

**San Juan County**  
**Financial Statement - Library Financials**  
**01/01/2024 to 12/31/2024**  
**100.00% of the fiscal year has expired**

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	<b>December Actual</b>	<b>2024 Year-to-Date Actual</b>
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
72.1110000 General Checking - Combined - Library	468,033.24	48,600.81
72.1162000 PTIF 897 General - Library	0.00	429,877.09
72.1175000 Undeposited Receipts	(91.94)	19.70
<b>Total Cash and cash equivalents</b>	<b>467,941.30</b>	<b>478,497.60</b>
<b>Total Current Assets</b>	<b>467,941.30</b>	<b>478,497.60</b>
<b>Total Assets:</b>	<b>467,941.30</b>	<b>478,497.60</b>
<b>Liabilites and Fund Equity:</b>		
<b>Liabilities:</b>		
<b>Current liabilities</b>		
72.2131000 Accounts Payable	(628.09)	1,626.12
<b>Total Current liabilities</b>	<b>(628.09)</b>	<b>1,626.12</b>
<b>Total Liabilities:</b>	<b>(628.09)</b>	<b>1,626.12</b>
<b>Equity - Paid In / Contributed</b>		
72.2951000 Fund Balance - Unappropriated	513,459.39	612,633.90
72.2961000 Fund Balance - Appropriated	(44,890.00)	(134,340.00)
<b>Total Equity - Paid In / Contributed</b>	<b>468,569.39</b>	<b>478,293.90</b>
<b>Total Liabilites and Fund Equity:</b>	<b>467,941.30</b>	<b>479,920.02</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>(1,422.42)</b>

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	December Actual	2024 Year-to-Date Actual	2024 Budget	Unearned/ Unused	% Earned/ Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Taxes</b>					
72.3110000 Property Taxes	440,000.00	440,000.00	419,000.00	(21,000.00)	105.01%
<b>Total Taxes</b>	<b>440,000.00</b>	<b>440,000.00</b>	<b>419,000.00</b>	<b>(21,000.00)</b>	<b>105.01%</b>
<b>Intergovernmental revenue</b>					
72.3310000 Other Federal Grants	2,389.94	11,764.82	7,743.00	(4,021.82)	151.94%
72.3340000 Other State Grants	500.00	27,930.31	7,000.00	(20,930.31)	399.00%
<b>Total Intergovernmental revenue</b>	<b>2,889.94</b>	<b>39,695.13</b>	<b>14,743.00</b>	<b>(24,952.13)</b>	<b>269.25%</b>
<b>Charges for services</b>					
72.3413000 Library Fees	89.30	2,240.31	390.00	(1,850.31)	574.44%
72.3415000 Sale of Maps/Publications	126.49	2,081.17	2,100.00	18.83	99.10%
72.3495000 Copier	372.85	5,150.02	5,000.00	(150.02)	103.00%
