

**Friends of the BARLD**  
**Statement of Financial Position**  
**As of August 31, 2020**

	<u>Aug 31, 20</u>	<u>Jul 31, 20</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
10150 · New Wells Fargo Checking	6,717.51	5,818.31	899.20	15.46%
10250 · New Wells Fargo Bus Savings	33,208.08	33,207.80	0.28	0.0%
10300 · Petty Cash	100.00	100.00	0.00	0.0%
10310 · Book Nook Petty Cash Reserve	100.00	100.00	0.00	0.0%
10350 · Register and Pouch Cash	350.00	350.00	0.00	0.0%
<b>Total Checking/Savings</b>	<u>40,475.59</u>	<u>39,576.11</u>	<u>899.48</u>	<u>2.27%</u>
<b>Other Current Assets</b>				
13500 · Sales Inventory				
13520 · Books	7,191.64	7,356.12	-164.48	-2.24%
<b>Total 13500 · Sales Inventory</b>	<u>7,191.64</u>	<u>7,356.12</u>	<u>-164.48</u>	<u>-2.24%</u>
13700 · Pre-Paid Travel	266.96	266.96	0.00	0.0%
13800 · Pre-Paid Fiesta Expenses	1,387.65	1,387.65	0.00	0.0%
<b>Total Other Current Assets</b>	<u>8,846.25</u>	<u>9,010.73</u>	<u>-164.48</u>	<u>-1.83%</u>
<b>Total Current Assets</b>	<u>49,321.84</u>	<u>48,586.84</u>	<u>735.00</u>	<u>1.51%</u>
<b>TOTAL ASSETS</b>	<u><b>49,321.84</b></u>	<u><b>48,586.84</b></u>	<u><b>735.00</b></u>	<u><b>1.51%</b></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Credit Cards</b>				
21000 · State Farm Bank Visa	346.50	55.99	290.51	518.86%
<b>Total Credit Cards</b>	<u>346.50</u>	<u>55.99</u>	<u>290.51</u>	<u>518.86%</u>
<b>Other Current Liabilities</b>				
22000 · Sales Tax Payable	80.10	11.43	68.67	600.79%
<b>Total Other Current Liabilities</b>	<u>80.10</u>	<u>11.43</u>	<u>68.67</u>	<u>600.79%</u>
<b>Total Current Liabilities</b>	<u>426.60</u>	<u>67.42</u>	<u>359.18</u>	<u>532.75%</u>
<b>Total Liabilities</b>	<u>426.60</u>	<u>67.42</u>	<u>359.18</u>	<u>532.75%</u>
<b>Equity</b>				
<b>31000 · Unrestricted Net Assets</b>				
31050 · Undesignated Assets	27,748.94	27,373.12	375.82	1.37%
<b>31200 · Board Designated Funds</b>				
31300 · FOL Operating Reserve	15,000.00	15,000.00	0.00	0.0%
<b>Total 31200 · Board Designated Funds</b>	<u>15,000.00</u>	<u>15,000.00</u>	<u>0.00</u>	<u>0.0%</u>
<b>Total 31000 · Unrestricted Net Assets</b>	<u>42,748.94</u>	<u>42,373.12</u>	<u>375.82</u>	<u>0.89%</u>
<b>33000 · Donor Restricted Net Assets</b>				
33030 · Butterfly Garden	5,522.93	5,522.93	0.00	0.0%
33080 · Library Expansion	623.37	623.37	0.00	0.0%
<b>Total 33000 · Donor Restricted Net Assets</b>	<u>6,146.30</u>	<u>6,146.30</u>	<u>0.00</u>	<u>0.0%</u>
<b>Total Net Assets</b>	<u>48,895.24</u>	<u>48,519.42</u>	<u>375.82</u>	<u>0.78%</u>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<u><b>49,321.84</b></u>	<u><b>48,586.84</b></u>	<u><b>735.00</b></u>	<u><b>1.51%</b></u>

