

San Juan County
Standard Financial Report
10 General Fund - 01/01/2024 to 03/31/2024
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	15,715,758.05	(909,244.24)	13,286,752.14
Receivables	1,038,462.59	1,243.50	1,035,813.61
Total Current Assets	<u>16,754,220.64</u>	<u>(908,000.74)</u>	<u>14,322,565.75</u>
Non-Current Assets			
Other non-current assets	0.00	3,365.96	2,165.35
Total Non-Current Assets	<u>0.00</u>	<u>3,365.96</u>	<u>2,165.35</u>
Total Assets:	<u>16,754,220.64</u>	<u>(904,634.78)</u>	<u>14,324,731.10</u>
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities	(1,154,125.96)	720,953.24	(20,753.87)
Payroll liabilities	(236,499.25)	(1,185,471.50)	(486,893.83)
Other accrued liabilities	(242,742.63)	0.00	(242,742.63)
Total Liabilities:	<u>(1,633,367.84)</u>	<u>(464,518.26)</u>	<u>(750,390.33)</u>
Equity - Paid In / Contributed	(4,815,522.98)	1,369,153.04	(3,094,895.00)
Total Liabilities and Fund Equity:	<u>(6,448,890.82)</u>	<u>904,634.78</u>	<u>(3,845,285.33)</u>
Total Net Position	<u>10,305,329.82</u>	<u>0.00</u>	<u>10,479,445.77</u>

