

Chester County Library System
Statement of Revenue and Expenditures *
From 1/1/2022 Through 12/31/2022

020 - KENNETT

	Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
REVENUE					
310000	STATE REVENUE				
310000	STATE AID	112,922.70	112,922.70	112,922.70	0.00
	Total STATE REVENUE	112,922.70	112,922.70	112,922.70	0.00
320000	LOCAL GOVERNMENTAL				
320000	LOCAL GOVERNMENTAL UNIT-COUNTY	119,600.00	119,600.17	119,600.17	0.17
320063	LOCAL GOVERNMENTAL UNIT-POCOPSON	9,000.00	9,000.00	9,000.00	0.00
320141	LOCAL GOVERNMENTAL UNIT-EAST	130,000.00	128,000.00	128,000.00	(2,000.00)
	MARLBOROUGH				
320142	LOCAL GOVERNMENTAL UNIT-KENNETT	160,500.00	159,269.98	159,269.98	(1,230.02)
	TOWNSHIP				
320143	LOCAL GOVERNMENTAL UNIT-KENNETT SQUARE	58,820.00	58,820.00	58,820.00	0.00
	BOROUGH				
320144	LOCAL GOVERNMENTAL UNIT-NEW GARDEN	81,290.00	82,349.96	82,349.96	1,059.96
320145	LOCAL GOVERNMENTAL UNIT-NEWLIN	11,000.00	11,000.00	11,000.00	0.00
320146	LOCAL GOVERNMENTAL UNIT-PENNSBURY-	35,500.00	35,600.00	35,600.00	100.00
	CURRENT YEAR				
320147	LOCAL GOVERNMENTAL UNIT-WEST	2,000.00	0.00	0.00	(2,000.00)
	MARLBOROUGH				
	Total LOCAL GOVERNMENTAL	607,710.00	603,640.11	603,640.11	(4,069.89)
330000	CHARGES				
333000	CHARGES-COPIER-B/W	2,500.00	2,485.15	2,485.15	(14.85)
333300	CHARGES-PRINTING-B/W	100.00	165.31	165.31	65.31
333350	CHARGES-PRINTING-COLOR	100.00	102.03	102.03	2.03
333400	CHARGES-FAX	300.00	136.21	136.21	(163.79)
333500	CHARGES-EQUIPMENT RENTAL	0.00	641.00	641.00	641.00
334000	SALE OF LIBRARY MATERIALS	300.00	252.25	252.25	(47.75)
334100	SALE OF LIBRARY MATERIALS-BOOKS	2,200.00	3,492.27	3,492.27	1,292.27
334350	SALE OF CANVAS BAGS	300.00	152.00	152.00	(148.00)
334375	MEMBERSHIP FEES-FRIENDS	1,000.00	360.00	360.00	(640.00)
335100	CHARGES-LOST BOOKS	1,400.00	1,597.62	1,597.62	197.62
336100	CHARGES-PROGRAMMING	250.00	105.00	105.00	(145.00)
336300	CHARGES-PROGRAMMING KITS	150.00	0.00	0.00	(150.00)
336630	CHARGES - HOT SPOTS	2,200.00	631.21	631.21	(1,568.79)
	Total CHARGES	10,800.00	10,120.05	10,120.05	(679.95)
340000	FINES AND OVERDUES				
340000	FINES & OVERDUES	12,000.00	10,662.62	10,662.62	(1,337.38)

Chester County Library System
Statement of Revenue and Expenditures *
From 1/1/2022 Through 12/31/2022

