

**San Juan County**  
**Standard Financial Report**  
**10 General Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	15,915,758.05	983,735.11	12,503,398.76
Receivables	1,074,806.09	(69,175.32)	1,049,979.60
<b>Total Current Assets</b>	<u>16,990,564.14</u>	<u>914,559.79</u>	<u>13,553,378.36</u>
<b>Non-Current Assets</b>			
Other non-current assets	0.00	1,859.35	3,239.86
<b>Total Non-Current Assets</b>	<u>0.00</u>	<u>1,859.35</u>	<u>3,239.86</u>
<b>Total Assets:</b>	<u>16,990,564.14</u>	<u>916,419.14</u>	<u>13,556,618.22</u>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	(1,354,125.96)	344,049.39	(149,118.93)
Payroll liabilities	(236,499.25)	(746,596.84)	(545,641.48)
Other accrued liabilities	(113,106.86)	(190.52)	(113,297.38)
<b>Total Liabilities:</b>	<u>(1,703,732.07)</u>	<u>(402,737.97)</u>	<u>(808,057.79)</u>
Equity - Paid In / Contributed	(1,895,516.48)	(513,681.17)	981,474.90
<b>Total Liabilities and Fund Equity:</b>	<u>(3,599,248.55)</u>	<u>(916,419.14)</u>	<u>173,417.11</u>
<b>Total Net Position</b>	<u>13,391,315.59</u>	<u>0.00</u>	<u>13,730,035.33</u>

