

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

1 Month Ended July 31, 2013

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 45,459.35	\$ 4,840.26	\$ 50,299.61
<b>EXPENSES:</b>			
District	503,591.29	0.00	503,591.29
Main	16,853.05	0.00	16,853.05
Scheben	4,456.06	0.00	4,456.06
Florence	2,125.59	0.00	2,125.59
Lents	1,013.91	0.00	1

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**2 Months Ended August 31, 2013**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 158,047.37	\$ 9,778.57	\$ 167,825.94
<b>EXPENSES:</b>			
District	971,273.98	0.00	971,273.98
Main	46,929.33	0.00	46,929.33
Scheben	25,593.87	0.00	25,593.87
Florence	15,787.33	0.00	15,787.33
Lents	7,021.69	0.	

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**3 Months Ended September 30, 2013**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	\$ 315,330.60	\$ 12,382.05	\$ 327,712.65
<b>EXPENSES:</b>			
<b>District</b>	1,510,194.71	0.00	1,510,194.71
<b>Main</b>	61,444.82	0.00	61,444.82
<b>Scheben</b>	39,117.27	0.00	39,117.27
<b>Florence</b>	18,000.63	0.00	18,000.63

**BOONE COUNTY PUBLIC LIBRARY DISTRICT**  
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**4 Months Ended October 31, 2013**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 2,808,155.45	\$ 34,443.12	\$ 2,842,598.57
<b>EXPENSES:</b>			
District	2,121,539.91	0.00	2,121,539.91
Main	101,643.09	0.00	101,643.09
Scheben	46,734.11	0.00	46,734.11
Florence	26,143.93	0.00	26,143.93
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**BOONE COUNTY PUBLIC LIBRARY DISTRICT**  
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**5 Months Ended November 30, 2013**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 5,578,303.76	\$ 42,663.01	\$ 5,620,966.77
<b>EXPENSES:</b>			
District	2,688,309.82	0.00	2,688,309.82
Main	122,065.72	0.00	122,065.72
Scheben	63,579.18	0.00	63,579.18
Florence	35,456.94	0.00	35,456.94
Lents			

**BOONE COUNTY PUBLIC LIBRARY DISTRICT**  
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**6 Months Ended December 31, 2013**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 5,611,826.55</u>	<u>\$ 45,949.08</u>	<u>\$ 5,657,775.63</u>
<b>EXPENSES:</b>			
<b>District</b>	3,313,693.21	0.00	3,313,693.21
<b>Main</b>	162,054.42	0.00	162,054.42
<b>Scheben</b>	81,411.76	0.00	81,411.76
<b>Florence</b>	44,413.85	0.00	

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**7 Months Ended January 31, 2014**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 6,566,744.33</u>	<u>\$ 62,982.91</u>	<u>\$ 6,629,727.24</u>
<b>EXPENSES:</b>			
<b>District</b>	3,804,303.60	0.00	3,804,303.60
<b>Main</b>	171,552.78	0.00	171,552.78
<b>Scheben</b>	83,902.23	0.00	83,902.23
<b>Florence</b>	47,412.09	0.00	47,412.

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**8 Months Ended February 28, 2014**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
<b>Total revenues</b>	<u>\$ 6,742,043.27</u>	<u>\$ 70,998.33</u>	<u>\$ 6,813,041.60</u>
<b>EXPENSES:</b>			
<b>District</b>	4,289,906.33	0.00	4,289,906.33
<b>Main</b>	202,113.20	0.00	202,113.20
<b>Scheben</b>	100,693.39	0.00	100,693.39
<b>Florence</b>	54,915.97	0.00	



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9 Months Ended March 31, 2014

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 6,917,204.73	\$ 74,292.83	\$ 6,991,497.56
<b>EXPENSES:</b>			
District	4,699,808.92	0.00	4,699,808.92
Main	208,465.03	0.00	208,465.03
Scheben	113,482.00	0.00	113,482.00
Florence	58,771.25	0.00	58,771.25
Lents	35,588.50	0.00	35,588.50
Walton	32,366.66	0.00	32,366.66
Chapin	3,533.79	0.00	3,533.79
Total expenses	5,152,016.15	0.00	5,152,016.15
Excess revenue(expenses)	1,765,188.58	74,292.83	1,839,481.41
<b>FUND BALANCE - BEGINNING:</b>	3,002,098.04	23,099,882.50	26,101,980.54
<b>FUND BALANCE - ENDING:</b>	<u>\$ 4,767,286.62</u>	<u>\$ 23,174,175.33</u>	<u>\$ 27,941,461.95</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, 2014

