

Chester County Library System  
Statement of Revenue and Expenditures - Unposted Transactions Included In Report  
From 1/1/2024 Through 3/31/2024

020 - KENNETT

		2024	2024	2024 Q1	2024	2024
		Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
REVENUE						
310000	STATE REVENUE					
310000	STATE AID	<u>134,530.71</u>	<u>135,868.03</u>	<u>135,868.03</u>	<u>1,337.32</u>	<u>(0.99)%</u>
	Total STATE REVENUE	134,530.71	135,868.03	135,868.03	1,337.32	(0.99)%
320000	LOCAL GOVERNMENTAL					
320000	LOCAL GOVERNMENTAL UNIT-COUNTY	119,301.16	29,825.29	29,825.29	(89,475.87)	75.00%
320063	LOCAL GOVERNMENTAL UNIT-POCOPSON	9,000.00	0.00	0.00	(9,000.00)	100.00%
320141	LOCAL GOVERNMENTAL UNIT-EAST MARLBOROUGH	136,000.00	0.00	0.00	(136,000.00)	100.00%
320142	LOCAL GOVERNMENTAL UNIT-KENNETT TOWNSHIP	164,000.00	3,462.80	3,462.80	(160,537.20)	97.88%
320143	LOCAL GOVERNMENTAL UNIT-KENNETT SQUARE BOROUGH	51,000.00	0.00	0.00	(51,000.00)	100.00%
320144	LOCAL GOVERNMENTAL UNIT-NEW GARDEN	85,000.00	0.00	0.00	(85,000.00)	100.00%
320145	LOCAL GOVERNMENTAL UNIT-NEWLIN	11,000.00	0.00	0.00	(11,000.00)	100.00%
320146	LOCAL GOVERNMENTAL UNIT-PENNSBURY-CURRENT YEAR	35,500.00	0.00	0.00	(35,500.00)	100.00%
320147	LOCAL GOVERNMENTAL UNIT-WEST MARLBOROUGH	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,500.00)</u>	<u>100.00%</u>
	Total LOCAL GOVERNMENTAL	612,301.16	33,288.09	33,288.09	(579,013.07)	94.56%
330000	CHARGES					
332100	CHARGES-JTC DMLM (DIGITAL MEDIA LAB & MAKERSPACE)	1,000.00	0.00	0.00	(1,000.00)	100.00%
333000	CHARGES-COPIER-B/W	3,000.00	300.25	300.25	(2,699.75)	89.99%
333300	CHARGES-PRINTING-B/W	500.00	95.45	95.45	(404.55)	80.91%
333400	CHARGES-FAX	200.00	0.00	0.00	(200.00)	100.00%
334000	SALE OF LIBRARY MATERIALS	2,500.00	104.76	104.76	(2,395.24)	95.80%
334100	SALE OF LIBRARY MATERIALS-BOOKS	3,500.00	467.40	467.40	(3,032.60)	86.64%
334200	CHARGES-LITERACY MATERIALS	1,500.00	20.00	20.00	(1,480.00)	98.66%
334350	SALE OF CANVAS BAGS	750.00	1.89	1.89	(748.11)	99.74%
334375	MEMBERSHIP FEES-FRIENDS	2,000.00	160.00	160.00	(1,840.00)	92.00%
335100	CHARGES-LOST BOOKS	2,000.00	923.27	923.27	(1,076.73)	53.83%
336100	CHARGES-PROGRAMMING	0.00	195.00	195.00	195.00	0.00%
336600	CHARGES-ROOM RENTAL	<u>50,000.00</u>	<u>6,685.60</u>	<u>6,685.60</u>	<u>(43,314.40)</u>	<u>86.62%</u>
	Total CHARGES	66,950.00	8,953.62	8,953.62	(57,996.38)	86.63%
340000	FINES AND OVERDUES					
340000	FINES & OVERDUES	15,000.00	3,735.70	3,735.70	(11,264.30)	75.09%

