Phoenixville
PUBLIC LIBRARY

Board of Trustees Meeting Agenda
April 6, 2026 5:00 p.m.
Location: Zoom

Library Board members, please bring your e-meeting packet with you! Please notify Library Board President Lauren Eustis or Lara Lorenzi llorenzi@ccls.org, by Monday morning if you are unable to attend the meeting. The meeting will be chaired by Lauren Eustis.

Mission: To provide equitable access to information, education, and cultural enrichment for all membersofthecommunity.

I. Call to order, roll
II. Public welcome – All general public comments limited to 5 minutes
III. Consent Agenda 2 minutes

- a. Minutes
- b. Director's Report
- c. Youth Services Report
- d. Adult Services Report
- e. Development Report
- f. Circulation Report
- g. Statistics
- h. Financials

IV. New Business - Discussion Items 5 minutes

a. Draft Audit Presentation- Bob Kaufmann	20minutes
b. Joe Sherwood CCLS Director- Lauren Eustis	10minutes
c. Draft 2026/2027 Budget- Lara Lorenzi	20minutes
d. 125th Committee	10minutes
e. Other new business	5minutes

V. Old Business – Discussion Items

a. Development Office Update- Lara Lorenzi	5minutes
b. Other old business?	5minutes

Public Comments on Meeting – Limit 3 minutes per person

VI. Executive Session

Move to ExecutiveSession –tomeet withan attorney or other professional advisor to discuss agency business, which, if discussed in public, would lead to the disclosure of information protected by law.

VII. Next Meeting: May 4, 2026- Zoom
VIII. – /Adjournment

PHOENIXVILLE PUBLIC LIBRARY BOARD OF TRUSTEES
REGULAR MEETING
April 6, 2026

A Regular Meeting was called to order by Lauren Eustis at 5:01 p.m.

BOARD MEMBERS PRESENT

Jessica Bicker; Leah Campbell; Liz Carrabine; Jenn Echikson; Lauren Eustis; Mackenzie Frees; Steve Hirsch; Joe Koury; and Brittany Remington

BOARD MEMBERS ABSENT

None

STAFF PRESENT

Lara Lorenzi, Executive Director

GUESTS PRESENT

Joe Sherwood, Executive Director of the Chester County Library System
Bob Kaufmann, CPA

CONSENT AGENDA

On motion made by Steve Hirsch, seconded by Liz Carrabine, and by unanimous vote thereafter, the Board approved the Consent Agenda items a. through h., consisting of: (i) the Minutes of the Board's Regular Monthly Meeting held March 2, 2026, the Special Meeting held March 18, 2026, and the Special Meeting held March 25, 2026; (ii) the Director's Report; (iii) the Youth Services Report; (iv) the Adult Services Report; (v) the Development Report; (vi) the Circulation Report; (vi) Statistics; and (vii) Financial Statements for March 2026.

NEW BUSINESS

- Audit Update: Bob Kaufmann, CPA, discussed the draft Audit Report which had been circulated to the Trustees. He noted that it was a "clean" opinion, with an increase in capital assets and no debt related to the same. Mr. Kaufmann also observed a slight decrease in program revenue. On motion made by Lauren Eustis, seconded by Steve Hirsch, and by unanimous vote thereafter, the Board voted to accept the draft Audit Report as presented.
- Chester County Library System Update: Joe Sherwood informed the Board of the annual legislative breakfast to be held May 8, 2026. Mr. Sherwood also indicated the Library System was interviewing for a Director of Development, and that some member libraries had open library director positions. Mr. Sherwood indicated the draft system membership agreement had been distributed to member libraries. In response to a question from Lara Lorenzi concerning the Library System's Strategic Plan, Mr. Sherwood indicated that changes at the Chester County Board of Commissioners were delaying its finalization.
- 125th Anniversary Committee: On behalf of a committee comprised of herself, Steve Hirsch, Jessica Bicker, Liz Carrabine, and Jenn Echikson, Lauren Eustis indicated commencement of the exterior masonry work was delayed due to persistent cold overnight temperatures. She added that once begun, the work is expected to take four to six weeks, with exterior painting work to follow. Mr. Hirsch added that the Library's website needed to add the anniversary, and Leah Campbell suggested a presence at the Phoenixville Dogwood Festival to which Brittany Remington responded to the Library should not have a problem getting a table at the event.
- Passport Processing: Lara Lorenzi noted that the Library has been removed as an authorized processing center by the federal government and that a letter to that effect had been received. In that connection, Ms. Lorenzi indicated some Library patrons received

notice their Passports were not being processed as a result, while others did not have that problem; Ms. Lorenzi indicated she had alerted the Phoenixville Area School District.

OLD BUSINESS

- Development Update: Lara Lorenzi indicated a great result of slightly more than $10,000 in donation money collected by Kimberton Whole Foods through register roundup. Ms. Lorenzi stated she has a meeting scheduled with the Chester County Community Foundation. Last, Mr. Lorenzi informed the Board that the Library's Annual Appeal letters had recently been issued, and that responses were already arriving.
- Draft Budget: Lara Lorenzi discussed the current iteration of the Library's draft budget for 2026 – 2027 as circulated to the Trustees. She noted an assumption of no increase in the amount contributed by the Phoenixville Area School District. Steve Hirsch commented upon the importance of preserving as many hours for the Library to be open as possible.
- Director of Development: Lauren Eustis suggested three possibilities in light of the recent departure of Chloe Tolman as Director of Development: 1) no replacement director; 2) a part-time director; or 3) a full-time director. Ms. Eustis suggested the County System can offer support, which could augment a part-time position. Steve Hirsch reminded the Board of the possibility of consulting director. Lara Lorenzi indicated a need to fill the position to help with Annual Appeal, discussions with local municipalities, updating the Library's social media presence, and suggested the position is nothing less than full time, to which Ms. Eustis offered perhaps it could be part-time with assistance from the County System. Joe Sherwood indicated that although the County System can offer resources, it does not undertake the actual work of development on behalf of member libraries. Ms. Eustis acknowledged filling the role is challenging and suggested a need to re-visit the job description. Liz Carrabine responded that she was currently reviewing the job description and would meet with Ms. Lorenzi to discuss thereafter. On motion made by Lauren Eustis, seconded by Jessica Bicker, and by unanimous vote thereafter, the Board authorized Lara Lorenzi to advertise a full-time candidate using the revised job description.

Meeting was adjourned at 6:43 p.m.

Respectfully submitted,

Joseph K. Koury

Report submitted by: Lara Lorenzi
April 2026 Library Board of Trustees Meeting

Informational Updates:

- I continue to watch all of the PASD board meeting each month to keep up on concerns and items the school district is dealing with.
- I continue to meet monthly with my Community of Learning Group hosted by PCHF.
- The Chester County Library System Legislative Breakfast will be on Friday May 8, 2026 at Exton from 7:30am-9am. Invitations should be sent out soon, please rsvp if you can attend.
- The library will be a polling location for Election Day that will take place on Tuesday May 12, 2026.
- The library will be closed on Monday May 25, 2026 for Memorial Day.
- I attended the Chamber Awards Dinner of March 18, 2026, it was a good evening of networking and connecting with current and hopefully future sponsors/donors of the library. Everyone I talked to was aware we had to cease passports and were concerned for the library and willing to show support.
- PASD will be filing a federal injunction about having to cease passport services since we are a component unit of the school district and therefore a governmental entity. I will keep you updated when I have more information for you all.

Personnel Updates:

- Chloe Tolman has submitted her letter of resignation. Her last day at the library will be Friday April 3, 2026. I am currently meeting with Laurn Eustis to discuss our next steps in finding a replacement for the position.

Foundation Update: We will be asking for an increase in Endowment funds and funds from the Nancy Bruer Children's fund for the 2026/2027. We are waiting for statements to be released so we have a good idea of what to ask for, but there are place holders in the budget for these items.

Facilities Update:

- Continuing- PASD is working on changing out light bulbs and converting our lighting throughout the building to led lights.
- PASD will be out to install 2 floor outlets in front of the fireplace so we can plug in our new chairs. They will also be changing out one of the outlets new our new study pods so we can plug two of them at the same outlet. - Pending
- The library really needs a fresh coat of paint on the lower level (youth library), community meeting room and the stairwell. I'll be reaching out to PASD to see when we might be able to get this done. – Update: I have reached out to Phil Vontor to see how we can get on a schedule to have interior painting completed by this spring for our 150 celebration of the building. Waiting for a response.
- We will need to do some painting in the non-fiction second area of the library. We will also need to get some holes patched that were left after the previous shelving was removed. We also need to replace one carpet square.
- PASD continues to replace lights throughout the library.
- The masonry company will call the week of March 23rd to discuss the project start date.

E-Material Circulation: (Circulation calculated by patron's home library.)

- January 2026
    - E-books: 4,174
    - E-audio: 4,647
    - Total: 8,821
- February 2026
    - E-books: 3,556
    - E-audio: 4,184
    - Total: 7,740
- March 2026 (as of March 23, 2026- will be updated for next month's meeting)
    - E-books: 2,844
    - E-audio: 3,405
    - Total: 6,249

Book Locker:

- February 2025: 404
- March 2025: 515-holds 459-checkouts
- April 2025: 404-holds 355-checkouts
- May 2025: 385-holds 345-checkouts
- June 2025: 573-holds 498-checkouts
- July 2025: 662-holds 593-checkouts
- August 2025:518-holds 450-checkouts
- September 2025: 531-holds 469-checkouts
- October 2025**:** 491-holds 406- checkouts
- November**:** 439-holds 392-checkouts
- December 2025: 391 holds 314 check outs
- January 2026: 530 holds 490 check outs
- February 2026: 336 holds 277 check outs (as of February 24, 2026)
- March 2026: holds checkouts

Door Count:

~~January 2025~~: 7,827 This is a 6% increase over this month last year.
~~February 2025:~~ 7,999 This is a 6% increase over this month last year.
~~March 2025:~~ 9,186 This is a 4% increase over this month last year.
~~April 2025:~~ 8,901 This is a 4% increase over this month last year
~~May 2025:~~ 8,253 This is a 26% increase over this month last year.
June 2025: 9,492 This is a 12% increase over this month last year.
July 2025: 10,454 This is a 5% increase over this month last year.
August 2025: 9,874 This is a 9% increase over this month las year.
September 2025: 7,957 This is a 12% increase over this month last year.
October 2025: 8,301 This is a 1% decrease from this month last year.
November 2025: 7,846 This is a 7% decrease from this month last year.
December 2025: 6,770. This is a 1% decrease over this month last year.
January 2026:7,585 This is a 3% decrease over this month last year.
February 2026: 7, 403 This is a decrease of 7% from this month last year.
March 2026: 6,553 as of March 24, 2026, this is a 6% decrease for this time last year.

Chester County Library System Updates:

- The Legislative Breakfast will take place on Friday May 8th at Exton Library 7:30am-9am. Please put a save the date on your calendar, invitations will be going out soon.
- The system is looking for a new Development Coordinator; I am on the selection committee for the position. We anticipate meeting the last week in Feb to discuss the candidates. This process is continuing, first interviews will be set up soon hopefully in March/April 2026.

State Updates: None at this time.

Meetings/Trainings

3/3 Phone call with masonry company
3/4 HUB meeting at PASD admin building
3/5 Rotary at Spring Hollow Country Club
3/10 Meeting with Lauren Eustis-open position
Joint District Librarian's Meeting and System Advisory Council Meeting
3/16 Legislative Info Town Hall, presented by the Office of Commonwealth Libraries
3/17 Special Board meeting-zoom
3/18 Chamber Annual Awards Dinner- RiverCrest Country Club
3/20 Phone call with Jason Alexander- CCCF
3/24 Interviews for CCLS Development Director
3/25 Special Board meeting-zoom
3/26-4/3 Vacation

Youth Services Report for
March 2026
For April 2026 Board Meeting

Programming:

Programs held onFebruary 26 to March 31 are listed below. The program schedule is shared in the library, on our event calendar, and listed in the newsletter along with the ability to enroll as required.

February Monthly Statistics:

Event Name	Total Occurrence	Total Student Attendance	Total Adult Attendance	Total Attendance
1-2-3 Learn With Me	10	138	132	270
Babies & Books	10	94	100	194
Barnstone Art on the Go	4	49	45	94
Nature's Little Explorers	1	11	10	21
Preschool Story Time	5	46	44	90
Preschool Ballet	1	13	10	23
Toddler Time	9	163	155	318
Preschool Yoga	2	16	14	30
In-PersonPreschoolTotal	**42**	**530**	**510**	**1040**
ElementaryAgeEvents				
Family Movie Night	2	2	1	3
STEAM Time: Botley	1	7	3	10
Lego Club	1	5	4	9
Ages6-11 Total	**4**	**14**	**8**	**22**
YA Events	1		0	
Teen PowerPoint Party	**1**	0	**0**	0
YA Totals		**0**		**0**
Total Events/Attendance	**46**	**544**	**518**	**1062**
Teen Volunteers				
1000 Books Before	**0**			
Kindergarten	**2**			

Newsletter

The Children's Library Newsletter was sent 5 times between February 26 to March 31. Weekly newsletters were sent on Fridays that listed the next week's events. The newsletter was sent to an average of 908 subscribers and had an average 53% open rate.

Community Outreach & Partnerships

Event	Total Students	Total Adults	Total Reach
PACLC – Main Street PACLC	18	3	21
– Franklin Commons Mom's	32	4	36
House Gingerbread House	7	3	10
Head start at TCHS Pickering	15	2	17
Total: 1 on-site, 4 off-site	44	11	55
	116	**23**	**139**

- Planned and implemented outreach events as listed above. Students enjoyed books and some classes requested more to be read! Many classes remembered me from the first visit last night.

