

Chester County Library System
Statement of Revenue and Expenditures *
From 7/1/2023 Through 9/30/2023

020 - KENNETT

		2023	2023	Q3		
		Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
REVENUE						
310000	STATE REVENUE					
310000	STATE AID	138,036.71	138,036.71	0.00	0.00	0.00%
	Total STATE REVENUE	138,036.71	138,036.71	0.00	0.00	0.00%
320000	LOCAL GOVERNMENTAL					
320000	LOCAL GOVERNMENTAL UNIT-COUNTY	125,580.17	94,185.12	0.00	(31,395.05)	25.00%
320063	LOCAL GOVERNMENTAL UNIT-POCOPSON	9,000.00	0.00	0.00	(9,000.00)	100.00%
320141	LOCAL GOVERNMENTAL UNIT-EAST MARLBOROUGH	135,000.00	70,000.00	35,000.00	(65,000.00)	48.14%
320142	LOCAL GOVERNMENTAL UNIT-KENNETT TOWNSHIP	162,000.00	158,183.80	106,837.31	(3,816.20)	2.35%
320143	LOCAL GOVERNMENTAL UNIT-KENNETT SQUARE BOROUGH	40,000.00	30,000.00	10,000.00	(10,000.00)	25.00%
320144	LOCAL GOVERNMENTAL UNIT-NEW GARDEN	83,000.00	41,328.02	0.00	(41,671.98)	50.20%
320145	LOCAL GOVERNMENTAL UNIT-NEWLIN	11,000.00	11,000.00	0.00	0.00	0.00%
320146	LOCAL GOVERNMENTAL UNIT-PENNSBURY-CURRENT YEAR	35,500.00	26,625.00	8,875.00	(8,875.00)	25.00%
320147	LOCAL GOVERNMENTAL UNIT-WEST MARLBOROUGH	1,500.00	1,500.00	0.00	0.00	0.00%
	Total LOCAL GOVERNMENTAL	602,580.17	432,821.94	160,712.31	(169,758.23)	28.17%
330000	CHARGES					
331200	CHARGES-DVD RENTAL	0.00	2.00	0.00	2.00	0.00%
332100	CHARGES-JTC DMLM (DIGITAL MEDIA LAB & MAKERSPACE)	500.00	0.00	0.00	(500.00)	100.00%
333000	CHARGES-COPIER-B/W	3,000.00	1,155.08	365.25	(1,844.92)	61.49%
333300	CHARGES-PRINTING-B/W	500.00	260.90	180.10	(239.10)	47.82%
333400	CHARGES-FAX	50.00	139.60	0.00	89.60	(179.20)%
334000	SALE OF LIBRARY MATERIALS	1,500.00	1,141.65	267.00	(358.35)	23.89%
334100	SALE OF LIBRARY MATERIALS-BOOKS	5,000.00	250.23	10.00	(4,749.77)	94.99%
334200	CHARGES-LITERACY MATERIALS	2,000.00	0.00	0.00	(2,000.00)	100.00%
334350	SALE OF CANVAS BAGS	1,000.00	126.50	86.50	(873.50)	87.35%
334351	TOTE BAG SALES	0.00	151.20	151.20	151.20	0.00%
334375	MEMBERSHIP FEES-FRIENDS	500.00	370.00	250.00	(130.00)	26.00%
335100	CHARGES-LOST BOOKS	1,500.00	1,579.58	518.25	79.58	(5.30)%
336100	CHARGES-PROGRAMMING	200.00	0.00	0.00	(200.00)	100.00%
336300	CHARGES-PROGRAMMING KITS	200.00	0.00	0.00	(200.00)	100.00%
336600	CHARGES-ROOM RENTAL	12,000.00	5,773.35	5,773.35	(6,226.65)	51.88%

