

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

MEETING MINUTES – July 13, 2026

IN ATTENDANCE:

Dennis Christensen, Chair

Laurie Bowman, Clerk

Wendy Berryman, Board Member

Kevin Axelgard Absent

Jared Haddock Absent

Christian Bryner - Absent

OTHERS ATTENDING:

Smuin, Rich & Marsing, Financial Consultant – Linda Ballard

Golf Course Advisor – Tom King (TK)

Geni Hawk, Secretary

The meeting was called to order by Dennis Christensen in the 1st floor Conference Room of the County Administration Building. Roll call – See above.

Local Building Authority

Local Building Authority Check Register None. The item was scratched from the agenda.

Local Building Authority Financial Report Linda presented the financial report:

- **Interest Earnings:** Interest for the period was \$1,124.06.
- **Expenses:** An insurance bill for \$3,500 will be paid over the next few days out of the insurance line item.
- **Balance Sheet:** The total cash position across bank accounts (Zions and PTIF) is \$355,520.
- **Motion to approve financial report** – Wendy
- **Seconded** – Laurie
- **Vote** – Unanimous

Approval of P.O.'s, Payments and Bids Over \$2,000 None.

Adjourn as Local Building Authority and Convene as Recreation Transportation SSD

- **Motion** – Laurie
- **Seconded** – Wendy
- **Vote** – Unanimous

Recreation and Transportation SSD

Approval of Minutes The board reviewed the previous minutes.

- **Motion to approve** – Laurie
- **Seconded** – Wendy
- **Vote** – Unanimous

Public Hearing – Budget Amendment

- **Motion to open public hearing** – Wendy
- **Seconded** – Laurie
- **Vote** – Unanimous

Linda explained the proposed budget adjustment suggested by Doug Rasmussen. The District previously agreed to allocate \$2 million to the county for industrial park infrastructure. The amendment transfers \$2 million from the Capital Projects Fund into the General Fund under the county contract line item.

The funds will not be distributed upfront. The county must submit detailed invoices to the District as work progresses to receive reimbursement. The funds are slated for industrial park development, road work, and rail infrastructure. Any unspent portion of the \$2 million this year will be budgeted into 2027.

- **Motion to close public hearing** – Wendy
- **Seconded** – Laurie
- **Vote** – Unanimous
- **Motion to approve budget amendment as stated** – Laurie
- **Seconded** – Wendy
- **Vote** – Unanimous

Golf Course Update – Tom King (TK)

- **Black Diamond Tournament:** The tournament held over the weekend was a major success. TK noted the course is in excellent condition and highly praised the new cart path on hole 11. He advised the crew to monitor a supply line located near the path to ensure future maintenance doesn't require tearing up the concrete.
- **Wellington Canal Inlet & Irrigation Pond:** TK recommended that Seth coordinate with the Canal Company to upgrade the struggling inlet off the Wellington Canal. He suggested replacing the current 6-inch pipe with a 12-inch supply line and installing a

concrete two-bay settling box to capture silt and debris before it enters the pond. The front nine pond is heavily accumulated with moss and requires cleaning, which is best handled when the ground freezes. He also suggested treating the pond with Cutrine to control moss growth and protect the pumps.

- **Pumping System:** The back nine irrigation system experienced pressure issues because the 30 hp pump went down. The course is currently watering via the 60 hp backup pump, though system pressure remains lower than optimal when too many heads run simultaneously.
- **Water Rights:** The distinction between water rights and water shares has been cleared up with Jared Haddock, ensuring adequate supply.

Consideration and Possible Approval of an Easement to Run Conduit from a Power Pole on the Golf Course to UDOT ROW Jared previously indicated the state is prepared to move forward but requires formal documentation. The board noted that UDOT agreed to either bore or open-trench, provided the property is restored to normal.

- **Assignment:** This item is tabled and forwarded to the next agenda when Seth Butterfield is present to deliver the formal UDOT paperwork to legal counsel Christian Bryner.

