

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

**MEETING MINUTES – January 12, 2026**

**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 - Absent  
Smuin Rich & Marsing, Financial Consultant – Doug Rasmussen  
Carbon County Golf Course – 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 –Doug -Balance sheet almost 349,000. P&L Detail 1,174.75 P&L budget v actual Interest earnings of 14,954.77 expenses of insurance 3,500 Misc 12.00 Net Income of 11,442.77

Motion – Laurie Bowman

Seconded – Kevin Axelgard

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 – Laurie Bowman

Seconded – Kevin Axelgard

Unanimous

2. Golf Course update – Seth – Fungicide is down. Beaver problem that feeds the spring to the back nine. \$16,000 left in Budget would like to remove trees bring in rock and fix the pond for better water flow on the back 9 this is to clean it up and haul it out. Scamp excavation bid at 19,850. Does the road shop availability to assist? Jared asked them to call Larry and explain the project and cost to him. Water discussion – Jared – The county would like to have the Board consider using their water from Scofield on the golf course instead of using the County water. Dennis will call John Sampino to find out how much water they use for the grazing land. If we had extra we would send it down stream for the ball fields. TK has always wanted to use that as an insurance policy because if we are at 30 -33% we are still at 333 shares we use roughly about 300 shares, the country club owns 100 the spring produces .6CFS continuous and that's how we feed the back 9, so we need roughly 280 shares, he was able to

get 400 from them, that way if we are in a drought or the delivery is not at 100% we could still cover it. Jared – so you have to have extra shares just in case. But we are not doing anything with those shares besides leasing them. TK didn't commissioner Jensen concerned or was that other shares? Well the Scofield land shares he was wanting to cover the golf course and the County ones that are currently covering the golf course could then be used for industry when they are needed. It is a way to utilize the water we already have instead of it just going to waste when we don't use it. Doug asked if the water is being used on the property up at Scofield? Dennis said hardly anything is being used on that property. There are 137 shares. TK - Randal made an error in his calculations in how much he was going to be able to deliver to us, because we only getting a percentage, he is basically selling them to the state for that program that is going on. Because of the error I was afraid we would be short 100 so I called Larry to see if we could should get in touch with Black Hawk if we could get 300 Or 400 and then get 100. Jared said if we have 100 shares there is no way he is using 100. Jared said if we need to move 100 shares over to the Golf Course, that would still leave 37 for the land up there. Dennis said it is only watered 3 times a year. They don't even water 60 acres. Dennis said they aren't even using 10 shares. TK we pay a little more than 100 per share. TK thinks we Place this approval on the Next agenda. TK Will still reach out to Black Hawk.

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

Motion – Jared Haddock

Seconded – Laurie Bowman

Unanimous

5. Consideration and possible approval of Special Service District financial report Doug – See attached: Capital Projects balance sheet total checking and savings 6,729,991.66. Profit and Loss detail Interest earnings 22,840.46. P&L Budget vs. Actual total income 291,009.64. Total Expense 37,629.30. Net Income 253,380.34. General Fund checking and savings 1,789,391.67. P&L Detail Interest earnings 6,297.47. Account services 1,914.62. Legal Services 2,400.00. Carbon County 1,052,490.00. P&L Budget vs Actual Mineral lease payments 1,887,685.05. State of Utah PILT 161,586.00. Interest Earnings 100,946.36. Total Income 2,150,217.41. Total Expenses 1,770,808.66. Net Income 379,408.75. Pasture lease 1,500. We ended up a little better than what was anticipated.

Motion – Laurie Bowman

Seconded – Kevin Axelgard

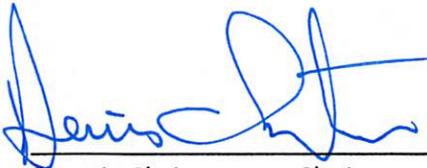
Unanimous

6. Other District Business:

Motion to adjourn: Laurie Bowman

Seconded: Kevin Axelgard

Unanimous



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Dennis Christensen, Chair

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

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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 January 12, 2026. Members unable to attend please call 435-636-3226.

