Administrative Control Board Meeting
For the Box Elder and Perry City Flood Control
Special Service District
Perry City Offices – 1950 S Highway 89
Tuesday October 21, 2025, 5:15 p.m.

1. Welcome & Call to Order
2. Public Comments
   (1) Please speak only once (Maximum 3 Minutes) per agenda item.
   (2) Please speak in a courteous and professional manner.
   (3) Do not speak to a specific member(s) of the Board, Staff, or Public. (Please speak to the Chairman of the Board Members as a Group)
   (4) Please present possible solutions for all problems identified; and
   (5) No decisions will be made during this meeting if the item is not specifically on the agenda.
3. Discussion/Action Items
   A. Tentative Budget for FY 2026 – David Rogers
   B. Agreed Upon Procedures – Davis & Bott
   C. Bylaws Draft
   D. Update on Cleanup
   E. Training
4. Approve Meeting Minutes
   - September 16, 2025
5. Motion to approve Invoice Payments (Roll Call Vote)
6. Board Member Items & Items for Next Agenda (Next regular meeting November 18th)
7. Adjournment

Certificate of Posting

The Undersigned Duly Appointed Official Hereby Certifies that a copy of the foregoing Agenda was sent to each Member of the Board and posted in Three Locations at the Perry City Offices, Dale Young Park, Perry City Park on this 8th day of October 2025. Any individual Requiring Auxiliary Services should contact the City Offices at least 3 days in advance (435-723-6461)

____
Tyra M Bischoff, Board Clerk

Davis & Bott
Certified Public Accountants, L.C.

50 West Forest Street, STE 101
Brigham City, UT 84302
435-723-5224

36 W 100 N
Tremonton, UT 84337
435-257-7898

INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of Box Elder County and Perry City Flood Control District
1950 S Hwy 89, Perry, Utah 84302

In accordance with *Utah Code* 51-2a-201, we have performed the procedures enumerated below, which were agreed to by Board of Directors of Box Elder County and Perry City Flood Control District (the District) and the Office of the State Auditor related to the District's Financial Survey, accounting records, and compliance with applicable state laws, rules, and requirements for the period January 1, 2024 to December 31, 2024

The District's management is responsible for its Financial Survey, accounting records, and compliance with applicable state laws, rules, and requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted in accordance with the standards applicable to attestation engagements contained in *Government Auditing Standards,* issued by the Comptroller General of the United States.

The procedures that we performed and our findings are summarized as follows:

PROCEDURES	RESULT
FINANCIAL SURVEY	
GENERAL 1. We obtained a copy of the entity's Financial Survey which was completed by the entity.	We noted no exceptions as a result of these procedures.
2. We agreed amounts reported on the Financial Survey to the entity's general ledger.	There were no discrepancies over the specified amounts.
REVENUES 3. We compared each revenue account on the Financial Survey to the corresponding prior period amounts. For changes greater than 5% of total revenues and 10% of the individual line item from the prior year, we inquired of management and reviewed applicable supporting documentation and determined whether the entity's explanation for the change was in accordance with the entity's policies and procedures, GAAP, and State and/or Federal policies as applicable.	We noted no exceptions as a result of these procedures.
DISBURSEMENTS 4. We compared each expense account on the Financial Survey to the corresponding prior period amounts. For changes greater than 5% of total expenses and 10% of the individual line item from the prior year, we inquired of management and reviewed applicable supporting documentation to determine whether the entity's explanation for the change was in accordance with the entity's policies and procedures, GAAP, and State and/or federal policies as applicable.	We noted no exceptions as a result of these procedures.
ACCOUNTING RECORDS	
GENERAL 5. We inquired with those charged with governance, the chief administrative officer, and the chief financial officer (as designated in UCA 11-50-202) of any instances of fraud, illegal acts, or noncompliance.	Of those inquired, they reported no known instances of fraud, illegal acts, or noncompliance.
DISBURSEMENTS 6. We determined whether financial reports were prepared monthly or quarterly as required, and reviewed by the governing body. We selected one financial report and (1) scanned the general ledger and determined that all funds were included in the report, and (2) agreed the lesser of 10% or 15 line items from the report to the general ledger.	***Exception was identified – See findings on page 7.***

