

Carbon Water Conservancy District

Balance Sheet

04/20/26

As of March 31, 2026

Accrual Basis

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
PTIF-1158 General Fund	358,369.65
PTIF-1626 BOR Restricted	622,668.14
PTIF-4643 Capital Project	1,523,737.88
Zions Bank-Checking	30,073.61
Total Checking/Savings	<u>2,534,849.28</u>
Accounts Receivable	
Accounts Receiv-Spillway GASB68	109,284.00
AR Operations	21,802.63
Total Accounts Receivable	<u>131,086.63</u>
Other Current Assets	
Prepaid Expense	3,600.00
Total Other Current Assets	<u>3,600.00</u>
Total Current Assets	<u>2,669,535.91</u>
Fixed Assets	
Accum Depr-Slope Stabilization	-5,858.13
Accumulated Deprec - Mud 18-20	-60,148.60
Accumulated Depreciation-Equipm	-6,075.73
Accumulated Depreciation-Fencin	-17,708.87
Accumulated Depreciation-Gateho	-175,521.35
Accumulated Depreciation - Mud	-19,415.92
Accumulated Depreciation - Spil	-61,301.24
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	<u>2,268,535.33</u>
TOTAL ASSETS	<u>4,938,071.24</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Note Pay-Spillway Curr GASB 68	37,057.00
Payroll Liabilities	
Federal Withholding	99.70
FICA	386.31
State Unemployment	11.07
State Withholding	364.32
Wages Payable	1,834.45
Total Payroll Liabilities	<u>2,695.85</u>
Total Other Current Liabilities	<u>39,752.85</u>
Total Current Liabilities	<u>39,752.85</u>
Long Term Liabilities	
Note Pay-Spillway LongTm GASB68	72,227.00
Total Long Term Liabilities	<u>72,227.00</u>
Total Liabilities	<u>111,979.85</u>

Carbon Water Conservancy District
Balance Sheet
As of March 31, 2026

	<u>Mar 31, 26</u>
Equity	
Capital Projects Fund Balance	2,126,116.32
General Unassigned Fund Balance	437,208.29
Long-Term Liability Offset	-109,284.00
Long-Term Receiv-PRWUA GASB 68	109,284.00
Net Investment Capital Assets	2,268,535.33
Unrestricted Net Assets	21,802.63
Net Income	-27,571.18
Total Equity	<u>4,826,091.39</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,938,071.24</u></u>

Carbon Water Conservancy District
Profit & Loss
January through March 2026

	<u>Jan - Mar 26</u>
Ordinary Income/Expense	
Income	
Interest Income-BOR Restricted	5,886.12
Interest Income-CPF	14,403.98
Interest Income-GF	3,351.28
Interlocal agreements	4,923.12
Trout Unlimited	3,000.00
Water Lease	12,495.00
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Total Income	44,059.50
Expense	
Accounting/Services	2,495.20
Advertising	438.00
Dues & Subscriptions	10.00
Gate Automation Charge	75.12
Legal	56,531.00
Payroll Taxes Expense	652.15
Postage	186.00
Rent	1,200.00
Training	175.00
Travel (Mileage, Meals, Motel)	868.43
Utilities	79.69
Wages	8,380.09
Water Assessments	540.00
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Total Expense	71,630.68
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Net Ordinary Income	-27,571.18
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Net Income	<u><u>-27,571.18</u></u>

Carbon Water Conservancy District Profit & Loss Budget vs. Actual January through March 2026

	Capital Project #2 - BOR			Capital Projects Fund			Debt Service	
	Jan - Mar 26	Budget	\$ Over Budget	% of Budget	Jan - Mar 26	Budget	Jan - Mar 26	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	5,886.12	31,000.00	-25,113.88	19.0%	14,403.98			0.00
Interest Income-CPF	0.00					42,000.00	-27,596.02	34.3%
Interest Income-GF	0.00				0.00			0.00
Interlocal agreements	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	250,000.00	-250,000.00	0.0%
Trout Unlimited	0.00				0.00			0.00
Water Lease	0.00				0.00			0.00
Workers Comp Refund	0.00				0.00			0.00
Total Income	5,886.12	31,000.00	-25,113.88	19.0%	14,403.98	292,000.00	-277,596.02	4.9%
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
Bureau of Reclamation Flow Eval	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
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
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	470,000.00	-470,000.00	0.0%	0.00	292,000.00	-277,596.02	4.9%
Net Ordinary Income	5,886.12	-439,000.00	444,886.12	-1.3%	14,403.98	292,000.00	-277,596.02	4.9%
Net Income	5,886.12	-439,000.00	444,886.12	-1.3%	14,403.98	292,000.00	-277,596.02	4.9%

