Parowan City
Standard Financial Report
10 General Fund - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(78,952.32)	126,954.58	64,846.17
1121 PTIF 1761 Combined Accounts	0.00	0.00	154.67
1122 PTIF 2149 CLASS C ROAD	208,378.06	0.00	282,851.66
1123 PTIF 3071 CIB SINKING (DEBT SERVICE)	4.38	0.00	4.38
1124 PTIF 4963 Police Impact	0.00	0.00	532.44
1125 PTIF 4964 Fire Impact	0.56	0.00	664.58
1127 PTIF 4966 Parks Impact	111,864.10	0.00	125,012.83
1135 PTIF 8367 City Office	117,615.01	(200,000.00)	(123,291.10)
1160 Xpress Bill Pay	0.00	4,100.93	16,583.21
1171 Petty Cash	622.45	0.00	622.45
1175 Undeposited receipts	0.00	409.93	604.18
1191.1 Restricted cash	111,864.66	0.00	111,864.66
1191.2 Restricted cash offset	(111,864.66)	0.00	(111,864.66)
Total Cash and cash equivalents	**359,532.24**	**(68,534.56)**	**368,585.47**
Total Cash and cash equivalents	**359,532.24**	**(68,534.56)**	**368,585.47**
Receivables			
1311 ACCOUNTS RECEIVABLE	13,610.07	(1,545.75)	13,220.48
1351 TAXES RECEIVABLE - CURRENT	12,284.70	0.00	12,284.70
1352 TAXES RECEIVABLE - DEFERRED	708,125.00	0.00	708,125.00
1353 DUE FROM OTHER GOVERNMENTS	174,728.78	0.00	165,728.78
Total Receivables	**908,748.55**	**(1,545.75)**	**899,358.96**
Other current assets			
1579 ROOM TAX PAYABLE	1,913.47	0.00	2,450.56
1590 GYM MEMBERSHIP	4,407.44	0.00	4,377.44
Total Other current assets	**6,320.91**	**0.00**	**6,828.00**
Total Current Assets	**1,274,601.70**	**(70,080.31)**	**1,274,772.43**
Total Assets:	**1,274,601.70**	**(70,080.31)**	**1,274,772.43**
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(47,345.49)	64,454.87	(10,080.80)
2135 FAIRGRDS/PARKS CLEANING DEPOSI	(2,775.00)	0.00	(2,775.00)
2138 SALES TAX PAYABLE	6,256.81	(53.04)	5,975.45
Total Current liabilities	**(43,863.68)**	**64,401.83**	**(6,880.35)**
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(35,198.97)	0.00	(35,198.97)
2152 PAYROLL LIABILITY CLEARING	76.87	0.00	0.00
2223 STATE WITHHOLDING PAYABLE	0.00	2,683.78	(5,106.51)
2230 RETIREMENT PAYABLE	0.00	(203.86)	(17,371.27)
2245 MISC/PAYROLL PAYABLE	(20.00)	(130.00)	(445.93)
2249 HEALTH SAVINGS ACCOUNT	0.00	0.00	(875.00)
2250 HEALTH INSURANCE PAYABLE	0.00	(36,449.48)	(34,704.08)
2252 COLONIAL INSURANCE PAYABLE	0.00	(191.52)	(216.57)
2253 AMERICAN FAMILY LIFE INS. PAYA	(94.40)	0.00	(188.80)
Total Payroll liabilities	**(35,236.50)**	**(34,291.08)**	**(94,107.13)**
Deferred revenue			
2480 Deferred inflow - property taxes	(708,125.00)	0.00	(708,125.00)
Total Deferred revenue	**(708,125.00)**	**0.00**	**(708,125.00)**
Long-term liabilities			
2501.1 Accrued interest payable	(9,438.75)	0.00	(9,438.75)
2501.2 Accrued interest paybale offset	9,438.75	0.00	9,438.75
2520.1 2015 LBA Lease Revenue (City Hall) issued	(972,000.00)	0.00	(972,000.00)
2520.2 2015 LBA Lease Revenue (City Hall) repaid	136,606.80	0.00	164,606.80
2520.3 2015 LBA Lease Revenue (City Hall) current	(28,000.00)	0.00	(28,000.00)
2520.4 2015 LBA Lease Revenue (City Hall) current offs	28,000.00	0.00	28,000.00
2599 General LTD offset	835,393.20	0.00	807,393.20
Total Long-term liabilities	**0.00**	**0.00**	**0.00**

	Prior Year Actual	Current Period Actual	Current Year Actual
Total Liabilities:	**(787,225.18)**	**30,110.75**	**(809,112.48)**
Equity - Paid in / Contributed			
2963 Capital outlay restriction	(111,864.66)	0.00	(111,864.66)
2980 FUND BALANCE	(375,511.86)	39,969.56	(353,795.29)
Total Equity - Paid in / Contributed	**(487,376.52)**	**39,969.56**	**(465,659.95)**
Total Liabilities and Fund Equity	**(1,274,601.70)**	**70,080.31**	**(1,274,772.43)**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
10 General Fund - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Taxes					
3110 PROPERTY TAX	657,549.00	9.00	2,692.71	620,000.00	620,000.00
3120 REDEMPTION - PROPERTY TAXES	36,323.84	166.16	11,271.43	35,000.00	35,000.00
3130 SALES AND USE TAXES (STATE)	603,184.91	54,121.42	213,521.56	420,000.00	420,000.00
3140 CABLE SALES AND USE TAX	3,682.58	313.50	1,244.40	3,700.00	3,700.00
3160 AIRPORT GAS TAX AND MISC FEES	13.04	0.00	0.00	0.00	0.00
3170 TELEPHONE SALES AND USE TAX	12,799.59	1,313.97	4,598.24	13,000.00	13,000.00
3180 FEE IN LIEU OF TAXES	69,237.16	5,258.26	27,208.12	65,000.00	65,000.00
3190 QUESTAR ENERGY TAXES	54,766.25	1,554.00	5,151.32	50,000.00	50,000.00
3195 ELECTRIC SALES AND USE TAX	117,348.65	8,435.46	39,871.96	105,000.00	105,000.00
3376 CRT/COUNTY DONATION	5,165.00	0.00	0.00	10,000.00	10,000.00
Total Taxes	**1,560,070.02**	**71,171.77**	**305,559.74**	**1,321,700.00**	**1,321,700.00**
Licenses and permits					
3210 BUSINESS LICENSES	10,300.00	100.00	770.00	8,000.00	8,000.00
3221 BUILDING PERMITS	18,128.24	4,037.41	7,454.87	9,000.00	9,000.00
3225 ANIMAL LICENSES	1,100.00	40.00	355.00	800.00	800.00
Total Licenses and permits	**29,528.24**	**4,177.41**	**8,579.87**	**17,800.00**	**17,800.00**
Intergovernmental revenue					
3312 FEDERAL GRANT	9,000.00	0.00	0.00	0.00	22,000.00
3340 STATE GRANTS	66,458.02	0.00	0.00	8,000.00	17,000.00
3341 FIRE OPERATING GRANTS/REVENUE	4,787.71	639.00	639.00	1,000.00	1,000.00
3342 OPERATING GRANTS	0.00	0.00	0.00	35,000.00	41,000.00
3343 POLICE OPERATING GRANTS/CANINE	10,500.00	0.00	0.00	12,500.00	12,500.00
3344 POLICE INTERDICTION	9,200.00	0.00	0.00	10,000.00	10,000.00
3356 CLASS "C" ROAD	215,779.88	0.00	74,283.67	185,000.00	185,000.00
3358 STATE LIQUOR FUND	5,542.58	0.00	0.00	5,200.00	5,200.00
3360 POLICE ALLOCATION	46,753.95	0.00	42,533.63	90,000.00	90,000.00
3371 FIRE ALLOCATION - COUNTY	40,000.00	0.00	0.00	40,000.00	40,000.00
3372 AIRPORT - COUNTY ALLOCATION	11,000.00	0.00	0.00	11,000.00	11,000.00
3373 LIBRARY - AREA CONTRIBUTION	33,576.07	0.00	0.00	27,500.00	27,500.00
3375 RECREATION - COUNTY	3,000.00	0.00	0.00	3,000.00	3,000.00
3380 CARES Act	272,715.00	0.00	0.00	20,000.00	394,580.00
3382 ARPA Funds	0.00	7,080.55	194,370.55	0.00	0.00
Total Intergovernmental revenue	**728,313.21**	**7,719.55**	**311,826.85**	**448,200.00**	**859,780.00**
Charges for services					
3415 MAPS AND LAND USE FEES	1,365.00	0.00	800.00	100.00	100.00
3445 PUBLIC SAFETY FEES	2,140.00	40.00	245.00	1,000.00	1,000.00
3446 PUBLIC SAFETY 911 DISPATCH FEE	29,749.59	2,521.48	10,027.46	27,000.00	27,000.00
3455 ANIMAL CONTROL & SHELTER FEES	660.00	200.00	670.00	1,000.00	1,000.00
3472 SWIMMING POOL AND POOL CONCESSION FEE	17,529.22	0.00	0.00	0.00	0.00
3474 RECREATION FEES	9,846.00	1,505.00	7,145.00	10,000.00	10,000.00
3475 GLIDERS	702.26	0.00	0.00	250.00	250.00
3476 LIBRARY USE FEES	0.00	0.00	0.00	500.00	500.00
3477 EVENTS	8,467.00	1,670.00	5,280.00	3,000.00	3,000.00
3479 MARATHON	11,108.00	0.00	5,472.00	10,000.00	10,000.00
3482 SALE OF CEMETERY LOTS	18,075.00	4,462.50	12,019.00	5,000.00	5,000.00
3483 BURIAL FEES AND ASSESSMENTS	19,660.00	1,750.00	5,175.00	10,500.00	10,500.00
3621 AIRPORT - RENTS/LEASES	7,450.00	0.00	0.00	3,000.00	3,000.00
3820 THEATER SALES AND CONCESSION	340.90	0.00	125.00	500.00	500.00
3822 AIRPORT - FUEL FEE	4,734.15	124.17	737.82	250.00	250.00
Total Charges for services	**131,827.12**	**12,273.15**	**47,696.28**	**72,100.00**	**72,100.00**
Fines and forfeitures					
3510 COURT FINES	135,830.24	1,493.65	41,135.13	120,000.00	120,000.00
Total Fines and forfeitures	**135,830.24**	**1,493.65**	**41,135.13**	**120,000.00**	**120,000.00**
Interest					
3801 Interest to be allocated	0.00	0.00	4,520.67	40,000.00	40,000.00
3803 IMPACT FEE INTEREST	406.47	0.00	96.79	500.00	500.00
3805 CLASS "C" ROAD INTEREST	1,370.12	0.00	189.93	1,200.00	1,200.00
3810 GENERAL FUND INTEREST	1,093.59	0.00	163.15	1,000.00	1,000.00
Total Interest	**2,870.18**	**0.00**	**4,970.54**	**42,700.00**	**42,700.00**
Miscellaneous revenue					
3620 RENTS/LEASES	1,279.00	390.00	1,077.00	1,000.00	1,000.00

