



PAROWAN CITY COUNCIL MEETING AGENDA FOR FEBRUARY 24TH, 2022

Notice is hereby given that the City Council of the City of Parowan, Utah, will hold its regularly scheduled meeting beginning at **6:00 p.m. on Thursday, February 24th, 2022.** The Council will meet in the Parowan City Council Chambers located at 35 East 100 North, Parowan, Utah. This is a public meeting, and anyone is invited to attend. The public is also welcome to view the meeting electronically on the "Parowan City Live Stream" YouTube channel.

COUNCIL MEETING

1. Welcome and Call to Order: Mayor Mollie Halterman
2. Opening Ceremonies (three-minute limit): By Invitation. The audience is invited to participate.
3. **Robing Ceremony – Judge Matthew Carling, sworn in by Judge Dennis B. Cox of Milford**
4. Declaration of Conflicts With or Personal Interest In any Agenda Items: Councilmembers
5. Approval of Meeting's Agenda - Council Vote
6. Public Comment: Time has been set aside for the public to express their ideas, concerns, and comments (comments are limited to 2 minutes per person)

PUBLIC HEARING

7. The purpose of this public hearing is to receive comments regarding Ordinance 2022-02-01, an ordinance amending PCMC 7.10.040 'Application for Water', and PCMC 7.10.080 'Subdivision Water Assessments', the amendments of which address new services, lot splits, subdivisions and annexations.

The Council will also receive comments regarding Ordinance 2022-02-02, an ordinance amending PCMC 14.06.050(D) 'Water Supply', and PCMC 14.06.070(F) 'Dedication of Culinary Water', the amendments of which stipulate that water rights and depletable water shall predate 1949.

CONSENT MEETING (Consent items are only those which require no further discussion or are routine in nature. All items on the Consent Agenda are usually adopted by a single motion.)

8. Approval of Minutes from January 22, 2022 Council Retreat, January 27, 2022 City Council Meeting and February 10, 2022 City Council Meeting
9. Approval of Warrant Register
10. Approval of January Financial Statement

INFORMATIONAL PRESENTATIONS

11. Pressurized Water, 300 East, City Ordinances - Cindy Stanphill
12. Budget Presentation – Kyle Walker, Pelorus Methods

ACTION MEETING

13. Council Committee Assignments: Parowan Animal Assistance League (PAAL) Liaison – Rochell Topham
Fairgrounds Liaison – Matthew Gale
14. Mayor Recommendation for Pool Committee Member – Polly Johnson
15. Mayor Recommendation for Planning and Zoning Committee:
Voting: Lily Shurtleff, Jerry Vesely, Troy Hoyt
Alternates: Jamie Bonnett, Heather Peet
16. "P" Hill Lighting Request – Ben Johnson
17. Approval of Water Ordinances 2022-02-01 and 2022-02-02

18. Approval of Resolution 2022-02-01, Repealing Resolution 2021-12-01 and Lifting the Moratorium on Lot Splits
19. Capital Facilities Plan - Sewer and Water Master Plans
20. English Property Exchange Proposal

WORK MEETING

21. Airport Property Purchase Proposal
22. Reports, Updates, Old Business Follow Up – Elected Officials and Staff
23. Closed Session (UCA 52-4-204 & 205) to Discuss one or more of the following (if necessary):
The character, professional competence or physical or mental health of an individual; collective bargaining; pending or reasonably imminent litigation; the purchase, exchange, or lease of real property, including any form of a water right or water shares; the sale of real property, including any form of water rights or water shares; deployment of security personnel, devices or systems; investigative proceedings regarding allegations of criminal misconduct; contract negotiations, the disclosure of which would be detrimental to the city's bargaining position.

ACTION MEETING

24. Any Action Necessary as a Result of the Closed Session
25. Adjournment

CERTIFICATE OF POSTING

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted this 23rd, day of February 2022. A copy of the foregoing notice and agenda was emailed to The Spectrum, posted at the Parowan City Hall and Parowan City Library, posted on the Parowan City website at www.parowan.org, and posted on the Utah Public Notice website at <http://pmn.utah.gov>.

CALLIE BASSETT, CMC
PAROWAN CITY RECORDER
POSTED: 02/23/2022

NOTICE: In compliance with the Americans with Disabilities Act, individuals needing special accommodations or assistance during this meeting shall contact Callie Bassett, City Recorder, at 435-4773331 at least 24 hours prior to the meeting.



PAROWAN CITY COUNCIL STRATEGIC PLANNING RETREAT
Saturday, January 22, 2022
Parowan City Council Chambers
35 East 100 North, Parowan, UT
(435) 477-3331

ELECTED OFFICIALS PRESENT: Mayor Mollie Halterman, Councilmembers David Burton, Rochell Topham, Sharon Downey, Matt Gale and Jim Harris.

CITY STAFF PRESENT: Cleve Matheson, Callie Bassett, Heather Shurtleff, Judy Schiers, Stacy Gale, Keith Naylor, Cori Adams, David Schiers, Stephen Ward, Justin Dalley, Jeremy Franklin, Kelly Stones, Mike Berg

PUBLIC PRESENT: Ron Clayton

GUEST SPEAKERS: Justin Wayment, City Attorney; Rob Dotson, Enoch City Manager

1. **CALL TO ORDER:** The meeting was called to order at 8:32 a.m. by Mayor Halterman. She announced one change to the agenda - Jet Smith was not able to attend due to being sick. Cleve Matheson took her time slot.
2. **OPENING REMARKS:** Mayor Halterman said she feels very fortunate to meet with everyone, not only to hear Introductions from the existing staff and department heads of Parowan City, but also to work together to strategically plan and talk about the things that, through their actions and commitments, are evident matter to them the most. She said that each person here (mayor and council) has been elected and entrusted. In exchange, they have been sworn in and have committed an investment of their time, resources and energy for at least the next 2-4 years. She said that isn't a short period of time, especially considering the unknown that lies ahead for our community, our state and our nation.
3. **DEPARTMENT REPORTS:** The following individuals reported on their job responsibilities and updated the council on what is happening in their departments:
Keith Naylor (Justice Court), Cleve Matheson (City Manager), Cori Adams (Library Director), Chief David Schiers (Volunteer Fire Department), Judy Schiers (City Treasurer), Stacy Gale (Deputy Treasurer), Callie Bassett (City Recorder), Heather Shurtleff (Deputy Recorder), Stephen Ward (City Shop Manager/Mechanic), Justin Dalley (Parks Superintendent), Jeremy Franklin (Power Superintendent), Kelly Stones (Public Works Superintendent).
4. **GRAMA TRAINING AND DISCUSSION - Justin Wayment, City Attorney**
Mr. Wayment explained the GRAMA laws, the right of access to public records by the people, and the need for transparency in doing the people's business.
5. **PAROWAN POLICE DEPARTMENT PRESENTATION – Chief Mike Berg**
Chief Berg reported on the structure of his department. He discussed the difficulty of being a police officer in today's world and how hard it is to hire and retain officers. He discussed the importance of their excellent multi-agency relationships and the opportunity our officers have to be involved with

multi-agency teams. He talked about increased crime in Parowan, and how Parowan police department is below the average in the officers per population ratio. He discussed goals for the department, including becoming accredited, having an officer on the drug task force, and increased wages for our officers, as well as mental health assistance for his officers and their families.

6. OUTWARD MINDSET TRAINING – Rob Dotson, Enoch City Manager

Mr. Dotson gave a brief training on Outward Mindset Training. This is an Arbinger Institute training that usually takes two days. This training teaches people how to look outside the box, to look outward (outside themselves) and to consider other people's feelings, motivations, and objectives in the way you interact with others.

Due to time constraints, the mayor chose to forego the discussion on council assignments.

7. TOWN HALL MEETINGS – Mayor Halterman

Mayor Halterman said she feels these town hall meetings will be an answer to the feeling that open communication cannot happen. She is proposing that these be held on the first Thursday of the designated month of the quarter. She envisions a resident driven agenda, with topics of discussion being submitted by the citizens of Parowan. She feels this will really help with better communication. She feels when people get the information they need and are able to give their input, incorrect conversations end there. There was a discussion about the different topics the mayor came up with and why they are important topics of information for the residents.

8. GOALS DISCUSSION – Mayor and City Council

The mayor and council discussed both intangible goals (goals that don't affect the budget), and tangible goals (goals that require budgeting). For example, one intangible goal would be to improve the relationship between the city and the community. She feels this is up to the city council and it's not far away. She asked the council to think about these things. She said whatever the council is interested in accomplishing, she is also interested in accomplishing. She said her intentions are 100 % to help each other because at the end of the day what feels really good is when they can accomplish their goals together.

There was a brief discussion about council assignments. These will be approved at a city council meeting.

9. ADJOURNMENT –

MOTION: Councilmember Topham moved to adjourn the meeting.

SECOND: Councilmember Downey seconded the motion.

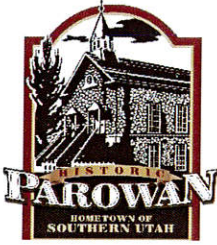
VOTE:

Yea: Unanimous

Opposed: None

Abstain: None

The council retreat was adjourned at 4:00 p.m.



PAROWAN CITY COUNCIL MEETING MINUTES

Thursday, January 27, 2022 – 6:00 p.m.

City Council Chambers – 35 E 100 N.

Parowan City, UT 84761

Elected Officials Present: Mayor Mollie Halterman, Councilmembers David Burton, Rochell Topham, Sharon Downey, Matt Gale and James Shurtleff

Absent: None

City Staff Present: Cleve Matheson, City Manager; Christian Jones, Assistant City Attorney; Judy Schiers, City Treasurer; Heather Shurtleff, Deputy City Recorder; Stacy Gale, Deputy Treasurer; Chief Mike Berg, Parowan PD; Callie Bassett, City Recorder

Public Present: Please see attached sign in sheet.

COUNCIL MEETING

- 1. Welcome and Call to Order:** Mayor Halterman called the meeting to order at 6:00 p.m.
- 2. Opening Ceremonies:** Mr. Joe Tripp offered the invocation and led the public in the pledge of allegiance.
- 3. Declaration of Conflicts With or Personal Interest In and Agenda Items:** Jim Shurtleff stated he had personal interest in item number 8a. Lily Shurtleff is his daughter. He state this will not affect his ability to vote.

4. Approval of Meeting's Agenda:

MOTION: Councilmember Downey moved to approve the meeting's agenda.

SECOND: Councilmember Topham seconded the motion.

VOTE:

Yea: Unanimous

Opposed: None

Abstained: None

The motion carried.

5. Public Comments:

Mr. Gary Aiken, Parowan. Mr. Aiken had a list of questions prior to the Evil Water Annexation. Mr. Aiken asked:

- Who and how will compliance be monitored, i.e. verifying length of stay, accounting, etc.
- Will Parowan have conditional use zoning for this RV Park, as many other cities do?
- With vacancies currently in the police department, how will local laws such as noise abatement after 10:00 p.m., DUI's, etc., be addressed?
- Is Parowan's Fire Department staffed, trained, and equipped for high density incidents?
- What will be the cost to provide for the above publications?

Mrs. Cindy Bulloch, Parowan. Mrs. Bulloch said she was here as a representative of Congressman Chris Stewart. She has been hired as his southern Utah director. He has wanted to expand his presence to southern Utah. Adam Snow is the predecessor that handled this area. Congressman Stewart has replaced Mr. Snow with Mrs. Bulloch and another woman named LaRene Cox. Geographically, Mrs. Cox is over Washington County and Mrs. Bulloch is over Iron, Beaver, Kane, Wayne, Sevier, and some of Sanpete Counties. She said if there is anything the city needs as a group that has a federal nexus (i.e., public lands, veteran's issues, help with passports, etc.), she is our contact. Mrs. Bulloch said she will send Mrs. Bassett her contact information to pass on to the council. She encouraged the council to reach out to her.

Mr. Clarence Perkins, Parowan. Mr. Perkins said he hasn't seen any of the drawings (for the Evil Water RV Park) and had some concerns. He asked:

- Will there will be a frontage road along the freeway to access this project, and if so who will pay for it?
- Have sewer assessments been done? If so, were they done with a flow meter?
- He asked how big the trunk line will be, will they tie into the existing line or will the tunnel under I-15?
- Will they put in an acceleration lane on 200 S?
- Will they have irrigation water? He said the residents don't even have a chance to use theirs, so what kind of impact will this have on the irrigation water?

CONSENT MEETING:

MOTION: Councilmember Jim Shurtleff called for a division of the question.

SECOND: Councilmember Sharon Downey seconded the motion.

VOTE:

Yea: Unanimous

Opposed: None

Abstained: None

The motion carried.

6. Approval of Minutes from the January 13, 2022 City Council Meeting

MOTION: Councilmember Downey moved to approve the minutes from January 13, 20200 City Council Meeting.

SECOND: Councilmember Gale seconded the motion.

VOTE:

Yea: Unanimous

Opposed: None

Abstained: None

The motion carried.

7. Approval of Warrant Register

MOTION: Councilmember Shurtleff moved to approve the warrant register as printed in the council packet.

SECOND: Councilmember Gale seconded the motion.

VOTE:

Yea: Unanimous

Opposed: None

Abstained: None

The motion carried.

8. Approval of Committee Members:

- a. **Planning and Zoning Commission:** Lily Shurtleff, Troy Hoyt, Jerry Vesely, Jamie Bonnett (alternate), Heather Peet (alternate)
MOTION: Councilmember Downey moved to table this item.
SECOND: Councilmember Shurtleff seconded the motion.
VOTE:
Yea: Unanimous
Opposed: None
Abstained: None
The motion carried.
- b. **Economic Development Committee:** Mick Lauer, David Harris, Jared Meibos
MOTION: Councilmember Burton moved to approve the committee members presented for economic development.
SECOND: Councilmember Shurtleff seconded the motion.
VOTE:
Yea: Unanimous
Opposed: None
Abstained: None
The motion carried.
- c. **Shade Tree Committee:** Ryan Johnson
MOTION: Councilmember Burton moved to approve Ryan Johnson as a member of the Shade Tree Commission.
SECOND: Councilmember Gale seconded the motion.
VOTE:
Yea: Unanimous
Opposed: None
Abstained: None
The motion carried.

ACTION MEETING:

9. Approval of Quarterly Town Hall Meetings – Mayor Halterman:

Mayor Halterman is proposing these quarterly Town Hall Meetings as an opportunity for open discussion with the public and the councilmembers. These would be calendared tentatively for February 15th, May 17th, August 16th, and November 15th at 6:00 p.m. in the Council Chambers. The topics for the meetings are based on community feedback and are open for additions. These suggestions can be submitted directly to the Mayor at mayor@parowan.org. Agendas for the meetings can be adjusted depending on what topics the community would like to discuss.

Councilmember Burton asked if these meetings will interfere with any of the regularly scheduled meetings. Mayor Halterman said she has checked the calendar and they will not. Councilmember Downey said she thinks this is a great addition for the community.

MOTION: Councilmember Topham moved to approve the proposed town hall meeting schedule for 2022.

SECOND: Councilmember Downey seconded the motion.

VOTE:

Yea: Unanimous

Opposed: None

Abstained: None
The motion carried.

10. Approval of City Councilmember Assignments – Mayor Halterman:

MOTION: Councilmember Downey moved to table this item.

SECOND: Councilmember Gale seconded the motion.

VOTE:

Yea: Unanimous

Opposed: None

Abstained: None

The motion carried.

11. Evil Water Annexation – Approval of Annexation Agreement and Ordinance 2022-01-01:

Mayor Halterman advised that the public hearing was held for this item at the last city council meeting.

MOTION: Councilmember Shurtleff moved to approve the annexation agreement between Parowan City and the Evil Water Land LLC, and the annexation as presented in the agreement.

SECOND: Councilmember Burton seconded the motion.

VOTE:

Yea: Unanimous

Opposed: None

Abstained: None

The motion carried.

MOTION: Councilmember Shurtleff moved to approve the Ordinance 2022-01-01.

SECOND: Councilmember Burton seconded the motion.

VOTE: A Roll Call Vote was taken as follows:

	YEA	OPPOSED	ABSTAIN	ABSENT
Councilmember Burton	X			
Councilmember Topham	X			
Councilmember Downey	X			
Councilmember Gale	X			
Councilmember Shurtleff	X			

The motion carried. Ordinance 2022-01-01 was approved.

12. Parowan City Volunteerism – Analysis and Recommendations – Mr. Joe Tripp:

Mr. Joe Tripp moved to Parowan in June of 2021. He is very thankful to be living here. He mentioned to Mayor Halterman that something he has found important in a community is volunteerism in order to bring people together and to accomplish things that help make a time better. Mr. Tripp gave a power point presentation making the following points:

- Volunteerism brings improved unity and a sense of community. It increases love and friendship as people work together and serve together. There is definitely a sense of accomplishment in serving. There is value that is given to an organization at a minimal cost. It improves the quality of life and brings a better understanding of and transparency to what goes on in the community.
- Research and statistics show that most volunteers come from the 35 – 44-year-old age category – people with children in educational organizations. 72% of volunteers in America choose one organization to serve – religious organizations being the most prevalent, with educational groups

coming second. There definitely is a sense of enjoyment in making a difference by those who volunteer.

- It is challenging to organize volunteerism. When something is organized, it needs to be well defined and meaningful. You also have to make sure that there are available people to do it. You may also be competing for resources, especially in small communities where a lot goes on. There is also the chance that volunteers could get burned out if asked to help too often.
- Other challenges include effective communication, having the required skills and abilities, changes in leadership, sustainability of the organization of the volunteers and provisioning the ongoing resources, and ensuring recognition and reward of those who volunteered.
- Leadership participation enhances the experience or event.
- In order to organize volunteerism, it would be good to have a single point of contact, and then have project managers or supervisors that oversee each of these projects as well as people to help complete the projects.
- JustServe.org is a website that can be used as a tool to find projects in your area or to post projects for your organization.
- Recommendations from Mr. Tripp included considering the legal implications of using volunteers, making sure that we are clear and organized and that volunteer opportunities are meaningful, making sure there is budget money available, and communicating as clearly as possible in as many ways possible. Implement, analyze, get feed-back, and continuously look for ways to improve, but most importantly – have fun doing it! Mr. Tripp said volunteering for service can be a lot fun and it brings a lot of joy to our lives.

Mayor Halterman said she meets people everyday who ask what they can do to help and get involved. She said she thinks there are a lot of things they want to do and there are a lot of great people who want to help. She feels that utilizing this tool will be a way to unify the community and organize volunteers. She said there are people who have volunteered for years that can use the help. You can never have too many volunteers.

MOTION: Councilmember Shurtleff moved to investigate further the JustServe.org and volunteerism as presented Mr. Tripp. He thanked Mr. Tripp for coming in and speaking to the council.

SECOND: Councilmember Downey seconded the motion.

VOTE:

Yea: Unanimous

Opposed: None

Abstained: None

The motion carried.

13. Parowan Prevention Coalition- Southwest Public Behavioral Health Dept. - Jessica Smith, Parowan Elementary PTO President and Coalition Member, Logan B. Reid, Director of Prevention Services for Southern Utah:

Mrs. Smith said that Parowan has started a local community prevention coalition. The coalition is made up of multiple sectors of the community who are connecting and coordinating together to make efficient use of limited community resources. They are striving to make Parowan a strong community that helps support and develop youth by using prevention science and evidence-based programs. She introduced Mr. Logan Reid, who has been a key factor in getting a coalition running for Parowan.

