

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

MEETING MINUTES – October 10, 2025

IN ATTENDANCE:

OTHERS ATTENDING:

Dennis Christensen, Chair
Laurie Bowman, Clerk
Wendy Berryman, Board Member
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 - TK
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 - None
3. Local Building Authority financial report See attached Motion – Doug – P&L Interest Earnings 1,235.37. Budget v Actual Jan- Sept 2025 Interest Earnings 11,370.91. Misc Expense 12.00. Balance Sheet checking/savings 348,756.16.

Seconded – Wendy

Unanimous - Laurie

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

Seconded – Kevin

Unanimous

Recreation and Transportation SSD

1. Approval of minutes

Motion to accept with spell fix – Wendy

Seconded – Laurie

Unanimous

2. Consideration and possible approve on Lot 10 Broken Mesa Phase 3 to split the parcel or sell full parcel with an easement attached - Table
3. Golf Course update – Brett – Getting ready for winter, the golf course is beautiful. The oil spill, from the crash, did not get into the water system but it did cause loss of revenue due to not being able to have golfers on the course. May need a Tees mower next year.

4. Approval of P.O.'s payments and bids over & 2,000.
5. Consideration and possible approval of Special Service District check register

Motion – Kevin

Seconded – Laurie

Unanimous

6. Consideration and possible approval of Special Service District financial report Doug – P&L Detail Mineral Lease payments carbon 53,996.55, Sanpete 119,717.30. PILT 161,586.00. Interest earnings 10,878.77. General Fund, board expense 500, Accounting services 1,645.68 Total expenses 13,107.30. Budget v actual Jan – Sept 2025 mineral lease payments 1,638,695.40 State PILT 161,586.00 Interest earnings 74,192.82, total income 1,874,474.22. General Fund Jan – Sept 2025 total expenses 83,119.76 net income 1,791,354.46. General fund balance sheet General Fund Zions 174,472.69 check for Carbon County. Total assets 3,196,954.50. Total equity 3,201,337.38. Capital Projects - Scofield Property Waste and water logistics 208.33. Miscellaneous 221,327.54. Capital Projects 37,408.97. Net Ordinary income 183,408.97. Balance sheet 6,660,517.89

Motion – Kevin

Seconded – Laurie

Unanimous

7. Other District Business: Doug will set up 2026 budget planning meeting for November and Linda will reach out.
- 8.

Motion to adjourn: Kevin

Seconded: Jared

Unanimous



Dennis Christensen, Chair

Laurie Bowman

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 October 20, 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. Consideration and possible approval on Lot 10 Broken Mesa Phase 3 to split the Parcel or sell full parcel with attached easement.
3. Golf Course Update –
4. Approval of P.O.'s, payments and bids over \$2,000
5. Consideration and possible approval of Special Service District check register
6. Consideration and possible approval of Special Service District financial report
7. 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.

11:00 AM
10/14/25
Accrual Basis

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

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	09/30/202				Interest	1110 · L...		1,235.37	1,235.37
Total 361-000 · Interest Earnings Escrow Acct							0.00	1,235.37	1,235.37
Total 360-000 · Miscellaneous Revenue							0.00	1,235.37	1,235.37
Total Income							0.00	1,235.37	1,235.37
Net Ordinary Income							0.00	1,235.37	1,235.37
Net Income							0.00	1,235.37	1,235.37

11:02 AM
10/14/25
Accrual Basis

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

	<u>Jan - Sep 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
360-000 · Miscellaneous Revenue				
361-000 · Interest Earnings Escrow ...	11,370.91	13,000.00	-1,629.09	87.5%
Total 360-000 · Miscellaneous Revenue	11,370.91	13,000.00	-1,629.09	87.5%
Total Income	11,370.91	13,000.00	-1,629.09	87.5%
Expense				
441-000 · Administration				
441-250 · Insurance	0.00	4,000.00	-4,000.00	0.0%
441-251 · Misc expence	12.00			
Total 441-000 · Administration	12.00	4,000.00	-3,988.00	0.3%
Total Expense	12.00	4,000.00	-3,988.00	0.3%
Net Ordinary Income	11,358.91	9,000.00	2,358.91	126.2%
Net Income	11,358.91	9,000.00	2,358.91	126.2%