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343000	FINES AND OVERDUES - COLLECTION AGENCY	0.00	30.00	30.00	30.00	0.00%
	Total FINES AND OVERDUES	15,000.00	3,765.70	3,765.70	(11,234.30)	74.90%
350000	INTEREST AND INVESTMENT INCOME					
350000	INTEREST	3,000.00	656.32	656.32	(2,343.68)	78.12%
	Total INTEREST AND INVESTMENT INCOME	3,000.00	656.32	656.32	(2,343.68)	78.12%
360000	DONATIONS					
360000	DONATIONS	200,000.00	58,232.63	58,232.63	(141,767.37)	70.88%
361000	DONATIONS-FRIENDS	3,000.00	350.00	350.00	(2,650.00)	88.33%
362000	DONATIONS-LITERACY	12,000.00	758.22	758.22	(11,241.78)	93.68%
363000	DONATIONS-MEMORIAL	2,000.00	150.00	150.00	(1,850.00)	92.50%
364000	DONATIONS-UNITED WAY	0.00	8,635.00	8,635.00	8,635.00	0.00%
364010	DONATIONS-UNITED WAY - SOUTHERN CHESTER COUNTY	35,000.00	0.00	0.00	(35,000.00)	100.00%
367000	DONATIONS-PROGRAMMING	0.00	70.00	70.00	70.00	0.00%
	Total DONATIONS	252,000.00	68,195.85	68,195.85	(183,804.15)	72.94%
372000	GRANTS					
372000	FUNDS-GRANT	250,000.00	0.00	0.00	(250,000.00)	100.00%
	Total GRANTS	250,000.00	0.00	0.00	(250,000.00)	100.00%
375000	FUND DRIVE					
376000	FUND DRIVE-FRIENDS OF THE LIBRARY	25,100.00	0.00	0.00	(25,100.00)	100.00%
376520	FALL FUNDRAISING EVENTS	45,000.00	900.00	900.00	(44,100.00)	98.00%
376540	MISCELLANEOUS EVENTS	1,200.00	705.00	705.00	(495.00)	41.25%
377030	FUND DRIVE-SPECIAL PROGRAM	40,000.00	12,026.86	12,026.86	(27,973.14)	69.93%
379100	CCLS AUTHOR EVENT	1,000.00	0.00	0.00	(1,000.00)	100.00%
	Total FUND DRIVE	112,300.00	13,631.86	13,631.86	(98,668.14)	87.86%
380000	MISCELLANEOUS REVENUE					
380000	MISCELLANEOUS INCOME	0.00	750.00	750.00	750.00	0.00%
387500	REIMBURSEMENTS	2,000.00	467.85	467.85	(1,532.15)	76.60%
	Total MISCELLANEOUS REVENUE	2,000.00	1,217.85	1,217.85	(782.15)	39.11%
390000	TRANSFER FROM OTHER FUNDS					
390000	TRANSFER FROM-OTHER FUNDS	0.00	124,293.00	124,293.00	124,293.00	0.00%
	Total TRANSFER FROM OTHER FUNDS	0.00	124,293.00	124,293.00	124,293.00	0.00%
	Total REVENUE	1,448,081.87	389,870.32	389,870.32	(1,058,211.55)	73.08%
	Total REVENUE excluding inter-company activity		265,577.32	265,577.32	(1,182,504.55)	81.66%
	EXPENSE					
410000	PERSONNEL SERVICES					
412000	WAGES-LOCAL PARTTIME	880,692.00	221,873.51	221,873.51	658,818.49	74.80%

