

Chester County Library System  
Statement of Revenue and Expenses

020 - KENNETT

		2022	1/1 - 9/30/2022	7/1 - 9/30/2022	Total Budget Variance	Percent Remaining
		Total Budget	Year to Date Actual	Current Period Actual		
REVENUE						
310000	STATE REVENUE					
310000	STATE AID	112,922.70	112,922.70	0.00	0.00	0.00%
	Total STATE REVENUE	112,922.70	112,922.70	0.00	0.00	0.00%
320000	LOCAL GOVERNMENTAL					
320000	LOCAL GOVERNMENTAL UNIT-COUNTY	119,600.00	89,700.12	29,900.04	(29,899.88)	24.99%
320063	LOCAL GOVERNMENTAL UNIT-POCOPSON	9,000.00	0.00	0.00	(9,000.00)	100.00%
320141	LOCAL GOVERNMENTAL UNIT-EAST	130,000.00	128,000.00	58,000.00	(2,000.00)	1.53%
	MARLBOROUGH					
320142	LOCAL GOVERNMENTAL UNIT-KENNETT	160,500.00	156,467.33	116,198.63	(4,032.67)	2.51%
	TOWNSHIP					
320143	LOCAL GOVERNMENTAL UNIT-KENNETT SQUARE	58,820.00	29,410.00	14,705.00	(29,410.00)	50.00%
	BOROUGH					
320144	LOCAL GOVERNMENTAL UNIT-NEW GARDEN	81,290.00	82,349.96	41,174.98	1,059.96	(1.30)%
320145	LOCAL GOVERNMENTAL UNIT-NEWLIN	11,000.00	11,000.00	0.00	0.00	0.00%
320146	LOCAL GOVERNMENTAL UNIT-PENNSBURY-	35,500.00	26,625.00	8,875.00	(8,875.00)	25.00%
	CURRENT YEAR					
320147	LOCAL GOVERNMENTAL UNIT-WEST	2,000.00	0.00	0.00	(2,000.00)	100.00%
	MARLBOROUGH					
	Total LOCAL GOVERNMENTAL	607,710.00	523,552.41	268,853.65	(84,157.59)	13.85%
330000	CHARGES					
333000	CHARGES-COPIER-B/W	2,500.00	2,029.65	701.14	(470.35)	18.81%
333300	CHARGES-PRINTING-B/W	100.00	116.36	21.01	16.36	(16.36)%
333350	CHARGES-PRINTING-COLOR	100.00	74.23	55.73	(25.77)	25.77%
333400	CHARGES-FAX	300.00	90.21	24.96	(209.79)	69.93%
333500	CHARGES-EQUIPMENT RENTAL	0.00	641.00	247.00	641.00	0.00%
334000	SALE OF LIBRARY MATERIALS	300.00	100.75	56.00	(199.25)	66.41%
334100	SALE OF LIBRARY MATERIALS-BOOKS	2,200.00	3,437.03	874.86	1,237.03	(56.22)%
334350	SALE OF CANVAS BAGS	300.00	82.00	25.00	(218.00)	72.66%
334375	MEMBERSHIP FEES-FRIENDS	1,000.00	340.00	100.00	(660.00)	66.00%
335100	CHARGES-LOST BOOKS	1,400.00	1,351.65	677.85	(48.35)	3.45%
336100	CHARGES-PROGRAMMING	250.00	105.00	0.00	(145.00)	58.00%
336300	CHARGES-PROGRAMMING KITS	150.00	0.00	0.00	(150.00)	100.00%
336630	CHARGES - HOT SPOTS	2,200.00	631.21	44.21	(1,568.79)	71.30%
	Total CHARGES	10,800.00	8,999.09	2,827.76	(1,800.91)	16.68%
340000	FINES AND OVERDUES					
340000	FINES & OVERDUES	12,000.00	8,068.45	2,590.19	(3,931.55)	32.76%

