

**Friends of the Brownsburg Public Library  
December 2022 Financial Report**

<b>Friends of the Brownsburg Public Library Balance Sheet Year to Date 2022</b>						
	January 1, 2022 Cash Balance	Revenues	Expenditures	Account Transfers	December 31, 2022 Cash Balance	Interest Rate
Hendricks County Bank	\$ 7,750.26	\$ 21,447.55	\$ 25,121.60	\$ 25.00	\$ 4,051.21	0.03%
First Merchants Money Market	\$ 33,016.62	\$ 93.50	-	\$ 25.00	\$ 33,135.12	0.70%
* No activity in First Merchants Money Market - moved \$25 from HCB to FM						

**December 2022 Expenses - \$4,455.34**

Date	Check #	Vendor	Amount	Expense – Note
12/1/22	4513	Brownsburg Public Library	(\$50.00)	Donations – Winter Reading – move to Operating-Gifts
12/1/22	4514	Friends of the Library	(\$25.00)	Activity Required in FM – Moved \$25 from HCB to FM
12/2/22	4515	US Postal Service	\$515.00	Membership Supplies – Postage
12/7/22	4516	Kelsey Abernathy	\$52.50	YA Program Supplies
12/7/22	4517	Monsoon	\$99.00	Online Sales Services
12/8/22	4518	Amazon Capital Services	\$374.67	Membership Supplies - \$56.34 Coffee Supplies - \$53.92 YA Program Supplies - \$12.99 Children’s Program Supplies - \$25.47 Graphics Room Supplies - \$151.02 Outreach – General Supplies - \$9.98 Staff In-Service - \$64.95
12/14/22	4519	Brownsburg Public Library	\$400.00	Winter Reading Program
12/16/22	4520	Brownsburg Chamber of Commerce	\$125.00	Business Outreach
12/16/22	4521	Cristi McGill	\$29.71	Children’s Program Supplies
12/20/22	4522	Brownsburg Public Library	\$500.00	Donations – Hylton Donation – move to Operating-Gifts
12/20/22	4523	First Merchants Cardmember Service	\$591.12	YA Program Supplies - \$34.08 Graphics Room Supplies - \$49.96 Christmas Decorations - \$457.08 Online Sales – Shipping Charges - \$50.00
12/20/22	4524	First Merchants Cardmember Service	\$2,154.37	Booster Bunch - \$2,005.00 Supplies - \$4.80 Staff In-Service - \$130.00 Online Sales – Services - \$14.57
12/20/22		First Merchants – Reversal	(\$4.80)	Supplies – Reimbursed – deduct expense

12/21/22	4525	Brownsburg Public Library	\$200.00	Donations – Nagy Memorial – move to Operating-Gifts
Automatic Payments				
12/31/22		December Credit Card Fees	\$46.41	
12/31/22		December Online Credit Card Fees (Stripe)	\$31.77	Winter Reading Donations, Memberships and Memorials via CC
Cash Reimbursement				
12/12/22		Ugly Sweater Contest	\$20.00	Booster Bunch
12/27/22		New Year's Eve Supplies	\$20.59	Children's Program Supplies
12/27/22		Linda Cook Book Commission	\$30.00	Taken from Library Shop

**\$4,455.34**

Friends Membership

Year	Members	# of New	% of New	Total \$	Avg Gift	Total Mailed
2018	58	17	29%	\$2,375	\$41	178
2019	84	40	48%	\$3,695	\$44	1,054
2020	106	53	50%	\$4,180	\$39	1,164
2021	108	56	52%	\$4,565	\$42	862
2022	121	45	37%	\$5,320	\$44	819
2023	84	11	14%	\$4,475	\$53	825

Mailed on December 5 to 118 Members and 707 prospective members. As of 1/16/2023, we received 84 membership forms.

