

San Juan County
Balance Sheet
10 General Fund - 10/01/2025 to 12/31/2025

	2024 YTD Balance	2025 YTD Balance	2026 YTD Balance
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1110000 General Checking - Combined - General	9,096,271.59	12,306,772.41	10,142,111.24
1112000 Zions - Payroll	75,530.43	423,863.86	1,071,772.92
1131000 Petty Cash	1,065.00	1,065.00	1,065.00
1162000 PTIF 897 General - General	4,072,293.59	1,718,693.95	2,949,359.73
1163000 PTIF 8659 Community Reinvest	5,945.96	6,209.72	6,230.07
1164000 Restricted - PTIF	(3.00)	(3.00)	(3.00)
1164001 PTIF 2224 Restricted LaSal Drought	100,963.10	105,489.04	105,834.68
1164003 PTIF 4970 State Shared Revenue Deposits	194,002.94	251,638.09	252,462.59
1175000 Undeposited Receipts	414,188.18	1,410.02	21,773.88
Total Cash and cash equivalents	13,960,257.79	14,815,139.09	14,550,607.11
Receivables			
1311000 Accounts Receivable	33,086.08	32,940.42	33,214.92
1321000 Notes Receivable	500,159.80	575,494.04	586,731.32
1324000 Monticello Cemetery District Note	158,449.18	153,810.43	153,810.43
1411000 Due From Government Units	304,467.73	304,467.73	304,467.73
Total Receivables	996,162.79	1,066,712.62	1,078,224.40
Other current assets			
1511001 Suspense	(24,255.66)	(27,379.86)	(27,379.86)
Total Other current assets	(24,255.66)	(27,379.86)	(27,379.86)
Total Current Assets	14,980,676.24	15,909,231.57	15,656,211.37
Non-Current Assets			
Other non-current assets			
1511000 Prepaid expenses	2,553.27	5,700.73	5,700.73
1511002 Unreconciled Credit Card Payments	0.00	5,757.95	5,757.95
Total Other non-current assets	2,553.27	(57.22)	(57.22)
Total Non-Current Assets	2,553.27	(57.22)	(57.22)
Total Assets:	14,983,229.51	15,909,174.35	15,656,154.15
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities			
2131000 Accounts Payable	477,908.04	105,387.49	(6,445.57)
2136000 Sales Tax Payable	(200.88)	873.67	873.67
2331000 Revenue Collected in Advance	4,485.27	0.00	0.00
Total Current liabilities	482,192.43	106,261.16	(5,571.90)
Payroll liabilities			
2140000 Accrued Payroll Clearing	471,283.52	1,623.15	1,623.15
2211100 Payroll Liability Clearing	56,113.91	54,194.77	54,194.77
2221000 FICA Payable	26.40	54,613.96	231,343.28
2222000 Federal Tax W/H Payable	0.00	24,315.67	106,194.88
2223000 StateTax W/H Payable	0.00	93,564.81	156,433.98
2224000 Retirement Payable	0.00	160,624.07	97,812.32
2226000 Health Insurance Payable	0.00	(17,215.38)	452,289.74
2227000 NBS - Health Care Reimbursement Payable	4,982.12	32,010.18	38,079.24
2228000 HSA Payable	0.00	12,843.39	41,293.91
2229000 Washington National Payable	0.00	(4,477.57)	(2,338.75)
2229500 Other Deductions Payable	0.00	3,816.48	3,062.21
2230000 Metlife Dental Payable	0.00	18,582.50	9,261.29
2236000 Lincoln Financial Payable	0.00	(6,408.72)	(1,660.69)
2237000 Allstate Payable	0.00	9,521.47	9,361.13
2238000 Guardian Payable	0.00	0.00	(73.92)
Total Payroll liabilities	532,405.95	437,608.78	1,196,876.54
Deferred inflows			
3211500 Deferred Licensing and Fees Revenue	1,000.00	0.00	0.00
3315000 Deferred ARPA Revenue	97,696.13	97,696.13	97,696.13
3317000 Deferred LATCF Revenue	8,649,933.00	8,649,933.00	8,649,933.00
3340001 Deferred State Grants	5,000.00	533,125.00	533,125.00
3836000 Sheriff Deferred Donations	0.00	0.00	25,050.00
Total Deferred inflows	8,753,629.13	9,280,754.13	9,305,804.13

