

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

1 Month Ended July 31, 2022

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 14,713.21</u>	<u>\$ 5,430.40</u>	<u>\$ 20,143.61</u>
EXPENSES:			
District	708,550.48	0.00	708,550.48
Main	69,729.76	0.00	69,729.76
Scheben	10,333.63	0.00	10,333.63
Florence	1,863.27	0.00	1,863.27
Hebron	3,579.54	0.00	3,579.54
Walton	3,548.79	0.00	3,548.79
Chapin	<u>13,922.76</u>	<u>0.00</u>	<u>13,922.76</u>
Total expenses	<u>811,528.23</u>	<u>0.00</u>	<u>811,528.23</u>
 Excess revenue(expenses)	 (796,815.02)	 5,430.40	 (791,384.62)
 FUND BALANCE - BEGINNING:	 <u>10,367,383.05</u>	 <u>10,136,201.53</u>	 <u>20,503,584.58</u>
 FUND BALANCE - ENDING:	 <u><u>\$ 9,570,568.03</u></u>	 <u><u>\$ 10,141,631.93</u></u>	 <u><u>\$ 19,712,199.96</u></u>

See accountants' compilation report.

BOONE COUNTY PUBLIC LIBRARY DISTRICT
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2 Months Ended August 31, 2022

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 194,539.49	\$ 13,765.67	\$ 208,305.16
EXPENSES:			
District	1,223,400.63	0.00	1,223,400.63
Main	112,267.61	0.00	112,267.61
Scheben	24,925.58	0.00	24,925.58
Florence	21,906.14	0.00	21,906.14
Hebron	16,768.59	0.00	16,768.59
Walton	166,381.57	0.00	166,381.57
Chapin	13,949.56	0.00	13,949.56
Total expenses	1,579,599.68	0.00	1,579,599.68
 Excess revenue(expenses)	 (1,385,060.19)	 13,765.67	 (1,371,294.52)
 FUND BALANCE - BEGINNING:	 10,367,383.05	 10,136,201.53	 20,503,584.58
 FUND BALANCE - ENDING:	 \$ 8,982,322.86	 \$ 10,149,967.20	 \$ 19,132,290.06

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BOONE COUNTY PUBLIC LIBRARY DISTRICT
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3 Months Ended September 30, 2022

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 300,122.09</u>	<u>\$ 24,353.55</u>	<u>\$ 324,475.64</u>
EXPENSES:			
District	1,794,559.67	0.00	1,794,559.67
Main	147,320.64	0.00	147,320.64
Scheben	43,298.72	0.00	43,298.72
Florence	33,308.86	0.00	33,308.86
Hebron	34,365.70	0.00	34,365.70
Walton	182,793.66	0.00	182,793.66
Chapin	13,983.08	0.00	13,983.08
Total expenses	<u>2,249,630.33</u>	<u>0.00</u>	<u>2,249,630.33</u>
 Excess revenue(expenses)	 (1,949,508.24)	 24,353.55	 (1,925,154.69)
 FUND BALANCE - BEGINNING:	 <u>10,367,383.05</u>	 <u>10,136,201.53</u>	 <u>20,503,584.58</u>
 FUND BALANCE - ENDING:	 <u><u>\$ 8,417,874.81</u></u>	 <u><u>\$ 10,160,555.08</u></u>	 <u><u>\$ 18,578,429.89</u></u>

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BOONE COUNTY PUBLIC LIBRARY DISTRICT
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4 Months Ended October 31, 2022

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 2,840,697.57	\$ 32,357.66	\$ 2,873,055.23
EXPENSES:			
District	2,521,651.33	0.00	2,521,651.33
Main	243,532.19	0.00	243,532.19
Scheben	60,447.74	0.00	60,447.74
Florence	40,101.23	0.00	40,101.23
Hebron	50,860.64	0.00	50,860.64
Walton	195,997.28	0.00	195,997.28
Chapin	14,016.60	0.00	14,016.60
Total expenses	3,126,607.01	0.00	3,126,607.01
Excess revenue(expenses)	(285,909.44)	32,357.66	(253,551.78)
FUND BALANCE - BEGINNING:	10,367,383.05	10,136,201.53	20,503,584.58
FUND BALANCE - ENDING:	\$ 10,081,473.61	\$ 10,168,559.19	\$ 20,250,032.80