Discussion on Paying Back Emery County for Overpayment on Split Lease The District continues to coordinate a meeting regarding the Skyline mine mineral lease adjustments. Due to the mine shutting down, negative adjustments from the state have heavily impacted the numbers, leaving a running balance of approximately \$2,300,000 at this point. Scheduling a four-party meeting between Christian Bryner, Doug Rasmussen, Linda Ballard, and Emery County consultant Bevan Wilson was temporarily delayed due to personal circumstances in Mr. Wilson's family.

- **Assignment:** Linda will coordinate a direct meeting between herself, Doug, and Bevan Wilson to advance the discussion, and will email the details to Christian Bryner. The item remains tabled for the next meeting agenda.

Approval of P.O.'s, Payments and Bids Over \$2,000 The board reviewed and considered two items:

1. **Tram (Golf Course Pump/Motor):** Repair and replacement for the down 30 hp pump. The board approved a "not to exceed" limit of \$10,000 to cover the pump cost and crane truck installation expenses, to be paid out of the golf course capital equipment budget.
 2. **Smuin, Rich & Marsing:** An invoice totaling \$3,858.38 for auditing services performed for the District.
- **Motion to approve P.O.'s** – Wendy
 - **Seconded** – Laurie
 - **Vote** – Unanimous

Consideration and Possible Approval of Special Service District Check Register

- **Motion to approve** – Laurie
- **Seconded** – Wendy
- **Vote** – Unanimous

Consideration and Possible Approval of Special Service District Financial Report Linda presented the financial reports as of May 31, 2026:

- **General Fund:** The District received \$50,635.60 in mineral lease funds and paid out the previously approved \$95,940.50 to Emery County for 2024–2025 accruals. Two substantial negative mineral lease payments from the state came through, recorded at - \$7,888.92 and -\$7,617.71.
- **General Fund Expenses:** Notable disbursements included \$1,414.00 to Smuin, Rich & Marsing, alongside standard vendor payments to Intermountain Farmers (fertilizer) and R&R Products.
- **Capital Projects Fund:** Interest earnings for the period were \$21,648.37. The golf course equipment line item has \$31,000 remaining, which will absorb the upcoming pump replacement expense. The total balance of this fund will be reduced by \$2 million following the approved transfer to the General Fund.
- **Motion to approve financial report** – Laurie
- **Seconded** – Wendy
- **Vote** – Unanimous

Other District Business None.

Motion to Adjourn

- **Motion** – Dennis
- **Seconded** – Laurie
- **Vote** – Unanimous



Dennis Christensen, Chair

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

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Notice is hereby given that the Carbon County Recreation and Transportation Special Service District, Carbon County, State of Utah, will hold a regular meeting in the first floor conference room of the Carbon County Administration Building, 751 East 100 North, Price Utah, and Commencing at 4:00 p.m. on Monday July 13, 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. Public Hearing to open and amend the 2026 budget
Motion to open public hearing –
Seconded
3. Public Hearing
Motion to close public hearing –
Seconded
4. Golf Course Update – Follow up on Seth's request of the formal paperwork from UDOT and forwarding it to legal counsel Christian Bryner for a thorough review.
5. Follow up on paying back Emery County for overpayment on split lease due to a stipulation under the agreement between Carbon and Emery
6. Approval of P.O.'s, payments and bids over \$2,000
7. Consideration and possible approval of Special Service District check register
8. Consideration and possible approval of Special Service District financial report
9. 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.