Carbon County Rec & Trans Local Building Authority
Balance Sheet
As of September 30, 2025

	<u>Sep 30, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Local Building Authority-...	6,370.20
1110 · LBA General-PTIF 8016	<u>342385.96</u>
Total Checking/Savings	<u>348756.16</u>
Total Current Assets	<u>348756.16</u>
TOTAL ASSETS	<u><u>348756.16</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	337397.25
Net Income	<u>11,358.91</u>
Total Equity	<u>348756.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>348756.16</u></u>

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

MEETING MINUTES – September 8, 2025

IN ATTENDANCE:

Dennis Christensen, Chair
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

OTHERS ATTENDING:

Mike Gagon

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 - 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

Dennis Christensen, Chair

11:19 AM
10/14/25
Accrual Basis

Carbon County Rec&Trans SSD General Fund
Profit & Loss Detail
August 31 through September 30, 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Ordinary Income/Expense									
Income									
330-000 · Intergovernmental									
335-000 · Mineral Lease Payments									
335-050 · Carbon County payments									
General Jo...	08/31/202	69s...	*		Carbon ...	11110 · ...		53,996.55	53,996.55
Total 335-050 · Carbon County payments							0.00	53,996.55	53,996.55
335-200 · Sanpete County payments									
General Jo...	08/31/202	69s...	*		Sanpete...	11110 · ...		119,717.30	119,717.30
Total 335-200 · Sanpete County payments							0.00	119,717.30	119,717.30
Total 335-000 · Mineral Lease Payments							0.00	173,713.85	173,713.85
336-000 · State of Utah P.I.L.T.									
Deposit	09/09/202	14...		Carbon Cou...	2025 PILT	1100 · G...		161,586.00	161,586.00
Total 336-000 · State of Utah P.I.L.T.							0.00	161,586.00	161,586.00
Total 330-000 · Intergovernmental							0.00	335,299.85	335,299.85
360-000 · Miscellaneous									
361-000 · Interest Earnings									
Deposit	08/31/202				Interest	1110 · G...		10,827.94	10,827.94
Deposit	09/30/202				Interest	1110 · G...		10,878.77	21,706.71
Total 361-000 · Interest Earnings							0.00	21,706.71	21,706.71
Total 360-000 · Miscellaneous							0.00	21,706.71	21,706.71
Total Income							0.00	357,006.56	357,006.56
Gross Profit							0.00	357,006.56	357,006.56
Expense									

