

**San Juan County**  
**Financial Statement - Library Financials**  
**72 Library Fund - 01/01/2026 to 01/31/2026**  
**8.33% of the fiscal year has expired**

	January Actual	2026 Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
1110000 General Checking - Combined - Library	(14,122.57)	(110,584.44)
1112000 Zions - Payroll	(37,848.61)	(74,773.16)
1162000 PTIF 897 General - Library	1,502.69	451,957.77
1175000 Undeposited Receipts	13,127.26	13,151.11
<b>Total Cash and cash equivalents</b>	<b>(37,341.23)</b>	<b>279,751.28</b>
<b>Total Current Assets</b>	<b>(37,341.23)</b>	<b>279,751.28</b>
<b>Total Assets:</b>	<b>(37,341.23)</b>	<b>279,751.28</b>
<b>Liabilities and Fund Equity:</b>		
<b>Liabilities:</b>		
<b>Current liabilities</b>		
2131000 Accounts Payable	(18.19)	0.00
<b>Total Current liabilities</b>	<b>(18.19)</b>	<b>0.00</b>
<b>Total Liabilities:</b>	<b>(18.19)</b>	<b>0.00</b>
<b>Equity - Paid In / Contributed</b>		
2951000 Fund Balance - Unappropriated	(37,323.04)	406,556.28
2961000 Fund Balance - Appropriated	0.00	(134,340.00)
<b>Total Equity - Paid In / Contributed</b>	<b>(37,323.04)</b>	<b>272,216.28</b>
<b>Total Liabilities and Fund Equity:</b>	<b>(37,341.23)</b>	<b>272,216.28</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>7,535.00</b>

**San Juan County**  
**Financial Statement - Library Financials**  
**72 Library Fund - 01/01/2026 to 01/31/2026**  
**8.33% of the fiscal year has expired**