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		2022	1/1 - 9/30/2022	7/1 - 9/30/2022	Total Budget Variance	Percent Remaining
		Total Budget	Year to Date Actual	Current Period Actual		
343000	FINES AND OVERDUES - COLLECTION AGENCY	<u>100.00</u>	<u>20.00</u>	<u>0.00</u>	<u>(80.00)</u>	80.00%
	Total FINES AND OVERDUES	12,100.00	8,088.45	2,590.19	(4,011.55)	33.15%
350000	INTEREST AND INVESTMENT INCOME					
350000	INTEREST	<u>100.00</u>	<u>288.94</u>	<u>194.91</u>	<u>188.94</u>	<u>(188.94)%</u>
	Total INTEREST AND INVESTMENT INCOME	100.00	288.94	194.91	188.94	(188.94)%
360000	DONATIONS					
360000	DONATIONS	126,250.00	57,425.06	9,936.96	(68,824.94)	54.51%
361000	DONATIONS-FRIENDS	0.00	4,815.00	600.00	4,815.00	0.00%
362000	DONATIONS-LITERACY	14,000.00	3,035.00	610.00	(10,965.00)	78.32%
363000	DONATIONS-MEMORIAL	1,500.00	2,843.00	2,518.00	1,343.00	(89.53)%
364000	DONATIONS-UNITED WAY	200.00	43.75	43.75	(156.25)	78.12%
364010	DONATIONS-UNITED WAY - SOUTHERN CHESTER	35,000.00	8,950.00	0.00	(26,050.00)	74.42%
	COUNTY					
367000	DONATIONS-PROGRAMMING	0.00	15,571.19	60.00	15,571.19	0.00%
367030	DONATIONS-ADULT PROGRAMMING	<u>0.00</u>	<u>7,750.00</u>	<u>2,000.00</u>	<u>7,750.00</u>	<u>0.00%</u>
	Total DONATIONS	176,950.00	100,433.00	15,768.71	(76,517.00)	43.24%
372000	GRANTS					
372000	FUNDS-GRANT	<u>2,500.00</u>	<u>35,660.00</u>	<u>13,710.00</u>	<u>33,160.00</u>	<u>(1,326.40)%</u>
	Total GRANTS	2,500.00	35,660.00	13,710.00	33,160.00	(1,326.40)%
375000	FUND DRIVE					
376000	FUND DRIVE-FRIENDS OF THE LIBRARY	25,000.00	18,518.02	2,648.61	(6,481.98)	25.92%
376500	TEEN FUNDRAISER	0.00	5.00	0.00	5.00	0.00%
376520	FALL FUNDRAISING EVENTS	30,000.00	0.00	0.00	(30,000.00)	100.00%
376540	MISCELLANEOUS EVENTS	0.00	866.31	341.31	866.31	0.00%
377030	FUND DRIVE-SPECIAL PROGRAM	<u>0.00</u>	<u>21,930.00</u>	<u>15,750.00</u>	<u>21,930.00</u>	<u>0.00%</u>
	Total FUND DRIVE	55,000.00	41,319.33	18,739.92	(13,680.67)	24.87%
378000	ANNUAL GIVING					
378000	ANNUAL GIVING	<u>0.00</u>	<u>14,015.00</u>	<u>0.00</u>	<u>14,015.00</u>	<u>0.00%</u>
	Total ANNUAL GIVING	0.00	14,015.00	0.00	14,015.00	0.00%
380000	MISCELLANEOUS REVENUE					
380000	MISCELLANEOUS INCOME	<u>0.00</u>	<u>300.00</u>	<u>300.00</u>	<u>300.00</u>	<u>0.00%</u>
	Total MISCELLANEOUS REVENUE	0.00	300.00	300.00	300.00	0.00%
	Total REVENUE	<u>978,082.70</u>	<u>845,578.92</u>	<u>322,985.14</u>	<u>(132,503.78)</u>	<u>13.55%</u>
	EXPENSE					
410000	PERSONNEL SERVICES					
412000	WAGES-LOCAL PARTTIME	510,000.00	372,751.37	135,471.75	137,248.63	26.91%