**Carbon Water Conservancy District
Profit & Loss Budget vs. Actual
January through March 2026**

	Debt Service			General Fund			TOTAL			
	\$ Over Budget	% of Budget	Jan - Mar 26	Budget	\$ Over Budget	% of Budget	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense										
Income										
Cost Sharing-PRWUA			0.00	26,000.00	-26,000.00	0.0%	0.00	26,000.00	-26,000.00	0.0%
Decrease of Prior Year Fund Bal			0.00	224,790.00	-224,790.00	0.0%	0.00	224,790.00	-224,790.00	0.0%
Interest Income-BOR Restricted			0.00				5,886.12	31,000.00	-25,113.88	19.0%
Interest Income-CPF			0.00				14,403.98	42,000.00	-27,596.02	34.3%
Interest Income-GF			3,351.28	25,000.00	-21,648.72	13.4%	4,923.12	25,000.00	-21,648.72	13.4%
Interlocal agreements			4,923.12				4,923.12	0.00	4,923.12	100.0%
Note Payment Reimbursement	0.00	0.0%	0.00				0.00	0.00	0.00	0.0%
Property Tax Interest			0.00	5,200.00	-5,200.00	0.0%	0.00	5,200.00	-5,200.00	0.0%
Property Taxes			0.00	273,410.00	-273,410.00	0.0%	0.00	273,410.00	-273,410.00	0.0%
Transfer From General Fund			0.00				0.00	250,000.00	-250,000.00	0.0%
Trout Unlimited			3,000.00	3,000.00	0.00	100.0%	3,000.00	3,000.00	0.00	100.0%
Water Lease			12,495.00	20,000.00	-7,505.00	62.5%	12,495.00	20,000.00	-7,505.00	62.5%
Workers Comp Refund			0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Income	0.00	0.0%	23,769.40	577,400.00	-553,630.60	4.1%	44,059.50	900,400.00	-856,340.50	4.9%
Expense										
Accounting/Services			2,495.20	20,000.00	-17,504.80	12.5%	2,495.20	20,000.00	-17,504.80	12.5%
Advertising			438.00	1,000.00	-562.00	43.8%	438.00	1,000.00	-562.00	43.8%
Audit			0.00	6,000.00	-6,000.00	0.0%	0.00	6,000.00	-6,000.00	0.0%
Bank Charges			0.00	500.00	-500.00	0.0%	0.00	500.00	-500.00	0.0%
Bureau of Reclamation Flow Eval			0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cloud Seeding Participation Fee			0.00	16,000.00	-16,000.00	0.0%	0.00	16,000.00	-16,000.00	0.0%
Director Fees			0.00	2,500.00	-2,500.00	0.0%	0.00	2,500.00	-2,500.00	0.0%
Dues & Subscriptions			10.00	2,500.00	-2,490.00	0.4%	10.00	2,500.00	-2,490.00	0.4%
Engineering Fees			0.00	3,500.00	-3,500.00	0.0%	0.00	3,500.00	-3,500.00	0.0%
Extra Meetings			75.12	400.00	-324.88	18.8%	75.12	400.00	-324.88	18.8%
Gate Automation Charge			0.00	7,500.00	-7,500.00	0.0%	0.00	7,500.00	-7,500.00	0.0%
Insurance			56,531.00	85,000.00	-28,469.00	66.5%	56,531.00	85,000.00	-28,469.00	66.5%
Legal			0.00	1,000.00	-1,000.00	0.0%	0.00	1,000.00	-1,000.00	0.0%
Meal Reimbursement			0.00	500.00	-500.00	0.0%	0.00	500.00	-500.00	0.0%
Note Payment Principal			0.00	13,000.00	-13,000.00	0.0%	0.00	13,000.00	-13,000.00	0.0%
Office Supplies			652.15	3,500.00	-2,847.85	18.6%	652.15	3,500.00	-2,847.85	18.6%
Officer Fees			186.00	500.00	-314.00	37.2%	186.00	500.00	-314.00	37.2%
Payroll Taxes Expense			0.00	4,000.00	-4,000.00	0.0%	0.00	4,000.00	-4,000.00	0.0%
Postage			1,200.00	5,500.00	-4,300.00	21.8%	1,200.00	5,500.00	-4,300.00	21.8%
Property Tax Refunds			0.00	50,000.00	-50,000.00	0.0%	0.00	50,000.00	-50,000.00	0.0%
Rent			0.00	50,000.00	-50,000.00	0.0%	0.00	100,000.00	-100,000.00	0.0%
Repairs and Maintenance-Dam			175.00	1,000.00	-825.00	17.5%	175.00	1,000.00	-825.00	17.5%
Repairs and Maintenance-Other			0.00	250,000.00	-250,000.00	0.0%	0.00	250,000.00	-250,000.00	0.0%
Training			868.43	6,000.00	-5,131.57	14.5%	868.43	6,000.00	-5,131.57	14.5%
Transfer to Capital Projects			79.69	1,000.00	-920.31	8.0%	79.69	1,000.00	-920.31	8.0%
Travel (Mileage, Meals, Motel)			8,380.09	37,000.00	-28,619.91	22.6%	8,380.09	37,000.00	-28,619.91	22.6%
Utilities			540.00	8,500.00	-7,960.00	6.4%	540.00	8,500.00	-7,960.00	6.4%
Wages			0.00	1,000.00	-1,000.00	0.0%	0.00	1,000.00	-1,000.00	0.0%
Water Assessments										
Workers Comp Insurance										
Total Expense	0.00	0.0%	71,630.68	577,400.00	-505,769.32	12.4%	71,630.68	1,047,400.00	-975,769.32	6.8%
Net Ordinary Income	0.00	0.0%	-47,861.28	0.00	-47,861.28	100.0%	-27,571.18	-147,000.00	119,428.82	18.8%
Net Income	0.00	0.0%	-47,861.28	0.00	-47,861.28	100.0%	-27,571.18	-147,000.00	119,428.82	18.8%

Carbon Water Conservancy District
Profit & Loss by Class
January through March 2026

