Chester County Library System
Statement of Revenue and Expenditures - Unposted Transactions Included In Report
From 7/1/2025 Through 9/30/2025

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	93,949.68	31,316.56	(31,316.54)	25.00%
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	103,500.00	34,500.00	(35,500.00)	25.54%
320142	LOCAL GOVERNMENTAL UNIT-KENNETT TOWNSHIP	167,000.00	279,803.39	234,394.07	112,803.39	-67.55%
320143	LOCAL GOVERNMENTAL UNIT-KENNETT SQUARE BOROUGH	53,000.00	47,655.29	4,996.19	(5,344.71)	10.08%
320144	LOCAL GOVERNMENTAL UNIT-NEW GARDEN	85,000.00	0.00	0.00	(85,000.00)	100.00%
320145	LOCAL GOVERNMENTAL UNIT-NEWLIN	26,500.00	26,500.00	0.00	0.00	0.00%
320146	LOCAL GOVERNMENTAL UNIT-PENNSBURY-CURRENT YEAR	48,875.00	48,875.00	0.00	0.00	0.00%
320147	LOCAL GOVERNMENTAL UNIT-WEST MARLBOROUGH	15,000.00	15,000.00	0.00	0.00	0.00%
	Total LOCAL GOVERNMENTAL	675,641.22	615,283.36	305,206.82	(60,357.86)	8.93%
330000	CHARGES					
333000	CHARGES-COPIER-B/W	3,500.00	968.10	77.00	(2,531.90)	72.34%
333300	CHARGES-PRINTING-B/W	1,000.00	993.81	609.32	(6.19)	0.62%
333400	CHARGES-FAX	0.00	4.00	0.00	4.00	
334000	SALE OF LIBRARY MATERIALS	1,500.00	106.52	20.17	(1,393.48)	92.90%
334100	SALE OF LIBRARY MATERIALS-BOOKS	2,000.00	789.89	1.00	(1,210.11)	60.51%
334200	CHARGES-LITERACY MATERIALS	1,500.00	1,794.42	774.42	294.42	-19.63%
334350	SALE OF CANVAS BAGS	100.00	34.90	0.00	(65.10)	65.10%
334351	TOTE BAG SALES	250.00	196.02	55.04	(53.98)	21.59%
334375	MEMBERSHIP FEES-FRIENDS	500.00	218.66	39.33	(281.34)	56.27%
335100	CHARGES-LOST BOOKS	3,000.00	1,969.81	634.34	(1,030.19)	34.34%
336100	CHARGES-PROGRAMMING	1,000.00	975.33	274.94	(24.67)	2.47%
336600	CHARGES-ROOM RENTAL	45,000.00	19,024.85	4,488.02	(25,975.15)	57.72%
	Total CHARGES	59,350.00	27,076.31	6,973.58	(32,273.69)	54.38%
340000	FINES AND OVERDUES					
340000	FINES & OVERDUES	15,500.00	11,475.94	3,673.80	(4,024.06)	25.96%
343000	FINES AND OVERDUES - COLLECTION AGENCY	2,000.00	1,687.63	91.83	(312.37)	15.62%

