

Administrative Control Board Meeting
For the Box Elder and Perry City Flood Control
Special Service District
Perry City Offices – 1950 S Highway 89
Tuesday November 18, 2025, 5:15 p.m.

1. Welcome & Call to Order
2. Presentation of the 2026 Box Elder/Perry Flood Control Special Service District Budget – David Rogers
3. Public Hearing for 2026 Box Elder/Perry Flood Control Special Service District Budget
4. 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.
5. Discussion/Action Items
 - A. Motion to Approve FY 2026 Box Elder/Perry Flood Control Special Service District Budget
 - B. Approve Meeting Schedule for Box Elder/Perry Flood Control Special Service District for 2026
 - C. Update on Cleanup
 - D. Bylaws
 - E. Training
6. Approve Meeting Minutes
 - October 21, 2025
7. Motion to approve Invoice Payments (Roll Call Vote)
8. Board Member Items & Items for Next Agenda (Next regular meeting December 16th)
9. 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 7th day of November 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

NOTICE OF BOX ELDER AND PERRY CITY FLOOD CONTROL PUBLIC HEARING

Notice is hereby given that the Box Elder and Perry City Flood Control Board will hold, in the City Council Chambers at 1950 S Highway 89 in Perry a public hearing to receive public comment regarding the 2026 Box Elder/Perry Flood Control Special Service District Budget. The public hearing will be held in conjunction with the Flood Control Meeting, which starts at 5:15 p.m. on Tuesday, November 18, 2025. All interested persons shall be given the opportunity to be heard. Written concerns are welcome. Any Individual requiring auxiliary services should contact the City Offices at least 3 days in advance (435-723-6461). By: Tyra Bischoff, Flood Board Secretary.

Part II Capital Projects and Debt Service Fund

		Capital Projects Fund			Debt Service Fund		
		Actual Expenses			Actual Expenses		
		Prior Year (b)	Current Year (c)	Budget (d)	Prior Year (e)	Current Year (f)	Budget (g)
	Revenues						
1.1	Bond Issues						
1.2	Property Taxes						
1.3	Fee-in-Lieu of Taxes						
1.4	Investment/Interest Income						
	Transfers From:						
1.5	General Fund	54785	70655	48000			
1.6							
1.7	Other:						
1.8	Other:						
	Total Revenues	54785	70655	48000	0	0	0
1.9	Beginning Fund Balance	575338	101834	96495			
1.10	Available for Use	630123	172489	144495	0	0	0
	Expenses						
2.1	Debt Service						
2.2	Retirement of Bonds						
2.3	Interest on Bonds						
2.4	Capital Outlay	528289	75994	0			
	Transfers From:						
2.5							
2.6							
2.7	Other:						
2.8	Other:						
	Total Expenses	528289	75994	0	0	0	0
	Ending Fund Balance	101834	96495	144495	0	0	0

Local and Special Service Districts Adopted Budget

Name Box Elder County & Perry City Flood Control District

Fiscal Year 12/31/25

Form: SD-BUD-1-2012

Part I General and Enterprise Fund

(a)		General Fund			Enterprise Fund		
		Actual Expenses		Budget (d)	Actual Expenses		Budget (g)
		Prior Year (b)	Current Year (c)		Prior Year (e)	Current Year (f)	
	Revenues						
1.1	Taxes: Property Tax	97447	109012	110000			
1.2	Other:						
1.3	Fee in Lieu of Taxes						
1.4	Charges for Services						
1.5	Interest Income	18718	9000	8000			
1.6							
1.7							
1.8							
	Other Financing Sources:						
1.9	Transfers from Other Funds						
1.10	Contribution from Fund Balance						
1.11							
1.12							
	Total Revenues	116165	118012	118000	0	0	0
	Expenses						
2.1	Salaries and Benefits						
2.2	Other Operating Expenses	61380	47357	70000			
2.3	Depreciation						
2.4	Capital Outlay						
2.5	Debt Service						
2.6							
2.7							
2.8							
	Other Financing Uses:						
2.9	Transfers to Other Funds	54785	70655	48000			
2.10	Contribution to Fund Balance						
2.11							
2.12							
	Total Expenditures / Expenses	116165	118012	118000	0	0	0
	Net Income / (Loss)				0	0	0

CONTINUE ON PAGE 2 WITH PART II

2026 MEETING SCHEDULE-BOX ELDER/PERRY
FLOOD CONTROL DISTRICT (5:15 P.M.)

January 20, 2026	July 21, 2026
February 17, 2026	August 18, 2026
March 17, 2026	September 15, 2026
April 21, 2026	October 20, 2026
May 19, 2026	November 17, 2026
June 16, 2026	December 15, 2026

*The Box Elder/Perry Flood Control District will hold their meetings the third Tuesday of each month at 5:15 p.m. at the Perry City Hall, 1950 S Highway 89 Perry UT 84302

Check the Public Meeting Website (utah.gov/pmn), Perry City Website, or the City Office for specific start times. Some meetings may be cancelled due to lack of business. Special meetings may be scheduled as needed.

