

San Juan County
Standard Financial Report
10 General Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	14,822,658.55	(593,527.24)	13,549,323.40
Receivables	1,058,145.24	2,381.97	1,061,147.68
Other current assets	24,255.66	0.00	27,249.32
Total Current Assets	<u>15,905,059.45</u>	<u>(591,145.27)</u>	<u>14,637,720.40</u>
Non-Current Assets			
Other non-current assets	2,553.27	0.00	(3,124.25)
Total Non-Current Assets	<u>2,553.27</u>	<u>0.00</u>	<u>(3,124.25)</u>
Total Assets:	<u>15,907,612.72</u>	<u>(591,145.27)</u>	<u>14,634,596.15</u>
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities	(482,192.43)	(18,046.76)	(213,680.75)
Payroll liabilities	(532,405.95)	(420,558.35)	(572,236.52)
Deferred inflows	(9,261,170.82)	0.00	(9,588,295.82)
Total Liabilities:	<u>(10,275,769.20)</u>	<u>(438,605.11)</u>	<u>(10,374,213.09)</u>
Equity - Paid In / Contributed	(3,533,864.89)	1,029,750.38	(1,059,725.47)
Total Liabilites and Fund Equity:	<u>(13,809,634.09)</u>	<u>591,145.27</u>	<u>(11,433,938.56)</u>
Total Net Position	<u>2,097,978.63</u>	<u>0.00</u>	<u>3,200,657.59</u>