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		2022 Total Budget	1/1 - 9/30/2022 Year to Date Actual	7/1 - 9/30/2022 Current Period Actual	Total Budget Variance	Percent Remaining
413000	FRINGE BENEFITS-FICA AND MEDICARE	39,015.00	28,515.58	10,363.57	10,499.42	26.91%
	EMPLOYER					
414000	MEDICAL BENEFITS	75,800.00	38,224.51	12,777.90	37,575.49	49.57%
415100	UNEMPLOYMENT INSURANCE	3,000.00	2,226.72	456.07	773.28	25.77%
416000	WORKMANS COMPENSATION	3,500.00	0.00	0.00	3,500.00	100.00%
417000	RETIREMENT/403B	25,000.00	18,484.29	6,660.08	6,515.71	26.06%
418000	LIFE & DISABILITY INSURANCE	<u>5,500.00</u>	<u>4,404.11</u>	1,482.84	<u>1,095.89</u>	<u>19.92%</u>
	Total PERSONNEL SERVICES	661,815.00	464,606.58	167,212.21	197,208.42	29.80%
420000	LIBRARY MATERIALS					
421100	BOOKS-ADULT	35,900.00	18,273.27	7,444.48	17,626.73	49.09%
421200	BOOKS-CHILDREN	13,400.00	11,403.10	1,799.65	1,996.90	14.90%
421250	BOOKS-YOUNG ADULT	700.00	973.74	615.37	(273.74)	(39.10)%
421275	BOOKS-GRAPHIC NOVELS	1,200.00	367.48	137.59	832.52	69.37%
421300	BOOKS-REFERENCE	700.00	346.25	0.00	353.75	50.53%
421350	BOOKS-ELECTRONIC	21,800.00	20,031.59	6,637.21	1,768.41	8.11%
421620	BOOKS-LITERACY	10,000.00	8,059.86	5,855.72	1,940.14	19.40%
422000	PERIODICALS	5,900.00	3,649.71	1,554.85	2,250.29	38.14%
423300	DIGITAL VIDEO DISC-ADULT	1,600.00	111.37	25.16	1,488.63	93.03%
423400	AUDIO BOOKS-ADULT	8,200.00	2,445.01	471.36	5,754.99	70.18%
423406	DOWNLOADABLE E-BOOKS - ADULT	11,042.00	5,794.07	2,170.84	5,247.93	47.52%
425000	SOFTWARE	0.00	1,347.20	0.00	(1,347.20)	0.00%
428500	EQUIPMENT/TOYS/CIRC NOOKS	200.00	0.00	0.00	200.00	100.00%
428555	MOBILE HOT SPOTS	5,100.00	2,522.52	353.44	2,577.48	50.53%
429000	LIBRARY SUPPLIES - PROCESSING	<u>1,600.00</u>	<u>4,845.29</u>	1,210.28	<u>(3,245.29)</u>	<u>(202.83)%</u>
	Total LIBRARY MATERIALS	117,342.00	80,170.46	28,275.95	37,171.54	31.68%
430000	OTHER SERVICES AND CHARGES					
431000	PROFESSIONAL SERVICES	3,000.00	0.00	0.00	3,000.00	100.00%
431070	LEGAL FEES	500.00	0.00	0.00	500.00	100.00%
431100	AUDIT FEES	5,500.00	7,596.59	0.00	(2,096.59)	(38.11)%
431130	ADMINISTRATIVE SERVICES	500.00	406.85	250.25	93.15	18.63%
431200	MAINTENANCE-BUILDING & GROUNDS	40,000.00	15,263.77	3,062.28	24,736.23	61.84%
432000	POSTAGE	1,500.00	1,530.22	357.65	(30.22)	(2.01)%
432300	TELEPHONE SERVICE	6,000.00	4,455.71	1,398.14	1,544.29	25.73%
432310	TELECOMMUNICATIONS CHARGES	0.00	8.00	0.00	(8.00)	0.00%
432320	TELEPHONE SERVICE - HOT SPOTS	0.00	147.33	147.33	(147.33)	0.00%
433000	TRAVEL & MILEAGE	1,000.00	140.87	32.32	859.13	85.91%
433700	ADVERTISING	4,000.00	1,207.00	1,207.00	2,793.00	69.82%

