

Carbon Water Conservancy District

Balance Sheet

10/09/24

Accrual Basis

As of September 30, 2024

	Sep 30, 24
ASSETS	
Current Assets	
Checking/Savings	
PTIF-1158 General Fund	574,453.84
PTIF-1626 BOR Restricted	583,116.43
PTIF-4643 Capital Project	796,597.60
Zions Bank-Checking	5,087.16
Total Checking/Savings	1,959,255.03
Accounts Receivable	
Accounts Receiv-Spillway GASB68	146,341.00
Total Accounts Receivable	146,341.00
Other Current Assets	
Prepaid Expense	1,200.00
Total Other Current Assets	1,200.00
Total Current Assets	2,106,796.03
Fixed Assets	
Accum Depr-Slope Stabilization	-4,210.49
Accumulated Deprec - Mud 18-20	-44,226.89
Accumulated Depreciation-Equipm	-5,110.06
Accumulated Depreciation-Fencin	-12,649.28
Accumulated Depreciation-Gateho	-159,319.25
Accumulated Depreciation - Mud	-15,444.51
Accumulated Depreciation - Spil	-48,714.92
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	2,324,889.77
TOTAL ASSETS	4,431,685.80
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	19.24
State Withholding	450.68
Wages Payable	2,181.13
Total Payroll Liabilities	3,256.18
Total Other Current Liabilities	40,313.18
Total Current Liabilities	40,313.18
Long Term Liabilities	
Note Pay-Spillway LongTm GASB68	109,284.00
Total Long Term Liabilities	109,284.00
Total Liabilities	149,597.18

Carbon Water Conservancy District
Balance Sheet
As of September 30, 2024

	Sep 30, 24
Equity	
Capital Projects Fund Balance	1,324,711.60
General Unassigned Fund Balance	544,815.95
Long-Term Liability Offset	-146,341.00
Long-Term Receiv-PRWUA GASB 68	146,341.00
Net Investment Capital Assets	2,324,889.77
Unrestricted Net Assets	10,413.60
Net Income	77,257.70
Total Equity	4,282,088.62
TOTAL LIABILITIES & EQUITY	4,431,685.80

5:16 PM

10/08/24

Accrual Basis

Carbon Water Conservancy District

Profit & Loss

January through September 2024

	Jan - Sep 24
Ordinary Income/Expense	
Income	
Interest Income-BOR Restricted	23,246.15
Interest Income-CPF	31,756.68
Interest Income-GF	22,167.40
Note Payment Reimbursement	37,057.00
Property Tax Interest	2,556.82
Property Taxes	52,713.92
Trout Unlimited	3,000.00
Water Lease	19,175.00
Workers Comp Refund	24.16
Total Income	191,697.13
Expense	
Accounting/Services	11,966.00
Advertising	283.00
Audit	4,900.00
Bank Charges	278.04
Bureau of Reclamation Flow Eval	6,428.50
Director Fees	1,000.00
Dues & Subscriptions	1,406.00
Extra Meetings	600.00
Gate Automation Charge	225.26
Legal	1,278.00
Note Payment Principal	37,057.00
Officer Fees	5,000.00
Payroll Taxes Expense	1,737.99
Postage	336.00
Rent	3,635.00
Repairs and Maintenance-Dam	410.51
Training	215.00
Travel (Mileage, Meals, Motel)	2,757.01
Utilities	206.30
Wages	22,246.14
Water Assessments	6,809.02
Workers Comp Insurance	5,664.66
Total Expense	114,439.43
Net Ordinary Income	77,257.70
Net Income	77,257.70