San Juan County
Standard Financial Report
10 General Fund - 01/01/2024 to 03/31/2024
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	7,667,645.02	267,371.63	910,747.03	7,183,000.00	0.00
Licenses and permits	288,330.76	10,785.59	66,205.74	234,000.00	0.00
Intergovernmental revenue	(5,124,602.92)	16,263.44	(9,622,800.07)	7,298,341.00	0.00
Charges for services	2,721,349.74	208,457.44	664,695.53	2,810,297.00	0.00
Fines and forfeitures	474,791.20	34,677.77	110,908.92	387,454.00	0.00
Interest	588,166.11	52,851.83	171,946.03	300,000.00	0.00
Miscellaneous revenue	221,980.51	3,044.68	12,419.23	259,000.00	0.00
Contributions and transfers	1,294,089.04	(641.05)	(236,580.05)	327,190.00	0.00
Total Revenue:	18,437,079.28	592,811.33	2,382,872.18	18,799,282.00	0.00
Expenditures:					
General Government					
Board of Commissioners	244,285.05	42,938.24	64,393.19	258,725.00	0.00
Planning Department	38,404.22	3,907.38	9,331.17	40,776.00	0.00
Administration	176,315.05	25,144.05	54,686.65	186,233.00	0.00
Planning and Zoning Commission	57,425.93	11,220.90	25,147.77	85,348.00	0.00
Justice Court	185,115.22	22,294.51	47,417.56	194,490.00	0.00
Sanity Hearings	1,378.10	0.00	0.00	1,000.00	0.00
Public Defender	364,893.69	22,755.40	72,719.15	295,000.00	0.00
Personnel/Risk Management	96,481.45	13,074.38	27,853.22	97,544.00	0.00
Clerk/Auditor	208,233.20	27,366.24	69,703.21	242,075.00	0.00
Treasurer	152,901.04	15,897.13	41,957.09	236,817.00	0.00
Recorder	260,662.07	32,783.19	73,920.19	279,571.00	0.00
County Attorney	521,748.48	74,696.15	168,911.33	556,928.00	0.00
Assessor	284,703.38	31,906.31	79,316.61	298,928.00	0.00
Surveyor	194,326.77	29,097.78	59,543.03	216,561.00	0.00
Non-Departmental	209,610.32	10,459.23	88,916.20	283,000.00	0.00
Information Technology	298,544.35	17,152.30	40,116.00	339,789.00	0.00
Legal Defense	254,457.18	93,017.90	117,361.57	260,000.00	0.00
Courthouse Building	150,134.59	33,001.78	58,216.26	196,695.00	0.00
Blanding Annex	10,608.66	1,175.75	3,553.04	11,236.00	0.00
Sheriff's Annex Building	18,830.60	1,597.72	4,310.01	16,786.00	0.00
Public Safety Building	221,890.77	13,277.28	61,085.46	235,068.00	0.00
Elections	128,317.51	39,669.43	78,122.51	275,319.00	0.00
Economic Development	314,629.89	173,080.75	239,305.27	443,576.00	0.00
Visitor Services	588,815.79	96,942.13	202,285.52	952,050.00	0.00
Promotion and Marketing	500.00	0.00	0.00	5,000.00	0.00
Total General Government	4,983,213.31	832,455.93	1,688,172.01	6,008,515.00	0.00
Public Safety					
Sheriff Department	2,607,927.82	390,316.13	700,792.33	2,600,954.00	0.00
Task Force	54,295.19	5,857.87	7,673.72	56,159.00	0.00
Sheriff Airplane	52.56	0.00	0.00	60.00	0.00
Search and Rescue	6,735.46	0.00	(14.02)	9,000.00	0.00
Wildland Fire Control	225,607.68	20,166.49	46,373.03	208,861.00	0.00
Fire/Rescue	112,850.85	5,210.37	24,380.24	157,500.00	0.00
Jail	2,610,622.79	184,779.19	563,599.23	2,573,438.00	0.00
Dispatch	94,992.43	41.92	10,080.65	89,000.00	0.00
Building Inspection	93,018.21	22,142.72	36,878.16	101,548.00	0.00
Emergency Services	197,261.90	16,888.98	32,284.57	1,249,842.00	0.00
Weed and Rodent Control	143,904.19	9,920.23	18,520.84	151,594.00	0.00
Childrens Justice Center	0.00	793.16	793.16	132,972.00	0.00
Total Public Safety	6,147,269.08	656,117.06	1,441,361.91	7,330,928.00	0.00
Parks, Recreation, and Public Property					
Television and Communications	98,418.86	5,417.19	13,810.10	95,700.00	0.00
Historical Commission	1,686.63	238.03	1,205.03	5,000.00	0.00
Agriculture and Extension	55,137.57	0.00	5,517.77	67,750.00	0.00
County Fair	119,951.95	111.46	9,484.02	129,450.00	0.00
County Queen Pagent	9,110.90	0.00	0.00	9,000.00	0.00
Total Parks, Recreation, and Public Property	284,305.91	5,766.68	30,016.92	306,900.00	0.00
Community and Economic Development					
SJC Homeless Committee	0.00	0.00	0.00	27,000.00	0.00
Poor and Indigent Assistance	228.64	0.00	300.00	1,000.00	0.00
Area Plan Administration	72,137.00	7,456.03	16,172.51	71,455.00	0.00
Access and Transportation	213,325.86	19,904.66	48,186.12	241,862.00	0.00

