

**Friends of the BARLD**  
**Statement of Financial Position**  
As of March 31, 2021

|  | <u>Mar 31, 21</u>       | <u>Feb 28, 21</u>       | <u>\$ Change</u>        | <u>% Change</u>      |
|--|-------------------------|-------------------------|-------------------------|----------------------|
| <b>ASSETS</b>                                    |                         |                         |                         |                      |
| <b>Current Assets</b>                            |                         |                         |                         |                      |
| <b>Checking/Savings</b>                          |                         |                         |                         |                      |
| 10150 · New Wells Fargo Checking                 | 5,229.34                | 10,073.02               | -4,843.68               | -48.09%              |
| 10250 · New Wells Fargo Bus Savings              | 33,210.01               | 33,209.73               | 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>38,989.35</u>        | <u>43,832.75</u>        | <u>-4,843.40</u>        | <u>-11.05%</u>       |
| <b>Other Current Assets</b>                      |                         |                         |                         |                      |
| 12000 · *Undeposited Funds                       | 221.90                  | 178.50                  | 43.40                   | 24.31%               |
| <b>13500 · Sales Inventory</b>                   |                         |                         |                         |                      |
| 13520 · Books                                    | 5,323.41                | 5,323.41                | 0.00                    | 0.0%                 |
| <b>Total 13500 · Sales Inventory</b>             | <u>5,323.41</u>         | <u>5,323.41</u>         | <u>0.00</u>             | <u>0.0%</u>          |
| 13800 · Pre-Paid Fiesta Expenses                 | 1,134.00                | 1,387.65                | -253.65                 | -18.28%              |
| <b>Total Other Current Assets</b>                | <u>6,679.31</u>         | <u>6,889.56</u>         | <u>-210.25</u>          | <u>-3.05%</u>        |
| <b>Total Current Assets</b>                      | <u>45,668.66</u>        | <u>50,722.31</u>        | <u>-5,053.65</u>        | <u>-9.96%</u>        |
| <b>TOTAL ASSETS</b>                              | <u><b>45,668.66</b></u> | <u><b>50,722.31</b></u> | <u><b>-5,053.65</b></u> | <u><b>-9.96%</b></u> |
| <b>LIABILITIES &amp; NET ASSETS</b>              |                         |                         |                         |                      |
| <b>Liabilities</b>                               |                         |                         |                         |                      |
| <b>Current Liabilities</b>                       |                         |                         |                         |                      |
| <b>Credit Cards</b>                              |                         |                         |                         |                      |
| 21000 · US Bank/State Farm Bank Visa             | 518.85                  | 82.73                   | 436.12                  | 527.16%              |
| <b>Total Credit Cards</b>                        | <u>518.85</u>           | <u>82.73</u>            | <u>436.12</u>           | <u>527.16%</u>       |
| <b>Other Current Liabilities</b>                 |                         |                         |                         |                      |
| 22000 · Sales Tax Payable                        | 142.59                  | 89.43                   | 53.16                   | 59.44%               |
| <b>Total Other Current Liabilities</b>           | <u>142.59</u>           | <u>89.43</u>            | <u>53.16</u>            | <u>59.44%</u>        |
| <b>Total Current Liabilities</b>                 | <u>661.44</u>           | <u>172.16</u>           | <u>489.28</u>           | <u>284.2%</u>        |
| <b>Total Liabilities</b>                         | <u>661.44</u>           | <u>172.16</u>           | <u>489.28</u>           | <u>284.2%</u>        |
| <b>Net Assets</b>                                |                         |                         |                         |                      |
| <b>31000 · Unrestricted Net Assets</b>           |                         |                         |                         |                      |
| 31050 · Undesignated Assets                      | 24,113.43               | 24,642.39               | -528.96                 | -2.15%               |
| <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>39,113.43</u>        | <u>39,642.39</u>        | <u>-528.96</u>          | <u>-1.33%</u>        |
| <b>33000 · Donor Restricted Net Assets</b>       |                         |                         |                         |                      |
| 33030 · Butterfly Garden                         | 5,846.89                | 5,860.86                | -13.97                  | -0.24%               |
| 33040 · Library Collection, Digital              | 0.00                    | 5,000.00                | -5,000.00               | -100.0%              |
| 33080 · Library Expansion                        | 46.90                   | 46.90                   | 0.00                    | 0.0%                 |
| <b>Total 33000 · Donor Restricted Net Assets</b> | <u>5,893.79</u>         | <u>10,907.76</u>        | <u>-5,013.97</u>        | <u>-45.97%</u>       |
| <b>Total Net Assets</b>                          | <u>45,007.22</u>        | <u>50,550.15</u>        | <u>-5,542.93</u>        | <u>-10.97%</u>       |
| <b>TOTAL LIABILITIES &amp; NET ASSETS</b>        | <u><b>45,668.66</b></u> | <u><b>50,722.31</b></u> | <u><b>-5,053.65</b></u> | <u><b>-9.96%</b></u> |