11:32 AM
07/13/26
Accrual Basis

Carbon County Rec & Trans Local Building Authority
Profit & Loss Detail
June 2026

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	06/30/202				Interest	1110 · LB...		1,124.06	1,124.06
Total 361-000 · Interest Earnings Escrow Acct							0.00	1,124.06	1,124.06
Total 360-000 · Miscellaneous Revenue							0.00	1,124.06	1,124.06
Total Income							0.00	1,124.06	1,124.06
Net Ordinary Income							0.00	1,124.06	1,124.06
Net Income							0.00	1,124.06	1,124.06

11:34 AM
07/13/26
Accrual Basis

Carbon County Rec & Trans Local Building Authority
Profit & Loss Budget vs. Actual
January through June 2026

	<u>Jan - Jun 26</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 Acct	<u>6,680.95</u>	<u>13,000.00</u>	<u>-6,319.05</u>	<u>51.4%</u>
Total 360-000 · Miscellaneous Revenue	<u>6,680.95</u>	<u>13,000.00</u>	<u>-6,319.05</u>	<u>51.4%</u>
Total Income	<u>6,680.95</u>	<u>13,000.00</u>	<u>-6,319.05</u>	<u>51.4%</u>
Expense				
441-000 · Administration				
441-250 · Insurance	<u>0.00</u>	<u>4,000.00</u>	<u>-4,000.00</u>	<u>0.0%</u>
Total 441-000 · Administration	<u>0.00</u>	<u>4,000.00</u>	<u>-4,000.00</u>	<u>0.0%</u>
Total Expense	<u>0.00</u>	<u>4,000.00</u>	<u>-4,000.00</u>	<u>0.0%</u>
Net Ordinary Income	<u>6,680.95</u>	<u>9,000.00</u>	<u>-2,319.05</u>	<u>74.2%</u>
Net Income	<u><u>6,680.95</u></u>	<u><u>9,000.00</u></u>	<u><u>-2,319.05</u></u>	<u><u>74.2%</u></u>

Carbon County Rec & Trans Local Building Authority
Balance Sheet
As of June 30, 2026

	<u>Jun 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Local Building Authority-Zions	2,870.20
1110 · LBA General-PTIF 8016	<u>352,650.77</u>
Total Checking/Savings	<u>355,520.97</u>
Total Current Assets	<u>355,520.97</u>
TOTAL ASSETS	<u><u>355,520.97</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	348,840.02
Net Income	<u>6,680.95</u>
Total Equity	<u>355,520.97</u>
TOTAL LIABILITIES & EQUITY	<u><u>355,520.97</u></u>

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

MEETING MINUTES – June 8, 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
- Smuin Rich & Marsing, Financial Consultant – Doug Rasmussen
- Carbon County Golf Course – Seth Butterfield
- Geni Hawk, Secretary

The meeting was called to order by Dennis Christensen at 4:00 p.m. in the 1st floor Conference Room of the County Administration Building. Roll call – See above.

Local Building Authority

- **Local Building Authority Check Register**
 - None. The item was tabled for the next meeting.
- **Local Building Authority financial report**
 - See attached – Doug – Interest earnings for the period were \$1,148.08.
 - Total interest earned to date is \$5,556.89, with no expenses.
 - Balance sheet: total cash position is a little over \$354,000 between the Zions checking and PTIF accounts, with no liabilities. Zions checking holds \$2,870.20 to maintain free status and avoid bank fees.
 - **Motion** – Kevin
 - **Seconded** – Laurie
 - **Vote** – Unanimous
- **Approval of P.O.'s, Payments and bids over \$2,000**
 - None.
- **Adjourn as Local Building Authority and Convene as Recreation Transportation SSD.**
 - **Motion** – Kevin
 - **Seconded** – Laurie
 - **Vote** – Unanimous