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
3625 RENTS - STALLS	550.00	105.00	200.00	500.00	500.00
3725 IMPACT FEES - POLICE	2,061.50	199.50	798.00	600.00	600.00
3726 IMPACT FEES - FIRE	2,635.16	248.58	994.32	800.00	800.00
3728 IMPACT FEES - PARKS	52,214.08	4,895.07	19,580.28	15,000.00	15,000.00
3815 PAAL DONATIONS	60.00	0.00	0.00	0.00	0.00
3816 SHADE TREE DONATIONS	500.00	0.00	0.00	0.00	0.00
3824 SOUVENIOR SHOP SUPPLIES	18,280.64	1,520.27	7,412.63	15,000.00	15,000.00
3831 SUB FOR SANTA DONATIONS	8,334.00	0.00	500.00	6,000.00	6,000.00
3890 SUNDRY REVENUES	32,168.07	65.00	704.99	17,000.00	17,000.00
3897 CHRISTMAS IN COUNTRY	592.30	760.00	2,560.00	3,500.00	3,500.00
Total Miscellaneous revenue	**118,674.75**	**8,183.42**	**33,827.22**	**59,400.00**	**59,400.00**
Contributions and transfers					
3990 BEG. GEN FUND BAL TO BE APPROP	0.00	0.00	0.00	481,215.00	481,215.00
Total Contributions and transfers	**0.00**	**0.00**	**0.00**	**481,215.00**	**481,215.00**
Total Revenue:	**2,707,113.76**	**105,018.95**	**753,595.63**	**2,563,115.00**	**2,974,695.00**
Expenditures:					
General government					
Legislative					
4111 Leg SALARIES - MAYOR AND COUNCIL	9,997.60	961.43	3,845.72	13,000.00	13,000.00
4113 Leg FICA	771.60	73.57	294.28	1,000.00	1,000.00
4114 Leg INSURANCE	9,590.07	743.52	3,003.84	14,500.00	14,500.00
4116 Leg WORKER'S COMPENSATION	149.91	0.00	0.00	200.00	200.00
4122 Leg PUBLIC NOTICES AND ADS	5.99	0.00	0.43	15.00	15.00
4123 Leg TRAVEL	0.00	15.00	366.27	3,000.00	3,000.00
4124 Leg OFFICE SUPPLIES AND EXPENSE	1,279.25	0.00	9.07	1,000.00	1,000.00
4128 Leg TELEPHONE	845.74	53.94	165.04	2,500.00	2,500.00
4133 Leg EDUCATION AND TRAINING	35.00	72.60	1,497.60	3,000.00	3,000.00
4161 Leg SUNDRY	4,017.91	51.79	640.13	1,500.00	1,500.00
Total Legislative	**26,693.07**	**1,971.85**	**9,822.38**	**39,715.00**	**39,715.00**
Court					
4211 Court SALARIES AND WAGES-PERM. EMPLO	71,408.38	4,149.45	24,436.71	72,000.00	72,000.00
4213 Court FICA	5,518.83	317.42	1,869.37	7,000.00	7,000.00
4214 Court INSURANCE	5,019.38	1,887.58	9,134.66	30,000.00	30,000.00
4215 Court RETIREMENT	11,405.99	637.36	3,484.80	15,000.00	15,000.00
4216 Court WORKMEN'S COMPENSATION	493.51	0.00	149.72	700.00	700.00
4220 Court BANK CHARGES	0.00	0.00	0.00	50.00	50.00
4221 Court SUBSCRIPTIONS AND MEMBERSHIPS	21.10	0.00	0.00	100.00	100.00
4223 Court TRAVEL, MEALS AND LODGING	0.00	0.00	0.00	2,000.00	2,000.00
4224 Court OFFICE SUPPLIES AND EXPENSE	1,003.73	23.84	697.84	3,000.00	3,000.00
4226 Court MAINTENANCE MATERIALS AND SUPPLY	378.28	0.00	42.50	1,000.00	1,000.00
4227 Court UTILITIES	1,164.61	3.79	182.58	2,000.00	2,000.00
4228 Court TELEPHONE	1,313.76	101.98	232.56	2,700.00	2,700.00
4231 Court PROFESSIONAL AND TECHNICAL SER	2,468.87	329.56	903.97	4,000.00	4,000.00
4232 Court AUDIT	300.00	0.00	0.00	550.00	550.00
4233 Court EDUCATION AND TRAINING	0.00	0.00	0.00	500.00	500.00
4236 Court ASSESSMENTS/RESTITUTION	53,366.09	4,631.51	19,555.10	45,000.00	45,000.00
4245 JURY WITNESS INTERPRETER	769.89	0.00	50.00	2,000.00	2,000.00
4248 Court POSTAGE	0.00	0.00	0.00	750.00	750.00
4251 Court INSURANCE LIABILITY PROPERTY	1,241.64	0.00	1,400.00	1,500.00	1,500.00
4261 Court SUNDRY	295.10	15.98	39.35	300.00	300.00
Total Court	**156,169.16**	**12,098.47**	**62,179.16**	**190,150.00**	**190,150.00**
Administrative					
4310 Admin SALARIES AND WAGES - OVERTIME	17.65	0.00	0.00	0.00	0.00
4311 Admin SALARIES AND WAGES-PERM. EMPLO	55,606.24	4,522.94	20,164.86	59,000.00	59,000.00
4313 Admin FICA	4,261.36	342.19	1,525.41	4,300.00	4,300.00
4314 Admin INSURANCE	28,731.45	913.00	10,078.81	33,000.00	33,000.00
4315 Admin RETIREMENT	11,728.37	959.85	4,272.77	14,000.00	14,000.00
4316 Admin WORKMEN'S COMPENSATION	650.12	0.00	249.52	1,500.00	1,500.00
4321 Admin SUBSCRIPTIONS AND MEMBERSHIPS	1,408.81	10.00	185.00	2,300.00	2,300.00
4322 Admin PUBLIC NOTICES AND ADS	38.82	0.00	2.72	500.00	500.00
4323 Admin TRAVEL, MEALS AND LODGING	80.06	31.75	536.09	4,500.00	4,500.00
4324 Admin OFFICE SUPPLIES AND EXPENSE	1,474.64	24.00	178.61	1,500.00	1,500.00
4325 Admin REPAIRS TO EQUIPMENT	169.91	0.00	0.00	200.00	200.00
4326 Admin MAINTENANCE MATERIALS AND SUPP	2,664.62	193.09	978.49	4,200.00	4,200.00

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
4328 Admin TELEPHONE	5,470.34	457.06	1,701.55	5,300.00	5,300.00
4331 Admin PROFESSIONAL AND TECHNICAL SER	17,253.31	2,642.10	9,488.99	19,500.00	19,500.00
4332 Admin AUDITING	750.00	0.00	0.00	900.00	900.00
4333 Admin EDUCATION AND TRAINING	837.67	0.00	538.65	2,500.00	2,500.00
4340 Admin Gas & Oil	86.03	169.18	169.18	1,000.00	1,000.00
4348 Admin POSTAGE	492.61	44.98	133.05	700.00	700.00
4351 Admin INSURANCE LIABILITY PROPERTY	1,996.42	0.00	3,200.00	4,000.00	4,000.00
4359 Admin Building lease payment	26,000.00	0.00	0.00	29,000.00	29,000.00
4361 Admin SUNDRY	1,050.00	0.00	0.00	1,500.00	1,500.00
4365 Admin CARES Act	155,341.17	0.00	0.00	0.00	374,580.00
Total Administrative	**316,109.60**	**10,310.14**	**53,403.70**	**189,400.00**	**563,980.00**
Non-Departmental					
4926 Non-Dep JESSE SMITH /MAINTE MATERIALS AN	0.00	0.00	0.00	500.00	500.00
4927 Non-Dep UTILITIES	2,800.97	14.32	590.92	3,000.00	3,000.00
4928 Non-Dep TELEPHONE	21.25	0.00	0.00	0.00	0.00
4931 Non-Dep PROFESSIONAL AND TECHNICAL	9,181.62	750.00	3,000.00	9,000.00	9,000.00
4934 Non-Dep ELECTION EXPENSES	0.00	0.00	0.00	3,200.00	3,200.00
4943 Non-Dep PATCHWORK BI-WAY	1,500.00	0.00	0.00	2,500.00	2,500.00
4944 Non-Dep CITY HISTORIANS	0.00	0.00	0.00	100.00	100.00
4945 Non-Dep HEALTH INCENTIVE	0.00	0.00	0.00	1,000.00	1,000.00
4950 Non-Dep DISPATCH FEE	29,093.00	0.00	0.00	27,000.00	27,000.00
4951 INSURANCE LIABILITY PROPERTY	493.00	0.00	3,350.00	700.00	700.00
4961 Non-Dep SUNDRY	2,965.13	750.00	750.00	3,000.00	3,000.00
4962 Non-Dep ROCK CHURCH/MAINT MATERIALS	0.00	0.00	0.00	750.00	750.00
4963 Non-Dep HERITAGE FOUNDATION	0.00	0.00	0.00	2,500.00	2,500.00
4970 Non-Dep WEB HOSTING	17.40	0.00	0.00	0.00	0.00
Total Non-Departmental	**46,072.37**	**1,514.32**	**7,690.92**	**53,250.00**	**53,250.00**
Planning and zoning					
5811 P&Z SALARIES AND WAGES - PERM EMPL	13,751.67	1,024.82	4,611.69	13,000.00	13,000.00
5813 P&Z FICA	1,074.78	78.40	352.80	1,000.00	1,000.00
5814 P&Z INSURANCE	571.58	25.73	124.86	1,700.00	1,700.00
5815 P&Z RETIREMENT	2,785.22	215.66	970.47	3,400.00	3,400.00
5816 P&Z WORKMEN'S COMPENSATION	303.96	0.00	99.80	500.00	500.00
5823 P&Z TRAVEL, MEALS AND LODGING	149.00	0.00	0.00	1,000.00	1,000.00
5824 P&Z OFFICE SUPPLIES AND EXPENSE	134.10	0.00	4.54	500.00	500.00
5826 P&Z MAINTENANCE MATERIALS AND SUPP	243.27	51.79	106.79	500.00	500.00
5827 P&Z UTILITIES	1,633.21	3.24	156.48	2,000.00	2,000.00
5828 P&Z TELEPHONE	697.98	48.08	167.08	750.00	750.00
5831 P&Z PROFESSIONAL AND TECHNICAL SER	1,869.33	0.00	356.39	2,300.00	2,300.00
5833 P&Z UNIFORM BLDG. STANDARDS EDUC.	0.00	0.00	237.50	750.00	750.00
5840 P&Z GAS AND OIL	0.00	0.00	0.00	500.00	500.00
Total Planning and zoning	**23,214.10**	**1,447.72**	**7,188.40**	**27,900.00**	**27,900.00**
Visitors Center					
5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	32,030.10	2,184.69	10,902.03	38,000.00	38,000.00
5913 Visitor FICA	2,438.97	165.23	825.45	2,500.00	2,500.00
5914 VISITOR CENTER INSURANCE	10,578.99	941.80	4,526.19	13,000.00	13,000.00
5915 VISITOR CENTER RETIREMENT	3,596.65	303.46	1,365.57	4,000.00	4,000.00
5916 Visitor WORKER'S COMPENSATION	294.01	0.00	99.80	500.00	500.00
5926 Visitor MAINTENANCE MATERIALS AND SUPP	2,771.62	0.00	170.06	5,000.00	5,000.00
5927 Visitor UTILITIES	3,416.34	8.52	765.34	4,000.00	4,000.00
5928 Visitor TELEPHONE	929.89	73.36	242.97	1,200.00	1,200.00
5929 Visitor SOUVENIOR SHOP SUPPLIES	6,556.37	0.00	3,980.79	9,000.00	9,000.00
5931 Visitor PROFESSIONAL AND TECHNICAL	304.80	0.00	71.20	500.00	500.00
5932 Visitor AUDIT	270.00	0.00	0.00	400.00	400.00
5948 Visitor POSTAGE	500.83	44.99	133.05	500.00	500.00
5951 Visitor LIABILITY INSURANCE PROPERTY	735.81	0.00	800.00	900.00	900.00
5961 Visitor SUNDRY	0.00	0.00	0.00	150.00	150.00
Total Visitors Center	**64,424.38**	**3,722.05**	**23,882.45**	**79,650.00**	**79,650.00**
Airport					
8510 Airport SALARIES & WAGES - OVERTIME	534.31	0.00	48.65	0.00	0.00
8511 Airport SALARIES & WAGES - PERM EMPLOY	15,498.25	0.00	1,217.80	0.00	0.00
8513 Airport FICA	1,234.32	0.00	96.32	0.00	0.00
8514 Airport INSURANCE	4,412.56	0.00	627.24	0.00	0.00
8515 Airport RETIREMENT	3,401.91	0.00	268.89	0.00	0.00
8516 Airport WORKER'S COMPENSATION	294.01	0.00	99.80	0.00	0.00