1 **Box Elder and Perry Flood Control Special Service District**
2 **Perry City Offices 1950 S Highway 89**
3 **5:18 PM Tuesday, October 21, 2025**

4
5 **Members Present:** Chairman Bryce Thurgood, Vice Chairman Kevin Pebley, Board
6 Member Paul Nelson, Board Member Michael Harper

7
8 **Others Present:** Tyra Bischoff; Board Secretary, David Rogers (Davis & Bott)

9
10 **Members Excused:** Board Member Taylor Clark

11
12 **1. Welcome and Call to Order**

13 Chairman Bryce Thurgood welcomed everyone and called to order the October
14 21, 2025, Box Elder and Perry Flood Control Special District meeting.

15
16 **2. Public Comment**

17 None.

18
19 **3. Discussion/Action Items**

20 **A. Tentative Budget for FY 2026 – David Rogers**

21 David Rogers presented the tentative budget for FY 2026. He explained that the
22 budget document contained two pages: the first page for the general fund and
23 the second page for the capital projects fund. David reviewed the prior year's
24 actual numbers, current year estimates, and the proposed 2026 budget. He noted
25 property tax revenue was estimated at \$110,000 for 2026, slightly higher than the
26 current year's \$109,000. Interest income was projected to decrease from \$9,000
27 to \$8,000 due to lower interest rates and reduced fund balances after capital
28 expenditures. Other operating expenses were estimated at \$70,000 for 2026,
29 which he acknowledged might be high but would cover maintenance, accounting,
30 engineering, and other expenses. After subtracting expenses from revenue, the
31 remaining \$48,000 would typically be transferred to the capital projects fund.
32 David also stated there were currently no planned capital expenditures for 2026.

33
34 Chairman Bryce Thurgood mentioned that Ormond would be performing
35 maintenance work in the coming weeks, costing approximately \$20,000-\$25,000.
36 Mr. Rogers suggested that these costs would affect the current year's actual
37 figures but not the 2026 budget.

38 The board discussed potential future projects and agreed it would be beneficial to
39 have Matt inspect all three drainage areas (Matthias, Evans, and Perry Canyon) to
40 ensure water flows properly from the dams to their outlets. They emphasized the
41 importance of being proactive in identifying potential risks.

42
43 Chairman Thurgood stated he would contact Matt about conducting these
44 inspections and request a report on potential future projects. David noted the
45 board would need to formally approve the budget at the November meeting.

46 47 **B. Agreed Upon Procedures – Davis & Bott**

48 David Rogers presented the Agreed Upon Procedures report, explaining that
49 entities with expenditures over \$300,000 are required to complete this process.
50 He noted that based on the projected budget, the district would likely not need to
51 repeat this next year unless another capital project was undertaken.

52
53 Mr. Rogers identified several exceptions in the report:

- 54 1. The board does not regularly review financial reports. The recommendation
55 was for the board to review reports monthly of quarterly. The board agreed
56 to implement quarterly reviews.
- 57 2. Training requirements: Board members need to complete Open and Public
58 Meetings Act training and Special District training. Board Secretary Tyra
59 Bischoff confirmed she had sent training information to board members.
60 Paul Nelson mentioned he may have already completed some training
61 through other boards he serves on. The board agreed to complete required
62 training before the November meeting.
- 63 3. Fraud Risk Assessment: The assessment needs to be presented in a board
64 meeting, and the district needs proper documentation to support “yes”
65 answers on the assessment form. The board discussed the need to develop
66 written policies for conflict of interest, procurement, ethics and fraud
67 reporting.
- 68 4. Conflict of Interest Disclosure: Mr. Rogers noted that while smaller districts
69 may be exempt, the report still listed this as an exception. The board
70 discussed potentially adopting Perry City’s conflict of interest policy.
- 71 5. Crime Insurance Policy: The public treasurer needs to be bonded. The
72 board would need to contact the Utah Local Government Trust to bond the
73 treasurer.

75 The board discussed the importance of addressing these exceptions and possibly
76 engaging the city attorney to help develop necessary policies.

78 **C. Bylaws Draft**

79 Board Secretary Tyra Bischoff reported that she had drafted bylaws based on old
80 minutes and Utah Code. She sent them to Bill Morris, the city attorney, but had
81 not yet received a response. The draft attempted to follow Utah Code where
82 specified while avoiding overly detailed provisions that might be unnecessarily
83 restrictive.

84
85 The board discussed specific issues like quorum requirements, noting that
86 requiring 4 out of 5 members would make it difficult to hold meetings if only one
87 person could be absent. They agreed that having the attorney review the bylaws
88 would be beneficial.

89
90 The board also discussed possibly inviting a county commissioner to attend when
91 they formally review the bylaws with the attorney, since the district is a county
92 entity.

94 **D. Update on Cleanup**

95 Chairman Bryce Thurgood reported that Matt Robertson called him on his way to
96 the meeting to inform him that Ormond planned to begin cleanup work the
97 following week.

