

PAROWAN CITY COUNCIL MEETING AGENDA

FOR JANUARY 11, 2024 – 6:00 P.M.

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

Notice is hereby given that the City Council of Parowan, Utah, will hold its regularly scheduled meeting beginning at 6:00 p.m. on Thursday, January 11, 2024. The Council will meet in the 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. Public Comment:

CONSENT MEETING

5. Approval of City Council Meeting Minutes from December 14th, 2023.
6. Approval of Warrant Register for January 11, 2024.
7. Financial Report for December 2023

ACTION MEETING

8. Rural Communities Opportunity Grant Approval – Dan Jessen
9. MOU between Parowan City and Iron County on Emergency Medical Services
10. Approval of MOU with Hansen Planning Group to complete a Subdivision Ordinance Update
11. Approval of City Councilmember Assignments for 2024 - 2025

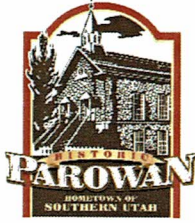
WORK MEETING

12. Budget Amendment Discussion Regarding Renovation on the Old Rock Church Exterior
13. RAP Tax by Ordinance – 2024-01
14. Reports, Updates, Old Business Follow Up: Elected Officials and Staff
15. 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 discussions regarding deployment of security personnel, devices, or systems; and strategy sessions to discuss the purchase, exchange, lease, or sale of real property; litigation; the character, professional competence, or physical/mental health of an individual; and for attorney-client communications (Utah Code section 78B-1-137); or any other lawful purpose.
16. Adjournment

CERTIFICATE OF POSTING: *The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted this 10th day of January, 2024. 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
December 14, 2023 – 6:00 p.m.
Parowan City Council Chambers
35 E 100 N, Parowan, UT 84761

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

City Staff Present: Dan Jessen, City Manager; Scott Burns, City Attorney; Judy Schiers, City Treasurer; Stacy Gale, Deputy Treasurer; Jeremy Franklin, Power Superintendent

Excused: Callie Bassett, City Recorder

Public Present: See attached sign in sheet.

- 1. Welcome and Call to Order:** Mayor Halterman called the meeting to order at 6:00 p.m.
- 2. Opening Ceremonies:** The Honorable Judge Matthew Carling offered the invocation. He 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 a conflict with action meeting item 10. He is being recommended for the Historic Preservation Committee, and asked that there be a division of the question and each name voted on separately.
- 4. Approval of Meeting's Agenda:**
Councilmember Burton asked that the meeting minutes be voted on independently of each other.

MOTION: Councilmember Topham moved to approve the meeting's agenda as outlined with the changes that were expressed.

SECOND: Councilmember Burton seconded the motion.

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

Public Comment: Lana Polika stated that she was in an accident at the intersection at Center and Main in Parowan. She said there are too many parked cars near that intersection and you cannot see the traffic coming. She said she avoids this intersection now. She would like this intersection to be made safe. Councilmember Topham told Ms. Polika that there is a traffic study going on. The city has not received the report. Mayor Halterman also mentioned that we are working on an active transportation plan and a master transportation plan, and this intersection is being addressed in both of those. Councilmember Shurtleff said he was also in an accident at that intersection.

Principal Kim Bailey thanked the council on behalf of the school. He said it has been a long year, but it has been a great and exciting time. He honored Councilman Shurtleff and said he has had a profound impact on his student body for bringing in the spirit of community and the spirit of service. Mr. Bailey said earlier in the year that there are two things that bring happiness: giving thanks, and giving service. He said that Councilman Shurtleff demonstrated that with the flag burning ceremony that was held in conjunction with the school. He said it would be his honor to continue this tradition with the help of the American Legion.

Mr. Bailey said the Parowan birthday celebration will be on the 12th of January this year since the 13th is on Saturday. He also announced that in the first part of January, the school district will be bidding out the multi-purpose building. As soon as that is bid out, they will start construction. He said this building will be a huge resource for the community. He hopes they will be able to build the city's youth programs.

PUBLIC HEARING to hear comments regarding the proposed annexation of 87.181 acres of real property, referred to as the Haslem Anderson Annexation, into Parowan City's incorporated limits.

