

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

MEETING MINUTES – June 10, 2024

IN ATTENDANCE:

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, Janell Jensen
Carbon County Golf Course – Brett Johnson
Geni Hawk, Secretary

OTHERS ATTENDING:

Shanny Wilson
Commissioner Larry Jensen

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: Roll Call See above

Item#2: Local Building Authority Check Register: None

Item #3: Local Building Authority financial report See attached financial report: Through May Interest income\$1,517.13. Profit & Loss vs Actual Interest Income \$7,406.59 No expenses

Motion – Casey Hopes

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 – Kevin Axelgard

Seconded – Laurie Bowman

Unanimous

Recreation and Transportation SSD

Item #1: Approval of minutes – No Changes

Motion – Casey Hopes

Seconded – Wendy Berryman

Item #2: Golf Course update – We finally have the mower. Some problems with the flowmeter – Bodec came and checked it out – The Country Club will pay for the flow meter. The golf

course went with the higher bid for redundancy. Golf course is looking good and busy. Tuesday is senior days.

Item #3: Approval of P.O.'s payments and bids over & 2,000. Smuin Rich and Marsing Check to Smuin Rich and Marsing bill was a little more because of the audit

Motion: Laurie Bowman

Seconded: Casey Hopes

Unanimous

Item#4: Consideration and possible approval of Special Service District check register –

Motion: Laurie Bowman

Seconded: Wendy Berryman

Unanimous

Item#5: Consideration and possible approval of Special Service District financial report

See attached: General Fund: Mineral lease payments Carbon County \$118,209.92. Emery County \$78,901 and Sanpete \$25,374.74. Total lease payments \$222,485.66. Interest earnings for May \$8,759.34. Interest earnings has increased. Profit and Loss Board expenses \$600. Accounting Services Smuin Rich and Marsing \$1,534.95. Carbon Country Club reimbursement \$1,497.70 Total expenses \$9,351.91. YTD Total Mineral Lease \$959,867.41. Interest earnings 31,838.48. Total income, \$991,705.89. P&L Budget vs Actual: total expense \$16,818.81 Net income 974,887.08. General Fund balance sheet Zions and PTIF 1,908,625.29. Capital Projects – Interest Earnings 29,069.56. Waste Management \$208.33. Turf Mower 55,987.54. Flood mitigation \$1,000. Total expense \$57,195.87. P&L budget vs Actual, Interest earnings 142,011.87 Pasture lease \$1,500. Total expense \$57,195.87 Net Income \$86,316.00. Capital Projects, ZIONS and PTIF \$6,284,575.05. Balance Sheet total equity \$330,799.77.

Motion – Casey Hopes

Seconded – Laurie Bowman

Unanimous

Item #6: Possible closed session to discuss purchase or sale of real property: Christian Recommended, going into closed session.

Motion – Laurie Bowman,

Seconded - Wendy Berryman,

Dennis Christensen, Kevin Axelgard, Casey Hopes Closed session at 4:15 pm

Unanimous

Item #7: Consideration and possible approval of application for funding the purchase of real property for Carbon County Municipal Building Authority

Motion to table Indefinitely - Casey Hopes

Seconded – Kevin Axelgard

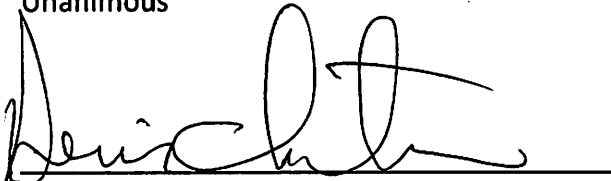
Unanimous

Item #8: Other District Business: Dennis March of 2024 someone ran off the road and went through our property fence. Dennis showed picture of damage. 3 posts and Nick Sampinos says he doesn't care if it's down now, because they have no cows in there. He said he would repair it because the contract say's to maintain it. Dennis told him the board would pay for the materials, if they did the work. The man you ran off the road was a coal miner from skyline and totaled his car. He didn't have insurance to pay for it, so he just turned the title over to Tony Basso. But we could go after the man, but we won't get anything from him. Christian will take the information and see what we can get maybe. Casey – Let's get it fixed and worry about restitution later.

