

Chester County Library System
Statement of Revenue and Expenditures - Unposted Transactions Included In Report
From 4/1/2025 Through 6/30/2025

020 - KENNETT

		Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
REVENUE						
310000	STATE REVENUE					
310000	STATE AID	142,661.43	142,661.43	0.00	0.00	0.00%
	Total STATE REVENUE	142,661.43	142,661.43	0.00	0.00	0.00%
320000	LOCAL GOVERNMENTAL					
320000	LOCAL GOVERNMENTAL UNIT-COUNTY	125,266.22	62,633.12	31,316.56	(62,633.10)	49.99%
320063	LOCAL GOVERNMENTAL UNIT-POCOPSON	16,000.00	0.00	0.00	(16,000.00)	100.00%
320141	LOCAL GOVERNMENTAL UNIT-EAST MARLBOROUGH	139,000.00	69,000.00	34,500.00	(70,000.00)	50.35%
320142	LOCAL GOVERNMENTAL UNIT-KENNETT TOWNSHIP	167,000.00	45,409.32	41,567.31	(121,590.68)	72.80%
320143	LOCAL GOVERNMENTAL UNIT-KENNETT SQUARE BOROUGH	53,000.00	42,659.10	41,616.28	(10,340.90)	19.51%
320144	LOCAL GOVERNMENTAL UNIT-NEW GARDEN	85,000.00	0.00	0.00	(85,000.00)	100.00%
320145	LOCAL GOVERNMENTAL UNIT-NEWLIN	22,000.00	26,500.00	0.00	4,500.00	(20.45)%
320146	LOCAL GOVERNMENTAL UNIT-PENNSBURY-CURRENT YEAR	35,500.00	48,875.00	8,875.00	13,375.00	(37.67)%
320147	LOCAL GOVERNMENTAL UNIT-WEST MARLBOROUGH	1,500.00	15,000.00	0.00	13,500.00	(900.00)%
	Total LOCAL GOVERNMENTAL	644,266.22	310,076.54	157,875.15	(334,189.68)	51.87%
330000	CHARGES					
333000	CHARGES-COPIER-B/W	3,500.00	891.10	315.45	(2,608.90)	74.54%
333300	CHARGES-PRINTING-B/W	1,000.00	384.49	177.39	(615.51)	61.55%
333400	CHARGES-FAX	0.00	4.00	0.00	4.00	0.00%
334000	SALE OF LIBRARY MATERIALS	2,500.00	86.35	13.70	(2,413.65)	96.54%
334100	SALE OF LIBRARY MATERIALS-BOOKS	2,000.00	788.89	647.29	(1,211.11)	60.55%
334200	CHARGES-LITERACY MATERIALS	0.00	1,020.00	1,000.00	1,020.00	0.00%
334350	SALE OF CANVAS BAGS	0.00	34.90	34.90	34.90	0.00%
334351	TOTE BAG SALES	250.00	140.98	27.78	(109.02)	43.60%
334375	MEMBERSHIP FEES-FRIENDS	500.00	179.33	99.33	(320.67)	64.13%
335100	CHARGES-LOST BOOKS	3,000.00	1,335.47	899.12	(1,664.53)	55.48%
336100	CHARGES-PROGRAMMING	0.00	700.39	360.00	700.39	0.00%
336600	CHARGES-ROOM RENTAL	100,000.00	14,536.83	5,805.48	(85,463.17)	85.46%
	Total CHARGES	112,750.00	20,102.73	9,380.44	(92,647.27)	82.17%
340000	FINES AND OVERDUES					
340000	FINES & OVERDUES	18,000.00	7,802.14	3,457.81	(10,197.86)	56.65%
343000	FINES AND OVERDUES - COLLECTION AGENCY	0.00	1,595.80	1,585.80	1,595.80	0.00%