MOTION: Councilmember Topham moved to open the public hearing to hear comments regarding the proposed annexation of 87.181 acres of real property, referred to as the Haslem Anderson Annexation, into Parowan City's incorporated limits.

SECOND: Councilmember Downey seconded the motion.

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

Dan Jessen gave a quick brief on the project. Dan said the process of annexation is very onerous, and there are quite a few steps per Utah code. They are on the second to the last step, which is having a public hearing at the city council level. They have completed all the previous required steps including meeting with the county, the legal steps, the noticing steps, the property owner protest period, and a public hearing held at the Planning Commission meeting. The commission has sent a positive recommendation forward to the council. After the public hearing, the council will vote on the annexation agreement and ordinance. Dan said they are still working through some minor issues on the annexation agreement, and Dan has requested a new plat map that includes the name of the annexation on it.

The Mayor turned the time over to the public. There were no comments made by the public.

MOTION: Councilmember Topham moved to close the public hearing.

SECOND: Councilmember Gale seconded the motion.

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

PUBLIC HEARING to receive comments regarding a proposed ordinance amending Parowan City Municipal Code (PCMC) 13.24, "Flood Damage Prevention."

MOTION: Councilmember Burton moved to open the public hearing to receive comments regarding a proposed ordinance amending Parowan City Municipal Code (PCMC) 13.24, "Flood Damage Prevention."

SECOND: Councilmember Topham seconded the motion.

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

Dan Jessen said the city was contacted by Tracie Harrison, the state flood plain program manager. She works for the Department of Public Safety, Division of Emergency Management (DEM). He said the city is being audited. Parowan City participates in the National Flood Insurance Program, which is a FEMA program. That program allows and assists property owners to get flood insurance that is federally backed, even if they live in a flood plain. There is a lot involved with this program. For the citizens to be able to have access to this, and for the city to have access to grants and other things that FEMA provides related to flooding, flood prevention, and monies after a disaster, etc., the city must participate in that program. Participating in the program means that the city must meet certain requirements: they must have code and must have a permitting process.

As part of the audit, the DEM required three things from the city:

1. The city must go back and look at all building permits issued in the last 5 years that are in the flood plain.
2. The city must use a specific flood plain development permit, which the city has not been using. There will be some building permits that have been issued that will have to be looked at.
3. The DEM did a full review of the city's code. They gave the city a checklist of every place that the code is deficient. There are 12 pages of corrections. They also gave the city a template code that meets their requirements. Dan said they are proposing adopting the replacement code and scrapping the current code. He said they have been given 30 days to comply with these items.

Dan explained that they need to finish the 5-year lookback and will work through those permits with the state, and they need to adopt the new code. Dan said he did not have any expectations and he did not want the council to feel pressured into making any hard decisions. He just wanted the council to understand what they were working on.

Dan said that the template code they received has some standards which can be toggled on or off – they have a minimum standard and a higher standard. The DEM would like the city to adopt the higher standard. These higher standards are highlighted in yellow in the template code. He said most of the higher standards revolve around using base level engineering instead of base level elevation, meaning the mapping they use and the level of degree of what data they use to establish the flood zones. Dan said the reason it matters is, if you adopt a higher standard of base level engineering, you use maps that are in the process of being created. These maps would impact more properties that would potentially be in an area that are now subject to a flood plain permit. This will impact what you can and cannot build, and how you it can be built.

Dan said that he hated to spring this on the council and the public, but it needed to be on the agenda to meet the 30-day compliance deadline. Dan explained that the last time the city adopted a F.I.R.M. (Flood Insurance Rate Map) was in March 1986. Those are the legal maps. The problem with those maps is that the city has annexed out past the boundaries on the map. The county went through the process to update these maps in 2009. Those maps are in a preliminary state. They show the flood zones as follows:

- Red – flood channel.
- Blue – potential flood hazard zone in a 100-year flood event. (1% chance it could happen in any one year.)
- Orange – potential flood hazard zone in a 500-year flood event. (.5% chance it could happen in any one year.)
- Purple – flood hazard zone

Any parcel that is in or touches those zones would be held to the higher building standards. The reason the DEM wants to regulate the codes is because they want to be sure the city is doing good prevention work in allowing people to build in flood zones. He said the city should consider adopting this code, which says that the city uses the best available data. The city would also most likely want to adopt the 2009 maps. Dan said the majority of Parowan will not be impacted much by these maps. The blue and purple zones will impact building.