99 **E. Training**

100 The board briefly discussed training requirements. Tyra explained that the Open
101 and Public Meetings Act training takes about 10 minutes to complete online. The
102 special district training course is more extensive but can also be done online. Paul
103 mentioned there is an in-person training event in November at the Davis
104 Conference Center. The board agreed members should complete both trainings
105 before the November meeting.

107 **4. Approving Meeting Minutes**

- 108 • September 16, 2025

109
110 **MOTION:** Board Member Paul Nelson moved to approve the minutes. Board
111 Member Mike Harper seconded the motion.

112
113 **Roll Call:** Chairman Bryce Thurgood, Yes
114 Vice Chairman Kevin Pebley, Yes
115 Board Member Paul Nelson, Yes
116 Board Member Taylor Clark, Absent
117 Board Member Michael Harper, Yes
118

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

- 120 • Tyra Bischoff - \$156.75
121 • Davis & Bott - \$6,000.00
122 • Jones and Associates (September) – \$314.00
123 • Jones and Associates (August)- \$78.50
124

125 **MOTION:** Board Member Mike Harper made a motion to approve the invoices.
126 Vice Chairman Kevin Pebley seconded.
127

128 **Roll Call:** Chairman Bryce Thurgood, Yes
129 Vice Chairman Kevin Pebley, Yes
130 Board Member Paul Nelson, Yes
131 Board Member Taylor Clark, No
132 Board Member Michael Harper, Yes
133

134 **6. Items for Next Agenda and Board Member Items**

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

- 136 • Basin cleanup update
137 • Budget approval
138 • Scheduling the attorney to attend a meeting to review bylaws
139 • Completion of required training
140 • Approving next year's meeting schedule
141

142 The board also discussed the upcoming vacancy due to Chairman Thurgood's
143 planned move to Idaho at the end of the year. They agreed to have the position
144 posted for 30 days in late November, with each board member considering
145 potential candidates who might be interested in serving. They emphasized the
146 importance of personally reaching out to potential candidates before submitting
147 names to the mayor.
148

Board Secretary Tyra Bischoff mentioned she might eventually pass her board clerk duties to Misty Moesser who has more time available and already handles minutes for the city council and planning committee if the board is okay with that.

8. Adjournment

MOTION: Board Member Paul Nelson moved to adjourn the meeting. Board Member Mike Harper seconded the motion.

All Board Members were in favor. The meeting ended at 6:04 p.m.



138114-29A**000149
BOX ELDER COUNTY AND PERRY CITY FLOOD CO
1950 S HWY 89
PERRY UT 84302



**Good Grades
PAY**
STUDENT REWARDS

**EARN A'S.
EARN CASH!**

\$3 for every A on your report card with more ways to earn!

Scan To Learn More

Member FDIC



Customer Service:

801-813-1600



Website:

www.fcbutah.com

Statement of Account

Account Title: BOX ELDER COUNTY AND PERRY CITY FLOOD CO

Statement Dates 9/29/25 to 10/28/25 (30 days)

Terms and Conditions of Your Account updates: Effective December 1, 2025, Savings and Money Market transaction limitations of 6 per calendar month and \$1.00 excess debit fee no longer apply. Minimum balance to avoid imposition of fees (service charge) still apply.

PUBLIC FUNDS CHECKING - XXXXXX1187

Previous Balance	\$16,723.79	Average Ledger	\$16,263.94
Deposits/Credits (0)	\$0.00	Average Collected	\$16,263.94
Checks/Debits (2)	\$6,256.50	Interest Earned	\$0.13
Service Charge	\$0.00	Annual Percentage Yield Earned	0.01%
Interest Paid	\$0.13	2025 Interest Paid	\$2.03
Ending Balance	\$10,467.42		

\$ Transaction Activity

Date	Description	Debits	Credits	Balance
10/22	CHECK 557	-\$256.50		\$16,467.29
10/27	CHECK 556	-\$6,000.00		\$10,467.29
10/28	Interest Deposit		\$0.13	\$10,467.42

SUMMARY BY CHECK NUMBER

Date	Check No	Amount
10/27	556	\$6,000.00
10/22	557	\$256.50

* Denotes checks out of sequence

Interest Rate Summary

Date	Rate
9/28	0.01%

BOX ELDER & PERRY CITY
FLOOD CONTROL & DRAINAGE
3335 SOUTH 1200 WEST
PERRY, UT 84202-4229

556

DATE Oct 21-25

PAY TO THE ORDER OF Davis & Batt

six thousand and 00/100 \$ 6,000.00

COUNTY PERMITS

FOR #210646

Ken S. Lepley

Date 10/27/25 Check No 556 Amount \$6,000.00

BOX ELDER & PERRY CITY
FLOOD CONTROL & DRAINAGE
3335 SOUTH 1200 WEST
PERRY, UT 84202-4229

557

DATE Oct 21-25

PAY TO THE ORDER OF Tyra Bischoff

two hundred fifty six and 50/100 \$ 256.50

COUNTY PERMITS

FOR Sept + Oct - 2025

Ken S. Lepley

Date 10/22/25 Check No 557 Amount \$256.50



138722-03A**000089
BOX ELDER COUNTY AND PERRY CITY FLOOD CO
1950 S HWY 89
PERRY UT 84302



**Good Grades
PAY**
STUDENT REWARDS

**EARN A'S.
EARN CASH!**

\$3 for every A on your report card with more ways to earn!