Mr. Reid reminded the council that about six months ago they presented the proposal to start a coalition with focus on preventing problem behaviors among youth specifically with substance use and mental illness. He wanted to give a report on where they have gone with that and what the next steps are.

Mr. Reid said they have used the “*Communities That Care*” (CTC) model to put together their coalition here in Parowan. This model is an evidence-based model that has shown to have a large impact on communities that use it. Research shows that towns using this particular model on average show a 35% reduction in a lot of different problem issues, including delinquency, drug use, academic failure, depression, and teen pregnancy, suicide ideation, etc.

Mr. Reid said the coalition they have put together has representatives from numerous different sectors that have come and participated and have already started doing some training. He then presented some current data on what is happening with those particular issues here in the five southwest counties combined, grades 6 through 12. Some of the data included:

- Past 30-day use (all grades, southwest counties) – highest use was e-cigarettes, then marijuana, alcohol, prescription drugs, combustible cigarettes and inhalants.
- Past 30 -day use (all grades, Parowan) – highest use was alcohol, then marijuana, cigarettes, e-cigarettes, prescription drugs and inhalants. Mr. Reid pointed out that from 2013 to 2021 there are some really significant reductions in substance use for a number of these different drugs. Also, these percentages are low, indicating that most kids are not using drugs. This is good news.
- Some concerning data shows that from 2019 to 2021, there were some increases in alcohol use, as well as prescription drug use and combustible cigarette use. The sharpest increase was with 8th graders.
- Feelings of isolation have gone down from 2019 to 2021 in 10th graders, but have increased in 8th graders. The percentages of 8th graders who have seriously considered attempting suicide has increased, but has decreased in 10th graders. Self-harm has increased among 8th graders as well, but again, has decreased among 10th graders.
- Mr. Reid also gave data on kids who have felt depressed or sad most days in the past year compared to how many times per week their families eat at least one meal together. The more times a family eats together, the lower the depression. They also asked about the relationship between suicide consideration and screen time (other than school work). The more time spent looking at social media or playing video games, the higher the percentage of those who have considered suicide in the last 12 months.
- Screen time is also connected to sleep patterns. Students who say they have 8 or more hours of sleep have a very low percentage of suicide consideration. Those with less hours of sleep have a higher percentage. Mr. Reid said he shared this information because the data they have gathered gives them a snapshot on what is happening in a community, and it also helps lead them toward some strategies and interventions to try to prevent some of the problems they are seeing. That is the goal of this coalition.

Mr. Reid said that what they have done so far is organize this coalition and invited representatives from multiple community sectors. They brought them together and have provided training introducing them to the CTC model and to the science of prevention. They have started to look at the assessment data they have gathered to see what specific issues they want to target and address here in Parowan. They have also secured some funding to start doing some prevention and intervention services in the community to try to mitigate some of the problems they have identified. They have started to develop an action plan. They have a lot of work to do there, but they have at least gotten started.

Mr. Reid said that their next steps include completing the training with the coalition members who have come together to address these issues. They want to finalize their action plan, as well as look into more assessments to get a better idea of what they need to do to focus on issues here. Then they want to start implementing programs and strategies. He said one of the first things involved with that will be to have a community education night to share this data and to start getting this important information out, particularly to parents.

Mr. Reid said the other thing they would like to do is to establish someone here in the community to help guide these efforts. He said the South West Behavioral Health Center helps communities organize coalitions, they provide the training and the data, and then they offer them coaching and support to help do things specific to their community that follow prevention science. In order for this to really work well, they need someone here in this community who can guide these efforts. He said if communities organize using this CTC model, they become eligible for a lot of money to help them do that, but they also must show that they are willing to put some skin in the game by finding someone specific to the community to help with this.

Mr. Reid said there are a couple of different ways that communities in southern Utah have done this. In some cases, they bring someone in at the city level. The city hires a part time person that will help guide these efforts and push the actions and strategies forward. If this was something the city wanted to do, they could immediately help secure funding to do this. The State of Utah offers up to \$10,000 match to any community using the CTC model to hire a person to help run it. The State Health Department and the South West Behavioral Health Center will do the same thing, matching up to \$10,000. Once this is in place, you become eligible for more money to actually do programs and strategies. Mr. Reid said he is throwing this out as a proposal to the council to consider.

Mr. Reid said that a number of communities in southwestern Utah have worked in conjunction with their county commissions, where the county has combined their funds with that of the city to reach the \$10,000, and then received the matched funds from the State, the Health Dept, and South West Behavior Health. Escalante is an example of this. He also said there are communities that have not wanted to do this by themselves and so they have contracted money with South West Behavioral Health to hire someone to work specifically in their community. Bryce City is an example of this. He said they would really love to see something like this in Parowan, primarily because we already have a coalition going and people who are ready and willing to focus on this and start implementing programming and services, and there is money available to help us do that. The key factor is getting a paid person who lives in the community who can guide those efforts. He encouraged the council to consider how they might do that. He said they are willing to help in any way they can in that process.

Councilmember Gale asked what the accuracy of the data is because if he were a kid that age, he doesn't think he would tell anyone if he was drinking or smoking. Mr. Reid said the research shows that kids tend to be pretty honest on these surveys because they are anonymous and they know that their answers can't be tracked back to them. They take the survey at school on a computer where no identifying information is given other than their age and their grade. If these don't match up, their entire survey gets thrown out. There are a seven validity checks like that they use to try to make sure they are getting really accurate data. He also compares the data to other data sets.

Councilmember Downey asked if he's seen how the pandemic has affected these kids. Mr. Reid said they did the survey in February of 2021. There eleven questions specific to the pandemic. He didn't share those at this meeting, but will share the information at the community education night. There was a higher percentage of kids, compared to the state, who were sick with covid and felt their school work had been affected. Mr. Reid

said there was a lower percentage of kids, compared to the state, who felt the pandemic had impacted them in a negative way.

MOTION: Councilmember Downey moved to move this item to a work meeting.

SECOND: Councilmember Burton seconded the motion.

VOTE:

Yea: Unanimous

Opposed: None

Abstained: None

The motion carried.

14. Parowan Chamber of Commerce Report – Chamber Representatives Tricia Harris, Jamie Bonnett and Jed Sudweeks:

Mrs. Tricia Harris said they would love to supply informational packets to the city office to give out to anyone who comes in to start a new business. The Chamber wants to support these new businesses in any way they can. Mr. Matheson asked if there was anything they could send out with the business license renewals for existing businesses. Mrs. Harris said they could get something to the city to send out with the renewals. She said if they run out of packets, they would just need to contact Mrs. Harris or Mr. Jed Sudweeks.

Mrs. Jamie Bonnett gave a report on the chamber's year in review for 2021. Highlights included:

- Quarterly newsletters, with information on programs available to business
- \$10,000 *Utah Life Elevated* Grant finalized. They used the money for their billboard, multiple marketing projects, to help fund their 2020 Winter Wonderland, and advertising opportunities.
- Editorial and informational articles about Parowan and its wonderful amenities, including trails and arts
- Held a blood drive in February
- Added metal signs to the ski lift benches
- Provided flowers for Main Street and maintained them all summer with the help of many volunteers.
- They hosted two meet and greets for the election candidates.
- Hometown Holiday Market and Winter Wonderland
- First Annual Art Tour – 10 artists featured. They are going to do this twice a year, the next one will be in July.
- Business Welcome Packet and Training Materials
- Elections – Danny Abbott, President; Jamie Bonnett, Vice-President; Tricia Harris, Secretary; Dayla Ulrich, Treasurer; Bob Whitelaw, Board Chairman; Christina Harris and Lindsay Swinderski are over the Sweet Tour.

The Chamber of Commerce meets every Wednesday at 10:00 a.m. at the Visitor Center.

MOTION: Councilmember Topham moved to support giving out information packets to new business owners and supporting sending out flyers representing the Chamber of Commerce with the business license renewals.

SECOND: Councilmember Downey seconded the motion.

VOTE:

Yea: Unanimous

Opposed: None

Abstained: None

The motion carried.

15. Planning and Zoning Meeting Time Change from 5:30 p.m. to 6:00 p.m. – Mayor Halterman

Mayor Halterman said they are proposing that the time be changed from 5:30 p.m. to 6:00 p.m. for the Planning and Zoning Committee.

MOTION: Councilmember Burton moved to change the Planning and Zoning Meeting time from 5:30 p.m. to 6:00 p.m.

SECOND: Councilmember Topham seconded the motion.

VOTE:

Yea: Unanimous

Opposed: None

Abstained: None

The motion carried.

16. Shade Tree Bids for Two Park Tree Removals – Mayor Halterman

Mayor Halterman said the Shade Tree Commission has been in the process of receiving and reviewing bids on the removal of two park trees at the library park. One of the trees, through risk assessment, is threatening the city's playground equipment as well as the park restroom building. The second tree is closer to the doors that enter the library meeting room and it is hollow and dead. The mayor said they received four bids from qualified tree services that are licensed and approved. The bids were as follows:

- Mike's Complete Tree Service \$2850
- Color Country Tree Service \$2700
- Lifetime Tree Service \$2450
- Roots 2 Leaves, LLC \$4000

The council discussed how this will be paid. Some of it will be paid from the Shade Tree Commission's grant, and some will be paid out of the Parks Department. Councilmember Burton said the Shade Tree Commission reviewed the bids. There was not a recommendation from the Shade Tree Committee as to which bid to go with.

MOTION: Councilmember Burton moved to accept Dakota Veater's bid (Lifetime Tree Service) of \$2450.

SECOND: Councilmember Downey seconded the motion.

VOTE:

Yea: Unanimous

Opposed: None

Abstained: None

The motion carried.

WORK MEETING:

17. Reports, Updates, Old Business Follow Up – Elected Officials and Staff

Councilmember Burton reported that they had a meeting yesterday at Meeks' Park with community members and shade tree committee members. They met to try to formulate ideas to get things moving forward on the park. Richard Hepworth with the DWR needs a commitment on dates to dredge the pond so they can secure the equipment. The city needs to move forward to get the pond drained. Mr. Hepworth said they have the fish ready to put in the pond when it is ready. Councilmember Burton and Mr. Hepworth talked about an aerator or oxygenator for the pond. Mr. Hepworth told Councilmember Burton that they have done this in

other locations and they have sources for financing that won't cost the city anything if the city chooses to do that. They are working to get that four-legged organization together again – the Heritage Foundation, the DWR, the city, and the high school. He said he needs to get in contact with the school.

Councilmember Topham didn't have any meetings to report on.

Councilmember Downey reported that she went on a field trip with Jeremy Franklin. They went to Filmore to an Introduction to UAMPS meeting, and she said she asked Mr. Franklin questions all the way up. She said was in awe with what UAMPS does for small towns and cities.

Councilmember Gale didn't have any meetings to report on.

Councilmember Shurtleff reported on the Historical Preservation meeting held on Monday. Mr. Calvario wants to paint the south corner unit of the building and put a new awning up. He brought in some paint samples. The committee asked him to come back with some toned-down colors that weren't quite so bright. Mr. Calvario was happy to do so. Councilmember Shurtleff reported on the water board meeting three weeks ago. They are working on a pond up the canyon which will be additional storage for the pressurized irrigation. All of the entities involved – the BLM, UDOT, and the city and various people – are excited for the opportunity there and are all on board. It will be an additional recreational area on BLM land as well. The water board is looking at the city's water ordinances to see what changes need to be made. These will be brought to the council to evaluate and vote on.

Mayor Halterman thanked everyone for coming to the meeting. She said it is important that they are there. She invited them to contact her with any concerns. She said she hoped they noticed and improvement in the sound system. This was something they addressed. There was also a suggestion to move the podium to a place where it would be easier to speak and be heard and seen. She said she appreciates any suggestions. They are valuable.

18. Closed Session to Discuss the following:

MOTION: Councilmember Downey moved to go into closed session to discuss the character, professional competence, or physical or mental health of an individual, and also contract negotiations.

SECOND: Councilmember Gale seconded the motion.

VOTE: A Roll Call Vote was taken as follows:

	YEA	OPPOSED	ABSTAIN	ABSENT
Councilmember Burton	X			
Councilmember Topham	X			
Councilmember Downey	X			
Councilmember Gale	X			
Councilmember Shurtleff	X			

The motion carried. The Council moved into closed session at 7:40 p.m.

ACTION MEETING

19. Any Action Necessary as a Result of the Closed Session discussing the character, professional competence, or physical or mental health of an individual; or contract negotiations.

No action was taken.

20. Adjournment:

MOTION: Councilmember Burton moved to adjourn the meeting.

SECOND: Councilmember Gale seconded the motion.

VOTE:

Yea: Unanimous

Opposed: None

Abstained: None

The motion carried. The meeting adjourned at 9:38 p.m.

Mollie Halterman, Mayor

Callie Bassett, CMC. City Recorder

Date Approved: _____



PAROWAN CITY COUNCIL MEETING MINUTES

Thursday, February 10, 2022 – 6:00 p.m.

City Council Chambers – 35 E 100 N

Parowan City, UT 84761

ELECTED OFFICIALS PRESENT: Mayor Mollie Halterman, Councilmembers David Burton, Rochell Topham, Sharon Downey, Matt Gale and James Shurtleff

ABSENT: None

CITY STAFF PRESENT: Cleve Matheson, City Manager; Justin Wayment, City Attorney; Judy Shurtleff, City Treasurer; Heather Shurtleff, Deputy Recorder; Stacy Gale, Deputy Treasurer; Callie Bassett, City Recorder; Chief Mike Berg, Parowan PD

PUBLIC PRESENT: Please see attached sign in sheet.

COUNCIL MEETING

1. **Welcome and Call to Order:** Mayor Halterman called the meeting to order at 6:00 p.m.
2. **Opening Ceremonies:** Mrs. Stacy Gale offered the invocation and led the public in the pledge of allegiance.
3. **Declaration of Conflicts With or Personal Interest In Any Agenda Items:** No conflicts were declared.
4. **Approval of Meeting's Agenda:**
MOTION: Councilmember Shurtleff moved to approve the agenda as printed.
SECOND: Councilmember Gale seconded the motion.
VOTE:
Yea: Unanimous
Opposed: None
Abstain: None
The motion carried.

5. **Public Comments:** There were no public comments.

CONSENT MEETING (Consent items are only those which require no further discussion or are routine in nature. All items on the Consent Agenda are usually adopted by a single motion.)

MOTION: Councilmember Downey called for a division of the consent agenda items.

SECOND: Councilmember Gale seconded the motion

VOTE:

Yea: Unanimous

Opposed: None

Abstain: None

The motion carried.

6. **Approval of Minutes from January 27, 2022, City Council Meeting**

MOTION: Councilmember Downey moved to table this item until the next council meeting.

SECOND: Councilmember Shurtleff seconded the motion.

VOTE:

Yea: Unanimous

Opposed: None

Abstain: None

The motion carried.

7. Approval of Warrant Register

MOTION: Councilmember Gale moved to approve the warrant register.

SECOND: Councilmember Topham seconded the motion.

VOTE:

Yea: Unanimous

Opposed: None

Abstain: None

The motion carried.

ACTION MEETING

8. Pool Location – Kendrick Thomas, Jones and DeMille

Mayor Halterman gave a brief history of the voting on the pool project (see attached) by the city council.

Councilmember Burton asked for a point of clarification regarding the pool location. He said there are two sites adjacent to the Valentine Peak Sports Complex that the engineers have looked at, parcel A and parcel B (see attached map).

Mr. Thomas addressed the council. He discussed the aforementioned parcels.

Mr. Thomas said they looked at the two sites for utilities including water, sewer, gas, power, and communications. They also looked for the potential of interconnectivity with the rest of the facilities there – the fairgrounds and the ball fields - and looked at the vision and goal of having a key facility for a larger recreational complex there. He said they also looked at what would be required for roadway improvements and other site development costs that may be needed for each site.

Mr. Thomas said what they found utility wise was that the major difference between the two sites has to do with the sewer. Parcel A has good access to an existing sewer main and could gravity flow into that sewer main. Parcel B has some elevation problems and would require a lift station to make the sewer work, as well as a longer sewer lateral to get to the sewer main. He said that is the main cost difference between the two sites looking at them from an economic standpoint between the two. He also said that with the sewer lift station, it's not just an up-front cost, it is also a long-term operations and maintenance cost.

Mr. Thomas said as far as water, there is not a large difference there. He said there is the opportunity on Parcel A to create a loop with the water mains which would increase pressure. He said it wouldn't be a necessity to do that most likely, but it could be done to plan for other future development or water needs in the area up there. Mr. Thomas said as far as interconnectivity, they see a greater potential with Parcel A for leveraging work that may happen by the county with the fairgrounds and possibly sharing in improvement costs because of that. There is also an advantage of not needing to cross the street as far as interconnectivity with the ball fields and other facilities there.

Mr. Thomas pointed out that Parcel A is a rectangular lot, where Parcel B is more triangular. He said it is usually easier to develop a rectangular site than a triangular site because the points of the triangle can be hard to develop for parking, other improvements that may be needed and traffic flow, etc.

Mr. Thomas said those are the differences between the two sites and the advantages they see in Parcel A. He said they are recommending the selection of parcel A to the city council.

Councilmember Matt Gale asked what the cost of a lift station would be. Mr. Thomas said he doesn't have a good feel for what that might be because they didn't really look at the demand for that. Councilmember Gale asked if it would be a considerable amount. Mr. Thomas agreed that it would be. Councilmember Burton added that you would also have to figure in the long lateral line.

MOTION: Councilmember Shurtleff moved to approve the location of parcel A for the future Parowan swimming pool as recommended by Jones and DeMille.

SECOND: Councilmember Topham seconded the motion.

VOTE:

Yea: Unanimous

Opposed: None

Abstain: None

The motion carried.

9. Evil Water Project Approval – Geoffrey Chestnut, Attorney for Evil Water Land, LLC

Mr. Chestnut, a member of the Evil Water Group, addressed the council. He said they are requesting approval of the commercial building permit. He said they have worked extensively with city staff who, he said, have been fantastic. They have also worked with legal counsel addressing the city's concerns on a variety of things. He said they understand that this is just the permission to "Go!", and that there are still several hurdles to cross, approvals to obtain, and other issues to address, but this approval gives them the opportunity to begin.

Mr. Chestnut said the vetting at the planning and zoning commission was very thorough. He said Councilmember Burton helped guide a good conversation on a handful of things that were important, and they feel that concerns have been ferreted out. They will be working with the staff on addressing these as they go. They want to make sure this is a good partnership for both the group and the city. He said they would ask that the council pass the approval tonight so they can begin the next step in commencing to build.

Councilmember Burton said the whole council attended the planning and zoning meeting that night and their questions were answered then.

Councilmember Downey said Chief Berg did a study and asked him to share some of the information he discovered regarding crime in RV parks.

Chief Berg addressed the council. He said he did not do a study, but he made some inquiries. He contacted Hurricane City PD because they have a couple of RV Parks in their area. He also contacted Garfield County Sheriff's Office because they have some up Route 89. What he learned was that there was not an increase in crime, but an increase in dents and dings and parking type situations inside the

RV parks. This doesn't usually cause the police department to do anything, but they are usually called to do courtesy reports for insurance companies.

Chief Berg also found that they saw a little bit of an increase in traffic type issues on Route 89. But, he said, this is a different type of location than 89 is. The location for the Evil Water RV Park is almost on a corner. He said he is sure that these other RV parks had to do the same studies with UDOT as the Evil Water Group had to do. Chief Berg said we don't have a lot to say when UDOT does their studies and makes their determinations. that the Evil Water RV Park is a different situation than on Route 89. He does not feel that this is going to be a big deal with the first phase. Mr. Chestnut said they have already been talking to UDOT and are ahead of the curve. Chief Berg said they have been talking with UDOT about an acceleration lane. He said the speed limit is 55 mph currently.

