

**CARBON COUNTY RECREATION AND TRANSPORTATION SPECIAL SERVICE DISTRICT
LOCAL BUILDING AUTHORITY**

MEETING MINUTES – October 16, 2023

IN ATTENDANCE:

OTHERS ATTENDING:

Dennis Christensen, Chair

Laurie Bowman, Clerk/Purchasing agent

Wendy Berryman, Board Member

Casey Hopes, Commission Board Member

Kevin Axelgard, Board Member

Christian Bryner, Legal Counsel

Smuin Rich & Marsing, Financial Consultant – Doug Rasmussen

Carbon County Golf Course – Brett Johnson & Tom King

Geni Hawk, Secretary

The meeting was called to order at 4:00 p.m. in the 1st floor Conference Room of the County Administration Building by Dennis Christensen.

Item#1: Local Building Authority Check Register – No checks

Item #2: Local Building Authority financial report See attached financial report – Interest earnings 1,415.73 profit and loss total interest of 11,750.21, insurance of \$3,500 for the Balance sheet about 319,000.00 in the combined checking and savings part of that is in the PTIF some at the Zions checking account.

Motion – Laurie Bowman

Seconded – Casey Hopes

Unanimous

Item #3: Approval of P.O.'s, Payments and bids over \$2,000 – None

Item #4: Adjourn as Local Building Authority and Convene as Recreation Transportation SSD.

Motion – Casey Hopes

Seconded – Wendy Berryman

Unanimous

Recreation and Transportation SSD

Item #1: Approval of minutes For the November 14, 2022 meeting

Motion – Kevin Axelgard

Seconded – Laurie Bowman

Unanimous

Item #2: Golf Course update – Brett slowing down a little with the weather change, weekend are still busy, fertilizing is done. Front nine pump has gone down electrically, they are trying to figure that out and Scott Bruno will be looking into it. TK spoke with Scott, it lost its programming possibly do to battery backup. Kids are leaving, so we will have Cody and one other person. Brett has his full staff and will cut back in November. We are hoping for the greens mower in November. The golf course looks great, we will need tree trimming over the winter. We have attached the financials for August. Laurie asked for closing date. Depends on the weather but a hard close will be December 1st.

Item #3: Update on Perky Travels – Letter of thanks was sent by Perky travel and is in everyones packet. The check was written to Carbon County and Casey said everything was taken care of and the Van has been purchased and is owned by Active Re-entry.

Item #4: Approval of P.O.'s payments and bids over & 2,000. Audit from Aycock, Miles & Associates for \$9,900
Motion: Casey Hopes
Seconded: Wendy Berryman
Unanimous

Item#5: Consideration and possible approval of Special Service District check register -
Motion: Laurie Bowman
Seconded: Kevin Axelgard
Unanimous

Item#6: Consideration and possible approval of Special Service District financial report General fund mineral lease payments from Carbon County a little over 90,000 Emery was a little over 5,000 and San Pete was a little over 7,000. Interest earnings for September was 22,974. Expenditures 35,000 sent to Carbon County for Perky Travels Van. Total revenue Jan – sept 3,109,000. We budgeted 2.5 million so we have exceeded that amount. The interest earnings 147,000. Total expenses 72,106. We have other expenditures that will be coming the end of the year. Now our net income is 3,184,000. Balance sheet we have a little over 6,000 in Zions checking in PTIF 5,151,000. Capital Projects fund interest earnings 12,648. Total earning for January – September 106,000 expenditures 28,346. So net income of 77,703. The Balance Sheet, Zions a little over 4,400 and 2,846,259 In PTIF
See attached:
Motion – Laurie Bowman
Seconded – Wendy Berryman
Unanimous

Item #7: Set Sub-Committee Meetings for the 2024 Budget
Meeting will be At Smuin Rich and Marsing on November 2nd and 11:00 and will be attended by Dennis & Laurie. Christian explains the time line to the board stating that the tentative budget has to be available for 10 days for people to review before the public hearing. Publish to approve the budget on November 22 and November 29 and the hearing to approve the final

budget will be on December 11 meeting. Doug will get the document for Geni to publish before November 20th. Christian approved the time line.

Motion –
Seconded –
Unanimous

Item #8: Possible closed session Re: Gramma Request

Motion to go into closed session due to potential or eminent litigation- Casey Hopes

Seconded – Laurie Bowman

All in attendance agreed to the closed session

Brett and TK were dismissed

Motion to come out of closed session and resume normal meeting:

Seconded
Unanimous

Coming out of closed session and going back into regular meeting Unanimous

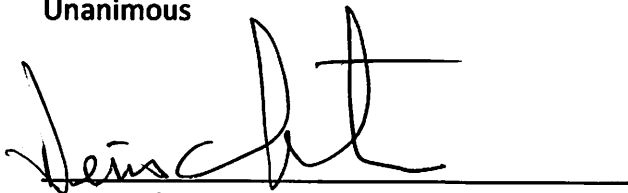
Item #9: Other District Business: Casey Hopes asked for Carbon County assistance in purchasing 2 semis with snowplows. Because of additional revenue it would help the Counties budget for this. They are asking for the full amount. The board requested a letter from the County and Casey said he would have that to Doug before the budget meeting on November 2nd.