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
8523 Airport TRAVEL MEALS AND LODGING	399.33	0.00	12.98	0.00	0.00
8526 Airport MAINTENANCE MATERIALS AND SUPPLI	3,866.42	0.00	2,105.93	26,000.00	48,000.00
8527 Airport UTILITIES & MISCELLANEOUS EXPE	11,400.39	0.00	3,597.02	15,000.00	15,000.00
8531 Airport PROFESSIONAL & TECHINICAL SERVICE	4,170.00	0.00	889.94	3,500.00	3,500.00
8540 Airport GAS AND OIL	1,485.90	0.00	0.00	3,000.00	3,000.00
8551 Airport LIABILITY INSURANCE PROPERTY	2,731.00	0.00	3,499.28	3,500.00	3,500.00
8557 Airport EQUIPMENT RENTAL	1,500.00	0.00	0.00	1,500.00	1,500.00
Total Airport	**50,928.40**	**0.00**	**12,463.85**	**52,500.00**	**74,500.00**
Total General government	**683,611.08**	**31,064.55**	**176,630.86**	**632,565.00**	**1,029,145.00**
Public safety					
Police Department					
5410 Police SALARIES AND WAGES - OVERTIME	26,535.39	2,613.09	10,000.90	20,500.00	20,500.00
5411 Police SALARIES AND WAGES-PERM. EMPLO	308,510.43	28,547.03	129,155.56	395,000.00	395,000.00
5412 Police CARES ACT SALARY AND WAGES	117,367.27	0.00	0.00	0.00	0.00
5413 Police FICA	34,685.40	2,364.31	10,560.33	36,000.00	36,000.00
5414 Police INSURANCE	115,319.00	7,388.05	37,825.32	130,000.00	130,000.00
5415 Police RETIREMENT	117,880.75	8,632.51	39,310.65	117,000.00	117,000.00
5416 Police WORKMEN'S COMPENSATION	2,825.57	0.00	898.28	4,500.00	4,500.00
5417 Police GYM MEMBERSHIP	160.00	0.00	30.00	0.00	0.00
5421 Police SUBSCRIPTIONS AND MEMBERSHIPS	461.10	0.00	600.00	600.00	600.00
5422 Police PUBLIC NOTICES AND ADS	109.94	0.00	1.05	100.00	100.00
5423 Police TRAVEL, MEALS AND LODGING	4,134.25	0.00	421.08	8,000.00	8,000.00
5424 Police OFFICE SUPPLIES AND EXPENSE	1,514.52	0.00	993.68	1,500.00	1,500.00
5425 Police REPAIRS TO EQUIPMENT	10,377.34	1,562.32	3,673.02	5,400.00	5,400.00
5426 Police MAINTENANCE MATERIALS AND SUPP	3,511.12	137.10	237.98	3,500.00	3,500.00
5427 Police UTILITIES	992.20	3.79	182.59	1,500.00	1,500.00
5428 Police TELEPHONE	10,471.03	869.07	3,349.53	12,500.00	12,500.00
5431 Police PROFESSIONAL AND TECHNICAL SER	12,080.04	200.10	2,799.61	12,000.00	12,000.00
5432 Police AUDIT	500.00	0.00	0.00	700.00	700.00
5433 Police EDUCATION AND TRAINING	4,708.93	1,415.00	2,636.30	9,000.00	9,000.00
5434 Police GRANT/CANINE	4,283.78	0.00	580.12	12,500.00	12,500.00
5435 Police INTERDICTION	620.00	0.00	0.00	10,000.00	10,000.00
5440 Police GAS AND OIL	24,008.75	2,724.01	8,946.41	28,000.00	28,000.00
5447 Police UNIFORM ALLOWANCE	6,100.95	0.00	1,208.55	6,500.00	6,500.00
5449 Police SPECIAL DEPARTMENT SUPPLIES	16,520.47	38.44	9,526.56	24,000.00	24,000.00
5450 Police LIQUOR LAW	0.00	0.00	0.00	700.00	700.00
5451 Police LIABILITY INSURANCE - PROPERTY	4,602.50	0.00	5,500.00	5,500.00	5,500.00
5461 Police SUNDRY	0.00	0.00	0.00	200.00	200.00
5481 Police Capital leases - principal	52,241.80	0.00	0.00	53,000.00	53,000.00
5482 Police Capital leases - interest	8,000.00	0.00	0.00	8,000.00	8,000.00
Total Police Department	**888,522.53**	**56,494.82**	**268,437.52**	**906,200.00**	**906,200.00**
Animal control					
5526 Animal MAINTENANCE MATERIALS AND SUPP	347.35	0.00	50.34	500.00	500.00
5527 Animal UTILITIES	1,664.43	0.00	215.05	1,600.00	1,600.00
5549 Animal SPECIAL DEPARTMENT SUPPLIES	178.29	0.00	0.00	500.00	500.00
5555 Animal LICENSE AND SUNDRY - ANIMAL	0.00	0.00	0.00	750.00	750.00
Total Animal control	**2,190.07**	**0.00**	**265.39**	**3,350.00**	**3,350.00**
Fire					
5711 Fire SALARIES AND WAGES	3,836.97	237.81	951.24	4,500.00	4,500.00
5713 Fire FICA	296.02	18.19	72.76	900.00	900.00
5714 Fire INSURANCE	49.87	0.00	0.00	200.00	200.00
5715 Fire RETIREMENT	0.00	0.00	0.00	300.00	300.00
5716 Fire WORKMEN'S COMPENSATION	300.50	0.00	249.52	1,000.00	1,000.00
5723 Fire TRAVEL, MEALS AND LODGING	823.37	0.00	509.69	1,500.00	1,500.00
5725 Fire REPAIRS TO EQUIPMENT	10,018.50	10.20	1,282.84	10,000.00	10,000.00
5726 Fire MAINTENANCE MATERIALS AND SUPP	1,380.47	0.00	119.45	3,000.00	3,000.00
5727 Fire UTILITIES	4,572.10	31.09	788.08	4,500.00	4,500.00
5728 Fire TELEPHONE	1,230.41	101.26	379.59	1,250.00	1,250.00
5731 Fire PROFESSIONAL AND TECHNICAL SER	1,750.12	0.00	126.19	3,500.00	3,500.00
5733 Fire EDUCATION AND TRAINING	0.00	0.00	40.00	1,500.00	1,500.00
5738 Fire FIRE RUNS - EXPENSE	9,377.33	0.00	0.00	12,000.00	12,000.00
5740 Fire GAS AND OIL	1,135.34	35.41	345.98	1,200.00	1,200.00
5749 Fire SPECIAL DEPARTMENT SUPPLIES	24,960.82	2,338.00	12,151.44	35,000.00	44,000.00
5750 Fire FIREWORKS & INSURANCE	9,000.00	0.00	0.00	10,000.00	10,000.00
5751 Fire LIABILITY INSURANCY - PROPERTY	3,877.65	0.00	3,784.00	4,500.00	4,500.00

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Total Fire	**72,609.47**	**2,771.96**	**20,800.78**	**94,850.00**	**103,850.00**
Total Public safety	**963,322.07**	**59,266.78**	**289,503.69**	**1,004,400.00**	**1,013,400.00**
Highways and public improvements					
Class "C" Road					
6110 Class C SALARIES AND WAGES-OVERTIME	681.79	147.74	417.87	3,000.00	3,000.00
6111 Class C SALARIES & WAGE - PERM EMPLOYEE	15,682.96	1,485.61	6,332.90	20,000.00	20,000.00
6113 Class C FICA	1,243.87	124.08	512.52	1,300.00	1,300.00
6114 Class C INSURANCE	5,760.24	448.90	2,228.50	7,000.00	7,000.00
6115 Class C RETIREMENT	3,514.87	350.94	1,452.24	3,600.00	3,600.00
6116 Class C WORKMANS COMP	318.96	0.00	199.64	500.00	500.00
6123 Class C TRAVEL, MEALS & LODGING	0.00	0.00	0.00	1,000.00	1,000.00
6125 Class C REPAIR TO EQUIPMENT	2,864.92	309.19	1,175.57	15,000.00	15,000.00
6126 Class C MAINTENANCE, MATERIAL & SUPPLI	10,386.78	167.56	2,588.87	14,500.00	14,500.00
6127 Class C UTILITIES	989.00	1.07	117.74	1,500.00	1,500.00
6130 Class C REPAIRS TO STREETS	165,713.11	18,424.45	104,812.34	170,000.00	170,000.00
6131 Class C PROFESSIONAL AND TECHNICAL	2,450.00	0.00	10.00	2,500.00	2,500.00
6133 Class C EDUCATION AND TRAINING	100.00	0.00	0.00	1,000.00	1,000.00
6139 Class C SIDEWALK REPAIRS	3,910.93	5,000.00	5,724.13	15,000.00	15,000.00
6140 Class C GAS AND OIL	1,239.90	81.17	1,176.64	5,000.00	5,000.00
6151 INSURANCE LIABILITY PROPERTY	0.00	0.00	37.24	0.00	0.00
6157 Class C EQUIPMENT RENTAL	11,000.00	0.00	11,600.00	13,500.00	13,500.00
Total Class "C" Road	**225,857.33**	**26,540.71**	**138,386.20**	**274,400.00**	**274,400.00**
Total Highways and public improvements	**225,857.33**	**26,540.71**	**138,386.20**	**274,400.00**	**274,400.00**
Parks, recreation, and public property					
Parks & Recreation					
7010 Parks SALARIES AND WAGES - OVERTIME	1,588.35	237.00	792.34	1,300.00	1,300.00
7011 Parks SALARIES AND WAGES - PARKS EMP	29,345.35	2,273.70	11,603.25	35,000.00	35,000.00
7013 Parks FICA	2,374.46	191.57	946.03	4,500.00	4,500.00
7014 Parks INSURANCE	14,656.24	1,133.97	5,482.47	15,000.00	15,000.00
7015 Parks RETIREMENT	5,434.89	486.51	2,135.42	5,600.00	5,600.00
7016 Parks WORKMEN'S COMPENSATION	558.51	0.00	199.64	1,000.00	1,000.00
7023 Parks TRAVEL, MEALS & LODGING	0.00	0.00	0.00	500.00	500.00
7025 Parks REPAIRS TO EQUIPMENT	1,404.99	252.96	846.54	3,000.00	3,000.00
7026 Parks MAINTENANCE MATERIALS AND SUPP	10,533.48	1,239.90	3,681.15	19,500.00	19,500.00
7027 Parks UTILITIES	11,492.24	0.36	4,426.14	12,000.00	12,000.00
7028 Parks TELEPHONE	1,845.00	153.75	615.00	1,800.00	1,800.00
7029 Parks IMPACT FEES - PARKS	0.00	0.00	100.29	0.00	0.00
7031 Parks PROFESSIONAL AND TECHNICAL SER	683.43	0.00	0.00	1,000.00	1,000.00
7040 Parks GAS AND OIL	1,477.18	169.56	414.84	2,000.00	2,000.00
7048 Parks POSTAGE	197.02	17.99	53.21	300.00	300.00
7051 Parks LIABILITY INSURANCE PROPERTY	4,184.04	0.00	4,607.77	4,200.00	4,200.00
7057 Parks SHADE TREE	378.00	0.00	0.00	5,000.00	5,000.00
7058 Parks EQUIPMENT RENTAL	3,287.50	0.00	1,000.00	5,000.00	5,000.00
Total Parks & Recreation	**89,440.68**	**6,157.27**	**36,904.09**	**116,700.00**	**116,700.00**
Fair Grounds					
7110 Fair Grounds SALARIES & WAGES - OVERTIME	1,253.01	173.07	589.98	2,000.00	2,000.00
7111 Fair Grounds SALARIES AND WAGES-PERM EMP	26,518.36	2,036.51	10,488.49	31,000.00	31,000.00
7113 Fair Grounds FICA	2,132.12	168.54	845.28	2,500.00	2,500.00
7114 Fair Grounds INSURANCE	12,848.85	981.61	4,692.54	13,000.00	13,000.00
7115 Fair Grounds RETIREMENT	4,745.69	421.12	1,845.80	5,400.00	5,400.00
7116 Fair Grounds WORKERS COMPENSATION	303.96	0.00	99.80	400.00	400.00
7125 Fair Grounds REPAIRS TO EQUIPMENT	463.13	252.96	515.38	3,200.00	3,200.00
7126 Fair Grounds MAINTENANCE MATERIALS AND S	8,640.39	0.00	1,312.16	16,000.00	22,000.00
7127 Fair Grounds UTILITIES	12,272.18	30.91	4,090.58	13,000.00	13,000.00
7128 Fair Grounds TELEPHONE	432.39	29.98	94.56	600.00	600.00
7142 Fair Grounds GAS AND OIL	28.64	0.00	0.00	1,000.00	1,000.00
7151 INSURANCE LIABILITY PROPERTY	2,336.00	0.00	3,500.00	3,500.00	3,500.00
7154 Fair Grounds STALLS	1,666.53	0.00	0.00	100.00	100.00
7158 Fair Grounds EQUIPMENT RENTAL	500.00	0.00	0.00	1,000.00	1,000.00
Total Fair Grounds	**74,141.25**	**4,094.70**	**28,074.57**	**92,700.00**	**98,700.00**
Events					
7211 Events SALARIES - EVENTS PERSONNEL	38,295.85	2,585.22	13,156.10	39,000.00	39,000.00
7213 Events FICA	2,947.87	195.85	997.80	3,200.00	3,200.00
7214 Events INSURANCE	14,209.36	941.04	4,475.38	14,000.00	14,000.00

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
7215 Events RETIREMENT	4,246.38	303.44	1,365.48	5,000.00	5,000.00
7216 Events WORKER'S COMPENSATION	455.94	0.00	149.72	700.00	700.00
7220 Events BANK CHARGES	0.00	0.00	0.00	800.00	800.00
7222 Events ADVERTISING	2,805.63	0.00	1,685.35	10,000.00	10,000.00
7223 Events TRAVEL MEALS & LODGING	(177.48)	0.00	0.00	1,000.00	1,000.00
7225 Events REPAIRS TO EQUIPMENT	251.01	0.00	0.00	200.00	200.00
7226 Events MAINTENANCE MATERIALS AND SUPP	998.20	0.00	45.86	1,000.00	1,000.00
7228 Events TELEPHONE	274.68	22.81	91.46	300.00	300.00
7231 Events PROFESSIONAL AND TECHNICAL	231.38	0.00	0.00	500.00	500.00
7232 Events AUDIT	240.00	0.00	0.00	450.00	450.00
7240 Events GAS AND OIL	404.41	45.31	240.12	1,000.00	1,000.00
7251 Events INSURANCE AND SURETY BONDS	968.83	0.00	1,149.00	900.00	900.00
7252 Events SUB FOR SANTA	6,159.31	0.00	0.00	6,000.00	6,000.00
7253 Events CONCERTS	750.00	0.00	950.00	1,000.00	1,000.00
7254 Events PARADES	583.72	0.00	146.06	750.00	750.00
7255 Events CHRISTMAS IN THE COUNTRY	400.00	0.00	0.00	1,500.00	1,500.00
7258 Events FALL FEST	1,306.25	985.00	1,729.65	1,500.00	1,500.00
7259 Events GLIDER EVENTS	30.00	0.00	0.00	600.00	600.00
7261 Events SUNDRY	45.00	0.00	0.00	500.00	500.00
7263 Events MARATHONS/RACES	9,589.54	0.00	9,569.45	10,000.00	10,000.00
7268 Events SPECIAL CELEBRATIONS	901.05	0.00	197.81	3,000.00	3,000.00
7270 Events RECREATION/CONVENTIONS	8,246.84	0.00	0.00	4,000.00	4,000.00
7271 Events SOCCER LEAGUE	0.00	417.42	2,026.82	5,000.00	5,000.00
Total Events	**94,163.77**	**5,496.09**	**37,976.06**	**111,900.00**	**111,900.00**
Theater					
7326 Theater MAINTENANCE MATERIALS AND SUPP	732.04	0.00	502.66	5,000.00	5,000.00
7327 Theater UTILITIES	2,878.06	7.16	931.01	5,000.00	5,000.00
7331 Theater PROFESSIONAL AND TECHNICAL	20.00	0.00	0.00	200.00	200.00
7348 Theater POSTAGE	197.02	17.99	53.21	300.00	300.00
7349 Theater SPECIAL DEPARTMENT SUPPLIES	0.00	0.00	22.99	1,500.00	1,500.00
7350 Theater CONCESSIONS	0.00	0.00	0.00	500.00	500.00
7351 Theater INSURANCE LIABILTY PROPERTY	493.00	0.00	670.00	700.00	700.00
7361 Theater SUNDRY	0.00	0.00	0.00	100.00	100.00
7365 Theater EVENTS & PRODUCTIONS	0.00	0.00	0.00	5,000.00	5,000.00
Total Theater	**4,320.12**	**25.15**	**2,179.87**	**18,300.00**	**18,300.00**
Library					
7511 Library SALARIES AND WAGES-PERM. EMPLO	54,307.12	4,019.89	17,240.89	55,000.00	55,000.00
7513 Library FICA	4,203.40	303.68	1,301.68	4,300.00	4,300.00
7514 Library INSURANCE	1,041.63	1,398.08	7,049.70	25,000.00	25,000.00
7515 Library RETIREMENT	10,112.23	806.41	3,560.00	12,000.00	12,000.00
7516 Library WORKMEN'S COMPENSATION	518.32	0.00	149.72	700.00	700.00
7521 Library BOOKS	6,873.83	0.00	1,524.91	8,000.00	8,000.00
7523 Library TRAVEL MEALS & LODGING	59.95	0.00	13.74	500.00	500.00
7524 Library OFFICE SUPPLIES AND EXPENSE	309.42	0.00	323.00	1,800.00	1,800.00
7525 Library REPAIRS TO EQUIPMENT	0.00	0.00	0.00	1,000.00	1,000.00
7526 Library MAINTENANCE MATERIAL AND SUPPL	6,585.89	740.00	1,473.26	3,000.00	3,000.00
7527 Library UTILITIES	10,154.60	7.16	2,201.31	10,500.00	10,500.00
7528 Library TELEPHONE	594.89	134.33	540.38	1,100.00	1,100.00
7529 Library CLEF GRANT EXPENDITURES	4,814.17	0.00	0.00	5,500.00	5,500.00
7531 Library PROFESSIONAL & TECHNICAL SERV.	4,108.89	0.00	178.87	3,000.00	3,000.00
7532 Library AUDIT	0.00	0.00	0.00	500.00	500.00
7533 Library EDUCATION AND TRAINING	0.00	0.00	0.00	500.00	500.00
7548 Library POSTAGE	263.15	0.00	106.25	250.00	250.00
7551 INSURANCE LIABILITY PROPERTY	493.00	0.00	550.00	550.00	550.00
7561 Library SUNDRY	0.00	0.00	0.00	1,200.00	1,200.00
Total Library	**104,440.49**	**7,409.55**	**36,213.71**	**134,400.00**	**134,400.00**
Cemetery					
8010 Cemetery SALARIES AND WAGES - OVERTIME	1,195.02	163.12	562.46	1,500.00	1,500.00
8011 Cemetery SALARIES & WAGES - PERM EMPLOY	35,109.97	2,735.46	14,275.18	37,000.00	37,000.00
8013 Cemetery FICA	2,797.60	221.16	1,132.50	3,000.00	3,000.00
8014 Cemetery INSURANCE	12,409.13	927.80	4,508.02	14,000.00	14,000.00
8015 Cemetery RETIREMENT	5,971.08	514.54	2,310.51	6,500.00	6,500.00
8016 Cemetery WORKMEN'S COMPENSATION	303.96	0.00	99.80	550.00	550.00
8025 Cemetery REPAIRS TO EQUIPMENT	729.97	312.48	481.65	2,200.00	2,200.00
8026 Cemetery MAINTENANCE MATERIALS AND SUP	4,495.15	0.00	113.14	4,500.00	4,500.00