San Juan County
Balance Sheet
10 General Fund - 10/01/2025 to 12/31/2025

	2024 YTD Balance	2025 YTD Balance	2026 YTD Balance
Total Liabilities:	<u>9,768,227.51</u>	<u>9,824,624.07</u>	<u>10,497,108.77</u>
Equity - Paid In / Contributed			
2940000 Fund Balance - Assigned	0.00	4,850.00	4,850.00
2951000 Fund Balance - Unappropriated	<u>3,139,325.71</u>	<u>2,919,071.52</u>	<u>2,007,606.43</u>
Total Equity - Paid In / Contributed	<u>3,139,325.71</u>	<u>2,923,921.52</u>	<u>2,012,456.43</u>
Total Liabilities and Fund Equity:	<u>12,907,553.22</u>	<u>12,748,545.59</u>	<u>12,509,565.20</u>
Total Net Position	<u>2,075,676.29</u>	<u>3,160,628.76</u>	<u>3,146,588.95</u>

San Juan County
Balance Sheet
15 Facilities Maintenance - 10/01/2025 to 12/31/2025

	2024 YTD Balance	2025 YTD Balance	2026 YTD Balance
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1110000 General Checking - Combined - General	0.00	0.00	(48,594.11)
1112000 Zions - Payroll	0.00	0.00	(36,284.04)
Total Cash and cash equivalents	0.00	0.00	(84,878.15)
Total Current Assets	0.00	0.00	(84,878.15)
Total Assets:	0.00	0.00	(84,878.15)
Total Net Position	0.00	0.00	(84,878.15)

San Juan County
Balance Sheet
21 B Road Fund - 10/01/2025 to 12/31/2025

	2024 YTD Balance	2025 YTD Balance	2026 YTD Balance
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1110000 General Checking - Combined - B Road	(5,844,886.18)	(5,505,021.88)	(5,736,472.34)
1112000 Zions - Payroll	0.00	(222,045.96)	(733,895.36)
1162000 PTIF 897 General - B Road	15,319,224.40	16,248,323.51	16,302,527.01
1163000 PTIF 897 General - B Road Restricted	2,121,221.48	2,809,145.22	2,880,992.56
1164000 PTIF 1419 Restricted Retainage	758.09	791.75	0.00
1166000 Zions Money Market	0.00	0.00	0.00
1168000 Raymond James	6,304,734.23	6,619,816.92	6,628,618.15
1169000 Unrealized gains and losses	6,298.20	6,298.20	6,298.20
1175000 Undeposited Receipts	0.00	223.14	0.00
Total Cash and cash equivalents	17,907,350.22	19,957,530.90	19,348,068.22
Receivables			
1311000 Accounts Receivable	225,040.00	225,040.00	225,040.00
1411000 Due From Government Units	924,931.08	924,931.08	924,931.08
Total Receivables	1,149,971.08	1,149,971.08	1,149,971.08
Other current assets			
1512000 Gravel Stockpiles	1,140,170.49	1,140,170.49	1,140,170.49
Total Other current assets	1,140,170.49	1,140,170.49	1,140,170.49
Total Current Assets	20,197,491.79	22,247,672.47	21,638,209.79
Non-Current Assets			
Other non-current assets			
2115110 Prepaid Expense	14,625.00	14,625.00	14,625.00
Total Other non-current assets	14,625.00	14,625.00	14,625.00
Total Non-Current Assets	14,625.00	14,625.00	14,625.00
Total Assets:	20,212,116.79	22,262,297.47	21,652,834.79
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities			
2131000 Accounts Payable	132,080.48	73,377.56	(1,929.13)
2411000 Due Other Governmental Units	666,181.56	0.00	0.00
Total Current liabilities	798,262.04	73,377.56	(1,929.13)
Total Liabilities:	798,262.04	73,377.56	(1,929.13)
Equity - Paid In / Contributed			
2951000 Fund Balance - Unappropriated	926,889.71	926,889.71	926,889.71
2961000 Fund Balance - Appropriated	18,486,965.04	21,262,030.20	20,727,874.21
Total Equity - Paid In / Contributed	19,413,854.75	22,188,919.91	21,654,763.92
Total Liabilites and Fund Equity:	20,212,116.79	22,262,297.47	21,652,834.79
Total Net Position	0.00	0.00	0.00

