

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

**MEETING MINUTES – September 8, 2025**

**IN ATTENDANCE:**

**OTHERS ATTENDING:**

Dennis Christensen, Chair

Mike Gagon

Laurie Bowman, Clerk

Wendy Berryman, Board Member excused absence

Jared Haddock, Commission Board Member

Kevin Axelgard, Treasurer

Christian Bryner, Legal Counsel

Smuin Rich & Marsing, Financial Consultant – Doug Rasmussen

Carbon County Golf Course – Brett Johnson – Seth Butterfield - TK

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.

1. Roll call – See above
2. Local Building Authority Check Register - None
3. Local Building Authority financial report See attached – Interest earnings 10,135.54 – Net income 10,123.54. Balance sheet Checking/Savings 347,520.79 Total liabilities & Equity 347,520.79.

Motion –

Seconded –

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 – Kevin Axelgard

Seconded – Laurie Bowman

Unanimous

**Recreation and Transportation SSD**

1. Approval of minutes

Motion – Jared Haddock

Seconded – Laurie Bowman

Unanimous

2. Discussion of purchase of property – Mike Gagon wants to purchase a lot that the golf course bought to put in a bridge. His proposal is to purchase the lot, except for that north west section which would allow access for a road. TK said if they had this access they would have no problem with the sell. Mike also talked to Casey Ware with RMP

there is a power pole so you can't build within 30 ft of the pole and 10 ft away from the anchors. He also spoke with Jeff Richins with the water company and there is also a main sewer line that you can't build within 20 ft of on either side. It is not a lot that you could build on. But it would be beneficial to him because it is next to his property. He is not going to build a large structure as they have covenants that must be met. He is willing to pay Market value. It will need to be resurveyed and split the parcel. Dennis can we sell the entire thing and just have an easement. Mike said he was willing to do that. We need an appraisal with all things in consideration. Jared said does it need to go to bid. Doug said it will need to go out to bid and follow County policy. Dennis said we will get a few more answers and get it approved by the board and then we will get it out to bid. Mike said he is not in a hurry. Kevin feels it would be best to sell it with an easement and get fair market value, Jared, Laurie and Dennis all agreed. TK feels if the board can get fair market value and recoup what we paid would be good.

Need Board approval – split lot or sell entire lot with easement Meet with Christian.

3. Golf Course update – Brett – Punched and airfield the entire course, covered, dragged & watered. The course has seen a lot of out of towners. The end of year senior golf day had 80-85 seniors every Tuesday. Brett is leaving and Seth Butterfield will be taking his place.

4. Consideration and possible approval of Fraud Risk Assessment – Form filled out based off of last year. Does the entity have adequate separation of duties? Same as last year 200 points Conflict of interest will be adopted by the end of the year. 5 points.

Procurement policy yes, fraud and abuse policy. Meeting training is a yes. Ect See attached form. Doug discussed different options to raise our score with discussion of number 7 & 8 Jared will discuss with the other commissioners about adding a fraud hotline on the website. Adding the fraud hotline at 370. Christian arrived 4:25.

Motion to approve: Jared Haddock

Seconded: Kevin Axelgard

Unanimous

5. Approval of P.O.'s payments and bids over & 2,000. None
6. Consideration and possible approval of Special Service District check register Capital Projects

Motion – Laurie Bowman

Seconded – Kevin Axelgard

Unanimous

Consideration and possible approval of Special Service District check register General Fund

Motion – Kevin Axelgard

Seconded – Laurie Bowman

Unanimous

7. Consideration and possible approval of Special Service District financial report Doug – See attached – General fund – Mineral Lease Payments 174,280.77 – Interest earnings 10,827.94. Board expenses 4,500. Accounting Services 13,060.20. Total expenses 70,012.46. P&L Mineral lease payments 1,464,981.55. Interest earnings 63,314.05. Administration travel 60.30. Office supplies 192.00. Board expenses 500.00. Administration 2,729.13. Balance sheet General fund 2,868,266.06. Capital Projects P&L

Interest earnings 25,087.28. Scofield Property Management 208.33. Golf Course  
Electrical purchase of equipment 33,100. P&L v Actual Interest earnings 195,926.95.  
Pasture lease 1,500. Expense 37,200.64 net income 160,214.31. Capital Projects Balance  
sheet total assets – 6,636,825.63 Cash position no liabilities.