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
8027 Cemetery UTILITIES	660.73	0.00	140.97	1,000.00	1,000.00
8028 Cemetery TELEPHONE	419.21	26.96	82.51	700.00	700.00
8031 Cemetery PROFESSIONAL & TECHNICAL SERV.	2,184.65	0.00	106.40	4,500.00	4,500.00
8040 Cemetery GAS AND OIL	61.94	0.00	0.00	2,000.00	2,000.00
8051 INSURANCE LIABILITY PROPERTY	1,218.46	0.00	1,506.00	1,300.00	1,300.00
8058 Cemetery EQUIPMENT RENTAL	3,287.50	0.00	2,166.67	4,000.00	4,000.00
8061 Cemetery SUNDRY/BUY BACK	100.00	0.00	0.00	5,000.00	5,000.00
Total Cemetery	**70,944.37**	**4,901.52**	**27,485.81**	**87,750.00**	**87,750.00**
Pool					
6911 Pool PERM EMPLOYEE	26,429.94	0.00	0.00	0.00	0.00
6913 Pool FICA	2,057.89	0.00	0.00	0.00	0.00
6914 Pool INSURANCE	87.17	5.23	19.67	0.00	0.00
6916 Pool WORKMANS COMP	418.51	0.00	149.72	0.00	0.00
6926 Pool MAINTENANCE MATERIALS AND SUPPLIE	8,012.64	0.00	4.54	39,150.00	39,150.00
6927 Pool UTILITIES	8,589.60	0.00	347.52	8,000.00	8,000.00
6928 Pool TELEPHONE	584.41	26.96	82.51	0.00	0.00
6931 Pool PROFESSIONAL AND TECHNICAL	4,148.51	0.00	902.59	39,150.00	39,150.00
6932 Pool AUDIT	240.00	0.00	0.00	500.00	500.00
6951 INSURANCE LIABILITY PROPERTY	493.00	0.00	450.79	3,200.00	3,200.00
Total Pool	**51,061.67**	**32.19**	**1,957.34**	**90,000.00**	**90,000.00**
Total Parks, recreation, and public property	**488,512.35**	**28,116.47**	**170,791.45**	**651,750.00**	**657,750.00**
Transfers					
9010 TRANSFER TO CAPITAL PROJECTS F	400,000.00	0.00	0.00	0.00	0.00
Total Transfers	**400,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Expenditures:	**2,761,302.83**	**144,988.51**	**775,312.20**	**2,563,115.00**	**2,974,695.00**
Total Change In Net Position	**(54,189.07)**	**(39,969.56)**	**(21,716.57)**	**0.00**	**0.00**

Parowan City
Standard Financial Report
17 Wildlands Fire - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	486.75	0.00	486.75
Total Cash and cash equivalents	**486.75**	**0.00**	**486.75**
Total Cash and cash equivalents	**486.75**	**0.00**	**486.75**
Total Current Assets	**486.75**	**0.00**	**486.75**
Total Assets:	**486.75**	**0.00**	**486.75**
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2980 FUND BALANCE	(486.75)	0.00	(486.75)
Total Equity - Paid in / Contributed	**(486.75)**	**0.00**	**(486.75)**
Total Liabilities and Fund Equity	**(486.75)**	**0.00**	**(486.75)**
Total Net Position	**0.00**	**0.00**	**0.00**

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	35,000.00	0.00	(5,585.00)
Total Cash and cash equivalents	**35,000.00**	**0.00**	**(5,585.00)**
Total Cash and cash equivalents	**35,000.00**	**0.00**	**(5,585.00)**
Total Current Assets	**35,000.00**	**0.00**	**(5,585.00)**
Total Assets:	**35,000.00**	**0.00**	**(5,585.00)**
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2981 Fund balance	(35,000.00)	0.00	5,585.00
Total Equity - Paid in / Contributed	**(35,000.00)**	**0.00**	**5,585.00**
Total Liabilities and Fund Equity	**(35,000.00)**	**0.00**	**5,585.00**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
21 Local Building Authority - DS Fund - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Charges for services					
3419 Lease revenue	46,990.00	0.00	0.00	47,585.00	47,585.00
Total Charges for services	**46,990.00**	**0.00**	**0.00**	**47,585.00**	**47,585.00**
Total Revenue:	**46,990.00**	**0.00**	**0.00**	**47,585.00**	**47,585.00**
Expenditures:					
Debt service					
4711.810 Debt service - principal	27,000.00	0.00	28,000.00	28,000.00	28,000.00
4711.820 Debt service - interest	12,990.00	0.00	12,585.00	12,585.00	12,585.00
4921 Annual reserve payment - City Bldg	0.00	0.00	0.00	7,000.00	7,000.00
Total Debt service	**39,990.00**	**0.00**	**40,585.00**	**47,585.00**	**47,585.00**
Total Expenditures:	**39,990.00**	**0.00**	**40,585.00**	**47,585.00**	**47,585.00**
Total Change In Net Position	**7,000.00**	**0.00**	**(40,585.00)**	**0.00**	**0.00**

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	4,312.67	(31,554.81)	(126,768.18)
1121 PTIF 1761 Combined Accounts	941,263.78	0.00	941,263.78
Total Cash and cash equivalents	**945,576.45**	**(31,554.81)**	**814,495.60**
Total Cash and cash equivalents	**945,576.45**	**(31,554.81)**	**814,495.60**
Receivables			
1351 Grants receivable	319,512.68	0.00	0.00
Total Receivables	**319,512.68**	**0.00**	**0.00**
Total Current Assets	**1,265,089.13**	**(31,554.81)**	**814,495.60**
Total Assets:	**1,265,089.13**	**(31,554.81)**	**814,495.60**
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(353,426.87)	0.00	0.00
Total Current liabilities	**(353,426.87)**	**0.00**	**0.00**
Total Liabilities:	**(353,426.87)**	**0.00**	**0.00**
Equity - Paid in / Contributed			
2970 Assigned - New Shelter	(45,000.00)	0.00	(45,000.00)
2971 Assigned - Fire	(35,000.00)	0.00	(35,000.00)
2980 FUND BALANCE	(831,662.26)	31,554.81	(734,495.60)
Total Equity - Paid in / Contributed	**(911,662.26)**	**31,554.81**	**(814,495.60)**
Total Liabilities and Fund Equity	**(1,265,089.13)**	**31,554.81**	**(814,495.60)**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Intergovernmental revenue					
3339 FEDERAL GRANT	701,648.48	0.00	(319,512.68)	0.00	270,000.00
3340 STATE GRANT	233,157.68	0.00	233,157.68	20,000.00	50,000.00
Total Intergovernmental revenue	**934,806.16**	**0.00**	**(86,355.00)**	**20,000.00**	**320,000.00**
Interest					
3810 INTEREST RECEIVED	3,956.02	0.00	0.00	0.00	0.00
Total Interest	**3,956.02**	**0.00**	**0.00**	**0.00**	**0.00**
Contributions and transfers					
3910 TRANSFER FROM GENERAL FUND	400,000.00	0.00	0.00	0.00	0.00
3980 Appropriation of fund balance	0.00	0.00	0.00	398,104.00	398,104.00
Total Contributions and transfers	**400,000.00**	**0.00**	**0.00**	**398,104.00**	**398,104.00**
Total Revenue:	**1,338,762.18**	**0.00**	**(86,355.00)**	**418,104.00**	**718,104.00**
Expenditures:					
General government					
Airport					
8574 Airport - Construction	968,720.35	31,554.81	(23,245.38)	60,000.00	360,000.00
Total Airport	**968,720.35**	**31,554.81**	**(23,245.38)**	**60,000.00**	**360,000.00**
Total General government	**968,720.35**	**31,554.81**	**(23,245.38)**	**60,000.00**	**360,000.00**
Public safety					
Police Department					
5475 Police - Equipment	0.00	0.00	15,875.04	15,000.00	15,000.00
Total Police Department	**0.00**	**0.00**	**15,875.04**	**15,000.00**	**15,000.00**
Animal control					
5599 Animal Savings - Increase in fund balance	0.00	0.00	0.00	15,000.00	15,000.00
Total Animal control	**0.00**	**0.00**	**0.00**	**15,000.00**	**15,000.00**
Fire					
5799 Fire Savings - Increase in fund balance	0.00	0.00	0.00	60,000.00	60,000.00
Total Fire	**0.00**	**0.00**	**0.00**	**60,000.00**	**60,000.00**
Total Public safety	**0.00**	**0.00**	**15,875.04**	**90,000.00**	**90,000.00**
Highways and public improvements					
Class "C" Road					
6175 Class C - Equipment	0.00	0.00	0.00	20,000.00	20,000.00
Total Class "C" Road	**0.00**	**0.00**	**0.00**	**20,000.00**	**20,000.00**
Total Highways and public improvements	**0.00**	**0.00**	**0.00**	**20,000.00**	**20,000.00**
Parks, recreation, and public property					
Parks & Recreation					
7078 Parks - Equipment	0.00	0.00	18,182.00	21,000.00	21,000.00
Total Parks & Recreation	**0.00**	**0.00**	**18,182.00**	**21,000.00**	**21,000.00**
Fair Grounds					
7174 Fairgrounds Construction	0.00	0.00	0.00	6,000.00	6,000.00
Total Fair Grounds	**0.00**	**0.00**	**0.00**	**6,000.00**	**6,000.00**
Library					
7574 Library Construction	9,636.00	0.00	0.00	10,104.00	10,104.00
Total Library	**9,636.00**	**0.00**	**0.00**	**10,104.00**	**10,104.00**
Cemetery					
4076 Cemetery - Construction	0.00	0.00	0.00	30,000.00	30,000.00
4077 Cemetery - Equipment	1,000.00	0.00	0.00	6,000.00	6,000.00
4099 Cemetery Savings - Increase in fund balance	0.00	0.00	0.00	5,000.00	5,000.00
Total Cemetery	**1,000.00**	**0.00**	**0.00**	**41,000.00**	**41,000.00**
Pool					
6974 Pool - Construction	0.00	0.00	0.00	150,000.00	150,000.00
Total Pool	**0.00**	**0.00**	**0.00**	**150,000.00**	**150,000.00**
Total Parks, recreation, and public property	**10,636.00**	**0.00**	**18,182.00**	**228,104.00**	**228,104.00**
Miscellaneous					
4031 ENGINEERING	0.00	0.00	0.00	20,000.00	20,000.00
Total Miscellaneous	**0.00**	**0.00**	**0.00**	**20,000.00**	**20,000.00**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Total Expenditures:	**979,356.35**	**31,554.81**	**10,811.66**	**418,104.00**	**718,104.00**
Total Change In Net Position	**359,405.83**	**(31,554.81)**	**(97,166.66)**	**0.00**	**0.00**

