

**Carbon Water Conservancy District**

**Balance Sheet**

As of December 31, 2025

	Dec 31, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
PTIF-1158 General Fund	325,020.70
PTIF-1626 BOR Restricted	616,782.02
PTIF-4643 Capital Project	1,509,333.90
Zions Bank-Checking	44,771.18
<b>Total Checking/Savings</b>	2,495,907.80
<b>Accounts Receivable</b>	
Accounts Receiv-Spillway GASB68	109,284.00
<b>Total Accounts Receivable</b>	109,284.00
<b>Total Current Assets</b>	2,605,191.80
<b>Fixed Assets</b>	
Accum Depr-Slope Stabilization	-5,583.54
Accumulated Deprec - Mud 18-20	-57,494.99
Accumulated Depreciation-Equipm	-5,914.81
Accumulated Depreciation-Fencin	-16,865.58
Accumulated Depreciation-Gateho	-172,821.00
Accumulated Depreciation - Mud	-18,754.01
Accumulated Depreciation - Spil	-59,203.52
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>	2,277,927.72
<b>TOTAL ASSETS</b>	<b>4,883,119.52</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
Accounts Payable - General	735.00
Note Pay-Spillway Curr GASB 68	37,057.00
<b>Payroll Liabilities</b>	
Federal Withholding	81.55
FICA	523.70
State Unemployment	32.20
State Withholding	364.32
Wages Payable	2,109.31
<b>Total Payroll Liabilities</b>	3,111.08
<b>Total Other Current Liabilities</b>	40,903.08
<b>Total Current Liabilities</b>	40,903.08
<b>Long Term Liabilities</b>	
Note Pay-Spillway LongTm GASB68	72,227.00
<b>Total Long Term Liabilities</b>	72,227.00
<b>Total Liabilities</b>	113,130.08

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Accrual Basis

# Carbon Water Conservancy District

## Balance Sheet

As of December 31, 2025

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	<u>Dec 31, 25</u>
<b>Equity</b>	
Capital Projects Fund Balance	1,747,484.03
General Unassigned Fund Balance	449,658.01
Long-Term Liability Offset	-109,284.00
Long-Term Receiv-PRWUA GASB 68	109,284.00
Net Investment Capital Assets	2,277,927.72
Net Income	294,919.68
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Total Equity	4,769,989.44
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,883,119.52</b>
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## Carbon Water Conservancy District

## Profit &amp; Loss

January through December 2025

	<u>Jan - Dec 25</u>
Ordinary Income/Expense	
Income	
COLORADO RIVER AUTHORITY OF UT	27,004.80
Interest Income-BOR Restricted	26,462.61
Interest Income-CPF	52,169.68
Interest Income-GF	18,567.73
Note Payment Reimbursement	37,057.00
Property Tax Interest	434.82
Property Taxes	271,361.13
Trout Unlimited	3,000.00
Water Lease	14,260.00
Total Income	<u>450,317.77</u>
Expense	
Accounting/Services	17,203.63
Advertising	512.00
Audit	3,960.00
Bank Charges	218.78
Capital Asset Purchases	255.00
Cloud Seeding Participation Fee	14,708.00
Director Fees	2,600.00
Dues & Subscriptions	1,844.00
Extra Meetings	3,450.00
Gate Automation Charge	300.36
Insurance	4,543.63
Legal	3,003.50
Note Payment Principal	37,057.00
Office Supplies	231.17
Officer Fees	10,456.00
Payroll Taxes Expense	2,568.30
Postage	361.00
Rent	4,835.00
Repairs and Maintenance-Dam	3,296.83
Travel (Mileage, Meals, Motel)	4,424.46
Utilities	330.68
Wages	32,429.73
Water Assessments	6,809.02
Total Expense	<u>155,398.09</u>
Net Ordinary Income	<u>294,919.68</u>
Net Income	<u><u>294,919.68</u></u>

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

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Accrual Basis

	Capital Project #2 - BOR			Capital Projects Fund			Debt Service	
	Jan - Dec 25	Budget	\$ Over Budget	% of Budget	Jan - Dec 25	Budget	Jan - Dec 25	Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
COLORADO RIVER AUTHORITY OF UT	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	26,462.61	23,400.00	3,062.61	113.1%	52,169.68	32,000.00	20,169.68	163.0%
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			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				0.00	300,000.00	-300,000.00	0.0%
Trout Unlimited	0.00				0.00			0.00
Water Lease	0.00				0.00			0.00
<b>Total Income</b>	26,462.61	23,400.00	3,062.61	113.1%	52,169.68	332,000.00	-279,830.32	15.7%
<b>Expense</b>								
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 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			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>	0.00	23,400.00	3,062.61	113.1%	52,169.68	-369,000.00	89,169.68	-141.0%
<b>Net Ordinary Income</b>	26,462.61	0.00			0.00	-369,000.00	37,057.00	0.00

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

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 Accrual Basis

	Capital Project #2 - BOR		Capital Projects Fund		Debt Service	
	Jan - Dec 25	Budget	\$ Over Budget	% of Budget	Jan - Dec 25	Budget
Other Income/Expense	0.00					
Other Income	0.00				0.00	
Insurance Proceeds	0.00				0.00	
Total Other Income	0.00	0.00	0.00	0.0%	0.00	0.00
Net Other Income	26,462.61	23,400.00	3,062.61	113.1%	52,169.68	-37,000.00
Net Income					89,169.68	-141.0%