Doug – the county has sent requested the invoice for the state pilt money 148,762.00 and we received this number from Seth and Doug created the invoice and if the Board is OK then Geni will take it over to Seth to pay the district. We have budgeted for that state Pilt money.

Motion to adjourn: Laurie Bowman

Seconded: Kevin Axelgard

Unanimous

A handwritten signature in black ink, appearing to read "Dennis Christensen", written over a horizontal line.

Dennis Christensen, Chair

Carbon County Rec&Trans SSD General Fund

Invoice

751 East 100 North, Suite 2400
Price, UT 84501

Date	Invoice #
10/16/2023	2023-1

Bill To
Carbon County Auditor 751 East 100 North Price Utah 84501

Ship To
Carbon County Auditor 751 East 100 North Price, UT 84501

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
			10/16/2023			

Quantity	Item Code	Description	Price Each	Amount
1	CC PILT	Carbon County PILT payment	148,762.00	148,762.00

Jenise L. Crayman
CHAIRMAN

Total \$148,762.00

A NOTICE OF A BOARD MEETING OF THE CARBON COUNTY RECREATION/TRANSPORTATION SPECIAL SERVICE DISTRICT AND LOCAL BUILDING AUTHORITY

Notice is hereby given that the Carbon County Recreation and Transportation Special Service District, Carbon County, State of Utah, will hold a regular meeting in the first floor conference room of the Carbon County Administration Building, 751 East 100 North, Price Utah, and Commencing at 4:00 p.m. on Monday October 16, 2023. Members unable to attend please call 435-636-3226.

AGENDA

Local Building Authority

1. Consideration and possible approval of the Local Building Authority check register
2. Consideration and possible approval of the Local Building Authority financial report
3. Approval of P.O.'s, payments and bids over \$2,000
4. Adjourn as the Local Building Authority and Convene as the Carbon County Recreation/Transportation Special Service District

Recreation and Transportation Special Service District

1. Approval of Special Service District Minutes
2. Golf Course Update –
3. Update on Perky Travels - Doug
4. Approval of P.O.'s, payments and bids over \$2,000
5. Consideration and possible approval of Special Service District check register
6. Consideration and possible approval of Special Service District financial report
7. Set sub-committee meetings for the 2024 budget
8. Possible Closed Session Re: GRAMMA request
9. Other District Business

10:10 AM

10/12/23

Accrual Basis

Carbon County Rec & Trans Local Building Authority
Profit & Loss Detail

September 2023

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Ordinary Income/Expense									
Income									
360-000 · Miscellaneous Revenue									
361-000 · Interest Earnings Escrow Acct									
Deposit	09/30/2023			Interest		1110 · LB...	0.00	1,415.73	1,415.73
Total 361-000 · Interest Earnings Escrow Acct							0.00	1,415.73	1,415.73
Total 360-000 · Miscellaneous Revenue							0.00	1,415.73	1,415.73
Total Income							0.00	1,415.73	1,415.73
Net Ordinary Income							0.00	1,415.73	1,415.73
Net Income							0.00	1,415.73	1,415.73

10:08 AM

10/12/23

Accrual Basis

Carbon County Rec & Trans Local Building Authority

Profit & Loss Budget vs. Actual

January through September 2023

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
360-000 · Miscellaneous Revenue				
361-000 · Interest Earnings Escrow Acct	11,750.21	3,000.00	8,750.21	391.7%
Total 360-000 · Miscellaneous Revenue	11,750.21	3,000.00	8,750.21	391.7%
Total Income	11,750.21	3,000.00	8,750.21	391.7%
Expense				
441-000 · Administration				
441-250 · Insurance	3,500.00	3,000.00	500.00	116.7%
Total 441-000 · Administration	3,500.00	3,000.00	500.00	116.7%
Total Expense	3,500.00	3,000.00	500.00	116.7%
Net Ordinary Income	8,250.21	0.00	8,250.21	100.0%
Net Income	8,250.21	0.00	8,250.21	100.0%

Carbon County Rec & Trans Local Building Authority
Balance Sheet
As of September 30, 2023

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Local Building Authority-Zions	399.20
1110 · LBA General-PTIF 8016	<u>318,585.02</u>
Total Checking/Savings	<u>318,984.22</u>
Total Current Assets	<u>318,984.22</u>
TOTAL ASSETS	<u><u>318,984.22</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	310,734.01
Net Income	<u>8,250.21</u>
Total Equity	<u>318,984.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>318,984.22</u></u>