Recreation and Transportation SSD

- **Approval of minutes**
 - **Motion** – Wendy
 - **Seconded** – Jared
 - **Vote** – Unanimous
- **Golf Course update – Seth**
 - High patronage and positive compliments are being received regarding recent course improvements.
 - The maintenance crew has been expanded to 11 total members this year under Cody. Teams are actively trimming trees, weed whacking, and edging all bunkers to provide a pristine appearance.
 - Four total loads of sand top-dressing were applied this past month to level the playing surfaces. Two loads funded by the county were used to top-dress all greens, while two loads purchased by the Country Club were applied to the tee boxes. Greens are now being rolled 2 to 3 times a week by Jonathan to keep them healthy and fast.
 - Both rough mowers experienced mechanical axle issues this month. Repair costs were split 50/50 between the District and the Country Club.
 - Seth provided a monthly financial update per his management contract:
 - **April Financials:** Green fees and passes generated an income of \$47,055.52, against total expenses of \$32,285.38, for a monthly net income of \$14,781.50.
 - **Year-to-Date Financials (January–April):** Total income is \$150,565.93 (\$60,227.00 from green fees and \$89,680.00 from season passes), with total expenses sitting at \$87,920.83, bringing year-to-date net income to \$62,685.52. This is nearly double the income from the same timeframe last year.
 - **Tournament Update:** The PGA reached out to confirm that Carbon Country Club will host the 3A High School State Golf Tournament this year on October 14th and 15th, 2026.
 - Water supply levels currently look good, and no impending issues have been reported.
- **Consideration and possible approval of an easement to run conduit from a power pole on the golf course to UDOT ROW**
 - Seth and TK have been in email communication with UDOT regarding a permanent utility easement requested on District property near Hole 10 off the highway.
 - UDOT's contractor plans to run a conduit from an existing power pole to a new traffic signal at Carbonville Road. Rocky Mountain Power (RMP) will handle all connections. UDOT agreed to bore or open trench around the pole, committing to replace all vegetation and saw cut/patch any impacted asphalt on the cart path or maintenance road. They will coordinate directly with TK.
 - UDOT presented two options: executing the work under a franchise agreement via a signed memo, or completing a permanent utility easement through the standard ROW process. UDOT prefers option one.

- **Assignment:** Seth will request the formal paperwork from UDOT and forward it to legal counsel Christian Bryner for a thorough review. The item was tabled until the documents are received.
- **Consideration and possible approval on Property contract with Mike Gagon**
 - Mike Gagon submitted a finalized, notarized survey plat map and legal description document to the board.
 - Christian Bryner will hand the document over to the title company to finalize the deed of conveyance. The language will incorporate a reservation of an ingress/egress easement allowing the District to install, maintain, operate, repair, inspect, remove, and replace the dirt/gravel roadway and distribution facilities.
- **Discussion on paying back Emery County for overpayment on split lease due to a stipulation under the agreement between Carbon and Emery**
 - Doug Rasmussen explained a stipulation from a 2019 agreement between Carbon County, Emery County, and Scamp Energy. The agreement mandates that if Emery County ever owes Carbon County over \$280,000 under the split lease, any overage is split 50/50.
 - The threshold was exceeded in 2024 (by \$141,441.00) and 2025 (by \$50,440.00). Carbon County inadvertently received the full overage of \$191,881.00. Consequently, the District owes Emery County's district \$95,940.50.
 - Emery County consultant Bevan Wilson requested a total payment exceeding \$400,000, claiming the District owes them for state mineral lease deficits incurred at the Skyline mine in March and April 2026 (totaling roughly \$312,000 to \$313,000).
 - Financial consultants Doug and Linda reviewed the figures and verified that the District has zero liability for the 2026 deficits since Carbon County never received any mineral lease funds for those months; state mineral lease payouts are currently completely halted.
 - The Board discussed making the check conditional upon a full liability release, but ultimately voted to issue the undisputed \$95,940.50 check to remain square on 2024–2025, keeping the 2026 deficit issue separate.
 - **Assignment:** Christian Bryner and Doug/Linda will coordinate a meeting with Bevan Wilson to deliver the check and handle the ongoing conversation.
 - **Motion to approve payment of \$95,940.50** – Kevin
 - **Seconded** – Wendy
 - **Vote** – Unanimous
- **Approval of P.O.'s payments and bids over \$2,000.**
 - The board reviewed one purchase order for Golf Course turf equipment and irrigation in the amount of \$2,492.00. The physical P.O. was left at the office; Kevin Axelgard will sign it later.
 - **Motion** – Kevin
 - **Seconded** – Laurie
 - **Vote** – Unanimous
- **Consideration and possible approval of Special Service District check register**
 - **Motion** – Jared
 - **Seconded** – Wendy
 - **Vote** – Unanimous