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Taxes	7,720,025.22	(9,926.47)	900,820.56	7,183,000.00	7,183,000.00
Licenses and permits	288,330.76	8,070.08	125,752.32	234,000.00	234,000.00
Intergovernmental revenue	(5,124,602.92)	2,066,672.22	(7,252,580.33)	7,298,341.00	7,298,341.00
Charges for services	2,721,349.74	23,975.02	1,207,759.71	2,810,297.00	2,810,297.00
Fines and forfeitures	474,791.20	8,962.75	219,467.48	387,454.00	387,454.00
Interest	588,166.11	4.87	176,025.27	300,000.00	300,000.00
Miscellaneous revenue	205,943.81	83,135.50	136,843.24	259,000.00	259,000.00
Contributions and transfers	(3,001,646.73)	2,000.00	(3,320,565.82)	327,190.00	327,190.00
<b>Total Revenue:</b>	<b>17,263,672.78</b>	<b>2,182,893.97</b>	<b>5,584,838.02</b>	<b>18,799,282.00</b>	<b>18,799,282.00</b>
<b>Expenditures:</b>					
<b>General Government</b>					
Board of Commissioners	244,285.05	38,975.64	141,019.46	258,725.00	258,725.00
Planning Department	38,404.22	3,159.28	20,256.34	40,776.00	40,776.00
Administration	176,315.05	21,983.46	108,672.71	186,233.00	186,233.00
Planning and Zoning Commission	57,425.93	11,363.17	50,988.72	85,348.00	85,348.00
Justice Court	185,115.22	17,761.95	95,818.85	194,490.00	194,490.00
Sanity Hearings	1,378.10	0.00	0.00	1,000.00	1,000.00
Public Defender	364,893.69	26,377.75	158,491.15	295,000.00	295,000.00
Personnel/Risk Management	96,481.45	11,158.05	56,376.27	97,544.00	97,544.00
Clerk/Auditor	208,233.20	33,757.26	141,897.98	242,075.00	242,075.00
Treasurer	152,901.04	13,082.18	78,731.55	236,817.00	236,817.00
Recorder	260,662.07	24,396.37	137,809.01	279,571.00	279,571.00
County Attorney	521,748.48	50,614.88	288,979.09	556,928.00	556,928.00
Assessor	284,703.38	14,782.14	137,863.04	298,928.00	298,928.00
Surveyor	194,326.77	20,516.32	112,941.97	216,561.00	216,561.00
Non-Departmental	209,610.32	26,579.21	129,141.72	283,000.00	283,000.00
Information Technology	298,544.35	28,590.92	203,149.51	339,789.00	339,789.00
Legal Defense	254,457.18	9,632.50	136,084.07	260,000.00	260,000.00
Courthouse Building	150,134.59	9,547.22	106,657.13	196,695.00	196,695.00
Blanding Annex	10,608.66	1,143.77	7,091.96	11,236.00	11,236.00
Sheriff's Annex Building	18,830.60	911.79	7,744.26	16,786.00	16,786.00
Public Safety Building	221,890.77	15,083.69	113,859.39	235,068.00	235,068.00
Elections	128,317.51	43,330.72	135,908.84	275,319.00	275,319.00
Economic Development	314,629.89	66,721.72	527,520.32	443,576.00	443,576.00
Visitor Services	588,815.79	49,403.83	430,349.04	952,050.00	952,050.00
Promotion and Marketing	500.00	0.00	0.00	5,000.00	5,000.00
<b>Total General Government</b>	<b>4,983,213.31</b>	<b>538,873.82</b>	<b>3,327,352.38</b>	<b>6,008,515.00</b>	<b>6,008,515.00</b>
<b>Public Safety</b>					
Sheriff Department	2,607,927.82	298,605.61	1,344,449.03	2,600,954.00	2,600,954.00
Task Force	54,295.19	3,088.33	17,530.36	56,159.00	56,159.00
Sheriff Airplane	52.56	0.00	0.00	60.00	60.00
Search and Rescue	6,735.46	543.82	2,401.44	9,000.00	9,000.00
Wildland Fire Control	225,607.68	9,009.09	71,237.20	208,861.00	208,861.00
Fire/Rescue	112,850.85	51,787.28	93,396.39	157,500.00	157,500.00
Jail	2,610,622.79	223,453.43	1,270,379.42	2,573,438.00	2,573,438.00
Dispatch	94,992.43	0.05	10,103.94	89,000.00	89,000.00
Building Inspection	93,018.21	10,595.45	64,057.87	101,548.00	101,548.00
Emergency Services	197,261.90	8,995.72	79,429.06	1,249,842.00	1,249,842.00
Weed and Rodent Control	143,904.19	20,516.75	90,685.10	151,594.00	151,594.00
Childrens Justice Center	0.00	13,706.50	39,828.84	132,972.00	132,972.00
<b>Total Public Safety</b>	<b>6,147,269.08</b>	<b>640,302.03</b>	<b>3,083,498.65</b>	<b>7,330,928.00</b>	<b>7,330,928.00</b>
<b>Parks, Recreation, and Public Property</b>					
Television and Communications	98,418.86	9,366.32	35,366.87	95,700.00	95,700.00
Historical Commission	1,686.63	352.20	1,557.23	5,000.00	5,000.00
Agriculture and Extension	55,137.57	5,054.95	24,625.18	67,750.00	67,750.00
County Fair	119,951.95	5,682.77	36,863.08	129,450.00	129,450.00
County Queen Pagent	9,110.90	518.34	518.34	9,000.00	9,000.00
<b>Total Parks, Recreation, and Public Property</b>	<b>284,305.91</b>	<b>20,974.58</b>	<b>98,930.70</b>	<b>306,900.00</b>	<b>306,900.00</b>
<b>Community and Economic Development</b>					
SJC Homeless Committee	0.00	2,874.61	2,874.61	27,000.00	27,000.00
Poor and Indigent Assistance	228.64	0.00	449.95	1,000.00	1,000.00
Area Plan Administration	72,137.00	5,780.99	31,493.53	71,455.00	71,455.00
Access and Transportation	213,325.86	16,617.37	101,704.35	241,862.00	241,862.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Preventative Health	2,047.34	149.87	723.87	4,000.00	4,000.00
Legal Services	1,500.00	0.00	1,500.00	2,000.00	2,000.00
Ombudsman	10,259.72	2,532.08	7,382.62	12,667.00	12,667.00
Senior Citizens Centers	148,774.75	12,790.05	65,946.73	185,150.00	185,150.00
Congregate Meals	173,095.11	13,703.66	86,877.83	193,900.00	193,900.00
Home Delivered Meals	170,956.65	20,782.88	101,530.42	209,875.00	209,875.00
State Alternatives	141,149.90	22,706.59	87,176.29	168,252.00	168,252.00
Medicaid Waiver	60,373.71	4,581.77	25,816.96	102,020.00	102,020.00
State Waiver	78,495.70	7,885.44	48,263.00	148,542.00	148,542.00
Respite	37,911.68	9,623.64	23,231.71	47,354.00	47,354.00
VDHCDS	50,099.26	5,395.51	26,001.29	33,307.00	33,307.00
Health Insurance Information	24,558.47	5,161.87	25,775.32	35,394.00	35,394.00
Social Services Block Grant	0.00	0.00	0.00	20,000.00	20,000.00
<b>Total Community and Economic Development</b>	<b>1,184,913.79</b>	<b>130,586.33</b>	<b>636,748.48</b>	<b>1,503,778.00</b>	<b>1,503,778.00</b>
<b>Airport</b>					
Blanding Airport	0.00	0.00	0.00	1,500.00	1,500.00
Cal Black Airport	188,116.18	10,249.87	149,884.41	182,900.00	182,900.00
<b>Total Airport</b>	<b>188,116.18</b>	<b>10,249.87</b>	<b>149,884.41</b>	<b>184,400.00</b>	<b>184,400.00</b>
Special Projects	265,272.70	142,086.73	164,418.94	635,167.00	635,167.00
Undistributed Employee Benefit	1,609,740.17	186,139.44	1,003,303.63	1,728,563.00	1,728,563.00
Transfers	3,663,036.39	0.00	0.00	1,101,031.00	1,101,031.00
<b>Total Expenditures:</b>	<b>18,325,867.53</b>	<b>1,669,212.80</b>	<b>8,464,137.19</b>	<b>18,799,282.00</b>	<b>18,799,282.00</b>
<b>Total Change In Net Position</b>	<b>(1,062,194.75)</b>	<b>513,681.17</b>	<b>(2,879,299.17)</b>	<b>0.00</b>	<b>0.00</b>