**CARBON COUNTY RECREATION AND TRANSPORTATION SPECIAL SERVICE DISTRICT
LOCAL BUILDING AUTHORITY**

MEETING MINUTES – September 11, 2023

IN ATTENDANCE:

OTHERS ATTENDING:

Dennis Christensen, Chair

Terry Yelonek, Rochelle Blanc, Derek Jensen

Laurie Bowman, Clerk/Purchasing agent

Wendy Berryman, Board Member

Casey Hopes, Commission Board Member - Absent

Kevin Axelgard, Board Member

Christian Bryner, Legal Counsel - Absent

Smuin Rich & Marsing, Financial Consultant – Doug Rasmussen

Carbon County Golf Course – Brett Johnson

Geni Hawk, Secretary

The meeting was called to order at 4:00 p.m. in the 1st floor Conference Room of the County Administration Building by Dennis Christensen.

Item#1: Local Building Authority Check Register. 1 check approved last meeting.

Motion – Laurie Bowman

Seconded – Wendy Berryman

Unanimous

Item #2: Local Building Authority financial report See attached financial report –

Interest earnings 1,428.26

Liability insurance 3,500.00

Year to date interest earnings 10,334.48

Balance sheet end of August 317,568.49

Zions account is lower because little interest is earned.

Motion – Wendy Berryman

Seconded – Laurie Bowman

Unanimous

Item #3: Approval of P.O.'s, Payments and bids over \$2,000 – None

Item #4: Adjourn as Local Building Authority and Convene as Recreation Transportation SSD.

Motion – Laurie Bowman

Seconded – Wendy Berryman

Unanimous

Recreation and Transportation SSD

Item #1: Presentation and possible approval of request to assist the Perkie Travels Program through Active Re-Entry.

Terry Yelonek executive director of Active Re-entry, Rochelle Blanc Fiscal officer of Active Re-entry, Derek Jensen Transportation Coordinator for Active Re-entry.

Perkie travels is a free transportation service that Active Re-entry has been providing for Carbon and Emery County residents who are undergoing cancer treatments. Transportation is done daily for radiation treatments. It is a lifesaving treatment. Both Counties in the past have helped and the last time was 8 years ago. They are asking for funding for a van with handicap capabilities. Laurie asked how many people use this service, Terry stated that sometimes they can have as many as 5 at a time or sometimes 1. The largest need is in the winter. There are 3 facilities that they transport to. They have found a 2016 modified Dodge Grand Caravan. It has the North Star Conversion system. This is difficult to come by Terry stated. The vehicle will cost \$35,000 Perkie travel is asking 17,326. We are in the County and are Non-profit. They would like the full \$35,000 so that they do not have to exhaust all there funds but at least the 17,326. Laurie aske in Emery County was helping. Terry stated no. Emery County helped get a minivan that sits in Emery County and they have paid for ½ of the maintenance and tires and 75% of the use comes from Carbon County. Dennis asked Doug for input. Doug stated that this board helped in the past and he will see if it needs to go through the County or if it can come directly from the Board. Doug said they would need to fill out an application. Rochelle said that if they did not have to exhaust their donated funds to assist in the purchase it would be helpful as those funds are used for gas ect. Terry has spoken with the owner. Rochelle asked how long it will take, Doug stated it would be quick. Transportation is provided free. Doug stated the motion should say. Doug will check on how the funds will be distributed and Linda has the application. Terry will call Smuin Rich and Marsing to get the application.

Motion to approve \$35,000 based on further information from Doug and filling out the application.

Seconded – Wendy Berryman

Unanimous

Item #2: Approval of minutes For the August 14, 2022 meeting – Wendy Berryman needed to be added to be present

Motion to accept the meeting minutes with the adding of Wendy Berryman – Wendy Berryman

Seconded – Kevin Axelrod

Unanimous

Item #3: Golf Course update: Brett Johnson

Everything is going great, busy after 4:00. Has slowed due to the hunt and school but overall great. TK's update on the mower is hopefully by November. There is no change in the price and it has already been approved. The course is in great condition. Laurie asked for funding numbers and Brett forgot to bring those.

Item #4: Approval of P.O.'s payments and bids over & 2,000. High Desert excavating \$2011.32

Motion – Laurie Bowman

Seconded – Wendy Berryman

Unanimous

Item#5: Consideration and possible approval of Special Service District check register for the Capital Projects and the General Fund
Motion – Wendy Berryman
Seconded – Kevin Axelgard
Unanimous

Item#6: Consideration and possible approval of Special Service District financial report
General Fund: Mineral lease money \$77,840.05 Mineral lease payments \$123,593.51
PTIF: Interest earnings – general fund for August \$22,729.08
Expenditures: \$6,406.26
Year to date: \$3,006,803.27 mineral lease payments, \$124,133.05 Interest earnings for a total of \$3,130,936.32 Total expenditures YTD \$30,970.67 Net Income is about 3.1 million so far. The numbers came in for review for August and it looks like it will have another 122.
General fund PTIF Zion \$2,165.63 PTIF \$5,070,743.37 PTIF is paying 5.3%.
Capital Projects fund: Interest earnings \$12,701.37 expense \$208.33 net income \$12,493.04.
YTD interest earnings almost 92,000 pasture lease \$1,500 total income \$93,401.94 expenses of \$28,138.00 for net income of \$65,263.94 the Balance Sheet PTIF combined 2,838,220.90. Much better interest earnings that was expected.