	January Actual	2026 Year-to-Date Actual	2026 Budget	Unearned/ Unused	% Earned/ Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Taxes</b>					
3110000 Property Taxes	12,967.71	12,967.71	496,717.00	483,749.29	2.61%
<b>Total Taxes</b>	<b>12,967.71</b>	<b>12,967.71</b>	<b>496,717.00</b>	<b>483,749.29</b>	<b>2.61%</b>
<b>Intergovernmental revenue</b>					
3313000 Borrower Support Grant	0.00	0.00	7,000.00	7,000.00	0.00%
3314000 UEN Grant	0.00	0.00	6,451.00	6,451.00	0.00%
3341000 CLEF State Grants	0.00	0.00	7,000.00	7,000.00	0.00%
3345000 Other State Grants Deferred	0.00	7,535.00			
3350000 Local Private Grants	0.00	0.00	3,000.00	3,000.00	0.00%
<b>Total Intergovernmental revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>23,451.00</b>	<b>23,451.00</b>	<b>0.00%</b>
<b>Charges for services</b>					
3413000 Library Fees	0.00	0.00	905.00	905.00	0.00%
3415000 Sale of Maps/Publications	180.10	180.10	956.00	775.90	18.84%
3495000 Copier	353.40	353.40	4,321.00	3,967.60	8.18%
<b>Total Charges for services</b>	<b>533.50</b>	<b>533.50</b>	<b>6,182.00</b>	<b>5,648.50</b>	<b>8.63%</b>
<b>Fines and forfeitures</b>					
3512000 Library Fines	83.49	83.49	675.00	591.51	12.37%
<b>Total Fines and forfeitures</b>	<b>83.49</b>	<b>83.49</b>	<b>675.00</b>	<b>591.51</b>	<b>12.37%</b>
<b>Interest</b>					
3610000 Interest Earnings	1,502.69	1,502.69	16,000.00	14,497.31	9.39%
<b>Total Interest</b>	<b>1,502.69</b>	<b>1,502.69</b>	<b>16,000.00</b>	<b>14,497.31</b>	<b>9.39%</b>
<b>Miscellaneous revenue</b>					
3620000 Rents and Concessions	184.26	184.26	3,255.00	3,070.74	5.66%
<b>Total Miscellaneous revenue</b>	<b>184.26</b>	<b>184.26</b>	<b>3,255.00</b>	<b>3,070.74</b>	<b>5.66%</b>
<b>Contributions and transfers</b>					
3825000 Transfers from General Fund	0.00	0.00	101,884.00	101,884.00	0.00%
3830000 Contributions Private	1,100.00	1,100.00	1,000.00	(100.00)	110.00%
<b>Total Contributions and transfers</b>	<b>1,100.00</b>	<b>1,100.00</b>	<b>102,884.00</b>	<b>101,784.00</b>	<b>1.07%</b>
<b>Total Revenue:</b>	<b>16,371.65</b>	<b>16,371.65</b>	<b>649,164.00</b>	<b>632,792.35</b>	<b>2.52%</b>
<b>Expenditures:</b>					
<b>Parks, Recreation, and Public Property</b>					
<b>Library</b>					
<b>Monticello Library Building</b>					
4167110 Salaries and Wages	2,934.34	2,934.34	56,364.00	53,429.66	5.21%
4167111 Overtime and Comp	0.00	0.00	24.00	24.00	0.00%
4167131 FICA Expense	221.30	221.30	3,890.00	3,668.70	5.69%
4167132 Retirement Benefits	75.77	75.77	4,447.00	4,371.23	1.70%
4167134 Health Insurance	1.21	1.21	0.00	(1.21)	0.00%
4167251 Gas, Oil and Grease	0.00	0.00	200.00	200.00	0.00%
4167260 Buildings and Grounds	0.00	0.00	3,000.00	3,000.00	0.00%
4167270 Utilities	643.99	643.99	9,600.00	8,956.01	6.71%
4167310 Professional and Technical	35.62	35.62	1,500.00	1,464.38	2.37%
4167610 Miscellaneous Supplies	0.00	0.00	200.00	200.00	0.00%
<b>Total Monticello Library Building</b>	<b>3,912.23</b>	<b>3,912.23</b>	<b>79,225.00</b>	<b>75,312.77</b>	<b>4.94%</b>
<b>Blanding Library Building</b>					
4168110 Salaries and Wages	4,139.83	4,139.83	86,165.00	82,025.17	4.80%
4168111 Overtime and Comp	0.00	0.00	25.00	25.00	0.00%
4168131 FICA Expense	313.53	313.53	5,828.00	5,514.47	5.38%
4168132 Retirement Benefits	75.77	75.77	4,047.00	3,971.23	1.87%
4168251 Gas, Oil and Grease	0.00	0.00	600.00	600.00	0.00%
4168260 Buildings and Grounds	923.25	923.25	4,029.00	3,105.75	22.92%
4168270 Utilities	0.00	0.00	7,410.00	7,410.00	0.00%
4168310 Professional and Technical	35.63	35.63	3,000.00	2,964.37	1.19%
4168610 Miscellaneous Supplies	0.00	0.00	200.00	200.00	0.00%
<b>Total Blanding Library Building</b>	<b>5,488.01</b>	<b>5,488.01</b>	<b>111,304.00</b>	<b>105,815.99</b>	<b>4.93%</b>
<b>Satellite Buildings</b>					
4169110 Salaries and Wages	236.47	236.47	8,896.00	8,659.53	2.66%
4169111 Overtime and Comp	0.00	0.00	19.00	19.00	0.00%
4169131 FICA Expense	18.01	18.01	674.00	655.99	2.67%

**San Juan County**  
**Financial Statement - Library Financials**  
**72 Library Fund - 01/01/2026 to 01/31/2026**  
**8.33% of the fiscal year has expired**