**San Juan County**  
**Standard Financial Report**  
**21 B Road Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	16,081,854.30	(880,729.11)	15,663,613.96
Receivables	767,753.63	0.00	1,442,468.37
Other current assets	1,474,617.79	0.00	1,474,617.79
<b>Total Current Assets</b>	<u>18,324,225.72</u>	<u>(880,729.11)</u>	<u>18,580,700.12</u>
<b>Total Assets:</b>	<u>18,324,225.72</u>	<u>(880,729.11)</u>	<u>18,580,700.12</u>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	(178,791.09)	(110,860.57)	(111,080.81)
<b>Total Liabilities:</b>	<u>(178,791.09)</u>	<u>(110,860.57)</u>	<u>(111,080.81)</u>
Equity - Paid In / Contributed	(18,145,434.63)	991,589.68	(18,634,614.53)
<b>Total Liabilities and Fund Equity:</b>	<u>(18,324,225.72)</u>	<u>880,729.11</u>	<u>(18,745,695.34)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>(164,995.22)</u>

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**Standard Financial Report**  
**21 B Road Fund - 01/01/2024 to 06/30/2024**  
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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Taxes	571,484.20	0.00	125,004.32	431,283.00	431,283.00
Intergovernmental revenue	4,918,915.12	0.00	3,250,208.70	4,960,800.00	4,960,800.00
Charges for services	174,492.67	2,306.59	65,655.50	140,000.00	140,000.00
Interest	660,234.11	0.00	245,660.77	400,000.00	400,000.00
Miscellaneous revenue	12,328.00	0.00	0.00	50,000.00	50,000.00
Contributions and transfers	0.00	0.00	0.00	1,754,267.00	1,754,267.00
<b>Total Revenue:</b>	<b>6,337,454.10</b>	<b>2,306.59</b>	<b>3,686,529.29</b>	<b>7,736,350.00</b>	<b>7,736,350.00</b>
<b>Expenditures:</b>					
<b>Class B Roads</b>					
Legal Defense	0.00	43,286.89	43,286.89	0.00	0.00
Equipment Maintenance	1,070,335.82	57,755.54	375,289.23	1,057,800.00	1,057,800.00
Road Maintenance	4,626,627.17	832,570.49	2,433,283.64	5,807,850.00	5,807,850.00
Snow Removal	224,492.13	10,675.00	67,906.41	267,744.00	267,744.00
<b>Total Class B Roads</b>	<b>5,921,455.12</b>	<b>944,287.92</b>	<b>2,919,766.17</b>	<b>7,133,394.00</b>	<b>7,133,394.00</b>
Undistributed Employee Benefit	739,975.35	49,608.35	277,583.22	642,000.00	642,000.00
Transfers	78,000.00	0.00	0.00	80,340.00	80,340.00
<b>Total Expenditures:</b>	<b>6,739,430.47</b>	<b>993,896.27</b>	<b>3,197,349.39</b>	<b>7,855,734.00</b>	<b>7,855,734.00</b>
<b>Total Change In Net Position</b>	<b>(401,976.37)</b>	<b>(991,589.68)</b>	<b>489,179.90</b>	<b>(119,384.00)</b>	<b>(119,384.00)</b>

**San Juan County**  
**Standard Financial Report**  
**24 San Juan County MBA - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	36,141.97	1,310.42	(278.86)
<b>Total Current Assets</b>	<u>36,141.97</u>	<u>1,310.42</u>	<u>(278.86)</u>
<b>Total Assets:</b>	<u>36,141.97</u>	<u>1,310.42</u>	<u>(278.86)</u>
<b>Liabilites and Fund Equity:</b>			
Equity - Paid In / Contributed	(36,141.97)	(1,310.42)	(6,273.24)
<b>Total Liabilites and Fund Equity:</b>	<u>(36,141.97)</u>	<u>(1,310.42)</u>	<u>(6,273.24)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>(6,552.10)</u>