- **Consideration and possible approval of Special Service District financial report**
 - Doug presented the financial reports for May:
 - **General Fund Detail:** Federal mineral lease payments received were \$195,926.00, with monthly interest earnings of \$7,888.92. Expenses for the period totaled \$4,897.84.
 - **General Fund Year-to-Date:** Total mineral lease payments are \$508,401.25, and total interest earnings are \$34,501.01, for a total YTD income of \$542,902.26. Total expenses are \$35,994.76, bringing net income to \$506,907.50.
 - **General Fund Balance Sheet:** The cash position between the Zions checking and PTIF accounts is \$2,422,692.77, with no liabilities.
 - **Capital Projects Fund Detail:** Interest earnings for May were \$22,110.97.
 - **Capital Projects Year-to-Date:** Total income is \$109,000.00 (consisting of \$107,475.00 in interest earnings), with total expenses of \$43,959.00, for a year-to-date net income of \$65,015.93.
 - **Capital Projects Balance Sheet:** The fund balance between the Zions checking and PTIF accounts is \$6,773,457.59, with no liabilities.
 - **Motion** – Kevin
 - **Seconded** – Laurie
 - **Vote** – Unanimous
- **Other District Business**
 - Jared Haddock presented a formal, updated letter signed by the Carbon County Commissioners requesting \$2 million from the Capital Projects Fund to develop vital road and rail infrastructure on county property near the state road.
 - Jared noted that the road and rail infrastructure is crucial to securing industrial development. Multiple companies are interested in the site specifically due to its unique rail access capability. Groundbreaking is anticipated around 2028, representing an estimated \$400 million private infrastructure investment. This development will expand the tax base and safely shift the local property tax burden back onto industry following years of systematic value declines in coal mines and power plants (such as Castle Gate power plant and Skyline mine).
 - Legal counsel and board members confirmed that the cost to develop the road and rail infrastructure will easily exceed \$2 million, cleanly connecting this request to the District's transport criteria. The fund allocation will cover this project as well as ongoing county road reimbursement expenses.
 - Because the existing budget cannot accommodate a \$2 million check, the District must host a public hearing to formally increase the budget before cutting the check.
 - **Motion to approve the \$2 million request subject to a public budget hearing** – Dennis
 - **Seconded** – Laurie
 - **Vote** – Unanimous
 - **Assignment:** The public budget hearing will be advertised over the next two weeks and officially placed on the agenda for the next regular board meeting.
- **Motion to adjourn**

- **Motion** – Jared
- **Seconded** – Wendy
- **Vote** – Unanimous

Dennis Christensen, Chair

**NOTICE OF PUBLIC HEARING TO OPEN AND ADJUST 2026 CARBON COUNTY
RECREATION AND TRANSPORTATION SPECIAL SERVICE DISTRICT & LOCAL
BUILDING AUTHORITY BUDGET**

The Carbon County Recreation and Transportation Special Service District & Local Building Authority will hold a public hearing to open and adjust its 2026 budget, pursuant to Utah Code Annotated section 17B-1-621. The purpose of the public hearing is to receive public comment pertaining to any proposed increases or amendments to the 2026 budgets of the Special Service District. All interested persons shall have an opportunity to be heard.

The hearing will be held **Monday, July 13, 2026**, during a meeting of the Board scheduled for **4:00 p.m.** at the Carbon County Administration Building, First Floor, located **751 East 100 North, Price, Utah.**

**NOTICE OF PUBLIC HEARING TO OPEN
AND ADJUST 2025 CARBON COUNTY
RECREATION AND TRANSPORTATION
SPECIAL SERVICE DISTRICT & LOCAL
BUILDING AUTHORITY BUDGET**

The Carbon County Recreation and Transportation Special Service District & Local Building Authority will hold a public hearing to open and adjust its 2026 budget, pursuant to Utah Code Annotated section 17B-1-621. The purpose of the public hearing is to receive public comment pertaining to any proposed increases or amendments to the 2026 budgets of the Special Service District. All interested persons shall have an opportunity to be heard.