	January Actual	2026 Year-to-Date Actual	2026 Budget	Unearned/ Unused	% Earned/ Used
4169132 Retirement Benefits	15.28	15.28	1,527.00	1,511.72	1.00%
4169251 Gas, Oil and Grease	0.00	0.00	200.00	200.00	0.00%
4169260 Buildings and Grounds	0.00	0.00	350.00	350.00	0.00%
4169310 Professional and Technical	23.75	23.75	350.00	326.25	6.79%
<b>Total Satellite Buildings</b>	<b>293.51</b>	<b>293.51</b>	<b>12,016.00</b>	<b>11,722.49</b>	<b>2.44%</b>
<b>Library Board</b>					
4580620 Miscellaneous Services	0.00	0.00	2,500.00	2,500.00	0.00%
<b>Total Library Board</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>0.00%</b>
<b>San Juan County Library System</b>					
4581110 Salaries and Wages	20,863.99	20,863.99	240,325.00	219,461.01	8.68%
4581111 Overtime and Comp	0.00	0.00	700.00	700.00	0.00%
4581131 FICA Expense	1,518.20	1,518.20	18,400.00	16,881.80	8.25%
4581132 Retirement Benefits	2,499.87	2,499.87	34,300.00	31,800.13	7.29%
4581133 HSA Contribution	167.29	167.29	4,800.00	4,632.71	3.49%
4581134 Health Insurance	4,674.78	4,674.78	62,300.00	57,625.22	7.50%
4581140 Other Employee Benefits	92.97	92.97	1,400.00	1,307.03	6.64%
4581210 Subscriptions and Memberships	0.00	0.00	1,100.00	1,100.00	0.00%
4581220 Public Notices	0.00	0.00	444.00	444.00	0.00%
4581230 Travel Expense	0.00	0.00	2,020.00	2,020.00	0.00%
4581240 Office Expense	210.03	210.03	5,450.00	5,239.97	3.85%
4581241 Postage	0.00	0.00	500.00	500.00	0.00%
4581242 Software Maintenance	0.00	0.00	6,020.00	6,020.00	0.00%
4581250 Computer Maintenance/Supplies	79.43	79.43	5,100.00	5,020.57	1.56%
4581251 Gas, Oil and Grease	68.94	68.94	0.00	(68.94)	0.00%
4581280 Telephone	0.00	0.00	500.00	500.00	0.00%
4581330 Employee Education	0.00	0.00	1,230.00	1,230.00	0.00%
4581480 Collection Development	4,828.37	4,828.37	25,500.00	20,671.63	18.93%
4581610 Miscellaneous Supplies/Service	35.38	35.38	800.00	764.62	4.42%
4581620 Special Programs	29.68	29.68	5,000.00	4,970.32	0.59%
4581740 Equipment Purchases	0.00	0.00	5,250.00	5,250.00	0.00%
4581914 Contributions to Other Units - Local	7,000.00	7,000.00	7,000.00	0.00	100.00%
4581915 Contributions to Other Units - State	165.00	165.00	3,180.00	3,015.00	5.19%
4581920 Grant Expenses - Reimbursed	448.89	448.89	0.00	(448.89)	0.00%
4581922 Grant Expenses - Children's Book	1,077.94	1,077.94	0.00	(1,077.94)	0.00%
4581923 Grant Expenses - Borrower Support	240.18	240.18	5,800.00	5,559.82	4.14%
4581925 Grant Expenses - Clef Grant	0.00	0.00	7,000.00	7,000.00	0.00%
<b>Total San Juan County Library System</b>	<b>44,000.94</b>	<b>44,000.94</b>	<b>444,119.00</b>	<b>400,118.06</b>	<b>9.91%</b>
<b>Total Library</b>	<b>53,694.69</b>	<b>53,694.69</b>	<b>649,164.00</b>	<b>595,469.31</b>	<b>8.27%</b>
<b>Total Parks, Recreation, and Public Property</b>	<b>53,694.69</b>	<b>53,694.69</b>	<b>649,164.00</b>	<b>595,469.31</b>	<b>8.27%</b>
<b>Total Expenditures:</b>	<b>53,694.69</b>	<b>53,694.69</b>	<b>649,164.00</b>	<b>595,469.31</b>	<b>8.27%</b>
<b>Total Change In Net Position</b>	<b>(37,323.04)</b>	<b>(37,323.04)</b>	<b>0.00</b>	<b>37,323.04</b>	<b>0.00%</b>

