

**Carbon Water Conservancy District**  
**Balance Sheet**  
As of September 30, 2023

	Sep 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
PTIF-1158 General Fund	526,060.21
PTIF-1626 BOR Restricted	552,227.91
PTIF-4643 Capital Project	507,591.23
Zions Bank-Checking	13,156.15
<b>Total Checking/Savings</b>	<b>1,599,035.50</b>
Accounts Receivable	
Accounts Receiv-Spillway GASB68	183,398.00
<b>Total Accounts Receivable</b>	<b>183,398.00</b>
Other Current Assets	
Prepaid Expense	1,200.00
<b>Total Other Current Assets</b>	<b>1,200.00</b>
<b>Total Current Assets</b>	<b>1,783,633.50</b>
<b>Fixed Assets</b>	
Accum Depr-Slope Stabilization	-3,112.05
Accumulated Deprec - Mud 18-20	-33,612.41
Accumulated Depreciation-Equipm	-4,466.26
Accumulated Depreciation-Fencin	-9,276.24
Accumulated Depreciation-Gateho	-148,517.85
Accumulated Depreciation - Mud	-12,796.91
Accumulated Depreciation - Spil	-40,324.04
Concrete Spillway Repairs Proj	335,635.09
Equipment	5,861.00
Fencing Project	134,926.73
Gatehouse	432,056.00
Land	205,468.00
Mud Creek & Wtr Qtr Proj 18-20	424,577.94
Mud Creek and Winter Qtr Proj	105,905.41
Slope Stabilization Project	43,935.00
Water Shares	926,200.00
<b>Total Fixed Assets</b>	<b>2,362,459.41</b>
<b>TOTAL ASSETS</b>	<b>4,146,092.91</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Note Pay-Spillway Curr GASB 68	37,057.00
Payroll Liabilities	
Federal Withholding	231.55
FICA	373.58
State Unemployment	19.24
State Withholding	450.68
Wages Payable	1,910.74
<b>Total Payroll Liabilities</b>	<b>2,985.79</b>
<b>Total Other Current Liabilities</b>	<b>40,042.79</b>
<b>Total Current Liabilities</b>	<b>40,042.79</b>
<b>Long Term Liabilities</b>	
Note Pay-Spillway LongTm GASB68	146,341.00
<b>Total Long Term Liabilities</b>	<b>146,341.00</b>
<b>Total Liabilities</b>	<b>186,383.79</b>

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10/05/23

Accrual Basis

# Carbon Water Conservancy District

## Balance Sheet

As of September 30, 2023

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	<u>Sep 30, 23</u>
Equity	
Capital Projects Fund Balance	1,021,076.88
General Unassigned Fund Balance	549,999.21
Long-Term Liability Offset	-183,398.00
Long-Term Receiv-PRWUA GASB 68	183,398.00
Net Investment Capital Assets	2,362,459.41
Net Income	26,173.62
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Total Equity	3,959,709.12
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,146,092.91</b>
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## Carbon Water Conservancy District

## Profit &amp; Loss

January through September 2023

	Jan - Sep 23
Ordinary Income/Expense	
Income	
Interest Income-BOR Restricted	20,187.19
Interest Income-CPF	18,555.47
Interest Income-GF	19,536.18
Note Payment Reimbursement	37,057.00
Property Tax Interest	705.25
Property Taxes	42,623.42
Water Lease	15,475.00
Total Income	154,139.51
Expense	
Accounting/Services	6,657.00
Advertising	276.00
Audit	4,700.00
Bank Charges	237.19
Director Fees	500.00
Dues & Subscriptions	927.00
Extra Meetings	600.00
Gate Automation Charge	200.28
Insurance	5,961.22
Legal	2,146.50
Meal Reimbursement	232.60
Note Payment Principal	37,057.00
Office Supplies	373.74
Officer Fees	10,300.00
Payroll Taxes Expense	1,737.99
Postage	257.00
Property Tax Refunds	5,576.44
Rent	3,635.00
Repairs and Maintenance-Dam	13,000.00
Repairs and Maintenance-Other	2,188.19
Training	355.00
Travel (Mileage, Meals, Motel)	3,316.97
Utilities	845.50
Wages	21,975.75
Water Assessments	6,042.02
Total Expense	129,098.39
Net Ordinary Income	25,041.12
Other Income/Expense	
Other Income	
Insurance Proceeds	1,132.50
Total Other Income	1,132.50
Net Other Income	1,132.50
Net Income	26,173.62