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	Total CHARGES	27,950.00	10,950.09	7,601.65	(16,999.91)	60.82%
340000	FINES AND OVERDUES					
340000	FINES & OVERDUES	12,000.00	9,478.44	4,073.93	(2,521.56)	21.01%
343000	FINES AND OVERDUES - COLLECTION AGENCY	100.00	0.00	0.00	(100.00)	100.00%
	Total FINES AND OVERDUES	12,100.00	9,478.44	4,073.93	(2,621.56)	21.67%
350000	INTEREST AND INVESTMENT INCOME					
350000	INTEREST	1,200.00	4,357.86	645.98	3,157.86	(263.15)%
	Total INTEREST AND INVESTMENT INCOME	1,200.00	4,357.86	645.98	3,157.86	(263.15)%
360000	DONATIONS					
360000	DONATIONS	150,000.00	86,783.39	11,025.50	(63,216.61)	42.14%
361000	DONATIONS-FRIENDS	5,000.00	1,525.00	350.00	(3,475.00)	69.50%
362000	DONATIONS-LITERACY	5,000.00	8,350.00	425.00	3,350.00	(67.00)%
363000	DONATIONS-MEMORIAL	1,000.00	1,430.00	300.00	430.00	(43.00)%
364000	DONATIONS-UNITED WAY	200.00	0.00	0.00	(200.00)	100.00%
364010	DONATIONS-UNITED WAY - SOUTHERN CHESTER COUNTY	38,640.00	27,955.00	8,635.00	(10,685.00)	27.65%
367000	DONATIONS-PROGRAMMING	50,000.00	1,396.67	96.67	(48,603.33)	97.20%
	Total DONATIONS	249,840.00	127,440.06	20,832.17	(122,399.94)	48.99%
372000	GRANTS					
372000	FUNDS-GRANT	67,500.00	24,174.00	3,024.00	(43,326.00)	64.18%
	Total GRANTS	67,500.00	24,174.00	3,024.00	(43,326.00)	64.19%
375000	FUND DRIVE					
376000	FUND DRIVE-FRIENDS OF THE LIBRARY	22,500.00	18,340.00	12,150.00	(4,160.00)	18.48%
376520	FALL FUNDRAISING EVENTS	30,000.00	0.00	0.00	(30,000.00)	100.00%
376540	MISCELLANEOUS EVENTS	2,500.00	680.00	300.00	(1,820.00)	72.80%
377030	FUND DRIVE-SPECIAL PROGRAM	50,000.00	25,397.76	995.00	(24,602.24)	49.20%
379100	CCLS AUTHOR EVENT	0.00	525.00	525.00	525.00	0.00%
	Total FUND DRIVE	105,000.00	44,942.76	13,970.00	(60,057.24)	57.20%
380000	MISCELLANEOUS REVENUE					
387500	REIMBURSEMENTS	0.00	3,385.99	3,385.99	3,385.99	0.00%
	Total MISCELLANEOUS REVENUE	0.00	3,385.99	3,385.99	3,385.99	0.00%
	Total REVENUE	1,204,206.88	795,587.85	214,246.03	(408,619.03)	33.93%
	EXPENSE					
410000	PERSONNEL SERVICES					
412000	WAGES-LOCAL PARTTIME	665,038.24	537,210.79	209,565.78	127,827.45	19.22%
413000	FRINGE BENEFITS-FICA AND MEDICARE EMPLOYER	50,875.00	41,097.05	16,031.94	9,777.95	19.21%