MOTION: Councilmember Burton moved to approve the Evil Water Project as presented and as recommended by the Planning and Zoning Board

SECOND: Councilmember Downey seconded the motion.

VOTE:

Yea: Unanimous

Opposed: None

Abstain: None

The motion carried.

10. School Board Boundary Map and Request to Support Letter to County Commissioners:

Councilmember Topham said she found out that the school board is going from 5 representatives to 7 representatives. She said the Iron County Commission is being required to change the boundary lines for where those representatives would actually represent due to the considerable student growth in the area.

Councilmember Topham said she is concerned about the map that they want to approve and move forward with actually take Brian Head and Summit out of our district, even though those students attend Parowan schools. She said Parowan will not be adequately represented.

Mr. Ben Johnson is on the school board representing Parowan. He said he appreciates what the mayor, council and staff do to take care of the residents of Parowan. He appreciates the traditions and activities that Parowan has. He said the challenge we have is there are three proposals that were put forward by the County Commissioners. The County Commissioners are the ones that will vote on the redistricting. Mr. Johnson's biggest concern with what the commissioners are leaning towards is the lack of representation.

Mr. Johnson said there are three boundary driven high schools in the Iron County School District - Cedar HS, Canyon View HS, and Parowan HS. If map #3 is approved moving forward, it pulls Brian Head and Summit out of our voting district. Brian Head and Summit citizens are at a disadvantage to have any voice or any say in that because they are a small minority. In Parowan's district, we would also become a very small minority in that as well. There are currently five board members, and he is just one of them. There will be seven board members and Parowan ought to have at least one of those. It isn't a matter of out voting anyone else, it is a matter of making sure the voices are being heard and that Parowan is accounted for, and the interest of our students is represented.

Mr. Johnson said that the recommendation is to make sure the county commissioners know how the citizens of Parowan feel, that they know Parowan is concerned with this, concerned about representation and the representation for our kids. Mr. Johnson said he is a little bit in this boat right now. He lives in Parowan, yet he represents people who send their kids to Fiddler's Elementary School and to Canyon View High School. He said there are other representatives who live in the Fiddler's area adjacent to our boundaries who have kids and grandkids that go to Fiddler's and Canyon View. So, they have multiple representatives. If map #3 goes through, Mr. Johnson said there is a high probability that Parowan will have zero representation on the school board.

Councilmember Topham said she is not ok with Parowan not being represented. She said we have a high school and an elementary school here and the community is growing. We need someone there speaking for our community, for Parowan's kids, Parowan's teachers and the administrations. Mr. Johnson said an example of this is the Veteran's Day program. The school board was discussing how there is a lack of participating in the schools. He said it was nice to be able to tell them what Parowan does for Veteran's Day. The board had no idea. Mr. Johnson said Parowan's story will not be told if we don't have that representation.

Councilmember Topham spoke to the importance of keeping Parowan's traditions alive. The only way to do this is to have representation, because if they don't know Parowan, they don't understand.

Mr. Johnson thanked the council for considering this and for putting this on the action agenda. He said he appreciates the willingness to send something forward to the county commissioners to let them know that this is a concern and it is an issue, whether it changes things or not, to let them know that Parowan is not going to stand by idly and ignore some of these things that could have a negative impact on our schools and our kids. Councilmember Topham agreed.

Councilmember Burton asked Councilmember Topham which map she supports. She said she supports map #1.

Councilmember Gale asked if this is bound by law. Mr. Johnson said it is not bound by law. It is a precedence. He said legally they can win a lawsuit if the precincts are within 10% of each other. They don't require that a certain amount of people be in each district. Mr. Johnson said his biggest concern is keeping Brian Head, Summit and Parowan together. Councilmember Topham said people don't know this is going on. She feels it is important to get the correct information out to the public. If we don't have a strong voice, we will get shafted.

Councilmember Topham said she is very appreciative of the good things that Mr. Johnson does for Parowan. She drafted a letter that she would like the council to sign and send to the county commissioners to let them know that the maps are not representing Parowan and other communities the way they should.

Councilmember Burton asked if the county is voting on this at their meeting on Monday. Councilmember Topham said that they are and we need people there to speak up for Parowan.

MOTION: Councilmember Burton moved to support sending a letter to the county commission in support of proposal #1.

SECOND: Councilmember Down seconded the motion.

VOTE:

Yea: Unanimous
Opposed: None
Abstain: None
The motion carried.

11. Approval of Council Member Committee Assignments – Mayor Halterman

MOTION: Councilmember Topham moved to approve the councilmember committee assignments.

SECOND: Councilmember Burton seconded the motion.

VOTE:

Yea: Unanimous
Opposed: None
Abstain: None
The motion carried.

WORK MEETING

12. Review Ordinances Recommended by Water Board

Councilmember Shurtleff said the Water Board has recommended a change to the city's culinary water ordinances, Title 7 and Title 14. The gist of it is, because of the potential listed in the 4th "Whereas", "there is possibility of the curtailment of underground water rights which may result in the city's inability to provide culinary water services to its residents in the future." That is coming from the state. The changes made are to establish the water priority date of 1949 or earlier. Mr. Wayment said he will make the changes to the ordinances to clarify that the priority date is 1949 or earlier. Once these ordinances are passed, they can lift the moratorium on lot splits. Councilmember Shurtleff said the Water Board unanimously approved both ordinance changes.

13. Reports, Updates, Old Business Follow Up – Elected Officials and Staff

Councilmember Burton reported that Planning and Zoning met. They had a positive recommendation for the council regarding the Evil Water Project. He said the Shade Tree Committee met. They discussed the tree trimming project on Main Street. They have to get more bids and are looking at other options. They are going on a field trip on Monday to SUU to look at some of their experiment places. He said Councilmember Topham reminded him about the pool committee. They met with the architect, the contractor and the engineer. They looked at a general footprint of what they want in the pool.

Councilmember Shurtleff asked why the council didn't know about the meeting and why they haven't received any information or updates. Councilmember Burton said the meeting was posted. Councilmember Topham clarified that the meeting was supposed to have been posted, but there was some miscommunication and it did not get posted. Councilmember Shurtleff said that the council needs to be involved in this pool.

Councilmember Topham reported that the pool committee basically discussed what kind of rooms they want in the new pool building. The build team will make a mock layout of what they discussed and then they will bring it back to the committee. Councilmember Gale said that Councilmember Topham needed to be replaced on the pool committee. Councilmember Topham said that she and Patty Vesely switched places. Councilmember Gale pointed out that the council did not approve that and that needs to be rectified. Patty Vesely approached the council. She said they are working towards a design, but no decisions have been made and no one has that information.

There was quite a discussion about the pool committee, the town hall meeting, and pool donations. The donations go into a dedicated line and cannot be used for anything other than the pool, unless the council votes to use it for something else. Attorney Wayment said that he doesn't think the city can guarantee that the money will be returned. There was discussion about not being able to contractually bind future councils. Attorney Wayment said he has never seen the Parowan City Council to go back on their word that he is aware of in 24 years. He doesn't think there is a big concern, but he didn't want a misconception floating around out there.

Councilmember Topham continued her report. She said the Community Theater Board met. Their "Snoopy!" play starts next Thursday. They have gotten 17 sponsors. In April, the girls' school will be doing either a play or a concert. The home schoolers will be coming in and doing a play the end of April or first part of May.

Councilmember Downey didn't have anything to report this evening.

Councilmember Gale didn't have anything to report this evening.

Councilmember Shurtleff said that Sam Halterman brought up H.B. 242. Councilmember Shurtleff said when you get online to contact your county commissioners, contact your state representatives as well. The state legislature is planning to bankrupt Parowan City and other small water users. He said we have been fighting this for three years, and, like a zombie, it will not die. What it is doing is they are going to mandate that city water providers meter secondary water. Parowan's pressurized irrigation water will have to have a meter at every connection. The manufacturers of those meters will not guarantee them. The only way they guarantee them is if it is cold, potable water. He said anyone that has seen what comes down our ditches knows that it is not potable water. They will not guarantee the meters. The cost to put in those meters and maintain them will bankrupt the city. The legislature says they are going to have money available for grants to pay for it, except for small towns, which are maxed out at 50%. There will be fees for non-compliance, which increase every year.

Mr. Matheson said the deadline for this to go into effect is 2030. This may seem like a way away, but it isn't. They removed the exceptions in the bill that protected the small water user. The state has a ton of ARPA money. He said it is a very clever way for these big water system providers up north to get the state to pay for their meters. This is being cloaked as conservation. Parowan supports conservation. He said metering has its place, but not on our system. It doesn't make sense. If they want to throw their money around, they could help us build another pond, which is what we are trying to do.

Mr. Matheson said not only are they making the state engineer the enforcer, you also become ineligible for any state funds at all. They go all the Class C road money and money for the airport. It is very harsh. Mr. Matheson said we are not saying to kill the bill, they just need to put the exemptions back in where they will do the most good.

Councilmember Shurtleff said they are pushing this bill as conservation. He said Parowan City has done a fantastic job of conserving water over the past three years. We've all been down to one day a week for watering. We have done our part to conserve. He said the trouble is that these big services up north want us to conserve so that they can add more connections and sell more water.

Attorney Wayment said that metering water in Parowan is a waste of money. We only use what water we get. Also, Parowan's pressurized system is old, and will most likely need to be replaced in order to

put meters on it. We would also have to do something to try to clean up the forebay and the dirt conditions.

There was a lot of discussion about the pressurized irrigation system and this bill.

14. Closed Session (if necessary): No closed session was held.

ACTION MEETING

15. Any Action Necessary as a Result of the Closed Session – None.

16. Adjournment:

MOTION: Councilmember Burton moved to adjourn the meeting.

SECOND: Councilmember Gale seconded the motion.

VOTE:

Yea: Unanimous

Opposed: None

Abstain: None

The motion carried. The meeting adjourned at 7:33 p.m.

Mollie Halterman, Mayor

Callie Bassett, CMC, City Recorder

Date Approved: _____

Parowan City
Check Register
General Checking - 02/09/2022 to 02/17/2022

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
CHILDREN'S PLUS INC.	35517	202078	02/11/2022	02/15/2022	3,087.90	BOOKS	107521 - Library BOOKS
CHILDREN'S PLUS INC.	35517	202078	02/11/2022	02/15/2022	3,087.90	BOOKS	107529 - Library CLEF GRANT EXP
					\$6,175.80		
CMC TIRE, INC SPO	35518	60011510	02/09/2022	02/15/2022	1,811.32	TIRES - FIRE DEPARTMENT	105725 - Fire REPAIRS TO EQUIP
					\$1,811.32		
DOMINION ENERGY	35519	008602012022	02/01/2022	02/15/2022	473.24	16 S MAIN	107527 - Library UTILITIES
DOMINION ENERGY	35519	133502012022	02/01/2022	02/15/2022	21.73	UTILITY SPLIT	105827 - P&Z UTILITIES
DOMINION ENERGY	35519	133502012022	02/01/2022	02/15/2022	25.35	UTILITY SPLIT	104227 - Court UTILITIES
DOMINION ENERGY	35519	133502012022	02/01/2022	02/15/2022	25.35	UTILITY SPLIT	105427 - Police UTILITIES
DOMINION ENERGY	35519	133502012022	02/01/2022	02/15/2022	30.20	UTILITY SPLIT	524027 - UTILITIES
DOMINION ENERGY	35519	133502012022	02/01/2022	02/15/2022	30.20	UTILITY SPLIT	524127 - UTILITIES
DOMINION ENERGY	35519	133502012022	02/01/2022	02/15/2022	60.35	UTILITY SPLIT	574027 - UTILITIES
DOMINION ENERGY	35519	133502012022	02/01/2022	02/15/2022	84.49	UTILITY SPLIT	514027 - UTILITIES
DOMINION ENERGY	35519	133502012022	02/01/2022	02/15/2022	84.49	UTILITY SPLIT	534027 - UTILITIES
DOMINION ENERGY	35519	223302012022	02/01/2022	02/15/2022	52.63	33 W 100 S	104927 - Non-Dep UTILITIES
DOMINION ENERGY	35519	298702012022	02/01/2022	02/15/2022	23.49	Shop Utility Split	107027 - Parks UTILITIES
DOMINION ENERGY	35519	298702012022	02/01/2022	02/15/2022	46.98	Shop Utility Split	524027 - UTILITIES
DOMINION ENERGY	35519	298702012022	02/01/2022	02/15/2022	70.47	Shop Utility Split	524127 - UTILITIES
DOMINION ENERGY	35519	298702012022	02/01/2022	02/15/2022	93.95	Shop Utility Split	106127 - Class C UTILITIES
DOMINION ENERGY	35519	298702012022	02/01/2022	02/15/2022	93.96	Shop Utility Split	514027 - UTILITIES
DOMINION ENERGY	35519	298702012022	02/01/2022	02/15/2022	93.96	Shop Utility Split	534027 - UTILITIES
DOMINION ENERGY	35519	325302012022	02/01/2022	02/15/2022	907.09	117 S 500 E	574027 - UTILITIES
DOMINION ENERGY	35519	405602012022	02/01/2022	02/15/2022	139.26	50 W CENTER - OLD ROCK CHURCH	107127 - Fair Grounds UTILITIES
DOMINION ENERGY	35519	489202012022	02/01/2022	02/15/2022	230.35	27 N MAIN	104927 - Non-Dep UTILITIES
DOMINION ENERGY	35519	922502012022	02/01/2022	02/15/2022	128.62	160 W 200 S - SPLIT	107327 - Theater UTILITIES
DOMINION ENERGY	35519	922502012022	02/01/2022	02/15/2022	385.84	160 W 200 S - SPLIT	105727 - Fire UTILITIES
DOMINION ENERGY	35519	958802012022	02/01/2022	02/15/2022	215.79	5 S MAIN	534027 - UTILITIES
					\$3,364.77		105927 - Visitor UTILITIES
IACP	35520	0202482	12/28/2021	02/15/2022	190.00	MEMBERSHIP FEE - MIKE BERG	105421 - Police SUBSCRIPTIONS
JONES & DEMILLE ENGINEERIN	35521	0127129	02/11/2022	02/15/2022	10,720.00	POOL PROJECT - PROGRAMMING & SCHE	446974 - Pool - Construction
					\$10,720.00		
L N CURTIS & SONS	35522	INV554589	12/22/2021	02/15/2022	620.00	SUPPLIES - PLATE	105447 - Police UNIFORM ALLOW
					\$620.00		
L&R PUMP & DRILLING, INC.	35523	4684	01/20/2022	02/15/2022	1,350.00	PULLED THE WELL AT THE FOREBAY	571647 - Machinery and Equipment
					\$1,350.00		
PAROWAN TIMBER & BEAM	35524	02072022	02/07/2022	02/15/2022	78.94	SHOP SPLIT	106126 - Class C MAINTENANCE,

Parowan City
Check Register
General Checking - 02/09/2022 to 02/17/2022

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
PAROWAN TIMBER & BEAM	35524	02072022	02/07/2022	02/15/2022	78.94	SHOP SPLIT	514026 - MAINTENANCE MATERIA
PAROWAN TIMBER & BEAM	35524	02072022	02/07/2022	02/15/2022	78.94	SHOP SPLIT	524026 - MAINTENANCE MATERIA
PAROWAN TIMBER & BEAM	35524	02072022	02/07/2022	02/15/2022	78.94	SHOP SPLIT	524126 - MAINTENANCE MATERIA
PAROWAN TIMBER & BEAM	35524	02072022	02/07/2022	02/15/2022	78.94	SHOP SPLIT	574026 - MAINTENANCE MATERIA
PAROWAN TIMBER & BEAM	35524	02072022	02/07/2022	02/15/2022	79.15	SHOP SPLIT	534026 - MAINTENANCE MATERIA
					\$473.85		
					\$473.85		
RAINBOW SIGN & DESIGN	35516	QUO3191	01/27/2022	02/10/2022	296.50	HALF DOWN AS DEPOSIT - LOGO FOR LIB	107526 - Library MAINTENANCE M
					\$296.50		
RHINEHART OIL CO., LLC	35525	IN-634985-22	02/07/2022	02/15/2022	16.99	SHOP SPLIT	106126 - Class C MAINTENANCE,
RHINEHART OIL CO., LLC	35525	IN-634985-22	02/07/2022	02/15/2022	16.99	SHOP SPLIT	514026 - MAINTENANCE MATERIA
RHINEHART OIL CO., LLC	35525	IN-634985-22	02/07/2022	02/15/2022	16.99	SHOP SPLIT	524026 - MAINTENANCE MATERIA
RHINEHART OIL CO., LLC	35525	IN-634985-22	02/07/2022	02/15/2022	16.99	SHOP SPLIT	524126 - MAINTENANCE MATERIA
RHINEHART OIL CO., LLC	35525	IN-634985-22	02/07/2022	02/15/2022	16.99	SHOP SPLIT	574026 - MAINTENANCE MATERIA
RHINEHART OIL CO., LLC	35525	IN-634985-22	02/07/2022	02/15/2022	17.03	SHOP SPLIT	534026 - MAINTENANCE MATERIA
					\$101.98		
					\$101.98		
ROCKY MOUNTAIN INFO NETW	35526	26978	02/14/2022	02/15/2022	50.00	FY 2021-22 ANNUAL RIMN MEMBERSHIP	105421 - Police SUBSCRIPTIONS
					\$50.00		
ROSENBERG ASSOCIATES	35527	26486	11/30/2021	02/15/2022	160.00	PAROWAN POOL RFQ SUPPORT	446974 - Pool - Construction
ROSENBERG ASSOCIATES	35527	26490	11/30/2021	02/15/2022	2,100.00	professional services for October, 2021 - Dry	574031 - PROFESSIONAL AND TE
					\$2,260.00		
					\$2,260.00		
STATE BANK OF SOUTHERN UT	2162201	PR021122-424	02/17/2022	02/17/2022	1,622.66	Medicare Tax	102221 - FICA PAYABLE
STATE BANK OF SOUTHERN UT	2162201	PR021122-424	02/17/2022	02/17/2022	3,835.46	Federal Income Tax	102222 - FEDERAL WITHHOLDING
STATE BANK OF SOUTHERN UT	2162201	PR021122-424	02/17/2022	02/17/2022	6,938.38	Social Security Tax	102221 - FICA PAYABLE
					\$12,396.50		
STATE BANK OF SOUTHERN UT	35528	038501282022	01/28/2022	02/15/2022	9.98	AMAZON - PLASTIC TUBING - HYDROPONI	107529 - Library CLEF GRANT EXP
STATE BANK OF SOUTHERN UT	35528	038501282022	01/28/2022	02/15/2022	13.08	AMAZON - BOOKS	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	35528	038501282022	01/28/2022	02/15/2022	14.19	AMAZON - BOOKS	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	35528	038501282022	01/28/2022	02/15/2022	18.69	USPS - POSTAGE	107548 - Library POSTAGE
STATE BANK OF SOUTHERN UT	35528	038501282022	01/28/2022	02/15/2022	25.46	AMAZON - BOOKS	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	35528	038501282022	01/28/2022	02/15/2022	52.76	AMAZON - BOOKS	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	35528	038501282022	01/28/2022	02/15/2022	55.44	AMAZON - BOOKS	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	35528	038501282022	01/28/2022	02/15/2022	63.98	AMAZON - WALL CLOCK	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	35528	038501282022	01/28/2022	02/15/2022	85.22	AMAZON - BOOKS	107526 - Library MAINTENANCE M
STATE BANK OF SOUTHERN UT	35528	160801282022	01/28/2022	02/15/2022	0.70	EASY DNS - PAROWAN.ORG DOMAIN REN	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	35528	160801282022	01/28/2022	02/15/2022	35.18	EASY DNS - PAROWAN.ORG DOMAIN REN	104331 - Admin PROFESSIONAL A
STATE BANK OF SOUTHERN UT	35528	160801282022	01/28/2022	02/15/2022	62.74	LIN'S SUPERMARKET - COUNCIL RETREAT	104331 - Admin PROFESSIONAL A
STATE BANK OF SOUTHERN UT	35528	166501282022	01/28/2022	02/15/2022	135.00	JIMMY JOHNS - COUNCIL RETREAT LUNC	104161 - Leg SUNDRY
STATE BANK OF SOUTHERN UT	35528	276101282022	01/28/2022	02/15/2022	12.19	HOLIDAY INN EXPRESS, CEDAR CITY - RO	104133 - Leg EDUCATION AND TR

