



**PAROWAN CITY COUNCIL MEETING AGENDA
FOR NOVEMBER 9, 2023 – 6:00 P.M.**

PAROWAN CITY COUNCIL CHAMBERS – 35 E. 100 N., PAROWAN, UT 84761

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, November 9th, 2023. 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.
3. Declaration of Conflicts With Or Personal Interest In Any Agenda Items
4. Approval of Meeting's Agenda
5. Public Comment: Time has been set aside for the public to express their ideas, concerns, and comments (2 minutes per person).

PUBLIC HEARING to hear comments for or against Proposition #5, the Parowan City Local RAP Tax, which shall appear on the 2023 Municipal General Election ballot.

CONSENT MEETING

6. Approval of City Council Meeting Minutes from October 26, 2023
7. Approval of Warrant Register for November 9, 2023
8. Financial Report for October 2023

ACTION MEETING

9. Locations for Dog Waste Stations: Mary Hanley

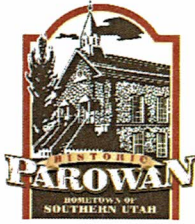
WORK MEETING

10. Reports, Updates, Old Business Follow Up: Elected Officials and Staff
11. Closed Session: The Council may consider a motion to move into a closed session for specific purposes allowed under the Open and Public Meetings Act (Utah Code § 52-4-205), including to discuss the purchase, exchange, lease, or sale of real property; litigation; the character, professional competence, or physical/mental health of an individual; for attorney-client communications (Utah Code section 78B-1-137); or any other lawful purpose.
12. Adjournment

CERTIFICATE OF POSTING: *The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted this 7th day of November, 2023. A copy of the foregoing notice and agenda was emailed to The Spectrum, posted at the Parowan City Hall, 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

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 435-477-3331 at least 24 hours prior to the meeting.



Parowan City Council Meeting Minutes

October 26, 2023 – 6:00 p.m.

Parowan City Council Chambers

35 E 100 N, Parowan, UT 84761

Elected Officials Present: Mayor Mollie Halterman, Councilmember Sharon Downey, Councilmember Matthew Gale, Councilmember Jim Shurtleff, Councilmember Rochell Topham

City Staff Present: Dan Jessen, City Manager; Scott Burns, City Attorney; Callie Bassett, City Recorder; Judy Schiers, City Treasurer; Heather Shurtleff, Deputy Recorder; Stacy Gale, Deputy Treasurer

Excused: Councilmember David Burton

Public Present: See attached sign in sheet.

- 1. Welcome and Call to Order:** Mayor Halterman called the meeting to order at 6:01 p.m.
- 2. Opening Ceremonies:** Joely Sudweeks offered the invocation. Councilmember Topham then led the council and the public in the pledge of allegiance.
- 3. Declaration of Conflicts With or Personal Interest In Any Agenda Item:** Councilmember Shurtleff declared that he has a personal interest in agenda item #10 (National Veterans Small Business Week Proclamation).

4. Approval of Meeting's Agenda:

MOTION: Councilmember Shurtleff moved to amend the agenda by moving agenda item #15 between items 7-8, after the consent meeting.

SECOND: Councilmember Gale seconded the motion.

VOTE: All councilmembers voted in favor of the motion (4-0). The motion carried.

5. Public Comment:

Councilmember Topham asked the Parowan High School Lady Rams Soccer Team to come before the council and be recognized for being undefeated in region this year. They are a team of 15 outstanding young women, coached by Becca Evans. They made it to the semi-finals in the championship tournament, but lost 2-0 to St. Joseph. Parowan held St. Joseph to 0-0 at the half, which has never happened in a semi-final game for Parowan. St. Joseph did not score until the 60th minute. Becca said that the Parowan High School coaches met last year to determine how to create a winning culture at PHS, which means the community showing up for the kids, and the kids showing up for the community. They came up with the #ramfan, and she said that these girls were the epitome of #ramfan. They represented Parowan very well. They are good competitors, but more importantly they are nice and they are kind human beings. Deanna Gale and Matilee Sudweeks were also Academic All-State, which means they had a GPA of 4.0 as athletes.

Mayor Halterman said she went through the city's goals and was excited to see what has been accomplished in the past two years. She also went through the council's goals and was able to check off a lot of those as well. She said she loves being the mayor and working for the city. She asked that public comments not be political opinions.

Diana Petersen said she is concerned that the Freemont Monument on Main Street is in disrepair. She gave a photo of the monument to the council. Councilmember Shurtleff reported that the Sons of the Utah Pioneers (SUP) have met with the Historical Preservation committee. They are working on getting this monument repaired. They have set aside the money to make the repairs. The problem is they are looking for a stone mason who can do the work the way it needs to be done. Dan said they are currently trying to keep water from getting into the monument. He said it will most likely be a full rebuild.

Heather Peet asked if the voting ballots had been printed because we only have five candidates since sixth Matt Gale withdrew. She asked if a sixth candidate could be added to the ballot. Callie Bassett said that the ballots were printed after Matt withdrew, but we were not able to add another candidate. Heather asked about a write in candidate. Mrs. Bassett said the deadline for a write in candidate had already passed.

Councilmember Gale explained that he did withdraw from the election race due to new responsibilities he has been given in his church congregation. He said it was a difficult decision to make, but it was one that would be best for him and his family. He apologized for any inconvenience or conflict this may have caused.

Jessica Smith asked about the refurbishment of the library. She asked if the same tiles that had the asbestos in the front entryway were also the same tiles that have been carpeted over. Dan said it is possible. She suggested that if they are looking into a remodel, they make sure that all the tile in the building that has asbestos be removed before remodeling.

PUBLIC HEARING TO HEAR COMMENTS REGARDING AN ORDINANCE THAT AMENDS THE PROCESS BY WHICH ZONING ORDINANCES ARE AMENDED BY CHANGING THE NUMBER OF DAYS NOTICE THAT MUST BE GIVEN FOR A PUBLIC HEARING FROM 14 DAYS TO 10 DAYS, AND BY CHANGING THE LANGUAGE FROM “SHALL” TO “MAY.”

Dan said they received a favorable recommendation from the planning and zoning committee to amend the ordinance. He said state code changed the number of days required to notice for a public hearing on land use changes, so this amendment will allow the city’s ordinance to be in line with state code. The state code also allows the city council to hold public hearings regarding land use, but does not require them to. Parowan’s current code requires both the planning and zoning committee AND the council to hold a public hearing. This amendment will be in line with state code.

MOTION: Councilmember Topham moved to go into the public hearing to hear comments regarding an ordinance that amends the process by which zoning ordinances are amended by changing the number of days’ notice that must be given for a public hearing from 14 days to 10 days; and by changing the language from “shall” to “may” in reference to the city council holding a public hearing or not.

SECOND: Councilmember Shurtleff seconded the motion.

VOTE: All councilmembers voted in favor of the motion (4-0). The motion carried.

Comments: There were no comments from the public.

MOTION: Councilmember Gale moved to close the public hearing.

SECOND: Councilmember Downey seconded the motion.

VOTE: All councilmembers voted in favor of the motion (4-0). The motion carried.

CONSENT MEETING:

6. Approval of City Council Meeting Minutes from October 12, 2023

7. Approval of Warrant Register for October 26, 2023

MOTION: Councilmember Downey moved to approve the consent meeting items 6 and 7.

SECOND: Councilmember Topham seconded the motion.

VOTE: All councilmembers voted in favor of the motion (4-0). The motion carried.

WORK MEETING:

MOTION: Councilmember Downey moved to go into the work meeting for agenda item #15 (item 8 in the minutes.)

SECOND: Councilmember Topham seconded the motion.

VOTE: All councilmembers voted in favor of the motion (4-0). The motion carried.

8. Presentation and Discussion on Proposed Jail Bond and How it Affects Local Law Enforcement: Chief Addison Adams, Sheriff Ken Carpenter, Lt. Shalon Shaver, and County Commissioner Mike Bleak

Chief Adams said the jail is undersized for Iron County. There are no jail cells in the Parowan Police Department or at the Iron County Court House building. Since 2012, the overcrowding has caused the jail to refuse class B and C misdemeanor offenders. Judges are also releasing certain prisoners on their own recognizance or with a signed "letter to appear" to make room for the more violent or serious offences. He said it is getting worse every year.

Chief Adams said his officers are not able to make arrests when necessary because the jail is full and they already have people sleeping on mattresses on the floor in pre-booking. Repeat offenders are becoming more emboldened because they know the situation at the jail and they know there are certain things they can get away with. Chief Adams said his officers are in more danger every time they are called out because of this. He is worried about his officers going out on calls alone because there are exponentially more chances for people to fight, throw punches, or to run because there are no consequences. He said this jail is necessary, and the bond on the ballot is the best choice. He reiterated that iron county must have a jail. He said the town hall meetings they have had have been poorly attended, and they need the council to get the correct information out to their constituents.

Sheriff Ken Carpenter discussed what the proposed jail facility will look like and the reasons for that design. He said it makes sense to build for the future and do it right the first time and have the extra bed space available to them. They can rent that extra bed space out to the state and federal inmate placement program. This will bring other tax dollars into the county to help infuse the economy, help pay off the bond and help remove the tax burden from the tax payer. He said the federal government is abolishing their contracts with private prisons, so they are going to need places to put those inmates. They will have to go to state and local prisons.

Sheriff Carpenter said if they "kick this can down the road," it will be a bad decision, because all that will do is cost the county more money. He said if this bond fails and they must wait another year, it is estimated that the cost will go up \$6-10 million dollars. It will not get any cheaper. He said this bond must pass. He said at some point, building a new facility will be forced upon the county by the Utah Supreme Court if that is what it comes down to. He said if they keep going the way they are now, there will be civil law suits brought against them because of the living conditions. The tax payers will have to pay for those law suits.

Sheriff Carpenter said the county needs to move forward on this because in the long term, even though right now is not a very good time, it is not going to get better any time soon. It is something that they must do. He said they do not have a choice; they must move forward. He said this is a necessity that by state law and constitutional mandate it is placed upon the shoulders of the sheriff. He said he is obligated to provide a jail for all the law enforcement agencies in the county. He also said that he is not allowed to pass that cost on to any of them. He said the county is growing and crime rates are going up. Right now, they must put criminals back out on the street because they do not have room for them. He said that is a horrible way to do business. He said they want to keep our communities safe, but they cannot do it without the residents' help. That is the bottom line.

Sheriff Carpenter answered questions from the audience. Commissioner Mike Bleak said the county's general fund subsidizes \$3.726 million dollars a year to the jail. He said with both prison pods full, they are looking at \$8 million dollar a year surplus. This will free up the \$3.726 million dollars that can be used in the county. It will also help to pay off the bond as soon as possible, and help with the operation and maintenance.

Representative Rex Shipp said he has a bill being drafted that would allow counties of the 3rd through 6th class to increase sales tax in these counties by up to 1% for the purpose of building a county jail. It would be an earmarked item that could only be used for remodeling or building a new county jail. This would also have to be a voter approved process by putting it on the election ballot. He said he is against raising taxes, but this is a situation that he would rather see sales taxes being paid by outside people rather than putting the entire burden on the residents. They county could take the money and use it to pay down the bond more quickly. He said his first item of business is to get his constituents at the legislature on board with this. He talked with the state tax commission about what amount this could generate, and a .25% increase would bring in approximately \$3.6 – 4 million dollars. Commissioner Bleak added that it would help reduce the amount of money that is required from the tax payers to pay down the bond. The assessment would drop from \$153/year to \$65/year to the average tax payer. He said that the bond must be in place for this to happen.

MOTION: Councilmember Downey moved to go back into the action meeting.

SECOND: Councilmember Gale seconded the motion.

VOTE: All councilmembers voted in favor of the motion. The motion carried.

ACTION MEETING:

9. Financial Partner Agreement with UDOT for Utah's Patchwork Parkway's FHWA Byway Grant for Interpretive Kiosks and Signage: Nancy Dalton, Byway Coordinator for Utah's Patchwork Parkway

Nancy reported that they got the contract signed between UDOT and Federal Highways. Parowan City will be the financial sponsors for this grant. This does not require any work on Parowan's part, nor any additional costs. Parowan will contribute \$2,500 each year for two years, plus \$10,000 in kind donation from three communities combined (Parowan, Panguitch, and Brian Head.)

MOTION: Councilmember Gale moved that Parowan be the financial partner with UDOT for Utah's Patchwork Parkway's FHWA Byway Grant.

SECOND: Councilmember Downey seconded the motion.

VOTE: All councilmembers voted in favor of the motion (4-0). The motion carried.

10. National Veterans Small Business Week Proclamation: Mayor Halterman

Mayor Halterman said she received an email from Jackie Hobson who works for the U.S. Small Business Administration in St. George and is a veteran entrepreneur herself. She said this year is the 10th year the

nation has done this. She said she would like to display signed proclamations by southern Utah mayors showing support for southern Utah veteran entrepreneurs at the registration table at their 3rd annual “Veterans Unite” conference.

MOTION: Councilmember Downey moved to approve the National Veterans Small Business Week Proclamation.

SECOND: Councilmember Gale seconded the motion.

VOTE: All councilmembers voted in favor of the motion (4-0). The motion carried.

11. Certification of Authorized Individuals to Access and/or Transact with PTIF Accounts – Resolution 2023-10-02.

MOTION: Councilmember Downey moved to approve the Certification of Authorized Individuals to Access and/or Transact with PTIF Accounts, Resolution 2023-10-02.

SECOND: Councilmember Topham seconded the motion.

VOTE: A roll call vote was taken as follows:

	AYE	NAY	ABSENT
Councilmember Shurtleff	X		
Councilmember Gale	X		
Councilmember Downey	X		
Councilmember Topham	X		
Councilmember Burton			X

All councilmembers present voted in favor of the motion (4-0). The motion carried and Resolution 2023-10-02 was adopted.

12. Amendments to the Process of Amending Zoning Ordinances – Ordinance 2023-10-01:

MOTION: Councilmember Downey moved to approve the amendments to the process of amending zoning ordinances, Ordinance 2023-10-01.

SECOND: Councilmember Gale seconded the motion.

VOTE: A roll call vote was taken as follows:

	AYE	NAY	ABSENT
Councilmember Topham	X		
Councilmember Downey	X		
Councilmember Gale	X		
Councilmember Shurtleff	X		
Councilmember Burton			X

The vote was 4-0 in favor of the motion. The motion carried and Ordinance 2023-10-01 was adopted.

13. Amend General Plan – Master Transportation Plan Map Regarding 1200 West: Dan Jessen

Dan explained the planning commission and staff have spent a lot of time on this regarding a future road. The road that goes up to the land fill is 1200 West off Old Highway 91. 1200 West also comes off 200 S into Maple Springs subdivision, however the road dead ends at the flood channel. It is on the general plan’s master transportation plan to continue through to connect with Old Highway 91. It is designated as a major collector with a 75-foot right of way. The road is currently a private driveway. The property owners in the area would like to potentially abandon that crossing and down size that road on the future general plan’s map to a 60 -foot right of way. They also want to abandon the future

bridge. The planning commission heard this, and decided to keep the discussion to downsizing the road and to have a larger discussion about the number of crossings later. The planning commission sent a favorable recommendation to the city council to go ahead and amend the general plan's master transportation map. No public hearing is necessary in city council, but one was held in planning and zoning.

MOTION: Councilmember Gale moved to amend the general plan's master transportation plan map regarding 1200 West.

SECOND: Councilmember Downey seconded the motion.

VOTE: All councilmembers voted in favor of the motion (4-0). The motion carried.

For the record, Dan said they are not having a new map drawn immediately because there are several other amendments that need to be made.

14. Disposition of Real Estate – South Central Communications: Dan Jessen

Terrence Mitchell of South Central addressed the council. He said South Central is Parowan's official internet company. They would like to purchase the land that their building is on. They have been leasing this from the city. By purchasing the land, they would be able to secure their facility. They will clean up the property and build a fence around and it.

Dan said the city's code allows them to sale directly to South Central because it does not make sense to auction this real property off to anyone else. The property was appraised and the established value was \$24,000. South Central will put in gates that both the city and they can use for their properties. The city will accept \$20K, because South Central will be building the fences and gates.

The city has a water line across the property and will have access to that. Dan said this sale of property has been discussed with public works and they are supportive of it.

MOTION: Councilmember Gale moved to sell the land to South Central for \$20,000.

SECOND: Councilmember Downey seconded the motion.

VOTE: All councilmembers voted in favor of the motion (4-0). The motion carried.

15. Approval to Purchase Chip Spreader on State Contract: Dan Jessen

Dan said this has been discussed internally. The city has had an informal cooperative agreement to use the county's equipment and use their crew to pave the city's roads. It has worked out well. If we contracted it out, the cost would be much higher. The county works with other cities as well. The county is now so busy that they cannot help the city any longer. Dan said roads are the city's biggest asset, however it is currently almost impossible to get someone to do chip seal.

Dan said they have been working with Enoch and would like to go in together to co-purchase a chip spreader. The proposed plan is to buy a spreader on state contract. The city would split this 50/50 with Enoch on a \$357,050.00 piece of equipment. Dan said they set aside more money for roads this year than they have before. \$178,000 of this year's \$250,000 allocated for road maintenance would go to the purchase of this machine. They will rent the needed oil truck, an operator, and the rollers. With remaining budget, the city would buy materials. The county has committed to help train the city's workers. Dan said this is the best solution they have been able to come up with. They need to let the state know as soon as possible so they can order the machine. There will be an MOU between Parowan and Enoch.

Councilmember Gale asked if Enoch has voted on this. Dan said they have not, but they are supportive and ready to move forward.

Councilmember Shurtleff asked about borrowing from an enterprise fund to help fund this. Dan said that the city has this in their budget, and they will have all next year's budget to help with the project.

MOTION: Councilmember Gale moved to approve the purchase of a chip spreader on state contract.

SECOND: Councilmember Downey seconded the motion.

VOTE: All councilmembers voted in favor of the motion (4-0). The motion carried.

Attorney Burns was excused from the meeting at 8:03 p.m.

WORK MEETING:

16. Discussion of Updates to Parowan City Code from Water Board Recommendation Regarding New Source Sizing Requirements' Effect on Water Rights Exactions and Related changes: Dan Jessen

Dan said there is some time before this item will come before the council in ordinance form. Bowen Collins did a proposal of the Water Master plan. Dan said due to a new state law that effects our classification of city, we have until the end of October 2023 to update our code and policies regarding a source-sizing model of water rights exactions. He said what this means is right now, when someone does a development in the city or subdivides a lot, or does an annexation, they must bring the city water rights. He said the city's current code uses a formula. The rule of thumb is an acre ft. per home. The actual water right exaction is the result of a formula, which is .45-acre foot for the indoor use, and 4-acre feet per irrigated acre for outside use. He said there is a whole different approach for commercial and industrial use. He said the city has been following the state's old recommendations on this. The state has now moved to source sizing, and the city must now do research and provide data on what the city's citizens use based on their meter size. He said the city is not able to demand from developers or anyone who wants to annex into the city any more than a five-year average. The city is not legally able to require more than that for development starting in October for their classification of city.

Dan said they have been working through the water master plan. The city's engineer has done all the calculations and the data and they are now moving forward with a new methodology. Instead of going through the calculations, it will be based on an Equivalent Residential Connection (ERC). The amount of water that can be used by an average, single family residential household with a ¾ inch meter is defined as an ERC. He said everything will be converted to ERC's. The city is being forced to do this by new state code.

Dan said, because of this, it has changed the foundation for impact fees and connection fees. The city needs a new methodology. They looked at several different methods. They decided that sometimes the simplest is most elegant. They will be going to a meter size-based model for not only water rights exaction, but for connection fees (which is currently the case), but also impact fees. He said as the city drills wells and finds other sources of water, as they put in transmission lines and water tanks, these are all based on what the city is capable of drawing from that system. From a fairness standpoint, the size of water meter a consumer receives will determine their impact on the water system. He said this can be calculated to the gallon. They are using numbers from the American Water Works Association, who is very well vetted and are conservative in favor of the customer. The city will base its percentage increases for connection fee, impact fee, and water rights dedication on the relative percentage increase that that size of meter is able to deliver to the customer.

Dan said that right now, the city's code is pretty good. One of the effects of it is it restricts growth to the actual number of water rights that are in the aquifer, and they restrict it by priority date. He said this is a very, very good idea. However, he said there are some administrative challenges with the current code. It is very rigid. He said there needs to be a "carve out" to allow for the upgrade of a ¾ inch meter to a 1-inch meter. The impact would still be required to be born by the property owner who wants that additional upgrade, but they would not be required to go out on the market and by a fraction of a water right. The amount of the difference in fees would go into a dedicated fund that the city would buy water rights with. The city can then buy water rights in bulk. He said they do not want to do this for developers or large subdivisions, but for someone who wants to build a house, it seems very reasonable to have this exclusion in the code.

Dan said the other exclusion that the water board discussed was for the single parcel owner who wants to divide their acre lot into two lots, they would allow them to pay a water development fee rather than have them go out on the market to buy a half-acre water right to bring to the city for their single division. They would include in the language of the code that this could only be done once in five years. This is what the water board is proposing. Dan said they are still working on the language for the adjustments.

Dan said that by discussing this in city council, they can put any development on hold until they are finished with the changes. The state will have to approved this. They have been working with the state on this. Councilmember Shurtleff said this method will be much more defensible because it is all data based. He said this will make the developer pay for the impact on the system. Dan added that one of the elegant aspects of this is they will not have to distinguish between residential, commercial, or industrial anymore because it is all meter-based system.

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

Councilmember Topham reported on the theater board. They are excited that McKenzie Nims will be directing the play Bright Star. The Parowan Interact Club is putting on the nightmare theater, which opened October 26th. It is open from 5:00-9:00 p.m., and run through October 31. Admission is \$2 with a can of food, \$5 without. All proceeds will be donated to the Sub for Santa program in Parowan. Councilmember Topham said everyone should have received a flyer in the mail on the RAP Tax.

Councilmember Downey – no report.

Councilmember Gale – no report.

Councilmember Shurtleff reported that PAAL came to the historic preservation meeting with an application to install dog waste stations around town. They will be coming to the city with a more detailed plan of where to put these. The historic preservation committee recommends approval for this.

Dan Jessen gave an update on the library mold mitigation. They did a final test, and found that there were more mold spores in the air. The one room still had some. There were some that they had not seen and so did not clean up. They removed those, and rescheduled another test at Serve Pro's expense. City staff are working to put the dry wall up this winter. They are working to restore the ceiling in the archive room. They are looking into what they can do with the library funding wise for a remodel. They had a local seasoned builder walk through the site. They need to decide what they want to do on a remodel so they can get estimates to try and get funding.