[Scan To Learn More](#)

Member FDIC



Customer Service:

801-813-1600



Website:

www.fcbutah.com

Statement of Account

Account Title: BOX ELDER COUNTY AND PERRY CITY FLOOD CO

Statement Dates 10/01/25 to 11/02/25 (33 days)

PREMIER BUSINESS MMDA - XXXXXX4268

Previous Balance	\$126,801.35	Average Ledger	\$126,801.35
Deposits/Credits (0)	\$0.00	Average Collected	\$126,801.35
Checks/Debits (0)	\$0.00	Interest Earned	\$150.25
Service Charge	\$0.00	Annual Percentage Yield Earned	1.32%
Interest Paid	\$150.25	2025 Interest Paid	\$1,644.00
Ending Balance	\$126,951.60		

Transaction Activity

Date	Description	Debits	Credits	Balance
11/02	Interest Deposit		\$150.25	\$126,951.60

Interest Rate Summary

Date	Rate
9/30	1.65%
10/06	1.25%

12:37 PM

11/11/25

Cash Basis

Box Elder County & Perry City Flood Control**Balance Sheet**

As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
First Community Checking	10,467.42
First Community Money Market	126,951.60
First Community - CD #3754	58,778.87
Total Checking/Savings	196,197.89
Total Current Assets	196,197.89
Fixed Assets	
Infrastructure	2,889,095.69
Land	170,000.00
Total Fixed Assets	3,059,095.69
TOTAL ASSETS	3,255,293.58
LIABILITIES & EQUITY	
Equity	
Fund Balance	
Capital Projects	101,833.53
General	77,718.14
Total Fund Balance	179,551.67
Investments in Fixed Assets	3,059,095.69
Net Income	16,646.22
Total Equity	3,255,293.58
TOTAL LIABILITIES & EQUITY	3,255,293.58