	Capital Project #2 - BOR	Capital Projects Fund	General Fund	TOTAL
Ordinary Income/Expense				
Income				
Interest Income-BOR Restricted	5,886.12	0.00	0.00	5,886.12
Interest Income-CPF	0.00	14,403.98	0.00	14,403.98
Interest Income-GF	0.00	0.00	3,351.28	3,351.28
Interlocal agreements	0.00	0.00	4,923.12	4,923.12
Trout Unlimited	0.00	0.00	3,000.00	3,000.00
Water Lease	0.00	0.00	12,495.00	12,495.00
Total Income	5,886.12	14,403.98	23,769.40	44,059.50
Expense				
Accounting/Services	0.00	0.00	2,495.20	2,495.20
Advertising	0.00	0.00	438.00	438.00
Dues & Subscriptions	0.00	0.00	10.00	10.00
Gate Automation Charge	0.00	0.00	75.12	75.12
Legal	0.00	0.00	56,531.00	56,531.00
Payroll Taxes Expense	0.00	0.00	652.15	652.15
Postage	0.00	0.00	186.00	186.00
Rent	0.00	0.00	1,200.00	1,200.00
Training	0.00	0.00	175.00	175.00
Travel (Mileage, Meals, Motel)	0.00	0.00	868.43	868.43
Utilities	0.00	0.00	79.69	79.69
Wages	0.00	0.00	8,380.09	8,380.09
Water Assessments	0.00	0.00	540.00	540.00
Total Expense	0.00	0.00	71,630.68	71,630.68
Net Ordinary Income	5,886.12	14,403.98	-47,861.28	-27,571.18
Net Income	5,886.12	14,403.98	-47,861.28	-27,571.18

Carbon Water Conservancy District
General Ledger
As of March 31, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
PTIF-1158 General Fund							325,020.70
General Journal	01/31/2026	JJ 202...		RECORD INT...	-SPLIT-	1,064.95	326,085.65
General Journal	02/03/2026	JJ 202...		RECORD TR...	Zions Bank-Ch...	56,000.00	382,085.65
General Journal	02/28/2026	JJ 202...		RECORD INT...	-SPLIT-	1,113.11	383,198.76
General Journal	02/28/2026	JJ 202...		RECORD TR...	Zions Bank-Ch...	-26,000.00	357,198.76
General Journal	03/31/2026	JJ 202...		RECORD INT...	-SPLIT-	1,170.89	358,369.65
Total PTIF-1158 General Fund						33,348.95	358,369.65
PTIF-1626 BOR Restricted							616,782.02
General Journal	01/31/2026	JJ 202...		RECORD INT...	PTIF-1158 Gen...	2,020.92	618,802.94
General Journal	02/28/2026	JJ 202...		RECORD INT...	PTIF-1158 Gen...	1,830.78	620,633.72
General Journal	03/31/2026	JJ 202...		RECORD INT...	PTIF-1158 Gen...	2,034.42	622,668.14
Total PTIF-1626 BOR Restricted						5,886.12	622,668.14
PTIF-4643 Capital Project							1,509,333.90
General Journal	01/31/2026	JJ 202...		RECORD INT...	PTIF-1158 Gen...	4,945.40	1,514,279.30
General Journal	02/28/2026	JJ 202...		RECORD INT...	PTIF-1158 Gen...	4,480.13	1,518,759.43
General Journal	03/31/2026	JJ 202...		RECORD INT...	PTIF-1158 Gen...	4,978.45	1,523,737.88
Total PTIF-4643 Capital Project						14,403.98	1,523,737.88
PTIF-BOR Reserve							0.00
Total PTIF-BOR Reserve							0.00
Zions Bank-Checking							44,771.18
Check	01/02/2026	6430	RJ Davis		Wages Payable	-1,780.42	42,990.76
Check	01/02/2026	6431	Derris R Jones		Wages Payable	-327.72	42,663.04
Check	01/14/2026	EFT	Internal Revenue Ser...		-SPLIT-	-835.30	41,827.74
Check	01/15/2026	6432	Smuin, Rich & Marsing		Accounts Paya...	-735.00	41,092.74
Check	01/15/2026	6433	Emery Telecom		Advertising	-164.00	40,928.74
Check	01/15/2026	6434	UTAH COUNTIES IN...		Dues & Subscri...	-10.00	40,918.74
Check	01/15/2026	6435	Gordon Odendahl		Accounts Paya...	-1,462.80	39,455.94
Check	01/15/2026	6436	Carbon County		Prepaid Expense	-4,800.00	34,655.94
General Journal	01/16/2026	JJ 202...	Carbon County	RECORD PA...	AR Property Tax	79,341.98	113,997.92
Check	01/20/2026	6437	Verizon Wireless		Gate Automatio...	-25.04	113,972.88
Check	01/30/2026	6438	Rocky Mountain Power		Utilities	-23.48	113,949.40
Check	01/30/2026	EFT	Utah Dept of Employ...		State Unemploy...	-16.12	113,933.28
Check	01/30/2026	EFT	Utah State Tax Com...		State Withholding	-364.32	113,568.96
Deposit	01/30/2026			Interest	Interest Income...	1.39	113,570.35
Check	02/02/2026	6439	RJ Davis		Wages Payable	-1,780.42	111,789.93
Check	02/02/2026	6440	Derris R Jones		Wages Payable	-327.72	111,462.21
General Journal	02/03/2026	JJ 202...		RECORD TR...	PTIF-1158 Gen...	-56,000.00	55,462.21
Check	02/11/2026	6441	Parsons Behle & Lat...		Accounts Paya...	-6,853.00	48,609.21
Check	02/11/2026	EFT	Internal Revenue Ser...		-SPLIT-	-835.30	47,773.91
Check	02/17/2026	6442	Smuin, Rich & Marsing		Accounts Paya...	-1,099.00	46,674.91
Check	02/17/2026	6443	Gordon Odendahl		Accounts Paya...	-722.08	45,952.83
Check	02/20/2026	6444	Parsons Behle & Lat...		Accounts Paya...	-16,531.00	29,421.83
Check	02/20/2026	6445	Verizon Wireless		Gate Automatio...	-25.04	29,396.79
General Journal	02/24/2026	JJ 202...	Trout Unlimited	RECORD RE...	Trout Unlimited	3,000.00	32,396.79
Check	02/25/2026	6446	Emery Telecom		Advertising	-274.00	32,122.79
Check	02/25/2026	6447	Rocky Mountain Power		Utilities	-23.20	32,099.59
Check	02/26/2026	6448	Price River Water Us...		Legal	-40,000.00	-7,900.41
General Journal	02/28/2026	JJ 202...		RECORD TR...	PTIF-1158 Gen...	26,000.00	18,099.59
Deposit	02/28/2026			Interest	Interest Income...	0.65	18,100.24
Check	03/02/2026	6449	RJ Davis		Wages Payable	-1,780.42	16,319.82
Check	03/02/2026	6450	Derris R Jones		Wages Payable	-327.72	15,992.10
General Journal	03/02/2026	JJ 202...	Carbon County	RECORD RE...	Interlocal agree...	4,923.12	20,915.22
Check	03/11/2026	EFT	Internal Revenue Ser...		-SPLIT-	-835.30	20,079.92
Deposit	03/24/2026			Deposit	-SPLIT-	4,725.00	24,804.92
Check	03/24/2026	6451	Postmaster		Postage	-78.00	24,726.92
Check	03/24/2026	6452	carbon Canal		Water Assessm...	-540.00	24,186.92
Check	03/24/2026	6453	Smuin, Rich & Marsing		Accounts Paya...	-315.00	23,871.92
Check	03/24/2026	6454	Gordon Odendahl		Accounts Paya...	-381.60	23,490.32
Check	03/24/2026	6455	Postmaster		Postage	-108.00	23,382.32
Check	03/24/2026	6456	Verizon Wireless		Gate Automatio...	-25.04	23,357.28
Deposit	03/27/2026			Deposit	-SPLIT-	4,270.00	27,627.28
Deposit	03/30/2026			Deposit	-SPLIT-	3,500.00	31,127.28
Check	03/30/2026	6457	Rocky Mountain Power		Utilities	-33.01	31,094.27
Check	03/30/2026	6458	Keith Cox		Accounts Paya...	-1,020.95	30,073.32
Deposit	03/31/2026			Interest	Interest Income...	0.29	30,073.61
Total Zions Bank-Checking						-14,697.57	30,073.61
Accounts Receiv-Spillway GASB68							109,284.00
Total Accounts Receiv-Spillway GASB68							109,284.00