Carbon Water Conservancy District
Profit & Loss Budget vs. Actual

5:19 PM
10/08/24

January through September 2024

Accrual Basis

	Capital Project #2 - BOR				Capital Projects Fund				Debt Service				General Fund				TOTAL			
	Jan - Sep 24	Budget	\$ Over Budget	% of Budget	Jan - Sep 24	Budget	\$ Over Budget	% of Budget	Jan - Sep 24	Budget	\$ Over Budget	% of Budget	Jan - Sep 24	Budget	\$ Over Budget	% of Budget	Jan - Sep 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense																				
Income																				
Cloud Seeding Cost Sharing	0.00				0.00				0.00				0.00				0.00			
Cost Sharing-PRWIA	0.00				0.00				0.00				0.00				0.00			
Decrease of Prior Year Fund Bal	23,246.15	18,000.00	5,246.15	129.1%	0.00				0.00				0.00				0.00			
Interest Income-BOR Restricted	0.00				31,756.68	14,999.99	16,756.69	211.7%	0.00				0.00				0.00			
Interest Income-GF	0.00				0.00				0.00				0.00				0.00			
Note Payment Reimbursement	0.00				0.00				37,057.00	37,057.00			0.00				0.00			
Property Tax Interest	0.00				0.00				0.00				0.00				0.00			
Transfer From General Fund	0.00				0.00				0.00				0.00				0.00			
Trout Unlimited	0.00				0.00				0.00				0.00				0.00			
Water Lease	0.00				0.00				0.00				0.00				0.00			
Workers Comp Refund	0.00				0.00				0.00				0.00				0.00			
Total Income	23,246.15	18,000.00	5,246.15	129.1%	31,756.68	14,999.99	16,756.69	211.7%	37,057.00	37,057.00			99,837.30	382,400.00	-282,762.70	26.1%	191,697.13	452,456.99	-260,759.86	42.4%
Expense																				
Accounting/Services	0.00				0.00				0.00				11,966.00	18,000.00	-6,034.00	66.5%	11,966.00	18,000.00	-6,034.00	66.5%
Advertising	0.00				0.00				0.00				283.00	1,000.00	-717.00	28.3%	283.00	1,000.00	-717.00	28.3%
Audit	0.00				0.00				0.00				4,900.00	6,000.00	-1,100.00	81.7%	4,900.00	6,000.00	-1,100.00	81.7%
Bank Charges	0.00				0.00				0.00				5,000.00	5,000.00		100.0%	5,000.00	5,000.00		100.0%
Bank of Reclamation Flow E-	0.00				0.00				0.00				6,428.50	0.00	6,428.50		6,428.50	0.00	6,428.50	
Cloud Seeding Participation Fee	0.00				0.00				0.00				0.00				0.00			
Design Gate Replacement	0.00				0.00				0.00				0.00				0.00			
Director Fees	0.00				0.00				0.00				0.00				0.00			
Extra Meetings	0.00				0.00				0.00				1,406.00	75,000.00	-73,594.00	93.7%	1,406.00	75,000.00	-73,594.00	93.7%
Gate Automation Charge	0.00				0.00				0.00				1,406.00	1,500.00	-90.00	93.7%	1,406.00	1,500.00	-90.00	93.7%
Gate Actuator	0.00				0.00				0.00				225.26	600.00	-374.74	56.3%	225.26	600.00	-374.74	56.3%
Increase to Fund Balance	0.00				0.00				0.00				0.00				0.00			
Insurance	0.00				0.00				0.00				0.00				0.00			
Legal	0.00				0.00				0.00				0.00				0.00			
Meal Reimbursement	0.00				0.00				0.00				0.00				0.00			
Note Payment Principal	0.00				0.00				0.00				1,278.00	17,000.00	-15,722.00	7.5%	1,278.00	17,000.00	-15,722.00	7.5%
Office Supplies	0.00				0.00				0.00				0.00				0.00			
Officer Fees	0.00				0.00				0.00				0.00				0.00			
Payroll Taxes Expense	0.00				0.00				37,057.00	37,057.00			0.00				37,057.00	37,057.00		100.0%
Postage	0.00				0.00				0.00				0.00				0.00			
Property Tax Refunds	0.00				0.00				0.00				5,000.00	13,000.00	-8,000.00	38.5%	5,000.00	13,000.00	-8,000.00	38.5%
Repairs and Maintenance-Dam	0.00				0.00				0.00				1,737.99	3,500.00	-1,762.01	49.7%	1,737.99	3,500.00	-1,762.01	49.7%
Repairs and Maintenance-Other	0.00				0.00				0.00				3,361.00	4,000.00	-639.00	84.0%	3,361.00	4,000.00	-639.00	84.0%
Support to Outside Organization	0.00				0.00				0.00				0.00				0.00			
Travel (Mileage, Meals, Motel)	0.00				0.00				0.00				3,635.00	5,500.00	-1,865.00	66.1%	3,635.00	5,500.00	-1,865.00	66.1%
Transfer to Capital Projects	0.00				0.00				410.51				0.00				410.51			
Utilities	0.00				0.00				0.00				0.00				0.00			
Wages	0.00				0.00				0.00				0.00				0.00			
Workers Comp Insurance	0.00				0.00				0.00				0.00				0.00			
Total Expense	0.00				0.00				0.00				77,382.43	382,400.00	-305,017.57	20.2%	114,439.43	574,457.00	-460,017.57	19.9%
Net Ordinary Income	23,246.15	18,000.00	5,246.15	129.1%	31,756.68	-140,000.01	171,756.69	-22.7%	0.00				22,254.87	0.00	22,254.87		77,257.70	-122,000.01	199,257.71	-63.3%
Other Income/Expense																				
Other Income	0.00				0.00				0.00				0.00				0.00			
Carbon Water Committee Funds																				
Total Other Income	0.00				0.00				0.00				0.00				0.00			
Net Other Income	0.00				0.00				0.00				0.00				0.00			
Net Income	23,246.15	18,000.00	5,246.15	129.1%	31,756.68	-140,000.01	171,756.69	-22.7%	0.00				22,254.87	0.00	22,254.87		77,257.70	-122,000.01	199,257.71	-63.3%