San Juan County
Balance Sheet
24 San Juan County MBA - 10/01/2025 to 12/31/2025

	2024 YTD Balance	2025 YTD Balance	2026 YTD Balance
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1110000 General Checking - Combined - MBA	22,002.87	(20,150.79)	(82,255.80)
Total Cash and cash equivalents	<u>22,002.87</u>	<u>(20,150.79)</u>	<u>(82,255.80)</u>
Total Current Assets	<u>22,002.87</u>	<u>(20,150.79)</u>	<u>(82,255.80)</u>
Total Assets:	<u>22,002.87</u>	<u>(20,150.79)</u>	<u>(82,255.80)</u>
Liabilites and Fund Equity:			
Equity - Paid In / Contributed			
2951000 Fund Balance - Unappropriated	36,141.97	(6,011.69)	(68,116.70)
2961000 Fund Balance - Appropriated	(7,587.00)	(7,587.00)	(7,587.00)
Total Equity - Paid In / Contributed	<u>28,554.97</u>	<u>(13,598.69)</u>	<u>(75,703.70)</u>
Total Liabilites and Fund Equity:	<u>28,554.97</u>	<u>(13,598.69)</u>	<u>(75,703.70)</u>
Total Net Position	<u>(6,552.10)</u>	<u>(6,552.10)</u>	<u>(6,552.10)</u>

San Juan County
Balance Sheet
25 Public Health Fund - 10/01/2025 to 12/31/2025

	2024 YTD Balance	2025 YTD Balance	2026 YTD Balance
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1110000 General Checking - Combined - Health	25,837.00	179,449.08	294,465.67
1112000 Zions - Payroll	0.00	(54,970.88)	(199,572.10)
1131000 Petty Cash	200.00	200.00	200.00
1162000 PTIF 897 General - Health	28,388.49	29,628.80	29,727.64
1175000 Undeposited Receipts	376,284.28	244.00	1,075.00
Total Cash and cash equivalents	430,709.77	154,551.00	125,896.21
Receivables			
3341.030 Minimum Performance Receivable	14,545.00	14,545.00	14,545.00
5040.030 Preventative Block Grants Receivable	17,975.95	17,860.69	17,860.69
5061.030 Tobacco Prevention Grants Receivable	7,014.33	7,014.33	7,014.33
5062.030 Tobacco Compliance Grants Receivable	(825.69)	(825.69)	(825.69)
5063.030 E-CIG Enforcement Grants Receivable	974.54	795.20	795.20
5065.030 Tobacco Comprehensive Grants Receivable	962.23	712.02	712.02
5071.030 MCH Injury Prevention Grants Receivable	4,919.86	4,860.79	4,860.79
5073.030 Utah Poison Control Grants Receivable	20.69	0.00	0.00
5074.030 Opioid Contract Grants Receivable	1,801.67	1,801.67	1,801.67
5075.030 Overdose Data to Action Grants Receivable	7,080.72	7,080.72	7,080.72
5076.030 Core State Violence Prevention Grants Receivable	1,096.40	1,096.40	1,096.40
5077.030 Lead Poisoning Prevention Grants Receivable	1,089.59	1,044.00	1,044.00
5079.030 Suicide Prevention Grants Receivable	172.87	172.87	172.87
5081.030 EPICC 1807 Grants Receivable	4,526.97	4,403.81	4,403.81
5082.030 EPICC 1815 Cat A Grants Receivable	1,164.48	1,164.48	1,164.48
5083.030 EPICC 1815 Cat B Grants Receivable	558.28	558.28	558.28
5084.030 EPICC 1817 Cat A Grants Receivable	1,112.59	985.54	985.54
5085.030 EPICC 1817 Cat B Grants Receivable	878.91	772.56	772.56
5090.030 BRIC Grants Receivable	12,491.48	12,491.48	12,491.48
5111.030 WIC Administration Grants Receivable	4,740.96	4,740.96	4,740.96
5112.030 WIC Client Services Grants Receivable	12,467.19	12,467.19	12,467.19
5113.030 WIC Nutrition Education Grants Receivable	4,601.49	4,601.49	4,601.49
5114.030 WIC Breastfeeding Grants Receivable	863.79	863.79	863.79
5115.030 WIC Peer Counseling Grants Receivable	475.51	475.51	475.51
5121.030 MCH Block Grant Grants Receivable	10,451.09	10,451.09	10,451.09
5140.030 DIS Workforce Grants Receivable	11,628.70	11,628.70	11,628.70
5141.030 STD Prevention Grants Receivable	578.51	578.51	578.51
5181.030 Federal Immunization Grants Receivable	1,957.90	1,957.90	1,957.90
5182.030 State Immunization Grants Receivable	505.99	505.99	505.99
5193.030 Home Visiting - PAT Grants Receivable	20,956.46	20,956.46	20,956.46
5220.030 CSHCN Grants Receivable	14,396.29	14,396.29	14,396.29
5281.030 EED - Epidemiology Grants Receivable	10,647.89	10,647.89	10,647.89
5282.030 EED - Vulnerable Outreach Grants Receivable	6,825.36	6,825.36	6,825.36
5283.030 EED - CHW Grants Receivable	14,438.35	14,438.35	14,438.35
5295.030 COVID-19 PPPHEA Grants Receivable	106.11	106.11	106.11
5296.030 Health Disparities Grants Receivable	2,850.12	2,850.12	2,850.12
5298.030 COVID Vaccine Supplemental Sup. Grants Receivable	13,060.05	13,060.05	13,060.05
5300.030 Incident Command Structure Grants Receivable	33.99	33.99	33.99
5310.030 PHEP Preparedness Grants Receivable	26,251.42	26,251.42	26,251.42
5311.030 PHEP Carryover Grants Receivable	39.99	39.99	39.99
5335.030 Crisis Response Workforce Grants Receivable	(10,015.12)	(10,015.12)	(10,015.12)
5500.030 DEQ General Funds Grants Receivable	15,561.25	15,561.25	15,561.25
5510.030 DEQ Air Quality Grants Receivable	750.00	750.00	750.00
5540.030 DEQ Solid Waste Grants Receivable	269.50	269.50	269.50
5560.030 DEQ Drinking Water Grants Receivable	1,953.00	1,953.00	1,953.00
5620.030 DEQ Water Quality Grants Receivable	125.00	125.00	125.00
5720.030 Summer Food Grants Receivable	923.31	923.31	923.31
5740.030 State LHD Environ Grants Receivable	19,829.65	19,829.65	19,829.65
5760.030 Highway Safety Grants Receivable	3,750.00	3,750.00	3,750.00
5780.030 Utah Indoor CAA Grants Receivable	145.96	145.96	145.96
Total Receivables	268,730.58	267,703.86	267,703.86
Other current assets			
1481000 Prepaid Expense	9,187.27	16,745.27	30,005.27
Total Other current assets	9,187.27	16,745.27	30,005.27
Total Current Assets	708,627.62	439,000.13	423,605.34