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Taxes	7,668,095.44	0.00	304,518.78	6,836,100.00	6,836,100.00
Licenses and permits	251,757.94	13,117.45	74,992.15	248,000.00	248,000.00
Intergovernmental revenue	4,912,464.61	363,721.48	(432,228.56)	7,117,240.00	7,117,240.00
Charges for services	2,939,170.67	74,653.75	576,516.60	3,389,200.00	3,389,200.00
Fines and forfeitures	389,973.03	58,641.14	101,063.45	409,000.00	409,000.00
Interest	474,730.66	0.00	24,286.09	400,000.00	400,000.00
Miscellaneous revenue	212,698.51	3,110.27	16,556.08	143,500.00	143,500.00
Contributions and transfers	966,144.97	290.00	290.00	366,000.00	366,000.00
Total Revenue:	17,913,062.12	513,534.09	1,866,699.84	18,909,040.00	18,909,040.00
Expenditures:					
General Government					
Board of Commissioners	258,734.42	21,431.59	58,924.66	266,550.00	266,550.00
Planning Department	37,237.52	2,448.00	8,180.68	39,660.00	39,660.00
Administration	221,185.97	17,531.07	53,222.97	221,400.00	221,400.00
Planning and Zoning Commission	105,823.37	168,737.86	199,777.24	236,700.00	236,700.00
Justice Court	192,403.76	16,640.23	47,199.47	197,300.00	197,300.00
Public Defender	381,043.75	4,530.00	64,006.38	310,000.00	310,000.00
Personnel/Risk Management	119,230.88	9,336.43	14,738.10	124,000.00	124,000.00
Clerk/Auditor	256,640.95	15,177.16	51,742.55	266,500.00	266,500.00
Treasurer	162,080.47	11,342.68	45,305.63	161,410.00	161,410.00
Recorder	266,100.87	13,145.25	50,371.81	214,650.00	214,650.00
County Attorney	547,963.31	44,185.87	132,356.87	537,240.00	537,240.00
Assessor	278,754.38	34,463.09	105,496.06	383,580.00	383,580.00
Surveyor	233,004.74	18,249.00	53,739.14	245,350.00	245,350.00
Non-Departmental	295,687.34	722.17	60,667.51	243,760.00	243,760.00
Information Technology	346,653.46	18,328.40	43,535.16	190,000.00	190,000.00
Legal Defense	436,365.62	6,146.00	210,785.00	279,000.00	279,000.00
Courthouse Building	171,471.47	28,012.32	49,151.73	176,140.00	176,140.00
Blanding Annex	14,245.13	1,055.29	3,133.99	14,400.00	14,400.00
Sheriff's Annex Building	18,134.07	1,468.42	5,158.30	17,100.00	17,100.00
Public Safety Building	203,710.58	15,771.42	50,318.11	196,940.00	196,940.00
Elections	284,630.86	10,916.94	29,212.65	156,700.00	156,700.00
Economic Development	741,597.21	16,663.35	28,432.24	316,520.00	316,520.00
Visitor Services	727,396.44	81,712.70	211,446.74	881,720.00	881,720.00
Promotion and Marketing	500.00	0.00	0.00	5,000.00	5,000.00
Total General Government	6,300,596.57	558,015.24	1,576,902.99	5,681,620.00	5,681,620.00
Public Safety					
Sheriff Department	2,711,714.39	336,182.78	706,045.57	2,677,100.00	2,677,100.00
Task Force	62,574.17	542.09	2,875.71	70,000.00	70,000.00
Sheriff Airplane	1,227.28	0.00	142.18	0.00	0.00
Search and Rescue	38,653.32	8,489.93	8,810.28	9,000.00	9,000.00
Wildland Fire Control	178,489.55	46,636.36	64,812.30	312,450.00	312,450.00
Fire/Rescue	150,788.45	7,016.13	28,920.70	132,770.00	132,770.00
Jail	2,670,390.08	197,516.20	597,648.23	2,631,220.00	2,631,220.00
Dispatch	98,633.73	20.04	(1,565.56)	89,000.00	89,000.00
Building Inspection	118,759.86	(2,658.30)	0.00	0.00	0.00
Emergency Services	233,021.75	11,350.57	82,801.77	376,540.00	376,540.00
Weed and Rodent Control	164,833.89	5,954.90	19,348.31	183,980.00	183,980.00
Emergency Events	2,042.94	0.00	0.00	0.00	0.00
Childrens Justice Center	95,646.75	7,991.47	23,522.63	124,830.00	124,830.00
Total Public Safety	6,526,776.16	619,042.17	1,533,362.12	6,606,890.00	6,606,890.00
Parks, Recreation, and Public Property					
Television and Communications	109,565.68	5,826.28	12,675.84	94,300.00	94,300.00
Historical Commission	7,031.97	0.00	335.99	2,000.00	2,000.00
Agriculture and Extension	55,191.84	6,380.20	16,327.99	67,750.00	67,750.00
County Fair	169,630.98	1,069.20	9,853.84	121,100.00	121,100.00
County Queen Pagent	9,118.08	520.00	520.00	9,200.00	9,200.00
Total Parks, Recreation, and Public Property	350,538.55	13,795.68	39,713.66	294,350.00	294,350.00
Community and Economic Development					
SJC Homeless Committee	2,874.61	1,768.26	3,330.92	73,000.00	73,000.00
Poor and Indigent Assistance	773.15	0.00	573.61	1,000.00	1,000.00
Area Plan Administration	64,272.51	5,201.51	15,187.80	67,530.00	67,530.00
Access and Transportation	206,380.02	13,253.38	49,405.87	206,300.00	206,300.00

San Juan County
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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Preventative Health	2,291.82	0.00	0.00	2,800.00	2,800.00
Legal Services	1,500.00	0.00	0.00	2,000.00	2,000.00
Ombudsman	14,295.77	909.59	2,817.10	12,250.00	12,250.00
Senior Citizens Centers	120,058.51	7,338.50	24,673.50	129,190.00	129,190.00
Congregate Meals	184,032.70	13,264.68	40,576.40	192,150.00	192,150.00
Home Delivered Meals	199,030.17	13,715.93	41,437.94	205,990.00	205,990.00
State Alternatives	164,243.43	17,133.71	44,193.40	176,580.00	176,580.00
Medicaid Waiver	50,991.34	2,548.11	7,597.63	48,650.00	48,650.00
State Waiver	87,302.36	6,664.89	15,936.36	90,670.00	90,670.00
Respite	40,900.22	2,896.70	8,224.91	35,960.00	35,960.00
VDHCDS	124,411.94	22,766.99	45,131.15	263,890.00	263,890.00
Health Insurance Information	41,392.18	2,128.00	6,285.26	34,020.00	34,020.00
Social Services Block Grant	0.00	0.00	0.00	20,000.00	20,000.00
Total Community and Economic Development	1,304,750.73	109,590.25	305,371.85	1,561,980.00	1,561,980.00
Airport					
Blanding Airport	0.00	0.00	0.00	1,500.00	1,500.00
Cal Black Airport	397,310.99	45,978.03	394,845.32	1,396,870.00	1,396,870.00
Total Airport	397,310.99	45,978.03	394,845.32	1,398,370.00	1,398,370.00
Special Projects	188,514.51	111.81	9,151.17	281,870.00	281,870.00
Undistributed Employee Benefit	1,590,322.54	196,751.29	540,342.96	1,784,500.00	1,784,500.00
Transfers	961,506.16	0.00	0.00	1,299,460.00	1,299,460.00
Approp. Incease in Fund Balance	(2,123,674.77)	0.00	(1,924,395.77)	0.00	0.00
Total Expenditures:	17,421,037.21	1,543,284.47	4,399,690.07	18,909,040.00	18,909,040.00
Total Change In Net Position	492,024.91	(1,029,750.38)	(2,532,990.23)	0.00	0.00

