

Friends of the BARLD
Statement of Financial Position
As of December 31, 2021

	<u>Dec 31, 21</u>	<u>Nov 30, 21</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
10150 · New Wells Fargo Checking	6,328.92	8,458.29	-2,129.37	-25.18%
10250 · New Wells Fargo Bus Savings	33,212.51	33,212.23	0.28	0.0%
10300 · Petty Cash	100.00	100.00	0.00	0.0%
10350 · Register and Pouch Cash	100.00	100.00	0.00	0.0%
10400 · Paypal	135.25	9.31	125.94	1,352.74%
Total Checking/Savings	<u>39,876.68</u>	<u>41,879.83</u>	<u>-2,003.15</u>	<u>-4.78%</u>
Other Current Assets				
12000 · *Undeposited Funds	61.75	236.91	-175.16	-73.94%
13500 · Sales Inventory				
13520 · Books	7,561.78	5,323.41	2,238.37	42.05%
Total 13500 · Sales Inventory	<u>7,561.78</u>	<u>5,323.41</u>	<u>2,238.37</u>	<u>42.05%</u>
Total Other Current Assets	<u>7,623.53</u>	<u>5,560.32</u>	<u>2,063.21</u>	<u>37.11%</u>
Total Current Assets	<u>47,500.21</u>	<u>47,440.15</u>	<u>60.06</u>	<u>0.13%</u>
TOTAL ASSETS	<u>47,500.21</u>	<u>47,440.15</u>	<u>60.06</u>	<u>0.13%</u>
LIABILITIES & NET ASSETS				
Liabilities				
Current Liabilities				
Credit Cards				
21000 · US Bank/State Farm Bank Visa	0.00	473.72	-473.72	-100.0%
Total Credit Cards	<u>0.00</u>	<u>473.72</u>	<u>-473.72</u>	<u>-100.0%</u>
Other Current Liabilities				
22000 · Sales Tax Payable	237.89	145.52	92.37	63.48%
Total Other Current Liabilities	<u>237.89</u>	<u>145.52</u>	<u>92.37</u>	<u>63.48%</u>
Total Current Liabilities	<u>237.89</u>	<u>619.24</u>	<u>-381.35</u>	<u>-61.58%</u>
Total Liabilities	<u>237.89</u>	<u>619.24</u>	<u>-381.35</u>	<u>-61.58%</u>
Net Assets				
31000 · Unrestricted Net Assets				
31050 · Undesignated Assets	27,313.46	23,872.05	3,441.41	14.42%
31200 · Board Designated Funds				
31300 · FOL Operating Reserve	15,000.00	15,000.00	0.00	0.0%
Total 31200 · Board Designated Funds	<u>15,000.00</u>	<u>15,000.00</u>	<u>0.00</u>	<u>0.0%</u>
Total 31000 · Unrestricted Net Assets	<u>42,313.46</u>	<u>38,872.05</u>	<u>3,441.41</u>	<u>8.85%</u>
33000 · Donor Restricted Net Assets				
33030 · Butterfly Garden	4,933.92	4,933.92	0.00	0.0%
33040 · Library Collection, Digital	0.00	3,000.00	-3,000.00	-100.0%
33080 · Library Expansion	14.94	14.94	0.00	0.0%
Total 33000 · Donor Restricted Net Assets	<u>4,948.86</u>	<u>7,948.86</u>	<u>-3,000.00</u>	<u>-37.74%</u>
Total Net Assets	<u>47,262.32</u>	<u>46,820.91</u>	<u>441.41</u>	<u>0.94%</u>
TOTAL LIABILITIES & NET ASSETS	<u>47,500.21</u>	<u>47,440.15</u>	<u>60.06</u>	<u>0.13%</u>