San Juan County
Balance Sheet
25 Public Health Fund - 10/01/2025 to 12/31/2025

	2024 YTD Balance	2025 YTD Balance	2026 YTD Balance
Total Assets:	708,627.62	439,000.13	423,605.34
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities			
2131000 Accounts Payable	24,351.74	0.00	0.00
Total Current liabilities	24,351.74	0.00	0.00
Total Liabilities:	24,351.74	0.00	0.00
Equity - Paid In / Contributed			
2951000 Fund Balance - Unappropriated	677,723.78	432,448.03	417,053.24
Total Equity - Paid In / Contributed	677,723.78	432,448.03	417,053.24
Total Liabilites and Fund Equity:	702,075.52	432,448.03	417,053.24
Total Net Position	6,552.10	6,552.10	6,552.10

San Juan County
Balance Sheet
26 Emergency Medical Services - 10/01/2025 to 12/31/2025

	2024 YTD Balance	2025 YTD Balance	2026 YTD Balance
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1110000 General Checking - Combined - EMS	(775,720.83)	(961,939.58)	(934,515.00)
1112000 Zions - Payroll	0.00	(24,361.35)	(141,283.17)
1175000 Undeposited Receipts	0.00	0.00	90.00
Total Cash and cash equivalents	<u>(775,720.83)</u>	<u>(986,300.93)</u>	<u>(1,075,708.17)</u>
Receivables			
1311000 Accounts Receivable	561,807.83	561,807.83	561,807.83
1312000 Allowance for Doubtful Accts	(421,355.87)	(421,355.87)	(421,355.87)
Total Receivables	<u>140,451.96</u>	<u>140,451.96</u>	<u>140,451.96</u>
Total Current Assets	<u>(635,268.87)</u>	<u>(845,848.97)</u>	<u>(935,256.21)</u>
Non-Current Assets			
Capital assets			
Property			
1621000 Buildings	440,745.83	440,745.83	440,745.83
1631000 Land	25,000.00	25,000.00	25,000.00
1641000 Light Equipment	1,788,399.25	1,788,399.25	1,788,399.25
Total Property	<u>2,254,145.08</u>	<u>2,254,145.08</u>	<u>2,254,145.08</u>
Accumulated depreciation			
1692000 Accum Depreciation - Buildings	364,846.86	377,413.70	377,413.70
1693000 Accum Depreciation - Equipment	1,259,665.24	1,328,498.51	1,328,498.51
Total Accumulated depreciation	<u>1,624,512.10</u>	<u>1,705,912.21</u>	<u>1,705,912.21</u>
Total Capital assets	<u>629,632.98</u>	<u>548,232.87</u>	<u>548,232.87</u>
Other non-current assets			
1786000 Deferred Outflows - Pensions	144,815.00	144,815.00	144,815.00
Total Other non-current assets	<u>144,815.00</u>	<u>144,815.00</u>	<u>144,815.00</u>
Total Non-Current Assets	<u>774,447.98</u>	<u>693,047.87</u>	<u>693,047.87</u>
Total Assets:	<u>139,179.11</u>	<u>(152,801.10)</u>	<u>(242,208.34)</u>
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities			
2131000 Accounts Payable	4,850.39	2,266.15	0.00
2583000 Accrued Compensated Leave	41,084.28	41,084.28	41,084.28
Total Current liabilities	<u>45,934.67</u>	<u>43,350.43</u>	<u>41,084.28</u>
Deferred inflows			
2585000 Net Pension Liability	88,819.72	88,819.72	88,819.72
2586000 Deferred Inflows - Pensions	1,408.08	1,408.08	1,408.08