San Juan County
Standard Financial Report
21 B Road Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	17,820,058.89	(470,136.04)	18,523,898.52
Receivables	1,667,508.37	0.00	1,667,508.37
Other current assets	1,474,617.79	0.00	1,474,617.79
Total Current Assets	<u>20,962,185.05</u>	<u>(470,136.04)</u>	<u>21,666,024.68</u>
Non-Current Assets			
Other non-current assets	14,625.00	0.00	14,625.00
Total Non-Current Assets	<u>14,625.00</u>	<u>0.00</u>	<u>14,625.00</u>
Total Assets:	<u>20,976,810.05</u>	<u>(470,136.04)</u>	<u>21,680,649.68</u>
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities	(798,262.04)	68,060.75	(111,464.24)
Total Liabilities:	<u>(798,262.04)</u>	<u>68,060.75</u>	<u>(111,464.24)</u>
Equity - Paid In / Contributed	(20,265,839.34)	402,075.29	(21,656,476.77)
Total Liabilites and Fund Equity:	<u>(21,064,101.38)</u>	<u>470,136.04</u>	<u>(21,767,941.01)</u>
Total Net Position	<u>(87,291.33)</u>	<u>0.00</u>	<u>(87,291.33)</u>

San Juan County
Standard Financial Report
21 B Road Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Taxes	563,651.46	0.00	52,040.06	431,283.00	431,283.00
Intergovernmental revenue	7,113,859.48	54,354.91	2,551,203.71	1,658,800.00	1,658,800.00
Charges for services	250,890.25	4,794.78	36,538.65	190,000.00	190,000.00
Interest	536,801.20	0.00	84,913.04	750,000.00	750,000.00
Miscellaneous revenue	60,050.00	0.00	18.50	0.00	0.00
Contributions and transfers	350,000.00	0.00	0.00	5,456,240.00	5,456,240.00
Total Revenue:	8,875,252.39	59,149.69	2,724,713.96	8,486,323.00	8,486,323.00
Expenditures:					
Class B Roads					
Weed Control	1,642.54	72.50	72.50	0.00	0.00
Equipment Maintenance	947,538.25	67,780.46	198,396.89	1,159,380.00	1,159,380.00
Road Maintenance	4,854,705.71	286,496.17	911,548.89	6,320,300.00	6,320,300.00
Snow Removal	72,488.86	25,717.77	35,380.89	128,200.00	128,200.00
Total Class B Roads	5,876,375.36	380,066.90	1,145,399.17	7,607,880.00	7,607,880.00
Undistributed Employee Benefit	573,092.32	81,158.08	188,677.36	623,400.00	623,400.00
Transfers	305,380.00	0.00	0.00	0.00	0.00
Total Expenditures:	6,754,847.68	461,224.98	1,334,076.53	8,231,280.00	8,231,280.00
Total Change In Net Position	2,120,404.71	(402,075.29)	1,390,637.43	255,043.00	255,043.00

San Juan County
Standard Financial Report
24 San Juan County MBA - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	20,692.45	(37,815.74)	9,097.45
Total Current Assets	20,692.45	(37,815.74)	9,097.45
Total Assets:	20,692.45	(37,815.74)	9,097.45
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities	0.00	62,105.01	0.00
Total Liabilities:	0.00	62,105.01	0.00
Equity - Paid In / Contributed	(28,554.97)	(24,289.27)	(16,959.97)
Total Liabilites and Fund Equity:	(28,554.97)	37,815.74	(16,959.97)
Total Net Position	(7,862.52)	0.00	(7,862.52)