Carbon Water Conservancy District General Ledger As of March 31, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
Accounts Receivable							0.00
Total Accounts Receivable							0.00
AR Operations							21,802.63
Total AR Operations							21,802.63
AR Property Tax							79,341.98
General Journal	01/16/2026	JJ 202...	Carbon County	RECORD PA...	Zions Bank-Ch...	-79,341.98	0.00
Total AR Property Tax						-79,341.98	0.00
AR Property Tax Interest							0.00
Total AR Property Tax Interest							0.00
BOR Flow Eval							0.00
Total BOR Flow Eval							0.00
RDA RECEIVABLE							0.00
Total RDA RECEIVABLE							0.00
Due From Capital Projects Fund							0.00
Total Due From Capital Projects Fund							0.00
Prepaid Expense							0.00
Check	01/15/2026	6436	Carbon County	RENT 2026	Zions Bank-Ch...	4,800.00	4,800.00
General Journal	01/31/2026	JJ 202...		RECORD RE...	Rent	-400.00	4,400.00
General Journal	02/28/2026	JJ 202...		RECORD RE...	Rent	-400.00	4,000.00
General Journal	03/31/2026	JJ 202...		RECORD RE...	Rent	-400.00	3,600.00
Total Prepaid Expense						3,600.00	3,600.00
Undeposited Funds							0.00
Total Undeposited Funds							0.00
Accum Depr-Slope Stabilization							-5,583.54
General Journal	03/31/2026	JJ 202...		RECORD Q1 ...	Net Investment ...	-274.59	-5,858.13
Total Accum Depr-Slope Stabilization						-274.59	-5,858.13
Accumulated Deprec - Mud 18-20							-57,494.99
General Journal	03/31/2026	JJ 202...		RECORD Q1 ...	Net Investment ...	-2,653.61	-60,148.60
Total Accumulated Deprec - Mud 18-20						-2,653.61	-60,148.60
Accumulated Depreciation-Equipm							-5,914.81
General Journal	03/31/2026	JJ 202...		RECORD Q1 ...	Net Investment ...	-160.92	-6,075.73
Total Accumulated Depreciation-Equipm						-160.92	-6,075.73
Accumulated Depreciation-Fencin							-16,865.58
General Journal	03/31/2026	JJ 202...		RECORD Q1 ...	Net Investment ...	-843.29	-17,708.87
Total Accumulated Depreciation-Fencin						-843.29	-17,708.87
Accumulated Depreciation-Gateho							-172,821.00
General Journal	03/31/2026	JJ 202...		RECORD Q1 ...	Net Investment ...	-2,700.35	-175,521.35
Total Accumulated Depreciation-Gateho						-2,700.35	-175,521.35
Accumulated Depreciation - Mud							-18,754.01
General Journal	03/31/2026	JJ 202...		RECORD Q1 ...	Net Investment ...	-661.91	-19,415.92
Total Accumulated Depreciation - Mud						-661.91	-19,415.92
Accumulated Depreciation - Spil							-59,203.52
General Journal	03/31/2026	JJ 202...		RECORD Q1 ...	Net Investment ...	-2,097.72	-61,301.24
Total Accumulated Depreciation - Spil						-2,097.72	-61,301.24
Concrete Spillway Repairs Proj							335,635.09
Total Concrete Spillway Repairs Proj							335,635.09
Earhquake Project							0.00
Total Earhquake Project							0.00
Equipment							5,861.00
Total Equipment							5,861.00
Fencing Project							134,926.73
Total Fencing Project							134,926.73