PROCEDURES	RESULT
7. We inquired with the chief administrative officer and the chief financial officer whether there were disbursements to related parties. We also scanned disbursement records for disbursements to related parties and determined who has credit cards or purchasing cards issued by the entity. We selected the lesser of 25 disbursements or 10% of disbursements ensuring that the selection includes disbursements to related parties as well as credit card or purchase card disbursements made by members of the governing body and executive level of management. For each transaction selected, we determined the whether the disbursement: a. Was consistent with the entity's purpose.	We noted no exceptions as a result of these procedures.
b. Agreed to the receipt or invoice supporting the amount and payee.	We noted no exceptions as a result of these procedures.
c. Was authorized consistent with the entity's policies and procedures.	We noted no exceptions as a result of these procedures.
d. Was in compliance with the entity's purchasing policy (bids, quotes, etc.).	We noted no exceptions as a result of these procedures.
e. Was classified and recorded in accordance with the entity's chart of accounts and policies and procedures, GAAP, and State/Federal policies as applicable.	We noted no exceptions as a result of these procedures.
8. For each credit or purchasing card used, we selected one month during the period and determined whether card purchases were reconciled to receipts monthly by someone other than the card holder.	We noted no exceptions as a result of these procedures.
9. Through inquiry with management and scanning receipt records, we determined what restricted revenue was received by the entity and selected the lesser of 10% or 5 disbursements from restricted funds and determined whether the disbursements were in compliance with restrictions placed on the funds.	We noted no exceptions as a result of these procedures.
CASH 10. For each depository account, we obtained the year-end bank reconciliation and one additional month's bank reconciliation and performed the following: a. Traced the bank balance on the reconciliation to the balance per the bank statement.	We noted no exceptions as a result of these procedures.
b. Traced the reconciled book balance to the general ledger and the amount reported on the Financial Survey.	We noted no exceptions as a result of these procedures.
c. Tested the clerical accuracy of the reconciliation.	We noted no exceptions as a result of these procedures.

PROCEDURES	RESULT
d. For reconciling items greater than 5% of annual revenues, inquired of management and reviewed applicable supporting documentation to determine that the items were consistent with the entity's policies and procedures, GAAP, and State/Federal policies. Traced the lesser of 10% or five reconciling items to a subsequent bank statement.	We noted no exceptions as a result of these procedures.
e. Traced the lesser of 10% or five deposit transactions and 10% or five disbursement transactions to the general ledger.	We noted no exceptions as a result of these procedures.
11. For each depository bank reconciliation selected above, through inquiry of management and review of the reconciliation, we determined whether the bank reconciliation was performed by someone who does not have access to receipts or disbursements (including direct access to perform withdrawals/transfers in the bank accounts). If the individual did have access to receipts or disbursements, we determined whether a separate individual reviewed the completed bank reconciliation.	We noted no exceptions as a result of these procedures.
MEETINGS 12. We reviewed the governing board's meeting minutes for the period applicable to the engagement through the report date of the engagement. For all financial transactions discussed in the minutes exceeding 5% of total revenues, and a selection of the lesser of 10% or 3 less-significant financial transactions discussed, we traced the transactions to the entity's accounting records and determined whether the transactions were recorded and reported in accordance with the entity's policies and procedures, GAAP, and State and/or Federal policies, as applicable.	We noted no exceptions as a result of these procedures.
COMPLIANCE	
MEETINGS 13. We selected and obtained the agenda and meeting minutes for two public meetings held during the engagement year and performed the following:	We noted no exceptions as a result of these procedures.
a. We determined if the entity gave proper notice of the meeting at least 24 hours before each meeting by posting the notice on the Utah Public Notice Website.	We noted no exceptions as a result of these procedures.
b. We determined if the agenda was reasonably specific to enable lay persons to understand the topics to be discussed.	We noted no exceptions as a result of these procedures.
c. We determined if the public body took any final actions on a topic in the meeting that was not listed under an agenda item.	We noted no exceptions as a result of these procedures.

