

Carbon Water Conservancy District

Balance Sheet

As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
PTIF-1158 General Fund	473,286.44
PTIF-1626 BOR Restricted	559,870.28
PTIF-4643 Capital Project	764,840.92
Zions Bank-Checking	9,466.88
Total Checking/Savings	1,807,464.52
Accounts Receivable	
Accounts Receiv-Spillway GASB68	183,398.00
Total Accounts Receivable	183,398.00
Total Current Assets	1,990,862.52
Fixed Assets	
Accum Depr-Slope Stabilization	-3,386.66
Accumulated Deprec - Mud 18-20	-36,266.03
Accumulated Depreciation-Equipm	-4,627.21
Accumulated Depreciation-Fencin	-10,119.50
Accumulated Depreciation-Gateho	-151,218.20
Accumulated Depreciation - Mud	-13,458.81
Accumulated Depreciation - Spil	-42,421.76
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	2,353,067.00
TOTAL ASSETS	4,343,929.52
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Note Pay-Spillway Curr GASB 68	37,057.00
Payroll Liabilities	
Federal Withholding	231.55
FICA	373.58
State Unemployment	38.20
State Withholding	450.68
Wages Payable	1,910.74
Total Payroll Liabilities	3,004.75
Total Other Current Liabilities	40,061.75
Total Current Liabilities	40,061.75
Long Term Liabilities	
Note Pay-Spillway LongTm GASB68	146,341.00
Total Long Term Liabilities	146,341.00
Total Liabilities	186,402.75

4:30 PM

01/10/24

Accrual Basis

Carbon Water Conservancy District

Balance Sheet

As of December 31, 2023

	Dec 31, 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	2,353,067.00
Net Income	233,383.68
Total Equity	4,157,526.77
TOTAL LIABILITIES & EQUITY	4,343,929.52

Carbon Water Conservancy District

Profit & Loss

01/10/24

Accrual Basis

January through December 2023

	Jan - Dec 23
Ordinary Income/Expense	
Income	
Interest Income-BOR Restricted	27,829.56
Interest Income-CPF	25,805.16
Interest Income-GF	26,762.41
Note Payment Reimbursement	37,057.00
Property Tax Interest	705.25
Property Taxes	264,496.53
Water Lease	15,475.00
Total Income	398,130.91
Expense	
Accounting/Services	10,087.50
Advertising	668.00
Audit	4,700.00
Bank Charges	317.17
Cloud Seeding Participation Fee	13,931.00
Director Fees	2,300.00
Dues & Subscriptions	937.00
Extra Meetings	600.00
Gate Automation Charge	275.36
Insurance	5,376.22
Legal	6,973.50
Meal Reimbursement	232.60
Note Payment Principal	37,057.00
Office Supplies	648.09
Officer Fees	16,160.00
Payroll Taxes Expense	2,339.30
Postage	257.00
Property Tax Refunds	7,223.80
Rent	4,835.00
Repairs and Maintenance-Dam	16,773.00
Repairs and Maintenance-Other	5,038.19
Training	355.00
Travel (Mileage, Meals, Motel)	4,951.85
Utilities	915.13
Wages	29,301.00
Water Assessments	6,042.02
Workers Comp Insurance	585.00
Total Expense	178,879.73
Net Ordinary Income	219,251.18
Other Income/Expense	
Other Income	
Insurance Proceeds	14,132.50
Total Other Income	14,132.50
Net Other Income	14,132.50
Net Income	233,383.68

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

Accrual Basis

	Capital Project #2 - BOR			Capital Projects Fund			Debt Service			
	Jan - Dec 23	Budget	\$ Over Budget	% of Budget	Jan - Dec 23	Budget	\$ Over Budget	% of Budget	Jan - Dec 23	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	27,829.56	7,000.00	20,829.56	397.6%					0.00	
Interest Income-CPF	0.00				25,805.16	6,000.00	19,805.16	430.1%	0.00	
Interest Income-GF	0.00				0.00				0.00	
Note Payment Reimbursement	0.00				0.00				37,057.00	37,057.00
Property Tax Interest	0.00				0.00				0.00	
Property Taxes	0.00				0.00				0.00	
Transfer From General Fund	0.00				250,000.00	250,000.00	0.00	100.0%	0.00	
Water Lease	0.00				0.00				0.00	
Total Income	27,829.56	7,000.00	20,829.56	397.6%	275,805.16	256,000.00	19,805.16	107.7%	37,057.00	37,057.00
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				0.00	
Cloud Seeding - New Station	0.00				0.00				0.00	
Cloud Seeding Participation Fee	0.00				0.00		-100,000.00	0.0%	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
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
Net Ordinary Income	27,829.56	7,000.00	20,829.56	397.6%	275,805.16	156,000.00	119,805.16	176.8%	0.00	0.00