Total Deferred inflows	<u>90,227.80</u>	<u>90,227.80</u>	<u>90,227.80</u>
Total Liabilities:	<u>136,162.47</u>	<u>133,578.23</u>	<u>131,312.08</u>
Equity - Paid In / Contributed			
2951000 Fund Balance - Unappropriated	3,016.64	(286,379.33)	(373,520.42)
Total Equity - Paid In / Contributed	<u>3,016.64</u>	<u>(286,379.33)</u>	<u>(373,520.42)</u>
Total Liabilities and Fund Equity:	<u>139,179.11</u>	<u>(152,801.10)</u>	<u>(242,208.34)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

San Juan County
Balance Sheet
27 Jail Fiduciary Fund - 10/01/2025 to 12/31/2025

	<u>2024 YTD Balance</u>	<u>2025 YTD Balance</u>	<u>2026 YTD Balance</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1110000 Inmate Trust Fund - Combined General Checking	219,155.85	256,602.16	272,571.84
1115000 Inmate Trust Fund	0.00	(581.24)	(857.40)
Total Cash and cash equivalents	<u>219,155.85</u>	<u>256,020.92</u>	<u>271,714.44</u>
Total Current Assets	<u>219,155.85</u>	<u>256,020.92</u>	<u>271,714.44</u>
Total Assets:	<u>219,155.85</u>	<u>256,020.92</u>	<u>271,714.44</u>
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities			
2220000 Inmate Liability	219,155.85	210,905.29	210,185.29
Total Current liabilities	<u>219,155.85</u>	<u>210,905.29</u>	<u>210,185.29</u>
Deferred inflows			
3836000 Condition of Probation Deferred	0.00	0.00	43,503.59
Total Deferred inflows	<u>0.00</u>	<u>0.00</u>	<u>43,503.59</u>
Total Liabilities:	<u>219,155.85</u>	<u>210,905.29</u>	<u>253,688.88</u>
Equity - Paid In / Contributed			
2951000 Fund Balance - Unappropriated	0.00	45,115.63	18,025.56
Total Equity - Paid In / Contributed	<u>0.00</u>	<u>45,115.63</u>	<u>18,025.56</u>
Total Liabilites and Fund Equity:	<u>219,155.85</u>	<u>256,020.92</u>	<u>271,714.44</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

San Juan County
Balance Sheet
32 CRA Fund - 10/01/2025 to 12/31/2025

	2024 YTD Balance	2025 YTD Balance	2026 YTD Balance
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1110000 General Checking - Combined - CRA	9,227.61	(15,882.00)	(15,882.00)
Total Cash and cash equivalents	<u>9,227.61</u>	<u>(15,882.00)</u>	<u>(15,882.00)</u>
Total Current Assets	<u>9,227.61</u>	<u>(15,882.00)</u>	<u>(15,882.00)</u>
Total Assets:	<u>9,227.61</u>	<u>(15,882.00)</u>	<u>(15,882.00)</u>
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities			
2131000 Accounts Payable	9,227.61	0.00	0.00
Total Current liabilities	<u>9,227.61</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities:	<u>9,227.61</u>	<u>0.00</u>	<u>0.00</u>
Equity - Paid In / Contributed			
2951000 Fund Balance - Unappropriated	0.00	(15,882.00)	(15,882.00)
Total Equity - Paid In / Contributed	<u>0.00</u>	<u>(15,882.00)</u>	<u>(15,882.00)</u>
Total Liabilites and Fund Equity:	<u>9,227.61</u>	<u>(15,882.00)</u>	<u>(15,882.00)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

