

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

MEETING MINUTES – August 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

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.

1. Roll call – See above
2. Local Building Authority Check Register - Nothing
3. Local Building Authority financial report See attached financial report – Doug explains the general ledger detail is required every qtr. He goes over April, May and June. Profit and loss for July interest earnings 10,400 balance sheet 333,000 in checking and savings no liabilities.

Motion - Laurie

Seconded – Wendy

Unanimous

4. Approval of P.O.'s, Payments and bids over \$2,000 – None
5. Adjourn as Local Building Authority and Convene as Recreation Transportation SSD.

Motion – Casey

Seconded – Kevin

Unanimous

Recreation and Transportation SSD

1. Approval of minutes

Motion - Wendy

Seconded – Laurie

Unanimous

2. Golf Course update – Brett goes over the green fees and they are up 11,000 from last year. Eastern was a great success with 120 Black Diamond Tournament was a huge success with 180. He ordered more sand and will be using Green River sand because it is less expensive. First tee time is 6:40 a.m. and last tee time is 6:40 p.m.

3. Approval of P.O.'s payments and bids over & 2,000. : Our insurance has already settled and they sent us a check 2,694.83 for the bathroom. Waste and water Logistics set the toilet and we have not received a bill. It looks like it is a wash.

Motion – Casey

Seconded – Kevin

Unanimous

4. Consideration and possible approval of Special Service District check register – General fund and capital projects

Motion - Kevin

Seconded – Laurie

Unanimous

5. Consideration and possible approval of Special Service District financial report – Balance sheet for the general fund – Profit and loss Carbon 29,873.05, Emery 50,757, Sanpete 11,502.90. Interest for July 10,070.91 total expenses 15,549.50 YTD 1,254,941.63 interest earnings 51,282.74 Total expenses 46,084.93 Net income of 1,206,139.44. Balance sheet 2,193,877.65 Capital Projects Interest 29,101.70 paid invoice 416.66 YTD 199,193.03 interest earnings, Pasture lease 1,500. Total income 200,693.03 expenses 57,612.53 net income of 143, 080.50 Balance sheet 6,341,339.55 the following pages are the qrt detail.

Motion – Casey

Seconded – Wendy

Unanimous

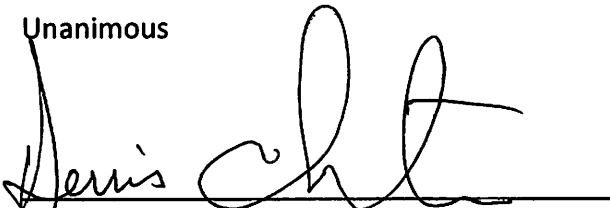
6. Commissioner Larry Jensen – Tabled

7. Other District Business

Motion to adjourn: Casey

Seconded: Laurie

Unanimous



Dennis Christensen, Chair

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

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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 September 9, 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.

Profit & Loss Detail

Accrual Basis

August 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	08/31/202.				Interest	1110 · LB...		1,530.76	1,530.76
Total 361-000 · Interest Earnings Escrow Acct							0.00	1,530.76	1,530.76
Total 360-000 · Miscellaneous Revenue							0.00	1,530.76	1,530.76
Total Income							0.00	1,530.76	1,530.76
Net Ordinary Income							0.00	1,530.76	1,530.76
Net Income							0.00	1,530.76	1,530.76

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

January through August 2024

	Jan - Aug 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
360-000 · Miscellaneous Revenue	11,945.22	13,000.00	-1,054.78	91.9%
361-000 · Interest Earnings Escrow Acct	11,945.22	13,000.00	-1,054.78	91.9%
Total 360-000 · Miscellaneous Revenue	11,945.22	13,000.00	-1,054.78	91.9%
Total Income	11,945.22	13,000.00	-1,054.78	91.9%
Expense				
441-000 · Administration	0.00	4,000.00	-4,000.00	0.0%
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	11,945.22	9,000.00	2,945.22	132.7%
Net Income	11,945.22	9,000.00	2,945.22	132.7%

