

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

**MEETING MINUTES – March 11, 2024**

**IN ATTENDANCE:**

**OTHERS ATTENDING:**

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Dennis Christensen, Chair

Laurie Bowman, Clerk

Wendy Berryman, Board Member

Casey Hopes, Commission Board Member

Kevin Axelgard, Treasurer - Excused Absent

Christian Bryner, Legal Counsel - Absent

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 1<sup>st</sup> floor Conference Room of the County Administration Building by Dennis Christensen.

**Item#1:** Roll Call – See above

**Item#2:** Local Building Authority Check Register – No checks

**Item #3:** Local Building Authority financial report See attached financial report – Interest earnings 1,413.05 year to date activity 2,916.08 interest. Cash 326,309.98

Motion – Laurie Bowman

Seconded – Wendy Berryman

Unanimous

**Item #4:** Approval of P.O.'s, Payments and bids over \$2,000 – None

**Item #5:** Adjourn as Local Building Authority and Convene as Recreation Transportation SSD.

Motion – Casey Hopes

Seconded – Laurie Bowman

Unanimous

**Recreation and Transportation SSD**

**Item #1:** Approval of minutes For the February 12, 2024 meeting

Motion – Casey Hopes

Seconded – Laurie Bowman

Unanimous

**Item #2:** Golf Course update – Brett Absent

**Item #3:** Approval of P.O.'s payments and bids over & 2,000. None

**Item#4:** Consideration and possible approval of Special Service District check register – Doug handed these out.

Motion: Casey Hopes

Seconded: Wendy Berryman

Unanimous

**Item#5:** Consideration and possible approval of Special Service District financial report – General Fund Carbon County mineral lease payments Carbon County 209,665.97, Emery County 940 and Sanpete 18,381.14. Board expenses 600.00. Interest earnings 5,062.85 County services 1,870.40 total expenses for February 2,470.40. Year to date activity 239,389.18 in total revenue and total expenses 3,166.40 net income 236,222.78. Balance sheet PTIF and Zions 1,169,960.99. Profit and Loss Interest earnings 27,098.10. pasture lease received 1,500. Net income 26,598.10 P&L Budget vs Actual Interest Earnings 55,935.63. Capital Projects balance sheet 6,255,694.68. The General fund has money for the County

See attached:

Motion – Laurie Bowman

Seconded – Casey Hopes

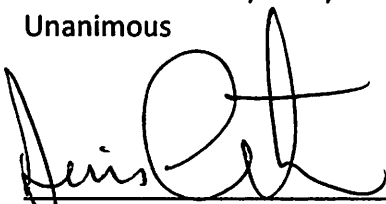
Unanimous

**Item #6:** Other District Business: Dennis will talk to the Golf course and make sure they show up to the meeting and bring reports. Doug said it is required in the contract that they show up. Doug asked if there was a moratorium on asking for funds from the district. The Board said no moratorium Doug had someone ask him about a request. Geni will look for the application to request funds.

Motion to adjourn: Laurie Bowman

Seconded: Wendy Berryman

Unanimous



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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 March 11, 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.

PUBLIC NOTICE WEBSITE  
DIVISION OF ARCHIVES AND RECORDS SERVICE

# RecreationTransportation Special Service District meeting

## General Information

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Government Type:

**Special Service District**

Entity:

**Carbon County Recreation and Transportation Special Service District**

Public Body:

**Carbon County Recreation and Transportation Special Service District**

## Notice Information

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Notice Title:

**RecreationTransportation Special Service District meeting**

Notice Subject(s):

**Special Districts**

Notice Type(s):

**Notice, Meeting**

Event Start Date & Time:

**March 11, 2024 04:00 PM**

Description/Agenda:

**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
- 

Notice of Special Accommodations (ADA):

In compliance with the Americans with Disabilities Act, persons needing auxiliary services for these meetings should call David Petty at (435) 650-3065 at least 24 hours prior to the meeting

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Notice of Electronic or Telephone Participation:

NA

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## Meeting Information

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Meeting Location:

751 E 100 N  
Price, UT 84501

[Show in Apple Maps](#)

[Show in Google Maps](#)

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Contact Name:

Geni Hawk

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Contact Email:

[geni.hawk@carbon.utah.gov](mailto:geni.hawk@carbon.utah.gov)

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Contact Phone:

