

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

1 Month Ended July 31, 2023

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 18,445.63</u>	<u>\$ 13,592.74</u>	<u>\$ 32,038.37</u>
EXPENSES:			
District	824,717.85	0.00	824,717.85
Main	21,317.49	0.00	21,317.49
Scheben	10,540.37	0.00	10,540.37
Florence	6,852.59	0.00	6,852.59
Hebron	7,270.08	0.00	7,270.08
Walton	922,696.71	0.00	922,696.71
Chapin	<u>7,757.36</u>	<u>0.00</u>	<u>7,757.36</u>
Total expenses	<u>1,801,152.45</u>	<u>0.00</u>	<u>1,801,152.45</u>
 Excess revenue(expenses)	 (1,782,706.82)	 13,592.74	 (1,769,114.08)
 FUND BALANCE - BEGINNING:	 <u>11,644,756.53</u>	 <u>7,514,366.56</u>	 <u>19,159,123.09</u>
 FUND BALANCE - ENDING:	 <u><u>\$ 9,862,049.71</u></u>	 <u><u>\$ 7,527,959.30</u></u>	 <u><u>\$ 17,390,009.01</u></u>

See accountants' compilation report.

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
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2 Months Ended August 31, 2023

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 132,409.28	\$ 79,145.06	\$ 211,554.34
EXPENSES:			
District	1,412,040.56	0.00	1,412,040.56
Main	46,067.69	0.00	46,067.69
Scheben	28,497.29	0.00	28,497.29
Florence	23,902.84	0.00	23,902.84
Hebron	18,184.58	0.00	18,184.58
Walton	2,232,530.73	0.00	2,232,530.73
Chapin	17,285.94	0.00	17,285.94
Total expenses	3,778,509.63	0.00	3,778,509.63
 Excess revenue(expenses)	 (3,646,100.35)	 79,145.06	 (3,566,955.29)
 FUND BALANCE - BEGINNING:	 11,644,756.53	 7,514,366.56	 19,159,123.09
 FUND BALANCE - ENDING:	 <u>\$ 7,998,656.18</u>	 <u>\$ 7,593,511.62</u>	 <u>\$ 15,592,167.80</u>

BOONE COUNTY PUBLIC LIBRARY DISTRICT
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3 Months Ended September 30, 2023

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 183,945.34	\$ 110,397.63	\$ 294,342.97
EXPENSES:			
District	2,083,607.93	0.00	2,083,607.93
Main	105,496.56	0.00	105,496.56
Scheben	50,358.66	0.00	50,358.66
Florence	28,858.80	0.00	28,858.80
Hebron	30,054.67	0.00	30,054.67
Walton	2,743,881.02	0.00	2,743,881.02
Chapin	17,325.34	0.00	17,325.34
Total expenses	<u>5,059,582.98</u>	<u>0.00</u>	<u>5,059,582.98</u>
Excess revenue(expenses)	(4,875,637.64)	110,397.63	(4,765,240.01)
FUND BALANCE - BEGINNING:	<u>11,690,272.54</u>	<u>7,514,366.56</u>	<u>19,204,639.10</u>
FUND BALANCE - ENDING:	<u>\$ 6,814,634.90</u>	<u>\$ 7,624,764.19</u>	<u>\$ 14,439,399.09</u>

See accountants' compilation report.

BOONE COUNTY PUBLIC LIBRARY DISTRICT
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4 Months Ended October 31, 2023

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 4,027,032.43	\$ 137,734.53	\$ 4,164,766.96
EXPENSES:			
District	2,925,585.28	0.00	2,925,585.28
Main	136,439.73	0.00	136,439.73
Scheben	68,119.24	0.00	68,119.24
Florence	36,341.99	0.00	36,341.99
Hebron	42,461.40	0.00	42,461.40
Walton	2,821,806.10	0.00	2,821,806.10
Chapin	21,239.74	0.00	21,239.74
Total expenses	6,051,993.48	0.00	6,051,993.48
Excess revenue(expenses)	(2,024,961.05)	137,734.53	(1,887,226.52)
FUND BALANCE - BEGINNING:	11,690,272.54	7,514,366.56	19,204,639.10
FUND BALANCE - ENDING:	\$ 9,665,311.49	\$ 7,652,101.09	\$ 17,317,412.58

See accountants' compilation report.