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

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Local Building Authority-Zions	399.20
1110 · LBA General-PTIF 8016	<u>334,939.20</u>
Total Checking/Savings	<u>335,338.40</u>
Total Current Assets	<u>335,338.40</u>
TOTAL ASSETS	<u><u>335,338.40</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	323,393.18
Net Income	<u>11,945.22</u>
Total Equity	<u>335,338.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>335,338.40</u></u>

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Seconded – Wendy

Unanimous

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Motion – Casey

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Seconded – Wendy

Unanimous

6. Commissioner Larry Jensen – Tabled

7. Other District Business

Motion to adjourn: Casey

Seconded: Laurie

Unanimous

Dennis Christensen, Chair

Carbon County Rec&Trans SSD General Fund
Profit & Loss Detail
July 31 through August 31, 2024

Type	Date	Numb	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...	07/31/202	56srn	*		Carbon C...	11110 · C...		48,195.46	48,195.46
Total 335-050 · Carbon County payments							0.00	48,195.46	48,195.46
335-100 · Emery County payments									
General Jou...	07/31/202	56srn	*		Emery sp...	11110 · C...		57,052.00	57,052.00
Total 335-100 · Emery County payments							0.00	57,052.00	57,052.00
335-200 · Sanpete County payments									
General Jou...	07/31/202	56srn	*		Sanpete ...	11110 · C...		18,991.16	18,991.16
Total 335-200 · Sanpete County payments							0.00	18,991.16	18,991.16
Total 335-000 · Mineral Lease Payments							0.00	124,238.62	124,238.62
Total 330-000 · Intergovernmental							0.00	124,238.62	124,238.62
360-000 · Miscellaneous									
361-000 · Interest Earnings									
Deposit	07/31/202				Interest	1110 · Ge...		10,070.91	10,070.91
Deposit	08/31/202				Interest	1110 · Ge...		10,611.29	20,682.20
Total 361-000 · Interest Earnings							0.00	20,682.20	20,682.20
Total 360-000 · Miscellaneous							0.00	20,682.20	20,682.20
Total Income							0.00	144,920.82	144,920.82
Gross Profit							0.00	144,920.82	144,920.82
Expense									

Carbon County Rec&Trans SSD General Fund

Profit & Loss Detail

July 31 through August 31, 2024

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
441-000 · Road SSD Administration									
441-311 · Board Expense									
Bill	08/13/202.			Laurie Bowman	August p...	20000 · A...	150.00		150.00
Bill	08/13/202.			Dennis Christ...	August p...	20000 · A...	150.00		300.00
Bill	08/13/202.			Kevin Axelgard	August p...	20000 · A...	150.00		450.00
Bill	08/13/202.			Wendy Berry...	August p...	20000 · A...	150.00		600.00
Total 441-311 · Board Expense							600.00	0.00	600.00
441-312 · Accounting Services									
Bill	08/08/202.	49473		Smuin, Rich a...	consultin...	20000 · A...	1,870.15		1,870.15
Total 441-312 · Accounting Services							1,870.15	0.00	1,870.15
Total 441-000 · Road SSD Administration							2,470.15	0.00	2,470.15
442-000 · Property Management & Maintain									
Bill	08/08/202.	CD...		R & R Products	Golf cour...	20000 · A...	94.40		94.40
Bill	08/08/202.	302...		Turf Equipme...	Golf course	20000 · A...	194.76		289.16
Bill	08/08/202.	CD...		R & R Products	Golf cour...	20000 · A...	826.90		1,116.06
Bill	08/13/202.			Intermountain ...	Golf Cour...	20000 · A...	1,441.82		2,557.88
Bill	08/13/202.	302...		Turf Equipme...	Golf course	20000 · A...	171.92		2,729.80
Total 442-000 · Property Management & Maintain							2,729.80	0.00	2,729.80
Total Expense							5,199.95	0.00	5,199.95
Net Ordinary Income							5,199.95	144,920.82	139,720.87
Net Income							5,199.95	144,920.82	139,720.87