(435)636-3226

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Give Feedback

## Notice Posting Details

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Notice Posted On:

March 05, 2024 02:55 PM

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Notice Last Edited On:  
March 05, 2024 02:55 PM

Download Attachments

| File Name                            | Category | Date Added          |
|--------------------------------------|----------|---------------------|
| <a href="#">3.11.2024 agenda.pdf</a> | Other    | 2024/03/05 02:55 PM |

Board/Committee Contacts

| Member             | Email                                                                        | Phone         |
|--------------------|------------------------------------------------------------------------------|---------------|
| Kevin Axlegard     | <a href="mailto:kfaxelgard@gmail.com">kfaxelgard@gmail.com</a>               | (435)650-1990 |
| Casey Hopes        | <a href="mailto:casey.hopes@carbon.utah.gov">casey.hopes@carbon.utah.gov</a> | (435)820-4511 |
| Dennis Christensen | <a href="mailto:utahhunter2001@yahoo.com">utahhunter2001@yahoo.com</a>       | (435)820-8200 |
| Laurie Bowman      | <a href="mailto:geni.hawk@carbon.utah.gov">geni.hawk@carbon.utah.gov</a>     | N/A           |

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## 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 March 11, 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



9:56 AM

03/05/24

Accrual Basis

Carbon County Rec & Trans Local Building Authority

Profit & Loss Detail

February 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                                       | 02/29/2024 |     |     |      | Interest | 1110 · LB... |       | 1,413.05 | 1,413.05 |
| Total 361-000 · Interest Earnings Escrow Acct |            |     |     |      |          |              | 0.00  | 1,413.05 | 1,413.05 |
| Total 360-000 · Miscellaneous Revenue         |            |     |     |      |          |              | 0.00  | 1,413.05 | 1,413.05 |
| Total Income                                  |            |     |     |      |          |              | 0.00  | 1,413.05 | 1,413.05 |
| Net Ordinary Income                           |            |     |     |      |          |              | 0.00  | 1,413.05 | 1,413.05 |
| Net Income                                    |            |     |     |      |          |              | 0.00  | 1,413.05 | 1,413.05 |

10:02 AM

03/05/24

Accrual Basis

## Carbon County Rec &amp; Trans Local Building Authority

## Profit &amp; Loss Budget vs. Actual

January through February 2024

| Ordinary Income/Expense                 | Jan - Feb 24 | Budget    | \$ Over Budget | % of Budget |
|-----------------------------------------|--------------|-----------|----------------|-------------|
| Income                                  |              |           |                |             |
| 360-000 · Miscellaneous Revenue         |              |           |                |             |
| 361-000 · Interest Earnings Escrow Acct | 2,916.80     | 13,000.00 | -10,083.20     | 22.4%       |
| Total 360-000 · Miscellaneous Revenue   | 2,916.80     | 13,000.00 | -10,083.20     | 22.4%       |
| Total Income                            | 2,916.80     | 13,000.00 | -10,083.20     | 22.4%       |
| Expense                                 |              |           |                |             |
| 441-000 · Administration                |              |           |                |             |
| 441-250 · Insurance                     | 0.00         | 4,000.00  | -4,000.00      | 0.0%        |
| Total 441-000 · Administration          | 0.00         | 4,000.00  | -4,000.00      | 0.0%        |
| Total Expense                           | 0.00         | 4,000.00  | -4,000.00      | 0.0%        |
| Net Ordinary Income                     | 2,916.80     | 9,000.00  | -6,083.20      | 32.4%       |
| Net Income                              | 2,916.80     | 9,000.00  | -6,083.20      | 32.4%       |

Carbon County Rec & Trans Local Building Authority  
**Balance Sheet**  
As of February 29, 2024

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|                                       | <u>Feb 29, 24</u>        |
|---------------------------------------|--------------------------|
| <b>ASSETS</b>                         |                          |
| Current Assets                        |                          |
| Checking/Savings                      |                          |
| 1100 · Local Building Authority-Zions | 399.20                   |
| 1110 · LBA General-PTIF 8016          | <u>325,910.78</u>        |
| Total Checking/Savings                | <u>326,309.98</u>        |
| Total Current Assets                  | <u>326,309.98</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>326,309.98</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |
| Equity                                |                          |
| 32000 · Retained Earnings             | 323,393.18               |
| Net Income                            | <u>2,916.80</u>          |
| Total Equity                          | <u>326,309.98</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>326,309.98</u></u> |