Pickleball site: Dan said they met with Todd Robinson. Dan said they went to the county commission meeting and said that the city wants to be collaborative, but he told the county that they are going to have to modify their parking lot that is on city property. There is a lot of site work that needs to be done. The county is supportive.

Bike Park: Dan said they have started work on prepping for the bike park. They have scaled it to the correct scale. It will take up most of the property that was designated. They are looking into acquiring materials. The project is moving forward. We have dedicated employees who are passionate about this project.

Airport: Dan said they are getting close to the deadline. They are laying down asphalt every day. The cold weather is concerning. There are two different inspectors from two different entities that are on-site inspecting and testing the compaction. They do not mess around. The federal government ensures that we get a good runway laid down. They will use two full crews to finish the job.

Mayor Halterman added that the bike park is exciting. She said the dirt work has started. They have started talking to local suppliers about providing the city with the product they need to build the “cap,” or the smooth surface. They started talking to the BLM about helping with fencing for this project, but they will not be able to assist because it is strictly a city project. They are interested in continuing conversation because, as they move toward the dry canyon pond, there is a trail design around that as well.

Mayor Halterman said they continue to work on the master active transportation plan. The goal is to have a master active transportation plan as part of the general plan. The goals will be prioritized. These goals can be adjusted, but they will have the foundational documentation to provide a mature application for any funding that might come available.

Mayor Halterman said there was a meeting on the Old Rock Church. They talked with the engineers, and went through the entire project. They have direction now on what they can start and what they can continue to pursue as Phase I. She said Judy Schiers, Karen Miller, and Ava Chamberlain finalized all the proofing on the brick orders and recognized them for the efforts.

Dan addressed the voting conundrum at the last meeting. Parowan has code that gives the answer to the problem – three affirmative votes are needed from the council to act on any item. He said they may want to look at this and see if it needs to be changed. He said Attorney Scott Burns feels that having a simple majority would allow an abstention to be a true non-vote.

Council Discussion: The council worked through a difficult discussion regarding discussions of the last meeting. The discussion ended on a very positive note, and the council was willing to move forward together for the good of the city.

Staff: There were no staff reports.

18. Closed Session: The Council may consider a motion to enter a closed session for specific purposes allowed under the Open and Public Meetings Act (Utah Code § 52-4-205), including to discuss the purchase, exchange, lease, or sale of real property; litigation; the character, professional competence, or physical or mental health of an individual; for attorney-client communications (Utah Code § 78B-1-137); or any other lawful purpose.

MOTION: Councilmember Topham moved to go into closed session to discuss the purchase or sale of real property.

SECOND: Councilmember Downey seconded the motion.

VOTE: A roll call vote was taken as follows:

	AYE	NAY	ABSENT
Councilmember Shurtleff	X		
Councilmember Gale	X		
Councilmember Downey	X		
Councilmember Topham	X		
Councilmember Burton			X

All councilmembers voted in favor of the motion (4-0). The motion carried.

The council moved into closed session at 9:21 p.m. Those present included: Mayor Halterman, Dan Jessen, Rochell Topham, Sharon Downey, Jim Shurtleff, Matt Gale, and Callie Bassett.

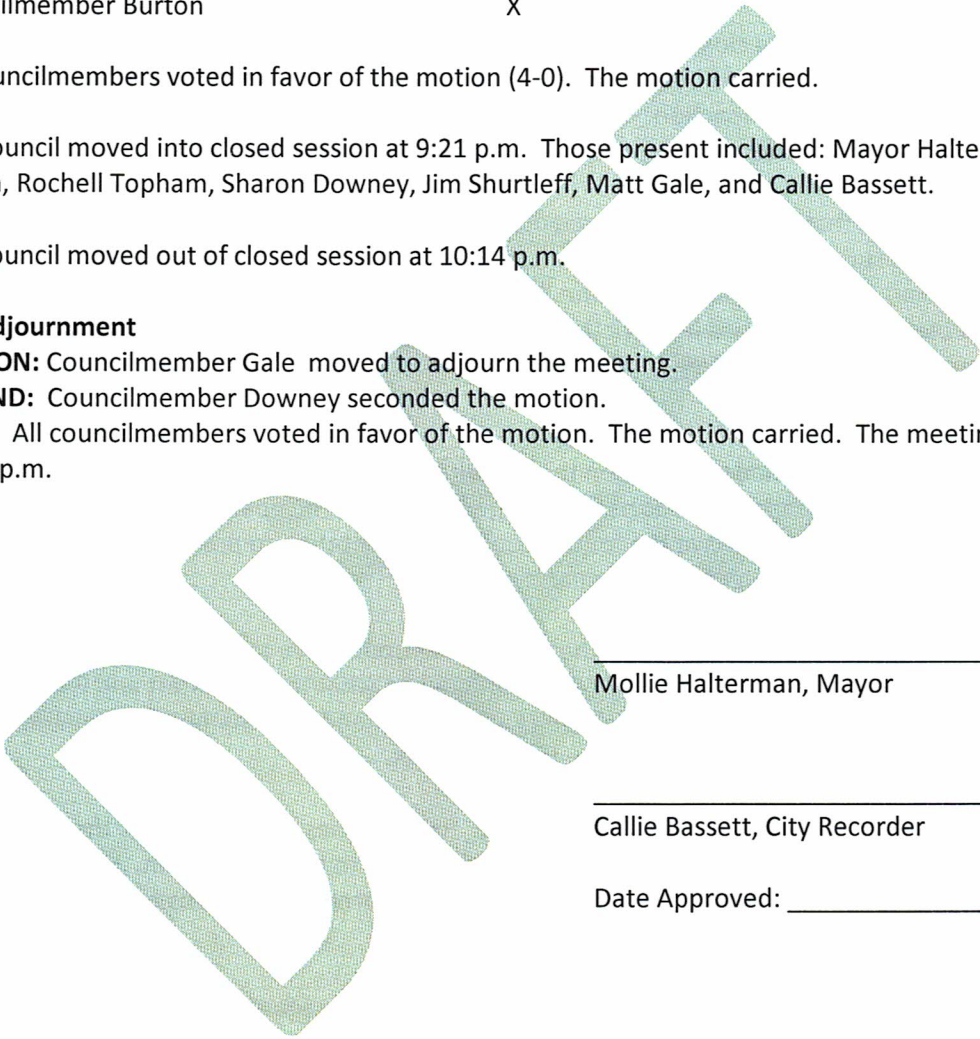
The council moved out of closed session at 10:14 p.m.

19. Adjournment

MOTION: Councilmember Gale moved to adjourn the meeting.

SECOND: Councilmember Downey seconded the motion.

VOTE: All councilmembers voted in favor of the motion. The motion carried. The meeting adjourned at 10:14 p.m.



Mollie Halterman, Mayor

Callie Bassett, City Recorder

Date Approved: _____

**Parowan City
Check Register
All Bank Accounts - 10/25/2023 to 11/08/2023**

Payee Name	Reference Number	Invoce Number	Invoce Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
5STAR LIFE INSURANCE COMPAN	37719	PR100623-3901	10/12/2023	11/01/2023	17.18	5 Star Life Insurance	102245 - MISC/PAYROLL PAYABLE	
5STAR LIFE INSURANCE COMPAN	37719	PR102023-3901	10/26/2023	11/01/2023	17.18	5 Star Life Insurance	102245 - MISC/PAYROLL PAYABLE	
					\$34.36			
					\$34.36			
AFLAC	37720	PR100623-3750	10/12/2023	11/01/2023	18.30	AFLAC after-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	37720	PR100623-3750	10/12/2023	11/01/2023	76.10	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	37720	PR102023-3750	10/26/2023	11/01/2023	18.30	AFLAC after-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	37720	PR102023-3750	10/26/2023	11/01/2023	76.10	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE INS	
					\$188.80			
					\$188.80			
ALL TRAFFIC SOLUTIONS, INC.	37725	SIN038668	10/27/2023	11/02/2023	3,695.00	INTERNAL SOLAR LFP CHARGING RETROFIT F	105426 - Police MAINTENANCE MATE	
ARLENE BRAITHWAITE	37726	10252023	10/25/2023	11/02/2023	100.00	MENTOR FEE - THIRD THURSDAY ART PROGRA	104937 - Non-Dep ART COMMISSION	
ARMSTRONG CONSULTANTS, INC	37727	23-236911-01	08/31/2023	11/02/2023	28,665.00	ELEMENT 1 - DESIGN REHAB OF RUNWAY 4/22 (448574 - Airport - Construction	
					\$28,665.00			
BEV'S FLORAL & CRAFTS	37728	703	10/25/2023	11/02/2023	35.00	FLOWERS FOR NIKELL JUDD/DELIVERY FEE - S	107271 - Events SOCCER LEAGUE	
BEV'S FLORAL & CRAFTS	37728	703	10/25/2023	11/02/2023	198.00	FLOWERS FOR DALLAN JESSEN/DELIVERY FEE	107268 - Events SPECIAL CELEBRATI	
					\$233.00			
					\$233.00			
BLOMQUIST HALE CONSULTING, I	37729	NOV23-3161	11/01/2023	11/02/2023	1.37	INSURANCE SPLIT	104214 - Court INSURANCE	
BLOMQUIST HALE CONSULTING, I	37729	NOV23-3161	11/01/2023	11/02/2023	1.37	INSURANCE SPLIT	105914 - VISITOR CENTER INSURAN	
BLOMQUIST HALE CONSULTING, I	37729	NOV23-3161	11/01/2023	11/02/2023	1.37	INSURANCE SPLIT	108014 - Cemetery INSURANCE	
BLOMQUIST HALE CONSULTING, I	37729	NOV23-3161	11/01/2023	11/02/2023	2.75	INSURANCE SPLIT	104114 - Leg INSURANCE	
BLOMQUIST HALE CONSULTING, I	37729	NOV23-3161	11/01/2023	11/02/2023	2.75	INSURANCE SPLIT	105814 - P&Z INSURANCE	
BLOMQUIST HALE CONSULTING, I	37729	NOV23-3161	11/01/2023	11/02/2023	6.86	INSURANCE SPLIT	105414 - Police INSURANCE	
BLOMQUIST HALE CONSULTING, I	37729	NOV23-3161	11/01/2023	11/02/2023	8.39	INSURANCE SPLIT	524014 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	37729	NOV23-3161	11/01/2023	11/02/2023	9.61	INSURANCE SPLIT	104314 - Admin INSURANCE	
BLOMQUIST HALE CONSULTING, I	37729	NOV23-3161	11/01/2023	11/02/2023	15.25	INSURANCE SPLIT	574014 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	37729	NOV23-3161	11/01/2023	11/02/2023	19.06	INSURANCE SPLIT	524114 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	37729	NOV23-3161	11/01/2023	11/02/2023	27.45	INSURANCE SPLIT	514014 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	37729	NOV23-3161	11/01/2023	11/02/2023	27.45	INSURANCE SPLIT	554014 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	37729	NOV23-3161	11/01/2023	11/02/2023	28.82	INSURANCE SPLIT	534014 - INSURANCE	
					\$152.50			
					\$152.50			
BOWEN COLLINS & ASSOCIATES,	37730	32852	10/16/2023	11/02/2023	2,353.50	WATER AND SEWER MASTER PLAN SERVICES -	514038 - ARPA Funds Expenses	
					\$2,353.50			
CART - A - CRETE	37731	29367	10/17/2023	11/02/2023	135.00	4000 psi - 6 bags	106130 - Class C REPAIRS TO STREE	
					\$135.00			
CERTIFIED LABORATORIES	37732	5988595	09/27/2023	11/02/2023	36.89	SHOP SPLIT	106126 - Class C MAINTENANCE MA	
CERTIFIED LABORATORIES	37732	5988595	09/27/2023	11/02/2023	36.89	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
CERTIFIED LABORATORIES	37732	5988595	09/27/2023	11/02/2023	36.89	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
CERTIFIED LABORATORIES	37732	5988595	09/27/2023	11/02/2023	36.89	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
CERTIFIED LABORATORIES	37732	5988595	09/27/2023	11/02/2023	36.91	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
CERTIFIED LABORATORIES	37732	5988595	09/27/2023	11/02/2023	36.98	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
					\$221.45			
					\$221.45			

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CMC TIRE, INC SPO	37733	60026446	11/01/2023	11/02/2023	750.00	TIRES - GARBAGE TRUCK - FLAT REPAIR ON I-1	554025 - REPAIR TO EQUIPMENT	
					\$750.00			
CODALE ELECTRIC SUPPLY, INC	37734	CMS008197677.0	08/10/2023	11/02/2023	-12.67	RETURN - CONDUIT	446974 - Pool - Construction	
CODALE ELECTRIC SUPPLY, INC	37734	S008132218.004	08/08/2023	11/02/2023	12.67	CONDUIT ELBOW	446974 - Pool - Construction	
CODALE ELECTRIC SUPPLY, INC	37734	S008264921.001	10/19/2023	11/02/2023	342.86	HARD HATS, TEST LEAD SET RIGHT ANGLE, TE	534026 - MAINTENANCE MATERIALS	
					\$342.86			
					\$342.86			
COLONIAL LIFE	37711	9813098110499	10/30/2023	10/30/2023	253.69	INSURANCE PREMIUM	102252 - COLONIAL INSURANCE PAY	
					\$253.69			
DECKER, STEVE	37735	10252023	10/25/2023	11/02/2023	50.00	MANAGEMENT OF THIRD THURSDAY ART PROG	104937 - Non-Dep ART COMMISSION	
					\$50.00			
DEPARTMENT OF COMMERCE/DI	37736	11022023	11/02/2023	11/02/2023	10.00	LOCAL BUILDING AUTHORITY OF PAORWAN CIT	104321 - Admin SUBSCRIPTIONS AN	
					\$10.00			
DESIGN WEST	37712	23172	10/20/2023	10/30/2023	1,038.00	WINTER CUSTOM BANNERS	107222 - Events ADVERTISING	
					\$1,038.00			
EMI HEALTH	37713	COMM50072023	10/20/2023	10/30/2023	-4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	104114 - Leg INSURANCE	
EMI HEALTH	37713	COMM50072023	10/20/2023	10/30/2023	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	104114 - Leg INSURANCE	
EMI HEALTH	37713	COMM50072023	10/20/2023	10/30/2023	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	104214 - Court INSURANCE	
EMI HEALTH	37713	COMM50072023	10/20/2023	10/30/2023	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	105914 - VISITOR CENTER INSURAN	
EMI HEALTH	37713	COMM50072023	10/20/2023	10/30/2023	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	107514 - Library INSURANCE	
EMI HEALTH	37713	COMM50072023	10/20/2023	10/30/2023	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	524014 - INSURANCE	
EMI HEALTH	37713	COMM50072023	10/20/2023	10/30/2023	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	534014 - INSURANCE	
EMI HEALTH	37713	COMM50072023	10/20/2023	10/30/2023	9.00	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	554014 - INSURANCE	
EMI HEALTH	37713	COMM50072023	10/20/2023	10/30/2023	9.00	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	104314 - Admin INSURANCE	
EMI HEALTH	37713	COMM50072023	10/20/2023	10/30/2023	9.00	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	107014 - Parks INSURANCE	
EMI HEALTH	37713	COMM50072023	10/20/2023	10/30/2023	9.00	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	514014 - INSURANCE	
EMI HEALTH	37713	COMM50072023	10/20/2023	10/30/2023	22.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	105414 - Police INSURANCE	
					\$76.50			
FOLLETT SCHOOL SOLUTIONS, IN	37737	1524746	10/16/2023	11/02/2023	107.12	POLYThERMAL LABELS	107524 - Library OFFICE SUPPLIES A	
					\$107.12			
HAPPY HOUSE CLEANING SERVI	37714	34	10/01/2023	10/30/2023	26.00	CLEANING SPLIT	524131 - PROFESSIONAL AND TECH	
HAPPY HOUSE CLEANING SERVI	37714	34	10/01/2023	10/30/2023	39.00	CLEANING SPLIT	524031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	37714	34	10/01/2023	10/30/2023	65.00	CLEANING SPLIT	574031 - PROFESSIONAL AND TECH	
HAPPY HOUSE CLEANING SERVI	37714	34	10/01/2023	10/30/2023	130.00	CLEANING SPLIT	104231 - Court PROFESSIONAL AND	
HAPPY HOUSE CLEANING SERVI	37714	34	10/01/2023	10/30/2023	130.00	CLEANING SPLIT	105431 - Police PROFESSIONAL AND	
HAPPY HOUSE CLEANING SERVI	37714	34	10/01/2023	10/30/2023	130.00	CLEANING SPLIT	514031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	37714	34	10/01/2023	10/30/2023	130.00	CLEANING SPLIT	534031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	37714	34	10/01/2023	10/30/2023	650.00	CLEANING SPLIT	104331 - Admin PROFESSIONAL AND	
					\$1,300.00			
					\$1,300.00			
HEALTH EQUITY	11012301	PR102023-4720	10/26/2023	11/01/2023	795.00	HSA Savings Account	102249 - HEALTH SAVINGS ACCOUN	
HEALTH EQUITY	11012303	bp2v43m	11/01/2023	11/01/2023	2.25	Cori Adams	107514 - Library INSURANCE	
HEALTH EQUITY	11012303	bp2v43m	11/01/2023	11/01/2023	2.25	Jet Smith	107214 - Events INSURANCE	
HEALTH EQUITY	11012303	bp2v43m	11/01/2023	11/01/2023	2.25	Justin Dalley	107014 - Parks INSURANCE	

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HEALTH EQUITY	11012303	bp2v43m	11/01/2023	11/01/2023	2.25	Keith Naylor	104214 - Court INSURANCE	
HEALTH EQUITY	11012303	bp2v43m	11/01/2023	11/01/2023	2.25	Nick Crosby	534014 - INSURANCE	
HEALTH EQUITY	11012303	bp2v43m	11/01/2023	11/01/2023	4.50	Callie Bassett, Stacy Gale	104314 - Admin INSURANCE	
HEALTH EQUITY	11012303	bp2v43m	11/01/2023	11/01/2023	11.25	Addison, Kayla, Tommy, Nicole, Eamonn	105414 - Police INSURANCE	
HEALTH EQUITY	11012303	bp2v43m	11/01/2023	11/01/2023	11.25	Billy Calloway, John Dalton, Kelly Stones, Tyler Sulli	514014 - INSURANCE	
					\$38.25			
					\$833.25			
IMPERIAL WINDOW & DOOR	37738	118475	10/30/2023	11/02/2023	326.80	LIFTMASTER 893 REMOTE, LM WALL BUTTON, P	105726 - Fire MAINTENANCE MATERI	
					\$326.80			
INDEPENDENT PUBLISHING	37739	8344	11/01/2023	11/02/2023	285.00	ADVERTISING FOR CHRISTMAS IN THE COUNT	107222 - Events ADVERTISING	
					\$285.00			
LANCE STUBBS	37740	10252023	10/25/2023	11/02/2023	50.00	THIRD THURSDAY ART PROGRAM - 2 MODELS -	104937 - Non-Dep ART COMMISSION	
					\$50.00			
LEGAL SHIELD - ID SHIELD	37721	PR100623-6739	10/12/2023	11/01/2023	70.00	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
LEGAL SHIELD - ID SHIELD	37721	PR102023-6739	10/26/2023	11/01/2023	70.00	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
LEGAL SHIELD - ID SHIELD	37721	PR103123-6739	10/26/2023	11/01/2023	8.75	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
					\$148.75			
					\$148.75			
LES OLSON COMPANY	37741	EA1332412	10/23/2023	11/02/2023	61.15	MONTHLY CONTRACT BILLING - LIBRARY	107531 - Library PROFESSIONAL & T	
					\$61.15			
LINE 1 COMMUNICATIONS, INC	37742	23.11.01-PAROW	11/01/2023	11/02/2023	7.08	OFFICE SUPPLIES SPLIT	104224 - Court OFFICE SUPPLIES AN	
LINE 1 COMMUNICATIONS, INC	37742	23.11.01-PAROW	11/01/2023	11/02/2023	7.08	OFFICE SUPPLIES SPLIT	105824 - P&Z OFFICE SUPPLIES AND	
LINE 1 COMMUNICATIONS, INC	37742	23.11.01-PAROW	11/01/2023	11/02/2023	7.08	OFFICE SUPPLIES SPLIT	108026 - Cemetery MAINTENANCE M	
LINE 1 COMMUNICATIONS, INC	37742	23.11.01-PAROW	11/01/2023	11/02/2023	14.16	OFFICE SUPPLIES SPLIT	104124 - Leg OFFICE SUPPLIES AND	
LINE 1 COMMUNICATIONS, INC	37742	23.11.01-PAROW	11/01/2023	11/02/2023	14.16	OFFICE SUPPLIES SPLIT	105926 - Visitor MAINTENANCE MATE	
LINE 1 COMMUNICATIONS, INC	37742	23.11.01-PAROW	11/01/2023	11/02/2023	35.40	OFFICE SUPPLIES SPLIT	105424 - Police OFFICE SUPPLIES A	
LINE 1 COMMUNICATIONS, INC	37742	23.11.01-PAROW	11/01/2023	11/02/2023	56.62	OFFICE SUPPLIES SPLIT	104324 - Admin OFFICE SUPPLIES A	
LINE 1 COMMUNICATIONS, INC	37742	23.11.01-PAROW	11/01/2023	11/02/2023	67.07	OFFICE SUPPLIES SPLIT	524024 - OFFICE SUPPLIES AND EX	
LINE 1 COMMUNICATIONS, INC	37742	23.11.01-PAROW	11/01/2023	11/02/2023	67.07	OFFICE SUPPLIES SPLIT	524124 - OFFICE SUPPLIES AND EX	
LINE 1 COMMUNICATIONS, INC	37742	23.11.01-PAROW	11/01/2023	11/02/2023	74.52	OFFICE SUPPLIES SPLIT	574026 - MAINTENANCE MATERIAL A	
LINE 1 COMMUNICATIONS, INC	37742	23.11.01-PAROW	11/01/2023	11/02/2023	111.78	OFFICE SUPPLIES SPLIT	554024 - OFFICE SUPPLIES AND EX	
LINE 1 COMMUNICATIONS, INC	37742	23.11.01-PAROW	11/01/2023	11/02/2023	134.14	OFFICE SUPPLIES SPLIT	514024 - OFFICE SUPPLIES AND EX	
LINE 1 COMMUNICATIONS, INC	37742	23.11.01-PAROW	11/01/2023	11/02/2023	149.04	OFFICE SUPPLIES SPLIT	534024 - OFFICE SUPPLIES AND EX	
					\$745.20			
					\$745.20			
LONG TERM DISABILITY PROGRA	37722	PR102023-354	10/26/2023	11/01/2023	323.41	Long Term Disability	102230 - RETIREMENT PAYABLE	
					\$323.41			
MARSHALL & EVANS ELECTRIC IN	37743	8788	10/19/2023	11/02/2023	947.67	REMOVE OVERHEAD POWER TO UNDERGROU	534026 - MAINTENANCE MATERIALS	
					\$947.67			
MOUNTAIN WEST COMPUTERS	37715	80722	10/24/2023	10/30/2023	29.00	SILENT TOUCH CORDLESS KEYBOARD AND MO	104124 - Leg OFFICE SUPPLIES AND	
MOUNTAIN WEST COMPUTERS	37715	80722	10/24/2023	10/30/2023	39.00	BLUETOOTH CORDLESS MOUSE - DAN JESSEN	104324 - Admin OFFICE SUPPLIES A	
					\$68.00			
MOUNTAIN WEST COMPUTERS	37744	80795	10/31/2023	11/02/2023	326.00	MOUNTAIN WEST CONTRACT	574031 - PROFESSIONAL AND TECH	
MOUNTAIN WEST COMPUTERS	37744	80795	10/31/2023	11/02/2023	489.00	MOUNTAIN WEST CONTRACT	524031 - PROFESSIONAL & TECHNIC	
MOUNTAIN WEST COMPUTERS	37744	80795	10/31/2023	11/02/2023	489.00	MOUNTAIN WEST CONTRACT	524131 - PROFESSIONAL AND TECH	