Parowan City

Standard Financial Report
45 Capital Project - Airport Dev - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	3,478.05	0.00	3,478.05
Total Cash and cash equivalents	**3,478.05**	**0.00**	**3,478.05**
Total Cash and cash equivalents	**3,478.05**	**0.00**	**3,478.05**
Total Current Assets	**3,478.05**	**0.00**	**3,478.05**
Total Assets:	**3,478.05**	**0.00**	**3,478.05**
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(3,478.05)	0.00	(3,478.05)
Total Equity - Paid in / Contributed	**(3,478.05)**	**0.00**	**(3,478.05)**
Total Liabilities and Fund Equity	**(3,478.05)**	**0.00**	**(3,478.05)**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
46 Capital Project - Theatre - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	2,028.86	0.00	2,028.86
Total Cash and cash equivalents	**2,028.86**	**0.00**	**2,028.86**
Total Cash and cash equivalents	**2,028.86**	**0.00**	**2,028.86**
Total Current Assets	**2,028.86**	**0.00**	**2,028.86**
Total Assets:	**2,028.86**	**0.00**	**2,028.86**
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(2,028.86)	0.00	(2,028.86)
Total Equity - Paid in / Contributed	**(2,028.86)**	**0.00**	**(2,028.86)**
Total Liabilities and Fund Equity	**(2,028.86)**	**0.00**	**(2,028.86)**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City

Standard Financial Report
51 Water Fund - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	44,250.46	(10,832.27)	5,739.66
1121 PTIF 1761 Combined Accounts	555,000.00	0.00	555,000.00
1122 PTIF 3851 DWB 2001 BOND FUND	48,157.55	0.00	48,198.33
1123 PTIF 3852 DWB 2001 RESERVE FUND	49,782.64	0.00	49,824.81
1124 PTIF 3853 DWB 2001 CAPITAL REPLACEMNT F	185,005.75	0.00	185,162.45
1126 PTIF 5176 WATER REV BD-SERIES 2008	119,146.93	0.00	119,247.85
1127 PTIF 2160 WATER REVENUE RESERVE	120,689.47	0.00	120,791.69
1128 PTIF 2483 Water Impact	52,729.91	0.00	59,781.66
1130 PTIF 5886 Bond Payment	62,586.80	0.00	62,639.82
1131 PTIF 5887 Water Reserve	15,268.66	0.00	15,281.59
1160 Xpress Bill Pay	0.00	26,946.27	69,141.31
1175 Undeposited receipts	0.00	2,602.40	4,383.25
1191.1 Restricted cash	237,400.00	0.00	237,400.00
1191.2 Restricted cash offset	(237,400.00)	0.00	(237,400.00)
Total Cash and cash equivalents	**1,252,618.17**	**18,716.40**	**1,295,192.42**
Total Cash and cash equivalents	**1,252,618.17**	**18,716.40**	**1,295,192.42**
Receivables			
1311 ACCOUNTS RECEIVABLE	83,882.82	(14,309.49)	71,065.37
Total Receivables	**83,882.82**	**(14,309.49)**	**71,065.37**
Other current assets			
1580 Suspense	0.00	0.00	8.00
Total Other current assets	**0.00**	**0.00**	**8.00**
Total Current Assets	**1,336,500.99**	**4,406.91**	**1,366,265.79**
Non-Current Assets			
Capital assets			
Property			
1611 Land and water rights	171,516.67	0.00	171,516.67
1621 Buildings & Improvements	35,794.34	0.00	35,794.34
1631 Water distribution system	6,043,779.98	0.00	6,043,779.98
1647 Machinery & Equipment	110,187.82	0.00	110,187.82
1651 Autos & Trucks	99,754.25	0.00	99,754.25
Total Property	**6,461,033.06**	**0.00**	**6,461,033.06**
Accumulated depreciation			
1721 Acc Depn Buildings & Imps	(22,388.61)	0.00	(22,388.61)
1731 Acc Depn Water Dist System	(3,041,768.03)	0.00	(3,041,768.03)
1747 Acc Depn Machinery & Equipment	(100,713.02)	0.00	(100,713.02)
1751 Acc Depn Autos & Trucks	(58,971.41)	0.00	(58,971.41)
Total Accumulated depreciation	**(3,223,841.07)**	**0.00**	**(3,223,841.07)**
Total Capital assets	**3,237,191.99**	**0.00**	**3,237,191.99**
Other non-current assets			
1802 Deferred outflows - pensions	18,335.84	0.00	18,335.84
Total Other non-current assets	**18,335.84**	**0.00**	**18,335.84**
Total Non-Current Assets	**3,255,527.83**	**0.00**	**3,255,527.83**
Total Assets:	**4,592,028.82**	**4,406.91**	**4,621,793.62**
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(5,328.49)	45,385.43	(1,006.21)
2132 ACCURED INT. PAYABLE	(27,253.95)	0.00	(27,253.95)
2310 LINE EXTEN PAYABLE -J. MATONIS	(18.54)	0.00	(18.54)
Total Current liabilities	**(32,600.98)**	**45,385.43**	**(28,278.70)**
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(9,307.15)	0.00	(9,307.15)
Total Payroll liabilities	**(9,307.15)**	**0.00**	**(9,307.15)**
Deferred revenue			

	Prior Year Actual	Current Period Actual	Current Year Actual
2601 Net pension liability	(12,207.92)	0.00	(12,207.92)
2602 Deferred inflows - pensions	(37,427.18)	0.00	(37,427.18)
Total Deferred revenue	**(49,635.10)**	**0.00**	**(49,635.10)**
Long-term liabilities			
2513.1 2008 Water Revenue issued	(1,923,000.00)	0.00	(1,923,000.00)
2513.2 2008 Water Revenue repaid	961,000.00	0.00	1,059,000.00
2513.3 2008 Water Revenue current	(98,000.00)	0.00	(98,000.00)
2513.4 2008 Water Revenue current offset	98,000.00	0.00	98,000.00
2520.1 2013 Parity Water Revenue issued	(660,000.00)	0.00	(660,000.00)
2520.2 2013 Parity Water Revenue repaid	103,000.00	0.00	103,000.00
2520.3 2013 Parity Water Revenue current	(17,000.00)	0.00	(17,000.00)
2520.4 2013 Parity Water Revenue current offset	17,000.00	0.00	17,000.00
2545.1 2001 Water Revenue issued	(559,400.00)	0.00	(559,400.00)
2545.2 2001 Water Revenue repaid	478,000.00	0.00	478,000.00
2545.3 2001 Water Revenue current	(40,000.00)	0.00	(40,000.00)
2545.4 2001 Water Revenue current offset	40,000.00	0.00	40,000.00
Total Long-term liabilities	**(1,600,400.00)**	**0.00**	**(1,502,400.00)**
Total Liabilities:	**(1,691,943.23)**	**45,385.43**	**(1,589,620.95)**
Equity - Paid in / Contributed			
2975.1 Retsricted for debt service	(237,400.00)	0.00	(237,400.00)
2980 BEGINNING OF YEAR	(2,662,685.59)	(49,792.34)	(2,794,772.67)
Total Equity - Paid in / Contributed	**(2,900,085.59)**	**(49,792.34)**	**(3,032,172.67)**
Total Liabilities and Fund Equity	**(4,592,028.82)**	**(4,406.91)**	**(4,621,793.62)**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
51 Water Fund - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 WATER SALES	858,989.31	65,618.38	301,401.79	800,000.00	800,000.00
3720 CONNECTION FEES	33,100.00	1,700.00	7,050.00	5,000.00	5,000.00
Total Operating income	**892,089.31**	**67,318.38**	**308,451.79**	**805,000.00**	**805,000.00**
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	2,249.33	396.57	1,146.66	8,000.00	8,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	126,658.10	10,919.97	47,161.16	142,000.00	142,000.00
4013 FICA	9,962.23	857.12	3,657.23	15,000.00	15,000.00
4014 INSURANCE	51,404.25	4,052.86	18,233.96	67,000.00	67,000.00
4015 RETIREMENT	11,584.98	2,214.82	9,498.43	38,000.00	38,000.00
4016 WORKMEN'S COMPENSATION	1,567.11	0.00	399.24	2,500.00	2,500.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	571.81	0.00	0.00	1,500.00	1,500.00
4022 PUBLIC NOTICES AND ADS	97.98	0.00	4.18	300.00	300.00
4023 TRAVEL, MEALS AND LODGING	1.06	25.40	120.33	2,000.00	2,000.00
4024 OFFICE SUPPLIES AND EXPENSE	155.52	0.00	85.91	2,000.00	2,000.00
4025 REPAIR TO EQUIPMENT	915.59	292.48	524.58	3,000.00	3,000.00
4026 MAINTENANCE MATERIALS AND SUPP	51,990.53	198.55	7,103.79	42,000.00	42,000.00
4027 UTILITIES	45,177.03	14.03	16,549.25	45,000.00	45,000.00
4028 TELEPHONE	4,551.20	330.44	1,161.12	6,000.00	6,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	17,844.72	1,058.10	4,635.26	18,000.00	18,000.00
4032 AUDIT	2,550.00	0.00	0.00	3,200.00	3,200.00
4033 EDUCATION AND TRAINING	898.26	0.00	182.40	4,000.00	4,000.00
4038 ARPA Funds Expenses	0.00	0.00	37,250.00	0.00	0.00
4040 GAS AND OIL	1,900.17	206.75	1,610.68	6,000.00	6,000.00
4047 UNIFORM ALLOWANCE	950.49	0.00	675.03	1,000.00	1,000.00
4048 POSTAGE	1,970.31	179.95	543.11	2,300.00	2,300.00
4051 LIABILITY INSUR. PROPERTY	13,388.46	0.00	17,246.71	17,000.00	17,000.00
4055 DATA PROCESSING	0.00	0.00	0.00	1,500.00	1,500.00
4057 LBA LEASE PAYMENT	5,300.00	0.00	0.00	5,500.00	5,500.00
4058 LEASE PAYMENT - WHEELER	3,787.50	0.00	2,166.67	7,000.00	7,000.00
4061 SUNDRY	0.00	0.00	0.00	500.00	500.00
4062 DEPRECIATION EXPENSE WATER	207,749.93	0.00	0.00	202,000.00	202,000.00
Total Operating expense	**563,226.56**	**20,747.04**	**169,955.70**	**642,300.00**	**642,300.00**
Total Income From Operations:	**328,862.75**	**46,571.34**	**138,496.09**	**162,700.00**	**162,700.00**
Non-Operating Items:					
Non-operating income					
3735 WATER IMPACT FEE	37,812.00	1,971.00	9,634.84	10,000.00	10,000.00
3810 INTEREST EARNINGS	5,259.86	0.00	553.65	6,500.00	6,500.00
3820 LEASE AND RENTALS	10,350.32	1,250.00	2,523.50	3,000.00	3,000.00
3840 SALE OF MATERIALS	4,334.74	0.00	0.00	500.00	500.00
3890 MISCELLANEOUS	0.00	0.00	600.00	1,000.00	1,000.00
Total Non-operating income	**57,756.92**	**3,221.00**	**13,311.99**	**21,000.00**	**21,000.00**
Non-operating expense					
4059 INTEREST EXPENSE	41,824.12	0.00	19,721.00	41,361.00	41,361.00
Total Non-operating expense	**41,824.12**	**0.00**	**19,721.00**	**41,361.00**	**41,361.00**
Total Non-Operating Items:	**15,932.80**	**3,221.00**	**(6,409.01)**	**(20,361.00)**	**(20,361.00)**
Total Income or Expense	**344,795.55**	**49,792.34**	**132,087.08**	**142,339.00**	**142,339.00**

Parowan City
Standard Financial Report
52 Sewer Fund - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(70,950.85)	12,664.29	(24,509.77)
1122 PTIF 5595 DEQ SEWER LOAN	38,707.55	0.00	38,740.34
1124 PTIF 4823 SEWER ANTICIPATION SBSU	47,066.97	0.00	47,106.84
1125 PTIF 2161 SEWER REVENUE BOND S.F.	248,404.33	0.00	248,614.73
1126 PTIF 2162 SEWER REVENUE BONDS 05	285,205.21	0.00	285,446.78
1127 PTIF 4431 EMERGENCY REPAIR & REPLACEM	138,672.41	0.00	138,789.86
1129 PTIF 2165 Sewer Impact	552.90	0.00	6,273.56
1160 Xpress Bill Pay	0.00	16,448.69	39,023.03
1175 Undeposited receipts	0.00	825.09	1,674.98
1191.1 Restricted cash	370,969.65	0.00	370,969.65
1191.2 Restricted cash offset	(370,969.65)	0.00	(370,969.65)
Total Cash and cash equivalents	**687,658.52**	**29,938.07**	**781,160.35**
Total Cash and cash equivalents	**687,658.52**	**29,938.07**	**781,160.35**
Receivables			
1311 ACCOUNTS RECEIVABLE	53,166.80	(1,850.40)	54,523.15
Total Receivables	**53,166.80**	**(1,850.40)**	**54,523.15**
Total Current Assets	**740,825.32**	**28,087.67**	**835,683.50**
Non-Current Assets			
Capital assets			
Property			
1611 Land	176,092.50	0.00	176,092.50
1621 Sewer Building	5,917.00	0.00	5,917.00
1631 Sewer collection system	4,728,849.81	0.00	4,728,849.81
1641 Sewer treatment system	304,661.27	0.00	304,661.27
1647 Machinery & Equipment	125,090.77	0.00	125,090.77
1651 Autos & Trucks	121,853.34	0.00	121,853.34
54-1631 Sewer Treatment System	440,207.73	0.00	440,207.73
54-1661 Machinery & equipment	12,768.00	0.00	12,768.00
Total Property	**5,915,440.42**	**0.00**	**5,915,440.42**
Accumulated depreciation			
1721 Acc Depn Building	(5,679.88)	0.00	(5,679.88)
1731 Acc Depn Sewer Collection	(2,252,983.40)	0.00	(2,252,983.40)
1741 Acc Depn Sewer treatment system	(92,762.34)	0.00	(92,762.34)
1747 Acc Depn Machinery & Equipment	(72,841.97)	0.00	(72,841.97)
1751 Acc Depn Autos & Trucks	(58,224.85)	0.00	(58,224.85)
54-1731 AccDpn Sewer Treatment System	(99,586.86)	0.00	(99,586.86)
54-1761 AccDpn Machinery & equipment	(10,944.00)	0.00	(10,944.00)
Total Accumulated depreciation	**(2,593,023.30)**	**0.00**	**(2,593,023.30)**
Total Capital assets	**3,322,417.12**	**0.00**	**3,322,417.12**
Other non-current assets			
1802 Deferred outflows - pensions	24,663.80	0.00	24,663.80
Total Other non-current assets	**24,663.80**	**0.00**	**24,663.80**
Total Non-Current Assets	**3,347,080.92**	**0.00**	**3,347,080.92**
Total Assets:	**4,087,906.24**	**28,087.67**	**4,182,764.42**
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(5,513.50)	2,085.68	(26,074.95)
2132 ACCRUED INT PAYABLE	(16,629.00)	0.00	(16,629.00)
Total Current liabilities	**(22,142.50)**	**2,085.68**	**(42,703.95)**
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(11,911.30)	0.00	(11,911.30)
Total Payroll liabilities	**(11,911.30)**	**0.00**	**(11,911.30)**
Deferred revenue			
2601 Net pension liability	(14,192.09)	0.00	(14,192.09)
2602 Deferred inflows - pensions	(53,269.71)	0.00	(53,269.71)