**Friends of the BARLD**  
**Profit & Loss Budget Performance**  
March 2021

|  | <u>Mar 21</u>   | <u>Jan - Mar 21</u> | <u>Annual Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|-----------------|---------------------|----------------------|-----------------------|--------------------|
| <b>Ordinary Income/Expense</b>                         |                 |                     |                      |                       |                    |
| <b>Income</b>  |                 |                     |                      |                       |                    |
| <b>43400 · Unrestricted Contributions</b>              |                 |                     |                      |                       |                    |
| 43410 · Individual Contributions/Grants                | 0.00            | 30.00               | 1,500.00             | -1,470.00             | 2.0%               |
| 43420 · Business Contributions/Grants                  | 0.00            | 0.00                | 250.00               | -250.00               | 0.0%               |
| 43430 · Foundation Contributions/Grants                | 0.00            | 23.38               | 1,205.00             | -1,181.62             | 1.94%              |
| 43440 · Nonprofit Contributions/Grants                 | 49.40           | 349.40              |                      |                       |                    |
| <b>43450 · Gifts in Kind - Goods</b>                   |                 |                     |                      |                       |                    |
| 43452 · Non-Cash Contributions                         | 678.92          | 1,763.03            | 6,100.00             | -4,336.97             | 28.9%              |
| <b>Total 43450 · Gifts in Kind - Goods</b>             | <u>678.92</u>   | <u>1,763.03</u>     | <u>6,100.00</u>      | <u>-4,336.97</u>      | <u>28.9%</u>       |
| <b>Total 43400 · Unrestricted Contributions</b>        | <u>728.32</u>   | <u>2,165.81</u>     | <u>9,055.00</u>      | <u>-6,889.19</u>      | <u>23.92%</u>      |
| <b>43500 · Membership Dues</b>                         |                 |                     |                      |                       |                    |
| 43510 · Individual Memberships                         | 10.00           | 400.00              | 1,150.00             | -750.00               | 34.78%             |
| 43520 · Sponsor/Benefactor/Life/Special                | 500.00          | 850.00              | 1,000.00             | -150.00               | 85.0%              |
| 43500 · Membership Dues - Other                        | 10.00           | 10.00               |                      |                       |                    |
| <b>Total 43500 · Membership Dues</b>                   | <u>520.00</u>   | <u>1,260.00</u>     | <u>2,150.00</u>      | <u>-890.00</u>        | <u>58.61%</u>      |
| <b>45000 · Earned Income</b>                           |                 |                     |                      |                       |                    |
| 45030 · Interest-Savings                               | 0.28            | 0.82                | 4.00                 | -3.18                 | 20.5%              |
| <b>Total 45000 · Earned Income</b>                     | <u>0.28</u>     | <u>0.82</u>         | <u>4.00</u>          | <u>-3.18</u>          | <u>20.5%</u>       |
| <b>46400 · Sales</b>                                   |                 |                     |                      |                       |                    |
| 46420 · Taxable Sales                                  | 652.86          | 1,736.97            | 5,400.00             | -3,663.03             | 32.17%             |
| 46430 · Non-Taxable Sales                              | 26.06           | 26.06               | 700.00               | -673.94               | 3.72%              |
| 46440 · Timely Filing Discount                         | 0.70            | 0.70                | 4.00                 | -3.30                 | 17.5%              |
| <b>Total 46400 · Sales</b>                             | <u>679.62</u>   | <u>1,763.73</u>     | <u>6,104.00</u>      | <u>-4,340.27</u>      | <u>28.9%</u>       |
| 47240 · Cultural/Educ.Program Income                   | 0.00            | 0.00                | 5,180.00             | -5,180.00             | 0.0%               |
| <b>49000 · Fundraising and Special Events</b>          |                 |                     |                      |                       |                    |
| 49010 · Special Events Contributions                   | 0.00            | 0.00                | 5,500.00             | -5,500.00             | 0.0%               |
| <b>Total 49000 · Fundraising and Special Events</b>    | <u>0.00</u>     | <u>0.00</u>         | <u>5,500.00</u>      | <u>-5,500.00</u>      | <u>0.0%</u>        |
| <b>Total Income</b>                                    | <u>1,928.22</u> | <u>5,190.36</u>     | <u>27,993.00</u>     | <u>-22,802.64</u>     | <u>18.54%</u>      |
| <b>Cost of Goods Sold</b>                              |                 |                     |                      |                       |                    |