## **AGENDA**

### **Local Building Authority**

1. Roll Call
2. Consideration and possible approval of the Local Building Authority check register
3. Consideration and possible approval of the Local Building Authority financial report
4. Approval of P.O.'s, payments and bids over \$2,000
5. Adjourn as the Local Building Authority and Convene as the Carbon County Recreation/Transportation Special Service District

### **Recreation and Transportation Special Service District**

1. Approval of Special Service District Minutes
2. Golf Course Update –
3. Approval of P.O.'s, payments and bids over \$2,000
4. Consideration and possible approval of Special Service District check register
5. Consideration and possible approval of Special Service District financial report
6. Other District Business

In compliance with the Americans with Disabilities Act, persons needing auxiliary services for these meetings should call the Carbon County Commission Office at (435)636-3226 at least 24 hours prior to meeting.

PUBLIC NOTICE WEBSITE  
DIVISION OF ARCHIVES AND RECORDS SERVICE

# Recreation Transportation Special Service Dristict Board Meeting

## General Information

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Government Type:

**Special Service District**

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Entity:

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

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Public Body:

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

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## Notice Information

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[Add Notice to Calendar](#)

Notice Title:

**Recreation Transportation Special Service Dristict Board Meeting**

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Notice Type(s):

**Notice, Meeting**

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Event Start Date & Time:

**January 12, 2026 04:00 PM**

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Description/Agenda:

AGENDA

Local Building Authority

1. Roll Call
2. Consideration and possible approval of the Local Building Authority check register
3. Consideration and possible approval of the Local Building Authority financial report
4. Approval of P.O.'s, payments and bids over \$2,000
5. Adjourn as the Local Building Authority and Convene as the Carbon County

Recreation/Transportation Special Service District

Recreation and Transportation Special Service District

1. Approval of Special Service District Minutes
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Notice of Special Accommodations (ADA):

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

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Notice of Electronic or Telephone Participation:

NA

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Meeting Information

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Meeting Location:

751 East 100 North  
Price , UT 84501

[Show in Apple Maps](#)

[Show in Google Maps](#)

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Contact Name:

Geni Hawk

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Contact Email:

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

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Contact Phone:

(435)636-3226

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### Notice Posting Details

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Notice Posted On:

January 12, 2026 02:16 PM

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Notice Last Edited On:

January 12, 2026 02:16 PM

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### Download Attachments

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File Name	Category	Date Added
<a href="#">1.12.2026 agenda.pdf</a>	Other	2026/01/12 02:16 PM

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### Board/Committee Contacts

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

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Member	Email	Phone
Wendy Berryman	<a href="mailto:smilecoder@gmail.com">smilecoder@gmail.com</a>	N/A

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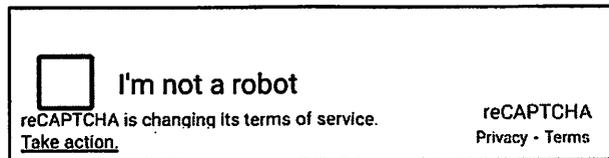
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# Carbon County Rec&Trans SSD Capital Projects

## Balance Sheet

As of December 31, 2025

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	<u>Dec 31, 25</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1100 · Capital Projects Fund-Zions	3,361.95
1110 · Capital Projects fund-PTIF	6,726,629.71
<b>Total Checking/Savings</b>	<u>6,729,991.66</u>
<b>Total Current Assets</b>	<u>6,729,991.66</u>
<b>TOTAL ASSETS</b>	<u><b>6,729,991.66</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
32000 · Retained Earnings	6,476,611.32
Net Income	253,380.34
<b>Total Equity</b>	<u>6,729,991.66</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>6,729,991.66</b></u>

