

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

**1 Month Ended July 31, 2020**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 11,071.56</u>	<u>\$ 10,321.64</u>	<u>\$ 21,393.20</u>
<b>EXPENSES:</b>			
District	668,504.87	0.00	668,504.87
Main	8,361.99	0.00	8,361.99
Scheben	4,861.18	0.00	4,861.18
Florence	11,226.12	0.00	11,226.12
Hebron	2,618.62	0.00	2,618.62
Walton	1,291.14	0.00	1,291.14
Chapin	275.00	0.00	275.00
<b>Total expenses</b>	<u>697,138.92</u>	<u>0.00</u>	<u>697,138.92</u>
<b>Excess revenue(expenses)</b>	(686,067.36)	10,321.64	(675,745.72)
<b>FUND BALANCE - BEGINNING:</b>	<u>8,293,024.09</u>	<u>11,494,664.22</u>	<u>19,787,688.31</u>
<b>FUND BALANCE - ENDING:</b>	<u>\$ 7,606,956.73</u>	<u>\$ 11,504,985.86</u>	<u>\$ 19,111,942.59</u>

See accountants' compilation report.

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

	<u>1 Month Ended</u> <u>Jul. 31, 2020</u>	<u>1 Month Ended</u> <u>Jul. 31, 2020</u>	<u>Annual</u> <u>Budget</u>	<u>Variance</u>	<u>Pct</u>
<b>EXPENSES - CHAPIN MEMORIAL LIBRARY:</b>					
Janitorial	\$ 0.00	\$ 0.00	\$ 1,000.00	\$ (1,000.00)	(100)
Operating supplies	0.00	0.00	150.00	(150.00)	(100)
Janitorial supplies	0.00	0.00	300.00	(300.00)	(100)
Miscellaneous	0.00	0.00	300.00	(300.00)	(100)
Programming	0.00	0.00	540.00	(540.00)	(100)
Repairs - facility	0.00	0.00	250.00	(250.00)	(100)
Service contracts	275.00	275.00	920.00	(645.00)	(70)
Telephone	0.00	0.00	600.00	(600.00)	(100)
Utilities	0.00	0.00	2,400.00	(2,400.00)	(100)
<b>Total expenses - Chapin</b>	<u>275.00</u>	<u>275.00</u>	<u>6,460.00</u>	<u>(6,185.00)</u>	<u>(96)</u>
<b>Total expenses</b>	<u>697,138.92</u>	<u>697,138.92</u>	<u>10,339,926.00</u>	<u>(9,642,787.08)</u>	<u>(93)</u>
<b>Excess revenue(expenses)</b>	<u>\$ (675,745.72)</u>	<u>(675,745.72)</u>	<u>\$ (2,285,999.00)</u>	<u>\$ 1,610,253.28</u>	<u>70</u>
<b>FUND BALANCE - GENERAL FUND -</b>					
<b>BEGINNING:</b>		8,293,024.09			
Transfer from (to) capital projects fund		<u>(10,321.64)</u>			
<b>FUND BALANCE - GENERAL FUND -</b>					
<b>ENDING:</b>		<u>\$ 7,606,956.73</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, 2020**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 79,222.95	\$ 18,375.74	\$ 97,598.69
<b>EXPENSES:</b>			
District	1,194,848.20	0.00	1,194,848.20
Main	58,911.89	0.00	58,911.89
Scheben	19,071.17	0.00	19,071.17
Florence	24,093.82	0.00	24,093.82
Hebron	12,527.07	0.00	12,527.07
Walton	5,678.07	0.00	5,678.07
Chapin	373.78	0.00	373.78
Total expenses	1,315,504.00	0.00	1,315,504.00
Excess revenue(expenses)	(1,236,281.05)	18,375.74	(1,217,905.31)
<b>FUND BALANCE - BEGINNING:</b>	8,293,024.09	11,494,664.22	19,787,688.31
<b>FUND BALANCE - ENDING:</b>	<u>\$ 7,056,743.04</u>	<u>\$ 11,513,039.96</u>	<u>\$ 18,569,783.00</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, 2020**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 79,222.95	\$ 18,375.74	\$ 97,598.69
<b>EXPENSES:</b>			
District	1,194,848.20	0.00	1,194,848.20
Main	58,911.89	0.00	58,911.89
Scheben	19,071.17	0.00	19,071.17
Florence	24,093.82	0.00	24,093.82
Hebron	12,527.07	0.00	12,527.07
Walton	5,678.07	0.00	5,678.07
Chapin	373.78	0.00	373.78
Total expenses	1,315,504.00	0.00	1,315,504.00
Excess revenue(expenses)	(1,236,281.05)	18,375.74	(1,217,905.31)
<b>FUND BALANCE - BEGINNING:</b>	8,293,024.09	11,494,664.22	19,787,688.31
<b>FUND BALANCE - ENDING:</b>	\$ 7,056,743.04	\$ 11,513,039.96	\$ 18,569,783.00

