

WASATCH COUNTY
COMBINED CASH INVESTMENT
DECEMBER 31, 2023

HANDOUT #5

COMBINED CASH ACCOUNTS

CASH ALLOCATION RECONCILIATION

72 ALLOCATION TO LIBRARY FUND	590,240.44
TOTAL ALLOCATIONS TO OTHER FUNDS	590,240.44
ZERO PROOF IF ALLOCATIONS BALANCE	590,240.44

WASATCH COUNTY
BALANCE SHEET
DECEMBER 31, 2023

LIBRARY FUND

ASSETS

72-1100000-000	CASH IN COMBINED CASH FUND	590,240.44	
72-1130000-000	ZIONS CREDIT CARDS	287.50	
72-1340100-000	ACCOUNTS RECEIVABLE TREASURER	126,759.00	
	TOTAL ASSETS		<u>717,286.94</u>

LIABILITIES AND EQUITY

LIABILITIES

72-2131000-000	ACCOUNTS PAYABLE	29,207.30	
72-2211002-000	DEFERRED INFLOWS; PROPERTY TAX	86,463.00	
	TOTAL LIABILITIES		115,670.30

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
72-2951000-000	FUND BALANCE UNAPPROPRIATED	1,442,467.59	
	REVENUE OVER EXPENDITURES - YTD	(1,270,255.29)	
	BALANCE - CURRENT DATE		<u>172,212.30</u>
	TOTAL FUND EQUITY		<u>172,212.30</u>
	TOTAL LIABILITIES AND EQUITY		<u>287,882.60</u>

WASATCH COUNTY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

LIBRARY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
72-3110-000-000	16,898.44	16,898.44	1,305,979.00	1,289,080.56	1.3
72-3120-000-000	99,862.06	99,862.06	48,169.00	(51,693.06)	207.3
72-3120-300-000	(4,769.19)	(4,769.19)	(593.00)	4,176.19	(804.3)
72-3180-000-000	39,596.43	39,596.43	38,516.00	(1,080.43)	102.8
72-3190-000-000	2,240.76	2,240.76	7,369.00	5,128.24	30.4
TOTAL TAXES	153,828.50	153,828.50	1,399,440.00	1,245,611.50	11.0
<u>INTERGOVERNMENTAL REVENUE</u>					
72-3319-000-000	3,650.67	3,650.67	3,700.00	49.33	98.7
72-3341-000-000	8,564.00	8,564.00	8,200.00	(364.00)	104.4
TOTAL INTERGOVERNMENTAL REVENUE	12,214.67	12,214.67	11,900.00	(314.67)	102.6
<u>CHARGES FOR SERVICE</u>					
72-3490-000-000	1,745.28	1,745.28	500.00	(1,245.28)	349.1
72-3491-000-000	.00	.00	200.00	200.00	.0
72-3494-000-000	368.40	368.40	.00	(368.40)	.0
TOTAL CHARGES FOR SERVICE	2,113.68	2,113.68	700.00	(1,413.68)	302.0
<u>MISCELLANEOUS REVENUE</u>					
72-3610-000-000	.00	.00	8,500.00	8,500.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	8,500.00	8,500.00	.0
<u>CONTRIBUTIONS & TRANSFERS</u>					
72-3800-010-000	68,418.00	68,418.00	68,418.00	.00	100.0
72-3870-000-000	605.92	605.92	500.00	(105.92)	121.2
TOTAL CONTRIBUTIONS & TRANSFERS	69,023.92	69,023.92	68,918.00	(105.92)	100.2
TOTAL FUND REVENUE	237,180.77	237,180.77	1,489,458.00	1,252,277.23	15.9

WASATCH COUNTY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

LIBRARY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARIES</u>					
72-4580-110-000 PERMANENT EMPLOYEES	642,841.72	642,841.72	618,656.00	(24,185.72)	103.9
72-4580-110-100 COST OF LIVING INCREASES	.00	.00	38,181.00	38,181.00	.0
72-4580-130-000 EMPLOYEE BENEFITS	249,057.01	249,057.01	272,920.00	23,862.99	91.3
72-4580-210-000 MEMBERSHIP	265.15	265.15	1,600.00	1,334.85	16.6
72-4580-210-100 BOOKS	77,277.35	77,277.35	75,000.00	(2,277.35)	103.0
72-4580-210-200 MAGAZINES	1,361.92	1,361.92	1,800.00	438.08	75.7
72-4580-210-300 AUDIO	13,424.56	13,424.56	8,000.00	(5,424.56)	167.8
72-4580-210-400 VIDEO	6,133.83	6,133.83	8,000.00	1,866.17	76.7
72-4580-210-500 DIGITAL RESOURCES	27,099.27	27,099.27	25,600.00	(1,499.27)	105.9
72-4580-220-000 PUBLIC NOTICES & ADVERTISING	5,894.79	5,894.79	1,999.00	(3,895.79)	294.9
72-4580-230-000 TRAINING & TRAVEL	15,920.90	15,920.90	17,500.00	1,579.10	91.0
72-4580-240-000 OFFICE EXPEN, SUPPLIES/POSTAGE	19,570.65	19,570.65	12,400.00	(7,170.65)	157.8
72-4580-250-000 EQUIPMENT-OPERATING SUPP/MAINT	3,448.88	3,448.88	20,000.00	16,551.12	17.2
72-4580-251-000 INFORMATION SYSTEM MAINENANCE	18,820.00	18,820.00	18,820.00	.00	100.0
72-4580-252-000 OPERATING LEASE	5,333.16	5,333.16	8,700.00	3,366.84	61.3
72-4580-260-000 BLDG. & GRDS. SUPPLY & MAINT.	46,610.82	46,610.82	22,270.00	(24,340.82)	209.3
72-4580-270-000 UTILITIES	92,821.77	92,821.77	65,230.00	(27,591.77)	142.3
72-4580-280-000 TELEPHONE	4,068.95	4,068.95	3,100.00	(968.95)	131.3
72-4580-290-000 EQUIPMENT UNDER \$5000/SOFTWARE	12,771.72	12,771.72	11,500.00	(1,271.72)	111.1
72-4580-310-000 PROFESSIONAL & TECHNICAL	.00	.00	250.00	250.00	.0
72-4580-314-000 COMPUTER REPLACEMENT	32,860.00	32,860.00	33,906.00	1,046.00	96.9
72-4580-315-000 INFORMATION SYSTEM SERVICES	180,826.00	180,826.00	180,826.00	.00	100.0
72-4580-470-000 EVENTS	20,632.99	20,632.99	12,000.00	(8,632.99)	171.9
72-4580-481-000 COMMUNITY LIBRARY ENHANCEMENT	2,599.63	2,599.63	8,200.00	5,600.37	31.7
72-4580-482-000 LSTA GRANT FOR ILS	9,002.99	9,002.99	.00	(9,002.99)	.0
72-4580-510-000 INSURANCE	18,211.00	18,211.00	23,000.00	4,789.00	79.2
72-4580-620-000 MISCELLANEOUS SERVICES	581.00	581.00	.00	(581.00)	.0
TOTAL LIBRARIES	1,507,436.06	1,507,436.06	1,489,458.00	(17,978.06)	101.2
TOTAL FUND EXPENDITURES	1,507,436.06	1,507,436.06	1,489,458.00	(17,978.06)	101.2
NET REVENUE OVER EXPENDITURES	(1,270,255.29)	(1,270,255.29)	.00	1,270,255.29	.0