	Prior Year Actual	Current Period Actual	Current Year Actual
Total Deferred revenue	**(67,461.80)**	**0.00**	**(67,461.80)**
Long-term liabilities			
2510.1 2005 Sewer Lagoons issued	(3,772,000.00)	0.00	(3,772,000.00)
2510.2 2005 Sewer Lagoons repaid	2,633,000.00	0.00	2,633,000.00
2510.3 2005 Sewer Lagoons current	(217,000.00)	0.00	(217,000.00)
2510.4 2005 Sewer Lagoons current offset	217,000.00	0.00	217,000.00
2524.1 2010 DEQ SW LAGOON issued	(389,120.00)	0.00	(389,120.00)
2524.2 2010 DEQ SW LAGOON repaid	207,367.29	0.00	207,367.29
2524.3 2010 DEQ SW LAGOON current	(19,760.00)	0.00	(19,760.00)
2524.4 2010 DEQ SW LAGOON current offset	19,760.00	0.00	19,760.00
2525.1 2010 Sewer Revenue issued	(421,000.00)	0.00	(421,000.00)
2525.2 2010 Sewer Revenue repaid	378,000.00	0.00	378,000.00
2525.3 2010 Sewer Revenue current	(43,000.00)	0.00	(43,000.00)
2525.4 2010 Sewer Revenue current offset	43,000.00	0.00	43,000.00
2530.1 2010B Sewer Revenue issued	(122,880.00)	0.00	(122,880.00)
2530.2 2010B Sewer Revenue repaid	60,480.00	0.00	60,480.00
2530.3 2010B Sewer Revenue current	(6,240.00)	0.00	(6,240.00)
2530.4 2010B Sewer Revenue current offset	6,240.00	0.00	6,240.00
Total Long-term liabilities	**(1,426,152.71)**	**0.00**	**(1,426,152.71)**
Total Liabilities:	**(1,527,668.31)**	**2,085.68**	**(1,548,229.76)**
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(370,969.65)	0.00	(370,969.65)
2980 BEGINNING OF YEAR	(2,189,268.28)	(30,173.35)	(2,263,565.01)
Total Equity - Paid in / Contributed	**(2,560,237.93)**	**(30,173.35)**	**(2,634,534.66)**
Total Liabilities and Fund Equity	**(4,087,906.24)**	**(28,087.67)**	**(4,182,764.42)**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
52 Sewer Fund - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 SEWER SERVICES	503,538.30	42,282.29	173,370.51	500,000.00	500,000.00
3712 SW SERVICES BRIAN HEAD (YEARLY)	99,122.00	0.00	0.00	99,200.00	99,200.00
3713 ADMIN FEES - BRIAN HEAD (MONTH)	78,277.44	7,476.20	29,904.80	78,000.00	78,000.00
3720 CONNECTION FEES	9,950.00	900.00	3,600.00	3,000.00	3,000.00
3750 Dumping Fees	450.00	0.00	0.00	300.00	300.00
Total Operating income	**691,337.74**	**50,658.49**	**206,875.31**	**680,500.00**	**680,500.00**
Operating expense					
Sewer Collection					
4010 SALARIES AND WAGES - OVERTIME	1,729.65	272.38	792.76	5,700.00	5,700.00
4011 SALARIES AND WAGES-PERM. EMPLO	54,892.34	4,746.28	20,872.34	75,000.00	75,000.00
4013 FICA	4,635.58	380.82	1,643.36	7,500.00	7,500.00
4014 INSURANCE	20,121.61	1,492.30	7,009.32	28,000.00	28,000.00
4015 RETIREMENT	(7,584.24)	1,004.55	4,349.66	16,000.00	16,000.00
4016 WORKMEN'S COMPENSATION	678.01	0.00	199.64	1,200.00	1,200.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	471.81	0.00	0.00	500.00	500.00
4022 PUBLIC NOTICE AND ADS	29.88	0.00	2.09	200.00	200.00
4023 TRAVEL, MEALS AND LODGING	0.53	12.70	58.58	1,200.00	1,200.00
4024 OFFICE SUPPLIES AND EXPENSE	83.99	0.00	42.95	1,000.00	1,000.00
4025 REPAIR TO EQUIPMENT	944.23	252.96	460.65	2,000.00	2,000.00
4026 MAINTENANCE MATERIALS AND SUPP	10,194.51	167.56	2,513.80	15,500.00	15,500.00
4027 UTILITIES	1,423.21	5.24	296.07	1,500.00	1,500.00
4028 TELEPHONE	1,920.71	138.55	488.64	2,600.00	2,600.00
4031 PROFESSIONAL & TECHNICAL SERVI	30,244.19	524.85	26,751.02	38,000.00	38,000.00
4032 AUDIT	1,500.00	0.00	0.00	2,000.00	2,000.00
4033 EDUCATION AND TRAINING	633.73	0.00	89.30	1,300.00	1,300.00
4040 GAS AND OIL	1,408.84	143.94	1,124.97	3,000.00	3,000.00
4047 UNIFORM ALLOWANCE	1,079.67	0.00	675.17	1,000.00	1,000.00
4048 POSTAGE	902.76	80.98	239.49	1,000.00	1,000.00
4051 LIABILITY INSUR. PROPERTY	5,911.64	0.00	3,538.09	4,000.00	4,000.00
4057 LBA LEASE PAYMENT	2,400.00	0.00	0.00	2,800.00	2,800.00
4058 LEASE PAYMENT - WHEELER	2,287.50	0.00	2,166.67	2,800.00	2,800.00
4061 SUNDRY	0.00	0.00	0.00	100.00	100.00
4062 DEPRECIATION	186,395.28	0.00	0.00	183,300.00	183,300.00
Total Sewer Collection	**322,305.43**	**9,223.11**	**73,314.57**	**397,200.00**	**397,200.00**
Sewer Treatment					
4110 SALARIES AND WAGES - OVERTIME	2,547.02	402.47	1,183.04	8,000.00	8,000.00
4111 SALARIES AND WAGES-PERM EMPLOY	87,043.36	6,878.88	30,380.90	84,000.00	84,000.00
4113 FICA	6,786.67	552.69	2,395.21	8,500.00	8,500.00
4114 INSURANCE	28,256.27	2,044.07	9,607.72	37,000.00	37,000.00
4115 RETIREMENT	17,795.83	1,454.65	6,327.92	20,000.00	20,000.00
4116 WORKER'S COMPENSATION	678.01	0.00	199.64	1,200.00	1,200.00
4121 SUBSCRIPTIONS AND MEMBERSHIPS	471.81	0.00	0.00	500.00	500.00
4122 PUBLIC NOTICES AND ADS	29.88	0.00	2.09	200.00	200.00
4123 TRAVEL, MEALS & LODGING	1,170.53	12.70	61.76	1,200.00	1,200.00
4124 OFFICE SUPPLIES AND EXPENSE	83.99	0.00	42.95	1,000.00	1,000.00
4125 REPAIRS TO EQUIPMENT	1,285.19	252.96	566.68	3,000.00	3,000.00
4126 MAINTENANCE MATERIALS AND SUPP	15,138.83	167.56	2,875.77	18,000.00	18,000.00
4127 UTILITIES	8,071.08	522.30	2,481.79	11,000.00	11,000.00
4128 TELEPHONE	1,947.71	140.81	497.65	2,600.00	2,600.00
4130 DISPOSAL AND PERMIT FEES	1,080.00	0.00	1,755.00	8,000.00	8,000.00
4131 PROFESSIONAL AND TECHNICAL SER	6,789.39	512.10	1,663.87	12,000.00	12,000.00
4132 AUDITING	1,500.00	0.00	0.00	2,000.00	2,000.00
4133 EDUCATION AND TRAINING	732.97	0.00	14.25	2,000.00	2,000.00
4140 GAS AND OIL	3,026.21	384.86	1,789.38	5,000.00	5,000.00
4147 UNIFORM ALLOWANCE	1,079.67	0.00	675.17	1,000.00	1,000.00
4148 POSTAGE	1,008.15	80.98	262.06	1,000.00	1,000.00
4151 LIABILITY INSUR. PROPERTY	5,911.64	0.00	3,537.23	4,000.00	4,000.00
4157 LBA LEASE PAYMENT	0.00	0.00	0.00	2,500.00	2,500.00
4158 EQUIPMENT RENTAL	2,287.50	0.00	2,166.67	2,800.00	2,800.00
4162 DEPRECIATION	12,829.20	0.00	0.00	13,000.00	13,000.00
Total Sewer Treatment	**207,550.91**	**13,407.03**	**68,486.75**	**249,500.00**	**249,500.00**
Total Operating expense	**529,856.34**	**22,630.14**	**141,801.32**	**646,700.00**	**646,700.00**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Total Income From Operations:	**161,481.40**	**28,028.35**	**65,073.99**	**33,800.00**	**33,800.00**
Non-Operating Items:					
Non-operating income					
3725 SEWER IMPACT FEES	22,165.00	2,145.00	8,580.00	5,000.00	5,000.00
3810 INTEREST EARNINGS	3,999.42	0.00	642.74	5,300.00	5,300.00
Total Non-operating income	**26,164.42**	**2,145.00**	**9,222.74**	**10,300.00**	**10,300.00**
Non-operating expense					
4059 INTEREST EXPENSE	34,010.25	0.00	0.00	33,300.00	33,300.00
Total Non-operating expense	**34,010.25**	**0.00**	**0.00**	**33,300.00**	**33,300.00**
Total Non-Operating Items:	**(7,845.83)**	**2,145.00**	**9,222.74**	**(23,000.00)**	**(23,000.00)**
Total Income or Expense	**153,635.57**	**30,173.35**	**74,296.73**	**10,800.00**	**10,800.00**

Parowan City
Standard Financial Report
53 Electric Fund - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	75,034.56	61,056.16	221,043.18
1121 PTIF 1761 Combined Accounts	3,507,696.94	0.00	3,507,696.94
1122 PTIF 4773 ZFNB DEBT SERVICE RESERVE	296,414.77	0.00	326,666.88
1123 PTIF 1781 Electric Impact	806.53	0.00	15,157.71
1133 Zions Elec Rev 2014 Resv 6926637A	122,968.63	0.00	125,008.71
1134 Zions Elec Rev2014 Bond 6926637	62,224.78	0.00	62,268.28
1135 Zions Elec Rev 2014 Cons 6926637B	5.75	0.00	0.00
1136 Zions Elec Rev 2016 Bond 6926638	55.77	0.00	55.81
1160 Xpress Bill Pay	32,553.14	68,463.64	83,131.26
1175 Undeposited receipts	2,586.35	14,259.93	11,805.12
1191.1 Restricted cash	426,360.00	0.00	426,360.00
1191.2 Restricted cash offset	(426,360.00)	0.00	(426,360.00)
Total Cash and cash equivalents	**4,100,347.22**	**143,779.73**	**4,352,833.89**
Total Cash and cash equivalents	**4,100,347.22**	**143,779.73**	**4,352,833.89**
Receivables			
1215 ALLOWANCE FOR UNCOLLECTABLE AC	(8,849.38)	0.00	(8,849.38)
1311 ACCOUNTS RECEIVABLE	195,979.20	(28,229.40)	176,943.92
1422 Due from other funds - 10-Year Loan to Solid Wast	226,468.11	0.00	226,468.11
Total Receivables	**413,597.93**	**(28,229.40)**	**394,562.65**
Total Current Assets	**4,513,945.15**	**115,550.33**	**4,747,396.54**
Non-Current Assets			
Capital assets			
Property			
1611 Land and Rights	32,433.32	0.00	32,433.32
1621 Buildings	71,625.32	0.00	71,625.32
1641 Electric Plant in Service	2,527,993.50	0.00	2,527,993.50
1642 Electric System	8,971,150.39	0.00	8,971,150.39
1647 Machinery & Equipment	313,188.35	0.00	313,188.35
1651 Autos & Trucks	368,376.61	0.00	368,376.61
Total Property	**12,284,767.49**	**0.00**	**12,284,767.49**
Accumulated depreciation			
1721 Acc Depn Buildings	(68,760.15)	0.00	(68,760.15)
1741 Acc Depn Electric Plant	(2,229,335.10)	0.00	(2,229,335.10)
1742 Acc Depn Electric System	(1,657,699.15)	0.00	(1,657,699.15)
1747 Acc Depn Machinery & Equipment	(288,206.89)	0.00	(288,206.89)
1751 Acc Depn Autos & Trucks	(275,294.10)	0.00	(275,294.10)
Total Accumulated depreciation	**(4,519,295.39)**	**0.00**	**(4,519,295.39)**
Total Capital assets	**7,765,472.10**	**0.00**	**7,765,472.10**
Other non-current assets			
1326 Long-term receivable - PRC	1,458,423.10	0.00	1,458,423.10
1802 Deferred outflows - pensions	57,363.27	0.00	57,363.27
Total Other non-current assets	**1,515,786.37**	**0.00**	**1,515,786.37**
Total Non-Current Assets	**9,281,258.47**	**0.00**	**9,281,258.47**
Total Assets:	**13,795,203.62**	**115,550.33**	**14,028,655.01**
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(150,596.23)	(50,760.51)	(58,556.72)
2132 ACCRUED INTEREST PAYABLE	(11,868.58)	0.00	(11,868.58)
2135 CUSTOMER DEPOSITS	(208,010.00)	(1,250.00)	(212,710.00)
2150 SALES TAX PAYABLE	(6,588.37)	(5,749.79)	(11,918.78)
Total Current liabilities	**(377,063.18)**	**(57,760.30)**	**(295,054.08)**
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(28,561.33)	0.00	(28,561.33)
Total Payroll liabilities	**(28,561.33)**	**0.00**	**(28,561.33)**
Deferred revenue			