9:38 AM

01/12/26

Accrual Basis

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

Type	Date	Num	Adj	Name	Memo	Clr	Split	Debit	Credit	Balance
<b>Ordinary Income/Expense</b>										
<b>Income</b>										
<b>360-000 · Miscellaneous</b>										
<b>361-000 · Interest Earnings</b>										
Deposit	12/31/2025				Interest		1110 · Capit...		22,840.46	22,840.46
Total 361-000 · Interest Earnings								0.00	22,840.46	22,840.46
Total 360-000 · Miscellaneous								0.00	22,840.46	22,840.46
Total Income								0.00	22,840.46	22,840.46
Net Ordinary Income								0.00	22,840.46	22,840.46
<b>Net Income</b>								<b>0.00</b>	<b>22,840.46</b>	<b>22,840.46</b>

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

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
360-000 · Miscellaneous				
361-000 · Interest Earnings	289,509.64	230,000.00	59,509.64	125.9%
362-000 · Pasture Lease	1,500.00	1,500.00	0.00	100.0%
<b>Total 360-000 · Miscellaneous</b>	<b>291,009.64</b>	<b>231,500.00</b>	<b>59,509.64</b>	<b>125.7%</b>
380-000 · Contributions	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>291,009.64</b>	<b>231,500.00</b>	<b>59,509.64</b>	<b>125.7%</b>
<b>Expense</b>				
441-000 · Administration	12.00			
<b>450-000 · Capital Projects</b>				
451-753 · Scofield Property Management	3,517.30	2,500.00	1,017.30	140.7%
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>37,617.30</b>	<b>114,500.00</b>	<b>-76,882.70</b>	<b>32.9%</b>
66000 · transfer to General Fund	0.00	1,553,250.00	-1,553,250.00	0.0%
<b>Total Expense</b>	<b>37,629.30</b>	<b>1,667,750.00</b>	<b>-1,630,120.70</b>	<b>2.3%</b>
<b>Net Ordinary Income</b>	<b>253,380.34</b>	<b>-1,436,250.00</b>	<b>1,689,630.34</b>	<b>-17.6%</b>
<b>Net Income</b>	<b>253,380.34</b>	<b>-1,436,250.00</b>	<b>1,689,630.34</b>	<b>-17.6%</b>

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

**MEETING MINUTES – December 8, 2025**

**IN ATTENDANCE:**

**OTHERS ATTENDING:**

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Dennis Christensen, Chair

Dave Jones

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 –Seth Butterfield, Tom King

Geni Hawk, Secretary - Absent

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

1. Roll call – See above
2. Local Building Authority Check Register - None
3. Local Building Authority financial report See attached – Jan through Nov Interest earnings 13,780.02. expenses 3,512 Net Income of 10,268. Checking and Savings account is 347,665.27. Interest earnings for Nov 1,167.30.  
Motion – Laurie  
Seconded – Wendy  
Unanimous
4. Approval of P.O.'s, Payments and bids over \$2,000 – None
5. Public Hearing for the 2026 budget and to open and amend the 2025 budget for the Local Building Authority  
Motion to Open the Public hearing – Laurie  
Seconded – Jared  
Unanimous  
Doug – the Tentative budget that was authorized in the last meeting there have been no changes. Interest Earnings 13,000 administrative expenses for insurance 4,000.  
Dennis - Public call for formal comments. No Comments  
Motion to close the public hearing – Laurie  
Seconded – Kevin  
Unanimous
6. Doug - We do not anticipate making any adjustments to the 2025 budget. So we do not need any consideration