**San Juan County**  
**Financial Statement - Library Financials**  
**72 Library Fund - 02/01/2026 to 02/28/2026**  
**16.67% of the fiscal year has expired**

	February Actual	2026 Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
1110000 General Checking - Combined - Library	15,438.22	(95,146.22)
1112000 Zions - Payroll	(34,759.07)	(109,532.23)
1162000 PTIF 897 General - Library	1,312.51	453,270.28
1175000 Undeposited Receipts	(12,992.71)	158.40
<b>Total Cash and cash equivalents</b>	<b>(31,001.05)</b>	<b>248,750.23</b>
<b>Total Current Assets</b>	<b>(31,001.05)</b>	<b>248,750.23</b>
<b>Total Assets:</b>	<b>(31,001.05)</b>	<b>248,750.23</b>
<b>Liabilities and Fund Equity:</b>		
<b>Equity - Paid In / Contributed</b>		
2951000 Fund Balance - Unappropriated	(31,001.05)	375,555.23
2961000 Fund Balance - Appropriated	0.00	(134,340.00)
<b>Total Equity - Paid In / Contributed</b>	<b>(31,001.05)</b>	<b>241,215.23</b>
<b>Total Liabilities and Fund Equity:</b>	<b>(31,001.05)</b>	<b>241,215.23</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>7,535.00</b>

**San Juan County**  
**Financial Statement - Library Financials**  
**72 Library Fund - 02/01/2026 to 02/28/2026**  
**16.67% of the fiscal year has expired**