Carbon Water Conservancy District

General Ledger

As of March 31, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance	
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 Projec							0.00	
Total WIP Slope Stabilization Projec							0.00	
Accounts Payable							0.00	
Total Accounts Payable							0.00	
A/P- Property Tax Refund							0.00	
Total A/P- Property Tax Refund							0.00	
Accounts Payable - Capital Proj							0.00	
Total Accounts Payable - Capital Proj							0.00	
Accounts Payable - General							-9,050.80	
Check	01/15/2026	6432	Smuin, Rich & Marsing	DEC ACCOU...	Zions Bank-Ch...	735.00	-8,315.80	
Check	01/15/2026	6435	Gordon Odendahl	DEC 2025 AC...	Zions Bank-Ch...	1,462.80	-6,853.00	
General Journal	01/31/2026	JJ 202...		ACCRUE SM...	Accounting/Ser...	-1,099.00	-7,952.00	
General Journal	01/31/2026	JJ 202...		ACCRUE GO...	Accounting/Ser...	-722.08	-8,674.08	
Check	02/11/2026	6441	Parsons Behle & Lati...	INVOICE 1763...	Zions Bank-Ch...	6,853.00	-1,821.08	
Check	02/17/2026	6442	Smuin, Rich & Marsing	JAN 2026	Zions Bank-Ch...	1,099.00	-722.08	
Check	02/17/2026	6443	Gordon Odendahl	JAN 20260	Zions Bank-Ch...	722.08	0.00	
Check	02/20/2026	6444	Parsons Behle & Lati...	INVOICE 1770...	Zions Bank-Ch...	16,531.00	16,531.00	
General Journal	02/28/2026	JJ 202...		ACCRUE PAR...	Legal	-16,531.00	0.00	
General Journal	02/28/2026	JJ 202...		ACCRUE SM...	Accounting/Ser...	-315.00	-315.00	
General Journal	02/28/2026	JJ 202...		ACCRUE GO...	Accounting/Ser...	-381.60	-696.60	
Check	03/24/2026	6453	Smuin, Rich & Marsing	FEB 2026	Zions Bank-Ch...	315.00	-381.60	
Check	03/24/2026	6454	Gordon Odendahl	FEB 2026	Zions Bank-Ch...	381.60	0.00	
Check	03/30/2026	6458	Keith Cox		Zions Bank-Ch...	1,020.95	1,020.95	
General Journal	03/31/2026	JJ 202...		ACCRUE FO...	Travel (Mileage...	-1,020.95	0.00	
Total Accounts Payable - General							9,050.80	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	