Meetings

- Tegan C. (TC) met with Lara L. (LL).
- Tegan C. had an informal meeting with Melinda from Orion (followed up via email).

- Tegan C. met with Lindsay F. (LF) informally regarding her field placement assignment.
- Tegan C. Attended and presented at PARN with Mark P. on March 24. Made multiple community organization connections.
- Tegan C. attended CCLS Youth Services Meeting (in person) on March 24.

Collection Activities:

- Ordered:
  - Ordered books from Amazon March 27.
- Continual and ongoing tasks:
  - Built carts of new items for collections by reading reviews and creating carts in Follett, Amazon, Midwest Tapes, and Playaway.
  - Sorted through donations. Selected titles to check against collection, for giveaway to community organizations, to sell, or to give for free.
  - Assessed books in mending for repair, replacement, or removal.
  - Read review books from CCLS and completed review cards. Books are ours to add or give away.
- Tonies are now out circulating! Thank you to Maria J.

EventActivities

- TC supported or ran the following events in March 2026:
  - Movie Nights (March 3 and March 31)
  - STEAM Time: Botley (March 10)
  - Lego Club (March 17)
  - Barnstone Art On The Go (March 4, 18)
- Hosted Bilingual Babies & Books with MCHC (March 19)
- Started designing SRC reading logs and registration card to be clearer and simpler.
- Created April and May Story Time Calendars. Created a Kids & Teen Flyer for April.
  - Sent April calendars to CCL Graphics to print.
- Partnering with Barnstone Art for Kids to decorate our CC250 bell with students in our On The Go program.
- Posted two events to social media.
- Planned and purchased materials for summer events.
- **Looking Ahead**
  - Scheduled events for April and most of May 2026.
  - Continued work on SRC event flyer to be completed by mid-April.
  - Scheduling summer events.
  - Working with Colonial Theater for a special series of events, starting in summer with hope of year round.
- **Continual and ongoing tasks:**
  - Created weekly eNewsletters to highlight events coming up within one week to one month of Friday email.
  - Checked locations of Kids & Teen Calendars and refilled as needed.
  - Checked attendance of programs. Sent number of attendee updates to presenters as needed. Sent email reminders.
  - Sent March events to PASD Community Connections eblast.
  - Set up and tear down of room for programs.

Displays and Décor

- Shifted and tightened shelves as needed.
- Asked staff to help fill in displays as needed.
- Filled in displays as needed.
- Updated YA Room Display for Women's History Month (TC)
- Updated Lobby Bulletin board for Spring (TC)
- Updated Children's Bulletin board (by computers) for Women's History Month (TC with LF)

Trainings

- 2026 CCLS E-Resource Module – March 31 (TC)

TeenServices

- Brainstormed some programs and will review programs suggested by teens for school year.
- Brainstormed an option to have items at the desk for teens to borrow while in the library. In progress.
- Testing out crafts for future teen programs and/or passive teen programs. In progress.

- Focusing on scheduling Tween/Teen Summer sessions in summer.

Correspondencein March

- Used Teams to update staff on Youth Services information.
- Emailed Department of Rec about Mental Health Day where we'll read a story with Yoga and have a table.
- Email correspondence with Outreach Schools regarding March and April visits, themes, and dates.
- Email correspondence with MCHC about bilingual story time.
- Email correspondence with potential presenters for summer events.
- Email correspondence with Head Start teacher about clearances for MLS student to attend and observe TC.
- Email correspondence with Molly O'Rourke-Friel, Professor at Ursinius to schedule multiple Philosophy for Kids sessions.
- Email correspondence with Colonial Theater for series of book and movie events.
- Email correspondence with Daughters of the American Revolution for educational America 250 program.
- Ongoing:
    - Email, phone contact, and/or in person conversations with other staff members as needed regarding programming, policies, and patron issues.
    - Emails, phone conversations and/or in-person conversations with questions from patrons about programs, title requests, behavior policy, and volunteering.
    - Email correspondence with schools for visits.
    - Email correspondence with Department Heads.
    - Email correspondence with Lara.

Other Tasks

- Roaming/roving reference (worked with patrons to locate items they were looking for).
- Readers Advisory (book suggestions for readers).
- Chatted with families, kids, and teens who come to the library.
- Worked with circulation desk on tasks and to answer any questions that come up.
- Cleaned and straightened YS areas as needed (mostly train table and puzzles).
- Lindsay F is completing her MLS Fieldwork in the Youth Services Department from January to May.

Compliments

- Preschool teacher expressed gratitude for visit and said students love when TC visits.

Submitted by Tegan Conner-Cole, Director of Youth Services.

Attached: Children's Report
March 31, 2026

March 2026
Children's Report – Rachel K.

Program Overview
Creating, leading, and assisting with a variety of programs for children, with ages ranging from newborn babies to Elementary schoolers. Activities within these programs include storytimes, sing-alongs, nursery rhymes, coloring, games, and playtime.

Activities/ Programs
Lead/Assistedprograms for various age groups
- 1-2-3 Learn with Me
- Preschool Storytime
- Babies & Books (once a month Bilingual Storytime)
- Toddler Time
- Barnstone On The Go
- Preschool Ballet
- Preschool Yoga Class
- Nature's Little Explorers

Weekly Programs
Currently, wehave 5 in-person programs running each week for kids of various ages. These classes range from storytimes with weekly themes to general playtime. For each week, we run 2 1-2-3 Learn with Me sessions, 1 Preschool Storytime session, 2 Babies & Books sessions, and 2 Toddler Time sessions
Reoccurring In-Formal
- Toddler Time
- Babies + Books
- 1-2-3 Learn with Me
- Preschool Storytime
- Barnstone On The Go

Weekly Themes
Preschool Storytime
- Books And Reading
- Spiders
- Colors
- Food
- Caregivers

Toddler Time
- Books And Reading
- Spiders
- Colors
- Food
- Caregivers

Babies & Books
- Books & Reading
- Spiders
- Colors (& Bilingual Storytime)
- Food

- Caregivers

Other Activities

- Put up a Girl Power Display in the Juvenile Reader’s Section
- Decorated the Children’s Section for Spring/St. Patrick’s Day

Patron Feedback

Over the past month, we have had 5 compliments on our programs.

March 2026
Adult Services Report

Regular Activities

- **Passport Application Acceptance Facility ceased operation 3/17**. Scheduled passport application acceptanceandcontinuing to schedulenotary appointments;covered 3-hour passport appointment shifts on Wednesdays and Fridays; handling notary appointments as needed and available.
- Updating Library website as needed.
- Scheduling and hosting online and in-person programs with outside presenters; posting selected program videos to YouTube channel.
- Updating online Library Events Calendar, creating and sending e-mail press releases, posting event announcements to other locally-based online calendars and the Library's Facebook page, and posting printed events calendars on bulletin boards at several local businesses.
- Creating and sending weekly Constant Contact e-mail newsletters to 2,800+ adult contacts regarding Library services and programs, online resources for education and cultural entertainment, and important Library and community/government announcements.
- Ordering books and other Library materials for collection; weeding collection regularly.
- Select book and lead monthly book discussion group at Phoenixville Area Senior Center.

Meetings/Workshops/Other Events Attended

- Zoommeetingwith WHYY's BrisaCastroto plan upcoming "Bridging Blocks" program on AI, 3/5.
- Attended webinar, "New Notary Regulations" from the Pennsylvania Association of Notaries, 3/19.
- Presented (along with Tegan) at Phoenixville Area Resource Network (PARN) meeting at Phoenixville Hospital, 3/24.

Upcoming Special Programs/Events

- "Chronic Inflammation: Findingthe Underlying Causes & Yes, You Can Do Something About It" with Dr. Jim Schaffer, Kimberton Chiropractic, 4/13.
- "Digital Literacy Class: Ace Your Virtual Job Interviews: Essential Skills and Etiquette" with RSVP Volunteers, 4/14.
- "Open Mic Night for Writers", 4/16.
- "Climate Future Film Festival", 4/20.
- "Local Authors Talk: Dolly Winston & Eileen Mitchell Solomon: Accountable Partners", 4/23.
- "Dungeons and Dragons for Adults" with Trip Peterson, 4/25.
- "Returning Humanity to the Moon: Artemis II" with Don Miller, NASA Solar System Ambassador, 4/27.
- "Zen Torpedoz in Concert", 4/30.
- "History and Birds on the Rapps Dam Trailhead" with Rick Wolf, 5/3.
- "September of 1777: When the Revolutionary War Came to Southeastern Pennsylvania" with Michael Snyder, four-part series 5/4, 5/11, 5/14 & 5/18.

Program/Event/Other Planning

- Scheduling special online,in-person, and hybrid programs for June and beyond.
- Beginning planning for Adult Summer Reading Program.

March Computer Use/Checkout Statistics

Adult Internet Stations IndividualUsers	401
Adult Laptop Individual Users	139
Mobile Printing Orders	166

Mobile Hotspot Checkouts	17
Museum Pass Checkouts	183

MarchPassportApplicationAcceptance Statistics

Applications Accepted	221
Income	$11,900.00

March Program Statistics

Program	**Attendance**
Phoenix Book Club	9 10 13
Fourth Wednesday Readers	11
Books on Tap	84 (5 sessions)
Words in Progress	7
Phoenixville Tech Group	3
Tech Help appointments	3
PA-MEDI Medicare Counseling appointments	0
VNA Personal Navigator Benefits Assistance appointments	27
2-1-1 Human Services Assistance appointments	1
Maternal & Child Health Consortium Family Benefits Assistance appointments	6
Legal Consultation Appointments	6
Sen. Katie Muth Mobile Office appointments	43 (3 sessions)
"Get Connected: Jumpstart Your Job Search" appointments	35 (5 sessions)
Sahaja Yoga Meditation Class	7
ESL Conversation Group	26 (2 sessions)
Movies on Tap: Zoom Edition	30
Outreach: Senior Center Book Club	6
Movie Night: *Hamnet*, 3/12	48 (3 sessions)
Afternoon at the Movies: *Uncle Buck*, 3/27	38
"Eat Fresh Cooking Class"	23 (3 sessions)
"Local Author Talk: Pam Baxter: *Listening to Nature's Voice*", 3/2	9
"Wealth Confidence Series"	13
"Clean Slate & Expungement Workshop", 3/9	15
"An Individual Guide to Personal Income Tax Planning", 3/10	46
"Women's History Month Zoom Presentation: Women's Work", 3/23	
"A Visit with Martha Washington", 3/30	

Respectfully submitted,
Mark Pinto
Adult Services Director

Development Report

Chloe Tolman, Director of Development

April 2026

Meetings / Trainings / Events

- Continued participation with Rotary.
- Continued participation in Coffee and Connections through the Chamber

Wine, Wit & Wisdom: November 5, 2026

- Sponsorship and silent auction solicitation materials were sent in early March
- Several auction items have already been secured

125 Years of Stories: Year-Long Giving Campaign

- Received a Certificate of Special Recognition from Congresswoman Chrissy Houlahan in honor of the Library's 125th Carnegie anniversary.
- A birthday celebration fundraiser for a community member's grandmother raised $1,250, with two bookshelves dedicated in her honor.

Annual Appeal

- Went out in the mail mid-March, beginning to see donations come in

Community Partnerships

- Kimberton Whole Foods "Round Up at the Register" March

  Total funds raised: $10,860.58

Grants

- Submitted additional materials to the Chester County Community Foundation (CCCF) to assist with the funding gap left by the Passports program (more details from Lara).
- Erb Charitable Fund: Applied for expansion of the Library of Things collection

Upcoming Events

- Philly Roll (Bistro on Bridge charitable campaign): June 2026
- Gemelli's Fundraising Day: Scheduled for June 4th

Circulation Report for March 2026

Circulation Department:

- o Number of checkouts from March: 11,281
  - 2, 571 more than February
- o Number of check-ins for March: 12, 075
  - 3,582 more than February
- o Number of holds placed for March: 383
  - 103 more than February

Volunteers:
- o Total Amount of Volunteer Hours for March: 106
- o Total Amount of hours on fiscal year: 961
- o Volunteer Luncheon Date – April 22nd

Library Card Sign-ups:
- o Total Amount of Patron Applications for March: 159
- o Total Amount of Patron Applications Online: 42

Interlibrary Loans:
- o Number of Interlibrary Loans requested in March: 27
- o Number of Interlibrary Loans requested in year: 65
- o Number of Interlibrary Loans filled in March: 0

Meetings/Events:
- o LibCal Committee Meeting – March 3rd
- o ILL Meeting – April 9th

Continuing Education:
- o Healthy Bytes Interlibrary Loans – March 11th
- o Accessibility for Libcal – April 1st
- o Get to know LAMP! (Library of Accessible Media for Pennsylvanians) – April 21st

Additional Updates:
- o Passport Luncheon – April 10th

Respectfully Submitted,
Christine Wrage
Circulation Manager & Volunteer Coordinator
March 2026

February 2026 Circulation			
	Sierra	*OverDrive*	*Total*
Atglen	2527	1203	3730
Avon Grove	7411	2037	9448
Chester County/Hankin	84682	48736	133418
Chester Springs	2	3089	3091
Coatesville	3851	1777	5628
Downingtown	12978	3403	16381
Easttown	14597	12344	26941
Honey Brook	6619	889	7508
Kennett	11912	7716	19628
Malvern	5989	1322	7311
Oxford	6515	2287	8802
Parkesburg	4257	1701	5958
Phoenixville	12985	10631	23616
Spring City	2096	444	2540
Tredyffrin/Paoli	19668	8442	28110
West Chester	7749	2352	10101
TOTAL	203838	108374	312212