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MOUNTAIN WEST COMPUTERS	37744	80795	10/31/2023	11/02/2023	652.00	MOUNTAIN WEST CONTRACT	554031 - PROFESSIONAL & TECHNIC	
MOUNTAIN WEST COMPUTERS	37744	80795	10/31/2023	11/02/2023	978.00	MOUNTAIN WEST CONTRACT	514031 - PROFESSIONAL & TECHNIC	
MOUNTAIN WEST COMPUTERS	37744	80795	10/31/2023	11/02/2023	1,304.00	MOUNTAIN WEST CONTRACT	534031 - PROFESSIONAL & TECHNIC	
MOUNTAIN WEST COMPUTERS	37744	80795	10/31/2023	11/02/2023	2,282.00	MOUNTAIN WEST CONTRACT	104331 - Admin PROFESSIONAL AND	
					\$6,520.00			
					\$6,568.00			
PAGE, SILVIA	37745	11012023	11/01/2023	11/02/2023	50.00	JUSTICE COURT INTERPRETER FEE	104245 - JURY WITNESS INTERPRET	
PAGE, SILVIA	37745	11012023-1	11/01/2023	11/02/2023	50.00	JUSTICE COURT INTERPRETER FEE	104245 - JURY WITNESS INTERPRET	
					\$100.00			
PAROWAN TREASURER	37716	1000000930202	09/30/2023	10/30/2023	52.50	UTILITY SPLIT	105827 - P&Z UTILITIES	
PAROWAN TREASURER	37716	1000000930202	09/30/2023	10/30/2023	61.25	UTILITY SPLIT	104227 - Court UTILITIES	
PAROWAN TREASURER	37716	1000000930202	09/30/2023	10/30/2023	61.25	UTILITY SPLIT	105427 - Police UTILITIES	
PAROWAN TREASURER	37716	1000000930202	09/30/2023	10/30/2023	72.98	UTILITY SPLIT	524127 - UTILITIES	
PAROWAN TREASURER	37716	1000000930202	09/30/2023	10/30/2023	73.00	UTILITY SPLIT	524027 - UTILITIES	
PAROWAN TREASURER	37716	1000000930202	09/30/2023	10/30/2023	145.79	UTILITY SPLIT	574027 - UTILITIES	
PAROWAN TREASURER	37716	1000000930202	09/30/2023	10/30/2023	204.15	UTILITY SPLIT	514027 - UTILITIES	
PAROWAN TREASURER	37716	1000000930202	09/30/2023	10/30/2023	204.15	UTILITY SPLIT	534027 - UTILITIES	
PAROWAN TREASURER	37716	10000009302023	09/30/2023	10/30/2023	1,729.89	300 EAST WELL	514027 - UTILITIES	
PAROWAN TREASURER	37716	1000009302023	09/30/2023	10/30/2023	109.28	CITY PARK RESTROOMS	107027 - Parks UTILITIES	
PAROWAN TREASURER	37716	10000930203	09/30/2023	10/30/2023	18.50	4BAY PI METER/GATE CONTROL HOUSE	574027 - UTILITIES	
PAROWAN TREASURER	37716	122009302023	09/30/2023	10/30/2023	114.54	HERITAGE PARK	107027 - Parks UTILITIES	
PAROWAN TREASURER	37716	318309302023	09/30/2023	10/30/2023	236.00	FIRE DEPARTMENT	105727 - Fire UTILITIES	
PAROWAN TREASURER	37716	318409302023	09/30/2023	10/30/2023	32.47	PIONEER INDUSTRIAL PARK	107027 - Parks UTILITIES	
PAROWAN TREASURER	37716	410409302023	09/30/2023	10/30/2023	106.96	AIRPORT RESTROOMS	108527 - Airport UTILITIES	
PAROWAN TREASURER	37716	410509302023	09/30/2023	10/30/2023	71.68	AIRPORT RUNWAY LIGHTS AND POWER GATE	108527 - Airport UTILITIES	
PAROWAN TREASURER	37716	410509302023	09/30/2023	10/30/2023	709.73	AIRPORT MAIN HANGAR	108526 - Airport MAINTENANCE MATE	
PAROWAN TREASURER	37716	4105109302023	09/30/2023	10/30/2023	91.93	DOG POUND	105527 - Animal UTILITIES	
PAROWAN TREASURER	37716	410609302023	09/30/2023	10/30/2023	156.14	AIRPORT HOUSE	108527 - Airport UTILITIES	
PAROWAN TREASURER	37716	411609302023	09/30/2023	10/30/2023	18.50	405 N MAIN	514027 - UTILITIES	
PAROWAN TREASURER	37716	411709302023	09/30/2023	10/30/2023	10.67	Shop Utility Split	107027 - Parks UTILITIES	
PAROWAN TREASURER	37716	411709302023	09/30/2023	10/30/2023	21.34	Shop Utility Split	524027 - UTILITIES	
PAROWAN TREASURER	37716	411709302023	09/30/2023	10/30/2023	21.34	Shop Utility Split	524127 - UTILITIES	
PAROWAN TREASURER	37716	411709302023	09/30/2023	10/30/2023	32.00	Shop Utility Split	106127 - Class C UTILITIES	
PAROWAN TREASURER	37716	411709302023	09/30/2023	10/30/2023	42.66	Shop Utility Split	514027 - UTILITIES	
PAROWAN TREASURER	37716	411709302023	09/30/2023	10/30/2023	42.67	Shop Utility Split	534027 - UTILITIES	
PAROWAN TREASURER	37716	411709302023	09/30/2023	10/30/2023	42.67	Shop Utility Split	574027 - UTILITIES	
PAROWAN TREASURER	37716	4117509302023	09/30/2023	10/30/2023	39.82	405 NORTH MAIN SCADA METER WATER SHOP	514027 - UTILITIES	
PAROWAN TREASURER	37716	411809302023	09/30/2023	10/30/2023	7.53	Shop Utility Split	107027 - Parks UTILITIES	
PAROWAN TREASURER	37716	411809302023	09/30/2023	10/30/2023	15.06	Shop Utility Split	524027 - UTILITIES	
PAROWAN TREASURER	37716	411809302023	09/30/2023	10/30/2023	15.06	Shop Utility Split	524127 - UTILITIES	
PAROWAN TREASURER	37716	411809302023	09/30/2023	10/30/2023	22.59	Shop Utility Split	106127 - Class C UTILITIES	
PAROWAN TREASURER	37716	411809302023	09/30/2023	10/30/2023	30.12	Shop Utility Split	514027 - UTILITIES	
PAROWAN TREASURER	37716	411809302023	09/30/2023	10/30/2023	30.12	Shop Utility Split	534027 - UTILITIES	
PAROWAN TREASURER	37716	411809302023	09/30/2023	10/30/2023	30.12	Shop Utility Split	574027 - UTILITIES	
PAROWAN TREASURER	37716	411809302023	09/30/2023	10/30/2023	299.68	VISITOR CENTER	105927 - Visitor UTILITIES	
PAROWAN TREASURER	37716	419809302023	09/30/2023	10/30/2023	682.25	LIBRARY	107527 - Library UTILITIES	
PAROWAN TREASURER	37716	421009302023	09/30/2023	10/30/2023	387.09	THEATER	107327 - Theater UTILITIES	
PAROWAN TREASURER	37716	422609302023	09/30/2023	10/30/2023	111.28	DUP - OLD ROCK CHURCH	104927 - Non-Dep UTILITIES	
PAROWAN TREASURER	37716	423009302023	09/30/2023	10/30/2023	98.89	JESSE SMITH HOME	104927 - Non-Dep UTILITIES	
PAROWAN TREASURER	37716	610009302023	09/30/2023	10/30/2023	103.88	LIONS PARK PAVILLION	107027 - Parks UTILITIES	
PAROWAN TREASURER	37716	610009302023	09/30/2023	10/30/2023	677.52	SWIMMING POOL	106927 - Pool UTILITIES	
PAROWAN TREASURER	37716	614709302023	09/30/2023	10/30/2023	87.15	CEMETERY WATER	108027 - Cemetery UTILITIES	
PAROWAN TREASURER	37716	614909302023	09/30/2023	10/30/2023	5,503.18	MAIN CANYON WELL	514027 - UTILITIES	
PAROWAN TREASURER	37716	615409302023	09/30/2023	10/30/2023	21.88	CITY CHLORINATOR	574027 - UTILITIES	

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PAROWAN TREASURER	37716	618909302023	09/30/2023	10/30/2023	96.28	SOCCER FIELD RESTROOMS	107027 - Parks UTILITIES	
PAROWAN TREASURER	37716	6189709302023	09/30/2023	10/30/2023	719.90	BBALL FIELD	107027 - Parks UTILITIES	
PAROWAN TREASURER	37716	61897309302023	09/30/2023	10/30/2023	76.56	BBALL CONCESSIONS	107027 - Parks UTILITIES	
PAROWAN TREASURER	37716	620009302023	09/30/2023	10/30/2023	35.93	RACE TRACK WELL	574027 - UTILITIES	
PAROWAN TREASURER	37716	751309302023	09/30/2023	10/30/2023	102.94	MEEKS POND	107027 - Parks UTILITIES	
PAROWAN TREASURER	37716	751809302023	09/30/2023	10/30/2023	17.97	POWER PLANT	534027 - UTILITIES	
PAROWAN TREASURER	37716	760409302023	09/30/2023	10/30/2023	17.97	PI 100 S & MAIN	107027 - Parks UTILITIES	
PAROWAN TREASURER	37716	R.L 09.30.2023	09/30/2023	10/30/2023	55.47	UTILITY PAYMENT - OCT 2023	524127 - UTILITIES	
					\$13,770.28			
					\$13,770.28			
PETERSON PLUMBING SUPPLY	37746	3134923	10/17/2023	11/02/2023	5.73	PUBIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
PETERSON PLUMBING SUPPLY	37746	3134923	10/17/2023	11/02/2023	5.73	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
PETERSON PLUMBING SUPPLY	37746	3134923	10/17/2023	11/02/2023	5.73	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
PETERSON PLUMBING SUPPLY	37746	3134923	10/17/2023	11/02/2023	5.73	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
PETERSON PLUMBING SUPPLY	37746	3140473	10/26/2023	11/02/2023	257.56	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
PETERSON PLUMBING SUPPLY	37746	3140473	10/26/2023	11/02/2023	\$286.21	SPRINKLER SUPPLIES	107026 - Parks MAINTENANCE MATE	
					\$286.21			
					\$286.21			
RHINEHART OIL CO., LLC	37747	IN-739746-23	10/18/2023	11/02/2023	269.03	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
RHINEHART OIL CO., LLC	37747	IN-739746-23	10/18/2023	11/02/2023	269.03	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
RHINEHART OIL CO., LLC	37747	IN-739746-23	10/18/2023	11/02/2023	269.03	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
RHINEHART OIL CO., LLC	37747	IN-739746-23	10/18/2023	11/02/2023	269.03	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
RHINEHART OIL CO., LLC	37747	IN-739746-23	10/18/2023	11/02/2023	269.03	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
RHINEHART OIL CO., LLC	37747	IN-739746-23	10/18/2023	11/02/2023	269.67	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
					\$1,614.82			
					\$1,614.82			
ROCKY MOUNTAIN POWER	37748	8001410112023	10/11/2023	11/02/2023	244.82	2600 N 2600 W	524127 - UTILITIES	
ROCKY MOUNTAIN POWER	37748	8003010182023	10/18/2023	11/02/2023	32.44	2650 W 2600 N	524127 - UTILITIES	
					\$277.26			
					\$277.26			
SCHOLZEN PRODUCTS	37749	6777941-00	10/13/2023	11/02/2023	520.00	KENTUCKY BLUE GRASS SEED	108526 - Airport MAINTENANCE MATE	
SCHOLZEN PRODUCTS	37749	HR03044420	10/15/2023	11/02/2023	6.40	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	37749	HR03044420	10/15/2023	11/02/2023	6.40	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37749	HR03044420	10/15/2023	11/02/2023	6.40	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37749	HR03044420	10/15/2023	11/02/2023	6.40	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37749	HR03044420	10/15/2023	11/02/2023	6.40	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37749	HR03044420	10/15/2023	11/02/2023	48.00	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	37749	HR03044420	10/15/2023	11/02/2023	\$606.40	CYLINDER RENTAL INVOICE - SEWER TREATME	524126 - MAINTENANCE MATERIALS	
					\$606.40			
					\$606.40			
SCOTT M. BURNS	37750	OCT 2023	10/31/2023	11/02/2023	18.75	LEGAL SERVICES SPLIT	104231 - Court PROFESSIONAL AND	
SCOTT M. BURNS	37750	OCT 2023	10/31/2023	11/02/2023	18.75	LEGAL SERVICES SPLIT	105731 - Fire PROFESSIONAL AND T	
SCOTT M. BURNS	37750	OCT 2023	10/31/2023	11/02/2023	18.75	LEGAL SERVICES SPLIT	105831 - P&Z PROFESSIONAL AND T	
SCOTT M. BURNS	37750	OCT 2023	10/31/2023	11/02/2023	37.50	LEGAL SERVICES SPLIT	108031 - Cemetery PROFESSIONAL &	
SCOTT M. BURNS	37750	OCT 2023	10/31/2023	11/02/2023	93.75	LEGAL SERVICES SPLIT	105431 - Police PROFESSIONAL AND	
SCOTT M. BURNS	37750	OCT 2023	10/31/2023	11/02/2023	125.00	LEGAL SERVICES SPLIT	554031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	37750	OCT 2023	10/31/2023	11/02/2023	187.50	LEGAL SERVICES SPLIT	104331 - Admin PROFESSIONAL AND	
SCOTT M. BURNS	37750	OCT 2023	10/31/2023	11/02/2023	250.00	LEGAL SERVICES SPLIT	524031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	37750	OCT 2023	10/31/2023	11/02/2023	250.00	LEGAL SERVICES SPLIT	524131 - PROFESSIONAL AND TECH	
SCOTT M. BURNS	37750	OCT 2023	10/31/2023	11/02/2023	250.00	LEGAL SERVICES SPLIT	574031 - PROFESSIONAL AND TECH	

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SCOTT M. BURNS	37750	OCT 2023	10/31/2023	11/02/2023	500.00	LEGAL SERVICES SPLIT	514031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	37750	OCT 2023	10/31/2023	11/02/2023	750.00	LEGAL SERVICES SPLIT	534031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	37750	SEPT 2023	10/31/2023	11/02/2023	10.63	LEGAL SERVICES SPLIT	104231 - COURT PROFESSIONAL AND	
SCOTT M. BURNS	37750	SEPT 2023	10/31/2023	11/02/2023	10.63	LEGAL SERVICES SPLIT	105731 - Fire PROFESSIONAL AND T	
SCOTT M. BURNS	37750	SEPT 2023	10/31/2023	11/02/2023	10.63	LEGAL SERVICES SPLIT	105831 - P&Z PROFESSIONAL AND T	
SCOTT M. BURNS	37750	SEPT 2023	10/31/2023	11/02/2023	21.25	LEGAL SERVICES SPLIT	108031 - Cemetery PROFESSIONAL &	
SCOTT M. BURNS	37750	SEPT 2023	10/31/2023	11/02/2023	53.13	LEGAL SERVICES SPLIT	105431 - Police PROFESSIONAL AND	
SCOTT M. BURNS	37750	SEPT 2023	10/31/2023	11/02/2023	70.83	LEGAL SERVICES SPLIT	554031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	37750	SEPT 2023	10/31/2023	11/02/2023	106.23	LEGAL SERVICES SPLIT	104331 - Admin PROFESSIONAL AND	
SCOTT M. BURNS	37750	SEPT 2023	10/31/2023	11/02/2023	141.67	LEGAL SERVICES SPLIT	524031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	37750	SEPT 2023	10/31/2023	11/02/2023	141.67	LEGAL SERVICES SPLIT	524131 - PROFESSIONAL AND TECH	
SCOTT M. BURNS	37750	SEPT 2023	10/31/2023	11/02/2023	283.33	LEGAL SERVICES SPLIT	574031 - PROFESSIONAL AND TECH	
SCOTT M. BURNS	37750	SEPT 2023	10/31/2023	11/02/2023	425.00	LEGAL SERVICES SPLIT	534031 - PROFESSIONAL & TECHNIC	
					<u>\$3,916.67</u>			
					\$3,916.67			
SHRED NORTHWEST, INC. & PRE	37751	63592110123	11/01/2023	11/02/2023	54.95	DOCUMENT SHREDDING	104326 - Admin MAINTENANCE MATE	
					\$54.95			
SOUTHERN UTAH UNIVERSITY	37752	WL-1755	10/24/2023	11/02/2023	66.00	WATER LAB K2023 02315-2317	514031 - PROFESSIONAL & TECHNIC	
					\$66.00			
STATE BANK OF SOUTHERN UTA	10262301	PR102023-424	10/26/2023	10/26/2023	2,040.94	Medicare Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	10262301	PR102023-424	10/26/2023	10/26/2023	4,256.84	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE BANK OF SOUTHERN UTA	10262301	PR102023-424	10/26/2023	10/26/2023	8,726.94	Social Security Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	10262301	PR103123-424	10/26/2023	10/26/2023	180.42	Medicare Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	10262301	PR103123-424	10/26/2023	10/26/2023	214.05	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE BANK OF SOUTHERN UTA	10262301	PR103123-424	10/26/2023	10/26/2023	771.54	Social Security Tax	102221 - FICA PAYABLE	
					<u>\$16,190.73</u>			
					\$16,190.73			
THE UTAH 1033 FOUNDATION	37723	PR102023-6866	10/26/2023	11/01/2023	40.00	UTAH 1033 CONTRIBUTION	102245 - MISC/PAYROLL PAYABLE	
					\$40.00			
THEATRICAL RIGHTS WORLDWID	37759	324882	11/07/2023	11/07/2023	2,925.00	MUSICAL LICENSING - BRIGHT STAR	107365 - Theater EVENTS & PRODUC	
					\$2,925.00			
TINKS SUPERIOR AUTO PARTS	37753	531720	10/18/2023	11/02/2023	40.45	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37753	531720	10/18/2023	11/02/2023	40.46	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	37753	531720	10/18/2023	11/02/2023	40.46	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37753	531720	10/18/2023	11/02/2023	40.46	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37753	531720	10/18/2023	11/02/2023	40.46	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	37753	531726	10/18/2023	11/02/2023	5.33	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37753	531726	10/18/2023	11/02/2023	5.33	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	37753	531726	10/18/2023	11/02/2023	5.33	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37753	531726	10/18/2023	11/02/2023	5.33	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37753	531726	10/18/2023	11/02/2023	5.34	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	37753	532089	10/26/2023	11/02/2023	2.38	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37753	532089	10/26/2023	11/02/2023	2.38	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	37753	532089	10/26/2023	11/02/2023	2.38	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37753	532089	10/26/2023	11/02/2023	2.38	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37753	532089	10/26/2023	11/02/2023	2.38	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	37753	532089	10/26/2023	11/02/2023	2.38	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37753	532089	10/26/2023	11/02/2023	2.38	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	37753	532089	10/26/2023	11/02/2023	2.38	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37753	532089	10/26/2023	11/02/2023	2.38	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37753	532089	10/26/2023	11/02/2023	2.38	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	