San Juan County
Standard Financial Report
24 San Juan County MBA - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Intergovernmental revenue	0.00	0.00	0.00	26,055,965.00	26,055,965.00
Contributions and transfers	93,780.01	24,289.27	50,510.01	87,010.00	87,010.00
Total Revenue:	93,780.01	24,289.27	50,510.01	26,142,975.00	26,142,975.00
Expenditures:					
General Government					
Non-Departmental	38,602.01	0.00	0.00	24,000.00	24,000.00
Total General Government	38,602.01	0.00	0.00	24,000.00	24,000.00
Health					
Health Building	62,765.00	0.00	44,000.00	63,000.00	63,000.00
Total Health	62,765.00	0.00	44,000.00	63,000.00	63,000.00
Transfers	0.00	0.00	0.00	26,055,965.00	26,055,965.00
Approp. Incease in Fund Balance	(7,587.00)	0.00	18,105.01	0.00	0.00
Total Expenditures:	93,780.01	0.00	62,105.01	26,142,965.00	26,142,965.00
Total Change In Net Position	0.00	24,289.27	(11,595.00)	10.00	10.00

San Juan County
Standard Financial Report
25 Health Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	432,735.01	11,053.95	278,226.71
Receivables	268,730.58	0.00	267,703.86
Other current assets	9,187.27	18,118.00	35,801.27
Total Current Assets	710,652.86	29,171.95	581,731.84
Total Assets:	710,652.86	29,171.95	581,731.84
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities	(24,351.74)	(5,092.67)	(19,643.43)
Total Liabilities:	(24,351.74)	(5,092.67)	(19,643.43)
Equity - Paid In / Contributed	(677,723.78)	(24,079.28)	(553,511.07)
Total Liabilites and Fund Equity:	(702,075.52)	(29,171.95)	(573,154.50)
Total Net Position	8,577.34	0.00	8,577.34

San Juan County
Standard Financial Report
25 Health Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Taxes	169,349.32	0.00	0.00	147,000.00	147,000.00
Intergovernmental revenue	1,499,113.65	104,855.96	108,814.22	1,904,720.00	1,904,720.00
Charges for services	38,098.44	5,129.00	14,969.64	52,480.00	52,480.00
Interest	1,462.74	0.00	103.31	1,000.00	1,000.00
Contributions and transfers	163,610.00	0.00	0.00	163,610.00	163,610.00
Total Revenue:	1,871,634.15	109,984.96	123,887.17	2,268,810.00	2,268,810.00
Expenditures:					
General Government					
Administration	0.00	0.00	0.00	21,940.00	21,940.00
Total General Government	0.00	0.00	0.00	21,940.00	21,940.00
Health					
Public Health	1,627,308.14	85,905.68	248,099.88	2,126,950.00	2,126,950.00
Total Health	1,627,308.14	85,905.68	248,099.88	2,126,950.00	2,126,950.00
Contributions	92,551.00	0.00	0.00	104,190.00	104,190.00
Transfers	15,725.04	0.00	0.00	15,730.00	15,730.00
Total Expenditures:	1,735,584.18	85,905.68	248,099.88	2,268,810.00	2,268,810.00
Total Change In Net Position	136,049.97	24,079.28	(124,212.71)	0.00	0.00

San Juan County
Standard Financial Report
26 Emergency Medical Services - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	(684,321.71)	(19,489.43)	(750,267.43)
Receivables	24,018.45	0.00	24,018.45
Total Current Assets	(660,303.26)	(19,489.43)	(726,248.98)
Non-Current Assets			
Capital assets			
Property	2,334,334.83	0.00	2,334,334.83
Accumulated depreciation	(1,627,674.02)	0.00	(1,643,810.54)
Total Capital assets	706,660.81	0.00	690,524.29
Other non-current assets	114,248.14	0.00	114,248.14
Total Non-Current Assets	820,908.95	0.00	804,772.43
Total Assets:	160,605.69	(19,489.43)	78,523.45
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities	(89,498.64)	1,205.76	(86,692.28)
Long-term liabilities	(65,891.93)	0.00	(65,891.93)
Deferred inflows	(61,400.84)	0.00	(61,400.84)
Total Liabilities:	(216,791.41)	1,205.76	(213,985.05)
Equity - Paid In / Contributed	57,721.06	18,283.67	136,996.94
Total Liabilites and Fund Equity:	(159,070.35)	19,489.43	(76,988.11)
Total Net Position	1,535.34	0.00	1,535.34

