	0.00	9,571,683.27
Main	331,030.99	63,240.10	0.00	394,271.09
Scheben	182,206.66	31,888.48	0.00	214,095.14
Florence	78,090.60	14,114.00	0.00	92,204.60
Hebron	168,468.32	30,930.27	0.00	199,398.59
Walton	208,105.78	1,858,604.35	0.00	2,066,710.13
Chapin	9,519.22	0.00	0.00	9,519.22
Foundation	0.00	0.00	65,676.39	65,676.39
Total expenses	<u>10,512,094.53</u>	<u>2,035,787.51</u>	<u>65,676.39</u>	<u>12,613,558.43</u>
 Excess revenue(expenses)	 (37,442.19)	 (673,845.12)	 28,424.50	 (682,862.81)
 FUND BALANCE - BEGINNING:	 <u>11,189,765.64</u>	 <u>172,058.74</u>	 <u>29,633.88</u>	 <u>11,391,458.26</u>
Transfers in	0.00	885,252.74	0.00	885,252.74
Transfers out	<u>(885,252.74)</u>	<u>0.00</u>	<u>0.00</u>	<u>(885,252.74)</u>
 FUND BALANCE - ENDING:	 <u><u>\$ 10,267,070.71</u></u>	 <u><u>\$ 383,466.36</u></u>	 <u><u>\$ 58,058.38</u></u>	 <u><u>\$ 10,708,595.45</u></u>