7. Consideration and possible approval of the Carbon County Local Building Authority 2026 Budget just to be clear Christian stated that nothing has changed since the tentative budget and Doug said that was correct.  
Motion – Laurie  
Seconded – Wendy  
Unanimous
8. 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 – Wendy  
Seconded – Kevin  
Unanimous
2. Golf Course update – Tom said not much changed from last month, all winterized. Trying to time the fungicide. Maintenance on machines and winter projects. Brett is officially gone and Seth is in charge. Dennis asked if everything was set with IFA and Tome said yes and they would start on the bid for next year. New manager now with IFA and we had some struggles. They will look at what they think will be best going forward.
3. Consideration and possible approval of Ordinance #2025.01 the 2026 Meeting Schedule of the Carbon County Recreation Transportation Special Service District and Local Building Authority  
Motion – Jared  
Seconded – Kevin  
Unanimous
4. Consideration and possible approval on Lot 10 Broken Mesa Phase 3, bid form and to establish a minimum bid amount – Tom visited the site with Mr. Gagon in and before we put that easement in using the sewer line as a reference point. So Christian can do his part in drafting the bid notice. Christian presented and read the draft – this is what would be in the newspaper. See attached. Christian - One question is, does the board want a title search or sold as is? Typically, the seller pays for the title search and closing costs are shared equally. But were as we are selling at the request of an individual. We could recoup that in the sales price or request the buyer to do that. But we don't have to. We likely won't have many bids. For a title report will be another 4 or 500 and then split escrow fees and have it close through a title company because it protects everyone involved. Just incase anything crazy happens. That is Christians recommendation but you can do it as is. He also would put in the contract what the actual easement would be and have the title company look at the easement, and have them actually draft the

easement. The easement would be in the contract and also in the final deed. Tom asks – So if Mike goes to sell his property in the future that easement would stay with the property? Christian said it would. It will have to be spelled out in the deed. That is another reason Christian would recommend a title company, but this gives them what they are looking for, where we want it placed and the shape. Jared would recommend going through escrow also. And he wonders if the easement needs to be spelled out a little bit more. Christian asked the Width of the easement, Tom said it is 10ft north and northwest of the sewer line and run parallel to that to the north end of the property line. It is pie shaped so it is narrower at the east side than the west side. Mr. Gagon said it is roughly about 1/3 of the lot. Laurie is it acceptable to change a bid if it comes in low. Christian said no. Christian said you could also hire a broker. Dennis – unbuildable property for a home. Dennis asked if Mr. Gagon paid for the appraisal. Mr. Gagon stated that Jeff called him so Mr. Gagon Paid for it and then the board paid and then Mr. Gagon was reimbursed. Mike said you could recover the appraisal cost at closing also. The sealed bids will be sent to Geni's office. Doug said in 2014 the district paid \$45,570.19 for the property. Christian – 2 things if a motion is going to be made is 1 -do you want to include minimum bid amount and do you want to reserve mineral rights. The County has a policy of reserving mineral rights on something like this I think it would cause a hang up if the new owner were to try and sell it and half the property had mineral rights tied up. Get rid of the mineral rights also. 2- Set a minimum bid amount. Jared recommends the \$11,000 appraisal as the minimum bid. Dennis wants every board member's opinion if the think we should sell the property.

Laurie – yes

Jared – yes

Wendy – Yes

Kevin – Yes

Dennis – Yes

Title work will be another 5-600 and the appraisal recoup 400 so another \$1,000. Dennis said 15,000 will cover it and Christian said we could put buyer will cover all closing costs. Jared said if we put it at 11,000 as the minimum and pass on those closing costs. Who is paying what as long as everyone knows up front and its no surprise. Christian agreed the more precise way is to say here is the minimum then on top of that the buyer will reimburse for the appraisal for the escrow and closing costs and those do not have to be set out as an additional cost at closing. Dennis recommends that language and the minimum bid at 11,000

Motion – Jared Haddock

Seconded – Wendy

Unanimous

Christian said he will get it in the paper tomorrow and run twice Dec 17 and Dec 24<sup>th</sup>.

And have bids due on Jan 5<sup>th</sup>. And open at board meeting on January 12<sup>th</sup>.