Circulation Comparisons 2025		January	February	March	April	May	June	July	August	September	October	November	December	Total	
ATGLEN	**2018**	2282	2322	2412	2312	2196	3385	3595	2825	2046	2451	2294	2127	30247	6.88%
	2019	2846	2239	2568	2454	2372	2789	3065	2599	2160	2150	2642	2015	29899	-1.15%
	2020	2560	2548	1487	639	699	1248	2038	1987	1760	1791	1599	1640	19996	-33.12%
	2021	1969	1752	2169	1846	2037	2535	2855	2681	2349	2090	2000	2045	26328	31.67%
	2022	2146	2169	2475	3170	2758	3897	3533	3436	2824	3029	2964	2771	35172	33.59%
	2023	2956	2734	3373	3013	3143	3877	3542	3696	3185	3284	3256	2993	39052	11.03%
	2024	3605	3311	3544	3544	3398	3601	4205	3789	3897	4113	3725	3470	44202	13.19%
	2025	3937	3747	4259	4016	4002	4248	4841	4147	3988	4144	3677	3394	48400	9.50%
	2026	3926	3730												
AVON GROVE	**2018**	9921	10844	11813	10590	10220	13313	16106	14095	11408	11291	10014	8830	138445	2.02%
	2019	11857	11207	11573	11378	11424	13905	17138	14038	11252	11660	10449	9266	145147	4.84%
	2020	11135	10859	6871	3501	3883	5782	10112	11755	11506	11159	9910	10085	106558	-26.59%
	2021	10876	10119	11212	10167	10057	12494	14186	13134	11359	10858	10703	9621	134786	26.49%
	2022	10123	9532	11261	10580	9832	13403	14790	14741	11376	11390	10947	9757	137732	2.19%
	2023	10725	9770	11562	10460	11201	13992	14197	12962	11276	10621	10051	9484	136301	-1.04%
	2024	9797	9856	10103	9433	9975	12481	13072	11967	10576	9954	9821	9530	126565	-7.14%
	2025	9735	9368	10619	9776	10386	12579	13593	11625	10396	10664	9589	9139	127469	0.71%
	2026	10225	9448												
CCL/HANKIN	**2018**	126699	121709	138899	127420	123573	145591	162876	149438	127242	125674	119511	111398	1580030	-1.79%
	2019	131898	124255	135942	126009	123301	145315	161746	146273	126353	127487	119761	114852	1583192	0.20%
	2020	130294	129807	77499	28881	31522	51734	91143	107612	107968	112106	107540	113204	1089310	-31.20%
	2021	118865	109705	125117	112334	111801	130436	140068	138223	116701	116868	112933	106500	1439551	32.15%
	2022	120326	114924	123680	117579	115321	132775	142778	141221	120801	118332	115996	110149	1473882	2.38%
	2023	128197	122260	137431	123958	121095	139703	147838	145163	129222	124028	122071	118588	1559554	5.81%
	2024	138525	133352	143345	133774	129200	142618	156819	146997	129436	125958	124074	124015	1628113	4.40%
	2025	139334	131781	145242	135913	140523	154118	164302	153360	139067	140831	132210	128736	1705417	4.75%
	2026	144636	133418												
CHESTER SPRINGS	**2018**	3097	2912	3760	3388	2996	3692	4721	4088	3002	3138	2919	2867	40580	-1.61%
	2019	3628	3444	3634	3328	3121	4089	5216	4611	3753	3839	3723	3232	45618	12.41%
	2020	4369	4371	3094	2337	2550	3294	4988	4790	4350	4178	3948	4000	46269	1.43%
	2021	3609	3465	4256	3630	3854	4291	4774	4792	4047	4086	3918	3841	48563	4.96%
	2022	3636	3914	4200	4233	4009	4499	4811	5115	4105	3989	4061	3647	50219	3.41%
	2023	4546	4318	4871	4144	4297	4941	5293	5574	4645	4706	4543	4327	56205	11.92%
	2024	5106	5245	5152	5030	4833	5316	5868	5683	4988	4964	4817	4605	61607	9.61%
	2025	5305	4064	3103	2797	3124	3178	3282	3233	3071	3407	3047	3167	40778	-33.81%
	2026	3538	3091												
COATESVILLE	**2018**	3751	3337	3769	3930	3955	5007	5175	4241	3376	3825	3343	2985	46694	-11.39%
	2019	4038	3982	4098	4473	4281	5350	6520	5004	4434	4848	4141	4222	55391	18.63%
	2020	4939	4219	2131	488	527	1684	3377	3976	4303	5223	4214	3206	38287	-30.88%
	2021	4622	4336	5155	4061	3323	4866	5477	4959	3890	4080	3677	3554	52000	35.82%
	2022	3823	4157	4372	3997	3949	5141	5549	5959	4728	5072	4904	4220	55871	7.44%
	2023	5530	5561	6162	4928	4880	5916	6246	5729	5011	5190	5027	4875	65055	16.44%

	2024	5092	5009	5889	5778	5853	5764	6011	6462	5215	5488	4604	4568	65733	1.04%
	2025	5400	5165	6046	6378	6058	6134	6806	6218	5794	5616	5087	4860	69562	5.83%
	2026	5575	5628												
DOWNINGTOWN	2018	12705	12259	14176	13312	13709	17203	18394	17109	14778	14552	13931	11328	173456	-2.67%
	2019	14002	13202	14228	13512	13545	16894	19723	17222	14850	14598	13696	12343	177815	2.51%
	2020	15073	14706	8018	2653	2893	4991	7501	7387	8084	8770	7937	6744	94757	-46.71%
	2021	7402	6298	7548	9201	9936	14625	17044	16716	13476	12663	12961	11701	139571	47.29%
	2022	13042	13025	14590	13041	12890	18506	19396	17778	14257	14555	13429	12715	177224	26.98%
	2023	15944	14813	15550	14395	14715	20797	20430	19311	15391	14730	14648	13175	193899	9.41%
	2024	15565	15427	16270	14570	15092	17997	20354	17258	16236	15624	14715	13625	192733	-0.60%
	2025	16015	14961	16857	15331	16970	20455	20954	18328	17607	16545	15626	14778	204427	6.07%
	2026	17731	16381												
EASTTOWN	2018	27973	24084	28349	27487	27068	30526	33781	32462	28684	28684	26673	25587	341358	10.31%
	2019	30566	28729	30529	29221	29231	33377	36995	33153	29586	29798	28005	27419	366609	7.40%
	2020	31521	30967	24061	15699	17160	20736	27497	28951	27952	30489	28141	25249	308423	-15.87%
	2021	25139	22620	25200	27449	28850	33196	36343	35505	31274	28875	29470	29397	353318	14.56%
	2022	30990	28501	30917	29483	30655	33589	35778	35565	30845	30330	30102	29249	376004	6.42%
	2023	30838	28781	31982	29334	29620	33829	33918	34253	29883	28854	28512	27989	367793	-2.18%
	2024	28309	28220	30034	28434	28347	30411	32319	30796	27704	28242	27221	26313	346350	-5.83%
	2025	27629	25570	27912	27501	28626	30649	32055	30700	28166	28710	26610	26120	340248	-1.76%
	2026	29419	26941												
HONEY BROOK	2018	5416	5298	6292	5851	5389	6327	7555	6122	5504	5967	5720	5420	70861	4.39%
	2019	6051	6068	5853	5821	5518	6650	7552	6507	5270	5969	5802	4884	71945	1.53%
	2020	5559	6278	3395	561	554	1696	4068	4717	4838	4579	3697	3096	43038	-40.18%
	2021	4810	4502	5955	5079	4984	5597	6829	6303	5774	5589	5399	5147	65968	53.28%
	2022	5130	5554	6007	5202	5166	6548	6209	5919	5108	5481	5446	4770	66540	0.87%
	2023	5681	5350	5899	5630	5382	6370	6689	6559	5588	5801	5892	5086	69927	5.09%
	2024	5607	5873	6579	6429	6004	6555	7105	5729	4541	5858	5549	2735	68564	-1.95%
	2025	1689	1875	7697	7997	8976	8517	10129	8855	7933	8538	7189	7035	86430	26.06%
	2026	8178	7508												
KENNETT	2018	13977	13147	15378	13999	14772	17625	20430	19251	14658	15465	14189	13277	186168	-2.80%
	2019	13948	12581	14144	13752	13691	16360	20071	16926	13556	14258	13490	12777	175554	-5.70%
	2020	14354	14084	10648	5252	5702	7342	11411	14181	13638	13960	13553	14245	138370	-21.18%
	2021	14992	14298	16792	15184	15477	18035	19121	17574	14429	14519	14061	13276	187758	35.69%
	2022	15185	14528	16139	15223	15107	17966	19784	19807	15628	14960	14917	14494	193738	3.18%
	2023	16881	15216	17328	15289	11563	13558	24160	23804	20003	19355	19081	18823	215061	11.01%
	2024	20201	19246	21202	20069	19395	22682	24212	22684	19302	19262	19067	17866	245188	14.01%
	2025	19705	18308	20724	19805	20226	22382	23006	22438	18664	20808	18708	18368	243142	-0.83%
	2026	20965	19628												
MALVERN	2018	6405	6096	6715	6137	6318	8353	10024	9158	6619	7166	6367	6077	85435	-2.78%
	2019	6959	6470	7080	6435	6482	7957	9783	8479	6384	6491	6042	5679	84241	-1.40%
	2020	6449	6412	3699	1230	1343	2339	3847	3699	3754	4137	3793	3563	44265	-47.45%
	2021	4855	4636	5337	4804	4953	7123	8306	7705	6238	6562	6355	6007	72881	64.65%

	2022	6652	6317	7295	6921	6534	7769	8557	8451	6916	7292	6724	6223	85651	17.52%
	2023	7056	7012	7876	6751	7159	8362	8892	8832	7432	6792	6610	6514	89288	4.25%
	2024	4855	5049	6319	6371	6859	7691	8887	8671	7896	7446	7184	7136	84364	-5.51%
	2025	7094	6827	7917	7512	7768	8636	9536	8907	7918	7592	7194	6978	93879	11.28%
	2026	7896	7311												
OXFORD	**2018**	8922	8768	9747	9779	9012	11180	12117	11964	9870	10368	9255	7781	118763	1.41%
	2019	10087	8920	10355	10203	9516	10613	12359	11274	9283	9813	9103	8228	119754	0.83%
	2020	9446	9737	6129	2253	2450	4104	8388	9343	9057	9615	8511	8942	87975	-26.54%
	2021	8943	8743	10187	8422	8052	10022	11649	11732	9322	9227	8956	8667	113922	29.49%
	2022	9248	9055	9921	9403	8768	11232	12102	12467	9624	9734	9468	8726	119748	5.11%
	2023	9626	9160	9982	9054	8944	11825	12298	11592	9644	9200	9269	8526	119120	-0.52%
	2024	9654	9287	10039	9598	9502	11032	12331	11490	9818	9237	8963	8154	119105	-0.01%
	2025	9052	8505	9081	9265	8907	10451	12268	11203	9365	9273	8293	7862	113525	-4.68%
	2026	9539	8802												
PARKESBURG	**2018**	4365	4671	4750	5011	3994	4958	5472	5044	4194	4946	4731	4022	56158	-2.78%
	2019	4805	4558	4712	4310	3442	4283	5178	4224	3946	4835	4636	4592	53521	-4.70%
	2020	4984	4685	2773	386	341	1520	3465	3762	4051	4486	4349	4464	39266	-26.63%
	2021	3712	3592	4541	3540	3527	4129	4215	3847	3506	3746	3492	3742	45589	26.49%
	2022	3492	3623	3567	3479	3724	4192	4154	4152	3620	3803	3654	3443	44903	-1.50%
	2023	4062	3688	4966	4168	4254	5137	4716	4656	4120	4412	4146	3902	52227	16.31%
	2024	4795	4672	5068	4992	4864	5399	5720	5802	5159	5777	5576	5074	62898	20.43%
	2025	6007	5862	5972	5423	6011	6734	7210	6670	6123	6457	6193	5422	74084	17.78%
	2026	5824	5958												
PHOENIXVILLE	**2018**	16378	15456	18147	17387	17182	21454	24052	21636	17349	18362	17113	14747	219263	2.77%
	2019	18264	16664	17865	17693	16611	20239	24236	21452	17445	17899	16604	15078	220050	0.36%
	2020	17764	16994	10396	4091	4473	6806	10460	10489	10356	10627	9706	9926	122088	-44.52%
	2021	11449	10373	11464	9850	10516	15431	18997	18858	15931	15888	15691	15045	169493	38.83%
	2022	16988	16708	18590	17403	16642	20050	22194	21770	18064	18045	17723	16610	220787	30.26%
	2023	19867	18307	20911	19153	19304	23038	23956	23975	20696	19617	19255	18806	246885	11.82%
	2024	21928	21195	22729	20970	20273	23982	26690	24273	20673	21716	21114	20076	265619	7.59%
	2025	23873	22334	24730	23232	24744	27893	30212	28143	24718	25750	24292	23200	303121	14.12%
	2026	25943	23616												
SPRING CITY	**2018**	2772	2887	3401	2923	3007	4212	4618	4166	3163	3102	2704	2318	39273	-3.99%
	2019	2948	2858	3144	2892	3184	3971	4980	3791	2666	2734	2551	2171	37890	-3.52%
	2020	2908	2946	1715	471	518	1011	2123	2627	2299	2235	2181	1636	22670	-40.17%
	2021	1571	1347	1478	1627	1914	2374	2685	3191	2626	2160	2251	2048	25272	11.48%
	2022	2096	2174	2885	2558	2443	3205	3635	3562	2864	2680	2730	2584	33416	32.23%
	2023	2782	2582	3054	2848	3074	3919	3904	3721	3110	2943	2762	2580	37279	11.56%
	2024	3152	2968	3162	3150	2952	3573	3955	3670	2659	2897	2636	2625	37399	0.32%
	2025	2864	2931	3111	3068	3209	3799	3922	3695	3036	2986	2872	2545	38038	1.71%
	2026	2825	2540												
TREDYFFRIN/PAO	**2018**	30450	29542	33492	30027	29914	34180	37196	34597	30110	30224	29301	27796	376829	1.53%
	2019	32444	30670	33220	31319	29629	32899	36563	35057	31093	31583	29979	29330	383786	1.85%