| 50000 · Cost of Goods Sold                             | 678.92          | 1,763.03            | 6,100.00             | -4,336.97             | 28.9%              |
| <b>Total COGS</b>                                      | <u>678.92</u>   | <u>1,763.03</u>     | <u>6,100.00</u>      | <u>-4,336.97</u>      | <u>28.9%</u>       |
| <b>Gross Profit</b>                                    | <u>1,249.30</u> | <u>3,427.33</u>     | <u>21,893.00</u>     | <u>-18,465.67</u>     | <u>15.66%</u>      |
| <b>Expense</b>   |                 |                     |                      |                       |                    |
| <b>64000 · Fundraising/Special Events Exp</b>          |                 |                     |                      |                       |                    |
| 64010 · Fees   | 0.00            | 0.00                | 200.00               | -200.00               | 0.0%               |
| 64050 · Promotional/Publicity/Printing                 | 0.00            | 0.00                | 50.00                | -50.00                | 0.0%               |
| <b>Total 64000 · Fundraising/Special Events Exp</b>    | <u>0.00</u>     | <u>0.00</u>         | <u>250.00</u>        | <u>-250.00</u>        | <u>0.0%</u>        |
| <b>65000 · Management &amp; General Expenses</b>       |                 |                     |                      |                       |                    |
| 65010 · Accounting Fees                                | 500.00          | 500.00              | 2,400.00             | -1,900.00             | 20.83%             |
| 65020 · Bank Charges/Square/Paypal Fees                | 11.82           | 21.22               | 75.00                | -53.78                | 28.29%             |
| 65040 · Kitchen Supplies                               | 0.00            | 0.00                | 100.00               | -100.00               | 0.0%               |
| 65050 · Info Technology                                | 0.00            | 0.00                | 50.00                | -50.00                | 0.0%               |
| 65060 · Insurance - Liability, D and O                 | 0.00            | 0.00                | 674.00               | -674.00               | 0.0%               |
| 65070 · Memberships and Dues                           | 250.00          | 250.00              | 295.00               | -45.00                | 84.75%             |
| 65080 · Office Supplies                                | 4.88            | 4.88                | 100.00               | -95.12                | 4.88%              |
| 65090 · Postage & Shipping                             | 0.00            | 0.00                | 55.00                | -55.00                | 0.0%               |
| 65120 · Printing and Copying                           | 0.00            | 0.00                | 150.00               | -150.00               | 0.0%               |
| 65140 · Committee & Gen Mgt Supplies                   | 0.00            | 0.00                | 100.00               | -100.00               | 0.0%               |
| <b>Total 65000 · Management &amp; General Expenses</b> | <u>766.70</u>   | <u>776.10</u>       | <u>3,999.00</u>      | <u>-3,222.90</u>      | <u>19.41%</u>      |
| <b>67000 · Program Service Expenses</b>                |                 |                     |                      |                       |                    |
| 67030 · Library Program Materials                      | 253.65          | 253.65              |                      |                       |                    |
| 67060 · Hospitality, food, beverage                    | 0.00            | 0.00                | 250.00               | -250.00               | 0.0%               |
| 67070 · Library Collection Materials                   | 354.00          | 354.00              | 354.00               | 0.00                  | 100.0%             |
| 67080 · Library Director's Disc Fund                   | 403.91          | 1,758.50            | 10,075.00            | -8,316.50             | 17.45%             |
| 67090 · Cultural/Educational Programs                  | 0.00            | 0.00                | 5,180.00             | -5,180.00             | 0.0%               |
| 67100 · Promotional/Publicity/Printing                 | 0.00            | 0.00                | 500.00               | -500.00               | 0.0%               |
| 67110 · Supplies                                       | 0.00            | 40.80               | 50.00                | -9.20                 | 81.6%              |
| <b>Total 67000 · Program Service Expenses</b>          | <u>1,011.56</u> | <u>2,406.95</u>     | <u>16,409.00</u>     | <u>-14,002.05</u>     | <u>14.67%</u>      |
| <b>68000 · Campus/Facility/Equip Expenses</b>          |                 |                     |                      |                       |                    |
| 68010 · Landscaping/Water Feature                      | 0.00            | 0.00                | 500.00               | -500.00               | 0.0%               |