Carbon County Rec&Trans SSD General Fund

Profit & Loss Budget vs. Actual

January through August 2024

	Jan - Aug 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
330-000 · Intergovernmental				
335-000 · Mineral Lease Payments				
335-050 · Carbon County payments	940,181.13	3,000,000.00	-2,059,818.87	31.3%
335-100 · Emery County payments	313,516.00	50,000.00	263,516.00	627.0%
335-200 · Sanpete County payments	125,483.12	200,000.00	-74,516.88	62.7%
Total 335-000 · Mineral Lease Payments	1,379,180.25	3,250,000.00	-1,870,819.75	42.4%
336-000 · State of Utah P.I.L.T.	0.00	148,000.00	-148,000.00	0.0%
Total 330-000 · Intergovernmental	1,379,180.25	3,398,000.00	-2,018,819.75	40.6%
360-000 · Miscellaneous				
361-000 · Interest Earnings	61,894.03	40,000.00	21,894.03	154.7%
Total 360-000 · Miscellaneous	61,894.03	40,000.00	21,894.03	154.7%
Total Income	1,441,074.28	3,438,000.00	-1,996,925.72	41.9%
Gross Profit	1,441,074.28	3,438,000.00	-1,996,925.72	41.9%
Expense				
441-000 · Road SSD Administration				
441-230 · Travel	105.30	500.00	-394.70	21.1%
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	4,725.00	6,000.00	-1,275.00	78.8%
441-312 · Accounting Services	13,303.34	24,000.00	-10,696.66	55.4%

Carbon County Rec&Trans SSD General Fund

Profit & Loss Budget vs. Actual

January through August 2024

	Jan - Aug 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	9,800.00	11,000.00	-1,200.00	89.1%
441-510 · Insurance	-2.00	5,000.00	-5,002.00	-0.0%
Total 441-000 · Road SSD Administration	28,029.64	1,208,250.00	-1,180,220.36	2.3%
442-000 · Property Management & Maintain	23,255.24	60,000.00	-36,744.76	38.8%
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	51,284.88	3,315,250.00	-3,263,965.12	1.5%
Net Ordinary Income	1,389,789.40	122,750.00	1,267,039.40	1,132.2%
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	1,389,789.40	0.00	1,389,789.40	100.0%

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

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · General Fund-Zions	1,715.49
1110 · General Fund-PTIF 8018	2,321,812.12
	<u>2,323,527.61</u>
Total Checking/Savings	<u>2,323,527.61</u>
Total Current Assets	<u>2,323,527.61</u>
TOTAL ASSETS	<u><u>2,323,527.61</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-48.15
	<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	933,786.36
Net Income	1,389,789.40
	<u>2,323,575.76</u>
Total Equity	<u>2,323,575.76</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,323,527.61</u></u>

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Ordinary Income/Expense									
Income									
360-000 · Miscellaneous									
361-000 · Interest Earnings									
Deposit	08/31/202.				Interest	1110 · Ca...		29,100.51	29,100.51
Total 361-000 · Interest Earnings							0.00	29,100.51	29,100.51
363-00 · Insurance reimbursement									
Deposit	08/01/202.	685...		On Call Restore	Insuranc...	1100 · Ca...		2,694.83	2,694.83
Total 363-00 · Insurance reimbursement							0.00	2,694.83	2,694.83
Total 360-000 · Miscellaneous							0.00	31,795.34	31,795.34
Total Income							0.00	31,795.34	31,795.34
Expense									
450-000 · Capital Projects									
451-753 · Scofield Property Management									
Bill	08/13/202.			Waste and W...	8/12/202...	20000 · A...	208.33		208.33
Bill	08/13/202.	000...		On Call Restore	Bio Hazar...	20000 · A...	2,697.36		2,905.69
Total 451-753 · Scofield Property Management							2,905.69	0.00	2,905.69
Total 450-000 · Capital Projects							2,905.69	0.00	2,905.69
Total Expense							2,905.69	0.00	2,905.69
Net Ordinary Income							2,905.69	31,795.34	28,889.65
Net Income							2,905.69	31,795.34	28,889.65