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		Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
413000	FRINGE BENEFITS-FICA AND MEDICARE EMPLOYER	62,000.00	16,973.44	16,973.44	45,026.56	72.62%
414000	MEDICAL BENEFITS	90,000.00	15,290.69	15,290.69	74,709.31	83.01%
415100	UNEMPLOYMENT INSURANCE	3,150.00	748.94	748.94	2,401.06	76.22%
416000	WORKMANS COMPENSATION	3,000.00	0.00	0.00	3,000.00	100.00%
417000	RETIREMENT/403B	32,000.00	8,376.40	8,376.40	23,623.60	73.82%
418000	LIFE & DISABILITY INSURANCE	<u>5,200.00</u>	<u>1,464.75</u>	<u>1,464.75</u>	<u>3,735.25</u>	<u>71.83%</u>
	Total PERSONNEL SERVICES	1,076,042.00	264,727.73	264,727.73	811,314.27	75.40%
420000	LIBRARY MATERIALS					
421100	BOOKS-ADULT	55,000.00	11,165.12	11,165.12	43,834.88	79.69%
421200	BOOKS-CHILDREN	50,000.00	12,284.05	12,284.05	37,715.95	75.43%
421250	BOOKS-YOUNG ADULT	3,000.00	509.76	509.76	2,490.24	83.00%
421275	BOOKS-GRAPHIC NOVELS	2,000.00	0.00	0.00	2,000.00	100.00%
421300	BOOKS-REFERENCE	450.00	0.00	0.00	450.00	100.00%
421350	BOOKS-ELECTRONIC	45,000.00	6,938.96	6,938.96	38,061.04	84.58%
421620	BOOKS-LITERACY	15,000.00	1,165.26	1,165.26	13,834.74	92.23%
422000	PERIODICALS	6,000.00	700.52	700.52	5,299.48	88.32%
423300	DIGITAL VIDEO DISC-ADULT	3,000.00	91.81	91.81	2,908.19	96.93%
423400	AUDIO BOOKS-ADULT	5,000.00	94.76	94.76	4,905.24	98.10%
423406	DOWNLOADABLE E-BOOKS - ADULT	0.00	1,499.74	1,499.74	(1,499.74)	0.00%
425000	SOFTWARE	1,000.00	24.99	24.99	975.01	97.50%
429000	LIBRARY SUPPLIES - PROCESSING	<u>5,000.00</u>	<u>56.91</u>	<u>56.91</u>	<u>4,943.09</u>	<u>98.86%</u>
	Total LIBRARY MATERIALS	190,450.00	34,531.88	34,531.88	155,918.12	81.87%
430000	OTHER SERVICES AND CHARGES					
431000	PROFESSIONAL SERVICES	0.00	2,072.25	2,072.25	(2,072.25)	0.00%
431070	LEGAL FEES	1,200.00	8,917.00	8,917.00	(7,717.00)	(643.08)%
431100	AUDIT FEES	10,000.00	822.31	822.31	9,177.69	91.77%
431130	ADMINISTRATIVE SERVICES	1,000.00	1,260.39	1,260.39	(260.39)	(26.03)%
431200	MAINTENANCE-BUILDING & GROUNDS	56,000.00	15,801.23	15,801.23	40,198.77	71.78%
432000	POSTAGE	2,500.00	451.93	451.93	2,048.07	81.92%
432300	TELEPHONE SERVICE	6,000.00	1,634.51	1,634.51	4,365.49	72.75%
433000	TRAVEL & MILEAGE	500.00	0.00	0.00	500.00	100.00%
433700	ADVERTISING	5,000.00	1,041.45	1,041.45	3,958.55	79.17%
434100	PRINTING	4,000.00	258.59	258.59	3,741.41	93.53%
434310	PROGRAMMING-ADULT	20,000.00	4,144.57	4,144.57	15,855.43	79.27%
434320	PROGRAMMING-CHILDREN	12,000.00	3,877.85	3,877.85	8,122.15	67.68%
434360	PROGRAMMING-YOUNG ADULT	1,700.00	1,788.50	1,788.50	(88.50)	(5.20)%