BOONE COUNTY PUBLIC LIBRARY DISTRICT
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5 Months Ended November 30, 2023

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 8,353,925.85</u>	<u>\$ 169,200.18</u>	<u>\$ 8,523,126.03</u>
EXPENSES:			
District	3,782,379.19	0.00	3,782,379.19
Main	149,426.31	0.00	149,426.31
Scheben	86,944.90	0.00	86,944.90
Florence	42,225.51	0.00	42,225.51
Hebron	57,103.57	0.00	57,103.57
Walton	3,317,759.07	0.00	3,317,759.07
Chapin	21,530.42	0.00	21,530.42
Total expenses	<u>7,457,368.97</u>	<u>0.00</u>	<u>7,457,368.97</u>
 Excess revenue(expenses)	 896,556.88	 169,200.18	 1,065,757.06
 FUND BALANCE - BEGINNING:	 <u>11,690,272.54</u>	 <u>7,514,366.56</u>	 <u>19,204,639.10</u>
 FUND BALANCE - ENDING:	 <u><u>\$ 12,586,829.42</u></u>	 <u><u>\$ 7,683,566.74</u></u>	 <u><u>\$ 20,270,396.16</u></u>

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BOONE COUNTY PUBLIC LIBRARY DISTRICT
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6 Months Ended December 31, 2023

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	\$ 8,659,981.72	\$ 189,012.74	\$ 22,103.53	\$ 8,871,097.99
EXPENSES:				
District	4,403,111.87	0.00	0.00	4,403,111.87
Main	206,125.74	0.00	0.00	206,125.74
Scheben	101,199.43	0.00	0.00	101,199.43
Florence	49,041.81	0.00	0.00	49,041.81
Hebron	73,185.11	0.00	0.00	73,185.11
Walton	3,583,959.88	0.00	0.00	3,583,959.88
Chapin	21,570.79	0.00	0.00	21,570.79
Foundation	0.00	0.00	23,287.86	23,287.86
Total expenses	8,438,194.63	0.00	23,287.86	8,461,482.49
Excess revenue(expenses)	221,787.09	189,012.74	(1,184.33)	409,615.50
FUND BALANCE - BEGINNING:	11,690,272.54	7,514,366.56	14,012.46	19,218,651.56
FUND BALANCE - ENDING:	<u>\$ 11,912,059.63</u>	<u>\$ 7,703,379.30</u>	<u>\$ 12,828.13</u>	<u>\$ 19,628,267.06</u>

See accountants' compilation report.

BOONE COUNTY PUBLIC LIBRARY DISTRICT
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7 Months Ended January 31, 2024

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	<u>\$ 9,251,986.14</u>	<u>\$ 215,643.02</u>	<u>\$ 25,996.91</u>	<u>\$ 9,493,626.07</u>
EXPENSES:				
District	5,253,569.36	0.00	0.00	5,253,569.36
Main	236,322.39	0.00	0.00	236,322.39
Scheben	115,168.05	0.00	0.00	115,168.05
Florence	53,748.88	0.00	0.00	53,748.88
Hebron	87,327.88	0.00	0.00	87,327.88
Walton	4,384,610.30	0.00	0.00	4,384,610.30
Chapin	21,611.35	0.00	0.00	21,611.35
Foundation	0.00	0.00	27,301.49	27,301.49
Total expenses	<u>10,152,358.21</u>	<u>0.00</u>	<u>27,301.49</u>	<u>10,179,659.70</u>
Excess revenue(expenses)	(900,372.07)	215,643.02	(1,304.58)	(686,033.63)
FUND BALANCE - BEGINNING:	<u>11,690,272.54</u>	<u>7,514,366.56</u>	<u>14,012.46</u>	<u>19,218,651.56</u>
FUND BALANCE - ENDING:	<u><u>\$ 10,789,900.47</u></u>	<u><u>\$ 7,730,009.58</u></u>	<u><u>\$ 12,707.88</u></u>	<u><u>\$ 18,532,617.93</u></u>

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BOONE COUNTY PUBLIC LIBRARY DISTRICT
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8 Months Ended February 29, 2024

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	\$ 9,462,205.00	\$ 263,620.70	\$ 30,003.59	\$ 9,755,829.29
EXPENSES:				
District	5,901,557.10	0.00	0.00	5,901,557.10
Main	261,764.69	0.00	0.00	261,764.69
Scheben	129,036.28	0.00	0.00	129,036.28
Florence	59,531.10	0.00	0.00	59,531.10
Hebron	96,340.09	0.00	0.00	96,340.09
Walton	4,820,017.82	0.00	0.00	4,820,017.82
Chapin	21,651.82	0.00	0.00	21,651.82
Foundation	0.00	0.00	31,683.69	31,683.69
Total expenses	11,289,898.90	0.00	31,683.69	11,321,582.59
 Excess revenue(expenses)	 (1,827,693.90)	 263,620.70	 (1,680.10)	 (1,565,753.30)
 FUND BALANCE - BEGINNING:	 11,690,272.54	 7,514,366.56	 14,012.46	 19,218,651.56
FUND BALANCE - ENDING:	<u>\$ 9,862,578.64</u>	<u>\$ 7,777,987.26</u>	<u>\$ 12,332.36</u>	<u>\$ 17,652,898.26</u>

See accountants' compilation report.