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	Total FINES AND OVERDUES	18,000.00	9,397.94	5,043.61	(8,602.06)	47.79%
350000	INTEREST AND INVESTMENT INCOME					
350000	INTEREST	3,000.00	4,378.75	1,633.75	1,378.75	(45.95)%
	Total INTEREST AND INVESTMENT INCOME	3,000.00	4,378.75	1,633.75	1,378.75	(45.96)%
360000	DONATIONS					
360000	DONATIONS	0.00	78,324.60	16,539.05	78,324.60	0.00%
	DONATIONS - GENERAL UNRESTRICTED	50,000.00	0.00	0.00	(50,000.00)	100.00%
	DONATIONS - GENERAL RESTRICTED	35,000.00	0.00	0.00	(35,000.00)	100.00%
	DONATIONS - EITC	150,000.00	0.00	0.00	(150,000.00)	100.00%
361000	DONATIONS-FRIENDS	0.00	75.00	0.00	75.00	0.00%
362000	DONATIONS-LITERACY	0.00	16,490.83	14,966.21	16,490.83	0.00%
363000	DONATIONS-MEMORIAL	0.00	108,050.00	107,800.00	108,050.00	0.00%
364000	DONATIONS-UNITED WAY	0.00	247.50	247.50	247.50	0.00%
364010	DONATIONS-UNITED WAY - SOUTHERN CHESTER COUNTY	0.00	17,420.00	8,710.00	17,420.00	0.00%
364200	DONATIONS-UNITED FUND-DE	0.00	623.98	0.00	623.98	0.00%
367000	DONATIONS-PROGRAMMING	0.00	4,354.03	3,879.03	4,354.03	0.00%
	Total DONATIONS	235,000.00	225,585.94	152,141.79	(9,414.06)	-4.01%
370000	FUNDS RECEIVED					
370000	FUNDS RECEIVED	0.00	800.00	800.00	800.00	0.00%
	Total FUNDS RECEIVED	0.00	800.00	800.00	800.00	0.00%
372000	GRANTS					
372000	FUNDS-GRANT	450,000.00	67,600.00	50.00	(382,400.00)	84.97%
	Total GRANTS	450,000.00	67,600.00	50.00	(382,400.00)	84.98%
375000	FUND DRIVE					
376000	FUND DRIVE-FRIENDS OF THE LIBRARY	25,000.00	494.48	494.48	(24,505.52)	98.02%
376510	SPRING FUNDRAISING EVENTS	35,000.00	0.00	0.00	(35,000.00)	100.00%
376520	FALL FUNDRAISING EVENTS	20,000.00	4,800.00	600.00	(15,200.00)	76.00%
376540	MISCELLANEOUS EVENTS	1,200.00	832.53	832.53	(367.47)	30.62%
377030	FUND DRIVE-SPECIAL PROGRAM	50,000.00	49,645.43	24,488.91	(354.57)	0.70%
	Total FUND DRIVE	131,200.00	55,772.44	26,415.92	(75,427.56)	57.49%
378000	ANNUAL GIVING					
378000	ANNUAL APPEAL	210,000.00	34,434.48	12,525.09	(175,565.52)	83.60%
	Total ANNUAL GIVING	210,000.00	34,434.48	12,525.09	(175,565.52)	83.60%
380000	MISCELLANEOUS REVENUE					
383000	IN-KIND REVENUE	0.00	599.80	599.80	599.80	0.00%
386000	TAX REBATES	0.00	0.00	0.00	0.00	0
387500	REIMBURSEMENTS	1,000.00	0.00	0.00	(1,000.00)	100.00%
	Total MISCELLANEOUS REVENUE	1,000.00	599.80	599.80	(400.20)	40.02%
	Total REVENUE	1,947,877.65	871,410.05	366,465.55	(1,076,467.60)	55.26%

Chester County Library System
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From 4/1/2025 Through 6/30/2025

