

Carbon Water Conservancy District

Balance Sheet

As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
PTIF-1158 General Fund	393,631.97
PTIF-1626 BOR Restricted	596,921.03
PTIF-4643 Capital Project	1,170,104.96
Zions Bank-Checking	13,051.20
Total Checking/Savings	2,173,709.16
Accounts Receivable	
Accounts Receiv-Spillway GASB68	146,341.00
Total Accounts Receivable	146,341.00
Other Current Assets	
Prepaid Expense	3,600.00
Total Other Current Assets	3,600.00
Total Current Assets	2,323,650.16
Fixed Assets	
Accum Depr-Slope Stabilization	-4,759.71
Accumulated Deprec - Mud 18-20	-49,534.13
Accumulated Depreciation-Equipm	-5,431.96
Accumulated Depreciation-Fencin	-14,335.80
Accumulated Depreciation-Gateho	-164,719.95
Accumulated Depreciation - Mud	-16,768.31
Accumulated Depreciation - Spil	-52,910.36
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	2,306,104.95
TOTAL ASSETS	4,629,755.11
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts Payable - General	3,900.00
Note Pay-Spillway Curr GASB 68	37,057.00
Payroll Liabilities	
Federal Withholding	177.10
FICA	261.47
State Unemployment	38.09
State Withholding	338.01
Wages Payable	1,315.03
Total Payroll Liabilities	2,129.70
Total Other Current Liabilities	43,086.70
Total Current Liabilities	43,086.70
Long Term Liabilities	
Note Pay-Spillway LongTm GASB68	109,284.00
Total Long Term Liabilities	109,284.00
Total Liabilities	152,370.70

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Accrual Basis

Carbon Water Conservancy District

Balance Sheet

As of March 31, 2025

	Mar 31, 25
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	2,306,104.95
Unrestricted Net Assets	299,540.31
Net Income	2,211.60
Total Equity	4,477,384.41
TOTAL LIABILITIES & EQUITY	4,629,755.11

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Accrual Basis

Carbon Water Conservancy District

Profit & Loss

January through March 2025

	Jan - Mar 25
Ordinary Income/Expense	
Income	
Interest Income-BOR Restricted	6,601.62
Interest Income-CPF	12,940.74
Interest Income-GF	4,175.74
Trout Unlimited	3,000.00
Total Income	26,718.10
Expense	
Accounting/Services	2,302.88
Advertising	512.00
Audit	3,900.00
Bank Charges	89.68
Dues & Subscriptions	660.00
Gate Automation Charge	75.06
Office Supplies	231.17
Payroll Taxes Expense	598.46
Postage	178.00
Rent	1,200.00
Travel (Mileage, Meals, Motel)	557.66
Utilities	67.32
Wages	7,325.25
Water Assessments	6,809.02
Total Expense	24,506.50
Net Ordinary Income	2,211.60
Net Income	2,211.60

Carbon Water Conservancy District
Profit & Loss Budget vs. Actual
January through March 2025

	Capital Project #2 - BOR			Capital Projects Fund			Debt Service	
	Jan - Mar 25	Budget	\$ Over Budget	% of Budget	Jan - Mar 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
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	6,601.62	23,400.00	-16,798.38	28.2%	0.00			0.00
Interest Income-CPF	0.00				12,940.74	32,000.00	-19,059.26	40.4%
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	200,000.00	-200,000.00	0.0%
Trout Unlimited	0.00				0.00			0.00
Water Lease	0.00				0.00			0.00
Total Income	6,601.62	23,400.00	-16,798.38	28.2%	12,940.74	232,000.00	-219,059.26	5.6%
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
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
Engineering Fees	0.00				0.00			0.00
Extra Meetings	0.00				0.00			0.00
Gate Automation Charge	0.00				0.00	369,000.00	-369,000.00	0.0%
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
Total Expense	0.00				0.00	369,000.00	-369,000.00	0.0%
Net Ordinary Income	6,601.62	23,400.00	-16,798.38	28.2%	12,940.74	-137,000.00	149,940.74	-9.4%
Other Income/Expense								
Other Income	0.00				0.00			0.00
Insurance Proceeds	0.00				0.00			0.00
Total Other Income	0.00				0.00	0.00		0.0%
Net Other Income	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Income	6,601.62	23,400.00	-16,798.38	28.2%	12,940.74	-137,000.00	149,940.74	-9.4%

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Accrual Basis

Carbon Water Conservancy District
Profit & Loss Budget vs. Actual
January through March 2025