John Wallace asked if Dan asked how they could get copies of the maps. Dan said he would be happy to meet with anyone who has questions. He said there will be a public process over the next 6 years – there will be a lot of public hearings with FEMA and with the county. Dan said he is happy to share what

data he has. John asked how to participate in the FEMA meetings. Dan said when the city knows when the meetings are they will put the information on the website. John thanked Dan for bringing this to the public's attention.

MOTION: Councilmember Downey moved to close the public hearing regarding the proposed ordinance amending PCMC 13.24, "Flood Damage Prevention."

SECOND: Councilmember Gale seconded the motion.

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

CONSENT MEETING:

5. Approval of City Council Meeting Minutes from October 26, 2023.

MOTION: Councilmember Gale moved to approve the meeting minutes from October 26, 2023.

SECOND: Councilmember Downey seconded the motion.

VOTE:

Councilmembers Downey, Gale and Shurtleff voted in favor of the motion

Councilmember Topham voted against the motion.

Councilmember Burton abstained from voting because he was not in attendance at that meeting.

The motion carried 3/1 in favor of the motion. The minutes of October 26, 2023, were approved.

Approval of City Council Meeting Minutes from November 9, 2023

MOTION: Councilmember Topham moved to approve the City Council minutes from November 9, 2023.

SECOND: Councilmember Burton seconded the motion.

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

6. Approval of Minutes from the December 5, 2023 Election Canvas

MOTION: Councilmember Downey moved to approve the minutes of the December 5, 2023 Election Canvas.

SECOND: Councilmember Topham seconded the motion.

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

7. Approval of the Warrant Register for December 14, 2023

8. Approval of November 2023 Financial Report

Councilmember Burton asked for an explanation on the \$19,289 mini-split purchase for the sewer pond listed on the warrant register. Dan said that the mini-split is the air-conditioning and heating unit. The one at the sewer pond was failing. They had the money in their operating budget, so they went ahead and put in a new system. The equipment must be kept at a certain temperature for it to work properly.

MOTION: Councilmember Downey moved to approve consent meeting agenda items 7 and 8.

SECOND: Councilmember Topham seconded the motion.

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

9. Approval of Notice of Annual City Council Meetings for 2024

MOTION: Councilmember Downey moved to approve the Notice of Annual City Council Meetings for 2024.

SECOND: Councilmember Burton seconded the motion.

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

ACTION MEETING:

10. Mayor’s Recommendation for Historic Preservation Committee Members, Debra Slotboom and Jim Shurtleff

MOTION: Councilmember Burton moved to table agenda item number 10 until January when the council assignments will be solidified.

The motion died due to lack of a second.

MOTION: Councilmember Downey moved to approve Debra Slotboom as a member of the Historic Preservation Committee.

SECOND: Councilmember Shurtleff seconded the motion.

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

MOTION: Councilmember Gale moved to approve Jim Shurtleff as an alternate member on the Historic Preservation Committee Member, effective January 1, 2024.

SECOND: Councilmember Downey seconded the motion.

VOTE: Councilmembers Burton, Topham, Downey, and Gale voted aye. Councilmember Shurtleff abstained from voting. A majority of the council voted in favor of the motion. The motion carried.

11. Enactment of the RAP Tax by Council Majority Vote, UCA 59-12-1042(2) and (4)(b)(i)

Dan clarified that the RAP tax was passed on the ballot, but must be officially voted on by the city council. He also clarified that the effective date of enactment is 90 days from the council vote, the rate is 1/10 of 1% (.01%), and the RAP tax will be in place for 10 years.

MOTION: Councilmember Topham moved to enact the RAP Tax by Council Majority Vote, UCA 59-12-1042(2) and (4)(b)(i).

SECOND: Councilmember Burton seconded the motion.

