

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

MEETING MINUTES – January 8, 2024

IN ATTENDANCE:

OTHERS ATTENDING:

Dennis Christensen, Chair
Laurie Bowman, Clerk
Wendy Berryman, Board Member
Casey Hopes, Commission Board Member
Kevin Axelgard, Treasurer
Christian Bryner, Legal Counsel
Smuin Rich & Marsing, Financial Consultant – Doug Rasmussen
Carbon County Golf Course – Brett Johnson - absent
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 - None

Item #2: Local Building Authority financial report See attached financial report: Interest Earnings 1,495.27, Balance sheet PTIF and Zions is 323,393.18

Motion – Laurie Bowman
Seconded – Kevin Axelgard
Unanimous

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

Item #4: Adjourn as the Local Building Authority and Convene as the Recreation Transportation Special Service District

Motion – Casey Hopes
Seconded – Laurie Bowman
Unanimous

Recreation and Transportation SSD

Item #1: Approval of minutes For the December 11, 2023 meeting

Motion – Casey Hopes
Seconded – Wendy Berryman
Approved

Item #2: Election of New Board Officers: Casey nominated Dennis Christensen as Chair, it was seconded by Kevin vote was unanimous. Kevin nominated Laurie Bowman as Clerk it was seconded by Wendy vote was unanimous.

Casey nominated Kevin for Treasurer, Laurie seconded and the vote was unanimous.

Item #3: Golf Course update – Absent

Item #4: Approval of P.O.'s payments and bids over & 2,000. 1 bill for legal counsel Laurie approved the payment, Wendy seconded. Unanimous.

Item#5: Consideration and possible approval of Special Service District check register

Motion – Kevin Axelgard

Seconded – Wendy Berryman

Unanimous

Item#6: Consideration and possible approval of Special Service District financial report Doug Rasmussen: See attached: Linda sent detailed general Ledger to emails. Laurie's in Doug's office and Dennis's will be in Doug's office. It is a requirement to get the general ledger detail on a quarterly basis

Mineral Lease Payments, Carbon County, Emery and Sanpete 113,611.75. December Interest earnings 12,339.15. Profit and Loss general fund Total expenses 148,762 to Carbon Count, 10,000 for administrative help from the County. Debt Payment 1,053,490 1,718,105.13, transfer to capital projects 3,300,000.00. General fund Mineral lease payments 3,610,921.45. PILT 148,762.00 Interest Earnings 208,691.09. Revenue 3,968,374.54 Total Expenses 1,823,897.93. Net income Deficit -1,155,523.39, to keep the general fund with in the state parameter. In the General Fund Zions and PTIF 821,498.84, Total Equity 817,468.11. Which is what the board was trying to accomplish. Capital Projects interest earnings 21,775.51 transfer in 3,300,000.00. Budget vs. Actual total Income 153,856.75 total expense 28,554.66 net revenue 125,302.09. Then with the 3.3million transfer we have Total increase 3,425,302.09. Balance sheet Zions and PTIF 6,198,259.05.

Motion – Laurie Bowman

Seconded – Casey Hopes

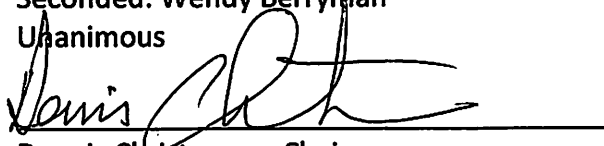
Unanimous

Item #7: Other District Business: Discussion regarding staggering term to offset board members term expiration – Table until July meeting. Put on April meeting Open and public meeting training. Christian – Mr. Anderson is wanting us to produce reports from the Golf course that we just don't have from 2017 & 2018. He will file an appeal to the state archives and ask for a hearing date on that. We have given him what we do have. We should keep stuff always and Geni is doing that. The transition from when Linda left was not handled well and some of her things can't be located. Mr. Anderson has agenda's and minutes just not attachments that the golf course may or may not have brought to a meeting. But he may have to get them through other ways.