Parowan City
Check Register

General Checking - 02/09/2022 to 02/17/2022

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
STATE BANK OF SOUTHERN UT	35528	276101282022	01/28/2022	02/15/2022	60.00	CEDAR CITY CORPORATION - POLICE TRA	105433 - Police EDUCATION AND T
STATE BANK OF SOUTHERN UT	35528	276101282022	01/28/2022	02/15/2022	103.55	HOLIDAY INN EXPRESS, CEDAR CITY - RO	105423 - Police TRAVEL, MEALS A
STATE BANK OF SOUTHERN UT	35528	276101282022	01/28/2022	02/15/2022	210.00	CEDAR CITY CORPORATION - POLICE TRA	105433 - Police EDUCATION AND T
STATE BANK OF SOUTHERN UT	35528	389301282022-1	01/28/2022	02/15/2022	9.99	SHOP SPLIT	106126 - Class C MAINTENANCE;
STATE BANK OF SOUTHERN UT	35528	389301282022-1	01/28/2022	02/15/2022	9.99	SHOP SPLIT	524026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	389301282022-1	01/28/2022	02/15/2022	9.99	SHOP SPLIT	524126 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	389301282022-1	01/28/2022	02/15/2022	9.99	SHOP SPLIT	574026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	389301282022-1	01/28/2022	02/15/2022	10.00	SHOP SPLIT	514026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	389301282022-1	01/28/2022	02/15/2022	10.02	SHOP SPLIT	534026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	389301282022-2	01/28/2022	02/15/2022	5.71	PUBLIC WORKS REPAIR SPLIT	106125 - Class C REPAIR TO EQUI
STATE BANK OF SOUTHERN UT	35528	389301282022-2	01/28/2022	02/15/2022	5.73	PUBLIC WORKS REPAIR SPLIT	107025 - Parks REPAIRS TO EQUI
STATE BANK OF SOUTHERN UT	35528	389301282022-2	01/28/2022	02/15/2022	5.73	PUBLIC WORKS REPAIR SPLIT	107125 - Fair Grounds REPAIRS T
STATE BANK OF SOUTHERN UT	35528	389301282022-2	01/28/2022	02/15/2022	5.73	PUBLIC WORKS REPAIR SPLIT	108025 - Cemetery REPAIRS TO E
STATE BANK OF SOUTHERN UT	35528	389301282022-2	01/28/2022	02/15/2022	5.73	PUBLIC WORKS REPAIR SPLIT	514025 - REPAIR TO EQUIPMENT
STATE BANK OF SOUTHERN UT	35528	389301282022-2	01/28/2022	02/15/2022	5.73	PUBLIC WORKS REPAIR SPLIT	524025 - REPAIR TO EQUIPMENT
STATE BANK OF SOUTHERN UT	35528	389301282022-2	01/28/2022	02/15/2022	5.73	PUBLIC WORKS REPAIR SPLIT	524125 - REPAIRS TO EQUIPMEN
STATE BANK OF SOUTHERN UT	35528	389301282022-2	01/28/2022	02/15/2022	30.17	THE HOME DEPOT - PAINTING SUPPLIES	574026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	389301282022-2	01/28/2022	02/15/2022	100.00	DEQ - WASTEWATER OPERATOR CERTIFI	514026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	389301282022-2	01/28/2022	02/15/2022	200.00	DEQ - WASTEWATER OPERATOR CERTIFI	524133 - EDUCATION AND TRAINI
STATE BANK OF SOUTHERN UT	35528	584901282022-1	01/28/2022	02/15/2022	949.64	SIGNATURE EQUIPMENT - LEVELING ARM	514033 - EDUCATION AND TRAINI
STATE BANK OF SOUTHERN UT	35528	584901282022-1	01/28/2022	02/15/2022	100.00	PUBLIC WORKS SPLIT	554025 - REPAIR TO EQUIPMENT
STATE BANK OF SOUTHERN UT	35528	584901282022-1	01/28/2022	02/15/2022	100.00	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	584901282022-1	01/28/2022	02/15/2022	100.00	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE.
STATE BANK OF SOUTHERN UT	35528	584901282022-1	01/28/2022	02/15/2022	100.00	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	584901282022-1	01/28/2022	02/15/2022	100.00	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	584901282022-1	01/28/2022	02/15/2022	100.00	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	584901282022-2	01/28/2022	02/15/2022	150.00	DEQ - WASTEWATER OPERATOR CERTIFI	514033 - EDUCATION AND TRAINI
STATE BANK OF SOUTHERN UT	35528	584901282022-2	01/28/2022	02/15/2022	1.79	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	584901282022-2	01/28/2022	02/15/2022	1.79	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE.
STATE BANK OF SOUTHERN UT	35528	584901282022-2	01/28/2022	02/15/2022	1.79	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	584901282022-2	01/28/2022	02/15/2022	1.79	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	584901282022-2	01/28/2022	02/15/2022	1.81	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	691201282022	01/28/2022	02/15/2022	328.90	ESRI - GIS	534026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	-97.98	AMAZON - BUTT STOCK - POLICE - REFUN	534026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	0.43	OFFICE SUPPLIES SPLIT	105449 - Police SPECIAL DEPART
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	0.43	OFFICE SUPPLIES SPLIT	104224 - Court OFFICE SUPPLIES
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	0.43	OFFICE SUPPLIES SPLIT	105824 - P&Z OFFICE SUPPLIES A
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	0.43	OFFICE SUPPLIES SPLIT	106926 - Pool MAINTENANCE MAT
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	0.86	OFFICE SUPPLIES SPLIT	108026 - Cemetery MAINTENANCE
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	0.86	OFFICE SUPPLIES SPLIT	104124 - Leg OFFICE SUPPLIES A
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	2.16	OFFICE SUPPLIES SPLIT	105926 - Visitor MAINTENANCE MA
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	3.05	OFFICE SUPPLIES SPLIT	105424 - Police OFFICE SUPPLIES
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	4.09	OFFICE SUPPLIES SPLIT	104324 - Admin OFFICE SUPPLIES
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	4.09	OFFICE SUPPLIES SPLIT	524024 - OFFICE SUPPLIES AND
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	4.55	OFFICE SUPPLIES SPLIT	524124 - OFFICE SUPPLIES AND
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	6.75	CASABLANCA RESORT - NICK CROSBY - T	574026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	6.82	OFFICE SUPPLIES SPLIT	101579 - ROOM TAX PAYABLE
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	8.18	OFFICE SUPPLIES SPLIT	554024 - OFFICE SUPPLIES AND
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022		OFFICE SUPPLIES SPLIT	514024 - OFFICE SUPPLIES AND

Parowan City
Check Register
General Checking - 02/09/2022 to 02/17/2022

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	9.09	OFFICE SUPPLIES SPLIT	534024 - OFFICE SUPPLIES AND
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	10.80	USPS - POSTAGE - POLICE DEPT.	105449 - Police SPECIAL DEPART
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	15.98	AMAZON - BATTERIES	105449 - Police SPECIAL DEPART
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	37.99	AMAZON - HIGH PRESSURE GAUGE	105449 - Police SPECIAL DEPART
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	39.06	AMAZON - PTOUCH TAPE	105449 - Police SPECIAL DEPART
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	54.00	CASABLANCA RESORT - NICK CROSBY - T	105424 - Police OFFICE SUPPLIES
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	90.97	ATLANTIC TACTICAL - UNIFORM PIECES	534023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	97.98	AMAZON - BUTT STOCK - POLICE	105447 - Police SPECIAL DEPART
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	97.98	AMAZON - BUTT STOCK - POLICE	105449 - Police SPECIAL DEPART
STATE BANK OF SOUTHERN UT	35528	771601282022-2	01/28/2022	02/15/2022	195.00	USU EVENT SERVICES - UTAH GREENS IN	107057 - Parks SHADE TREE
STATE BANK OF SOUTHERN UT	35528	774601282022-1	01/28/2022	02/15/2022	0.78	OFFICE SUPPLIES SPLIT	105824 - P&Z OFFICE SUPPLIES A
STATE BANK OF SOUTHERN UT	35528	774601282022-1	01/28/2022	02/15/2022	0.78	OFFICE SUPPLIES SPLIT	106926 - Pool MAINTENANCE MAT
STATE BANK OF SOUTHERN UT	35528	774601282022-1	01/28/2022	02/15/2022	0.78	OFFICE SUPPLIES SPLIT	108026 - Cemetery MAINTENANCE
STATE BANK OF SOUTHERN UT	35528	774601282022-1	01/28/2022	02/15/2022	0.80	OFFICE SUPPLIES SPLIT	104224 - Court OFFICE SUPPLIES
STATE BANK OF SOUTHERN UT	35528	774601282022-1	01/28/2022	02/15/2022	1.56	OFFICE SUPPLIES SPLIT	104124 - Leg OFFICE SUPPLIES A
STATE BANK OF SOUTHERN UT	35528	774601282022-1	01/28/2022	02/15/2022	1.56	OFFICE SUPPLIES SPLIT	105926 - Visitor MAINTENANCE MA
STATE BANK OF SOUTHERN UT	35528	774601282022-1	01/28/2022	02/15/2022	3.91	OFFICE SUPPLIES SPLIT	105424 - Police OFFICE SUPPLIES
STATE BANK OF SOUTHERN UT	35528	774601282022-1	01/28/2022	02/15/2022	5.47	OFFICE SUPPLIES SPLIT	104324 - Admin OFFICE SUPPLIES
STATE BANK OF SOUTHERN UT	35528	774601282022-1	01/28/2022	02/15/2022	7.41	OFFICE SUPPLIES SPLIT	524024 - OFFICE SUPPLIES AND
STATE BANK OF SOUTHERN UT	35528	774601282022-1	01/28/2022	02/15/2022	7.41	OFFICE SUPPLIES SPLIT	524124 - OFFICE SUPPLIES AND
STATE BANK OF SOUTHERN UT	35528	774601282022-1	01/28/2022	02/15/2022	8.23	OFFICE SUPPLIES SPLIT	574026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	774601282022-1	01/28/2022	02/15/2022	12.35	OFFICE SUPPLIES SPLIT	554024 - OFFICE SUPPLIES AND
STATE BANK OF SOUTHERN UT	35528	774601282022-1	01/28/2022	02/15/2022	14.82	OFFICE SUPPLIES SPLIT	514024 - OFFICE SUPPLIES AND
STATE BANK OF SOUTHERN UT	35528	774601282022-1	01/28/2022	02/15/2022	16.47	OFFICE SUPPLIES SPLIT	534024 - OFFICE SUPPLIES AND
STATE BANK OF SOUTHERN UT	35528	774601282022-3	01/28/2022	02/15/2022	9.50	Training Split - Callie	524033 - EDUCATION AND TRAINI
STATE BANK OF SOUTHERN UT	35528	774601282022-3	01/28/2022	02/15/2022	14.25	Training Split - Callie	524133 - EDUCATION AND TRAINI
STATE BANK OF SOUTHERN UT	35528	774601282022-3	01/28/2022	02/15/2022	23.75	Training Split - Callie	514033 - EDUCATION AND TRAINI
STATE BANK OF SOUTHERN UT	35528	774601282022-3	01/28/2022	02/15/2022	47.50	Training Split - Callie	534033 - EDUCATION AND TRAINI
STATE BANK OF SOUTHERN UT	35528	774601282022-3	01/28/2022	02/15/2022	380.00	Training Split - Callie	104333 - Admin EDUCATION AND
STATE BANK OF SOUTHERN UT	35528	774601282022-4	01/28/2022	02/15/2022	23.75	Training Split - Heather	108527 - Airport UTILITIES & MISC
STATE BANK OF SOUTHERN UT	35528	774601282022-4	01/28/2022	02/15/2022	23.75	Training Split - Heather	524033 - EDUCATION AND TRAINI
STATE BANK OF SOUTHERN UT	35528	774601282022-4	01/28/2022	02/15/2022	23.75	Training Split - Heather	524133 - EDUCATION AND TRAINI
STATE BANK OF SOUTHERN UT	35528	774601282022-4	01/28/2022	02/15/2022	23.75	Training Split - Heather	574026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35528	774601282022-4	01/28/2022	02/15/2022	47.50	Training Split - Heather	514033 - EDUCATION AND TRAINI
STATE BANK OF SOUTHERN UT	35528	774601282022-4	01/28/2022	02/15/2022	142.50	Training Split - Heather	534033 - EDUCATION AND TRAINI
STATE BANK OF SOUTHERN UT	35528	774601282022-4	01/28/2022	02/15/2022	190.00	Training Split - Heather	104333 - Admin EDUCATION AND
STATE BANK OF SOUTHERN UT	35528	774601282022-5	01/28/2022	02/15/2022	27.77	POSTAGE SPLIT	107048 - Parks POSTAGE
STATE BANK OF SOUTHERN UT	35528	774601282022-5	01/28/2022	02/15/2022	27.77	POSTAGE SPLIT	107348 - Theater POSTAGE
STATE BANK OF SOUTHERN UT	35528	774601282022-5	01/28/2022	02/15/2022	69.43	POSTAGE SPLIT	104348 - Admin POSTAGE
STATE BANK OF SOUTHERN UT	35528	774601282022-5	01/28/2022	02/15/2022	69.43	POSTAGE SPLIT	105948 - Visitor POSTAGE
STATE BANK OF SOUTHERN UT	35528	774601282022-5	01/28/2022	02/15/2022	124.97	POSTAGE SPLIT	524048 - POSTAGE
STATE BANK OF SOUTHERN UT	35528	774601282022-5	01/28/2022	02/15/2022	124.97	POSTAGE SPLIT	524148 - POSTAGE
STATE BANK OF SOUTHERN UT	35528	774601282022-5	01/28/2022	02/15/2022	124.97	POSTAGE SPLIT	554048 - POSTAGE
STATE BANK OF SOUTHERN UT	35528	774601282022-5	01/28/2022	02/15/2022	249.93	POSTAGE SPLIT	574048 - POSTAGE
STATE BANK OF SOUTHERN UT	35528	774601282022-5	01/28/2022	02/15/2022	277.70	POSTAGE SPLIT	514048 - POSTAGE
STATE BANK OF SOUTHERN UT	35528	774601282022-5	01/28/2022	02/15/2022	291.56	POSTAGE SPLIT	534048 - POSTAGE
STATE BANK OF SOUTHERN UT	35528	931201282022	01/28/2022	02/15/2022	4.60	BURGER KING - OREM - K-9 TRAINING	105434 - Police GRANT/CANINE
STATE BANK OF SOUTHERN UT	35528	931201282022	01/28/2022	02/15/2022	10.60	WALMART - DOG BED FOR K-9	105434 - Police GRANT/CANINE

Parowan City
Check Register
General Checking - 02/09/2022 to 02/17/2022

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
STATE BANK OF SOUTHERN UT	35528	931201282022	01/28/2022	02/15/2022	13.82	COSTA VIDA - PAYSON - K-9 TRAINING	105434 - Police GRANT/CANINE
STATE BANK OF SOUTHERN UT	35528	979701282022	01/28/2022	02/15/2022	144.00	LOG CABIN LEATHER - PINS - SOUVENIR S	105929 - Visitor SOUVENIOR SHO
					\$6,519.49		
					\$18,915.99		
UTAH DEPT OF PUBLIC SAFETY	35529	22C0000006	02/14/2022	02/15/2022	22,491.20	DISPATCH YEARLY PAYMENT - 7/1/2021 - 6/	104950 - Non-Dep DISPATCH FEE
					\$22,491.20		
UTAH GOVERNMENT FINANCE	35530	02072022	02/07/2022	02/15/2022	12.60	Training Split - Judy	104333 - Admin EDUCATION AND
UTAH GOVERNMENT FINANCE	35530	02072022	02/07/2022	02/15/2022	12.60	Training Split - Judy	514033 - EDUCATION AND TRAINI
UTAH GOVERNMENT FINANCE	35530	02072022	02/07/2022	02/15/2022	12.60	Training Split - Judy	524033 - EDUCATION AND TRAINI
UTAH GOVERNMENT FINANCE	35530	02072022	02/07/2022	02/15/2022	12.60	Training Split - Judy	524033 - EDUCATION AND TRAINI
UTAH GOVERNMENT FINANCE	35530	02072022	02/07/2022	02/15/2022	12.60	Training Split - Judy	574026 - MAINTENANCE MATERIA
UTAH GOVERNMENT FINANCE	35530	02072022	02/07/2022	02/15/2022	87.00	Training Split - Judy	534033 - EDUCATION AND TRAINI
					\$150.00		
					\$150.00		
WAXIE SANITARY SUPPLY	35531	80661140	02/10/2022	02/15/2022	5.04	SHOP SPLIT	106126 - Class C MAINTENANCE,
WAXIE SANITARY SUPPLY	35531	80661140	02/10/2022	02/15/2022	5.04	SHOP SPLIT	514026 - MAINTENANCE MATERIA
WAXIE SANITARY SUPPLY	35531	80661140	02/10/2022	02/15/2022	5.04	SHOP SPLIT	524026 - MAINTENANCE MATERIA
WAXIE SANITARY SUPPLY	35531	80661140	02/10/2022	02/15/2022	5.04	SHOP SPLIT	524126 - MAINTENANCE MATERIA
WAXIE SANITARY SUPPLY	35531	80661140	02/10/2022	02/15/2022	5.04	SHOP SPLIT	534026 - MAINTENANCE MATERIA
WAXIE SANITARY SUPPLY	35531	80661193	02/10/2022	02/15/2022	5.04	SHOP SPLIT	574026 - MAINTENANCE MATERIA
WAXIE SANITARY SUPPLY	35531	80661193	02/10/2022	02/15/2022	14.54	SHOP SPLIT	106126 - Class C MAINTENANCE,
WAXIE SANITARY SUPPLY	35531	80661193	02/10/2022	02/15/2022	14.54	SHOP SPLIT	514026 - MAINTENANCE MATERIA
WAXIE SANITARY SUPPLY	35531	80661193	02/10/2022	02/15/2022	14.54	SHOP SPLIT	524026 - MAINTENANCE MATERIA
WAXIE SANITARY SUPPLY	35531	80661193	02/10/2022	02/15/2022	14.54	SHOP SPLIT	524126 - MAINTENANCE MATERIA
WAXIE SANITARY SUPPLY	35531	80661193	02/10/2022	02/15/2022	14.54	SHOP SPLIT	574026 - MAINTENANCE MATERIA
					14.56	SHOP SPLIT	534026 - MAINTENANCE MATERIA
					\$117.50		
					\$117.50		
ZIONS FIRST NATIONAL BANK	35532	6926637A 02082	02/08/2022	02/15/2022	1,965.00	MONTHLY RESERVE REQUIREMENT - FEB	531581 - Zions Clearing
					1,965.00		
					\$1,965.00		
					\$71,053.91		

