

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
REVENUES:			
Total revenues	\$ 45,459.35	\$ 4,840.26	\$ 50,299.61
EXPENSES:			
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	1,013.91
Walton	989.75	0.00	989.75
Total expenses	<u>529,029.65</u>	<u>0.00</u>	<u>529,029.65</u>
Excess revenue(expenses)	(483,570.30)	4,840.26	(478,730.04)
FUND BALANCE - BEGINNING:	<u>3,002,098.04</u>	<u>23,099,882.50</u>	<u>26,101,980.54</u>
FUND BALANCE - ENDING:	<u>\$ 2,518,527.74</u>	<u>\$ 23,104,722.76</u>	<u>\$ 25,623,250.50</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, 2013

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 158,047.37</u>	<u>\$ 9,778.57</u>	<u>\$ 167,825.94</u>
EXPENSES:			
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	0.00	7,021.69
Walton	5,790.09	0.00	5,790.09
Chapin	864.25	0.00	864.25
Total expenses	<u>1,073,260.54</u>	<u>0.00</u>	<u>1,073,260.54</u>
Excess revenue(expenses)	(915,213.17)	9,778.57	(905,434.60)
FUND BALANCE - BEGINNING:	<u>3,002,098.04</u>	<u>23,099,882.50</u>	<u>26,101,980.54</u>
FUND BALANCE - ENDING:	<u>\$ 2,086,884.87</u>	<u>\$ 23,109,661.07</u>	<u>\$ 25,196,545.94</u>

See accountants' compilation report.

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

3 Months Ended September 30, 2013

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 315,330.60	\$ 12,382.05	\$ 327,712.65
EXPENSES:			
District	1,510,194.71	0.00	1,510,194.71
Main	61,444.82	0.00	61,444.82
Scheben	39,117.27	0.00	39,117.27
Florence	18,000.63	0.00	18,000.63
Lents	17,650.45	0.00	17,650.45
Walton	11,967.17	0.00	11,967.17
Chapin	913.97	0.00	913.97
Total expenses	1,659,289.02	0.00	1,659,289.02
Excess revenue(expenses)	(1,343,958.42)	12,382.05	(1,331,576.37)
FUND BALANCE - BEGINNING:	3,002,098.04	23,099,882.50	26,101,980.54
FUND BALANCE - ENDING:	<u>\$ 1,658,139.62</u>	<u>\$ 23,112,264.55</u>	<u>\$ 24,770,404.17</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, 2013

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 2,808,155.45	\$ 34,443.12	\$ 2,842,598.57
EXPENSES:			
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
Lents	20,871.32	0.00	20,871.32
Walton	15,854.19	0.00	15,854.19
Chapin	1,169.20	0.00	1,169.20
Total expenses	<u>2,333,955.75</u>	<u>0.00</u>	<u>2,333,955.75</u>
Excess revenue(expenses)	474,199.70	34,443.12	508,642.82
FUND BALANCE - BEGINNING:	<u>3,002,098.04</u>	<u>23,099,882.50</u>	<u>26,101,980.54</u>
FUND BALANCE - ENDING:	<u>\$ 3,476,297.74</u>	<u>\$ 23,134,325.62</u>	<u>\$ 26,610,623.36</u>

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

5 Months Ended November 30, 2013

	General Fund	Capital Projects Fund	Total
EVENUES:			
Total revenues	\$ 5,578,303.76	\$ 42,663.01	\$ 5,620,966.77
XPENSES:			
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	26,147.56	0.00	26,147.56
Walton	20,548.64	0.00	20,548.64
Chapin	1,476.36	0.00	1,476.36
Total expenses	2,957,584.22	0.00	2,957,584.22
Excess revenue(expenses)	2,620,719.54	42,663.01	2,663,382.55
FUND BALANCE - BEGINNING:	3,002,098.04	23,099,882.50	26,101,980.54
FUND BALANCE - ENDING:	<u>\$ 5,622,817.58</u>	<u>\$ 23,142,545.51</u>	<u>\$ 28,765,363.09</u>

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

6 Months Ended December 31, 2013

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 5,611,826.55</u>	<u>\$ 45,949.08</u>	<u>\$ 5,657,775.63</u>
EXPENSES:			
District	3,313,693.21	0.00	3,313,693.21
Main	162,054.42	0.00	162,054.42
Scheben	81,411.76	0.00	81,411.76
Florence	44,413.85	0.00	44,413.85
Lents	27,925.35	0.00	27,925.35
Walton	24,253.15	0.00	24,253.15
Chapin	1,526.01	0.00	1,526.01
Total expenses	<u>3,655,277.75</u>	<u>0.00</u>	<u>3,655,277.75</u>
Excess revenue(expenses)	1,956,548.80	45,949.08	2,002,497.88
FUND BALANCE - BEGINNING:	<u>3,002,098.04</u>	<u>23,099,882.50</u>	<u>26,101,980.54</u>
FUND BALANCE - ENDING:	<u><u>\$ 4,958,646.84</u></u>	<u><u>\$ 23,145,831.58</u></u>	<u><u>\$ 28,104,478.42</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, 2014