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

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Accrual Basis

	Debt Service		General Fund		TOTAL	
	\$ Over Budget	% of Budget	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense						
Income						
COLORADO RIVER AUTHORITY OF UT						
Cost Sharing-PRWUA			27,004.80	35,000.00	27,004.80	100.0%
Decrease of Prior Year Fund Bal			0.00	-35,000.00	-35,000.00	0.0%
Interest Income-BOR Restricted			0.00	278,633.00	-278,633.00	0.0%
Interest Income-CPF			0.00	0.00	23,400.00	113.1%
Interest Income-GF			18,567.73	-4,432.27	32,000.00	163.0%
Note Payment Reimbursement		100.0%	0.00	0.00	23,000.00	80.7%
Property Tax Interest			434.82	434.82	37,057.00	100.0%
Property Taxes			271,361.13	94.13	271,267.00	100.0%
Transfer From General Fund			0.00	0.00	300,000.00	100.0%
Trout Unlimited			3,000.00	0.00	3,000.00	100.0%
Water Lease			14,260.00	-5,740.00	20,000.00	71.3%
<b>Total Income</b>	0.00	100.0%	334,628.48	-296,271.52	1,023,357.00	44.0%
Expense						
Accounting/Services			17,203.63	-2,796.37	20,000.00	86.0%
Advertising			512.00	-488.00	1,000.00	51.2%
Audit			3,960.00	-2,040.00	6,000.00	66.0%
Bank Charges			218.78	-281.22	500.00	43.8%
Capital Asset Purchases			255.00	0.00	255.00	100.0%
Cloud Seeding Participation Fee			14,708.00	-1,292.00	16,000.00	91.9%
Director Fees			2,600.00	100.00	2,500.00	104.0%
Dues & Subscriptions			1,844.00	-156.00	2,000.00	92.2%
Engineering Fees			0.00	-15,000.00	384,000.00	0.0%
Extra Meetings			3,450.00	1,450.00	2,000.00	172.5%
Gate Automation Charge			300.36	-99.64	400.00	75.1%
Increase to Fund Balance			0.00	0.00	0.00	0.0%
Insurance			4,543.63	-5,456.37	10,000.00	45.4%
Legal			3,003.50	-81,996.50	85,000.00	3.5%
Meal Reimbursement			0.00	-1,000.00	1,000.00	0.0%
Note Payment Principal		100.0%	0.00	0.00	37,057.00	100.0%
Office Supplies			231.17	-268.83	500.00	46.2%
Officer Fees			10,456.00	-2,544.00	13,000.00	80.4%
Payroll Taxes Expense			2,568.30	-931.70	3,500.00	73.4%
Postage			361.00	-139.00	500.00	72.2%
Property Tax Refunds			0.00	-4,000.00	4,000.00	0.0%
Rent			4,835.00	-665.00	5,500.00	87.9%
Repairs and Maintenance-Dam			3,296.83	-46,703.17	50,000.00	6.6%
Repairs and Maintenance-Other			0.00	-40,000.00	40,000.00	0.0%
Support to Outside Organization			0.00	0.00	0.00	0.0%
Training			0.00	-1,000.00	1,000.00	0.0%
Transfer to Capital Projects			0.00	-300,000.00	300,000.00	0.0%
Travel (Mileage, Meals, Motel)			4,424.46	-1,575.54	6,000.00	73.7%
Utilities			330.68	-669.32	1,000.00	33.1%
Wages			32,429.73	-2,570.27	35,000.00	92.7%
Water Assessments			6,809.02	-1,690.98	8,500.00	80.1%
Workers Comp Insurance			0.00	-1,000.00	1,000.00	0.0%
<b>Total Expense</b>	0.00	100.0%	118,341.09	-512,558.91	1,036,957.00	15.0%
<b>Net Ordinary Income</b>	0.00	0.0%	216,287.39	216,287.39	-13,600.00	-2,168.5%

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

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 Accrual Basis

	Debt Service		General Fund				TOTAL			
	\$ Over Budget	% of Budget	Jan - Dec 25	Budget	\$ Over Budget	% of Budget	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
Other Income/Expense										
Other Income										
Insurance Proceeds										
Total Other Income										
Net Other Income	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Income	0.00	0.0%	216,287.39	0.00	216,287.39	100.0%	294,919.68	-13,600.00	308,519.68	-2,168.5%

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

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 Accrual Basis

	Capital Project #2 - BOR	Capital Projects Fund	Debt Service	General Fund	TOTAL
Ordinary Income/Expense					
Income					
COLORADO RIVER AUTHORITY OF ...	0.00	0.00	0.00	27,004.80	27,004.80
Interest Income-BOR Restricted	26,462.61	0.00	0.00	0.00	26,462.61
Interest Income-CPF	0.00	52,169.68	0.00	0.00	52,169.68
Interest Income-GF	0.00	0.00	0.00	18,567.73	18,567.73
Note Payment Reimbursement	0.00	0.00	37,057.00	0.00	37,057.00
Property Tax Interest	0.00	0.00	0.00	434.82	434.82
Property Taxes	0.00	0.00	0.00	271,361.13	271,361.13
Trout Unlimited	0.00	0.00	0.00	3,000.00	3,000.00
Water Lease	0.00	0.00	0.00	14,260.00	14,260.00
<b>Total Income</b>	<b>26,462.61</b>	<b>52,169.68</b>	<b>37,057.00</b>	<b>334,628.48</b>	<b>450,317.77</b>
Expense					
Accounting/Services	0.00	0.00	0.00	17,203.63	17,203.63
Advertising	0.00	0.00	0.00	512.00	512.00
Audit	0.00	0.00	0.00	3,960.00	3,960.00
Bank Charges	0.00	0.00	0.00	218.78	218.78
Capital Asset Purchases	0.00	0.00	0.00	255.00	255.00
Cloud Seeding Participation Fee	0.00	0.00	0.00	14,708.00	14,708.00
Director Fees	0.00	0.00	0.00	2,600.00	2,600.00
Dues & Subscriptions	0.00	0.00	0.00	1,844.00	1,844.00
Extra Meetings	0.00	0.00	0.00	3,450.00	3,450.00
Gate Automation Charge	0.00	0.00	0.00	300.36	300.36
Insurance	0.00	0.00	0.00	4,543.63	4,543.63
Legal	0.00	0.00	0.00	3,003.50	3,003.50
Note Payment Principal	0.00	0.00	37,057.00	0.00	37,057.00
Office Supplies	0.00	0.00	0.00	231.17	231.17
Officer Fees	0.00	0.00	0.00	10,456.00	10,456.00
Payroll Taxes Expense	0.00	0.00	0.00	2,568.30	2,568.30
Postage	0.00	0.00	0.00	361.00	361.00
Rent	0.00	0.00	0.00	4,835.00	4,835.00
Repairs and Maintenance-Dam	0.00	0.00	0.00	3,296.83	3,296.83
Travel (Mileage, Meals, Motel)	0.00	0.00	0.00	4,424.46	4,424.46
Utilities	0.00	0.00	0.00	330.68	330.68
Wages	0.00	0.00	0.00	32,429.73	32,429.73
Water Assessments	0.00	0.00	0.00	6,809.02	6,809.02
<b>Total Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>37,057.00</b>	<b>118,341.09</b>	<b>155,398.09</b>
<b>Net Ordinary Income</b>	<b>26,462.61</b>	<b>52,169.68</b>	<b>0.00</b>	<b>216,287.39</b>	<b>294,919.68</b>
<b>Net Income</b>	<b>26,462.61</b>	<b>52,169.68</b>	<b>0.00</b>	<b>216,287.39</b>	<b>294,919.68</b>