Parowan City
Standard Financial Report
10 General Fund - 07/01/2021 to 01/31/2022
58.33% 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)	137,862.68	(261,686.12)
1121 PTIF 1761 Combined Accounts	0.00	0.00	855,295.39
1122 PTIF 2149 CLASS C ROAD	208,378.06	(120,000.00)	118,464.97
1123 PTIF 3071 CIB SINKING (DEBT SERVICE)	4.38	0.00	4.38
1124 PTIF 4963 Police Impact	0.00	0.00	998.59
1125 PTIF 4964 Fire Impact	0.56	0.00	1,244.29
1127 PTIF 4966 Parks Impact	111,864.10	0.00	136,548.46
1135 PTIF 8367 City Office	117,615.01	0.00	76,776.50
1160 Xpress Bill Pay	0.00	4,409.02	28,037.93
1171 Petty Cash	622.45	0.00	622.45
1175 Undeposited receipts	0.00	2,647.91	2,582.73
1191.1 Restricted cash	125,140.75	0.00	125,140.75
1191.2 Restricted cash offset	(125,140.75)	0.00	(125,140.75)
Total Cash and cash equivalents	359,532.24	24,919.61	958,889.57
Total Cash and cash equivalents	359,532.24	24,919.61	958,889.57
Receivables			
1311 ACCOUNTS RECEIVABLE	13,610.07	5,545.38	20,048.83
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	217,262.41	0.00	165,728.78
Total Receivables	951,282.18	5,545.38	906,187.31
Other current assets			
1579 ROOM TAX PAYABLE	1,913.47	18.94	3,196.72
1590 GYM MEMBERSHIP	4,407.44	0.00	4,407.44
Total Other current assets	6,320.91	18.94	7,604.16
Total Current Assets	1,317,135.33	30,483.93	1,872,681.04
Total Assets:	1,317,135.33	30,483.93	1,872,681.04
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(47,345.49)	3,334.98	(18,356.48)
2135 FAIRGRDS/PARKS CLEANING DEPOSIT	(2,775.00)	0.00	(2,775.00)
2138 SALES TAX PAYABLE	6,256.81	(13.23)	18,107.62
Total Current liabilities	(43,863.68)	3,321.75	(3,023.86)
Payroll liabilities			
2150 WAGES PAYABLE	0.00	(7,285.39)	(50,873.83)
2151 COMPENSATED ABSENCES PAYABLE	(35,198.97)	0.00	(35,198.97)
2152 PAYROLL LIABILITY CLEARING	76.87	(13,453.71)	(72,606.84)
2223 STATE WITHHOLDING PAYABLE	0.00	(4,991.74)	(4,991.74)
2230 RETIREMENT PAYABLE	0.00	(276.93)	(200.06)
2245 MISC/PAYROLL PAYABLE	(20.00)	(331.25)	(348.43)
2250 HEALTH INSURANCE PAYABLE	0.00	0.00	5,134.08
2252 COLONIAL INSURANCE PAYABLE	0.00	95.76	70.71
2253 AMERICAN FAMILY LIFE INS. PAYA	(94.40)	(188.80)	(188.80)
Total Payroll liabilities	(35,236.50)	(26,432.06)	(159,203.88)
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 payable 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

Parowan City
Standard Financial Report
10 General Fund - 07/01/2021 to 01/31/2022
58.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Total Liabilities:	<u>(787,225.18)</u>	<u>(23,110.31)</u>	<u>(870,352.74)</u>
Equity - Paid in / Contributed			
2963 Capital outlay restriction	(125,140.75)	0.00	(125,140.75)
2980 FUND BALANCE	<u>(404,769.40)</u>	<u>(7,373.62)</u>	<u>(877,187.55)</u>
Total Equity - Paid in / Contributed	<u>(529,910.15)</u>	<u>(7,373.62)</u>	<u>(1,002,328.30)</u>
Total Liabilities and Fund Equity	<u>(1,317,135.33)</u>	<u>(30,483.93)</u>	<u>(1,872,681.04)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
10 General Fund - 07/01/2021 to 01/31/2022
58.33% 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	75,073.09	703,930.34	620,000.00	620,000.00
3120 REDEMPTION - PROPERTY TAXES	36,323.84	1,192.09	17,133.64	35,000.00	35,000.00
3130 SALES AND USE TAXES (STATE)	603,184.91	1,761.61	313,766.60	420,000.00	420,000.00
3140 CABLE SALES AND USE TAX	3,682.58	0.00	1,858.29	3,700.00	3,700.00
3150 HEAD IN LEASE	0.00	8,576.00	8,576.00	0.00	0.00
3160 AIRPORT GAS TAX AND MISC FEES	13.04	105.49	105.49	0.00	0.00
3170 TELEPHONE SALES AND USE TAX	12,799.59	0.00	6,827.86	13,000.00	13,000.00
3180 FEE IN LIEU OF TAXES	69,237.16	7,221.29	46,079.10	65,000.00	65,000.00
3190 QUESTAR ENERGY TAXES	54,766.25	0.00	12,401.69	50,000.00	50,000.00
3195 ELECTRIC SALES AND USE TAX	117,348.65	11,624.76	70,961.24	105,000.00	105,000.00
3376 CRT/COUNTY DONATION	5,165.00	0.00	10,000.00	10,000.00	10,000.00
Total Taxes	1,560,070.02	105,554.33	1,191,640.25	1,321,700.00	1,321,700.00
Licenses and permits					
3210 BUSINESS LICENSES	10,300.00	3,800.00	4,720.00	8,000.00	8,000.00
3221 BUILDING PERMITS	18,128.24	5,119.39	12,574.26	9,000.00	9,000.00
3225 ANIMAL LICENSES	1,100.00	70.00	540.00	800.00	800.00
Total Licenses and permits	29,528.24	8,989.39	17,834.26	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	0.00	13,119.17	1,000.00	1,000.00
3342 OPERATING GRANTS	0.00	0.00	359.98	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	109,688.18	185,000.00	185,000.00
3358 STATE LIQUOR FUND	5,542.58	0.00	5,800.96	5,200.00	5,200.00
3360 POLICE ALLOCATION	89,287.58	8,250.00	8,250.00	90,000.00	90,000.00
3371 FIRE ALLOCATION - COUNTY	40,000.00	0.00	40,000.00	40,000.00	40,000.00
3372 AIRPORT - COUNTY ALLOCATION	11,000.00	0.00	11,000.00	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	3,000.00	3,000.00	3,000.00
3380 CARES Act	272,715.00	0.00	0.00	20,000.00	20,000.00
3382 ARPA Funds	0.00	0.00	187,290.00	0.00	374,580.00
Total Intergovernmental revenue	770,846.84	8,250.00	378,508.29	448,200.00	859,780.00
Charges for services					
3415 MAPS AND LAND USE FEES	1,365.00	0.00	975.00	100.00	100.00
3445 PUBLIC SAFETY FEES	2,140.00	10.00	345.00	1,000.00	1,000.00
3446 PUBLIC SAFETY 911 DISPATCH FEE	29,749.59	2,936.92	18,020.31	27,000.00	27,000.00
3455 ANIMAL CONTROL & SHELTER FEES	660.00	0.00	960.00	1,000.00	1,000.00
3472 SWIMMING POOL AND POOL CONCESSION FEE	17,529.22	0.00	0.00	0.00	0.00
3473 SWIMMING POOL DONATIONS	0.00	0.00	100.00	0.00	0.00
3474 RECREATION FEES	9,846.00	65.00	9,835.00	10,000.00	10,000.00
3475 GLIDERS	702.26	0.00	150.00	250.00	250.00
3476 LIBRARY USE FEES	0.00	0.00	0.00	500.00	500.00
3477 EVENTS	8,467.00	25.00	5,410.00	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	550.00	13,396.50	5,000.00	5,000.00
3483 BURIAL FEES AND ASSESSMENTS	19,660.00	1,075.00	10,150.00	10,500.00	10,500.00
3621 AIRPORT - RENTS/LEASES	7,450.00	0.00	1,950.00	3,000.00	3,000.00
3820 THEATER SALES AND CONCESSION	340.90	400.00	3,110.00	500.00	500.00
3822 AIRPORT - FUEL FEE	4,734.15	0.00	737.82	250.00	250.00
Total Charges for services	131,827.12	5,061.92	70,611.63	72,100.00	72,100.00
Fines and forfeitures					
3510 COURT FINES	135,830.24	775.00	78,005.44	120,000.00	120,000.00
Total Fines and forfeitures	135,830.24	775.00	78,005.44	120,000.00	120,000.00
Interest					
3801 Interest to be allocated	0.00	0.00	9,661.39	40,000.00	40,000.00
3803 IMPACT FEE INTEREST	406.47	0.00	211.76	500.00	500.00
3805 CLASS "C" ROAD INTEREST	1,370.12	0.00	398.73	1,200.00	1,200.00
3810 GENERAL FUND INTEREST	1,093.59	0.00	379.92	1,000.00	1,000.00
Total Interest	2,870.18	0.00	10,651.80	42,700.00	42,700.00

Parowan City
Standard Financial Report
10 General Fund - 07/01/2021 to 01/31/2022
58.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Miscellaneous revenue					
3620 RENTS/LEASES	1,279.00	62.50	1,639.50	1,000.00	1,000.00
3625 RENTS - STALLS	550.00	0.00	330.00	500.00	500.00
3725 IMPACT FEES - POLICE	2,061.50	665.00	1,795.50	600.00	600.00
3726 IMPACT FEES - FIRE	2,635.16	828.60	2,237.22	800.00	800.00
3728 IMPACT FEES - PARKS	52,214.08	16,316.90	44,055.63	15,000.00	15,000.00
3815 PAAL DONATIONS	60.00	60.00	60.00	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	583.64	12,284.29	15,000.00	15,000.00
3831 SUB FOR SANTA DONATIONS	8,334.00	850.00	9,652.00	6,000.00	6,000.00
3890 SUNDRY REVENUES	32,168.07	22.32	196.51	17,000.00	17,000.00
3897 CHRISTMAS IN COUNTRY	592.30	75.00	4,372.98	3,500.00	3,500.00
Total Miscellaneous revenue	118,674.75	19,463.96	76,623.63	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:	2,749,647.39	148,094.60	1,823,875.30	2,563,115.00	2,974,695.00
Expenditures:					
General government					
Legislative					
4111 Leg SALARIES - MAYOR AND COUNCIL	9,997.60	1,222.85	7,036.43	13,000.00	13,000.00
4113 Leg FICA	771.60	93.56	534.98	1,000.00	1,000.00
4114 Leg INSURANCE	9,590.07	336.94	4,852.37	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	0.00	1,998.27	3,000.00	3,000.00
4124 Leg OFFICE SUPPLIES AND EXPENSE	1,279.25	114.32	235.76	1,000.00	1,000.00
4128 Leg TELEPHONE	845.74	53.91	326.86	2,500.00	2,500.00
4133 Leg EDUCATION AND TRAINING	35.00	224.82	2,273.67	3,000.00	3,000.00
4161 Leg SUNDRY	4,017.91	134.40	867.87	1,500.00	1,500.00
Total Legislative	26,693.07	2,180.80	18,126.64	39,715.00	39,715.00
Court					
4211 Court SALARIES AND WAGES-PERM. EMPLO	71,408.38	4,149.44	39,116.68	72,000.00	72,000.00
4213 Court FICA	5,518.83	317.42	2,992.35	7,000.00	7,000.00
4214 Court INSURANCE	5,019.38	1,900.52	16,274.82	30,000.00	30,000.00
4215 Court RETIREMENT	11,405.99	637.36	5,725.52	15,000.00	15,000.00
4216 Court WORKMEN'S COMPENSATION	493.51	29.88	287.54	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	1.23	832.49	3,000.00	3,000.00
4226 Court MAINTENANCE MATERIALS AND SUPPLY	378.28	0.00	77.50	1,000.00	1,000.00
4227 Court UTILITIES	1,164.61	29.29	350.77	2,000.00	2,000.00
4228 Court TELEPHONE	1,313.76	101.95	538.45	2,700.00	2,700.00
4231 Court PROFESSIONAL AND TECHNICAL SER	2,468.87	130.00	1,592.87	4,000.00	4,000.00
4232 Court AUDIT	300.00	0.00	372.00	550.00	550.00
4233 Court EDUCATION AND TRAINING	0.00	0.00	100.00	500.00	500.00
4236 Court ASSESSMENTS/RESTITUTION	53,366.09	5,557.89	34,995.41	45,000.00	45,000.00
4245 JURY WITNESS INTERPRETER	769.89	50.00	250.00	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	8.48	72.29	300.00	300.00
Total Court	156,169.16	12,913.46	104,978.69	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	4,448.38	35,874.40	59,000.00	59,000.00
4313 Admin FICA	4,261.36	336.48	2,713.77	4,300.00	4,300.00
4314 Admin INSURANCE	28,731.45	2,538.81	19,314.00	33,000.00	33,000.00
4315 Admin RETIREMENT	11,728.37	941.75	7,576.51	14,000.00	14,000.00
4316 Admin WORKMEN'S COMPENSATION	650.12	49.79	479.20	1,500.00	1,500.00
4321 Admin SUBSCRIPTIONS AND MEMBERSHIPS	1,408.81	0.00	444.00	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	0.00	1,397.44	4,500.00	4,500.00
4324 Admin OFFICE SUPPLIES AND EXPENSE	1,474.64	250.39	553.08	1,500.00	1,500.00

Parowan City
Standard Financial Report
10 General Fund - 07/01/2021 to 01/31/2022
58.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
4325 Admin REPAIRS TO EQUIPMENT	169.91	0.00	0.00	200.00	200.00
4326 Admin MAINTENANCE MATERIALS AND SUPP	2,664.62	142.60	1,386.38	4,200.00	4,200.00
4328 Admin TELEPHONE	5,470.34	456.95	3,072.63	5,300.00	5,300.00
4331 Admin PROFESSIONAL AND TECHNICAL SER	17,253.31	1,242.87	12,768.85	19,500.00	19,500.00
4332 Admin AUDITING	750.00	0.00	900.00	900.00	900.00
4333 Admin EDUCATION AND TRAINING	837.67	570.00	1,108.65	2,500.00	2,500.00
4340 Admin Gas & Oil	86.03	0.00	323.22	1,000.00	1,000.00
4348 Admin POSTAGE	492.61	114.17	337.18	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	0.00
4366 Admin ARPA	0.00	0.00	0.00	0.00	374,580.00
Total Administrative	316,109.60	11,092.19	91,452.03	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	182.37	1,386.13	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	850.00	5,350.00	9,000.00	9,000.00
4934 Non-Dep ELECTION EXPENSES	0.00	0.00	7,570.83	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	600.00	700.00	700.00
4961 Non-Dep SUNDRY	2,965.13	0.00	842.00	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	1,032.37	15,748.96	53,250.00	53,250.00
Planning and zoning					
5811 P&Z SALARIES AND WAGES - PERM EMPL	13,751.67	1,024.82	8,214.80	13,000.00	13,000.00
5813 P&Z FICA	1,074.78	78.40	628.45	1,000.00	1,000.00
5814 P&Z INSURANCE	571.58	30.57	219.13	1,700.00	1,700.00
5815 P&Z RETIREMENT	2,785.22	215.66	1,725.28	3,400.00	3,400.00
5816 P&Z WORKMEN'S COMPENSATION	303.96	19.92	191.67	500.00	500.00
5823 P&Z TRAVEL, MEALS AND LODGING	149.00	0.00	268.50	1,000.00	1,000.00
5824 P&Z OFFICE SUPPLIES AND EXPENSE	134.10	1.21	19.05	500.00	500.00
5826 P&Z MAINTENANCE MATERIALS AND SUPP	243.27	0.00	141.79	500.00	500.00
5827 P&Z UTILITIES	1,633.21	25.10	300.64	2,000.00	2,000.00
5828 P&Z TELEPHONE	697.98	48.05	311.30	750.00	750.00
5831 P&Z PROFESSIONAL AND TECHNICAL SER	1,869.33	145.00	982.79	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	15.00	500.00	500.00
Total Planning and zoning	23,214.10	1,588.73	13,255.90	27,900.00	27,900.00
Visitors Center					
5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	32,030.10	2,766.77	20,376.86	38,000.00	38,000.00
5913 Visitor FICA	2,438.97	209.76	1,543.65	2,500.00	2,500.00
5914 VISITOR CENTER INSURANCE	10,578.99	951.50	8,110.59	13,000.00	13,000.00
5915 VISITOR CENTER RETIREMENT	3,596.65	303.46	2,427.68	4,000.00	4,000.00
5916 Visitor WORKER'S COMPENSATION	294.01	19.92	191.67	500.00	500.00
5926 Visitor MAINTENANCE MATERIALS AND SUPP	2,771.62	147.42	476.60	5,000.00	5,000.00
5927 Visitor UTILITIES	3,416.34	221.80	2,103.57	4,000.00	4,000.00
5928 Visitor TELEPHONE	929.89	73.32	463.01	1,200.00	1,200.00
5929 Visitor SOUVENIOR SHOP SUPPLIES	6,556.37	144.00	8,284.30	9,000.00	9,000.00
5931 Visitor PROFESSIONAL AND TECHNICAL	304.80	20.00	182.40	500.00	500.00
5932 Visitor AUDIT	270.00	0.00	400.00	400.00	400.00
5948 Visitor POSTAGE	500.83	114.15	337.14	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	4,972.10	45,697.47	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