	Debt Service		General Fund		TOTAL	
	\$ Over Budget	% of Budget	Jan - Mar 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense						
Income						
Cost Sharing-PRWUA			0.00	0.00	0.00	0.0%
Decrease of Prior Year Fund Bal			0.00	178,633.00	-178,633.00	0.0%
Interest Income-BOR Restricted			0.00		6,601.62	23,400.00
Interest Income-CPF			0.00		12,940.74	32,000.00
Interest Income-GF			4,175.74	23,000.00	4,175.74	23,000.00
Note Payment Reimbursement	0.00	0.0%	0.00		0.00	0.00
Property Tax Interest			0.00	0.00	0.00	0.0%
Property Taxes			0.00	271,267.00	0.00	271,267.00
Transfer From General Fund			0.00		200,000.00	200,000.00
Trout Unlimited			3,000.00	3,000.00	3,000.00	3,000.00
Water Lease			0.00	20,000.00	0.00	20,000.00
Total Income	0.00	0.0%	7,175.74	495,900.00	26,718.10	751,300.00
Expense						
Accounting/Services			2,302.88	20,000.00	2,302.88	20,000.00
Advertising			512.00	1,000.00	512.00	1,000.00
Audit			3,900.00	6,000.00	3,900.00	6,000.00
Bank Charges			89.68	500.00	89.68	500.00
Cloud Seeding Participation Fee			0.00	16,000.00	0.00	16,000.00
Director Fees			0.00	2,500.00	0.00	2,500.00
Dues & Subscriptions			660.00	2,000.00	660.00	2,000.00
Engineering Fees			0.00	15,000.00	0.00	384,000.00
Extra Meetings			0.00	2,000.00	0.00	2,000.00
Gate Automation Charge			75.06	400.00	75.06	400.00
Increase to Fund Balance			0.00	0.00	0.00	0.00
Insurance			0.00	10,000.00	0.00	10,000.00
Legal			0.00	85,000.00	0.00	85,000.00
Meal Reimbursement			0.00	1,000.00	0.00	1,000.00
Note Payment Principal	0.00	0.0%	0.00		0.00	0.00
Office Supplies			231.17	500.00	231.17	500.00
Officer Fees			0.00	13,000.00	0.00	13,000.00
Payroll Taxes Expense			598.46	3,500.00	598.46	3,500.00
Postage			178.00	500.00	178.00	500.00
Property Tax Refunds			0.00	4,000.00	0.00	4,000.00
Rent			1,200.00	5,500.00	1,200.00	5,500.00
Repairs and Maintenance-Dam			0.00	50,000.00	0.00	50,000.00
Repairs and Maintenance-Other			0.00	40,000.00	0.00	40,000.00
Support to Outside Organization			0.00	0.00	0.00	0.00
Training			0.00	1,000.00	0.00	1,000.00
Transfer to Capital Projects			0.00	200,000.00	0.00	200,000.00
Travel (Mileage, Meals, Motel)			557.66	6,000.00	557.66	6,000.00
Utilities			67.32	1,000.00	67.32	1,000.00
Wages			7,325.25	35,000.00	7,325.25	35,000.00
Water Assessments			6,809.02	8,500.00	6,809.02	8,500.00
Workers Comp Insurance			0.00	1,000.00	0.00	1,000.00
Total Expense	0.00	0.0%	24,506.50	530,900.00	24,506.50	899,900.00
Net Ordinary Income	0.00	0.0%	-17,330.76	-35,000.00	2,211.60	-148,600.00
Other Income/Expense						
Other Income			0.00	0.00	0.00	0.00
Insurance Proceeds			0.00	0.00	0.00	0.00
Total Other Income			0.00	0.00	0.00	0.00
Net Other Income	0.00	0.0%	0.00	0.00	0.00	0.00
Net Income	0.00	0.0%	-17,330.76	-35,000.00	2,211.60	-148,600.00
					150,811.60	
						-1.5%

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Accrual Basis

Carbon Water Conservancy District Profit & Loss by Class January through March 2025

	Capital Project #2 - BOR	Capital Projects Fund	General Fund	TOTAL
Ordinary Income/Expense				
Income				
Interest Income-BOR Restricted	6,601.62	0.00	0.00	6,601.62
Interest Income-CPF	0.00	12,940.74	0.00	12,940.74
Interest Income-GF	0.00	0.00	4,175.74	4,175.74
Trout Unlimited	0.00	0.00	3,000.00	3,000.00
Total Income	6,601.62	12,940.74	7,175.74	26,718.10
Expense				
Accounting/Services	0.00	0.00	2,302.88	2,302.88
Advertising	0.00	0.00	512.00	512.00
Audit	0.00	0.00	3,900.00	3,900.00
Bank Charges	0.00	0.00	89.68	89.68
Dues & Subscriptions	0.00	0.00	660.00	660.00
Gate Automation Charge	0.00	0.00	75.06	75.06
Office Supplies	0.00	0.00	231.17	231.17
Payroll Taxes Expense	0.00	0.00	598.46	598.46
Postage	0.00	0.00	178.00	178.00
Rent	0.00	0.00	1,200.00	1,200.00
Travel (Mileage, Meals, Motel)	0.00	0.00	557.66	557.66
Utilities	0.00	0.00	67.32	67.32
Wages	0.00	0.00	7,325.25	7,325.25
Water Assessments	0.00	0.00	6,809.02	6,809.02
Total Expense	0.00	0.00	24,506.50	24,506.50
Net Ordinary Income	6,601.62	12,940.74	-17,330.76	2,211.60
Net Income	6,601.62	12,940.74	-17,330.76	2,211.60

