

Box Elder County & Perry City Flood Control

Balance Sheet

As of June 30, 2026

	Jun 30, 26	Jun 30, 25
ASSETS		
Current Assets		
Checking/Savings		
First Community Checking	3,203.16	19,310.35
First Community Money Market	196,946.73	136,176.79
First Community - CD #3754	59,964.11	58,778.87
Total Checking/Savings	260,114.00	214,266.01
Total Current Assets	260,114.00	214,266.01
Fixed Assets		
Construction in Progress	0.00	40,281.60
Infrastructure	2,969,731.60	2,320,525.00
Land	170,000.00	170,000.00
Total Fixed Assets	3,139,731.60	2,530,806.60
TOTAL ASSETS	3,399,845.60	2,745,072.61
LIABILITIES & EQUITY		
Equity		
Fund Balance		
Capital Projects	86,530.51	101,833.53
General	77,718.14	77,718.14
Total Fund Balance	164,248.65	179,551.67
Investments in Fixed Assets	3,139,731.60	2,530,806.60
Net Income	95,865.35	34,714.34
Total Equity	3,399,845.60	2,745,072.61
TOTAL LIABILITIES & EQUITY	3,399,845.60	2,745,072.61

Box Elder County & Perry City Flood Control

Profit & Loss

January through June 2026

	Jan - Jun 26
Ordinary Income/Expense	
Income	
Investments	
Interest - CD	1,185.24
Interest - Savings and MM	677.12
Total Investments	1,862.36
Property Tax	100,092.22
Total Income	101,954.58
Expense	
Capital Expenditures	4,310.00
Contract Services	
Accounting Fees	1,076.00
Staffing	678.23
Total Contract Services	1,754.23
Operations	25.00
Total Expense	6,089.23
Net Ordinary Income	95,865.35
Net Income	95,865.35

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Accrual Basis

Box Elder County & Perry City Flood Control

General Ledger

As of June 30, 2026

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
First Community Checking									9,291.94
Check	01/27/2026	564		Tyra Bischoff	Check # 564	Staffing		93.98	9,197.96
Deposit	01/28/2026				Interest	Interest - Saving...	0.20		9,198.16
Check	02/03/2026	563		Jones & Associates	Invoice # 23458	Capital Expendit...		549.50	8,648.66
Check	02/18/2026	568		Tyra Bischoff	Invoice # 034	Staffing		156.75	8,491.91
Check	02/23/2026	565		Davis & Bott CPAs	Invoice # 213190	Accounting Fees		826.00	7,665.91
Check	02/25/2026	567		Jones & Associates	Invoice # 23403	Capital Expendit...		235.50	7,430.41
Check	02/27/2026	566		State of Utah	Lt. Governors Office Receipt # 381350	Operations		25.00	7,405.41
Deposit	03/01/2026				Interest	Interest - Saving...	0.08		7,405.49
Check	03/12/2026	570		Tyra Bischoff	Invoice # 036 & #035	Staffing		185.25	7,220.24
Check	03/16/2026	569		Jones & Associates	Kevin Pebley & Michael	Capital Expendit...		513.00	6,707.24
Deposit	03/29/2026				Interest	Interest - Saving...	0.05		6,707.29
Deposit	04/28/2026				Interest	Interest - Saving...	0.06		6,707.35
Check	05/04/2026	572		Tyra Bischoff	Check # 572	Staffing		99.75	6,607.60
Check	05/04/2026	573		Davis & Bott CPAs	Check # 573	Accounting Fees		250.00	6,357.60
Check	05/05/2026	571		Jones & Associates	Check # 571	Capital Expendit...		2,413.50	3,944.10
Check	05/20/2026	575		Tyra Bischoff	Check # 575	Staffing		142.50	3,801.60
Check	05/26/2026	574		Jones & Associates	Check # 574	Capital Expendit...		598.50	3,203.10
Deposit	05/28/2026				Interest	Interest - Saving...	0.03		3,203.13
Deposit	06/28/2026				Interest	Interest - Saving...	0.03		3,203.16
Total First Community Checking							0.45	6,089.23	3,203.16
First Community Money Market									96,177.84
Deposit	02/01/2026				Deposit	Interest - Saving...	71.67		96,249.51
Deposit	02/18/2026				DDA Regular Deposit	Property Tax	100,092.22		196,341.73
Deposit	03/01/2026				Interest	Interest - Saving...	83.55		196,425.28
Deposit	03/31/2026				interest	Interest - Saving...	129.15		196,554.43
Deposit	04/30/2026				Interest	Interest - Saving...	129.24		196,683.67
Deposit	05/31/2026				Interest	Interest - Saving...	133.64		196,817.31
Deposit	06/30/2026				Interest	Interest - Saving...	129.42		196,946.73
Total First Community Money Market							100,768.89	0.00	196,946.73
First Community - CD #3754									58,778.87
General Journal	01/16/2026	DR202...	*		Interest	Interest - CD	1,185.24		59,964.11
Total First Community - CD #3754							1,185.24	0.00	59,964.11
Construction in Progress									0.00
Total Construction in Progress									0.00
Furniture and Equipment									0.00
Total Furniture and Equipment									0.00
Infrastructure									2,889,095.69
General Journal	01/01/2026	DR202...	*		-MULTIPLE-	-SPLIT-	80,635.91		2,969,731.60
Total Infrastructure							80,635.91	0.00	2,969,731.60
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									0.00
Total Accounts Payable									0.00
Other Liabilities									0.00
Total Other Liabilities									0.00