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

6. Consideration and possible approval of Special Service District check register  
Motion – Jared  
Seconded – Kevin  
Unanimous
7. Consideration and possible approval of Special Service District financial report Doug –  
Administrative expenses for travel the county contract 712,000. Board expenses 8,000  
accounting services 4,000 legal services 3,000 annual audit services of 12,000 Insurance  
of 5,000. Property Management and Maintenance 8,000 basically is repairs  
maintenance improvements for the golf course. We have debt payments of 1million  
53,000 that figure was provided by Seth from the County. With all of those expenses we  
anticipate that we are going to increase the fund balance for the general fund by that  
423,750 in order to get the total expenses to match 2,322,000 and that is the General  
fund budget. The Capital Projects fund budget we anticipate 210,000 in interest  
earnings, pasture lease of 1,500 for a total income of 211,500 the expenses are 3,500  
for Scofield property Management, the golf course equipment 75,000, Garley wash at  
35,000 and flood mitigation 2,000 so total expenses for Capital Projects 115,500.00 so  
we anticipate that there will be a surplus of 96,000 in the Capital Projects fund.  
Motion –  
Seconded –  
Unanimous
8. Public Hearing for the 2026 budget and to open and amend the 2025 budget of the  
Recreation Transportation Special Service District Doug - Administrative expenses for  
travel the county contract 712,000. Board expenses 8,000 accounting services 4,000  
legal services 3,000 annual audit services of 12,000 Insurance of 5,000. Property  
Management and Maintenance 8,000 basically is repairs maintenance improvements for  
the golf course. We have debt payments of 1million 53,000 that figure was provided by  
Seth from the County. With all of those expenses we anticipate that we are going to  
increase the fund balance for the general fund by that 423,750 in order to get the total  
expenses to match 2,322,000 and that is the General fund budget. The Capital Projects  
fund budget we anticipate 210,000 in interest earnings, pasture lease of 1,500 for a total  
income of 211,500 the expenses are 3,500 for Scofield property Management, the golf  
course equipment 75,000, Garley wash at 35,000 and flood mitigation 2,000 so total  
expenses for Capital Projects 115,500.00 so we anticipate that there will be a surplus of  
96,000 in the Capital Projects fund.  
Any public comments – Dave Jones asked what the contract were but could have that  
answered at a future time. What is A What is B. Doug said the County contract A is  
anticipated expenses that the County has asked for usually it has been for equipment  
and it all has to do with Roads and transportation and could be recreation but mostly for  
the roads and transportation and they have actually sent over and asked for  
expenditures for equipment was anticipated to be 540,000. The county would spend  
and then be reimbursed from the district. It is usually equipment and then the 160,000

8. Motion by Laurie. Seconded by Kevin. Approved unanimously.

9. Consideration and possible approval of recreation and transportation special service district budget

No action taken to amend the 2025 budget because there were no amendments to it.

10. Motion by Laurie to approve 2026 General Fund, as presented by Doug Rasmussen, in the amount of \$2,322,000 and the Capital Projects Fund, as presented by Doug Rasmussen, in the amount of \$115,500. Jared seconded the motion, approval was unanimous.

11. Trail Business. Tom King put together a short slide show showing that there is a risk of collision with maintenance personnel, mowers, golf carts, and walkers and bikers. Tom also mentioned a lot of the property for the walking path may be on the canal property. Also, the path comes near their maintenance sheds. Near the number 10 green, the bridge across the river is used for mowers or cart traffic, but if it is shared with pedestrians there would not be enough room for the mower and a person to cross at the same time. Also, often google maps divert vehicular traffic onto the road occasionally. Balls being hit off tee 10 could easily hit people, there are steep spots where carts would have a hard time stopping, and also, the path is very close to the highway and there has been a boat that has come off a trailer there. On the blue cut area, cars are entering and exiting the park and it's pretty dark at that spot. Tom notes that other options should be considered, possibly along Spring Glen road if possible. Craig notes there would have to be a lot of signage that would be expensive. Jared emphasized that the County has not agreed to the maintenance of this, noting that the expense of maintaining the walkway in Spring Canyon has been astronomical. He noted until we can figure out who will maintain it we can't go forward. Jared said we are not interested, even if building it were free, if we can't figure out how to economically maintain it we are not good stewards of the money. If we have to put up 9 foot retaining walls to protect the trail will be very expensive.

12. Motion

is usually in the past when the County has asked for that is the County provides the State PILT money which is anticipated to be about 162,000 and that is the money coming into the district and if the County asked for that money back then the district approves that money to go back. They didn't send it last year but this year they did. Then the 10,000 is administrative costs. The District uses Geni's services, which is the Commission Secretary for her services and the county has asked for that.