**San Juan County**  
**Standard Financial Report**  
**24 San Juan County MBA - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Intergovernmental revenue	0.00	0.00	0.00	26,055,695.00	26,055,695.00
Contributions and transfers	108,939.12	1,310.42	54,936.27	111,002.00	111,002.00
<b>Total Revenue:</b>	<b>108,939.12</b>	<b>1,310.42</b>	<b>54,936.27</b>	<b>26,166,697.00</b>	<b>26,166,697.00</b>
<b>Expenditures:</b>					
<b>General Government</b>					
Non-Departmental	25,245.00	0.00	22,040.00	30,294.00	30,294.00
<b>Total General Government</b>	<b>25,245.00</b>	<b>0.00</b>	<b>22,040.00</b>	<b>30,294.00</b>	<b>30,294.00</b>
<b>Health</b>					
Health Building	62,410.01	0.00	62,765.00	63,000.00	63,000.00
<b>Total Health</b>	<b>62,410.01</b>	<b>0.00</b>	<b>62,765.00</b>	<b>63,000.00</b>	<b>63,000.00</b>
Transfers	0.00	0.00	0.00	26,055,695.00	26,055,695.00
<b>Total Expenditures:</b>	<b>87,655.01</b>	<b>0.00</b>	<b>84,805.00</b>	<b>26,148,989.00</b>	<b>26,148,989.00</b>
<b>Total Change In Net Position</b>	<b>21,284.11</b>	<b>1,310.42</b>	<b>(29,868.73)</b>	<b>17,708.00</b>	<b>17,708.00</b>

**San Juan County**  
**Standard Financial Report**  
**25 Health Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	193,941.65	(114,485.28)	(425,972.55)
Receivables	267,703.86	0.00	267,703.86
Other current assets	90,300.99	(2,382.00)	21,381.50
<b>Total Current Assets</b>	<u>551,946.50</u>	<u>(116,867.28)</u>	<u>(136,887.19)</u>
<b>Total Assets:</b>	<u>551,946.50</u>	<u>(116,867.28)</u>	<u>(136,887.19)</u>
<b>Liabilites and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	(10,272.69)	(39,385.82)	(39,898.12)
<b>Total Liabilities:</b>	<u>(10,272.69)</u>	<u>(39,385.82)</u>	<u>(39,898.12)</u>
Equity - Paid In / Contributed	(541,673.81)	156,253.10	118,038.74
<b>Total Liabilites and Fund Equity:</b>	<u>(551,946.50)</u>	<u>116,867.28</u>	<u>78,140.62</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>(58,746.57)</u>



**San Juan County**  
**Standard Financial Report**  
**25 Health Fund - 01/01/2024 to 06/30/2024**  
**50.00% 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>
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Taxes	165,196.55	0.00	0.00	140,163.00	140,163.00
Intergovernmental revenue	1,516,247.29	18,374.50	195,740.13	1,613,290.00	1,613,290.00
Charges for services	47,443.15	2,847.80	16,744.66	45,025.00	45,025.00
Interest	1,340.29	0.00	366.04	0.00	0.00
Contributions and transfers	153,005.93	0.00	0.00	256,977.00	256,977.00
<b>Total Revenue:</b>	<b><u>1,883,233.21</u></b>	<b><u>21,222.30</u></b>	<b><u>212,850.83</u></b>	<b><u>2,055,455.00</u></b>	<b><u>2,055,455.00</u></b>
<b>Expenditures:</b>					
<b>Health</b>					
Public Health	1,436,608.96	177,475.40	780,012.38	1,993,109.00	1,993,109.00
<b>Total Health</b>	<b><u>1,436,608.96</u></b>	<b><u>177,475.40</u></b>	<b><u>780,012.38</u></b>	<b><u>1,993,109.00</u></b>	<b><u>1,993,109.00</u></b>
Contributions	90,898.00	0.00	92,551.00	0.00	0.00
Transfers	0.00	0.00	0.00	109,099.00	109,099.00
<b>Total Expenditures:</b>	<b><u>1,527,506.96</u></b>	<b><u>177,475.40</u></b>	<b><u>872,563.38</u></b>	<b><u>2,102,208.00</u></b>	<b><u>2,102,208.00</u></b>
<b>Total Change In Net Position</b>	<b><u>355,726.25</u></b>	<b><u>(156,253.10)</u></b>	<b><u>(659,712.55)</u></b>	<b><u>(46,753.00)</u></b>	<b><u>(46,753.00)</u></b>

**San Juan County**  
**Standard Financial Report**  
**26 Emergency Medical Services - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	(906,519.18)	(37,674.79)	(1,194,696.96)
Receivables	144,150.51	0.00	144,150.51
<b>Total Current Assets</b>	<u>(762,368.67)</u>	<u>(37,674.79)</u>	<u>(1,050,546.45)</u>
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
Property	2,254,145.08	0.00	2,254,145.08
Accumulated depreciation	(1,535,575.76)	0.00	(1,572,575.81)
<b>Total Capital assets</b>	<u>718,569.32</u>	<u>0.00</u>	<u>681,569.27</u>
Other non-current assets	106,586.95	0.00	106,586.95
<b>Total Non-Current Assets</b>	<u>825,156.27</u>	<u>0.00</u>	<u>788,156.22</u>
<b>Total Assets:</b>	<u>62,787.60</u>	<u>(37,674.79)</u>	<u>(262,390.23)</u>
<b>Liabilites and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	(56,964.68)	(5,534.42)	(58,128.94)
Long-term liabilities	(0.01)	0.00	(0.01)
Deferred inflows	(63,599.48)	0.00	(63,599.48)
<b>Total Liabilities:</b>	<u>(120,564.17)</u>	<u>(5,534.42)</u>	<u>(121,728.43)</u>
Equity - Paid In / Contributed	57,912.79	43,209.21	331,098.68
<b>Total Liabilites and Fund Equity:</b>	<u>(62,651.38)</u>	<u>37,674.79</u>	<u>209,370.25</u>
<b>Total Net Position</b>	<u>136.22</u>	<u>0.00</u>	<u>(53,019.98)</u>