<b>Total Charges for services</b>	<b>588.64</b>	<b>9,471.50</b>	<b>7,490.00</b>	<b>(1,981.50)</b>	<b>126.46%</b>
<b>Fines and forfeitures</b>					
72.3500000 Fines and Forfeitures	0.00	6.65	70.00	63.35	9.50%
72.3512000 Library Fines	59.00	616.34	80.00	(536.34)	770.43%
<b>Total Fines and forfeitures</b>	<b>59.00</b>	<b>622.99</b>	<b>150.00</b>	<b>(472.99)</b>	<b>415.33%</b>
<b>Interest</b>					
72.3610000 Interest Earnings	0.00	20,517.10	19,000.00	(1,517.10)	107.98%
<b>Total Interest</b>	<b>0.00</b>	<b>20,517.10</b>	<b>19,000.00</b>	<b>(1,517.10)</b>	<b>107.98%</b>
<b>Miscellaneous revenue</b>					
72.3620000 Rents and Concessions	1,150.43	2,320.13	1,000.00	(1,320.13)	232.01%
<b>Total Miscellaneous revenue</b>	<b>1,150.43</b>	<b>2,320.13</b>	<b>1,000.00</b>	<b>(1,320.13)</b>	<b>232.01%</b>
<b>Contributions and transfers</b>					
72.3825000 Transfers from General Fund	76,367.00	76,367.00	231,225.00	154,858.00	33.03%
72.3830000 Contributions Private	144.00	1,630.30	1,200.00	(430.30)	135.86%
<b>Total Contributions and transfers</b>	<b>76,511.00</b>	<b>77,997.30</b>	<b>232,425.00</b>	<b>154,427.70</b>	<b>33.56%</b>
<b>Total Revenue:</b>	<b>521,199.01</b>	<b>590,624.15</b>	<b>693,808.00</b>	<b>103,183.85</b>	<b>85.13%</b>
<b>Expenditures:</b>					
<b>Parks, Recreation, and Public Property</b>					
<b>Library</b>					
<b>Monticello Library Building</b>					
72.4167110 Salaries and Wages	4,248.23	42,807.27	29,180.00	(13,627.27)	146.70%
72.4167111 Overtime and Comp	0.00	29.21	0.00	(29.21)	0.00%
72.4167131 FICA Expense	312.35	3,139.63	2,060.00	(1,079.63)	152.41%
72.4167132 Retirement Benefits	398.83	4,857.72	5,940.00	1,082.28	81.78%
72.4167134 Health Insurance	(1,014.16)	0.00	4,330.00	4,330.00	0.00%
72.4167250 Equipment Operation	0.00	13.18	0.00	(13.18)	0.00%
72.4167251 Gas, Oil and Grease	0.00	378.73	0.00	(378.73)	0.00%
72.4167260 Buildings and Grounds	341.48	3,274.62	3,000.00	(274.62)	109.15%
72.4167270 Utilities	1,006.82	9,660.76	10,000.00	339.24	96.61%
72.4167310 Professional and Technical	0.00	5,039.53	1,000.00	(4,039.53)	503.95%
72.4167610 Miscellaneous Supplies	0.00	291.25	0.00	(291.25)	0.00%
<b>Total Monticello Library Building</b>	<b>5,293.55</b>	<b>69,491.90</b>	<b>55,510.00</b>	<b>(13,981.90)</b>	<b>125.19%</b>
<b>Blanding Library Building</b>					
72.4168110 Salaries and Wages	7,736.41	78,902.64	42,116.00	(36,786.64)	187.35%