020 - KENNETT

		Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
	Total FINES AND OVERDUES	17,500.00	13,163.57	3,765.63	(4,336.43)	24.78%
350000	INTEREST AND INVESTMENT INCOME					
350000	INTEREST	3,000.00	4,703.22	324.47	1,703.22	-56.77%
351000	REALIZED INVESTMENT GAINS/LOSSES	0.00	91.20	91.20	91.20	
	Total INTEREST AND INVESTMENT INCOME	3,000.00	4,794.42	415.67	1,794.42	-59.81%
360000	DONATIONS					
360000	DONATIONS	325,000.00	90,527.38	12,202.78	(234,472.62)	72.15%
361000	DONATIONS-FRIENDS	400.00	95.00	20.00	(305.00)	76.25%
362000	DONATIONS-LITERACY	15,059.62	21,990.83	5,500.00	6,931.21	-46.03%
363000	DONATIONS-MEMORIAL	108,050.00	112,850.00	4,800.00	4,800.00	-4.44%
364000	DONATIONS-UNITED WAY	0.00	247.50	0.00	247.50	
364010	DONATIONS-UNITED WAY - SOUTHERN CHESTER COUNTY	8,710.00	25,965.00	8,545.00	17,255.00	-198.11%
364200	DONATIONS-UNITED FUND-DE	623.98	623.98	0.00	0.00	0.00%
367000	DONATIONS-PROGRAMMING	4,354.03	12,875.42	8,521.39	8,521.39	-195.71%
	Total DONATIONS	462,197.63	265,175.11	39,589.17	(197,022.52)	42.63%
370000	FUNDS RECEIVED					
370000	FUNDS RECEIVED	0.00	800.00	0.00	800.00	
	Total FUNDS RECEIVED	0.00	800.00	0.00	800.00	
372000	GRANTS					
372000	FUNDS-GRANT	200,000.00	99,100.00	31,500.00	(100,900.00)	50.45%
	Total GRANTS	200,000.00	99,100.00	31,500.00	(100,900.00)	50.45%
375000	FUND DRIVE					
376000	FUND DRIVE-FRIENDS OF THE LIBRARY	18,000.00	12,630.76	12,136.28	(5,369.24)	29.83%
376510	SPRING FUNDRAISING EVENTS	0.00	0.00	0.00	0.00	
376520	FALL FUNDRAISING EVENTS	5,000.00	4,800.00	0.00	(200.00)	4.00%
376540	MISCELLANEOUS EVENTS	1,200.00	832.53	0.00	(367.47)	30.62%
377030	FUND DRIVE-SPECIAL PROGRAM	50,000.00	49,583.62	(61.81)	(416.38)	0.83%
TBD by CCLS	SPONSORSHIPS	15,000.00	0.00	0.00	(15,000.00)	100.00%
	Total FUND DRIVE	89,200.00	67,846.91	12,074.47	(21,353.09)	23.94%
378000	ANNUAL GIVING					
378000	ANNUAL APPEAL	210,000.00	80,404.48	45,970.00	(129,595.52)	61.71%
	Total ANNUAL GIVING	210,000.00	80,404.48	45,970.00	(129,595.52)	61.71%
380000	MISCELLANEOUS REVENUE					
383000	IN-KIND REVENUE	0.00	599.80	0.00	599.80	
386000	TAX REBATES	0.00	0.00	0.00	0.00	
387500	REIMBURSEMENTS	1,000.00	0.00	0.00	(1,000.00)	100.00%
	Total MISCELLANEOUS REVENUE	1,000.00	599.80	0.00	(400.20)	40.02%