Motion to adjourn: Laurie Bowman

Seconded: Casey Hopes

Unanimous

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

Dennis Christensen, Chair

10:31 AM

06/06/24

Accrual Basis

Carbon County Rec & Trans Local Building Authority

Profit & Loss Detail

May 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	05/31/2024				Interest	1110 · LB...		1,517.13	1,517.13
							0.00	1,517.13	1,517.13
Total 361-000 · Interest Earnings Escrow Acct							0.00	1,517.13	1,517.13
Total 360-000 · Miscellaneous Revenue									
Total Income							0.00	1,517.13	1,517.13
Net Ordinary Income							0.00	1,517.13	1,517.13
Net Income							0.00	1,517.13	1,517.13

10:44 AM

06/06/24

Accrual Basis

Carbon County Rec & Trans Local Building Authority
Profit & Loss Budget vs. Actual
 January through May 2024

Ordinary Income/Expense	Jan - May 24	Budget	\$ Over Budget	% of Budget
Income				
360-000 · Miscellaneous Revenue				
361-000 · Interest Earnings Escrow Acct	7,406.59	13,000.00	-5,593.41	57.0%
Total 360-000 · Miscellaneous Revenue	7,406.59	13,000.00	-5,593.41	57.0%
Total Income	7,406.59	13,000.00	-5,593.41	57.0%
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	7,406.59	9,000.00	-1,593.41	82.3%
Net Income	<u>7,406.59</u>	<u>9,000.00</u>	<u>-1,593.41</u>	<u>82.3%</u>

interest income

Carbon County Rec&Trans SSD General Fund

6/6/2024 10:11 AM

Register: 1100 · General Fund-Zions

From 05/01/2024 through 05/31/2024

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/16/2024			1110 · General Fund-P...	Deposit		X	10,000.00	15,533.47
05/16/2024	1698	Dennis Christensen	20000 · Accounts Paya...	May pay/May ...	150.00			15,383.47
05/16/2024	1699	Dennis Christensen-...	20000 · Accounts Paya...	milage to Scofi...	52.65			15,330.82
05/16/2024	1700	Intermountain Farme...	20000 · Accounts Paya...	Golf Course mi...	2,520.00	X		12,810.82
05/16/2024	1701	Kevin Axelgard	20000 · Accounts Paya...	May pay/May ...	150.00			12,660.82
05/16/2024	1702	Laurie Bowman	20000 · Accounts Paya...	May pay/May ...	150.00	X		12,510.82
05/16/2024	1703	R & R Products	20000 · Accounts Paya...	Golf course parts	712.35	X		11,798.47
05/16/2024	1704	Smuin, Rich and Mar...	20000 · Accounts Paya...	consulting for ...	1,534.95	X		10,263.52
05/16/2024	1705	Turf Equipment & Irr...	20000 · Accounts Paya...	sprinkler/irrigat...	2,434.26	X		7,829.26
05/16/2024	1706	Wendy Berryman	20000 · Accounts Paya...	May pay/May ...	150.00			7,679.26
05/21/2024	1707	Carbon Country Club...	20000 · Accounts Paya...	re-imburement...	1,497.70	X		6,181.56

Carbon County Rec&Trans SSD Capital Projects

6/6/2024 10:19 AM

Register: 1100 · Capital Projects Fund-Zions

From 05/01/2024 through 05/31/2024

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/16/2024	2241	Price Wellington Co...	20000 · Accounts Paya...	FY 2024	1,000.00			4,693.30
05/21/2024	2242	Waste and Water Loc...	20000 · Accounts Paya...	5/20/2024 - 6/1...	208.33	X		4,484.97
05/28/2024	2243	Turf Equipment & Irr...	20000 · Accounts Paya...	Greensmower	55,987.54			-51,502.57
05/29/2024			1110 · Capital Projects...	Deposit		X	55,000.00	3,497.43

10:13 AM

06/06/24

Accrual Basis

Carbon County Rec&Trans SSD General Fund

Profit & Loss Detail

April 30 through May 31, 2024

Type	Date	Num	Adj	Name	Memo	CI	Split	Debit	Credit	Balance
Ordinary Income/Expense										
Income										
330-000 · Intergovernmental										
335-000 · Mineral Lease Payments										
335-050 · Carbon County payments										
General Jou...	04/30/202	53srm	*	Carbon A...			11110 · C...	0.00	118,209.92	118,209.92
Total 335-050 · Carbon County payments										
335-100 · Emery County payments										
General Jou...	04/30/202	53srm	*	Emery sp...			11110 · C...	0.00	78,901.00	78,901.00
Total 335-100 · Emery County payments										
335-200 · Sanpete County payments										
General Jou...	04/30/202	53srm	*	Sanpete ...			11110 · C...	0.00	25,374.74	25,374.74
Total 335-200 · Sanpete County payments										
Total 335-000 · Mineral Lease Payments										
Total 330-000 · Intergovernmental										
360-000 · Miscellaneous										
361-000 · Interest Earnings										
Deposit	04/30/202			Interest			1110 · Ge...	0.00	7,498.90	7,498.90
Deposit	05/31/202			Interest			1110 · Ge...	0.00	8,759.34	16,258.24
Total 361-000 · Interest Earnings										
Total 360-000 · Miscellaneous										
Total Income										
Gross Profit										
Expense										