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						Percent Remaining
434365	PROGRAMMING-LITERACY	750.00	0.00	0.00	750.00	100.00%
435000	INSURANCE	10,500.00	300.00	300.00	10,200.00	97.14%
436000	ELECTRIC	42,000.00	12,756.71	12,756.71	29,243.29	69.62%
436100	WATER/SEWER	3,000.00	0.00	0.00	3,000.00	100.00%
436200	HEATING	10,000.00	621.69	621.69	9,378.31	93.78%
436400	TRASH/RECYCLING	2,196.00	748.61	748.61	1,447.39	65.91%
437200	WEBSITE MAINTENANCE	3,000.00	851.64	851.64	2,148.36	71.61%
438230	EQUIPMENT LEASE-POSTAGE METER	500.00	104.01	104.01	395.99	79.19%
438310	EQUIPMENT LEASE-COPIER- PUBLIC	8,000.00	2,749.56	2,749.56	5,250.44	65.63%
439140	TRAINING-PROFESSIONAL DEVELOPMENT	2,000.00	0.00	0.00	2,000.00	100.00%
439200	DUES & MEMBERSHIP	1,500.00	530.00	530.00	970.00	64.66%
439400	FUND RAISING EXPENSES	15,000.00	6,736.17	6,736.17	8,263.83	55.09%
439440	FUNDRAISING EXPENSES-SPECIAL EVENTS	10,000.00	(875.00)	(875.00)	10,875.00	108.75%
	Total OTHER SERVICES AND CHARGES	228,346.00	66,593.97	66,593.97	161,752.03	70.84%
440000	SUPPLIES					
441000	SUPPLIES-OFFICE	8,000.00	653.82	653.82	7,346.18	91.82%
443000	SUPPLIES-COMPUTER	2,000.00	433.00	433.00	1,567.00	78.35%
443100	SUPPLIES-MAKERSPACE	10,000.00	1,609.13	1,609.13	8,390.87	83.90%
446000	SUPPLIES-MAINTENANCE	6,000.00	2,823.79	2,823.79	3,176.21	52.93%
447000	SUPPLIES-PUBLIC RELATIONS	3,000.00	0.00	0.00	3,000.00	100.00%
448000	SUPPLIES-MERCHANDISING	0.00	216.65	216.65	(216.65)	0.00%
	Total SUPPLIES	29,000.00	5,736.39	5,736.39	23,263.61	80.22%
450000	MISCELLANEOUS					
450100	WATER COOLER/COFFEE MACHINE RENTAL	2,500.00	711.89	711.89	1,788.11	71.52%
450300	STAFF RECOGNITION	2,000.00	0.00	0.00	2,000.00	100.00%
452220	SALES TAX REMITTED	0.00	22.84	22.84	(22.84)	0.00%
453000	EXPENDITURES-FRIENDS	3,200.00	0.00	0.00	3,200.00	100.00%
456000	BANK CHARGES	100.00	0.00	0.00	100.00	100.00%
456025	CREDIT CARD FEES	3,500.00	1,237.30	1,237.30	2,262.70	64.64%
456030	BACKGROUND CHECK FEES	100.00	0.00	0.00	100.00	100.00%
456100	PERMITS	200.00	10.00	10.00	190.00	95.00%
	Total MISCELLANEOUS	11,600.00	1,982.03	1,982.03	9,617.97	82.91%
470000	TRANSFERS AND REIMBURSEMENTS					
475000	TRANSFER TO OTHER FUNDS	0.00	2,494.21	2,494.21	(2,494.21)	0.00%
	Total TRANSFERS AND REIMBURSEMENTS	0.00	2,494.21	2,494.21	(2,494.21)	0.00%
490000	CAPITAL OUTLAY					
494100	CAPITAL OUTLAY-OFFICE FURNITURE	1,000.00	36.97	36.97	963.03	96.30%

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		2024	2024	2024 Q1	2024	2024
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494200	CAPITAL OUTLAY-OFFICE EQUIPMENT	2,000.00	973.98	973.98	1,026.02	51.30%
495000	CAPITAL OUTLAY-COMPUTER EQUIPMENT	<u>3,000.00</u>	<u>37.96</u>	<u>37.96</u>	<u>2,962.04</u>	<u>98.73%</u>
	Total CAPITAL OUTLAY	<u>6,000.00</u>	<u>1,048.91</u>	<u>1,048.91</u>	<u>4,951.09</u>	<u>82.52%</u>
	Total EXPENSE	<u>1,541,438.00</u>	<u>377,115.12</u>	<u>377,115.12</u>	<u>1,164,322.88</u>	<u>75.53%</u>
	Total EXPENSE excluding inter-company activity		<u>374,620.91</u>	<u>374,620.91</u>	<u>1,166,817.09</u>	<u>75.70%</u>
	EXCESS OF REVENUE OVER EXPENSE	<u>(93,356.13)</u>	<u>12,755.20</u>	<u>12,755.20</u>	<u>(106,111.33)</u>	
	EXCESS OF REVENUE OVER EXPENSE excluding inter-company activity	<u>(93,356.13)</u>	<u>(109,043.59)</u>	<u>(109,043.59)</u>	<u>15,687.46</u>	