020 - KENNETT

		Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
390000	TRANSFER FROM OTHER FUNDS					
390000	TRANSFER FROM-OTHER FUNDS	49,879.96	37,000.00	37,000.00	(12,879.96)	25.82%
	Total TRANSFER FROM OTHER FUNDS	49,879.96	37,000.00	37,000.00	(12,879.96)	25.82%
	Total REVENUE	**1,910,430.24**	**1,353,905.39**	**482,495.34**	**(556,524.85)**	**29.13%**
	EXPENSE					
410000	PERSONNEL SERVICES					
412000	WAGES-LOCAL PARTTIME	1,225,000.00	866,035.99	284,280.97	(358,964.01)	29.30%
413000	FRINGE BENEFITS-FICA AND MEDICARE EMPLOYER	90,000.00	66,252.58	21,747.75	(23,747.42)	26.39%
414000	MEDICAL BENEFITS	89,000.00	82,985.94	36,902.60	(6,014.06)	6.76%
415100	UNEMPLOYMENT INSURANCE	8,927.33	12,634.86	3,707.53	3,707.53	-41.53%
416000	WORKMANS COMPENSATION	7,429.00	7,429.00	0.00	0.00	0.00%
417000	RETIREMENT/403B	43,000.00	30,255.77	9,448.82	(12,744.23)	29.64%
418000	LIFE & DISABILITY INSURANCE	7,000.00	5,254.42	1,879.14	(1,745.58)	24.94%
	Total PERSONNEL SERVICES	1,470,356.33	1,070,848.56	357,966.81	(399,507.77)	27.17%
420000	LIBRARY MATERIALS					
421100	BOOKS-ADULT	71,853.28	34,334.49	9,584.17	(37,518.79)	52.22%
421200	BOOKS-CHILDREN	96,567.18	42,724.58	6,267.33	(53,842.60)	55.76%
421250	BOOKS-YOUNG ADULT	4,079.62	0.00	0.00	(4,079.62)	100.00%
421275	BOOKS-GRAPHIC NOVELS	0.00	260.59	0.00	260.59	
421350	BOOKS-ELECTRONIC	42,895.36	61,218.91	28,101.99	18,323.55	-42.72%
421620	BOOKS-LITERACY	1,838.07	1,725.35	0.00	(112.72)	6.13%
422000	PERIODICALS	6,644.29	5,860.96	2,037.55	(783.33)	11.79%
423200	VHS/DVD-ADULT	0.00	358.81	0.00	358.81	
423210	VHS/DVD-CHILDREN	0.00	57.08	0.00	57.08	
423300	DIGITAL VIDEO DISC-ADULT	276.26	850.88	19.96	574.62	-208.00%
423400	AUDIO BOOKS-ADULT	3,555.10	15,966.11	4,039.90	12,411.01	-349.10%
423406	DOWNLOADABLE E-BOOKS - ADULT	25,992.31	592.88	592.88	(25,399.43)	97.72%
423500	VIDEO GAMES	8,865.10	1,084.93	847.35	(7,780.17)	87.76%
425000	SOFTWARE	39.42	29.99	0.00	(9.43)	23.92%
428500	EQUIPMENT/TOYS/CIRC NOOKS	38.80	6.99	0.00	(31.81)	81.99%
429000	LIBRARY SUPPLIES - PROCESSING	355.20	181.83	0.00	(173.37)	48.81%
	Total LIBRARY MATERIALS	263,000.00	165,254.38	51,491.13	(97,745.62)	37.17%
430000	OTHER SERVICES AND CHARGES					
431000	PROFESSIONAL SERVICES	25,000.00	28,094.00	4,500.54	3,094.00	-12.38%
431070	LEGAL FEES	8,000.00	0.00	0.00	(8,000.00)	100.00%
431100	AUDIT FEES	10,000.00	9,854.26	978.82	(145.74)	1.46%