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Accrual Basis

Box Elder County & Perry City Flood Control

General Ledger

As of June 30, 2026

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Fund Balance									-179,551.67
Capital Projects									-101,833.53
General Journal	01/01/2026	DR202...	*		Close retained earnings to fund balance	Retained Earnings	15,303.02		-86,530.51
Total Capital Projects							15,303.02	0.00	-86,530.51
General									-77,718.14
Total General									-77,718.14
Fund Balance - Other									0.00
Total Fund Balance - Other									0.00
Total Fund Balance							15,303.02	0.00	-164,248.65
Fund Balance General									0.00
Total Fund Balance General									0.00
Investments in Fixed Assets									-3,059,095.69
General Journal	01/01/2026	DR202...	*		Show fixed assets on the books	Infrastructure		80,635.91	-3,139,731.60
Total Investments in Fixed Assets							0.00	80,635.91	-3,139,731.60
Opening Balance Equity									0.00
Total Opening Balance Equity									0.00
Retained Earnings									15,303.02
General Journal	01/01/2026	DR202...	*		Close retained earnings to fund balance	Capital Projects		15,303.02	0.00
Total Retained Earnings							0.00	15,303.02	0.00
Direct Public Support									0.00
Corporate Contributions									0.00
Total Corporate Contributions									0.00
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 - CD									0.00
General Journal	01/16/2026	DR202...	*		Interest	First Community...		1,185.24	-1,185.24
Total Interest - CD							0.00	1,185.24	-1,185.24

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Accrual Basis

Box Elder County & Perry City Flood Control

General Ledger

As of June 30, 2026

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Interest - Savings and MM									0.00
Deposit	01/28/2026				Interest	First Community...		0.20	-0.20
Deposit	02/01/2026				Deposit	First Community...	71.67		-71.87
Deposit	03/01/2026				Interest	First Community...		0.08	-71.95
Deposit	03/01/2026				Interest	First Community...	83.55		-155.50
Deposit	03/29/2026				Interest	First Community...		0.05	-155.55
Deposit	03/31/2026				interest	First Community...	129.15		-284.70
Deposit	04/28/2026				Interest	First Community...		0.06	-284.76
Deposit	04/30/2026				Interest	First Community...	129.24		-414.00
Deposit	05/28/2026				Interest	First Community...		0.03	-414.03
Deposit	05/31/2026				Interest	First Community...	133.64		-547.67
Deposit	06/28/2026				Interest	First Community...		0.03	-547.70
Deposit	06/30/2026				Interest	First Community...		129.42	-677.12
Total Interest - Savings and MM							0.00	677.12	-677.12
Investments - Other									0.00
Total Investments - Other									0.00
Total Investments							0.00	1,862.36	-1,862.36
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
Program Income - Other									0.00
Total Program Income - Other									0.00
Total Program Income									0.00
Property Tax									0.00
Deposit	02/18/2026				DDA Regular Deposit	First Community...		100,092.22	-100,092.22
Total Property Tax							0.00	100,092.22	-100,092.22
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
Check	02/03/2026	563		Jones & Associates	Invoice # 23458	First Community...	549.50		549.50
Check	02/25/2026	567		Jones & Associates	Invoice # 23403	First Community...	235.50		785.00
Check	03/16/2026	569		Jones & Associates	Kevin Pebley & Michael	First Community...	513.00		1,298.00
Check	05/05/2026	571		Jones & Associates	Check # 571	First Community...	2,413.50		3,711.50
Check	05/26/2026	574		Jones & Associates	Check # 574	First Community...	598.50		4,310.00
Total Capital Expenditures							4,310.00	0.00	4,310.00