San Juan County
Standard Financial Report
10 General Fund - 01/01/2024 to 03/31/2024
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Preventative Health	2,047.34	0.00	75.00	4,000.00	0.00
Legal Services	1,500.00	0.00	0.00	2,000.00	0.00
Ombudsman	10,259.72	1,169.94	2,420.18	12,667.00	0.00
Senior Citizens Centers	148,774.75	14,775.76	37,804.07	185,150.00	0.00
Congregate Meals	173,095.11	21,795.62	45,679.04	193,900.00	0.00
Home Delivered Meals	170,956.65	21,922.07	47,171.82	209,875.00	0.00
State Alternatives	141,149.90	23,461.58	42,011.38	168,252.00	0.00
Medicaid Waiver	60,373.71	7,421.43	13,872.10	102,020.00	0.00
State Waiver	78,495.70	18,883.48	27,939.69	148,542.00	0.00
Respite	37,911.68	2,953.67	8,773.75	47,354.00	0.00
VDHCDS	50,099.26	6,300.05	10,473.47	33,307.00	0.00
Health Insurance Information	24,558.47	11,592.23	12,584.60	35,394.00	0.00
Social Services Block Grant	0.00	0.00	0.00	20,000.00	0.00
Total Community and Economic Development	1,184,913.79	157,636.52	313,463.73	1,503,778.00	0.00
Airport					
Blanding Airport	0.00	0.00	0.00	1,500.00	0.00
Cal Black Airport	169,692.54	20,415.88	35,061.14	182,900.00	0.00
Total Airport	169,692.54	20,415.88	35,061.14	184,400.00	0.00
Special Projects	265,272.70	5,946.59	11,789.89	635,167.00	0.00
Undistributed Employee Benefit	1,739,375.94	283,625.71	589,588.31	1,728,563.00	0.00
Transfers	3,663,036.39	0.00	0.00	1,101,031.00	0.00
Total Expenditures:	18,437,079.66	1,961,964.37	4,109,453.91	18,799,282.00	0.00
Total Change In Net Position	(0.38)	(1,369,153.04)	(1,726,581.73)	0.00	0.00

San Juan County
Standard Financial Report
21 B Road Fund - 01/01/2024 to 03/31/2024
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	16,081,854.30	(297,616.19)	17,798,677.49
Receivables	0.00	0.00	674,714.74
Other current assets	1,549,328.43	0.00	1,549,328.43
Total Current Assets	<u>17,631,182.73</u>	<u>(297,616.19)</u>	<u>20,022,720.66</u>
Total Assets:	<u>17,631,182.73</u>	<u>(297,616.19)</u>	<u>20,022,720.66</u>
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities	(178,791.09)	15,069.92	0.00
Total Liabilities:	<u>(178,791.09)</u>	<u>15,069.92</u>	<u>0.00</u>
Equity - Paid In / Contributed	(17,452,391.64)	282,546.27	(20,111,493.78)
Total Liabilities and Fund Equity:	<u>(17,631,182.73)</u>	<u>297,616.19</u>	<u>(20,111,493.78)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>(88,773.12)</u>

San Juan County
Standard Financial Report
21 B Road Fund - 01/01/2024 to 03/31/2024
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	571,484.20	42,776.45	125,004.32	431,283.00	0.00
Intergovernmental revenue	4,151,161.49	7,917.00	3,163,927.70	4,960,800.00	0.00
Charges for services	174,492.67	4,151.11	56,713.43	140,000.00	0.00
Interest	660,234.11	92,104.81	245,660.77	400,000.00	0.00
Miscellaneous revenue	0.00	0.00	0.00	50,000.00	0.00
Contributions and transfers	0.00	0.00	0.00	1,754,267.00	0.00
Total Revenue:	5,557,372.47	146,949.37	3,591,306.22	7,736,350.00	0.00
Expenditures:					
Class B Roads					
Equipment Maintenance	1,070,335.82	69,774.91	128,788.27	1,057,800.00	0.00
Road Maintenance	4,551,916.53	283,803.27	606,692.77	5,807,850.00	0.00
Snow Removal	224,492.13	6,118.47	44,085.51	267,744.00	0.00
Total Class B Roads	5,846,744.48	359,696.65	779,566.55	7,133,394.00	0.00
Undistributed Employee Benefit	739,975.35	69,798.99	152,637.53	642,000.00	0.00
Transfers	78,000.00	0.00	0.00	80,340.00	0.00
Total Expenditures:	6,664,719.83	429,495.64	932,204.08	7,855,734.00	0.00
Total Change In Net Position	(1,107,347.36)	(282,546.27)	2,659,102.14	(119,384.00)	0.00