020 - KENNETT

		Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
343000	FINES AND OVERDUES - COLLECTION AGENCY	<u>100.00</u>	<u>20.00</u>	<u>20.00</u>	<u>(80.00)</u>	<u>80.00%</u>
	Total FINES AND OVERDUES	12,100.00	10,682.62	10,682.62	(1,417.38)	11.71%
350000	INTEREST AND INVESTMENT INCOME					
350000	INTEREST	<u>100.00</u>	<u>1,751.15</u>	<u>1,751.15</u>	<u>1,651.15</u>	<u>(1,651.15)%</u>
	Total INTEREST AND INVESTMENT INCOME	100.00	1,751.15	1,751.15	1,651.15	(1,651.15)%
360000	DONATIONS					
360000	DONATIONS	126,250.00	89,475.30	89,475.30	(36,774.70)	29.12%
361000	DONATIONS-FRIENDS	0.00	6,540.00	6,540.00	6,540.00	0.00%
362000	DONATIONS-LITERACY	14,000.00	3,905.00	3,905.00	(10,095.00)	72.10%
363000	DONATIONS-MEMORIAL	1,500.00	4,291.00	4,291.00	2,791.00	(186.06)%
364000	DONATIONS-UNITED WAY	200.00	43.75	43.75	(156.25)	78.12%
364010	DONATIONS-UNITED WAY - SOUTHERN CHESTER	35,000.00	37,220.00	37,220.00	2,220.00	(6.34)%
	COUNTY					
367000	DONATIONS-PROGRAMMING	0.00	15,621.19	15,621.19	15,621.19	0.00%
367030	DONATIONS-ADULT PROGRAMMING	<u>0.00</u>	<u>7,910.00</u>	<u>7,910.00</u>	<u>7,910.00</u>	<u>0.00%</u>
	Total DONATIONS	176,950.00	165,006.24	165,006.24	(11,943.76)	6.75%
372000	GRANTS					
372000	FUNDS-GRANT	<u>2,500.00</u>	<u>57,050.00</u>	<u>57,050.00</u>	<u>54,550.00</u>	<u>(2,182.00)%</u>
	Total GRANTS	2,500.00	57,050.00	57,050.00	54,550.00	(2,182.00)%
375000	FUND DRIVE					
376000	FUND DRIVE-FRIENDS OF THE LIBRARY	25,000.00	18,518.02	18,518.02	(6,481.98)	25.92%
376500	TEEN FUNDRAISER	0.00	5.00	5.00	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	866.31	866.31	0.00%
377000	FUND DRIVE	0.00	20.00	20.00	20.00	0.00%
377030	FUND DRIVE-SPECIAL PROGRAM	<u>0.00</u>	<u>41,500.51</u>	<u>41,500.51</u>	<u>41,500.51</u>	<u>0.00%</u>
	Total FUND DRIVE	55,000.00	60,909.84	60,909.84	5,909.84	(10.75)%
378000	ANNUAL GIVING					
378000	ANNUAL GIVING	<u>0.00</u>	<u>14,015.00</u>	<u>14,015.00</u>	<u>14,015.00</u>	<u>0.00%</u>
	Total ANNUAL GIVING	0.00	14,015.00	14,015.00	14,015.00	0.00%
	Total REVENUE	<u>978,082.70</u>	<u>1,036,097.71</u>	<u>1,036,097.71</u>	<u>58,015.01</u>	<u>(5.93)%</u>
	EXPENSE					
410000	PERSONNEL SERVICES					
412000	WAGES-LOCAL PARTTIME	510,000.00	513,588.46	513,588.46	(3,588.46)	(0.70)%
413000	FRINGE BENEFITS-FICA AND MEDICARE	39,015.00	39,289.73	39,289.73	(274.73)	(0.70)%
	EMPLOYER					

Chester County Library System
Statement of Revenue and Expenditures *
From 1/1/2022 Through 12/31/2022