2020	32884	33602	20374	8202	8923	13557	22464	25710	25925	25290	22762	19922	259615	-32.35%
2021	20659	18421	24680	24230	24718	29178	32707	31704	24807	26929	26285	26682	311000	19.79%
2022	28040	27215	29181	28411	27226	30653	33428	33568	27421	27976	27783	27674	348576	12.08%
2023	29657	28481	31813	28150	28181	31593	33983	33308	27822	28048	27995	27771	356802	2.65%
2024	29948	29070	31479	28936	27825	30893	34214	32566	28332	27431	26658	27432	354784	-0.57%
2025	28702	26487	30430	28536	30176	32123	35422	32962	29509	29446	28080	26826	358699	1.10%
2026	29712	28110												

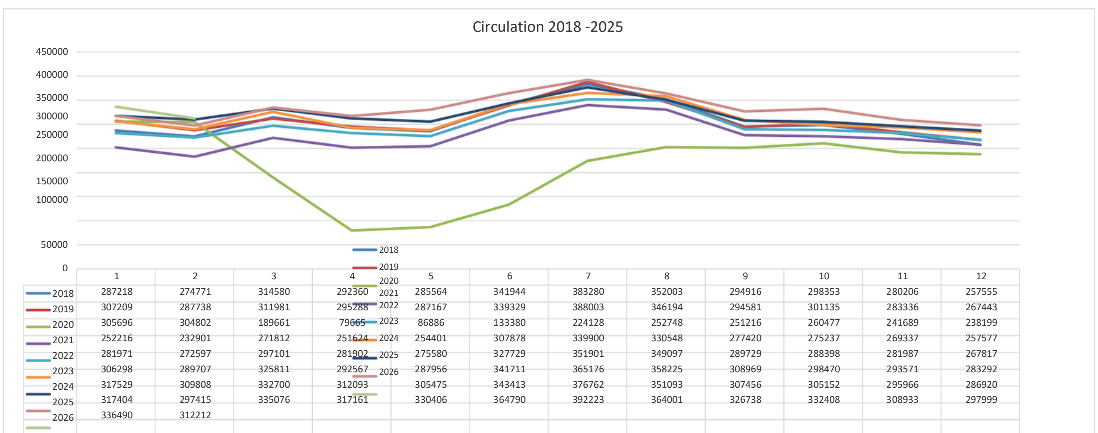
WEST CHESTER	**2018**	12105	11439	13480	12807	12309	14938	17168	15807	12913	13138	12141	10995	159240	-1.21%
	2019	12868	11891	13036	12488	11819	14638	16878	15584	12550	13173	12712	11355	158992	-0.16%
	2020	11457	12587	7371	3021	3348	5536	11246	11762	11375	11832	9848	8277	107660	-32.29%
	2021	8743	8694	10721	10200	10402	13546	14644	13624	11691	11097	11185	10304	134851	25.26%
	2022	11054	11201	12021	11219	10556	14304	15203	15586	11548	11730	11139	10785	146346	8.52%
	2023	11950	11674	13051	11292	11144	14854	15114	14090	11941	10889	10453	9853	146305	-0.03%
	2024	11390	11028	11786	11015	11103	13418	15001	13256	11026	11185	10243	9696	140147	-4.21%
	2025	11061	9632	11377	10610	10699	12891	14687	13517	11384	11641	10267	9529	137295	-2.04%
	2026	10557	10101												

		January	February	March	April	May	June	July	August	September	October	November	December	Total	
System	**2009**	314514	316598	351000	330124	313584	393702	438914	395383	336133	332569	318368	286320	4127209	
	2010	325911	314476	365487	314192	307260	384072	430039	406160	330681	322851	325194	276392	4102715	-0.60%
	2011	321538	312861	355908	319915	309108	386003	411359	405555	327730	316272	318126	287588	4071963	-0.76%
	2012	331201	327004	351807	319127	307838	383042	421728	376945	303187	312090	312984	271283	4018236	-1.34%
	2013	322760	310288	335590	312997	308489	366229	433261	379949	303346	316223	298777	269065	3956974	-1.55%
	2014	303205	282462	330326	299557	296856	347702	411539	361843	317450	294446	285698	274294	3805378	-3.98%
	2015	309020	291129	317277	289670	278038	361649	394319	361008	303319	299507	287243	271629	3763808	-1.09%
	2016	297683	299386	311959	295526	290048	358040	375734	359101	293046	288026	278320	260038	3706907	-1.51%
	2017	294812	276103	322125	291011	292474	344982	373740	351907	290713	294512	281047	249729	3663155	-1.18%
	2018	287218	274771	314580	292360	285564	341944	383280	352003	294916	298353	280206	257555	3662750	-0.01%
	2019	307209	287738	311981	295288	287167	339329	388003	346194	294581	301135	283336	267443	3709404	1.27%
	2020	305696	304802	189661	79665	86886	133380	224128	252748	251216	260477	241689	238199	2568547	-30.76%
	2021	252216	232901	271812	251624	254401	307878	339900	330548	277420	275237	269337	257577	3320851	29.29%
	2022	281971	272597	297101	281902	275580	327729	351901	349097	289729	288398	281987	267817	3565809	7.38%
	2023	306298	289707	325811	292567	287956	341711	365176	357225	308969	298470	293571	283292	3750753	5.19%
	2024	317529	308808	332700	312093	305475	343413	376762	351093	307456	305152	295966	286920	3843367	2.47%
	2025	317404	297415	335076	317161	330406	364790	392223	364001	326738	332408	308933	297999	3984554	3.67%
	2026	336490	312212												

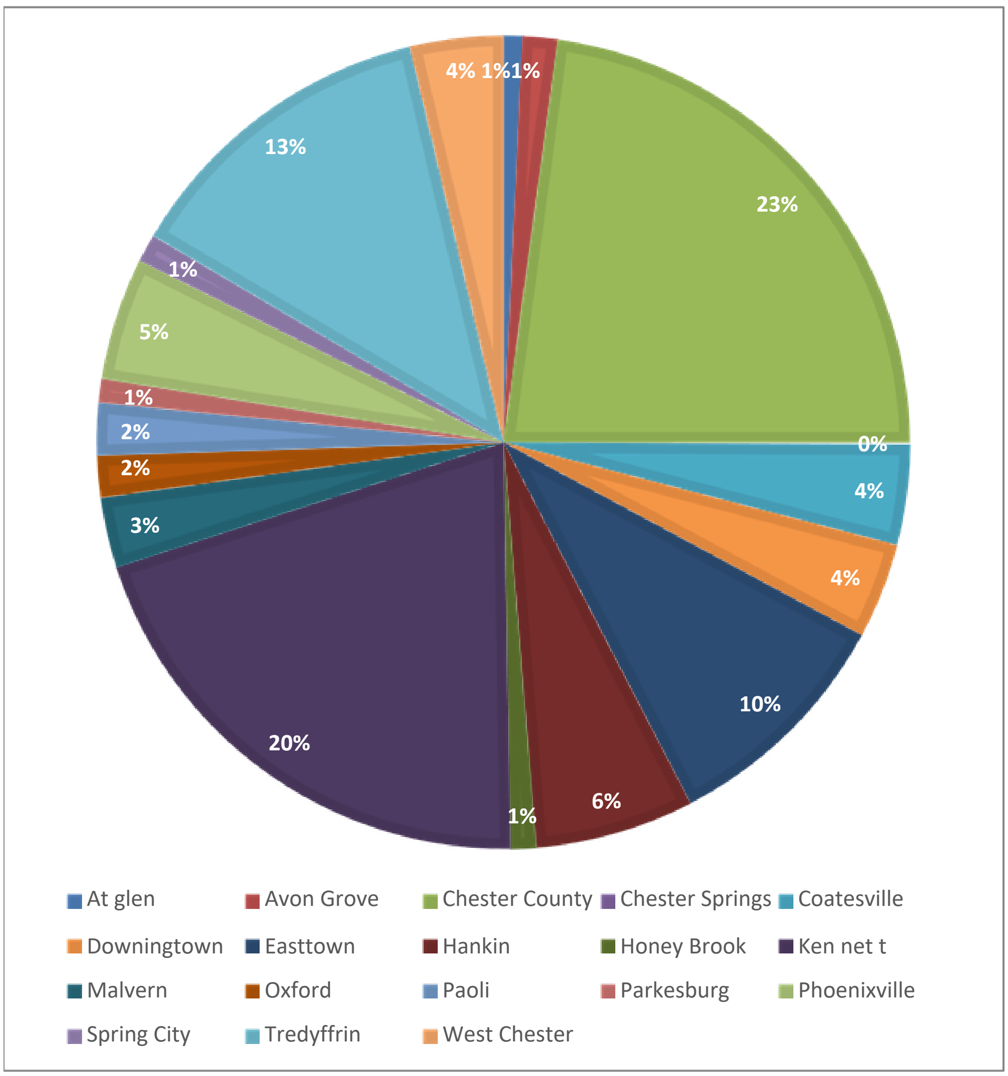
		January	February	March	April	May	June	July	August	September	October	November	December	Total
2010 to 2009	**2010<2009**	3.62%	-0.68%	4.12%	-4.83%	-2.02%	-2.45%	-2.03%	2.72%	-1.63%	-2.91%	2.14%	-3.47%	-0.60%
2011 to 2010	**2011<2010**	-1.35%	-0.52%	-2.62%	1.83%	0.60%	1.00%	-4.35%	-0.15%	-0.89%	-1.00%	-2.17%	0.41%	-0.75%
2012 to 2011	**2012<2011**	3.01%	4.52%	-4.15%	-0.25%	-0.41%	-0.77%	2.52%	-7.05%	-7.49%	-1.32%	-1.62%	-5.67%	-1.32%
2013 to 2012	**2013<2012**	-2.55%	-5.11%	-4.61%	-1.92%	0.21%	-4.39%	2.74%	0.80%	0.05%	1.21%	-4.55%	-0.82%	-1.52%
2014 to 2013	**2014<2013**	-6.06%	-8.97%	-1.57%	-4.29%	-3.77%	-5.06%	-5.01%	-4.77	4.65	-6.89%	-4.38%	1.94%	-3.83%
2015 to 2014	**2015<2014**	1.92%	3.07%	-3.95%	-3.30%	-6.34%	4.01%	-4.18%	-0.23%	-4.45%	1.72%	0.54%	-0.97%	-1.09%
2016 to 2015	**2016<2015**	-3.67%	2.84%	-1.68%	2.02%	4.32%	-0.99%	-4.71%	-0.53%	-3.39%	-3.83%	-3.11%	-4.27%	-1.51%
2017 to 2016	**2017<2016**	-0.96%	-7.78%	3.26%	-1.53%	0.84%	-3.65%	-0.54%	-2.00%	-0.80%	2.25%	0.98%	-3.96%	-1.18%
2018 to 2017	**2018<2017**	-2.58%	-0.48%	-2.34%	0.46%	-2.36%	-0.88%	2.55%	0.00%	1.45%	1.30%	-0.30%	3.13%	-0.01%

2019 to 2018	**2019<2018**	6.96%	4.72%	-0.83%	1.01%	0.56%	-0.76%	1.23%	-0.17%	-0.12%	0.93%	1.10%	3.83%	1.27%
2020 to 2019	**2020<2019**	-0.49%	5.93%	-39.21%	-73.02%	-69.74%	-60.69%	-42.24%	-27.00%	-14.72%	-13.50%	-14.70%	-10.93%	-30.76%
2021 to 2020	**2021/2020**	-17.50%	-23.59%	43.31%	215.85%	192.79%	130.83%	51.65%	30.78%	10.43%	5.67%	11.44%	8.14%	29.29%
2022 to 2021	**2022/2021**	11.80%	17.04%	9.30%	12.03%	8.33%	6.45%	3.53%	5.61%	4.46%	4.78%	4.70%	3.98%	7.38%
2023 to 2022	**2023/2022**	8.63%	6.27%	9.7%	3.78%	4.49%	4.27%	3.77%	2.62%	6.64%	3.49%	4.11%	5.78%	5.19%
2024 to 2023	**2024/2023**	3.67%	6.59%	2.11%	6.67%	6.08%	0.50%	3.08%	-1.75%	-0.49%	2.19%	0.81%	1.26%	2.41%
2025 to 2024	**2024/2025**	-0.04%	-3.83%	0.71%	1.60%	7.55%	5.70%	3.94%	3.55%	5.90%	8.20%	4.20%	3.72%	3.53%
2025 to 2026	**2026/2025**	-1.29%	-1.29%											