San Juan County
Standard Financial Report
26 Emergency Medical Services - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Intergovernmental revenue	171,405.70	0.00	0.00	64,000.00	64,000.00
Charges for services	477,478.53	47,635.71	155,070.66	503,000.00	503,000.00
Miscellaneous revenue	1,521.51	0.00	0.00	0.00	0.00
Contributions and transfers	456,861.43	0.00	0.00	496,590.00	496,590.00
Total Revenue:	1,107,267.17	47,635.71	155,070.66	1,063,590.00	1,063,590.00
Expenditures:					
Public Safety					
EMS					
Administration	987,546.70	65,919.38	232,061.66	1,013,090.00	1,013,090.00
Bluff	13,709.28	0.00	2,284.88	0.00	0.00
LA Sal First Responder	105,337.84	0.00	0.00	0.00	0.00
Total EMS	1,106,593.82	65,919.38	234,346.54	1,013,090.00	1,013,090.00
Total Public Safety	1,106,593.82	65,919.38	234,346.54	1,013,090.00	1,013,090.00
Approp. Incease in Fund Balance	(55,150.00)	0.00	0.00	0.00	0.00
Total Expenditures:	1,051,443.82	65,919.38	234,346.54	1,013,090.00	1,013,090.00
Total Change In Net Position	55,823.35	(18,283.67)	(79,275.88)	50,500.00	50,500.00

San Juan County
Standard Financial Report
27 Jail Fiduciary Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	219,155.85	(12,957.35)	243,382.14
Total Current Assets	219,155.85	(12,957.35)	243,382.14
Total Assets:	219,155.85	(12,957.35)	243,382.14
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities	(219,155.85)	2,842.28	(215,550.63)
Total Liabilities:	(219,155.85)	2,842.28	(215,550.63)
Equity - Paid In / Contributed	0.00	10,115.07	(27,831.51)
Total Liabilites and Fund Equity:	(219,155.85)	12,957.35	(243,382.14)
Total Net Position	0.00	0.00	0.00

San Juan County
Standard Financial Report
27 Jail Fiduciary Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Non-Operating Items:					
Non-operating income	130,376.92	0.00	55,643.46	190,980.00	190,980.00
Non-operating expense	130,376.92	10,115.07	27,811.95	190,980.00	190,980.00
Total Non-Operating Items:	0.00	10,115.07	27,831.51	0.00	0.00
Total Income or Expense	0.00	10,115.07	27,831.51	0.00	0.00

San Juan County
Standard Financial Report
32 CRA Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	9,227.61	0.00	0.00
Total Current Assets	9,227.61	0.00	0.00
Total Assets:	9,227.61	0.00	0.00
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities	(9,227.61)	(15,882.00)	(15,882.00)
Total Liabilities:	(9,227.61)	(15,882.00)	(15,882.00)
Equity - Paid In / Contributed	0.00	15,882.00	15,882.00
Total Liabilites and Fund Equity:	(9,227.61)	0.00	0.00
Total Net Position	0.00	0.00	0.00

San Juan County
Standard Financial Report
32 CRA Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Taxes	9,227.61	0.00	0.00	12,880.00	12,880.00
Total Revenue:	9,227.61	0.00	0.00	12,880.00	12,880.00
Expenditures:					
Contributions	9,227.61	15,882.00	15,882.00	12,880.00	12,880.00
Total Expenditures:	9,227.61	15,882.00	15,882.00	12,880.00	12,880.00
Total Change In Net Position	0.00	15,882.00	15,882.00	0.00	0.00