Carbon Water Conservancy District General Ledger As of March 31, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance	
Payroll Liabilities							-2,874.37	
Federal Withholding							-249.70	
General Journal	01/01/2026	JJ 202...		RECORD WA...	Wages	-249.70	-499.40	
Check	01/14/2026	EFT	Internal Revenue Ser...		Zions Bank-Ch...	399.70	-99.70	
Check	02/11/2026	EFT	Internal Revenue Ser...		Zions Bank-Ch...	399.70	300.00	
General Journal	02/28/2026	JJ 202...		RECORD WA...	Wages	-399.70	-99.70	
Check	03/11/2026	EFT	Internal Revenue Ser...		Zions Bank-Ch...	399.70	300.00	
General Journal	03/31/2026	JJ 202...		RECORD WA...	Wages	-399.70	-99.70	
Total Federal Withholding							150.00	-99.70
FICA							-410.95	
General Journal	01/01/2026	JJ 202...		RECORD WA...	Wages	-166.53	-577.48	
General Journal	01/01/2026	JJ 202...		RECORD WA...	Wages	-38.95	-616.43	
General Journal	01/01/2026	JJ 202...		RECORD WA...	Wages	-166.53	-782.96	
General Journal	01/01/2026	JJ 202...		RECORD WA...	Wages	-38.95	-821.91	
Check	01/14/2026	EFT	Internal Revenue Ser...		Zions Bank-Ch...	435.60	-386.31	
Check	02/11/2026	EFT	Internal Revenue Ser...		Zions Bank-Ch...	435.60	49.29	
General Journal	02/28/2026	JJ 202...		RECORD WA...	Wages	-176.52	-127.23	
General Journal	02/28/2026	JJ 202...		RECORD WA...	Wages	-41.28	-168.51	
General Journal	02/28/2026	JJ 202...		RECORD WA...	Wages	-176.52	-345.03	
General Journal	02/28/2026	JJ 202...		RECORD WA...	Wages	-41.28	-386.31	
Check	03/11/2026	EFT	Internal Revenue Ser...		Zions Bank-Ch...	435.60	49.29	
General Journal	03/31/2026	JJ 202...		RECORD WA...	Wages	-176.52	-127.23	
General Journal	03/31/2026	JJ 202...		RECORD WA...	Wages	-41.28	-168.51	
General Journal	03/31/2026	JJ 202...		RECORD WA...	Wages	-176.52	-345.03	
General Journal	03/31/2026	JJ 202...		RECORD WA...	Wages	-41.28	-386.31	
Total FICA							24.64	-386.31
FUTA							0.00	
Total FUTA								0.00
State Unemployment							-16.12	
General Journal	01/01/2026	JJ 202...		RECORD WA...	Wages	-5.37	-21.49	
Check	01/30/2026	EFT	Utah Dept of Employ...	4TH QTR UN...	Zions Bank-Ch...	16.12	-5.37	
General Journal	02/28/2026	JJ 202...		RECORD WA...	Wages	-2.85	-8.22	
General Journal	03/31/2026	JJ 202...		RECORD WA...	Wages	-2.85	-11.07	
Total State Unemployment							5.05	-11.07
State Withholding							-364.32	
General Journal	01/01/2026	JJ 202...		RECORD WA...	Wages	-121.44	-485.76	
Check	01/30/2026	EFT	Utah State Tax Com...	4TH QUATER...	Zions Bank-Ch...	364.32	-121.44	
General Journal	02/28/2026	JJ 202...		RECORD WA...	Wages	-121.44	-242.88	
General Journal	03/31/2026	JJ 202...		RECORD WA...	Wages	-121.44	-364.32	
Total State Withholding							0.00	-364.32
Wages Payable							-1,833.28	
General Journal	01/01/2026	JJ 202...		RECORD WA...	Wages	-2,109.31	-3,942.59	
Check	01/02/2026	6430	RJ Davis	DEC 2025 PA...	Zions Bank-Ch...	1,780.42	-2,162.17	
Check	01/02/2026	6431	Derris R Jones	DEC 2025 PA...	Zions Bank-Ch...	327.72	-1,834.45	
Check	02/02/2026	6439	RJ Davis	JAN PAYROLL	Zions Bank-Ch...	1,780.42	-54.03	
Check	02/02/2026	6440	Derris R Jones	JAN PAYROLL	Zions Bank-Ch...	327.72	273.69	
General Journal	02/28/2026	JJ 202...		RECORD WA...	Wages	-2,108.14	-1,834.45	
Check	03/02/2026	6449	RJ Davis	FEB 2026	Zions Bank-Ch...	1,780.42	-54.03	
Check	03/02/2026	6450	Derris R Jones	FEB 2026	Zions Bank-Ch...	327.72	273.69	
General Journal	03/31/2026	JJ 202...		RECORD WA...	Wages	-2,108.14	-1,834.45	
Total Wages Payable							-1.17	-1,834.45
Payroll Liabilities - Other							0.00	
Total Payroll Liabilities - Other								0.00
Total Payroll Liabilities							178.52	-2,695.85
Note Pay-Spillway LongTm GASB68							-72,227.00	
Total Note Pay-Spillway LongTm GASB68								-72,227.00
Capital Projects Fund Balance							-1,747,484.03	
General Journal	01/01/2026	JJ 202...		CLOSE NET I...	General Unassi...	-378,632.29	-2,126,116.32	
Total Capital Projects Fund Balance							-378,632.29	-2,126,116.32
General Unassigned Fund Balance							-449,658.01	
General Journal	01/01/2026	JJ 202...		CLOSE NET I...	-SPLIT-	12,449.72	-437,208.29	
Total General Unassigned Fund Balance							12,449.72	-437,208.29