11:19 AM

10/14/25

Accrual Basis

Carbon County Rec&Trans SSD General Fund

Profit & Loss Detail

August 31 through September 30, 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
441-000 · Road SSD Administration									
441-311 · Board Expense									
Bill	09/09/202			Laurie Bow...	Sept pa...	20000 · ...	150.00		150.00
Bill	09/09/202			Dennis Chri...	Sept pa...	20000 · ...	150.00		300.00
Bill	09/09/202			Kevin Axelg...	Sept pa...	20000 · ...	150.00		450.00
Bill	09/09/202			Wendy Berr...	Sept pay	20000 · ...	50.00		500.00
Total 441-311 · Board Expense							500.00	0.00	500.00
441-312 · Accounting Services									
Bill	09/04/202	53...		Smuin, Rich...	consulti...	20000 · ...	1,645.68		1,645.68
Total 441-312 · Accounting Services							1,645.68	0.00	1,645.68
Total 441-000 · Road SSD Administration							2,145.68	0.00	2,145.68
442-000 · Property Management & Maintain									
Bill	09/04/202	23...		High Desert ...	top dres...	20000 · ...	1,864.08		1,864.08
Bill	09/04/202	30...		Turf Equipm...	Golf cou...	20000 · ...	73.81		1,937.89
Bill	09/04/202	CD...		R & R Produ...	Golf cou...	20000 · ...	536.40		2,474.29
Bill	09/09/202	CD...		R & R Produ...	Golf cou...	20000 · ...	319.90		2,794.19
Bill	09/09/202	30...		Turf Equipm...	Golf cou...	20000 · ...	456.64		3,250.83
Bill	09/09/202			Intermountai...	Golf Co...	20000 · ...	6,761.60		10,012.43
Bill	09/11/202	CD...		R & R Produ...	Golf cou...	20000 · ...	486.50		10,498.93
Bill	09/11/202	30...		Turf Equipm...	Golf cou...	20000 · ...	309.76		10,808.69
Bill	09/15/202	CD...		R & R Produ...	Golf cou...	20000 · ...	152.93		10,961.62
Total 442-000 · Property Management & Maintain							10,961.62	0.00	10,961.62
Total Expense							13,107.30	0.00	13,107.30
Net Ordinary Income							13,107.30	357,006.56	343,899.26
Net Income							13,107.30	357,006.56	343,899.26

11:22 AM
10/14/25
Accrual Basis

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

	<u>Jan - Sep 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
330-000 · Intergovernmental				
335-000 · Mineral Lease Payments				
335-050 · Carbon County payments	671,719.05	1,800,000.00	-1,128,280.95	37.3%
335-100 · Emery County payments	298,611.00	200,000.00	98,611.00	149.3%
335-200 · Sanpete County payments	668,365.35	200,000.00	468,365.35	334.2%
Total 335-000 · Mineral Lease Payments	1,638,695.40	2,200,000.00	-561,304.60	74.5%
336-000 · State of Utah P.I.L.T.	161,586.00	150,000.00	11,586.00	107.7%
Total 330-000 · Intergovernmental	1,800,281.40	2,350,000.00	-549,718.60	76.6%
360-000 · Miscellaneous				
361-000 · Interest Earnings	74,192.82	40,000.00	34,192.82	185.5%
Total 360-000 · Miscellaneous	74,192.82	40,000.00	34,192.82	185.5%
380-000 · Contributions-Income				
389-000 · Transfer from Capital Proje...	0.00	1,553,250.00	-1,553,250.00	0.0%
Total 380-000 · Contributions-Income	0.00	1,553,250.00	-1,553,250.00	0.0%
Total Income	1,874,474.22	3,943,250.00	-2,068,775.78	47.5%
Gross Profit	1,874,474.22	3,943,250.00	-2,068,775.78	47.5%
Expense				
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%

11:22 AM
10/14/25
Accrual Basis

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

	<u>Jan - Sep 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%
Total 441-290 · County Contract	0.00	2,760,000.00	-2,760,000.00	0.0%
441-311 · Board Expense	5,000.00	8,000.00	-3,000.00	62.5%
441-312 · Accounting Services	14,705.88	24,000.00	-9,294.12	61.3%
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%
Total 441-000 · Road SSD Administration	29,758.18	2,813,250.00	-2,783,491.82	1.1%
442-000 · Property Management & Main...	53,361.58	80,000.00	-26,638.42	66.7%
481-000 · Miscellaneous Contributions				
481-545 · Debt payments	0.00	1,050,000.00	-1,050,000.00	0.0%
Total 481-000 · Miscellaneous Contribu...	0.00	1,050,000.00	-1,050,000.00	0.0%
482-000 · Contributions				
482-545 · Transfer to Other Funds	0.00	0.00	0.00	0.0%
Total 482-000 · Contributions	0.00	0.00	0.00	0.0%
Total Expense	83,119.76	3,943,250.00	-3,860,130.24	2.1%
Net Ordinary Income	1,791,354.46	0.00	1,791,354.46	100.0%
Net Income	1,791,354.46	0.00	1,791,354.46	100.0%