**Carbon Water Conservancy District**  
**Profit & Loss Budget vs. Actual**  
 January through September 2023

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 Accrual Basis

	Capital Project #2 - BOR		Capital Projects Fund		Debt Service	
	Jan - Sep 23	% of Budget	Jan - Sep 23	% of Budget	Jan - Sep 23	% of Budget
Ordinary Income/Expense						
Income						
Cloud Seeding Cost Sharing	0.00		0.00		0.00	
Cost Sharing-PRWUA	0.00		0.00		0.00	
Decrease of Prior Year Fund Bal	0.00		0.00		0.00	
Interest Income-BOR Restricted	20,187.19	288.4%	18,555.47	309.3%	37,057.00	100.0%
Interest Income-CPF	0.00		0.00		0.00	
Interest Income-GF	0.00		0.00		0.00	
Note Payment Reimbursement	0.00		0.00		0.00	
Property Tax Interest	0.00		0.00		0.00	
Property Taxes	0.00		0.00		0.00	
Transfer From General Fund	0.00		0.00		0.00	
Water Lease	0.00		0.00		0.00	
<b>Total Income</b>	<b>20,187.19</b>	<b>288.4%</b>	<b>18,555.47</b>	<b>11.9%</b>	<b>37,057.00</b>	<b>100.0%</b>
Expense						
Accounting/Services	0.00		0.00		0.00	
Advertising	0.00		0.00		0.00	
Audit	0.00		0.00		0.00	
Bank Charges	0.00		0.00		0.00	
Capital Asset Purchases	0.00		0.00		0.00	
Cloud Seeding - New Station	0.00		0.00		0.00	
Cloud Seeding Participation Fee	0.00		0.00		0.00	
Director Fees	0.00		0.00		0.00	
Dues & Subscriptions	0.00		0.00		0.00	
Extra Meetings	0.00		0.00		0.00	
Gate Automation Charge	0.00		0.00		0.00	
Increase to Fund Balance	0.00		0.00		0.00	
Insurance	0.00		0.00		0.00	
Legal	0.00		0.00		0.00	
Meal Reimbursement	0.00		0.00		0.00	
Note Payment Principal	0.00		0.00		0.00	
Office Supplies	0.00		0.00		0.00	
Officer Fees	0.00		0.00		0.00	
Payroll Taxes Expense	0.00		0.00		0.00	
Postage	0.00		0.00		0.00	
Property Tax Refunds	0.00		0.00		0.00	
Rent	0.00		0.00		0.00	
Repairs and Maintenance-Dam	0.00		0.00		0.00	
Repairs and Maintenance-Other	0.00		0.00		0.00	
Support to Outside Organization	0.00		0.00		0.00	
Training	0.00		0.00		0.00	
Transfer to Capital Projects	0.00		0.00		0.00	
Travel (Mileage, Meals, Motel)	0.00		0.00		0.00	
Utilities	0.00		0.00		0.00	
Wages	0.00		0.00		0.00	
Water Assessments	0.00		0.00		0.00	
Workers Comp Insurance	0.00		0.00		0.00	
<b>Total Expense</b>	<b>0.00</b>		<b>0.00</b>	<b>0.0%</b>	<b>37,057.00</b>	<b>100.0%</b>
<b>Net Ordinary Income</b>	<b>20,187.19</b>	<b>288.4%</b>	<b>18,555.47</b>	<b>33.1%</b>	<b>0.00</b>	<b>0.0%</b>
Other Income/Expense						
Other Income	0.00		0.00		0.00	
Insurance Proceeds	0.00		0.00		0.00	
<b>Total Other Income</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>33.1%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>20,187.19</b>	<b>288.4%</b>	<b>18,555.47</b>	<b>33.1%</b>	<b>0.00</b>	<b>0.0%</b>