020 - KENNETT

		Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
431130	ADMINISTRATIVE SERVICES	5,000.00	5,738.86	1,972.84	738.86	-14.78%
431200	MAINTENANCE-BUILDING & GROUNDS	43,000.00	94,198.79	28,888.11	51,198.79	-119.07%
432000	POSTAGE	3,000.00	1,002.80	504.00	(1,997.20)	66.57%
432300	TELEPHONE SERVICE	6,000.00	4,632.09	1,409.13	(1,367.91)	22.80%
432400	SIGNAGE	0.00	1,077.49	46.33	1,077.49	
433000	TRAVEL & MILEAGE	500.00	179.64	139.93	(320.36)	64.07%
433700	ADVERTISING	5,000.00	3,682.06	1,120.83	(1,317.94)	26.36%
434100	PRINTING	10,000.00	5,795.73	969.10	(4,204.27)	42.04%
434310	PROGRAMMING-ADULT	20,000.00	19,766.48	5,574.28	(233.52)	1.17%
434320	PROGRAMMING-CHILDREN	15,000.00	18,962.32	7,245.08	3,962.32	-26.42%
434330	PROGRAMMING-VOLUNTEER	840.00	1,440.53	0.00	600.53	-71.49%
434360	PROGRAMMING-YOUNG ADULT	2,000.00	471.18	0.00	(1,528.82)	76.44%
434365	PROGRAMMING-LITERACY	1,000.00	7,981.23	4,504.66	6,981.23	-698.12%
435000	INSURANCE	25,000.00	22,725.00	0.00	(2,275.00)	9.10%
436000	ELECTRIC	52,000.00	69,326.23	19,573.76	17,326.23	-33.32%
436100	WATER\SEWER	3,000.00	13.45	0.00	(2,986.55)	99.55%
436200	HEATING	10,000.00	3,246.29	250.66	(6,753.71)	67.54%
436400	TRASH/RECYCLING	2,200.00	2,212.71	610.77	12.71	-0.58%
436600	ROOM RENTAL EXPENSES	15,000.00	16,255.98	5,017.38	1,255.98	-8.37%
437200	WEBSITE MAINTENANCE	3,000.00	1,594.74	0.00	(1,405.26)	46.84%
437300	MAINTENANCE REPAIR	0.00	127.50	0.00	127.50	
438000	RENT	0.00	668.09	0.00	668.09	
438210	EQUIPMENT LEASE-COPIERS - STAFF	0.00	347.55	287.55	347.55	
438230	EQUIPMENT LEASE-POSTAGE METER	750.00	312.03	104.01	(437.97)	58.40%
438300	EQUIPMENT LEASE-COMPUTERS	1,200.00	0.00	0.00	(1,200.00)	100.00%
438310	EQUIPMENT LEASE-COPIER- PUBLIC	5,000.00	683.88	311.38	(4,316.12)	86.32%
439140	TRAINING-PROFESSIONAL DEVELOPMENT	1,500.00	4,572.00	1,777.00	3,072.00	-204.80%
439200	DUES & MEMBERSHIP	2,500.00	2,024.10	0.00	(475.90)	19.04%
439400	FUND RAISING EXPENSES	57,000.00	35,289.56	3,866.96	(21,710.44)	38.09%
439440	FUNDRAISING EXPENSES-SPECIAL EVENTS	15,000.00	14,943.47	146.55	(56.53)	0.38%
	Total OTHER SERVICES AND CHARGES	347,490.00	377,220.04	89,799.67	29,730.04	-8.56%
440000	SUPPLIES					
441000	SUPPLIES-OFFICE	6,000.00	6,356.40	2,682.75	356.40	-5.94%
442000	SUPPLIES-COPIER	500.00	246.35	59.35	(253.65)	50.73%
443000	SUPPLIES-COMPUTER	3,000.00	4,130.33	1,987.80	1,130.33	-37.68%
443100	SUPPLIES-MAKERSPACE	17,000.00	16,431.48	3,306.71	(568.52)	3.34%
446000	SUPPLIES-MAINTENANCE	13,000.00	11,289.81	3,375.47	(1,710.19)	13.16%

020 - KENNETT

		Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
	Total SUPPLIES	39,500.00	38,454.37	11,412.08	(1,045.63)	2.65%
450000	MISCELLANEOUS					
450100	WATER COOLER/COFFEE MACHINE RENTAL	3,000.00	2,198.13	613.48	(801.87)	26.73%
450300	STAFF RECOGNITION	1,500.00	762.34	55.95	(737.66)	49.18%
453000	EXPENDITURES-FRIENDS	3,200.00	2,707.95	0.00	(492.05)	15.38%
456000	BANK CHARGES	50.00	0.00	0.00	(50.00)	100.00%
456025	CREDIT CARD FEES	3,500.00	1,240.55	260.31	(2,259.45)	64.56%
456030	BACKGROUND CHECK FEES	100.00	201.95	105.95	101.95	-101.95%
456100	PERMITS	200.00	0.00	0.00	(200.00)	100.00%
457000	IN-KIND EXPENDITURES	0.00	599.80	0.00	599.80	
	Total MISCELLANEOUS	11,550.00	7,710.72	1,035.69	(3,839.28)	33.24%
490000	CAPITAL OUTLAY					
494100	CAPITAL OUTLAY-OFFICE FURNITURE	0.00	704.40	704.40	704.40	
494200	CAPITAL OUTLAY-OFFICE EQUIPMENT	0.00	2,288.92	39.94	2,288.92	
494350	CAPITAL OUTLAY-LIBRARY FURNITURE	0.00	1,584.72	1,312.75	1,584.72	
495000	CAPITAL OUTLAY-COMPUTER EQUIPMENT	0.00	455.16	0.00	455.16	
	Total CAPITAL OUTLAY	0.00	5,033.20	2,057.09	5,033.20	
	Total EXPENSE	**2,131,896.33**	**1,664,521.27**	**513,762.47**	**(467,375.06)**	**21.92%**
	EXCESS OF REVENUE OVER EXPENSE	**(221,466.09)**	**(310,615.88)**	**(31,267.13)**	**(89,149.79)**	**-40.25%**