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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, 2020**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 189,930.60</u>	<u>\$ 29,153.42</u>	<u>\$ 219,084.02</u>
<b>EXPENSES:</b>			
<b>District</b>	1,805,529.18	0.00	1,805,529.18
<b>Main</b>	98,915.09	0.00	98,915.09
<b>Scheben</b>	28,086.37	0.00	28,086.37
<b>Florence</b>	45,809.53	0.00	45,809.53
<b>Hebron</b>	27,223.94	0.00	27,223.94
<b>Walton</b>	8,900.63	0.00	8,900.63
<b>Chapin</b>	541.62	0.00	541.62
<b>Total expenses</b>	<u>2,015,006.36</u>	<u>0.00</u>	<u>2,015,006.36</u>
<b>Excess revenue(expenses)</b>	(1,825,075.76)	29,153.42	(1,795,922.34)
<b>FUND BALANCE - BEGINNING:</b>	<u>8,698,313.09</u>	<u>11,089,375.22</u>	<u>19,787,688.31</u>
<b>FUND BALANCE - ENDING:</b>	<u>\$ 6,873,237.33</u>	<u>\$ 11,118,528.64</u>	<u>\$ 17,991,765.97</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, 2020**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 5,105,562.76</u>	<u>\$ 36,620.16</u>	<u>\$ 5,142,182.92</u>
<b>EXPENSES:</b>			
<b>District</b>	2,309,165.20	0.00	2,309,165.20
<b>Main</b>	123,567.19	0.00	123,567.19
<b>Scheben</b>	35,686.64	0.00	35,686.64
<b>Florence</b>	50,575.40	0.00	50,575.40
<b>Hebron</b>	36,523.27	0.00	36,523.27
<b>Walton</b>	11,173.32	0.00	11,173.32
<b>Chapin</b>	666.08	0.00	666.08
<b>Total expenses</b>	<u>2,567,357.10</u>	<u>0.00</u>	<u>2,567,357.10</u>
<b>Excess revenue(expenses)</b>	2,538,205.66	36,620.16	2,574,825.82
<b>FUND BALANCE - BEGINNING:</b>	<u>8,698,313.09</u>	<u>11,089,375.22</u>	<u>19,787,688.31</u>
<b>FUND BALANCE - ENDING:</b>	<u>\$ 11,236,518.75</u>	<u>\$ 11,125,995.38</u>	<u>\$ 22,362,514.13</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, 2020**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 7,293,614.01</u>	<u>\$ 51,476.15</u>	<u>\$ 7,345,090.16</u>
<b>EXPENSES:</b>			
<b>District</b>	3,038,327.95	0.00	3,038,327.95
<b>Main</b>	136,791.05	0.00	136,791.05
<b>Scheben</b>	52,788.97	0.00	52,788.97
<b>Florence</b>	56,163.54	0.00	56,163.54
<b>Hebron</b>	86,696.52	0.00	86,696.52
<b>Walton</b>	14,834.63	0.00	14,834.63
<b>Chapin</b>	<u>747.35</u>	<u>0.00</u>	<u>747.35</u>
<b>Total expenses</b>	<u>3,386,350.01</u>	<u>0.00</u>	<u>3,386,350.01</u>
 <b>Excess revenue(expenses)</b>	 3,907,264.00	 51,476.15	 3,958,740.15
 <b>FUND BALANCE - BEGINNING:</b>	 <u>8,698,313.09</u>	 <u>11,089,375.22</u>	 <u>19,787,688.31</u>
<b>FUND BALANCE - ENDING:</b>	<u>\$ 12,605,577.09</u>	<u>\$ 11,140,851.37</u>	<u>\$ 23,746,428.46</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, 2020**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 7,539,752.81</u>	<u>\$ 60,125.10</u>	<u>\$ 7,599,877.91</u>
<b>EXPENSES:</b>			
District	3,662,112.28	0.00	3,662,112.28
Main	165,698.64	0.00	165,698.64
Scheben	70,822.69	0.00	70,822.69
Florence	62,087.99	0.00	62,087.99
Hebron	104,287.27	0.00	104,287.27
Walton	19,328.36	0.00	19,328.36
Chapin	1,089.89	0.00	1,089.89
<b>Total expenses</b>	<u>4,085,427.12</u>	<u>0.00</u>	<u>4,085,427.12</u>
 <b>Excess revenue(expenses)</b>	 3,454,325.69	 60,125.10	 3,514,450.79
<b>FUND BALANCE - BEGINNING:</b>	<u>8,698,313.09</u>	<u>11,089,375.22</u>	<u>19,787,688.31</u>
<b>FUND BALANCE - ENDING:</b>	<u><u>\$ 12,152,638.78</u></u>	<u><u>\$ 11,149,500.32</u></u>	<u><u>\$ 23,302,139.10</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, 2021**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	<u>\$ 8,120,032.29</u>	<u>\$ 72,325.42</u>	<u>\$ 8,192,357.71</u>
<b>EXPENSES:</b>			
District	4,383,699.13	0.00	4,383,699.13
Main	182,277.91	0.00	182,277.91
Scheben	76,696.84	0.00	76,696.84
Florence	66,315.23	0.00	66,315.23
Hebron	121,385.25	0.00	121,385.25
Walton	22,428.49	0.00	22,428.49
Chapin	<u>1,140.84</u>	<u>0.00</u>	<u>1,140.84</u>
Total expenses	<u>4,853,943.69</u>	<u>0.00</u>	<u>4,853,943.69</u>
Excess revenue(expenses)	3,266,088.60	72,325.42	3,338,414.02
<b>FUND BALANCE - BEGINNING:</b>	<u>8,698,313.09</u>	<u>11,089,375.22</u>	<u>19,787,688.31</u>
<b>FUND BALANCE - ENDING:</b>	<u>\$ 11,964,401.69</u>	<u>\$ 11,161,700.64</u>	<u>\$ 23,126,102.33</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, 2021**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 8,353,994.75</u>	<u>\$ 78,903.93</u>	<u>\$ 8,432,898.68</u>
<b>EXPENSES:</b>			
<b>District</b>	4,846,304.35	0.00	4,846,304.35
<b>Main</b>	197,092.84	0.00	197,092.84
<b>Scheben</b>	91,257.93	0.00	91,257.93
<b>Florence</b>	71,026.41	0.00	71,026.41
<b>Hebron</b>	130,240.08	0.00	130,240.08
<b>Walton</b>	24,690.06	0.00	24,690.06
<b>Chapin</b>	<u>1,941.56</u>	<u>0.00</u>	<u>1,941.56</u>
<b>Total expenses</b>	<u>5,362,553.23</u>	<u>0.00</u>	<u>5,362,553.23</u>
 <b>Excess revenue(expenses)</b>	 2,991,441.52	 78,903.93	 3,070,345.45
 <b>FUND BALANCE - BEGINNING:</b>	 <u>8,698,313.09</u>	 <u>11,089,375.22</u>	 <u>19,787,688.31</u>
 <b>FUND BALANCE - ENDING:</b>	 <u><u>\$ 11,689,754.61</u></u>	 <u><u>\$ 11,168,279.15</u></u>	 <u><u>\$ 22,858,033.76</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, 2021