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		2022	1/1 - 9/30/2022	7/1 - 9/30/2022	Total Budget Variance	Percent Remaining
		Total Budget	Year to Date Actual	Current Period Actual		
434100	PRINTING	100.00	950.00	0.00	(850.00)	(850.00)%
434300	PROGRAMMING	0.00	9.30	9.30	(9.30)	0.00%
434310	PROGRAMMING-ADULT	7,500.00	17,369.83	9,341.22	(9,869.83)	(131.59)%
434320	PROGRAMMING-CHILDREN	7,500.00	6,676.82	1,330.65	823.18	10.97%
434360	PROGRAMMING-YOUNG ADULT	1,000.00	1,055.87	103.79	(55.87)	(5.58)%
434365	PROGRAMMING-LITERACY	0.00	599.72	599.72	(599.72)	0.00%
434430	PROGRAMMING-SPECIAL EVENTS	0.00	(120.00)	(120.00)	120.00	0.00%
435000	INSURANCE	10,500.00	(105.04)	(105.04)	10,605.04	101.00%
436000	ELECTRIC	13,000.00	9,775.19	4,586.25	3,224.81	24.80%
436100	WATER/SEWER	2,500.00	2,045.01	1,054.57	454.99	18.19%
436200	HEATING	5,000.00	4,905.79	147.26	94.21	1.88%
436400	TRASH/RECYCLING	500.00	478.25	135.06	21.75	4.35%
437200	WEBSITE MAINTENANCE	6,500.00	1,678.86	1,498.65	4,821.14	74.17%
438000	RENT	1,000.00	0.00	0.00	1,000.00	100.00%
438230	EQUIPMENT LEASE-POSTAGE METER	500.00	1,075.97	204.01	(575.97)	(115.19)%
438310	EQUIPMENT LEASE-COPIER- PUBLIC	6,000.00	3,634.54	1,238.14	2,365.46	39.42%
439140	TRAINING-PROFESSIONAL DEVELOPMENT	500.00	534.22	181.08	(34.22)	(6.84)%
439200	DUES & MEMBERSHIP	1,500.00	1,613.00	315.00	(113.00)	(7.53)%
439400	FUND RAISING EXPENSES	0.00	12,829.95	74.99	(12,829.95)	0.00%
439440	FUNDRAISING EXPENSES-SPECIAL EVENTS	0.00	19,086.27	3,394.71	(19,086.27)	0.00%
	Total OTHER SERVICES AND CHARGES	125,600.00	114,849.89	30,444.33	10,750.11	8.56%
440000	SUPPLIES					
441000	SUPPLIES-OFFICE	5,000.00	2,332.75	416.56	2,667.25	53.34%
442000	SUPPLIES-COPIER	1,000.00	977.20	161.99	22.80	2.28%
443000	SUPPLIES-COMPUTER	1,000.00	4,866.61	1,401.28	(3,866.61)	(386.66)%
446000	SUPPLIES-MAINTENANCE	2,500.00	1,560.84	888.65	939.16	37.56%
447000	SUPPLIES-PUBLIC RELATIONS	500.00	894.68	137.70	(394.68)	(78.93)%
448000	SUPPLIES-MERCHANDISING	0.00	153.09	0.00	(153.09)	0.00%
	Total SUPPLIES	10,000.00	10,785.17	3,006.18	(785.17)	(7.85)%
450000	MISCELLANEOUS					
450000	MISCELLANEOUS EXPENSE	1,000.00	0.00	0.00	1,000.00	100.00%
450100	WATER COOLER/COFFEE MACHINE RENTAL	1,500.00	1,138.30	488.89	361.70	24.11%
450300	STAFF RECOGNITION	750.00	806.65	104.00	(56.65)	(7.55)%
453000	EXPENDITURES-FRIENDS	0.00	3,018.00	0.00	(3,018.00)	0.00%
456000	BANK CHARGES	0.00	49.90	0.00	(49.90)	0.00%
456025	CREDIT CARD FEES	5,000.00	5,871.55	3,301.17	(871.55)	(17.43)%
456030	BACKGROUND CHECK FEES	100.00	21.85	0.00	78.15	78.15%