# Carbon Water Conservancy District

## General Ledger

As of December 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>PTIF-1158 General Fund</b>							448,558.28
General Journal	10/31/2025	JJ 202...		RECORD INT...	-SPLIT-	1,561.96	450,120.24
General Journal	10/31/2025	JJ 202...		RECORD TR...	-SPLIT-	-15,000.00	435,120.24
General Journal	10/31/2025	JJ 202...		RECORD TR...	PTIF-1158 Gen...	-30,000.00	405,120.24
General Journal	10/31/2025	JJ 202...		RECORD TR...	PTIF-1158 Gen...	15,000.00	420,120.24
General Journal	10/31/2025	JJ 202...		RECORD TR...	PTIF-1158 Gen...	15,000.00	435,120.24
General Journal	11/30/2025	JJ 202...		RECORD INT...	-SPLIT-	1,478.10	436,598.34
General Journal	12/31/2025	JJ 202...		RECORD INT...	-SPLIT-	1,422.36	438,020.70
General Journal	12/31/2025	JJ 202...		RECORD TR...	PTIF-4643 Capi...	-300,000.00	138,020.70
General Journal	12/31/2025	JJ 202...		RECORD TR...	-SPLIT-	160,000.00	298,020.70
General Journal	12/31/2025	JJ 202...		RECORD TR...	PTIF-1158 Gen...	27,000.00	325,020.70
Total PTIF-1158 General Fund						-123,537.58	325,020.70
<b>PTIF-1626 BOR Restricted</b>							610,392.84
General Journal	10/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Gen...	2,213.85	612,606.69
General Journal	11/30/2025	JJ 202...		RECORD INT...	PTIF-1158 Gen...	2,081.03	614,687.72
General Journal	12/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Gen...	2,094.30	616,782.02
Total PTIF-1626 BOR Restricted						6,389.18	616,782.02
<b>PTIF-4643 Capital Project</b>							1,196,512.86
General Journal	10/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Gen...	4,339.67	1,200,852.53
General Journal	11/30/2025	JJ 202...		RECORD INT...	PTIF-1158 Gen...	4,079.30	1,204,931.83
General Journal	12/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Gen...	4,402.07	1,209,333.90
General Journal	12/31/2025	JJ 202...		RECORD TR...	PTIF-1158 Gen...	300,000.00	1,509,333.90
Total PTIF-4643 Capital Project						312,821.04	1,509,333.90
<b>PTIF-BOR Reserve</b>							0.00
Total PTIF-BOR Reserve							0.00
<b>Zions Bank-Checking</b>							11,651.64
Check	10/01/2025	6390	RJ Davis		Wages Payable	-1,804.39	9,847.25
Check	10/01/2025	6391	Derris R Jones		Wages Payable	-304.92	9,542.33
Check	10/08/2025	EFT	Internal Revenue Ser...		-SPLIT-	-660.65	8,881.68
Check	10/09/2025	6392	Utah Water Resourc...		Cloud Seeding ...	-14,708.00	-5,826.32
Check	10/21/2025	6393	Smuin, Rich & Marsing		Accounts Paya...	-585.00	-6,411.32
Check	10/21/2025	6394	Gordon Odendahl		Accounts Paya...	-480.00	-6,891.32
Check	10/21/2025	6395	Jon Richens		Accounts Paya...	-1,349.00	-8,240.32
Check	10/21/2025	6396	Daniel Allen		Accounts Paya...	-431.00	-8,671.32
Check	10/21/2025	6397	Keith Cox		Accounts Paya...	-375.00	-9,046.32
Check	10/21/2025	6398	Christian B. Bryner		Accounts Paya...	-375.00	-9,421.32
Check	10/21/2025	6399	Gordon Odendahl		Accounts Paya...	-525.00	-9,946.32
Check	10/21/2025	6400	Russell Seeley		Accounts Paya...	-400.00	-10,346.32
Check	10/21/2025	6401	TYLER CLARK		Accounts Paya...	-250.00	-10,596.32
Check	10/21/2025	6402	RJ Davis		Travel (Mileage...	-896.00	-11,492.32
Check	10/21/2025	6403	Derris R Jones		Travel (Mileage...	-112.00	-11,604.32
Check	10/21/2025	6404	Verizon Wireless		Gate Automatio...	-25.06	-11,629.38
Check	10/28/2025	6405	Rocky Mountain Power		Utilities	-26.73	-11,656.11
Check	10/28/2025	EFT	Utah Dept of Employ...		State Unemploy...	-16.12	-11,672.23
Check	10/28/2025	EFT	Utah State Tax Com...		State Withholding	-364.32	-12,036.55
General Journal	10/31/2025	JJ 202...		RECORD TR...	PTIF-1158 Gen...	15,000.00	2,963.45
General Journal	10/31/2025	JJ 202...		RECORD TR...	PTIF-1158 Gen...	30,000.00	32,963.45
General Journal	10/31/2025	JJ 202...		RECORD TR...	PTIF-1158 Gen...	-15,000.00	17,963.45
General Journal	10/31/2025	JJ 202...		RECORD TR...	PTIF-1158 Gen...	-15,000.00	2,963.45
General Journal	10/31/2025	JJ 202...	Carbon County	RECORD PA...	Property Taxes	12,941.09	15,904.54
Check	10/31/2025			Service Charge	Bank Charges	-20.00	15,884.54
Deposit	10/31/2025			Interest	Interest Income...	0.97	15,885.51
Check	11/01/2025	6406	RJ Davis		Wages Payable	-1,804.39	14,081.12
Check	11/01/2025	6407	Derris R Jones		Wages Payable	-304.92	13,776.20
Check	11/10/2025	6408	Parsons Behle & Lati...		Legal	-646.50	13,129.70
Check	11/10/2025	6409	Smuin, Rich & Marsing		Accounts Paya...	-1,027.50	12,102.20
Check	11/10/2025	6410	Gordon Odendahl		Accounts Paya...	-1,080.00	11,022.20
Check	11/12/2025	EFT	Internal Revenue Ser...		-SPLIT-	-660.65	10,361.55
Check	11/20/2025	6411	Verizon Wireless		Gate Automatio...	-25.02	10,336.53
Check	11/26/2025	6412	Rocky Mountain Power		Utilities	-23.21	10,313.32
Deposit	11/28/2025			Interest	Interest Income...	0.10	10,313.42
Check	12/01/2025	6413	RJ Davis		Wages Payable	-1,804.39	8,509.03
Check	12/01/2025	6414	Derris R Jones		Wages Payable	-304.92	8,204.11
Check	12/10/2025	EFT	Internal Revenue Ser...		-SPLIT-	-660.65	7,543.46
Check	12/16/2025	6415	Smuin, Rich & Marsing		Accounts Paya...	-210.00	7,333.46
Check	12/16/2025	6416	Gordon Odendahl		Accounts Paya...	-600.00	6,733.46
Check	12/20/2025	6417	Verizon Wireless		Gate Automatio...	-25.02	6,708.44
Deposit	12/28/2025			Interest	Interest Income...	0.49	6,708.93
Check	12/30/2025	6418	Rocky Mountain Power		Utilities	-23.21	6,685.72
Check	12/30/2025	6419	Jon Richens		Accounts Paya...	-350.00	6,335.72
Check	12/30/2025	6420	Daniel Allen		Accounts Paya...	-525.00	5,810.72
Check	12/30/2025	6421	Daniel Allen		Accounts Paya...	-56.00	5,754.72