11:07 AM
10/14/25
Accrual Basis

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

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Ordinary Income/Expense									
Income									
360-000 · Miscellaneous									
361-000 · Interest Earnings									
Deposit	09/30/202				Interest	1110 · C...		23,900.59	23,900.59
Total 361-000 · Interest Earnings							0.00	23,900.59	23,900.59
Total 360-000 · Miscellaneous							0.00	23,900.59	23,900.59
Total Income							0.00	23,900.59	23,900.59
Expense									
450-000 · Capital Projects									
451-753 · Scofield Property Management									
Bill	09/09/202	I13...		Waste and ...	restroo...	20000 · ...	208.33		208.33
Total 451-753 · Scofield Property Management							208.33	0.00	208.33
Total 450-000 · Capital Projects							208.33	0.00	208.33
Total Expense							208.33	0.00	208.33
Net Ordinary Income							208.33	23,900.59	23,692.26
Net Income							208.33	23,900.59	23,692.26

11:09 AM
10/14/25
Accrual Basis

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

	<u>Jan - Sep 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
360-000 · Miscellaneous				
361-000 · Interest Earnings	219,827.54	230,000.00	-10,172.46	95.6%
362-000 · Pasture Lease	<u>1,500.00</u>	<u>1,500.00</u>	<u>0.00</u>	<u>100.0%</u>
Total 360-000 · Miscellaneous	221,327.54	231,500.00	-10,172.46	95.6%
380-000 · Contributions	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Income	221,327.54	231,500.00	-10,172.46	95.6%
Expense				
441-000 · Administration	12.00			
450-000 · Capital Projects				
451-753 · Scofield Property Manage...	3,308.97	2,500.00	808.97	132.4%
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	<u>1,000.00</u>	<u>2,000.00</u>	<u>-1,000.00</u>	<u>50.0%</u>
Total 450-000 · Capital Projects	37,408.97	114,500.00	-77,091.03	32.7%
66000 · transfer to General Fund	<u>0.00</u>	<u>1,553,250.00</u>	<u>-1,553,250.00</u>	<u>0.0%</u>
Total Expense	<u>37,420.97</u>	<u>1,667,750.00</u>	<u>-1,630,329.03</u>	<u>2.2%</u>
Net Ordinary Income	<u>183,906.57</u>	<u>-1,436,250.00</u>	<u>1,620,156.57</u>	<u>-12.8%</u>
Net Income	<u><u>183,906.57</u></u>	<u><u>-1,436,250.00</u></u>	<u><u>1,620,156.57</u></u>	<u><u>-12.8%</u></u>

Carbon County Rec&Trans SSD Capital Projects
Balance Sheet
As of September 30, 2025

	<u>Sep 30, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Capital Projects Fund-Z...	2,570.28
1110 · Capital Projects fund-P...	<u>6657947.61</u>
Total Checking/Savings	<u>6660517.89</u>
Total Current Assets	<u>6660517.89</u>
TOTAL ASSETS	<u><u>6660517.89</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	6476611.32
Net Income	<u>183,906.57</u>
Total Equity	<u>6660517.89</u>
TOTAL LIABILITIES & EQUITY	<u><u>6660517.89</u></u>

Carbon County Rec&Trans SSD Capital Projects

10/14/2025 11:10 AM

Register: 1100 · Capital Projects Fund-Zions

From 09/01/2025 through 09/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/09/2025	2260	Waste and Water Loc...	20000 · Accounts Paya...	9/7/25-10/5/25	208.33	X		2,570.28