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414000	MEDICAL BENEFITS	95,000.00	78,747.69	28,347.04	16,252.31	17.10%
415100	UNEMPLOYMENT INSURANCE	3,000.00	3,127.19	759.76	(127.19)	(4.23)%
416000	WORKMANS COMPENSATION	3,500.00	0.00	0.00	3,500.00	100.00%
417000	RETIREMENT/403B	30,000.00	23,301.20	7,928.40	6,698.80	22.32%
418000	LIFE & DISABILITY INSURANCE	6,200.00	4,040.07	1,447.59	2,159.93	34.83%
	Total PERSONNEL SERVICES	853,613.24	687,523.99	264,080.51	166,089.25	19.46%
420000	LIBRARY MATERIALS					
421100	BOOKS-ADULT	46,000.00	21,164.29	7,685.88	24,835.71	53.99%
421200	BOOKS-CHILDREN	35,000.00	6,227.55	540.89	28,772.45	82.20%
421250	BOOKS-YOUNG ADULT	2,500.00	1,585.74	890.15	914.26	36.57%
421275	BOOKS-GRAPHIC NOVELS	3,000.00	12.99	12.99	2,987.01	99.56%
421300	BOOKS-REFERENCE	450.00	362.81	0.00	87.19	19.37%
421350	BOOKS-ELECTRONIC	45,000.00	21,658.62	4,246.12	23,341.38	51.86%
421620	BOOKS-LITERACY	15,000.00	1,625.21	874.25	13,374.79	89.16%
422000	PERIODICALS	6,000.00	3,746.57	1,473.43	2,253.43	37.55%
423200	VHS/DVD-ADULT	0.00	78.97	0.00	(78.97)	0.00%
423300	DIGITAL VIDEO DISC-ADULT	1,200.00	2,427.33	127.45	(1,227.33)	(102.27)%
423400	AUDIO BOOKS-ADULT	3,000.00	8,813.25	3,217.30	(5,813.25)	(193.77)%
423406	DOWNLOADABLE E-BOOKS - ADULT	0.00	11,929.72	2,981.40	(11,929.72)	0.00%
425000	SOFTWARE	2,000.00	0.00	0.00	2,000.00	100.00%
429000	LIBRARY SUPPLIES - PROCESSING	6,000.00	1,193.76	497.91	4,806.24	80.10%
	Total LIBRARY MATERIALS	165,150.00	80,826.81	22,547.77	84,323.19	51.06%
430000	OTHER SERVICES AND CHARGES					
431000	PROFESSIONAL SERVICES	0.00	960.00	0.00	(960.00)	0.00%
431070	LEGAL FEES	2,000.00	0.00	0.00	2,000.00	100.00%
431100	AUDIT FEES	10,000.00	7,292.69	1,713.36	2,707.31	27.07%
431130	ADMINISTRATIVE SERVICES	500.00	2,915.90	1,372.70	(2,415.90)	(483.18)%
431200	MAINTENANCE-BUILDING & GROUNDS	60,000.00	33,159.91	14,026.10	26,840.09	44.73%
432000	POSTAGE	1,800.00	2,233.89	651.60	(433.89)	(24.10)%
432300	TELEPHONE SERVICE	8,000.00	5,048.81	1,957.05	2,951.19	36.88%
433000	TRAVEL & MILEAGE	500.00	76.64	19.65	423.36	84.67%
433700	ADVERTISING	4,000.00	560.83	229.43	3,439.17	85.97%
434100	PRINTING	2,000.00	3,275.84	0.00	(1,275.84)	(63.79)%
434310	PROGRAMMING-ADULT	22,000.00	16,910.21	5,903.45	5,089.79	23.13%
434320	PROGRAMMING-CHILDREN	12,000.00	10,714.32	5,173.68	1,285.68	10.71%
434360	PROGRAMMING-YOUNG ADULT	1,500.00	1,870.91	72.21	(370.91)	(24.72)%
434365	PROGRAMMING-LITERACY	750.00	509.26	241.70	240.74	32.09%