**Carbon Water Conservancy District**  
**Profit & Loss Budget vs. Actual**  
 January through September 2023

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 10/05/23  
 Accrual Basis

	General Fund			Total unclassified			TOTAL					
	Jan - Sep 23	Budget	\$ Over Budget	% of Budget	Jan - Sep 23	Budget	\$ Over Budget	% of Budget	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>												
Income												
Cloud Seeding Cost Sharing	0.00	5,000.00	-5,000.00	0.0%	0.00	0.00	0.00	0.0%	0.00	5,000.00	-5,000.00	0.0%
Cost Sharing-PRWUA	0.00	30,000.00	-30,000.00	0.0%	0.00	0.00	0.00	0.0%	0.00	30,000.00	-30,000.00	0.0%
Decrease of Prior Year Fund Bal	0.00	30,501.00	-30,501.00	0.0%	0.00	0.00	0.00	0.0%	0.00	30,501.00	-30,501.00	0.0%
Interest Income-BOR Restricted	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	20,187.19	7,000.00	13,187.19	288.4%
Interest Income-CPF	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	18,555.47	6,000.00	12,555.47	309.3%
Interest Income-GF	19,536.18	6,500.00	13,036.18	300.6%	0.00	0.00	0.00	0.0%	19,536.18	6,500.00	13,036.18	300.6%
Note Payment Reimbursement	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	37,057.00	37,057.00	0.00	100.0%
Property Tax Interest	705.25	0.00	705.25	0.0%	0.00	0.00	0.00	0.0%	705.25	0.00	705.25	100.0%
Property Taxes	42,623.42	265,399.00	-222,775.58	16.1%	0.00	0.00	0.00	0.0%	42,623.42	265,399.00	-222,775.58	16.1%
Transfer From General Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	15,475.00	150,000.00	-150,000.00	0.0%
Water Lease	15,475.00	25,000.00	-9,525.00	61.9%	0.00	0.00	0.00	0.0%	15,475.00	25,000.00	-9,525.00	61.9%
<b>Total Income</b>	<b>78,339.85</b>	<b>362,400.00</b>	<b>-284,060.15</b>	<b>21.6%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>154,139.51</b>	<b>562,457.00</b>	<b>-408,317.49</b>	<b>27.4%</b>
<b>Expense</b>												
Accounting/Services	6,657.00	18,000.00	-11,343.00	37.0%	0.00	0.00	0.00	0.0%	6,657.00	18,000.00	-11,343.00	37.0%
Advertising	276.00	1,000.00	-724.00	27.6%	0.00	0.00	0.00	0.0%	276.00	1,000.00	-724.00	27.6%
Audit	4,700.00	6,000.00	-1,300.00	78.3%	0.00	0.00	0.00	0.0%	4,700.00	6,000.00	-1,300.00	78.3%
Bank Charges	237.19	500.00	-262.81	47.4%	0.00	0.00	0.00	0.0%	237.19	500.00	-262.81	47.4%
Capital Asset Purchases	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	100,000.00	-100,000.00	0.0%
Cloud Seeding - New Station	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cloud Seeding Participation Fee	0.00	20,000.00	-20,000.00	0.0%	0.00	0.00	0.00	0.0%	0.00	20,000.00	-20,000.00	0.0%
Director Fees	1,000.00	2,000.00	-1,000.00	50.0%	0.00	0.00	0.00	0.0%	1,000.00	2,000.00	-1,000.00	50.0%
Dues & Subscriptions	927.00	1,500.00	-573.00	61.8%	0.00	0.00	0.00	0.0%	927.00	1,500.00	-573.00	61.8%
Extra Meetings	600.00	6,000.00	-5,400.00	10.0%	0.00	0.00	0.00	0.0%	600.00	6,000.00	-5,400.00	10.0%
Gate Automation Charge	200.28	400.00	-199.72	50.1%	0.00	0.00	0.00	0.0%	200.28	400.00	-199.72	50.1%
Increase to Fund Balance	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Insurance	5,961.22	10,000.00	-4,038.78	59.6%	0.00	0.00	0.00	0.0%	5,961.22	10,000.00	-4,038.78	59.6%