YTD2023		306298	289707	325811	292567	287956	341711	365176	357225	308969	298470	293571	283292	3750753	3.96%
YTD2024		317529	308808	332700	312093	305475	343413	376762	351093	307456	305152	295966	286920	3843367	2.41%
YTD2025		317404	297415	335076	317161	330406	364190	392223	364001	326738	332408	308933	297999	3983954	3.53%
YTD2026		336490	312212												
	2018	287218	274771	314580	292360	285564	341944	383280	352003	294916	298353	280206	257555	3664768	
	2019	307209	287738	311981	295288	287167	339329	388003	346194	294581	301135	283336	267443	3711423	
	2020	305696	304802	189661	79665	86886	133380	224128	252748	251216	260477	241689	238199	2570567	
	2021	252216	232901	271812	251624	254401	307878	339900	330548	277420	275237	269337	257577	3322872	
	2022	281971	272597	297101	281902	275580	327729	351901	349097	289729	288398	281987	267817	3567831	
	2023	306298	289707	325811	292567	287956	341711	365176	358225	308969	298470	293571	283292	3753776	
	2024	317529	309808	332700	312093	305475	343413	376762	351093	307456	305152	295966	286920	3846391	
	2025	317404	297415	335076	317161	330406	364790	392223	364001	326738	332408	308933	297999	3986579	
	2026	336490	312212												



February 2026 Computer Usage (Sessions)			
	Envisionware	Wireless	Total
Atglen	13	240	253
Avon Grove	181	449	630
Chester County	1352	7758	9110
Chester Springs	0	0	0
Coatesville	0	984	984
Downingtown	246	1105	1351
Easttown	543	2723	3266
Hankin	265	1679	1944
Honey Brook	144	260	404
Kennett	180	5482	5662
Malvern	128	721	849
Oxford	262	492	754
Paoli	131	597	728
Parkesburg	137	247	384
Phoenixville	473	1367	1840
Spring City	162	249	411
Tredyffrin	338	3295	3633
West Chester	0	850	850
TOTAL	4555	28498	33053



Computer Usage																		
2026 (Sessions)																		Pre-Pandemic
															2025 YTD	2024 YTD	2023 YTD	2019 Annual
	January	February	March	April	May	June	July	August	September	October	November	December	Total		Percentage	Percentage	Percentage	Percentage
Atglen	245	253											498		0.76%	0.85%	0.79%	0.78%
Avon Grove	626	630											1256		1.91%	2.42%	2.65%	2.93%
Chester County	7655	9110											16765		25.49%	23.16%	23.55%	25.39%
Chester Springs	0	0											0		0.00%	0.70%	0.84%	0.54%
Coatesville	1194	984											2178		3.31%	6.52%	6.71%	6.94%
Downingtown	1295	1351											2646		4.02%	4.08%	4.29%	4.63%
Easttown	3363	3266											6629		10.08%	9.06%	10.26%	9.77%
Hankin	2276	1944											4220		6.42%	6.58%	7.00%	5.90%
Honey Brook	451	404											855		1.30%	1.12%	1.40%	1.00%
Kennett	6332	5662											11994		18.24%	15.54%	9.85%	5.07%
Malvern	825	849											1674		2.55%	2.07%	2.48%	2.38%
Oxford	731	754											1485		2.26%	3.12%	3.54%	3.39%
Paoli	660	728											1388		2.11%	2.01%	2.24%	3.07%
Parkesburg	372	384											756		1.15%	1.65%	1.70%	1.40%
Phoenixville	1841	1840											3681		5.60%	6.07%	6.65%	7.55%
Spring City	361	411											772		1.17%	1.31%	1.60%	1.73%
Tredyffrin	3616	3633											7249		11.02%	10.17%	10.47%	13.33%
West Chester	866	850											1716		2.61%	3.56%	3.98%	4.20%
System	32709	33053	0	0	0	0	0	0	0	0	0	0	65762		100.00%	100.00%	100.00%	100.00%

Phoenixville Public Library

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July2025 - June2026

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
400 Appropriations			0.00	
400.1 Appropriation - P.A.S.D.	607,257.00	607,257.00	0.00	100.00%
400.2 Appropriation - County	77,361.84	102,341.00	-24,979.16	75.59%
400.3 Appropriation - State	131,632.88	116,843.00	14,789.88	112.66%
400.4 Appropriation - Charlestown Tws		5,500.00	-5,500.00	0.00%
400.5 Appropriation - Schuylkill Twp	9,000.00	8,600.00	400.00	104.65%
400.6 Appropriation - East Pikeland		8,260.00	-8,260.00	0.00%
400.7 Appropriation - Phoenixville Borough		19,000.00	-19,000.00	0.00%
Total 400 Appropriations	$ 825,251.72	$ 867,801.00	-$ 42,549.28	95.10%
412 Development Income			0.00	
412.1 Grants	25,000.00	25,000.00	0.00	100.00%
412.2 Projects/Events		45,000.00	-45,000.00	0.00%
412.2.1 WWW - Restricted	8,980.00		8,980.00	
Total 412.2 Projects/Events	$ 8,980.00	$ 45,000.00	-$ 36,020.00	19.96%
412.6 Individual Giving			0.00	
412.6.1 Unsolicited	4,424.12		4,424.12	
412.6.2 Restricted - Unsolicited Memorial Gifts - Adult	500.00		500.00	
412.6.3 Target Donors/Annual Appeal	43,627.47	50,000.00	-6,372.53	87.25%
412.6.4 Restricted - General		3,000.00	-3,000.00	0.00%
412.6.5 Restricted - Children	574.12	3,000.00	-2,425.88	19.14%
Total 412.6 Individual Giving	$ 49,125.71	$ 56,000.00	-$ 6,874.29	87.72%
412.7 Corporate Engagement		10,000.00	-10,000.00	0.00%
412.7.1 Third Party Fundraising	1,222.00		1,222.00	
Total 412.7 Corporate Engagement	$ 1,222.00	$ 10,000.00	-$ 8,778.00	12.22%
412.8 Planned Giving			0.00	
412.8.3 Unrestricted - Endowment	30,000.00	30,000.00	0.00	100.00%
Total 412.8 Planned Giving	$ 30,000.00	$ 30,000.00	$ 0.00	100.00%
Total 412 Development Income	$ 114,327.71	$ 166,000.00	-$ 51,672.29	68.87%
420 Operations Income			0.00	
420.1 Fines	15,249.95	22,500.00	-7,250.05	67.78%
420.1.9 Collection Agency Report Charge	276.00		276.00	
420.10 Notary Services	832.00	800.00	32.00	104.00%
420.2 Passport Applications	136,810.00	195,000.00	-58,190.00	70.16%
420.3 Interest	16,495.66	7,000.00	9,495.66	235.65%
420.4 Items Sold		2,800.00	-2,800.00	0.00%
420.4.1 Library Income	1,963.73		1,963.73	
420.4.2 PA Sales Tax	8.82		8.82	
Total 420.4 Items Sold	$ 1,972.55	$ 2,800.00	-$ 827.45	70.45%
420.5 Lost Books	1,632.89	3,000.00	-1,367.11	54.43%
420.6 Other (Copier, etc.)	93.65	5,000.00	-4,906.35	1.87%
420.6.1 Library Income	4,701.73		4,701.73	
420.6.2 PA Sales Tax	5.27		5.27	
Total 420.6 Other (Copier, etc.)	$ 4,800.65	$ 5,000.00	-$ 199.35	96.01%
420.7 Rentals/Community Room	150.00		150.00	
420.8 Rentals/Collection		900.00	-900.00	0.00%
420.8.1 Library Income	902.00		902.00	
420.8.2 PA Sales Tax	3.27		3.27	
Total 420.8 Rentals/Collection	$ 905.27	$ 900.00	$ 5.27	100.59%
420.9 Hot Spots		3,000.00	-3,000.00	0.00%
420.9.1 Library Income	881.72		881.72	
420.9.2 PA Sales Tax	-11.08		-11.08	
Total 420.9 Hot Spots	$ 870.64	$ 3,000.00	-$ 2,129.36	29.02%
Total 420 Operations Income	$ 179,995.61	$ 240,000.00	-$ 60,004.39	75.00%

Total Income	$ 1,119, 575.	$ 1, 273, 801.	- 154, 225.	87.89
Gross Profit	$ 04 1, 119,	$ 00 1,273,	$ 96	% 87.
Expenses	575.04	801. 00	- 154,225.9	89%
500 Adult Library			$ 6 0.00	
500.1 Books	238. 57		238. 57	
500.1.1 Physical Books	24, 774. 85	37, 000.	-12, 225. 15	66. 96%
500.1.2 E-Materials	18, 333. 67	00 18,	128. 67	100. 71%
500.1.3 Overdrive Holds Manager	11, 578. 66	205. 00	-16, 379. 34	41. 41%
500.1.6 ARPA Adult e-materials	2, 146. 99	27, 958.	2, 146. 99	
500.1.7 Flipster		00 650. 00	-650. 00	0. 00%
Total 500.1 Books	$ 57, 072. 74	$ 83, 813. 00	-$ 26, 740. 26	68.
500.1.11 Library of Things	1, 261. 68	2,750.00	-1, 488. 32	10%
500.13 Professional Develop. Material	136. 99	800. 00	-663. 01	45.
500.14 Museum Passes	5, 434. 00	5,500.00	-66.00	88%
500.15 Mobile Hotspots	971. 32	4, 500. 00	-3, 528. 68	17.
500.2 Magazines & Newspapers	3, 505. 87	6,000.00	-2, 494. 13	12%
500.3 Audios	3, 586. 63	5,000.00	-1, 413. 37	98.
500.4 Videos	2, 685. 74	4,000.00	-1, 314. 26	80%
500.5 Software	460. 31	600. 00	-139. 69	21.
500.6 Reference	366. 12		366. 12	58%
500.7 Programs - Adult	4, 921. 78	5,000.00	-78.22	58. 98. 43%
500.8 Program Supplies - Adult	544. 01	1, 500. 00	-955. 99	44% 71
Total 500 Adult Library	$ 80,947.19	$ 119,463.00	-$ 38,515.81	67. 76% 73%
510 Youth Library			0.00	27% 67.
510.1 Books	613. 24		613. 24	14%
510.1.1 Physical Books	15, 843. 81	20, 000. 00	-4,156.19	79. 76.
510.1.2 E-Materials	9, 148. 21	9,753.00	-604. 79	22% 72%
510.1.3 ARPA Children e-materials	950. 40		950. 40	93.
Total 510.1 Books	$ 26, 555. 66	$ 29, 753. 00	-$ 3, 197. 34	89%
510.13 Young Adult - All	2, 649. 21	4,000.00	-1, 350. 79	25%
510.14 Programs - Young Adults	425. 00	750. 00	-325. 00	66.
510.15 Program Supplies - Young Adult	103. 47	500. 00	-396. 53	23%
510.2 Magazines	497. 06	700. 00	-202. 94	56.
510.3 Audios	957. 36	2, 000. 00	-1, 042. 64	67%
510.4 Videos	1, 339. 33	2,000.00	-660. 67	20.
510.5 Software	925. 52	1, 000. 00	-74.48	69%
510.7 Programs - Children	4, 305. 00	4,750.00	-445. 00	71.
510.8 Program Supplies - Children	1, 410. 55	1,750.00	-339. 45	01%
Total 510 Youth Library 520	$ 39, 168. 16	$ 47, 203. 00	-$ 8, 034. 84	47 82. 98%
Development Expense			0.00	87%
520.1 Annual Appeal 520.3	2, 497. 00	5,000.00	-2, 503. 00	66. 49. 94%
Special Events 520.5	17, 646. 45	20, 000. 00	-2,353.55	97% 88. 23%
Marketing 520.8 Donor	100. 00	500. 00	-400. 00	92. 20. 00%
Management	4, 422. 30	3,988.00	434. 30	55% 110. 89%
Total 520 Development Expense	$ 24, 665. 75	$ 29, 488. 00	-$ 4, 822. 25	90 83. 65%
530 Administration			0.00	63%
530.1 General	241. 61		241. 61	80.
530.1.1 Audit/Form 990	6, 000. 00	8,300.00	-2, 300. 00	60% 72. 29%
530.1.2 Library Board Expenses	3, 377. 27	2,500.00	877. 27	135. 09%
530.1.3 Staff Development/Memberships	2, 847. 52	3,648.00	-800. 48	78. 06%
530.1.4 Insurance	-2,616.00	1, 500. 00	-4,116.00	-174. 40%
530.1.5 Advertising		500. 00	-500. 00	0. 00%
530.1.7 Credit Card Fees	11, 204. 71	8, 000. 00	3, 204. 71	140. 06%
530.1.8 Marketing and Website	3, 909. 90	3,501.00	408. 90	111. 68%
530.1.9 Miscellaneous/Collection Agency Report Charge	287. 00		287. 00	
Total 530.1 General	$ 25, 252. 01	$ 27, 949. 00	-$ 2, 696. 99	90. 35%
540 Utilities			0.00	
540.1 Electricity	14, 830. 57	18, 500. 00	-3,669.43	80. 17%
540.2 Gas	5, 100. 83	4,500.00	600. 83	113. 35%
540.3 Telephone	4, 880. 75	5,000.00	-119. 25	97. 62%