**Friends of the BARLD**  
**Profit & Loss Budget Performance**  
**August 2020**

	<u>Aug 20</u>	<u>Jan - Aug 20</u>	<u>Annual Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense					
Income					
43400 · Unrestricted Contributions					
43410 · Individual Contributions/Grants	0.00	309.52	7,500.00	-7,190.48	4.13%
43420 · Business Contributions/Grants	0.00	123.41	500.00	-376.59	24.68%
43430 · Foundation Contributions/Grants	31.60	2,175.90	200.00	1,975.90	1,087.95%
43440 · Nonprofit Contributions/Grants	0.00	0.00	1,600.00	-1,600.00	0.0%
43450 · Gifts in Kind - Goods					
43451 · Cash Contributions	0.00	0.00	300.00	-300.00	0.0%
43452 · Non-Cash Contributions	660.88	5,710.99	14,700.00	-8,989.01	38.85%
<b>Total 43450 · Gifts in Kind - Goods</b>	<b>660.88</b>	<b>5,710.99</b>	<b>15,000.00</b>	<b>-9,289.01</b>	<b>38.07%</b>
<b>Total 43400 · Unrestricted Contributions</b>	<b>692.48</b>	<b>8,319.82</b>	<b>24,800.00</b>	<b>-16,480.18</b>	<b>33.55%</b>
43500 · Membership Dues					
43510 · Individual Memberships	0.00	560.00	1,060.00	-500.00	52.83%
43520 · Sponsor/Benefactor/Life/Special	0.00	950.00	1,500.00	-550.00	63.33%
<b>Total 43500 · Membership Dues</b>	<b>0.00</b>	<b>1,510.00</b>	<b>2,560.00</b>	<b>-1,050.00</b>	<b>58.98%</b>
45000 · Earned Income					
45030 · Interest-Savings	0.28	3.67	10.00	-6.33	36.7%
45045 · Credit Card Rewards	0.00	208.95	0.00	208.95	100.0%
<b>Total 45000 · Earned Income</b>	<b>0.28</b>	<b>212.62</b>	<b>10.00</b>	<b>202.62</b>	<b>2,126.2%</b>
46400 · Sales					
46420 · Taxable Sales	832.38	5,798.72	14,800.00	-9,001.28	39.18%
46430 · Non-Taxable Sales	22.54	178.50	200.00	-21.50	89.25%
46440 · Timely Filing Discount	0.00	0.24	4.00	-3.76	6.0%
<b>Total 46400 · Sales</b>	<b>854.92</b>	<b>5,977.46</b>	<b>15,004.00</b>	<b>-9,026.54</b>	<b>39.84%</b>
47240 · Program Service Fees, Materials	0.00	2,720.36	10,995.00	-8,274.64	24.74%
49000 · Fundraising and Special Events					
49020 · Special Events Sales (Nongift)	0.00	0.00	250.00	-250.00	0.0%
49030 · Special Events Gifts in Kind	0.00	0.00	1,000.00	-1,000.00	0.0%
49040 · Live/Silent Auctions	0.00	0.00	2,000.00	-2,000.00	0.0%
<b>Total 49000 · Fundraising and Special Events</b>	<b>0.00</b>	<b>0.00</b>	<b>3,250.00</b>	<b>-3,250.00</b>	<b>0.0%</b>
<b>Total Income</b>	<b>1,547.68</b>	<b>18,740.26</b>	<b>56,619.00</b>	<b>-37,878.74</b>	<b>33.1%</b>
Cost of Goods Sold					
50000 · Cost of Goods Sold	825.36	5,875.47	14,600.00	-8,724.53	40.24%
<b>Total COGS</b>	<b>825.36</b>	<b>5,875.47</b>	<b>14,600.00</b>	<b>-8,724.53</b>	<b>40.24%</b>
<b>Gross Profit</b>	<b>722.32</b>	<b>12,864.79</b>	<b>42,019.00</b>	<b>-29,154.21</b>	<b>30.62%</b>
Expense					
64000 · Fundraising/Special Events Exp					