**San Juan County**  
**Standard Financial Report**  
**26 Emergency Medical Services - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Charges for services	563,563.44	49,191.67	231,927.30	360,000.00	360,000.00
Interest	30.96	0.00	0.00	0.00	0.00
Contributions and transfers	520,847.00	0.00	0.00	463,329.00	463,329.00
<b>Total Revenue:</b>	<b>1,084,441.40</b>	<b>49,191.67</b>	<b>231,927.30</b>	<b>823,329.00</b>	<b>823,329.00</b>
<b>Expenditures:</b>					
<b>Public Safety</b>					
<b>EMS</b>					
Administration	853,886.29	92,400.88	498,919.37	823,329.00	823,329.00
Bluff	13,709.28	0.00	5,712.20	0.00	0.00
LA Sal First Responder	124,906.58	0.00	0.00	0.00	0.00
<b>Total EMS</b>	<b>992,502.15</b>	<b>92,400.88</b>	<b>504,631.57</b>	<b>823,329.00</b>	<b>823,329.00</b>
<b>Total Public Safety</b>	<b>992,502.15</b>	<b>92,400.88</b>	<b>504,631.57</b>	<b>823,329.00</b>	<b>823,329.00</b>
<b>Total Expenditures:</b>	<b>992,502.15</b>	<b>92,400.88</b>	<b>504,631.57</b>	<b>823,329.00</b>	<b>823,329.00</b>
<b>Total Change In Net Position</b>	<b>91,939.25</b>	<b>(43,209.21)</b>	<b>(272,704.27)</b>	<b>0.00</b>	<b>0.00</b>

**San Juan County**  
**Standard Financial Report**  
**27 Jail Fiduciary Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	0.00	(13,934.85)	183,398.50
<b>Total Current Assets</b>	<b>0.00</b>	<b>(13,934.85)</b>	<b>183,398.50</b>
<b>Total Assets:</b>	<b>0.00</b>	<b>(13,934.85)</b>	<b>183,398.50</b>
<b>Liabilites and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	0.00	(1,170.64)	(214,079.36)
<b>Total Liabilities:</b>	<b>0.00</b>	<b>(1,170.64)</b>	<b>(214,079.36)</b>
Equity - Paid In / Contributed	0.00	15,105.49	30,680.86
<b>Total Liabilites and Fund Equity:</b>	<b>0.00</b>	<b>13,934.85</b>	<b>(183,398.50)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**San Juan County**  
**Standard Financial Report**  
**27 Jail Fiduciary Fund - 01/01/2024 to 06/30/2024**  
**50.00% 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>
<b>Income or Expense</b>					
<b>Non-Operating Items:</b>					
Non-operating income	0.00	5,474.85	33,173.32	20,000.00	20,000.00
Non-operating expense	0.00	20,580.34	63,854.18	0.00	0.00
<b>Total Non-Operating Items:</b>	<b>0.00</b>	<b>(15,105.49)</b>	<b>(30,680.86)</b>	<b>20,000.00</b>	<b>20,000.00</b>
<b>Total Income or Expense</b>	<b>0.00</b>	<b>(15,105.49)</b>	<b>(30,680.86)</b>	<b>20,000.00</b>	<b>20,000.00</b>