San Juan County
Balance Sheet
45 Capital Projects Fund - 10/01/2025 to 12/31/2025

	<u>2024 YTD Balance</u>	<u>2025 YTD Balance</u>	<u>2026 YTD Balance</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1110000 General Checking - Combined - Capital	1,283,550.49	(195,797.05)	(229,392.53)
1162000 PTIF 897 General - Capital Imp.	30,809.83	32,155.92	32,263.19
Total Cash and cash equivalents	<u>1,314,360.32</u>	<u>(163,641.13)</u>	<u>(197,129.34)</u>
Total Current Assets	<u>1,314,360.32</u>	<u>(163,641.13)</u>	<u>(197,129.34)</u>
Total Assets:	<u>1,314,360.32</u>	<u>(163,641.13)</u>	<u>(197,129.34)</u>
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities			
2421000 Due Other Funds	225,040.00	225,040.00	225,040.00
Total Current liabilities	<u>225,040.00</u>	<u>225,040.00</u>	<u>225,040.00</u>
Total Liabilities:	<u>225,040.00</u>	<u>225,040.00</u>	<u>225,040.00</u>
Equity - Paid In / Contributed			
2951000 Fund Balance - Unappropriated	1,089,320.32	(388,681.13)	(422,169.34)
Total Equity - Paid In / Contributed	<u>1,089,320.32</u>	<u>(388,681.13)</u>	<u>(422,169.34)</u>
Total Liabilites and Fund Equity:	<u>1,314,360.32</u>	<u>(163,641.13)</u>	<u>(197,129.34)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

San Juan County
Balance Sheet
46 Road Capital Fund - 10/01/2025 to 12/31/2025

	2024 YTD Balance	2025 YTD Balance	2026 YTD Balance
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1110000 General Checking - Combined - Road Capital	1,375,671.61	1,345,799.67	1,345,799.67
1112000 Zions - Payroll	0.00	(6,850.23)	(16,745.86)
1162000 PTIF 897 General - Road Capital	3,275,589.22	3,418,700.09	3,430,104.69
Total Cash and cash equivalents	<u>4,651,260.83</u>	<u>4,757,649.53</u>	<u>4,759,158.50</u>
Total Current Assets	<u>4,651,260.83</u>	<u>4,757,649.53</u>	<u>4,759,158.50</u>
Total Assets:	<u>4,651,260.83</u>	<u>4,757,649.53</u>	<u>4,759,158.50</u>
Liabilites and Fund Equity:			
Equity - Paid In / Contributed			
2951000 Fund Balance - Unappropriated	4,858,060.83	4,964,449.53	4,965,958.50
2961000 Fund Balance - Appropriated	(206,800.00)	(206,800.00)	(206,800.00)
Total Equity - Paid In / Contributed	<u>4,651,260.83</u>	<u>4,757,649.53</u>	<u>4,759,158.50</u>
Total Liabilites and Fund Equity:	<u>4,651,260.83</u>	<u>4,757,649.53</u>	<u>4,759,158.50</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