## Carbon Water Conservancy District General Ledger As of December 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	12/30/2025	6422	Keith Cox		Accounts Paya...	-675.00	5,079.72
Check	12/30/2025	6423	Christian B. Bryner		Accounts Paya...	-525.00	4,554.72
Check	12/30/2025	6424	Gordon Odendahl		Accounts Paya...	-825.00	3,729.72
Check	12/30/2025	6425	Russell Seeley		Accounts Paya...	-550.00	3,179.72
Check	12/30/2025	6426	TYLER CLARK		Accounts Paya...	-550.00	2,629.72
Check	12/30/2025	6427	RJ Davis		Accounts Paya...	-616.00	2,013.72
Check	12/30/2025	6428	Derris R Jones		Accounts Paya...	-168.00	1,845.72
Check	12/30/2025	6429	Parsons Behle & Lati...		Accounts Paya...	-2,357.00	-511.28
General Journal	12/31/2025	JJ 202...		RECORD TR...	PTIF-1158 Gen...	-160,000.00	-160,511.28
General Journal	12/31/2025	JJ 202...		RECORD TR...	PTIF-1158 Gen...	-27,000.00	-187,511.28
General Journal	12/31/2025	JJ 202...	Carbon County	RECORD PA...	Property Taxes	205,277.66	17,766.38
General Journal	12/31/2025	JJ 202...		RECORD RE...	COLORADO RI...	27,004.80	44,771.18
Total Zions Bank-Checking						33,119.54	44,771.18
<b>Accounts Receiv-Spillway GASB68</b>							109,284.00
Total Accounts Receiv-Spillway GASB68							109,284.00
<b>Accounts Receivable</b>							0.00
Total Accounts Receivable							0.00
<b>AR Operations</b>							0.00
Total AR Operations							0.00
<b>AR Property Tax</b>							0.00
Total AR Property Tax							0.00
<b>AR Property Tax Interest</b>							0.00
Total AR Property Tax Interest							0.00
<b>BOR Flow Eval</b>							0.00
Total BOR Flow Eval							0.00
<b>RDA RECEIVABLE</b>							0.00
Total RDA RECEIVABLE							0.00
<b>Due From Capital Projects Fund</b>							0.00
Total Due From Capital Projects Fund							0.00
<b>Prepaid Expense</b>							1,200.00
General Journal	10/01/2025	JJ 202...		RECORD RE...	Rent	-400.00	800.00
General Journal	11/01/2025	JJ 202...		RECORD RE...	Rent	-400.00	400.00
General Journal	12/01/2025	JJ 202...		RECORD RE...	Rent	-400.00	0.00
Total Prepaid Expense						-1,200.00	0.00
<b>Undeposited Funds</b>							0.00
Total Undeposited Funds							0.00
<b>Accum Depr-Slope Stabilization</b>							-5,308.93
General Journal	12/31/2025	JJ 202...		RECORD Q4 ...	Net Investment ...	-274.61	-5,583.54
Total Accum Depr-Slope Stabilization						-274.61	-5,583.54
<b>Accumulated Deprec - Mud 18-20</b>							-54,841.37
General Journal	12/31/2025	JJ 202...		RECORD Q4 ...	Net Investment ...	-2,653.62	-57,494.99
Total Accumulated Deprec - Mud 18-20						-2,653.62	-57,494.99
<b>Accumulated Depreciation-Equipm</b>							-5,753.86
General Journal	12/31/2025	JJ 202...		RECORD Q4 ...	Net Investment ...	-160.95	-5,914.81
Total Accumulated Depreciation-Equipm						-160.95	-5,914.81
<b>Accumulated Depreciation-Fencin</b>							-16,022.32
General Journal	12/31/2025	JJ 202...		RECORD Q4 ...	Net Investment ...	-843.26	-16,865.58
Total Accumulated Depreciation-Fencin						-843.26	-16,865.58
<b>Accumulated Depreciation-Gateho</b>							-170,120.65
General Journal	12/31/2025	JJ 202...		RECORD Q4 ...	Net Investment ...	-2,700.35	-172,821.00
Total Accumulated Depreciation-Gateho						-2,700.35	-172,821.00
<b>Accumulated Depreciation - Mud</b>							-18,092.11
General Journal	12/31/2025	JJ 202...		RECORD Q4 ...	Net Investment ...	-661.90	-18,754.01
Total Accumulated Depreciation - Mud						-661.90	-18,754.01