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5 Months Ended November 30, 2022

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 7,930,943.76</u>	<u>\$ 43,753.78</u>	<u>\$ 7,974,697.54</u>
EXPENSES:			
District	3,177,590.16	0.00	3,177,590.16
Main	326,525.82	0.00	326,525.82
Scheben	76,807.46	0.00	76,807.46
Florence	45,325.84	0.00	45,325.84
Hebron	63,246.36	0.00	63,246.36
Walton	594,431.84	0.00	594,431.84
Chapin	14,049.58	0.00	14,049.58
Total expenses	<u>4,297,977.06</u>	<u>0.00</u>	<u>4,297,977.06</u>
Excess revenue(expenses)	3,632,966.70	43,753.78	3,676,720.48
FUND BALANCE - BEGINNING:	<u>10,367,383.05</u>	<u>10,136,201.53</u>	<u>20,503,584.58</u>
FUND BALANCE - ENDING:	<u><u>\$ 14,000,349.75</u></u>	<u><u>\$ 10,179,955.31</u></u>	<u><u>\$ 24,180,305.06</u></u>

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6 Months Ended December 31, 2022

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 8,218,412.96	\$ 61,998.71	\$ 8,280,411.67
EXPENSES:			
District	3,840,903.36	0.00	3,840,903.36
Main	389,504.26	0.00	389,504.26
Scheben	91,891.20	0.00	91,891.20
Florence	52,013.94	0.00	52,013.94
Hebron	77,338.57	0.00	77,338.57
Walton	587,722.46	0.00	587,722.46
Chapin	14,049.58	0.00	14,049.58
Total expenses	<u>5,053,423.37</u>	<u>0.00</u>	<u>5,053,423.37</u>
Excess revenue(expenses)	3,164,989.59	61,998.71	3,226,988.30
FUND BALANCE - BEGINNING:	<u>10,367,383.05</u>	<u>10,136,201.53</u>	<u>20,503,584.58</u>
FUND BALANCE - ENDING:	<u><u>\$ 13,532,372.64</u></u>	<u><u>\$ 10,198,200.24</u></u>	<u><u>\$ 23,730,572.88</u></u>

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BOONE COUNTY PUBLIC LIBRARY DISTRICT
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7 Months Ended January 31, 2023

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 8,771,434.54	\$ 79,659.77	\$ 8,851,094.31
EXPENSES:			
District	4,721,153.15	0.00	4,721,153.15
Main	454,505.04	0.00	454,505.04
Scheben	107,122.08	0.00	107,122.08
Florence	57,541.40	0.00	57,541.40
Hebron	93,636.63	0.00	93,636.63
Walton	592,045.84	0.00	592,045.84
Chapin	14,238.74	0.00	14,238.74
Total expenses	6,040,242.88	0.00	6,040,242.88
Excess revenue(expenses)	2,731,191.66	79,659.77	2,810,851.43
FUND BALANCE - BEGINNING:	10,367,383.05	10,136,201.53	20,503,584.58
FUND BALANCE - ENDING:	\$ 13,098,574.71	\$ 10,215,861.30	\$ 23,314,436.01

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BOONE COUNTY PUBLIC LIBRARY DISTRICT
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MODIFIED ACCRUAL BASIS

8 Months Ended February 28, 2023

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 8,925,358.59</u>	<u>\$ 97,087.52</u>	<u>\$ 9,022,446.11</u>
EXPENSES:			
District	5,350,772.76	0.00	5,350,772.76
Main	554,514.77	0.00	554,514.77
Scheben	125,647.18	0.00	125,647.18
Florence	65,545.36	0.00	65,545.36
Hebron	110,379.43	0.00	110,379.43
Walton	663,273.37	0.00	663,273.37
Chapin	14,267.78	0.00	14,267.78
Total expenses	<u>6,884,400.65</u>	<u>0.00</u>	<u>6,884,400.65</u>
Excess revenue(expenses)	2,040,957.94	97,087.52	2,138,045.46
FUND BALANCE - BEGINNING:	<u>10,367,383.05</u>	<u>10,136,201.53</u>	<u>20,503,584.58</u>
FUND BALANCE - ENDING:	<u><u>\$ 12,408,340.99</u></u>	<u><u>\$ 10,233,289.05</u></u>	<u><u>\$ 22,641,630.04</u></u>