VOTE: A roll call vote was taken as follows:

	<u>AYE</u>	<u>NAY</u>
Councilmember Shurtleff	X	
Councilmember Gale	X	
Councilmember Downey	X	
Councilmember Topham	X	
Councilmember Burton	X	

All Councilmembers voted in favor of the motion. The motion carried.

12. Flood Damage Prevention Code – Ordinance 2023-12-01

The council determined that they would like 90 days to consider the proposed ordinance.

MOTION: Councilmember Shurtleff moved to table the flood damage prevention ordinance and request a 90-day extension.

SECOND: Councilmember Downey seconded the motion.

VOTE: A roll call vote was taken as follows:

	<u>AYE</u>	<u>NAY</u>
Councilmember Shurtleff	X	
Councilmember Gale	X	

	AYE	NAY
Councilmember Downey	X	
Councilmember Topham	X	
Councilmember Burton	X	

All Councilmembers voted in favor of the motion. The motion passed.

13. Recertification of Justice Court – Resolution 2023-12-01: Keith Naylor and the Honorable Judge Matthew Carling

Keith Naylor, Court Clerk, addressed the council. He explained that every 5 years the court must recertify through the Administrative Office of the Courts. They are currently going through the recertification process. It is an administrative process. The Parowan Court operates as a Class 4 court under the State of Utah Court system, which is the lowest tier of court and means they have between 0-60 filings a month. Keith said they average around 40 filings a month. The Parowan Justice Court meets all the requirements that have been put on them by the state. Dan said that if the council does not approve the resolution, the city’s court will expire on January 31, 2024. Councilmember Downey said that it would be very difficult to get the court back.

MOTION: Councilmember Shurtleff moved to accept the recertification of the Justice Court, Resolution 2023-12-01.

SECOND: Councilmember Topham seconded the motion.

VOTE: A roll call vote was taken as follows:

	<u>AYE</u>	<u>NAY</u>
Councilmember Shurtleff	X	
Councilmember Gale	X	
Councilmember Downey	X	
Councilmember Topham	X	
Councilmember Burton	X	

All Councilmembers voted in favor of the motion. The motion passed. Resolution 2023-12-01 was passed and adopted. Dan said, for the record, that Judge Carling and Keith Naylor do a great job.

14. SRO Agreement with Iron County School District

Dan said this is an administrative agreement, however, they requested some changes which they received. He said we currently have an SRO program, and Officer Jed Townsend serves in that roll. He is partially funded by the school district for his salary, equipment, and overtime. They had a meeting with the school district and were able to address some of the city’s concerns. They negotiated a new split (up to a 70% reimbursement) for everything involving the SRO. They negotiated that each entity (the city and the school district) will pay for its own overtime. Dan said other than that, the agreement is pretty much the same as it was before. This agreement has been reviewed, approved, and signed by the school district.

Councilmember Topham asked Chief Adams how long an officer serves as an SRO. Chief Adams said that the city does not have a time limit in its policy, but as it stands now, Officer Townsend will serve for four more years. Then it could go to another interested officer. Officer Townsend has the option to test for it again.

MOTION: Councilmember Gale moved to approve the SRO Agreement with Iron County School District.

SECOND: Councilmember Downey seconded the motion.

VOTE: Councilmember Burton, Downey, Gale, and Shurtleff voted in favor of the motion. Councilmember Topham abstained from voting because she works for Iron County School District. The motion carried.

WORK MEETING:

15. Discussion on Haslem Anderson Annexation Agreement: Dan Jessen

Dan updated the council on this annexation. He said they still need to iron out a few items in the annexation agreement. This agreement is required by Parowan's Annexation Policy. All parties have reviewed the agreement, and there has been some back and forth on some of the details. There are a couple of issues that need to be resolved. One is the city is going to require them to put in the utilities. They need to determine to what point those need to be taken. They also need to look at the water rights issues and the timeline. Dan said he needs to discuss these things with Attorney Scott Burns. The three owners need to determine who is going to pay what. There are some things to determine before this can come back to the council.