Parowan City
Standard Financial Report
10 General Fund - 07/01/2021 to 01/31/2022
58.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
8514 Airport INSURANCE	4,412.56	1.57	633.52	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	19.92	191.67	0.00	0.00
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	2,435.18	26,000.00	48,000.00
8527 Airport UTILITIES & MISCELLANEOUS EXPE	11,400.39	23.75	7,714.59	15,000.00	15,000.00
8531 Airport PROFESSIONAL & TECHINICAL SERVICE	4,170.00	20.00	909.94	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	65.24	17,028.82	52,500.00	74,500.00
Total General government	683,611.08	33,844.89	306,288.51	632,565.00	1,029,145.00
Public safety					
Police Department					
5410 Police SALARIES AND WAGES - OVERTIME	26,535.39	1,891.24	15,839.38	20,500.00	20,500.00
5411 Police SALARIES AND WAGES-PERM. EMPLO	308,510.43	31,626.94	234,379.26	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	2,537.05	18,965.64	36,000.00	36,000.00
5414 Police INSURANCE	115,319.00	10,869.45	69,743.78	130,000.00	130,000.00
5415 Police RETIREMENT	117,880.75	9,244.65	70,113.19	117,000.00	117,000.00
5416 Police WORKMEN'S COMPENSATION	2,825.57	179.22	1,725.08	4,500.00	4,500.00
5417 Police GYM MEMBERSHIP	160.00	0.00	0.00	0.00	0.00
5421 Police SUBSCRIPTIONS AND MEMBERSHIPS	461.10	0.00	390.00	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	103.55	824.33	8,000.00	8,000.00
5424 Police OFFICE SUPPLIES AND EXPENSE	1,514.52	45.13	1,112.34	1,500.00	1,500.00
5425 Police REPAIRS TO EQUIPMENT	10,377.34	867.16	12,041.81	5,400.00	5,400.00
5426 Police MAINTENANCE MATERIALS AND SUPP	3,511.12	28.44	403.81	3,500.00	3,500.00
5427 Police UTILITIES	992.20	29.29	350.78	1,500.00	1,500.00
5428 Police TELEPHONE	10,471.03	943.96	6,031.62	12,500.00	12,500.00
5431 Police PROFESSIONAL AND TECHNICAL SER	12,080.04	150.00	4,971.62	12,000.00	12,000.00
5432 Police AUDIT	500.00	0.00	700.00	700.00	700.00
5433 Police EDUCATION AND TRAINING	4,708.93	270.00	3,234.46	9,000.00	9,000.00
5434 Police GRANT/CANINE	4,283.78	205.35	1,186.02	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	2,843.69	18,326.00	28,000.00	28,000.00
5447 Police UNIFORM ALLOWANCE	6,100.95	470.12	3,150.49	6,500.00	6,500.00
5449 Police SPECIAL DEPARTMENT SUPPLIES	16,520.47	2,818.88	13,826.44	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	10.00	200.00	200.00
5481 Police Capital leases - principal	52,241.80	0.00	53,000.00	53,000.00	53,000.00
5482 Police Capital leases - interest	8,000.00	0.00	6,347.80	8,000.00	8,000.00
Total Police Department	888,522.53	65,124.12	542,174.90	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	757.18	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	807.52	3,350.00	3,350.00
Fire					
5711 Fire SALARIES AND WAGES	3,836.97	237.81	1,718.82	4,500.00	4,500.00
5713 Fire FICA	296.02	18.19	131.48	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	49.79	479.20	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	0.00	1,878.31	10,000.00	10,000.00
5726 Fire MAINTENANCE MATERIALS AND SUPP	1,380.47	0.00	134.71	3,000.00	3,000.00
5727 Fire UTILITIES	4,572.10	142.09	1,695.24	4,500.00	4,500.00
5728 Fire TELEPHONE	1,230.41	101.23	683.32	1,250.00	1,250.00
5731 Fire PROFESSIONAL AND TECHNICAL SER	1,750.12	20.00	181.39	3,500.00	3,500.00
5733 Fire EDUCATION AND TRAINING	0.00	330.00	370.00	1,500.00	1,500.00
5738 Fire FIRE RUNS - EXPENSE	9,377.33	0.00	8,221.81	12,000.00	12,000.00
5740 Fire GAS AND OIL	1,135.34	92.93	518.43	1,200.00	1,200.00

Parowan City
Standard Financial Report
10 General Fund - 07/01/2021 to 01/31/2022
58.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
5749 Fire SPECIAL DEPARTMENT SUPPLIES	24,960.82	0.00	12,392.16	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
Total Fire	72,609.47	992.04	32,698.56	94,850.00	103,850.00
Total Public safety	963,322.07	66,116.16	575,680.98	1,004,400.00	1,013,400.00
Highways and public improvements					
Class "C" Road					
6110 Class C SALARIES AND WAGES-OVERTIME	681.79	52.68	522.93	3,000.00	3,000.00
6111 Class C SALARIES & WAGE - PERM EMPLOYEE	15,682.96	1,479.81	11,561.16	20,000.00	20,000.00
6113 Class C FICA	1,243.87	116.36	917.38	1,300.00	1,300.00
6114 Class C INSURANCE	5,760.24	472.19	4,030.44	7,000.00	7,000.00
6115 Class C RETIREMENT	3,514.87	328.78	2,585.41	3,600.00	3,600.00
6116 Class C WORKMANS COMP	318.96	39.83	383.39	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	65.66	2,721.56	15,000.00	15,000.00
6126 Class C MAINTENANCE, MATERIAL & SUPPLI	10,386.78	3,599.43	7,953.16	14,500.00	14,500.00
6127 Class C UTILITIES	989.00	93.30	419.32	1,500.00	1,500.00
6130 Class C REPAIRS TO STREETS	165,713.11	0.00	116,812.34	170,000.00	170,000.00
6131 Class C PROFESSIONAL AND TECHNICAL	2,450.00	27.80	1,567.00	2,500.00	2,500.00
6133 Class C EDUCATION AND TRAINING	100.00	30.00	30.00	1,000.00	1,000.00
6139 Class C SIDEWALK REPAIRS	3,910.93	0.00	5,724.13	15,000.00	15,000.00
6140 Class C GAS AND OIL	1,239.90	809.05	2,301.66	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	1,125.00	12,725.00	13,500.00	13,500.00
Total Class "C" Road	225,857.33	8,239.89	170,292.12	274,400.00	274,400.00
Total Highways and public improvements	225,857.33	8,239.89	170,292.12	274,400.00	274,400.00
Parks, recreation, and public property					
Parks & Recreation					
7010 Parks SALARIES AND WAGES - OVERTIME	1,588.35	66.71	1,050.68	1,300.00	1,300.00
7011 Parks SALARIES AND WAGES - PARKS EMP	29,345.35	1,953.08	18,677.87	35,000.00	35,000.00
7013 Parks FICA	2,374.46	154.02	1,505.28	4,500.00	4,500.00
7014 Parks INSURANCE	14,656.24	1,153.53	9,829.46	15,000.00	15,000.00
7015 Parks RETIREMENT	5,434.89	438.88	3,714.93	5,600.00	5,600.00
7016 Parks WORKMEN'S COMPENSATION	558.51	39.83	383.39	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	138.32	1,002.54	3,000.00	3,000.00
7026 Parks MAINTENANCE MATERIALS AND SUPP	10,533.48	23.58	4,742.73	19,500.00	19,500.00
7027 Parks UTILITIES	11,492.24	31.10	6,946.13	12,000.00	12,000.00
7028 Parks TELEPHONE	1,845.00	153.75	1,076.25	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	20.00	511.43	1,000.00	1,000.00
7040 Parks GAS AND OIL	1,477.18	91.55	785.74	2,000.00	2,000.00
7048 Parks POSTAGE	197.02	45.66	134.85	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	195.00	665.00	5,000.00	5,000.00
7058 Parks EQUIPMENT RENTAL	3,287.50	562.50	1,562.50	5,000.00	5,000.00
Total Parks & Recreation	89,440.68	5,067.51	57,296.84	116,700.00	116,700.00
Fair Grounds					
7110 Fair Grounds SALARIES & WAGES - OVERTIME	1,253.01	40.02	756.03	2,000.00	2,000.00
7111 Fair Grounds SALARIES AND WAGES-PERM EMP	26,518.36	1,704.04	16,688.73	31,000.00	31,000.00
7113 Fair Grounds FICA	2,132.12	132.92	1,330.58	2,500.00	2,500.00
7114 Fair Grounds INSURANCE	12,848.85	982.71	8,402.26	13,000.00	13,000.00
7115 Fair Grounds RETIREMENT	4,745.69	378.03	3,213.88	5,400.00	5,400.00
7116 Fair Grounds WORKERS COMPENSATION	303.96	19.92	191.67	400.00	400.00
7125 Fair Grounds REPAIRS TO EQUIPMENT	463.13	6.71	539.77	3,200.00	3,200.00
7126 Fair Grounds MAINTENANCE MATERIALS AND S	8,640.39	571.94	3,990.78	16,000.00	22,000.00
7127 Fair Grounds UTILITIES	12,272.18	1,001.04	7,426.63	13,000.00	13,000.00
7128 Fair Grounds TELEPHONE	432.39	29.99	184.52	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	4,867.32	46,224.85	92,700.00	98,700.00
Events					

Parowan City
Standard Financial Report
10 General Fund - 07/01/2021 to 01/31/2022
58.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
7211 Events SALARIES - EVENTS PERSONNEL	38,295.85	3,061.93	23,888.67	39,000.00	39,000.00
7213 Events FICA	2,947.87	232.31	1,812.10	3,200.00	3,200.00
7214 Events INSURANCE	14,209.36	936.53	8,009.71	14,000.00	14,000.00
7215 Events RETIREMENT	4,246.38	303.44	2,427.52	5,000.00	5,000.00
7216 Events WORKER'S COMPENSATION	455.94	29.88	287.54	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	6,809.85	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	22.79	159.87	300.00	300.00
7231 Events PROFESSIONAL AND TECHNICAL	231.38	20.00	20.00	500.00	500.00
7232 Events AUDIT	240.00	0.00	450.00	450.00	450.00
7240 Events GAS AND OIL	404.41	90.99	453.53	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	4,117.77	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	569.40	750.00	750.00
7255 Events CHRISTMAS IN THE COUNTRY	400.00	0.00	1,173.86	1,500.00	1,500.00
7258 Events FALL FEST	1,306.25	0.00	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	1,595.91	1,793.72	3,000.00	3,000.00
7270 Events RECREATION/CONVENTIONS	8,246.84	910.00	1,210.00	4,000.00	4,000.00
7271 Events SOCCER LEAGUE	0.00	0.00	2,445.68	5,000.00	5,000.00
Total Events	94,163.77	7,203.78	69,073.18	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	288.90	1,752.64	5,000.00	5,000.00
7331 Theater PROFESSIONAL AND TECHNICAL	20.00	20.00	20.00	200.00	200.00
7348 Theater POSTAGE	197.02	45.66	134.85	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 LIABILITY 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	108.88	3,010.34	5,000.00	5,000.00
Total Theater	4,320.12	463.44	6,113.48	18,300.00	18,300.00
Library					
7511 Library SALARIES AND WAGES-PERM. EMPLO	54,307.12	3,759.17	30,829.66	55,000.00	55,000.00
7513 Library FICA	4,203.40	283.77	2,327.89	4,300.00	4,300.00
7514 Library INSURANCE	1,041.63	1,398.31	12,699.28	25,000.00	25,000.00
7515 Library RETIREMENT	10,112.23	796.58	6,323.43	12,000.00	12,000.00
7516 Library WORKMEN'S COMPENSATION	518.32	29.88	287.54	700.00	700.00
7521 Library BOOKS	6,873.83	246.15	2,996.83	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	602.86	2,636.19	3,000.00	3,000.00
7527 Library UTILITIES	10,154.60	524.31	4,308.39	10,500.00	10,500.00
7528 Library TELEPHONE	594.89	134.04	943.33	1,100.00	1,100.00
7529 Library CLEF GRANT EXPENDITURES	4,814.17	9.98	1,359.72	5,500.00	5,500.00
7531 Library PROFESSIONAL & TECHNICAL SERV.	4,108.89	566.69	1,339.16	3,000.00	3,000.00
7532 Library AUDIT	0.00	0.00	297.60	500.00	500.00
7533 Library EDUCATION AND TRAINING	0.00	0.00	0.00	500.00	500.00
7548 Library POSTAGE	263.15	18.69	193.11	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	189.95	1,200.00	1,200.00
Total Library	104,440.49	8,370.43	67,618.82	134,400.00	134,400.00
Cemetery					
8010 Cemetery SALARIES AND WAGES - OVERTIME	1,195.02	43.36	739.54	1,500.00	1,500.00
8011 Cemetery SALARIES & WAGES - PERM EMPLOY	35,109.97	2,369.79	22,757.88	37,000.00	37,000.00
8013 Cemetery FICA	2,797.60	184.02	1,792.96	3,000.00	3,000.00
8014 Cemetery INSURANCE	12,409.13	960.22	8,116.14	14,000.00	14,000.00
8015 Cemetery RETIREMENT	5,971.08	486.30	4,043.32	6,500.00	6,500.00

Parowan City
Standard Financial Report
10 General Fund - 07/01/2021 to 01/31/2022
58.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
8016 Cemetery WORKMEN'S COMPENSATION	303.96	19.92	191.67	550.00	550.00
8025 Cemetery REPAIRS TO EQUIPMENT	729.97	32.25	531.58	2,200.00	2,200.00
8026 Cemetery MAINTENANCE MATERIALS AND SUP	4,495.15	1.21	158.08	4,500.00	4,500.00
8027 Cemetery UTILITIES	660.73	0.00	353.88	1,000.00	1,000.00
8028 Cemetery TELEPHONE	419.21	26.97	163.41	700.00	700.00
8031 Cemetery PROFESSIONAL & TECHNICAL SERV.	2,184.65	20.00	1,876.72	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	562.50	2,729.17	4,000.00	4,000.00
8061 Cemetery SUNDRY/BUY BACK	100.00	1,750.00	2,300.00	5,000.00	5,000.00
Total Cemetery	70,944.37	6,456.54	47,260.35	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	12.98	37.11	0.00	0.00
6916 Pool WORKMANS COMP	418.51	29.88	287.54	0.00	0.00
6926 Pool MAINTENANCE MATERIALS AND SUPPLIE	8,012.64	1.21	19.05	39,150.00	39,150.00
6927 Pool UTILITIES	8,589.60	0.00	573.56	8,000.00	8,000.00
6928 Pool TELEPHONE	584.41	26.95	163.39	0.00	0.00
6931 Pool PROFESSIONAL AND TECHNICAL	4,148.51	20.00	1,028.98	39,150.00	39,150.00
6932 Pool AUDIT	240.00	0.00	297.60	500.00	500.00
6951 INSURANCE LIABILITY PROPERTY	493.00	0.00	3,200.79	3,200.00	3,200.00
Total Pool	51,061.67	91.02	5,608.02	90,000.00	90,000.00
Total Parks, recreation, and public property	488,512.35	32,520.04	299,195.54	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	140,720.98	1,351,457.15	2,563,115.00	2,974,695.00
Total Change In Net Position	(11,655.44)	7,373.62	472,418.15	0.00	0.00

Parowan City
Standard Financial Report
17 Wildlands Fire - 07/01/2021 to 01/31/2022
58.33% 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	<u>486.75</u>	<u>0.00</u>	<u>486.75</u>
Total Cash and cash equivalents	<u>486.75</u>	<u>0.00</u>	<u>486.75</u>
Total Current Assets	<u>486.75</u>	<u>0.00</u>	<u>486.75</u>
Total Assets:	<u>486.75</u>	<u>0.00</u>	<u>486.75</u>
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2980 FUND BALANCE	(486.75)	0.00	(486.75)
Total Equity - Paid in / Contributed	<u>(486.75)</u>	<u>0.00</u>	<u>(486.75)</u>
Total Liabilities and Fund Equity	<u>(486.75)</u>	<u>0.00</u>	<u>(486.75)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
 21 Local Building Authority - DS Fund - 07/01/2021 to 01/31/2022
 58.33% 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	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 - 07/01/2021 to 01/31/2022
58.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
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	<u>46,990.00</u>	<u>0.00</u>	<u>0.00</u>	<u>47,585.00</u>	<u>47,585.00</u>
Total Revenue:	<u>46,990.00</u>	<u>0.00</u>	<u>0.00</u>	<u>47,585.00</u>	<u>47,585.00</u>
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	<u>39,990.00</u>	<u>0.00</u>	<u>40,585.00</u>	<u>47,585.00</u>	<u>47,585.00</u>
Total Expenditures:	<u>39,990.00</u>	<u>0.00</u>	<u>40,585.00</u>	<u>47,585.00</u>	<u>47,585.00</u>
Total Change In Net Position	<u>7,000.00</u>	<u>0.00</u>	<u>(40,585.00)</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 07/01/2021 to 01/31/2022
58.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	4,312.67	(83,343.48)	(255,734.74)
1121 PTIF 1761 Combined Accounts	941,263.78	0.00	941,263.78
Total Cash and cash equivalents	<u>945,576.45</u>	<u>(83,343.48)</u>	<u>685,529.04</u>
Total Cash and cash equivalents	<u>945,576.45</u>	<u>(83,343.48)</u>	<u>685,529.04</u>
Receivables			
1351 Grants receivable	319,512.68	0.00	0.00
Total Receivables	<u>319,512.68</u>	<u>0.00</u>	<u>0.00</u>
Total Current Assets	<u>1,265,089.13</u>	<u>(83,343.48)</u>	<u>685,529.04</u>
Total Assets:	<u>1,265,089.13</u>	<u>(83,343.48)</u>	<u>685,529.04</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(353,426.87)	0.00	0.00
Total Current liabilities	<u>(353,426.87)</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities:	<u>(353,426.87)</u>	<u>0.00</u>	<u>0.00</u>
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)	83,343.48	(605,529.04)
Total Equity - Paid in / Contributed	<u>(911,662.26)</u>	<u>83,343.48</u>	<u>(685,529.04)</u>
Total Liabilities and Fund Equity	<u>(1,265,089.13)</u>	<u>83,343.48</u>	<u>(685,529.04)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 07/01/2021 to 01/31/2022
58.33% 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	78,633.48	94,664.43	60,000.00	360,000.00
Total Airport	968,720.35	78,633.48	94,664.43	60,000.00	360,000.00
Total General government	968,720.35	78,633.48	94,664.43	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	4,710.00	11,056.75	150,000.00	150,000.00
Total Pool	0.00	4,710.00	11,056.75	150,000.00	150,000.00
Total Parks, recreation, and public property	10,636.00	4,710.00	29,238.75	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

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 07/01/2021 to 01/31/2022
58.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Total Expenditures:	979,356.35	83,343.48	139,778.22	418,104.00	718,104.00
Total Change In Net Position	359,405.83	(83,343.48)	(226,133.22)	0.00	0.00

Parowan City
Standard Financial Report
45 Capital Project - Airport Dev - 07/01/2021 to 01/31/2022
58.33% 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	<u>3,478.05</u>	<u>0.00</u>	<u>3,478.05</u>
Total Cash and cash equivalents	<u>3,478.05</u>	<u>0.00</u>	<u>3,478.05</u>
Total Current Assets	<u>3,478.05</u>	<u>0.00</u>	<u>3,478.05</u>
Total Assets:	<u>3,478.05</u>	<u>0.00</u>	<u>3,478.05</u>
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	<u>(3,478.05)</u>	<u>0.00</u>	<u>(3,478.05)</u>
Total Liabilities and Fund Equity	<u>(3,478.05)</u>	<u>0.00</u>	<u>(3,478.05)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
46 Capital Project - Theatre - 07/01/2021 to 01/31/2022
58.33% 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 - 07/01/2021 to 01/31/2022
58.33% 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	15,729.04	45,334.83
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	48,240.80
1123 PTIF 3852 DWB 2001 RESERVE FUND	49,782.64	0.00	49,868.73
1124 PTIF 3853 DWB 2001 CAPITAL REPLACEMNT F	185,005.75	0.00	185,325.64
1126 PTIF 5176 WATER REV BD-SERIES 2008	119,146.93	0.00	119,352.94
1127 PTIF 2160 WATER REVENUE RESERVE	120,689.47	0.00	120,898.14
1128 PTIF 2483 Water Impact	52,729.91	0.00	67,234.24
1130 PTIF 5886 Bond Payment	62,586.80	0.00	62,695.02
1131 PTIF 5887 Water Reserve	15,268.66	0.00	15,295.06
1160 Xpress Bill Pay	0.00	23,278.52	57,634.16
1175 Undeposited receipts	0.00	1,586.32	2,070.08
1191.1 Restricted cash	199,400.00	0.00	199,400.00
1191.2 Restricted cash offset	(199,400.00)	0.00	(199,400.00)
Total Cash and cash equivalents	1,252,618.17	40,593.88	1,328,949.64
Total Cash and cash equivalents	1,252,618.17	40,593.88	1,328,949.64
Receivables			
1311 ACCOUNTS RECEIVABLE	83,882.82	1,185.01	68,989.59
Total Receivables	83,882.82	1,185.01	68,989.59
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	41,778.89	1,397,947.23
Non-Current Assets			
Capital assets			
Work in process			
1601 CONSTRUCTION IN PROCESS - WATER	0.00	150.75	1,014.35
Total Work in process	0.00	150.75	1,014.35
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	111,021.15
1651 Autos & Trucks	99,754.25	0.00	99,754.25
Total Property	6,461,033.06	0.00	6,461,866.39
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	150.75	3,239,039.67
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	150.75	3,257,375.51
Total Assets:	4,592,028.82	41,929.64	4,655,322.74
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(5,328.49)	19,647.87	(3,526.27)
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)	19,647.87	(30,798.76)
Payroll liabilities			