Motion –

Seconded –

Unanimous

9. Consideration and possible approval to open and amend the Carbon County Recreation 2025 Budget

Motion –

Seconded –

Unanimous

10. Consideration and possible approval of the Carbon County Recreation Special Service District 2026 Budget

Motion –

Seconded –

Unanimous

11. Other District Business: Trail Discussion

Motion to adjourn:

Seconded:

Unanimous

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Dennis Christensen, Chair

9:09 AM

01/12/26

Accrual Basis

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

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	<u>Dec 31, 25</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1100 · General Fund-Zions	5,166.67
1110 · General Fund-PTIF 8...	1,784,225.00
<b>Total Checking/Savings</b>	<u>1,789,391.67</u>
<b>Total Current Assets</b>	<u>1,789,391.67</u>
<b>TOTAL ASSETS</b>	<u><u>1,789,391.67</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
32000 · Retained Earnings	1,409,982.92
Net Income	379,408.75
<b>Total Equity</b>	<u>1,789,391.67</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,789,391.67</u></u>

## Carbon County Rec&Trans SSD General Fund Profit & Loss Detail December 2025

Type	Date	Num	Adj	Name	Memo	Clr	Split	Debit	Credit	Balance
<b>Ordinary Income/Expense</b>										
<b>Income</b>										
<b>360-000 · Miscellaneous</b>										
<b>361-000 · Interest Earnings</b>										
Deposit	12/31/2025				Interest		1110 · Gener...		6,291.47	6,291.47
Total 361-000 · Interest Earnings								0.00	6,291.47	6,291.47
Total 360-000 · Miscellaneous								0.00	6,291.47	6,291.47
Total Income								0.00	6,291.47	6,291.47
Gross Profit								0.00	6,291.47	6,291.47
<b>Expense</b>										
<b>441-000 · Road SSD Administration</b>										
<b>441-230 · Travel</b>										
Bill	12/09/2025			Dennis Christensen	Dec pay/ De...		20000 · Acco...			0.00
Total 441-230 · Travel								0.00	0.00	0.00
<b>441-290 · County Contract</b>										
Bill	12/02/2025	14370		Carbon County	Adm Serv/D...		20000 · Acco...	10,000.00		10,000.00
Total 441-290 · County Contract								10,000.00	0.00	10,000.00
<b>441-311 · Board Expense</b>										
Bill	12/09/2025			Kevin Axelgard	Dec pay/De...		20000 · Acco...	150.00		150.00
Bill	12/09/2025			Laurie Bowman	Dec py/Dec ...		20000 · Acco...	150.00		300.00
Bill	12/09/2025			Dennis Christensen	Dec pay/ De...		20000 · Acco...	150.00		450.00
Bill	12/09/2025			Wendy Berryman	Dec pay/De...		20000 · Acco...	150.00		600.00
Total 441-311 · Board Expense								600.00	0.00	600.00
<b>441-312 · Accounting Services</b>										
Bill	12/08/2025	53770		Smuin, Rich and ...	Consulting ...		20000 · Acco...	1,914.62		1,914.62
Total 441-312 · Accounting Services								1,914.62	0.00	1,914.62
<b>441-314 · Legal Services</b>										
Bill	12/08/2025			Christian B. Bryner	legal council...		20000 · Acco...	2,400.00		2,400.00
Total 441-314 · Legal Services								2,400.00	0.00	2,400.00
Total 441-000 · Road SSD Administration								14,914.62	0.00	14,914.62
<b>442-000 · Property Management &amp; Maintain</b>										
Bill	12/02/2025	CD30...		R & R Products	Golf course ...		20000 · Acco...	59.81		59.81
Total 442-000 · Property Management & Maintain								59.81	0.00	59.81
<b>481-000 · Miscellaneous Contributions</b>										