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Accrual Basis

Box Elder County & Perry City Flood Control

General Ledger

As of June 30, 2026

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Contract Services									0.00
Accounting Fees									0.00
Check	02/23/2026	565		Davis & Bott CPAs	Invoice # 213190	First Community...	826.00		826.00
Check	05/04/2026	573		Davis & Bott CPAs	Check # 573	First Community...	250.00		1,076.00
Total Accounting Fees							1,076.00	0.00	1,076.00
Engineering									0.00
Total Engineering									0.00
Legal Fees									0.00
Total Legal Fees									0.00
Outside Contract Services									0.00
Total Outside Contract Services									0.00
Staffing									0.00
Check	01/27/2026	564		Tyra Bischoff	Check # 564	First Community...	93.98		93.98
Check	02/18/2026	568		Tyra Bischoff	Invoice # 034	First Community...	156.75		250.73
Check	03/12/2026	570		Tyra Bischoff	Invoice # 036 & #035	First Community...	185.25		435.98
Check	05/04/2026	572		Tyra Bischoff	Check # 572	First Community...	99.75		535.73
Check	05/20/2026	575		Tyra Bischoff	Check # 575	First Community...	142.50		678.23
Total Staffing							678.23	0.00	678.23
Contract Services - Other									0.00
Total Contract Services - Other									0.00
Total Contract Services							1,754.23	0.00	1,754.23
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
Total Insurance									0.00
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

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Accrual Basis

Box Elder County & Perry City Flood Control
General Ledger
As of June 30, 2026

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Telephone, Telecommunications									0.00
Total Telephone, Telecommunications									0.00
Operations - Other									0.00
Check	02/27/2026	566		State of Utah	Lt. Governors Office Receipt # 381350	First Community...	25.00		25.00
Total Operations - Other							25.00	0.00	25.00
Total Operations							25.00	0.00	25.00
Other Types of Expenses									0.00
Insurance - Liability, D and O									0.00
Total Insurance - Liability, D and O									0.00
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							203,982.74	203,982.74	0.00

Deposit and Investment Report
Total Holdings

Box Elder County and Perry City
Flood Control

Period Ending 6/30/2026
David Rogers 2026-07-21

Bank/PTIF/Money Market Accounts					
Account Type	Fund Assignment	Qualified Depository	Other Depository	Amount Held	ECR/Sweep Rate
Money Market Fund	General/Capital Projects	First Community Bank		\$196,946.73	0.80%
Checking	General	First Community Bank		\$3,203.16	0.01%

Total Bank/PTIF/Money Market Accounts

\$200,149.89

Investments

Security Type	Security Description	Purchase Date	Maturity Date	Broker / Dealer	Other Broker / Dealer	Certified Investment Adviser	Par Value / Face Value	Cost Value	Market Value	Book Value / Amortized Value	Current Yield
CUSIP Number	Fund Assignment	Custodian / Safe Keeping Location	Call Date	Agents		Investment Representatives					Coupon Rate
Qualified Bank CD	CD	1/17/2026	2/20/2027	Other	None	Self Managed	\$50,000.00	\$50,000.00	\$59,964.11	\$50,000.00	4.00%
None	Capital Projects	First Community Bank									4.00%

Total Investments

\$50,000.00

\$50,000.00

\$59,964.11

\$50,000.00

Grand Total

\$250,149.89

\$250,149.89

\$260,114.00

\$250,149.89