The hearing will be held **Monday, July 13, 2026**, during a meeting of the Board scheduled for 4:00 p.m. at the Carbon County Administration Building, First Floor, located **751 East 100 North, Price, Utah**.

Published in the ETV Newspaper July 1 and July 8, 2026.

11:23 AM
07/13/26
Accrual Basis

Carbon County Rec&Trans SSD General Fund
Profit & Loss Detail
May 31 through June 30, 2026

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 Jour...	05/31/202	77srm	*		Mineral L...	11110 · C...		50,635.60	50,635.60
Bill	06/08/202			Emery County...	Split leas...	20000 · A...	95,940.50		-45,304.90
Total 335-050 · Carbon County payments							95,940.50	50,635.60	-45,304.90
Total 335-000 · Mineral Lease Payments							95,940.50	50,635.60	-45,304.90
Total 330-000 · Intergovernmental							95,940.50	50,635.60	-45,304.90
360-000 · Miscellaneous									
361-000 · Interest Earnings									
Deposit	05/31/202				Interest	1110 · Ge...		7,888.92	7,888.92
Deposit	06/30/202				Interest	1110 · Ge...		7,617.71	15,506.63
Total 361-000 · Interest Earnings							0.00	15,506.63	15,506.63
Total 360-000 · Miscellaneous							0.00	15,506.63	15,506.63
Total Income							95,940.50	66,142.23	-29,798.27
Gross Profit							95,940.50	66,142.23	-29,798.27
Expense									
441-000 · Road SSD Administration									
441-230 · Travel									
Bill	06/09/202			Dennis Christ...	June pay/...	20000 · A...			0.00
Total 441-230 · Travel							0.00	0.00	0.00

11:23 AM
07/13/26
Accrual Basis

Carbon County Rec&Trans SSD General Fund
Profit & Loss Detail
May 31 through June 30, 2026

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
441-311 · Board Expense									
Bill	06/09/202			Wendy Berry...	June pay....	20000 · A...	150.00		150.00
Bill	06/09/202			Laurie Bowman	June pay/...	20000 · A...	150.00		300.00
Bill	06/09/202			Dennis Christ...	June pay/...	20000 · A...	150.00		450.00
Bill	06/09/202			Kevin Axelgard	June pay/...	20000 · A...	150.00		600.00
Total 441-311 · Board Expense							600.00	0.00	600.00
441-312 · Accounting Services									
Bill	06/08/202	56263		Smuin, Rich a...	consultin...	20000 · A...	1,414.00		1,414.00
Total 441-312 · Accounting Services							1,414.00	0.00	1,414.00
Total 441-000 · Road SSD Administration							2,014.00	0.00	2,014.00
442-000 · Property Management & Maintain									
Bill	06/08/202	304...		Turf Equipme...	Golf course	20000 · A...	2,492.99		2,492.99
Bill	06/09/202			Intermountain ...	Golf Cour...	20000 · A...	12,828.93		15,321.92
Bill	06/25/202	CD...		R & R Products	mini spik...	20000 · A...	330.95		15,652.87
Total 442-000 · Property Management & Maintain							15,652.87	0.00	15,652.87
Total Expense							17,666.87	0.00	17,666.87
Net Ordinary Income							113,607.37	66,142.23	-47,465.14
Net Income							113,607.37	66,142.23	-47,465.14

11:29 AM
07/13/26
Accrual Basis

Carbon County Rec&Trans SSD General Fund
Profit & Loss Budget vs. Actual
January through June 2026