Motion to adjourn: Casey Hopes

Seconded: Wendy Berryman

Unanimous

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

Dennis Christensen, Chair

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 February 12, 2024. Members unable to attend please call 435-636-3226.

AGENDA

Local Building Authority

1. Roll Call
2. Consideration and possible approval of the Local Building Authority check register
3. Consideration and possible approval of the Local Building Authority financial report
4. Approval of P.O.'s, payments and bids over \$2,000
5. 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. Approval of P.O.'s, payments and bids over \$2,000
4. Consideration and possible approval of Special Service District check register
5. Consideration and possible approval of Special Service District financial report
6. Other District Business

In compliance with the Americans with Disabilities Act, persons needing auxiliary services for these meetings should call the Carbon County Commission Office at (435)636-3226 at least 24 hours prior to meeting.

Carbon County Rec & Trans Local Building Authority
Profit & Loss Detail
January 2024

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	01/31/202.				Interest	1110 · LB...		1,503.75	1,503.75
Total 361-000 · Interest Earnings Escrow Acct									
							0.00	1,503.75	1,503.75
Total 360-000 · Miscellaneous Revenue									
							0.00	1,503.75	1,503.75
Total Income									
							0.00	1,503.75	1,503.75
Net Ordinary Income									
							0.00	1,503.75	1,503.75
Net Income									
							0.00	1,503.75	1,503.75

Carbon County Rec & Trans Local Building Authority
Profit & Loss Budget vs. Actual

January 2024

	Jan 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
360-000 · Miscellaneous Revenue				
361-000 · Interest Earnings Escrow Acct	1,503.75	0.00	1,503.75	100.0%
Total 360-000 · Miscellaneous Revenue	1,503.75	0.00	1,503.75	100.0%
Total Income	1,503.75	0.00	1,503.75	100.0%
Expense				
441-000 · Administration				
441-250 · Insurance	0.00	0.00	0.00	0.0%
Total 441-000 · Administration	0.00	0.00	0.00	0.0%
Total Expense	0.00	0.00	0.00	0.0%
Net Ordinary Income	1,503.75	0.00	1,503.75	100.0%
Net Income	1,503.75	0.00	1,503.75	100.0%

Carbon County Rec & Trans Local Building Authority
Balance Sheet
As of January 31, 2024

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Local Building Authority-Zions	399.20
1110 · LBA General-PTIF 8016	324,497.73
Total Checking/Savings	<u>324,896.93</u>
Total Current Assets	<u>324,896.93</u>
TOTAL ASSETS	<u><u>324,896.93</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	323,393.18
Net Income	1,503.75
Total Equity	<u>324,896.93</u>
TOTAL LIABILITIES & EQUITY	<u><u>324,896.93</u></u>

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Carbon County Golf Course – Brett Johnson - absent
Geni Hawk, Secretary

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Motion – Laurie Bowman

Seconded – Kevin Axelgard

Unanimous

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Item #4: Adjourn as the Local Building Authority and Convene as the Recreation Transportation Special Service District

Motion – Casey Hopes

Seconded – Laurie Bowman

Unanimous

Recreation and Transportation SSD

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Unanimous

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Motion to adjourn: Casey Hopes
Seconded: Wendy Berryman
Unanimous