12:40 PM

11/11/25

Accrual Basis

Box Elder County & Perry City Flood Control

General Ledger

As of October 31, 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
First Community Checking									10,886.60
Check	01/21/2025	536		Davis & Bott CPAs	Inv 201469	Accounting Fees		475.00	10,411.60
Check	01/21/2025	537		Tyra Bischoff	Inv #025	Staffing		92.63	10,318.97
Check	01/21/2025	538		Jones & Associates	Evans & Mathias Canyons Debris Basins Design & Permitting	-SPLIT-		10,187.50	131.47
Check	01/23/2025			First Community Checking	Transfer from Money Market to Checking	First Community Mon...	10,000.00		10,131.47
Deposit	01/28/2025				Interest	Interest-Savings, Shor...	0.16		10,131.63
Deposit	02/28/2025				Interest	Interest-Savings, Shor...	0.13		10,131.76
Check	03/13/2025			First Community Checking	Xfer to Checking for Reeder Excavation	First Community Mon...	67,584.41		77,716.17
Check	03/13/2025	539		Reeder Excavating LLC	Estimate #3 Final for Mathias Canyon Debris Basin Improvements	Capital Expenditures		67,584.41	10,131.76
Check	03/13/2025	540		Tyra Bischoff	Inv #026	Staffing		78.38	10,053.38
Deposit	03/31/2025				Interest	Interest-Savings, Shor...	0.29		10,053.67
Check	04/15/2025	541		Davis & Bott CPAs	Inv 203159	Accounting Fees		576.00	9,477.67
Check	04/15/2025	543		Tyra Bischoff	Inv #027	Staffing		78.38	9,399.29
Check	04/15/2025	542		Jones & Associates	Engineering Consultations	-SPLIT-		2,261.00	7,138.29
Deposit	04/30/2025				Interest	Interest-Savings, Shor...	0.12		7,138.41
Check	05/20/2025	545		Davis & Bott CPAs	Inv 207491	Accounting Fees		475.00	6,663.41
Check	05/20/2025	546		Tyra Bischoff	Inv #028	Staffing		106.88	6,556.53
Check	05/20/2025	547		Jones & Associates	Engineering Consultations	-SPLIT-		274.75	6,281.78
Check	05/20/2025	544		Reeder Excavating LLC	Invoice # 1073 - Mathias Canyon Pipe Replacement	Capital Expenditures		5,520.00	761.78
Deposit	05/21/2025				Deposit	Property Tax	20,000.00		20,761.78
Deposit	05/28/2025				Interest	Interest-Savings, Shor...	0.15		20,761.93
Check	06/17/2025	548		Jones & Associates	Engineering Consultations	-SPLIT-		1,373.75	19,388.18
Check	06/17/2025	549		Tyra Bischoff	Inv #029	Staffing		78.14	19,310.04
Deposit	06/29/2025				Interest	Interest-Savings, Shor...	0.31		19,310.35
Deposit	07/28/2025				Interest	Interest-Savings, Shor...	0.25		19,310.60
Check	08/19/2025	550		Jones & Associates	Engineering Consultations	-SPLIT-		2,551.75	16,758.85
Check	08/19/2025	551		Utah Local Governments T...	Liability Insurance - Stmt #127635	Insurance		4,837.93	11,920.92
Check	08/19/2025	553		Davis & Bott CPAs	Inv 209317	Accounting Fees		869.00	11,051.92
Check	08/19/2025	554		Tyra Bischoff	Inv #030	Staffing		78.62	10,973.30
Check	08/19/2025	552		La Casa Construction	New Fencing	Capital Expenditures		4,250.00	6,723.30
Check	08/22/2025			First Community Checking	Transfer from Money Market to Checking	First Community Mon...	10,000.00		16,723.30
Deposit	08/28/2025				Interest	Interest-Savings, Shor...	0.27		16,723.57
Deposit	09/28/2025				Interest	Interest-Savings, Shor...	0.22		16,723.79
Check	10/22/2025	557		Tyra Bischoff	Inv #031 and Inv #032	Staffing		256.50	16,467.29
Check	10/27/2025	556		Davis & Bott CPAs	Inv 210646	Accounting Fees		6,000.00	10,467.29
Deposit	10/28/2025				Interest	Interest-Savings, Shor...	0.13		10,467.42
Total First Community Checking							107,586.44	108,005.62	10,467.42
First Community Money Market									191,578.29
Check	01/14/2025	715341		Reeder Excavating LLC	Estimate #2 for Mathias Canyon Debris Basin Improvements	Capital Expenditures		117,698.40	73,879.89
Check	01/23/2025			First Community Checking	Transfer from Money Market to Checking	First Community Chec...		10,000.00	63,879.89
Check	01/23/2025			First Community Money M...	Transfer from CD #3754 to Money Market	First Community - CD ...	50,000.00		113,879.89
Deposit	01/31/2025				Interest	Interest-Savings, Shor...	229.47		114,109.36
Deposit	02/28/2025				Interest	Interest-Savings, Shor...	166.32		114,275.68
Check	03/13/2025			First Community Checking	Xfer to Checking for Reeder Excavation	First Community Chec...		67,584.41	46,691.27
Deposit	03/31/2025				Interest	Interest-Savings, Shor...	93.51		46,784.78
Deposit	04/30/2025				Interest	Interest-Savings, Shor...	53.83		46,838.61
Deposit	05/21/2025				Deposit	Property Tax	89,012.12		135,850.73
Deposit	05/31/2025				Interest	Interest-Savings, Shor...	120.79		135,971.52
Deposit	06/30/2025				Interest	Interest-Savings, Shor...	205.27		136,176.79
Deposit	07/31/2025				Interest	Interest-Savings, Shor...	219.74		136,396.53
Check	08/22/2025			First Community Checking	Transfer from Money Market to Checking	First Community Chec...		10,000.00	126,396.53
Deposit	09/01/2025				Interest	Interest-Savings, Shor...	221.48		126,618.01
Deposit	09/30/2025				Interest	Interest-Savings, Shor...	183.34		126,801.35
Total First Community Money Market							140,505.87	205,282.81	126,801.35
First Community - CD #3754									104,972.68
Deposit	01/17/2025				Deposit	-SPLIT-	3,806.19		108,778.87
Check	01/23/2025			First Community Money M...	Transfer from CD #3754 to Money Market	First Community Mon...		50,000.00	58,778.87
Total First Community - CD #3754							3,806.19	50,000.00	58,778.87

12:40 PM

11/11/25

Accrual Basis

Box Elder County & Perry City Flood Control

General Ledger

As of October 31, 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Construction in Progress									40,281.60
General Journal	07/01/2025	DR20...	*		Show fixed assets on the books	Investments in Fixed ...	528,289.09		568,570.69
General Journal	10/01/2025	DR20...	*		Reclassify CIP to Infrastructure	Infrastructure		568,570.69	0.00
Total Construction in Progress							528,289.09	568,570.69	0.00
Furniture and Equipment									0.00
Total Furniture and Equipment									0.00
Infrastructure									2,320,525.00
General Journal	10/01/2025	DR20...	*		Reclassify CIP to Infrastructure	Construction in Progre...	568,570.69		2,889,095.69
Total Infrastructure							568,570.69	0.00	2,889,095.69
Land									170,000.00
Total Land									170,000.00
Marketable Securities									0.00
Total Marketable Securities									0.00
Other Assets									0.00
Total Other Assets									0.00
Security Deposits Asset									0.00
Total Security Deposits Asset									0.00
Accounts Payable									-127,885.90
General Journal	01/01/2025	DR20...	*		Reverse of GJE DR2024-002 -- Book payables	Capital Expenditures	127,885.90		0.00
Total Accounts Payable							127,885.90	0.00	0.00
Other Liabilities									0.00
Total Other Liabilities									0.00
Fund Balance									-653,056.19
Capital Projects									-575,338.05
General Journal	01/01/2025	DR20...	*		Close to equity	Retained Earnings	473,504.52		-101,833.53
Total Capital Projects							473,504.52	0.00	-101,833.53
General									-77,718.14
Total General									-77,718.14
Fund Balance - Other									0.00
Total Fund Balance - Other									0.00
Total Fund Balance							473,504.52	0.00	-179,551.67
Fund Balance General									0.00
Total Fund Balance General									0.00
Investments in Fixed Assets									-2,530,806.60
General Journal	07/01/2025	DR20...	*		Show fixed assets on the books	Construction in Progre...		528,289.09	-3,059,095.69
Total Investments in Fixed Assets							0.00	528,289.09	-3,059,095.69
Opening Balance Equity									0.00
Total Opening Balance Equity									0.00
Retained Earnings									473,504.52
General Journal	01/01/2025	DR20...	*		Close to equity	Capital Projects		473,504.52	0.00
Total Retained Earnings							0.00	473,504.52	0.00
Direct Public Support									0.00
Corporate Contributions									0.00
Total Corporate Contributions									0.00