	February Actual	2026 Year-to-Date Actual	2026 Budget	Unearned/ Unused	% Earned/ Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Taxes</b>					
3110000 Property Taxes	0.00	12,967.71	496,717.00	483,749.29	2.61%
<b>Total Taxes</b>	<u>0.00</u>	<u>12,967.71</u>	<u>496,717.00</u>	<u>483,749.29</u>	<u>2.61%</u>
<b>Intergovernmental revenue</b>					
3312000 Children's Book Grant	2,000.00	2,000.00	0.00	(2,000.00)	0.00%
3313000 Borrower Support Grant	753.17	753.17	7,000.00	6,246.83	10.76%
3314000 UEN Grant	0.00	0.00	6,451.00	6,451.00	0.00%
3341000 CLEF State Grants	0.00	0.00	7,000.00	7,000.00	0.00%
3345000 Other State Grants Deferred	0.00	7,535.00			
3350000 Local Private Grants	0.00	0.00	3,000.00	3,000.00	0.00%
<b>Total Intergovernmental revenue</b>	<u>2,753.17</u>	<u>2,753.17</u>	<u>23,451.00</u>	<u>20,697.83</u>	<u>11.74%</u>
<b>Charges for services</b>					
3413000 Library Fees	149.57	149.57	905.00	755.43	16.53%
3415000 Sale of Maps/Publications	48.00	228.10	956.00	727.90	23.86%
3495000 Copier	354.85	708.25	4,321.00	3,612.75	16.39%
<b>Total Charges for services</b>	<u>552.42</u>	<u>1,085.92</u>	<u>6,182.00</u>	<u>5,096.08</u>	<u>17.57%</u>
<b>Fines and forfeitures</b>					
3512000 Library Fines	48.14	131.63	675.00	543.37	19.50%
<b>Total Fines and forfeitures</b>	<u>48.14</u>	<u>131.63</u>	<u>675.00</u>	<u>543.37</u>	<u>19.50%</u>
<b>Interest</b>					
3610000 Interest Earnings	1,312.51	2,815.20	16,000.00	13,184.80	17.60%
<b>Total Interest</b>	<u>1,312.51</u>	<u>2,815.20</u>	<u>16,000.00</u>	<u>13,184.80</u>	<u>17.60%</u>
<b>Miscellaneous revenue</b>					
3620000 Rents and Concessions	234.66	418.92	3,255.00	2,836.08	12.87%
<b>Total Miscellaneous revenue</b>	<u>234.66</u>	<u>418.92</u>	<u>3,255.00</u>	<u>2,836.08</u>	<u>12.87%</u>
<b>Contributions and transfers</b>					
3825000 Transfers from General Fund	0.00	0.00	101,884.00	101,884.00	0.00%
3830000 Contributions Private	77.82	1,177.82	1,000.00	(177.82)	117.78%
<b>Total Contributions and transfers</b>	<u>77.82</u>	<u>1,177.82</u>	<u>102,884.00</u>	<u>101,706.18</u>	<u>1.14%</u>
<b>Total Revenue:</b>	<u>4,978.72</u>	<u>21,350.37</u>	<u>649,164.00</u>	<u>627,813.63</u>	<u>3.29%</u>
<b>Expenditures:</b>					
<b>Parks, Recreation, and Public Property Library</b>					
<b>Monticello Library Building</b>					
4167110 Salaries and Wages	1,132.70	4,067.04	56,364.00	52,296.96	7.22%
4167111 Overtime and Comp	0.00	0.00	24.00	24.00	0.00%
4167131 FICA Expense	86.66	307.96	3,890.00	3,582.04	7.92%
4167132 Retirement Benefits	0.00	75.77	4,447.00	4,371.23	1.70%
4167134 Health Insurance	0.00	1.21	0.00	(1.21)	0.00%
4167251 Gas, Oil and Grease	0.00	0.00	200.00	200.00	0.00%
4167260 Buildings and Grounds	0.00	0.00	3,000.00	3,000.00	0.00%
4167270 Utilities	0.00	643.99	9,600.00	8,956.01	6.71%
4167310 Professional and Technical	0.00	35.62	1,500.00	1,464.38	2.37%
4167610 Miscellaneous Supplies	0.00	0.00	200.00	200.00	0.00%
<b>Total Monticello Library Building</b>	<u>1,219.36</u>	<u>5,131.59</u>	<u>79,225.00</u>	<u>74,093.41</u>	<u>6.48%</u>
<b>Blanding Library Building</b>					
4168110 Salaries and Wages	0.00	4,139.83	86,165.00	82,025.17	4.80%
4168111 Overtime and Comp	0.00	0.00	25.00	25.00	0.00%
4168131 FICA Expense	0.00	313.53	5,828.00	5,514.47	5.38%
4168132 Retirement Benefits	0.00	75.77	4,047.00	3,971.23	1.87%
4168251 Gas, Oil and Grease	0.00	0.00	600.00	600.00	0.00%
4168260 Buildings and Grounds	0.00	923.25	4,029.00	3,105.75	22.92%
4168270 Utilities	0.00	0.00	7,410.00	7,410.00	0.00%
4168310 Professional and Technical	0.00	35.63	3,000.00	2,964.37	1.19%
4168610 Miscellaneous Supplies	0.00	0.00	200.00	200.00	0.00%
<b>Total Blanding Library Building</b>	<u>0.00</u>	<u>5,488.01</u>	<u>111,304.00</u>	<u>105,815.99</u>	<u>4.93%</u>
<b>Satellite Buildings</b>					
4169110 Salaries and Wages	0.00	236.47	8,896.00	8,659.53	2.66%
4169111 Overtime and Comp	0.00	0.00	19.00	19.00	0.00%

**San Juan County**  
**Financial Statement - Library Financials**  
**72 Library Fund - 02/01/2026 to 02/28/2026**  
**16.67% of the fiscal year has expired**

