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12/05/23

Accrual Basis

Carbon Water Conservancy District
Balance Sheet
As of November 30, 2023

		Nov 30, 23
ASSETS		
Current Assets		
Checking/Savings		
PTIF-1158 General Fund		530,871.40
PTIF-1626 BOR Restricted		557,278.42
PTIF-4643 Capital Project		512,233.51
Zions Bank-Checking		7,032.32
Total Checking/Savings		1,607,415.65
Accounts Receivable		
Accounts Receiv-Spillway GASB68		183,398.00
Total Accounts Receivable		183,398.00
Other Current Assets		
Prepaid Expense		400.00
Total Other Current Assets		400.00
Total Current Assets		1,791,213.65
Fixed Assets		
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
Total Fixed Assets		2,362,459.41
TOTAL ASSETS		4,153,673.06
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Note Pay-Spillway Curr GASB 68		37,057.00
Payroll Liabilities		
State Unemployment	25.56	
State Withholding	225.34	
Total Payroll Liabilities		250.90
Total Other Current Liabilities		37,307.90
Total Current Liabilities		37,307.90
Long Term Liabilities		
Note Pay-Spillway LongTm GASB68		146,341.00
Total Long Term Liabilities		146,341.00
Total Liabilities		183,648.90

Carbon Water Conservancy District
Balance Sheet
As of November 30, 2023

	Nov 30, 23
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	36,488.66
Total Equity	3,970,024.16
TOTAL LIABILITIES & EQUITY	**4,153,673.06**

Carbon Water Conservancy District
Profit & Loss
January through November 2023

	Jan - Nov 23
Ordinary Income/Expense	
Income	
Interest Income-BOR Restricted	25,237.70
Interest Income-CPF	23,197.75
Interest Income-GF	24,347.37
Note Payment Reimbursement	37,057.00
Property Tax Interest	705.25
Property Taxes	63,945.72
Water Lease	15,475.00
Total Income	189,965.79
Expense	
Accounting/Services	9,891.50
Advertising	276.00
Audit	4,700.00
Bank Charges	290.18
Cloud Seeding Participation Fee	13,931.00
Director Fees	1,500.00
Dues & Subscriptions	937.00
Extra Meetings	600.00
Gate Automation Charge	250.34
Insurance	5,961.22
Legal	6,973.50
Meal Reimbursement	232.60
Note Payment Principal	37,057.00
Office Supplies	464.48
Officer Fees	12,300.00
Payroll Taxes Expense	1,953.08
Postage	257.00
Property Tax Refunds	7,223.80
Rent	4,435.00
Repairs and Maintenance-Dam	13,000.00
Repairs and Maintenance-Other	8,811.19
Training	355.00
Travel (Mileage, Meals, Motel)	4,865.39
Utilities	884.83
Wages	24,417.50
Water Assessments	6,042.02
Total Expense	167,609.63
Net Ordinary Income	22,356.16
Other Income/Expense	
Other Income	
Insurance Proceeds	14,132.50
Total Other Income	14,132.50
Net Other Income	14,132.50
Net Income	**36,488.66**

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

	Capital Project #2 - BOR				Capital Projects Fund				Debt Service		
	Jan - Nov 23	Budget	$ Over Budget	% of Budget	Jan - Nov 23	Budget	$ Over Budget	% of Budget	Jan - Nov 23	Budget	$ Over 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	25,237.70	7,000.00	18,237.70	360.5%	0.00				0.00		
Interest Income-CPF	0.00				23,197.75	6,000.00	17,197.75	386.6%	0.00		
Interest Income-GF	0.00				0.00				0.00		
Note Payment Reimbursement	0.00				0.00				37,057.00	37,057.00	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	150,000.00	-150,000.00	0.0%	0.00		
Water Lease	0.00				0.00				0.00		
Total Income	25,237.70	7,000.00	18,237.70	360.5%	23,197.75	156,000.00	-132,802.25	14.9%	37,057.00	37,057.00	0.00
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	100,000.00	-100,000.00	0.0%	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				37,057.00	37,057.00	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		
Total Expense	0.00				0.00	100,000.00	-100,000.00	0.0%	37,057.00	37,057.00	0.00
Net Ordinary Income	25,237.70	7,000.00	18,237.70	360.5%	23,197.75	56,000.00	-32,802.25	41.4%	0.00	0.00	0.00
Other Income/Expense											
Other Income											
Insurance Proceeds	0.00				0.00				0.00		
Total Other Income	0.00				0.00				0.00		
Net Other Income	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00
Net Income	25,237.70	7,000.00	18,237.70	360.5%	23,197.75	56,000.00	-32,802.25	41.4%	0.00	0.00	0.00

