

**San Juan County**  
**Financial Statement - Library Financials**  
**01/01/2024 to 05/31/2024**  
**41.67% of the fiscal year has expired**

	<u>May</u> <u>Actual</u>	<u>2024</u> <u>Year-to-Date</u> <u>Actual</u>
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
72.1110000 General Checking - Combined - Library	(2,979.09)	(103,342.88)
72.1112000 Zions - Payroll	(36,516.73)	(36,516.73)
72.1162000 PTIF 897 General - Library	0.00	414,925.10
72.1175000 Undeposited Receipts	(278.91)	51.00
<b>Total Cash and cash equivalents</b>	<u>(39,774.73)</u>	<u>275,116.49</u>
<b>Total Current Assets</b>	<u>(39,774.73)</u>	<u>275,116.49</u>
<b>Total Assets:</b>	<u>(39,774.73)</u>	<u>275,116.49</u>
<b>Liabilites and Fund Equity:</b>		
<b>Equity - Paid In / Contributed</b>		
72.2951000 Fund Balance - Unappropriated	(37,438.53)	394,483.26
72.2961000 Fund Balance - Appropriated	0.00	(89,450.00)
<b>Total Equity - Paid In / Contributed</b>	<u>(37,438.53)</u>	<u>305,033.26</u>
<b>Total Liabilites and Fund Equity:</b>	<u>(37,438.53)</u>	<u>305,033.26</u>
<b>Total Net Position</b>	<u>(2,336.20)</u>	<u>(29,916.77)</u>

**San Juan County**  
**Financial Statement - Library Financials**  
**01/01/2024 to 05/31/2024**  
**41.67% of the fiscal year has expired**

	May 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	0.00	0.00	419,000.00	419,000.00	0.00%
<b>Total Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>419,000.00</b>	<b>419,000.00</b>	<b>0.00%</b>
<b>Intergovernmental revenue</b>					
72.3310000 Other Federal Grants	0.00	3,295.84	7,743.00	4,447.16	42.57%
72.3340000 Other State Grants	0.00	7,018.00	7,000.00	(18.00)	100.26%
<b>Total Intergovernmental revenue</b>	<b>0.00</b>	<b>10,313.84</b>	<b>14,743.00</b>	<b>4,429.16</b>	<b>69.96%</b>
<b>Charges for services</b>					
72.3413000 Library Fees	218.75	1,047.61	390.00	(657.61)	268.62%
72.3415000 Sale of Maps/Publications	49.00	1,018.18	2,100.00	1,081.82	48.48%
72.3495000 Copier	199.47	2,038.94	5,000.00	2,961.06	40.78%
<b>Total Charges for services</b>	<b>467.22</b>	<b>4,104.73</b>	<b>7,490.00</b>	<b>3,385.27</b>	<b>54.80%</b>
<b>Fines and forfeitures</b>					
72.3500000 Fines and Forfeitures	0.00	0.00	70.00	70.00	0.00%
72.3512000 Library Fines	110.84	211.26	80.00	(131.26)	264.08%
<b>Total Fines and forfeitures</b>	<b>110.84</b>	<b>211.26</b>	<b>150.00</b>	<b>(61.26)</b>	<b>140.84%</b>
<b>Interest</b>					
72.3610000 Interest Earnings	0.00	5,565.11	19,000.00	13,434.89	29.29%
<b>Total Interest</b>	<b>0.00</b>	<b>5,565.11</b>	<b>19,000.00</b>	<b>13,434.89</b>	<b>29.29%</b>
<b>Miscellaneous revenue</b>					
72.3620000 Rents and Concessions	211.49	630.78	1,000.00	369.22	63.08%
<b>Total Miscellaneous revenue</b>	<b>211.49</b>	<b>630.78</b>	<b>1,000.00</b>	<b>369.22</b>	<b>63.08%</b>
<b>Contributions and transfers</b>					
72.3825000 Transfers from General Fund	0.00	0.00	231,225.00	231,225.00	0.00%
72.3830000 Contributions Private	52.56	1,278.98	1,200.00	(78.98)	106.58%
<b>Total Contributions and transfers</b>	<b>52.56</b>	<b>1,278.98</b>	<b>232,425.00</b>	<b>231,146.02</b>	<b>0.55%</b>
<b>Total Revenue:</b>	<b>842.11</b>	<b>22,104.70</b>	<b>693,808.00</b>	<b>671,703.30</b>	<b>3.19%</b>
<b>Expenditures:</b>					
<b>Parks, Recreation, and Public Property</b>					
<b>Library</b>					
<b>Monticello Library Building</b>					
72.4167110 Salaries and Wages	2,870.88	17,892.97	29,180.00	11,287.03	61.32%
72.4167111 Overtime and Comp	1.79	23.29	0.00	(23.29)	0.00%
72.4167131 FICA Expense	215.45	1,319.60	2,060.00	740.40	64.06%
72.4167132 Retirement Benefits	326.72	2,160.39	5,940.00	3,779.61	36.37%
72.4167134 Health Insurance	72.44	144.88	4,330.00	4,185.12	3.35%
72.4167251 Gas, Oil and Grease	111.95	294.95	0.00	(294.95)	0.00%
72.4167260 Buildings and Grounds	313.00	727.32	3,000.00	2,272.68	24.24%
72.4167270 Utilities	727.35	4,421.44	10,000.00	5,578.56	44.21%
72.4167310 Professional and Technical	235.62	342.48	1,000.00	657.52	34.25%
<b>Total Monticello Library Building</b>	<b>4,875.20</b>	<b>27,327.32</b>	<b>55,510.00</b>	<b>28,182.68</b>	<b>49.23%</b>
<b>Blanding Library Building</b>					
72.4168110 Salaries and Wages	5,776.74	31,033.01	42,116.00	11,082.99	73.68%
72.4168111 Overtime and Comp	1.79	23.29	0.00	(23.29)	0.00%
72.4168131 FICA Expense	438.14	2,332.60	3,060.00	727.40	76.23%
72.4168132 Retirement Benefits	221.89	1,317.72	3,265.00	1,947.28	40.36%
72.4168134 Health Insurance	0.00	0.00	4,280.00	4,280.00	0.00%
72.4168260 Buildings and Grounds	309.64	1,717.38	3,000.00	1,282.62	57.25%
72.4168270 Utilities	710.64	3,439.69	8,500.00	5,060.31	40.47%
72.4168310 Professional and Technical	315.63	422.52	1,000.00	577.48	42.25%
<b>Total Blanding Library Building</b>	<b>7,774.47</b>	<b>40,286.21</b>	<b>65,221.00</b>	<b>24,934.79</b>	<b>61.77%</b>
<b>Satellite Buildings</b>					
72.4169110 Salaries and Wages	530.83	2,991.07	8,005.00	5,013.93	37.37%
72.4169111 Overtime and Comp	1.79	17.69	0.00	(17.69)	0.00%
72.4169131 FICA Expense	39.57	217.34	545.00	327.66	39.88%
72.4169132 Retirement Benefits	95.46	566.33	1,375.00	808.67	41.19%
72.4169134 Health Insurance	0.00	0.00	1,540.00	1,540.00	0.00%
72.4169310 Professional and Technical	23.75	95.00	400.00	305.00	23.75%
<b>Total Satellite Buildings</b>	<b>691.40</b>	<b>3,887.43</b>	<b>11,865.00</b>	<b>7,977.57</b>	<b>32.76%</b>