Motion – Laurie Bowman

Seconded – Jared Haddock

Unanimous

8. Other District Business: Christian spoke regarding the sale of the property. First is to find out if it is surplus property. Then if the board chooses to sale it, it must go out to bid. Jared asked if we could put a minimum bid and he said yes. We need to get an appraisal. The Counties policy is \$50,000 or more require an appraisal. Denise explained the boards desire to have an easement. Christian said they have to maximize value. The board brought Christian up to speed. Christian said the district should pay for an appraisal and declare it to be surplus property and then bid it out. You can get a realtor or send it out to sealed bid. Sending it out to sealed bid would save you the realtor fee. All things will need to be disclosed by the appraiser. Have the appraiser figure it both ways, as an easement or splitting the property. Someone from the board will need to meet with the appraiser. Technically it is a residential appraisal. The Board gives permission to hire Jeff Johnson to appraise the property. When the appraisal comes back Geni will get the Christian to get the language for the advertisement.

Motion to hire an appraiser – Kevin Axelgard

Seconded – Laurie Bowman

Approve

Motion to adjourn: Kevin Axelgard

Seconded: Jared Haddock

Unanimous

A handwritten signature in black ink, appearing to read 'Dennis Christensen', 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

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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 8, 2025. 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. Discussion of purchase of property – Mike Gagon
3. Golf Course Update –
4. Consideration and possible approval of Fraud Risk Assessment
5. Approval of P.O.'s, payments and bids over \$2,000
6. Consideration and possible approval of Special Service District check register
7. Consideration and possible approval of Special Service District financial report
8. 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.

12:04 PM  
09/04/25  
Accrual Basis

Carbon County Rec & Trans Local Building Authority  
**Profit & Loss Detail**  
August 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
<b>Ordinary Income/Expense</b>									
<b>Income</b>									
360-000 · Miscellaneous Revenue									
361-000 · Interest Earnings Escrow Acct									
Deposit	08/31/202				Interest	1110 · L...		1,302.28	1,302.28
Total 361-000 · Interest Earnings Escrow Acct							0.00	1,302.28	1,302.28
Total 360-000 · Miscellaneous Revenue							0.00	1,302.28	1,302.28
Total Income							0.00	1,302.28	1,302.28
Net Ordinary Income							0.00	1,302.28	1,302.28
<b>Net Income</b>							<b>0.00</b>	<b>1,302.28</b>	<b>1,302.28</b>

12:07 PM  
09/04/25  
Accrual Basis

Carbon County Rec & Trans Local Building Authority  
**Profit & Loss Budget vs. Actual**  
January through August 2025

	<u>Jan - Aug 25</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
360-000 · Miscellaneous Revenue				
361-000 · Interest Earnings Escrow ...	<u>10,135.54</u>	<u>13,000.00</u>	<u>-2,864.46</u>	<u>78.0%</u>
Total 360-000 · Miscellaneous Revenue	<u>10,135.54</u>	<u>13,000.00</u>	<u>-2,864.46</u>	<u>78.0%</u>
Total Income	<u>10,135.54</u>	<u>13,000.00</u>	<u>-2,864.46</u>	<u>78.0%</u>
Expense				
441-000 · Administration				
441-250 · Insurance	<u>12.00</u>	<u>4,000.00</u>	<u>-3,988.00</u>	<u>0.3%</u>
Total 441-000 · Administration	<u>12.00</u>	<u>4,000.00</u>	<u>-3,988.00</u>	<u>0.3%</u>
Total Expense	<u>12.00</u>	<u>4,000.00</u>	<u>-3,988.00</u>	<u>0.3%</u>
Net Ordinary Income	<u>10,123.54</u>	<u>9,000.00</u>	<u>1,123.54</u>	<u>112.5%</u>
Net Income	<u><u>10,123.54</u></u>	<u><u>9,000.00</u></u>	<u><u>1,123.54</u></u>	<u><u>112.5%</u></u>