**San Juan County**  
**Standard Financial Report**  
**32 CRA Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Taxes	0.00	0.00	0.00	9,543.00	9,543.00
<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,543.00</b>	<b>9,543.00</b>
<b>Expenditures:</b>					
Contributions	0.00	0.00	0.00	9,543.00	9,543.00
<b>Total Expenditures:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,543.00</b>	<b>9,543.00</b>
<b>Total Change In Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**San Juan County**  
**Standard Financial Report**  
**45 Capital Projects Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	2,556,165.56	(110,977.94)	2,062,595.17
<b>Total Current Assets</b>	<u>2,556,165.56</u>	<u>(110,977.94)</u>	<u>2,062,595.17</u>
<b>Total Assets:</b>	<u>2,556,165.56</u>	<u>(110,977.94)</u>	<u>2,062,595.17</u>
<b>Liabilites and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	0.00	(2,746.20)	(2,746.20)
<b>Total Liabilities:</b>	<u>0.00</u>	<u>(2,746.20)</u>	<u>(2,746.20)</u>
Equity - Paid In / Contributed	(2,556,165.56)	113,724.14	(2,059,848.97)
<b>Total Liabilites and Fund Equity:</b>	<u>(2,556,165.56)</u>	<u>110,977.94</u>	<u>(2,062,595.17)</u>
<b>Total Net Position</b>	<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 06/30/2024**  
**50.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Intergovernmental revenue	0.00	0.00	0.00	1,042,622.00	1,042,622.00
Interest	1,454.59	0.00	397.27	1,300.00	1,300.00
Contributions and transfers	2,844,329.39	0.00	0.00	28,480,572.00	28,480,572.00
<b>Total Revenue:</b>	<b>2,845,783.98</b>	<b>0.00</b>	<b>397.27</b>	<b>29,524,494.00</b>	<b>29,524,494.00</b>
<b>Expenditures:</b>					
<b>General Government</b>					
Courthouse Building	213,191.18	264.76	38,894.03	1,021,850.00	1,021,850.00
Public Safety Building	0.00	109,950.64	141,540.64	26,055,695.00	26,055,695.00
<b>Total General Government</b>	<b>213,191.18</b>	<b>110,215.40</b>	<b>180,434.67</b>	<b>27,077,545.00</b>	<b>27,077,545.00</b>
<b>Public Safety</b>					
Sheriff Department	0.00	0.00	5,497.50	0.00	0.00
Emergency Services	36,764.74	2,746.20	25,322.70	1,520,304.00	1,520,304.00
<b>Total Public Safety</b>	<b>36,764.74</b>	<b>2,746.20</b>	<b>30,820.20</b>	<b>1,520,304.00</b>	<b>1,520,304.00</b>
<b>Parks, Recreation, and Public Property</b>					
Interagency Recreation	35.23	0.00	0.00	0.00	0.00
<b>Total Parks, Recreation, and Public Property</b>	<b>35.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Special Projects	71,717.27	762.54	285,458.99	926,645.00	926,645.00
<b>Total Expenditures:</b>	<b>321,708.42</b>	<b>113,724.14</b>	<b>496,713.86</b>	<b>29,524,494.00</b>	<b>29,524,494.00</b>
<b>Total Change In Net Position</b>	<b>2,524,075.56</b>	<b>(113,724.14)</b>	<b>(496,316.59)</b>	<b>0.00</b>	<b>0.00</b>



**San Juan County**  
**Standard Financial Report**  
**46 Road Capital Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

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	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4,521,808.83	0.00	4,563,807.08
<b>Total Current Assets</b>	<b>4,521,808.83</b>	<b>0.00</b>	<b>4,563,807.08</b>
<b>Total Assets:</b>	<b>4,521,808.83</b>	<b>0.00</b>	<b>4,563,807.08</b>
<b>Liabilites and Fund Equity:</b>			
Equity - Paid In / Contributed	(4,521,808.83)	0.00	(4,563,807.08)
<b>Total Liabilites and Fund Equity:</b>	<b>(4,521,808.83)</b>	<b>0.00</b>	<b>(4,563,807.08)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**San Juan County**  
**Standard Financial Report**  
**46 Road Capital Fund - 01/01/2024 to 06/30/2024**  
**50.00% 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>
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Interest	154,648.23	0.00	42,235.93	66,500.00	66,500.00
<b>Total Revenue:</b>	<b>154,648.23</b>	<b>0.00</b>	<b>42,235.93</b>	<b>66,500.00</b>	<b>66,500.00</b>
<b>Expenditures:</b>					
<b>Highways and Public Improvements</b>					
Road Maintenance	18,250.41	0.00	237.68	20,097.00	20,097.00
<b>Total Highways and Public Improvements</b>	<b>18,250.41</b>	<b>0.00</b>	<b>237.68</b>	<b>20,097.00</b>	<b>20,097.00</b>
<b>Total Expenditures:</b>	<b>18,250.41</b>	<b>0.00</b>	<b>237.68</b>	<b>20,097.00</b>	<b>20,097.00</b>
<b>Total Change In Net Position</b>	<b>136,397.82</b>	<b>0.00</b>	<b>41,998.25</b>	<b>46,403.00</b>	<b>46,403.00</b>