Parowan City
Standard Financial Report
51 Water Fund - 07/01/2021 to 01/31/2022
58.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
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			
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	120,000.00
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	518,000.00
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	(1,445,400.00)
Total Liabilities:	(1,691,943.23)	19,647.87	(1,535,141.01)
Equity - Paid in / Contributed			
2975.1 Retsricted for debt service	(199,400.00)	0.00	(199,400.00)
2980 BEGINNING OF YEAR	(2,700,685.59)	(61,577.51)	(2,920,781.73)
Total Equity - Paid in / Contributed	(2,900,085.59)	(61,577.51)	(3,120,181.73)
Total Liabilities and Fund Equity	(4,592,028.82)	(41,929.64)	(4,655,322.74)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
51 Water Fund - 07/01/2021 to 01/31/2022
58.33% 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	65,886.57	493,991.55	800,000.00	800,000.00
3720 CONNECTION FEES	33,100.00	6,100.00	17,400.00	5,000.00	5,000.00
Total Operating income	892,089.31	71,986.57	511,391.55	805,000.00	805,000.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	2,249.33	136.28	1,367.79	8,000.00	8,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	126,658.10	11,006.65	84,824.35	142,000.00	142,000.00
4013 FICA	9,962.23	843.83	6,525.27	15,000.00	15,000.00
4014 INSURANCE	51,404.25	3,774.13	32,454.08	67,000.00	67,000.00
4015 RETIREMENT	11,584.98	2,100.59	16,857.59	38,000.00	38,000.00
4016 WORKMEN'S COMPENSATION	1,567.11	79.67	766.73	2,500.00	2,500.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	571.81	0.00	224.00	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	0.00	293.68	2,000.00	2,000.00
4024 OFFICE SUPPLIES AND EXPENSE	155.52	23.00	410.37	2,000.00	2,000.00
4025 REPAIR TO EQUIPMENT	915.59	63.25	617.34	3,000.00	3,000.00
4026 MAINTENANCE MATERIALS AND SUPP	51,990.53	333.99	16,541.08	42,000.00	42,000.00
4027 UTILITIES	45,177.03	222.00	26,771.81	45,000.00	45,000.00
4028 TELEPHONE	4,551.20	330.32	2,152.32	6,000.00	6,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	17,844.72	411.05	7,814.19	18,000.00	18,000.00
4032 AUDIT	2,550.00	0.00	3,162.00	3,200.00	3,200.00
4033 EDUCATION AND TRAINING	898.26	1,091.25	1,273.65	4,000.00	4,000.00
4038 ARPA Funds Expenses	0.00	0.00	57,838.91	0.00	0.00
4040 GAS AND OIL	1,900.17	151.96	2,114.84	6,000.00	6,000.00
4047 UNIFORM ALLOWANCE	950.49	29.75	726.65	1,000.00	1,000.00
4048 POSTAGE	1,970.31	456.59	1,359.46	2,300.00	2,300.00
4051 LIABILITY INSUR. PROPERTY	13,388.46	0.00	17,000.00	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	562.50	2,729.17	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	21,616.81	283,829.46	642,300.00	642,300.00
Total Income From Operations:	328,862.75	50,369.76	227,562.09	162,700.00	162,700.00
Non-Operating Items:					
Non-operating income					
3735 WATER IMPACT FEE	37,812.00	11,117.00	28,233.84	10,000.00	10,000.00
3810 INTEREST EARNINGS	5,259.86	0.00	1,139.02	6,500.00	6,500.00
3820 LEASE AND RENTALS	10,350.32	90.75	3,921.75	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	11,207.75	33,894.61	21,000.00	21,000.00
Non-operating expense					
4059 INTEREST EXPENSE	41,824.12	0.00	41,360.56	41,361.00	41,361.00
Total Non-operating expense	41,824.12	0.00	41,360.56	41,361.00	41,361.00
Total Non-Operating Items:	15,932.80	11,207.75	(7,465.95)	(20,361.00)	(20,361.00)
Total Income or Expense	344,795.55	61,577.51	220,096.14	142,339.00	142,339.00

Parowan City
Standard Financial Report
52 Sewer Fund - 07/01/2021 to 01/31/2022
58.33% 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)	267,725.85	(41,408.73)
1122 PTIF 5595 DEQ SEWER LOAN	38,707.55	0.00	38,774.48
1124 PTIF 4823 SEWER ANTICIPATION SBSU	47,066.97	0.00	47,148.35
1125 PTIF 2161 SEWER REVENUE BOND S.F.	248,404.33	(248,000.00)	833.84
1126 PTIF 2162 SEWER REVENUE BONDS 05	285,205.21	0.00	285,698.34
1127 PTIF 4431 EMERGENCY REPAIR & REPLACEM	138,672.41	0.00	138,912.18
1129 PTIF 2165 Sewer Impact	552.90	0.00	11,286.04
1160 Xpress Bill Pay	0.00	15,956.28	36,425.24
1175 Undeposited receipts	0.00	1,454.51	1,615.89
1191.1 Restricted cash	371,016.31	0.00	371,016.31
1191.2 Restricted cash offset	(371,016.31)	0.00	(371,016.31)
Total Cash and cash equivalents	687,658.52	37,136.64	519,285.63
Total Cash and cash equivalents	687,658.52	37,136.64	519,285.63
Receivables			
1311 ACCOUNTS RECEIVABLE	53,166.80	(436.48)	53,637.05
Total Receivables	53,166.80	(436.48)	53,637.05
Total Current Assets	740,825.32	36,700.16	572,922.68
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	36,700.16	3,920,003.60
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(5,513.50)	(1,187.95)	(3,949.61)
2132 ACCRUED INT PAYABLE	(16,629.00)	0.00	(16,629.00)
Total Current liabilities	(22,142.50)	(1,187.95)	(20,578.61)
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)

Parowan City
Standard Financial Report
52 Sewer Fund - 07/01/2021 to 01/31/2022
58.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Total Deferred revenue	<u>(67,461.80)</u>	<u>0.00</u>	<u>(67,461.80)</u>
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	2,850,000.00
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	227,127.29
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	421,000.00
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	66,720.00
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	<u>(1,426,152.71)</u>	<u>0.00</u>	<u>(1,140,152.71)</u>
Total Liabilities:	<u>(1,527,668.31)</u>	<u>(1,187.95)</u>	<u>(1,240,104.42)</u>
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(371,016.31)	0.00	(371,016.31)
2980 BEGINNING OF YEAR	(2,189,221.62)	(35,512.21)	(2,308,882.87)
Total Equity - Paid in / Contributed	<u>(2,560,237.93)</u>	<u>(35,512.21)</u>	<u>(2,679,899.18)</u>
Total Liabilities and Fund Equity	<u>(4,087,906.24)</u>	<u>(36,700.16)</u>	<u>(3,920,003.60)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
52 Sewer Fund - 07/01/2021 to 01/31/2022
58.33% 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	42,940.40	300,537.40	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	52,333.40	78,000.00	89,000.00
3720 CONNECTION FEES	9,950.00	2,700.00	7,800.00	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	53,116.60	360,670.80	680,500.00	691,500.00
Operating expense					
Sewer Collection					
4010 SALARIES AND WAGES - OVERTIME	1,729.65	97.20	930.97	5,700.00	5,700.00
4011 SALARIES AND WAGES-PERM. EMPLO	54,892.34	4,834.07	37,478.04	75,000.00	75,000.00
4013 FICA	4,635.58	374.13	2,913.39	7,500.00	7,500.00
4014 INSURANCE	20,121.61	1,469.84	12,424.13	28,000.00	28,000.00
4015 RETIREMENT	(7,584.24)	959.97	7,666.48	16,000.00	16,000.00
4016 WORKMEN'S COMPENSATION	678.01	39.83	383.39	1,200.00	1,200.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	471.81	0.00	224.00	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	0.00	142.57	1,200.00	1,200.00
4024 OFFICE SUPPLIES AND EXPENSE	83.99	11.50	229.83	1,000.00	1,000.00
4025 REPAIR TO EQUIPMENT	944.23	229.72	719.86	2,000.00	2,000.00
4026 MAINTENANCE MATERIALS AND SUPP	10,194.51	314.47	4,201.28	15,500.00	15,500.00
4027 UTILITIES	1,423.21	97.10	697.53	1,500.00	1,500.00
4028 TELEPHONE	1,920.71	138.48	904.24	2,600.00	2,600.00
4031 PROFESSIONAL & TECHNICAL SERVI	30,244.19	80.05	28,152.15	38,000.00	38,000.00
4032 AUDIT	1,500.00	0.00	1,860.00	2,000.00	2,000.00
4033 EDUCATION AND TRAINING	633.73	348.25	437.55	1,300.00	1,300.00
4040 GAS AND OIL	1,408.84	109.48	1,519.12	3,000.00	3,000.00
4047 UNIFORM ALLOWANCE	1,079.67	29.75	726.79	1,000.00	1,000.00
4048 POSTAGE	902.76	205.47	606.86	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	562.50	2,729.17	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	9,901.81	108,487.53	397,200.00	397,200.00
Sewer Treatment					
4110 SALARIES AND WAGES - OVERTIME	2,547.02	145.81	1,390.37	8,000.00	8,000.00
4111 SALARIES AND WAGES-PERM EMPLOY	87,043.36	7,065.06	54,570.54	84,000.00	84,000.00
4113 FICA	6,786.67	547.31	4,246.37	8,500.00	8,500.00
4114 INSURANCE	28,256.27	2,023.35	17,070.56	37,000.00	37,000.00
4115 RETIREMENT	17,795.83	1,399.28	11,150.62	20,000.00	20,000.00
4116 WORKER'S COMPENSATION	678.01	39.83	383.39	1,200.00	1,200.00
4121 SUBSCRIPTIONS AND MEMBERSHIPS	471.81	0.00	224.00	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	0.00	151.12	1,200.00	1,200.00
4124 OFFICE SUPPLIES AND EXPENSE	83.99	11.50	229.83	1,000.00	1,000.00
4125 REPAIRS TO EQUIPMENT	1,285.19	229.72	825.89	3,000.00	3,000.00
4126 MAINTENANCE MATERIALS AND SUPP	15,138.83	314.47	6,317.50	18,000.00	18,000.00
4127 UTILITIES	8,071.08	593.39	4,596.77	11,000.00	11,000.00
4128 TELEPHONE	1,947.71	140.73	920.01	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	67.05	3,030.44	12,000.00	12,000.00
4132 AUDITING	1,500.00	0.00	1,860.00	2,000.00	2,000.00
4133 EDUCATION AND TRAINING	732.97	453.00	517.25	2,000.00	2,000.00
4140 GAS AND OIL	3,026.21	309.36	2,797.32	5,000.00	5,000.00
4147 UNIFORM ALLOWANCE	1,079.67	29.75	726.79	1,000.00	1,000.00
4148 POSTAGE	1,008.15	205.47	641.12	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	562.50	2,729.17	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	14,137.58	119,673.38	249,500.00	249,500.00
Total Operating expense	529,856.34	24,039.39	228,160.91	646,700.00	646,700.00

Parowan City
Standard Financial Report
52 Sewer Fund - 07/01/2021 to 01/31/2022
58.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Total Income From Operations:	161,481.40	29,077.21	132,509.89	33,800.00	44,800.00
Non-Operating Items:					
Non-operating income					
3725 SEWER IMPACT FEES	22,165.00	6,435.00	18,590.00	5,000.00	5,000.00
3810 INTEREST EARNINGS	3,999.42	0.00	1,318.86	5,300.00	5,300.00
3840 SALE OF MATERIALS	0.00	0.00	500.00	0.00	0.00
Total Non-operating income	26,164.42	6,435.00	20,408.86	10,300.00	10,300.00
Non-operating expense					
4059 INTEREST EXPENSE	34,010.25	0.00	33,257.50	33,300.00	33,300.00
Total Non-operating expense	34,010.25	0.00	33,257.50	33,300.00	33,300.00
Total Non-Operating Items:	(7,845.83)	6,435.00	(12,848.64)	(23,000.00)	(23,000.00)
Total Income or Expense	153,635.57	35,512.21	119,661.25	10,800.00	21,800.00

Parowan City
Standard Financial Report
53 Electric Fund - 07/01/2021 to 01/31/2022
58.33% 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	104,831.68	388,519.90
1121 PTIF 1761 Combined Accounts	3,507,696.94	0.00	3,757,696.94
1122 PTIF 4773 ZFNB DEBT SERVICE RESERVE	296,414.77	0.00	326,954.77
1123 PTIF 1781 Electric Impact	806.53	0.00	36,655.45
1133 Zions Elec Rev 2014 Resv 6926637A	122,968.63	0.00	125,147.27
1134 Zions Elec Rev 2014 Bond 6926637	62,224.78	0.00	62,337.30
1135 Zions Elec Rev 2014 Cons 6926637B	5.75	0.00	0.00
1136 Zions Elec Rev 2016 Bond 6926638	55.77	0.00	0.02
1160 Xpress Bill Pay	32,553.14	68,597.04	135,223.22
1175 Undeposited receipts	2,586.35	4,604.12	5,102.76
1191.1 Restricted cash	443,910.00	0.00	443,910.00
1191.2 Restricted cash offset	(443,910.00)	0.00	(443,910.00)
Total Cash and cash equivalents	4,100,347.22	178,032.84	4,837,637.63
Total Cash and cash equivalents	4,100,347.22	178,032.84	4,837,637.63
Receivables			
1215 ALLOWANCE FOR UNCOLLECTABLE AC	(8,849.38)	0.00	(8,849.38)
1311 ACCOUNTS RECEIVABLE	195,979.20	25,931.65	225,744.64
1422 Due from other funds - 10-Year Loan to Solid Wast	226,468.11	0.00	226,468.11
Total Receivables	413,597.93	25,931.65	443,363.37
Other current assets			
1581 Zions Clearing	0.00	1,965.00	3,930.00
Total Other current assets	0.00	1,965.00	3,930.00
Total Current Assets	4,513,945.15	205,929.49	5,284,931.00
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	205,929.49	14,566,189.47
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(150,596.23)	(72,146.43)	(86,398.16)
2132 ACCRUED INTEREST PAYABLE	(11,868.58)	0.00	(11,868.58)
2135 CUSTOMER DEPOSITS	(208,010.00)	(1,100.00)	(214,360.00)
2150 SALES TAX PAYABLE	(6,588.37)	(7,757.82)	(32,804.88)
Total Current liabilities	(377,063.18)	(81,004.25)	(345,431.62)
Payroll liabilities			

Parowan City
Standard Financial Report
53 Electric Fund - 07/01/2021 to 01/31/2022
58.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
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			
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)	(81,004.25)	(5,107,395.38)
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)	(124,925.24)	(9,222,894.09)
Total Equity - Paid in / Contributed	(8,656,176.68)	(124,925.24)	(9,458,794.09)
Total Liabilities and Fund Equity	(13,795,203.62)	(205,929.49)	(14,566,189.47)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
53 Electric Fund - 07/01/2021 to 01/31/2022
58.33% 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	137,466.69	840,858.09	1,300,000.00	1,300,000.00
3715 ELECTRIC SALES-COMMERCIAL-TAXA	855,690.88	81,799.00	523,790.37	800,000.00	800,000.00
3730 PENALTIES	11,285.12	1,214.31	9,297.23	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	0.00	232,118.66	10,000.00	22,000.00
3840 SALE OF MATERIALS	2,153.91	0.00	2,463.00	0.00	0.00
3890 MISCELLANEOUS	1,980.00	0.00	9,350.98	0.00	0.00
Total Operating income	2,291,179.36	220,480.00	1,617,878.33	2,126,300.00	2,138,300.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	3,952.83	205.58	3,882.50	10,000.00	10,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	375,174.79	30,837.47	242,967.11	380,000.00	380,000.00
4013 FICA	28,343.85	2,292.29	18,242.57	33,000.00	33,000.00
4014 INSURANCE	118,265.69	8,741.93	73,795.59	124,000.00	124,000.00
4015 RETIREMENT	43,113.69	6,940.28	55,864.95	92,000.00	92,000.00
4016 WORKMEN'S COMPENSATION	3,573.12	199.17	1,916.86	5,000.00	5,000.00
4020 BANK CHARGES	18,038.25	0.00	8,614.88	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	54.00	5,802.98	8,000.00	8,000.00
4024 OFFICE SUPPLIES AND EXPENSE	580.21	25.56	1,622.22	2,500.00	2,500.00
4025 REPAIR TO EQUIPMENT	4,117.69	34.12	12,051.99	18,000.00	30,000.00
4026 MAINTENANCE MATERIALS AND SUPP	54,774.69	12,429.76	40,616.05	75,000.00	75,000.00
4027 UTILITIES	7,988.18	648.28	2,648.20	7,000.00	7,000.00
4028 TELEPHONE	7,318.20	576.36	3,743.54	8,000.00	8,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	16,813.95	203.00	9,508.83	30,000.00	30,000.00
4032 AUDIT	5,800.00	0.00	6,626.80	7,000.00	7,000.00
4033 EDUCATION AND TRAINING	425.01	280.00	603.00	3,000.00	3,000.00
4040 GAS AND OIL	4,509.19	589.09	4,417.62	8,000.00	8,000.00
4047 UNIFORM ALLOWANCE	3,391.52	881.86	1,783.89	3,500.00	3,500.00
4048 POSTAGE	2,174.84	511.31	1,447.86	3,500.00	3,500.00
4050 POWER PURCHASE	710,208.76	79,583.70	371,956.57	700,000.00	700,000.00
4051 LIABILITY INSURANCE PROPERTY	20,636.18	0.00	17,763.38	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	4,000.00	6,166.65	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	149,033.76	913,737.16	1,990,100.00	2,002,100.00
Total Income From Operations:	447,335.68	71,446.24	704,141.17	136,200.00	136,200.00
Non-Operating Items:					
Non-operating income					
3720 CONNECTION FEES	60,290.00	30,619.00	53,579.00	15,000.00	15,000.00
3725 ELECTRIC IMPACT FEES	94,471.00	22,860.00	63,258.00	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	2,854.15	0.00	0.00
Total Non-operating income	179,288.61	53,479.00	119,791.15	31,000.00	31,000.00
Non-operating expense					
4059 INTEREST EXPENSE	77,273.78	0.00	21,120.75	72,000.00	72,000.00
4060 BOND AGENT PAYING COST	4,336.05	0.00	194.16	0.00	0.00
Total Non-operating expense	81,609.83	0.00	21,314.91	72,000.00	72,000.00
Total Non-Operating Items:	97,678.78	53,479.00	98,476.24	(41,000.00)	(41,000.00)
Total Income or Expense	545,014.46	124,925.24	802,617.41	95,200.00	95,200.00