Carbon County Rec & Trans Local Building Authority  
**Balance Sheet**  
As of August 31, 2025

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	<u>Aug 31, ...</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1100 · Local Building Authority-...	2,870.20
1110 · LBA General-PTIF 8016	<u>344650.59</u>
Total Checking/Savings	<u>347520.79</u>
Total Current Assets	<u>347520.79</u>
<b>TOTAL ASSETS</b>	<u><b>347520.79</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	337397.25
Net Income	<u>10,123.54</u>
Total Equity	<u>347520.79</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>347520.79</b></u>

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

**MEETING MINUTES – August 11, 2025**

**IN ATTENDANCE:**

Dennis Christensen, Chair  
Laurie Bowman, Clerk  
Wendy Berryman, Board Member Called in  
Jared Haddock, Commission Board Member  
Kevin Axelgard, Treasurer excused absence  
Christian Bryner, Legal Counsel  
Smuin Rich & Marsing, Financial Consultant – Doug Rasmussen  
Carbon County Golf Course – Brett Johnson - Absent  
Geni Hawk, Secretary

**OTHERS ATTENDING:**

Brent Hadfield - UDOT  
Brent Crowther – Kimley-Horn  
Madison Simboli – Kimley-Horn

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 - None
3. Local Building Authority financial report See attached – Doug Rasmussen – Interest Earnings 1,298.34. Interest earnings Jan – July 8,833.26. Net income 8,821.26. Balance Sheet – Checking/Savings 346,218.51.

Motion – Laurie Bowman

Seconded – Jared Haddock

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 – Jared Haddock

Seconded – Laurie Bowman

Unanimous

**Recreation and Transportation SSD**

1. Approval of minutes

Motion – Laurie Bowman

Seconded – Wendy Berryman

Unanimous

2. UDOT feasibility study for Carbonville Trail – Brent Hadfield – presentation was given. Land that is owned by Carbon County on the back 9 of the golf course is needed for the trail. The board wanted all safety concerns met. The board gave a unanimous approval to move forward with the proposed alignment. This phase remains a planning study, and any final designs would be developed later, pending study completion and funding availability.



3. Golf Course update – Brett – They just had the largest most successful golf tournament. 40% were from out of town. The golf course is in amazing condition and busier than ever. The next upcoming project will be spiking and sanding the greens.

4. Approval of P.O.'s payments and bids over & 2,000.

Motion – Laurie Bowman

Seconded – Wendy Berryman

Unanimous

5. Consideration and possible approval of Special Service District check register

Motion –Jared Haddock

Seconded – Laurie Bowman

Unanimous

6. Consideration and possible approval of Special Service District financial report attached – Doug Rasmussen – General Fund – Intergovernmental 186,245.08 Interest 9,511.20. Total expenses 24,682.93. Net Income 180,333.59. Mineral lease payments 1,290,700.78. Interest earnings 52,486.11. Total Income 1,343,186.89. Total expenses 52,637.21 Net Income 1,290,549.68. PTIF 2,506,535.40. Capital Projects 25,116.43 Scofield Property Management 656.66. Interest Earnings Jan – July 170,839.67. Pasture lease 1,500.00. Scofield Property Management 2,892.31. Total Expense 2,904.31. Net Income 169,435.36. Balance Sheet total assets cash 6,646,046.68. No liabilities in Capital Projects.

Motion – Laurie Bowman

Seconded – Wendy Berryman

Unanimous

7. Consideration and possible approval of Carbon County Commissioners request for water use – Table item. Christian will prepare a resolution and it will be on the next meeting agenda. Discussion on time frame of need. Christian explained following procedure to cover all our bases.