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

**MEETING MINUTES – February 12, 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 - Absent  
Smuin Rich & Marsing, Financial Consultant – Linda Ballard  
Carbon County Golf Course – Brett Johnson  
Geni Hawk, Secretary - Absent

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

**1: Roll Call: See above**  
**2. Local Building Authority Check Register - No Checks**  
**3. Local Building Authority financial report See attached financial report – Interest 1,573.75**  
Motion – Casey Hopes  
Seconded – Laurie Bowman  
Unanimous

**4. Approval of P.O.'s, Payments and bids over \$2,000 – None**  
Motion -  
Seconded –  
Unanimous

**5. Adjourn as Local Building Authority and Convene as Recreation Transportation SSD.**  
Motion – Casey Hopes  
Seconded – Wendy Berryman  
Unanimous

**Recreation and Transportation SSD**

**1. Approval of minutes For the January 9, 2023 meeting**  
Motion – Kevin Axelgard  
Seconded – Wendy Berryman  
Unanimous

**2. Golf Course update – Golf course opening February 26, weather permitting. Redone Pro Shop. Garley wash. Greens mower still has not showed up. Employees will start when the course opens. We have some college people with application for employment.**

**3. Approval of P.O.'s payments and bids over & 2,000. None**

**Motion –**

**Seconded –**

**Unanimous**

**4. Consideration and possible approval of Special Service District check register**

**Motion – Wendy Berryman**

**Seconded – Laurie Bowman**

**Unanimous**

**5. Consideration and possible approval of Special Service District financial report**

**See attached: Capital fund Interest 28,837.00. General fund: 109,403.18 non for Emery and San Pete – 6,914.07. Interest 4,339.32 98 for advertising in the paper.**

**Motion – Wendy Bowman**

**Seconded – Laurie Bowman**

**Unanimous**

**6. Other District Business: Puzzles for the board from the Trust – give one to the CJC and one to the Senior Center.**

**Motion to adjourn: Kevin Axelgard**

**Seconded: Casey Hopes**

**Unanimous**

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**Dennis Christensen, Chair**

9:52 AM

03/07/24

Accrual Basis

## Carbon County Rec&amp;Trans SSD General Fund

## Profit &amp; Loss Detail

January 31 through February 29, 2024

| Type                                    | Date       | Num   | Adj | Name | Memo        | Split        | Debit | Credit     | Balance    |
|-----------------------------------------|------------|-------|-----|------|-------------|--------------|-------|------------|------------|
| <b>Ordinary Income/Expense</b>          |            |       |     |      |             |              |       |            |            |
| <b>Income</b>                           |            |       |     |      |             |              |       |            |            |
| 330-000 · Intergovernmental             |            |       |     |      |             |              |       |            |            |
| 335-000 · Mineral Lease Payments        |            |       |     |      |             |              |       |            |            |
| 335-050 · Carbon County payments        |            |       |     |      |             |              |       |            |            |
| General Jou...                          | 01/31/2024 | 50srm | *   |      | January ... | 11110 · C... | 0.00  | 209,665.97 | 209,665.97 |
| Total 335-050 · Carbon County payments  |            |       |     |      |             |              | 0.00  | 209,665.97 | 209,665.97 |
| 335-100 · Emery County payments         |            |       |     |      |             |              |       |            |            |
| General Jou...                          | 01/31/2024 | 50srm | *   |      | Emery Ja... | 11110 · C... | 0.00  | 940.00     | 940.00     |
| Total 335-100 · Emery County payments   |            |       |     |      |             |              | 0.00  | 940.00     | 940.00     |
| 335-200 · Sanpete County payments       |            |       |     |      |             |              |       |            |            |
| General Jou...                          | 01/31/2024 | 50srm | *   |      | Sanpete     | 11110 · C... | 0.00  | 19,381.14  | 19,381.14  |
| Total 335-200 · Sanpete County payments |            |       |     |      |             |              | 0.00  | 19,381.14  | 19,381.14  |
| Total 335-000 · Mineral Lease Payments  |            |       |     |      |             |              | 0.00  | 229,987.11 | 229,987.11 |
| Total 330-000 · Intergovernmental       |            |       |     |      |             |              | 0.00  | 229,987.11 | 229,987.11 |
| <b>360-000 · Miscellaneous</b>          |            |       |     |      |             |              |       |            |            |
| <b>361-000 · Interest Earnings</b>      |            |       |     |      |             |              |       |            |            |
| Deposit                                 | 01/31/2024 |       |     |      | Interest    | 1110 · Ge... |       | 4,339.22   | 4,339.22   |
| Deposit                                 | 02/29/2024 |       |     |      | Interest    | 1110 · Ge... |       | 5,062.85   | 9,402.07   |
| Total 361-000 · Interest Earnings       |            |       |     |      |             |              | 0.00  | 9,402.07   | 9,402.07   |
| Total 360-000 · Miscellaneous           |            |       |     |      |             |              | 0.00  | 9,402.07   | 9,402.07   |
| Total Income                            |            |       |     |      |             |              | 0.00  | 239,389.18 | 239,389.18 |
| Gross Profit                            |            |       |     |      |             |              | 0.00  | 239,389.18 | 239,389.18 |
| <b>Expense</b>                          |            |       |     |      |             |              |       |            |            |