12:40 PM

11/11/25

Accrual Basis

Box Elder County & Perry City Flood Control

General Ledger

As of October 31, 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Gifts in Kind - Goods									0.00
Total Gifts in Kind - Goods									0.00
Individ, Business Contributions									0.00
Total Individ, Business Contributions									0.00
Direct Public Support - Other									0.00
Total Direct Public Support - Other									0.00
Total Direct Public Support									0.00
Indirect Public Support									0.00
United Way, CFC Contributions									0.00
Total United Way, CFC Contributions									0.00
Indirect Public Support - Other									0.00
Total Indirect Public Support - Other									0.00
Total Indirect Public Support									0.00
Investments									0.00
Interest-Savings, Short-term CD									0.00
Deposit	01/17/2025			First Community Bank	Deposit	First Community - CD ...		2,630.71	-2,630.71
Deposit	01/17/2025			First Community Bank	Deposit	First Community - CD ...		1,175.48	-3,806.19
Deposit	01/28/2025			First Community Bank	Interest	First Community Chec...		0.16	-3,806.35
Deposit	01/31/2025			First Community Bank	Interest	First Community Mon...		229.47	-4,035.82
Deposit	02/28/2025			First Community Bank	Interest	First Community Chec...		0.13	-4,035.95
Deposit	02/28/2025			First Community Bank	Interest	First Community Mon...		166.32	-4,202.27
Deposit	03/31/2025			First Community Bank	Interest	First Community Chec...		0.29	-4,202.56
Deposit	03/31/2025			First Community Bank	Interest	First Community Mon...		93.51	-4,296.07
Deposit	04/30/2025			First Community Bank	Interest	First Community Chec...		0.12	-4,296.19
Deposit	04/30/2025			First Community Bank	Interest	First Community Mon...		53.83	-4,350.02
Deposit	05/28/2025			First Community Bank	Interest	First Community Chec...		0.15	-4,350.17
Deposit	05/31/2025			First Community Bank	Interest	First Community Mon...		120.79	-4,470.96
Deposit	06/29/2025			First Community Bank	Interest	First Community Chec...		0.31	-4,471.27
Deposit	06/30/2025			First Community Bank	Interest	First Community Mon...		205.27	-4,676.54
Deposit	07/28/2025			First Community Bank	Interest	First Community Chec...		0.25	-4,676.79
Deposit	07/31/2025			First Community Bank	Interest	First Community Mon...		219.74	-4,896.53
Deposit	08/28/2025			First Community Bank	Interest	First Community Chec...		0.27	-4,896.80
Deposit	09/01/2025			First Community Bank	Interest	First Community Mon...		221.48	-5,118.28
Deposit	09/28/2025			First Community Bank	Interest	First Community Chec...		0.22	-5,118.50
Deposit	09/30/2025			First Community Bank	Interest	First Community Mon...		183.34	-5,301.84
Deposit	10/28/2025				Interest	First Community Chec...		0.13	-5,301.97
Total Interest-Savings, Short-term CD							0.00	5,301.97	-5,301.97
Investments - Other									0.00
Total Investments - Other									0.00
Total Investments							0.00	5,301.97	-5,301.97
Other Types of Income									0.00
Miscellaneous Revenue									0.00
Total Miscellaneous Revenue									0.00
Other Types of Income - Other									0.00
Total Other Types of Income - Other									0.00
Total Other Types of Income									0.00
Program Income									0.00
Membership Dues									0.00
Total Membership Dues									0.00
Program Service Fees									0.00
Total Program Service Fees									0.00