540.4 Trash Collection	442. 36	440. 00	2.36	100. 54%
540.5 Water & Sewer	696. 72	1, 100. 00	-403. 28	63. 34%
Total 540 Utilities	$ 25, 951. 23	$ 29, 540. 00	-$ 3, 588. 77	87. 85%
550 Computer Expense			0.00	
550.2 Hardware	288. 07	750. 00	-461. 93	38. 41%
550.4 Software	945. 00	750. 00	195. 00	126. 00%
550.5 Software Maintenance	2, 890. 10	3,500.00	-609. 90	82. 57%
550.6 Supplies		2, 000. 00	-2,000.00	0. 00%
Total 550 Computer Expense	$ 4,123.17	$ 7, 000. 00	-$ 2, 876. 83	58. 90%
560 Other Supplies and Expense			0.00	
560.1 Collection Maintenance	1, 800. 32	4,000.00	-2, 199. 68	45. 01%
560.2 Library	3, 987. 78	5,000.00	-1, 012. 22	79. 76%
560.3 Office	1, 046. 44	5,000.00	-3, 953. 56	20. 93%
560.4 Postage	11, 075. 68	8, 500. 00	2, 575. 68	130. 30%
560.6 Passport Supplies	2, 098. 67	2,000.00	98. 67	104. 93%
Total 560 Other Supplies and Expense	$ 20, 008. 89	$ 24, 500. 00	-$ 4, 491. 11	81. 67%
570 Equipment Leasing/Rental	4, 830. 68	6,000.00	-1, 169. 32	80. 51%
580 Buildings & Grounds	21. 71		21. 71	
580.1 Maintenance			0.00	
580.1.2 Grounds	4, 582. 88	500. 00	4, 082. 88	916. 58%
Total 580.1 Maintenance	$ 4,582.88	$ 500. 00	$ 4,082.88	916. 58%
580.5 Janitorial Expense	48. 45		48. 45	
580.5.1 Service	21, 937. 50	25, 000. 00	-3,062.50	87.
580.5.2 Supplies	1, 297. 91	4,000.00	-2, 702. 09	75%
Total 580.5 Janitorial Expense	$ 23,283.86	$ 29, 000. 00	-$ 5,716.14	32 80. 29%
580.7 Minor Improvements and Repairs	22. 40		22. 40	
	27, 910. 85		1, 589. 15	45%
Total 580 Buildings & Grounds	$ 108, 076. 83	$ 29, 500. 00	- 16,412.17	94.
Total 530 Administration	$	$ 124,489.00	$ 0.00	61%
610 Salaries & Benefits		-	0.00	86.
610.1 Salaries		$	-167, 638. 74	82%
610.1.1 Full-Time	303, 348. 26	470,987.00	-60, 749. 97	64.
610.1.2 Part-Time	117, 836. 03	178,586.00	-17, 966. 39	41%
610.1.3 Passport Agents	17, 164. 61	35, 131. 00	246, 355. 10	65.
Total 610.1 Salaries	$ 438, 348. 90	$ 684, 704. 00	-$ -10, 432. 62	64.02 68% %
610.2 Social Security Expense	15, 849. 38	26, 282. 00	-62,778.74	48.
610.3 Employee Benefit Expense	65, 987. 26	128, 766. 00	-2, 000. 00	60. 86%
610.3.2 H.S.A. Contribution	7, 000. 00	9,000.00	64, 778. 74	31%
			-31,951.83	51.
Total 610.3 Employee Benefit Expense	$ 72, 987. 26	$ 137,766.00	-$ 353, 518. 29	52. 98%
610.4 Retirement Expense	73, 104. 17	105, 056. 00	421, 303. 36	25% 69. 59%
Total 610 Salaries & Benefits	$ 600,289.71	$ 953,808.00	- 267, 077. 40	77 62. 94%
Total Expenses Net Operating	$ 853, 147. 64	$ 1, 274, 451. 00	-	78% 66. 94%
Income Other Expenses 750	$ 266, 427. 40	$ 650. 00	$	-40988.83%
Non-Operating Expense	$	-$	-	
			$	
	20. 00		$ 20. 00	
750.1 Furniture, etc.	4, 746. 43		4, 746. 43	
750.8 Other	500. 00		500. 00	
Total 750 Non-Operating Expense	$ 5,266.43	$ 0.00	$ 5,266.43	
Total Other Expenses Net Other	$ 5, 266. 43	$ 0.00	$ 5, 266. 43	
Income Net Income	- 5, 266. 43	$ 0.00	- 5, 266. 43	
	$ 261, 160. 97	-$ 650. 00	$ 261,810.97	-40178. 61%
	$		$	

Assumptions for the 2026-2027 Budget

Income

Appropriations:

PASD

- No increase from PASD

State and County:

- State funding increased by approx. $14,789
- County funding has increased by approx. $2,423.

Township funding: Funding from Phoenixville Borough will be $19,000 (flat amount)

Development Income:

- Endowment funds: $40,000
- Nancy Breuer Fund: $1,800

Library Operating Income:

- Passport services: removed from budget
- Notary Services: increased by $500
- Hotspot: no change
- Rentals: increase of $600
- Other (copier): Increase of $1,800
- Interest: increased by $3,000

Operating revenue for 25-26: $1,273,801.00
Operating revenue for 26-27: $1,112,813.00

Expenditures

Adult Library:

- E-Magazine: Decrease to $650- new platform was purchased and this is the library member cost.
- Hotspots: Decrease of $3,500- we will be moving to a new vendor July 2026
- Programs: decreased to $1292
- Program supplies- reduced to $0.

Youth Library:

- Program: decrease to $1800
- Program Supplies-Youth, reduced to $0
- Program & Program Supplies- Teen, reduced to $0

MaterialsSpending: The library must spend a total of 12% of its total expenditure on materials (books, magazines, dvd's, cd's, etc. and the materials used to process these items). This is outlined in the Library Code/Law. The amount we are required to spend for $2026/2027 is $155,711. We are currently working with our District Consultant to see if there is any way to reduce this amount or to get a waiver.

Development Department:

- Annual Appeal: reduction of $1,000
- Special Events: reduction of $2,000
- Marketing: reduced $500 to $0

Admin

- General:
  - Library Board Expenses: reduced $1,500
  - Staff Development/Membership: reduced $2,648
  - Advertising: Reduced $500 to $0
  - Credit Card Fees- left the same but could see a reduction due to not processing passport fees with credit cards. We will watch this line.

- Utilities: no change
- Computer Expense: no change
- Other Supplies/Expenses:
  - Collection Maintenance: reduced $1,000
  - Library Supplies: reduced $1,000
  - Office Supplies: reduced $1,000
  - Postage: reduced $6,375
  - Passport supplies: reduced $2,000 to $0

- Equipment/Leasing: no changes
- Maintenance-Buildings: reduced $500 from grounds to $0
- Janitorial Expense: no changes

Salary:

- Reduction in 1 full-time circulation assistant
- Reduction in 3 part time passport agents
- Reduction in 1 part time passport agent/adult librarian
- Reduction in part time hours due to less hours of operation.
- Full-time salaries reduced $37,513
- Part time wages reduced $21,416
- Passport agents reduced $35,131 to $0

Benefits:

- Social Security line items includes FICA (6.2%) and Medicare (1.45%) we pay half of the total cost for these 2 items;
- Employee Benefit Expense: 5% increase for medical and no change for dental & vision.
  - This includes Medical/prescription, dental, and vision costs, along with, Workers compensation (.17%), unemployment (.5%), and short-term disability ($13.83/month per fulltime employee).

    - There is $3500 budgeted for HSA account contributions for full-time employees. This is a reduction of $3,500.
    - Employees pay 5% of their benefits unless they have added dependents onto their plan.
- Retirement (PSERS) is 34% we budget 17% since the state reimburses PASD for half of the amount (this amount is applied to all full-time employees and part time employees who work more than 500 hours a year).
- **Total Salary/Benefits: $832,951.00 this is a reduction of $120,857.00**

Total Expenditures: $1,112,813.00 (this is a balanced budget)

This budget is based on reducing our operating hours to 45 hours to the public each week. This is the lowest we can go to qualify for the level of state aid we receive as a system. The hours I'm recommending are: Monday 10am-5pm Tuesday 10am-8pm Wednesday 10am-5pm Thursday 1pm-8pm Friday 10am-5pm Saturday 10am-5pm

PHOENIXVILLEPUBLIC LIBRARY
(A COMPONENT UNIT OF
PHOENIXVILLE AREASCHOOL DISTRICT)
FINANCIAL STATEMENTS AND
SUPPLEMENTARYINFORMATION
YEAR ENDEDJUNE 30, 2025

PHOENIXVILLE PUBLIC LIBRARY
(A COMPONENT UNIT OF PHOENIXVILLE AREA SCHOOL DISTRICT)
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2025

INDEPENDENT AUDITORS' REPORT

Board of Library Trustees
Phoenixville Public Library
Phoenixville, Pennsylvania

Report on the Audit of the Financial Statements ***Opinions***

We have audited the financial statements of the governmental activities, the discretely presented component unit, and the major fund of the Phoenixville Public Library, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Phoenixville Public Library's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, and the major fund of the Phoenixville Public Library, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United Sttes of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Phoenixville Public Library and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Phoenixville Public Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Phoenixville Public Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Phoenixville Public Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Board of Library Trustees
Phoenixville Public Library

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated REPORT

DATE, on our consideration of the Phoenixville Public Library's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Phoenixville Public Library's internal control over financial reporting or on compliance. That repot is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Phoenixville Public Library's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

King of Prussia
REPORT DATE

PHOENIXVILLE PUBLIC LIBRARY
(A COMPONENT UNIT OF PHOENIXVILLE AREA SCHOOL DISTRICT)
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
JUNE 30, 2025

Management's discussion and analysis (MD&A) of Phoenixville Public Library (the Library) provides an overview of the Library's financial performance for the fiscal year ended June 30, 2025. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the Library's financial performance.

The Library was established in 1896 by the Board of School Directors of Phoenixville Area School District (the School District) as the public library of the School District to provide free library and information services as it fulfills its role as a member of the Chester County Library System, serving the School District and Charlestown Township.

FINANCIAL HIGHLIGHTS

- At June 30, 2025, the ass[illegible]xceeded the liabilities of the Library resulting in a net position of $1,620,047. uring 2025[illegible] Lib[illegible]'s net position decreased by $91,174 from its net position of $1,711,221 at June 3[illegible]024.

  The General Fu[illegible]eported a dec[illegible]se in fund balance of $146,751, bringing the cumulative balance to $703,5[illegible]t the concl[illegible]n of the 2025 fiscal year from $850,262 in 2024.

  The Library received a[illegible]ely 5[illegible]9% of its program revenues from the School District in support of its programs and activiti[illegible] 20[illegible]-2025.

OVERVIEW OF THE FINANCIAL STATEMENTS

The MD&A is intended to serve as an introdu[illegible] the L[illegible]ary's basic financial statements. The Library's basic financial statements are comprised of t[illegible]ee com[illegible]ents[illegible]rnment-wide financial statements, (2) fund financial statements, and (3) notes to t[illegible] basi[illegible]ancia[illegible]tements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designe[illegible]o provi[illegible]eaders with a broad overview of the Library's finances, in a manner similar to a private[illegible]ector b[illegible]ess.

The *Statement of Net Position* presents information on all of t[illegible] Library's assets and deferred outflows of resources and liabilities and deferred inflows of resources, w[illegible] the difference between the two reported as net position. When assets and deferred outflows of resources increase over a period of time without a corresponding increase to liabilities and deferred inflows of resources, there is an increase in net position, which may indicate that the financial position of the Library is improving. Conversely, a decrease in net position over time may indicate that the financial position of the Library is declining.

The *Statement of Activities* presents information showing how the Library's net position changed during the most recent fiscal year. All changes in net position are reported as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenditures are reported for some items that will only result in cash flows in future periods, such as prepaid expenses or accrued payroll taxes.

The government-wide statements distinguish revenues of the Library that are principally supported by the state, county, and local government from revenue-generating activities which recover a portion of their costs through user charges, fees, and fines.

GOVERNMENTAL FUND

The Library has one governmental fund – the General Fund. The governmental fund is used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on short-term inflows and outflows of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Library's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the governmental near-term financing decisions. Both the Balance Sheet - Governmental Fund and Statement of Revenue, Expenditures, and Changes in Fund Balance - Governmental Fund provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The financial statements can be found on pages 11 through 17 of this report.

NOTES TO THE FINANCIAL STATEMENTS

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

The notes to the financial statements can be found on pages 18 through 27 of this report.

FINANCIAL ANALYSIS

As noted above, net position may serve over time as a useful indicator of an entity's financial health. In the case of the Library, assets exceeded liabilities by $1,620,047 at June 30, 2025.

Asummary of the Statement of Net Position as of June 30, 2025 and 2024 is presented below.

Statements of Net Position

	2025	2024
Assets:		
Current Assets	$ 857,094	$ 946,513
Capital Assets	916,536	874,043
Total Assets	1,773,630	1,820,556
Liabilities:		
Current Liabilities	153,583	96,251
Noncurrent Liabilities	-	13,084
Total Liabilities	153,583	109,335
NetPosition:		
Net Investment in Capital Assets	916,536	874,043
Restricted	250,000	250,000
Unrestricted	453,511	587,178
Total Net Position	$ 1,620,047	$ 1,711,221

The Library's total assets as of June 30, 2025, were $1,7[illegible]630 of which $856,641 or 48.30% consisted of cash and investments and $91[illegible] or 51.[illegible]% consisted of the Library's investment in capital assets. The Library's total liabilities as of June [illegible] 2025 were [illegible]153,583 consisting of accounts payable and accrued expenses.

A portion of the Library's net position reflects its unrestricted net position which totaled $453,511 as of June 30, 2025, that can be used to meet the Library's ongoing obligations to citizens and creditors. The Library's unrestricted net position decreased by $133,667 during 2025 primarily due to the purchases of fixed assets.

The largest portion of the Library's net position reflects its net investment in capital assets, less any outstanding debt used to acquire those assets. Although the Library's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. For the year ended June 30, 2025, the Library's net investment in capital assets was $916,536. In 2025, net investment in capital assets increased by $42,493 due to capital assets additions which were greater than current year depreciation.