San Juan County
Balance Sheet
57 Landfill - 10/01/2025 to 12/31/2025

	2024 YTD Balance	2025 YTD Balance	2026 YTD Balance
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1110000 General Checking - Combined - Landfill	933,730.89	686,464.82	695,301.35
1112000 Zions - Payroll	(185.74)	(34,374.72)	(103,778.16)
1162000 PTIF 897 General - Landfill	701,622.92	732,276.92	734,719.76
1164000 PTIF 1630 Restricted Landfill	898,761.43	939,050.78	942,127.62
1175000 Undeposited Receipts	829.06	10,582.52	320.08
Total Cash and cash equivalents	2,534,758.56	2,334,000.32	2,268,690.65
Total Current Assets	2,534,758.56	2,334,000.32	2,268,690.65
Non-Current Assets			
Capital assets			
Property			
1621000 Buildings	405,046.32	405,046.32	405,046.32
1641000 Light Equipment	1,267,890.53	1,267,890.53	1,267,890.53
1651000 Heavy Equipment	587,500.00	734,369.00	734,369.00
1661000 Auto & Vehicles	83,864.00	83,864.00	83,864.00
Total Property	2,344,300.85	2,491,169.85	2,491,169.85
Accumulated depreciation			
1692000 Accum Depreciation - Buildings	110,800.11	120,540.47	120,540.47
1693000 Accum Depreciation - Equipment	1,160,192.66	1,243,983.37	1,243,983.37
Total Accumulated depreciation	1,270,992.77	1,364,523.84	1,364,523.84
Total Capital assets	1,073,308.08	1,126,646.01	1,126,646.01
Other non-current assets			
1786000 Deferred Outflows - Pensions	72,407.50	72,407.50	72,407.50
Total Other non-current assets	72,407.50	72,407.50	72,407.50
Total Non-Current Assets	1,145,715.58	1,199,053.51	1,199,053.51
Total Assets:	3,680,474.14	3,533,053.83	3,467,744.16
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities			
2131000 Accounts Payable	3,102.54	101.32	0.00
2583000 Accrued Compensated Leave	28,363.61	28,363.61	28,363.61
2584000 Landfill Closing Costs	117,010.41	117,010.41	117,010.41
Total Current liabilities	148,476.56	145,475.34	145,374.02
Long-term liabilities			
2321000 Notes Payable	33,000.00	0.00	0.00
2589000 Lease Liability	530,239.77	457,207.60	457,207.60
Total Long-term liabilities	563,239.77	457,207.60	457,207.60
Deferred inflows			
2585000 Net Pension Liability	44,409.86	44,409.86	44,409.86
2586000 Deferred Inflows - Pensions	704.04	704.04	704.04
Total Deferred inflows	45,113.90	45,113.90	45,113.90
Total Liabilities:	756,830.23	647,796.84	647,695.52
Equity - Paid In / Contributed			
2951000 Fund Balance - Unappropriated	2,367,669.15	2,329,282.23	2,264,073.88
2961000 Fund Balance - Appropriated	555,974.76	555,974.76	555,974.76
Total Equity - Paid In / Contributed	2,923,643.91	2,885,256.99	2,820,048.64
Total Liabilites and Fund Equity:	3,680,474.14	3,533,053.83	3,467,744.16
Total Net Position	0.00	0.00	0.00

San Juan County
Balance Sheet
63 Tort Liability Fund - 10/01/2025 to 12/31/2025

	2024 YTD Balance	2025 YTD Balance	2026 YTD Balance
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1110000 General Checking - Combined - Tort Liability	(400,392.25)	(757,004.90)	(1,130,113.08)
1162000 PTIF 897 General - Tort Liability	7,259.97	7,577.15	7,602.43
1175000 Undeposited Receipts	12,321.43	0.00	0.00
Total Cash and cash equivalents	(380,810.85)	(749,427.75)	(1,122,510.65)
Total Current Assets	(380,810.85)	(749,427.75)	(1,122,510.65)
Total Assets:	(380,810.85)	(749,427.75)	(1,122,510.65)
Liabilites and Fund Equity:			
Equity - Paid In / Contributed			
2951000 Fund Balance - Unappropriated	(355,484.85)	(724,101.75)	(1,097,184.65)
2961000 Fund Balance - Appropriated	(25,326.00)	(25,326.00)	(25,326.00)
Total Equity - Paid In / Contributed	(380,810.85)	(749,427.75)	(1,122,510.65)
Total Liabilites and Fund Equity:	(380,810.85)	(749,427.75)	(1,122,510.65)
Total Net Position	0.00	0.00	0.00

San Juan County
Balance Sheet
64 Tax Stability Trust Fund - 10/01/2025 to 12/31/2025

	2024 YTD Balance	2025 YTD Balance	2026 YTD Balance
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1110000 General Checking - Combined - Tax Stability	(1,620,434.64)	(1,920,434.64)	(1,920,434.64)
1162000 PTIF 897 General - Tax Stability	21,032.70	21,951.62	22,024.85
1166000 Raymond James	9,174,655.26	9,613,004.50	9,637,724.90
1169000 Unrealized gains and losses	11,058.05	11,058.05	11,058.05
Total Cash and cash equivalents	7,586,311.37	7,725,579.53	7,750,373.16
Total Current Assets	7,586,311.37	7,725,579.53	7,750,373.16
Total Assets:	7,586,311.37	7,725,579.53	7,750,373.16
Liabilites and Fund Equity:			
Equity - Paid In / Contributed			
2961000 Fund Balance - Appropriated	7,586,311.37	7,725,579.53	7,750,373.16
Total Equity - Paid In / Contributed	7,586,311.37	7,725,579.53	7,750,373.16
Total Liabilites and Fund Equity:	7,586,311.37	7,725,579.53	7,750,373.16
Total Net Position	0.00	0.00	0.00