Alex Klaitis, representative for Maverik, was in attendance to answer any questions. Councilmember Shurtleff asked if the development of this Maverik on the south interchange will affect the Maverik in town. Mr. Klaitis said that usually when there is a situation where there are two Maverik stores in a city, they will keep both open if they are both viable. If the sales fall off due to the new Maverik, they will close the store on Main Street. Councilmember Shurtleff said the Maverik on Main Street is in the historic district, and they do not want to see closed businesses there. Dan said that the traffic out at the interchange will be more on and off traffic. The one on Main Street will be more of the Brian Head traffic.

Councilmember Burton asked what the time frame is for construction of the new Maverik. Mr. Klaitis said if they have all their approvals in place, it is usually 6 months to construction. From there it takes 6-8 months to completion. Dan said one thing Maverik will want to have in hand is the line extension agreement, but that is something that can be wrapped up in a short amount of time.

16. Update on City Recreation Program: Dan Jessen

Dan said they have been talking about the rec program since budget hearings last spring. They talked about modifying the city's recreation program from the way it is and the different direction a recreation coordinator could go: full-time, part-time, include managing the pool, etc. He said as they have been in conversations with the school district, they have been working on an MOU that would allow the city to share facilities with the schools for the city rec program. The schools also share the city's facilities.

Dan said when the city went into hyper drive to get the pool open last summer, he felt like administratively they needed to focus on getting a seasonal pool manager in place, and not try to hurry and solve the rec coordinator position at the same time, so they did not. They continued with the status quo of the rec program, until now. Dan said that they are re-looking at an MOU with the school district, and a big piece of the puzzle has been solved – the variable which was the RAP Tax. They did not know if that would pass or not. Now that it has, it will bring in some additional funding. One of the next things to do will be to put together a RAP tax committee that will make recommendations on how that money will be spent. Dan said he feels they need to move forward now with putting together a rec program. He said there is currently a personnel vacancy. The part-time person who works with Jet Smith to help manage the facilities related to recreation and events resigned. Jet wanted to rehire, but Dan asked her to wait.

Dan said the last piece of this is, when the city signed the agreement to transfer the fairgrounds to the county, the county was supposed to take over maintenance and full operational costs of the fair building and grounds. They were going to charge the city at cost to use the fair building. No one ever really knew what that was. They were ready to sit down and figure that out, but then there was a turn over with the county's fair director. Jamie Evans is now the fair director. Dan was able to sit down with her and work through some issues. The county will take over the maintenance and cleaning of the fair building, and they will charge the city for the utilities. He said the city will clean up after its own events that are held in the fair building.

Dan would like now to really develop a good city rec program, and instead of backfilling the vacancy for someone to work with Jet, he would like to hire a part-time rec coordinator. He would like to transition the duties that Jet had in running the rec program to the rec coordinator. Jet will no longer have to worry about coordinating the use of the fair building for pickleball or basketball. She will continue to do the city's yearly events, manage the visitor center and the theater. Dan would like to see a nice transition in getting the rec coordinator in place. He wants this new rec coordinator to shine and to serve as a liaison to the school district for scheduling use of the new multi-purpose building.

Dan said the other thing he would like to do is put the rec department under the parks department so the city has a true Parks and Recreation Department. Parks and recreation go hand in hand. He would like to have a Parks and Rec Supervisor, and have the part-time Rec Coordinator report to him/her. Councilmember Shurtleff asked if the pool manager would fall under this department as well. Dan said he thinks the city organization is too flat, so he would like the pool manager to report to the Parks and Rec Supervisor.

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

Councilmember Shurtleff reported that the Historic Preservation Committee met and worked on updating the code with their Appendix A. He said they had a previous Historic Preservation meeting which was very exciting. The new owner of the Rambouillet Barn, Adam Seward, attended and brought in a proposal to upgrade and restore the Rambouillet Barn to its more original aesthetics. Councilmember Shurtleff personally thanked Scott Hunter for donating the firewood for the flag retirement ceremony. He also reported that there was an Airport Board meeting. The airport project was finished on time. They are still waiting on the lights, which are back ordered. The airport is not open yet, but they are trying to get permission to open during the day. The helicopters are still flying.