San Juan County
Standard Financial Report
24 San Juan County MBA - 01/01/2024 to 03/31/2024
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	36,141.97	23,223.05	20,450.72
Total Current Assets	<u>36,141.97</u>	<u>23,223.05</u>	<u>20,450.72</u>
Total Assets:	<u>36,141.97</u>	<u>23,223.05</u>	<u>20,450.72</u>
Liabilites and Fund Equity:			
Equity - Paid In / Contributed	(36,141.97)	(24,533.47)	(24,381.98)
Total Liabilites and Fund Equity:	<u>(36,141.97)</u>	<u>(24,533.47)</u>	<u>(24,381.98)</u>
Total Net Position	<u>0.00</u>	<u>(1,310.42)</u>	<u>(3,931.26)</u>

San Juan County
Standard Financial Report
24 San Juan County MBA - 01/01/2024 to 03/31/2024
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	26,055,695.00	0.00
Contributions and transfers	108,939.12	87,298.47	51,005.01	111,002.00	0.00
Total Revenue:	108,939.12	87,298.47	51,005.01	26,166,697.00	0.00
Expenditures:					
General Government					
Non-Departmental	25,245.00	0.00	0.00	30,294.00	0.00
Total General Government	25,245.00	0.00	0.00	30,294.00	0.00
Health					
Health Building	62,410.01	62,765.00	62,765.00	63,000.00	0.00
Total Health	62,410.01	62,765.00	62,765.00	63,000.00	0.00
Transfers	0.00	0.00	0.00	26,055,695.00	0.00
Total Expenditures:	87,655.01	62,765.00	62,765.00	26,148,989.00	0.00
Total Change In Net Position	21,284.11	24,533.47	(11,759.99)	17,708.00	0.00

San Juan County
Standard Financial Report
25 Health Fund - 01/01/2024 to 03/31/2024
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	193,941.65	(211,198.17)	(219,914.52)
Receivables	267,703.86	0.00	267,703.86
Other current assets	90,300.99	22,281.51	107,818.50
Total Current Assets	<u>551,946.50</u>	<u>(188,916.66)</u>	<u>155,607.84</u>
Total Assets:	<u>551,946.50</u>	<u>(188,916.66)</u>	<u>155,607.84</u>
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities	(10,272.69)	17.00	0.00
Total Liabilities:	<u>(10,272.69)</u>	<u>17.00</u>	<u>0.00</u>
Equity - Paid In / Contributed	(541,673.81)	190,210.08	(184,487.06)
Total Liabilites and Fund Equity:	<u>(551,946.50)</u>	<u>190,227.08</u>	<u>(184,487.06)</u>
Total Net Position	<u>0.00</u>	<u>1,310.42</u>	<u>(28,879.22)</u>

San Juan County
Standard Financial Report
25 Health Fund - 01/01/2024 to 03/31/2024
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	165,196.55	0.00	0.00	140,163.00	0.00
Intergovernmental revenue	1,516,247.29	0.00	0.00	1,613,290.00	0.00
Charges for services	47,443.15	2,107.40	7,253.40	45,025.00	0.00
Interest	1,340.29	128.23	366.04	0.00	0.00
Contributions and transfers	153,005.93	0.00	0.00	256,977.00	0.00
Total Revenue:	1,883,233.21	2,235.63	7,619.44	2,055,455.00	0.00
Expenditures:					
Health					
Public Health	1,436,608.96	192,445.71	364,806.19	1,993,109.00	0.00
Total Health	1,436,608.96	192,445.71	364,806.19	1,993,109.00	0.00
Contributions	90,898.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	109,099.00	0.00
Total Expenditures:	1,527,506.96	192,445.71	364,806.19	2,102,208.00	0.00
Total Change In Net Position	355,726.25	(190,210.08)	(357,186.75)	(46,753.00)	0.00