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

	Debt Service	General Fund				TOTAL			
	% of Budget	Jan - Nov 23	Budget	$ Over Budget	% of Budget	Jan - Nov 23	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense									
Income									
Cloud Seeding Cost Sharing		0.00	5,000.00	-5,000.00	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	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	30,501.00	-30,501.00	0.0%
Interest Income-BOR Restricted		0.00				25,237.70	7,000.00	18,237.70	360.5%
Interest Income-CPF		0.00				23,197.75	6,000.00	17,197.75	386.6%
Interest Income-GF		24,347.37	6,500.00	17,847.37	374.6%	24,347.37	6,500.00	17,847.37	374.6%
Note Payment Reimbursement	100.0%	0.00				37,057.00	37,057.00	0.00	100.0%
Property Tax Interest		705.25				705.25	0.00	705.25	100.0%
Property Taxes		63,945.72	265,399.00	-201,453.28	24.1%	63,945.72	265,399.00	-201,453.28	24.1%
Transfer From General Fund		0.00				0.00	150,000.00	-150,000.00	0.0%
Water Lease		15,475.00	25,000.00	-9,525.00	61.9%	15,475.00	25,000.00	-9,525.00	61.9%
Total Income	100.0%	104,473.34	362,400.00	-257,926.66	28.8%	189,965.79	562,457.00	-372,491.21	33.8%
Expense									
Accounting/Services		9,891.50	18,000.00	-8,108.50	55.0%	9,891.50	18,000.00	-8,108.50	55.0%
Advertising		276.00	1,000.00	-724.00	27.6%	276.00	1,000.00	-724.00	27.6%
Audit		4,700.00	6,000.00	-1,300.00	78.3%	4,700.00	6,000.00	-1,300.00	78.3%
Bank Charges		290.18	500.00	-209.82	58.0%	290.18	500.00	-209.82	58.0%
Capital Asset Purchases		0.00				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%
Cloud Seeding Participation Fee		13,931.00	20,000.00	-6,069.00	69.7%	13,931.00	20,000.00	-6,069.00	69.7%
Director Fees		1,500.00	2,000.00	-500.00	75.0%	1,500.00	2,000.00	-500.00	75.0%
Dues & Subscriptions		937.00	1,500.00	-563.00	62.5%	937.00	1,500.00	-563.00	62.5%
Extra Meetings		600.00	6,000.00	-5,400.00	10.0%	600.00	6,000.00	-5,400.00	10.0%
Gate Automation Charge		250.34	400.00	-149.66	62.6%	250.34	400.00	-149.66	62.6%
Increase to Fund Balance		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%	5,961.22	10,000.00	-4,038.78	59.6%
Legal		6,973.50	15,000.00	-8,026.50	46.5%	6,973.50	15,000.00	-8,026.50	46.5%
Meal Reimbursement		232.60	2,000.00	-1,767.40	11.6%	232.60	2,000.00	-1,767.40	11.6%
Note Payment Principal	100.0%	0.00				37,057.00	37,057.00	0.00	100.0%
Office Supplies		464.48	1,000.00	-535.52	46.4%	464.48	1,000.00	-535.52	46.4%
Officer Fees		12,300.00	11,000.00	1,300.00	111.8%	12,300.00	11,000.00	1,300.00	111.8%
Payroll Taxes Expense		1,953.08	2,750.00	-796.92	71.0%	1,953.08	2,750.00	-796.92	71.0%
Postage		257.00	500.00	-243.00	51.4%	257.00	500.00	-243.00	51.4%
Property Tax Refunds		7,223.80				7,223.80	0.00	7,223.80	100.0%
Rent		4,435.00	5,500.00	-1,065.00	80.6%	4,435.00	5,500.00	-1,065.00	80.6%
Repairs and Maintenance-Dam		13,000.00	30,000.00	-17,000.00	43.3%	13,000.00	30,000.00	-17,000.00	43.3%
Repairs and Maintenance-Other		8,811.19	10,000.00	-1,188.81	88.1%	8,811.19	10,000.00	-1,188.81	88.1%
Support to Outside Organization		0.00	20,000.00	-20,000.00	0.0%	0.00	20,000.00	-20,000.00	0.0%
Training		355.00	4,000.00	-3,645.00	8.9%	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	150,000.00	-150,000.00	0.0%
Travel (Mileage, Meals, Motel)		4,865.39	6,000.00	-1,134.61	81.1%	4,865.39	6,000.00	-1,134.61	81.1%
Utilities		884.83	500.00	384.83	177.0%	884.83	500.00	384.83	177.0%
Wages		24,417.50	30,250.00	-5,832.50	80.7%	24,417.50	30,250.00	-5,832.50	80.7%
Water Assessments		6,042.02	7,500.00	-1,457.98	80.6%	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	1,000.00	-1,000.00	0.0%
Total Expense	100.0%	130,552.63	362,400.00	-231,847.37	36.0%	167,609.63	499,457.00	-331,847.37	33.6%
Net Ordinary Income	0.0%	-26,079.29	0.00	-26,079.29	100.0%	22,356.16	63,000.00	-40,643.84	35.5%
Other Income/Expense									
Other Income									
Insurance Proceeds		14,132.50				14,132.50	0.00	14,132.50	100.0%
Total Other Income		14,132.50				14,132.50	0.00	14,132.50	100.0%
Net Other Income	0.0%	14,132.50	0.00	14,132.50	100.0%	14,132.50	0.00	14,132.50	100.0%
Net Income	0.0%	-11,946.79	0.00	-11,946.79	100.0%	36,488.66	63,000.00	-26,511.34	57.9%