Councilmember Shurtleff said it was a pleasure to serve on the city council. He appreciated everyone's hard work, from the council, the employees, and the citizens. He thanked those who voted for him, but he really thanked those who voted against him. He said he could handle getting beat, but he did not want to quit. He is happy to bring his service to a close.

Councilmember Gale reported that the Economic Development Committee met and they discussed the projects that were completed during the year.

Councilmember Downey reported on the Power Board meeting. He said they are getting close to paying the city back for purchased power with the power cost adjustment. She said UAMPS is continually looking to find less expensive power. She said Parowan has a great power department.

Councilmember Topham reported that Parowan City Jr. Basketball registration is underway. People can call the Visitors Center to register up until the 21st (with a late fee). She said that auditions for "Bright Star" are underway. McKenzie Nims will be directing this play. She thanked Callie Bassett for helping

her get the RAP tax on the ballot. She thanked the citizens who voted in favor of the RAP Tax, and said that it will be amazing for Parowan. She appreciated the support. She is very happy that it passed, and thanked those who helped push this forward.

Councilmember Burton reported that most his committee meetings were cancelled. The Shade Tree Committee and Planning & Zoning did not meet. He said they got the 8 ft. wreath placed at the cemetery for the Christmas season. It is placed on the south end of the cemetery. This was donated to honor the veterans. Councilmember Burton said he spoke with Greg Evans about lighting of the "P" Hill. There was a problem with the inverter, and it will most likely need to be replaced. Mr. Evans said he will look at it when he gets back to town.

Councilmember Burton said the Christmas in the Country events were very successful. He said there was a lot of talent presented at the talent show. The Sub for Santa event was very impressive and was a great display of the community's generosity. He said this community accomplishes a lot, and it takes everyone to make the community great. He said he hopes everyone realizes how important their contributions to the city are. He said he hoped as the community celebrates the Christmas season, that they will remember the birth of Jesus Christ, and that each of us will follow His teachings and live better lives to make this a stronger community.

Dan Jessen reported that there was a significant mishap, and fortunately there were no injuries. The dump truck had a mechanical failure which caused the bed to separate from the dump truck while it was dumping its load. He said they may or may not be able to repair it. He reported the public works staff and he have been working on the two big projects at the Valentine Peak Sports Complex – the pickleball court project and the pump track bike park. They took a field trip to look at the bike park in St. George. This is the park they are trying to mimic. They had two work meetings, and the project is moving along nicely. They are also prepping the site for the pickleball courts. Dan said he would like to give a complete update at the next council meeting. He said the city still has the entire grant that the county awarded.

Dan reported that he would like Jones and DeMille to come make a presentation on the feasibility of moving the bridge location. They have been having regular meetings with Jones and DeMille on the master transportation plan. They will be involving the public with this in February or March. He also said they will be posting public notices regarding the impact fee analysis on the water and sewer. They are legally required to notice that they are considering changing those fees. There will also be a public process for this. Dan said this is culmination of all the work they have been doing updating the master plans, the capital improvement plans for water and sewer, and all their analysis. These fees will be updated and adopted at the same time they update the water code that they have been working on.

Dan said he talked with Jeremy Franklin and it has been a long time since they updated the power impact fees. They will talk with the Power Board, and get a proposal from an engineering firm to update the power impact fees and capital facilities plan. He said the city's fees are quite outdated. He said it is imperative that they look at these fees.

Councilmember Shurtleff also reported that the Freemont Monument on the corner of 100 South and Main Street has been taken down by the Sons of the Utah Pioneers. They are going to have it rebuilt. He said that Jay Wilcken wanted it mentioned that if anyone has any pretty stones that represent the area and would like to donate them to the project to contact him. He also asked Dan if he wanted to mention the project the Airport Board is working on. Dan said they are working on updating the hangar

leases. The airport operates in the red, and they would like to adjust the rates to help with that. They have a new proposed agreement.

Dan said that they neglected to give Councilmember Gale applause for his service on the council.

Mayor Halterman said she received a long list of suggested names for the bike park from the public works department. They are going to have the Parowan students vote on a name. They will also be opening it up for a logo design. They want to get the youth involved. She is excited to see the excitement and enthusiasm of the public works department to bring something to the community. She said this really is a bike trail training center, and will be a great family amenity.