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435000	INSURANCE	10,500.00	5,955.00	5,955.00	4,545.00	43.28%
436000	ELECTRIC	30,000.00	32,027.79	17,989.60	(2,027.79)	(6.75)%
436100	WATER/SEWER	4,500.00	1,664.67	529.12	2,835.33	63.00%
436200	HEATING	20,000.00	6,206.18	434.86	13,793.82	68.96%
436400	TRASH/RECYCLING	2,000.00	1,087.99	847.48	912.01	45.60%
437200	WEBSITE MAINTENANCE	3,000.00	2,695.61	774.99	304.39	10.14%
438230	EQUIPMENT LEASE-POSTAGE METER	1,300.00	312.03	104.01	987.97	75.99%
438310	EQUIPMENT LEASE-COPIER- PUBLIC	8,000.00	3,474.78	1,677.48	4,525.22	56.56%
439140	TRAINING-PROFESSIONAL DEVELOPMENT	500.00	1,597.67	0.00	(1,097.67)	(219.53)%
439200	DUES & MEMBERSHIP	2,000.00	1,189.99	454.00	810.01	40.50%
439400	FUND RAISING EXPENSES	15,000.00	14,390.44	3,221.12	609.56	4.06%
439440	FUNDRAISING EXPENSES-SPECIAL EVENTS	<u>20,000.00</u>	<u>712.83</u>	<u>62.41</u>	<u>19,287.17</u>	<u>96.43%</u>
	Total OTHER SERVICES AND CHARGES	241,850.00	156,844.19	63,411.00	85,005.81	35.15%
440000	SUPPLIES					
441000	SUPPLIES-OFFICE	5,000.00	5,446.49	3,883.81	(446.49)	(8.92)%
442000	SUPPLIES-COPIER	2,000.00	79.48	58.29	1,920.52	96.02%
443000	SUPPLIES-COMPUTER	2,500.00	1,740.05	787.70	759.95	30.39%
443100	SUPPLIES-MAKERSPACE	5,000.00	1,917.64	1,917.64	3,082.36	61.64%
446000	SUPPLIES-MAINTENANCE	3,000.00	4,878.82	3,759.32	(1,878.82)	(62.62)%
447000	SUPPLIES-PUBLIC RELATIONS	900.00	2,642.91	1,159.02	(1,742.91)	(193.65)%
448000	SUPPLIES-MERCHANDISING	<u>0.00</u>	<u>154.41</u>	<u>0.00</u>	<u>(154.41)</u>	<u>0.00%</u>
	Total SUPPLIES	18,400.00	16,859.80	11,565.78	1,540.20	8.37%
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	1,878.15	554.21	(378.15)	(25.21)%
450300	STAFF RECOGNITION	1,000.00	2,253.37	1,262.15	(1,253.37)	(125.33)%
452220	SALES TAX REMITTED	0.00	195.15	195.15	(195.15)	0.00%
453000	EXPENDITURES-FRIENDS	3,100.00	3,357.50	2,605.75	(257.50)	(8.30)%
456000	BANK CHARGES	100.00	150.00	0.00	(50.00)	(50.00)%
456025	CREDIT CARD FEES	6,000.00	3,449.44	809.50	2,550.56	42.50%
456030	BACKGROUND CHECK FEES	100.00	68.50	23.25	31.50	31.50%
456100	PERMITS	200.00	128.69	0.00	71.31	35.65%
458100	DONATION EXPENDITURE-	0.00	257.50	0.00	(257.50)	0.00%
459100	CCLS AUTHOR EVENT	<u>0.00</u>	<u>217.50</u>	<u>217.50</u>	<u>(217.50)</u>	<u>0.00%</u>
	Total MISCELLANEOUS	13,000.00	11,955.80	5,667.51	1,044.20	8.03%
490000	CAPITAL OUTLAY					
494100	CAPITAL OUTLAY-OFFICE FURNITURE	1,000.00	759.98	0.00	240.02	24.00%

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494200	CAPITAL OUTLAY-OFFICE EQUIPMENT	500.00	857.99	857.99	(357.99)	(71.59)%
495000	CAPITAL OUTLAY-COMPUTER EQUIPMENT	0.00	3,785.05	3,105.17	(3,785.05)	0.00%
	Total CAPITAL OUTLAY	1,500.00	5,403.02	3,963.16	(3,903.02)	(260.20)%
	Total EXPENSE	1,293,513.24	959,413.61	371,235.73	334,099.63	25.83%
	EXCESS OF REVENUE OVER EXPENSE	(89,306.36)	(163,825.76)	(156,989.70)	(74,519.40)	(83.44)%

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021 - KENNETT CAPITAL RESERVE