Carbon Water Conservancy District General Ledger As of March 31, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance	
Long-Term Liability Offset							109,284.00	
Total Long-Term Liability Offset							109,284.00	
Long-Term Receiv-PRWUA GASB 68							-109,284.00	
Total Long-Term Receiv-PRWUA GASB 68							-109,284.00	
Net Investment Capital Assets							-2,277,927.72	
General Journal	03/31/2026	JJ 202...		RECORD Q1 ...	-SPLIT-	9,392.39	-2,268,535.33	
Total Net Investment Capital Assets							9,392.39	-2,268,535.33
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							-387,985.20	
General Journal	01/01/2026	JJ 202...		CLOSE NET I...	General Unassi...	366,182.57	-21,802.63	
Total Unrestricted Net Assets							366,182.57	-21,802.63
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	
COLORADO RIVER AUTHORITY OF UT							0.00	
Total COLORADO RIVER AUTHORITY OF UT							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							0.00	
General Journal	01/31/2026	JJ 202...		RECORD INT...	PTIF-1158 Gen...	-2,020.92	-2,020.92	
General Journal	02/28/2026	JJ 202...		RECORD INT...	PTIF-1158 Gen...	-1,830.78	-3,851.70	
General Journal	03/31/2026	JJ 202...		RECORD INT...	PTIF-1158 Gen...	-2,034.42	-5,886.12	
Total Interest Income-BOR Restricted							-5,886.12	-5,886.12
Interest Income-CPF							0.00	
General Journal	01/31/2026	JJ 202...		RECORD INT...	PTIF-1158 Gen...	-4,945.40	-4,945.40	
General Journal	02/28/2026	JJ 202...		RECORD INT...	PTIF-1158 Gen...	-4,480.13	-9,425.53	
General Journal	03/31/2026	JJ 202...		RECORD INT...	PTIF-1158 Gen...	-4,978.45	-14,403.98	
Total Interest Income-CPF							-14,403.98	-14,403.98
Interest Income-GF							0.00	
Deposit	01/30/2026			Interest	Zions Bank-Ch...	-1.39	-1.39	
General Journal	01/31/2026	JJ 202...		RECORD INT...	PTIF-1158 Gen...	-1,064.95	-1,066.34	
General Journal	02/28/2026	JJ 202...		RECORD INT...	PTIF-1158 Gen...	-1,113.11	-2,179.45	
Deposit	02/28/2026			Interest	Zions Bank-Ch...	-0.65	-2,180.10	
General Journal	03/31/2026	JJ 202...		RECORD INT...	PTIF-1158 Gen...	-1,170.89	-3,350.99	
Deposit	03/31/2026			Interest	Zions Bank-Ch...	-0.29	-3,351.28	
Total Interest Income-GF							-3,351.28	-3,351.28
Interlocal agreements							0.00	
General Journal	03/02/2026	JJ 202...	Carbon County	RECORD RE...	Zions Bank-Ch...	-4,923.12	-4,923.12	
Total Interlocal agreements							-4,923.12	-4,923.12
Note Payment Reimbursement							0.00	
Total Note Payment Reimbursement							0.00	
Payroll Tax Refund							0.00	
Total Payroll Tax Refund							0.00	

Carbon Water Conservancy District

General Ledger

As of March 31, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
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	02/24/2026	JJ 202...	Trout Unlimited	RECORD RE...	Zions Bank-Ch...	-3,000.00	-3,000.00
Total Trout Unlimited							-3,000.00
Water Lease							0.00
Deposit	03/24/2026	1271	Wellington Canal	2026 WATER ...	Zions Bank-Ch...	-1,750.00	-1,750.00
Deposit	03/24/2026	7533	TOM MATTHEWS	2026 WATER ...	Zions Bank-Ch...	-525.00	-2,275.00
Deposit	03/24/2026	4802	RAND GORDON	2026 WATER ...	Zions Bank-Ch...	-1,400.00	-3,675.00
Deposit	03/24/2026	1018	Lamar Davis	2026 WATER ...	Zions Bank-Ch...	-175.00	-3,850.00
Deposit	03/24/2026	1109	LYNN MARSING	2026 WATER ...	Zions Bank-Ch...	-875.00	-4,725.00
Deposit	03/27/2026	6597	TERRIE SACCOMA...	2026 WATER ...	Zions Bank-Ch...	-1,050.00	-5,775.00
Deposit	03/27/2026	1726	DAVE CAVE	2026 WATER ...	Zions Bank-Ch...	-2,975.00	-8,750.00
Deposit	03/27/2026	285	Derris R Jones	2026 WATER ...	Zions Bank-Ch...	-245.00	-8,995.00
Deposit	03/30/2026	2525	Lon Thayn	2026 WATER ...	Zions Bank-Ch...	-1,750.00	-10,745.00
Deposit	03/30/2026	0587	PAUL METELKO	2026 WATER ...	Zions Bank-Ch...	-1,400.00	-12,145.00
Deposit	03/30/2026	3371	DAVE BASINGER	2026 WATER ...	Zions Bank-Ch...	-350.00	-12,495.00
Total Water Lease							-12,495.00
Workers Comp Refund							0.00
Total Workers Comp Refund							0.00
Accounting/Services							0.00
General Journal	01/31/2026	JJ 202...		ACCRUE SM...	Accounts Paya...	1,099.00	1,099.00
General Journal	01/31/2026	JJ 202...		ACCRUE GO...	-SPLIT-	699.60	1,798.60
General Journal	02/28/2026	JJ 202...		ACCRUE SM...	Accounts Paya...	315.00	2,113.60
General Journal	02/28/2026	JJ 202...		ACCRUE GO...	Accounts Paya...	381.60	2,495.20
Total Accounting/Services							2,495.20
Advertising							0.00
Check	01/15/2026	6433	Emery Telecom	ADVERTISIN...	Zions Bank-Ch...	164.00	164.00
Check	02/25/2026	6446	Emery Telecom		Zions Bank-Ch...	274.00	438.00
Total Advertising							438.00
Audit							0.00
Total Audit							0.00
Bank Charges							0.00
Total Bank Charges							0.00
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
Cloud Seeding Participation Fee							0.00
Total Cloud Seeding Participation Fee							0.00
Design/ Gate Replacement							0.00
Total Design/ Gate Replacement							0.00
Director Fees							0.00
Total Director Fees							0.00
Dues & Subscriptions							0.00
Check	01/15/2026	6434	UTAH COUNTIES IN...	FRAUD HOTL...	Zions Bank-Ch...	10.00	10.00
Total Dues & Subscriptions							10.00
Engineering Fees							0.00
Total Engineering Fees							0.00