San Juan County
Standard Financial Report
26 Emergency Medical Services - 01/01/2024 to 03/31/2024
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	(906,519.18)	(72,905.58)	(1,056,716.08)
Receivables	102,514.99	0.00	102,514.99
Total Current Assets	(804,004.19)	(72,905.58)	(954,201.09)
Non-Current Assets			
Capital assets			
Property	2,270,145.08	0.00	2,270,145.08
Accumulated depreciation	(1,551,711.98)	(7,400.01)	(1,573,912.01)
Total Capital assets	718,433.10	(7,400.01)	696,233.07
Other non-current assets	117,021.95	0.00	117,021.95
Total Non-Current Assets	835,455.05	(7,400.01)	813,255.02
Total Assets:	31,450.86	(80,305.59)	(140,946.07)
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities	(64,726.69)	6,384.66	(58,827.08)
Long-term liabilities	(0.01)	0.00	(0.01)
Deferred inflows	(79,785.48)	0.00	(79,785.48)
Total Liabilities:	(144,512.18)	6,384.66	(138,612.57)
Equity - Paid In / Contributed	113,061.32	73,920.93	254,720.30
Total Liabilities and Fund Equity:	(31,450.86)	80,305.59	116,107.73
Total Net Position	0.00	0.00	(24,838.34)

San Juan County
Standard Financial Report
26 Emergency Medical Services - 01/01/2024 to 03/31/2024
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:					
Charges for services	397,021.34	30,091.69	96,973.38	360,000.00	0.00
Interest	30.96	0.00	0.00	0.00	0.00
Contributions and transfers	520,847.00	0.00	0.00	463,329.00	0.00
Total Revenue:	917,899.30	30,091.69	96,973.38	823,329.00	0.00
Expenditures:					
Public Safety					
EMS					
Administration	867,399.30	102,870.18	235,205.04	823,329.00	0.00
Bluff	13,709.28	1,142.44	3,427.32	0.00	0.00
Total EMS	881,108.58	104,012.62	238,632.36	823,329.00	0.00
Total Public Safety	881,108.58	104,012.62	238,632.36	823,329.00	0.00
Total Expenditures:	881,108.58	104,012.62	238,632.36	823,329.00	0.00
Total Change In Net Position	36,790.72	(73,920.93)	(141,658.98)	0.00	0.00

San Juan County
Standard Financial Report
27 Jail Fiduciary Fund - 01/01/2024 to 03/31/2024
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	0.00	496,406.61	496,406.61
Total Current Assets	<u>0.00</u>	<u>496,406.61</u>	<u>496,406.61</u>
Total Assets:	<u>0.00</u>	<u>496,406.61</u>	<u>496,406.61</u>
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities	0.00	(286,801.53)	(286,801.53)
Total Liabilities:	<u>0.00</u>	<u>(286,801.53)</u>	<u>(286,801.53)</u>
Total Liabilites and Fund Equity:	<u>0.00</u>	<u>(286,801.53)</u>	<u>(286,801.53)</u>
Total Net Position	<u>0.00</u>	<u>209,605.08</u>	<u>209,605.08</u>

San Juan County
Standard Financial Report
27 Jail Fiduciary Fund - 01/01/2024 to 03/31/2024
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>
Income or Expense					
Non-Operating Items:					
Non-operating income	0.00	212,908.72	212,908.72	20,000.00	0.00
Non-operating expense	0.00	3,303.64	3,303.64	0.00	0.00
Total Non-Operating Items:	0.00	209,605.08	209,605.08	20,000.00	0.00
Total Income or Expense	0.00	209,605.08	209,605.08	20,000.00	0.00

San Juan County
Standard Financial Report
32 CRA Fund - 01/01/2024 to 03/31/2024
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	0.00	0.00	0.00	9,543.00	0.00
Total Revenue:	0.00	0.00	0.00	9,543.00	0.00
Expenditures:					
Contributions	0.00	0.00	0.00	9,543.00	0.00
Total Expenditures:	0.00	0.00	0.00	9,543.00	0.00
Total Change In Net Position	0.00	0.00	0.00	0.00	0.00