020 - KENNETT

		Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
	EXPENSE					
410000	PERSONNEL SERVICES					
412000	WAGES-LOCAL PARTTIME	1,125,000.00	581,755.02	314,430.95	543,244.98	48.28%
413000	FRINGE BENEFITS-FICA AND MEDICARE EMPLOYER	65,000.00	44,504.83	24,054.24	20,495.17	31.53%
414000	MEDICAL BENEFITS	85,000.00	46,083.34	28,072.22	38,916.66	45.78%
415100	UNEMPLOYMENT INSURANCE	8,000.00	8,927.33	6,986.57	(927.33)	(11.59)%
416000	WORKMANS COMPENSATION	2,000.00	7,429.00	7,429.00	(5,429.00)	(271.45)%
417000	RETIREMENT/403B	36,000.00	20,806.95	10,703.42	15,193.05	42.20%
418000	LIFE & DISABILITY INSURANCE	5,200.00	3,375.28	1,696.89	1,824.72	35.09%
	Total PERSONNEL SERVICES	1,326,200.00	712,881.75	393,373.29	613,318.25	46.25%
420000	LIBRARY MATERIALS					
421100	BOOKS-ADULT	53,383.97	24,750.32	9,100.31	28,633.65	53.63%
421200	BOOKS-CHILDREN	75,184.86	36,457.25	19,093.63	38,727.61	51.50%
421250	BOOKS-YOUNG ADULT	3,598.75	0.00	0.00	3,598.75	100.00%
421275	BOOKS-GRAPHIC NOVELS	0.00	260.59	0.00	(260.59)	0.00%
421350	BOOKS-ELECTRONIC	57,839.30	33,116.92	23,419.47	24,722.38	42.74%
421620	BOOKS-LITERACY	11,621.42	1,725.35	873.61	9,896.07	85.15%
422000	PERIODICALS	5,861.13	3,823.41	968.25	2,037.72	34.76%
423200	VHS/DVD-ADULT	0.00	358.81	290.91	(358.81)	0.00%
423210	VHS/DVD-CHILDREN	0.00	57.08	57.08	(57.08)	0.00%
423300	DIGITAL VIDEO DISC-ADULT	3,136.07	830.92	0.00	2,305.15	73.50%
423400	AUDIO BOOKS-ADULT	243.70	11,926.21	11,926.21	(11,682.51)	(4,793.80)%
423406	DOWNLOADABLE E-BOOKS - ADULT	12,928.61	0.00	0.00	12,928.61	100.00%
423500	VIDEO GAMES	7,820.17	237.58	237.58	7,582.59	96.96%
425000	SOFTWARE	34.77	29.99	0.00	4.78	13.74%
428500	EQUIPMENT/TOYS/CIRC NOOKS	34.23	6.99	6.99	27.24	79.57%
429000	LIBRARY SUPPLIES - PROCESSING	313.33	181.83	0.00	131.50	41.96%
	Total LIBRARY MATERIALS	232,000.31	113,763.25	65,974.04	118,237.06	50.96%
430000	OTHER SERVICES AND CHARGES					
431000	PROFESSIONAL SERVICES	20,000.00	23,593.46	4,877.85	(3,593.46)	(17.96)%
431070	LEGAL FEES	8,000.00	0.00	0.00	8,000.00	100.00%
431100	AUDIT FEES	10,000.00	8,875.44	3,656.76	1,124.56	11.24%
431130	ADMINISTRATIVE SERVICES	5,000.00	3,766.02	966.75	1,233.98	24.67%
431200	MAINTENANCE-BUILDING & GROUNDS	80,000.00	65,310.68	35,716.10	14,689.32	18.36%
432000	POSTAGE	3,000.00	498.80	160.00	2,501.20	83.37%
432300	TELEPHONE SERVICE	6,000.00	3,222.96	1,867.29	2,777.04	46.28%