Page 2

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

4:32 PM
01/10/24
Accrual Basis

	Debt Service		General Fund				TOTAL	
	\$ Over Budget	% of Budget	Jan - Dec 23	Budget	\$ Over Budget	% of Budget	Jan - Dec 23	Budget
Other Income/Expense								
Other Income								
Insurance Proceeds			14,132.50				14,132.50	
Total Other Income			14,132.50				14,132.50	
Net Other Income	0.00	0.0%	14,132.50	0.00	14,132.50	100.0%	14,132.50	14,132.50
Net Income	0.00	0.0%	-70,251.04	-100,000.00	29,748.96	70.3%	233,383.68	63,000.00
							170,383.68	170,383.68
								370.5%

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

4:32 PM
01/10/24
Accrual Basis

Ordinary Income/Expense Income	Capital Project #2 - BOR	Capital Projects Fund	Debt Service	General Fund	TOTAL
Interest Income-BOR Restricted	27,829.56	0.00	0.00	0.00	27,829.56
Interest Income-CPF	0.00	25,805.16	0.00	0.00	25,805.16
Interest Income-GF	0.00	0.00	0.00	26,762.41	26,762.41
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	264,496.53	264,496.53
Transfer From General Fund	0.00	250,000.00	0.00	0.00	250,000.00
Water Lease	0.00	0.00	0.00	15,475.00	15,475.00
Total Income	27,829.56	275,805.16	37,057.00	307,439.19	648,130.91
Expense					
Accounting/Services	0.00	0.00	0.00	10,087.50	10,087.50
Advertising	0.00	0.00	0.00	668.00	668.00
Audit	0.00	0.00	0.00	4,700.00	4,700.00
Bank Charges	0.00	0.00	0.00	317.17	317.17
Cloud Seeding Participation Fee	0.00	0.00	0.00	13,931.00	13,931.00
Director Fees	0.00	0.00	0.00	2,300.00	2,300.00
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	275.36	275.36
Insurance	0.00	0.00	0.00	5,376.22	5,376.22
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	648.09	648.09
Officer Fees	0.00	0.00	0.00	16,160.00	16,160.00
Payroll Taxes Expense	0.00	0.00	0.00	2,339.30	2,339.30
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	4,835.00	4,835.00
Repairs and Maintenance-Dam	0.00	0.00	0.00	16,773.00	16,773.00
Repairs and Maintenance-Other	0.00	0.00	0.00	5,038.19	5,038.19
Training	0.00	0.00	0.00	355.00	355.00
Transfer to Capital Projects	0.00	0.00	0.00	250,000.00	250,000.00
Travel (Mileage, Meals, Motel)	0.00	0.00	0.00	4,951.85	4,951.85
Utilities	0.00	0.00	0.00	915.13	915.13
Wages	0.00	0.00	0.00	29,301.00	29,301.00
Water Assessments	0.00	0.00	0.00	6,042.02	6,042.02
Workers Comp Insurance	0.00	0.00	0.00	585.00	585.00
Total Expense	0.00	0.00	37,057.00	391,822.73	428,879.73
Net Ordinary Income	27,829.56	275,805.16	0.00	-84,383.54	219,251.18

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

4:32 PM
01/10/24
Accrual Basis

	Capital Project #2 - BOR	Capital Projects Fund	Debt Service	General Fund	TOTAL
Other Income/Expense					
Other Income	0.00	0.00	0.00	14,132.50	14,132.50
Insurance Proceeds					
Total Other Income	0.00	0.00	0.00	14,132.50	14,132.50
Net Other Income					
Net Income	27,829.56	275,805.16	0.00	-70,251.04	233,383.68