San Juan County
Standard Financial Report
45 Capital Projects Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	437,516.13	(26,100.00)	252,269.84
Total Current Assets	437,516.13	(26,100.00)	252,269.84
Total Assets:	437,516.13	(26,100.00)	252,269.84
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities	(225,040.00)	(83,160.00)	(308,200.00)
Total Liabilities:	(225,040.00)	(83,160.00)	(308,200.00)
Equity - Paid In / Contributed	(212,476.13)	109,260.00	55,930.16
Total Liabilites and Fund Equity:	(437,516.13)	26,100.00	(252,269.84)
Total Net Position	0.00	0.00	0.00

San Juan County
Standard Financial Report
45 Capital Projects Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Intergovernmental revenue	0.00	0.00	0.00	1,069,267.00	1,069,267.00
Interest	1,587.49	0.00	112.12	1,300.00	1,300.00
Contributions and transfers	225,040.00	0.00	0.00	26,055,695.00	26,055,695.00
Total Revenue:	226,627.49	0.00	112.12	27,126,262.00	27,126,262.00
Expenditures:					
General Government					
Courthouse Building	881,517.01	0.00	153,318.41	15,000.00	15,000.00
Public Safety Building	244,166.15	106,860.00	112,800.00	26,055,695.00	26,055,695.00
Total General Government	1,125,683.16	106,860.00	266,118.41	26,070,695.00	26,070,695.00
Public Safety					
Emergency Services	1,444,563.30	0.00	0.00	245,304.00	245,304.00
Total Public Safety	1,444,563.30	0.00	0.00	245,304.00	245,304.00
Airport					
Cal Black Airport	0.00	2,400.00	2,400.00	0.00	0.00
Total Airport	0.00	2,400.00	2,400.00	0.00	0.00
Special Projects	70.46	0.00	0.00	810,263.00	810,263.00
Approp. Incease in Fund Balance	(2,524,076.00)	0.00	0.00	0.00	0.00
Total Expenditures:	46,240.92	109,260.00	268,518.41	27,126,262.00	27,126,262.00
Total Change In Net Position	180,386.57	109,260.00	(268,406.29)	0.00	0.00

San Juan County
Standard Financial Report
46 Road Capital Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	<u>4,651,260.83</u>	<u>(2,109.61)</u>	<u>4,654,712.53</u>
Total Current Assets	<u>4,651,260.83</u>	<u>(2,109.61)</u>	<u>4,654,712.53</u>
Total Assets:	<u>4,651,260.83</u>	<u>(2,109.61)</u>	<u>4,654,712.53</u>
Liabilites and Fund Equity:			
Equity - Paid In / Contributed	<u>(4,651,260.83)</u>	<u>2,109.61</u>	<u>(4,654,712.53)</u>
Total Liabilites and Fund Equity:	<u>(4,651,260.83)</u>	<u>2,109.61</u>	<u>(4,654,712.53)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

San Juan County
Standard Financial Report
46 Road Capital Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Interest	168,777.63	0.00	11,920.24	100,000.00	100,000.00
Total Revenue:	168,777.63	0.00	11,920.24	100,000.00	100,000.00
Expenditures:					
General Government					
Administration	26,137.00	0.00	0.00	0.00	0.00
Total General Government	26,137.00	0.00	0.00	0.00	0.00
Highways and Public Improvements					
Road Maintenance	13,188.63	2,109.61	8,468.54	11,900.00	11,900.00
Total Highways and Public Improvements	13,188.63	2,109.61	8,468.54	11,900.00	11,900.00
Total Expenditures:	39,325.63	2,109.61	8,468.54	11,900.00	11,900.00
Total Change In Net Position	129,452.00	2,109.61	3,451.70	88,100.00	88,100.00

San Juan County
Standard Financial Report
57 Landfill - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	2,544,417.30	(15,899.97)	2,511,568.34
Total Current Assets	2,544,417.30	(15,899.97)	2,511,568.34
Non-Current Assets			
Capital assets			
Property	2,344,300.85	0.00	2,344,300.85
Accumulated depreciation	(1,270,992.77)	0.00	(1,286,781.69)
Total Capital assets	1,073,308.08	0.00	1,057,519.16
Other non-current assets	59,422.84	0.00	59,422.84
Total Non-Current Assets	1,132,730.92	0.00	1,116,942.00
Total Assets:	3,677,148.22	(15,899.97)	3,628,510.34
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities	(167,130.99)	27,410.83	(166,077.19)
Long-term liabilities	(563,239.77)	0.00	(563,239.77)
Deferred inflows	(30,041.78)	0.00	(30,041.78)
Total Liabilities:	(760,412.54)	27,410.83	(759,358.74)
Equity - Paid In / Contributed	(2,907,076.94)	(11,510.86)	(2,859,492.86)
Total Liabilites and Fund Equity:	(3,667,489.48)	15,899.97	(3,618,851.60)
Total Net Position	9,658.74	0.00	9,658.74