- 11 new (2% of 707 prospective members)
- 73 returning (62% of 118 members)

**BROWNSBURG PUBLIC LIBRARY  
REVENUE AND EXPENSE STATEMENT  
As of December 31, 2022**

YEAR TO DATE		BUDGET	% RECEIVED	OVER/(UNDER) TO DATE	\$\$ OUTSTANDING
<b>REVENUES</b>					
Sales					
Library Shop (Jan - Nov)	\$ 7,681.06	\$ 5,000	153.62%	\$ 2,681	\$ (2,681)
Online Sales	\$ 3,327.19	\$ 8,000	41.59%	\$ (4,673)	\$ 4,673
Holiday Shop (December)	\$ 2,191.08	\$ 4,000	54.78%	\$ (1,809)	\$ 1,809
Coffee Sales	\$ 863.00	\$ 1,000	86.30%	\$ (137)	\$ 137
Fundraiser	\$ -	\$ 1,000	0.00%	\$ -	\$ 1,000
Other Revenues					
Membership (Dec - March)	\$ 5,820.00	\$ 3,000	194.00%	\$ 2,820	\$ (2,820)
Donations	\$ 1,563.30	\$ 1,000	156.33%	\$ 563	\$ (563)
Interest Earned	\$ 95.42	\$ 25	381.68%	\$ 70	\$ (70)
Miscellaneous Revenues	\$ -	\$ -			\$ -
Program Revenues					
Adult Program Fees	\$ -	\$ -			\$ -
YA Program Fees	\$ -	\$ -			\$ -
Children's Program Fees	\$ -	\$ -			\$ -
Total revenues	\$ 21,541.05	\$ 23,025	93.56%	\$ (484)	\$ 1,484 *

Notes

\* Revenue = 93.56% received and Expenditures = 73.94% spent

YEAR TO DATE		BUDGET	% USED	OVER/(UNDER) TO DATE	\$\$ REMAINING
<b>EXPENSES</b>					
Sale Supplies					
Library Shop Supplies	\$ 547.70	\$ 400	136.93%	\$ 148	\$ (148)
Library Shop Taxes & Credit Card Fees	\$ 1,115.83	\$ 1,150	97.03%	\$ (34)	\$ 34
Online Sales - Supplies	\$ 180.44	\$ 800	22.56%	\$ (620)	\$ 620
Online Sales - Services	\$ 1,631.46	\$ 1,500	108.76%	\$ 131	\$ (131)
Online Sales - Shipping Charges	\$ 1,100.00	\$ 3,000	36.67%	\$ (1,900)	\$ 1,900
Holiday Shop Supplies (Sept-Nov)	\$ 396.54	\$ 1,500	26.44%	\$ (1,103)	\$ 1,103
Coffee Supplies	\$ 1,264.75	\$ 1,000	126.48%	\$ 265	\$ (265)
Other Revenue Supplies					
Membership Supplies	\$ 655.48	\$ 150	436.99%	\$ 505	\$ (505)
Fundraiser Supplies	\$ -	\$ 100	0.00%	\$ -	\$ 100
Library Meeting Supplies	\$ 30.00	\$ 200	15.00%	\$ (170)	\$ 170
Library Materials & Support					
General Supplies	\$ 137.30	\$ 100	137.30%	\$ 37	\$ (37)
Christmas Decorations	\$ 1,507.08	\$ 3,000	50.24%	\$ (1,493)	\$ 1,493
General Services	\$ -	\$ -	0.00%		\$ -
Library Materials (Online Resources, Equipment, Books, Magazines, Non-Print)	\$ 34.08	\$ -	0.00%		\$ (34)
Program Supplies					
Adult Program Supplies	\$ 244.17	\$ 800	30.52%	\$ (556)	\$ 556
YA Program Supplies	\$ 1,411.82	\$ 1,000	141.18%	\$ 412	\$ (412)
Children's Program Supplies	\$ 1,533.02	\$ 1,500	102.20%	\$ 33	\$ (33)
All Family Special Programs	\$ -	\$ 800	0.00%	\$ (800)	\$ 800
Summer Reading Program	\$ 1,000.00	\$ 1,000	100.00%	\$ -	\$ -
Winter Reading Program	\$ 900.00	\$ 500	180.00%	\$ 400	\$ (400)
General Program Supplies	\$ 859.52	\$ -		\$ 860	\$ (860)
Outreach/Volunteer					
Outreach-General	\$ 1,252.25	\$ 3,000	41.74%	\$ (1,748)	\$ 1,748
Book Weeks	\$ 84.23	\$ 150	56.15%	\$ (66)	\$ 66
Holiday Handout Supplies	\$ 493.20	\$ 750	65.76%	\$ (257)	\$ 257
Business Outreach	\$ 250.00	\$ 200	125.00%	\$ 50	\$ (50)
School Outreach	\$ -	\$ 100	0.00%	\$ (100)	\$ 100
Volunteer Recognition	\$ 148.20	\$ 300	49.40%	\$ (152)	\$ 152
Dues & Luncheons	\$ 492.00	\$ 225	218.67%	\$ 267	\$ (267)
Staff Support					
Booster Bunch	\$ 5,864.29	\$ 4,750	123.46%	\$ 1,114	\$ (1,114)
Staff Risky Business Grant	\$ -	\$ 2,500	0.00%	\$ -	\$ 2,500
Staff In-Service	\$ 1,988.24	\$ 3,500	56.81%	\$ (1,512)	\$ 1,512
Total Expenses	\$ 25,121.60	\$ 33,975	73.94%	\$ (2,054)	\$ 8,853
Net Difference	\$ (3,580.55)	\$ (10,950)			