See attached:

Motion – Laurie Bowman
Seconded – Kevin Axelgard
Unanimous

Item #7: Other District Business: Laurie stated the property is filled with Cattle. Kevin stated you can tell they are his cattle, they are a cut above.

Motion to adjourn: Kevin Axelgard
Seconded: Laurie Bowman
Unanimous

Dennis Christensen, Chair

C C CLUB - GOLF COURSE

Balance Sheet

As of August 31, 2023

	Aug 31, 23
ASSETS	
Current Assets	
Checking/Savings	290,073.35
102 · CHECKING ZIONS	<u>290,073.35</u>
Total Checking/Savings	290,073.35
Other Current Assets	2,826.38
181 · DEPOSITS & WATER STOCK	<u>2,826.38</u>
Total Other Current Assets	2,826.38
Total Current Assets	292,899.73
Fixed Assets	
151 · LAND IMPROVEMENTS	39,303.10
155 · GOLF COURSE EQUIPMENT	108,272.39
160 · ACCUM DEPREC LAND IMPROV	-39,059.41
167 · ACCUM DEPREC - GOLF EQUIP	<u>-108,272.38</u>
Total Fixed Assets	243.70
TOTAL ASSETS	<u><u>293,143.43</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	3,631.14
201 · ACCOUNTS PAYABLE	<u>3,631.14</u>
Total Accounts Payable	3,631.14
Other Current Liabilities	1,171.00
207 · STATE TAX WITHHELD	253.14
208 · FUTA TAX PAYABLE	825.56
209 · STATE UNEMPLOYMENT TAX PAYABLE	1,300.00
212 · 401K - DEDUCTION	2,126.14
213 · SALES TAX PAYABLE	77,874.23
216 · LOAN-CARBON COUNTRY CLUB	<u>83,550.07</u>
Total Other Current Liabilities	87,181.21
Total Current Liabilities	90,812.35
Long Term Liabilities	20,654.80
263 · DEFFERRED INCOME GOLF	<u>20,654.80</u>
Total Long Term Liabilities	20,654.80
Total Liabilities	107,836.01
Equity	
291 · RETAINED EARNINGS	3,649.87
32000 · *Retained Earnings	71,939.18
Net Income	<u>109,718.37</u>
Total Equity	185,307.42
TOTAL LIABILITIES & EQUITY	<u><u>293,143.43</u></u>

C C CLUB - GOLF COURSE
Profit & Loss Prev Year Comparison
August 2023

	Aug 23	Aug 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
303 · DUES INCOME	5,163.70	5,276.82	-113.12	-2.1%
307 · GOLF GREEN FEES	32,029.96	30,551.74	1,478.22	4.8%
314 · DRIVING RANGE INCOME	1,820.40	1,672.77	147.63	8.8%
Total Income	39,014.06	37,501.33	1,512.73	4.0%
Expense				
501 · GROUNDS KEEPER SALARY	5,423.07	3,230.76	2,192.31	67.9%
503 · ASST PRO- SALARY	5,076.93	2,846.16	2,230.77	78.4%
504 · OFFICE MANAGER SALARY	5,787.69	3,668.70	2,118.99	57.8%
505 · GROUNDS LABOR	11,064.08	6,440.73	4,623.35	71.8%
506 · SALARY -DRIVING RANGE	665.68	388.99	276.69	71.1%
509 · STARTERS SALARY	3,639.10	1,559.24	2,079.86	133.4%
510 · POSTAGE	165.00	0.00	165.00	100.0%
514 · OUTSIDE SERVICES	281.23	158.80	122.43	77.1%
522 · UTAH POWER & LIGHT	3,184.92	4,990.47	-1,805.55	-36.2%
523 · MT FUEL	156.66	123.15	33.51	27.2%
524 · TELEPHONE SERVICE	412.85	411.28	1.57	0.4%
525 · WATER	133.42	724.94	-591.52	-81.6%
527 · EQUIPMENT	74.15	74.15	0.00	0.0%
528 · REPAIRS/ MAINT- EQUIP.	942.74	1,434.39	-491.65	-34.3%
530 · REPAIRS & MAINT - BDLGS	0.00	525.00	-525.00	-100.0%
531 · REPAIRS & MAINT -GROUND	1,558.08	2,775.91	-1,217.83	-43.9%
536 · GASOLINE & LUDBRICANTS	3,505.60	2,490.92	1,014.68	40.7%
550 · PAYROLL TAXES	3,023.74	1,721.26	1,302.48	75.7%
562 · EMPLOYEE INSURANCE	1,263.10	1,346.68	-83.58	-6.2%
570 · ACCOUNTING SERVICE	220.00	289.00	-69.00	-23.9%
577 · BANK CHARGES	0.00	12.00	-12.00	-100.0%
600 · CHILD SUPPORT SERVICES	0.00	0.00	0.00	0.0%
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
Total Expense	46,578.04	35,212.53	11,365.51	32.3%
Net Ordinary Income	-7,563.98	2,288.80	-9,852.78	-430.5%
Other Income/Expense				
Other Income				
592 · INTEREST INCOME	47.60	23.36	24.24	103.8%
596 · MISCELLANEOUS INCOME	0.00	25.00	-25.00	-100.0%
Total Other Income	47.60	48.36	-0.76	-1.6%
Net Other Income	47.60	48.36	-0.76	-1.6%
Net Income	-7,516.38	2,337.16	-9,853.54	-421.6%