Carbon Water Conservancy District

General Ledger

As of December 31, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
PTIF-1158 General Fund							
General Journal	12/31/2023	JJ 202...		RECORD INT...	-SPLIT-	2,415.04	530,871.40
General Journal	12/31/2023	JJ 202...		RECORD TR...	Zions Bank-Ch...	190,000.00	533,286.44
General Journal	12/31/2023	JJ 202...		RECORD TR...	PTIF-4643 Cap...	-250,000.00	723,286.44
Total PTIF-1158 General Fund						-57,584.96	473,286.44
PTIF-1626 BOR Restricted							
General Journal	12/31/2023	JJ 202...		RECORD INT...	PTIF-1158 Ge...	2,591.86	557,278.42
Total PTIF-1626 BOR Restricted						2,591.86	559,870.28
PTIF-4643 Capital Project							
General Journal	12/31/2023	JJ 202...		RECORD INT...	PTIF-1158 Ge...	2,607.41	512,233.51
General Journal	12/31/2023	JJ 202...		RECORD TR...	PTIF-1158 Ge...	250,000.00	514,840.92
Total PTIF-4643 Capital Project						252,607.41	764,840.92
PTIF-BOR Reserve							
Total PTIF-BOR Reserve							0.00
Zions Bank-Checking							
Check	12/01/2023	6133	RJ Davis		Wages Payable	-1,640.35	7,032.32
Check	12/01/2023	6134	Derris R Jones		Wages Payable	-270.39	5,391.97
Check	12/06/2023	EFT	Internal Revenue Se...		-SPLIT-	-605.13	5,121.58
Check	12/12/2023	6135	Smuin, Rich & Marsi...		Accounts Paya...	-196.00	4,516.45
Check	12/12/2023	6136	Emery Telecom		Accounts Paya...	-392.00	4,320.45
Check	12/12/2023	6137	Gordon Odendahl		Accounts Paya...	-543.61	3,928.45
Check	12/20/2023	6138	Verizon Wireless		Gate Automati...	-25.02	3,384.84
Check	12/21/2023			Service Charge	Bank Charges	-26.99	3,359.82
Check	12/28/2023	6139	Rocky Mountain Po...		Accounts Paya...	-30.30	3,332.83
Check	12/28/2023	6140	Jon Richens		Accounts Paya...	-1,400.00	3,302.53
Check	12/28/2023	6141	Jon Richens		Accounts Paya...	-86.46	1,902.53
Check	12/28/2023	6142	Daniel Allen		Accounts Paya...	-375.00	1,816.07
Check	12/28/2023	6143	Keith Cox		Accounts Paya...	-525.00	1,441.07
Check	12/28/2023	6144	Christian B. Bryner		Accounts Paya...	-525.00	916.07
Check	12/28/2023	6145	Gordon Odendahl		Accounts Paya...	-675.00	391.07
Check	12/28/2023	6146	Russell Seeley		Accounts Paya...	-400.00	-283.93
Check	12/28/2023	6147	Brad Timothy		Accounts Paya...	-400.00	-683.93
General Journal	12/31/2023	JJ 202...		RECORD TR...	Accounts Paya...	-190,000.00	-1,083.93
General Journal	12/31/2023	JJ 202...		RECORD DE...	PTIF-1158 Ge...	200,550.81	-191,083.93
Total Zions Bank-Checking					Property Taxes	2,434.56	9,466.88
Accounts Receiv-Spillway GASB68							
Total Accounts Receiv-Spillway GASB68							183,398.00
Accounts Receivable							
Total Accounts Receivable							0.00