**San Juan County**  
**Standard Financial Report**  
**57 Landfill - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	2,748,330.61	8,014.70	2,787,612.98
<b>Total Current Assets</b>	<u>2,748,330.61</u>	<u>8,014.70</u>	<u>2,787,612.98</u>
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
Property	1,948,497.53	0.00	1,948,497.53
Accumulated depreciation	(1,187,824.86)	0.00	(1,215,245.16)
<b>Total Capital assets</b>	<u>760,672.67</u>	<u>0.00</u>	<u>733,252.37</u>
Other non-current assets	53,293.89	0.00	53,293.89
<b>Total Non-Current Assets</b>	<u>813,966.56</u>	<u>0.00</u>	<u>786,546.26</u>
<b>Total Assets:</b>	<u>3,562,297.17</u>	<u>8,014.70</u>	<u>3,574,159.24</u>
<b>Liabilites and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	(152,527.73)	3,268.50	(145,005.43)
Long-term liabilities	(586,305.47)	0.00	(586,305.47)
Deferred inflows	(31,800.70)	0.00	(31,800.70)
<b>Total Liabilities:</b>	<u>(770,633.90)</u>	<u>3,268.50</u>	<u>(763,111.60)</u>
Equity - Paid In / Contributed	(2,791,663.27)	(11,283.20)	(2,836,400.52)
<b>Total Liabilites and Fund Equity:</b>	<u>(3,562,297.17)</u>	<u>(8,014.70)</u>	<u>(3,599,512.12)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>(25,352.88)</u>

**San Juan County**  
**Standard Financial Report**  
**57 Landfill - 01/01/2024 to 06/30/2024**  
**50.00% 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>
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
Operating income	594,954.38	63,779.05	403,891.08	630,000.00	630,000.00
Operating expense	764,889.60	52,495.85	379,874.98	605,884.00	605,884.00
<b>Total Income From Operations:</b>	<b>(169,935.22)</b>	<b>11,283.20</b>	<b>24,016.10</b>	<b>24,116.00</b>	<b>24,116.00</b>
<b>Non-Operating Items:</b>					
Non-operating income	75,495.82	0.00	20,721.15	35,000.00	35,000.00
Non-operating expense	32,796.72	0.00	0.00	3,000.00	3,000.00
<b>Total Non-Operating Items:</b>	<b>42,699.10</b>	<b>0.00</b>	<b>20,721.15</b>	<b>32,000.00</b>	<b>32,000.00</b>
<b>Total Income or Expense</b>	<b>(127,236.12)</b>	<b>11,283.20</b>	<b>44,737.25</b>	<b>56,116.00</b>	<b>56,116.00</b>

**San Juan County**  
**Standard Financial Report**  
**63 Tort Liability Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

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	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	(401,460.85)	7,758.22	(833,653.03)
<b>Total Current Assets</b>	<b>(401,460.85)</b>	<b>7,758.22</b>	<b>(833,653.03)</b>
<b>Total Assets:</b>	<b>(401,460.85)</b>	<b>7,758.22</b>	<b>(833,653.03)</b>
<b>Liabilites and Fund Equity:</b>			
Equity - Paid In / Contributed	401,460.85	(7,758.22)	833,653.03
<b>Total Liabilites and Fund Equity:</b>	<b>401,460.85</b>	<b>(7,758.22)</b>	<b>833,653.03</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**San Juan County**  
**Standard Financial Report**  
**63 Tort Liability Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Taxes	80,414.69	0.00	0.00	69,643.00	69,643.00
Interest	342.76	0.00	93.60	0.00	0.00
Miscellaneous revenue	0.00	7,758.22	7,758.22	0.00	0.00
Contributions and transfers	199,829.00	0.00	0.00	241,683.00	241,683.00
<b>Total Revenue:</b>	<b>280,586.45</b>	<b>7,758.22</b>	<b>7,851.82</b>	<b>311,326.00</b>	<b>311,326.00</b>
<b>Expenditures:</b>					
Tort Liability	294,740.00	0.00	440,044.00	300,000.00	300,000.00
<b>Total Expenditures:</b>	<b>294,740.00</b>	<b>0.00</b>	<b>440,044.00</b>	<b>300,000.00</b>	<b>300,000.00</b>
<b>Total Change In Net Position</b>	<b>(14,153.55)</b>	<b>7,758.22</b>	<b>(432,192.18)</b>	<b>11,326.00</b>	<b>11,326.00</b>

**San Juan County**  
**Standard Financial Report**  
**64 Tax Stability Trust Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

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	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	7,586,311.37	0.00	7,676,606.61
<b>Total Current Assets</b>	<b>7,586,311.37</b>	<b>0.00</b>	<b>7,676,606.61</b>
<b>Total Assets:</b>	<b>7,586,311.37</b>	<b>0.00</b>	<b>7,676,606.61</b>
<b>Liabilites and Fund Equity:</b>			
Equity - Paid In / Contributed	(7,586,311.37)	0.00	(7,676,606.61)
<b>Total Liabilites and Fund Equity:</b>	<b>(7,586,311.37)</b>	<b>0.00</b>	<b>(7,676,606.61)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**San Juan County**  
**Standard Financial Report**  
**64 Tax Stability Trust Fund - 01/01/2024 to 06/30/2024**  
**50.00% 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>
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Interest	319,451.60	0.00	90,295.24	246,850.00	246,850.00
<b>Total Revenue:</b>	<u>319,451.60</u>	<u>0.00</u>	<u>90,295.24</u>	<u>246,850.00</u>	<u>246,850.00</u>
<b>Expenditures:</b>					
Transfers	246,850.00	0.00	0.00	246,850.00	246,850.00
<b>Total Expenditures:</b>	<u>246,850.00</u>	<u>0.00</u>	<u>0.00</u>	<u>246,850.00</u>	<u>246,850.00</u>
<b>Total Change In Net Position</b>	<u>72,601.60</u>	<u>0.00</u>	<u>90,295.24</u>	<u>0.00</u>	<u>0.00</u>