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72.4168111 Overtime and Comp	0.00	25.08	0.00	(25.08)	0.00%
72.4168131 FICA Expense	580.19	5,927.24	3,060.00	(2,867.24)	193.70%
72.4168132 Retirement Benefits	282.80	3,100.11	3,265.00	164.89	94.95%
72.4168134 Health Insurance	0.00	0.00	4,280.00	4,280.00	0.00%
72.4168260 Buildings and Grounds	0.00	3,087.00	3,000.00	(87.00)	102.90%
72.4168270 Utilities	923.86	9,950.19	8,500.00	(1,450.19)	117.06%
72.4168310 Professional and Technical	0.00	1,718.53	1,000.00	(718.53)	171.85%
72.4168610 Miscellaneous Supplies	0.00	200.00	0.00	(200.00)	0.00%
<b>Total Blanding Library Building</b>	<b>9,523.26</b>	<b>102,910.79</b>	<b>65,221.00</b>	<b>(37,689.79)</b>	<b>157.79%</b>
<b>Satellite Buildings</b>					
72.4169110 Salaries and Wages	859.91	7,622.28	8,005.00	382.72	95.22%
72.4169111 Overtime and Comp	0.00	19.48	0.00	(19.48)	0.00%
72.4169131 FICA Expense	62.35	551.67	545.00	(6.67)	101.22%
72.4169132 Retirement Benefits	121.83	1,333.95	1,375.00	41.05	97.01%
72.4169134 Health Insurance	0.00	0.00	1,540.00	1,540.00	0.00%
72.4169310 Professional and Technical	0.00	213.75	400.00	186.25	53.44%
<b>Total Satellite Buildings</b>	<b>1,044.09</b>	<b>9,741.13</b>	<b>11,865.00</b>	<b>2,123.87</b>	<b>82.10%</b>
<b>Library Board</b>					
72.4580230 Travel Expense	0.00	100.00	0.00	(100.00)	0.00%
72.4580620 Miscellaneous Services	0.00	1,800.00	2,500.00	700.00	72.00%
<b>Total Library Board</b>	<b>0.00</b>	<b>1,900.00</b>	<b>2,500.00</b>	<b>600.00</b>	<b>76.00%</b>
<b>San Juan County Library System</b>					
72.4581110 Salaries and Wages	21,761.64	245,850.95	368,570.00	122,719.05	66.70%
72.4581111 Overtime and Comp	0.00	665.74	0.00	(665.74)	0.00%
72.4581131 FICA Expense	1,573.71	18,002.12	27,962.00	9,959.88	64.38%
72.4581132 Retirement Benefits	3,237.40	33,922.46	31,453.00	(2,469.46)	107.85%
72.4581133 HSA Contribution	362.10	4,379.99	0.00	(4,379.99)	0.00%
72.4581134 Health Insurance	6,308.03	57,190.37	45,610.00	(11,580.37)	125.39%
72.4581140 Other Employee Benefits	101.82	1,301.01	1,538.00	236.99	84.59%
72.4581210 Subscriptions and Memberships	0.00	911.55	916.00	4.45	99.51%
72.4581220 Public Notices	0.00	487.40	624.00	136.60	78.11%
72.4581230 Travel Expense	0.00	681.98	2,020.00	1,338.02	33.76%
72.4581240 Office Expense	354.94	4,404.49	5,250.00	845.51	83.90%
72.4581241 Postage	0.00	29.20	500.00	470.80	5.84%
72.4581242 Software Maintenance	0.00	3,939.91	3,976.00	36.09	99.09%
72.4581250 Computer Maintenance/Supplies	414.06	4,157.10	5,200.00	1,042.90	79.94%
72.4581251 Gas, Oil and Grease	123.50	2,203.32	2,650.00	446.68	83.14%
72.4581280 Telephone	0.00	1,581.99	2,880.00	1,298.01	54.93%
72.4581310 Professional and Technical	0.00	7.00	0.00	(7.00)	0.00%
72.4581330 Employee Education	106.67	280.95	625.00	344.05	44.95%
72.4581480 Collection Development	1,872.42	22,478.33	24,510.00	2,031.67	91.71%
72.4581610 Miscellaneous Supplies/Service	0.00	338.98	975.00	636.02	34.77%
72.4581620 Special Programs	83.73	2,863.22	3,680.00	816.78	77.80%
72.4581740 Equipment Purchases	0.00	460.09	5,850.00	5,389.91	7.86%
72.4581910 Transfers to Other Funds	0.00	0.00	9,180.00	9,180.00	0.00%
72.4581914 Contributions to Other Units - Local	0.00	6,000.00	0.00	(6,000.00)	0.00%
72.4581915 Contributions to Other Units - State	165.00	3,180.00	0.00	(3,180.00)	0.00%
72.4581920 Grant Expenses	303.70	36,744.04	14,743.00	(22,001.04)	249.23%
<b>Total San Juan County Library System</b>	<b>36,768.72</b>	<b>452,062.19</b>	<b>558,712.00</b>	<b>106,649.81</b>	<b>80.91%</b>
<b>Total Library</b>	<b>52,629.62</b>	<b>636,106.01</b>	<b>693,808.00</b>	<b>57,701.99</b>	<b>91.68%</b>

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	December Actual	2024 Year-to-Date Actual	2024 Budget	Unearned/ Unused	% Earned/ Used
<b>Total Parks, Recreation, and Public Property</b>	<b>52,629.62</b>	<b>636,106.01</b>	<b>693,808.00</b>	<b>57,701.99</b>	<b>91.68%</b>
<b>Approp. Incease in Fund Balance</b>					
72.4880920 Approp Increase in Fund Bal	(44,890.00)	(44,890.00)	0.00	44,890.00	0.00%
<b>Total Approp. Incease in Fund Balance</b>	<b>(44,890.00)</b>	<b>(44,890.00)</b>	<b>0.00</b>	<b>44,890.00</b>	<b>0.00%</b>
<b>Total Expenditures:</b>	<b>7,739.62</b>	<b>591,216.01</b>	<b>693,808.00</b>	<b>102,591.99</b>	<b>85.21%</b>
<b>Total Change In Net Position</b>	<b>513,459.39</b>	<b>(591.86)</b>	<b>0.00</b>	<b>591.86</b>	<b>0.00%</b>