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REVENUE						
330000	CHARGES					
334000	SALE OF LIBRARY MATERIALS	0.00	2,280.00	2,280.00	2,280.00	0.00%
	Total CHARGES	0.00	2,280.00	2,280.00	2,280.00	0.00%
350000	INTEREST AND INVESTMENT INCOME					
351000	REALIZED INVESTMENT GAINS/LOSSES	0.00	(478.72)	39.06	(478.72)	0.00%
	Total INTEREST AND INVESTMENT INCOME	0.00	(478.72)	39.06	(478.72)	0.00%
360000	DONATIONS					
361200	DONATIONS-CAPITAL CAMPAIGN	0.00	1,900,229.30	284,117.67	1,900,229.30	0.00%
	Total DONATIONS	0.00	1,900,229.30	284,117.67	1,900,229.30	0.00%
380000	MISCELLANEOUS REVENUE					
388000	SALE OF BUILDING	0.00	1,500,000.00	0.00	1,500,000.00	0.00%
	Total MISCELLANEOUS REVENUE	0.00	1,500,000.00	0.00	1,500,000.00	0.00%
	Total REVENUE	0.00	3,402,030.58	286,436.73	3,402,030.58	0.00%
EXPENSE						
420000	LIBRARY MATERIALS					
423400	AUDIO BOOKS-ADULT	0.00	61.74	61.74	(61.74)	0.00%
	Total LIBRARY MATERIALS	0.00	61.74	61.74	(61.74)	0.00%
430000	OTHER SERVICES AND CHARGES					
431000	PROFESSIONAL SERVICES	0.00	525,958.25	70,912.47	(525,958.25)	0.00%
431050	ARCHITECTURAL FEES	0.00	120,561.39	21,033.05	(120,561.39)	0.00%
431060	ENGINEERING FEES	0.00	20,703.75	9,050.00	(20,703.75)	0.00%
431070	LEGAL FEES	0.00	6,716.00	6,086.00	(6,716.00)	0.00%
431090	COMMUNICATIONS CONSULTANT	0.00	1,250.00	0.00	(1,250.00)	0.00%
431200	MAINTENANCE-BUILDING & GROUNDS	0.00	324.69	324.69	(324.69)	0.00%
432000	POSTAGE	0.00	309.80	0.00	(309.80)	0.00%
434100	PRINTING	0.00	510.00	0.00	(510.00)	0.00%
439400	FUND RAISING EXPENSES	0.00	17,206.91	10,579.32	(17,206.91)	0.00%
439440	FUNDRAISING EXPENSES-SPECIAL EVENTS	0.00	7,625.00	6,300.00	(7,625.00)	0.00%
	Total OTHER SERVICES AND CHARGES	0.00	701,165.79	124,285.53	(701,165.79)	0.00%
440000	SUPPLIES					
441000	SUPPLIES-OFFICE	0.00	487.89	437.58	(487.89)	0.00%
443000	SUPPLIES-COMPUTER	0.00	289.99	289.99	(289.99)	0.00%
443100	SUPPLIES-MAKERSPACE	0.00	434.00	434.00	(434.00)	0.00%
447000	SUPPLIES-PUBLIC RELATIONS	0.00	43.79	34.78	(43.79)	0.00%
	Total SUPPLIES	0.00	1,255.67	1,196.35	(1,255.67)	0.00%
450000	MISCELLANEOUS					

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021 - KENNETT CAPITAL RESERVE

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456600	INTEREST PAYMENTS	0.00	223,310.76	65,209.37	(223,310.76)	0.00%
	Total MISCELLANEOUS	0.00	223,310.76	65,209.37	(223,310.76)	0.00%
490000	CAPITAL OUTLAY					
480000	CAPITAL-CONSTRUCTION/IMPROVEMENT	0.00	6,717,753.45	887,615.10	(6,717,753.45)	0.00%
494100	CAPITAL OUTLAY-OFFICE FURNITURE	0.00	1,005.23	191.56	(1,005.23)	0.00%
494200	CAPITAL OUTLAY-OFFICE EQUIPMENT	0.00	4,813.88	3,557.46	(4,813.88)	0.00%
494350	CAPITAL OUTLAY-LIBRARY FURNITURE	0.00	38,589.41	25,083.41	(38,589.41)	0.00%
495000	CAPITAL OUTLAY-COMPUTER EQUIPMENT	0.00	81,809.63	40,122.21	(81,809.63)	0.00%
	Total CAPITAL OUTLAY	0.00	6,843,971.60	956,569.74	(6,843,971.60)	0.00%
	Total EXPENSE	0.00	7,769,765.56	1,147,322.73	(7,769,765.56)	0.00%
	EXCESS OF REVENUE OVER EXPENSE	0.00	(4,367,734.98)	(860,886.00)	(4,367,734.98)	0.00%