Parowan City
Standard Financial Report
55 Solid Waste Fund - 07/01/2021 to 01/31/2022
58.33% 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	(21,401.92)	197,767.40
1121 PTIF 1761 Combined Accounts	140,671.96	0.00	140,671.96
1160 Xpress Bill Pay	0.00	9,476.01	22,701.82
1175 Undeposited receipts	0.00	422.10	487.49
Total Cash and cash equivalents	306,774.36	(11,503.81)	361,628.67
Total Cash and cash equivalents	306,774.36	(11,503.81)	361,628.67
Receivables			
1311 ACCOUNTS RECEIVABLE	26,741.75	(231.54)	27,418.00
Total Receivables	26,741.75	(231.54)	27,418.00
Total Current Assets	333,516.11	(11,735.35)	389,046.67
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	(11,735.35)	562,765.72
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(30,996.88)	(10,226.22)	(10,501.33)
2133 Due to other funds - 10-Year Loan from Electric	(226,468.11)	0.00	(226,468.11)
Total Current liabilities	(257,464.99)	(10,226.22)	(236,969.44)
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:	(272,250.99)	(10,226.22)	(251,755.44)
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(234,984.17)	21,961.57	(311,010.28)
Total Equity - Paid in / Contributed	(234,984.17)	21,961.57	(311,010.28)
Total Liabilities and Fund Equity	(507,235.16)	11,735.35	(562,765.72)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
55 Solid Waste Fund - 07/01/2021 to 01/31/2022
58.33% 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	11,038.38	76,869.90	122,000.00	122,000.00
3712 GARBAGE FEES (SECOND CAN)	97,294.42	8,620.38	59,983.29	85,000.00	85,000.00
3713 CAN PURCHASE	6,285.00	1,100.00	3,900.00	0.00	0.00
3715 COUNTY LANDFILL FEE	64,019.71	5,472.26	38,069.93	59,000.00	59,000.00
Total Operating income	295,786.05	26,231.02	178,823.12	266,000.00	266,000.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	2,418.62	166.77	1,853.66	2,500.00	2,500.00
4011 SALARIES AND WAGES-PERM. EMPLO	38,244.17	3,001.11	24,282.10	40,000.00	40,000.00
4013 FICA	3,063.90	240.59	1,985.45	3,500.00	3,500.00
4014 INSURANCE	19,514.10	1,541.66	12,630.66	20,000.00	20,000.00
4015 RETIREMENT	4,704.19	687.09	5,643.87	8,000.00	8,000.00
4016 WORKMEN'S COMPENSATION	455.94	29.88	287.54	1,000.00	1,000.00
4019 CONTRACT SERVICES - COUNTY	58,946.25	30,723.75	30,723.75	57,000.00	57,000.00
4024 OFFICE SUPPLIES AND EXPENSE	124.82	19.17	300.92	800.00	800.00
4025 REPAIR TO EQUIPMENT	4,231.79	949.64	3,888.78	16,000.00	16,000.00
4026 MAINTENANCE MATERIALS AND SUPP	8,074.40	9,411.44	9,412.83	10,000.00	10,000.00
4028 TELEPHONE	171.15	9.61	67.29	600.00	600.00
4031 PROFESSIONAL & TECHNICAL SERVI	2,579.37	20.00	1,562.99	7,000.00	7,000.00
4032 AUDIT	450.00	0.00	558.00	600.00	600.00
4040 GAS AND OIL	9,448.96	1,186.41	5,512.00	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	205.47	606.86	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	221,233.50	48,192.59	102,797.01	235,045.00	235,045.00
Total Income From Operations:	74,552.55	(21,961.57)	76,026.11	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	69,029.13	(21,961.57)	76,026.11	25,959.00	25,959.00

Parowan City
Standard Financial Report
57 Irrigation Fund - 07/01/2021 to 01/31/2022
58.33% 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	2,511.69	228,812.21
1121 PTIF 1761 Combined Accounts	110,000.00	0.00	110,000.00
1160 Xpress Bill Pay	0.00	7,441.66	23,372.89
1175 Undeposited receipts	0.00	235.07	485.96
Total Cash and cash equivalents	316,158.24	10,188.42	362,671.06
Total Cash and cash equivalents	316,158.24	10,188.42	362,671.06
Receivables			
1311 ACCOUNTS RECEIVABLE - IRRIGATI	21,322.27	(324.58)	21,362.71
Total Receivables	21,322.27	(324.58)	21,362.71
Total Current Assets	337,480.51	9,863.84	384,033.77
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 Irrigation 50 YR	1,012,314.38	0.00	1,012,314.38
1647 Machinery and Equipment	141,707.44	1,350.00	143,057.44
1651 Autos & Trucks	36,542.04	0.00	36,542.04
Total Property	1,315,176.92	1,350.00	1,316,526.92
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	1,350.00	400,255.28
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	1,350.00	409,733.28
Total Assets:	745,863.79	11,213.84	793,767.05
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(3,280.56)	(1,030.66)	(2,668.17)
Total Current liabilities	(3,280.56)	(1,030.66)	(2,668.17)
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)	(1,030.66)	(33,589.55)
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(711,661.85)	(10,183.18)	(760,177.50)
Total Equity - Paid in / Contributed	(711,661.85)	(10,183.18)	(760,177.50)
Total Liabilities and Fund Equity	(745,863.79)	(11,213.84)	(793,767.05)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
57 Irrigation Fund - 07/01/2021 to 01/31/2022
58.33% 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	20,758.26	145,272.78	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	20,758.26	145,272.78	230,000.00	230,000.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	1,418.94	73.29	755.86	2,000.00	2,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	64,817.38	5,425.70	42,231.92	62,000.00	62,000.00
4013 FICA	5,189.19	417.33	3,261.77	4,800.00	4,800.00
4014 INSURANCE	24,274.51	1,648.23	14,596.21	25,000.00	25,000.00
4015 RETIREMENT	5,312.63	1,043.53	8,393.17	14,200.00	14,200.00
4016 WORKMEN'S COMPENSATION	558.18	29.88	287.54	600.00	600.00
4023 TRAVEL, MEALS AND LODGING	0.53	0.00	125.48	1,000.00	1,000.00
4026 MAINTENANCE MATERIAL AND SUPPL	19,740.99	437.74	3,981.23	19,000.00	19,000.00
4027 UTILITIES	5,191.29	194.11	4,945.72	5,000.00	5,000.00
4028 TELEPHONE	1,574.40	107.79	721.03	1,800.00	1,800.00
4031 PROFESSIONAL AND TECHNICAL	10,692.55	106.05	7,836.98	11,000.00	11,000.00
4032 AUDIT	900.00	0.00	1,116.00	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	88.26	1,221.81	3,500.00	3,500.00
4047 UNIFORM ALLOWANCE	950.70	29.74	726.79	1,000.00	1,000.00
4048 POSTAGE	1,773.30	410.93	1,213.70	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	562.50	2,729.17	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	10,575.08	96,757.13	204,204.00	204,204.00
Total Income From Operations:	59,350.20	10,183.18	48,515.65	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	10,183.18	48,515.65	25,796.00	25,796.00

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 07/01/2021 to 01/31/2022
58.33% 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	0.00	12,929.31
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	<u>89,984.17</u>	<u>0.00</u>	<u>94,227.67</u>
Total Cash and cash equivalents	<u>89,984.17</u>	<u>0.00</u>	<u>94,227.67</u>
Total Current Assets	<u>89,984.17</u>	<u>0.00</u>	<u>94,227.67</u>
Total Assets:	<u>89,984.17</u>	<u>0.00</u>	<u>94,227.67</u>
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)	0.00	(94,227.67)
Total Equity - Paid in / Contributed	<u>(89,984.17)</u>	<u>0.00</u>	<u>(94,227.67)</u>
Total Liabilities and Fund Equity	<u>(89,984.17)</u>	<u>0.00</u>	<u>(94,227.67)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 07/01/2021 to 01/31/2022
58.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
Change In Net Position					
Revenue:					
Charges for services					
3482 SALE OF CEMETERY LOTS	0.00	0.00	4,243.50	0.00	0.00
Total Charges for services	<u>0.00</u>	<u>0.00</u>	<u>4,243.50</u>	<u>0.00</u>	<u>0.00</u>
Interest					
3810 INTEREST RECEIVED	341.69	0.00	0.00	0.00	0.00
Total Interest	<u>341.69</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Revenue:	<u>341.69</u>	<u>0.00</u>	<u>4,243.50</u>	<u>0.00</u>	<u>0.00</u>
Total Change In Net Position	<u>341.69</u>	<u>0.00</u>	<u>4,243.50</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
91 General Fixed Assets - 07/01/2021 to 01/31/2022
58.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Non-Current Assets			
Capital assets			
Work in process			
1601 Work in Process	0.00	47,078.67	47,078.67
Total Work in process	<u>0.00</u>	<u>47,078.67</u>	<u>47,078.67</u>
Property			
1611 Land	1,315,893.00	4,710.00	1,326,949.75
1621 Buildings	3,911,633.92	31,554.81	4,006,298.35
1631 Improvements other than bldgs	2,915,274.22	0.00	2,954,550.55
1661 Machinery & 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	<u>13,966,681.65</u>	<u>36,264.81</u>	<u>14,129,861.16</u>
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	<u>(6,941,086.27)</u>	<u>0.00</u>	<u>(6,941,086.27)</u>
Total Capital assets	<u>7,025,595.38</u>	<u>83,343.48</u>	<u>7,235,853.56</u>
Other non-current assets			
1802 Deferred outflows - pensions	140,388.94	0.00	140,388.94
Total Other non-current assets	<u>140,388.94</u>	<u>0.00</u>	<u>140,388.94</u>
Total Non-Current Assets	<u>7,165,984.32</u>	<u>83,343.48</u>	<u>7,376,242.50</u>
Total Assets:	<u>7,165,984.32</u>	<u>83,343.48</u>	<u>7,376,242.50</u>
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	<u>(381,707.93)</u>	<u>0.00</u>	<u>(381,707.93)</u>
Total Liabilities:	<u>(381,707.93)</u>	<u>0.00</u>	<u>(381,707.93)</u>
Equity - Paid in / Contributed			
2971.1 Invested in fixed assets	(14,107,923.68)	(83,343.48)	(14,318,181.86)
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	<u>(6,784,276.39)</u>	<u>(83,343.48)</u>	<u>(6,994,534.57)</u>
Total Liabilities and Fund Equity	<u>(7,165,984.32)</u>	<u>(83,343.48)</u>	<u>(7,376,242.50)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
91 General Fixed Assets - 07/01/2021 to 01/31/2022
58.33% of the fiscal year has expired

	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

ORDINANCE NO. 2022-02-01

AN ORDINANCE AMENDING TITLE 7, CHAPTER 10, SECTIONS 040 AND 080,
APPLICATION FOR WATER AND SUBDIVISION WATER ASSESSMENTS

WHEREAS, the City of Parowan, Iron County, State of Utah, a body politic, is a municipal corporation organized and established for the purpose of serving its residents; and

WHEREAS, the City of Parowan desires to review its current ordinance and policies in relation to the permitting of lot splits with Parowan City's jurisdictional boundaries and the right to receive additional water connections without providing water to Parowan City; and

WHEREAS, the City of Parowan desires to assure that it has an adequate and lasting supply of water to service its residents; and

WHEREAS, there is a possibility of the curtailment of underground water rights which may result in the City's inability to provide culinary water services to its residents in the future; and

WHEREAS, the City did publish on the City's web site and posting the proposed Ordinance; and

WHEREAS, the City opened the meeting for verbal comments from the Community and Council; and

WHEREAS, notice of a public hearing regarding the adoption of this Ordinance was properly published; and

WHEREAS, the City Council finds that it is in the best interest of the City of Parowan, after taking into consideration the public planning for the welfare of its citizens, to adopt the within and foregoing Ordinance.

NOW, THEREFORE, IT IS HEREBY ORDAINED by the City Council of Parowan City, Iron County, Utah, that Title 7, Chapter 10, Section 040, Title 7, Chapter 10, Section 080 of the Parowan City Ordinance is hereby amended in its entirety to read as follows:

7.10.040 Application for Water. Any person desiring to obtain City water services shall make application therefor. Said application shall be filed with the Parowan City offices, and shall state the location, kind of building, number of rooms, number of taps, and fully and completely state the purpose for which the water is to be used. An application shall be filed before any person taps into or connects in any way to the City water system. The tapping or connection fee shall be paid at the time of application and no work shall be done on the application and no water shall be supplied to the applicant until such fees have been paid in full. If the property connection is a

adequately service said new connection with a priority date equal to or prior to December 31, 1949. Upon providing said water, completion of the application, and payment of the tapping or connection fee, the applicant shall be authorized to extend, at his own expense, a water service pipe from the existing water main to the premises covered by the application as directed by the Water Superintendent. All such work shall be done under the supervision of the City's Water Superintendent, City Engineer, and/or the Building Inspector. In the event an applicant desires a service pipe larger than 3/4 of an inch in diameter, the tapping or connection fee may be increased proportionately as established by resolution of the City Council to compensate the City for the extra use of water occasioned by the larger service connection. All applications for water shall contain an agreement signed by the applicant that he shall pay for the water and service at rates established from time to time by Ordinance of the City.

7.10.080 Subdivision Water Assessments

A. If the property connection is a new lot created after enactment of this ordinance, by a lot split, any form of subdivision occurs or new property is annexed into the City's boundaries, the applicant shall be assessed a Water Development Fee which Water Development Fee shall provide sufficient water to adequately service said connection(s) with a water priority date equal to or prior to December 31, 1949. The Water Development Fee shall be based on the following general subdivision water assignments, subject to adjustment based on type and nature of use as established by resolution:

1. Domestic use evaluated at 0.45 acre-feet for each unit in the subdivision;
2. Irrigation use evaluated at 4.0 acre-feet per irrigated acre for each unit in the subdivision;
3. Stock watering use evaluated at 0.028 acre-feet per cattle equivalent as defined by the Division of Water Rights of the Department of Natural Resources of the State of Utah, and
4. All industrial and commercial uses evaluated based on the current State of Utah Public Drinking Water Regulations, Design and Construction Standards.

B. As used in the foregoing section, the term unit shall mean: In a subdivision involving single family residences, a unit shall mean each single family residence or each lot designated for construction of a single family residence. In multi dwelling developments such as apartments, condominiums, and planned unit developments, a unit shall mean each definable living area, apartment, residence, or condominium unit within the development.

PASSED AND ADOPTED by the City Council and Mayor of the City Parowan, Iron
County, State of Utah, this _____ day of February, 2022.

Mollie Halterman, Mayor

ATTEST:

Callie Bassett, CMC, City Recorder

VOTING:

	YEA	OPPOSED	ABSTAIN	ABSENT
Councilmember David Burton	_____	_____	_____	_____
Councilmember Rochell Topham	_____	_____	_____	_____
Councilmember Sharon Downey	_____	_____	_____	_____
Councilmember Matthew Gale	_____	_____	_____	_____
Councilmember James Shurtleff	_____	_____	_____	_____

ORDINANCE NO. 2022-02-02

AN ORDINANCE AMENDING TITLE 14, CHAPTER 6, SECTION 050(D) AND TITLE 14, CHAPTER 6 SECTION 070(F), FORM AND CONTENTS OF THE PRELIMINARY PLAT AND FINAL PLAT

WHEREAS, the City of Parowan, Iron County, State of Utah, a body politic, is a municipal corporation organized and established for the purpose of serving its residents; and

WHEREAS, the City of Parowan desires to review its current ordinance and policies in relation to subdividing property and requiring depletable water to service said subdivision with additional water connections; and

WHEREAS, the City of Parowan desires to assure that it has an adequate and lasting supply of water to service its residents and therefore finds it necessary to impose dates upon water which it will accept as a proper and adequate water supply; and

WHEREAS, there is a possibility of curtailment of underground water rights which may result in the City's inability to provide culinary water services to its residents in the future; and

WHEREAS, the City did publish on the City's web site and posting the proposed Ordinance; and

WHEREAS, the City opened the meeting for verbal comments from the Community and Council; and

WHEREAS, notice of a public hearing regarding the adoption of this Ordinance was properly published; and

WHEREAS, the City Council finds that it is in the best interest of the City of Parowan, after taking into consideration the public planning for the welfare of its citizens, to adopt the within and foregoing Ordinance.

NOW, THEREFORE, IT IS HEREBY ORDAINED by the City Council of Parowan City, Iron County, Utah, that Title 14, Chapter 6, Section 050(D), Title 14, Chapter 6, Section 070(F) of the Parowan City Ordinance is hereby amended in its entirety to read as follows

14.06.050(D) Water Supply D. Water Supply.

D. The developer shall provide an evaluation of consumptive use of the culinary water supply necessary to service said proposed development. The developer shall also supply evidence that the developer has sufficient available water, with a priority date equal to or prior to December 31, 1949, will have the ability to obtain sufficient depletable water to adequately address the needs and demands of the subdivision, said water will be transferred to Parowan City at the time the subdivision is approved and prior to recordation. Developer shall supply satisfactory evidence which is necessary to research the viability of the water and may be required to provide information from the appropriate State agency that said water is recognized as a viable culinary water right.

14.06.070 (F) Subdivision Water Assessments

F. Dedication of Culinary Water. As a part of the development, and prior to final approval of any subdivision plat, Developer shall provide sufficient depletable water equal to or prior to December 31, 1949, to adequately service the various residences, businesses or buildings to be constructed in the requested Subdivision. The amount of culinary water necessary to service the specified development shall be determined by applicable resources currently utilized by Division of Water Rights a.k.a., Office of the State Engineer, based upon the zoned purpose(s). If the purpose of a commercial development is unknown, the City Council may require additional sufficient depletable water to service a specific purpose at the time a building permit is requested. The minimum amount of depletable water shall be established by resolution of Parowan City in accordance with the State Engineer's guidelines setting forth said uses.

PASSED AND ADOPTED by the City Council and Mayor of the City Parowan, Iron County, State of Utah, this _____ day of February, 2022.

Mollie Halterman, Mayor

ATTEST:

Callie Bassett, CMC
City Recorder

VOTE:

	YEA	OPPOSED	ABSTAIN	ABSENT
Councilmember David Burton	_____	_____	_____	_____
Councilmember Sharon Downey	_____	_____	_____	_____
Councilmember Matt Gale	_____	_____	_____	_____
Councilmember James Shurtleff	_____	_____	_____	_____
Councilmember Rochell Topham	_____	_____	_____	_____

RESOLUTION NO. 2022-02-01

**A RESOLUTION REPEALING RESOLUTION 2021-12-01
WHICH EXTENDED THE MORATORIUM ON THE SUBDIVIDING
OF LOTS WITHIN PAROWAN'S MUNICIPAL BOUNDARIES
FOR NINETY (90) DAYS**

WHEREAS, Resolution 2021-08-01 was adopted on August 12, 2021, imposing a ninety (90) day moratorium on the subdivision of lots within Parowan's municipal boundaries; and

WHEREAS, the Parowan City Council, requiring additional time to review the city ordinances regarding water, adopted Resolution 2021-12-01 on December 9, 2021, extending the moratorium on the subdivision of lots within Parowan's municipal boundaries for an additional ninety (90) days; and

WHEREAS, the moratorium is now being Rescinded;

NOW, THEREFORE, IT IS HEREBY RESOLVED by the City Council of Parowan City, Iron County, Utah, that Resolution 2021-12-01 is repealed and no longer in affect, and the moratorium on the subdivision of lots within Parowan's municipal boundaries is thereby rescinded.

RESOLUTION 2022-02-01 IS PASSED AND ADOPTED by the City Council and Mayor of the City of Parowan, Iron County, State of Utah, this 24th day of February, 2022.

Mollie Halterman, Mayor

ATTEST:

Callie Bassett, CMC, City Recorder

VOTE:	YEA	OPPOSED	ABSTAIN	ABSENT
Councilmember David Burton	_____	_____	_____	_____
Councilmember Rochell Topham	_____	_____	_____	_____
Councilmember Sharon Downey	_____	_____	_____	_____
Councilmember Matthew Gale	_____	_____	_____	_____
Councilmember Jim Shurtleff	_____	_____	_____	_____