Carbon Water Conservancy District

General Ledger

As of December 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>Accumulated Depreciation - Spil</b>							-57,105.80
General Journal	12/31/2025	JJ 202...		RECORD Q4 ...	Net Investment ...	-2,097.72	-59,203.52
Total Accumulated Depreciation - Spil						-2,097.72	-59,203.52
<b>Concrete Spillway Repairs Proj</b>							335,635.09
Total Concrete Spillway Repairs Proj							335,635.09
<b>Earhquake Project</b>							0.00
Total Earhquake Project							0.00
<b>Equipment</b>							5,861.00
Total Equipment							5,861.00
<b>Fencing Project</b>							134,926.73
Total Fencing Project							134,926.73
<b>Gatehouse</b>							432,056.00
Total Gatehouse							432,056.00
<b>Jensen Property Project</b>							0.00
Total Jensen Property Project							0.00
<b>Land</b>							205,468.00
Total Land							205,468.00
<b>Mud Creek &amp; Wtr Qtr Proj 18-20</b>							424,577.94
Total Mud Creek & Wtr Qtr Proj 18-20							424,577.94
<b>Mud Creek and Winter Qtr Proj</b>							105,905.41
Total Mud Creek and Winter Qtr Proj							105,905.41
<b>Slope Stabilization Project</b>							43,935.00
Total Slope Stabilization Project							43,935.00
<b>Spillway Project</b>							0.00
Total Spillway Project							0.00
<b>Water Shares</b>							926,200.00
Total Water Shares							926,200.00
<b>WIP Fencing Project</b>							0.00
Total WIP Fencing Project							0.00
<b>WIP Mud Creek and Winter Qtr Pr</b>							0.00
Total WIP Mud Creek and Winter Qtr Pr							0.00
<b>WIP Slope Stabilization Projec</b>							0.00
Total WIP Slope Stabilization Projec							0.00
<b>Accounts Payable</b>							0.00
Total Accounts Payable							0.00
<b>A/P- Property Tax Refund</b>							0.00
Total A/P- Property Tax Refund							0.00
<b>Accounts Payable - Capital Proj</b>							0.00
Total Accounts Payable - Capital Proj							0.00
<b>Accounts Payable - General</b>							0.00
Check	10/21/2025	6393	Smuin, Rich & Marsing		Zions Bank-Ch...	585.00	585.00
Check	10/21/2025	6394	Gordon Odendahl		Zions Bank-Ch...	480.00	1,065.00
Check	10/21/2025	6395	Jon Richens		Zions Bank-Ch...	1,349.00	2,414.00
Check	10/21/2025	6396	Daniel Allen		Zions Bank-Ch...	431.00	2,845.00
Check	10/21/2025	6397	Keith Cox		Zions Bank-Ch...	375.00	3,220.00
Check	10/21/2025	6398	Christian B. Bryner		Zions Bank-Ch...	375.00	3,595.00
Check	10/21/2025	6399	Gordon Odendahl		Zions Bank-Ch...	525.00	4,120.00
Check	10/21/2025	6400	Russell Seeley		Zions Bank-Ch...	400.00	4,520.00
Check	10/21/2025	6401	TYLER CLARK		Zions Bank-Ch...	250.00	4,770.00
General Journal	10/31/2025	JJ 202...		ACCRUE SM...	Accounting/Ser...	-585.00	4,185.00
General Journal	10/31/2025	JJ 202...		ACCRUE GO...	Accounting/Ser...	-480.00	3,705.00
General Journal	10/31/2025	JJ 202...		ACCRUE FO...	Officer Fees	-1,349.00	2,356.00
General Journal	10/31/2025	JJ 202...		ACCRUE FO...	Officer Fees	-431.00	1,925.00
General Journal	10/31/2025	JJ 202...		ACCRUE FO...	Officer Fees	-375.00	1,550.00
General Journal	10/31/2025	JJ 202...		ACCRUE FO...	Officer Fees	-375.00	1,175.00
General Journal	10/31/2025	JJ 202...		ACCRUE FO...	Officer Fees	-525.00	650.00
General Journal	10/31/2025	JJ 202...		ACCRUE FO...	Director Fees	-400.00	250.00
General Journal	10/31/2025	JJ 202...		ACCRUE FO...	Director Fees	-250.00	0.00
Check	11/10/2025	6409	Smuin, Rich & Marsing		Zions Bank-Ch...	1,027.50	1,027.50
Check	11/10/2025	6410	Gordon Odendahl		Zions Bank-Ch...	1,080.00	2,107.50
General Journal	11/30/2025	JJ 202...		ACCRUE SM...	Accounting/Ser...	-1,027.50	1,080.00

# Carbon Water Conservancy District

## General Ledger

As of December 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
General Journal	11/30/2025	JJ 202...		ACCRUE GO...	Accounting/Ser...	-1,080.00	0.00
Check	12/16/2025	6415	Smuin, Rich & Marsing	NOV 2025	Zions Bank-Ch...	210.00	210.00
Check	12/16/2025	6416	Gordon Odendahl	NOV 2025	Zions Bank-Ch...	600.00	810.00
Check	12/30/2025	6419	Jon Richens	Q4 2025	Zions Bank-Ch...	350.00	1,160.00
Check	12/30/2025	6420	Daniel Allen	Q4 2025	Zions Bank-Ch...	525.00	1,685.00
Check	12/30/2025	6421	Daniel Allen	Q4 2025	Zions Bank-Ch...	56.00	1,741.00
Check	12/30/2025	6422	Keith Cox	Q4 2025	Zions Bank-Ch...	675.00	2,416.00
Check	12/30/2025	6423	Christian B. Bryner	Q4 2025	Zions Bank-Ch...	525.00	2,941.00
Check	12/30/2025	6424	Gordon Odendahl	Q4 2025	Zions Bank-Ch...	825.00	3,766.00
Check	12/30/2025	6425	Russell Seeley	Q4 2025	Zions Bank-Ch...	550.00	4,316.00
Check	12/30/2025	6426	TYLER CLARK	Q4 2025	Zions Bank-Ch...	550.00	4,866.00
Check	12/30/2025	6427	RJ Davis	Q4 2025	Zions Bank-Ch...	616.00	5,482.00
Check	12/30/2025	6428	Derris R Jones	Q4 2025	Zions Bank-Ch...	168.00	5,650.00
Check	12/30/2025	6429	Parsons Behle & Lati...		Zions Bank-Ch...	2,357.00	8,007.00
General Journal	12/31/2025	JJ 202...		ACCRUE SM...	Accounting/Ser...	-210.00	7,797.00
General Journal	12/31/2025	JJ 202...		ACCRUE SM...	Accounting/Ser...	-735.00	7,062.00
General Journal	12/31/2025	JJ 202...		ACCRUE GO...	Accounting/Ser...	-600.00	6,462.00
General Journal	12/31/2025	JJ 202...		ACCRUE FO...	Officer Fees	-350.00	6,112.00
General Journal	12/31/2025	JJ 202...		ACCRUE FO...	-SPLIT-	-581.00	5,531.00
General Journal	12/31/2025	JJ 202...		ACCRUE FO...	Officer Fees	-675.00	4,856.00
General Journal	12/31/2025	JJ 202...		ACCRUE FO...	Officer Fees	-525.00	4,331.00
General Journal	12/31/2025	JJ 202...		ACCRUE FO...	Officer Fees	-825.00	3,506.00
General Journal	12/31/2025	JJ 202...		ACCRUE FO...	Director Fees	-550.00	2,956.00
General Journal	12/31/2025	JJ 202...		ACCRUE FO...	Director Fees	-550.00	2,406.00
General Journal	12/31/2025	JJ 202...		ACCRUE CK ...	Travel (Mileage...	-616.00	1,790.00
General Journal	12/31/2025	JJ 202...		ACCRUE CK ...	Travel (Mileage...	-168.00	1,622.00
General Journal	12/31/2025	JJ 202...		ACCRUE PAR...	Legal	-2,357.00	-735.00
Total Accounts Payable - General						-735.00	-735.00
<b>Deferred Revenue</b>							0.00
Total Deferred Revenue							0.00
<b>Due to General Fund</b>							0.00
Total Due to General Fund							0.00
<b>Mud Creek Bodec Retention Payab</b>							0.00
Total Mud Creek Bodec Retention Payab							0.00
<b>Note Pay-Spillway Curr GASB 68</b>							-37,057.00
Total Note Pay-Spillway Curr GASB 68							-37,057.00
<b>Note Payable-Earthquake</b>							0.00
Total Note Payable-Earthquake							0.00
<b>Payroll Liabilities</b>							-3,111.06
<b>Federal Withholding</b>							-231.55
Check	10/08/2025	EFT	Internal Revenue Ser...		Zions Bank-Ch...	249.70	18.15
General Journal	10/31/2025	JJ 202...		RECORD WA...	Wages	-249.70	-231.55
Check	11/12/2025	EFT	Internal Revenue Ser...		Zions Bank-Ch...	249.70	18.15
General Journal	11/30/2025	JJ 202...		RECORD WA...	Wages	-249.70	-231.55
Check	12/10/2025	EFT	Internal Revenue Ser...		Zions Bank-Ch...	399.70	168.15
General Journal	12/31/2025	JJ 202...		RECORD WA...	Wages	-249.70	-81.55
Total Federal Withholding						150.00	-81.55
<b>FICA</b>							-373.67
Check	10/08/2025	EFT	Internal Revenue Ser...		Zions Bank-Ch...	410.95	37.28
General Journal	10/31/2025	JJ 202...		RECORD WA...	Wages	-166.53	-129.25
General Journal	10/31/2025	JJ 202...		RECORD WA...	Wages	-38.95	-168.20
General Journal	10/31/2025	JJ 202...		RECORD WA...	Wages	-166.53	-334.73
General Journal	10/31/2025	JJ 202...		RECORD WA...	Wages	-38.95	-373.68
Check	11/12/2025	EFT	Internal Revenue Ser...		Zions Bank-Ch...	410.95	37.27
General Journal	11/30/2025	JJ 202...		RECORD WA...	Wages	-166.53	-129.26
General Journal	11/30/2025	JJ 202...		RECORD WA...	Wages	-38.95	-168.21
General Journal	11/30/2025	JJ 202...		RECORD WA...	Wages	-166.53	-334.74
General Journal	11/30/2025	JJ 202...		RECORD WA...	Wages	-38.95	-373.69
Check	12/10/2025	EFT	Internal Revenue Ser...		Zions Bank-Ch...	260.95	-112.74
General Journal	12/31/2025	JJ 202...		RECORD WA...	Wages	-166.53	-279.27
General Journal	12/31/2025	JJ 202...		RECORD WA...	Wages	-38.95	-318.22
General Journal	12/31/2025	JJ 202...		RECORD WA...	Wages	-166.53	-484.75
General Journal	12/31/2025	JJ 202...		RECORD WA...	Wages	-38.95	-523.70
Total FICA						-150.03	-523.70
<b>FUTA</b>							0.00
Total FUTA							0.00