8. Other District Business:

Motion to adjourn: Dennis Christensen

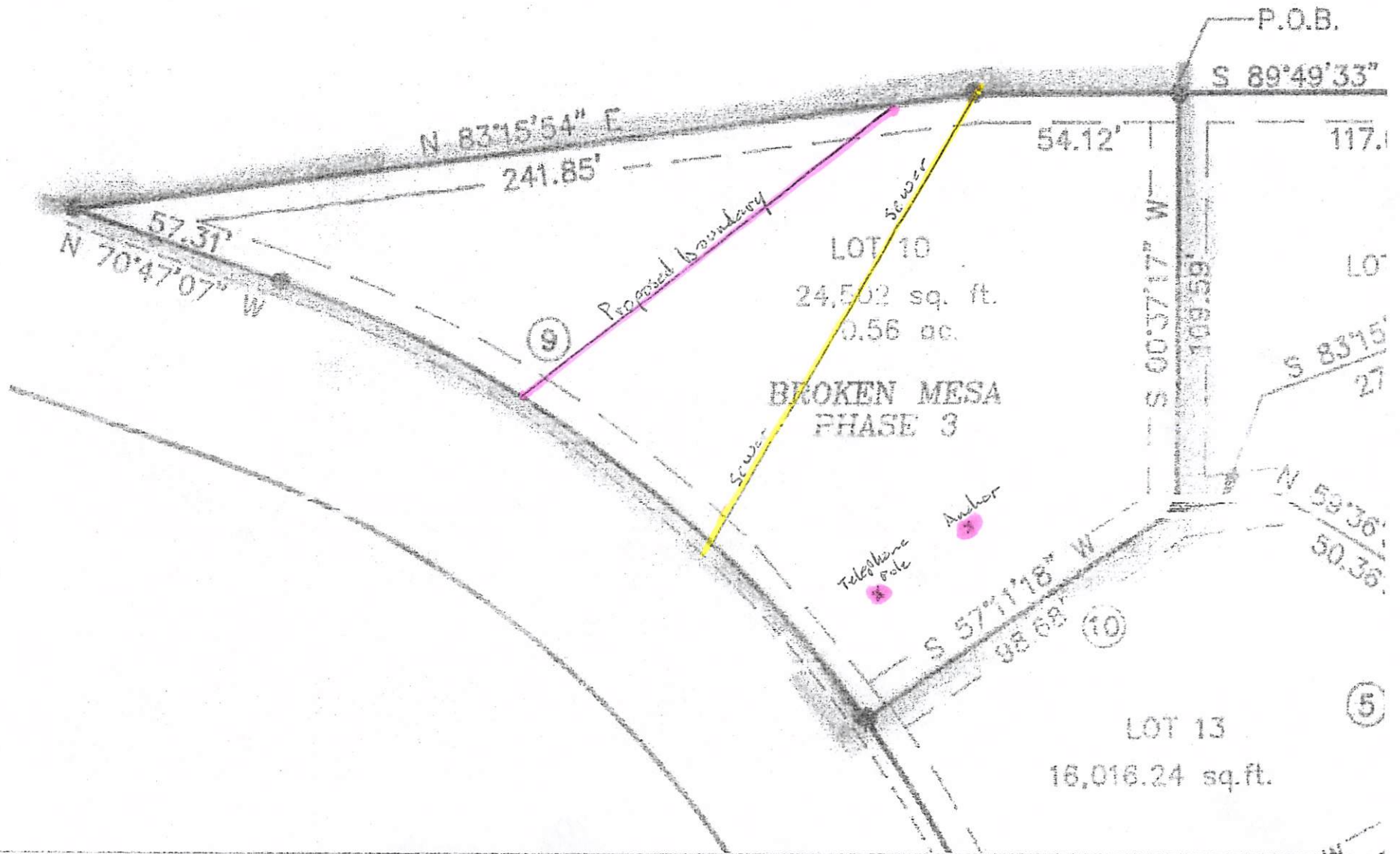
Seconded: Laurie Bowman

Unanimous

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Dennis Christensen, Chair

Mike Lamy bag on



11:56 AM

09/04/25

Accrual Basis

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

## Profit &amp; Loss Detail

July 31 through August 31, 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
<b>Ordinary Income/Expense</b>									
<b>Income</b>									
<b>330-000 · Intergovernmental</b>									
<b>335-000 · Mineral Lease Payments</b>									
<b>335-050 · Carbon County payments</b>									
General Jo...	07/31/202	68s...	*		Carbon ...	11110 · ...		47,156.46	47,156.46
Total 335-050 · Carbon County payments							0.00	47,156.46	47,156.46
<b>335-100 · Emery County payments</b>									
General Jo...	07/31/202	68s...	*		Emery ...	11110 · ...		42,708.00	42,708.00
Total 335-100 · Emery County payments							0.00	42,708.00	42,708.00
<b>335-200 · Sanpete County payments</b>									
General Jo...	07/31/202	68s...	*		Sanpete...	11110 · ...		84,416.31	84,416.31
Total 335-200 · Sanpete County payments							0.00	84,416.31	84,416.31
Total 335-000 · Mineral Lease Payments							0.00	174,280.77	174,280.77
Total 330-000 · Intergovernmental							0.00	174,280.77	174,280.77
<b>360-000 · Miscellaneous</b>									
<b>361-000 · Interest Earnings</b>									
Deposit	07/31/202				Interest	1110 · G...		9,511.20	9,511.20
Deposit	08/31/202				Interest	1110 · G...		10,827.94	20,339.14
Total 361-000 · Interest Earnings							0.00	20,339.14	20,339.14
Total 360-000 · Miscellaneous							0.00	20,339.14	20,339.14