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		2022	1/1 - 9/30/2022	7/1 - 9/30/2022	Total Budget Variance	Percent Remaining
		Total Budget	Year to Date Actual	Current Period Actual		
456100	PERMITS	0.00	427.84	0.00	(427.84)	0.00%
	Total MISCELLANEOUS	8,350.00	11,334.09	3,894.06	(2,984.09)	(35.74)%
490000	CAPITAL OUTLAY			0.00		
494100	CAPITAL OUTLAY-OFFICE FURNITURE	500.00	34.94	34.94	465.06	93.01%
494200	CAPITAL OUTLAY-OFFICE EQUIPMENT	250.00	535.08	434.99	(285.08)	(114.03)%
495000	CAPITAL OUTLAY-COMPUTER EQUIPMENT	2,000.00	239.78	49.00	1,760.22	88.01%
495400	CAPITAL OUTLAY-TELECOMMUNICATION	250.00	0.00	0.00	250.00	100.00%
	EQUIPMENT					
497000	CAPITAL OUTLAY-RENOVATION	2,500.00	0.00	0.00	2,500.00	100.00%
	Total CAPITAL OUTLAY	5,500.00	809.80	518.93	4,690.20	85.28%
	Total EXPENSE	928,607.00	682,555.99	233,351.66	246,051.01	26.50%
	EXCESS OF REVENUE OVER EXPENSE	49,475.70	163,022.93	89,633.48	113,547.23	(229.50)%

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021 - KENNETT  
CAPITAL RESERVE

		2022	1/1 - 9/30/2022	7/1 - 9/30/2022	Total Budget Variance	Percent Remaining
		Total Budget	Year to Date Actual	Current Period Actual		
<b>REVENUE</b>						
350000	INTEREST AND INVESTMENT INCOME					
350000	INTEREST	0.00	7,843.24	25.55	7,843.24	0.00%
351000	REALIZED INVESTMENT GAINS/LOSSES	0.00	(2,554.74)	(2,554.74)	(2,554.74)	0.00%
	Total INTEREST AND INVESTMENT INCOME	0.00	5,288.50	(2,529.19)	5,288.50	0.00%
360000	DONATIONS					
361200	DONATIONS-CAPITAL CAMPAIGN	0.00	2,361,857.26	719,740.21	2,361,857.26	0.00%
	Total DONATIONS	0.00	2,361,857.26	719,740.21	2,361,857.26	0.00%
372000	GRANTS					
372000	FUNDS-GRANT	0.00	3,240.00	3,240.00	3,240.00	0.00%
	Total GRANTS	0.00	3,240.00	3,240.00	3,240.00	0.00%
390000	TRANSFER FROM OTHER FUNDS					
390000	TRANSFER FROM-OTHER FUNDS	0.00	9,866.45	0.00	9,866.45	0.00%
	Total TRANSFER FROM OTHER FUNDS	0.00	9,866.45	0.00	9,866.45	0.00%
	Total REVENUE	0.00	2,380,252.21	720,451.02	2,380,252.21	0.00%
<b>EXPENSE</b>						
430000	OTHER SERVICES AND CHARGES					
431000	PROFESSIONAL SERVICES	0.00	185,135.96	55,679.65	(185,135.96)	0.00%
431050	ARCHITECTURAL FEES	0.00	246,922.71	70,286.90	(246,922.71)	0.00%
431060	ENGINEERING FEES	0.00	22,517.40	3,918.90	(22,517.40)	0.00%
431070	LEGAL FEES	0.00	31,965.12	0.00	(31,965.12)	0.00%
431090	COMMUNICATIONS CONSULTANT	0.00	47,500.00	15,000.00	(47,500.00)	0.00%
432000	POSTAGE	0.00	417.00	51.60	(417.00)	0.00%
433700	ADVERTISING	0.00	3,719.99	500.00	(3,719.99)	0.00%
434000	PUBLIC RELATIONS	0.00	4,293.77	944.77	(4,293.77)	0.00%
434100	PRINTING	0.00	1,626.97	581.32	(1,626.97)	0.00%
434110	NEWSLETTER	0.00	13,558.70	0.00	(13,558.70)	0.00%
435000	INSURANCE	0.00	12,036.00	0.00	(12,036.00)	0.00%
438000	RENT	0.00	600.00	0.00	(600.00)	0.00%
439400	FUND RAISING EXPENSES	0.00	8,121.72	3,909.56	(8,121.72)	0.00%
439440	FUNDRAISING EXPENSES-SPECIAL EVENTS	0.00	120,540.00	120,540.00	(120,540.00)	0.00%
	Total OTHER SERVICES AND CHARGES	0.00	698,955.34	271,412.70	(698,955.34)	0.00%
450000	MISCELLANEOUS					
456000	BANK CHARGES	0.00	40.11	40.11	(40.11)	0.00%
	Total MISCELLANEOUS	0.00	40.11	40.11	(40.11)	0.00%
490000	CAPITAL OUTLAY					
480000	CAPITAL-CONSTRUCTION/IMPROVEMENT	0.00	5,631,365.25	2,375,460.33	(5,631,365.25)	0.00%