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TINKS SUPERIOR AUTO PARTS	37753	532329	10/31/2023	11/02/2023	201.58	3 YR WTY BATTERY CORE DEPOSITS	105425 - Police REPAIRS TO EQUIPM	
TINKS SUPERIOR AUTO PARTS	37753	532373	10/31/2023	11/02/2023	3.70	PUBLIC WORKS REPAIR SPLIT	108025 - Cemetery REPAIRS TO EQUI	
TINKS SUPERIOR AUTO PARTS	37753	532373	10/31/2023	11/02/2023	3.70	PUBLIC WORKS REPAIR SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	37753	532373	10/31/2023	11/02/2023	3.71	PUBLIC WORKS REPAIR SPLIT	106125 - Class C REPAIR TO EQUIPM	
TINKS SUPERIOR AUTO PARTS	37753	532373	10/31/2023	11/02/2023	3.72	PUBLIC WORKS REPAIR SPLIT	107025 - Parks REPAIRS TO EQUIPM	
TINKS SUPERIOR AUTO PARTS	37753	532373	10/31/2023	11/02/2023	3.72	PUBLIC WORKS REPAIR SPLIT	514025 - REPAIR TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	37753	532373	10/31/2023	11/02/2023	3.72	PUBLIC WORKS REPAIR SPLIT	524025 - REPAIR TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	37753	532373	10/31/2023	11/02/2023	3.72	PUBLIC WORKS REPAIR SPLIT	524125 - REPAIRS TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	37753	532373	10/31/2023	11/02/2023	3.72	PUBLIC WORKS REPAIR SPLIT	534026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37753	CREDIT 531770	10/19/2023	11/02/2023	-7.94	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	37753	CREDIT 531770	10/19/2023	11/02/2023	-7.91	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37753	CREDIT 531770	10/19/2023	11/02/2023	-7.91	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37753	CREDIT 531770	10/19/2023	11/02/2023	-7.91	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
					\$469.20			
					\$469.20			
TWIN "D" INC.	37754	25469	10/24/2023	11/02/2023	15,536.35	CLEANING & VIDEOING SEWER MAINS - 2023	524031 - PROFESSIONAL & TECHNIC	
					\$15,536.35			
UAMPS	37755	10242023	10/24/2023	11/02/2023	53,558.65	SEPTEMBER 2023 POWER PURCHASE	534050 - POWER PURCHASE	
					\$53,558.65			
UPSIDE HEATING & COOLING	37756	112-073	09/07/2023	11/02/2023	100.00	REGRIGERANT LEAK REPAIR - SPLIT	104226 - Court MAINTENANCE MATE	
UPSIDE HEATING & COOLING	37756	112-073	09/07/2023	11/02/2023	150.00	REGRIGERANT LEAK REPAIR - SPLIT	105826 - P&Z MAINTENANCE MATER	
UPSIDE HEATING & COOLING	37756	112-073	09/07/2023	11/02/2023	573.79	REGRIGERANT LEAK REPAIR - SPLIT	105426 - Police MAINTENANCE MATE	
UPSIDE HEATING & COOLING	37756	112-073	09/07/2023	11/02/2023	573.80	REGRIGERANT LEAK REPAIR - SPLIT	104326 - Admin MAINTENANCE MATE	
					\$1,397.59			
					\$1,397.59			
UTAH LOCAL GOVERNMENTS TR	37717	1609915 BENEF	10/13/2023	10/30/2023	0.52	BENEFIT POLICY INVOICE - SPLIT	574014 - INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37717	1609915 BENEF	10/13/2023	10/30/2023	0.78	BENEFIT POLICY INVOICE - SPLIT	107514 - Library INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37717	1609915 BENEF	10/13/2023	10/30/2023	1.04	BENEFIT POLICY INVOICE - SPLIT	104114 - Leg INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37717	1609915 BENEF	10/13/2023	10/30/2023	1.04	BENEFIT POLICY INVOICE - SPLIT	104214 - Court INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37717	1609915 BENEF	10/13/2023	10/30/2023	1.04	BENEFIT POLICY INVOICE - SPLIT	105914 - VISITOR CENTER INSURAN	
UTAH LOCAL GOVERNMENTS TR	37717	1609915 BENEF	10/13/2023	10/30/2023	1.04	BENEFIT POLICY INVOICE - SPLIT	106114 - Class C INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37717	1609915 BENEF	10/13/2023	10/30/2023	1.04	BENEFIT POLICY INVOICE - SPLIT	107014 - Parks INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37717	1609915 BENEF	10/13/2023	10/30/2023	1.04	BENEFIT POLICY INVOICE - SPLIT	524114 - INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37717	1609915 BENEF	10/13/2023	10/30/2023	2.08	BENEFIT POLICY INVOICE - SPLIT	514014 - INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37717	1609915 BENEF	10/13/2023	10/30/2023	3.12	BENEFIT POLICY INVOICE - SPLIT	534014 - INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37717	1609915 BENEF	10/13/2023	10/30/2023	3.64	BENEFIT POLICY INVOICE - SPLIT	104314 - Admin INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37717	1609915 BENEF	10/13/2023	10/30/2023	5.72	BENEFIT POLICY INVOICE - SPLIT	105414 - Police INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37717	1609915 BOND	10/13/2023	10/30/2023	1,180.00	BOND #70607447 PAROWAN CITY/ST OF UT/DR	514051 - LIABILITY INSUR. PROPRT	
UTAH LOCAL GOVERNMENTS TR	37717	1609917 WORKE	10/13/2023	10/30/2023	18.90	WORKERS COMP	105816 - P&Z WORKMENS COMPEN	
UTAH LOCAL GOVERNMENTS TR	37717	1609917 WORKE	10/13/2023	10/30/2023	18.90	WORKERS COMP	108016 - Cemetery WORKMENS COM	
UTAH LOCAL GOVERNMENTS TR	37717	1609917 WORKE	10/13/2023	10/30/2023	18.93	WORKERS COMP	108516 - Airport WORKER'S COMPEN	
UTAH LOCAL GOVERNMENTS TR	37717	1609917 WORKE	10/13/2023	10/30/2023	28.35	WORKERS COMP	107116 - Fair Grounds WORKERS CO	
UTAH LOCAL GOVERNMENTS TR	37717	1609917 WORKE	10/13/2023	10/30/2023	28.35	WORKERS COMP	104216 - Court WORKMENS COMPEN	
UTAH LOCAL GOVERNMENTS TR	37717	1609917 WORKE	10/13/2023	10/30/2023	28.35	WORKERS COMP	107216 - Events WORKER'S COMPEN	
UTAH LOCAL GOVERNMENTS TR	37717	1609917 WORKE	10/13/2023	10/30/2023	28.35	WORKERS COMP	107516 - Library WORKMENS COMP	
UTAH LOCAL GOVERNMENTS TR	37717	1609917 WORKE	10/13/2023	10/30/2023	28.35	WORKERS COMP	554016 - WORKMENS COMPENSATI	
UTAH LOCAL GOVERNMENTS TR	37717	1609917 WORKE	10/13/2023	10/30/2023	28.35	WORKERS COMP	574016 - WORKMENS COMPENSATI	
UTAH LOCAL GOVERNMENTS TR	37717	1609917 WORKE	10/13/2023	10/30/2023	37.80	WORKERS COMP	106116 - Class C WORKMANS COMP	
UTAH LOCAL GOVERNMENTS TR	37717	1609917 WORKE	10/13/2023	10/30/2023	37.80	WORKERS COMP	107016 - Parks WORKMENS COMPEN	
UTAH LOCAL GOVERNMENTS TR	37717	1609917 WORKE	10/13/2023	10/30/2023	42.53	WORKERS COMP	524016 - WORKMENS COMPENSATI	

**Parowan City
Check Register
All Bank Accounts - 10/25/2023 to 11/08/2023**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
UTAH LOCAL GOVERNMENTS TR	37717	1609917	10/13/2023	10/30/2023	42.53	WORKES COMP	524116 - WORKER'S COMPENSATIO	
UTAH LOCAL GOVERNMENTS TR	37717	1609917	10/13/2023	10/30/2023	47.25	WORKERS COMP	105716 - Fire WORKMEN'S COMPEN	
UTAH LOCAL GOVERNMENTS TR	37717	1609917	10/13/2023	10/30/2023	56.70	WORKERS COMP	104316 - Admin WORKMEN'S COMPE	
UTAH LOCAL GOVERNMENTS TR	37717	1609917	10/13/2023	10/30/2023	75.61	WORKERS COMP	514016 - WORKMEN'S COMPENSATI	
UTAH LOCAL GOVERNMENTS TR	37717	1609917	10/13/2023	10/30/2023	170.11	WORKERS COMP	105416 - Police WORKMEN'S COMPE	
UTAH LOCAL GOVERNMENTS TR	37717	1609917	10/13/2023	10/30/2023	189.02	WORKERS COMP	534016 - WORKMEN'S COMPENSATI	
					<u>\$2,147.18</u>			
					<u>\$2,147.18</u>			
UTAH RETIREMENT SYSTEMS	11012302	PR102023-487	10/26/2023	11/01/2023	693.00	Roth IRA	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	11012302	PR102023-487	10/26/2023	11/01/2023	1,441.26	401k Loan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	11012302	PR102023-487	10/26/2023	11/01/2023	2,266.74	457 Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	11012302	PR102023-487	10/26/2023	11/01/2023	3,335.80	401k Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	11012302	PR102023-487	10/26/2023	11/01/2023	12,370.18	State Retirement	102230 - RETIREMENT PAYABLE	
					<u>\$20,106.98</u>			
					<u>\$20,106.98</u>			
UTAH STATE TAX COMMISSION	37724	PR100623-490	10/12/2023	11/01/2023	2,817.28	State Income Tax	102223 - STATE WITHHOLDING PAYA	
UTAH STATE TAX COMMISSION	37724	PR102023-490	10/26/2023	11/01/2023	2,752.13	State Income Tax	102223 - STATE WITHHOLDING PAYA	
UTAH STATE TAX COMMISSION	37724	PR103123-490	10/26/2023	11/01/2023	109.47	State Income Tax	102223 - STATE WITHHOLDING PAYA	
					<u>\$5,678.88</u>			
					<u>\$5,678.88</u>			
VERIZON WIRELESS	37757	9947388648	10/21/2023	11/02/2023	21.11	CELL PHONE - JET - SPLIT	107228 - Events TELEPHONE	
VERIZON WIRELESS	37757	9947388648	10/21/2023	11/02/2023	21.11	CELL PHONES - PUBLIC WORKS - SPLIT	524028 - TELEPHONE	
VERIZON WIRELESS	37757	9947388648	10/21/2023	11/02/2023	21.11	CELL PHONES - PUBLIC WORKS - SPLIT	524128 - TELEPHONE	
VERIZON WIRELESS	37757	9947388648	10/21/2023	11/02/2023	21.12	CELL PHONE - JET - SPLIT	105928 - Visitor TELEPHONE	
VERIZON WIRELESS	37757	9947388648	10/21/2023	11/02/2023	21.12	CELL PHONES - PUBLIC WORKS - SPLIT	514028 - TELEPHONE	
VERIZON WIRELESS	37757	9947388648	10/21/2023	11/02/2023	21.12	CELL PHONES - PUBLIC WORKS - SPLIT	574028 - TELEPHONE	
VERIZON WIRELESS	37757	9947388648	10/21/2023	11/02/2023	42.23	CELL PHONE - LIBRARY	107528 - Library TELEPHONE	
VERIZON WIRELESS	37757	9947388648	10/21/2023	11/02/2023	49.48	CELL PHONE - POOL - KIRSTIN MCCOY	106928 - Pool TELEPHONE	
VERIZON WIRELESS	37757	9947388648	10/21/2023	11/02/2023	85.01	HOT SPOT - RED CREEK PLANT	534028 - TELEPHONE	
VERIZON WIRELESS	37757	9947388648	10/21/2023	11/02/2023	240.12	CELL PHONE - POLICE/DATA CARDS	105428 - Police TELEPHONE	
					<u>\$543.53</u>			
					<u>\$543.53</u>			
WOOLSEY LAND SURVEYING, P.C	37758	1988	10/26/2023	11/02/2023	345.00	LAND SURVEYING - POWER EASEMENTS	534031 - PROFESSIONAL & TECHNIC	
					<u>\$345.00</u>			
ZIONS FIRST NATIONAL BANK	37718	6926637A 10062	10/06/2023	10/30/2023	1,965.00	MONTHLY RESERVE REQUIREMENT - OCT 2023	531581 - Zions Clearing	
					<u>\$1,965.00</u>			
					<u>\$191,612.69</u>			

Parowan City
Standard Financial Report
10 General Fund - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(247,727.71)	(99,362.25)	(665,100.58)
1121 PTIF 1761 Combined Accounts	639,465.88	7,509.22	717,414.32
1122 PTIF 2149 CLASS C ROAD	265,605.62	0.00	267,974.45
1124 PTIF 4963 Police Impact	479.80	0.00	484.08
1125 PTIF 4964 Fire Impact	597.83	0.00	603.16
1127 PTIF 4966 Parks Impact	186,272.25	0.00	187,933.53
1135 PTIF 8367 City Office	83,719.47	0.00	84,466.13
1160 Xpress Bill Pay	21,581.93	4,350.09	12,796.60
1171 Petty Cash	622.45	0.00	622.45
1175 Undeposited receipts	0.00	56,794.60	57,217.71
1191.1 Restricted cash	147,438.25	0.00	147,438.25
1191.2 Restricted cash offset	(147,438.25)	0.00	(147,438.25)
Total Cash and cash equivalents	950,617.52	(30,708.34)	664,411.85
Total Cash and cash equivalents	950,617.52	(30,708.34)	664,411.85
Receivables			
1311 ACCOUNTS RECEIVABLE	13,953.15	(553.79)	14,267.17
1351 TAXES RECEIVABLE - CURRENT	12,345.76	0.00	12,345.76
1352 TAXES RECEIVABLE - DEFERRED	829,835.00	0.00	829,835.00
1353 DUE FROM OTHER GOVERNMENTS	240,089.68	0.00	240,089.68
1431 Hangar lease receivable	27,130.08	0.00	27,130.08
Total Receivables	1,123,353.67	(553.79)	1,123,667.69
Other current assets			
1579 ROOM TAX PAYABLE	4,937.97	0.00	5,306.54
1590 GYM MEMBERSHIP	4,407.44	0.00	4,407.44
Total Other current assets	9,345.41	0.00	9,713.98
Total Current Assets	2,083,316.60	(31,262.13)	1,797,793.52
Total Assets:	2,083,316.60	(31,262.13)	1,797,793.52
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(48,815.62)	16,060.59	(10,840.23)
2135 FAIRGRDS/PARKS CLEANING DEPOSI	(2,775.00)	0.00	(2,775.00)
2138 SALES TAX PAYABLE	4,708.91	(120.28)	4,392.80
Total Current liabilities	(46,881.71)	15,940.31	(9,222.43)
Payroll liabilities			
2150 WAGES PAYABLE	(56,676.10)	0.00	0.00
2151 COMPENSATED ABSENCES PAYABLE	(49,567.78)	0.00	(49,567.78)
2152 PAYROLL LIABILITY CLEARING	(42,097.33)	0.00	0.00
2223 STATE WITHHOLDING PAYABLE	(5,712.94)	(5,678.88)	(5,678.88)
2230 RETIREMENT PAYABLE	0.00	(20,430.39)	(20,430.39)
2245 MISC/PAYROLL PAYABLE	(105.00)	(423.11)	(423.11)
2249 HEALTH SAVINGS ACCOUNT	0.00	(795.00)	(795.00)
2250 HEALTH INSURANCE PAYABLE	0.00	12.46	2,100.07
2252 COLONIAL INSURANCE PAYABLE	0.00	7.49	276.15
2253 AMERICAN FAMILY LIFE INS. PAYA	(94.40)	(188.80)	(188.80)
Total Payroll liabilities	(154,253.55)	(27,496.23)	(74,707.74)
Deferred revenue			
2480 Deferred inflow - property taxes	(829,835.00)	0.00	(829,835.00)
2481 Deferred inflow - Hangar leases	(27,130.08)	0.00	(27,130.08)
Total Deferred revenue	(856,965.08)	0.00	(856,965.08)
Long-term liabilities			
2501.1 Accrued interest payable	(8,808.75)	0.00	(8,808.75)
2501.2 Accrued interest paybale offset	8,808.75	0.00	8,808.75
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	192,606.80	0.00	221,606.80
2520.3 2015 LBA Lease Revenue (City Hall) current	(29,000.00)	0.00	(29,000.00)
2520.4 2015 LBA Lease Revenue (City Hall) current offs	29,000.00	0.00	29,000.00

Parowan City
Standard Financial Report
10 General Fund - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
2521.1 2020 Police Truck Leases issued	(219,289.11)	0.00	(219,289.11)
2521.2 2020 Police Truck Leases repaid	106,138.98	0.00	106,138.98
2521.3 2020 Police Truck Leases current	(53,918.08)	0.00	(53,918.08)
2521.4 2020 Police Truck Leases current offset	53,918.08	0.00	53,918.08
2599 General LTD offset	892,543.33	0.00	863,543.33
Total Long-term liabilities	0.00	0.00	0.00
Total Liabilities:	(1,058,100.34)	(11,555.92)	(940,895.25)
Equity - Paid in / Contributed			
2963 Capital outlay restriction	(147,438.25)	0.00	(147,438.25)
2980 FUND BALANCE	(877,778.01)	42,818.05	(709,460.02)
Total Equity - Paid in / Contributed	(1,025,216.26)	42,818.05	(856,898.27)
Total Liabilities and Fund Equity	(2,083,316.60)	31,262.13	(1,797,793.52)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
10 General Fund - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Taxes					
3110 PROPERTY TAX	812,687.41	1,024.11	10,423.54	802,942.00	802,941.00
3120 REDEMPTION - PROPERTY TAXES	24,888.79	0.00	338.45	40,000.00	40,000.00
3130 SALES AND USE TAXES (STATE)	695,173.78	28.07	180,557.62	721,000.00	721,000.00
3135 TRT TAXES (STATE)	0.00	0.00	235.19	0.00	0.00
3140 CABLE SALES AND USE TAX	3,022.71	202.30	1,110.19	3,300.00	3,300.00
3150 HEAD IN LEASE	4,288.00	0.00	0.00	4,300.00	4,300.00
3160 AIRPORT GAS TAX AND MISC FEES	357.33	0.00	0.00	200.00	200.00
3170 TELEPHONE SALES AND USE TAX	13,759.46	0.00	3,195.76	13,000.00	13,000.00
3180 FEE IN LIEU OF TAXES	109,078.37	6,485.11	31,959.61	80,500.00	80,500.00
3190 QUESTAR ENERGY TAXES	91,926.26	2,691.35	11,752.03	51,000.00	51,000.00
3195 ELECTRIC SALES AND USE TAX	126,601.52	9,053.29	42,361.69	132,000.00	132,000.00
3376 CRT/COUNTY DONATION	0.00	0.00	0.00	10,000.00	10,000.00
Total Taxes	1,881,783.63	19,484.23	281,934.08	1,858,242.00	1,858,241.00
Licenses and permits					
3210 BUSINESS LICENSES	11,890.00	100.00	1,782.00	10,800.00	10,800.00
3221 BUILDING PERMITS	15,368.02	11,094.52	16,703.25	11,500.00	11,500.00
3225 ANIMAL LICENSES	1,176.00	120.00	300.00	1,000.00	1,000.00
Total Licenses and permits	28,434.02	11,314.52	18,785.25	23,300.00	23,300.00
Intergovernmental revenue					
3340 STATE GRANTS	45,063.00	0.00	0.00	44,400.00	44,400.00
3341 FIRE OPERATING GRANTS/REVENUE	0.00	0.00	9,928.90	0.00	0.00
3343 POLICE OPERATING GRANTS/DUI OVERTIME	690.81	0.00	203.18	0.00	0.00
3356 CLASS "C" ROAD	233,757.27	0.00	0.00	242,000.00	242,000.00
3358 STATE LIQUOR FUND	6,479.07	0.00	0.00	6,500.00	6,500.00
3360 POLICE ALLOCATION	107,974.20	970.55	48,605.13	101,000.00	101,000.00
3371 FIRE ALLOCATION - COUNTY	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
3372 AIRPORT - COUNTY ALLOCATION	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
3373 LIBRARY - AREA CONTRIBUTION	41,931.49	0.00	0.00	36,000.00	36,000.00
3375 RECREATION - COUNTY	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total Intergovernmental revenue	489,895.84	54,970.55	112,737.21	483,900.00	483,900.00
Charges for services					
3415 MAPS AND LAND USE FEES	2,882.50	0.00	100.00	1,000.00	1,000.00
3445 PUBLIC SAFETY FEES	6,057.20	522.00	1,310.50	2,250.00	2,250.00
3446 PUBLIC SAFETY 911 DISPATCH FEE	38,739.17	3,268.29	13,059.91	39,000.00	39,000.00
3455 ANIMAL CONTROL & SHELTER FEES	710.00	0.00	355.00	1,500.00	1,500.00
3471 OLD ROCK CHURCH DONATIONS	8,616.46	5,550.00	33,070.00	0.00	0.00
3472 SWIMMING POOL AND POOL CONCESSION FEE	0.00	0.00	23,277.90	30,000.00	30,000.00
3473 SWIMMING POOL DONATIONS	54,295.57	0.00	47,118.32	50,000.00	50,000.00
3474 RECREATION FEES	18,421.46	1,600.00	7,705.00	17,000.00	17,000.00
3475 GLIDERS	784.26	0.00	0.00	600.00	600.00
3476 LIBRARY USE FEES	30.00	0.00	0.00	100.00	100.00
3477 EVENTS	7,701.00	1,580.00	3,017.56	7,500.00	7,500.00
3479 MARATHON	14,408.00	0.00	10,574.00	13,500.00	13,500.00
3482 SALE OF CEMETERY LOTS	12,813.50	3,187.50	6,375.00	16,500.00	16,500.00
3483 BURIAL FEES AND ASSESSMENTS	17,700.00	2,825.00	5,125.00	16,500.00	16,500.00
3621 AIRPORT - RENTS/LEASES	8,635.40	0.00	1,765.18	7,000.00	7,000.00
3820 THEATER SALES AND CONCESSION	2,991.00	0.00	45.00	1,000.00	1,000.00
3822 AIRPORT - FUEL FEE	489.45	0.00	0.00	500.00	500.00
Total Charges for services	195,274.97	18,532.79	152,898.37	203,950.00	203,950.00
Fines and forfeitures					
3510 COURT FINES	114,326.47	1,360.00	22,038.91	138,500.00	138,500.00
Total Fines and forfeitures	114,326.47	1,360.00	22,038.91	138,500.00	138,500.00
Interest					
3801 Interest to be allocated	0.00	0.00	70,439.22	0.00	0.00
3803 IMPACT FEE INTEREST	6,790.40	0.00	1,670.89	4,800.00	4,800.00
3805 CLASS "C" ROAD INTEREST	11,945.82	0.00	2,368.83	8,200.00	8,200.00
3810 GENERAL FUND INTEREST	35,126.03	0.00	822.98	2,200.00	2,200.00
Total Interest	53,862.25	0.00	75,301.92	15,200.00	15,200.00
Miscellaneous revenue					
3620 RENTS/LEASES	300.00	0.00	200.00	100.00	100.00
3725 IMPACT FEES - POLICE	864.50	199.50	465.50	1,297.00	1,297.00