PROCEDURES	RESULT
d. If a portion of the meeting was closed to the public, we determined that 1) before the meeting was closed, the reason for holding the closed meeting was documented in the meeting minutes and a roll call vote was taken, 2) the reason for closing the meeting was permitted under UCA 52-4-205, and 3) an audio recording of the closed meeting was made, or in the case of meetings closed to discuss Section 52-4-205(1)(a)(i)(f) or (2), the presiding person had executed a sworn statement that the sole purpose of the closed meeting was to discuss those issued.	We noted no exceptions as a result of these procedures.
BUDGET 14. We determined if a budget was approved before the start of the budget year and if the budget presented to the public and governing body contained the required financial information.	We noted no exceptions as a result of these procedures.
15. We determined if the entity provided the required 7-day notice for its original and final budget adoption hearing.	We noted no exceptions as a result of these procedures.
16. We examined the entity's records and financial reports and determined whether the total expenditures stayed within the amounts appropriated in the final adopted budget.	We noted no exceptions as a result of these procedures.
FUND BALANCES 17. **Deficit Fund Balances:** For any fund that had a deficit fund balance in the year under review, we determined whether the entity included in the subsequent budget year an appropriation to retire the deficit of an amount equal to or greater than 5% of the fund's total actual revenue of the year under review.	We noted no exceptions as a result of these procedures.
18. **General Fund Balance Limitations:** Special Districts: The maximum unrestricted (committed, assigned, and unassigned) general fund balance is restricted to the greater of: a. 100% of the most recently adopted budget; **Plus** b. 100% of current year property tax collections	We noted no exceptions as a result of these procedures.
TRAINING 19. Through inquiry with officials of the entity and observation of meeting agendas, certificates or other relevant evidence, we determined whether the following training had occurred as applicable: a. Annual training on the requirements of the Open and Public Meetings Act.	***Exception was identified – See findings on page 7.***
b. Annual online training by the entity's designated records officer on the requirements of GRAMA.	We noted no exceptions as a result of these procedures.

PROCEDURES	RESULT
c. Special Districts – At least once a term, members of a board of trustees of a special district attending training developed by the Office of the Utah State Auditor in cooperation with the Utah Association of Special Districts.	***Exception was identified – See findings on page 7.***
GRAMA (GOVERNMENT RECORDS ACCESS MANAGEMENT ACT) 20. If the entity charges fees for GRAMA requests, we verified that the entity has adopted a uniform fee structure.	We noted no exceptions as a result of these procedures.
FRAUD RISK ASSESSMENT 21. Review the annual Fraud Risk Assessment prepared by the entity. **a.** Verify that it was completed and signed by the CAO and CFO of the organization	We noted no exceptions as a result of these procedures.
b. Verify that the Assessment was presented in a board/council meeting	***Exception was identified – See findings on page 7.***
c. Determine that the entity has sufficient documentation to support its Risk Assessment (i.e., if the entity claims to have a policy, have them produce it, if the entity claims to have an internal audit function, there should be evidence such as an audit plan, audit reports, or meeting agendas/minutes)	***Exception was identified – See findings on page 7.***
OTHER COMPLIANCE 22. We verified that the entity requires and maintains a conflict of interest disclosure for all officials and employees with decision-making or management responsibilities that is updated annually.	***Exception was identified – See findings on page 7.***
23. If the entity collects Personally Identifiable Information (PII), we determined if it is collected in compliance with the requirements for collecting PII found in Utah Code 63D-2-103	We noted no exceptions as a result of these procedures.
CRIME INSURANCE FOR PUBLIC TREASURERS 24. We determined whether the Treasurer was insured in accordance with Money Management Council Rule R628-4-4.	***Exception was identified – See findings on page 7.***
Government Fees 25. We determined that Government Fees collected by the entity were approved, tracked and reasonable according to the prescribed criteria.	We noted no exceptions as a result of these procedures.

<u>Findings and Responses</u>

Finding Item 6 – The board does not review the financial reports.

Response – We will review the financial reports in the monthly board meetings.

Finding Item 19a – The presiding officer has not ensured that all board members have provided the open and public meetings required training.

Response – the board chair will ensure that proper training is provided.