**Friends of the BARLD**  
**Profit & Loss Budget Performance**  
**August 2020**

	<u>Aug 20</u>	<u>Jan - Aug 20</u>	<u>Annual Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
64010 · Fees	0.00	0.00	200.00	-200.00	0.0%
64030 · Live/Silent Auction Expenses	0.00	0.00	1,250.00	-1,250.00	0.0%
64050 · Promotional/Publicity/Printing	0.00	0.00	50.00	-50.00	0.0%
64080 · Other Expenses	0.00	0.00	1,100.00	-1,100.00	0.0%
<b>Total 64000 · Fundraising/Special Events Exp</b>	<b>0.00</b>	<b>0.00</b>	<b>2,600.00</b>	<b>-2,600.00</b>	<b>0.0%</b>
<b>65000 · Management &amp; General Expenses</b>					
65010 · Accounting Fees	0.00	702.62	2,400.00	-1,697.38	29.28%
65020 · Bank Charges/Square/Paypal Fees	0.00	0.00	75.00	-75.00	0.0%
65040 · Kitchen Supplies	0.00	0.00	1,000.00	-1,000.00	0.0%
65050 · Info Technology	0.00	634.98	1,750.00	-1,115.02	36.29%
65060 · Insurance - Liability, D and O	0.00	0.00	674.00	-674.00	0.0%
65070 · Memberships and Dues	0.00	310.00	355.00	-45.00	87.32%
65080 · Office Supplies	0.00	141.26	250.00	-108.74	56.5%
65090 · Postage & Shipping	0.00	0.00	55.00	-55.00	0.0%
65120 · Printing and Copying	0.00	16.88	200.00	-183.12	8.44%
65140 · Committee & Gen Mgt Supplies	0.00	67.23	450.00	-382.77	14.94%
65150 · Other Expenses	0.00	995.39	2,950.00	-1,954.61	33.74%
65170 · Furniture & Equipment	0.00	259.94			
<b>Total 65000 · Management &amp; General Expenses</b>	<b>0.00</b>	<b>3,128.30</b>	<b>10,159.00</b>	<b>-7,030.70</b>	<b>30.79%</b>
<b>67000 · Program Service Expenses</b>					
67020 · Admission, artist, author fees	0.00	0.00	2,500.00	-2,500.00	0.0%
67030 · Library Program Materials	0.00	0.00	620.00	-620.00	0.0%
67050 · Software Databases	0.00	1,319.55	1,350.00	-30.45	97.74%
67060 · Hospitality, food, beverage	0.00	1,385.64	5,100.00	-3,714.36	27.17%
67070 · Library Collection Materials	0.00	354.00	348.00	6.00	101.72%
67080 · Library Director's Disc Fund	0.00	4,564.45			
67090 · Misc. Expenses	0.00	576.76	1,500.00	-923.24	38.45%
67095 · Program Postage & Shipping	0.00	0.00	110.00	-110.00	0.0%
67100 · Promotional/Publicity/Printing	346.50	889.58	1,100.00	-210.42	80.87%
67110 · Supplies	0.00	55.99	200.00	-144.01	28.0%
67120 · Transportation	0.00	611.77	2,400.00	-1,788.23	25.49%
<b>Total 67000 · Program Service Expenses</b>	<b>346.50</b>	<b>9,757.74</b>	<b>15,228.00</b>	<b>-5,470.26</b>	<b>64.08%</b>
<b>68000 · Campus/Facility/Equip Expenses</b>					
68010 · Butterfly Garden/Landscaping	0.00	253.45	1,500.00	-1,246.55	16.9%
68030 · Library Expansion	0.00	132.96	0.00	132.96	100.0%
68040 · Furn/Equip/ Trekker/ Upgrades	0.00	1,144.66	5,000.00	-3,855.34	22.89%
68050 · Info Techology Equipment	0.00	0.00	1,000.00	-1,000.00	0.0%
68000 · Campus/Facility/Equip Expenses - Other	0.00	1,600.00	5,032.00	-3,432.00	31.8%

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**Profit & Loss Budget Performance**  
**August 2020**