Total Income							0.00	194,619.91	194,619.91
Gross Profit							0.00	194,619.91	194,619.91
<b>Expense</b>									

11:59 AM  
09/04/25  
Accrual Basis

**Carbon County Rec&Trans SSD General Fund**  
**Profit & Loss Budget vs. Actual**  
January through August 2025

	<u>Jan - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
441-290 · County Contract - Other	0.00	10,000.00	-10,000.00	0.0%
<b>Total 441-290 · County Contract</b>	<b>0.00</b>	<b>2,760,000.00</b>	<b>-2,760,000.00</b>	<b>0.0%</b>
441-311 · Board Expense	4,500.00	8,000.00	-3,500.00	56.3%
441-312 · Accounting Services	13,060.20	24,000.00	-10,939.80	54.4%
441-314 · Legal Services	0.00	3,000.00	-3,000.00	0.0%
441-315 · Annual Audit Services	9,800.00	12,000.00	-2,200.00	81.7%
441-510 · Insurance	0.00	5,000.00	-5,000.00	0.0%
<b>Total 441-000 · Road SSD Administration</b>	<b>27,612.50</b>	<b>2,813,250.00</b>	<b>-2,785,637.50</b>	<b>1.0%</b>
442-000 · Property Management & Main...	42,399.96	80,000.00	-37,600.04	53.0%
481-000 · Miscellaneous Contributions				
481-545 · Debt payments	0.00	1,050,000.00	-1,050,000.00	0.0%
<b>Total 481-000 · Miscellaneous Contribu...</b>	<b>0.00</b>	<b>1,050,000.00</b>	<b>-1,050,000.00</b>	<b>0.0%</b>
482-000 · Contributions				
482-545 · Transfer to Other Funds	0.00	0.00	0.00	0.0%
<b>Total 482-000 · Contributions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>70,012.46</b>	<b>3,943,250.00</b>	<b>-3,873,237.54</b>	<b>1.8%</b>
<b>Net Ordinary Income</b>	<b>1,458,283.14</b>	<b>0.00</b>	<b>1,458,283.14</b>	<b>100.0%</b>
<b>Net Income</b>	<b>1,458,283.14</b>	<b>0.00</b>	<b>1,458,283.14</b>	<b>100.0%</b>