Carbon Water Conservancy District General Ledger As of March 31, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance	
Extra Meetings							0.00	
Total Extra Meetings							0.00	
Gate Automation Charge							0.00	
Check	01/20/2026	6437	Verizon Wireless		Zions Bank-Ch...	25.04	25.04	
Check	02/20/2026	6445	Verizon Wireless		Zions Bank-Ch...	25.04	50.08	
Check	03/24/2026	6456	Verizon Wireless		Zions Bank-Ch...	25.04	75.12	
Total Gate Automation Charge							75.12	75.12
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	
Check	02/26/2026	6448	Price River Water Us...	LEGAL EXPE...	Zions Bank-Ch...	40,000.00	40,000.00	
General Journal	02/28/2026	JJ 202...		ACCRUE PAR...	Accounts Paya...	16,531.00	56,531.00	
Total Legal							56,531.00	56,531.00
Meal Reimbursement							0.00	
Total Meal Reimbursement							0.00	
Note Payment Principal							0.00	
Total Note Payment Principal							0.00	
Office Supplies							0.00	
Total Office Supplies							0.00	
Officer Fees							0.00	
Total Officer Fees							0.00	
Payroll Taxes Expense							0.00	
General Journal	01/01/2026	JJ 202...		RECORD WA...	Wages	210.85	210.85	
General Journal	02/28/2026	JJ 202...		RECORD WA...	Wages	220.65	431.50	
General Journal	03/31/2026	JJ 202...		RECORD WA...	Wages	220.65	652.15	
Total Payroll Taxes Expense							652.15	652.15
Postage							0.00	
Check	03/24/2026	6451	Postmaster		Zions Bank-Ch...	78.00	78.00	
Check	03/24/2026	6455	Postmaster	PO BOX FOR ...	Zions Bank-Ch...	108.00	186.00	
Total Postage							186.00	186.00
Property Tax Refunds							0.00	
Total Property Tax Refunds							0.00	
Rent							0.00	
General Journal	01/31/2026	JJ 202...		RECORD RE...	Prepaid Expense	400.00	400.00	
General Journal	02/28/2026	JJ 202...		RECORD RE...	Prepaid Expense	400.00	800.00	
General Journal	03/31/2026	JJ 202...		RECORD RE...	Prepaid Expense	400.00	1,200.00	
Total Rent							1,200.00	1,200.00
Repairs and Maint - Dam Repair							0.00	
Total Repairs and Maint - Dam Repair							0.00	
Repairs and Maintenance-Dam							0.00	
Total Repairs and Maintenance-Dam							0.00	
Repairs and Maintenance-Other							0.00	
Total Repairs and Maintenance-Other							0.00	
Retirement Gift							0.00	
Total Retirement Gift							0.00	
Support to Outside Organization							0.00	
Total Support to Outside Organization							0.00	
Training							0.00	
General Journal	03/31/2026	JJ 202...		ACCRUE FO...	Travel (Mileage...	175.00	175.00	
Total Training							175.00	175.00
Transfer to Capital Projects							0.00	
Total Transfer to Capital Projects							0.00	

Carbon Water Conservancy District General Ledger As of March 31, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance	
Transfer to General Fund							0.00	
Total Transfer to General Fund							0.00	
Travel (Mileage, Meals, Motel)							0.00	
General Journal	01/31/2026	JJ 202...		ACCRUE GO...	Accounting/Ser...	22.48	22.48	
General Journal	03/31/2026	JJ 202...		ACCRUE FO...	-SPLIT-	845.95	868.43	
Total Travel (Mileage, Meals, Motel)							868.43	868.43
Utilities							0.00	
Check	01/30/2026	6438	Rocky Mountain Power		Zions Bank-Ch...	23.48	23.48	
Check	02/25/2026	6447	Rocky Mountain Power		Zions Bank-Ch...	23.20	46.68	
Check	03/30/2026	6457	Rocky Mountain Power		Zions Bank-Ch...	33.01	79.69	
Total Utilities							79.69	79.69
Wages							0.00	
General Journal	01/01/2026	JJ 202...		RECORD WA...	-SPLIT-	2,685.93	2,685.93	
General Journal	02/28/2026	JJ 202...		RECORD WA...	-SPLIT-	2,847.08	5,533.01	
General Journal	03/31/2026	JJ 202...		RECORD WA...	-SPLIT-	2,847.08	8,380.09	
Total Wages							8,380.09	8,380.09
Water Assessments							0.00	
Check	03/24/2026	6452	carbon Canal	2026 ASSESS...	Zions Bank-Ch...	540.00	540.00	
Total Water Assessments							540.00	540.00
Workers Comp Insurance							0.00	
Total Workers Comp Insurance							0.00	
Carbon Water Committee Funds							0.00	
Total Carbon Water Committee Funds							0.00	
Insurance Proceeds							0.00	
Total Insurance Proceeds							0.00	
No acctnt							0.00	
Total no acctnt							0.00	
TOTAL						0.00	0.00	