Carbon Water Conservancy District
General Ledger
As of December 31, 2023

4:33 PM
01/10/24
Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
AR Operations							0.00
Total AR Operations							0.00
AR Property Tax							0.00
Total AR Property Tax							0.00
AR Property Tax Interest							0.00
Total AR Property Tax Interest							0.00
Due From Capital Projects Fund							0.00
Total Due From Capital Projects Fund							0.00
Prepaid Expense	12/31/2023	JJ 202...		RECORD RE...	Rent	400.00	400.00
General Journal						-400.00	0.00
Total Prepaid Expense						-400.00	0.00
Undeposited Funds							0.00
Total Undeposited Funds							0.00
Accum Depr-Slope Stabilization	12/31/2023	JJ 202...		RECORD Q4 ...	Net Investment...	-274.61	-3,112.05
General Journal						-274.61	-3,386.66
Total Accum Depr-Slope Stabilization						-274.61	-3,386.66
Accumulated Deprec - Mud 18-20	12/31/2023	JJ 202...		RECORD Q4 ...	Net Investment...	-2,653.62	-33,612.41
General Journal						-2,653.62	-36,266.03
Total Accumulated Deprec - Mud 18-20						-2,653.62	-36,266.03
Accumulated Depreciation-Equipm	12/31/2023	JJ 202...		RECORD Q4 ...	Net Investment...	-160.95	-4,466.26
General Journal						-160.95	-4,627.21
Total Accumulated Depreciation-Equipm						-160.95	-4,627.21
Accumulated Depreciation-Fencin	12/31/2023	JJ 202...		RECORD Q4 ...	Net Investment...	-843.26	-9,276.24
General Journal						-843.26	-10,119.50
Total Accumulated Depreciation-Fencin						-843.26	-10,119.50
Accumulated Depreciation-Gateho	12/31/2023	JJ 202...		RECORD Q4 ...	Net Investment...	-2,700.35	-148,517.85
General Journal						-2,700.35	-151,218.20
Total Accumulated Depreciation-Gateho						-2,700.35	-151,218.20
Accumulated Depreciation - Mud	12/31/2023	JJ 202...		RECORD Q4 ...	Net Investment...	-661.90	-12,796.91
General Journal						-661.90	-13,458.81
Total Accumulated Depreciation - Mud						-661.90	-13,458.81

Carbon Water Conservancy District
General Ledger
As of December 31, 2023

4:33 PM
01/10/24
Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
Accumulated Depreciation - Spil General Journal	12/31/2023	JJ 202...		RECORD Q4 ...	Net Investment...	-2,097.72	-40,324.04 -42,421.76
Total Accumulated Depreciation - Spil						-2,097.72	-42,421.76
Concrete Spillway Repairs Proj Total Concrete Spillway Repairs Proj							335,635.09 335,635.09
Earthquake Project Total Earthquake Project							0.00 0.00
Equipment Total Equipment							5,861.00 5,861.00
Fencing Project Total Fencing Project							134,926.73 134,926.73
Gatehouse Total Gatehouse							432,056.00 432,056.00
Jensen Property Project Total Jensen Property Project							0.00 0.00
Land Total Land							205,468.00 205,468.00
Mud Creek & Wtr Qtr Proj 18-20 Total Mud Creek & Wtr Qtr Proj 18-20							424,577.94 424,577.94
Mud Creek and Winter Qtr Proj Total Mud Creek and Winter Qtr Proj							105,905.41 105,905.41
Slope Stabilization Project Total Slope Stabilization Project							43,935.00 43,935.00
Spillway Project Total Spillway Project							0.00 0.00
Water Shares Total Water Shares							926,200.00 926,200.00
WIP Fencing Project Total WIP Fencing Project							0.00 0.00
WIP Mud Creek and Winter Qtr Pr Total WIP Mud Creek and Winter Qtr Pr							0.00 0.00
WIP Slope Stabilization Project Total WIP Slope Stabilization Project							0.00 0.00