## Carbon Water Conservancy District General Ledger As of December 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>State Unemployment</b>							-32.21
Check	10/28/2025	EFT	Utah Dept of Employ...		Zions Bank-Ch...	16.12	-16.09
General Journal	10/31/2025	JJ 202...		RECORD WA...	Wages	-5.37	-21.46
General Journal	11/30/2025	JJ 202...		RECORD WA...	Wages	-5.37	-26.83
General Journal	12/31/2025	JJ 202...		RECORD WA...	Wages	-5.37	-32.20
Total State Unemployment						0.01	-32.20
<b>State Withholding</b>							-364.32
Check	10/28/2025	EFT	Utah State Tax Com...	Q3	Zions Bank-Ch...	364.32	0.00
General Journal	10/31/2025	JJ 202...		RECORD WA...	Wages	-121.44	-121.44
General Journal	11/30/2025	JJ 202...		RECORD WA...	Wages	-121.44	-242.88
General Journal	12/31/2025	JJ 202...		RECORD WA...	Wages	-121.44	-364.32
Total State Withholding						0.00	-364.32
<b>Wages Payable</b>							-2,109.31
Check	10/01/2025	6390	RJ Davis	SEPT WAGES	Zions Bank-Ch...	1,804.39	-304.92
Check	10/01/2025	6391	Derris R Jones	SEPT 2025	Zions Bank-Ch...	304.92	0.00
General Journal	10/31/2025	JJ 202...		RECORD WA...	Wages	-2,109.31	-2,109.31
Check	11/01/2025	6406	RJ Davis	OCT 2025	Zions Bank-Ch...	1,804.39	-304.92
Check	11/01/2025	6407	Derris R Jones	OCT 2025	Zions Bank-Ch...	304.92	0.00
General Journal	11/30/2025	JJ 202...		RECORD WA...	Wages	-2,109.31	-2,109.31
Check	12/01/2025	6413	RJ Davis	NOV PAYROLL	Zions Bank-Ch...	1,804.39	-304.92
Check	12/01/2025	6414	Derris R Jones	NOV PAYROLL	Zions Bank-Ch...	304.92	0.00
General Journal	12/31/2025	JJ 202...		RECORD WA...	Wages	-2,109.31	-2,109.31
Total Wages Payable						0.00	-2,109.31
<b>Payroll Liabilities - Other</b>							0.00
Total Payroll Liabilities - Other							0.00
Total Payroll Liabilities						-0.02	-3,111.08
<b>Note Pay-Spillway LongTm GASB68</b>							-72,227.00
Total Note Pay-Spillway LongTm GASB68							-72,227.00
<b>Capital Projects Fund Balance</b>							-1,747,484.03
Total Capital Projects Fund Balance							-1,747,484.03
<b>General Unassigned Fund Balance</b>							-449,658.01
Total General Unassigned Fund Balance							-449,658.01
<b>Long-Term Liability Offset</b>							109,284.00
Total Long-Term Liability Offset							109,284.00
<b>Long-Term Receiv-PRWUA GASB 68</b>							-109,284.00
Total Long-Term Receiv-PRWUA GASB 68							-109,284.00
<b>Net Investment Capital Assets</b>							-2,287,320.13
General Journal	12/31/2025	JJ 202...		RECORD Q4 ...	-SPLIT-	9,392.41	-2,277,927.72
Total Net Investment Capital Assets						9,392.41	-2,277,927.72
<b>Opening Balance Equity</b>							0.00
Total Opening Balance Equity							0.00
<b>Perm. Restricted Net Assets</b>							0.00
Total Perm. Restricted Net Assets							0.00
<b>Temp. Restricted Net Assets</b>							0.00
Total Temp. Restricted Net Assets							0.00
<b>Unrestricted Net Assets</b>							0.00
Total Unrestricted Net Assets							0.00
<b>Bond Refund</b>							0.00
Total Bond Refund							0.00
<b>Bureau of Reclamation Credit</b>							0.00
Total Bureau of Reclamation Credit							0.00
<b>Cloud Seeding Cost Sharing</b>							0.00
Total Cloud Seeding Cost Sharing							0.00
<b>COLORADO RIVER AUTHORITY OF UT</b>							0.00
General Journal	12/31/2025	JJ 202...		RECORD RE...	Zions Bank-Ch...	-27,004.80	-27,004.80
Total COLORADO RIVER AUTHORITY OF UT						-27,004.80	-27,004.80