11:59 AM  
09/04/25  
Accrual Basis

**Carbon County Rec&Trans SSD General Fund**  
**Profit & Loss Budget vs. Actual**  
January through August 2025

	<u>Jan - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
330-000 · Intergovernmental				
335-000 · Mineral Lease Payments				
335-050 · Carbon County payments	617,722.50	1,800,000.00	-1,182,277.50	34.3%
335-100 · Emery County payments	298,611.00	200,000.00	98,611.00	149.3%
335-200 · Sanpete County payments	548,648.05	200,000.00	348,648.05	274.3%
<b>Total 335-000 · Mineral Lease Payments</b>	<b>1,464,981.55</b>	<b>2,200,000.00</b>	<b>-735,018.45</b>	<b>66.6%</b>
336-000 · State of Utah P.I.L.T.	0.00	150,000.00	-150,000.00	0.0%
<b>Total 330-000 · Intergovernmental</b>	<b>1,464,981.55</b>	<b>2,350,000.00</b>	<b>-885,018.45</b>	<b>62.3%</b>
360-000 · Miscellaneous				
361-000 · Interest Earnings	63,314.05	40,000.00	23,314.05	158.3%
<b>Total 360-000 · Miscellaneous</b>	<b>63,314.05</b>	<b>40,000.00</b>	<b>23,314.05</b>	<b>158.3%</b>
380-000 · Contributions-Income				
389-000 · Transfer from Capital Proje...	0.00	1,553,250.00	-1,553,250.00	0.0%
<b>Total 380-000 · Contributions-Income</b>	<b>0.00</b>	<b>1,553,250.00</b>	<b>-1,553,250.00</b>	<b>0.0%</b>
<b>Total Income</b>	<b>1,528,295.60</b>	<b>3,943,250.00</b>	<b>-2,414,954.40</b>	<b>38.8%</b>
<b>Gross Profit</b>	<b>1,528,295.60</b>	<b>3,943,250.00</b>	<b>-2,414,954.40</b>	<b>38.8%</b>
<b>Expense</b>				
441-000 · Road SSD Administration				
441-230 · Travel	60.30	500.00	-439.70	12.1%
441-250 · Office Supplies	192.00	750.00	-558.00	25.6%
441-290 · County Contract				
441-291 · County Contract A	0.00	2,600,000.00	-2,600,000.00	0.0%
441-292 · County Contract B	0.00	150,000.00	-150,000.00	0.0%

11:56 AM  
09/04/25  
Accrual Basis

**Carbon County Rec&Trans SSD General Fund**  
**Profit & Loss Detail**  
July 31 through August 31, 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
<b>441-000 · Road SSD Administration</b>									
<b>441-311 · Board Expense</b>									
Bill	08/12/202			Kevin Axelg...	August ...	20000 · ...	50.00		50.00
Bill	08/12/202			Wendy Berr...	August ...	20000 · ...	150.00		200.00
Bill	08/12/202			Dennis Chri...	Augusy ...	20000 · ...	150.00		350.00
Bill	08/12/202			Laurie Bow...	August ...	20000 · ...	150.00		500.00
Total 441-311 · Board Expense							500.00	0.00	500.00
<b>441-312 · Accounting Services</b>									
Bill	08/07/202	53...		Smuin, Rich...	consulti...	20000 · ...	2,229.13		2,229.13
Total 441-312 · Accounting Services							2,229.13	0.00	2,229.13
Total 441-000 · Road SSD Administration							2,729.13	0.00	2,729.13
<b>442-000 · Property Management &amp; Maintain</b>									
Bill	08/07/202	30...		Turf Equipm...	Golf cou...	20000 · ...	1,464.44		1,464.44
Bill	08/07/202	CD...		R & R Produ...	Golf cou...	20000 · ...	251.55		1,715.99
Bill	08/12/202	30...		Turf Equipm...	Golf cou...	20000 · ...	158.58		1,874.57
Bill	08/12/202			Intermountai...	Golf Co...	20000 · ...	12,399.80		14,274.37
Bill	08/19/202	CD...		R & R Produ...	Golf cou...	20000 · ...	371.75		14,646.12
Total 442-000 · Property Management & Maintain							14,646.12	0.00	14,646.12
Total Expense							17,375.25	0.00	17,375.25
Net Ordinary Income							17,375.25	194,619.91	177,244.66
<b>Net Income</b>							<b>17,375.25</b>	<b>194,619.91</b>	<b>177,244.66</b>

Carbon County Rec&Trans SSD General Fund  
**Balance Sheet**  
As of August 31, 2025

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	<u>Aug 31, 25</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1100 · General Fund-Zions	10,376.87
1110 · General Fund-PTIF 8...	<u>2857889.19</u>
<b>Total Checking/Savings</b>	<u>2868266.06</u>
<b>Total Current Assets</b>	<u>2868266.06</u>
<b>TOTAL ASSETS</b>	<u><u>2868266.06</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
32000 · Retained Earnings	1409982.92
Net Income	<u>1458283.14</u>
<b>Total Equity</b>	<u>2868266.06</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2868266.06</u></u>