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 6,566,744.33</u>	<u>\$ 62,982.91</u>	<u>\$ 6,629,727.24</u>
EXPENSES:			
District	3,804,303.60	0.00	3,804,303.60
Main	171,552.78	0.00	171,552.78
Scheben	83,902.23	0.00	83,902.23
Florence	47,412.09	0.00	47,412.09
Lents	29,376.96	0.00	29,376.96
Walton	25,474.33	0.00	25,474.33
Chapin	<u>3,132.53</u>	<u>0.00</u>	<u>3,132.53</u>
Total expenses	<u>4,165,154.52</u>	<u>0.00</u>	<u>4,165,154.52</u>
 Excess revenue(expenses)	 2,401,589.81	 62,982.91	 2,464,572.72
 FUND BALANCE - BEGINNING:	 <u>3,002,098.04</u>	 <u>23,099,882.50</u>	 <u>26,101,980.54</u>
FUND BALANCE - ENDING:	<u><u>\$ 5,403,687.85</u></u>	<u><u>\$ 23,162,865.41</u></u>	<u><u>\$ 28,566,553.26</u></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, 2014

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
REVENUES:			
Total revenues	<u>\$ 6,742,043.27</u>	<u>\$ 70,998.33</u>	<u>\$ 6,813,041.60</u>
EXPENSES:			
District	4,289,906.33	0.00	4,289,906.33
Main	202,113.20	0.00	202,113.20
Scheben	100,693.39	0.00	100,693.39
Florence	54,915.97	0.00	54,915.97
Lents	33,758.60	0.00	33,758.60
Walton	30,600.40	0.00	30,600.40
Chapin	<u>3,436.31</u>	<u>0.00</u>	<u>3,436.31</u>
Total expenses	<u>4,715,424.20</u>	<u>0.00</u>	<u>4,715,424.20</u>
 Excess revenue(expenses)	 2,026,619.07	 70,998.33	 2,097,617.40
 FUND BALANCE - BEGINNING:	 <u>3,002,098.04</u>	 <u>23,099,882.50</u>	 <u>26,101,980.54</u>
 FUND BALANCE - ENDING:	 <u>\$ 5,028,717.11</u>	 <u>\$ 23,170,880.83</u>	 <u>\$ 28,199,597.94</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, 2014

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 6,917,204.73	\$ 74,292.83	\$ 6,991,497.56
EXPENSES:			
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
FUND BALANCE - BEGINNING:	3,002,098.04	23,099,882.50	26,101,980.54
FUND BALANCE - ENDING:	<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
REVENUES:			
Total revenues	\$ 7,013,642.87	\$ 89,499.12	\$ 7,103,141.99
EXPENSES:			
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	<u>6,007,245.08</u>	<u>0.00</u>	<u>6,007,245.08</u>
Excess revenue(expenses)	1,006,397.79	89,499.12	1,095,896.91
FUND BALANCE - BEGINNING:	<u>3,002,098.04</u>	<u>23,099,882.50</u>	<u>26,101,980.54</u>
FUND BALANCE - ENDING:	<u>\$ 4,008,495.83</u>	<u>\$ 23,189,381.62</u>	<u>\$ 27,197,877.45</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, 2014

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 7,190,436.30</u>	<u>\$ 97,667.78</u>	<u>\$ 7,288,104.08</u>
EXPENSES:			
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
 FUND BALANCE - BEGINNING:	 <u>3,002,098.04</u>	 <u>23,099,882.50</u>	 <u>26,101,980.54</u>
 FUND BALANCE - ENDING:	 <u>\$ 3,538,126.34</u>	 <u>\$ 23,197,550.28</u>	 <u>\$ 26,735,676.62</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, 2014

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 7,399,255.70	\$ 130,500.72	\$ 7,529,756.42
EXPENSES:			
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)
FUND BALANCE - BEGINNING:	3,002,098.04	23,099,882.50	26,101,980.54
FUND BALANCE - ENDING:	\$ 2,979,602.89	\$ 23,115,985.80	\$ 26,095,588.69

**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
TOTAL INCOME	\$7,281,928

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
TOTAL PERSONNEL	\$2,268,376	\$1,073,210	\$880,538	\$507,047	\$323,164	\$280,514	\$29,531	\$5,362,380

**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
TOTAL MATERIALS	\$941,741	\$13,300	\$10,000	\$8,500	\$2,700	\$2,100	\$1,000	\$979,341
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
TOTAL FACILITY	\$0	\$130,744	\$68,900	\$31,680	\$13,830	\$17,160	\$1,350	\$263,664
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
TOTAL MAINTENANCE	\$5,000	\$185,147	\$96,025	\$43,195	\$21,915	\$29,000	\$1,050	\$381,332
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
TOTAL SUPPORT	\$195,675		\$2,880	\$2,160	\$1,080	\$1,080	\$600	\$203,475

**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
TOTAL PROGRAM	\$244,363	\$27,300	\$7,700	\$8,150	\$3,500	\$2,600	\$750	\$294,363
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
TOTAL AUTOMATION	\$259,474	\$0	\$0	\$0	\$0	\$0	\$0	\$259,474
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
TOTAL OTHER	\$113,750	\$8,500	\$3,300	\$2,000	\$2,200	\$1,000	\$500	\$131,250
TOTAL EXPENSES	\$4,028,379	\$1,438,201	\$1,069,343	\$602,732	\$368,389	\$333,454	\$34,781	\$7,875,279
EXCESS EXPENSES OVER REVENUES								(\$593,351)
CARRYOVER FROM JUNE 30, 2013 FUNDS								\$2,900,000
CARRYOVER FUNDS AVAILABLE FOR FY15								\$2,306,649

**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
TOTAL INCOME	\$133,000

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
TOTAL FACILITY	\$25,000	\$0	\$0	\$27,222	\$9,042	\$0	\$0	\$0

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

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

BUDGET OVER / UNDER **\$0**