4:33 PM

01/10/24

Accrual Basis

Carbon Water Conservancy District

General Ledger

As of December 31, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
Accounts Payable							0.00
Total Accounts Payable							0.00
Accounts Payable - Capital Proj							0.00
Total Accounts Payable - Capital Proj							0.00
Accounts Payable - General							-739.61
General Journal	12/01/2023	JJ 202...		ACCRUE FO...	Advertising	-392.00	-1,131.61
Check	12/12/2023	6135	Smuin, Rich & Marsi...		Zions Bank-Ch...	196.00	-935.61
Check	12/12/2023	6136	Emery Telecom		Zions Bank-Ch...	392.00	-543.61
Check	12/12/2023	6137	Gordon Odendahl		Zions Bank-Ch...	543.61	0.00
General Journal	12/20/2023	JJ 202...		ACCRUE FO...	Utilities	-30.30	-30.30
Check	12/28/2023	6139	Rocky Mountain Po...		Zions Bank-Ch...	30.30	0.00
Check	12/28/2023	6140	Jon Richens	Q4 STIPEND	Zions Bank-Ch...	1,400.00	1,400.00
Check	12/28/2023	6141	Jon Richens	Q4 MILEAGE	Zions Bank-Ch...	86.46	1,486.46
Check	12/28/2023	6142	Daniel Allen	Q4 STIPEND	Zions Bank-Ch...	375.00	1,861.46
Check	12/28/2023	6143	Keith Cox	Q4 STIPEND	Zions Bank-Ch...	525.00	2,386.46
Check	12/28/2023	6144	Christian B. Bryner	Q4 STIPEND	Zions Bank-Ch...	525.00	2,911.46
Check	12/28/2023	6145	Gordon Odendahl	Q4 STIPEND	Zions Bank-Ch...	675.00	3,586.46
Check	12/28/2023	6146	Russell Seeley	Q4 STIPEND	Zions Bank-Ch...	400.00	3,986.46
Check	12/28/2023	6147	Brad Timothy	Q4 STIPEND	Zions Bank-Ch...	400.00	4,386.46
General Journal	12/30/2023	KS 20...		ACCRUE FO...	Officer Fees	-1,400.00	2,986.46
General Journal	12/30/2023	KS 20...		ACCRUE FO...	Travel (Mileag...	-86.46	2,900.00
General Journal	12/30/2023	KS 20...		ACCRUE FO...	Officer Fees	-375.00	2,525.00
General Journal	12/30/2023	KS 20...		ACCRUE FO...	Officer Fees	-525.00	2,000.00
General Journal	12/30/2023	KS 20...		ACCRUE FO...	Officer Fees	-525.00	1,475.00
General Journal	12/30/2023	KS 20...		ACCRUE FO...	Officer Fees	-675.00	800.00
General Journal	12/30/2023	KS 20...		ACCRUE FO...	Director Fees	-400.00	400.00
General Journal	12/30/2023	KS 20...		ACCRUE FO...	Director Fees	-400.00	0.00
Total Accounts Payable - General						739.61	0.00
Deferred Revenue							0.00
Total Deferred Revenue							0.00
Due to General Fund							0.00
Total Due to General Fund							0.00
Mud Creek Bodec Retention Payab							0.00
Total Mud Creek Bodec Retention Payab							0.00
Note Pay-Spillway Curr GASB 68							-37,057.00
Total Note Pay-Spillway Curr GASB 68							-37,057.00
Note Payable-Earthquake							0.00
Total Note Payable-Earthquake							0.00

4:33 PM

01/10/24

Accrual Basis

Carbon Water Conservancy District

General Ledger

As of December 31, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
Payroll Liabilities							
Federal Withholding							-5,520.62
Check	12/06/2023	EFT	Internal Revenue Se...		Zions Bank-Ch...	231.55	-463.10
Total Federal Withholding						231.55	-231.55
FICA							-231.55
Check	12/06/2023	EFT	Internal Revenue Se...		Zions Bank-Ch...	373.58	-747.16
Total FICA						373.58	-373.58
FUTA							0.00
Total FUTA							0.00
State Unemployment							-38.20
Total State Unemployment							-38.20
State Withholding							-450.68
Total State Withholding							-450.68
Wages Payable							-3,821.48
Check	12/01/2023	6133	RJ Davis	PAROLL NO...	Zions Bank-Ch...	1,640.35	-2,181.13
Check	12/01/2023	6134	Derris R Jones	PAYROLL N...	Zions Bank-Ch...	270.39	-1,910.74
Total Wages Payable						1,910.74	-1,910.74
Payroll Liabilities - Other							0.00
Total Payroll Liabilities - Other							0.00
Total Payroll Liabilities						2,515.87	-3,004.75
Note Pay-Spillway Long Tm GASB68							-146,341.00
Total Note Pay-Spillway Long Tm GASB68							-146,341.00
Capital Projects Fund Balance							-1,021,076.88
Total Capital Projects Fund Balance							-1,021,076.88
General Unassigned Fund Balance							-549,999.21
Total General Unassigned Fund Balance							-549,999.21
Long-Term Liability Offset							183,398.00
Total Long-Term Liability Offset							183,398.00
Long-Term Receiv-PRWUA GASB 68							-183,398.00
Total Long-Term Receiv-PRWUA GASB 68							-183,398.00
Net Investment Capital Assets							-2,362,459.41
General Journal	12/31/2023	JJ 202...		RECORD Q4 ...	-SPLIT-	9,392.41	-2,353,067.00
Total Net Investment Capital Assets						9,392.41	-2,353,067.00