**Friends of the BARLD**  
**Profit & Loss Budget Performance**  
March 2021

|   | <u>Mar 21</u>    | <u>Jan - Mar 21</u> | <u>Annual Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|------------------|---------------------|----------------------|-----------------------|--------------------|
| 68040 · Furn/Equip/ Trekker/ Upgrades               | 0.00             | 0.00                | 600.00               | -600.00               | 0.0%               |
| <b>Total 68000 · Campus/Facility/Equip Expenses</b> | <b>0.00</b>      | <b>0.00</b>         | <b>1,100.00</b>      | <b>-1,100.00</b>      | <b>0.0%</b>        |
| 69000 · Travel and Meetings                         |                  |                     |                      |                       |                    |
| 69010 · Conference, Convention, Meeting             | 0.00             | 0.00                | 135.00               | -135.00               | 0.0%               |
| <b>Total 69000 · Travel and Meetings</b>            | <b>0.00</b>      | <b>0.00</b>         | <b>135.00</b>        | <b>-135.00</b>        | <b>0.0%</b>        |
| <b>Total Expense</b>                                | <b>1,778.26</b>  | <b>3,183.05</b>     | <b>21,893.00</b>     | <b>-18,709.95</b>     | <b>14.54%</b>      |
| <b>Net Ordinary Income</b>                          | <b>-528.96</b>   | <b>244.28</b>       | <b>0.00</b>          | <b>244.28</b>         | <b>100.0%</b>      |
| <b>Other Income/Expense</b>                         |                  |                     |                      |                       |                    |
| <b>Other Income</b>                                 |                  |                     |                      |                       |                    |
| 72000 · Change in Donor Desig. Assets               |                  |                     |                      |                       |                    |
| 72005 · Donor Designated Contributions              |                  |                     |                      |                       |                    |
| 72030 · Foundation Contributions Grants             | 0.00             | 0.00                | 8,000.00             | -8,000.00             | 0.0%               |
| 72040 · Nonprofit Contributions/Grants              | 0.00             | 30.00               |                      |                       |                    |
| <b>Total 72005 · Donor Designated Contributions</b> | <b>0.00</b>      | <b>30.00</b>        | <b>8,000.00</b>      | <b>-7,970.00</b>      | <b>0.38%</b>       |
| 72100 · Release of Donor Des. Funds                 |                  |                     |                      |                       |                    |
| 72110 · Butterfly Garden                            | -13.97           | -73.97              |                      |                       |                    |
| 72130 · Library Expansion                           | 0.00             | -22.73              |                      |                       |                    |
| 72140 · Library Programs                            | 0.00             | 0.00                | -5,000.00            | 5,000.00              | 0.0%               |
| 72150 · Library Collection, Digital                 | -5,000.00        | -5,000.00           | -3,000.00            | -2,000.00             | 166.67%            |
| <b>Total 72100 · Release of Donor Des. Funds</b>    | <b>-5,013.97</b> | <b>-5,096.70</b>    | <b>-8,000.00</b>     | <b>2,903.30</b>       | <b>63.71%</b>      |
| <b>Total 72000 · Change in Donor Desig. Assets</b>  | <b>-5,013.97</b> | <b>-5,066.70</b>    | <b>0.00</b>          | <b>-5,066.70</b>      | <b>100.0%</b>      |
| <b>Total Other Income</b>                           | <b>-5,013.97</b> | <b>-5,066.70</b>    | <b>0.00</b>          | <b>-5,066.70</b>      | <b>100.0%</b>      |
| <b>Net Other Income</b>                             | <b>-5,013.97</b> | <b>-5,066.70</b>    | <b>0.00</b>          | <b>-5,066.70</b>      | <b>100.0%</b>      |
| <b>Net Income</b>                                   | <b>-5,542.93</b> | <b>-4,822.42</b>    | <b>0.00</b>          | <b>-4,822.42</b>      | <b>100.0%</b>      |



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Accrual Basis

**Friends of the BARLD**  
**Monthly BN Sales & Cash Donaitons**  
**March 2021**

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| <u>Type</u>             | <u>Date</u> | <u>Num</u> | <u>Name</u>   | <u>Memo</u> | <u>Amount</u>               |
|-------------------------|-------------|------------|---------------|-------------|-----------------------------|
| <b>100 Unrestricted</b> |             |            |               |             |                             |
| <b>110 Book Nook</b>    |             |            |               |             |                             |
| <b>113 Sales</b>        |             |            |               |             |                             |
| <b>113-1 Books</b>      |             |            |               |             |                             |
| Deposit                 | 03/01/20;   | 631...     | Booksrun      | BN sale...  | 26.06                       |
| Deposit                 | 03/08/20;   | 2245       | Book Nook ... | BN sale...  | 155.52                      |
| Deposit                 | 03/15/20;   |            | Book Nook ... | BN Sale...  | 143.94                      |
| Deposit                 | 03/22/20;   | 1130       | Book Nook ... | BN sale...  | 148.41                      |
| Sales Rec...            | 03/31/20;   | 89         | Book Nook ... | BN sale...  | 204.99                      |
| Total 113-1 Books       |             |            |               |             | <u>678.92</u>               |
| Total 113 Sales         |             |            |               |             | <u>678.92</u>               |
| Total 110 Book Nook     |             |            |               |             | <u>678.92</u>               |
| Total 100 Unrestricted  |             |            |               |             | <u>678.92</u>               |
| <b>TOTAL</b>            |             |            |               |             | <b><u><u>678.92</u></u></b> |