Legal	633.00	15,000.00	-14,367.00	4.2%	0.00	0.00	0.00	0.0%	633.00	15,000.00	-14,367.00	4.2%
Metal Reimbursement	232.60	2,000.00	-1,767.40	11.6%	1,513.50	0.00	1,513.50	100.0%	2,146.50	15,000.00	-12,853.50	14.3%
Note Payment Principal	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	232.60	37,057.00	-1,767.40	11.6%
Office Supplies	373.74	1,000.00	-626.26	37.4%	0.00	0.00	0.00	0.0%	373.74	1,000.00	-626.26	37.4%
Officer Fees	9,800.00	11,000.00	-1,200.00	89.1%	0.00	0.00	0.00	0.0%	9,800.00	11,000.00	-1,200.00	89.1%
Payroll Taxes Expense	1,737.99	2,750.00	-1,012.01	63.2%	0.00	0.00	0.00	0.0%	1,737.99	2,750.00	-1,012.01	63.2%
Postage	257.00	500.00	-243.00	51.4%	0.00	0.00	0.00	0.0%	257.00	500.00	-243.00	51.4%
Property Tax Refunds	5,576.44	0.00	5,576.44	0.0%	0.00	0.00	0.00	0.0%	5,576.44	0.00	5,576.44	100.0%
Rent	3,635.00	5,500.00	-1,865.00	66.1%	0.00	0.00	0.00	0.0%	3,635.00	5,500.00	-1,865.00	66.1%
Repairs and Maintenance-Dam	13,000.00	30,000.00	-17,000.00	43.3%	0.00	0.00	0.00	0.0%	13,000.00	30,000.00	-17,000.00	43.3%
Repairs and Maintenance-Other	2,188.19	10,000.00	-7,811.81	21.9%	0.00	0.00	0.00	0.0%	2,188.19	10,000.00	-7,811.81	21.9%
Support to Outside Organization	0.00	20,000.00	-20,000.00	0.0%	0.00	0.00	0.00	0.0%	0.00	20,000.00	-20,000.00	0.0%
Training	355.00	4,000.00	-3,645.00	8.9%	0.00	0.00	0.00	0.0%	355.00	4,000.00	-3,645.00	8.9%
Transfer to Capital Projects	0.00	150,000.00	-150,000.00	0.0%	0.00	0.00	0.00	0.0%	0.00	150,000.00	-150,000.00	0.0%
Travel (Mileage, Meals, Motel)	3,316.97	6,000.00	-2,683.03	55.3%	0.00	0.00	0.00	0.0%	3,316.97	6,000.00	-2,683.03	55.3%
Utilities	845.50	500.00	345.50	169.1%	0.00	0.00	0.00	0.0%	845.50	500.00	345.50	169.1%
Wages	21,975.75	30,250.00	-8,274.25	72.6%	0.00	0.00	0.00	0.0%	21,975.75	30,250.00	-8,274.25	72.6%
Water Assessments	6,042.02	7,500.00	-1,457.98	80.6%	0.00	0.00	0.00	0.0%	6,042.02	7,500.00	-1,457.98	80.6%
Workers Comp Insurance	0.00	1,000.00	-1,000.00	0.0%	0.00	0.00	0.00	0.0%	0.00	1,000.00	-1,000.00	0.0%
<b>Total Expense</b>	<b>90,527.89</b>	<b>362,400.00</b>	<b>-271,872.11</b>	<b>25.0%</b>	<b>1,513.50</b>	<b>0.00</b>	<b>1,513.50</b>	<b>100.0%</b>	<b>129,098.39</b>	<b>499,457.00</b>	<b>-370,358.61</b>	<b>25.8%</b>
<b>Net Ordinary Income</b>	<b>-12,188.04</b>	<b>0.00</b>	<b>-12,188.04</b>	<b>100.0%</b>	<b>-1,513.50</b>	<b>0.00</b>	<b>-1,513.50</b>	<b>100.0%</b>	<b>25,041.12</b>	<b>63,000.00</b>	<b>-37,958.88</b>	<b>39.7%</b>
<b>Other Income/Expense</b>												
Other Income	1,132.50	0.00	1,132.50	0.0%	0.00	0.00	0.00	0.0%	1,132.50	0.00	1,132.50	100.0%
Insurance Proceeds	1,132.50	0.00	1,132.50	0.0%	0.00	0.00	0.00	0.0%	1,132.50	0.00	1,132.50	100.0%
<b>Total Other Income</b>	<b>1,132.50</b>	<b>0.00</b>	<b>1,132.50</b>	<b>100.0%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>1,132.50</b>	<b>0.00</b>	<b>1,132.50</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>-11,055.54</b>	<b>0.00</b>	<b>-11,055.54</b>	<b>100.0%</b>	<b>-1,513.50</b>	<b>0.00</b>	<b>-1,513.50</b>	<b>100.0%</b>	<b>26,173.62</b>	<b>63,000.00</b>	<b>-36,826.38</b>	<b>41.5%</b>
<b>Net Income</b>												