San Juan County
Standard Financial Report
45 Capital Projects Fund - 01/01/2024 to 03/31/2024
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	2,556,165.56	(5,480.69)	2,550,238.37
Total Current Assets	<u>2,556,165.56</u>	<u>(5,480.69)</u>	<u>2,550,238.37</u>
Total Assets:	<u>2,556,165.56</u>	<u>(5,480.69)</u>	<u>2,550,238.37</u>
Liabilites and Fund Equity:			
Equity - Paid In / Contributed	(2,556,165.56)	5,480.69	(2,550,238.37)
Total Liabilites and Fund Equity:	<u>(2,556,165.56)</u>	<u>5,480.69</u>	<u>(2,550,238.37)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

San Juan County
Standard Financial Report
45 Capital Projects Fund - 01/01/2024 to 03/31/2024
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	1,042,622.00	0.00
Interest	1,454.59	139.17	397.27	1,300.00	0.00
Contributions and transfers	2,844,329.39	0.00	0.00	28,480,572.00	0.00
Total Revenue:	2,845,783.98	139.17	397.27	29,524,494.00	0.00
Expenditures:					
General Government					
Courthouse Building	213,191.18	0.00	0.00	1,021,850.00	0.00
Public Safety Building	0.00	0.00	0.00	26,055,695.00	0.00
Total General Government	213,191.18	0.00	0.00	27,077,545.00	0.00
Public Safety					
Emergency Services	36,764.74	5,492.40	5,492.40	1,520,304.00	0.00
Total Public Safety	36,764.74	5,492.40	5,492.40	1,520,304.00	0.00
Special Projects	71,717.27	127.46	832.06	926,645.00	0.00
Total Expenditures:	321,673.19	5,619.86	6,324.46	29,524,494.00	0.00
Total Change In Net Position	2,524,110.79	(5,480.69)	(5,927.19)	0.00	0.00

San Juan County
Standard Financial Report
46 Road Capital Fund - 01/01/2024 to 03/31/2024
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	4,521,808.83	14,796.18	4,563,807.08
Total Current Assets	<u>4,521,808.83</u>	<u>14,796.18</u>	<u>4,563,807.08</u>
Total Assets:	<u>4,521,808.83</u>	<u>14,796.18</u>	<u>4,563,807.08</u>
Liabilites and Fund Equity:			
Equity - Paid In / Contributed	(4,521,808.83)	(14,796.18)	(4,563,807.08)
Total Liabilites and Fund Equity:	<u>(4,521,808.83)</u>	<u>(14,796.18)</u>	<u>(4,563,807.08)</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 - 01/01/2024 to 03/31/2024
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	154,648.23	14,796.18	42,235.93	66,500.00	0.00
Contributions and transfers	206,800.00	0.00	0.00	0.00	0.00
Total Revenue:	361,448.23	14,796.18	42,235.93	66,500.00	0.00
Expenditures:					
Highways and Public Improvements					
Road Maintenance	18,250.41	0.00	237.68	20,097.00	0.00
Total Highways and Public Improvements	18,250.41	0.00	237.68	20,097.00	0.00
Total Expenditures:	18,250.41	0.00	237.68	20,097.00	0.00
Total Change In Net Position	343,197.82	14,796.18	41,998.25	46,403.00	0.00

San Juan County
Standard Financial Report
57 Landfill - 01/01/2024 to 03/31/2024
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	2,748,330.61	(39,617.54)	2,687,144.14
Total Current Assets	2,748,330.61	(39,617.54)	2,687,144.14
Non-Current Assets			
Capital assets			
Property	1,948,497.53	0.00	1,948,497.53
Accumulated depreciation	(1,187,824.86)	(5,484.06)	(1,204,277.04)
Total Capital assets	760,672.67	(5,484.06)	744,220.49
Other non-current assets	40,772.89	0.00	40,772.89
Total Non-Current Assets	801,445.56	(5,484.06)	784,993.38
Total Assets:	3,549,776.17	(45,101.60)	3,472,137.52
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities	(160,473.25)	0.00	(151,944.45)
Long-term liabilities	(587,188.48)	0.00	(587,188.48)
Deferred inflows	(12,377.70)	0.00	(12,377.70)
Total Liabilities:	(760,039.43)	0.00	(751,510.63)
Equity - Paid In / Contributed	(2,789,736.74)	45,101.60	(2,733,750.93)
Total Liabilities and Fund Equity:	(3,549,776.17)	45,101.60	(3,485,261.56)
Total Net Position	0.00	0.00	(13,124.04)