Carbon County Rec&Trans SSD General Fund

10/14/2025 11:23 AM

Register: 1100 · General Fund-Zions

From 09/01/2025 through 09/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/04/2025	1849	High Desert Excavati...	20000 · Accounts Paya...	top dressing sa...	1,864.08	X		8,512.79
09/04/2025	1850	R & R Products	20000 · Accounts Paya...	Golf course parts	536.40	X		7,976.39
09/04/2025	1851	Smuin, Rich and Mar...	20000 · Accounts Paya...	consulting Aug...	1,645.68	X		6,330.71
09/04/2025	1852	Turf Equipment & Irr...	20000 · Accounts Paya...	sprinkler/irrigat...	73.81	X		6,256.90
09/09/2025			330-000 · Intergovern...	Deposit		X	161,586.00	167,842.90
09/09/2025	1853	Dennis Christensen	20000 · Accounts Paya...	Sept pay Sept 8...	150.00			167,692.90
09/09/2025	1854	Intermountain Farme...	20000 · Accounts Paya...	Golf Course mi...	6,761.60	X		160,931.30
09/09/2025	1855	Kevin Axelgard	20000 · Accounts Paya...	Sept pay/Sept 8...	150.00			160,781.30
09/09/2025	1856	Laurie Bowman	20000 · Accounts Paya...	Sept pay/Sept 8...	150.00	X		160,631.30
09/09/2025	1857	R & R Products	20000 · Accounts Paya...	Golf course parts	319.90	X		160,311.40
09/09/2025	1858	Turf Equipment & Irr...	20000 · Accounts Paya...	sprinkler/irrigat...	456.64	X		159,854.76
09/09/2025	1859	Wendy Berryman	20000 · Accounts Paya...	Sept pay	50.00	X		159,804.76
09/10/2025			1110 · General Fund-P...	Deposit		X	10,000.00	169,804.76
09/11/2025	1860	R & R Products	20000 · Accounts Paya...	Golf course parts	486.50	X		169,318.26
09/11/2025	1861	Turf Equipment & Irr...	20000 · Accounts Paya...	sprinkler/irrigat...	309.76	X		169,008.50
09/15/2025	1862	R & R Products	20000 · Accounts Paya...	Golf course parts	152.93	X		168,855.57
09/16/2025			1110 · General Fund-P...	Deposit		X	10,000.00	178,855.57
09/16/2025	eftps	Utah Local Governm...	20000 · Accounts Paya...	Liability insura...	3,500.00	X		175,355.57
09/16/2025	eftps	Utah Local Governm...	20000 · Accounts Paya...	Workers Comp...	585.00	X		174,770.57
09/16/2025	eftps	Utah Local Governm...	20000 · Accounts Paya...	Property insura...	297.88	X		174,472.69

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Accrual Basis

C C CLUB - GOLF COURSE**Balance Sheet**

As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
102 · CHECKING ZIONS	435,668.31
Total Checking/Savings	435,668.31
Other Current Assets	
120 · RETURNED CHECKS	154.96
140 · PREPAID STATE INCOME TAX	2,550.00
181 · DEPOSITS & WATER STOCK	2,826.38
Total Other Current Assets	5,531.34
Total Current Assets	441,199.65
Fixed Assets	
151 · LAND IMPROVEMENTS	39,303.10
155 · GOLF COURSE EQUIPMENT	108,272.39
160 · ACCUM DEPREC LAND IMPROV	-39,059.41
167 · ACCUM DEPREC - GOLF EQUIP	-108,272.38
Total Fixed Assets	243.70
TOTAL ASSETS	441,443.35
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
207 · STATE TAX WITHHELD	477.00
208 · FUTA TAX PAYABLE	136.97
209 · STATE UNEMPLOYMENT TAX PAYABLE	559.26
213 · SALES TAX PAYABLE	2,167.89
216 · LOAN-CARBON COUNTRY CLUB	69,877.68
Total Other Current Liabilities	73,218.80
Total Current Liabilities	73,218.80
Long Term Liabilities	
263 · DEFFERRED INCOME GOLF	13,570.36
Total Long Term Liabilities	13,570.36
Total Liabilities	86,789.16
Equity	
291 · RETAINED EARNINGS	3,649.87
32000 · *Retained Earnings	236,627.73
Net Income	114,376.59
Total Equity	354,654.19
TOTAL LIABILITIES & EQUITY	441,443.35