**Carbon Water Conservancy District**  
**Profit & Loss by Class**  
**January through September 2023**

11:28 AM  
 10/05/23  
 Accrual Basis

	Capital Project #2 - BOR	Capital Projects Fund	Debt Service	General Fund	Unclassified	TOTAL
Ordinary Income/Expense						
Income						
Interest Income-BOR Restricted	20,187.19	0.00	0.00	0.00	0.00	20,187.19
Interest Income-CPF	0.00	18,555.47	0.00	0.00	0.00	18,555.47
Interest Income-GF	0.00	0.00	0.00	19,536.18	0.00	19,536.18
Note Payment Reimbursement	0.00	0.00	37,057.00	0.00	0.00	37,057.00
Property Tax Interest	0.00	0.00	0.00	705.25	0.00	705.25
Property Taxes	0.00	0.00	0.00	42,623.42	0.00	42,623.42
Water Lease	0.00	0.00	0.00	15,475.00	0.00	15,475.00
<b>Total Income</b>	<b>20,187.19</b>	<b>18,555.47</b>	<b>37,057.00</b>	<b>78,339.85</b>	<b>0.00</b>	<b>154,139.51</b>
Expense						
Accounting/Services	0.00	0.00	0.00	6,657.00	0.00	6,657.00
Advertising	0.00	0.00	0.00	276.00	0.00	276.00
Audit	0.00	0.00	0.00	4,700.00	0.00	4,700.00
Bank Charges	0.00	0.00	0.00	237.19	0.00	237.19
Director Fees	0.00	0.00	0.00	500.00	0.00	500.00
Dues & Subscriptions	0.00	0.00	0.00	927.00	0.00	927.00
Extra Meetings	0.00	0.00	0.00	600.00	0.00	600.00
Gate Automation Charge	0.00	0.00	0.00	200.28	0.00	200.28
Insurance	0.00	0.00	0.00	5,961.22	0.00	5,961.22
Legal	0.00	0.00	0.00	633.00	1,513.50	2,146.50
Meal Reimbursement	0.00	0.00	0.00	232.60	0.00	232.60
Note Payment Principal	0.00	0.00	37,057.00	0.00	0.00	37,057.00
Office Supplies	0.00	0.00	0.00	373.74	0.00	373.74
Officer Fees	0.00	0.00	0.00	10,300.00	0.00	10,300.00
Payroll Taxes Expense	0.00	0.00	0.00	1,737.99	0.00	1,737.99
Postage	0.00	0.00	0.00	257.00	0.00	257.00
Property Tax Refunds	0.00	0.00	0.00	5,576.44	0.00	5,576.44
Rent	0.00	0.00	0.00	3,635.00	0.00	3,635.00
Repairs and Maintenance-Dam	0.00	0.00	0.00	13,000.00	0.00	13,000.00
Repairs and Maintenance-Other	0.00	0.00	0.00	2,188.19	0.00	2,188.19
Training	0.00	0.00	0.00	355.00	0.00	355.00
Travel (Mileage, Meals, Motel)	0.00	0.00	0.00	3,316.97	0.00	3,316.97
Utilities	0.00	0.00	0.00	845.50	0.00	845.50
Wages	0.00	0.00	0.00	21,975.75	0.00	21,975.75
Water Assessments	0.00	0.00	0.00	6,042.02	0.00	6,042.02
<b>Total Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>37,057.00</b>	<b>90,527.89</b>	<b>1,513.50</b>	<b>129,098.39</b>
<b>Net Ordinary Income</b>	<b>20,187.19</b>	<b>18,555.47</b>	<b>0.00</b>	<b>-12,188.04</b>	<b>-1,513.50</b>	<b>25,041.12</b>
Other Income/Expense						
Other Income	0.00	0.00	0.00	1,132.50	0.00	1,132.50
Insurance Proceeds	0.00	0.00	0.00	1,132.50	0.00	1,132.50
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,132.50</b>	<b>0.00</b>	<b>1,132.50</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-11,055.54</b>	<b>-1,513.50</b>	<b>26,173.62</b>
<b>Net Income</b>	<b>20,187.19</b>	<b>18,555.47</b>	<b>0.00</b>	<b>-11,055.54</b>	<b>-1,513.50</b>	<b>26,173.62</b>