San Juan County
Standard Financial Report
57 Landfill - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
Change In Net Position					
Expenditures:					
Approp. Incease in Fund Balance	0.00	0.00	0.00	(219,570.00)	(219,570.00)
Total Expenditures:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(219,570.00)</u>	<u>(219,570.00)</u>
Total Change In Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(219,570.00)</u>	<u>(219,570.00)</u>
Income or Expense					
Income From Operations:					
Operating income	821,457.10	63,716.09	137,709.67	705,000.00	705,000.00
Operating expense	774,927.63	52,205.23	191,316.43	838,755.00	838,755.00
Total Income From Operations:	<u>46,529.47</u>	<u>11,510.86</u>	<u>(53,606.76)</u>	<u>(133,755.00)</u>	<u>(133,755.00)</u>
Non-Operating Items:					
Non-operating income	101,584.57	0.00	6,022.68	60,000.00	60,000.00
Non-operating expense	31,927.92	0.00	0.00	25,000.00	25,000.00
Total Non-Operating Items:	<u>69,656.65</u>	<u>0.00</u>	<u>6,022.68</u>	<u>35,000.00</u>	<u>35,000.00</u>
Total Income or Expense	<u>116,186.12</u>	<u>11,510.86</u>	<u>(47,584.08)</u>	<u>(98,755.00)</u>	<u>(98,755.00)</u>

San Juan County
Standard Financial Report
63 Tort Liability Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	(380,810.85)	2,515.09	(750,579.34)
Total Current Assets	(380,810.85)	2,515.09	(750,579.34)
Total Assets:	(380,810.85)	2,515.09	(750,579.34)
Liabilites and Fund Equity:			
Equity - Paid In / Contributed	380,810.85	(2,515.09)	750,579.34
Total Liabilites and Fund Equity:	380,810.85	(2,515.09)	750,579.34
Total Net Position	0.00	0.00	0.00

San Juan County
Standard Financial Report
63 Tort Liability Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Taxes	82,321.43	0.00	0.00	71,500.00	71,500.00
Interest	374.06	0.00	26.42	200.00	200.00
Miscellaneous revenue	76,157.00	2,515.09	2,515.09	30,000.00	30,000.00
Contributions and transfers	303,386.51	0.00	0.00	368,950.00	368,950.00
Total Revenue:	462,239.00	2,515.09	2,541.51	470,650.00	470,650.00
Expenditures:					
Tort Liability	441,589.00	0.00	372,310.00	450,000.00	450,000.00
Total Expenditures:	441,589.00	0.00	372,310.00	450,000.00	450,000.00
Total Change In Net Position	20,650.00	2,515.09	(369,768.49)	20,650.00	20,650.00

San Juan County
Standard Financial Report
64 Tax Stability Trust Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	7,586,311.37	0.00	7,603,082.05
Total Current Assets	7,586,311.37	0.00	7,603,082.05
Total Assets:	7,586,311.37	0.00	7,603,082.05
Liabilites and Fund Equity:			
Equity - Paid In / Contributed	(7,586,311.37)	0.00	(7,603,082.05)
Total Liabilites and Fund Equity:	(7,586,311.37)	0.00	(7,603,082.05)
Total Net Position	0.00	0.00	0.00

San Juan County
Standard Financial Report
64 Tax Stability Trust Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Interest	860,224.37	0.00	16,770.68	300,000.00	300,000.00
Total Revenue:	860,224.37	0.00	16,770.68	300,000.00	300,000.00
Expenditures:					
Transfers	860,224.37	0.00	0.00	300,000.00	300,000.00
Total Expenditures:	860,224.37	0.00	0.00	300,000.00	300,000.00
Total Change In Net Position	0.00	0.00	16,770.68	0.00	0.00