## Carbon Water Conservancy District General Ledger As of December 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance	
<b>Contract Revenue</b>							0.00	
Total Contract Revenue							0.00	
<b>Cost Sharing-PRWUA</b>							0.00	
Total Cost Sharing-PRWUA							0.00	
<b>Decrease of Prior Year Fund Bal</b>							0.00	
Total Decrease of Prior Year Fund Bal							0.00	
<b>Interest Income-BOR Restricted</b>							-20,073.43	
General Journal	10/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Gen...	-2,213.85	-22,287.28	
General Journal	11/30/2025	JJ 202...		RECORD INT...	PTIF-1158 Gen...	-2,081.03	-24,368.31	
General Journal	12/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Gen...	-2,094.30	-26,462.61	
Total Interest Income-BOR Restricted							-6,389.18	-26,462.61
<b>Interest Income-CPF</b>							-39,348.64	
General Journal	10/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Gen...	-4,339.67	-43,688.31	
General Journal	11/30/2025	JJ 202...		RECORD INT...	PTIF-1158 Gen...	-4,079.30	-47,767.61	
General Journal	12/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Gen...	-4,402.07	-52,169.68	
Total Interest Income-CPF							-12,821.04	-52,169.68
<b>Interest Income-GF</b>							-14,103.75	
General Journal	10/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Gen...	-1,561.96	-15,665.71	
Deposit	10/31/2025			Interest	Zions Bank-Ch...	-0.97	-15,666.68	
Deposit	11/28/2025			Interest	Zions Bank-Ch...	-0.10	-15,666.78	
General Journal	11/30/2025	JJ 202...		RECORD INT...	PTIF-1158 Gen...	-1,478.10	-17,144.88	
Deposit	12/28/2025			Interest	Zions Bank-Ch...	-0.49	-17,145.37	
General Journal	12/31/2025	JJ 202...		RECORD INT...	PTIF-1158 Gen...	-1,422.36	-18,567.73	
Total Interest Income-GF							-4,463.98	-18,567.73
<b>Note Payment Reimbursement</b>							-37,057.00	
Total Note Payment Reimbursement							-37,057.00	
<b>Payroll Tax Refund</b>							0.00	
Total Payroll Tax Refund							0.00	
<b>Property Tax Interest</b>							-434.82	
Total Property Tax Interest							-434.82	
<b>Property Taxes</b>							-53,142.38	
General Journal	10/31/2025	JJ 202...	Carbon County	RECORD PA...	Zions Bank-Ch...	-12,941.09	-66,083.47	
General Journal	12/31/2025	JJ 202...	Carbon County	RECORD PA...	Zions Bank-Ch...	-205,277.66	-271,361.13	
Total Property Taxes							-218,218.75	-271,361.13
<b>Transfer From Capital Projects</b>							0.00	
Total Transfer From Capital Projects							0.00	
<b>Transfer From General Fund</b>							0.00	
Total Transfer From General Fund							0.00	
<b>Trout Unlimited</b>							-3,000.00	
Total Trout Unlimited							-3,000.00	
<b>Water Lease</b>							-14,260.00	
Total Water Lease							-14,260.00	
<b>Workers Comp Refund</b>							0.00	
Total Workers Comp Refund							0.00	
<b>Accounting/Services</b>							12,486.13	
General Journal	10/31/2025	JJ 202...		ACCRUE SM...	Accounts Paya...	585.00	13,071.13	
General Journal	10/31/2025	JJ 202...		ACCRUE GO...	Accounts Paya...	480.00	13,551.13	
General Journal	11/30/2025	JJ 202...		ACCRUE SM...	Accounts Paya...	1,027.50	14,578.63	
General Journal	11/30/2025	JJ 202...		ACCRUE GO...	Accounts Paya...	1,080.00	15,658.63	
General Journal	12/31/2025	JJ 202...		ACCRUE SM...	Accounts Paya...	210.00	15,868.63	
General Journal	12/31/2025	JJ 202...		ACCRUE SM...	Accounts Paya...	735.00	16,603.63	
General Journal	12/31/2025	JJ 202...		ACCRUE GO...	Accounts Paya...	600.00	17,203.63	
Total Accounting/Services							4,717.50	17,203.63
<b>Advertising</b>							512.00	
Total Advertising							512.00	
<b>Audit</b>							3,960.00	
Total Audit							3,960.00	

**Carbon Water Conservancy District**  
**General Ledger**  
As of December 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>Bank Charges</b>							198.78
Check	10/31/2025			Service Charge	Zions Bank-Ch...	20.00	218.78
Total Bank Charges						20.00	218.78
<b>Bureau of Reclamation Flow Eval</b>							0.00
Total Bureau of Reclamation Flow Eval							0.00
<b>Capital Asset Purchases</b>							255.00
Total Capital Asset Purchases							255.00
<b>Cloud Seeding - New Station</b>							0.00
Total Cloud Seeding - New Station							0.00
<b>Cloud Seeding Participation Fee</b>							0.00
Check	10/09/2025	6392	Utah Water Resourc...	CLOUD SEED...	Zions Bank-Ch...	14,708.00	14,708.00
Total Cloud Seeding Participation Fee						14,708.00	14,708.00
<b>Design/ Gate Replacement</b>							0.00
Total Design/ Gate Replacement							0.00
<b>Director Fees</b>							1,000.00
General Journal	10/31/2025	JJ 202...		ACCRUE FO...	-SPLIT-	250.00	1,250.00
General Journal	10/31/2025	JJ 202...		ACCRUE FO...	Accounts Paya...	250.00	1,500.00
General Journal	12/31/2025	JJ 202...		ACCRUE FO...	Accounts Paya...	550.00	2,050.00
General Journal	12/31/2025	JJ 202...		ACCRUE FO...	Accounts Paya...	550.00	2,600.00
Total Director Fees						1,600.00	2,600.00
<b>Dues &amp; Subscriptions</b>							1,844.00
Total Dues & Subscriptions							1,844.00
<b>Engineering Fees</b>							0.00
Total Engineering Fees							0.00
<b>Extra Meetings</b>							2,850.00
General Journal	10/31/2025	JJ 202...		ACCRUE FO...	Officer Fees	300.00	3,150.00
General Journal	10/31/2025	JJ 202...		ACCRUE FO...	Officer Fees	150.00	3,300.00
General Journal	10/31/2025	JJ 202...		ACCRUE FO...	Director Fees	150.00	3,450.00
Total Extra Meetings						600.00	3,450.00
<b>Gate Automation Charge</b>							225.26
Check	10/21/2025	6404	Verizon Wireless		Zions Bank-Ch...	25.06	250.32
Check	11/20/2025	6411	Verizon Wireless		Zions Bank-Ch...	25.02	275.34
Check	12/20/2025	6417	Verizon Wireless		Zions Bank-Ch...	25.02	300.36
Total Gate Automation Charge						75.10	300.36
<b>Gate/ Actuator</b>							0.00
Total Gate/ Actuator							0.00
<b>Increase to Fund Balance</b>							0.00
Total Increase to Fund Balance							0.00
<b>Insurance</b>							4,543.63
Total Insurance							4,543.63
<b>Legal</b>							0.00
Check	11/10/2025	6408	Parsons Behle & Lati...		Zions Bank-Ch...	646.50	646.50
General Journal	12/31/2025	JJ 202...		ACCRUE PAR...	Accounts Paya...	2,357.00	3,003.50
Total Legal						3,003.50	3,003.50
<b>Meal Reimbursement</b>							0.00
Total Meal Reimbursement							0.00
<b>Note Payment Principal</b>							37,057.00
Total Note Payment Principal							37,057.00
<b>Office Supplies</b>							231.17
Total Office Supplies							231.17