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 7,013,642.87	\$ 89,499.12	\$ 7,103,141.99
<b>EXPENSES:</b>			
District	5,500,405.52	0.00	5,500,405.52
Main	238,951.92	0.00	238,951.92
Scheben	122,225.23	0.00	122,225.23
Florence	65,464.63	0.00	65,464.63
Lents	39,389.14	0.00	39,389.14
Walton	35,764.46	0.00	35,764.46
Chapin	5,044.18	0.00	5,044.18
Total expenses	6,007,245.08	0.00	6,007,245.08
Excess revenue(expenses)	1,006,397.79	89,499.12	1,095,896.91
<b>FUND BALANCE - BEGINNING:</b>	3,002,098.04	23,099,882.50	26,101,980.54
<b>FUND BALANCE - ENDING:</b>	<u>\$ 4,008,495.83</u>	<u>\$ 23,189,381.62</u>	<u>\$ 27,197,877.45</u>

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

**11 Months Ended May 31, 2014**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 7,190,436.30	\$ 97,667.78	\$ 7,288,104.08
<b>EXPENSES:</b>			
District	6,033,917.92	0.00	6,033,917.92
Main	297,512.92	0.00	297,512.92
Scheben	145,648.91	0.00	145,648.91
Florence	80,479.94	0.00	80,479.94
Lents	50,996.28	0.00	50,996.28
Walton	40,609.88	0.00	40,609.88
Chapin	5,242.15	0.00	5,242.15
Total expenses	<u>6,654,408.00</u>	<u>0.00</u>	<u>6,654,408.00</u>
Excess revenue(expenses)	536,028.30	97,667.78	633,696.08
<b>FUND BALANCE - BEGINNING:</b>	<u>3,002,098.04</u>	<u>23,099,882.50</u>	<u>26,101,980.54</u>
<b>FUND BALANCE - ENDING:</b>	<u>\$ 3,538,126.34</u>	<u>\$ 23,197,550.28</u>	<u>\$ 26,735,676.62</u>

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**BOONE COUNTY PUBLIC LIBRARY DISTRICT**  
**CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE**  
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**12 Months Ended June 30, 2014**

	General Fund	Capital Projects Fund	Total
<b>REVENUES:</b>			
Total revenues	\$ 7,399,255.70	\$ 130,500.72	\$ 7,529,756.42
<b>EXPENSES:</b>			
District	6,674,764.64	79,615.42	6,754,380.06
Main	346,637.66	0.00	346,637.66
Scheben	192,134.41	0.00	192,134.41
Florence	99,166.70	25,740.00	124,906.70
Lents	55,170.70	9,042.00	64,212.70
Walton	48,465.39	0.00	48,465.39
Chapin	5,411.35	0.00	5,411.35
Total expenses	7,421,750.85	114,397.42	7,536,148.27
Excess revenue(expenses)	(22,495.15)	16,103.30	(6,391.85)
<b>FUND BALANCE - BEGINNING:</b>	3,002,098.04	23,099,882.50	26,101,980.54
<b>FUND BALANCE - ENDING:</b>	<u>\$ 2,979,602.89</u>	<u>\$ 23,115,985.80</u>	<u>\$ 26,095,588.69</u>

**BOONE COUNTY PUBLIC LIBRARY  
DISTRICT BUDGET FY2014 - GENERAL FUND**

**REVENUE**

TAX/REAL	\$6,600,000
TAX/AUTO	\$300,000
TAX/TELECOM	\$101,000
INTEREST	\$12,000
STATE AID	\$52,000
FINES/FEES	\$101,000
CELL TOWER LEASE	\$14,228
REIMBURSEMENTS	\$58,800
VENDING	\$2,900
GRANTS	\$25,000
BOOKSALE	\$15,000
<b>TOTAL INCOME</b>	<b>\$7,281,928</b>