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432400	SIGNAGE	0.00	1,031.16	653.57	(1,031.16)	0.00%
433000	TRAVEL & MILEAGE	500.00	39.71	39.71	460.29	92.05%
433700	ADVERTISING	10,000.00	2,561.23	870.17	7,438.77	74.38%
434100	PRINTING	10,000.00	4,826.63	3,864.14	5,173.37	51.73%
434310	PROGRAMMING-ADULT	20,000.00	14,192.20	4,812.02	5,807.80	29.03%
434320	PROGRAMMING-CHILDREN	15,000.00	11,717.24	6,436.02	3,282.76	21.88%
434330	PROGRAMMING-VOLUNTEER	0.00	1,440.53	1,440.53	(1,440.53)	0.00%
434360	PROGRAMMING-YOUNG ADULT	2,000.00	471.18	0.00	1,528.82	76.44%
434365	PROGRAMMING-LITERACY	1,000.00	3,476.57	3,476.57	(2,476.57)	(247.65)%
435000	INSURANCE	10,500.00	22,725.00	7,567.00	(12,225.00)	(116.42)%
436000	ELECTRIC	40,000.00	49,752.47	49,752.47	(9,752.47)	(24.38)%
436100	WATER/SEWER	3,000.00	13.45	13.45	2,986.55	99.55%
436200	HEATING	10,000.00	2,995.63	2,995.63	7,004.37	70.04%
436400	TRASH/RECYCLING	2,200.00	1,601.94	813.56	598.06	27.18%
436600	ROOM RENTAL EXPENSES	0.00	11,238.60	5,969.40	(11,238.60)	0.00%
437200	WEBSITE MAINTENANCE	3,000.00	1,594.74	984.51	1,405.26	46.84%
437300	MAINTENANCE REPAIR	0.00	127.50	127.50	(127.50)	0.00%
438000	RENT	0.00	668.09	488.10	(668.09)	0.00%
438210	EQUIPMENT LEASE-COPIERS - STAFF	0.00	60.00	60.00	(60.00)	0.00%
438230	EQUIPMENT LEASE-POSTAGE METER	750.00	208.02	104.01	541.98	72.26%
438300	EQUIPMENT LEASE-COMPUTERS	4,000.00	0.00	0.00	4,000.00	100.00%
438310	EQUIPMENT LEASE-COPIER- PUBLIC	7,500.00	372.50	312.50	7,127.50	95.03%
439140	TRAINING-PROFESSIONAL DEVELOPMENT	4,000.00	2,795.00	2,736.00	1,205.00	30.12%
439200	DUES & MEMBERSHIP	1,500.00	2,024.10	56.60	(524.10)	(34.94)%
439400	FUND RAISING EXPENSES	10,000.00	31,422.60	(13,143.71)	(21,422.60)	(214.22)%
439440	FUNDRAISING EXPENSES-SPECIAL EVENTS	12,000.00	14,796.92	14,796.92	(2,796.92)	(23.30)%
	FUNDRAISING EXPENSES-ANNUAL APPEAL	10,000.00	0.00	0.00	10,000.00	100.00%
	FUNDRAISING EXPENSES-EITC	10,000.00	0.00	0.00	10,000.00	100.00%
	FUNDRAISING EXPENSES-REFERENDUMS/MUNICIPAL RELATIONS	5,000.00	0.00	0.00	5,000.00	100.00%
	Total OTHER SERVICES AND CHARGES	323,950.00	287,420.37	142,471.42	50,937.20	15.72%
440000	SUPPLIES					
441000	SUPPLIES-OFFICE	6,000.00	3,673.65	2,268.85	2,326.35	38.77%
442000	SUPPLIES-COPIER	0.00	187.00	187.00	(187.00)	0.00%
443000	SUPPLIES-COMPUTER	3,000.00	2,142.53	1,175.97	857.47	28.58%
443100	SUPPLIES-MAKERSPACE	12,000.00	13,124.77	4,465.39	(1,124.77)	(9.37)%
446000	SUPPLIES-MAINTENANCE	11,000.00	7,914.34	3,261.74	3,085.66	28.05%
	Total SUPPLIES	32,000.00	27,042.29	11,358.95	4,957.71	15.49%
450000	MISCELLANEOUS					
450100	WATER COOLER/COFFEE MACHINE RENTAL	3,000.00	1,584.65	801.85	1,415.35	47.17%
450300	STAFF RECOGNITION	1,500.00	706.39	0.00	793.61	52.90%

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		<u>Total Budget</u>	<u>Year to Date Actual</u>	<u>Current Period Actual</u>	<u>Total Budget Variance</u>	<u>Percent Remaining</u>
453000	EXPENDITURES-FRIENDS	3,200.00	2,707.95	2,628.03	492.05	15.37%
456000	BANK CHARGES	50.00	0.00	0.00	50.00	100.00%
456025	CREDIT CARD FEES	3,500.00	980.24	426.80	2,519.76	71.99%
456030	BACKGROUND CHECK FEES	100.00	96.00	61.00	4.00	4.00%
456100	PERMITS	200.00	0.00	0.00	200.00	100.00%
457000	IN-KIND EXPENDITURES	0.00	599.80	599.80	(599.80)	0.00%
	Total MISCELLANEOUS	11,550.00	6,675.03	4,517.48	4,874.97	42.21%
490000	CAPITAL OUTLAY					
494200	CAPITAL OUTLAY-OFFICE EQUIPMENT	0.00	2,248.98	1,646.98	(2,248.98)	0.00%
494350	CAPITAL OUTLAY-LIBRARY FURNITURE	0.00	271.97	271.97	(271.97)	0.00%
495000	CAPITAL OUTLAY-COMPUTER EQUIPMENT	10,000.00	455.16	2,185.79	9,544.84	95.45%
	Total CAPITAL OUTLAY	10,000.00	2,976.11	4,104.74	7,023.89	70.24%
	Total EXPENSE	1,940,700.31	1,150,758.80	621,799.92	789,941.51	40.70%
	EXCESS OF REVENUE OVER EXPENSE	7,177.34	(279,348.75)	(255,334.37)	286,526.09	3992.09%