C C CLUB - GOLF COURSE
Profit & Loss Prev Year Comparison
January through August 2023

	Jan - Aug 23	Jan - Aug 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
303 · DUES INCOME	41,309.60	42,214.60	-905.00	-2.1%
307 · GOLF GREEN FEES	187,670.72	169,863.22	17,807.50	10.5%
309 · GOLF SEASON PASSES	77,551.41	93,088.76	-15,537.35	-16.7%
314 · DRIVING RANGE INCOME	8,826.50	7,999.97	826.53	10.3%
Total Income	315,358.23	313,166.55	2,191.68	0.7%
Expense				
501 · GROUNDS KEEPER SALARY	32,538.42	27,461.46	5,076.96	18.5%
502 · GOLF PRO- SALARY	0.00	23,984.56	-23,984.56	-100.0%
503 · ASST PRO- SALARY	8,461.55	14,230.80	-5,769.25	-40.5%
504 · OFFICE MANAGER SALARY	9,646.15	7,337.40	2,308.75	31.5%
505 · GROUNDS LABOR	30,201.69	22,475.84	7,725.85	34.4%
506 · SALARY -DRIVING RANGE	2,054.21	1,588.42	465.79	29.3%
507 · ASST GROUNDSKEEPER	12,090.89	0.00	12,090.89	100.0%
508 · OFFICE SUPPLIES	611.62	285.87	325.75	114.0%
509 · STARTERS SALARY	9,836.24	6,932.41	2,903.83	41.9%
510 · POSTAGE	417.00	654.00	-237.00	-36.2%
514 · OUTSIDE SERVICES	1,045.90	903.38	142.52	15.8%
517 · DRIVING RANGE EXPENSE	1,817.52	0.00	1,817.52	100.0%
522 · UTAH POWER & LIGHT	15,670.85	16,974.47	-1,303.62	-7.7%
523 · MT FUEL	2,896.94	1,847.44	1,049.50	56.8%
524 · TELEPHONE SERVICE	2,640.65	2,609.49	31.16	1.2%
525 · WATER	2,530.96	2,830.20	-299.24	-10.6%
527 · EQUIPMENT	176.97	148.30	28.67	19.3%
528 · REPAIRS/ MAINT- EQUIP.	10,708.70	7,817.95	2,890.75	37.0%
529 · WATER LEASE	8,467.23	7,945.82	521.41	6.6%
530 · REPAIRS & MAINT - BDLGS	0.00	3,344.36	-3,344.36	-100.0%
531 · REPAIRS & MAINT -GROUND	12,343.73	10,795.41	1,548.32	14.3%
536 · GASOLINE & LUDBRICANTS	9,324.73	11,567.68	-2,242.95	-19.4%
550 · PAYROLL TAXES	9,776.22	10,102.19	-325.97	-3.2%
552 · PROPERTY TAXES	242.45	242.85	-0.40	-0.2%
561 · INSURANCE	4,981.32	4,612.89	368.43	8.0%
562 · EMPLOYEE INSURANCE	8,748.78	11,696.30	-2,947.52	-25.2%
565 · EMPLOYEE BENEFITS	0.00	673.34	-673.34	-100.0%
570 · ACCOUNTING SERVICE	1,460.00	1,646.00	-186.00	-11.3%
572 · DUES & SUBSCRIPTIONS	128.70	0.00	128.70	100.0%
577 · BANK CHARGES	12.00	12.00	0.00	0.0%
589 · MISCELLANEOUS	7,032.14	202.20	6,829.94	3,377.8%
600 · CHILD SUPPORT SERVICES	-90.00	0.00	-90.00	-100.0%
66000 · Payroll Expenses	90.00	6,362.98	-6,272.98	-98.6%
66900 · Reconciliation Discrepancies	0.03	0.00	0.03	100.0%
Total Expense	205,863.59	207,286.01	-1,422.42	-0.7%
Net Ordinary Income	109,494.64	105,880.54	3,614.10	3.4%
Other Income/Expense				
Other Income				
592 · INTEREST INCOME	203.73	64.54	139.19	215.7%
596 · MISCELLANEOUS INCOME	20.00	25.00	-5.00	-20.0%
Total Other Income	223.73	89.54	134.19	149.9%
Net Other Income	223.73	89.54	134.19	149.9%
Net Income	109,718.37	105,970.08	3,748.29	3.5%