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04/10/25

Accrual Basis

Carbon Water Conservancy District

General Ledger

As of March 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
PTIF-1158 General Fund							
General Journal	01/31/2025	JJ 202...		RECORD INT...	-SPLIT-	1,136.78	165,456.23
General Journal	01/31/2025	JJ 202...		RECORD TR...	Zions Bank-Ch...	250,000.00	166,593.01
General Journal	02/28/2025	JJ 202...		RECORD INT...	-SPLIT-	1,446.36	416,593.01
General Journal	03/28/2025	JJ 202...		RECORD TR...	Zions Bank-Ch...	-26,000.00	418,039.37
General Journal	03/31/2025	JJ 202...		RECORD INT...	-SPLIT-	1,592.60	392,039.37
							393,631.97
Total PTIF-1158 General Fund							393,631.97
PTIF-1626 BOR Restricted							
General Journal	01/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Ge...	2,278.74	590,319.41
General Journal	02/28/2025	JJ 202...		RECORD INT...	PTIF-1158 Ge...	2,057.43	592,598.15
General Journal	03/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Ge...	2,265.45	594,655.58
							596,921.03
Total PTIF-1626 BOR Restricted							596,921.03
PTIF-4643 Capital Project							
General Journal	01/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Ge...	4,466.87	1,157,164.22
General Journal	02/28/2025	JJ 202...		RECORD INT...	PTIF-1158 Ge...	4,033.05	1,161,631.09
General Journal	03/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Ge...	4,440.82	1,165,664.14
							1,170,104.96
Total PTIF-4643 Capital Project							1,170,104.96
PTIF-BOR Reserve							
Total PTIF-BOR Reserve							0.00
							0.00
Zions Bank-Checking							
Check	01/01/2025	6294	RJ Davis		Wages Payable	-1,804.39	13,580.64
Check	01/01/2025	6295	Derris R Jones		Wages Payable	-304.92	11,776.25
General Journal	01/06/2025	JJ 202...		RECORD RE...	BOR Flow Eval	3,112.03	11,471.33
Check	01/08/2025	EFT	Internal Revenue Se...		-SPLIT-	-660.65	14,583.36
Check	01/14/2025	6296	Smuin, Rich & Marsi...		Accounts Paya...	-1,081.50	13,922.71
Check	01/14/2025	6297	Gordon Odendahl		Accounts Paya...	-1,641.44	12,841.21
Check	01/14/2025	6298	UTAH COUNTIES I...		Dues & Subscr...	-10.00	11,199.77
Check	01/14/2025	6299	RJ Davis		Travel (Mileag...	-92.46	11,189.77
Check	01/14/2025	6300	Verizon Wireless		Gate Automati...	-25.02	11,097.31
Check	01/14/2025	6301	Emery Telecom		Advertising	-328.00	11,072.29
General Journal	01/14/2025	JJ 202...	Carbon County	RECORD PA...	AR Property Tax	255,799.42	266,543.71
Check	01/15/2025	EFT	Utah Dept of Emplo...		Payroll Taxes ...	-21.98	266,521.73
Check	01/16/2025	EFT	Utah State Tax Com...		State Withholdi...	-338.01	266,183.72
General Journal	01/16/2025	JJ 202...		RECORD BA...	Travel (Mileag...	0.80	266,184.52
Check	01/21/2025			Service Charge	Bank Charges	-28.33	266,156.19
Check	01/25/2025	6302	Rocky Mountain Po...		Utilities	-22.62	266,133.57
Check	01/25/2025	6303	Carbon County		Prepaid Expense	-4,800.00	261,333.57
General Journal	01/31/2025	JJ 202...		RECORD TR...	PTIF-1158 Ge...	-250,000.00	11,333.57
Check	02/01/2025	6304	RJ Davis		Wages Payable	-1,804.39	9,529.18
Check	02/01/2025	6305	Derris R Jones		Wages Payable	-304.92	9,224.26
Check	02/12/2025	EFT	Internal Revenue Se...		-SPLIT-	-660.65	8,563.61
Check	02/14/2025	6306	Smuin, Rich & Marsi...		Accounts Paya...	-1,063.38	7,500.23
Check	02/14/2025	6307	Gordon Odendahl		Accounts Paya...	-660.00	6,840.23