Carbon Water Conservancy District
General Ledger
As of December 31, 2023

4:33 PM
01/10/24
Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
Opening Balance Equity							0.00
Total Opening Balance Equity							0.00
Perm. Restricted Net Assets							0.00
Total Perm. Restricted Net Assets							0.00
Temp. Restricted Net Assets							0.00
Total Temp. Restricted Net Assets							0.00
Unrestricted Net Assets							0.00
Total Unrestricted Net Assets							0.00
Bond Refund							0.00
Total Bond Refund							0.00
Bureau of Reclamation Credit							0.00
Total Bureau of Reclamation Credit							0.00
Cloud Seeding Cost Sharing							0.00
Total Cloud Seeding Cost Sharing							0.00
Contract Revenue							0.00
Total Contract Revenue							0.00
Cost Sharing-PRWUA							0.00
Total Cost Sharing-PRWUA							0.00
Decrease of Prior Year Fund Bal							0.00
Total Decrease of Prior Year Fund Bal							0.00
Interest Income-BOR Restricted	12/31/2023						-25,237.70
General Journal		JJ 202...		RECORD INT...	PTIF-1158 Ge...	-2,591.86	-27,829.56
Total Interest Income-BOR Restricted						-2,591.86	-27,829.56
Interest Income-CPF	12/31/2023						-23,197.75
General Journal		JJ 202...		RECORD INT...	PTIF-1158 Ge...	-2,607.41	-25,805.16
Total Interest Income-CPF						-2,607.41	-25,805.16
Interest Income-GF	12/31/2023						-24,347.37
General Journal		JJ 202...		RECORD INT...	PTIF-1158 Ge...	-2,415.04	-26,762.41
Total Interest Income-GF						-2,415.04	-26,762.41
Note Payment Reimbursement							-37,057.00
Total Note Payment Reimbursement							-37,057.00
Payroll Tax Refund							0.00
Total Payroll Tax Refund							0.00

4:33 PM

01/10/24

Accrual Basis

Carbon Water Conservancy District

General Ledger

As of December 31, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
Property Tax Interest							-705.25
Total Property Tax Interest							-705.25
Property Taxes							-63,945.72
General Journal	12/31/2023	JJ 202...		RECORD DE...	Zions Bank-Ch...	-200,550.81	-264,496.53
Total Property Taxes						-200,550.81	-264,496.53
Transfer From Capital Projects							0.00
Total Transfer From Capital Projects							0.00
Transfer From General Fund							0.00
General Journal	12/31/2023	JJ 202...		RECORD TR...	Transfer to Ca...	-250,000.00	-250,000.00
Total Transfer From General Fund						-250,000.00	-250,000.00
Trout Unlimited							0.00
Total Trout Unlimited							0.00
Water Lease							-15,475.00
Total Water Lease							-15,475.00
Workers Comp Refund							0.00
Total Workers Comp Refund							0.00
Accounting/Services							10,087.50
Total Accounting/Services							10,087.50
Advertising							276.00
General Journal	12/01/2023	JJ 202...		ACCRUE FO...	Accounts Paya...	392.00	668.00
Total Advertising						392.00	668.00
Audit							4,700.00
Total Audit							4,700.00
Bank Charges							290.18
Check	12/21/2023			Service Charge	Zions Bank-Ch...	26.99	317.17
Total Bank Charges						26.99	317.17
Bureau of Reclamation Flow Eval							0.00
Total Bureau of Reclamation Flow Eval							0.00
Capital Asset Purchases							0.00
Total Capital Asset Purchases							0.00
Cloud Seeding - New Station							0.00
Total Cloud Seeding - New Station							0.00