ACTIVE RE-ENTRY
Independent Living Programs

September 23, 2023

To the Carbon County Recreation, Transportation Special Service District Board of Directors,

Thank you for allowing me and my team members the opportunity to speak with you during the meeting on September 11, 2023. Your kindness and generosity are greatly appreciated. We left the meeting in tears and with a feeling of relief, as we had no other means of making this purchase possible.

The funding approved for the purchase of the modified Dodge Grand Carvan, will be an asset to those individuals that we are providing transportation services for, some of which are lifesaving trips.

We enjoy every opportunity that we are offered to speak to others in our community about the service and support offered by Active Re-Entry. It is our hope that by doing so, members of our community will be able to direct individuals in need to us so that they may receive the assistance needed. If you would like to learn more about our organization, please visit our website at www.arecil.org or give me a call.

Again, our thanks for your support for Active Re-Entry programs and Perkie Travels.

Sincerely,



Terri Yelonek MSW, LCSW
Executive Director

Carbon County Rec&Trans SSD General Fund
Profit & Loss Detail
August 31 through September 30, 2023

Type	Date	Num	Adj	Name	Memo	CI	Split	Debit	Credit	Balance
Ordinary Income/Expense										
Income										
330-000 · Intergovernmental										
335-000 · Mineral Lease Payments										
General Jou...	08/31/202	44srm		Mineral L...			11110 · C...	0.00	90,420.98	90,420.98
Total 335-050 · Carbon County payments										
335-100 · Emery County payments										
General Jou...	08/31/202	44srm	*	Mineral L...			11110 · C...	0.00	5,023.00	5,023.00
Total 335-100 · Emery County payments										
335-200 · Sanpete County payments										
General Jou...	08/31/202	44srm	*	Mineral L...			11110 · C...	0.00	7,079.32	7,079.32
Total 335-200 · Sanpete County payments										
Total 335-000 · Mineral Lease Payments										
Total 330-000 · Intergovernmental										
360-000 · Miscellaneous										
361-000 · Interest Earnings										
Deposit	08/31/202			Interest			1110 · Ge...	0.00	22,729.08	22,729.08
Deposit	09/30/202			Interest			1110 · Ge...	0.00	22,974.13	45,703.21
Total 361-000 · Interest Earnings										
Total 360-000 · Miscellaneous										
Total Income										
Gross Profit										
Expense										

Carbon County Rec&Trans SSD General Fund
Profit & Loss Detail
August 31 through September 30, 2023

Type	Date	Num	Adj	Name	Memo	CI	Split	Debit	Credit	Balance
441-000 · Road SSD Administration										
441-290 · County Contract				Carbon County	for purch...		20000 · A...	35,000.00		35,000.00
Bill	09/14/202									
Total 441-290 · County Contract								35,000.00	0.00	35,000.00
441-311 · Board Expense										
Bill	09/12/202			Kevin Axelgard	Sept pay ...		20000 · A...	150.00		150.00
Bill	09/12/202			Dennis Christ...	Sept pay/...		20000 · A...	150.00		300.00
Bill	09/12/202			Laurie Bowman	Sept pay/...		20000 · A...	150.00		450.00
Bill	09/12/202			Wendy Berry...	Sept pay/...		20000 · A...	150.00		600.00
Total 441-311 · Board Expense								600.00	0.00	600.00
441-312 · Accounting Services										
Bill	09/11/202	46370		Smuin, Rich a...	financial ...		20000 · A...	1,798.13		1,798.13
Total 441-312 · Accounting Services								1,798.13	0.00	1,798.13
Total 441-000 · Road SSD Administration								37,398.13	0.00	37,398.13
442-000 · Property Management & Maintain										
442-260 · Building & Grounds										
Bill	09/12/202			High Desert E...	top dress...		20000 · A...	2,011.32		2,011.32
Total 442-260 · Building & Grounds								2,011.32	0.00	2,011.32
442-000 · Property Management & Maintain - Other										
Bill	09/11/202	CD...		R & R Products	Golf cour...		20000 · A...	1,726.43		1,726.43
Total 442-000 · Property Management & Maintain - Other								1,726.43	0.00	1,726.43
Total 442-000 · Property Management & Maintain								3,737.75	0.00	3,737.75
Total Expense								41,135.88	0.00	41,135.88