Finding Item 19c – All board members have not completed training for Special Districts.

Response – We will ensure that all board members complete the training for Special Districts.

Finding Item 21b – The Fraud Risk Assessment was not presented in a board meeting.

Response – We will present the Fraud Risk Assessment in a board meeting annually.

Finding Item 21c– The board does not retain sufficient documentation to support its Risk Assessment.

Response – We will retain all information we use to support our Risk Assessment.

Finding Item 22– The district does not have a conflict of interest policy.

Response – We will institute a conflict of interest policy and have board members sign annually.

Finding Item 24– The Treasurer is not bonded for the proper amount of crime insurance.

Response – We will obtain the proper amount of insurance coverage for the Treasurer.

We were not engaged to and did not conduct an examination or review, the objectives of which would be the expression of an opinion or conclusion, respectively, on The District's Financial Survey, accounting records, or compliance with applicable state laws, rules, and requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to this engagement. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each requirement identified above. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

In accordance with Government Auditing Standards, we are required to report significant deficiencies, material weaknesses, instances of fraud, noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse that come to our attention during our agreed-upon procedures that warrant the attention of those charged with governance. Our agreed-upon procedures disclosed the following matters that warrant the attention of the Board :

The purpose of this report is solely to describe the scope of our testing of the District 's Financial Survey, accounting records, and compliance with applicable state laws, rules, and requirements and the results of that testing, and not to provide an opinion or conclusion on the Financial Survey, the accounting records, or compliance with applicable state laws, rules, and requirements. Accordingly, this communication is not suitable for any other purpose.

Davis & Bott

Davis & Bott
Certified Public Accountants, L.C.

Brigham City, Utah
September 30, 2025

The Bylaws of the Box Elder
and Perry Flood Control Special Service District
October 21, 2025

Article I: Name and Purpose

1.01 Name: The name of this Board shall be the Box Elder and Perry Flood Control Special Service District.

1.02.1 Purpose: The Board will oversee the District's operations to ensure the effective provision of flood control, drainage, and related services to district residents. The overarching goal is to protect public health, safety, and welfare by minimizing losses from flood conditions. The district boundaries are the same boundaries as the city, but it is a separate entity.

Article II: Powers and Duties

2.01 Statutory powers: The Board shall exercise all powers of the district as specified in Utah Code Title 17D, Chapter 1, and Title 17B, Chapter 1.

2.02 General duties: The Board will manage the district's business including, but not limited to, budget powers and the financing of specific projects, limited only as required by applicable provisions of the Utah Code.

2.03 Financial responsibilities: The Board shall oversee district finances and ensure an annual audit or self – evaluation is performed. It must also comply with all state reporting requirements.

Article III: Board of directors

3.01 Composition: The Board shall consist of 5 voting members appointed by the Mayor (and approved by the City Council) and 1 Non-Voting Member (from the City Council). Each member shall be a registered voter within the district.

3.02 Terms: Each Board member will serve a 4-year term, with eligibility for re-appointment. Board members may be removed for cause by a majority vote of the Board.

3.03 Vacancies: Any vacancy may be filled by the Board at a regular or special meeting and will follow Utah code 17B-1-304.

Article IV: Officers

4.01 Officers: The Board will elect a chair and other officers as it deems appropriate.

4.02 Officer positions: The positions of treasurer and clerk must be held by different people.

4.03 Duties of officers:

- **Chair**: Presides over all board meetings.
- **Treasurer:** Oversees the district's financial administration.
- **Clerk:** Keeps accurate records of board meetings and official documents.

Article V: Meetings

5.01 Regular Meetings: The Board shall determine the schedule for regular meetings.

5.02 Open Meeting Act: All meetings of the Board are subject to the Utah Open and Public Meetings Act (Title 52, Chapter 4).

5.03 Quorum: A quorum shall be required to conduct official business, as defined by state law.

Article VI: Official records

6.01 Record-keeping: The Board will maintain official records including meeting minutes, policies, and financial documents, in accordance with state law.