9:52 AM

03/07/24

Accrual Basis

## Carbon County Rec&amp;Trans SSD General Fund

## Profit &amp; Loss Detail

January 31 through February 29, 2024

| Type                                     | Date       | Num    | Adj | Name             | Memo         | Split        | Debit           | Credit            | Balance           |
|------------------------------------------|------------|--------|-----|------------------|--------------|--------------|-----------------|-------------------|-------------------|
| <b>441-000 · Road SSD Administration</b> |            |        |     |                  |              |              |                 |                   |                   |
| <b>441-311 · Board Expense</b>           |            |        |     |                  |              |              |                 |                   |                   |
| Bill                                     | 02/15/2024 |        |     | Wendy Berry...   | February ... | 20000 · A... | 150.00          |                   | 150.00            |
| Bill                                     | 02/15/2024 |        |     | Laurie Bowman    | February ... | 20000 · A... | 150.00          |                   | 300.00            |
| Bill                                     | 02/15/2024 |        |     | Kevin Axelgard   | February ... | 20000 · A... | 150.00          |                   | 450.00            |
| Bill                                     | 02/15/2024 |        |     | Dennis Christ... | February ... | 20000 · A... | 150.00          |                   | 600.00            |
| Total 441-311 · Board Expense            |            |        |     |                  |              |              | 600.00          | 0.00              | 600.00            |
| <b>441-312 · Accounting Services</b>     |            |        |     |                  |              |              |                 |                   |                   |
| Bill                                     | 02/12/2024 | 47148  |     | Smuin, Rich a... | consultin... | 20000 · A... | 1,870.40        |                   | 1,870.40          |
| Total 441-312 · Accounting Services      |            |        |     |                  |              |              | 1,870.40        | 0.00              | 1,870.40          |
| <b>441-510 · Insurance</b>               |            |        |     |                  |              |              |                 |                   |                   |
| Deposit                                  | 02/20/2024 | 050... |     | Utah Local Go... | refund       | 1100 · Ge... |                 | 2.00              | -2.00             |
| Total 441-510 · Insurance                |            |        |     |                  |              |              | 0.00            | 2.00              | -2.00             |
| Total 441-000 · Road SSD Administration  |            |        |     |                  |              |              | 2,470.40        | 2.00              | 2,468.40          |
| Total Expense                            |            |        |     |                  |              |              | 2,470.40        | 2.00              | 2,468.40          |
| Net Ordinary Income                      |            |        |     |                  |              |              | 2,470.40        | 239,391.18        | 236,920.78        |
| <b>Net Income</b>                        |            |        |     |                  |              |              | <b>2,470.40</b> | <b>239,391.18</b> | <b>236,920.78</b> |