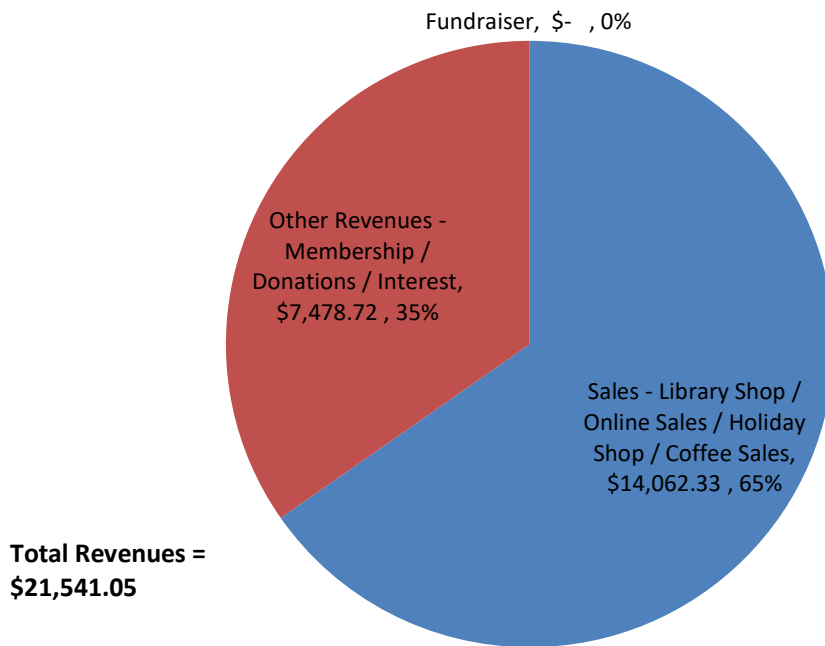
2022

- Projected at a loss of \$10,950 based on Budget and ended with a loss of \$3,580.55
- Library Shop was the profit leader in 2022 with Memberships a close second.
- Online Sales are starting to dwindle and have the highest expenses. We'll look at the trend and decide if it's a good ROI for the future.
- Coffee is not intended to produce revenue. We're tracking revenues and expense to ensure that we're not funding. 2022 was tight and as supplies continue to rise, we may have to make a change in the cost. Continue to watch in 2023.

<b>2022 Revenue Analysis</b>						
	<b>Revenue</b>	<b>Expense</b>	<b>% of Expenses to Revenue</b>	<b>% of Profit to Revenue</b>	<b>Profit/Loss</b>	<b>% of each to the total</b>
Library Shop	\$ 7,681.06	\$ 1,663.53	22%	78%	\$ 6,017.53	45%
Online Sales	\$ 3,327.19	\$ 2,911.90	88%	12%	\$ 415.29	3%
Holiday Shop (2022)	\$ 2,133.08	\$ 396.54	19%	81%	\$ 1,736.54	13%
Coffee Sales	\$ 863.00	\$ 784.76	91%	9%	\$ 78.24	1%
Membership	\$ 5,820.00	\$ 655.48	11%	89%	\$ 5,164.52	39%
	\$ 19,824.33	\$ 6,412.21			\$ 13,412.12	

Library Shop - Paid 2021 Sales Tax in January for \$629.27  
Online Sales - Paid Annual Services in January along with regular supplies & shipping

## 2022 Friends of the Library Revenues



## 2022 Friends of the Library Expenditures