**EXPENDITURE**

	DISTRICT	MAIN	SCHEBEN	FLORENCE	LENTS	WALTON	CHAPIN	TOTAL
SALARY	\$1,537,715	\$770,490	\$636,268	\$369,911	\$234,417	\$208,858	\$27,237	\$3,784,896
FICA	\$117,635	\$58,943	\$48,674	\$28,298	\$17,933	\$15,978	\$2,084	\$289,545
RETIREMENT	\$261,337	\$90,834	\$75,569	\$43,426	\$27,206	\$22,867	\$0	\$521,239
HEALTH INSUR	\$312,660	\$145,908	\$114,642	\$62,532	\$41,688	\$31,266	\$0	\$708,696
DENTAL INSUR	\$3,600	\$1,680	\$1,320	\$720	\$480	\$360	\$0	\$8,160
LIFE INSUR	\$1,350	\$630	\$495	\$270	\$180	\$135	\$0	\$3,060
EMP ASSIST PROG	\$2,850							\$2,850
SECTION 125	\$3,650							\$3,650
UNEMPLOY	\$4,200	\$4,725	\$3,570	\$1,890	\$1,260	\$1,050	\$210	\$16,905
WORKER COMP	\$23,379							\$23,379
<b>TOTAL PERSONNEL</b>	<b>\$2,268,376</b>	<b>\$1,073,210</b>	<b>\$880,538</b>	<b>\$507,047</b>	<b>\$323,164</b>	<b>\$280,514</b>	<b>\$29,531</b>	<b>\$5,362,380</b>

**BOONE COUNTY PUBLIC LIBRARY  
DISTRICT BUDGET FY2014 - GENERAL FUND**

	DISTRICT	MAIN	SCHEBEN	FLORENCE	LENTS	WALTON	CHAPIN	TOTAL
COLLECTION MATERIALS	\$730,563							\$730,563
PERIODICALS	\$0	\$13,300	\$10,000	\$8,500	\$2,700	\$2,100	\$1,000	\$37,600
ELECTRONIC	\$152,578							\$152,578
PROC SUPPLIES	\$41,000							\$41,000
BINDING	\$2,900							\$2,900
CATALOG/PROCESS	\$14,700							\$14,700
<b>TOTAL MATERIALS</b>	<b>\$941,741</b>	<b>\$13,300</b>	<b>\$10,000</b>	<b>\$8,500</b>	<b>\$2,700</b>	<b>\$2,100</b>	<b>\$1,000</b>	<b>\$979,341</b>
UTILITIES	\$0	\$129,744	\$63,400	\$31,680	\$12,180	\$14,640	\$1,200	\$252,844
FURN/EQUIP	\$0	\$1,000	\$5,500	\$0	\$1,650	\$2,520	\$150	\$10,820
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL FACILITY</b>	<b>\$0</b>	<b>\$130,744</b>	<b>\$68,900</b>	<b>\$31,680</b>	<b>\$13,830</b>	<b>\$17,160</b>	<b>\$1,350</b>	<b>\$263,664</b>
JANITORIAL	\$0	\$75,600	\$35,000	\$15,000	\$8,070	\$7,700	\$600	\$141,970
GROUNDS	\$0	\$26,000	\$14,500	\$7,600	\$8,460	\$6,800	\$0	\$63,360
REPAIR/FACILITY	\$4,500	\$59,000	\$37,225	\$14,510	\$2,385	\$10,000	\$200	\$127,820
SERVICE CONTRACTS	\$0	\$12,547	\$4,500	\$1,585	\$1,500	\$3,000	\$0	\$23,132
JANITORIAL SUPPLIES	\$500	\$12,000	\$4,800	\$4,500	\$1,500	\$1,500	\$250	\$25,050
<b>TOTAL MAINTENANCE</b>	<b>\$5,000</b>	<b>\$185,147</b>	<b>\$96,025</b>	<b>\$43,195</b>	<b>\$21,915</b>	<b>\$29,000</b>	<b>\$1,050</b>	<b>\$381,332</b>
INSURANCE	\$40,000							\$40,000
PROFESSIONAL SERVICES	\$90,760							\$90,760
COLLECT AGENCY	\$0							\$0
CONTRACT LABOR	\$32,480							\$32,480
TELEPHONE	\$12,177	inc. w/District	\$2,880	\$2,160	\$1,080	\$1,080	\$600	\$19,977
POSTAGE	\$20,258							\$20,258
<b>TOTAL SUPPORT</b>	<b>\$195,675</b>		<b>\$2,880</b>	<b>\$2,160</b>	<b>\$1,080</b>	<b>\$1,080</b>	<b>\$600</b>	<b>\$203,475</b>