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 8,420,665.09</u>	<u>\$ 85,494.05</u>	<u>\$ 8,506,159.14</u>
<b>EXPENSES:</b>			
District	5,417,508.36	0.00	5,417,508.36
Main	216,991.54	0.00	216,991.54
Scheben	98,726.42	0.00	98,726.42
Florence	77,222.66	0.00	77,222.66
Hebron	140,411.19	0.00	140,411.19
Walton	29,323.89	0.00	29,323.89
Chapin	2,925.38	0.00	2,925.38
<b>Total expenses</b>	<u>5,983,109.44</u>	<u>0.00</u>	<u>5,983,109.44</u>
Excess revenue(expenses)	2,437,555.65	85,494.05	2,523,049.70
<b>FUND BALANCE - BEGINNING:</b>	<u>8,698,313.09</u>	<u>11,089,375.22</u>	<u>19,787,688.31</u>
<b>FUND BALANCE - ENDING:</b>	<u><u>\$ 11,135,868.74</u></u>	<u><u>\$ 11,174,869.27</u></u>	<u><u>\$ 22,310,738.01</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, 2021**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 8,669,568.34</u>	<u>\$ 93,188.59</u>	<u>\$ 8,762,756.93</u>
<b>EXPENSES:</b>			
<b>District</b>	6,045,793.39	0.00	6,045,793.39
<b>Main</b>	236,022.47	0.00	236,022.47
<b>Scheben</b>	111,424.19	0.00	111,424.19
<b>Florence</b>	82,143.15	0.00	82,143.15
<b>Hebron</b>	151,934.48	0.00	151,934.48
<b>Walton</b>	33,198.98	0.00	33,198.98
<b>Chapin</b>	3,142.72	0.00	3,142.72
<b>Total expenses</b>	<u>6,663,659.38</u>	<u>0.00</u>	<u>6,663,659.38</u>
<b>Excess revenue(expenses)</b>	2,005,908.96	93,188.59	2,099,097.55
<b>FUND BALANCE - BEGINNING:</b>	<u>8,698,313.09</u>	<u>11,089,375.22</u>	<u>19,787,688.31</u>
<b>FUND BALANCE - ENDING:</b>	<u>\$ 10,704,222.05</u>	<u>\$ 11,182,563.81</u>	<u>\$ 21,886,785.86</u>