9:48 AM

10/12/23

Accrual Basis

Carbon County Rec&Trans SSD General Fund

Profit & Loss Detail

August 31 through September 30, 2023

Type	Date	Num	Adj	Name	Memo	CI	Split	Debit	Credit	Balance
Net Ordinary Income								41,135.88	148,226.51	107,090.63
Net Income								41,135.88	148,226.51	107,090.63

Carbon County Rec&Trans SSD General Fund
Profit & Loss Budget vs. Actual
January through September 2023

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
330-000 · Intergovernmental				
335-000 · Mineral Lease Payments				
335-050 · Carbon County payments	2,848,867.84	2,400,000.00	448,867.84	118.7%
335-100 · Emery County payments	27,460.00	12,000.00	15,460.00	228.8%
335-200 · Sanpete County payments	232,998.73	125,000.00	107,998.73	186.4%
Total 335-000 · Mineral Lease Payments	3,109,326.57	2,537,000.00	572,326.57	122.6%
336-000 · State of Utah P.I.L.T.	0.00	136,000.00	-136,000.00	0.0%
Total 330-000 · Intergovernmental	3,109,326.57	2,673,000.00	436,326.57	116.3%
360-000 · Miscellaneous				
361-000 · Interest Earnings	147,107.18	25,000.00	122,107.18	588.4%
Total 360-000 · Miscellaneous	147,107.18	25,000.00	122,107.18	588.4%
Total Income	3,256,433.75	2,698,000.00	558,433.75	120.7%
Gross Profit	3,256,433.75	2,698,000.00	558,433.75	120.7%
Expense				
441-000 · Road SSD Administration				
441-230 · Travel	52.65	500.00	-447.35	10.5%
441-250 · Office Supplies	42.53	750.00	-707.47	5.7%
441-290 · County Contract				
441-291 · County Contract A	0.00	500,000.00	-500,000.00	0.0%
441-292 · County Contract B	0.00	136,000.00	-136,000.00	0.0%
441-290 · County Contract - Other	35,000.00	10,000.00	25,000.00	350.0%
Total 441-290 · County Contract	35,000.00	646,000.00	-611,000.00	5.4%
441-311 · Board Expense	2,930.17	5,000.00	-2,069.83	58.6%
441-312 · Accounting Services	15,014.33	24,000.00	-8,985.67	62.6%

9:50 AM

10/12/23

Accrual Basis

Carbon County Rec&Trans SSD General Fund

Profit & Loss Budget vs. Actual

January through September 2023

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
441-314 · Legal Services	0.00	3,000.00	-3,000.00	0.0%
441-315 · Annual Audit Services	0.00	11,000.00	-11,000.00	0.0%
441-510 · Insurance	4,250.51	3,000.00	1,250.51	141.7%
Total 441-000 · Road SSD Administration	57,290.19	693,250.00	-635,959.81	8.3%
442-000 · Property Management & Maintain				
442-260 · Building & Grounds	4,031.64			
442-000 · Property Management & Maintain - Other	10,784.72	50,000.00	-39,215.28	21.6%
Total 442-000 · Property Management & Maintain	14,816.36	50,000.00	-35,183.64	29.6%
481-000 · Miscellaneous Contributions				
481-545 · Debt payments	0.00	1,052,500.00	-1,052,500.00	0.0%
Total 481-000 · Miscellaneous Contributions	0.00	1,052,500.00	-1,052,500.00	0.0%
Total Expense	72,106.55	1,795,750.00	-1,723,643.45	4.0%
Net Ordinary Income	3,184,327.20	902,250.00	2,282,077.20	352.9%
Other Income/Expense				
Other Expense				
80000 · Increase to Fund Balance	0.00	902,250.00	-902,250.00	0.0%
Total Other Expense	0.00	902,250.00	-902,250.00	0.0%
Net Other Income	0.00	-902,250.00	902,250.00	0.0%
Net Income	3,184,327.20	0.00	3,184,327.20	100.0%

Carbon County Rec&Trans SSD General Fund
Balance Sheet
As of September 30, 2023

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · General Fund-Zions	6,029.75
1110 · General Fund-PTIF 8018	<u>5,151,240.80</u>
Total Checking/Savings	<u>5,157,270.55</u>
Total Current Assets	<u>5,157,270.55</u>
TOTAL ASSETS	<u><u>5,157,270.55</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	<u>-48.15</u>
Total Accounts Payable	<u>-48.15</u>
Total Current Liabilities	<u>-48.15</u>
Total Liabilities	-48.15
Equity	
32000 · Retained Earnings	1,972,991.50
Net Income	<u>3,184,327.20</u>
Total Equity	<u>5,157,318.70</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,157,270.55</u></u>