## Carbon Water Conservancy District General Ledger As of December 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>Officer Fees</b>							5,000.00
General Journal	10/31/2025	JJ 202...		ACCRUE FO...	-SPLIT-	1,000.00	6,000.00
General Journal	10/31/2025	JJ 202...		ACCRUE FO...	Accounts Paya...	431.00	6,431.00
General Journal	10/31/2025	JJ 202...		ACCRUE FO...	Accounts Paya...	375.00	6,806.00
General Journal	10/31/2025	JJ 202...		ACCRUE FO...	Accounts Paya...	375.00	7,181.00
General Journal	10/31/2025	JJ 202...		ACCRUE FO...	-SPLIT-	375.00	7,556.00
General Journal	12/31/2025	JJ 202...		ACCRUE FO...	Accounts Paya...	350.00	7,906.00
General Journal	12/31/2025	JJ 202...		ACCRUE FO...	Accounts Paya...	525.00	8,431.00
General Journal	12/31/2025	JJ 202...		ACCRUE FO...	Accounts Paya...	675.00	9,106.00
General Journal	12/31/2025	JJ 202...		ACCRUE FO...	Accounts Paya...	525.00	9,631.00
General Journal	12/31/2025	JJ 202...		ACCRUE FO...	Accounts Paya...	825.00	10,456.00
Total Officer Fees						5,456.00	10,456.00
<b>Payroll Taxes Expense</b>							1,935.75
General Journal	10/31/2025	JJ 202...		RECORD WA...	Wages	210.85	2,146.60
General Journal	11/30/2025	JJ 202...		RECORD WA...	Wages	210.85	2,357.45
General Journal	12/31/2025	JJ 202...		RECORD WA...	Wages	210.85	2,568.30
Total Payroll Taxes Expense						632.55	2,568.30
<b>Postage</b>							361.00
Total Postage							361.00
<b>Property Tax Refunds</b>							0.00
Total Property Tax Refunds							0.00
<b>Rent</b>							3,635.00
General Journal	10/01/2025	JJ 202...		RECORD RE...	Prepaid Expense	400.00	4,035.00
General Journal	11/01/2025	JJ 202...		RECORD RE...	Prepaid Expense	400.00	4,435.00
General Journal	12/01/2025	JJ 202...		RECORD RE...	Prepaid Expense	400.00	4,835.00
Total Rent						1,200.00	4,835.00
<b>Repairs and Maint - Dam Repair</b>							0.00
Total Repairs and Maint - Dam Repair							0.00
<b>Repairs and Maintenance-Dam</b>							3,296.83
Total Repairs and Maintenance-Dam							3,296.83
<b>Repairs and Maintenance-Other</b>							0.00
Total Repairs and Maintenance-Other							0.00
<b>Retirement Gift</b>							0.00
Total Retirement Gift							0.00
<b>Support to Outside Organization</b>							0.00
Total Support to Outside Organization							0.00
<b>Training</b>							0.00
Total Training							0.00
<b>Transfer to Capital Projects</b>							0.00
Total Transfer to Capital Projects							0.00
<b>Transfer to General Fund</b>							0.00
Total Transfer to General Fund							0.00
<b>Travel (Mileage, Meals, Motel)</b>							2,527.46
Check	10/21/2025	6402	RJ Davis	Q3	Zions Bank-Ch...	896.00	3,423.46
Check	10/21/2025	6403	Derris R Jones	Q3	Zions Bank-Ch...	112.00	3,535.46
General Journal	10/31/2025	JJ 202...		ACCRUE FO...	Officer Fees	49.00	3,584.46
General Journal	12/31/2025	JJ 202...		ACCRUE FO...	Accounts Paya...	56.00	3,640.46
General Journal	12/31/2025	JJ 202...		ACCRUE CK ...	Accounts Paya...	616.00	4,256.46
General Journal	12/31/2025	JJ 202...		ACCRUE CK ...	Accounts Paya...	168.00	4,424.46
Total Travel (Mileage, Meals, Motel)						1,897.00	4,424.46
<b>Utilities</b>							257.53
Check	10/28/2025	6405	Rocky Mountain Power		Zions Bank-Ch...	26.73	284.26
Check	11/26/2025	6412	Rocky Mountain Power		Zions Bank-Ch...	23.21	307.47
Check	12/30/2025	6418	Rocky Mountain Power		Zions Bank-Ch...	23.21	330.68
Total Utilities						73.15	330.68
<b>Wages</b>							24,371.94
General Journal	10/31/2025	JJ 202...		RECORD WA...	-SPLIT-	2,685.93	27,057.87
General Journal	11/30/2025	JJ 202...		RECORD WA...	-SPLIT-	2,685.93	29,743.80
General Journal	12/31/2025	JJ 202...		RECORD WA...	-SPLIT-	2,685.93	32,429.73
Total Wages						8,057.79	32,429.73

**Carbon Water Conservancy District**  
**General Ledger**  
As of December 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>Water Assessments</b>							6,809.02
Total Water Assessments							6,809.02
<b>Workers Comp Insurance</b>							0.00
Total Workers Comp Insurance							0.00
<b>Carbon Water Committee Funds</b>							0.00
Total Carbon Water Committee Funds							0.00
<b>Insurance Proceeds</b>							0.00
Total Insurance Proceeds							0.00
<b>No acct</b>							0.00
Total no acct							0.00
<b>TOTAL</b>						<u>0.00</u>	<u>0.00</u>