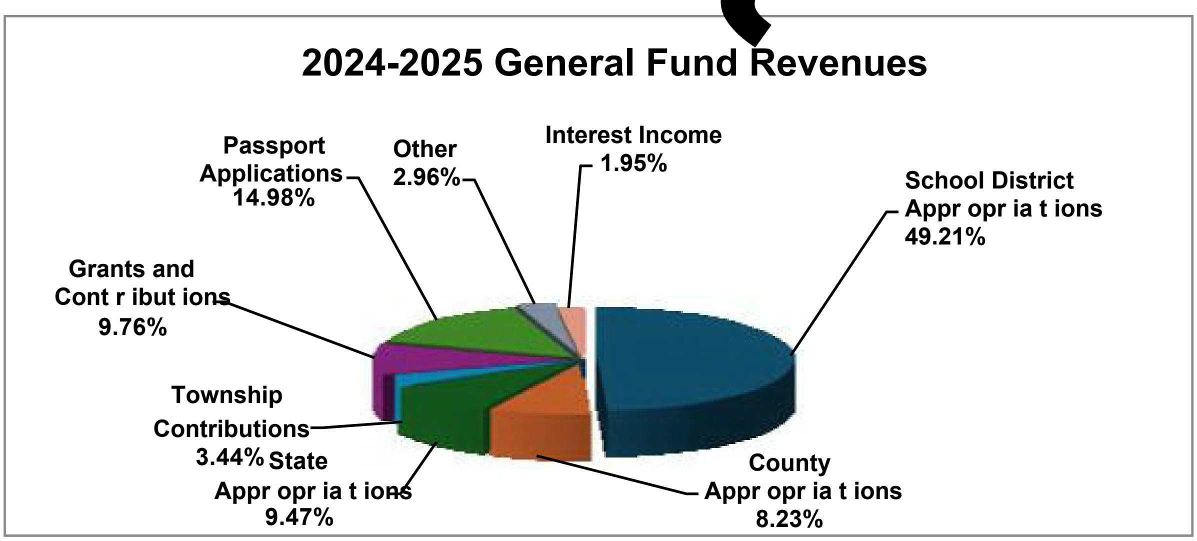
Statements of Activities

	2025	2024
Revenues:		
Program Revenues	$ 1,209,849	$ 1,246,246
Interest Income	24,257	17,840
Total Revenues	1,234,106	1,264,086
Expenses:		
Contracted Personnel	911,530	830,306
Other Expenses	243,176	670,102
Depreciation	170,574	145,730
Total Expenses	1,325,280	1,646,138
Change in Net Position (Deficit)	$ (91,174)	$ (382,052)

The Library's program revenues consist primarily of appropriations from the SchoolDistrict ($607,257 or 50.19% in 2025, while expenses consisted primarily of contracted personnel ($911,530 or 68.78% in 2025).

GENERAL FUND

The General Fund is the Library's primary operating fund. At the conclusion of the 2025 fiscal year, the General Fund balance was $703,511 representing a decrease of $146,751 in relation to the prior year. The following analysis has been provided to assist the reader in understanding the financial activities of the General Fund during the 2025 fiscal year. The Library's reliance upon appropriations from the School District is demonstrated by the graphs below.

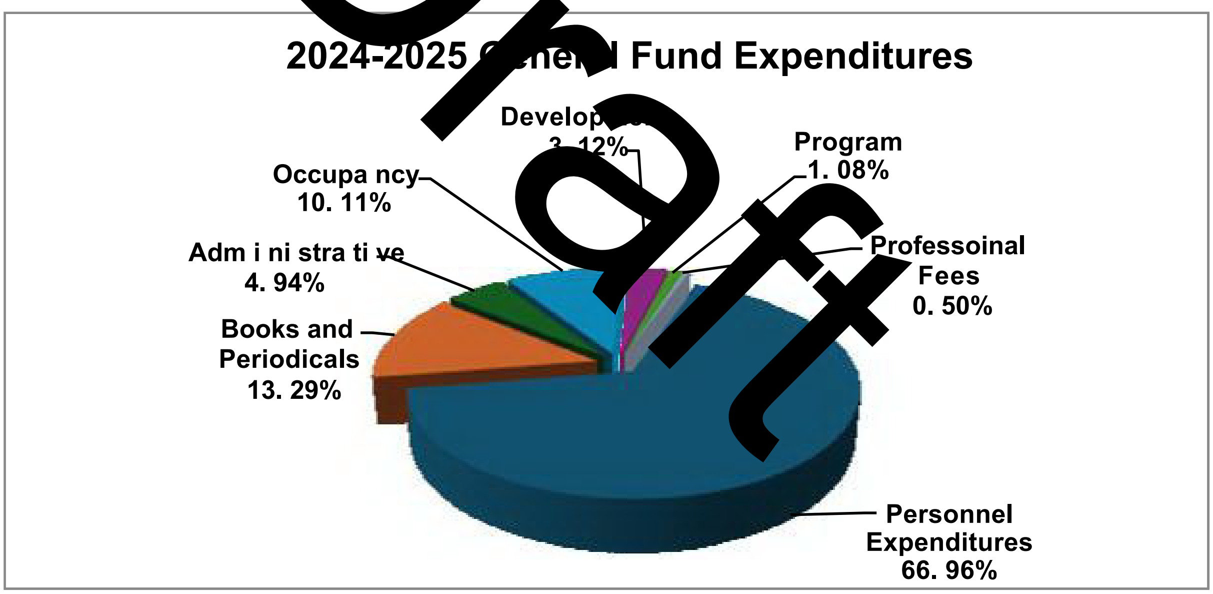


General Fund Revenues

	2025	2024	$ Change	% Change
School District Appropriations	$ 607,257	$ 607,257	$ -	- %
County Appropriations	101,527	98,958	2,569	2.60
State Appropriations	116,843	111,279	5,564	5.00
Township Appropriations	42,461	37,111	5,350	14.42
Grants and Contributions	120,425	163,976	(43,551)	(26.56)
Passport Applications	184,843	196,209	(11,366)	(5.79)
Other	36,493	31,456	5,037	16.01
Interest Income	24,257	17,840	6,417	35.97
Total	$ 1,234,106	$ 1,264,086	$ (29,980)	(2.37)%

Total revenues decreased by $29,980 or 2.37% in 2025.

As the graphs below illustrate, the largest portion of General Fund expenditures is for contracted personnel. The Library is a service entity and as such is labor intensive.



General Fund Expenditures

	2025	2024	$ Change	% Change
Contracted Personnel	$ 924,614	$ 829,788	94,826	11.43 %
Books, Periodicals, and Audio Visual	183,509	194,581	(11,072)	(5.69)
Administrative Expenses	68,188	468,877	(400,689)	(85.46)
Occupancy	139,548	168,667	(29,119)	(17.26)
Development Expenses	43,059	41,160	1,899	4.61
Program Expenses	14,909	9,558	5,351	55.98
Professional Fees	7,030	8,000	(970)	(12.13)
Total	$ 1,380,857	$ 1,720,631	$ (339,774)	(19.75)%

GENERAL FUND BUDGET INFORMATION

The Library maintains its financial records and prepares its financial reports on the modified accrual basis of accounting. An annual operating budget is prepared by management and submitted to the

Board of Library Directors for approval prior to the beginning of the fiscal year on July 1 each year. The most significant budgeted fund is the General Fund.

> In 2025, General Fund revenues were $[illegible]506 or 4.36% more than budgeted amounts and General Fund expenditures wee $[illegible]48,307 or 12.03% more than budgeted amounts resulting in a net negative variance of $96,[illegible]1. Expenditures were more than budget primarily due to contracted personnel costing more thn anticipated and unbudgeted purchases of capital assets.

More detailed information regarding the General Fund budget can be found in the Budgetary Comparison Schedule - General Fund on page 2[illegible]. The Budgetary Comparison Schedule - General Fund shows the original budget, final budget and actual revenues and expenditures for the current year.

CAPITAL ASSETS

The Library's investment in capital assets as of June 30, 2025 amounted to $916,536 net of accumulated depreciation. This investment in capital assets includes leasehold improvements, furniture and equipment and exhaustible book collection. The total net increase in the Library's investment in capital assets for 2025 was $42,493 or 4.86%. The increase was the result of current year additions in excess of depreciation. Current year capital additions were $213,067 and depreciation expense was $170,574.

FACTORS BEARING ON THE LIBRARY'S FUTURE

The financial position of the Library has remained strong as of June 30, 2025, largely as a result of the appropriation from the School District, state and local government. This has allowed the Library to provide more services to the public in the way of programming, additions to the materials collections, and up-to-date electronic software and hardware. The professionalism of the Library staff has also been improved through increased training and attendance at seminars and conferences.

Located in southeastern Pennsylvania, Phoenixville serves nearly 38,000 residents, including Phoenixville Borough, East Pikeland Township, Schuylkill Township, and Charlestown Township. As the county grows, so will the demand for quality library services. The Library is confident it will be able to meet that demand in the future.

The Library adopted a balanced 2025-2026 General Fund budget totaling $1,273,801 and appropriation from the School District in the amount of $607,257. The appropriation from the School District represents approximately 48% of the total General Fund budget.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Library's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Executive Director, Phoenixville Public Library, 183 Second Avenue, Phoenixville, PA 19460.

BASIC FINANCIAL STATEMENTS

PHOENIXVILLEPUBLIC LIBRARY
(A COMPONENT UNIT OF PHOENIXVILLE AREA SCHOOL DISTRICT)
STATEMENTOFNET POSITION
JUNE30,2025

	Governmental Activities	Component Unit Phoenixville Public Library Foundation
ASSETS		
Current Assets:		
Cash and Cash Equivalents	$ 775,334	$ -
Investments	81,307	1,178,057
Prepaid Items and Expenses	453	-
Total Current Assets	857,094	1,178,057
Noncurrent Assets:		
Capital Assets, Net	916,536	-
Total Assets	$ 1,773,630	$ 1,178,057
LIABILITIES		
Current Liabilities:		
Accounts Payable and Accrued Expenses	$ 153,583	$ -
NET POSITION		
Net Investment in Capital Assets	916,536	-
Restricted - Nonexpendable	250,000	-
Unrestricted	453,511	1,178,057
Total Net Position	1,620,047	$ 1,178,057

See accompanying Notes to Basic Financial Statements.

PHOENIXVILLEPUBLIC LIBRARY
(A COMPONENT UNIT OF PHOENIXVILLE AREA SCHOOL DISTRICT)
STATEMENT OFNET POSITION
YEAR ENDEDJUNE 30, 2025

Functions/Programs	Expenses	Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenue (Expense) and Change in Net Position: Governmental Activities	Component Unit Phoenixville Public Library Foundation
Primary Government:						
Governmental Activites:						
Library	1,325,[illegible]	$ -	$ 1,209,849	$ -	$ (115,431)	$ -
Component Unit:						
Phoenixville Public Library Foundation	$ [illegible]	$ -	$ -	$ -	-	-
	GENERAL REVENU[illegible]					
	Investment Incom[illegible]				24,257	131,439
	CHANGE IN NET POSIT[illegible]				(91,174)	131,439
	Net Position - Beginning of Year				1,711,221	1,046,618
	NET POSITION - END OF YEAR				$ 1,620,047	$ 1,178,057

See accompanying Notes to Basic Financial Statements.

PHOENIXVILLE PUBLIC LIBRARY
(A COMPONENT UNIT OF PHOENIXVILLE AREA SCHOOL DISTRICT)
BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2025

		General Fund
ASSETS		
Cash and Cash Equivalents	$	775,334
Investments		81,307
Prepaid Items and Expenses		453
Total Assets	$	857,094
LIABILITIES AND FUND BALANCE		
Accounts Payable and Accrued Expenses	$	153,583
FUNDBALANCE		
Nonspendable		453
Restricted - Capital		250,000
Unassigned		453,058
Total Fund Balance		703,511
Total Liabilities and Fund Balance	$	857,094

See accompanying Notes to Basic Financial Statements.

PHOENIXVILLE PUBLIC LIBRARY
(A COMPONENT UNIT OF PHOENIXVILLE AREA SCHOOL DISTRICT)
BALANCE SHEET
GOVERNMENTAL FUND (CONTINUED)
JUNE 30, 2025

RECONCILIATION TO THE STATEMENT OF NET POSITION

Total Fund Balance - Governmental Fund	$ 703,511
Amounts reported for governmental activities in the statement of net position are different because of the following:	
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the governmental funds balance sheet.	916,536
Net Position of Governmental Activities as Reported on the Statement of Net Position	$ 1,620,047

See accompanying Notes to Basic Financial Statements.

PHOENIXVILLE PUBLIC LIBRARY
(A COMPONENT UNIT OF PHOENIXVILLE AREA SCHOOL DISTRICT)
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUND
YEAR ENDED JUNE 30, 2025

	General Fund
REVENUES	
Program Revenues:	
School District Appropriations	$ 607,257
County Appropriations	101,527
State Appropriations	116,843
Township Appropriations	42,461
Grants and Contributions	120,425
Passport Applications	184,843
Other Program Revenue	36,493
Total Program Revenues	1,209,849
General Revenues:	
Interest Income	24,257
Total Revenues	1,234,106
EXPENDITURES	
Current:	
Library	
Contracted Personnel	924,614
Books, Periodicals, and Audio Visual	183,509
Administrative Expenses	68,188
Occupancy	139,548
Development Expenses	43,059
Program Expenses	14,909
Professional Fees	7,030
Total Expenditures	1,380,857
NET CHANGE IN FUND BALANCE	(146,751)
Fund Balance - Beginning of Year	850,262
FUND BALANCE - END OF YEAR	$ 703,511

Draft

See accompanying Notes to Basic Financial Statements.