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04/10/25

Accrual Basis

Carbon Water Conservancy District

General Ledger

As of March 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	02/14/2025	6308	Emery Telecom		Advertising	-184.00	6,656.23
Check	02/14/2025	6309	Verizon Wireless		Gate Automati...	-25.02	6,631.21
Check	02/21/2025			Service Charge	Bank Charges	-33.75	6,597.46
Check	02/25/2025	6310	Postmaster		Postage	-73.00	6,524.46
Check	02/25/2025	6311	Rocky Mountain Po...		Utilities	-22.22	6,502.24
Check	02/25/2025	EFT	DELUXE		Office Supplies	-231.17	6,271.07
Check	03/03/2025	6312	RJ Davis		Wages Payable	-1,804.39	4,466.68
Check	03/03/2025	6313	Darris R Jones		Wages Payable	-304.92	4,161.76
Check	03/10/2025	6314	Smuin, Rich & Marsi...		Accounts Paya...	-339.50	3,822.26
Check	03/10/2025	6315	Gordon Odendahl		Accounts Paya...	-240.00	3,582.26
Check	03/10/2025	6316	Postmaster		Postage	-105.00	3,477.26
Check	03/10/2025	6317	Verizon Wireless		Gate Automati...	-25.02	3,452.24
Check	03/12/2025	EFT	Internal Revenue Se...		-SPLIT-	-660.65	2,791.59
Check	03/21/2025			Service Charge	Bank Charges	-27.60	2,763.99
Check	03/28/2025	6318	carbon Canal		Water Assess...	-540.00	2,223.99
Check	03/28/2025	6319	Carbon County		AP- Property ...	-10,765.29	-8,541.30
Check	03/28/2025	6320	Utah Water Users A...		Dues & Subscr...	-500.00	-9,041.30
Check	03/28/2025	6321	Daniel Allen		Accounts Paya...	-616.00	-9,657.30
Check	03/28/2025	6322	Rocky Mountain Po...		Utilities	-22.48	-9,679.78
Check	03/28/2025	6323	Price River Water U...		Water Assess...	-6,269.02	-15,948.80
General Journal	03/28/2025	JJ 202...		RECORD TR...	PTIF-1158 Ge...	26,000.00	10,051.20
General Journal	03/31/2025	JJ 202...	Trout Unlimited	RECORD RE...	Trout Unlimited	3,000.00	13,051.20
Total Zions Bank-Checking							13,051.20
Accounts Receiv-Spillway GASB68							146,341.00
Total Accounts Receiv-Spillway GASB68							146,341.00
Accounts Receivable							0.00
Total Accounts Receivable							0.00
AR Operations							0.00
Total AR Operations							0.00
AR Property Tax							255,799.42
General Journal	01/14/2025	JJ 202...	Carbon County	RECORD PA...	Zions Bank-Ch...	-255,799.42	0.00
Total AR Property Tax							0.00
AR Property Tax Interest							0.00
Total AR Property Tax Interest							0.00
BOR Flow Eval							3,112.03
General Journal	01/06/2025	JJ 202...	Bureau of Reclam	RECORD RE...	Zions Bank-Ch...	-3,112.03	0.00
Total BOR Flow Eval							0.00
RDA RECEIVABLE							0.00
Total RDA RECEIVABLE							0.00

Carbon Water Conservancy District

General Ledger

As of March 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
Due From Capital Projects Fund							
Total Due From Capital Projects Fund							0.00
							0.00
Prepaid Expense							
General Journal	01/01/2025	JJ 202...		RECORD RE...	Rent	-400.00	0.00
Check	01/25/2025	6303	Carbon County	RENT 2025	Zions Bank-Ch...	4,800.00	-400.00
General Journal	02/01/2025	JJ 202...		RECORD RE...	Rent	-400.00	4,400.00
General Journal	03/01/2025	JJ 202...		RECORD RE...	Rent	-400.00	4,000.00
							3,600.00
Total Prepaid Expense						3,600.00	3,600.00
Undeposited Funds							
Total Undeposited Funds							0.00
							0.00
Accum Depr-Slope Stabilization							
General Journal	03/31/2025	JJ 202...		RECORD Q1 ...	Net Investment...	-274.61	-4,485.10
Total Accum Depr-Slope Stabilization						-274.61	-4,759.71
							-4,759.71
Accumulated Deprec - Mud 18-20							
General Journal	03/31/2025	JJ 202...		RECORD Q1 ...	Net Investment...	-2,653.62	-46,880.51
Total Accumulated Deprec - Mud 18-20						-2,653.62	-49,534.13
							-49,534.13
Accumulated Depreciation-Equipm							
General Journal	03/31/2025	JJ 202...		RECORD Q1 ...	Net Investment...	-160.95	-5,271.01
Total Accumulated Depreciation-Equipm						-160.95	-5,431.96
							-5,431.96
Accumulated Depreciation-Fencin							
General Journal	03/31/2025	JJ 202...		RECORD Q1 ...	Net Investment...	-843.26	-13,492.54
Total Accumulated Depreciation-Fencin						-843.26	-14,335.80
							-14,335.80
Accumulated Depreciation-Gateho							
General Journal	03/31/2025	JJ 202...		RECORD Q1 ...	Net Investment...	-2,700.35	-162,019.60
Total Accumulated Depreciation-Gateho						-2,700.35	-164,719.95
							-164,719.95
Accumulated Depreciation - Mud							
General Journal	03/31/2025	JJ 202...		RECORD Q1 ...	Net Investment...	-661.90	-16,106.41
Total Accumulated Depreciation - Mud						-661.90	-16,768.31
							-16,768.31
Accumulated Depreciation - Spil							
General Journal	03/31/2025	JJ 202...		RECORD Q1 ...	Net Investment...	-2,097.72	-50,812.64
Total Accumulated Depreciation - Spil						-2,097.72	-52,910.36
							-52,910.36
Concrete Spillway Repairs Proj							
Total Concrete Spillway Repairs Proj						-2,097.72	-52,910.36
							335,635.09
							335,635.09