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10/20/25

Accrual Basis

C C CLUB - GOLF COURSE

Profit & Loss Prev Year Comparison

September 2025

	Sep 25	Sep 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
303 · DUES INCOME	4,523.45	4,973.90	-450.45	-9.1%
307 · GOLF GREEN FEES	34,220.99	31,324.78	2,896.21	9.3%
314 · DRIVING RANGE INCOME	732.48	789.84	-57.36	-7.3%
Total Income	39,476.92	37,088.52	2,388.40	6.4%
Expense				
501 · GROUNDS KEEPER SALARY	3,929.14	3,769.24	159.90	4.2%
502 · GOLF PRO- SALARY	0.00	4,094.46	-4,094.46	-100.0%
503 · ASST PRO- SALARY	4,103.85	3,169.24	934.61	29.5%
505 · GROUNDS LABOR	5,292.45	5,896.70	-604.25	-10.3%
506 · SALARY -DRIVING RANGE	352.00	0.00	352.00	100.0%
508 · OFFICE SUPPLIES	104.72	354.95	-250.23	-70.5%
509 · STARTERS SALARY	1,633.25	1,472.18	161.07	10.9%
514 · OUTSIDE SERVICES	159.05	113.50	45.55	40.1%
522 · UTAH POWER & LIGHT	2,360.00	4,150.00	-1,790.00	-43.1%
523 · MT FUEL	102.58	115.42	-12.84	-11.1%
524 · TELEPHONE SERVICE	303.93	379.00	-75.07	-19.8%
525 · WATER	911.35	222.87	688.48	308.9%
527 · EQUIPMENT	141.75	74.15	67.60	91.2%
528 · REPAIRS/ MAINT- EQUIP.	39.48	667.74	-628.26	-94.1%
530 · REPAIRS & MAINT - BDLGS	0.00	47.27	-47.27	-100.0%
531 · REPAIRS & MAINT -GROUND	2,495.75	193.88	2,301.87	1,187.3%
536 · GASOLINE & LUDBRICANTS	2,664.67	2,039.40	625.27	30.7%
550 · PAYROLL TAXES	1,060.47	1,311.43	-250.96	-19.1%
562 · EMPLOYEE INSURANCE	651.54	602.36	49.18	8.2%
565 · EMPLOYEE BENEFITS	462.24	334.19	128.05	38.3%
570 · ACCOUNTING SERVICE	520.00	300.00	220.00	73.3%
600 · CHILD SUPPORT SERVICES	0.00	0.00	0.00	0.0%
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
Total Expense	27,288.22	29,307.98	-2,019.76	-6.9%
Net Ordinary Income	12,188.70	7,780.54	4,408.16	56.7%
Other Income/Expense				
Other Income				
592 · INTEREST INCOME	41.97	56.92	-14.95	-26.3%
Total Other Income	41.97	56.92	-14.95	-26.3%
Net Other Income	41.97	56.92	-14.95	-26.3%
Net Income	12,230.67	7,837.46	4,393.21	56.1%