San Juan County
Standard Financial Report
57 Landfill - 01/01/2024 to 03/31/2024
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>
Income or Expense					
Income From Operations:					
Operating income	594,954.38	31,786.26	127,417.26	630,000.00	0.00
Operating expense	765,933.12	84,033.84	204,124.22	605,884.00	0.00
Total Income From Operations:	<u>(170,978.74)</u>	<u>(52,247.58)</u>	<u>(76,706.96)</u>	<u>24,116.00</u>	<u>0.00</u>
Non-Operating Items:					
Non-operating income	194,190.82	7,145.98	20,721.15	35,000.00	0.00
Non-operating expense	33,679.73	0.00	0.00	3,000.00	0.00
Total Non-Operating Items:	<u>160,511.09</u>	<u>7,145.98</u>	<u>20,721.15</u>	<u>32,000.00</u>	<u>0.00</u>
Total Income or Expense	<u>(10,467.65)</u>	<u>(45,101.60)</u>	<u>(55,985.81)</u>	<u>56,116.00</u>	<u>0.00</u>

San Juan County
Standard Financial Report
63 Tort Liability Fund - 01/01/2024 to 03/31/2024
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	(401,460.85)	(87,930.21)	(835,968.25)
Total Current Assets	<u>(401,460.85)</u>	<u>(87,930.21)</u>	<u>(835,968.25)</u>
Total Assets:	<u>(401,460.85)</u>	<u>(87,930.21)</u>	<u>(835,968.25)</u>
Liabilites and Fund Equity:			
Equity - Paid In / Contributed	401,460.85	87,930.21	835,968.25
Total Liabilites and Fund Equity:	<u>401,460.85</u>	<u>87,930.21</u>	<u>835,968.25</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

San Juan County
Standard Financial Report
63 Tort Liability Fund - 01/01/2024 to 03/31/2024
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	80,414.69	0.00	0.00	69,643.00	0.00
Interest	342.76	32.79	93.60	0.00	0.00
Contributions and transfers	225,155.00	0.00	0.00	241,683.00	0.00
Total Revenue:	305,912.45	32.79	93.60	311,326.00	0.00
Expenditures:					
Tort Liability	294,740.00	87,963.00	434,601.00	300,000.00	0.00
Total Expenditures:	294,740.00	87,963.00	434,601.00	300,000.00	0.00
Total Change In Net Position	11,172.45	(87,930.21)	(434,507.40)	11,326.00	0.00

San Juan County
Standard Financial Report
64 Tax Stability Trust Fund - 01/01/2024 to 03/31/2024
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	7,586,311.37	35,363.74	7,676,606.61
Total Current Assets	<u>7,586,311.37</u>	<u>35,363.74</u>	<u>7,676,606.61</u>
Total Assets:	<u>7,586,311.37</u>	<u>35,363.74</u>	<u>7,676,606.61</u>
Liabilites and Fund Equity:			
Equity - Paid In / Contributed	(7,586,311.37)	(35,363.74)	(7,676,606.61)
Total Liabilites and Fund Equity:	<u>(7,586,311.37)</u>	<u>(35,363.74)</u>	<u>(7,676,606.61)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

San Juan County
Standard Financial Report
64 Tax Stability Trust Fund - 01/01/2024 to 03/31/2024
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	319,451.60	35,363.74	90,295.24	246,850.00	0.00
Total Revenue:	319,451.60	35,363.74	90,295.24	246,850.00	0.00
Expenditures:					
Transfers	246,850.00	0.00	0.00	246,850.00	0.00
Total Expenditures:	246,850.00	0.00	0.00	246,850.00	0.00
Total Change In Net Position	72,601.60	35,363.74	90,295.24	0.00	0.00