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022 - KENNETT INVESTMENT FUND

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REVENUE						
350000	INTEREST AND INVESTMENT INCOME					
350000	INTEREST	0.00	78.65	14.90	78.65	0.00%
350500	DIVIDENDS	0.00	28,902.52	3,768.13	28,902.52	0.00%
351000	REALIZED INVESTMENT GAINS/LOSSES	0.00	190,190.36	5,777.78	190,190.36	0.00%
352000	UNREALIZED GAINS/LOSSES	0.00	(73,668.41)	(37,605.62)	(73,668.41)	0.00%
	Total INTEREST AND INVESTMENT INCOME	0.00	145,503.12	(28,044.81)	145,503.12	0.00%
	Total REVENUE	0.00	145,503.12	(28,044.81)	145,503.12	0.00%
EXPENSE						
450000	MISCELLANEOUS					
456050	INVESTMENT FEES	0.00	4,789.00	647.00	(4,789.00)	0.00%
	Total MISCELLANEOUS	0.00	4,789.00	647.00	(4,789.00)	0.00%
	Total EXPENSE	0.00	4,789.00	647.00	(4,789.00)	0.00%
	EXCESS OF REVENUE OVER EXPENSE	0.00	140,714.12	(28,691.81)	140,714.12	0.00%

Chester County Library System
 - KENNETT BALANCE SHEET - Unposted Transactions Included In Report *
 As of 9/30/2023

020 - KENNETT

		1/1/2023	7/1/2023	Q3	9/30/2023	2023
		Beginning Year Balance	Beginning Period Balance	Current Period Change	Current Period Balance	YTD Change
ASSETS						
CASH						
110000	CASH-SAVINGS ACCOUNT-TD BANK	371,045.23	281,282.56	(256,428.07)	24,854.49	(346,190.74)
	Total CASH	371,045.23	281,282.56	(256,428.07)	24,854.49	(346,190.74)
INVESTMENTS						
141045	WSFS CHECKING	105,353.16	196,095.66	103,746.87	299,842.53	194,489.37
142200	MONEY MARKET	0.00	(5,268.63)	0.00	(5,268.63)	(5,268.63)
	Total INVESTMENTS	105,353.16	190,827.03	103,746.87	294,573.90	189,220.74
	Total ASSETS	476,398.39	472,109.59	(152,681.20)	319,428.39	(156,970.00)
LIABILITIES						
VOUCHERS PAYABLE						
210500	BMT CREDIT CARD PAYABLE	3,006.93	10,822.70	3,948.35	14,771.05	11,764.12
210600	LINE OF CREDIT	0.00	(5,268.63)	(5,268.63)	0.00	0.00
	Total VOUCHERS PAYABLE	3,006.93	5,554.07	3,948.35	9,502.42	6,495.49
TAXES PAYABLE						
222000	SALES TAX COLLECTED	1.88	2.00	195.15	197.15	195.27
	Total TAXES PAYABLE	1.88	2.00	195.15	197.15	195.27
	Total LIABILITIES	3,008.81	5,556.07	4,143.50	9,699.57	6,690.76
FUND BALANCE						
BEGINNING OF YEAR						
292000	FUND BALANCE	473,389.58	473,389.58	0.00	473,389.58	0.00
	Total BEGINNING OF YEAR	473,389.58	473,389.58	0.00	473,389.58	0.00
CHANGES IN FUND BALANCE-						
	CURRENT YEAR REVENUE	0.00	581,341.82	214,246.03	795,587.85	795,587.85
	Total CHANGES IN FUND BALANCE-	0.00	581,341.82	214,246.03	795,587.85	795,587.85