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10/20/25

Accrual Basis

C C CLUB - GOLF COURSE

Profit & Loss Prev Year Comparison

January through September 2025

	Jan - Sep 25	Jan - Sep 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
303 · DUES INCOME	40,711.64	44,765.10	-4,053.46	-9.1%
307 · GOLF GREEN FEES	265,397.51	229,787.43	35,610.08	15.5%
308 · MISC INCOME	300.00	0.00	300.00	100.0%
309 · GOLF SEASON PASSES	88,048.79	82,877.20	5,171.59	6.2%
314 · DRIVING RANGE INCOME	5,432.99	8,298.98	-2,865.99	-34.5%
Total Income	399,890.93	365,728.71	34,162.22	9.3%
Expense				
501 · GROUNDS KEEPER SALARY	39,211.45	37,692.40	1,519.05	4.0%
502 · GOLF PRO- SALARY	30,102.66	14,330.61	15,772.05	110.1%
503 · ASST PRO- SALARY	33,713.65	12,676.96	21,036.69	165.9%
504 · OFFICE MANAGER SALARY	27,902.38	25,318.02	2,584.36	10.2%
505 · GROUNDS LABOR	36,837.97	27,781.54	9,056.43	32.6%
506 · SALARY -DRIVING RANGE	1,740.88	1,480.76	260.12	17.6%
508 · OFFICE SUPPLIES	149.36	1,529.03	-1,379.67	-90.2%
509 · STARTERS SALARY	7,066.26	11,904.64	-4,838.38	-40.6%
510 · POSTAGE	0.00	782.00	-782.00	-100.0%
511 · PAPER SUPPLIES	46.88	0.00	46.88	100.0%
513 · JANITOR SUPPLIES	156.74	88.10	68.64	77.9%
514 · OUTSIDE SERVICES	1,876.65	1,452.94	423.71	29.2%
515 · MISCELLANEOUS SUPPLIES	44.36	0.00	44.36	100.0%
522 · UTAH POWER & LIGHT	25,200.05	21,564.85	3,635.20	16.9%
523 · MT FUEL	1,762.70	3,022.14	-1,259.44	-41.7%
524 · TELEPHONE SERVICE	3,195.95	3,236.68	-40.73	-1.3%
525 · WATER	3,829.87	3,464.51	365.36	10.6%
527 · EQUIPMENT	304.60	237.84	66.76	28.1%
528 · REPAIRS/ MAINT- EQUIP.	6,067.11	7,251.89	-1,184.78	-16.3%
529 · WATER LEASE	9,216.09	9,154.95	61.14	0.7%
530 · REPAIRS & MAINT - BDLGS	50.38	3,168.17	-3,117.79	-98.4%
531 · REPAIRS & MAINT -GROUND	12,193.31	8,663.58	3,529.73	40.7%
536 · GASOLINE & LUDBRICANTS	10,170.35	10,278.13	-107.78	-1.1%
550 · PAYROLL TAXES	15,627.87	11,549.66	4,078.21	35.3%
552 · PROPERTY TAXES	38.05	231.45	-193.40	-83.6%
561 · INSURANCE	8,011.43	5,073.32	2,938.11	57.9%
562 · EMPLOYEE INSURANCE	6,515.40	5,083.42	1,431.98	28.2%
565 · EMPLOYEE BENEFITS	2,223.91	1,093.65	1,130.26	103.4%
570 · ACCOUNTING SERVICE	2,295.00	2,115.00	180.00	8.5%
572 · DUES & SUBSCRIPTIONS	274.00	0.00	274.00	100.0%
577 · BANK CHARGES	12.60	12.00	0.60	5.0%
600 · CHILD SUPPORT SERVICES	0.00	0.00	0.00	0.0%
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
Total Expense	285,837.91	230,238.24	55,599.67	24.2%
Net Ordinary Income	114,053.02	135,490.47	-21,437.45	-15.8%
Other Income/Expense				
Other Income				
592 · INTEREST INCOME	323.57	414.34	-90.77	-21.9%
596 · MISCELLANEOUS INCOME	0.00	220.68	-220.68	-100.0%
Total Other Income	323.57	635.02	-311.45	-49.1%
Net Other Income	323.57	635.02	-311.45	-49.1%
Net Income	114,376.59	136,125.49	-21,748.90	-16.0%