12:14 PM  
09/04/25  
Accrual Basis

Carbon County Rec&Trans SSD Capital Projects  
**Profit & Loss Detail**  
August 2025

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	08/31/202				Interest	1110 · C...		25,087.28	25,087.28
Total 361-000 · Interest Earnings							0.00	25,087.28	25,087.28
Total 360-000 · Miscellaneous							0.00	25,087.28	25,087.28
Total Income							0.00	25,087.28	25,087.28
<b>Expense</b>									
450-000 · Capital Projects									
451-753 · Scofield Property Management									
Bill	08/12/202	113...		Waste and ...	restroo...	20000 · ...	208.33		208.33
Total 451-753 · Scofield Property Management							208.33	0.00	208.33
451-754 · Golf Course Electrical									
Bill	08/05/202	E0...		Rocky Moun...	Cushma...	20000 · ...	33,100.00		33,100.00
Total 451-754 · Golf Course Electrical							33,100.00	0.00	33,100.00
451-763 · Flood Mitigation									
Bill	08/19/202			Price Wellin...	FY 2025	20000 · ...	1,000.00		1,000.00
Total 451-763 · Flood Mitigation							1,000.00	0.00	1,000.00
Total 450-000 · Capital Projects							34,308.33	0.00	34,308.33
Total Expense							34,308.33	0.00	34,308.33
Net Ordinary Income							34,308.33	25,087.28	-9,221.05
<b>Net Income</b>							<b>34,308.33</b>	<b>25,087.28</b>	<b>-9,221.05</b>



12:17 PM  
09/04/25  
Accrual Basis

**Carbon County Rec&Trans SSD Capital Projects**  
**Profit & Loss Budget vs. Actual**  
January through August 2025

	<u>Jan - Aug 25</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
360-000 · Miscellaneous				
361-000 · Interest Earnings	195,926.95	230,000.00	-34,073.05	85.2%
362-000 · Pasture Lease	1,500.00	1,500.00	0.00	100.0%
<b>Total 360-000 · Miscellaneous</b>	<b>197,426.95</b>	<b>231,500.00</b>	<b>-34,073.05</b>	<b>85.3%</b>
380-000 · Contributions	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>197,426.95</b>	<b>231,500.00</b>	<b>-34,073.05</b>	<b>85.3%</b>
<b>Expense</b>				
441-000 · Administration	12.00			
450-000 · Capital Projects				
451-753 · Scofield Property Manage...	3,100.64	2,500.00	600.64	124.0%
451-754 · Golf Course Electrical	33,100.00	75,000.00	-41,900.00	44.1%
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%
<b>Total 450-000 · Capital Projects</b>	<b>37,200.64</b>	<b>114,500.00</b>	<b>-77,299.36</b>	<b>32.5%</b>
66000 · transfer to General Fund	0.00	1,553,250.00	-1,553,250.00	0.0%
<b>Total Expense</b>	<b>37,212.64</b>	<b>1,667,750.00</b>	<b>-1,630,537.36</b>	<b>2.2%</b>
<b>Net Ordinary Income</b>	<b>160,214.31</b>	<b>-1,436,250.00</b>	<b>1,596,464.31</b>	<b>-11.2%</b>
<b>Net Income</b>	<b>160,214.31</b>	<b>-1,436,250.00</b>	<b>1,596,464.31</b>	<b>-11.2%</b>

Carbon County Rec&Trans SSD Capital Projects  
**Balance Sheet**  
As of August 31, 2025

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	<u>Aug 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1100 · Capital Projects Fund-Z...	2,778.61
1110 · Capital Projects fund-P...	<u>6634047.02</u>
Total Checking/Savings	<u>6636825.63</u>
Total Current Assets	<u>6636825.63</u>
<b>TOTAL ASSETS</b>	<u><u>6636825.63</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	6476611.32
Net Income	<u>160,214.31</u>
Total Equity	<u>6636825.63</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>6636825.63</u></u>