Friends of the BARLD
Profit & Loss Budget Performance
December 2021

	Dec 21	Jan - Dec 21	Annual Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
43400 · Unrestricted Contributions					
43410 · Individual Contributions/Grants	0.00	371.96	1,500.00	-1,128.04	24.8%
43420 · Business Contributions/Grants	0.00	0.00	250.00	-250.00	0.0%
43430 · Foundation Contributions/Grants	0.00	451.23	1,205.00	-753.77	37.45%
43440 · Nonprofit Contributions/Grants	0.00	354.67			
43450 · Gifts in Kind - Goods					
43452 · Non-Cash Contributions	3,495.35	12,684.40	6,100.00	6,584.40	207.94%
Total 43450 · Gifts in Kind - Goods	3,495.35	12,684.40	6,100.00	6,584.40	207.94%
Total 43400 · Unrestricted Contributions	3,495.35	13,862.26	9,055.00	4,807.26	153.09%
43500 · Membership Dues					
43510 · Individual Memberships	210.00	800.00	1,150.00	-350.00	69.57%
43520 · Sponsor/Benefactor/Life/Special	500.00	3,150.00	1,000.00	2,150.00	315.0%
Total 43500 · Membership Dues	710.00	3,950.00	2,150.00	1,800.00	183.72%
45000 · Earned Income					
45030 · Interest-Savings	0.28	3.32	4.00	-0.68	83.0%
Total 45000 · Earned Income	0.28	3.32	4.00	-0.68	83.0%
46400 · Sales					
46420 · Taxable Sales	1,134.54	11,437.51	5,400.00	6,037.51	211.81%
46430 · Non-Taxable Sales	76.25	102.31	700.00	-597.69	14.62%
46440 · Timely Filing Discount	1.23	4.76	4.00	0.76	119.0%
Total 46400 · Sales	1,212.02	11,544.58	6,104.00	5,440.58	189.13%
47240 · Cultural/Educ.Program Income	0.00	0.00	5,180.00	-5,180.00	0.0%
49000 · Fundraising and Special Events					
49010 · Special Events Contributions	194.06	5,483.48	5,500.00	-16.52	99.7%
49030 · Special Events Gifts in Kind					
49035 · Non-Cash Contributions	522.95	522.95			
Total 49030 · Special Events Gifts in Kind	522.95	522.95			
49040 · Live/Silent Auctions	280.00	280.00			
Total 49000 · Fundraising and Special Events	997.01	6,286.43	5,500.00	786.43	114.3%
Total Income	6,414.66	35,646.59	27,993.00	7,653.59	127.34%
Cost of Goods Sold					
50000 · Cost of Goods Sold	1,210.79	10,399.84	6,100.00	4,299.84	170.49%
Total COGS	1,210.79	10,399.84	6,100.00	4,299.84	170.49%
Gross Profit	5,203.87	25,246.75	21,893.00	3,353.75	115.32%
Expense					
64000 · Fundraising/Special Events Exp					
64010 · Fees	7.72	366.85	200.00	166.85	183.43%
64030 · Live/Silent Auction Expenses	569.14	569.14			
64050 · Promotional/Publicity/Printing	0.00	0.00	50.00	-50.00	0.0%
Total 64000 · Fundraising/Special Events Exp	576.86	935.99	250.00	685.99	374.4%
65000 · Management & General Expenses					
65010 · Accounting Fees	0.00	1,795.00	2,400.00	-605.00	74.79%
65020 · Bank Charges/Square/Paypal Fees	8.81	41.68	75.00	-33.32	55.57%
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	674.00	674.00	0.00	100.0%
65070 · Memberships and Dues	0.00	295.00	295.00	0.00	100.0%
65080 · Office Supplies	0.00	304.52	100.00	204.52	304.52%
65090 · Postage & Shipping	0.00	58.00	55.00	3.00	105.46%
65120 · Printing and Copying	0.00	260.00	150.00	110.00	173.33%
65140 · Committee & Gen Mgt Supplies	0.00	127.85	100.00	27.85	127.85%
65150 · Other Expenses	175.00	175.00			
65000 · Management & General Expenses - Other	0.69	0.69			
Total 65000 · Management & General Expenses	184.50	3,731.74	3,999.00	-267.26	93.32%
67000 · MFPL Program Service Expenses					
67030 · Library Program Materials	0.00	253.65			
67060 · Hospitality Support	0.00	0.00	250.00	-250.00	0.0%
67070 · Library Collection Materials	0.00	354.00	354.00	0.00	100.0%
67080 · Library Director's Disc Fund	915.83	13,966.56	10,075.00	3,891.56	138.63%
67095 · Program Postage & Shipping	0.00	11.00			