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CAPITAL RESERVE

	2022 Total Budget	1/1 - 9/30/2022 Year to Date Actual	7/1 - 9/30/2022 Current Period Actual	Total Budget Variance	Percent Remaining
494350 CAPITAL OUTLAY-LIBRARY FURNITURE	0.00	35,800.00	15,000.00	(35,800.00)	0.00%
Total CAPITAL OUTLAY	0.00	5,667,165.25	2,390,460.33	(5,667,165.25)	0.00%
Total EXPENSE	0.00	6,366,160.70	2,661,913.14	(6,366,160.70)	0.00%
EXCESS OF REVENUE OVER EXPENSE	0.00	(3,985,908.49)	(1,941,462.12)	(3,985,908.49)	0.00%

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022 - KENNETT  
INVESTMENT  
FUND

		2022	1/1 - 9/30/2022	7/1 - 9/30/2022	Total Budget Variance	Percent Remaining
		Total Budget	Year to Date Actual	Current Period Actual		
REVENUE						
350000	INTEREST AND INVESTMENT INCOME					
350000	INTEREST	0.00	5,971.61	10.40	5,971.61	0.00%
350500	DIVIDENDS	0.00	26,819.82	11,590.70	26,819.82	0.00%
351000	REALIZED INVESTMENT GAINS/LOSSES	0.00	(171.22)	0.00	(171.22)	0.00%
352000	UNREALIZED GAINS/LOSSES	0.00	(643,019.44)	(144,294.58)	(643,019.44)	0.00%
	Total INTEREST AND INVESTMENT INCOME	0.00	(610,399.23)	(132,693.48)	(610,399.23)	0.00%
360000	DONATIONS					
361200	DONATIONS-CAPITAL CAMPAIGN	0.00	10,037.67	0.00	10,037.67	0.00%
	Total DONATIONS	0.00	10,037.67	0.00	10,037.67	0.00%
	Total REVENUE	0.00	(600,361.56)	(132,693.48)	(600,361.56)	0.00%
EXPENSE						
450000	MISCELLANEOUS					
456050	INVESTMENT FEES	0.00	6,626.00	2,009.00	(6,626.00)	0.00%
	Total MISCELLANEOUS	0.00	6,626.00	2,009.00	(6,626.00)	0.00%
470000	TRANSFERS AND REIMBURSEMENTS					
475000	TRANSFER TO OTHER FUNDS	0.00	9,866.45	0.00	(9,866.45)	0.00%
	Total TRANSFERS AND REIMBURSEMENTS	0.00	9,866.45	0.00	(9,866.45)	0.00%
	Total EXPENSE	0.00	16,492.45	2,009.00	(16,492.45)	0.00%
	EXCESS OF REVENUE OVER EXPENSE	0.00	(616,854.01)	(134,702.48)	(616,854.01)	0.00%