021 - KENNETT
CAPITAL RESERVE

		Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
	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	637,825.77	103,068.56	637,825.77	0.00%
	Total DONATIONS	0.00	637,825.77	103,068.56	637,825.77	0.00%
372000	GRANTS					
372000	FUNDS-GRANT	0.00	35,000.00	0.00	35,000.00	0.00%
	Total GRANTS	0.00	35,000.00	0.00	35,000.00	0.00%
	Total REVENUE	**0.00**	**673,106.66**	**103,068.56**	**673,106.66**	**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	0.00	(2,000.00)	0.00%
432400	SIGNAGE	0.00	983.99	0.00	(983.99)	0.00%
	Total OTHER SERVICES AND CHARGES	0.00	5,115.49	0.00	(5,115.49)	0.00%
450000	MISCELLANEOUS					
456600	INTEREST PAYMENTS	0.00	46,106.10	11,305.66	(46,106.10)	0.00%
	Total MISCELLANEOUS	0.00	46,106.10	11,305.66	(46,106.10)	0.00%
490000	CAPITAL OUTLAY					
480000	CAPITAL-CONSTRUCTION/IMPROVEMENT	0.00	54,347.00	4,347.00	(54,347.00)	0.00%
	Total CAPITAL OUTLAY	0.00	54,347.00	4,347.00	(54,347.00)	0.00%
	Total EXPENSE	**0.00**	**105,568.59**	**15,652.66**	**(105,568.59)**	**0.00%**
	EXCESS OF REVENUE OVER EXPENSE	**0.00**	**567,538.07**	**87,415.90**	**567,538.07**	**0.00%**

022 - KENNETT
INVESTMENT

		Total Budget	Year to Date Actual	Current Period Actual	Total Budget Variance	Percent Remaining
	REVENUE					
350000	INTEREST AND INVESTMENT INCOME					
350000	INTEREST	0.00	2.78	1.46	2.78	0.00%
350500	DIVIDENDS	0.00	16,087.02	5,695.94	16,087.02	0.00%
351000	REALIZED INVESTMENT GAINS/LOSSES	0.00	(23.99)	0.00	(23.99)	0.00%
352000	UNREALIZED GAINS/LOSSES	0.00	86,181.25	45,438.16	86,181.25	0.00%
	Total INTEREST AND INVESTMENT INCOME	0.00	102,247.06	51,135.56	102,247.06	0.00%
	Total REVENUE	**0.00**	**102,247.06**	**51,135.56**	**102,247.06**	**0.00%**
	EXPENSE					
450000	MISCELLANEOUS					
456050	INVESTMENT FEES	0.00	2,115.20	732.12	(2,115.20)	0.00%
	Total MISCELLANEOUS	0.00	2,115.20	732.12	(2,115.20)	0.00%
470000	TRANSFERS AND REIMBURSEMENTS					
475000	TRANSFER TO OTHER FUNDS	0.00	37,000.00	37,000.00	(37,000.00)	0.00%
	Total TRANSFERS AND REIMBURSEMENTS	0.00	37,000.00	37,000.00	(37,000.00)	0.00%
	Total EXPENSE	**0.00**	**39,115.20**	**37,732.12**	**(39,115.20)**	**0.00%**
	EXCESS OF REVENUE OVER EXPENSE	**0.00**	**63,131.86**	**13,403.44**	**63,131.86**	**0.00%**