**San Juan County**  
**Standard Financial Report**  
**72 Library Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	529,400.51	(63,985.97)	211,139.32
<b>Total Current Assets</b>	<u>529,400.51</u>	<u>(63,985.97)</u>	<u>211,139.32</u>
<b>Total Assets:</b>	<u>529,400.51</u>	<u>(63,985.97)</u>	<u>211,139.32</u>
<b>Liabilites and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	(5,624.75)	(3,765.07)	(3,765.07)
<b>Total Liabilities:</b>	<u>(5,624.75)</u>	<u>(3,765.07)</u>	<u>(3,765.07)</u>
Equity - Paid In / Contributed	(523,775.76)	67,751.04	(237,291.02)
<b>Total Liabilites and Fund Equity:</b>	<u>(529,400.51)</u>	<u>63,985.97</u>	<u>(241,056.09)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>(29,916.77)</u>

**San Juan County**  
**Standard Financial Report**  
**72 Library Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Taxes	484,518.34	0.00	0.00	419,000.00	419,000.00
Intergovernmental revenue	15,814.90	0.00	10,313.84	14,743.00	14,743.00
Charges for services	7,181.30	548.49	4,662.02	7,490.00	7,490.00
Fines and forfeitures	228.78	26.65	237.91	150.00	150.00
Interest	20,376.78	0.00	5,565.11	19,000.00	19,000.00
Miscellaneous revenue	540.43	165.66	796.44	1,000.00	1,000.00
Contributions and transfers	1,487.70	0.00	1,278.98	232,425.00	232,425.00
<b>Total Revenue:</b>	<b>530,148.23</b>	<b>740.80</b>	<b>22,854.30</b>	<b>693,808.00</b>	<b>693,808.00</b>
<b>Expenditures:</b>					
<b>Parks, Recreation, and Public Property</b>					
<b>Library</b>					
Monticello Library Building	51,420.82	5,348.94	32,676.26	55,510.00	55,510.00
Blanding Library Building	59,719.86	9,629.08	49,915.29	65,221.00	65,221.00
Satellite Buildings	9,806.94	918.52	4,805.95	11,865.00	11,865.00
Library Board	1,700.00	0.00	1,050.00	2,500.00	2,500.00
San Juan County Library System	452,054.02	52,595.30	220,891.54	558,712.00	558,712.00
<b>Total Library</b>	<b>574,701.64</b>	<b>68,491.84</b>	<b>309,339.04</b>	<b>693,808.00</b>	<b>693,808.00</b>
<b>Total Parks, Recreation, and Public Property</b>	<b>574,701.64</b>	<b>68,491.84</b>	<b>309,339.04</b>	<b>693,808.00</b>	<b>693,808.00</b>
<b>Total Expenditures:</b>	<b>574,701.64</b>	<b>68,491.84</b>	<b>309,339.04</b>	<b>693,808.00</b>	<b>693,808.00</b>
<b>Total Change In Net Position</b>	<b>(44,553.41)</b>	<b>(67,751.04)</b>	<b>(286,484.74)</b>	<b>0.00</b>	<b>0.00</b>

**San Juan County**  
**Standard Financial Report**  
**91 General Fixed Assets - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
Work in Process	2,361,062.75	0.00	2,361,062.75
Property	95,448,825.62	0.00	95,828,998.62
Accumulated depreciation	<u>(22,925,438.45)</u>	<u>0.00</u>	<u>(23,386,272.92)</u>
<b>Total Capital assets</b>	<b><u>74,884,449.92</u></b>	<b><u>0.00</u></b>	<b><u>74,803,788.45</u></b>
<b>Total Non-Current Assets</b>	<b><u>74,884,449.92</u></b>	<b><u>0.00</u></b>	<b><u>74,803,788.45</u></b>
<b>Total Assets:</b>	<b><u>74,884,449.92</u></b>	<b><u>0.00</u></b>	<b><u>74,803,788.45</u></b>
<b>Liabilites and Fund Equity:</b>			
Equity - Paid In / Contributed	<u>(74,884,586.14)</u>	<u>0.00</u>	<u>(74,803,924.67)</u>
<b>Total Liabilites and Fund Equity:</b>	<b><u>(74,884,586.14)</u></b>	<b><u>0.00</u></b>	<b><u>(74,803,924.67)</u></b>
<b>Total Net Position</b>	<b><u>(136.22)</u></b>	<b><u>0.00</u></b>	<b><u>(136.22)</u></b>