Parowan City
Standard Financial Report
10 General Fund - 10/01/2023 to 10/31/2023
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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
3726 IMPACT FEES - FIRE	1,077.18	248.58	580.02	1,615.00	1,616.00
3727 IMPACT FEES - STREET	0.00	9.57	9.57	0.00	0.00
3728 IMPACT FEES - PARKS	21,211.97	4,895.07	11,421.83	31,818.00	31,818.00
3824 SOUVENIOR SHOP SUPPLIES	18,224.76	2,440.21	7,862.33	22,000.00	22,000.00
3831 SUB FOR SANTA DONATIONS	11,626.00	0.00	0.00	12,000.00	12,000.00
3840 SALE OF FIXED ASSETS	99,715.00	0.00	0.00	0.00	0.00
3890 SUNDRY REVENUES	39,929.41	15.00	539.07	30,500.00	30,500.00
3897 CHRISTMAS IN COUNTRY	3,010.00	960.00	3,610.00	3,500.00	3,500.00
Total Miscellaneous revenue	195,958.82	8,767.93	24,688.32	102,830.00	102,831.00
Contributions and transfers					
3990 BEG. GEN FUND BAL TO BE APPROP	0.00	0.00	0.00	460,077.53	460,078.00
Total Contributions and transfers	0.00	0.00	0.00	460,077.53	460,078.00
Total Revenue:	2,959,536.00	114,430.02	688,384.06	3,285,999.53	3,286,000.00
Expenditures:					
General government					
Legislative					
4111 Leg SALARIES - MAYOR AND COUNCIL	14,044.58	1,190.55	4,762.20	2,300.00	2,300.00
4113 Leg FICA	1,054.92	91.08	364.32	200.00	200.00
4114 Leg INSURANCE	5,734.58	350.43	1,441.72	16,400.00	16,400.00
4116 Leg WORKER'S COMPENSATION	469.08	0.00	475.34	100.00	100.00
4122 Leg PUBLIC NOTICES AND ADS	5.06	0.00	0.00	100.00	100.00
4123 Leg TRAVEL	2,867.98	27.06	592.06	4,000.00	4,000.00
4124 Leg OFFICE SUPPLIES AND EXPENSE	206.40	29.00	67.26	1,000.00	1,000.00
4128 Leg TELEPHONE	1,631.80	144.43	577.26	1,500.00	1,500.00
4133 Leg EDUCATION AND TRAINING	3,220.40	52.40	1,042.40	4,000.00	4,000.00
4161 Leg SUNDRY	1,098.79	43.75	723.07	1,500.00	1,500.00
Total Legislative	30,333.59	1,928.70	10,045.63	31,100.00	31,100.00
Court					
4211 Court SALARIES AND WAGES-PERM. EMPLO	61,785.50	2,896.34	11,596.40	38,600.00	38,600.00
4213 Court FICA	4,633.63	221.58	887.17	2,900.00	2,900.00
4214 Court INSURANCE	27,439.92	1,020.09	4,909.19	13,800.00	13,800.00
4215 Court RETIREMENT	9,160.62	352.44	1,411.96	4,200.00	4,200.00
4216 Court WORKMEN'S COMPENSATION	378.38	28.35	144.63	200.00	200.00
4221 Court SUBSCRIPTIONS AND MEMBERSHIPS	19.89	0.00	0.00	100.00	100.00
4223 Court TRAVEL, MEALS AND LODGING	254.00	113.29	168.43	1,000.00	1,000.00
4224 Court OFFICE SUPPLIES AND EXPENSE	1,993.51	106.43	1,167.39	2,000.00	2,000.00
4226 Court MAINTENANCE MATERIALS AND SUPPLY	3,019.51	43.75	890.84	1,000.00	1,000.00
4227 Court UTILITIES	721.80	4.89	219.63	1,750.00	1,750.00
4228 Court TELEPHONE	1,337.50	116.50	465.79	2,000.00	2,000.00
4231 Court PROFESSIONAL AND TECHNICAL SER	3,082.96	211.78	735.64	4,000.00	4,000.00
4232 Court AUDIT	320.00	0.00	0.00	450.00	450.00
4233 Court EDUCATION AND TRAINING	91.67	0.00	100.00	500.00	500.00
4236 Court ASSESSMENTS/RESTITUTION	48,054.83	0.00	11,763.85	50,000.00	50,000.00
4245 JURY WITNESS INTERPRETER	550.00	50.00	200.00	1,000.00	1,000.00
4248 Court POSTAGE	0.00	0.00	0.00	750.00	750.00
4251 Court INSURANCE LIABILITY PROPERTY	1,549.21	0.00	1,348.29	1,500.00	1,500.00
4261 Court SUNDRY	112.31	0.00	0.00	300.00	300.00
Total Court	164,505.24	5,165.44	36,009.21	126,050.00	126,050.00
Administrative					
4311 Admin SALARIES AND WAGES-PERM. EMPLO	66,161.22	5,221.83	20,920.69	63,300.00	63,300.00
4313 Admin FICA	4,899.12	394.10	1,578.94	4,800.00	4,800.00
4314 Admin INSURANCE	13,716.30	883.60	4,378.70	18,100.00	18,100.00
4315 Admin RETIREMENT	12,953.94	1,017.27	4,076.55	10,600.00	10,600.00
4316 Admin WORKMEN'S COMPENSATION	756.71	56.70	289.17	200.00	200.00
4321 Admin SUBSCRIPTIONS AND MEMBERSHIPS	1,463.75	0.00	393.84	2,300.00	2,300.00
4322 Admin PUBLIC NOTICES AND ADS	32.94	0.00	0.00	200.00	200.00
4323 Admin TRAVEL, MEALS AND LODGING	1,177.33	38.21	933.01	4,500.00	4,500.00
4324 Admin OFFICE SUPPLIES AND EXPENSE	1,306.82	39.00	304.96	1,500.00	1,500.00
4325 Admin REPAIRS TO EQUIPMENT	151.02	0.00	79.55	200.00	200.00
4326 Admin MAINTENANCE MATERIALS AND SUPP	3,092.11	135.46	1,820.80	4,000.00	4,000.00
4328 Admin TELEPHONE	5,831.56	515.78	2,061.47	5,500.00	5,500.00
4331 Admin PROFESSIONAL AND TECHNICAL SER	18,532.39	3,278.13	10,584.57	18,500.00	18,500.00
4332 Admin AUDITING	800.00	0.00	0.00	950.00	950.00
4333 Admin EDUCATION AND TRAINING	2,134.07	0.00	908.90	2,500.00	2,500.00

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4340 Admin Gas & Oil	(41.19)	81.52	250.77	1,000.00	1,000.00
4348 Admin POSTAGE	652.44	51.81	244.78	800.00	800.00
4351 Admin INSURANCE LIABILITY PROPERTY	2,977.24	0.00	2,409.70	4,250.00	4,250.00
4359 Admin Building lease payment	21,946.00	0.00	0.00	26,000.00	26,000.00
4361 Admin SUNDRY	638.15	0.00	0.00	1,500.00	1,500.00
4372 Admin CAPITAL OUTLAY - BLDGS/STRUCTU	0.00	0.00	0.00	10,000.00	10,000.00
Total Administrative	159,181.92	11,713.41	51,236.40	180,700.00	180,700.00
Non-Departmental					
4926 Non-Dep JESSE SMITH /MAINTE MATERIALS AN	0.00	0.00	0.00	500.00	500.00
4927 Non-Dep UTILITIES	3,462.91	14.32	690.69	3,300.00	3,300.00
4931 Non-Dep PROFESSIONAL AND TECHNICAL	9,172.50	750.00	3,000.00	9,200.00	9,200.00
4934 Non-Dep ELECTION EXPENSES	0.00	1,009.20	1,009.20	10,000.00	10,000.00
4937 Non-Dep ART COMMISSION	0.00	300.00	635.56	2,500.00	2,500.00
4942 Non-Dep PAROWAN SIGNS	0.00	0.00	0.00	2,000.00	2,000.00
4943 Non-Dep PATCHWORK BI-WAY	1,500.00	0.00	0.00	4,000.00	4,000.00
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	36,385.64	0.00	36,386.00	37,000.00	37,000.00
4951 INSURANCE LIABILITY PROPERTY	2,266.73	0.00	2,416.95	2,300.00	2,300.00
4961 Non-Dep SUNDRY	2,894.60	0.00	0.00	5,500.00	5,500.00
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
4965 Non-Dep BEAUTIFICATION	0.00	0.00	1,503.88	2,000.00	2,000.00
Total Non-Departmental	55,682.38	2,073.52	45,642.28	82,650.00	82,650.00
Planning and zoning					
5811 P&Z SALARIES AND WAGES - PERM EMPL	17,570.99	3,098.89	12,619.40	39,900.00	39,900.00
5813 P&Z FICA	1,314.74	237.06	949.08	3,000.00	3,000.00
5814 P&Z INSURANCE	1,487.51	1,023.01	4,885.91	27,300.00	27,300.00
5815 P&Z RETIREMENT	2,965.51	564.39	2,259.76	6,700.00	6,700.00
5816 P&Z WORKMEN'S COMPENSATION	252.23	18.90	96.39	300.00	300.00
5823 P&Z TRAVEL, MEALS AND LODGING	0.00	0.00	0.00	1,000.00	1,000.00
5824 P&Z OFFICE SUPPLIES AND EXPENSE	398.04	0.00	19.13	400.00	400.00
5825 P&Z REPAIRS TO EQUIPMENT	0.00	0.00	79.53	0.00	0.00
5826 P&Z MAINTENANCE MATERIALS AND SUPP	482.65	0.00	227.30	400.00	400.00
5827 P&Z UTILITIES	618.69	4.20	188.27	1,500.00	1,500.00
5828 P&Z TELEPHONE	292.27	27.93	111.48	750.00	750.00
5831 P&Z PROFESSIONAL AND TECHNICAL SER	4,372.25	339.38	1,141.24	2,500.00	2,500.00
5833 P&Z UNIFORM BLDG. STANDARDS EDUC.	41.67	0.00	0.00	750.00	750.00
5861 P&Z SUNDRY	9.84	0.00	0.00	0.00	0.00
Total Planning and zoning	29,806.39	5,313.76	22,577.49	84,500.00	84,500.00
Visitors Center					
5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	38,155.80	3,271.05	12,724.64	41,400.00	41,400.00
5913 Visitor FICA	2,817.60	246.43	958.24	3,100.00	3,100.00
5914 VISITOR CENTER INSURANCE	10,615.93	754.87	4,343.30	13,800.00	13,800.00
5915 VISITOR CENTER RETIREMENT	5,163.57	407.03	1,605.65	4,000.00	4,000.00
5916 Visitor WORKER'S COMPENSATION	378.41	28.35	144.60	200.00	200.00
5926 Visitor MAINTENANCE MATERIALS AND SUPP	3,324.79	97.06	900.57	5,000.00	5,000.00
5927 Visitor UTILITIES	4,149.07	7.16	1,099.25	4,200.00	4,200.00
5928 Visitor TELEPHONE	984.79	90.55	361.60	1,200.00	1,200.00
5929 Visitor SOUVENIR SHOP SUPPLIES	10,070.44	0.00	3,893.07	10,000.00	10,000.00
5931 Visitor PROFESSIONAL AND TECHNICAL	539.57	0.00	86.45	500.00	500.00
5932 Visitor AUDIT	288.00	0.00	0.00	450.00	450.00
5948 Visitor POSTAGE	657.24	51.80	244.79	700.00	700.00
5951 Visitor LIABILITY INSURANCE PROPERTY	940.37	0.00	980.97	950.00	950.00
5961 Visitor SUNDRY/PROMOTION	29.68	0.00	0.00	150.00	150.00
Total Visitors Center	78,115.26	4,954.30	27,343.13	85,650.00	85,650.00
Airport					
8511 Airport SALARIES & WAGES - PERM EMPLOY	25.59	0.00	0.00	0.00	0.00
8516 Airport WORKER'S COMPENSATION	252.23	18.90	96.39	0.00	0.00
8520 Airport BANK CHARGES	227.85	0.00	0.00	0.00	0.00
8523 Airport TRAVEL MEALS AND LODGING	13.73	27.06	40.94	0.00	0.00
8526 Airport MAINTENANCE MATERIALS AND SUPPLI	28,143.00	520.00	1,659.92	5,000.00	5,000.00
8527 Airport UTILITIES	15,733.17	0.00	3,144.86	14,000.00	14,000.00
8531 Airport PROFESSIONAL & TECHINICAL SERVICE	300.63	0.00	0.00	3,500.00	3,500.00
8540 Airport GAS AND OIL	1,385.14	1,138.62	2,501.12	1,500.00	1,500.00

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8551 Airport LIABILITY INSURANCE PROPERTY	4,033.33	0.00	4,929.53	4,000.00	4,000.00
8557 Airport EQUIPMENT RENTAL	0.00	0.00	1,500.00	2,000.00	2,000.00
Total Airport	50,114.67	1,704.58	13,872.76	30,000.00	30,000.00
Total General government	567,739.45	32,853.71	206,726.90	620,650.00	620,650.00
Public safety					
Police Department					
5410 Police SALARIES AND WAGES - OVERTIME	46,540.16	2,158.97	6,133.87	25,000.00	25,000.00
5411 Police SALARIES AND WAGES-PERM. EMPLO	456,666.33	33,099.47	131,799.27	449,000.00	449,000.00
5413 Police FICA	37,528.46	2,667.45	10,432.61	35,400.00	35,400.00
5414 Police INSURANCE	134,485.05	9,311.55	44,505.84	138,200.00	138,200.00
5415 Police RETIREMENT	137,731.72	10,305.20	41,202.84	118,200.00	118,200.00
5416 Police WORKMEN'S COMPENSATION	2,269.97	170.11	867.53	2,900.00	2,900.00
5421 Police SUBSCRIPTIONS AND MEMBERSHIPS	3,598.45	0.00	285.00	3,400.00	3,400.00
5422 Police PUBLIC NOTICES AND ADS	12.70	0.00	0.00	100.00	100.00
5423 Police TRAVEL, MEALS AND LODGING	2,401.82	96.06	174.91	5,000.00	5,000.00
5424 Police OFFICE SUPPLIES AND EXPENSE	1,369.39	0.00	733.63	1,600.00	1,600.00
5425 Police REPAIRS TO EQUIPMENT	3,725.65	201.58	2,968.33	8,000.00	8,000.00
5426 Police MAINTENANCE MATERIALS AND SUPP	1,304.71	3,798.75	5,199.74	3,500.00	3,500.00
5427 Police UTILITIES	721.83	4.89	219.63	1,200.00	1,200.00
5428 Police TELEPHONE	10,209.63	833.90	3,334.22	10,000.00	10,000.00
5431 Police PROFESSIONAL AND TECHNICAL SER	14,924.45	329.28	14,549.61	13,000.00	13,000.00
5432 Police AUDIT	800.00	0.00	0.00	750.00	750.00
5433 Police EDUCATION AND TRAINING	5,794.23	0.00	1,851.65	9,000.00	9,000.00
5434 Police GRANT/CANINE	1,333.79	0.00	0.00	0.00	0.00
5440 Police GAS AND OIL	26,750.09	2,090.01	8,901.25	36,000.00	36,000.00
5447 Police UNIFORM ALLOWANCE	6,056.35	1,091.33	1,231.33	7,500.00	7,500.00
5449 Police SPECIAL DEPARTMENT SUPPLIES	26,176.70	215.00	4,795.86	21,400.00	21,400.00
5450 Police LIQUOR LAW	0.00	0.00	0.00	700.00	700.00
5451 Police LIABILITY INSURANCE - PROPERTY	4,333.95	0.00	3,794.14	5,500.00	5,500.00
5461 Police SUNDRY	0.00	0.00	0.00	200.00	200.00
5481 Police Capital leases - principal	53,918.08	0.00	38,701.80	57,000.00	57,000.00
5482 Police Capital leases - interest	5,429.72	0.00	3,000.00	3,000.00	3,000.00
Total Police Department	984,083.23	66,373.55	324,683.06	955,550.00	955,550.00
Animal control					
5526 Animal MAINTENANCE MATERIALS AND SUPP	3,904.48	0.00	500.00	500.00	500.00
5527 Animal UTILITIES	1,449.13	0.00	313.16	1,300.00	1,300.00
5549 Animal SPECIAL DEPARTMENT SUPPLIES	0.00	0.00	0.00	500.00	500.00
5555 Animal LICENSE AND SUNDRY - ANIMAL	0.00	0.00	0.00	500.00	500.00
Total Animal control	5,353.61	0.00	813.16	2,800.00	2,800.00
Fire					
5711 Fire SALARIES AND WAGES	3,202.02	269.58	1,078.32	3,400.00	3,400.00
5713 Fire FICA	240.47	20.62	82.48	300.00	300.00
5714 Fire INSURANCE	0.00	0.00	0.00	300.00	300.00
5716 Fire WORKMEN'S COMPENSATION	630.60	47.25	240.99	100.00	100.00
5723 Fire TRAVEL, MEALS AND LODGING	820.63	0.00	726.88	1,500.00	1,500.00
5725 Fire REPAIRS TO EQUIPMENT	7,369.06	0.00	615.46	10,000.00	10,000.00
5726 Fire MAINTENANCE MATERIALS AND SUPP	1,596.22	587.14	1,325.53	2,500.00	2,500.00
5727 Fire UTILITIES	3,395.20	3.23	740.04	5,000.00	5,000.00
5728 Fire TELEPHONE	1,133.99	88.57	354.31	1,300.00	1,300.00
5731 Fire PROFESSIONAL AND TECHNICAL SER	4,850.05	29.38	60.94	3,500.00	3,500.00
5733 Fire EDUCATION AND TRAINING	46.67	0.00	0.00	1,500.00	1,500.00
5738 Fire FIRE RUNS - EXPENSE	10,467.58	0.00	0.00	11,000.00	11,000.00
5740 Fire GAS AND OIL	1,116.44	176.87	607.77	1,500.00	1,500.00
5749 Fire SPECIAL DEPARTMENT SUPPLIES	1,696.67	0.00	9,935.30	25,000.00	25,000.00
5750 Fire FIREWORKS & INSURANCE	5,250.00	0.00	0.00	15,000.00	15,000.00
5751 Fire LIABILITY INSURANCE - PROPERTY	5,459.60	0.00	5,943.09	5,500.00	5,500.00
5774 Fire CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	0.00	35,000.00	35,000.00
Total Fire	47,275.20	1,222.64	21,711.11	122,400.00	122,400.00
Total Public safety	1,036,712.04	67,596.19	347,207.33	1,080,750.00	1,080,750.00
Highways and public improvements					
Class "C" Road					
6110 Class C SALARIES AND WAGES-OVERTIME	1,665.50	51.78	191.87	3,500.00	3,500.00
6111 Class C SALARIES & WAGE - PERM EMPLOYEE	26,019.73	1,923.61	7,670.98	23,300.00	23,300.00
6113 Class C FICA	2,069.86	149.00	592.89	2,000.00	2,000.00

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6114 Class C INSURANCE	8,877.74	588.22	2,880.96	9,700.00	9,700.00
6115 Class C RETIREMENT	5,803.83	417.98	1,663.89	4,000.00	4,000.00
6116 Class C WORKMANS COMP	504.45	37.80	192.78	200.00	200.00
6123 Class C TRAVEL, MEALS & LODGING	0.00	0.00	0.00	1,000.00	1,000.00
6125 Class C REPAIR TO EQUIPMENT	9,659.65	11.67	146.67	11,000.00	11,000.00
6126 Class C MAINTENANCE, MATERIAL & SUPPLI	8,919.06	3,417.00	5,714.77	15,000.00	15,000.00
6127 Class C UTILITIES	1,348.70	487.06	643.55	1,300.00	1,300.00
6130 Class C REPAIRS TO STREETS	42,729.24	3,993.00	6,669.00	250,000.00	250,000.00
6131 Class C PROFESSIONAL AND TECHNICAL	89.16	0.00	3.00	2,500.00	2,500.00
6133 Class C EDUCATION AND TRAINING	0.00	0.00	0.00	1,000.00	1,000.00
6139 Class C SIDEWALK REPAIRS	2,858.86	254.05	254.05	13,000.00	13,000.00
6140 Class C GAS AND OIL	5,493.30	109.11	1,430.68	6,000.00	6,000.00
6151 INSURANCE LIABILITY PROPERTY	994.41	0.00	1,361.18	100.00	100.00
6157 Class C EQUIPMENT RENTAL	39,202.89	11,640.00	56,126.68	15,000.00	15,000.00
6174 Class C CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	0.00	7,100.00	7,100.00
Total Class "C" Road	156,236.38	23,080.28	85,542.95	365,700.00	365,700.00
Total Highways and public improvements	156,236.38	23,080.28	85,542.95	365,700.00	365,700.00
Parks, recreation, and public property					
Parks & Recreation					
7010 Parks SALARIES AND WAGES - OVERTIME	2,609.99	8.89	250.22	2,000.00	2,000.00
7011 Parks SALARIES AND WAGES - PARKS EMP	45,100.91	3,391.63	14,193.70	58,600.00	58,600.00
7013 Parks FICA	3,482.76	259.19	1,101.06	4,600.00	4,600.00
7014 Parks INSURANCE	19,177.02	1,037.83	5,036.46	14,400.00	14,400.00
7015 Parks RETIREMENT	7,807.86	412.41	1,699.70	4,100.00	4,100.00
7016 Parks WORKMEN'S COMPENSATION	504.45	37.80	192.78	500.00	500.00
7022 Parks PUBLIC NOTICES AND ADS	0.00	0.00	125.64	0.00	0.00
7023 Parks TRAVEL, MEALS & LODGING	0.00	27.06	27.06	250.00	250.00
7025 Parks REPAIRS TO EQUIPMENT	2,459.07	3.72	248.56	3,000.00	3,000.00
7026 Parks MAINTENANCE MATERIALS AND SUPP	16,836.70	745.96	5,831.16	20,000.00	20,000.00
7027 Parks UTILITIES	19,009.84	162.36	7,365.60	13,000.00	13,000.00
7028 Parks TELEPHONE	1,845.00	153.75	615.00	2,000.00	2,000.00
7031 Parks PROFESSIONAL AND TECHNICAL SER	1,065.00	0.00	15.00	1,000.00	1,000.00
7033 Parks EDUCATION AND TRAINING	0.00	0.00	0.00	250.00	250.00
7040 Parks GAS AND OIL	1,759.95	239.85	1,004.96	2,000.00	2,000.00
7048 Parks POSTAGE	261.00	20.72	97.91	300.00	300.00
7051 Parks LIABILITY INSURANCE PROPERTY	5,076.83	0.00	5,301.78	5,100.00	5,100.00
7057 Parks SHADE TREE	4,127.46	0.00	0.00	5,000.00	5,000.00
7058 Parks EQUIPMENT RENTAL	3,750.00	0.00	3,395.83	5,000.00	5,000.00
7074 Parks CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	0.00	59,400.00	59,400.00
Total Parks & Recreation	134,873.84	6,501.17	46,502.42	200,500.00	200,500.00
Fair Grounds					
7110 Fair Grounds SALARIES & WAGES - OVERTIME	140.87	0.00	0.00	0.00	0.00
7111 Fair Grounds SALARIES AND WAGES-PERM EMP	4,810.38	0.00	0.00	0.00	0.00
7113 Fair Grounds FICA	334.74	0.00	0.00	0.00	0.00
7114 Fair Grounds INSURANCE	1,850.23	0.00	0.00	0.00	0.00
7115 Fair Grounds RETIREMENT	614.17	0.00	0.00	0.00	0.00
7116 Fair Grounds WORKERS COMPENSATION	252.23	18.93	96.42	0.00	0.00
7126 Fair Grounds MAINTENANCE MATERIALS AND S	57.15	0.00	0.00	0.00	0.00
7128 Fair Grounds TELEPHONE	45.00	3.75	15.00	0.00	0.00
7151 INSURANCE LIABILITY PROPERTY	419.87	0.00	0.00	0.00	0.00
Total Fair Grounds	8,524.64	22.68	111.42	0.00	0.00
Events					
7211 Events SALARIES - EVENTS PERSONNEL	37,431.15	3,131.90	12,947.89	39,100.00	39,100.00
7213 Events FICA	2,751.93	235.77	975.18	3,000.00	3,000.00
7214 Events INSURANCE	10,887.86	747.51	4,319.04	13,800.00	13,800.00
7215 Events RETIREMENT	5,163.27	407.01	1,605.57	4,000.00	4,000.00
7216 Events WORKER'S COMPENSATION	378.38	28.35	144.60	300.00	300.00
7222 Events ADVERTISING	8,263.75	1,993.50	4,446.12	20,000.00	20,000.00
7223 Events TRAVEL MEALS & LODGING	235.72	357.48	357.48	1,000.00	1,000.00
7225 Events REPAIRS TO EQUIPMENT	0.00	0.00	70.39	200.00	200.00
7226 Events MAINTENANCE MATERIALS AND SUPP	1,256.11	(82.50)	(68.25)	1,200.00	1,200.00
7228 Events TELEPHONE	694.48	21.11	84.33	400.00	400.00
7231 Events PROFESSIONAL AND TECHNICAL	159.50	0.00	0.00	400.00	400.00
7232 Events AUDIT	256.00	0.00	0.00	500.00	500.00
7233 Events EDUCATION AND TRAINING	16.67	0.00	0.00	0.00	0.00