Dennis Christensen, Chair

Carbon County Rec&Trans SSD General Fund
Profit & Loss Detail

December 31, 2023 through January 31, 2024

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Ordinary Income/Expense									
Income									
330-000 · Intergovernmental									
335-000 · Mineral Lease Payments									
335-050 · Carbon County payments									
General Jou...	12/31/202	49srm	*	Mineral L...	11110 · C...			109,403.18	109,403.18
Total 335-050 · Carbon County payments							0.00	109,403.18	109,403.18
335-200 · Sanpete County payments									
General Jou...	12/31/202	49srm	*	Split leas...	11110 · C...			6,915.07	6,915.07
Total 335-200 · Sanpete County payments							0.00	6,915.07	6,915.07
Total 335-000 · Mineral Lease Payments							0.00	116,318.25	116,318.25
Total 330-000 · Intergovernmental							0.00	116,318.25	116,318.25
360-000 · Miscellaneous									
361-000 · Interest Earnings									
Deposit	12/31/202			Interest	1110 · Ge...			12,339.15	12,339.15
Deposit	01/31/202			Interest	1110 · Ge...			4,339.22	16,678.37
Total 361-000 · Interest Earnings							0.00	16,678.37	16,678.37
Total 360-000 · Miscellaneous							0.00	16,678.37	16,678.37
Total Income							0.00	132,996.62	132,996.62
Gross Profit							0.00	132,996.62	132,996.62
Expense									
441-000 · Road SSD Administration									
441-250 · Office Supplies									
Bill	01/11/202			EmeryTelcom	ad for me...	20000 · A...	98.00		98.00

11:41 AM
02/12/24
Accrual Basis

Carbon County Rec&Trans SSD General Fund
Profit & Loss Detail
December 31, 2023 through January 31, 2024

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Total 441-250 · Office Supplies							98.00	0.00	98.00
441-311 · Board Expense									
Bill	01/11/202.			Laurie Bowman	January ...	20000 · A...	150.00		150.00
Bill	01/11/202.			Kevin Axelgard	Janaury ...	20000 · A...	150.00		300.00
Bill	01/11/202.			Dennis Christ...	January ...	20000 · A...	150.00		450.00
Bill	01/11/202.			Wendy Berry...	January ...	20000 · A...	150.00		600.00
Total 441-311 · Board Expense							600.00	0.00	600.00
441-312 · Accounting Services									
Bill	12/31/202.	46979		Smuin, Rich a...	financial ...	20000 · A...	1,858.88		1,858.88
Total 441-312 · Accounting Services							1,858.88	0.00	1,858.88
441-314 · Legal Services									
Bill	12/31/202.			Christian B. B...	legal cou...	20000 · A...	2,220.00		2,220.00
Total 441-314 · Legal Services							2,220.00	0.00	2,220.00
Total 441-000 · Road SSD Administration							4,776.88	0.00	4,776.88
Total Expense							4,776.88	0.00	4,776.88
Net Ordinary Income							4,776.88	132,996.62	128,219.74
Net Income							4,776.88	132,996.62	128,219.74

Carbon County Rec&Trans SSD General Fund
Balance Sheet
As of January 31, 2024

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · General Fund-Zions	2,302.37
1110 · General Fund-PTIF 8018	935,077.06
Total Checking/Savings	<u>937,379.43</u>
Total Current Assets	<u>937,379.43</u>
TOTAL ASSETS	<u>937,379.43</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-48.15
Total Accounts Payable	<u>-48.15</u>
Total Current Liabilities	<u>-48.15</u>
Total Liabilities	<u>-48.15</u>
Equity	
32000 · Retained Earnings	933,786.36
Net Income	3,641.22
Total Equity	<u>937,427.58</u>
TOTAL LIABILITIES & EQUITY	<u>937,379.43</u>

11:28 AM

02/12/24

Accrual Basis

Carbon County Rec&Trans SSD Capital Projects
Profit & Loss Detail
January 2024

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Ordinary Income/Expense									
Income									
360-000 · Miscellaneous									
361-000 · Interest Earnings									
Deposit	01/31/202.				Interest	1110 · Ca...		28,837.53	28,837.53
Total 361-000 · Interest Earnings							0.00	28,837.53	28,837.53
Total 360-000 · Miscellaneous							0.00	28,837.53	28,837.53
Total Income							0.00	28,837.53	28,837.53
Net Ordinary Income							0.00	28,837.53	28,837.53
Net Income							0.00	28,837.53	28,837.53