	Jan - Jun 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
330-000 · Intergovernmental				
335-000 · Mineral Lease Payments				
335-050 · Carbon County payments	295,329.69	1,000,000.00	-704,670.31	29.5%
335-100 · Emery County payments	8,162.00	300,000.00	-291,838.00	2.7%
335-200 · Sanpete County payments	159,604.66	800,000.00	-640,395.34	20.0%
Total 335-000 · Mineral Lease Payments	463,096.35	2,100,000.00	-1,636,903.65	22.1%
336-000 · State of Utah P.I.L.T.	0.00	162,000.00	-162,000.00	0.0%
Total 330-000 · Intergovernmental	463,096.35	2,262,000.00	-1,798,903.65	20.5%
360-000 · Miscellaneous				
361-000 · Interest Earnings	42,118.72	60,000.00	-17,881.28	70.2%
Total 360-000 · Miscellaneous	42,118.72	60,000.00	-17,881.28	70.2%
Total Income	505,215.07	2,322,000.00	-1,816,784.93	21.8%
Gross Profit	505,215.07	2,322,000.00	-1,816,784.93	21.8%
Expense				
441-000 · Road SSD Administration				
441-230 · Travel	60.30	500.00	-439.70	12.1%
441-250 · Office Supplies	633.00	750.00	-117.00	84.4%
441-290 · County Contract				
441-291 · County Contract A	0.00	540,000.00	-540,000.00	0.0%
441-292 · County Contract B	0.00	162,000.00	-162,000.00	0.0%
441-290 · County Contract - Other	0.00	10,000.00	-10,000.00	0.0%
Total 441-290 · County Contract	0.00	712,000.00	-712,000.00	0.0%

11:29 AM
07/13/26
Accrual Basis

Carbon County Rec&Trans SSD General Fund
Profit & Loss Budget vs. Actual
January through June 2026

	Jan - Jun 26	Budget	\$ Over Budget	% of Budget
441-311 · Board Expense	3,600.00	8,000.00	-4,400.00	45.0%
441-312 · Accounting Services	9,438.96	24,000.00	-14,561.04	39.3%
441-314 · Legal Services	0.00	3,000.00	-3,000.00	0.0%
441-315 · Annual Audit Services	0.00	12,000.00	-12,000.00	0.0%
441-510 · Insurance	0.00	5,000.00	-5,000.00	0.0%
Total 441-000 · Road SSD Administration	13,732.26	765,250.00	-751,517.74	1.8%
442-000 · Property Management & Maintain	39,929.37	80,000.00	-40,070.63	49.9%
481-000 · Miscellaneous Contributions				
481-545 · Debt payments	0.00	1,053,000.00	-1,053,000.00	0.0%
Total 481-000 · Miscellaneous Contributions	0.00	1,053,000.00	-1,053,000.00	0.0%
482-000 · Contributions				
482-544 · Appropriated Income Fund Balanc	0.00	423,750.00	-423,750.00	0.0%
Total 482-000 · Contributions	0.00	423,750.00	-423,750.00	0.0%
Total Expense	53,661.63	2,322,000.00	-2,268,338.37	2.3%
Net Ordinary Income	451,553.44	0.00	451,553.44	100.0%
Net Income	451,553.44	0.00	451,553.44	100.0%

Carbon County Rec&Trans SSD General Fund
Balance Sheet
As of June 30, 2026

	<u>Jun 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · General Fund-Zions	8,596.27
1110 · General Fund-PTIF 8018	<u>2,358,742.44</u>
Total Checking/Savings	<u>2,367,338.71</u>
Total Current Assets	<u>2,367,338.71</u>
TOTAL ASSETS	<u><u>2,367,338.71</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	1,915,785.27
Net Income	<u>451,553.44</u>
Total Equity	<u>2,367,338.71</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,367,338.71</u></u>

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07/13/26
Accrual Basis

Carbon County Rec&Trans SSD Capital Projects
Profit & Loss Detail
June 2026

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Ordinary Income/Expense									
Income									
360-000 · Miscellaneous									
361-000 · Interest Earnings									
Deposit	06/30/202				Interest	1110 · Ca...		21,648.37	21,648.37
Total 361-000 · Interest Earnings							0.00	21,648.37	21,648.37
Total 360-000 · Miscellaneous							0.00	21,648.37	21,648.37
Total Income							0.00	21,648.37	21,648.37
Net Ordinary Income							0.00	21,648.37	21,648.37
Net Income							0.00	21,648.37	21,648.37