interest earnings has increased

10:13 AM

06/06/24

Accrual Basis

Carbon County Rec&Trans SSD General Fund

Profit & Loss Detail

April 30 through May 31, 2024

Type	Date	Num	Adj	Name	Memo	CI	Split	Debit	Credit	Balance
441-000 · Road SSD Administration										
441-230 · Travel										
Bill	05/16/202			Dennis Christ...	milage to ...		20000 · A...	52.65		52.65
Total 441-230 · Travel								52.65	0.00	52.65
441-311 · Board Expense										
Bill	05/16/202			Wendy Berry...	May pay/...		20000 · A...	150.00		150.00
Bill	05/16/202			Kevin Axelgard	May pay/...		20000 · A...	150.00		300.00
Bill	05/16/202			Laurie Bowman	May pay/...		20000 · A...	150.00		450.00
Bill	05/16/202			Dennis Christ...	May pay/...		20000 · A...	150.00		600.00
Total 441-311 · Board Expense								600.00	0.00	600.00
441-312 · Accounting Services										
Bill	05/16/202	48461		Smuin, Rich a...	consultin...		20000 · A...	1,534.95		1,534.95
Total 441-312 · Accounting Services								1,534.95	0.00	1,534.95
Total 441-000 · Road SSD Administration								2,187.60	0.00	2,187.60
442-000 · Property Management & Maintain										
Bill	05/16/202			Intermountain ...	Golf Cour...		20000 · A...	2,520.00		2,520.00
Bill	05/16/202	302...		Turf Equipme...	Golf course		20000 · A...	2,434.26		4,954.26
Bill	05/16/202	cd2...		R & R Products	Golf cour...		20000 · A...	712.35		5,666.61
Bill	05/21/202			Carbon County	Reimburs...		20000 · A...	1,497.70		7,164.31
Total 442-000 · Property Management & Maintain								7,164.31	0.00	7,164.31
Total Expense								9,351.91	0.00	9,351.91
Net Ordinary Income								9,351.91	238,743.90	229,391.99
Net Income								9,351.91	238,743.90	229,391.99

10:16 AM

06/06/24

Accrual Basis

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

Ordinary Income/Expense	Jan - May 24	Budget	\$ Over Budget	% of Budget
Income				
330-000 · Intergovernmental				
335-000 · Mineral Lease Payments				
335-050 · Carbon County payments	789,426.95	3,000,000.00	-2,210,573.05	26.3%
335-100 · Emery County payments	97,423.00	50,000.00	47,423.00	194.8%
335-200 · Sanpete County payments	73,017.46	200,000.00	-126,982.54	36.5%
Total 335-000 · Mineral Lease Payments	959,867.41	3,250,000.00	-2,290,132.59	29.5%
336-000 · State of Utah P.I.L.T.	0.00	148,000.00	-148,000.00	0.0%
Total 330-000 · Intergovernmental	959,867.41	3,398,000.00	-2,438,132.59	28.2%
360-000 · Miscellaneous				
361-000 · Interest Earnings	31,838.48	40,000.00	-8,161.52	79.6%
Total 360-000 · Miscellaneous	31,838.48	40,000.00	-8,161.52	79.6%
Total Income	991,705.89	3,438,000.00	-2,446,294.11	28.8%
Gross Profit	991,705.89	3,438,000.00	-2,446,294.11	28.8%
Expense				
441-000 · Road SSD Administration				
441-230 · Travel	52.65	500.00	-447.35	10.5%
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	2,900.00	6,000.00	-3,100.00	48.3%
441-312 · Accounting Services	6,605.85	24,000.00	-17,394.15	27.5%

10:16 AM

06/06/24

Accrual Basis

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

	Jan - May 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%
Total 441-000 · Road SSD Administration	9,654.50	1,208,250.00	-1,198,595.50	0.8%
442-000 · Property Management & Maintain	7,164.31	60,000.00	-52,835.69	11.9%
481-000 · Miscellaneous Contributions				
481-545 · Debt payments	0.00	1,047,000.00	-1,047,000.00	0.0%
Total 481-000 · Miscellaneous Contributions	0.00	1,047,000.00	-1,047,000.00	0.0%
482-000 · Contributions				
482-545 · Transfer to Other Funds	0.00	1,000,000.00	-1,000,000.00	0.0%
Total 482-000 · Contributions	0.00	1,000,000.00	-1,000,000.00	0.0%
Total Expense	16,818.81	3,315,250.00	-3,298,431.19	0.5%
Net Ordinary Income	974,887.08	122,750.00	852,137.08	794.2%
Other Income/Expense				
Other Expense				
80000 · Increase to Fund Balance	0.00	122,750.00	-122,750.00	0.0%
Total Other Expense	0.00	122,750.00	-122,750.00	0.0%
Net Other Income	0.00	-122,750.00	122,750.00	0.0%
Net Income	974,887.08	0.00	974,887.08	100.0%