9:54 AM

03/07/24

Accrual Basis

**Carbon County Rec&Trans SSD General Fund**  
**Profit & Loss Budget vs. Actual**  
 January through February 2024

| Ordinary Income/Expense                | Jan - Feb 24      | Budget              | \$ Over Budget       | % of Budget |
|----------------------------------------|-------------------|---------------------|----------------------|-------------|
| <b>Income</b>                          |                   |                     |                      |             |
| 330-000 · Intergovernmental            |                   |                     |                      |             |
| 335-000 · Mineral Lease Payments       | 209,665.97        | 3,000,000.00        | -2,790,334.03        | 7.0%        |
| 335-050 · Carbon County payments       | 940.00            | 50,000.00           | -49,060.00           | 1.9%        |
| 335-100 · Emery County payments        | 19,381.14         | 200,000.00          | -180,618.86          | 9.7%        |
| 335-200 · Sanpete County payments      |                   |                     |                      |             |
| Total 335-000 · Mineral Lease Payments | 229,987.11        | 3,250,000.00        | -3,020,012.89        | 7.1%        |
| 336-000 · State of Utah P.I.L.T.       | 0.00              | 148,000.00          | -148,000.00          | 0.0%        |
| Total 330-000 · Intergovernmental      | 229,987.11        | 3,398,000.00        | -3,168,012.89        | 6.8%        |
| 360-000 · Miscellaneous                |                   |                     |                      |             |
| 361-000 · Interest Earnings            | 9,402.07          | 40,000.00           | -30,597.93           | 23.5%       |
| Total 360-000 · Miscellaneous          | 9,402.07          | 40,000.00           | -30,597.93           | 23.5%       |
| <b>Total Income</b>                    | <u>239,389.18</u> | <u>3,438,000.00</u> | <u>-3,198,610.82</u> | <u>7.0%</u> |
| <b>Gross Profit</b>                    | 239,389.18        | 3,438,000.00        | -3,198,610.82        | 7.0%        |
| <b>Expense</b>                         |                   |                     |                      |             |
| 441-000 · Road SSD Administration      |                   |                     |                      |             |
| 441-230 · Travel                       | 0.00              | 500.00              | -500.00              | 0.0%        |
| 441-250 · Office Supplies              | 98.00             | 750.00              | -652.00              | 13.1%       |
| 441-290 · County Contract              |                   |                     |                      |             |
| 441-291 · County Contract A            | 0.00              | 1,000,000.00        | -1,000,000.00        | 0.0%        |
| 441-292 · County Contract B            | 0.00              | 148,000.00          | -148,000.00          | 0.0%        |
| 441-290 · County Contract - Other      | 0.00              | 10,000.00           | -10,000.00           | 0.0%        |
| Total 441-290 · County Contract        | 0.00              | 1,158,000.00        | -1,158,000.00        | 0.0%        |
| 441-311 · Board Expense                | 1,200.00          | 6,000.00            | -4,800.00            | 20.0%       |
| 441-312 · Accounting Services          | 1,870.40          | 24,000.00           | -22,129.60           | 7.8%        |



9:54 AM

03/07/24

Accrual Basis

**Carbon County Rec&Trans SSD General Fund**  
**Profit & Loss Budget vs. Actual**  
 January through February 2024

|                                                    | Jan - Feb 24      | 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                                | -2.00             | 5,000.00            | -5,002.00            | -0.0%         |
| <b>Total 441-000 · Road SSD Administration</b>     | <b>3,166.40</b>   | <b>1,208,250.00</b> | <b>-1,205,083.60</b> | <b>0.3%</b>   |
| 442-000 · Property Management & Maintain           | 0.00              | 60,000.00           | -60,000.00           | 0.0%          |
| 481-000 · Miscellaneous Contributions              |                   |                     |                      |               |
| 481-545 · Debt payments                            | 0.00              | 1,047,000.00        | -1,047,000.00        | 0.0%          |
| <b>Total 481-000 · Miscellaneous Contributions</b> | <b>0.00</b>       | <b>1,047,000.00</b> | <b>-1,047,000.00</b> | <b>0.0%</b>   |
| 482-000 · Contributions                            |                   |                     |                      |               |
| 482-545 · Transfer to Other Funds                  | 0.00              | 1,000,000.00        | -1,000,000.00        | 0.0%          |
| <b>Total 482-000 · Contributions</b>               | <b>0.00</b>       | <b>1,000,000.00</b> | <b>-1,000,000.00</b> | <b>0.0%</b>   |
| <b>Total Expense</b>                               | <b>3,166.40</b>   | <b>3,315,250.00</b> | <b>-3,312,083.60</b> | <b>0.1%</b>   |
| <b>Net Ordinary Income</b>                         | <b>236,222.78</b> | <b>122,750.00</b>   | <b>113,472.78</b>    | <b>192.4%</b> |
| Other Income/Expense                               |                   |                     |                      |               |
| Other Expense                                      |                   |                     |                      |               |
| 80000 · Increase to Fund Balance                   | 0.00              | 122,750.00          | -122,750.00          | 0.0%          |
| <b>Total Other Expense</b>                         | <b>0.00</b>       | <b>122,750.00</b>   | <b>-122,750.00</b>   | <b>0.0%</b>   |
| <b>Net Other Income</b>                            | <b>0.00</b>       | <b>-122,750.00</b>  | <b>122,750.00</b>    | <b>0.0%</b>   |
| <b>Net Income</b>                                  | <b>236,222.78</b> | <b>0.00</b>         | <b>236,222.78</b>    | <b>100.0%</b> |