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Accrual Basis

Carbon Water Conservancy District
General Ledger
As of March 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
Earthquake Project							0.00
Total Earthquake Project							0.00
Equipment							5,861.00
Total Equipment							5,861.00
Fencing Project							134,926.73
Total Fencing Project							134,926.73
Gatehouse							432,056.00
Total Gatehouse							432,056.00
Jensen Property Project							0.00
Total Jensen Property Project							0.00
Land							205,468.00
Total Land							205,468.00
Mud Creek & Wtr Qtr Proj 18-20							424,577.94
Total Mud Creek & Wtr Qtr Proj 18-20							424,577.94
Mud Creek and Winter Qtr Proj							105,905.41
Total Mud Creek and Winter Qtr Proj							105,905.41
Slope Stabilization Project							43,935.00
Total Slope Stabilization Project							43,935.00
Spillway Project							0.00
Total Spillway Project							0.00
Water Shares							926,200.00
Total Water Shares							926,200.00
WIP Fencing Project							0.00
Total WIP Fencing Project							0.00
WIP Mud Creek and Winter Qtr Pr							0.00
Total WIP Mud Creek and Winter Qtr Pr							0.00
WIP Slope Stabilization Project							0.00
Total WIP Slope Stabilization Project							0.00
Accounts Payable							0.00
Total Accounts Payable							0.00
A/P- Property Tax Refund							-10,765.29
Check	03/28/2025	6319	Carbon County	2024 REFUN...	Zions Bank-Ch...	10,765.29	0.00
Total A/P- Property Tax Refund						10,765.29	0.00

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Accrual Basis

Carbon Water Conservancy District

General Ledger

As of March 31, 2025

Type	Date	Nom	Name	Memo	Split	Amount	Balance
Accounts Payable - Capital Proj							
Total Accounts Payable - Capital Proj							0.00
							0.00
Accounts Payable - General							
Check	01/14/2025	6296	Smuin, Rich & Marsi...		Zions Bank-Ch...	1,081.50	-2,722.94
Check	01/14/2025	6297	Gordon Odendahl		Zions Bank-Ch...	1,641.44	-1,641.44
General Journal	01/31/2025	JJ 202...		ACCRUE SM...	Accounting/Ser...	-1,063.38	0.00
General Journal	01/31/2025	JJ 202...		ACCRUE GO...	Accounting/Ser...	-1,063.38	-1,063.38
Check	02/14/2025	6306	Smuin, Rich & Marsi...		Zions Bank-Ch...	1,063.38	-1,723.38
Check	02/14/2025	6307	Gordon Odendahl		Zions Bank-Ch...	660.00	-660.00
Check	03/10/2025	6314	Smuin, Rich & Marsi...	FEB INVOICE	Zions Bank-Ch...	339.50	0.00
Check	03/10/2025	6315	Gordon Odendahl	FEB INVIOCE	Zions Bank-Ch...	240.00	339.50
Check	03/28/2025	6321	Daniel Allen	UTAH WATE...	Zions Bank-Ch...	616.00	579.50
General Journal	03/31/2025	JJ 202...		ACCRUE SM...	Accounting/Ser...	-339.50	1,195.50
General Journal	03/31/2025	JJ 202...		ACCRUE GO...	Accounting/Ser...	-240.00	856.00
General Journal	03/31/2025	JJ 202...		ACCRUE FO...	-SPLIT-	-616.00	616.00
General Journal	03/31/2025	JJ 202...		ACCRUE FO...	Audit	-3,900.00	0.00
							-3,900.00
Total Accounts Payable - General						-1,177.06	-3,900.00
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
Payroll Liabilities							-2,875.86
Federal Withholding							-231.55
Check	01/08/2025	EFT	Internal Revenue Se...		Zions Bank-Ch...	249.70	18.15
General Journal	01/31/2025	JJ 202...		RECORD WA...	Wages	-231.55	-231.55
Check	02/12/2025	EFT	Internal Revenue Se...		Zions Bank-Ch...	249.70	-213.40
General Journal	02/28/2025	JJ 202...		RECORD WA...	Wages	-231.55	36.30
Check	03/12/2025	EFT	Internal Revenue Se...		Zions Bank-Ch...	249.70	-195.25
General Journal	03/31/2025	JJ 202...		RECORD WA...	Wages	-231.55	54.45
							-177.10
Total Federal Withholding						54.45	-177.10