12:40 PM

11/11/25

Accrual Basis

Box Elder County & Perry City Flood Control

General Ledger

As of October 31, 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Program Income - Other									0.00
Total Program Income - Other									0.00
Total Program Income									0.00
Property Tax									0.00
Deposit	05/21/2025			Box Elder County Treasurer	Property Tax	First Community Chec...		20,000.00	-20,000.00
Deposit	05/21/2025			Box Elder County Treasurer	Property Tax	First Community Mon...		89,012.12	-109,012.12
Total Property Tax							0.00	109,012.12	-109,012.12
Bank Service Charges									0.00
Total Bank Service Charges									0.00
Business Expenses									0.00
Business Registration Fees									0.00
Total Business Registration Fees									0.00
Business Expenses - Other									0.00
Total Business Expenses - Other									0.00
Total Business Expenses									0.00
Capital Expenditures									0.00
General Journal	01/01/2025	DR20...	*		Book payables	Accounts Payable		127,885.90	-127,885.90
Check	01/14/2025	715341		Reeder Excavating LLC	Estimate #2 for Mathias Canyon Debris Basin Improvements	First Community Mon...	117,698.40		-10,187.50
Check	01/21/2025	538		Jones & Associates	Inv #22544 - Evans & Mathias Canyons Debris Basins Design & Permitting	First Community Chec...	6,398.50		-3,789.00
Check	01/21/2025	538		Jones & Associates	Inv #22608 - Evans & Mathias Canyons Debris Basins Design & Permitting	First Community Chec...	2,746.00		-1,043.00
Check	01/21/2025	538		Jones & Associates	Inv #22671 - Evans & Mathias Canyons Debris Basins Design & Permitting	First Community Chec...	1,043.00		0.00
Check	03/13/2025	539		Reeder Excavating LLC	Estimate #3 Final for Mathias Canyon Debris Basin Improvements	First Community Chec...	67,584.41		67,584.41
Check	04/15/2025	542		Jones & Associates	Inv #22729 - Evans & Mathias Canyons Debris Basins Design & Permitting	First Community Chec...	1,162.00		68,746.41
Check	04/15/2025	542		Jones & Associates	Inv #22789 - Evans & Mathias Canyons Debris Basins Design & Permitting	First Community Chec...	1,020.50		69,766.91
Check	05/20/2025	547		Jones & Associates	Inv #22855 - Evans & Mathias Canyons Debris Basins Design & Permitting	First Community Chec...	39.25		69,806.16
Check	05/20/2025	544		Reeder Excavating LLC	Invoice # 1073 - Mathias Canyon Pipe Replacement	First Community Chec...	5,520.00		75,326.16
Check	06/17/2025	548		Jones & Associates	Inv #22920 - Evans & Mathias Canyons Debris Basins Design & Permitting	First Community Chec...	667.25		75,993.41
Check	08/19/2025	550		Jones & Associates	Inv #22982 - Evans & Mathias Canyons Debris Basins Design & Permitting	First Community Chec...	314.00		76,307.41
Check	08/19/2025	550		Jones & Associates	Inv #23046 - Evans & Mathias Canyons Debris Basins Design & Permitting	First Community Chec...	78.50		76,385.91
Check	08/19/2025	552		La Casa Construction	New Fence	First Community Chec...	4,250.00		80,635.91
Total Capital Expenditures							208,521.81	127,885.90	80,635.91
Contract Services									0.00
Accounting Fees									0.00
Check	01/21/2025	536		Davis & Bott CPAs	Inv 201469	First Community Chec...	475.00		475.00
Check	04/15/2025	541		Davis & Bott CPAs	Inv 203159	First Community Chec...	576.00		1,051.00
Check	05/20/2025	545		Davis & Bott CPAs	Inv 207491	First Community Chec...	475.00		1,526.00
Check	08/19/2025	553		Davis & Bott CPAs	Inv 209317	First Community Chec...	869.00		2,395.00
Check	10/27/2025	556		Davis & Bott CPAs	Inv 210646	First Community Chec...	6,000.00		8,395.00
Total Accounting Fees							8,395.00	0.00	8,395.00
Engineering									0.00
Check	04/15/2025	542		Jones & Associates	Inv #22789 - Threemile Creek Pipe Crossing 1200 West	First Community Chec...	78.50		78.50
Check	05/20/2025	547		Jones & Associates	Inv #22855 - Threemile Creek Pipe Crossing 1200 West	First Community Chec...	235.50		314.00
Check	06/17/2025	548		Jones & Associates	Inv #22920 - 2025 Basin Maintenance Project	First Community Chec...	314.00		628.00
Check	06/17/2025	548		Jones & Associates	Inv #22920 - Threemile Creek Pipe Crossing 1200 West	First Community Chec...	392.50		1,020.50
Check	08/19/2025	550		Jones & Associates	Inv #22982 - 2025 Basin Maintenance Project	First Community Chec...	1,080.25		2,100.75
Check	08/19/2025	550		Jones & Associates	Inv #23046 - 2025 Basin Maintenance Project	First Community Chec...	855.00		2,955.75
Check	08/19/2025	550		Jones & Associates	Inv #23107 - 2025 Basin Maintenance Project	First Community Chec...	224.00		3,179.75
Total Engineering							3,179.75	0.00	3,179.75
Legal Fees									0.00
Total Legal Fees									0.00
Outside Contract Services									0.00
Total Outside Contract Services									0.00