	Prior Year Actual	Current Period Actual	Current Year Actual
2601 Net pension liability	(37,808.22)	0.00	(37,808.22)
2602 Deferred inflows - pensions	(117,594.21)	0.00	(117,594.21)
Total Deferred revenue	**(155,402.43)**	**0.00**	**(155,402.43)**
Long-term liabilities			
2510.3 Electric Revenue Bonds current	(363,000.00)	0.00	(363,000.00)
2510.4 Electric RevenueBonds current offset	363,000.00	0.00	363,000.00
2513.1 2014 Electric Revenue issued	(3,464,000.00)	0.00	(3,464,000.00)
2513.2 2014 Electric Revenue repaid	567,000.00	0.00	567,000.00
2514.1 2016 Electric Refunding issued	(2,957,000.00)	0.00	(2,957,000.00)
2514.2 2016 Electric Refunding repaid	1,276,000.00	0.00	1,276,000.00
Total Long-term liabilities	**(4,578,000.00)**	**0.00**	**(4,578,000.00)**
Total Liabilities:	**(5,139,026.94)**	**(57,760.30)**	**(5,057,017.84)**
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(235,900.00)	0.00	(235,900.00)
2980 BEGINNING OF YEAR	(8,420,276.68)	(57,790.03)	(8,735,737.17)
Total Equity - Paid in / Contributed	**(8,656,176.68)**	**(57,790.03)**	**(8,971,637.17)**
Total Liabilities and Fund Equity	**(13,795,203.62)**	**(115,550.33)**	**(14,028,655.01)**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
53 Electric Fund - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 ELECTRIC SALES-RESIDENTIAL-TAX	1,415,750.88	98,142.66	475,131.75	1,300,000.00	1,300,000.00
3715 ELECTRIC SALES-COMMERCIAL-TAXA	855,690.88	66,303.33	296,965.77	800,000.00	800,000.00
3730 PENALTIES	11,285.12	1,791.30	6,183.91	12,000.00	12,000.00
3755 HEAD IN LEASE - POWER POLES	4,288.00	0.00	0.00	4,300.00	4,300.00
3800 OTHER REVENUE	30.57	12,000.00	12,000.00	10,000.00	22,000.00
3840 SALE OF MATERIALS	2,153.91	588.00	2,463.00	0.00	0.00
3890 MISCELLANEOUS	1,980.00	145.00	8,818.98	0.00	0.00
Total Operating income	**2,291,179.36**	**178,970.29**	**801,563.41**	**2,126,300.00**	**2,138,300.00**
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	3,952.83	455.97	3,262.69	10,000.00	10,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	375,174.79	30,779.32	136,053.25	380,000.00	380,000.00
4013 FICA	28,343.85	2,310.05	10,300.41	33,000.00	33,000.00
4014 INSURANCE	118,265.69	8,891.41	41,455.58	124,000.00	124,000.00
4015 RETIREMENT	43,113.69	7,061.21	31,656.49	92,000.00	92,000.00
4016 WORKMEN'S COMPENSATION	3,573.12	0.00	998.12	5,000.00	5,000.00
4020 BANK CHARGES	18,038.25	0.00	3,476.58	18,000.00	18,000.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	21.10	0.00	0.00	100.00	100.00
4022 PUBLIC NOTICES AND ADS	99.57	0.00	6.97	500.00	500.00
4023 TRAVEL, MEALS AND LODGING	3,026.39	296.75	3,954.94	8,000.00	8,000.00
4024 OFFICE SUPPLIES AND EXPENSE	580.21	0.00	95.46	2,500.00	2,500.00
4025 REPAIR TO EQUIPMENT	4,117.69	171.39	2,189.62	18,000.00	30,000.00
4026 MAINTENANCE MATERIALS AND SUPP	54,774.69	836.42	18,248.94	75,000.00	75,000.00
4027 UTILITIES	7,988.18	14.05	818.07	7,000.00	7,000.00
4028 TELEPHONE	7,318.20	576.53	1,989.09	8,000.00	8,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	16,813.95	1,304.10	4,894.19	30,000.00	30,000.00
4032 AUDIT	5,800.00	0.00	0.00	7,000.00	7,000.00
4033 EDUCATION AND TRAINING	425.01	0.00	323.00	3,000.00	3,000.00
4040 GAS AND OIL	4,509.19	669.25	2,554.81	8,000.00	8,000.00
4047 UNIFORM ALLOWANCE	3,391.52	0.00	902.03	3,500.00	3,500.00
4048 POSTAGE	2,174.84	188.94	558.79	3,500.00	3,500.00
4050 POWER PURCHASE	710,208.76	56,747.96	201,340.42	700,000.00	700,000.00
4051 LIABILITY INSURANCE PROPERTY	20,636.18	0.00	16,056.67	28,000.00	28,000.00
4053 HYDRO PLANT EQUIPMENT	29,115.88	0.00	1,224.50	30,000.00	30,000.00
4054 PENSTOCK REPAIR	0.00	0.00	0.00	1,500.00	1,500.00
4055 DATA PROCESSING	40,770.00	0.00	0.00	50,000.00	50,000.00
4056 FERC/HYDRO ENGINEERING	0.00	0.00	0.00	1,000.00	1,000.00
4057.1 LBA LEASE PAYMENT	8,500.00	0.00	0.00	8,500.00	8,500.00
4058 EQUIPMENT RENTAL	6,950.00	0.00	2,166.65	10,000.00	10,000.00
4061 SUNDRY	0.00	0.00	0.00	2,000.00	2,000.00
4062 DEPRECIATION	305,698.45	0.00	0.00	302,000.00	302,000.00
4063 RESERVOIR COMPANY ASSESSMENT	20,461.65	0.00	20,461.65	21,000.00	21,000.00
Total Operating expense	**1,843,843.68**	**110,303.35**	**504,988.92**	**1,990,100.00**	**2,002,100.00**
Total Income From Operations:	**447,335.68**	**68,666.94**	**296,574.49**	**136,200.00**	**136,200.00**
Non-Operating Items:					
Non-operating income					
3720 CONNECTION FEES	60,290.00	3,580.00	14,270.00	15,000.00	15,000.00
3725 ELECTRIC IMPACT FEES	94,471.00	6,858.00	23,494.00	15,000.00	15,000.00
3740 RECONNECT FEES	1,300.00	0.00	100.00	1,000.00	1,000.00
3810 INTEREST EARNINGS	23,227.61	0.00	2,336.91	0.00	0.00
Total Non-operating income	**179,288.61**	**10,438.00**	**40,200.91**	**31,000.00**	**31,000.00**
Non-operating expense					
4059 INTEREST EXPENSE	77,273.78	21,120.75	21,120.75	72,000.00	72,000.00
4060 BOND AGENT PAYING COST	4,336.05	194.16	194.16	0.00	0.00
Total Non-operating expense	**81,609.83**	**21,314.91**	**21,314.91**	**72,000.00**	**72,000.00**
Total Non-Operating Items:	**97,678.78**	**(10,876.91)**	**18,886.00**	**(41,000.00)**	**(41,000.00)**
Total Income or Expense	**545,014.46**	**57,790.03**	**315,460.49**	**95,200.00**	**95,200.00**

Parowan City
Standard Financial Report
55 Solid Waste Fund - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	166,102.40	(20,677.09)	164,874.00
1121 PTIF 1761 Combined Accounts	140,671.96	0.00	140,671.96
1160 Xpress Bill Pay	0.00	9,144.33	35,725.90
1175 Undeposited receipts	0.00	261.43	815.58
Total Cash and cash equivalents	**306,774.36**	**(11,271.33)**	**342,087.44**
Total Cash and cash equivalents	**306,774.36**	**(11,271.33)**	**342,087.44**
Receivables			
1311 ACCOUNTS RECEIVABLE	26,741.75	147.64	27,769.73
Total Receivables	**26,741.75**	**147.64**	**27,769.73**
Total Current Assets	**333,516.11**	**(11,123.69)**	**369,857.17**
Non-Current Assets			
Capital assets			
Property			
1647 Machinery & Equipment	590,021.00	0.00	590,021.00
Total Property	**590,021.00**	**0.00**	**590,021.00**
Accumulated depreciation			
1747 Acc Depn Machinery & Equipment	(420,814.20)	0.00	(420,814.20)
Total Accumulated depreciation	**(420,814.20)**	**0.00**	**(420,814.20)**
Total Capital assets	**169,206.80**	**0.00**	**169,206.80**
Other non-current assets			
1802 Deferred outflows - pensions	4,512.25	0.00	4,512.25
Total Other non-current assets	**4,512.25**	**0.00**	**4,512.25**
Total Non-Current Assets	**173,719.05**	**0.00**	**173,719.05**
Total Assets:	**507,235.16**	**(11,123.69)**	**543,576.22**
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(55,068.88)	53,119.86	(554.11)
2133 Due to other funds - 10-Year Loan from Electric	(226,468.11)	0.00	(226,468.11)
Total Current liabilities	**(281,536.99)**	**53,119.86**	**(227,022.22)**
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(2,240.45)	0.00	(2,240.45)
Total Payroll liabilities	**(2,240.45)**	**0.00**	**(2,240.45)**
Deferred revenue			
2601 Net pension liability	(1,945.93)	0.00	(1,945.93)
2602 Deferred inflows - pensions	(10,599.62)	0.00	(10,599.62)
Total Deferred revenue	**(12,545.55)**	**0.00**	**(12,545.55)**
Total Liabilities:	**(296,322.99)**	**53,119.86**	**(241,808.22)**
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(210,912.17)	(41,996.17)	(301,768.00)
Total Equity - Paid in / Contributed	**(210,912.17)**	**(41,996.17)**	**(301,768.00)**
Total Liabilities and Fund Equity	**(507,235.16)**	**11,123.69**	**(543,576.22)**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
55 Solid Waste Fund - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 GARBAGE FEES (FIRST CAN)	128,186.92	10,968.58	43,736.42	122,000.00	122,000.00
3712 GARBAGE FEES (SECOND CAN)	97,294.42	8,599.55	34,190.65	85,000.00	85,000.00
3713 CAN PURCHASE	6,285.00	800.00	2,100.00	0.00	0.00
3715 COUNTY LANDFILL FEE	64,019.71	5,446.90	21,667.72	59,000.00	59,000.00
Total Operating income	**295,786.05**	**25,815.03**	**101,694.79**	**266,000.00**	**266,000.00**
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	2,418.62	411.77	1,276.90	2,500.00	2,500.00
4011 SALARIES AND WAGES-PERM. EMPLO	38,244.17	3,038.64	13,622.25	40,000.00	40,000.00
4013 FICA	3,063.90	262.23	1,131.94	3,500.00	3,500.00
4014 INSURANCE	19,514.10	1,479.97	7,046.03	20,000.00	20,000.00
4015 RETIREMENT	4,704.19	742.97	3,226.53	8,000.00	8,000.00
4016 WORKMEN'S COMPENSATION	455.94	0.00	149.72	1,000.00	1,000.00
4019 CONTRACT SERVICES - COUNTY	83,018.25	(24,072.00)	(24,072.00)	57,000.00	57,000.00
4024 OFFICE SUPPLIES AND EXPENSE	124.82	0.00	71.60	800.00	800.00
4025 REPAIR TO EQUIPMENT	4,231.79	0.00	1,082.14	16,000.00	16,000.00
4026 MAINTENANCE MATERIALS AND SUPP	8,074.40	0.00	1.39	10,000.00	10,000.00
4028 TELEPHONE	171.15	9.61	38.46	600.00	600.00
4031 PROFESSIONAL & TECHNICAL SERVI	2,579.37	624.60	1,219.33	7,000.00	7,000.00
4032 AUDIT	450.00	0.00	0.00	600.00	600.00
4040 GAS AND OIL	9,448.96	1,240.09	2,324.87	14,000.00	14,000.00
4047 UNIFORM ALLOWANCE	183.26	0.00	80.17	1,000.00	1,000.00
4048 POSTAGE	886.62	80.98	239.49	1,500.00	1,500.00
4051 LIABILITY INSUR. PROPERTY	5,082.52	0.00	3,400.14	3,400.00	3,400.00
4057 LBA LEASE PAYMENT	2,400.00	0.00	0.00	2,745.00	2,745.00
4062 DEPRECIATION	60,253.44	0.00	0.00	45,400.00	45,400.00
Total Operating expense	**245,305.50**	**(16,181.14)**	**10,838.96**	**235,045.00**	**235,045.00**
Total Income From Operations:	**50,480.55**	**41,996.17**	**90,855.83**	**30,955.00**	**30,955.00**
Non-Operating Items:					
Non-operating income					
3810 INTEREST EARNINGS	591.22	0.00	0.00	0.00	0.00
3840 SALE OF MATERIALS	0.00	0.00	0.00	100.00	100.00
Total Non-operating income	**591.22**	**0.00**	**0.00**	**100.00**	**100.00**
Non-operating expense					
4081 INTEREST EXPENSE	6,114.64	0.00	0.00	5,096.00	5,096.00
Total Non-operating expense	**6,114.64**	**0.00**	**0.00**	**5,096.00**	**5,096.00**
Total Non-Operating Items:	**(5,523.42)**	**0.00**	**0.00**	**(4,996.00)**	**(4,996.00)**
Total Income or Expense	**44,957.13**	**41,996.17**	**90,855.83**	**25,959.00**	**25,959.00**