Friends of the BARLD
Profit & Loss Budget Performance
December 2021

	Dec 21	Jan - Dec 21	Annual Budget	\$ Over Budget	% of Budget
67100 · Promotional/Publicity/Printing	0.00	0.00	500.00	-500.00	0.0%
67110 · Supplies	0.00	0.00	50.00	-50.00	0.0%
Total 67000 · MFPL Program Service Expenses	915.83	14,585.21	11,229.00	3,356.21	129.89%
68000 · Campus/Facility/Equip Expenses					
68010 · Landscaping/Water Feature	0.00	106.00	500.00	-394.00	21.2%
68040 · Furn/Equip/ Trekker/ Upgrades	0.00	1,410.56	600.00	810.56	235.09%
Total 68000 · Campus/Facility/Equip Expenses	0.00	1,516.56	1,100.00	416.56	137.87%
69000 · FOL Program Expenses					
69010 · Cultural/Educational Programs	0.00	0.00	5,180.00	-5,180.00	0.0%
69020 · Holiday Tea	50.43	232.66			
69040 · Staff Appreciation	0.00	380.00			
69050 · Marketing	0.00	346.50			
69000 · FOL Program Expenses - Other	34.84	73.78			
Total 69000 · FOL Program Expenses	85.27	1,032.94	5,180.00	-4,147.06	19.94%
70000 · Travel and Meetings					
70010 · Conference, Convention, Meeting	0.00	0.00	135.00	-135.00	0.0%
Total 70000 · Travel and Meetings	0.00	0.00	135.00	-135.00	0.0%
Total Expense	1,762.46	21,802.44	21,893.00	-90.56	99.59%
Net Ordinary Income	3,441.41	3,444.31	0.00	3,444.31	100.0%
Other Income/Expense					
Other Income					
72000 · Change in Donor Desig. Assets					
72005 · Donor Designated Contributions					
72020 · Business Contributions/Grants	0.00	5,000.00			
72030 · Foundation Contributions Grants	0.00	3,000.00	8,000.00	-5,000.00	37.5%
72040 · Nonprofit Contributions/Grants	0.00	30.00			
Total 72005 · Donor Designated Contributions	0.00	8,030.00	8,000.00	30.00	100.38%
72100 · Release of Donor Des. Funds					
72110 · Butterfly Garden	0.00	-986.94			
72130 · Library Expansion	0.00	-54.69			
72140 · Library Programs	0.00	-5,000.00	-5,000.00	0.00	100.0%
72150 · Library Collection, Digital	-3,000.00	-8,000.00	-3,000.00	-5,000.00	266.67%
Total 72100 · Release of Donor Des. Funds	-3,000.00	-14,041.63	-8,000.00	-6,041.63	175.52%
Total 72000 · Change in Donor Desig. Assets	-3,000.00	-6,011.63	0.00	-6,011.63	100.0%
Total Other Income	-3,000.00	-6,011.63	0.00	-6,011.63	100.0%
Net Other Income	-3,000.00	-6,011.63	0.00	-6,011.63	100.0%
Net Income	441.41	-2,567.32	0.00	-2,567.32	100.0%

**FOL Monthly Expense Report
Paid and Projected through January 19, 2022**

	Undesignated Funds	Donor Designated	Comments
	19,789.57	4,948.86	
Paid Current Liabilities			
US Bank Visa (Paid 12/15/2021)	0.00	0.00	
Total Paid Current Liabilities	0.00	0.00	
	Undesignated Funds	Donor Designated	Comments
Available Cash after Paid Liabilities	19,789.57	4,948.86	
Total Funds Available	19,789.57	4,948.86	
Major Paid or Upcoming Expenses			
Library Director's Discretionary Fund (Paid 01/05/2022)	908.09		75% distribution of December BN sales (\$1210.79)
State Comptroller (Paid 1/14/2022)	237.89		4th Qtr Sales and Use Tax
Documation (not yet paid)	55.00		100 note cards with logo, 100 envelopes with return address
Total Paid or Upcoming Expenses	1,200.98	0.00	
Projected remaining available	18,588.59	4,948.86	
* Does not include \$200 in petty cash accounts			

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Cash Basis

Friends of the BARLD
Monthly BN Sales & Cash Donaitons
December 2021

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amo...</u>
100 Unrestricted			
110 Book Nook			
113 Sales			
113-1 Books			
12/03/20:	Book Nook ...	BN sales 12/1/2021	31.28
12/03/20:	Book Nook ...	BN sales, Dec 2, sales tax-free day	76.25
12/14/20:	Book Nook ...	BN sales 12/3-12/11/2021	325.59
12/20/20:	Book Nook ...	BN sales 12/13-12/18/21	189.10
12/27/20:	Book Nook ...	BN sales 12/20-12/23/21	263.76
12/31/20:	Book Nook ...	BN sales 12/27-12/30/2021	267.77
12/31/20:	Book Nook ...	BN sales after inventory taken on ...	57.04
	Total 113-1 Books		<u>1,210.79</u>
	Total 113 Sales		<u>1,210.79</u>
	Total 110 Book Nook		<u>1,210.79</u>
	Total 100 Unrestricted		<u>1,210.79</u>
	TOTAL		<u><u>1,210.79</u></u>