Chester County Library System  
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021 - KENNETT CAPITAL RESERVE

	2024	2024	2024 Q1	2024	2024
	Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
<b>REVENUE</b>					
350000					
INTEREST AND INVESTMENT INCOME					
351000					
REALIZED INVESTMENT GAINS/LOSSES	0.00	(2,172.53)	(2,172.53)	(2,172.53)	0.00%
	Total INTEREST AND INVESTMENT INCOME	0.00	(2,172.53)	(2,172.53)	0.00%
360000					
DONATIONS					
361200					
DONATIONS-CAPITAL CAMPAIGN	0.00	884,004.08	884,004.08	884,004.08	0.00%
	Total DONATIONS	0.00	884,004.08	884,004.08	0.00%
390000					
TRANSFER FROM OTHER FUNDS					
390000					
TRANSFER FROM OTHER FUNDS	0.00	2,494.21	2,494.21	2,494.21	0.00%
	Total TRANSFER FROM OTHER FUNDS	0.00	2,494.21	2,494.21	0.00%
	<b>Total REVENUE</b>	<b>0.00</b>	<b>884,325.76</b>	<b>884,325.76</b>	<b>0.00%</b>
	<b>Total REVENUE excluding inter-company activity</b>		<b>881,831.55</b>	<b>881,831.55</b>	
<b>EXPENSE</b>					
430000					
OTHER SERVICES AND CHARGES					
431000					
PROFESSIONAL SERVICES	0.00	86,639.19	86,639.19	(86,639.19)	0.00%
431050					
ARCHITECTURAL FEES	0.00	7,371.50	7,371.50	(7,371.50)	0.00%
431060					
ENGINEERING FEES	0.00	15,608.04	15,608.04	(15,608.04)	0.00%
431200					
MAINTENANCE-BUILDING & GROUNDS	0.00	110.88	110.88	(110.88)	0.00%
434100					
PRINTING	0.00	65.00	65.00	(65.00)	0.00%
	Total OTHER SERVICES AND CHARGES	0.00	109,794.61	(109,794.61)	0.00%
450000					
MISCELLANEOUS					
456600					
INTEREST PAYMENTS	0.00	72,143.19	72,143.19	(72,143.19)	0.00%
	Total MISCELLANEOUS	0.00	72,143.19	(72,143.19)	0.00%
470000					
TRANSFERS AND REIMBURSEMENTS					
475000					
TRANSFER TO OTHER FUNDS	0.00	44,293.00	44,293.00	(44,293.00)	0.00%
	Total TRANSFERS AND REIMBURSEMENTS	0.00	44,293.00	(44,293.00)	0.00%
490000					
CAPITAL OUTLAY					
480000					
CAPITAL-CONSTRUCTION/IMPROVEMENT	0.00	519,254.07	519,254.07	(519,254.07)	0.00%
494100					
CAPITAL OUTLAY-OFFICE FURNITURE	0.00	403.00	403.00	(403.00)	0.00%
494200					
CAPITAL OUTLAY-OFFICE EQUIPMENT	0.00	620.26	620.26	(620.26)	0.00%
494350					
CAPITAL OUTLAY-LIBRARY FURNITURE	0.00	163,717.23	163,717.23	(163,717.23)	0.00%
497000					
CAPITAL OUTLAY-RENOVATION	0.00	215.00	215.00	(215.00)	0.00%
	Total CAPITAL OUTLAY	0.00	684,209.56	(684,209.56)	0.00%
	<b>Total EXPENSE</b>	<b>0.00</b>	<b>910,440.36</b>	<b>(910,440.36)</b>	<b>0.00%</b>
	<b>Total EXPENSE excluding inter-company activity</b>		<b>866,147.36</b>	<b>(866,147.36)</b>	
	<b>EXCESS OF REVENUE OVER EXPENSE</b>	<b>0.00</b>	<b>(26,114.60)</b>	<b>(26,114.60)</b>	<b>0.00%</b>
	<b>EXCESS OF REVENUE OVER EXPENSE excluding inter-company activity</b>		<b>15,684.19</b>	<b>15,684.19</b>	

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**022 - KENNETT INVESTMENT FUND**