Parowan City
Standard Financial Report
57 Irrigation Fund - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	206,158.24	743.45	201,858.15
1121 PTIF 1761 Combined Accounts	110,000.00	0.00	110,000.00
1160 Xpress Bill Pay	0.00	7,362.40	29,095.90
1175 Undeposited receipts	0.00	322.76	967.08
Total Cash and cash equivalents	**316,158.24**	**8,428.61**	**341,921.13**
Total Cash and cash equivalents	**316,158.24**	**8,428.61**	**341,921.13**
Receivables			
1311 ACCOUNTS RECEIVABLE - IRRIGATI	21,322.27	(103.72)	21,717.18
Total Receivables	**21,322.27**	**(103.72)**	**21,717.18**
Total Current Assets	**337,480.51**	**8,324.89**	**363,638.31**
Non-Current Assets			
Capital assets			
Property			
1611 Land and rights	10,716.67	0.00	10,716.67
1631.25 Pressurized Irrigation 25 YR	113,896.39	0.00	113,896.39
1631.50 Pressurized Irriagation 50 YR	1,012,314.38	0.00	1,012,314.38
1647 Machinery and Equipment	141,707.44	0.00	141,707.44
1651 Autos & Trucks	36,542.04	0.00	36,542.04
Total Property	**1,315,176.92**	**0.00**	**1,315,176.92**
Accumulated depreciation			
1731.25 Acc Depn Irrigation System 25 YR	(112,725.47)	0.00	(112,725.47)
1731.50 Acc Depn Irrigation System 50 YR	(673,042.46)	0.00	(673,042.46)
1747 Acc Depn Machinery & Equipment	(105,220.22)	0.00	(105,220.22)
1751 Acc Depn Autos & Trucks	(25,283.49)	0.00	(25,283.49)
Total Accumulated depreciation	**(916,271.64)**	**0.00**	**(916,271.64)**
Total Capital assets	**398,905.28**	**0.00**	**398,905.28**
Other non-current assets			
1802 Deferred outflows - pensions	9,478.00	0.00	9,478.00
Total Other non-current assets	**9,478.00**	**0.00**	**9,478.00**
Total Non-Current Assets	**408,383.28**	**0.00**	**408,383.28**
Total Assets:	**745,863.79**	**8,324.89**	**772,021.59**
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(3,280.56)	2,314.26	(410.46)
Total Current liabilities	**(3,280.56)**	**2,314.26**	**(410.46)**
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(4,809.19)	0.00	(4,809.19)
Total Payroll liabilities	**(4,809.19)**	**0.00**	**(4,809.19)**
Deferred revenue			
2601 Net pension liability	(4,854.37)	0.00	(4,854.37)
2602 Deferred inflows - pensions	(21,257.82)	0.00	(21,257.82)
Total Deferred revenue	**(26,112.19)**	**0.00**	**(26,112.19)**
Total Liabilities:	**(34,201.94)**	**2,314.26**	**(31,331.84)**
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(711,661.85)	(10,639.15)	(740,689.75)
Total Equity - Paid in / Contributed	**(711,661.85)**	**(10,639.15)**	**(740,689.75)**
Total Liabilities and Fund Equity	**(745,863.79)**	**(8,324.89)**	**(772,021.59)**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
57 Irrigation Fund - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 IRRIGATION SERVICE CHARGE	244,657.59	20,780.24	82,960.70	230,000.00	230,000.00
3740 PI WELL SURCHARGE	(12.04)	0.00	0.00	0.00	0.00
Total Operating income	**244,645.55**	**20,780.24**	**82,960.70**	**230,000.00**	**230,000.00**
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	1,418.94	218.28	643.79	2,000.00	2,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	64,817.38	5,372.47	23,573.54	62,000.00	62,000.00
4013 FICA	5,189.19	424.31	1,837.46	4,800.00	4,800.00
4014 INSURANCE	24,274.51	1,795.05	8,310.06	25,000.00	25,000.00
4015 RETIREMENT	5,312.63	1,092.58	4,754.44	14,200.00	14,200.00
4016 WORKMEN'S COMPENSATION	558.18	0.00	149.72	600.00	600.00
4023 TRAVEL, MEALS AND LODGING	0.53	12.70	52.23	1,000.00	1,000.00
4026 MAINTENANCE MATERIAL AND SUPPL	19,740.99	420.52	1,873.63	19,000.00	19,000.00
4027 UTILITIES	5,191.29	10.44	3,843.50	5,000.00	5,000.00
4028 TELEPHONE	1,574.40	107.84	397.53	1,800.00	1,800.00
4031 PROFESSIONAL AND TECHNICAL	10,692.55	412.35	1,680.77	11,000.00	11,000.00
4032 AUDIT	900.00	0.00	0.00	1,200.00	1,200.00
4035 FLOOD/FIRE MITIGATION AND MAINTENANCE	4,544.12	0.00	0.00	9,000.00	9,000.00
4040 GAS AND OIL	1,025.52	112.60	882.56	3,500.00	3,500.00
4047 UNIFORM ALLOWANCE	950.70	0.00	675.18	1,000.00	1,000.00
4048 POSTAGE	1,773.30	161.95	478.97	2,000.00	2,000.00
4050 WATER ASSESSMENTS	75.50	0.00	75.50	604.00	604.00
4051 LIABILITY INSUR. PROPERTY	2,412.26	0.00	2,537.25	3,000.00	3,000.00
4057 LBA LEASE PAYMENT	2,390.00	0.00	0.00	2,800.00	2,800.00
4058 LEASE PAYMENT - WHEELER	2,787.50	0.00	2,166.67	4,500.00	4,500.00
4061 SUNDRY	0.00	0.00	0.00	200.00	200.00
4062 DEPRECIATION	29,665.86	0.00	0.00	30,000.00	30,000.00
Total Operating expense	**185,295.35**	**10,141.09**	**53,932.80**	**204,204.00**	**204,204.00**
Total Income From Operations:	**59,350.20**	**10,639.15**	**29,027.90**	**25,796.00**	**25,796.00**
Non-Operating Items:					
Non-operating income					
3810 INTEREST RECEIVED	462.32	0.00	0.00	0.00	0.00
3890 MISCELLANEOUS	600.00	0.00	0.00	0.00	0.00
Total Non-operating income	**1,062.32**	**0.00**	**0.00**	**0.00**	**0.00**
Total Non-Operating Items:	**1,062.32**	**0.00**	**0.00**	**0.00**	**0.00**
Total Income or Expense	**60,412.52**	**10,639.15**	**29,027.90**	**25,796.00**	**25,796.00**

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	8,685.81	1,487.50	12,416.81
1121 PTIF 1761 Combined Accounts (Cem 0390)	81,298.36	0.00	81,298.36
1191.1 Restricted cash	89,984.17	0.00	89,984.17
1191.2 Restricted cash offset	(89,984.17)	0.00	(89,984.17)
Total Cash and cash equivalents	**89,984.17**	**1,487.50**	**93,715.17**
Total Cash and cash equivalents	**89,984.17**	**1,487.50**	**93,715.17**
Total Current Assets	**89,984.17**	**1,487.50**	**93,715.17**
Total Assets:	**89,984.17**	**1,487.50**	**93,715.17**
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2975.1 Restricted	(89,984.17)	0.00	(89,984.17)
2975.2 Restricted offset	89,984.17	0.00	89,984.17
2980 BEGINNING OF YEAR	(89,984.17)	(1,487.50)	(93,715.17)
Total Equity - Paid in / Contributed	**(89,984.17)**	**(1,487.50)**	**(93,715.17)**
Total Liabilities and Fund Equity	**(89,984.17)**	**(1,487.50)**	**(93,715.17)**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Charges for services					
3482 SALE OF CEMETERY LOTS	0.00	1,487.50	3,731.00	0.00	0.00
Total Charges for services	**0.00**	**1,487.50**	**3,731.00**	**0.00**	**0.00**
Interest					
3810 INTEREST RECEIVED	341.69	0.00	0.00	0.00	0.00
Total Interest	**341.69**	**0.00**	**0.00**	**0.00**	**0.00**
Total Revenue:	**341.69**	**1,487.50**	**3,731.00**	**0.00**	**0.00**
Total Change In Net Position	**341.69**	**1,487.50**	**3,731.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
91 General Fixed Assets - 10/01/2021 to 10/31/2021
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Non-Current Assets			
Capital assets			
Property			
1611 Land	1,315,893.00	0.00	1,315,893.00
1621 Buildings	3,911,633.92	31,554.81	3,974,743.54
1631 Improvements other than bldgs	2,915,274.22	0.00	2,915,274.22
1661 Macinery & equipment	987,600.34	0.00	1,005,782.34
1671 Autos and trucks	187,597.93	0.00	187,597.93
1681 Infrastructure	4,648,682.24	0.00	4,648,682.24
Total Property	**13,966,681.65**	**31,554.81**	**14,047,973.27**
Accumulated depreciation			
1721 AccDpn Buildings	(1,208,526.09)	0.00	(1,208,526.09)
1731 AccDpn Improvements other than bldgs	(1,019,059.76)	0.00	(1,019,059.76)
1761 AccDpn Machinery & equipment	(821,561.71)	0.00	(821,561.71)
1771 AccDpn Autos and trucks	(160,007.71)	0.00	(160,007.71)
1781 AccDpn Infrastructure	(3,731,931.00)	0.00	(3,731,931.00)
Total Accumulated depreciation	**(6,941,086.27)**	**0.00**	**(6,941,086.27)**
Total Capital assets	**7,025,595.38**	**31,554.81**	**7,106,887.00**
Other non-current assets			
1802 Deferred outflows - pensions	140,388.94	0.00	140,388.94
Total Other non-current assets	**140,388.94**	**0.00**	**140,388.94**
Total Non-Current Assets	**7,165,984.32**	**31,554.81**	**7,247,275.94**
Total Assets:	**7,165,984.32**	**31,554.81**	**7,247,275.94**
Liabilities and Fund Equity			
Liabilities:			
Deferred revenue			
2601 Net pension liability	(88,112.47)	0.00	(88,112.47)
2602 Deferred inflows - pensions	(293,595.46)	0.00	(293,595.46)
Total Deferred revenue	**(381,707.93)**	**0.00**	**(381,707.93)**
Total Liabilities:	**(381,707.93)**	**0.00**	**(381,707.93)**
Equity - Paid in / Contributed			
2971.1 Invested in fixed assets	(14,107,923.68)	(31,554.81)	(14,189,215.30)
2971.3 Book cost of assets retired	41,938.77	0.00	41,938.77
2972 Total depreciation charged	6,956,788.82	0.00	6,956,788.82
2980 Net position - pension adjustment	324,919.70	0.00	324,919.70
Total Equity - Paid in / Contributed	**(6,784,276.39)**	**(31,554.81)**	**(6,865,568.01)**
Total Liabilities and Fund Equity	**(7,165,984.32)**	**(31,554.81)**	**(7,247,275.94)**
Total Net Position	**0.00**	**0.00**	**0.00**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Expenditures:					
Miscellaneous					
4100 Dep exp General government	99,009.48	0.00	0.00	0.00	0.00
4101 Pension Admin	(21,741.51)	0.00	0.00	0.00	0.00
4200 Dep exp Public Safety	20,576.64	0.00	0.00	0.00	0.00
4201 Pension Public Safety	(57,615.01)	0.00	0.00	0.00	0.00
4400 Dep exp Streets & public works	202,192.18	0.00	0.00	0.00	0.00
4401 Pension Streets	(5,435.38)	0.00	0.00	0.00	0.00
4500 Dep exp Parks and recreation	58,765.97	0.00	0.00	0.00	0.00
4501 Pension Parks	(23,915.67)	0.00	0.00	0.00	0.00
Total Miscellaneous	**271,836.70**	**0.00**	**0.00**	**0.00**	**0.00**
Total Expenditures:	**271,836.70**	**0.00**	**0.00**	**0.00**	**0.00**
Total Change In Net Position	**(271,836.70)**	**0.00**	**0.00**	**0.00**	**0.00**