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7240 Events GAS AND OIL	589.19	0.00	199.14	900.00	900.00
7251 Events INSURANCE AND SURETY BONDS	1,288.37	0.00	1,329.94	1,500.00	1,500.00
7252 Events SUB FOR SANTA	9,321.64	0.00	0.00	7,300.00	7,300.00
7253 Events CONCERTS	1,400.00	0.00	1,400.00	1,500.00	1,500.00
7254 Events PARADES	669.10	0.00	623.98	750.00	750.00
7255 Events CHRISTMAS IN THE COUNTRY	847.00	0.00	0.00	1,500.00	1,500.00
7258 Events FALL FEST	1,537.03	760.00	760.00	1,750.00	1,750.00
7259 Events GLIDER EVENTS	416.00	0.00	0.00	600.00	600.00
7261 Events SUNDRY	0.00	0.00	0.00	500.00	500.00
7263 Events MARATHONS/RACES	12,759.80	0.00	12,030.51	12,000.00	12,000.00
7268 Events SPECIAL CELEBRATIONS	2,408.80	198.00	493.06	3,000.00	3,000.00
7270 Events RECREATION/CONVENTIONS	5,960.65	0.00	124.41	8,000.00	8,000.00
7271 Events SOCCER LEAGUE	5,864.09	35.00	1,055.00	5,000.00	5,000.00
Total Events	110,556.49	7,833.13	42,898.39	128,200.00	128,200.00
Theater					
7326 Theater MAINTENANCE MATERIALS AND SUPP	2,362.93	0.00	464.72	4,000.00	4,000.00
7327 Theater UTILITIES	4,791.24	7.16	1,529.23	5,000.00	5,000.00
7331 Theater PROFESSIONAL AND TECHNICAL	58.00	0.00	0.00	200.00	200.00
7348 Theater POSTAGE	263.70	20.72	97.91	300.00	300.00
7349 Theater SPECIAL DEPARTMENT SUPPLIES	0.00	0.00	0.00	1,500.00	1,500.00
7350 Theater CONCESSIONS	269.91	0.00	0.00	500.00	500.00
7351 Theater INSURANCE LIABILITY PROPERTY	737.74	0.00	786.35	700.00	700.00
7361 Theater SUNDRY	0.00	0.00	0.00	100.00	100.00
7365 Theater EVENTS & PRODUCTIONS	1,496.97	0.00	0.00	5,000.00	5,000.00
Total Theater	9,980.49	27.88	2,878.21	17,300.00	17,300.00
Library					
7511 Library SALARIES AND WAGES-PERM. EMPLO	60,903.44	5,191.33	19,185.83	77,400.00	77,400.00
7513 Library FICA	4,529.91	393.29	1,452.40	5,800.00	5,800.00
7514 Library INSURANCE	21,264.36	1,501.90	7,191.41	20,500.00	20,500.00
7515 Library RETIREMENT	11,363.36	890.36	3,527.90	8,600.00	8,600.00
7516 Library WORKMEN'S COMPENSATION	378.38	28.35	144.60	100.00	100.00
7521 Library BOOKS	7,591.68	0.00	3,403.71	7,000.00	7,000.00
7523 Library TRAVEL MEALS & LODGING	0.00	27.06	27.06	500.00	500.00
7524 Library OFFICE SUPPLIES AND EXPENSE	560.52	107.12	307.07	1,200.00	1,200.00
7525 Library REPAIRS TO EQUIPMENT	705.09	2,754.00	2,754.00	31,000.00	31,000.00
7526 Library MAINTENANCE MATERIAL AND SUPPL	2,242.84	0.00	4,074.50	5,000.00	5,000.00
7527 Library UTILITIES	8,995.85	7.16	2,470.83	9,000.00	9,000.00
7528 Library TELEPHONE	513.89	43.01	171.51	600.00	600.00
7529 Library CLEF GRANT EXPENDITURES	5,344.17	0.00	0.00	5,500.00	5,500.00
7531 Library PROFESSIONAL & TECHNICAL SERV.	4,179.61	61.15	170.25	4,500.00	4,500.00
7532 Library AUDIT	256.00	0.00	0.00	350.00	350.00
7533 Library EDUCATION AND TRAINING	16.67	0.00	0.00	0.00	0.00
7548 Library POSTAGE	85.83	0.00	7.98	250.00	250.00
7551 INSURANCE LIABILITY PROPERTY	2,179.54	0.00	2,359.45	550.00	550.00
7561 Library SUNDRY	326.95	0.00	0.00	1,200.00	1,200.00
Total Library	131,438.09	11,004.73	47,248.50	179,050.00	179,050.00
Cemetery					
8010 Cemetery SALARIES AND WAGES - OVERTIME	2,041.00	0.00	201.11	1,500.00	1,500.00
8011 Cemetery SALARIES & WAGES - PERM EMPLOY	53,266.80	4,287.88	17,965.41	46,900.00	46,900.00
8013 Cemetery FICA	4,035.04	327.45	1,387.38	3,700.00	3,700.00
8014 Cemetery INSURANCE	16,501.00	903.36	4,380.99	15,500.00	15,500.00
8015 Cemetery RETIREMENT	8,482.68	505.19	2,079.20	5,000.00	5,000.00
8016 Cemetery WORKMEN'S COMPENSATION	252.23	18.90	96.39	300.00	300.00
8025 Cemetery REPAIRS TO EQUIPMENT	1,043.48	3.70	96.42	2,500.00	2,500.00
8026 Cemetery MAINTENANCE MATERIALS AND SUP	2,886.45	0.00	801.48	4,500.00	4,500.00
8027 Cemetery UTILITIES	881.51	0.00	259.89	1,000.00	1,000.00
8028 Cemetery TELEPHONE	294.30	27.93	111.48	750.00	750.00
8031 Cemetery PROFESSIONAL & TECHNICAL SERV.	1,963.11	58.75	194.70	2,500.00	2,500.00
8040 Cemetery GAS AND OIL	525.44	0.00	75.05	1,000.00	1,000.00
8051 INSURANCE LIABILITY PROPERTY	1,081.41	0.00	1,835.24	1,600.00	1,600.00
8058 Cemetery EQUIPMENT RENTAL	3,750.00	0.00	3,395.83	4,000.00	4,000.00
8061 Cemetery SUNDRY/BUY BACK	2,075.00	0.00	875.00	3,000.00	3,000.00
Total Cemetery	99,079.45	6,133.16	33,755.57	93,750.00	93,750.00
Pool					
6911 Pool PERM EMPLOYEE	0.00	0.00	18,605.00	0.00	0.00

Parowan City
Standard Financial Report
10 General Fund - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
6912 Pool TEMP EMPLOYEE	3,500.00	0.00	10,500.00	87,500.00	87,500.00
6913 Pool FICA	0.00	0.00	1,423.53	6,600.00	6,600.00
6916 Pool WORKMANS COMP	0.00	0.00	0.00	600.00	600.00
6925 Pool REPAIRS TO EQUIPMENT	0.00	0.00	0.00	2,000.00	2,000.00
6926 Pool MAINTENANCE MATERIALS AND SUPPLIE	160.93	1,510.00	5,432.70	20,000.00	20,000.00
6927 Pool UTILITIES	0.00	635.66	4,526.71	13,000.00	13,000.00
6928 Pool TELEPHONE	0.00	49.48	148.30	500.00	500.00
6931 Pool PROFESSIONAL AND TECHNICAL	15,020.00	0.00	0.00	5,000.00	5,000.00
6932 Pool AUDIT	256.00	0.00	0.00	350.00	350.00
6933 Pool EDUCATION AND TRAINING	0.00	0.00	0.00	500.00	500.00
6947 Pool UNIFORMS	0.00	0.00	0.00	500.00	500.00
6951 INSURANCE LIABILITY PROPERTY	2,913.07	0.00	3,194.12	3,200.00	3,200.00
6974 Pool Capital Outlay	44,895.00	0.00	0.00	15,000.00	15,000.00
Total Pool	66,745.00	2,195.14	43,830.36	154,750.00	154,750.00
Total Parks, recreation, and public property	561,198.00	33,717.89	217,224.87	773,550.00	773,550.00
Transfers					
9010 TRANSFER TO CAPITAL PROJECTS F	250,000.00	0.00	0.00	445,350.00	445,350.00
Total Transfers	250,000.00	0.00	0.00	445,350.00	445,350.00
Total Expenditures:	2,571,885.87	157,248.07	856,702.05	3,286,000.00	3,286,000.00
Total Change In Net Position	387,650.13	(42,818.05)	(168,317.99)	(0.47)	0.00

Parowan City
Standard Financial Report
17 Wildlands Fire - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	486.75	0.00	486.75
Total Cash and cash equivalents	<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 - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	0.00	0.00	(40,745.00)
1121 PTIF 1761 Combined Accounts	42,000.00	0.00	42,000.00
Total Cash and cash equivalents	<u>42,000.00</u>	<u>0.00</u>	<u>1,255.00</u>
Total Cash and cash equivalents	<u>42,000.00</u>	<u>0.00</u>	<u>1,255.00</u>
Total Current Assets	<u>42,000.00</u>	<u>0.00</u>	<u>1,255.00</u>
Total Assets:	<u>42,000.00</u>	<u>0.00</u>	<u>1,255.00</u>
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2981 Fund balance	(42,000.00)	0.00	(1,255.00)
Total Equity - Paid in / Contributed	<u>(42,000.00)</u>	<u>0.00</u>	<u>(1,255.00)</u>
Total Liabilities and Fund Equity	<u>(42,000.00)</u>	<u>0.00</u>	<u>(1,255.00)</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 - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Charges for services					
3419 Lease revenue	40,165.00	0.00	0.00	40,165.00	0.00
Total Charges for services	<u>40,165.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40,165.00</u>	<u>0.00</u>
Total Revenue:	<u>40,165.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40,165.00</u>	<u>0.00</u>
Expenditures:					
Debt service					
4711.810 Debt service - principal	28,000.00	0.00	29,000.00	28,000.00	0.00
4711.820 Debt service - interest	12,165.00	0.00	11,745.00	12,165.00	0.00
Total Debt service	<u>40,165.00</u>	<u>0.00</u>	<u>40,745.00</u>	<u>40,165.00</u>	<u>0.00</u>
Total Expenditures:	<u>40,165.00</u>	<u>0.00</u>	<u>40,745.00</u>	<u>40,165.00</u>	<u>0.00</u>
Total Change In Net Position	<u>0.00</u>	<u>0.00</u>	<u>(40,745.00)</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	255,676.11	(3,426.06)	2,706.50
1121 PTIF 1761 Combined Accounts	786,263.78	0.00	786,263.78
1175 Undeposited receipts	0.00	30,587.59	30,587.59
Total Cash and cash equivalents	<u>1,041,939.89</u>	<u>27,161.53</u>	<u>819,557.87</u>
Total Cash and cash equivalents	<u>1,041,939.89</u>	<u>27,161.53</u>	<u>819,557.87</u>
Total Current Assets	<u>1,041,939.89</u>	<u>27,161.53</u>	<u>819,557.87</u>
Total Assets:	<u>1,041,939.89</u>	<u>27,161.53</u>	<u>819,557.87</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(156,487.10)	3,426.06	(28,665.00)
Total Current liabilities	<u>(156,487.10)</u>	<u>3,426.06</u>	<u>(28,665.00)</u>
Total Liabilities:	<u>(156,487.10)</u>	<u>3,426.06</u>	<u>(28,665.00)</u>
Equity - Paid in / Contributed			
2970.1 Assigned - New Shelter	(45,000.00)	0.00	(45,000.00)
2970.2 Assigned - Fire	(80,000.00)	0.00	(80,000.00)
2970.3 Assigned - Class C	(25,000.00)	0.00	(25,000.00)
2970.4 Assigned - Cemetery	(20,000.00)	0.00	(20,000.00)
2970.5 Assigned - Pool	(150,000.00)	0.00	(150,000.00)
2980 FUND BALANCE	(565,452.79)	(30,587.59)	(470,892.87)
Total Equity - Paid in / Contributed	<u>(885,452.79)</u>	<u>(30,587.59)</u>	<u>(790,892.87)</u>
Total Liabilities and Fund Equity	<u>(1,041,939.89)</u>	<u>(27,161.53)</u>	<u>(819,557.87)</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 - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Intergovernmental revenue					
3339 FEDERAL GRANT	257,615.00	30,587.59	30,587.59	2,734,404.00	0.00
3340 STATE GRANT	13,317.07	0.00	0.00	190,000.00	0.00
3341 DONATIONS/MISC REVENUE	38,600.00	0.00	0.00	375,000.00	0.00
3342 COUNTY GRANT	100,000.00	0.00	0.00	0.00	0.00
Total Intergovernmental revenue	409,532.07	30,587.59	30,587.59	3,299,404.00	0.00
Interest					
3810 INTEREST RECEIVED	27,508.89	0.00	0.00	13,400.00	0.00
Total Interest	27,508.89	0.00	0.00	13,400.00	0.00
Contributions and transfers					
3910 TRANSFER FROM GENERAL FUND	250,000.00	0.00	0.00	445,350.00	0.00
3954 Water Company Contribution to Water Recharge Pro	0.00	0.00	0.00	250,000.00	0.00
3980 Appropriation of fund balance	0.00	0.00	0.00	131,764.00	0.00
Total Contributions and transfers	250,000.00	0.00	0.00	827,114.00	0.00
Total Revenue:	687,040.96	30,587.59	30,587.59	4,139,918.00	0.00
Expenditures:					
General government					
Airport					
8574 Airport - Construction	357,426.06	0.00	28,665.00	3,079,918.00	0.00
Total Airport	357,426.06	0.00	28,665.00	3,079,918.00	0.00
Total General government	357,426.06	0.00	28,665.00	3,079,918.00	0.00
Public safety					
Fire					
5799 Fire Savings - Increase in fund balance	35,200.00	0.00	0.00	0.00	0.00
Total Fire	35,200.00	0.00	0.00	0.00	0.00
Total Public safety	35,200.00	0.00	0.00	0.00	0.00
Parks, recreation, and public property					
Parks & Recreation					
7078 Parks - Equipment	15,000.00	0.00	0.00	0.00	0.00
Total Parks & Recreation	15,000.00	0.00	0.00	0.00	0.00
Library					
7574 Library Construction	26,110.00	0.00	0.00	0.00	0.00
Total Library	26,110.00	0.00	0.00	0.00	0.00
Cemetery					
4076 Cemetery - Construction	30,000.00	0.00	0.00	0.00	0.00
4077 Cemetery - Equipment	2,613.00	0.00	0.00	0.00	0.00
Total Cemetery	32,613.00	0.00	0.00	0.00	0.00
Pool					
6974 Pool - Construction	151,135.66	0.00	84,192.50	375,000.00	0.00
Total Pool	151,135.66	0.00	84,192.50	375,000.00	0.00
Total Parks, recreation, and public property	224,858.66	0.00	84,192.50	375,000.00	0.00
Miscellaneous					
4031 ENGINEERING	67,595.00	0.00	12,290.01	60,000.00	0.00
4073 CONSTRUCTION - IMPROVEMENTS	51,221.82	0.00	0.00	625,000.00	0.00
Total Miscellaneous	118,816.82	0.00	12,290.01	685,000.00	0.00
Total Expenditures:	736,301.54	0.00	125,147.51	4,139,918.00	0.00
Total Change In Net Position	(49,260.58)	30,587.59	(94,559.92)	0.00	0.00

Parowan City
Standard Financial Report
45 Capital Project - Airport Dev - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	3,478.05	0.00	3,478.05
Total Cash and cash equivalents	<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 - 10/01/2023 to 10/31/2023
33.33% 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	2,028.86	0.00	2,028.86
Total Cash and cash equivalents	<u>2,028.86</u>	<u>0.00</u>	<u>2,028.86</u>
Total Cash and cash equivalents	<u>2,028.86</u>	<u>0.00</u>	<u>2,028.86</u>
Total Current Assets	<u>2,028.86</u>	<u>0.00</u>	<u>2,028.86</u>
Total Assets:	<u>2,028.86</u>	<u>0.00</u>	<u>2,028.86</u>
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	<u>(2,028.86)</u>	<u>0.00</u>	<u>(2,028.86)</u>
Total Liabilities and Fund Equity	<u>(2,028.86)</u>	<u>0.00</u>	<u>(2,028.86)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
51 Water Fund - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	45,031.93	16,507.55	50,249.10
1121 PTIF 1761 Combined Accounts	1,165,000.00	0.00	1,165,000.00
1122 PTIF 3851 DWB 2001 BOND FUND	50,256.55	0.00	50,704.77
1123 PTIF 3852 DWB 2001 RESERVE FUND	51,952.52	0.00	52,415.86
1124 PTIF 3853 DWB 2001 CAPITAL REPLACEMNT F	239,275.06	0.00	241,409.05
1126 PTIF 5176 WATER REV BD-SERIES 2008	122,202.69	0.00	123,292.57
1127 PTIF 2160 WATER REVENUE RESERVE	125,949.86	0.00	127,073.15
1128 PTIF 2483 Water Impact	73,189.72	0.00	73,842.47
1130 PTIF 5886 Bond Payment	65,314.73	0.00	65,897.25
1131 PTIF 5887 Water Reserve	15,934.17	0.00	16,076.28
1160 Xpress Bill Pay	47,943.42	27,963.48	71,995.29
1175 Undeposited receipts	0.00	738.52	2,486.82
1191.1 Restricted cash	159,400.00	0.00	159,400.00
1191.2 Restricted cash offset	(159,400.00)	0.00	(159,400.00)
Total Cash and cash equivalents	2,002,050.65	45,209.55	2,040,442.61
Total Cash and cash equivalents	2,002,050.65	45,209.55	2,040,442.61
Receivables			
1311 ACCOUNTS RECEIVABLE	133,604.31	811.67	69,343.64
Total Receivables	133,604.31	811.67	69,343.64
Total Current Assets	2,135,654.96	46,021.22	2,109,786.25
Non-Current Assets			
Capital assets			
Work in process			
1601 CONSTRUCTION IN PROCESS - WATER	28,421.80	0.00	28,421.80
Total Work in process	28,421.80	0.00	28,421.80
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	6,156,293.87	0.00	6,156,293.87
1647 Machinery & Equipment	110,187.82	0.00	110,187.82
1651 Autos & Trucks	149,754.25	0.00	149,754.25
Total Property	6,623,546.95	0.00	6,623,546.95
Accumulated depreciation			
1721 Acc Depn Buildings & Imps	(24,996.93)	0.00	(24,996.93)
1731 Acc Depn Water Dist System	(3,433,829.24)	0.00	(3,433,829.24)
1747 Acc Depn Machinery & Equipment	(103,787.90)	0.00	(103,787.90)
1751 Acc Depn Autos & Trucks	(85,289.23)	0.00	(85,289.23)
Total Accumulated depreciation	(3,647,903.30)	0.00	(3,647,903.30)
Total Capital assets	3,004,065.45	0.00	3,004,065.45
Other non-current assets			
1802 Deferred outflows - pensions	28,715.00	0.00	28,715.00
Total Other non-current assets	28,715.00	0.00	28,715.00
Total Non-Current Assets	3,032,780.45	0.00	3,032,780.45
Total Assets:	5,168,435.41	46,021.22	5,142,566.70
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(7,872.60)	4,825.74	(4,563.99)
2132 ACCURED INT. PAYABLE	(21,628.87)	0.00	(21,628.87)
2310 LINE EXTEN PAYABLE -J. MATONIS	(18.54)	0.00	(18.54)
Total Current liabilities	(29,520.01)	4,825.74	(26,211.40)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(13,118.58)	0.00	(13,118.58)
Total Payroll liabilities	(13,118.58)	0.00	(13,118.58)
Deferred revenue			