Carbon County Rec&Trans SSD General Fund  
**Balance Sheet**  
As of February 29, 2024

|                                       | <u>Feb 29, 24</u>          |
|---------------------------------------|----------------------------|
| <b>ASSETS</b>                         |                            |
| Current Assets                        |                            |
| Checking/Savings                      |                            |
| 1100 · General Fund-Zions             | 4,833.97                   |
| 1110 · General Fund-PTIF 8018         | 1,165,127.02               |
| Total Checking/Savings                | <u>1,169,960.99</u>        |
| Total Current Assets                  | <u>1,169,960.99</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>1,169,960.99</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                            |
| 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                     | -48.15                     |
| Equity                                |                            |
| 32000 · Retained Earnings             | 933,786.36                 |
| Net Income                            | 236,222.78                 |
| Total Equity                          | <u>1,170,009.14</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>1,169,960.99</u></u> |

9:59 AM

03/07/24

Accrual Basis

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

| Type                              | Date       | Num | Adj | Name       | Memo         | Split        | Debit       | Credit           | Balance          |
|-----------------------------------|------------|-----|-----|------------|--------------|--------------|-------------|------------------|------------------|
| <b>Ordinary Income/Expense</b>    |            |     |     |            |              |              |             |                  |                  |
| <b>Income</b>                     |            |     |     |            |              |              |             |                  |                  |
| 360-000 · Miscellaneous           |            |     |     |            |              |              |             |                  |                  |
| 361-000 · Interest Earnings       |            |     |     |            |              |              |             |                  |                  |
| Deposit                           | 02/29/2024 |     |     |            | Interest     | 1110 · Ca... |             | 27,098.10        | 27,098.10        |
| Total 361-000 · Interest Earnings |            |     |     |            |              |              | 0.00        | 27,098.10        | 27,098.10        |
| 362-000 · Pasture Lease           |            |     |     |            |              |              |             |                  |                  |
| Deposit                           | 02/20/2024 |     |     | Zions Bank | deposited... | 1100 · Ca... |             | 1,500.00         | 1,500.00         |
| Total 362-000 · Pasture Lease     |            |     |     |            |              |              | 0.00        | 1,500.00         | 1,500.00         |
| Total 360-000 · Miscellaneous     |            |     |     |            |              |              | 0.00        | 28,598.10        | 28,598.10        |
| Total Income                      |            |     |     |            |              |              | 0.00        | 28,598.10        | 28,598.10        |
| Net Ordinary Income               |            |     |     |            |              |              | 0.00        | 28,598.10        | 28,598.10        |
| <b>Net Income</b>                 |            |     |     |            |              |              | <b>0.00</b> | <b>28,598.10</b> | <b>28,598.10</b> |