6.02 Public access: All public records shall be made available to the public as required by law.

Box Elder and Perry Flood Control Special Service District
Perry City Offices 1950 S Highway 89
5:18 PM Tuesday, September 16, 2025

Members Present: Chairman Bryce Thurgood (Facetime), Board Member Paul Nelson, Board Member Taylor Clark, Board Member Michael Harper

Others Present: Tyra Bischoff; Board Secretary

Members Excused: Vice Chairman Kevin Pebley

1. <u>Welcome and Call to Order</u>
Chairman Bryce Thurgood welcomed everyone and called to order the September 16, 2025, Box Elder and Perry Flood Control Special District meeting.

2. <u>Public Comment</u>
None.

3. <u>Discussion/Action Items</u>

A. Update on Cleanup

Matt Robertson sent an email with the update on the cleanup efforts which was reviewed. It addressed the state report from the Perry Basin Dam inspection. The primary action identified was the removal of woody vegetation within 25 feet of the embankment. It was noted that this task had already been included in the drawings for the maintenance project and would be handled by Ormond Construction. Steve Ormond had been contacted, and his crew was scheduled to complete the work on the basins the following week. Board members were invited to ask questions or request further follow-up if needed. Board Member Taylor Clark mentioned that the Maddox ditch was becoming weedy again. After some discussion, it was decided that addressing this issue could wait until the following year, preferably after the spring runoff, as it would likely remain manageable until then.

B. Update on State Inspection

The update on the state inspection was covered in conjunction with the cleanup discussion, as both items were closely related. No additional information specific to the state inspection was presented.

C. Agreed Upon Procedures

Board Secretary Tyra Bischoff provided an explanation of the agreed-upon procedures, describing it as a “soft audit” required by the state due to the significant project expenditure from the previous year. Davis and Bott, specifically Matt Jensen, was assisting with this process.

Tyra had been responding to email inquiries and providing requested information. During this process, it was discovered that there were some procedures the board should be implementing but had not been aware of previously. Some items were from Matt Jensen and some were from Tyra looking for bylaws and though unable to find bylaws, there were some old minutes and a resolution that provided some direction. These items included:

1. Board members completing the open public meetings act training annually.
2. The need for bylaws to provide clearer direction and clarity on board operations.
3. The requirement for a sixth board member who is a non-voting representative from the city council.
4. Clarification on the roles of vice-chairman and treasurer, currently both held by Kevin Pebley.
5. The process for filling board vacancies which involves posting the vacancy for 30 days, followed by a public hearing and appointment.

Tyra suggested that the board could start the annual open meetings training now and in January, either by watching it individually or as a group during a meeting. She also mentioned working with Bill Morris, the city attorney, to draft bylaws based on those from another special district.

The board members agreed that Tyra should work with Bill to develop bylaws and present them at a future meeting. They also discussed the possibility of having both David Rogers and Bill Morris attending the next meeting to provide more information on the agreed-upon procedures and proposed bylaws.

D. Board Member Replacement Discussion

Chairman Bryce Thurgood indicated he might be considering leaving the board. Tyra explained the process for replacing a board member, which includes posting the vacancy for 30 days, followed by a public hearing and appointment. She encouraged Bryce to inform the mayor when he was ready to step down so that the process could begin.

4. Approving Meeting Minutes

- August 19, 2025

MOTION: Board Member Paul Nelson moved to approve the minutes. Board Member Taylor Clark seconded the motion.

Roll Call: Chairman Bryce Thurgood, Yes
Vice Chairman Kevin Pebley, Absent
Board Member Paul Nelson, Yes
Board Member Taylor Clark, Yes
Board Member Michael Harper, Yes

5. Motion to Approve Invoice Payments (Roll Call Vote)

- Tyra Bischoff - $99.75

MOTION: Board Member Mike Harper made a motion to approve the invoices. Board Member Paul Nelson seconded.

Roll Call: Chairman Bryce Thurgood, Yes
Vice Chairman Kevin Pebley, Absent
Board Member Paul Nelson, Yes
Board Member Taylor Clark, Yes
Board Member Michael Harper, Yes

6. Items for Next Agenda and Board Member Items

The board discussed items for the next meeting's agenda, including:

1. David Rogers present the tentative budget and discussing the agreed-upon procedures audit.
2. Potential presentation of draft bylaws.
3. Update on the cleanup efforts by Ormond Construction.