Carbon County Rec&Trans SSD Capital Projects
Profit & Loss Budget vs. Actual

January 2024

	Jan 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
360-000 · Miscellaneous				
361-000 · Interest Earnings	28,837.53	0.00	28,837.53	100.0%
362-000 · Pasture Lease	0.00	0.00	0.00	0.0%
Total 360-000 · Miscellaneous	28,837.53	0.00	28,837.53	100.0%
380-000 · Contributions				
382-000 · Contributions from CCRTSSD	0.00	0.00	0.00	0.0%
Total 380-000 · Contributions	0.00	0.00	0.00	0.0%
Total Income	28,837.53	0.00	28,837.53	100.0%
Expense				
450-000 · Capital Projects				
451-753 · Scofield Property Management	0.00	0.00	0.00	0.0%
451-755 · Golf Course - Equipment	0.00	0.00	0.00	0.0%
451-762 · Garley Wash	0.00	0.00	0.00	0.0%
451-763 · Flood Mitigation	0.00	0.00	0.00	0.0%
Total 450-000 · Capital Projects	0.00	0.00	0.00	0.0%
480-000 · Contributions-Revenue				
482-752 · Increase in Fund Balance	0.00	0.00	0.00	0.0%
Total 480-000 · Contributions-Revenue	0.00	0.00	0.00	0.0%
Total Expense	0.00	0.00	0.00	0.0%
Net Ordinary Income	28,837.53	0.00	28,837.53	100.0%
Net Income	28,837.53	0.00	28,837.53	100.0%

Carbon County Rec&Trans SSD Capital Projects
Balance Sheet
As of January 31, 2024

	Jan 31, 24
ASSETS	
Current Assets	
Checking/Savings	
1100 · Capital Projects Fund-Zions	4,193.30
1110 · Capital Projects fund-PTIF	6,222,903.28
Total Checking/Savings	6,227,096.58
Total Current Assets	6,227,096.58
TOTAL ASSETS	6,227,096.58
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	6,198,259.05
Net Income	28,837.53
Total Equity	6,227,096.58
TOTAL LIABILITIES & EQUITY	6,227,096.58

Carbon County Rec&Trans SSD General Fund

2/12/2024 11:47 AM

Register: 1100 · General Fund-Zions

From 01/01/2024 through 01/31/2024

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/08/2024			1110 · General Fund-P...	Deposit		X	5,000.00	7,079.25
01/08/2024	1675	Christian B. Bryner	20000 · Accounts Paya...	legal council fo...	2,220.00	X		4,859.25
01/08/2024	1676	Smuin, Rich and Mar...	20000 · Accounts Paya...	financial consu...	1,858.88	X		3,000.37
01/11/2024	1677	Dennis Christensen	20000 · Accounts Paya...	January pay Ja...	150.00			2,850.37
01/11/2024	1678	EmeryTelcom	20000 · Accounts Paya...	ad for meeting ...	98.00	X		2,752.37
01/11/2024	1679	Kevin Axelgard	20000 · Accounts Paya...	Janaury pay/Jn...	150.00			2,602.37
01/11/2024	1680	Laurie Bowman	20000 · Accounts Paya...	January pay/Ja...	150.00	X		2,452.37
01/11/2024	1681	Wendy Berryman	20000 · Accounts Paya...	January pay/Ja...	150.00	X		2,302.37

January 30, 2024

Carbon County Recreation Trans
751 E 100 N
Price, UT 84501-2752

RE: Land in Carbon County, UT

Carbon County Recreation Trans,

I am working with buyers who are looking for land in the same area as your property, Tax Parcel # 1B-0489-0000. I would like to know if you have interest in selling this property or a portion of it. Please give me a call on my direct line at (435) 557-4863 or email me at Jconger@NationalLand.com.

Sincerely,

John Conger
Land Broker
Utah Office
15 W. South Temple, Suite 600
Salt Lake City UT 84101

** If your property is currently listed, please have your agent contact me.*