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

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · General Fund-Zions	6,181.56
1110 · General Fund-PTIF 8018	1,902,443.73
Total Checking/Savings	<u>1,908,625.29</u>
Total Current Assets	<u>1,908,625.29</u>
TOTAL ASSETS	<u><u>1,908,625.29</u></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	-48.15
Equity	
32000 · Retained Earnings	933,786.36
Net Income	974,887.08
Total Equity	<u>1,908,673.44</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,908,625.29</u></u>

Carbon County Rec&Trans SSD Capital Projects

Profit & Loss Detail

May 2024

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Ordinary Income/Expense									
Income									
360-000 · Miscellaneous									
361-000 · Interest Earnings									
Deposit	05/31/202.			Interest	1110 · Ca...			29,069.56	29,069.56
Total 361-000 · Interest Earnings							0.00	29,069.56	29,069.56
Total 360-000 · Miscellaneous							0.00	29,069.56	29,069.56
Total Income							0.00	29,069.56	29,069.56
Expense									
450-000 · Capital Projects									
451-753 · Scofield Property Management									
Bill	05/21/202.	102...		Waste and W...	5/20/202...	20000 · A...	208.33		208.33
Total 451-753 · Scofield Property Management							208.33	0.00	208.33
451-755 · Golf Course - Equipment									
Bill	05/28/202.	301...		Turf Equipme...	Greensm...	20000 · A...	55,987.54		55,987.54
Total 451-755 · Golf Course - Equipment							55,987.54	0.00	55,987.54
451-763 · Flood Mitigation									
Bill	05/16/202.			Price Wellingt...	FY 2024	20000 · A...	1,000.00		1,000.00
Total 451-763 · Flood Mitigation							1,000.00	0.00	1,000.00
Total 450-000 · Capital Projects							57,195.87	0.00	57,195.87
Total Expense							57,195.87	0.00	57,195.87
Net Ordinary Income							57,195.87	29,069.56	-28,126.31
Net Income							57,195.87	29,069.56	-28,126.31

Carbon County Rec&Trans SSD Capital Projects

Profit & Loss Budget vs. Actual

January through May 2024

	Jan - May 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
360-000 · Miscellaneous				
361-000 · <u>Interest Earnings</u>	142,011.87	230,000.00	-87,988.13	61.7%
362-000 · <u>Pasture Lease</u>	1,500.00	1,500.00	0.00	100.0%
Total 360-000 · Miscellaneous	143,511.87	231,500.00	-87,988.13	62.0%
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	143,511.87	1,231,500.00	-1,087,988.13	11.7%
Expense				
450-000 · Capital Projects				
451-753 · Scofield Property Management	208.33	2,500.00	-2,291.67	8.3%
451-755 · Golf Course - Equipment	55,987.54	83,000.00	-27,012.46	67.5%
451-762 · Garley Wash	0.00	35,000.00	-35,000.00	0.0%
451-763 · Flood Mitigation	1,000.00	2,000.00	-1,000.00	50.0%
Total 450-000 · Capital Projects	57,195.87	122,500.00	-65,304.13	46.7%
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	57,195.87	1,231,500.00	-1,174,304.13	4.6%
Net Ordinary Income	86,316.00	0.00	86,316.00	100.0%
Net Income	86,316.00	0.00	86,316.00	100.0%

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

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Capital Projects Fund-Zions	3,497.43
1110 · Capital Projects fund-PTIF	<u>6,281,077.62</u>
Total Checking/Savings	<u>6,284,575.05</u>
Total Current Assets	<u>6,284,575.05</u>
TOTAL ASSETS	<u><u>6,284,575.05</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	6,198,259.05
Net Income	<u>86,316.00</u>
Total Equity	<u>6,284,575.05</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,284,575.05</u></u>

May 31, 24	
	ASSETS
399.20	Current Assets
330,400.57	Checking/Savings
	1100 - Local Building Authority-Zions
	1110 - LBA General-PTIF 8016
330,799.77	Total Checking/Savings
330,799.77	Total Current Assets
	TOTAL ASSETS
330,799.77	
	LIABILITIES & EQUITY
	Equity
323,393.18	32000 - Retained Earnings
7,406.59	Net Income
330,799.77	Total Equity
330,799.77	TOTAL LIABILITIES & EQUITY