San Juan County
Balance Sheet
72 Library Fund - 10/01/2025 to 12/31/2025

	2024 YTD Balance	2025 YTD Balance	2026 YTD Balance
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1110000 General Checking - Combined - Library	1,213.31	(96,461.87)	(98,263.14)
1112000 Zions - Payroll	0.00	(36,924.55)	(109,532.23)
1162000 PTIF 897 General - Library	431,598.51	450,455.08	451,957.77
1175000 Undeposited Receipts	57,356.03	23.85	2,802.58
Total Cash and cash equivalents	490,167.85	317,092.51	246,964.98
Total Current Assets	490,167.85	317,092.51	246,964.98
Total Assets:	490,167.85	317,092.51	246,964.98
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities			
2131000 Accounts Payable	8,208.83	18.19	0.00
Total Current liabilities	8,208.83	18.19	0.00
Total Liabilities:	8,208.83	18.19	0.00
Equity - Paid In / Contributed			
2951000 Fund Balance - Unappropriated	616,299.02	443,879.32	373,769.98
2961000 Fund Balance - Appropriated	(134,340.00)	(134,340.00)	(134,340.00)
Total Equity - Paid In / Contributed	481,959.02	309,539.32	239,429.98
Total Liabilites and Fund Equity:	490,167.85	309,557.51	239,429.98
Total Net Position	0.00	7,535.00	7,535.00

San Juan County
Balance Sheet
91 General Fixed Assets - 10/01/2025 to 12/31/2025

	2024 YTD Balance	2025 YTD Balance	2026 YTD Balance
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1500 Cash Government-Wide	(248,589.02)	(248,589.02)	(248,589.02)
Total Cash and cash equivalents	<u>(248,589.02)</u>	<u>(248,589.02)</u>	<u>(248,589.02)</u>
Total Current Assets	<u>(248,589.02)</u>	<u>(248,589.02)</u>	<u>(248,589.02)</u>
Non-Current Assets			
Capital assets			
Property			
1611 Land	1,632,315.65	1,632,315.65	1,632,315.65
1612 Infrastructure	58,549,927.11	58,563,405.11	58,563,405.11
1621 Buildings	20,181,832.56	20,181,832.56	20,181,832.56
1661 Heavy Equipment	11,564,299.81	11,948,345.81	11,948,345.81
1662 Light Equipment	2,999,710.38	3,080,939.63	3,080,939.63
1671 Autos and trucks	6,593,306.98	6,642,676.98	6,642,676.98
Total Property	<u>101,521,392.49</u>	<u>102,049,515.74</u>	<u>102,049,515.74</u>
Accumulated depreciation			
1721 Acc Dpn Buildings	9,187,236.89	9,678,197.15	9,678,197.15
1761 Acc Dpn Heavy equipment	8,626,355.53	8,932,243.40	8,932,243.40
1762 Acc Dpn Light equipment	2,318,274.27	2,393,006.80	2,393,006.80
1771 Acc Dpn Autos and trucks	3,723,230.37	4,273,113.05	4,273,113.05
Total Accumulated depreciation	<u>23,855,097.06</u>	<u>25,276,560.40</u>	<u>25,276,560.40</u>
Total Capital assets	<u>77,666,295.43</u>	<u>76,772,955.34</u>	<u>76,772,955.34</u>
Total Non-Current Assets	<u>77,666,295.43</u>	<u>76,772,955.34</u>	<u>76,772,955.34</u>
Total Assets:	<u>77,417,706.41</u>	<u>76,524,366.32</u>	<u>76,524,366.32</u>
Liabilites and Fund Equity:			
Liabilities:			
Long-term liabilities			
2900 Lease Liability - Government Wide	1,946,375.59	1,946,375.59	1,946,375.59
Total Long-term liabilities	<u>1,946,375.59</u>	<u>1,946,375.59</u>	<u>1,946,375.59</u>
Total Liabilities:	<u>1,946,375.59</u>	<u>1,946,375.59</u>	<u>1,946,375.59</u>
Equity - Paid In / Contributed			
2971.1 Invested in capital assets	105,875,364.15	107,886,457.82	107,913,810.61
2971.3 Book cost of retired assets	(909,894.96)	(909,894.96)	(909,894.96)
2972 Total depreciation charged	(26,320,190.73)	(27,741,654.07)	(27,741,654.07)
Total Equity - Paid In / Contributed	<u>78,645,278.46</u>	<u>79,234,908.79</u>	<u>79,262,261.58</u>
Total Liabilites and Fund Equity:	<u>80,591,654.05</u>	<u>81,181,284.38</u>	<u>81,208,637.17</u>
Total Net Position	<u>(3,173,947.64)</u>	<u>(4,656,918.06)</u>	<u>(4,684,270.85)</u>