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

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	\$ 9,684,348.95	\$ 286,559.33	\$ 46,535.44	\$ 10,017,443.72
EXPENSES:				
District	6,485,336.06	0.00	0.00	6,485,336.06
Main	311,136.13	0.00	0.00	311,136.13
Scheben	157,458.06	0.00	0.00	157,458.06
Florence	68,899.29	0.00	0.00	68,899.29
Hebron	116,268.17	0.00	0.00	116,268.17
Walton	5,488,526.57	0.00	0.00	5,488,526.57
Chapin	22,712.75	0.00	0.00	22,712.75
Foundation	0.00	0.00	35,878.20	35,878.20
Total expenses	12,650,337.03	0.00	35,878.20	12,686,215.23
Excess revenue(expenses)	(2,965,988.08)	286,559.33	10,657.24	(2,668,771.51)
FUND BALANCE - BEGINNING:	11,690,272.54	7,514,366.56	14,012.46	19,218,651.56
FUND BALANCE - ENDING:	\$ 8,724,284.46	\$ 7,800,925.89	\$ 24,669.70	\$ 16,549,880.05

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, 2024

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	<u>\$ 9,795,673.78</u>	<u>\$ 313,852.38</u>	<u>\$ 59,556.14</u>	<u>\$ 10,169,082.30</u>
EXPENSES:				
District	7,393,585.79	0.00	0.00	7,393,585.79
Main	354,138.58	0.00	0.00	354,138.58
Scheben	170,180.18	0.00	0.00	170,180.18
Florence	73,356.39	0.00	0.00	73,356.39
Hebron	134,523.10	0.00	0.00	134,523.10
Walton	6,113,723.77	0.00	0.00	6,113,723.77
Chapin	22,753.22	0.00	0.00	22,753.22
Foundation	0.00	0.00	45,513.71	45,513.71
Total expenses	<u>14,262,261.03</u>	<u>0.00</u>	<u>45,513.71</u>	<u>14,307,774.74</u>
Excess revenue(expenses)	(4,466,587.25)	313,852.38	14,042.43	(4,138,692.44)
FUND BALANCE - BEGINNING:	<u>11,690,272.54</u>	<u>7,514,366.56</u>	<u>14,012.46</u>	<u>19,218,651.56</u>
FUND BALANCE - ENDING:	<u><u>\$ 7,223,685.29</u></u>	<u><u>\$ 7,828,218.94</u></u>	<u><u>\$ 28,054.89</u></u>	<u><u>\$ 15,079,959.12</u></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, 2024

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	<u>\$ 10,223,074.95</u>	<u>\$ 388,518.70</u>	<u>\$ 64,790.73</u>	<u>\$ 10,676,384.38</u>
EXPENSES:				
District	8,083,862.96	0.00	0.00	8,083,862.96
Main	409,591.18	0.00	0.00	409,591.18
Scheben	211,411.45	0.00	0.00	211,411.45
Florence	78,128.65	0.00	0.00	78,128.65
Hebron	148,534.62	0.00	0.00	148,534.62
Walton	6,795,479.94	0.00	0.00	6,795,479.94
Chapin	22,793.54	0.00	0.00	22,793.54
Foundation	0.00	0.00	49,680.93	49,680.93
Total expenses	<u>15,749,802.34</u>	<u>0.00</u>	<u>49,680.93</u>	<u>15,799,483.27</u>
 Excess revenue(expenses)	 (5,526,727.39)	 388,518.70	 15,109.80	 (5,123,098.89)
 FUND BALANCE - BEGINNING:	 <u>11,690,272.54</u>	 <u>7,514,366.56</u>	 <u>14,012.46</u>	 <u>19,218,651.56</u>
 FUND BALANCE - ENDING:	 <u><u>\$ 6,163,545.15</u></u>	 <u><u>\$ 7,902,885.26</u></u>	 <u><u>\$ 29,122.26</u></u>	 <u><u>\$ 14,095,552.67</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, 2024

	General Fund	Capital Projects Fund	Library Foundation	Total
REVENUES:				
Total revenues	\$ 10,610,462.79	\$ 417,088.87	\$ 64,814.18	\$ 11,092,365.84
EXPENSES:				
District	9,001,750.52	27,246.26	0.00	9,028,996.78
Main	349,085.76	86,587.14	0.00	435,672.90
Scheben	178,863.19	46,483.64	0.00	225,346.83
Florence	73,733.27	9,831.51	0.00	83,564.78
Hebron	156,706.18	10,660.55	0.00	167,366.73
Walton	75,347.07	8,869,098.42	0.00	8,944,445.49
Chapin	20,671.69	9,489.17	0.00	30,160.86
Foundation	0.00	0.00	53,903.00	53,903.00
Total expenses	9,856,157.68	9,059,396.69	53,903.00	18,969,457.37
Excess revenue(expenses)	754,305.11	(8,642,307.82)	10,911.18	(7,877,091.53)
FUND BALANCE - BEGINNING:	11,690,272.54	7,514,366.56	14,012.46	19,218,651.56
Transfers in	0.00	1,300,000.00	0.00	1,300,000.00
Transfers out	(1,300,000.00)	0.00	0.00	(1,300,000.00)
FUND BALANCE - ENDING:	\$ 11,144,577.65	\$ 172,058.74	\$ 24,923.64	\$ 11,341,560.03

See accountants' compilation report.