**BOONE COUNTY PUBLIC LIBRARY  
DISTRICT BUDGET FY2014 - GENERAL FUND**

	DISTRICT	MAIN	SCHEBEN	FLORENCE	LENTS	WALTON	CHAPIN	TOTAL
RESOURCE SHARING	\$31,000							\$31,000
PROGRAMMING	\$24,500	\$19,300	\$5,100	\$5,650	\$2,000	\$1,700	\$600	\$58,850
DELIVERY/OUTREACH	\$25,000							\$25,000
PUBLIC RELATIONS	\$88,463							\$88,463
EARLY CHILD COUNCIL	\$25,000							\$25,000
OPERAT SUPPLIES	\$12,900	\$8,000	\$2,600	\$2,500	\$1,500	\$900	\$150	\$28,550
PROGRAM SUPPLIES	\$37,500							\$37,500
<b>TOTAL PROGRAM</b>	<b>\$244,363</b>	<b>\$27,300</b>	<b>\$7,700</b>	<b>\$8,150</b>	<b>\$3,500</b>	<b>\$2,600</b>	<b>\$750</b>	<b>\$294,363</b>
SOFTWARE	\$18,264							\$18,264
HARDWARE	\$45,900							\$45,900
SOFTWARE MAINT	\$78,160							\$78,160
HARDWARE MAINT	\$53,590							\$53,590
TELECOM	\$53,760							\$53,760
REPAIR/EQUIP	\$9,000							\$9,000
AUTO SUPPLIES	\$800							\$800
<b>TOTAL AUTOMATION</b>	<b>\$259,474</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$259,474</b>
PROF DEVELOP	\$30,070							\$30,070
TRAVEL	\$24,000							\$24,000
LEASE	\$26,030							\$26,030
GRANT EXP	\$25,000							\$25,000
MISCELLANEOUS	\$8,650	\$8,500	\$3,300	\$2,000	\$2,200	\$1,000	\$500	\$26,150
<b>TOTAL OTHER</b>	<b>\$113,750</b>	<b>\$8,500</b>	<b>\$3,300</b>	<b>\$2,000</b>	<b>\$2,200</b>	<b>\$1,000</b>	<b>\$500</b>	<b>\$131,250</b>
<b>TOTAL EXPENSES</b>	<b>\$4,028,379</b>	<b>\$1,438,201</b>	<b>\$1,069,343</b>	<b>\$602,732</b>	<b>\$368,389</b>	<b>\$333,454</b>	<b>\$34,781</b>	<b>\$7,875,279</b>
<b>EXCESS EXPENSES OVER REVENUES</b>								<b>(\$593,351)</b>
<b>CARRYOVER FROM JUNE 30, 2013 FUNDS</b>								<b>\$2,900,000</b>
<b>CARRYOVER FUNDS AVAILABLE FOR FY15</b>								<b>\$2,306,649</b>

**BOONE COUNTY PUBLIC LIBRARY  
DISTRICT 2014 - CAPITAL FUND**

**REVENUE**

TAX/REAL	\$0
TAX/AUTO	\$0
TAX/TELECOM	\$0
INTEREST	\$133,000
STATE AID	\$0
FINES/FEES	\$0
CELL TOWER LEASE	\$0
REIMBURSEMENTS	\$0
GRANTS	\$0
BOOKSALE	\$0
<b>TOTAL INCOME</b>	<b>\$133,000</b>

**EXPENDITURE**

	DISTRICT	MAIN	SCHEBEN	FLORENCE	LENTS	WALTON	CHAPIN	TOTAL
UTILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FURN/EQUIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$25,000	\$0	\$0	\$27,222	\$9,042	\$0	\$0	\$0
<b>TOTAL FACILITY</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,222</b>	<b>\$9,042</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>TOTAL EXPENSES</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,222</b>	<b>\$9,042</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61,264</b>
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EXCESS REVENUE (EXPENSE) \$71,736

TRANSFER FROM (TO) FUND RESERVE (\$71,736)

**BUDGET OVER / UNDER** **\$0**