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Accrual Basis

**Carbon County Rec&Trans SSD General Fund**  
**Profit & Loss Detail**  
**December 2025**

Type	Date	Num	Adj	Name	Memo	Clr	Split	Debit	Credit	Balance
<b>481-545 · Debt payments</b>										
Bill	12/02/2025	14370		Carbon County	Adm Serv/D...		20000 · Acco...	1,052,490.00		1,052,490.00
Total 481-545 · Debt payments								1,052,490.00	0.00	1,052,490.00
Total 481-000 · Miscellaneous Contributions								1,052,490.00	0.00	1,052,490.00
Total Expense								1,067,464.43	0.00	1,067,464.43
Net Ordinary Income								1,067,464.43	6,291.47	-1,061,172.96
<b>Net Income</b>								<b>1,067,464.43</b>	<b>6,291.47</b>	<b>-1,061,172.96</b>

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

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
330-000 · Intergovernmental				
335-000 · Mineral Lease Payments				
335-050 · Carbon County payments	920,708.70	1,800,000.00	-879,291.30	51.2%
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%
<b>Total 335-000 · Mineral Lease Payments</b>	1,887,685.05	2,200,000.00	-312,314.95	85.8%
336-000 · State of Utah P.I.L.T.	161,586.00	150,000.00	11,586.00	107.7%
<b>Total 330-000 · Intergovernmental</b>	2,049,271.05	2,350,000.00	-300,728.95	87.2%
360-000 · Miscellaneous				
361-000 · Interest Earnings	100,946.36	40,000.00	60,946.36	252.4%
<b>Total 360-000 · Miscellaneous</b>	100,946.36	40,000.00	60,946.36	252.4%
380-000 · Contributions-Income				
389-000 · Transfer from Capital Projects	0.00	1,553,250.00	-1,553,250.00	0.0%
<b>Total 380-000 · Contributions-Income</b>	0.00	1,553,250.00	-1,553,250.00	0.0%
<b>Total Income</b>	2,150,217.41	3,943,250.00	-1,793,032.59	54.5%
<b>Gross Profit</b>	2,150,217.41	3,943,250.00	-1,793,032.59	54.5%
<b>Expense</b>				
441-000 · Road SSD Administration				
441-230 · Travel	120.60	500.00	-379.40	24.1%
441-250 · Office Supplies	492.00	750.00	-258.00	65.6%
441-290 · County Contract				
441-291 · County Contract A	600,000.00	2,600,000.00	-2,000,000.00	23.1%
441-292 · County Contract B	0.00	150,000.00	-150,000.00	0.0%
441-290 · County Contract - Other	10,000.00	10,000.00	0.00	100.0%
<b>Total 441-290 · County Contract</b>	610,000.00	2,760,000.00	-2,150,000.00	22.1%
441-311 · Board Expense	6,600.00	8,000.00	-1,400.00	82.5%
441-312 · Accounting Services	20,815.13	24,000.00	-3,184.87	86.7%
441-314 · Legal Services	2,400.00	3,000.00	-600.00	80.0%
441-315 · Annual Audit Services	9,800.00	12,000.00	-2,200.00	81.7%
441-510 · Insurance	4,382.88	5,000.00	-617.12	87.7%
<b>Total 441-000 · Road SSD Administration</b>	654,610.61	2,813,250.00	-2,158,639.39	23.3%
442-000 · Property Management & Maint...	63,708.05	80,000.00	-16,291.95	79.6%
481-000 · Miscellaneous Contributions				
481-545 · Debt payments	1,052,490.00	1,050,000.00	2,490.00	100.2%
<b>Total 481-000 · Miscellaneous Contributi...</b>	1,052,490.00	1,050,000.00	2,490.00	100.2%
482-000 · Contributions				
482-545 · Transfer to Other Funds	0.00	0.00	0.00	0.0%
<b>Total 482-000 · Contributions</b>	0.00	0.00	0.00	0.0%

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01/12/26  
Accrual Basis

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

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
Total Expense	1,770,808.66	3,943,250.00	-2,172,441.34	44.9%
Net Ordinary Income	379,408.75	0.00	379,408.75	100.0%
Net Income	379,408.75	0.00	379,408.75	100.0%