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BOONE COUNTY PUBLIC LIBRARY DISTRICT
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9 Months Ended March 31, 2023

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 9,145,679.42</u>	<u>\$ 118,802.68</u>	<u>\$ 9,264,482.10</u>
EXPENSES:			
District	6,032,345.67	0.00	6,032,345.67
Main	630,234.96	0.00	630,234.96
Scheben	140,623.99	0.00	140,623.99
Florence	70,649.01	0.00	70,649.01
Hebron	119,223.13	0.00	119,223.13
Walton	700,772.41	0.00	700,772.41
Chapin	14,343.42	0.00	14,343.42
Total expenses	<u>7,708,192.59</u>	<u>0.00</u>	<u>7,708,192.59</u>
Excess revenue(expenses)	1,437,486.83	118,802.68	1,556,289.51
FUND BALANCE - BEGINNING:	<u>10,367,383.05</u>	<u>10,136,201.53</u>	<u>20,503,584.58</u>
FUND BALANCE - ENDING:	<u><u>\$ 11,804,869.88</u></u>	<u><u>\$ 10,255,004.21</u></u>	<u><u>\$ 22,059,874.09</u></u>

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11 Months Ended May 31, 2023

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 9,799,876.12	\$ 151,618.39	\$ 9,951,494.51
EXPENSES:			
District	7,500,239.58	0.00	7,500,239.58
Main	710,427.84	0.00	710,427.84
Scheben	208,721.96	0.00	208,721.96
Florence	98,691.04	0.00	98,691.04
Hebron	138,327.77	0.00	138,327.77
Walton	1,712,448.81	0.00	1,712,448.81
Chapin	14,422.42	0.00	14,422.42
Total expenses	<u>10,383,279.42</u>	<u>0.00</u>	<u>10,383,279.42</u>
 Excess revenue(expenses)	 (583,403.30)	 151,618.39	 (431,784.91)
 FUND BALANCE - BEGINNING:	 <u>10,367,383.05</u>	 <u>10,136,201.53</u>	 <u>20,503,584.58</u>
 FUND BALANCE - ENDING:	 <u>\$ 9,783,979.75</u>	 <u>\$ 10,287,819.92</u>	 <u>\$ 20,071,799.67</u>

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
MODIFIED ACCRUAL BASIS
12 Months Ended June 30, 2023

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	<u>\$ 10,407,439.71</u>	<u>\$ 174,674.93</u>	<u>\$ 35,874.94</u>	<u>\$ 10,617,989.58</u>
EXPENSES:				
District	8,227,554.06	0.00	0.00	8,227,554.06
Main	352,002.89	443,889.95	0.00	795,892.84
Scheben	193,385.49	104,085.11	0.00	297,470.60
Florence	80,550.46	28,720.00	0.00	109,270.46
Hebron	162,807.43	10,848.04	0.00	173,655.47
Walton	60,327.27	2,193,936.80	0.00	2,254,264.07
Chapin	7,922.62	15,030.00	0.00	22,952.62
Foundation	0.00	0.00	21,862.48	21,862.48
Total expenses	<u>9,084,550.22</u>	<u>2,796,509.90</u>	<u>21,862.48</u>	<u>11,902,922.60</u>
 Excess revenue(expenses)	1,322,889.49	(2,621,834.97)	14,012.46	(1,284,933.02)
 FUND BALANCE - BEGINNING:	<u>10,367,383.05</u>	<u>10,136,201.53</u>	<u>0.00</u>	<u>20,503,584.58</u>
 FUND BALANCE - ENDING:	<u><u>\$ 11,690,272.54</u></u>	<u><u>\$ 7,514,366.56</u></u>	<u><u>\$ 14,012.46</u></u>	<u><u>\$ 19,218,651.56</u></u>

See accountants' compilation report.