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

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Capital Projects Fund-Zions	2,869.91
1110 · Capital Projects fund-PTIF	6,367,359.29
Total Checking/Savings	<u>6,370,229.20</u>
Total Current Assets	<u>6,370,229.20</u>
TOTAL ASSETS	<u><u>6,370,229.20</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	6,198,259.05
Net Income	171,970.15
Total Equity	<u>6,370,229.20</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,370,229.20</u></u>

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

	Jan - Aug 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
360-000 · Miscellaneous				
361-000 · Interest Earnings	228,293.54	230,000.00	-1,706.46	99.3%
362-000 · Pasture Lease	1,500.00	1,500.00	0.00	100.0%
363-00 · Insurance reimbursement	2,694.83			
Total 360-000 · Miscellaneous	232,488.37	231,500.00	988.37	100.4%
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	232,488.37	1,231,500.00	-999,011.63	18.9%
Expense				
450-000 · Capital Projects				
451-753 · Scofield Property Management	3,530.68	2,500.00	1,030.68	141.2%
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	60,518.22	122,500.00	-61,981.78	49.4%
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	60,518.22	1,231,500.00	-1,170,981.78	4.9%
Net Ordinary Income	171,970.15	0.00	171,970.15	100.0%
Net Income	171,970.15	0.00	171,970.15	100.0%

Carbon County Rec&Trans SSD Capital Projects

9/5/2024 10:12 AM

Register: 1100 · Capital Projects Fund-Zions

From 08/01/2024 through 08/31/2024

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/01/2024			360-000 · Miscellaneo...	Deposit		X	2,694.83	5,775.60
08/13/2024	2246	On Call Restore	20000 · Accounts Paya...	Bio Hazard Cle...	2,697.36	X		3,078.24
08/13/2024	2247	Waste and Water Loc...	20000 · Accounts Paya...	8/12/2024/9/8/...	208.33	X		2,869.91

Carbon County Rec&Trans SSD General Fund

9/5/2024 10:03 AM

Register: 1100 · General Fund-Zions

From 08/01/2024 through 08/31/2024

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/08/2024	1728	R & R Products	20000 · Accounts Paya...	Golf course parts	94.40	X		6,821.04
08/08/2024	1729	Smuin, Rich and Mar...	20000 · Accounts Paya...	consulting July...	1,870.15	X		4,950.89
08/08/2024	1730	Turf Equipment & Irr...	20000 · Accounts Paya...	sprinkler/irrigat...	194.76	X		4,756.13
08/08/2024	1731	R & R Products	20000 · Accounts Paya...	Golf course parts	826.90	X		3,929.23
08/13/2024	1732	Dennis Christensen	20000 · Accounts Paya...	August pay/aug...	150.00	X		3,779.23
08/13/2024	1733	Intermountain Farme...	20000 · Accounts Paya...	Golf Course mi...	1,441.82	X		2,337.41
08/13/2024	1734	Kevin Axelgard	20000 · Accounts Paya...	August pay/Au...	150.00			2,187.41
08/13/2024	1735	Laurie Bowman	20000 · Accounts Paya...	August pay/Au...	150.00	X		2,037.41
08/13/2024	1736	Turf Equipment & Irr...	20000 · Accounts Paya...	sprinkler/irrigat...	171.92	X		1,865.49
08/13/2024	1737	Wendy Berryman	20000 · Accounts Paya...	August pay/Au...	150.00	X		1,715.49