020 - KENNETT

		Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
414000	MEDICAL BENEFITS	75,800.00	52,321.15	52,321.15	23,478.85	30.97%
415100	UNEMPLOYMENT INSURANCE	3,000.00	2,542.53	2,542.53	457.47	15.24%
416000	WORKMANS COMPENSATION	3,500.00	3,777.00	3,777.00	(277.00)	(7.91)%
417000	RETIREMENT/403B	25,000.00	25,006.84	25,006.84	(6.84)	(0.02)%
418000	LIFE & DISABILITY INSURANCE	5,500.00	4,814.30	4,814.30	685.70	12.46%
	Total PERSONNEL SERVICES	661,815.00	641,340.01	641,340.01	20,474.99	3.09%
420000	LIBRARY MATERIALS					
421100	BOOKS-ADULT	35,900.00	28,351.13	28,351.13	7,548.87	21.02%
421200	BOOKS-CHILDREN	13,400.00	13,348.20	13,348.20	51.80	0.38%
421250	BOOKS-YOUNG ADULT	700.00	1,241.25	1,241.25	(541.25)	(77.32)%
421275	BOOKS-GRAPHIC NOVELS	1,200.00	367.48	367.48	832.52	69.37%
421300	BOOKS-REFERENCE	700.00	346.25	346.25	353.75	50.53%
421350	BOOKS-ELECTRONIC	21,800.00	37,238.05	37,238.05	(15,438.05)	(70.81)%
421620	BOOKS-LITERACY	10,000.00	8,731.85	8,731.85	1,268.15	12.68%
422000	PERIODICALS	5,900.00	7,372.46	7,372.46	(1,472.46)	(24.95)%
423300	DIGITAL VIDEO DISC-ADULT	1,600.00	178.47	178.47	1,421.53	88.84%
423400	AUDIO BOOKS-ADULT	8,200.00	6,054.92	6,054.92	2,145.08	26.15%
423406	DOWNLOADABLE E-BOOKS - ADULT	11,042.00	8,691.27	8,691.27	2,350.73	21.28%
425000	SOFTWARE	0.00	1,347.20	1,347.20	(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	2,758.67	2,758.67	2,341.33	45.90%
429000	LIBRARY SUPPLIES - PROCESSING	1,600.00	5,533.68	5,533.68	(3,933.68)	(245.85)%
	Total LIBRARY MATERIALS	117,342.00	121,560.88	121,560.88	(4,218.88)	(3.60)%
430000	OTHER SERVICES AND CHARGES					
431000	PROFESSIONAL SERVICES	3,000.00	1,975.00	1,975.00	1,025.00	34.16%
431070	LEGAL FEES	500.00	0.00	0.00	500.00	100.00%
431100	AUDIT FEES	5,500.00	7,596.59	7,596.59	(2,096.59)	(38.11)%
431130	ADMINISTRATIVE SERVICES	500.00	477.65	477.65	22.35	4.47%
431200	MAINTENANCE-BUILDING & GROUNDS	40,000.00	20,447.71	20,447.71	19,552.29	48.88%
432000	POSTAGE	1,500.00	2,030.22	2,030.22	(530.22)	(35.34)%
432300	TELEPHONE SERVICE	6,000.00	5,837.62	5,837.62	162.38	2.70%
432310	TELECOMMUNICATIONS CHARGES	0.00	8.00	8.00	(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	351.04	351.04	648.96	64.89%
433700	ADVERTISING	4,000.00	1,226.52	1,226.52	2,773.48	69.33%
434100	PRINTING	100.00	950.00	950.00	(850.00)	(850.00)%
434300	PROGRAMMING	0.00	58.80	58.80	(58.80)	0.00%

Chester County Library System
Statement of Revenue and Expenditures *
From 1/1/2022 Through 12/31/2022

020 - KENNETT

		Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
434310	PROGRAMMING-ADULT	7,500.00	21,169.33	21,169.33	(13,669.33)	(182.25)%
434320	PROGRAMMING-CHILDREN	7,500.00	12,683.06	12,683.06	(5,183.06)	(69.10)%
434360	PROGRAMMING-YOUNG ADULT	1,000.00	1,931.50	1,931.50	(931.50)	(93.15)%
434365	PROGRAMMING-LITERACY	0.00	796.50	796.50	(796.50)	0.00%
435000	INSURANCE	10,500.00	0.00	0.00	10,500.00	100.00%
436000	ELECTRIC	13,000.00	13,484.90	13,484.90	(484.90)	(3.73)%
436100	WATER/SEWER	2,500.00	2,574.13	2,574.13	(74.13)	(2.96)%
436200	HEATING	5,000.00	6,710.02	6,710.02	(1,710.02)	(34.20)%
436400	TRASH/RECYCLING	500.00	616.13	616.13	(116.13)	(23.22)%
437200	WEBSITE MAINTENANCE	6,500.00	2,620.85	2,620.85	3,879.15	59.67%
438000	RENT	1,000.00	0.00	0.00	1,000.00	100.00%
438230	EQUIPMENT LEASE-POSTAGE METER	500.00	1,179.98	1,179.98	(679.98)	(135.99)%
438310	EQUIPMENT LEASE-COPIER- PUBLIC	6,000.00	4,872.68	4,872.68	1,127.32	18.78%
439140	TRAINING-PROFESSIONAL DEVELOPMENT	500.00	901.68	901.68	(401.68)	(80.33)%
439200	DUES & MEMBERSHIP	1,500.00	2,192.00	2,192.00	(692.00)	(46.13)%
439400	FUND RAISING EXPENSES	0.00	14,593.25	14,593.25	(14,593.25)	0.00%
439440	FUNDRAISING EXPENSES-SPECIAL EVENTS	0.00	26,923.80	26,923.80	(26,923.80)	0.00%
	Total OTHER SERVICES AND CHARGES	125,600.00	154,356.29	154,356.29	(28,756.29)	(22.90)%
440000	SUPPLIES					
441000	SUPPLIES-OFFICE	5,000.00	3,122.69	3,122.69	1,877.31	37.54%
442000	SUPPLIES-COPIER	1,000.00	1,866.71	1,866.71	(866.71)	(86.67)%
443000	SUPPLIES-COMPUTER	1,000.00	5,492.39	5,492.39	(4,492.39)	(449.23)%
446000	SUPPLIES-MAINTENANCE	2,500.00	2,156.09	2,156.09	343.91	13.75%
447000	SUPPLIES-PUBLIC RELATIONS	500.00	143.59	143.59	356.41	71.28%
448000	SUPPLIES-MERCHANDISING	0.00	153.09	153.09	(153.09)	0.00%
	Total SUPPLIES	10,000.00	12,934.56	12,934.56	(2,934.56)	(29.35)%
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	1,655.14	1,655.14	(155.14)	(10.34)%
450300	STAFF RECOGNITION	750.00	1,234.24	1,234.24	(484.24)	(64.56)%
453000	EXPENDITURES-FRIENDS	0.00	3,018.00	3,018.00	(3,018.00)	0.00%
456000	BANK CHARGES	0.00	49.90	49.90	(49.90)	0.00%
456025	CREDIT CARD FEES	5,000.00	6,692.96	6,692.96	(1,692.96)	(33.85)%
456030	BACKGROUND CHECK FEES	100.00	21.85	21.85	78.15	78.15%
456100	PERMITS	0.00	427.84	427.84	(427.84)	0.00%
	Total MISCELLANEOUS	8,350.00	13,099.93	13,099.93	(4,749.93)	(56.89)%
490000	CAPITAL OUTLAY					