See accountants' compilation report.

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

**11 Months Ended May 31, 2021**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 8,877,323.39</u>	<u>\$ 98,506.20</u>	<u>\$ 8,975,829.59</u>
<b>EXPENSES:</b>			
<b>District</b>	6,662,053.80	0.00	6,662,053.80
<b>Main</b>	269,540.56	0.00	269,540.56
<b>Scheben</b>	121,842.57	0.00	121,842.57
<b>Florence</b>	89,091.49	0.00	89,091.49
<b>Hebron</b>	161,785.26	0.00	161,785.26
<b>Walton</b>	35,270.59	0.00	35,270.59
<b>Chapin</b>	3,194.28	0.00	3,194.28
<b>Total expenses</b>	<u>7,342,778.55</u>	<u>0.00</u>	<u>7,342,778.55</u>
<b>Excess revenue(expenses)</b>	1,534,544.84	98,506.20	1,633,051.04
<b>FUND BALANCE - BEGINNING:</b>	<u>8,698,313.09</u>	<u>11,089,375.22</u>	<u>19,787,688.31</u>
<b>FUND BALANCE - ENDING:</b>	<u><u>\$ 10,232,857.93</u></u>	<u><u>\$ 11,187,881.42</u></u>	<u><u>\$ 21,420,739.35</u></u>

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, 2021**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	\$ 9,190,422.74	\$ 104,129.50	\$ 9,294,552.24
<b>EXPENSES:</b>			
<b>District</b>	7,822,739.19	176,019.71	7,998,758.90
<b>Main</b>	242,186.23	76,583.32	318,769.55
<b>Scheben</b>	134,967.13	206,242.32	341,209.45
<b>Florence</b>	81,382.19	17,144.73	98,526.92
<b>Hebron</b>	155,020.01	64,653.73	219,673.74
<b>Walton</b>	43,365.96	5,472.00	48,837.96
<b>Chapin</b>	10,530.24	0.00	10,530.24
<b>Total expenses</b>	8,490,190.95	546,115.81	9,036,306.76
 <b>Excess revenue(expenses)</b>	 700,231.79	 (441,986.31)	 258,245.48
 <b>FUND BALANCE - BEGINNING:</b>	 8,698,313.09	 11,089,375.22	 19,787,688.31
 <b>FUND BALANCE - ENDING:</b>	 <u>\$ 9,398,544.88</u>	 <u>\$ 10,647,388.91</u>	 <u>\$ 20,045,933.79</u>

See accountants' compilation report.