		2024	2024	2024 Q1	2024	2024
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<b>REVENUE</b>						
350000	INTEREST AND INVESTMENT INCOME					
350000	INTEREST	0.00	6.22	6.22	6.22	0.00%
350500	DIVIDENDS	0.00	3,695.03	3,695.03	3,695.03	0.00%
351000	REALIZED INVESTMENT GAINS/LOSSES	0.00	111,689.75	111,689.75	111,689.75	0.00%
352000	UNREALIZED GAINS/LOSSES	0.00	(71,622.85)	(71,622.85)	(71,622.85)	0.00%
	Total INTEREST AND INVESTMENT INCOME	0.00	43,768.15	43,768.15	43,768.15	0.00%
	<b>Total REVENUE</b>	<b>0.00</b>	<b>43,768.15</b>	<b>43,768.15</b>	<b>43,768.15</b>	<b>0.00%</b>
<b>EXPENSE</b>						
450000	MISCELLANEOUS					
456050	INVESTMENT FEES	0.00	682.00	682.00	(682.00)	0.00%
	Total MISCELLANEOUS	0.00	682.00	682.00	(682.00)	0.00%
470000	TRANSFERS AND REIMBURSEMENTS					
475000	TRANSFER TO OTHER FUNDS	0.00	80,000.00	80,000.00	(80,000.00)	0.00%
	Total TRANSFERS AND REIMBURSEMENTS	0.00	80,000.00	80,000.00	(80,000.00)	0.00%
	<b>Total EXPENSE</b>	<b>0.00</b>	<b>80,682.00</b>	<b>80,682.00</b>	<b>(80,682.00)</b>	<b>0.00%</b>
	<b>Total EXPENSE excluding inter-company activity</b>		<b>682.00</b>	<b>682.00</b>	<b>(682.00)</b>	
	<b>EXCESS OF REVENUE OVER EXPENSE</b>	<b>0.00</b>	<b>(36,913.85)</b>	<b>(36,913.85)</b>	<b>(36,913.85)</b>	<b>0.00%</b>
	<b>EXCESS OF REVENUE OVER EXPENSE excluding inter-company activity</b>		<b>43,086.15</b>	<b>43,086.15</b>	<b>43,086.15</b>	

Chester County Library System  
Statement of Revenue and Expenditures - Unposted Transactions Included In Report  
From 1/1/2024 Through 3/31/2024

Net of accounts 390000 + 475000 across all funds	0.00	0.00
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Chester County Library System  
- KENNETT BALANCE SHEET - Unposted Transactions Included In Report  
As of 3/31/2024

020 - KENNETT

	1/1/2024	1/1/2024	2024 Q1	3/31/2024	2024	
	Beginning Year Balance	Beginning Period Balance	Current Period Change	Current Period Balance	YTD Change	
<b>ASSETS</b>						
<b>CASH</b>						
110000						
	CASH - SAVINGS ACCOUNT - TD BANK	141,538.39	141,538.39	(29,422.00)	112,116.39	(29,422.00)
	Total CASH	141,538.39	141,538.39	(29,422.00)	112,116.39	(29,422.00)
<b>INVESTMENTS</b>						
141045	CASH - KE CHECKING - WSFS	53,909.61	53,909.61	32,878.13	86,787.74	32,878.13
142200	MONEY MARKET	(5,268.63)	(5,268.63)	5,268.63	0.00	5,268.63
	Total INVESTMENTS	48,640.98	48,640.98	38,146.76	86,787.74	38,146.76
	<b>Total ASSETS</b>	<b>190,179.37</b>	<b>190,179.37</b>	<b>8,724.76</b>	<b>198,904.13</b>	<b>8,724.76</b>
<b>LIABILITIES</b>						
<b>VOUCHERS PAYABLE</b>						
210500	BMT CREDIT CARD PAYABLE	8,550.44	8,550.44	(3,866.19)	4,684.25	(3,866.19)
	Total VOUCHERS PAYABLE	8,550.44	8,550.44	(3,866.19)	4,684.25	(3,866.19)
<b>TAXES PAYABLE</b>						
222000	SALES TAX COLLECTED	222.44	222.44	(164.25)	58.19	(164.25)
	Total TAXES PAYABLE	222.44	222.44	(164.25)	58.19	(164.25)
	<b>Total LIABILITIES</b>	<b>8,772.88</b>	<b>8,772.88</b>	<b>(4,030.44)</b>	<b>4,742.44</b>	<b>(4,030.44)</b>
<b>FUND BALANCE</b>						
<b>BEGINNING OF YEAR</b>						
292000	FUND BALANCE	181,406.49	181,406.49	0.00	181,406.49	0.00
	Total BEGINNING OF YEAR	181,406.49	181,406.49	0.00	181,406.49	0.00
<b>CHANGES IN FUND BALANCE- CURRENT YEAR REVENUE</b>						
		0.00	0.00	389,870.32	389,870.32	389,870.32
	<b>Total CHANGES IN FUND BALANCE- CURRENT YEAR REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>389,870.32</b>	<b>389,870.32</b>	<b>389,870.32</b>