San Juan County
Standard Financial Report
72 Library Fund - 01/01/2024 to 03/31/2024
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	529,400.51	(58,194.82)	377,571.98
Total Current Assets	<u>529,400.51</u>	<u>(58,194.82)</u>	<u>377,571.98</u>
Total Assets:	<u>529,400.51</u>	<u>(58,194.82)</u>	<u>377,571.98</u>
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities	(5,624.75)	1,841.47	0.00
Total Liabilities:	<u>(5,624.75)</u>	<u>1,841.47</u>	<u>0.00</u>
Equity - Paid In / Contributed	(523,775.76)	56,353.35	(392,141.95)
Total Liabilites and Fund Equity:	<u>(529,400.51)</u>	<u>58,194.82</u>	<u>(392,141.95)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>(14,569.97)</u>

San Juan County
Standard Financial Report
72 Library Fund - 01/01/2024 to 03/31/2024
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	484,518.34	0.00	0.00	419,000.00	0.00
Intergovernmental revenue	15,814.90	10,018.00	10,313.84	14,743.00	0.00
Charges for services	7,181.30	887.46	2,287.81	7,490.00	0.00
Fines and forfeitures	228.78	61.13	100.42	150.00	0.00
Interest	20,376.78	1,949.59	5,565.11	19,000.00	0.00
Miscellaneous revenue	540.43	245.49	290.49	1,000.00	0.00
Contributions and transfers	90,937.70	4.00	1,013.00	232,425.00	0.00
Total Revenue:	619,598.23	13,165.67	19,570.67	693,808.00	0.00
Expenditures:					
Parks, Recreation, and Public Property					
Library					
Monticello Library Building	51,420.82	8,052.93	17,378.98	55,510.00	0.00
Blanding Library Building	59,719.86	10,073.41	22,974.47	65,221.00	0.00
Satellite Buildings	9,806.94	1,099.50	2,404.70	11,865.00	0.00
Library Board	1,700.00	0.00	0.00	2,500.00	0.00
San Juan County Library System	452,054.02	50,293.18	108,446.33	558,712.00	0.00
Total Library	574,701.64	69,519.02	151,204.48	693,808.00	0.00
Total Parks, Recreation, and Public Property	574,701.64	69,519.02	151,204.48	693,808.00	0.00
Total Expenditures:	574,701.64	69,519.02	151,204.48	693,808.00	0.00
Total Change In Net Position	44,896.59	(56,353.35)	(131,633.81)	0.00	0.00

San Juan County
Standard Financial Report
75 Mental Health/Substance Abuse - 01/01/2024 to 03/31/2024
25.00% of the fiscal year has expired

San Juan County
Standard Financial Report
91 General Fixed Assets - 01/01/2024 to 03/31/2024
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:			
Non-Current Assets			
Capital assets			
Work in Process	2,373,552.75	0.00	2,373,552.75
Property	96,899,852.44	0.00	96,925,627.44
Accumulated depreciation	(24,119,582.96)	(92,378.29)	(24,397,703.39)
Total Capital assets	<u>75,153,822.23</u>	<u>(92,378.29)</u>	<u>74,901,476.80</u>
Total Non-Current Assets	<u>75,153,822.23</u>	<u>(92,378.29)</u>	<u>74,901,476.80</u>
Total Assets:	<u>75,153,822.23</u>	<u>(92,378.29)</u>	<u>74,901,476.80</u>
Liabilites and Fund Equity:			
Equity - Paid In / Contributed	(75,153,822.23)	92,378.29	(74,901,476.80)
Total Liabilites and Fund Equity:	<u>(75,153,822.23)</u>	<u>92,378.29</u>	<u>(74,901,476.80)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>