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03/07/24

Accrual Basis

**Carbon County Rec&Trans SSD Capital Projects**  
**Profit & Loss Budget vs. Actual**  
 January through February 2024

| Ordinary Income/Expense                | Jan - Feb 24 | Budget       | \$ Over Budget | % of Budget |
|----------------------------------------|--------------|--------------|----------------|-------------|
| Income                                 |              |              |                |             |
| 360-000 · Miscellaneous                |              |              |                |             |
| 361-000 · <u>Interest Earnings</u>     | 55,935.63    | 230,000.00   | -174,064.37    | 24.3%       |
| 362-000 · Pasture Lease                | 1,500.00     | 1,500.00     | 0.00           | 100.0%      |
| Total 360-000 · Miscellaneous          | 57,435.63    | 231,500.00   | -174,064.37    | 24.8%       |
| 380-000 · Contributions                |              |              |                |             |
| 382-000 · Contributions from CCRTSSD   | 0.00         | 1,000,000.00 | -1,000,000.00  | 0.0%        |
| Total 380-000 · Contributions          | 0.00         | 1,000,000.00 | -1,000,000.00  | 0.0%        |
| Total Income                           | 57,435.63    | 1,231,500.00 | -1,174,064.37  | 4.7%        |
| Expense                                |              |              |                |             |
| 450-000 · Capital Projects             |              |              |                |             |
| 451-753 · Scofield Property Management | 0.00         | 2,500.00     | -2,500.00      | 0.0%        |
| 451-755 · Golf Course - Equipment      | 0.00         | 83,000.00    | -83,000.00     | 0.0%        |
| 451-762 · Garley Wash                  | 0.00         | 35,000.00    | -35,000.00     | 0.0%        |
| 451-763 · Flood Mitigation             | 0.00         | 2,000.00     | -2,000.00      | 0.0%        |
| Total 450-000 · Capital Projects       | 0.00         | 122,500.00   | -122,500.00    | 0.0%        |
| 480-000 · Contributions-Revenue        |              |              |                |             |
| 482-752 · Increase in Fund Balance     | 0.00         | 1,109,000.00 | -1,109,000.00  | 0.0%        |
| Total 480-000 · Contributions-Revenue  | 0.00         | 1,109,000.00 | -1,109,000.00  | 0.0%        |
| Total Expense                          | 0.00         | 1,231,500.00 | -1,231,500.00  | 0.0%        |
| Net Ordinary Income                    | 57,435.63    | 0.00         | 57,435.63      | 100.0%      |
| Net Income                             | 57,435.63    | 0.00         | 57,435.63      | 100.0%      |

10:00 AM  
03/07/24  
Accrual Basis

Carbon County Rec&Trans SSD Capital Projects

Balance Sheet

As of February 29, 2024

|                                       | <u>Feb 29, 24</u>          |
|---------------------------------------|----------------------------|
| <b>ASSETS</b>                         |                            |
| Current Assets                        |                            |
| Checking/Savings                      |                            |
| 1100 · Capital Projects Fund-Zions    | 5,693.30                   |
| 1110 · Capital Projects fund-PTIF     | 6,250,001.38               |
| Total Checking/Savings                | <u>6,255,694.68</u>        |
| Total Current Assets                  | <u>6,255,694.68</u>        |
| <b>TOTAL ASSETS</b>                   | <u><b>6,255,694.68</b></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                            |
| Equity                                |                            |
| 32000 · Retained Earnings             | 6,198,259.05               |
| Net Income                            | 57,435.63                  |
| Total Equity                          | <u>6,255,694.68</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><b>6,255,694.68</b></u> |

## Carbon County Rec&amp;Trans SSD General Fund

3/7/2024 9:55 AM

Register: 1100 · General Fund-Zions

From 02/01/2024 through 02/29/2024

Sorted by: Date, Type, Number/Ref

| Date       | Number | Payee                  | Account                  | Memo               | Payment  | C | Deposit  | Balance  |
|------------|--------|------------------------|--------------------------|--------------------|----------|---|----------|----------|
| 02/12/2024 | 1682   | Smuin. Rich and Mar... | 20000 · Accounts Paya... | consulting Janu... | 1,870.40 | X |          | 431.97   |
| 02/15/2024 | 1685   | Laurie Bowman          | 20000 · Accounts Paya... | February pay/m...  | 150.00   | X |          | 281.97   |
| 02/15/2024 | 1686   | Wendy Berryman         | 20000 · Accounts Paya... | Febryary pay/m...  | 150.00   | X |          | 131.97   |
| 02/15/2024 | 1687   | Dennis Christensen     | 20000 · Accounts Paya... | February pay/m...  | 150.00   |   |          | -18.03   |
| 02/15/2024 | 1688   | Kevin Axelgard         | 20000 · Accounts Paya... | February pay/m...  | 150.00   |   |          | -168.03  |
| 02/20/2024 |        |                        | 1110 · General Fund-P... | Deposit            |          | X | 5,000.00 | 4,831.97 |
| 02/20/2024 |        |                        | 441-000 · Road SSD A...  | Deposit            |          | X | 2.00     | 4,833.97 |