Chester County Library System  
 - KENNETT BALANCE SHEET - Unposted Transactions Included In Report  
 As of 3/31/2024

020 - KENNETT

		1/1/2024	1/1/2024	2024 Q1	3/31/2024	2024
		<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	0.00	0.00	(377,115.12)	(377,115.12)	(377,115.12)
Total CHANGES IN FUND BALANCE-	CURRENT YEAR EXPENSE	0.00	0.00	(377,115.12)	(377,115.12)	(377,115.12)
Total FUND BALANCE		181,406.49	181,406.49	12,755.20	194,161.69	12,755.20
TOTAL LIABILITIES AND FUND BALANCE		(190,179.37)	(190,179.37)	(8,724.76)	(198,904.13)	(8,724.76)

Chester County Library System  
 - KENNETT BALANCE SHEET - Unposted Transactions Included In Report  
 As of 3/31/2024

021 - KENNETT CAPITAL RESERVE

		1/1/2024	1/1/2024	2024 Q1	3/31/2024	2024
		Beginning Year Balance	Beginning Period Balance	Current Period Change	Current Period Balance	YTD Change
<b>ASSETS</b>						
<b>CASH</b>						
110000	CASH - SAVINGS ACCOUNT - TD BANK	(2,494.21)	(2,494.21)	2,494.21	0.00	2,494.21
	Total CASH	(2,494.21)	(2,494.21)	2,494.21	0.00	2,494.21
<b>INVESTMENTS</b>						
141045	CASH - KE CHECKING - WSFS	(21,170.36)	(21,170.36)	21,170.36	0.00	21,170.36
142200	MONEY MARKET	249,972.67	249,972.67	(50,028.77)	199,943.90	(50,028.77)
	Total INVESTMENTS	228,802.31	228,802.31	(28,858.41)	199,943.90	(28,858.41)
	<b>Total ASSETS</b>	<b>226,308.10</b>	<b>226,308.10</b>	<b>(26,364.20)</b>	<b>199,943.90</b>	<b>(26,364.20)</b>
<b>LIABILITIES</b>						
<b>VOUCHERS PAYABLE</b>						
210500	BMT CREDIT CARD PAYABLE	909.53	909.53	(249.60)	659.93	(249.60)
210600	LINE OF CREDIT	4,390,794.50	4,390,794.50	0.00	4,390,794.50	0.00
210601	LOAN FROM CHARLES SCHWAB KE	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
	Total VOUCHERS PAYABLE	6,391,704.03	6,391,704.03	(249.60)	6,391,454.43	(249.60)
	<b>Total LIABILITIES</b>	<b>6,391,704.03</b>	<b>6,391,704.03</b>	<b>(249.60)</b>	<b>6,391,454.43</b>	<b>(249.60)</b>
<b>FUND BALANCE</b>						
<b>BEGINNING OF YEAR</b>						
292000	FUND BALANCE	(6,165,395.93)	(6,165,395.93)	0.00	(6,165,395.93)	0.00
	Total BEGINNING OF YEAR	(6,165,395.93)	(6,165,395.93)	0.00	(6,165,395.93)	0.00
<b>CHANGES IN FUND BALANCE- CURRENT YEAR REVENUE</b>						
		0.00	0.00	884,325.76	884,325.76	884,325.76
	Total CHANGES IN FUND BALANCE- CURRENT YEAR REVENUE	0.00	0.00	884,325.76	884,325.76	884,325.76