PHOENIXVILLE PUBLIC LIBRARY
(A COMPONENT UNIT OF PHOENIXVILLE AREA SCHOOL DISTRICT)
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUND (CONTINUED)
YEAR ENDED JUNE 30, 2025

RECONCILIATION TO THE STATEMENT OF ACTIVITIES

Net Change in Fund Balance - Governmental Fund	$ (146,751)
Amounts reported for governmental activities in the statement of activities are different because:	
Changes in compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	13,084
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period.	42,493
Change in Net Position of Governmental Activities as Reported on the Statement of Activities	$ (91,174)

See accompanying Notes to Basic Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Phoenixville Public Library (the Library) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles, which are primarily set forth in the GASB's Codification of Governmental Accounting and Financial Reporting Standards. The significant accounting principles and policies utilized by the Library are described below.

A. Organization and Reporting Entity

The Library was established in 1896 by the Board of School Directors of Phoenixville Area School District (the School District) as the public library of the School District to provide free library and information services as it fulfills its role as a member of the Chester County Library System, serving the School District and Charlestown Township.

The Library is reported as a discretely presented component unit of the School District.

The Library is governed by a nine-member Board of Trustees appointed by the Board of School Directors and the Library is fiscally dependent upon the School District because it receives a substantial portion of its operating funds from them and its building is occupied rent free from the School District.

<u>Discretely Presented Component Unit</u>

Phoenixville Public Library Foundation (the Foundation) is the only component unit of the Library. The Foundation is governed by a Board of Directors in which at least one of the directors shall be chosen from the Library's Board of Trustees. The funds raised by and donated to the Foundation are strictly and solely to be used to benefit the Library. The Library considers inclusion of the Foundation's financial information important to the overall presentation of the financial statemens.

B. Basis of Presentation

<u>Government-Wide Financial Statements</u> The statement of net position and the statement of activities display information about
the Library and the Foundation as a whole. These statements include the financial activities of the primary government.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Government-Wide Financial Statements (Continued) The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flow. This differs from the manner in which governmental fund financial statements are prepared as further defined below. Therefore, governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements of governmental funds.

The government-wide statement of net position presents the financial position of the Library and the Foundation, which is the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources and is classified in one of four components:

Net Investment in Capital Assets – Capital assets net of accumulated depreciation and reduced by the outstanding balances of borrowing attributable to acquiring, constructing, or improving those assets. Deferred outflows of resources and deferred inflows of resources tht are attributable to the acquisition, construction or improvement of those assets or related debt are included in this component of net position.

Restricted Net Position – Nonexpendable – Net position subject to externally imposed conditions or by law such that the Library and the Foundation must maintain in perpetuity.

Restricted Net Position – Expendable – Net position whose use is subject to externally imposed conditions or by law that can be fulfilled by the actions of the Library and the Foundation or by the passage of time.

Unrestricted Net Position – Net position that that is not subject to externally imposed stipulations or categorized as net investment in capital assets.

The statement of net position includes separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense) until that time. Deferred inflows of resources represent an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The Library had no deferred outflows of resources or deferred inflows of resources at June 30, 2025.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Government-Wide Financial Statements (Continued) The government-wide statement of activities presents a comparison between expenses and program revenues for each governmental function. Expenses are those that are specifically associated with a service or program and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each function is self-financing or draws from the general revenues of the Library.

Fund Financial Statements

The governmental fund financial statements report on the Library's General Fund.

Governmental Fund

The governmental fund is accounted for using the modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. The Library reports the following major governmental fund:

General Fund

The General Fund is the only major governmental fund. The General Fund is the operating fund of the Library and accounts for all revenues and expenditures.

Revenue Recognition

In applying the "susceptible to accrual concept" under the modified accrual basis, revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenue from federal, state, and other grants designated for payment of specific Library expenditures is recognized when the related expenditures are incurred; accordingly, when such funds are received, they are reported as unearned revenues until earned. Other receipts are recorded as revenue when received in cash because they are generally not measurable until actually received.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Expenditure Recognition The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, special termination benefits, other postemployment benefits and claims and judgments, are recorded only when payment is due. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

C. Cash and Cash Equivalents

The Library's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

D. Investments

Investments are stated at fair value based upon quoted market prices, except certificates of deposit which are recorded at cost, which approximates fair value. for

E. Capital Assets

Capital assets are reported in the government-wide financial statements. Capital assets are defined by the Library as assets with an initial individual cost of more than $1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Library materials, including books, periodicals, and other items that are exhaustible, are capitalized and depreciated; while books, periodical, and other items used in the circulating library have not been capitalized because their estimated useful lives are relatively short.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed, inclusive of ancillary costs.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Capital Assets (Continued)

Property, plant, and equipment (net of salvage value) of the Library is depreciated using the straight-line method over the following estimated useful lives:

Leasehold Improvement	20 Years
Furniture and Equipment	3 to 10 Years
Exhaustible Library Materials	3 to 5 Years

F. Fund Equity

As prescribed by GASB, governmental funds report fund balance in classifications based primarily on the extent to which the Library is bound to honor constraints on the specific purposes for which amounts in the fund can be spent. The Library reports the following

fund balance classifications:

Nonspendable Fund Balances – These are amounts that cannot be spent because they are either (a) not in spendable form - such as inventory or prepaid insurance or (b) legally or contractually required to be maintained intact - such as a trust that must be retained in perpetuity.

Restricted Fund Balances – These amounts are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balances – These are amounts that can only be used for specific purposes determined by a formal action of the Board of Library Directors. Committed amounts cannot be used for any other purpose unless the Board of Library Directors removes those constraints by taking the same type of formal action.

Assigned Fund Balances – These are amounts that are constrained by the Library's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by (a) the Library Board of Trustees of Directors or (b) an appointed body or (c) an official to which the Library has delegated the authority to assign, modify or rescind amounts to be used for specific purposes.

Unassigned Fund Balances – This is the residual classification for the General Fund. This classification represents the General Fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

When both restricted and unrestricted resources are available for use, it is the Library's policy to use externally restricted resources first, then unrestricted resources - committed, assigned, or unassigned - in order as needed.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Operating Reserve

The Library Board of Trustees has designated an operating reserve with prior accumulated unrestricted funds set aside to stabilize the Library's finances against unexpected events, losses of income and large unbudgeted expenses. The operating reserve maybe be used with approval of the Library Board of Trustees. The balance in the operating reserve was $70,000 at June 30, 2025.

H. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenues and expenses. Actual results could differ from those estimates.

I. **Income Tax Status** The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code (IRC), and no provision or liability for income taxes is included in the accompanying financial statements.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY – Budgetary Information

An annual budget for the General Fund is adopted prior to the beginning of the year on a ~~basis consistent with G~~AAP. Appropriations lapse at the end of the fiscal period. Budgetary information reflected in the financial statements is presented at the level of budgetary control and includes the effect of approved budget amendments.

Expenditures in Excess of Appropriations

During the year ended June 30, 2025, the Library had expenditures in excess of appropriations in the following functions:

Contracted Personnel	$	14,341
Books, Periodicals, and Audio Visual		28,154
Administrative Expenses		17,330
Occupancy		78,208
Development Expenses		13,571
Total	$	151,604

NOTE 3 DEPOSITS AND INVESTMENTS State statutes authorize the Library to invest in U.S. Treasury bills, time or share accounts of institutions insured by the Federal Deposit Insurance Corporation, or in certificates of deposit when they are secured by proper bond or collateral or state treasurer's investment pools.

A. Deposits

Custodial Credit Risk Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. At June 30, 2025, the carrying amount of the Library's deposits was $775,[illegible] and the bank balance was $790,090.

The Library does not have a policy for custodial credit risk on deposits. The Library is required by statute to deposit funds in depositories that are either banks, banking institutions, or trust companies located in the Commonwealth of Pennsylvania. To the extent that such deposits exceed federal insurance, the depositories must pledge as collateral obligations of the United States, the Commonwealth of Pennsylvania or any political subdivision. Under Act 72 of 1971, as amended, the depositories may meet this collateralization requirement by pooling appropriate securities to cover all public funds on deposit.

Of the bank balance at June 30, 2025, the entire $790,090 was covered by federal depository insurance.

B. Investments

At June 30, 2025, the Library had the following investments:

		Investment Maturities (In Years)	
Investment Type	Value	Less than 1	1 - 5
Investments Held at Amortized Cost:			
Certificates of Deposit	$ 81,307	$ 45,380	$ 35,927

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Library will not be able to recover the value of the investments or collateral security that is in the possession of an outside party. The Library does not have an investment policy for custodial credit risk and had no investment subject to custodial credit risk as of June 30, 2025.

Interest Rate Risk

The Library does not have an investment policy for interest rate risk. The Library limits investment maturities in accordance with state statutes as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The Library does not have an investment policy for credit risk. The Library limits its investments that are not backed by the "full faith and credit" of the federal and state government to those with the highest credit rating available for such investments issued by a recognized statistical rating organization.

C. Discretely Presented Component Unit – Investments

At June 30, 2025, the Foundation had the following investments:

Investment Type	Fair Value
Investments Held at Fair Value:	
Investment Pool	$ 1,17[illegible]57

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Foundation will not be able to recover the value of the investments or collateral security that is in the possession of an outside party. The Foundation does not have an investment policy for custodial credit risk and had no investment subject to custodial credit risk as of June 30, 2025.

Interest Rate Risk

The Foundation does not have an investment policy for interest rate risk.

Credit Risk

The Foundation does not have an investment policy for credit risk.

NOTE 4 CAPITAL ASSETS

Asummary of the changes in the Library's capital assets for 2025 is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets Being Depreciated:				
Leasehold Improvements	$ 1,447,162	$ -	$ -	$ 1,447,162
Furniture and Equipment	822,959	60,191	-	883,150
Exhaustible Collections	2,055,053	152,876	-	2,207,929
Total Capital Assets Being Depreciated	4,325,174	213,067	-	4,538,241
Less: Accumulated Depreciation for:				
Leasehold Improvements	(931,693)	(39,010)	-	(970,703)
Furniture and Equipment	(730,799)	(16,270)	-	(747,069)
Exhaustible Collections	(1,788,639)	(115,294)	-	(1,903,933)
Total Accumulated Depreciation	(3,451,131)	(170,574)	-	(3,621,705)
Total Capital Assets	874,043	$ 42,493	$ -	$ 916,536

NOTE 5 PENSION PLAN AND OTHER POSTEMPLOYMENT BENEFITS

Persons that perform services for the Library are employees of the School District only. School District employees participate in the School District's retirement plan. The School District is responsible for contributions to the Public School Employees' Retirement System (PSERS), a cost-sharing, multiemployer defined benefit pension plan that provides retirement benefits to public school employees of he Commonwealth of Pennsylvania. The members eligible to participate in PSERS include all full-time public employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at www.psers.state.pa.us. In addition to providing pension benefits, the School District is required to provide health insurance premium assistance, which is a governmental cost-sharing, multiemployer other postemployment benefits plan for all eligible retirees who qualify and elect to participate. Effective January 1, 2002, under the provisions of Act 9 of 2001, participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of $100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS's health options program.

NOTE 6 PENSION PLAN AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED) In accordance with GASB Statements 68, *Accounting and Financial Reporting for Pensions*, and 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, no liability has been recorded on the Library's financial statements since the School District has not allocated any portion of other postemployment benefit liabilities or pension liabilities to the Library as of June 30, 2025, since persons that perform services for the Library are employees of the School District only.

NOTE 6 RISKS AND UNCERTAINTIES

The Library's operations are heavily dependent on state, local, and School District appropriations and grants and contributions to fund Library operations. A significant reduction in the level of this support, if this were to occur, may have an effect on the

Library's programs and activities.

REQUIRED SUPPLEMENTARY INFORMATION

PHOENIXVILLE PUBLIC LIBRARY
(A COMPONENT UNIT OF PHOENIXVILLE AREA SCHOOL DISTRICT)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE – BUDGETARY AND ACTUAL – GENERAL FUND
YEAR ENDED JUNE 30, 2025

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Program Revenues:			
School District Appropriations	$ 607,257	$ 607,257	$ -
County Appropriations	100,712	101,527	815
State Appropriations	110,221	116,843	6,622
Township Appropriations	41,360	42,461	1,101
Grants and Contributions	93,500	120,425	26,925
Passport Applications	195,000	184,843	(10,157)
Other Program Revenue	31,550	36,493	4,943
Total Program Revenues	1,179,600	1,209,849	30,249
General Revenues:			
Interest Income	3,000	24,257	21,257
Total Revenues	1,182,600	1,234,106	51,506
EXPENDITURES			
Current:			
Library			
Contracted Personnel	[illegible]0,273	924,614	14,341
Books, Periodicals, and Audio Visual	1[illegible],355	183,509	28,154
Administrative Expenses	[illegible],858	68,188	17,330
Occupancy	[illegible]61,34[illegible]	139,548	78,208
Development Expenses	29,4[illegible]	43,059	13,571
Program Expenses	1[illegible]6	14,909	(2,027)
Professional Fees	[illegible],300	7,030	(1,270)
Total Expenditures	1,[illegible]32,550	1,380,857	148,307
NET CHANGE IN FUND BALANCE	$ (49,9[illegible])	(146,751)	$ (96,801)
Fund Balance - Beginning of Year		850,262	
FUND BALANCE - END OF YEAR		$ 703,511	

ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Library Trustees
Phoenixville Public Library
Phoenixville, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit and the major fund of the Phoenixville Public Library, as of and for the year ended June 30, 20[illegible], and the related notes to the financial statements, which collectively comprise the Phoenixville Public Library's basic financial statements, and have issued our report thereon dated REPORT DATE.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Phoenixville Public Library's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Phoenixville Public Library's internal control. Accordingly, we do not express an opinion on the effectiveness of Phoenixville Public Library's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Phoenixville Public Library's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

King of Prussia
REPORT DATE