Chester County Library System
Statement of Revenue and Expenditures *
From 1/1/2022 Through 12/31/2022

020 - KENNETT

		Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
494100	CAPITAL OUTLAY-OFFICE FURNITURE	500.00	34.94	34.94	465.06	93.01%
494200	CAPITAL OUTLAY-OFFICE EQUIPMENT	250.00	535.08	535.08	(285.08)	(114.03)%
495000	CAPITAL OUTLAY-COMPUTER EQUIPMENT	2,000.00	2,713.69	2,713.69	(713.69)	(35.68)%
495400	CAPITAL OUTLAY-TELECOMMUNICATION	250.00	0.00	0.00	250.00	100.00%
	EQUIPMENT					
497000	CAPITAL OUTLAY-RENOVATION	<u>2,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>	<u>100.00%</u>
	Total CAPITAL OUTLAY	<u>5,500.00</u>	<u>3,283.71</u>	<u>3,283.71</u>	<u>2,216.29</u>	<u>40.30%</u>
	Total EXPENSE	<u>928,607.00</u>	<u>946,575.38</u>	<u>946,575.38</u>	<u>(17,968.38)</u>	<u>(1.93)%</u>
	EXCESS OF REVENUE OVER EXPENSE	<u>49,475.70</u>	<u>89,522.33</u>	<u>89,522.33</u>	<u>40,046.63</u>	<u>(80.94)%</u>

Chester County Library System
Statement of Revenue and Expenditures *
From 1/1/2022 Through 12/31/2022