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Accrual Basis

Carbon Water Conservancy District

General Ledger

As of March 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
FICA							
Check	01/08/2025	EFT	Internal Revenue Se...		Zions Bank-Ch...	410.95	-373.58
General Journal	01/31/2025	JJ 202...		RECORD WA...	Wages	-151.39	37.37
General Journal	01/31/2025	JJ 202...		RECORD WA...	Wages	-35.40	-114.02
General Journal	01/31/2025	JJ 202...		RECORD WA...	Wages	-151.39	-149.42
General Journal	01/31/2025	JJ 202...		RECORD WA...	Wages	-35.40	-300.81
Check	02/12/2025	EFT	Internal Revenue Se...		Zions Bank-Ch...	410.95	-336.21
General Journal	02/28/2025	JJ 202...		RECORD WA...	Wages	-151.39	74.74
General Journal	02/28/2025	JJ 202...		RECORD WA...	Wages	-35.40	-76.65
General Journal	02/28/2025	JJ 202...		RECORD WA...	Wages	-151.39	-112.05
General Journal	02/28/2025	JJ 202...		RECORD WA...	Wages	-35.40	-263.44
General Journal	02/28/2025	JJ 202...		RECORD WA...	Wages	-35.40	-298.84
Check	03/12/2025	EFT	Internal Revenue Se...		Zions Bank-Ch...	410.95	112.11
General Journal	03/31/2025	JJ 202...		RECORD WA...	Wages	-151.39	-39.28
General Journal	03/31/2025	JJ 202...		RECORD WA...	Wages	-35.40	-74.68
General Journal	03/31/2025	JJ 202...		RECORD WA...	Wages	-151.39	-226.07
General Journal	03/31/2025	JJ 202...		RECORD WA...	Wages	-35.40	-261.47
Total FICA						112.11	-261.47
FUTA							
Total FUTA							0.00
							0.00
State Unemployment							
General Journal	01/31/2025	JJ 202...		RECORD WA...	Wages	-5.37	-21.98
General Journal	02/28/2025	JJ 202...		RECORD WA...	Wages	-5.37	-27.35
General Journal	03/31/2025	JJ 202...		RECORD WA...	Wages	-5.37	-32.72
Total State Unemployment						-16.11	-38.09
State Withholding							
Check	01/16/2025	EFT	Utah State Tax Com...	4TH QTR ST...	Zions Bank-Ch...	338.01	-338.01
General Journal	01/31/2025	JJ 202...		RECORD WA...	Wages	-112.67	0.00
General Journal	02/28/2025	JJ 202...		RECORD WA...	Wages	-112.67	-112.67
General Journal	03/31/2025	JJ 202...		RECORD WA...	Wages	-112.67	-225.34
Total State Withholding						0.00	-338.01
Wages Payable							
Check	01/01/2025	6294	RJ Davis	DEC PAYROLL	Zions Bank-Ch...	1,804.39	-1,910.74
Check	01/01/2025	6295	Derris R Jones	DEC PAYROLL	Zions Bank-Ch...	304.92	-106.35
General Journal	01/31/2025	JJ 202...		RECORD WA...	Wages	-1,910.74	198.57
Check	02/01/2025	6304	RJ Davis	PAYROLL JAN	Zions Bank-Ch...	1,804.39	-1,712.17
Check	02/01/2025	6305	Derris R Jones	PAYROLL JA...	Zions Bank-Ch...	304.92	92.22
General Journal	02/28/2025	JJ 202...		RECORD WA...	Wages	-1,910.74	397.14
Check	03/03/2025	6312	RJ Davis	FEB PAYROLL	Zions Bank-Ch...	1,804.39	-1,513.60
Check	03/03/2025	6313	Derris R Jones	FEB PAYROLL	Zions Bank-Ch...	304.92	290.79
General Journal	03/31/2025	JJ 202...		RECORD WA...	Wages	-1,910.74	595.71
Total Wages Payable						595.71	-1,315.03

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Accrual Basis

Carbon Water Conservancy District

General Ledger

As of March 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
Payroll Liabilities - Other							0.00
Total Payroll Liabilities - Other							0.00
Total Payroll Liabilities						746.16	-2,129.70
Note Pay-Spillway LongTm GASB68							-109,284.00
Total Note Pay-Spillway LongTm GASB68							-109,284.00
Capital Projects Fund Balance							-1,324,711.60
Total Capital Projects Fund Balance							-1,324,711.60
General Unassigned Fund Balance							-544,815.95
Total General Unassigned Fund Balance							-544,815.95
Long-Term Liability Offset							146,341.00
Total Long-Term Liability Offset							146,341.00
Long-Term Receiv-PRWUA GASB 68							-146,341.00
Total Long-Term Receiv-PRWUA GASB 68							-146,341.00
Net Investment Capital Assets							-2,315,497.36
General Journal	03/31/2025	JJ 202...		RECORD Q1 ...	-SPLIT-	9,392.41	-2,306,104.95
Total Net Investment Capital Assets						9,392.41	-2,306,104.95
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							-299,540.31
Total Unrestricted Net Assets							-299,540.31
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