**San Juan County**  
**Financial Statement - Library Financials**  
**01/01/2024 to 05/31/2024**  
**41.67% of the fiscal year has expired**

	May Actual	2024 Year-to-Date Actual	2024 Budget	Unearned/ Unused	% Earned/ Used
<b>Library Board</b>					
72.4580620 Miscellaneous Services	1,050.00	1,050.00	2,500.00	1,450.00	42.00%
<b>Total Library Board</b>	<b>1,050.00</b>	<b>1,050.00</b>	<b>2,500.00</b>	<b>1,450.00</b>	<b>42.00%</b>
<b>San Juan County Library System</b>					
72.4581110 Salaries and Wages	17,657.75	99,095.57	368,570.00	269,474.43	26.89%
72.4581111 Overtime and Comp	0.00	69.83	0.00	(69.83)	0.00%
72.4581131 FICA Expense	1,319.95	7,258.18	27,962.00	20,703.82	25.96%
72.4581132 Retirement Benefits	1,846.35	15,345.82	31,453.00	16,107.18	48.79%
72.4581133 HSA Contribution	181.04	1,810.08	0.00	(1,810.08)	0.00%
72.4581134 Health Insurance	2,556.56	20,347.40	45,610.00	25,262.60	44.61%
72.4581140 Other Employee Benefits	25.39	526.25	1,538.00	1,011.75	34.22%
72.4581210 Subscriptions and Memberships	0.00	821.55	916.00	94.45	89.69%
72.4581220 Public Notices	0.00	211.38	624.00	412.62	33.88%
72.4581230 Travel Expense	0.00	34.84	2,020.00	1,985.16	1.72%
72.4581240 Office Expense	0.00	1,457.32	5,250.00	3,792.68	27.76%
72.4581241 Postage	0.00	0.00	500.00	500.00	0.00%
72.4581242 Software Maintenance	0.00	934.00	3,976.00	3,042.00	23.49%
72.4581250 Computer Maintenance/Supplies	0.00	1,238.08	5,200.00	3,961.92	23.81%
72.4581251 Gas, Oil and Grease	0.00	0.00	2,650.00	2,650.00	0.00%
72.4581280 Telephone	0.00	391.83	2,880.00	2,488.17	13.61%
72.4581330 Employee Education	0.00	0.00	625.00	625.00	0.00%
72.4581480 Collection Development	0.00	8,210.49	24,510.00	16,299.51	33.50%
72.4581610 Miscellaneous Supplies/Service	40.00	125.00	975.00	850.00	12.82%
72.4581620 Special Programs	47.06	496.91	3,680.00	3,183.09	13.50%
72.4581740 Equipment Purchases	0.00	0.00	5,850.00	5,850.00	0.00%
72.4581910 Transfers to Other Funds	0.00	0.00	9,180.00	9,180.00	0.00%
72.4581915 Transfers to Other Units - State	165.00	8,025.00	0.00	(8,025.00)	0.00%
72.4581920 Grant Expenses	50.47	1,896.71	14,743.00	12,846.29	12.87%
<b>Total San Juan County Library System</b>	<b>23,889.57</b>	<b>168,296.24</b>	<b>558,712.00</b>	<b>390,415.76</b>	<b>30.12%</b>
<b>Total Library</b>	<b>38,280.64</b>	<b>240,847.20</b>	<b>693,808.00</b>	<b>452,960.80</b>	<b>34.71%</b>
<b>Total Parks, Recreation, and Public Property</b>	<b>38,280.64</b>	<b>240,847.20</b>	<b>693,808.00</b>	<b>452,960.80</b>	<b>34.71%</b>
<b>Total Expenditures:</b>	<b>38,280.64</b>	<b>240,847.20</b>	<b>693,808.00</b>	<b>452,960.80</b>	<b>34.71%</b>
<b>Total Change In Net Position</b>	<b>(37,438.53)</b>	<b>(218,742.50)</b>	<b>0.00</b>	<b>218,742.50</b>	<b>0.00%</b>