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	Prior Year Actual	Current Period Actual	Current Year Actual
2601 Net pension liability	(24,626.00)	0.00	(24,626.00)
2602 Deferred inflows - pensions	(777.00)	0.00	(777.00)
Total Deferred revenue	(25,403.00)	0.00	(25,403.00)
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	1,159,000.00	0.00	1,262,000.00
2513.3 2008 Water Revenue current	(103,000.00)	0.00	(103,000.00)
2513.4 2008 Water Revenue current offset	103,000.00	0.00	103,000.00
2520.1 2013 Parity Water Revenue issued	(660,000.00)	0.00	(660,000.00)
2520.2 2013 Parity Water Revenue repaid	137,000.00	0.00	137,000.00
2520.3 2013 Parity Water Revenue current	(18,000.00)	0.00	(18,000.00)
2520.4 2013 Parity Water Revenue current offset	18,000.00	0.00	18,000.00
2545.1 2001 Water Revenue issued	(559,400.00)	0.00	(559,400.00)
2545.2 2001 Water Revenue repaid	559,400.00	0.00	559,400.00
Total Long-term liabilities	(1,287,000.00)	0.00	(1,184,000.00)
Total Liabilities:	(1,355,041.59)	4,825.74	(1,248,732.98)
Equity - Paid in / Contributed			
2975.1 Retsricted for debt service	(159,400.00)	0.00	(159,400.00)
2975.3 Restricted offset	(40,000.00)	0.00	(40,000.00)
2980 BEGINNING OF YEAR	(3,613,993.82)	(50,846.96)	(3,694,433.72)
Total Equity - Paid in / Contributed	(3,813,393.82)	(50,846.96)	(3,893,833.72)
Total Liabilities and Fund Equity	(5,168,435.41)	(46,021.22)	(5,142,566.70)
Total Net Position	0.00	0.00	0.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 WATER SALES	851,487.29	70,158.26	235,109.63	800,000.00	0.00
3720 CONNECTION FEES	10,600.00	5,500.00	10,100.00	15,125.00	0.00
Total Operating income	862,087.29	75,658.26	245,209.63	815,125.00	0.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	3,665.60	272.23	1,132.61	8,000.00	0.00
4011 SALARIES AND WAGES-PERM. EMPLO	169,446.94	14,164.19	56,580.12	160,300.00	0.00
4013 FICA	12,820.64	1,091.78	4,363.73	12,600.00	0.00
4014 INSURANCE	54,911.01	4,499.82	22,053.72	84,700.00	0.00
4015 RETIREMENT	22,117.13	2,721.17	10,872.48	26,700.00	0.00
4016 WORKMEN'S COMPENSATION	1,478.02	75.61	860.92	1,100.00	0.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	873.08	242.25	242.25	1,500.00	0.00
4022 PUBLIC NOTICES AND ADS	50.69	0.00	0.00	300.00	0.00
4023 TRAVEL, MEALS AND LODGING	825.33	33.16	139.59	3,000.00	0.00
4024 OFFICE SUPPLIES AND EXPENSE	960.07	0.00	362.45	1,500.00	0.00
4025 REPAIR TO EQUIPMENT	1,009.29	11.59	282.85	2,000.00	0.00
4026 MAINTENANCE MATERIALS AND SUPP	41,945.34	449.96	9,737.06	51,000.00	0.00
4027 UTILITIES	54,461.18	665.71	23,918.73	50,000.00	0.00
4028 TELEPHONE	4,009.99	377.29	1,507.06	5,000.00	0.00
4031 PROFESSIONAL & TECHNICAL SERVI	20,992.39	2,009.73	17,358.14	18,000.00	0.00
4032 AUDIT	2,720.00	0.00	0.00	3,500.00	0.00
4033 EDUCATION AND TRAINING	1,695.97	0.00	344.75	4,000.00	0.00
4038 ARPA Funds Expenses	137,445.32	2,353.50	11,620.50	125,000.00	0.00
4040 GAS AND OIL	4,249.68	222.60	1,415.72	5,000.00	0.00
4047 UNIFORM ALLOWANCE	986.88	0.00	539.75	1,000.00	0.00
4048 POSTAGE	2,739.51	207.21	1,013.24	2,500.00	0.00
4051 LIABILITY INSUR. PROPERTY	19,459.93	1,180.00	19,013.96	18,000.00	0.00
4057 LBA LEASE PAYMENT	4,642.00	0.00	0.00	5,500.00	0.00
4058 LEASE PAYMENT - WHEELER	3,750.00	0.00	3,395.83	24,000.00	0.00
4061 SUNDRY	0.58	0.00	0.00	0.00	0.00
4062 DEPRECIATION EXPENSE WATER	215,633.65	0.00	0.00	208,000.00	0.00
4073 CAPITAL OUTLAY-O/T BLDGS	0.00	0.00	0.00	10,100.00	0.00
Total Operating expense	782,890.22	30,577.80	186,755.46	832,300.00	0.00
Total Income From Operations:	79,197.07	45,080.46	58,454.17	(17,175.00)	0.00
Non-Operating Items:					
Non-operating income					
3735 WATER IMPACT FEE	11,032.92	4,112.00	9,539.84	19,129.42	0.00
3810 INTEREST EARNINGS	66,636.21	0.00	6,636.10	21,850.11	0.00
3820 LEASE AND RENTALS	23,646.71	1,654.50	4,759.00	9,500.00	0.00
3840 SALE OF MATERIALS	3,835.00	0.00	0.00	500.00	0.00
3860 WATER DEVELOPMENT IMPACT FEE	15,000.00	0.00	0.00	0.00	0.00
3885 ARPA Funds	312,290.00	0.00	0.00	0.00	0.00
3890 MISCELLANEOUS	3,208.00	0.00	16,712.79	1,000.00	0.00
Total Non-operating income	435,648.84	5,766.50	37,647.73	51,979.53	0.00
Non-operating expense					
4059 INTEREST EXPENSE	34,293.85	0.00	15,662.00	38,000.00	0.00
4090 TRANSFER TO CAPITAL PROJECTS	0.00	0.00	0.00	250,000.00	0.00
Total Non-operating expense	34,293.85	0.00	15,662.00	288,000.00	0.00
Total Non-Operating Items:	401,354.99	5,766.50	21,985.73	(236,020.47)	0.00
Total Income or Expense	480,552.06	50,846.96	80,439.90	(253,195.47)	0.00

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	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	21,948.80	6,369.13	96,320.24
1121 PTIF 1761 Combined Accounts	223,000.00	0.00	223,009.09
1122 PTIF 5595 DEQ SEWER LOAN	40,394.69	0.00	40,754.95
1124 PTIF 4823 SEWER ANTICIPATION SBSU	9.05	0.00	0.00
1125 PTIF 2161 SEWER REVENUE BOND S.F.	63,990.50	0.00	64,561.21
1126 PTIF 2162 SEWER REVENUE BONDS 05	297,636.26	0.00	300,290.75
1127 PTIF 4431 EMERGENCY REPAIR & REPLACEM	144,716.63	0.00	146,007.29
1129 PTIF 2165 Sewer Impact	13,225.95	0.00	13,343.90
1160 Xpress Bill Pay	35,295.00	17,714.65	39,611.19
1175 Undeposited receipts	0.00	606.10	2,229.00
1191.1 Restricted cash	371,018.98	0.00	371,018.98
1191.2 Restricted cash offset	(371,018.98)	0.00	(371,018.98)
Total Cash and cash equivalents	840,216.88	24,689.88	926,127.62
Total Cash and cash equivalents	840,216.88	24,689.88	926,127.62
Receivables			
1311 ACCOUNTS RECEIVABLE	81,433.22	1,437.35	57,603.02
Total Receivables	81,433.22	1,437.35	57,603.02
Total Current Assets	921,650.10	26,127.23	983,730.64
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	(5,917.00)	0.00	(5,917.00)
1731 Acc Depn Sewer Collection	(2,585,445.51)	0.00	(2,585,445.51)
1741 Acc Depn Sewer treatment system	(104,948.82)	0.00	(104,948.82)
1747 Acc Depn Machinery & Equipment	(87,867.85)	0.00	(87,867.85)
1751 Acc Depn Autos & Trucks	(82,893.01)	0.00	(82,893.01)
54-1731 AccDpn Sewer Treatment System	(121,597.26)	0.00	(121,597.26)
54-1761 AccDpn Machinery & equipment	(12,768.00)	0.00	(12,768.00)
Total Accumulated depreciation	(3,001,437.45)	0.00	(3,001,437.45)
Total Capital assets	2,914,002.97	0.00	2,914,002.97
Other non-current assets			
1802 Deferred outflows - pensions	41,022.00	0.00	41,022.00
Total Other non-current assets	41,022.00	0.00	41,022.00
Total Non-Current Assets	2,955,024.97	0.00	2,955,024.97
Total Assets:	3,876,675.07	26,127.23	3,938,755.61
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(1,147.40)	(13,181.29)	(18,389.23)
2132 ACCRUED INT PAYABLE	(9,611.50)	0.00	(9,611.50)
Total Current liabilities	(10,758.90)	(13,181.29)	(28,000.73)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(15,849.76)	0.00	(15,849.76)
Total Payroll liabilities	(15,849.76)	0.00	(15,849.76)
Deferred revenue			
2601 Net pension liability	(35,181.00)	0.00	(35,181.00)

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	Prior Year Actual	Current Period Actual	Current Year Actual
2602 Deferred inflows - pensions	(1,110.00)	0.00	(1,110.00)
Total Deferred revenue	(36,291.00)	0.00	(36,291.00)
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	3,073,000.00	0.00	3,073,000.00
2510.3 2005 Sewer Lagoons current	(229,000.00)	0.00	(229,000.00)
2510.4 2005 Sewer Lagoons current offset	229,000.00	0.00	229,000.00
2524.1 2010 DEQ SW LAGOON issued	(389,120.00)	0.00	(389,120.00)
2524.2 2010 DEQ SW LAGOON repaid	246,887.29	0.00	246,887.29
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	421,000.00	0.00	421,000.00
2530.1 2010B Sewer Revenue issued	(122,880.00)	0.00	(122,880.00)
2530.2 2010B Sewer Revenue repaid	72,960.00	0.00	72,960.00
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	(891,152.71)	0.00	(891,152.71)
Total Liabilities:	(954,052.37)	(13,181.29)	(971,294.20)
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(371,018.98)	0.00	(371,018.98)
2975.3 Restricted offset	2.67	0.00	2.67
2980 BEGINNING OF YEAR	(2,551,606.39)	(12,945.94)	(2,596,445.10)
Total Equity - Paid in / Contributed	(2,922,622.70)	(12,945.94)	(2,967,461.41)
Total Liabilities and Fund Equity	(3,876,675.07)	(26,127.23)	(3,938,755.61)
Total Net Position	0.00	0.00	0.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 SEWER SERVICES	591,285.87	48,472.16	172,281.96	586,500.00	0.00
3712 SW SERVICES BRIAN HEAD (YEARLY)	99,122.00	0.00	0.00	99,200.00	0.00
3713 ADMIN FEES - BRIAN HEAD (MONTH)	77,345.73	7,005.46	28,021.84	84,100.00	0.00
3720 CONNECTION FEES	3,900.00	600.00	1,500.00	6,050.00	0.00
3750 Dumping Fees	150.00	0.00	450.00	300.00	0.00
Total Operating income	771,803.60	56,077.62	202,253.80	776,150.00	0.00
Operating expense					
Sewer Collection					
4010 SALARIES AND WAGES - OVERTIME	2,397.74	133.82	634.35	5,700.00	0.00
4011 SALARIES AND WAGES-PERM. EMPLO	76,882.69	6,397.93	25,698.92	76,600.00	0.00
4013 FICA	5,732.18	495.53	1,997.61	6,200.00	0.00
4014 INSURANCE	21,928.48	1,936.73	9,491.67	37,900.00	0.00
4015 RETIREMENT	(962.74)	1,266.49	5,111.08	12,900.00	0.00
4016 WORKMEN'S COMPENSATION	802.04	42.53	454.54	600.00	0.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	773.08	242.25	242.25	500.00	0.00
4022 PUBLIC NOTICE AND ADS	25.34	0.00	0.00	100.00	0.00
4023 TRAVEL, MEALS AND LODGING	170.42	16.59	68.42	1,200.00	0.00
4024 OFFICE SUPPLIES AND EXPENSE	579.91	0.00	181.22	1,000.00	0.00
4025 REPAIR TO EQUIPMENT	915.46	11.58	146.65	2,000.00	0.00
4026 MAINTENANCE MATERIALS AND SUPP	10,090.00	370.28	3,149.03	15,500.00	0.00
4027 UTILITIES	2,075.63	330.55	690.78	1,600.00	0.00
4028 TELEPHONE	1,538.94	141.58	565.32	2,000.00	0.00
4031 PROFESSIONAL & TECHNICAL SERVI	31,841.20	16,508.42	27,228.42	38,000.00	0.00
4032 AUDIT	1,600.00	0.00	0.00	2,000.00	0.00
4033 EDUCATION AND TRAINING	715.59	37.50	217.90	1,500.00	0.00
4040 GAS AND OIL	3,016.91	109.11	981.37	3,500.00	0.00
4047 UNIFORM ALLOWANCE	986.95	0.00	539.91	1,000.00	0.00
4048 POSTAGE	1,187.63	93.25	440.65	1,000.00	0.00
4051 LIABILITY INSUR. PROPERTY	3,462.30	0.00	3,668.07	3,800.00	0.00
4057 LBA LEASE PAYMENT	2,026.00	0.00	0.00	2,400.00	0.00
4058 LEASE PAYMENT - WHEELER	3,750.00	0.00	3,395.83	3,200.00	0.00
4061 SUNDRY	0.00	0.00	0.00	100.00	0.00
4062 DEPRECIATION	192,136.92	0.00	0.00	193,000.00	0.00
4073 CAPITAL OUTLAY - O/T BUILDINGS	0.00	0.00	0.00	7,100.00	0.00
Total Sewer Collection	363,672.67	28,134.14	84,903.99	420,400.00	0.00
Sewer Treatment					
4110 SALARIES AND WAGES - OVERTIME	3,364.17	191.82	873.62	8,000.00	0.00
4111 SALARIES AND WAGES-PERM EMPLOY	105,302.78	8,983.20	36,126.10	98,800.00	0.00
4113 FICA	8,241.34	696.45	2,808.25	8,000.00	0.00
4114 INSURANCE	30,133.19	2,563.52	12,511.13	48,000.00	0.00
4115 RETIREMENT	20,984.70	1,763.95	7,121.53	16,600.00	0.00
4116 WORKER'S COMPENSATION	802.04	42.53	454.54	800.00	0.00
4121 SUBSCRIPTIONS AND MEMBERSHIPS	773.08	242.25	242.25	500.00	0.00
4122 PUBLIC NOTICES AND ADS	25.34	0.00	0.00	100.00	0.00
4123 TRAVEL, MEALS & LODGING	525.39	16.60	71.21	1,500.00	0.00
4124 OFFICE SUPPLIES AND EXPENSE	579.91	0.00	181.22	1,000.00	0.00
4125 REPAIRS TO EQUIPMENT	2,982.14	11.58	146.65	3,000.00	0.00
4126 MAINTENANCE MATERIALS AND SUPP	24,494.72	418.28	4,947.87	18,000.00	0.00
4127 UTILITIES	9,707.90	607.80	3,306.65	11,000.00	0.00
4128 TELEPHONE	1,565.89	143.83	574.32	2,600.00	0.00
4130 DISPOSAL AND PERMIT FEES	0.00	0.00	0.00	4,000.00	0.00
4131 PROFESSIONAL AND TECHNICAL SER	9,030.18	959.07	3,036.33	10,000.00	0.00
4132 AUDITING	1,600.00	0.00	0.00	2,000.00	0.00
4133 EDUCATION AND TRAINING	647.00	0.00	183.35	2,000.00	0.00
4140 GAS AND OIL	5,149.30	351.33	1,802.94	5,500.00	0.00
4147 UNIFORM ALLOWANCE	986.95	0.00	539.91	1,000.00	0.00
4148 POSTAGE	1,291.81	93.25	522.66	1,200.00	0.00
4151 LIABILITY INSUR. PROPERTY	3,940.68	0.00	3,656.67	4,000.00	0.00
4157 LBA LEASE PAYMENT	0.00	0.00	0.00	2,500.00	0.00
4158 EQUIPMENT RENTAL	3,750.00	0.00	3,395.83	5,000.00	0.00
4162 DEPRECIATION	11,005.20	0.00	0.00	13,000.00	0.00
4173 CAPITAL OUTLAY - O/T BUILDINGS	0.00	0.00	0.00	7,500.00	0.00
Total Sewer Treatment	246,883.71	17,085.46	82,503.03	275,600.00	0.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Total Operating expense	610,556.38	45,219.60	167,407.02	696,000.00	0.00
Total Income From Operations:	161,247.22	10,858.02	34,846.78	80,150.00	0.00
Non-Operating Items:					
Non-operating income					
3725 SEWER IMPACT FEES	8,580.00	2,087.92	4,947.92	13,587.00	0.00
3810 INTEREST EARNINGS	28,019.30	0.00	4,994.11	11,039.25	0.00
3890 MISCELLANEOUS	0.00	0.00	49.90	0.00	0.00
Total Non-operating income	36,599.30	2,087.92	9,991.93	24,626.25	0.00
Non-operating expense					
4059 INTEREST EXPENSE	22,289.02	0.00	0.00	34,000.00	0.00
Total Non-operating expense	22,289.02	0.00	0.00	34,000.00	0.00
Total Non-Operating Items:	14,310.28	2,087.92	9,991.93	(9,373.75)	0.00
Total Income or Expense	175,557.50	12,945.94	44,838.71	70,776.25	0.00

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53 Electric Fund - 10/01/2023 to 10/31/2023
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	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	56,270.12	67,768.52	443,680.32
1121 PTIF 1761 Combined Accounts	4,150,332.80	0.00	4,150,332.80
1122 PTIF 4773 ZFNB DEBT SERVICE RESERVE	116,579.31	0.00	117,619.04
1123 PTIF 1781 Electric Impact	56,443.78	0.00	56,947.18
1133 Zions Elec Rev 2014 Resv 6926637A	168,117.38	0.00	173,502.18
1134 Zions Elec Rev2014 Bond 6926637	210.88	0.00	212.71
1136 Zions Elec Rev 2016 Bond 6926638	605.17	0.00	610.41
1160 Xpress Bill Pay	128,017.76	91,395.17	200,329.16
1175 Undeposited receipts	434.94	4,728.96	(939.60)
1191.1 Restricted cash	451,860.00	0.00	451,860.00
1191.2 Restricted cash offset	(451,860.00)	0.00	(451,860.00)
Total Cash and cash equivalents	4,677,012.14	163,892.65	5,142,294.20
Total Cash and cash equivalents	4,677,012.14	163,892.65	5,142,294.20
Receivables			
1215 ALLOWANCE FOR UNCOLLECTABLE AC	(4,453.30)	0.00	(4,453.30)
1311 ACCOUNTS RECEIVABLE	229,672.27	(23,566.49)	243,121.99
1422 Due from other funds - 10-Year Loan to Solid Wast	135,880.85	0.00	135,880.85
Total Receivables	361,099.82	(23,566.49)	374,549.54
Other current assets			
1581 Zions Clearing	0.00	1,965.00	7,860.00
Total Other current assets	0.00	1,965.00	7,860.00
Total Current Assets	5,038,111.96	142,291.16	5,524,703.74
Non-Current Assets			
Capital assets			
Work in process			
1601 Electric work in process	190,128.11	0.00	218,903.27
Total Work in process	190,128.11	0.00	218,903.27
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	371,297.61	0.00	371,297.61
Total Property	12,287,688.49	0.00	12,287,688.49
Accumulated depreciation			
1721 Acc Depn Buildings	(71,625.32)	0.00	(71,625.32)
1741 Acc Depn Electric Plant	(2,317,625.08)	0.00	(2,317,625.08)
1742 Acc Depn Electric System	(2,107,127.23)	0.00	(2,107,127.23)
1747 Acc Depn Machinery & Equipment	(301,724.49)	0.00	(301,724.49)
1751 Acc Depn Autos & Trucks	(323,596.47)	0.00	(323,596.47)
Total Accumulated depreciation	(5,121,698.59)	0.00	(5,121,698.59)
Total Capital assets	7,356,118.01	0.00	7,384,893.17
Other non-current assets			
1326 Long-term receivable - PRC	1,300,423.10	0.00	1,300,423.10
1802 Deferred outflows - pensions	90,249.00	0.00	90,249.00
Total Other non-current assets	1,390,672.10	0.00	1,390,672.10
Total Non-Current Assets	8,746,790.11	0.00	8,775,565.27
Total Assets:	13,784,902.07	142,291.16	14,300,269.01
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(96,163.24)	(28,401.78)	(57,803.51)
2132 ACCRUED INTEREST PAYABLE	(9,864.00)	0.00	(9,864.00)
2135 CUSTOMER DEPOSITS	(224,210.00)	(600.00)	(227,260.00)
2150 SALES TAX PAYABLE	(6,289.49)	(6,452.92)	(21,483.34)