5:22 PM

10/08/24

Accrual Basis

Carbon Water Conservancy District Profit & Loss by Class January through September 2024

	Capital Project #2 - BOR	Capital Projects Fund	Debt Service	General Fund	TOTAL
Ordinary Income/Expense					
Income					
Interest Income-BOR Restricted	23,246.15	0.00	0.00	0.00	23,246.15
Interest Income-CPF	0.00	31,756.68	0.00	0.00	31,756.68
Interest Income-GF	0.00	0.00	0.00	22,167.40	22,167.40
Note Payment Reimbursement	0.00	0.00	37,057.00	0.00	37,057.00
Property Tax Interest	0.00	0.00	0.00	2,556.82	2,556.82
Property Taxes	0.00	0.00	0.00	52,713.92	52,713.92
Trout Unlimited	0.00	0.00	0.00	3,000.00	3,000.00
Water Lease	0.00	0.00	0.00	19,175.00	19,175.00
Workers Comp Refund	0.00	0.00	0.00	24.16	24.16
Total Income	23,246.15	31,756.68	37,057.00	99,637.30	191,697.13
Expense					
Accounting/Services	0.00	0.00	0.00	11,966.00	11,966.00
Advertising	0.00	0.00	0.00	283.00	283.00
Audit	0.00	0.00	0.00	4,900.00	4,900.00
Bank Charges	0.00	0.00	0.00	278.04	278.04
Bureau of Reclamation Flow Eval	0.00	0.00	0.00	6,428.50	6,428.50
Director Fees	0.00	0.00	0.00	1,000.00	1,000.00
Dues & Subscriptions	0.00	0.00	0.00	1,406.00	1,406.00
Extra Meetings	0.00	0.00	0.00	600.00	600.00
Gate Automation Charge	0.00	0.00	0.00	225.26	225.26
Legal	0.00	0.00	0.00	1,278.00	1,278.00
Note Payment Principal	0.00	0.00	37,057.00	0.00	37,057.00
Officer Fees	0.00	0.00	0.00	5,000.00	5,000.00
Payroll Taxes Expense	0.00	0.00	0.00	1,737.99	1,737.99
Postage	0.00	0.00	0.00	336.00	336.00
Rent	0.00	0.00	0.00	3,635.00	3,635.00
Repairs and Maintenance-Dam	0.00	0.00	0.00	410.51	410.51
Training	0.00	0.00	0.00	215.00	215.00
Travel (Mileage, Meals, Motel)	0.00	0.00	0.00	2,757.01	2,757.01
Utilities	0.00	0.00	0.00	206.30	206.30
Wages	0.00	0.00	0.00	22,246.14	22,246.14
Water Assessments	0.00	0.00	0.00	6,809.02	6,809.02
Workers Comp Insurance	0.00	0.00	0.00	5,664.66	5,664.66
Total Expense	0.00	0.00	37,057.00	77,382.43	114,439.43
Net Ordinary Income	23,246.15	31,756.68	0.00	22,254.87	77,257.70
Net Income	23,246.15	31,756.68	0.00	22,254.87	77,257.70