9:57 AM

10/12/23

Accrual Basis

Carbon County Rec&Trans SSD Capital Projects
Profit & Loss Detail

September 2023

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Ordinary Income/Expense									
Income									
360-000 · Miscellaneous									
361-000 · Interest Earnings									
Deposit	09/30/2023			Interest		1110 · Ca...	0.00	12,648.26	12,648.26
Total 361-000 · Interest Earnings							0.00	12,648.26	12,648.26
Total 360-000 · Miscellaneous							0.00	12,648.26	12,648.26
Total Income							0.00	12,648.26	12,648.26
Expense									
450-000 · Capital Projects									
451-753 · Scofield Property Management									
Bill	09/11/2023	1778...		Waste and W...	9/11/202...	20000 · A...	208.33		208.33
Total 451-753 · Scofield Property Management							208.33	0.00	208.33
Total 450-000 · Capital Projects							208.33	0.00	208.33
Total Expense							208.33	0.00	208.33
Net Ordinary Income							208.33	12,648.26	12,439.93
Net Income							208.33	12,648.26	12,439.93

Carbon County Rec&Trans SSD Capital Projects
Profit & Loss Budget vs. Actual
 January through September 2023

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
360-000 · Miscellaneous				
361-000 · Interest Earnings	104,550.20	20,000.00	84,550.20	522.8%
362-000 · Pasture Lease	1,500.00	1,500.00	0.00	100.0%
Total 360-000 · Miscellaneous	106,050.20	21,500.00	84,550.20	493.3%
380-000 · Contributions				
381-000 · Contributions - Prior Years	0.00	100,000.00	-100,000.00	0.0%
Total 380-000 · Contributions	0.00	100,000.00	-100,000.00	0.0%
Total Income	106,050.20	121,500.00	-15,449.80	87.3%
Expense				
450-000 · Capital Projects				
451-753 · Scofield Property Management	624.99	2,500.00	-1,875.01	25.0%
451-755 · Golf Course - Equipment	26,721.34	83,000.00	-56,278.66	32.2%
451-762 · Garley Wash	0.00	35,000.00	-35,000.00	0.0%
451-763 · Flood Mitigation	1,000.00	1,000.00	0.00	100.0%
Total 450-000 · Capital Projects	28,346.33	121,500.00	-93,153.67	23.3%
Total Expense	28,346.33	121,500.00	-93,153.67	23.3%
Net Ordinary Income	77,703.87	0.00	77,703.87	100.0%
Net Income	77,703.87	0.00	77,703.87	100.0%

Carbon County Rec&Trans SSD Capital Projects
Balance Sheet
As of September 30, 2023

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Capital Projects Fund-Zions	4,401.63
1110 · Capital Projects fund-PTIF	2,846,259.20
Total Checking/Savings	<u>2,850,660.83</u>
Total Current Assets	<u>2,850,660.83</u>
TOTAL ASSETS	<u><u>2,850,660.83</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	2,772,956.96
Net Income	77,703.87
Total Equity	<u>2,850,660.83</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,850,660.83</u></u>

Carbon County Rec&Trans SSD Capital Projects

10/12/2023 9:56 AM

Register: 1100 · Capital Projects Fund-Zions

From 09/01/2023 through 09/30/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/11/2023	2238	Waste and Water Loc...	20000 · Accounts Paya...	9/11/2023-10/8...	208.33	X		4,401.63

✓ *Search*
✓ *Hand Signed*

Carbon County Rec&Trans SSD General Fund

10/10/2023 10:25 AM

Register: 1100 · General Fund-Zions

From 09/01/2023 through 09/30/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/07/2023			1110 · General Fund-P...	Deposit		X	10,000.00	12,165.63
09/11/2023	1639	R & R Products	20000 · Accounts Paya...	Golf course parts	1,726.43	X		10,439.20
09/11/2023	1640	Smuin. Rich and Mar...	20000 · Accounts Paya...	financial consu...	1,798.13	X		8,641.07
09/12/2023	1641	Dennis Christensen	20000 · Accounts Paya...	Sept pay/Sept 1...	150.00			8,491.07
09/12/2023	1642	High Desert Excavati...	20000 · Accounts Paya...	top dressing sa...	2,011.32	X		6,479.75
09/12/2023	1643	Kevin Axelgard	20000 · Accounts Paya...	Sept pay Sept 1...	150.00			6,329.75
09/12/2023	1644	Laurie Bowman	20000 · Accounts Paya...	Sept pay/Sept 1...	150.00	X		6,179.75
09/12/2023	1645	Wendy Berryman	20000 · Accounts Paya...	Sept pay/Sept 1...	150.00	X		6,029.75
09/14/2023	1646	Carbon County	20000 · Accounts Paya...	for purchase of ...	35,000.00	X		-28,970.25
09/15/2023			1110 · General Fund-P...	Deposit		X	35,000.00	6,029.75

✓ *Densch*
 ✓ *Handwritten signature*