Chester County Library System
 - KENNETT BALANCE SHEET - Unposted Transactions Included In Report *
 As of 9/30/2023

020 - KENNETT

		1/1/2023	7/1/2023	Q3	9/30/2023	2023
		<u>Beginning Year Balance</u>	<u>Beginning Period Balance</u>	<u>Current Period Change</u>	<u>Current Period Balance</u>	<u>YTD Change</u>
CHANGES IN FUND BALANCE-	CURRENT YEAR EXPENSE	<u>0.00</u>	<u>(587,910.32)</u>	<u>(370,994.03)</u>	<u>(958,904.35)</u>	<u>(958,904.35)</u>
Total CHANGES IN FUND BALANCE-	CURRENT YEAR EXPENSE	<u>0.00</u>	<u>(587,910.32)</u>	<u>(370,994.03)</u>	<u>(958,904.35)</u>	<u>(958,904.35)</u>
Total FUND BALANCE		<u>473,389.58</u>	<u>466,821.08</u>	<u>(156,748.00)</u>	<u>310,073.08</u>	<u>(163,316.50)</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>(476,398.39)</u>	<u>(472,377.15)</u>	<u>152,604.50</u>	<u>(319,772.65)</u>	<u>156,625.74</u>

Chester County Library System
 - KENNETT BALANCE SHEET - Unposted Transactions Included In Report *
 As of 9/30/2023

021 - KENNETT CAPITAL RESERVE

		1/1/2023	7/1/2023	Q3	9/30/2023	2023
		Beginning Year Balance	Beginning Period Balance	Current Period Change	Current Period Balance	YTD Change
ASSETS						
CASH						
110000	CASH-SAVINGS ACCOUNT-TD BANK	3,567.71	(2,494.21)	0.00	(2,494.21)	(6,061.92)
	Total CASH	3,567.71	(2,494.21)	0.00	(2,494.21)	(6,061.92)
INVESTMENTS						
141045	WSFS CHECKING	64,314.90	33,320.80	(21,310.24)	12,010.56	(52,304.34)
142200	MONEY MARKET	364,278.88	89,897.87	(22,890.10)	67,007.77	(297,271.11)
	Total INVESTMENTS	428,593.78	123,218.67	(44,200.34)	79,018.33	(349,575.45)
	Total ASSETS	432,161.49	120,724.46	(44,200.34)	76,524.12	(355,637.37)
LIABILITIES						
VOUCHERS PAYABLE						
210500	BMT CREDIT CARD PAYABLE	610.93	5,228.38	16,685.66	21,914.04	21,303.11
210600	LINE OF CREDIT	2,000,000.00	3,190,794.50	805,268.63	3,996,063.13	1,996,063.13
210601	LOAN FROM CHARLES SCHWAB KE	0.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00
	Total VOUCHERS PAYABLE	2,000,610.93	5,196,022.88	816,685.66	6,012,708.54	4,012,097.61
	Total LIABILITIES	2,000,610.93	5,196,022.88	816,685.66	6,012,708.54	4,012,097.61
FUND BALANCE						
BEGINNING OF YEAR						
292000	FUND BALANCE	(1,568,449.44)	(1,568,449.44)	0.00	(1,568,449.44)	0.00
	Total BEGINNING OF YEAR	(1,568,449.44)	(1,568,449.44)	0.00	(1,568,449.44)	0.00
CHANGES IN FUND BALANCE- CURRENT YEAR REVENUE		0.00	3,115,593.85	286,436.73	3,402,030.58	3,402,030.58
Total CHANGES IN FUND BALANCE- CURRENT YEAR REVENUE		0.00	3,115,593.85	286,436.73	3,402,030.58	3,402,030.58
CHANGES IN FUND BALANCE- CURRENT YEAR EXPENSE						

Chester County Library System
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021 - KENNETT CAPITAL RESERVE