	February Actual	2026 Year-to-Date Actual	2026 Budget	Unearned/ Unused	% Earned/ Used
4169131 FICA Expense	0.00	18.01	674.00	655.99	2.67%
4169132 Retirement Benefits	0.00	15.28	1,527.00	1,511.72	1.00%
4169251 Gas, Oil and Grease	0.00	0.00	200.00	200.00	0.00%
4169260 Buildings and Grounds	0.00	0.00	350.00	350.00	0.00%
4169310 Professional and Technical	0.00	23.75	350.00	326.25	6.79%
<b>Total Satellite Buildings</b>	<b>0.00</b>	<b>293.51</b>	<b>12,016.00</b>	<b>11,722.49</b>	<b>2.44%</b>
<b>Library Board</b>					
4580620 Miscellaneous Services	0.00	0.00	2,500.00	2,500.00	0.00%
<b>Total Library Board</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>0.00%</b>
<b>San Juan County Library System</b>					
4581110 Salaries and Wages	24,609.93	45,473.92	240,325.00	194,851.08	18.92%
4581111 Overtime and Comp	39.46	39.46	700.00	660.54	5.64%
4581131 FICA Expense	1,807.75	3,325.95	18,400.00	15,074.05	18.08%
4581132 Retirement Benefits	2,541.35	5,041.22	34,300.00	29,258.78	14.70%
4581133 HSA Contribution	91.66	258.95	4,800.00	4,541.05	5.39%
4581134 Health Insurance	4,362.62	9,037.40	62,300.00	53,262.60	14.51%
4581140 Other Employee Benefits	86.94	179.91	1,400.00	1,220.09	12.85%
4581210 Subscriptions and Memberships	30.00	30.00	1,100.00	1,070.00	2.73%
4581220 Public Notices	17.50	17.50	444.00	426.50	3.94%
4581230 Travel Expense	0.00	0.00	2,020.00	2,020.00	0.00%
4581240 Office Expense	0.00	210.03	5,450.00	5,239.97	3.85%
4581241 Postage	15.60	15.60	500.00	484.40	3.12%
4581242 Software Maintenance	0.00	0.00	6,020.00	6,020.00	0.00%
4581250 Computer Maintenance/Supplies	175.35	254.78	5,100.00	4,845.22	5.00%
4581251 Gas, Oil and Grease	67.90	136.84	0.00	(136.84)	0.00%
4581280 Telephone	0.00	0.00	500.00	500.00	0.00%
4581330 Employee Education	0.00	0.00	1,230.00	1,230.00	0.00%
4581480 Collection Development	677.53	5,505.90	25,500.00	19,994.10	21.59%
4581610 Miscellaneous Supplies/Service	0.00	35.38	800.00	764.62	4.42%
4581620 Special Programs	12.31	41.99	5,000.00	4,958.01	0.84%
4581740 Equipment Purchases	0.00	0.00	5,250.00	5,250.00	0.00%
4581914 Contributions to Other Units - Local	0.00	7,000.00	7,000.00	0.00	100.00%
4581915 Contributions to Other Units - State	165.00	330.00	3,180.00	2,850.00	10.38%
4581920 Grant Expenses - Reimbursed	0.00	448.89	0.00	(448.89)	0.00%
4581922 Grant Expenses - Children's Book	0.00	1,077.94	0.00	(1,077.94)	0.00%
4581923 Grant Expenses - Borrower Support	59.51	299.69	5,800.00	5,500.31	5.17%
4581925 Grant Expenses - Clef Grant	0.00	0.00	7,000.00	7,000.00	0.00%
<b>Total San Juan County Library System</b>	<b>34,760.41</b>	<b>78,761.35</b>	<b>444,119.00</b>	<b>365,357.65</b>	<b>17.73%</b>
<b>Total Library</b>	<b>35,979.77</b>	<b>89,674.46</b>	<b>649,164.00</b>	<b>559,489.54</b>	<b>13.81%</b>
<b>Total Parks, Recreation, and Public Property</b>	<b>35,979.77</b>	<b>89,674.46</b>	<b>649,164.00</b>	<b>559,489.54</b>	<b>13.81%</b>
<b>Total Expenditures:</b>	<b>35,979.77</b>	<b>89,674.46</b>	<b>649,164.00</b>	<b>559,489.54</b>	<b>13.81%</b>
<b>Total Change In Net Position</b>	<b>(31,001.05)</b>	<b>(68,324.09)</b>	<b>0.00</b>	<b>68,324.09</b>	<b>0.00%</b>