12:40 PM

11/11/25

Accrual Basis

Box Elder County & Perry City Flood Control

General Ledger

As of October 31, 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Staffing									0.00
Check	01/21/2025	537		Tyra Bischoff	Inv #025	First Community Chec...	92.63		92.63
Check	03/13/2025	540		Tyra Bischoff	Inv #026	First Community Chec...	78.38		171.01
Check	04/15/2025	543		Tyra Bischoff	Inv #027	First Community Chec...	78.38		249.39
Check	05/20/2025	546		Tyra Bischoff	Inv #028	First Community Chec...	106.88		356.27
Check	06/17/2025	549		Tyra Bischoff	Inv #029	First Community Chec...	78.14		434.41
Check	08/19/2025	554		Tyra Bischoff	Inv #030	First Community Chec...	78.62		513.03
Check	10/22/2025	557		Tyra Bischoff	Inv #031 and Inv #032	First Community Chec...	256.50		769.53
Total Staffing							769.53	0.00	769.53
Contract Services - Other									0.00
Total Contract Services - Other									0.00
Total Contract Services							12,344.28	0.00	12,344.28
Facilities and Equipment									0.00
Depr and Amort - Allowable									0.00
Total Depr and Amort - Allowable									0.00
Donated Facilities									0.00
Total Donated Facilities									0.00
Equip Rental and Maintenance									0.00
Total Equip Rental and Maintenance									0.00
Property Insurance									0.00
Total Property Insurance									0.00
Rent, Parking, Utilities									0.00
Total Rent, Parking, Utilities									0.00
Facilities and Equipment - Other									0.00
Total Facilities and Equipment - Other									0.00
Total Facilities and Equipment									0.00
Insurance									0.00
Check	08/19/2025	551		Utah Local Governments T...	Liability Insurance - Stmt #127635	First Community Chec...	4,837.93		4,837.93
Total Insurance							4,837.93	0.00	4,837.93
Operations									0.00
Books, Subscriptions, Reference									0.00
Total Books, Subscriptions, Reference									0.00
Postage, Mailing Service									0.00
Total Postage, Mailing Service									0.00
Printing and Copying									0.00
Total Printing and Copying									0.00
Supplies									0.00
Total Supplies									0.00
Telephone, Telecommunications									0.00
Total Telephone, Telecommunications									0.00
Operations - Other									0.00
Total Operations - Other									0.00
Total Operations									0.00
Other Types of Expenses									0.00
Insurance - Liability, D and O									0.00
Total Insurance - Liability, D and O									0.00

12:40 PM

11/11/25

Accrual Basis

Box Elder County & Perry City Flood Control

General Ledger

As of October 31, 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Other Costs									0.00
Total Other Costs									0.00
Other Types of Expenses - Other									0.00
Total Other Types of Expenses - Other									0.00
Total Other Types of Expenses									0.00
Repairs & Maintenance									0.00
Total Repairs & Maintenance									0.00
Supplies and Materials									0.00
Advertising									0.00
Total Advertising									0.00
Supplies and Materials - Other									0.00
Total Supplies and Materials - Other									0.00
Total Supplies and Materials									0.00
Travel and Meetings									0.00
Conference, Convention, Meeting									0.00
Total Conference, Convention, Meeting									0.00
Travel									0.00
Total Travel									0.00
Travel and Meetings - Other									0.00
Total Travel and Meetings - Other									0.00
Total Travel and Meetings									0.00
Ask My Accountant									0.00
Total Ask My Accountant									0.00
No acct									0.00
Total no acct									0.00
TOTAL							2,175,852.72	2,175,852.72	0.00

9:50 AM

11/11/25

Cash Basis

Box Elder County & Perry City Flood Control

Profit & Loss

January through October 2025

	Jan - Oct 25	Jan - Oct 24
Ordinary Income/Expense		
Income		
Investments		
Interest-Savings, Short-term CD	5,301.97	18,030.77
Total Investments	5,301.97	18,030.77
Property Tax	109,012.12	97,446.61
Total Income	114,314.09	115,477.38
Expense		
Capital Expenditures	80,635.91	390,218.19
Contract Services		
Accounting Fees	8,395.00	3,084.11
Engineering	3,179.75	3,359.75
Staffing	769.53	861.50
Total Contract Services	12,344.28	7,305.36
Insurance	4,837.93	4,490.50
Repairs & Maintenance	0.00	46,084.00
Total Expense	97,818.12	448,098.05
Net Ordinary Income	16,495.97	-332,620.67
Net Income	16,495.97	-332,620.67



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: 10/31/2025
Invoice Number: 211338
Client Number: 187417.

Accounting Services Rendered Through 10/31/2025:

- Entered and reconciled transactions for July, August and September 2025.
- Preparation for and meeting to present budget and Agreed-Upon Procedures.

Invoice Total: \$973.00

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: NOVEMBER 17, 2025

Box Elder and Perry City Flood Control
Invoice #032

FOR: FLOOD CONTROL MINUTES & MISC.
SERVICES

DATE	DESCRIPTION	HOURS	LINE TOTAL
10/21/2025	Meeting	1.25	
11/7/2025	Agenda/Public Hearing Notice/Minutes/Emails	2	
11/17/2025	Packet/Emails	.25	
	TOTAL	3.5 hours	X 28.50
SUBTOTAL			99.75
SALES TAX			0
TOTAL			99.75

THANK YOU