		1/1/2023	7/1/2023	Q3	9/30/2023	2023
		<u>Beginning Year Balance</u>	<u>Beginning Period Balance</u>	<u>Current Period Change</u>	<u>Current Period Balance</u>	<u>YTD Change</u>
		<u>0.00</u>	<u>(6,622,442.83)</u>	<u>(1,147,322.73)</u>	<u>(7,769,765.56)</u>	<u>(7,769,765.56)</u>
Total CHANGES IN FUND BALANCE-	CURRENT YEAR EXPENSE	<u>0.00</u>	<u>(6,622,442.83)</u>	<u>(1,147,322.73)</u>	<u>(7,769,765.56)</u>	<u>(7,769,765.56)</u>
Total FUND BALANCE		<u>(1,568,449.44)</u>	<u>(5,075,298.42)</u>	<u>(860,886.00)</u>	<u>(5,936,184.42)</u>	<u>(4,367,734.98)</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>(432,161.49)</u>	<u>(120,724.46)</u>	<u>44,200.34</u>	<u>(76,524.12)</u>	<u>355,637.37</u>

Chester County Library System
 - KENNETT BALANCE SHEET - Unposted Transactions Included In Report *
 As of 9/30/2023

022 - KENNETT INVESTMENT FUND

	1/1/2023	7/1/2023	Q3	9/30/2023	2023
	<u>Beginning Year Balance</u>	<u>Beginning Period Balance</u>	<u>Current Period Change</u>	<u>Current Period Balance</u>	<u>YTD Change</u>
ASSETS					
INVESTMENTS					
142151	329,698.47	358,332.43	(11,937.04)	346,395.39	16,696.92
142654	<u>2,363,854.33</u>	<u>504,626.30</u>	<u>(16,754.77)</u>	<u>487,871.53</u>	<u>(1,875,982.80)</u>
	Total INVESTMENTS	862,958.73	(28,691.81)	834,266.92	(1,859,285.88)
DUE FROM OTHER FUNDS					
160021	0.00	<u>2,000,000.00</u>	0.00	<u>2,000,000.00</u>	<u>2,000,000.00</u>
	Total DUE FROM OTHER FUNDS	<u>2,000,000.00</u>	0.00	<u>2,000,000.00</u>	<u>2,000,000.00</u>
	Total ASSETS	<u>2,693,552.80</u>	<u>(28,691.81)</u>	<u>2,834,266.92</u>	<u>140,714.12</u>
FUND BALANCE					
BEGINNING OF YEAR					
292000	<u>2,693,552.80</u>	<u>2,693,552.80</u>	0.00	<u>2,693,552.80</u>	0.00
	Total BEGINNING OF YEAR	2,693,552.80	0.00	2,693,552.80	0.00
CHANGES IN FUND BALANCE-					
	CURRENT YEAR REVENUE	0.00	173,547.93	(28,044.81)	145,503.12
	Total CHANGES IN FUND BALANCE-	CURRENT YEAR REVENUE	0.00	173,547.93	(28,044.81)
	CURRENT YEAR EXPENSE	0.00	(4,142.00)	(647.00)	(4,789.00)
	Total CHANGES IN FUND BALANCE-	CURRENT YEAR EXPENSE	0.00	(4,142.00)	(647.00)
	Total FUND BALANCE	<u>2,693,552.80</u>	<u>2,862,958.73</u>	<u>(28,691.81)</u>	<u>2,834,266.92</u>

Chester County Library System
 - KENNETT BALANCE SHEET - Unposted Transactions Included In Report *
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022 - KENNETT INVESTMENT FUND

	1/1/2023	7/1/2023	Q3	9/30/2023	2023
	<u>Beginning Year Balance</u>	<u>Beginning Period Balance</u>	<u>Current Period Change</u>	<u>Current Period Balance</u>	<u>YTD Change</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>(2,693,552.80)</u>	<u>(2,862,958.73)</u>	<u>28,691.81</u>	<u>(2,834,266.92)</u>	<u>(140,714.12)</u>