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021 - KENNETT CAPITAL RESERVE

		<u>Total Budget</u>	<u>Year to Date Actual</u>	<u>Current Period Actual</u>	<u>Total Budget Variance</u>	<u>Percent Remaining</u>
REVENUE						
350000	INTEREST AND INVESTMENT INCOME					
351000	REALIZED INVESTMENT GAINS/LOSSES	0.00	280.89	0.00	280.89	0.00%
	Total INTEREST AND INVESTMENT INCOME	0.00	280.89	0.00	280.89	0.00%
360000	DONATIONS					
361200	DONATIONS-CAPITAL CAMPAIGN	0.00	534,757.21	408,720.57	534,757.21	0.00%
	Total DONATIONS	0.00	534,757.21	408,720.57	534,757.21	0.00%
372000	GRANTS					
372000	FUNDS-GRANT	0.00	35,000.00	35,000.00	35,000.00	0.00%
	Total GRANTS	0.00	35,000.00	35,000.00	35,000.00	0.00%
	Total REVENUE	0.00	570,038.10	443,720.57	570,038.10	0.00%
EXPENSE						
430000	OTHER SERVICES AND CHARGES					
431000	PROFESSIONAL SERVICES	0.00	2,131.50	0.00	(2,131.50)	0.00%
431200	MAINTENANCE-BUILDING & GROUNDS	0.00	2,000.00	2,000.00	(2,000.00)	0.00%
432400	SIGNAGE	0.00	983.99	983.99	(983.99)	0.00%
	Total OTHER SERVICES AND CHARGES	0.00	5,115.49	2,983.99	(5,115.49)	0.00%
450000	MISCELLANEOUS					
456600	INTEREST PAYMENTS	0.00	34,800.44	12,976.24	(34,800.44)	0.00%
	Total MISCELLANEOUS	0.00	34,800.44	12,976.24	(34,800.44)	0.00%
490000	CAPITAL OUTLAY					
480000	CAPITAL-CONSTRUCTION/IMPROVEMENT	0.00	50,000.00	50,000.00	(50,000.00)	0.00%
	Total CAPITAL OUTLAY	0.00	50,000.00	50,000.00	(50,000.00)	0.00%
	Total EXPENSE	0.00	89,915.93	65,960.23	(89,915.93)	0.00%
	EXCESS OF REVENUE OVER EXPENSE	0.00	480,122.17	377,760.34	480,122.17	0.00%

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022 - KENNETT INVESTMENT

		<u>Total Budget</u>	<u>Year to Date Actual</u>	<u>Current Period Actual</u>	<u>Total Budget Variance</u>	<u>Percent Remaining</u>
REVENUE						
350000	INTEREST AND INVESTMENT INCOME					
350000	INTEREST	0.00	1.32	0.86	1.32	0.00%
350500	DIVIDENDS	0.00	10,391.08	6,172.79	10,391.08	0.00%
351000	REALIZED INVESTMENT GAINS/LOSSES	0.00	(23.99)	0.00	(23.99)	0.00%
352000	UNREALIZED GAINS/LOSSES	0.00	40,743.09	52,972.42	40,743.09	0.00%
	Total INTEREST AND INVESTMENT INCOME	0.00	51,111.50	59,146.07	51,111.50	0.00%
	Total REVENUE	0.00	51,111.50	59,146.07	51,111.50	0.00%
EXPENSE						
450000	MISCELLANEOUS					
456050	INVESTMENT FEES	0.00	1,383.08	688.27	(1,383.08)	0.00%
	Total MISCELLANEOUS	0.00	1,383.08	688.27	(1,383.08)	0.00%
	Total EXPENSE	0.00	1,383.08	688.27	(1,383.08)	0.00%
	EXCESS OF REVENUE OVER EXPENSE	0.00	49,728.42	58,457.80	49,728.42	0.00%