Carbon Water Conservancy District
General Ledger
As of December 31, 2023

4:33 PM
01/10/24
Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
Cloud Seeding Participation Fee							13,931.00
Total Cloud Seeding Participation Fee							13,931.00
Design/ Gate Replacement							0.00
Total Design/ Gate Replacement							0.00
Director Fees							1,500.00
General Journal	12/30/2023	KS 20...		ACCRUE FO...	Accounts Paya...	400.00	1,900.00
General Journal	12/30/2023	KS 20...		ACCRUE FO...	Accounts Paya...	400.00	2,300.00
Total Director Fees						800.00	2,300.00
Dues & Subscriptions							937.00
Total Dues & Subscriptions							937.00
Extra Meetings							600.00
Total Extra Meetings							600.00
Gate Automation Charge							250.34
Check	12/20/2023	6138	Verizon Wireless		Zions Bank-Ch...	25.02	275.36
Total Gate Automation Charge						25.02	275.36
Gate/ Actuator							0.00
Total Gate/ Actuator							0.00
Increase to Fund Balance							0.00
Total Increase to Fund Balance							0.00
Insurance							5,376.22
Total Insurance							5,376.22
Legal							6,973.50
Total Legal							6,973.50
Meal Reimbursement							232.60
Total Meal Reimbursement							232.60
Note Payment Principal							37,057.00
Total Note Payment Principal							37,057.00
Office Supplies							648.09
Total Office Supplies							648.09

Carbon Water Conservancy District
General Ledger
As of December 31, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
Officer Fees							
General Journal	12/30/2023	KS 20...	ACCRUE FO...	Accounts Paya...		12,660.00	
General Journal	12/30/2023	KS 20...	ACCRUE FO...	Accounts Paya...	1,400.00	14,060.00	
General Journal	12/30/2023	KS 20...	ACCRUE FO...	Accounts Paya...	375.00	14,435.00	
General Journal	12/30/2023	KS 20...	ACCRUE FO...	Accounts Paya...	525.00	14,960.00	
General Journal	12/30/2023	KS 20...	ACCRUE FO...	Accounts Paya...	525.00	15,485.00	
General Journal	12/30/2023	KS 20...	ACCRUE FO...	Accounts Paya...	675.00	16,160.00	
Total Officer Fees					3,500.00	16,160.00	
Payroll Taxes Expense							
Total Payroll Taxes Expense						2,339.30	
						2,339.30	
Postage							
Total Postage						257.00	
						257.00	
Property Tax Refunds							
Total Property Tax Refunds						7,223.80	
						7,223.80	
Rent							
General Journal	12/31/2023	JJ 202...	RECORD RE...	Prepaid Expense	400.00	4,435.00	
Total Rent					400.00	4,835.00	
						4,835.00	
Repairs and Maint - Dam Repair							
Total Repairs and Maint - Dam Repair						0.00	
						0.00	
Repairs and Maintenance-Dam							
Total Repairs and Maintenance-Dam						16,773.00	
						16,773.00	
Repairs and Maintenance-Other							
Total Repairs and Maintenance-Other						5,038.19	
						5,038.19	
Retirement Gift							
Total Retirement Gift						0.00	
						0.00	
Support to Outside Organization							
Total Support to Outside Organization						0.00	
						0.00	
Training							
Total Training						355.00	
						355.00	
Transfer to Capital Projects							
General Journal	12/31/2023	JJ 202...	RECORD TR...	Transfer From ...	250,000.00	0.00	
Total Transfer to Capital Projects					250,000.00	250,000.00	
					250,000.00	250,000.00	
Transfer to General Fund							
Total Transfer to General Fund						0.00	
						0.00	

4:33 PM

01/10/24

Accrual Basis

Carbon Water Conservancy District
General Ledger
As of December 31, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
Travel (Mileage, Meals, Motel) General Journal	12/30/2023	KS 20...		ACCRUE FO...	Accounts Paya...	86.46	4,865.39 4,951.85
Total Travel (Mileage, Meals, Motel)						86.46	4,951.85
Utilities General Journal	12/20/2023	JJ 202...		ACCRUE FO...	Accounts Paya...	30.30	884.83 915.13
Total Utilities						30.30	915.13
Wages Total Wages							29,301.00 29,301.00
Water Assessments Total Water Assessments							6,042.02 6,042.02
Workers Comp Insurance Total Workers Comp Insurance							585.00 585.00
Carbon Water Committee Funds Total Carbon Water Committee Funds							0.00 0.00
Insurance Proceeds Total Insurance Proceeds							-14,132.50 -14,132.50
No acct Total no acct							0.00 0.00
TOTAL						0.00	0.00