## Carbon County Rec&amp;Trans SSD Capital Projects

9/4/2025 12:12 PM

Register: 1100 · Capital Projects Fund-Zions

From 08/01/2025 through 08/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/05/2025			1110 · Capital Projects...	Deposit		X	33,100.00	37,086.94
08/05/2025	2257	Rocky Mountain Tur...	20000 · Accounts Paya...	Cushman Truc...	33,100.00	X		3,986.94
08/12/2025	2258	Waste and Water Loc...	20000 · Accounts Paya...	8/11/2025-9/7/...	208.33	X		3,778.61
08/19/2025	2259	Price Wellington Co...	20000 · Accounts Paya...	FY 2025	1,000.00	X		2,778.61

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

9/4/2025 11:59 AM

Register: 1100 · General Fund-Zions

From 08/01/2025 through 08/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/07/2025	1839	R & R Products	20000 · Accounts Paya...	Golf course parts	251.55	X		7,500.57
08/07/2025	1840	Smuin, Rich and Mar...	20000 · Accounts Paya...	consulting July...	2,229.13	X		5,271.44
08/07/2025	1841	Turf Equipment & Irr...	20000 · Accounts Paya...	sprinkler/irrigat...	1,464.44	X		3,807.00
08/12/2025	1842	Dennis Christensen	20000 · Accounts Paya...	Augusy pay/Au...	150.00			3,657.00
08/12/2025	1843	Intermountain Farme...	20000 · Accounts Paya...	Golf Course mi...	12,399.80	X		-8,742.80
08/12/2025	1844	Kevin Axelgard	20000 · Accounts Paya...	August pay	50.00			-8,792.80
08/12/2025	1845	Laurie Bowman	20000 · Accounts Paya...	August pay/Au...	150.00	X		-8,942.80
08/12/2025	1846	Turf Equipment & Irr...	20000 · Accounts Paya...	sprinkler/irrigat...	158.58	X		-9,101.38
08/12/2025	1847	Wendy Berryman	20000 · Accounts Paya...	August pay/Au...	150.00	X		-9,251.38
08/13/2025			1110 · General Fund-P...	Deposit		X	20,000.00	10,748.62
08/19/2025	1848	R & R Products	20000 · Accounts Paya...	Golf course parts	371.75	X		10,376.87

# Fraud Risk Assessment

Continued

\*Total Points Earned: \_\_\_\_/395 \*Risk Level: Very Low Low Moderate High Very High  
 > 355      316-355      276-315      200-275      < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?		200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?		5
b. Procurement?		5
c. Ethical behavior?		5
d. Reporting fraud and abuse?		5
e. Travel?		5
f. Credit/Purchasing cards (where applicable)?		5
g. Personal use of entity assets?		5
h. IT and computer security?		5
i. Cash receipting and deposits?		5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?		20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training ( <a href="http://training.auditor.utah.gov">training.auditor.utah.gov</a> ) within four years of term appointment/election date?		20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?		20
7. Does the entity have or promote a fraud hotline?		20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

\*Entity Name: \_\_\_\_\_

\*Completed for Fiscal Year Ending: \_\_\_\_\_ \*Completion Date: \_\_\_\_\_

\*CAO Name: \_\_\_\_\_ \*CFO Name: \_\_\_\_\_

\*CAO Signature: \_\_\_\_\_ \*CFO Signature: \_\_\_\_\_

\*Required

# Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?				
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?				
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".				
4. Are all the people who have access to blank checks different from those who are authorized signers?				
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?				
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?				
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".				
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".				
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".				
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?				
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				

\* MC = Mitigating Control



# Basic Separation of Duties

Continued

**Instructions:** Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

## Definitions:

**Board Chair** is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

**Clerk** is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

**Chief Administrative Officer (CAO)** is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

**General Ledger** is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

**Mitigating Controls** are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

**Original Bank Statement** means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

**Treasurer** is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.



OFFICE OF THE  
STATE AUDITOR

# Questionnaire

Revised December 2020

## Fraud Risk Assessment

### INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking "Yes" on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked "Yes" and enter the total on the "Total Points Earned" line.
- Based on the points earned, circle/highlight the risk level on the "Risk Level" line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.