	<u>Aug 20</u>	<u>Jan - Aug 20</u>	<u>Annual Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 68000 · Campus/Facility/Equip Expenses	0.00	3,131.07	12,532.00	-9,400.93	24.99%
69000 · Travel and Meetings					
69010 · Conference, Convention, Meeting	0.00	135.00	300.00	-165.00	45.0%
69020 · Travel	0.00	156.78	1,200.00	-1,043.22	13.07%
Total 69000 · Travel and Meetings	0.00	291.78	1,500.00	-1,208.22	19.45%
70000 · Lib Support Shipping & Handling	0.00	14.79			
71000 · Sales Tax Paid	0.00	17.08			
<b>Total Expense</b>	<b>346.50</b>	<b>16,340.76</b>	<b>42,019.00</b>	<b>-25,678.24</b>	<b>38.89%</b>
<b>Net Ordinary Income</b>	<b>375.82</b>	<b>-3,475.97</b>	<b>0.00</b>	<b>-3,475.97</b>	<b>100.0%</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
72000 · Change in Donor Desig. Assets					
72005 · Donor Designated Contributions					
72010 · Individual Contributions/Grants	0.00	150.00			
72020 · Business Contributions/Grants	0.00	300.00			
72030 · Foundation Contributions Grants	0.00	5,000.00	8,000.00	-3,000.00	62.5%
<b>Total 72005 · Donor Designated Contributions</b>	<b>0.00</b>	<b>5,450.00</b>	<b>8,000.00</b>	<b>-2,550.00</b>	<b>68.13%</b>
72100 · Release of Donor Des. Funds					
72110 · Butterfly Garden	0.00	-1,570.76			
72130 · Library Expansion	0.00	-299.75			
72140 · Library Programs	0.00	-5,000.00	-8,000.00	3,000.00	62.5%
72160 · Memorials	0.00	-450.00			
<b>Total 72100 · Release of Donor Des. Funds</b>	<b>0.00</b>	<b>-7,320.51</b>	<b>-8,000.00</b>	<b>679.49</b>	<b>91.51%</b>
<b>Total 72000 · Change in Donor Desig. Assets</b>	<b>0.00</b>	<b>-1,870.51</b>	<b>0.00</b>	<b>-1,870.51</b>	<b>100.0%</b>
<b>Total Other Income</b>	<b>0.00</b>	<b>-1,870.51</b>	<b>0.00</b>	<b>-1,870.51</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-1,870.51</b>	<b>0.00</b>	<b>-1,870.51</b>	<b>100.0%</b>
<b>Net Income</b>	<b>375.82</b>	<b>-5,346.48</b>	<b>0.00</b>	<b>-5,346.48</b>	<b>100.0%</b>

**FOL Paid and Projected  
Thru September 16, 2020**

	Undesignated Funds	Donor Designated	Comments
<b>Available Cash*</b>	<b>18,779.29</b>	<b>6,146.30</b>	
<b>Expenses paid Sep 1- Sep 16, 2020</b>			
Deviney CPA (Sep 8, 2020)	378.90		2nd Qtr Financial Statement
State Farm Bank (Sep 10, 2020)	346.50		Constant Contact Pre-Payment
<b>Total paid Sep 1 - Sep 16, 2020</b>	<b>725.40</b>	<b>0.00</b>	
<b>Remaining cash</b>	<b>18,053.89</b>	<b>6,146.30</b>	
<b>Major Upcoming or Projected Expenses</b>			
Sales Tax Payable	80.10		July 1- August 31
Library Director's Discretionary Fund	897.52		BN Sales (Jul 1 - Aug 31)
TechSoup (Adobe Acrobat Pro)	110.00		
TechSoup (Microsoft Office 2019)	39.00		
Bags for Book Nook	100.00		
Form 990 EZ preparation (estimate)	700.00		
<b>Total Upcoming or Projected Expenses</b>	<b>1926.62</b>	<b>0.00</b>	
<b>Projected remaining available</b>	<b>16,127.27</b>	<b>6,146.30</b>	
* Does not include \$550 in petty cash accounts			

**Friends of the BARLD**  
**Monthly BN Sales & Cash Donaitons**  
 July through August 2020

Type	Date	Num	Name	Memo	Amount
<b>100 Unrestricted</b>					
<b>110 Book Nook</b>					
<b>112 Book Nook Cash Donations</b>					
Deposit	07/06/20;		Book Nook ...	BN cas...	3.75
Total 112 Book Nook Cash Donations					3.75
<b>113 Sales</b>					
<b>113-1 Books</b>					
Deposit	07/06/20;		Book Nook ...	BN sale...	138.57
Deposit	08/03/20;		Book Nook ...	Book N...	638.34
Deposit	08/12/20;	602...	Booksrun	Book re...	22.54
Deposit	08/24/20;		Book Nook ...	BN Sale...	88.18
Deposit	08/31/20;		Book Nook ...	BN sale...	76.30
Total 113-1 Books					963.93
<b>113-2 Note Cards</b>					
Deposit	08/24/20;		Book Nook ...	3 note c...	5.54
Total 113-2 Note Cards					5.54
<b>113-3 Other materials</b>					
Deposit	08/03/20;		Book Nook ...	13 bags...	24.02
Total 113-3 Other materials					24.02
Total 113 Sales					993.49
Total 110 Book Nook					997.24
Total 100 Unrestricted					997.24
<b>TOTAL</b>					<b>997.24</b>