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Accrual Basis

Carbon County Rec&Trans SSD Capital Projects
Profit & Loss Budget vs. Actual
January through June 2026

	<u>Jan - Jun 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
360-000 · Miscellaneous				
361-000 · Interest Earnings	129,123.30	210,000.00	-80,876.70	61.5%
362-000 · Pasture Lease	1,500.00	1,500.00	0.00	100.0%
Total 360-000 · Miscellaneous	<u>130,623.30</u>	<u>211,500.00</u>	<u>-80,876.70</u>	<u>61.8%</u>
Total Income	<u>130,623.30</u>	<u>211,500.00</u>	<u>-80,876.70</u>	<u>61.8%</u>
Expense				
450-000 · Capital Projects				
451-753 · Scofield Property Management	0.00	3,500.00	-3,500.00	0.0%
451-755 · Golf Course - Equipment	43,959.00	75,000.00	-31,041.00	58.6%
451-762 · Garley Wash	0.00	35,000.00	-35,000.00	0.0%
451-763 · Flood Mitigation	0.00	2,000.00	-2,000.00	0.0%
Total 450-000 · Capital Projects	<u>43,959.00</u>	<u>115,500.00</u>	<u>-71,541.00</u>	<u>38.1%</u>
Total Expense	<u>43,959.00</u>	<u>115,500.00</u>	<u>-71,541.00</u>	<u>38.1%</u>
Net Ordinary Income	<u>86,664.30</u>	<u>96,000.00</u>	<u>-9,335.70</u>	<u>90.3%</u>
Net Income	<u><u>86,664.30</u></u>	<u><u>96,000.00</u></u>	<u><u>-9,335.70</u></u>	<u><u>90.3%</u></u>

Carbon County Rec&Trans SSD Capital Projects
Balance Sheet
As of June 30, 2026

	<u>Jun 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Capital Projects Fund-Zions	3,352.95
1110 · Capital Projects fund-PTIF	<u>6,791,753.01</u>
Total Checking/Savings	<u>6,795,105.96</u>
Total Current Assets	<u>6,795,105.96</u>
TOTAL ASSETS	<u><u>6,795,105.96</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	6,708,441.66
Net Income	<u>86,664.30</u>
Total Equity	<u>6,795,105.96</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,795,105.96</u></u>

Carbon County Rec&Trans SSD General Fund

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Register: 1100 · General Fund-Zions

From 06/01/2026 through 06/30/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/08/2026	1929	Smuin, Rich and Mar...	20000 · Accounts Paya...	consulting for ...	1,414.00	X		5,789.64
06/08/2026	1930	Turf Equipment & Irr...	20000 · Accounts Paya...	sprinkler/irrigat...	2,492.99	X		3,296.65
06/08/2026	1931	Emery County Speci...	20000 · Accounts Paya...	Split lease pay ...	95,940.50			-92,643.85
06/09/2026			1110 · General Fund-P...	Deposit		X	100,000.00	7,356.15
06/09/2026	1932	Dennis Christensen	20000 · Accounts Paya...	June pay/June ...	150.00	X		7,206.15
06/09/2026	1933	Intermountain Farme...	20000 · Accounts Paya...	Golf Course mi...	12,828.93	X		-5,622.78
06/09/2026	1934	Kevin Axelgard	20000 · Accounts Paya...	June pay/June ...	150.00			-5,772.78
06/09/2026	1935	Laurie Bowman	20000 · Accounts Paya...	June pay/June ...	150.00	X		-5,922.78
06/09/2026	1936	Wendy Berryman	20000 · Accounts Paya...	June pay.June ...	150.00	X		-6,072.78
06/10/2026			1110 · General Fund-P...	Deposit		X	15,000.00	8,927.22
06/25/2026	1937	R & R Products	20000 · Accounts Paya...	mini spiker/tri...	330.95			8,596.27