**Carbon County Rec & Trans Local Building Authority**

**Balance Sheet**

As of December 31, 2025

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	<u>Dec 31, 25</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1100 · Local Building Authority-Zions	2,870.20
1110 · LBA General-PTIF 8016	345,969.82
<b>Total Checking/Savings</b>	<u>348,840.02</u>
<b>Total Current Assets</b>	<u>348,840.02</u>
<b>TOTAL ASSETS</b>	<u><b>348,840.02</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
32000 · Retained Earnings	337,397.25
Net Income	11,442.77
<b>Total Equity</b>	<u>348,840.02</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>348,840.02</b></u>

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

01/12/26

Accrual Basis

Type	Date	Num	Adj	Name	Memo	Clr	Split	Debit	Credit	Balance
<b>Ordinary Income/Expense</b>										
<b>Income</b>										
<b>360-000 · Miscellaneous Revenue</b>										
<b>361-000 · Interest Earnings Escrow Acct</b>										
Deposit	12/31/2025				Interest		1110 · LBA ...		1,174.75	1,174.75
<b>Total 361-000 · Interest Earnings Escrow Acct</b>								0.00	1,174.75	1,174.75
<b>Total 360-000 · Miscellaneous Revenue</b>								0.00	1,174.75	1,174.75
<b>Total Income</b>								0.00	1,174.75	1,174.75
<b>Net Ordinary Income</b>								0.00	1,174.75	1,174.75
<b>Net Income</b>								<b>0.00</b>	<b>1,174.75</b>	<b>1,174.75</b>

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

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>360-000 · Miscellaneous Revenue</b>				
<b>361-000 · Interest Earnings Escrow Acct</b>	14,954.77	13,000.00	1,954.77	115.0%
<b>Total 360-000 · Miscellaneous Revenue</b>	14,954.77	13,000.00	1,954.77	115.0%
<b>Total Income</b>	14,954.77	13,000.00	1,954.77	115.0%
<b>Expense</b>				
<b>441-000 · Administration</b>				
<b>441-250 · Insurance</b>	3,500.00	4,000.00	-500.00	87.5%
<b>441-251 · Misc expence</b>	12.00			
<b>Total 441-000 · Administration</b>	3,512.00	4,000.00	-488.00	87.8%
<b>Total Expense</b>	3,512.00	4,000.00	-488.00	87.8%
<b>Net Ordinary Income</b>	11,442.77	9,000.00	2,442.77	127.1%
<b>Net Income</b>	11,442.77	9,000.00	2,442.77	127.1%

Carbon County Rec&Trans SSD General Fund

1/2/2026 1:01 PM

Register: 1100 · General Fund-Zions

From 12/01/2025 through 12/31/2025

Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
12/02/2025	1877	Carbon County	20000 · Accounts Paya...	Adm Serv/Debt...	1,062,490.00	X		-1,053,858...
12/02/2025	1878	R & R Products	20000 · Accounts Paya...	Golf course parts	59.81	X		-1,053,918...
12/03/2025			1110 · General Fund-P...	Deposit		X	1,064,000.00	10,081.29
12/08/2025	1879	Christian B. Bryner	20000 · Accounts Paya...	legal council fo...	2,400.00	X		7,681.29
12/08/2025	1880	Smuin, Rich and Mar...	20000 · Accounts Paya...	Consulting No...	1,914.62	X		5,766.67
12/09/2025	1881	Dennis Christensen	20000 · Accounts Paya...	Dec pay/ Dec 8...	150.00	X		5,616.67
12/09/2025	1882	Kevin Axelgard	20000 · Accounts Paya...	Dec pay/Dec 8 ...	150.00			5,466.67
12/09/2025	1883	Laurie Bowman	20000 · Accounts Paya...	Dec py/Dec 8 ...	150.00	X		5,316.67
12/09/2025	1884	Wendy Berryman	20000 · Accounts Paya...	Dec pay/Dec 8 ...	150.00			5,166.67