Parowan City
Standard Financial Report
53 Electric Fund - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Total Current liabilities	<u>(336,526.73)</u>	<u>(35,454.70)</u>	<u>(316,410.85)</u>
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(32,326.44)	0.00	(32,326.44)
Total Payroll liabilities	<u>(32,326.44)</u>	<u>0.00</u>	<u>(32,326.44)</u>
Deferred revenue			
2601 Net pension liability	(77,398.00)	0.00	(77,398.00)
2602 Deferred inflows - pensions	(2,442.00)	0.00	(2,442.00)
Total Deferred revenue	<u>(79,840.00)</u>	<u>0.00</u>	<u>(79,840.00)</u>
Long-term liabilities			
2510.3 Electric Revenue Bonds current	(376,000.00)	0.00	(376,000.00)
2510.4 Electric Revenue Bonds current offset	376,000.00	0.00	376,000.00
2513.1 2014 Electric Revenue issued	(3,464,000.00)	0.00	(3,464,000.00)
2513.2 2014 Electric Revenue repaid	764,000.00	0.00	764,000.00
2514.1 2016 Electric Refunding issued	(2,957,000.00)	0.00	(2,957,000.00)
2514.2 2016 Electric Refunding repaid	1,812,000.00	0.00	1,812,000.00
Total Long-term liabilities	<u>(3,845,000.00)</u>	<u>0.00</u>	<u>(3,845,000.00)</u>
Total Liabilities:	<u>(4,293,693.17)</u>	<u>(35,454.70)</u>	<u>(4,273,577.29)</u>
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(235,900.00)	0.00	(235,900.00)
2980 BEGINNING OF YEAR	(9,255,308.90)	(106,836.46)	(9,790,791.72)
Total Equity - Paid in / Contributed	<u>(9,491,208.90)</u>	<u>(106,836.46)</u>	<u>(10,026,691.72)</u>
Total Liabilities and Fund Equity	<u>(13,784,902.07)</u>	<u>(142,291.16)</u>	<u>(14,300,269.01)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
53 Electric Fund - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 ELECTRIC SALES-RESIDENTIAL-TAX	1,467,279.44	96,795.78	468,657.83	1,595,000.00	0.00
3715 ELECTRIC SALES-COMMERCIAL-TAXA	972,439.26	85,711.33	373,030.12	995,000.00	0.00
3718 ELECTRIC POWER COST ADJUSTMENT	175,412.64	57,064.68	274,242.60	0.00	0.00
3730 PENALTIES	17,412.30	1,516.04	6,079.63	18,000.00	0.00
3755 HEAD IN LEASE - POWER POLES	0.00	0.00	0.00	4,300.00	0.00
3800 OTHER REVENUE	0.00	0.00	0.00	10,000.00	0.00
3840 SALE OF MATERIALS	95,671.00	0.00	4,625.00	10,000.00	0.00
3890 MISCELLANEOUS	21,035.75	2,700.00	15,443.96	21,900.00	0.00
Total Operating income	2,749,250.39	243,787.83	1,142,079.14	2,654,200.00	0.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	5,363.88	349.26	1,937.97	10,000.00	0.00
4011 SALARIES AND WAGES-PERM. EMPLO	478,815.14	37,363.03	149,078.37	421,600.00	0.00
4013 FICA	36,334.26	2,843.50	11,386.41	32,300.00	0.00
4014 INSURANCE	73,650.40	5,165.08	24,615.66	118,000.00	0.00
4015 RETIREMENT	70,390.35	7,892.31	31,679.47	72,500.00	0.00
4016 WORKMEN'S COMPENSATION	2,991.45	189.02	1,439.31	2,400.00	0.00
4020 BANK CHARGES	436,928.09	0.00	5,217.53	21,000.00	0.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	19.89	0.00	0.00	100.00	0.00
4022 PUBLIC NOTICES AND ADS	84.48	0.00	0.00	100.00	0.00
4023 TRAVEL, MEALS AND LODGING	5,829.33	69.66	1,549.87	8,000.00	0.00
4024 OFFICE SUPPLIES AND EXPENSE	1,961.22	0.00	402.71	3,000.00	0.00
4025 REPAIR TO EQUIPMENT	7,882.48	7.98	2,850.04	20,000.00	0.00
4026 MAINTENANCE MATERIALS AND SUPP	152,383.81	16,179.14	59,011.85	120,000.00	0.00
4027 UTILITIES	6,738.16	675.39	1,682.24	7,000.00	0.00
4028 TELEPHONE	6,634.25	689.53	2,704.33	8,000.00	0.00
4031 PROFESSIONAL & TECHNICAL SERVI	45,659.34	4,818.90	16,748.14	25,000.00	0.00
4032 AUDIT	5,664.00	0.00	0.00	7,000.00	0.00
4033 EDUCATION AND TRAINING	3,673.10	0.00	346.00	4,000.00	0.00
4040 GAS AND OIL	8,825.34	454.41	2,560.29	11,000.00	0.00
4047 UNIFORM ALLOWANCE	3,158.22	0.00	1,205.07	4,000.00	0.00
4048 POSTAGE	2,828.18	217.57	1,028.13	3,500.00	0.00
4050 POWER PURCHASE	1,588,404.17	53,558.65	253,221.73	1,100,000.00	0.00
4051 LIABILITY INSURANCE PROPERTY	10,525.62	0.00	11,180.99	28,000.00	0.00
4053 HYDRO PLANT EQUIPMENT	1,103.08	1,445.94	23,878.96	30,000.00	0.00
4054 PENSTOCK REPAIR	0.00	0.00	196.76	1,500.00	0.00
4055 DATA PROCESSING	16,509.48	1,533.00	6,132.00	19,000.00	0.00
4056 FERC/HYDRO ENGINEERING	920.33	0.00	0.00	1,000.00	0.00
4057.1 LBA LEASE PAYMENT	7,175.00	0.00	0.00	8,500.00	0.00
4058 EQUIPMENT RENTAL	5,875.00	0.00	0.00	22,500.00	0.00
4061 SUNDRY	75.00	0.00	0.00	500.00	0.00
4062 DEPRECIATION	297,354.13	0.00	0.00	307,000.00	0.00
4063 RESERVOIR COMPANY ASSESSMENT	20,461.65	0.00	20,461.65	20,500.00	0.00
4071 CAPITAL OUTLAY-ELECTRIC DEVELO	0.00	0.00	0.00	80,000.00	0.00
4072 CAPITAL OUTLAY - BLDGS/STRUCTU	0.00	0.00	0.00	50,000.00	0.00
4073 CAPITAL OUTLAY - O/T BUILDINGS	0.00	0.00	0.00	22,500.00	0.00
Total Operating expense	3,304,218.83	133,452.37	630,515.48	2,589,500.00	0.00
Total Income From Operations:	(554,968.44)	110,335.46	511,563.66	64,700.00	0.00
Non-Operating Items:					
Non-operating income					
3720 CONNECTION FEES	53,272.00	5,735.00	14,425.00	36,665.00	0.00
3725 ELECTRIC IMPACT FEES	37,103.00	6,858.00	18,288.00	46,488.00	0.00
3740 RECONNECT FEES	0.00	0.00	0.00	1,000.00	0.00
3810 INTEREST EARNINGS	605,660.21	0.00	6,935.00	86,292.69	0.00
Total Non-operating income	696,035.21	12,593.00	39,648.00	170,445.69	0.00
Non-operating expense					
4059 INTEREST EXPENSE	87,748.13	16,092.00	16,092.00	71,000.00	0.00
4060 BOND AGENT PAYING COST	4,289.66	0.00	(363.16)	5,000.00	0.00
Total Non-operating expense	92,037.79	16,092.00	15,728.84	76,000.00	0.00
Total Non-Operating Items:	603,997.42	(3,499.00)	23,919.16	94,445.69	0.00
Total Income or Expense	49,028.98	106,836.46	535,482.82	159,145.69	0.00

Parowan City
Standard Financial Report
55 Solid Waste Fund - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	32,020.30	9,489.85	63,899.40
1121 PTIF 1761 Combined Accounts	420,671.96	0.00	420,671.96
1160 Xpress Bill Pay	22,040.04	10,496.83	32,021.91
1175 Undeposited receipts	0.00	150.04	1,214.63
Total Cash and cash equivalents	<u>474,732.30</u>	<u>20,136.72</u>	<u>517,807.90</u>
Total Cash and cash equivalents	<u>474,732.30</u>	<u>20,136.72</u>	<u>517,807.90</u>
Receivables			
1311 ACCOUNTS RECEIVABLE	27,722.90	(22.57)	27,216.11
Total Receivables	<u>27,722.90</u>	<u>(22.57)</u>	<u>27,216.11</u>
Total Current Assets	<u>502,455.20</u>	<u>20,114.15</u>	<u>545,024.01</u>
Non-Current Assets			
Capital assets			
Property			
1647 Machinery & Equipment	590,021.00	0.00	590,021.00
Total Property	<u>590,021.00</u>	<u>0.00</u>	<u>590,021.00</u>
Accumulated depreciation			
1747 Acc Depn Machinery & Equipment	(533,875.26)	0.00	(533,875.26)
Total Accumulated depreciation	<u>(533,875.26)</u>	<u>0.00</u>	<u>(533,875.26)</u>
Total Capital assets	<u>56,145.74</u>	<u>0.00</u>	<u>56,145.74</u>
Other non-current assets			
1802 Deferred outflows - pensions	8,204.00	0.00	8,204.00
Total Other non-current assets	<u>8,204.00</u>	<u>0.00</u>	<u>8,204.00</u>
Total Non-Current Assets	<u>64,349.74</u>	<u>0.00</u>	<u>64,349.74</u>
Total Assets:	<u>566,804.94</u>	<u>20,114.15</u>	<u>609,373.75</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(14.28)	(842.88)	(847.83)
2133 Due to other funds - 10-Year Loan from Electric	(135,880.85)	0.00	(135,880.85)
Total Current liabilities	<u>(135,895.13)</u>	<u>(842.88)</u>	<u>(136,728.68)</u>
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(1,528.58)	0.00	(1,528.58)
Total Payroll liabilities	<u>(1,528.58)</u>	<u>0.00</u>	<u>(1,528.58)</u>
Deferred revenue			
2601 Net pension liability	(7,036.00)	0.00	(7,036.00)
2602 Deferred inflows - pensions	(222.00)	0.00	(222.00)
Total Deferred revenue	<u>(7,258.00)</u>	<u>0.00</u>	<u>(7,258.00)</u>
Total Liabilities:	<u>(144,681.71)</u>	<u>(842.88)</u>	<u>(145,515.26)</u>
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(422,123.23)	(19,271.27)	(463,858.49)
Total Equity - Paid in / Contributed	<u>(422,123.23)</u>	<u>(19,271.27)</u>	<u>(463,858.49)</u>
Total Liabilities and Fund Equity	<u>(566,804.94)</u>	<u>(20,114.15)</u>	<u>(609,373.75)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
55 Solid Waste Fund - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 GARBAGE FEES (FIRST CAN)	137,186.16	11,649.11	46,383.14	141,200.00	0.00
3712 GARBAGE FEES (SECOND CAN)	112,074.06	9,536.12	38,295.25	115,500.00	0.00
3713 CAN PURCHASE	3,285.00	430.00	1,025.00	4,200.00	0.00
3715 COUNTY LANDFILL FEE	66,869.34	5,679.08	22,651.77	67,500.00	0.00
Total Operating income	319,414.56	27,294.31	108,355.16	328,400.00	0.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	1,779.94	17.79	17.79	2,800.00	0.00
4011 SALARIES AND WAGES-PERM. EMPLO	55,989.12	4,094.30	16,150.67	52,500.00	0.00
4013 FICA	4,405.27	311.52	1,224.53	4,200.00	0.00
4014 INSURANCE	15,179.27	532.50	2,685.25	8,000.00	0.00
4015 RETIREMENT	4,069.89	357.06	1,395.47	3,500.00	0.00
4016 WORKMEN'S COMPENSATION	378.38	28.35	144.60	400.00	0.00
4019 CONTRACT SERVICES - COUNTY	31,226.25	0.00	31,286.25	61,000.00	0.00
4024 OFFICE SUPPLIES AND EXPENSE	534.15	0.00	302.03	600.00	0.00
4025 REPAIR TO EQUIPMENT	12,744.01	0.00	5.42	15,000.00	0.00
4026 MAINTENANCE MATERIALS AND SUPP	10,137.59	0.00	2.71	11,000.00	0.00
4028 TELEPHONE	90.00	7.50	30.00	600.00	0.00
4031 PROFESSIONAL & TECHNICAL SERVI	3,017.17	900.23	1,201.68	5,000.00	0.00
4032 AUDIT	480.00	0.00	0.00	650.00	0.00
4040 GAS AND OIL	15,862.58	1,535.57	6,258.02	19,000.00	0.00
4047 UNIFORM ALLOWANCE	619.80	144.97	317.47	1,000.00	0.00
4048 POSTAGE	1,174.36	93.25	440.65	1,000.00	0.00
4051 LIABILITY INSUR. PROPERTY	4,691.28	0.00	5,157.36	5,000.00	0.00
4057 LBA LEASE PAYMENT	2,317.00	0.00	0.00	2,745.00	0.00
4062 DEPRECIATION	55,485.93	0.00	0.00	56,000.00	0.00
Total Operating expense	220,181.99	8,023.04	66,619.90	249,995.00	0.00
Total Income From Operations:	99,232.57	19,271.27	41,735.26	78,405.00	0.00
Non-Operating Items:					
Non-operating income					
3810 INTEREST EARNINGS	15,141.71	0.00	0.00	0.00	0.00
Total Non-operating income	15,141.71	0.00	0.00	0.00	0.00
Non-operating expense					
4081 INTEREST EXPENSE	4,076.43	0.00	0.00	5,000.00	0.00
4090 TRANSFER TO CAPITAL PROJECTS	0.00	0.00	0.00	45,000.00	0.00
Total Non-operating expense	4,076.43	0.00	0.00	50,000.00	0.00
Total Non-Operating Items:	11,065.28	0.00	0.00	(50,000.00)	0.00
Total Income or Expense	110,297.85	19,271.27	41,735.26	28,405.00	0.00

Parowan City
Standard Financial Report
57 Irrigation Fund - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	69,411.84	(386.39)	98,776.30
1121 PTIF 1761 Combined Accounts	377,000.00	0.00	377,000.00
1160 Xpress Bill Pay	23,488.08	8,102.71	16,957.79
1175 Undeposited receipts	0.00	(145.15)	831.92
Total Cash and cash equivalents	469,899.92	7,571.17	493,566.01
Total Cash and cash equivalents	469,899.92	7,571.17	493,566.01
Receivables			
1311 ACCOUNTS RECEIVABLE - IRRIGATI	21,517.45	115.60	21,339.27
Total Receivables	21,517.45	115.60	21,339.27
Total Current Assets	491,417.37	7,686.77	514,905.28
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	152,651.44	0.00	152,651.44
1651 Autos & Trucks	36,542.04	0.00	36,542.04
Total Property	1,326,120.92	0.00	1,326,120.92
Accumulated depreciation			
1731.25 Acc Depn Irrigation System 25 YR	(113,369.12)	0.00	(113,369.12)
1731.50 Acc Depn Irrigation System 50 YR	(713,535.02)	0.00	(713,535.02)
1747 Acc Depn Machinery & Equipment	(117,602.98)	0.00	(117,602.98)
1751 Acc Depn Autos & Trucks	(31,091.28)	0.00	(31,091.28)
Total Accumulated depreciation	(975,598.40)	0.00	(975,598.40)
Total Capital assets	350,522.52	0.00	350,522.52
Other non-current assets			
1802 Deferred outflows - pensions	16,409.00	0.00	16,409.00
Total Other non-current assets	16,409.00	0.00	16,409.00
Total Non-Current Assets	366,931.52	0.00	366,931.52
Total Assets:	858,348.89	7,686.77	881,836.80
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(2,928.10)	915.29	(1,100.80)
Total Current liabilities	(2,928.10)	915.29	(1,100.80)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(6,551.52)	0.00	(6,551.52)
Total Payroll liabilities	(6,551.52)	0.00	(6,551.52)
Deferred revenue			
2601 Net pension liability	(14,072.00)	0.00	(14,072.00)
2602 Deferred inflows - pensions	(444.00)	0.00	(444.00)
Total Deferred revenue	(14,516.00)	0.00	(14,516.00)
Total Liabilities:	(23,995.62)	915.29	(22,168.32)
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(834,353.27)	(8,602.06)	(859,668.48)
Total Equity - Paid in / Contributed	(834,353.27)	(8,602.06)	(859,668.48)
Total Liabilities and Fund Equity	(858,348.89)	(7,686.77)	(881,836.80)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
57 Irrigation Fund - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 IRRIGATION SERVICE CHARGE	259,865.82	21,712.77	86,858.98	258,000.00	0.00
3720 CONNECTION FEES	1,200.00	0.00	0.00	0.00	0.00
Total Operating income	261,065.82	21,712.77	86,858.98	258,000.00	0.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	1,979.75	116.75	512.44	2,000.00	0.00
4011 SALARIES AND WAGES-PERM. EMPLO	81,544.39	6,730.33	26,951.59	76,500.00	0.00
4013 FICA	6,198.18	519.17	2,082.12	5,900.00	0.00
4014 INSURANCE	23,319.37	1,865.34	9,160.53	36,800.00	0.00
4015 RETIREMENT	8,814.63	1,280.86	5,139.15	12,700.00	0.00
4016 WORKMEN'S COMPENSATION	847.47	28.35	619.94	600.00	0.00
4023 TRAVEL, MEALS AND LODGING	365.59	3.05	49.33	1,000.00	0.00
4026 MAINTENANCE MATERIAL AND SUPPL	17,993.14	661.69	3,092.12	19,000.00	0.00
4027 UTILITIES	4,709.06	661.06	1,606.22	8,000.00	0.00
4028 TELEPHONE	1,204.71	113.44	453.01	1,800.00	0.00
4031 PROFESSIONAL AND TECHNICAL	8,579.74	835.07	1,991.09	25,000.00	0.00
4032 AUDIT	960.00	0.00	0.00	1,350.00	0.00
4035 FLOOD/FIRE MITIGATION AND MAINTENANCE	21,641.06	0.00	0.00	0.00	0.00
4040 GAS AND OIL	2,918.99	109.11	821.19	3,500.00	0.00
4047 UNIFORM ALLOWANCE	986.95	0.00	539.91	1,000.00	0.00
4048 POSTAGE	2,348.73	186.49	881.25	2,300.00	0.00
4050 WATER ASSESSMENTS	75.50	0.00	75.50	100.00	0.00
4051 LIABILITY INSUR. PROPERTY	4,061.32	0.00	4,197.49	4,100.00	0.00
4057 LBA LEASE PAYMENT	2,059.00	0.00	0.00	2,500.00	0.00
4058 LEASE PAYMENT - WHEELER	3,750.00	0.00	3,395.84	5,000.00	0.00
4061 SUNDRY	0.00	0.00	0.00	200.00	0.00
4062 DEPRECIATION	29,409.39	0.00	0.00	30,000.00	0.00
4074 CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	0.00	7,100.00	0.00
Total Operating expense	223,766.97	13,110.71	61,568.72	246,450.00	0.00
Total Income From Operations:	37,298.85	8,602.06	25,290.26	11,550.00	0.00
Non-Operating Items:					
Non-operating income					
3810 INTEREST RECEIVED	13,569.80	0.00	0.00	0.00	0.00
3840 SALE OF MATERIALS	700.00	0.00	0.00	0.00	0.00
3890 MISCELLANEOUS	0.00	0.00	24.95	0.00	0.00
Total Non-operating income	14,269.80	0.00	24.95	0.00	0.00
Total Non-Operating Items:	14,269.80	0.00	24.95	0.00	0.00
Total Income or Expense	51,568.65	8,602.06	25,315.21	11,550.00	0.00

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	9,499.13	1,062.50	11,624.13
1121 PTIF 1761 Combined Accounts (Cem 0390)	94,298.36	0.00	94,298.36
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	103,797.49	1,062.50	105,922.49
Total Cash and cash equivalents	103,797.49	1,062.50	105,922.49
Total Current Assets	103,797.49	1,062.50	105,922.49
Total Assets:	103,797.49	1,062.50	105,922.49
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	(103,797.49)	(1,062.50)	(105,922.49)
Total Equity - Paid in / Contributed	(103,797.49)	(1,062.50)	(105,922.49)
Total Liabilities and Fund Equity	(103,797.49)	(1,062.50)	(105,922.49)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Charges for services					
3482 SALE OF CEMETERY LOTS	4,786.50	1,062.50	2,125.00	1,000.00	0.00
Total Charges for services	<u>4,786.50</u>	<u>1,062.50</u>	<u>2,125.00</u>	<u>1,000.00</u>	<u>0.00</u>
Interest					
3810 INTEREST RECEIVED	3,394.08	0.00	0.00	0.00	0.00
Total Interest	<u>3,394.08</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Revenue:	<u>8,180.58</u>	<u>1,062.50</u>	<u>2,125.00</u>	<u>1,000.00</u>	<u>0.00</u>
Total Change In Net Position	<u>8,180.58</u>	<u>1,062.50</u>	<u>2,125.00</u>	<u>1,000.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
91 General Fixed Assets - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Non-Current Assets			
Capital assets			
Work in process			
1601 Work in Process	714,301.49	0.00	839,449.00
Total Work in process	<u>714,301.49</u>	<u>0.00</u>	<u>839,449.00</u>
Property			
1611 Land	1,315,893.00	0.00	1,315,893.00
1621 Buildings	4,098,360.74	0.00	4,098,360.74
1631 Improvements other than bldgs	2,915,274.22	0.00	2,915,274.22
1661 Machinery & equipment	1,058,595.34	0.00	1,058,595.34
1671 Autos and trucks	217,597.93	0.00	217,597.93
1681 Infrastructure	4,648,682.24	0.00	4,648,682.24
1691 Right-to-use lease	219,289.11	0.00	219,289.11
Total Property	<u>14,473,692.58</u>	<u>0.00</u>	<u>14,473,692.58</u>
Accumulated depreciation			
1721 AccDpn Buildings	(1,404,483.64)	0.00	(1,404,483.64)
1731 AccDpn Improvements other than bldgs	(1,290,686.48)	0.00	(1,290,686.48)
1761 AccDpn Machinery & equipment	(955,935.75)	0.00	(955,935.75)
1771 AccDpn Autos and trucks	(186,281.69)	0.00	(186,281.69)
1781 AccDpn Infrastructure	(3,964,822.88)	0.00	(3,964,822.88)
1791 AccDpn Right-to-use lease	(182,740.32)	0.00	(182,740.32)
Total Accumulated depreciation	<u>(7,984,950.76)</u>	<u>0.00</u>	<u>(7,984,950.76)</u>
Total Capital assets	<u>7,203,043.31</u>	<u>0.00</u>	<u>7,328,190.82</u>
Other non-current assets			
1802 Deferred outflows - pensions	225,622.00	0.00	225,622.00
Total Other non-current assets	<u>225,622.00</u>	<u>0.00</u>	<u>225,622.00</u>
Total Non-Current Assets	<u>7,428,665.31</u>	<u>0.00</u>	<u>7,553,812.82</u>
Total Assets:	<u>7,428,665.31</u>	<u>0.00</u>	<u>7,553,812.82</u>
Liabilities and Fund Equity			
Liabilities:			
Deferred revenue			
2601 Net pension liability	(193,494.00)	0.00	(193,494.00)
2602 Deferred inflows - pensions	(6,107.00)	0.00	(6,107.00)
Total Deferred revenue	<u>(199,601.00)</u>	<u>0.00</u>	<u>(199,601.00)</u>
Total Liabilities:	<u>(199,601.00)</u>	<u>0.00</u>	<u>(199,601.00)</u>
Equity - Paid in / Contributed			
2971.1 Invested in fixed assets	(15,329,236.10)	0.00	(15,454,383.61)
2971.3 Book cost of assets retired	41,938.77	0.00	41,938.77
2972 Total depreciation charged	7,733,313.32	0.00	7,733,313.32
2980 Net position - pension adjustment	324,919.70	0.00	324,919.70
Total Equity - Paid in / Contributed	<u>(7,229,064.31)</u>	<u>0.00</u>	<u>(7,354,211.82)</u>
Total Liabilities and Fund Equity	<u>(7,428,665.31)</u>	<u>0.00</u>	<u>(7,553,812.82)</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 - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Expenditures:					
Miscellaneous					
4100 Dep exp General government	90,717.52	0.00	0.00	0.00	0.00
4101 Pension Admin	(16,390.00)	0.00	0.00	0.00	0.00
4200 Dep exp Public Safety	95,673.71	0.00	0.00	0.00	0.00
4201 Pension Public Safety	(43,434.00)	0.00	0.00	0.00	0.00
4400 Dep exp Streets & public works	250,331.76	0.00	0.00	0.00	0.00
4401 Pension Streets	(4,098.00)	0.00	0.00	0.00	0.00
4500 Dep exp Parks and recreation	61,578.17	0.00	0.00	0.00	0.00
4501 Pension Parks	(18,028.18)	0.00	0.00	0.00	0.00
Total Miscellaneous	416,350.98	0.00	0.00	0.00	0.00
Total Expenditures:	416,350.98	0.00	0.00	0.00	0.00
Total Change In Net Position	(416,350.98)	0.00	0.00	0.00	0.00