Chester County Library System  
 - KENNETT BALANCE SHEET - Unposted Transactions Included In Report  
 As of 3/31/2024

021 - KENNETT CAPITAL RESERVE

		1/1/2024	1/1/2024	2024 Q1	3/31/2024	2024
		<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	0.00	0.00	(910,440.36)	(910,440.36)	(910,440.36)
Total CHANGES IN FUND BALANCE-	CURRENT YEAR EXPENSE	0.00	0.00	(910,440.36)	(910,440.36)	(910,440.36)
Total FUND BALANCE		(6,165,395.93)	(6,165,395.93)	(26,114.60)	(6,191,510.53)	(26,114.60)
TOTAL LIABILITIES AND FUND BALANCE		(226,308.10)	(226,308.10)	26,364.20	(199,943.90)	26,364.20

Chester County Library System  
 - KENNETT BALANCE SHEET - Unposted Transactions Included In Report  
 As of 3/31/2024

022 - KENNETT INVESTMENT FUND

		1/1/2024	1/1/2024	2024 Q1	3/31/2024	2024
		Beginning Year Balance	Beginning Period Balance	Current Period Change	Current Period Balance	YTD Change
ASSETS						
INVESTMENTS						
142151	SCHWAB-MCMULLAN-END-9363	377,987.39	377,987.39	18,580.10	396,567.49	18,580.10
142654	SCHWAB-LIB RESERVE 3592 - ETF	<u>532,327.70</u>	<u>532,327.70</u>	(55,493.95)	<u>476,833.75</u>	(55,493.95)
	Total INVESTMENTS	910,315.09	910,315.09	(36,913.85)	873,401.24	(36,913.85)
DUE FROM OTHER FUNDS						
160021	DUE FROM-BAYARD TAYLOR LIBRARY CAPITAL RESERVE	<u>2,000,000.00</u>	<u>2,000,000.00</u>	0.00	<u>2,000,000.00</u>	0.00
	Total DUE FROM OTHER FUNDS	<u>2,000,000.00</u>	<u>2,000,000.00</u>	0.00	<u>2,000,000.00</u>	0.00
	<b>Total ASSETS</b>	<u>2,910,315.09</u>	<u>2,910,315.09</u>	(36,913.85)	<u>2,873,401.24</u>	(36,913.85)
FUND BALANCE						
BEGINNING OF YEAR						
292000	FUND BALANCE	<u>2,910,315.09</u>	<u>2,910,315.09</u>	0.00	<u>2,910,315.09</u>	0.00
	Total BEGINNING OF YEAR	2,910,315.09	2,910,315.09	0.00	2,910,315.09	0.00
CHANGES IN FUND BALANCE- CURRENT YEAR REVENUE						
		0.00	0.00	43,768.15	43,768.15	43,768.15
	Total CHANGES IN FUND BALANCE- CURRENT YEAR REVENUE	0.00	0.00	43,768.15	43,768.15	43,768.15
CHANGES IN FUND BALANCE- CURRENT YEAR EXPENSE						
		0.00	0.00	(80,682.00)	(80,682.00)	(80,682.00)
	Total CHANGES IN FUND BALANCE- CURRENT YEAR EXPENSE	0.00	0.00	(80,682.00)	(80,682.00)	(80,682.00)
	<b>Total FUND BALANCE</b>	<u>2,910,315.09</u>	<u>2,910,315.09</u>	(36,913.85)	<u>2,873,401.24</u>	(36,913.85)

Chester County Library System  
 - KENNETT BALANCE SHEET - Unposted Transactions Included In Report  
 As of 3/31/2024

022 - KENNETT INVESTMENT FUND

	1/1/2024 <u>Beginning Year Balance</u>	1/1/2024 <u>Beginning Period Balance</u>	2024 Q1 <u>Current Period Change</u>	3/31/2024 <u>Current Period Balance</u>	2024 <u>YTD Change</u>
TOTAL LIABILITIES AND FUND BALANCE	(2,910,315.09)	(2,910,315.09)	36,913.85	(2,873,401.24)	36,913.85