San Juan County
Standard Financial Report
72 Library Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	490,129.93	(48,917.70)	340,755.51
Total Current Assets	<u>490,129.93</u>	<u>(48,917.70)</u>	<u>340,755.51</u>
Total Assets:	<u>490,129.93</u>	<u>(48,917.70)</u>	<u>340,755.51</u>
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities	(8,208.83)	973.12	(2,368.62)
Total Liabilities:	<u>(8,208.83)</u>	<u>973.12</u>	<u>(2,368.62)</u>
Equity - Paid In / Contributed	(481,959.02)	54,979.58	(331,389.81)
Total Liabilites and Fund Equity:	<u>(490,167.85)</u>	<u>55,952.70</u>	<u>(333,758.43)</u>
Total Net Position	<u>(37.92)</u>	<u>7,035.00</u>	<u>6,997.08</u>

San Juan County
Standard Financial Report
72 Library Fund - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Taxes	497,336.33	0.00	0.00	432,300.00	432,300.00
Intergovernmental revenue	39,695.13	(7,035.00)	(7,035.00)	17,780.00	17,780.00
Charges for services	9,471.50	540.90	1,744.73	8,900.00	8,900.00
Fines and forfeitures	622.99	35.42	157.18	500.00	500.00
Interest	22,238.52	0.00	1,570.63	18,000.00	18,000.00
Miscellaneous revenue	2,320.13	371.96	700.51	1,000.00	1,000.00
Contributions and transfers	24,859.31	0.00	1,038.26	247,330.00	247,330.00
Total Revenue:	596,543.91	948.28	5,211.31	725,810.00	725,810.00
Expenditures:					
Parks, Recreation, and Public Property					
Library					
Monticello Library Building	69,491.90	7,031.90	17,614.81	70,300.00	70,300.00
Blanding Library Building	102,965.71	8,639.93	24,054.81	89,000.00	89,000.00
Satellite Buildings	9,741.13	762.83	2,344.03	9,800.00	9,800.00
Library Board	1,900.00	0.00	200.00	2,500.00	2,500.00
San Juan County Library System	454,261.91	39,493.20	111,566.87	554,210.00	554,210.00
Total Library	638,360.65	55,927.86	155,780.52	725,810.00	725,810.00
Total Parks, Recreation, and Public Property	638,360.65	55,927.86	155,780.52	725,810.00	725,810.00
Approp. Incease in Fund Balance	(44,890.00)	0.00	0.00	0.00	0.00
Total Expenditures:	593,470.65	55,927.86	155,780.52	725,810.00	725,810.00
Total Change In Net Position	3,073.26	(54,979.58)	(150,569.21)	0.00	0.00

San Juan County
Standard Financial Report
75 Mental Health/Substance Abuse - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

San Juan County
Standard Financial Report
91 General Fixed Assets - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	(248,589.02)	0.00	(248,589.02)
Total Current Assets	(248,589.02)	0.00	(248,589.02)
Non-Current Assets			
Capital assets			
Work in Process	3,310,760.20	109,498.00	3,669,663.96
Property	99,138,357.08	204,239.00	99,362,596.08
Accumulated depreciation	(23,831,193.44)	0.00	(24,083,827.62)
Total Capital assets	78,617,923.84	313,737.00	78,948,432.42
Total Non-Current Assets	78,617,923.84	313,737.00	78,948,432.42
Total Assets:	78,369,334.82	313,737.00	78,699,843.40
Liabilites and Fund Equity:			
Liabilities:			
Long-term liabilities	(1,946,375.59)	0.00	(1,946,375.59)
Total Liabilities:	(1,946,375.59)	0.00	(1,946,375.59)
Equity - Paid In / Contributed	(76,423,095.45)	(313,737.00)	(76,753,604.03)
Total Liabilites and Fund Equity:	(78,369,471.04)	(313,737.00)	(78,699,979.62)
Total Net Position	(136.22)	0.00	(136.22)

San Juan County
Standard Financial Report
91 General Fixed Assets - 01/01/2025 to 03/31/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Non-Operating Items:					
Non-operating expense	76,931.36	0.00	0.00	0.00	0.00
Total Non-Operating Items:	76,931.36	0.00	0.00	0.00	0.00
Total Income or Expense	76,931.36	0.00	0.00	0.00	0.00