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10/20/25

Accrual Basis

C C CLUB - GOLF COURSE

Profit & Loss

September 2025

	Sep 25
Ordinary Income/Expense	
Income	
303 · DUES INCOME	4,523.45
307 · GOLF GREEN FEES	34,220.99
314 · DRIVING RANGE INCOME	732.48
Total Income	39,476.92
Expense	
501 · GROUNDS KEEPER SALARY	3,929.14
503 · ASST PRO- SALARY	4,103.85
505 · GROUNDS LABOR	5,292.45
506 · SALARY -DRIVING RANGE	352.00
508 · OFFICE SUPPLIES	104.72
509 · STARTERS SALARY	1,633.25
514 · OUTSIDE SERVICES	159.05
522 · UTAH POWER & LIGHT	2,360.00
523 · MT FUEL	102.58
524 · TELEPHONE SERVICE	303.93
525 · WATER	911.35
527 · EQUIPMENT	141.75
528 · REPAIRS/ MAINT- EQUIP.	39.48
531 · REPAIRS & MAINT -GROUND	2,495.75
536 · GASOLINE & LUDBRICANTS	2,664.67
550 · PAYROLL TAXES	1,060.47
562 · EMPLOYEE INSURANCE	651.54
565 · EMPLOYEE BENEFITS	462.24
570 · ACCOUNTING SERVICE	520.00
600 · CHILD SUPPORT SERVICES	0.00
66000 · Payroll Expenses	0.00
Total Expense	27,288.22
Net Ordinary Income	12,188.70
Other Income/Expense	
Other Income	
592 · INTEREST INCOME	41.97
Total Other Income	41.97
Net Other Income	41.97
Net Income	12,230.67

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10/20/25

Accrual Basis

C C CLUB - GOLF COURSE
Profit & Loss
January through September 2025

	<u>Jan - Sep 25</u>
Ordinary Income/Expense	
Income	
303 · DUES INCOME	40,711.64
307 · GOLF GREEN FEES	265,397.51
308 · MISC INCOME	300.00
309 · GOLF SEASON PASSES	88,048.79
314 · DRIVING RANGE INCOME	5,432.99
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Total Income	399,890.93
Expense	
501 · GROUNDS KEEPER SALARY	39,211.45
502 · GOLF PRO- SALARY	30,102.66
503 · ASST PRO- SALARY	33,713.65
504 · OFFICE MANAGER SALARY	27,902.38
505 · GROUNDS LABOR	36,837.97
506 · SALARY -DRIVING RANGE	1,740.88
508 · OFFICE SUPPLIES	149.36
509 · STARTERS SALARY	7,066.26
511 · PAPER SUPPLIES	46.88
513 · JANITOR SUPPLIES	156.74
514 · OUTSIDE SERVICES	1,876.65
515 · MISCELLANEOUS SUPPLIES	44.36
522 · UTAH POWER & LIGHT	25,200.05
523 · MT FUEL	1,762.70
524 · TELEPHONE SERVICE	3,195.95
525 · WATER	3,829.87
527 · EQUIPMENT	304.60
528 · REPAIRS/ MAINT- EQUIP.	6,067.11
529 · WATER LEASE	9,216.09
530 · REPAIRS & MAINT - BDLGS	50.38
531 · REPAIRS & MAINT -GROUND	12,193.31
536 · GASOLINE & LUDBRICANTS	10,170.35
550 · PAYROLL TAXES	15,627.87
552 · PROPERTY TAXES	38.05
561 · INSURANCE	8,011.43
562 · EMPLOYEE INSURANCE	6,515.40
565 · EMPLOYEE BENEFITS	2,223.91
570 · ACCOUNTING SERVICE	2,295.00
572 · DUES & SUBSCRIPTIONS	274.00
577 · BANK CHARGES	12.60
600 · CHILD SUPPORT SERVICES	0.00
66000 · Payroll Expenses	0.00
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Total Expense	285,837.91
Net Ordinary Income	114,053.02
Other Income/Expense	
Other Income	
592 · INTEREST INCOME	323.57
	<hr/>
Total Other Income	323.57
Net Other Income	323.57
Net Income	114,376.59