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12/05/23
Accrual Basis

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

	Capital Project #2 - BOR	Capital Projects Fund	Debt Service	General Fund	TOTAL
Ordinary Income/Expense					
Income					
Interest Income-BOR Restricted	25,237.70	0.00	0.00	0.00	25,237.70
Interest Income-CPF	0.00	23,197.75	0.00	0.00	23,197.75
Interest Income-GF	0.00	0.00	0.00	24,347.37	24,347.37
Note Payment Reimbursement	0.00	0.00	37,057.00	0.00	37,057.00
Property Tax Interest	0.00	0.00	0.00	705.25	705.25
Property Taxes	0.00	0.00	0.00	63,945.72	63,945.72
Water Lease	0.00	0.00	0.00	15,475.00	15,475.00
Total Income	25,237.70	23,197.75	37,057.00	104,473.34	189,965.79
Expense					
Accounting/Services	0.00	0.00	0.00	9,891.50	9,891.50
Advertising	0.00	0.00	0.00	276.00	276.00
Audit	0.00	0.00	0.00	4,700.00	4,700.00
Bank Charges	0.00	0.00	0.00	290.18	290.18
Cloud Seeding Participation Fee	0.00	0.00	0.00	13,931.00	13,931.00
Director Fees	0.00	0.00	0.00	1,500.00	1,500.00
Dues & Subscriptions	0.00	0.00	0.00	937.00	937.00
Extra Meetings	0.00	0.00	0.00	600.00	600.00
Gate Automation Charge	0.00	0.00	0.00	250.34	250.34
Insurance	0.00	0.00	0.00	5,961.22	5,961.22
Legal	0.00	0.00	0.00	6,973.50	6,973.50
Meal Reimbursement	0.00	0.00	0.00	232.60	232.60
Note Payment Principal	0.00	0.00	37,057.00	0.00	37,057.00
Office Supplies	0.00	0.00	0.00	464.48	464.48
Officer Fees	0.00	0.00	0.00	12,300.00	12,300.00
Payroll Taxes Expense	0.00	0.00	0.00	1,953.08	1,953.08
Postage	0.00	0.00	0.00	257.00	257.00
Property Tax Refunds	0.00	0.00	0.00	7,223.80	7,223.80
Rent	0.00	0.00	0.00	4,435.00	4,435.00
Repairs and Maintenance-Dam	0.00	0.00	0.00	13,000.00	13,000.00
Repairs and Maintenance-Other	0.00	0.00	0.00	8,811.19	8,811.19
Training	0.00	0.00	0.00	355.00	355.00
Travel (Mileage, Meals, Motel)	0.00	0.00	0.00	4,865.39	4,865.39
Utilities	0.00	0.00	0.00	884.83	884.83
Wages	0.00	0.00	0.00	24,417.50	24,417.50
Water Assessments	0.00	0.00	0.00	6,042.02	6,042.02
Total Expense	0.00	0.00	37,057.00	130,552.63	167,609.63
Net Ordinary Income	25,237.70	23,197.75	0.00	-26,079.29	22,356.16
Other Income/Expense					
Other Income					
Insurance Proceeds	0.00	0.00	0.00	14,132.50	14,132.50
Total Other Income	0.00	0.00	0.00	14,132.50	14,132.50
Net Other Income	0.00	0.00	0.00	14,132.50	14,132.50
Net Income	**25,237.70**	**23,197.75**	**0.00**	**-11,946.79**	**36,488.66**