

**ADMINISTRATIVE CONTROL BOARD OF THE GRAND COUNTY
RECREATION SPECIAL SERVICE DISTRICT NO. 1**

Meeting Minutes

01.26.2026

Old Spanish Trail Arena, Moab, Utah

Board Members Present: Robert Kraft, Patricia Jones, Jim Lewis, Ken Minor

Absent and Excused: Mike McCurdy, Patrick Trim, Robert Hollahan,

Staff in Attendance: Shadie Blake.

Call to Order:

The meeting was called to order by Lewis at **7:01 P.M.**

Citizens to Be Heard:

No public comments were received.

Approval of Meeting Minutes:

The minutes of **December 10, 2025**, meeting was reviewed by the Board. Jim Lewis entertained a motion to approve the minutes as presented moves motion to approve by Robert Kraft, and Patricia Jones seconded. The motion carried unanimously.

OSTAC REPORT: Representative was Unable to attend the meeting

Financial Report

Shellie presented the **December 2025 financial statements**. The Board reviewed the report, and all financials appear in good standing. Ken Minor is going to detail the changes he has discovered in the audit from previous years.

Audit Discussions:

Ken informed us that all audit materials must be submitted by April 10, 2026, for the on-site audit with Grand County. Since ours is a compound audit, we must submit everything to the County by May 18, 2026. We need to contact Smuin, Rich & Marsing as soon as possible so they can provide the necessary materials to our pre-auditors.

If we plan to join, we must do so by April 1, 2026. Ken has already contacted Smuin, Rich & Marsing, and they assured us the audit will be ready for submission by May 18, 2026, allowing it to go before the County meeting for submission by June 2026.

The Board discussed remaining under contract with Smuin, Rich & Marsing for the next three years or transitioning to the County Auditor, Richet, May & Co., LLC.

Additional discussion points included:

- Correcting QuickBooks to align with our audits by adjusting journal entries and separating interest earned from the PTIF account in the General Fund, transferring it to the Restricted Capital Fund.
- Shellie will complete two journal entries each month to reconcile accounts.
- Ensuring that by the end of 2026, the General Fund does not exceed the approved budget.
- Once the audit report is received, make any necessary transfers to ensure accounts are properly aligned.
- The Capital Project Fund should be used to cover equipment purchases or additional projects.
- When initiating work from our project list, we must specify whether expenses will be paid from the General Fund or the Capital Fund.
- Send an email confirming we are continuing services and request firm deadlines to ensure we meet the May submission date.

Grant Letter Discussion:

Grant Letter review – Send Grant Letter

Action Item: Jim entertained a motion to approve Grant Letter. The motion carried unanimously.

Pickleball Courts Discussion:

Screening will be installed around the south pickleball courts, and we have secured several sponsors to support the project. We are currently waiting on the contractor to complete the court surface installation.

Approval of December 2025 Payables:

Lewis entertained a motion to approve the **December 2025 payables** in the amount of **\$9,498.27**.

- **Motion:** Robert
- **Second:** Ken
- **Vote:** Motion carried unanimously by roll call vote.

Board Member Reports & Concerns:

None

Adjournment

- **Motion:** Lewis 7:56 pm
- **Second:** Patty
- **Robert**
- **Vote:** Motion carried unanimously by roll call vote.