8. Adjournment

MOTION: Board Member Paul Nelson moved to adjourn the meeting. Board Member Taylor Clark seconded the motion.

All Board Members were in favor. The meeting ended at 5:40 p.m.

JONES & ASSOCIATES
CONSULTING ENGINEERS

Jones & Associates
6080 Fashion Point Dr
South Ogden, UT 84403-4851
(801) 476-9767

PERRY FLOOD CONTROL DISTRICT
ATTN: Tyra Bischoff - Secretary
3005 South 1200 West
Perry, UT 84302

Date: August 31, 2025

Invoice number: 23166

Professional Engineering Services rendered during the month of August, 2025 for work on the following projects:

ENGINEERING CONSULTATIONS

2025 Basin Maintenance Project

Matthew L. Robertson, P.E. (Senior Engineer II)		0.50 hrs.
Subtotal	$	78.50
SUBTOTAL ENGINEERING CONSULTATIONS	**$**	**78.50**
INVOICE TOTAL	**$**	**78.50**

Perry Flood Control District Notes (August 31, 2025)

The following notes summarize the Engineering Services provided by Jones & Associates for the month of August 2025

Date	Employee Type	Employee	Billed Units/Hours	Billed Amount	Notes
27 Perry Flood Control District			0.50	78.50	
300 Storm Drain 2025 Basin Maintenance Project			0.50	78.50	
08/19/25	Senior Engineer II	Matthew Robertson	0.50	78.50	Spoke with Steve Ormond about their schedule and a starting date. Also spoke with Bryce about the board meeting, the dam inspection report for Perry Basin, and Ormond's schedule.

Davis & Bott
Certified Public Accountants, L.C.

50 West Forest St, Suite 101
P.O. Box 369
Brigham City, UT 84302
(435) 723-5224

36 West 100 North
Tremonton, UT 84337
(435) 257-7898

Box Elder County Perry Flood Control
C/O Tyra Bischoff
1950 S Highway 89
Perry, UT 84302

Date:	9/30/2025
Invoice Number:	210646
Client Number:	187417.

Accounting Services Rendered Through 9/30/2025:

- 12/31/2024 agreed-upon procedures report. Took a little longer for set up and completion of submitting additional reports for state compliance.

Invoice Total: $6,000.00

Pay Now

Thank you for your business!

A FINANCE CHARGE OF 1.5% PER MONTH WILL BE CHARGED ON ANY ACCOUNT BALANCE NOT PAID WITHIN 30 DAYS OF STATEMENT.

INVOICE

Tyra Bischoff

DATE: SEPTEMBER 16, 2025

Box Elder and Perry City Flood Control
Invoice #031

FOR: FLOOD CONTROL MINUTES & MISC. SERVICES

DATE	DESCRIPTION	HOURS	LINE TOTAL
08/19/2025	Meeting	.5	
08/21/2025	Emails	.25	
08/25/2025	Emails	.25	
09/10/2025	Minutes/Agenda/Packet/PMN notice/Emails/Audit	2.5	
	TOTAL	3.5 hours	X 28.50
		SUBTOTAL	99.75
		SALES TAX	0
		TOTAL	99.75

THANK YOU

INVOICE

Tyra Bischoff

DATE: OCTOBER 17, 2025

Box Elder and Perry City Flood Control
Invoice #032

FOR: FLOOD CONTROL MINUTES & MISC. SERVICES

DATE	DESCRIPTION	HOURS	LINE TOTAL
09/16/2025	Meeting	1.0	
09/17/2025	Emails AUP/Bylaws research	.5	
09/23/2025	Emails AUP	.5	
09/24/2025	Emails AUP/Checklist	.5	
10/7/2025	Agenda/Meeting Minutes/Drafting Bylaws	2.0	
10/8/2025	PMN/Emails/Training Info	.5	
10/17/2025	Emails/Bank Statements/Packet	.5	
	TOTAL	5.5 hours	X 28.50
		SUBTOTAL	156.75
		SALES TAX	0
		TOTAL	156.75

THANK YOU