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Accrual Basis

Carbon Water Conservancy District

General Ledger

As of March 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
Decrease of Prior Year Fund Bal							0.00
Total Decrease of Prior Year Fund Bal							0.00
Interest Income-BOR Restricted							0.00
General Journal	01/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Ge...	-2,278.74	-2,278.74
General Journal	02/28/2025	JJ 202...		RECORD INT...	PTIF-1158 Ge...	-2,057.43	-4,336.17
General Journal	03/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Ge...	-2,265.45	-6,601.62
Total Interest Income-BOR Restricted						-6,601.62	-6,601.62
Interest Income-CPF							0.00
General Journal	01/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Ge...	-4,466.87	-4,466.87
General Journal	02/28/2025	JJ 202...		RECORD INT...	PTIF-1158 Ge...	-4,033.05	-8,499.92
General Journal	03/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Ge...	-4,440.82	-12,940.74
Total Interest Income-CPF						-12,940.74	-12,940.74
Interest Income-GF							0.00
General Journal	01/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Ge...	-1,136.78	-1,136.78
General Journal	02/28/2025	JJ 202...		RECORD INT...	PTIF-1158 Ge...	-1,446.36	-2,583.14
General Journal	03/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Ge...	-1,592.60	-4,175.74
Total Interest Income-GF						-4,175.74	-4,175.74
Note Payment Reimbursement							0.00
Total Note Payment Reimbursement							0.00
Payroll Tax Refund							0.00
Total Payroll Tax Refund							0.00
Property Tax Interest							0.00
Total Property Tax Interest							0.00
Property Taxes							0.00
Total Property Taxes							0.00
Transfer From Capital Projects							0.00
Total Transfer From Capital Projects							0.00
Transfer From General Fund							0.00
Total Transfer From General Fund							0.00
Trout Unlimited							0.00
General Journal	03/31/2025	JJ 202...	Trout Unlimited	RECORD RE...	Zions Bank-Ch...	-3,000.00	-3,000.00
Total Trout Unlimited						-3,000.00	-3,000.00
Water Lease							0.00
Total Water Lease							0.00

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Accrual Basis

Carbon Water Conservancy District

General Ledger

As of March 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
Workers Comp Refund							
Total Workers Comp Refund							0.00
							0.00
Accounting/Services							0.00
General Journal	01/31/2025	JJ 202...		ACCRUE SM...	Accounts Paya...	1,063.38	1,063.38
General Journal	01/31/2025	JJ 202...		ACCRUE GO...	Accounts Paya...	660.00	1,723.38
General Journal	03/31/2025	JJ 202...		ACCRUE SM...	Accounts Paya...	339.50	2,062.88
General Journal	03/31/2025	JJ 202...		ACCRUE GO...	Accounts Paya...	240.00	2,302.88
Total Accounting/Services						2,302.88	2,302.88
Advertising							0.00
Check	01/14/2025	6301	Emery Telecom		Zions Bank-Ch...	328.00	328.00
Check	02/14/2025	6308	Emery Telecom	ADVERTISIN...	Zions Bank-Ch...	184.00	512.00
Total Advertising						512.00	512.00
Audit							0.00
General Journal	03/31/2025	JJ 202...		ACCRUE FO...	Accounts Paya...	3,900.00	3,900.00
Total Audit						3,900.00	3,900.00
Bank Charges							0.00
Check	01/21/2025			Service Charge	Zions Bank-Ch...	28.33	28.33
Check	02/21/2025			Service Charge	Zions Bank-Ch...	33.75	62.08
Check	03/21/2025			Service Charge	Zions Bank-Ch...	27.60	89.68
Total Bank Charges						89.68	89.68
Bureau of Reclamation Flow Eval							0.00
Total Bureau of Reclamation Flow Eval						0.00	0.00
Capital Asset Purchases							0.00
Total Capital Asset Purchases						0.00	0.00
Cloud Seeding - New Station							0.00
Total Cloud Seeding - New Station						0.00	0.00
Cloud Seeding Participation Fee							0.00
Total Cloud Seeding Participation Fee						0.00	0.00
Design/ Gate Replacement							0.00
Total Design/ Gate Replacement						0.00	0.00
Director Fees							0.00
Total Director Fees						0.00	0.00