021 - KENNETT
CAPITAL RESERVE

		Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
REVENUE						
350000	INTEREST AND INVESTMENT INCOME					
350000	INTEREST	0.00	7,881.40	7,881.40	7,881.40	0.00%
350500	DIVIDENDS	0.00	14.04	14.04	14.04	0.00%
351000	REALIZED INVESTMENT GAINS/LOSSES	0.00	770.11	770.11	770.11	0.00%
	Total INTEREST AND INVESTMENT INCOME	0.00	8,665.55	8,665.55	8,665.55	0.00%
360000	DONATIONS					
361200	DONATIONS-CAPITAL CAMPAIGN	0.00	3,100,759.18	3,100,759.18	3,100,759.18	0.00%
	Total DONATIONS	0.00	3,100,759.18	3,100,759.18	3,100,759.18	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%
	Total REVENUE	0.00	3,112,664.73	3,112,664.73	3,112,664.73	0.00%
EXPENSE						
430000	OTHER SERVICES AND CHARGES					
431000	PROFESSIONAL SERVICES	0.00	195,621.24	195,621.24	(195,621.24)	0.00%
431050	ARCHITECTURAL FEES	0.00	286,111.52	286,111.52	(286,111.52)	0.00%
431060	ENGINEERING FEES	0.00	22,517.40	22,517.40	(22,517.40)	0.00%
431070	LEGAL FEES	0.00	31,965.12	31,965.12	(31,965.12)	0.00%
431090	COMMUNICATIONS CONSULTANT	0.00	65,000.00	65,000.00	(65,000.00)	0.00%
432000	POSTAGE	0.00	469.80	469.80	(469.80)	0.00%
433700	ADVERTISING	0.00	3,728.83	3,728.83	(3,728.83)	0.00%
434000	PUBLIC RELATIONS	0.00	4,293.77	4,293.77	(4,293.77)	0.00%
434100	PRINTING	0.00	1,734.82	1,734.82	(1,734.82)	0.00%
434110	NEWSLETTER	0.00	13,558.70	13,558.70	(13,558.70)	0.00%
435000	INSURANCE	0.00	12,036.00	12,036.00	(12,036.00)	0.00%
438000	RENT	0.00	600.00	600.00	(600.00)	0.00%
439400	FUND RAISING EXPENSES	0.00	8,175.79	8,175.79	(8,175.79)	0.00%
439440	FUNDRAISING EXPENSES-SPECIAL EVENTS	0.00	124,877.50	124,877.50	(124,877.50)	0.00%
	Total OTHER SERVICES AND CHARGES	0.00	770,690.49	770,690.49	(770,690.49)	0.00%
450000	MISCELLANEOUS					
456000	BANK CHARGES	0.00	40.11	40.11	(40.11)	0.00%
456050	INVESTMENT FEES	0.00	0.05	0.05	(0.05)	0.00%
456600	INTEREST PAYMENTS	0.00	9,712.50	9,712.50	(9,712.50)	0.00%
	Total MISCELLANEOUS	0.00	9,752.66	9,752.66	(9,752.66)	0.00%
490000	CAPITAL OUTLAY					

Chester County Library System
Statement of Revenue and Expenditures *
From 1/1/2022 Through 12/31/2022

021 - KENNETT
CAPITAL RESERVE

		Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
480000	CAPITAL-CONSTRUCTION/IMPROVEMENT	0.00	8,662,139.97	8,662,139.97	(8,662,139.97)	0.00%
494350	CAPITAL OUTLAY-LIBRARY FURNITURE	0.00	39,805.00	39,805.00	(39,805.00)	0.00%
495400	CAPITAL OUTLAY-TELECOMMUNICATION	0.00	11,714.32	11,714.32	(11,714.32)	0.00%
EQUIPMENT						
	Total CAPITAL OUTLAY	0.00	8,713,659.29	8,713,659.29	(8,713,659.29)	0.00%
	Total EXPENSE	0.00	9,494,102.44	9,494,102.44	(9,494,102.44)	0.00%
	EXCESS OF REVENUE OVER EXPENSE	0.00	(6,381,437.71)	(6,381,437.71)	(6,381,437.71)	0.00%

Chester County Library System
Statement of Revenue and Expenditures *
From 1/1/2022 Through 12/31/2022

022 - KENNETT
INVESTMENT
FUND

		Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
REVENUE						
350000	INTEREST AND INVESTMENT INCOME					
350000	INTEREST	0.00	5,989.02	5,989.02	5,989.02	0.00%
350500	DIVIDENDS	0.00	43,255.12	43,255.12	43,255.12	0.00%
351000	REALIZED INVESTMENT GAINS/LOSSES	0.00	2,819.05	2,819.05	2,819.05	0.00%
352000	UNREALIZED GAINS/LOSSES	0.00	(510,371.01)	(510,371.01)	(510,371.01)	0.00%
	Total INTEREST AND INVESTMENT INCOME	<u>0.00</u>	<u>(458,307.82)</u>	<u>(458,307.82)</u>	<u>(458,307.82)</u>	<u>0.00%</u>
	Total REVENUE	<u>0.00</u>	<u>(458,307.82)</u>	<u>(458,307.82)</u>	<u>(458,307.82)</u>	<u>0.00%</u>
EXPENSE						
450000	MISCELLANEOUS					
456050	INVESTMENT FEES	0.00	8,534.00	8,534.00	(8,534.00)	0.00%
	Total MISCELLANEOUS	<u>0.00</u>	<u>8,534.00</u>	<u>8,534.00</u>	<u>(8,534.00)</u>	<u>0.00%</u>
	Total EXPENSE	<u>0.00</u>	<u>8,534.00</u>	<u>8,534.00</u>	<u>(8,534.00)</u>	<u>0.00%</u>
	EXCESS OF REVENUE OVER EXPENSE	<u>0.00</u>	<u>(466,841.82)</u>	<u>(466,841.82)</u>	<u>(466,841.82)</u>	<u>0.00%</u>