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Accrual Basis

Carbon Water Conservancy District
General Ledger
As of March 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
Dues & Subscriptions							0.00
Check	01/14/2025	6298	UTAH COUNTIES I...	FRAUD HOT...	Zions Bank-Ch...	10.00	10.00
Check	03/28/2025	6320	Utah Water Users A...	ANNUAL DU...	Zions Bank-Ch...	500.00	510.00
General Journal	03/31/2025	JJ 202...		ACCRUE FO...	Accounts Paya...	150.00	660.00
Total Dues & Subscriptions						660.00	660.00
Engineering Fees							0.00
Total Engineering Fees							0.00
Extra Meetings							0.00
Total Extra Meetings							0.00
Gate Automation Charge							0.00
Check	01/14/2025	6300	Verizon Wireless		Zions Bank-Ch...	25.02	25.02
Check	02/14/2025	6309	Verizon Wireless		Zions Bank-Ch...	25.02	50.04
Check	03/10/2025	6317	Verizon Wireless		Zions Bank-Ch...	25.02	75.06
Total Gate Automation Charge						75.06	75.06
Gate/ Actuator							0.00
Total Gate/ Actuator							0.00
Increase to Fund Balance							0.00
Total Increase to Fund Balance							0.00
Insurance							0.00
Total Insurance							0.00
Legal							0.00
Total Legal							0.00
Meal Reimbursement							0.00
Total Meal Reimbursement							0.00
Note Payment Principal							0.00
Total Note Payment Principal							0.00
Office Supplies							0.00
Check	02/25/2025	EFT	DELUXE	CHECKS	Zions Bank-Ch...	231.17	231.17
Total Office Supplies						231.17	231.17
Officer Fees							0.00
Total Officer Fees							0.00

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Accrual Basis

Carbon Water Conservancy District

General Ledger

As of March 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
Payroll Taxes Expense							
Check	01/15/2025	EFT	Utah Dept of Emplo...	4TH QTR UN...	Zions Bank-Ch...	21.98	0.00
General Journal	01/31/2025	JJ 202...		RECORD WA...	Wages	192.16	21.98
General Journal	02/28/2025	JJ 202...		RECORD WA...	Wages	192.16	214.14
General Journal	03/31/2025	JJ 202...		RECORD WA...	Wages	192.16	406.30
Total Payroll Taxes Expense						598.46	598.46
Postage							
Check	02/25/2025	6310	Postmaster	STAMPS	Zions Bank-Ch...	73.00	0.00
Check	03/10/2025	6316	Postmaster	PO BOX RENT	Zions Bank-Ch...	105.00	73.00
Total Postage						178.00	178.00
Property Tax Refunds							
Total Property Tax Refunds							0.00
Rent							
General Journal	01/01/2025	JJ 202...		RECORD RE...	Prepaid Expense	400.00	0.00
General Journal	02/01/2025	JJ 202...		RECORD RE...	Prepaid Expense	400.00	400.00
General Journal	03/01/2025	JJ 202...		RECORD RE...	Prepaid Expense	400.00	800.00
Total Rent						1,200.00	1,200.00
Repairs and Maint - Dam Repair							
Total Repairs and Maint - Dam Repair							0.00
Repairs and Maintenance-Dam							
Total Repairs and Maintenance-Dam							0.00
Repairs and Maintenance-Other							
Total Repairs and Maintenance-Other							0.00
Retirement Gift							
Total Retirement Gift							0.00
Support to Outside Organization							
Total Support to Outside Organization							0.00
Training							
Total Training							0.00
Transfer to Capital Projects							
Total Transfer to Capital Projects							0.00
Transfer to General Fund							
Total Transfer to General Fund							0.00

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Accrual Basis

Carbon Water Conservancy District

General Ledger

As of March 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
Travel (Mileage, Meals, Motel)							
Check	01/14/2025	6299	RJ Davis	MILEAGE RE...	Zions Bank-Ch...	92.46	0.00
General Journal	01/16/2025	JJ 202...		RECORD BA...	Zions Bank-Ch...	-0.80	92.46
General Journal	03/31/2025	JJ 202...		ACCRUE FO...	Accounts Paya...	466.00	91.66
							557.66
Total Travel (Mileage, Meals, Motel)						557.66	557.66
Utilities							
Check	01/25/2025	6302	Rocky Mountain Po...		Zions Bank-Ch...	22.62	0.00
Check	02/25/2025	6311	Rocky Mountain Po...		Zions Bank-Ch...	22.22	22.62
Check	03/28/2025	6322	Rocky Mountain Po...		Zions Bank-Ch...	22.48	44.84
							67.32
Total Utilities						67.32	67.32
Wages							
General Journal	01/31/2025	JJ 202...		RECORD WA...	-SPLIT-	2,441.75	0.00
General Journal	02/28/2025	JJ 202...		RECORD WA...	-SPLIT-	2,441.75	2,441.75
General Journal	03/31/2025	JJ 202...		RECORD WA...	-SPLIT-	2,441.75	4,883.50
							7,325.25
Total Wages						7,325.25	7,325.25
Water Assessments							
Check	03/28/2025	6318	carbon Canal		Zions Bank-Ch...	540.00	0.00
Check	03/28/2025	6323	Price River Water U...		Zions Bank-Ch...	6,269.02	540.00
							6,809.02
Total Water Assessments						6,809.02	6,809.02
Workers Comp Insurance							
Total Workers Comp Insurance							0.00
							0.00
Carbon Water Committee Funds							
Total Carbon Water Committee Funds							0.00
							0.00
Insurance Proceeds							
Total Insurance Proceeds							0.00
							0.00
No acct							
Total no acct							0.00
							0.00
TOTAL						0.00	0.00