Mayor Halterman reported they had a second meeting with Maclane on the master transportation plan. The active transportation plan is ready for presentation to the council. She said those two plans are going to fit well together. They are very safety based. She reported that the Shade Tree is working on collecting all the receipts for the volunteer efforts done throughout the year to submit so Parowan can retain its Tree City USA status.

Mayor Halterman extended her gratitude to Councilmember Shurtleff and Councilmember Gale for the work they have done for the community.

Staff: Merry Dean, Historic Preservation Committee member, mentioned that Adam Seward, the owner of the Rambouillet Barn, is going to replace the aluminum garage doors with more aesthetically pleasing wooden doors that will look more historic. He is working with Aaron Dunlap on getting the wood.

Mayor Halterman asked if the council wanted to hold their second meeting on the 28th of December. It was decided they would not have a meeting unless necessary.

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, exchange, lease or sale of real property; and to discuss pending litigation.

SECOND: Councilmember Downey seconded the motion.

VOTE: A roll call vote was taken as follows:

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

All councilmembers voted in favor of the motion. The motion carried. The council moved into closed session at 8:27 p.m.

Present in the closed session were: Mayor Halterman, Councilmembers Burton, Topham, Downey, Gale, and Shurtleff, Dan Jessen, Scott Burns, and Judy Schiers.
The council came out of closed session at approximately 9:14 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 9:14 p.m.

Mollie Halterman, Mayor

Callie Bassett, City Recorder

Date Approved: _____

DRAFT

**Parowan City
Check Register
All Bank Accounts - 12/08/2023 to 01/08/2024**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
5STAR LIFE INSURANCE COMPAN	37899	PR120123-3901	12/07/2023	12/27/2023	17.18	5 Star Life Insurance	102245 - MISC/PAYROLL PAYABLE	
5STAR LIFE INSURANCE COMPAN	37899	PR121523-3901	12/21/2023	12/27/2023	17.18	5 Star Life Insurance	102245 - MISC/PAYROLL PAYABLE	
					\$34.36			
					\$34.36			
AFLAC	37900	PR120123-3750	12/07/2023	12/27/2023	18.30	AFLAC after-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	37900	PR120123-3750	12/07/2023	12/27/2023	76.10	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	37900	PR121523-3750	12/21/2023	12/27/2023	18.30	AFLAC after-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	37900	PR121523-3750	12/21/2023	12/27/2023	76.10	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE INS	
					\$188.80			
					\$188.80			
AUGUST FRANKLIN	37864	12112023	12/11/2023	12/14/2023	1,080.00	BAIL REIMBURSEMENT	104237 - Court BAIL	
					\$1,080.00			
BAT ELECTRIC, INC.	37865	7168	12/13/2023	12/14/2023	6,420.86	5 DAYS FIELD SERVICE - PAROWAN HYDRO - FI	534053 - HYDRO PLANT EQUIPMENT	
					\$6,420.86			
BIASI AUTOMOTIVE & DIESEL, INC	37886	48610	11/27/2023	12/19/2023	12.41	NYLON FUEL LINE UNION - 1995 CHEVROLET -	106125 - Class C REPAIR TO EQUIPM	
					\$12.41			
BLOMQUIST HALE CONSULTING, I	37905	JAN24-3820	01/01/2024	01/02/2024	1.37	INSURANCE SPLIT	104214 - Court INSURANCE	
BLOMQUIST HALE CONSULTING, I	37905	JAN24-3820	01/01/2024	01/02/2024	1.37	INSURANCE SPLIT	105914 - VISITOR CENTER INSURAN	
BLOMQUIST HALE CONSULTING, I	37905	JAN24-3820	01/01/2024	01/02/2024	1.37	INSURANCE SPLIT	108014 - Cemetery INSURANCE	
BLOMQUIST HALE CONSULTING, I	37905	JAN24-3820	01/01/2024	01/02/2024	2.75	INSURANCE SPLIT	104114 - Leg INSURANCE	
BLOMQUIST HALE CONSULTING, I	37905	JAN24-3820	01/01/2024	01/02/2024	2.75	INSURANCE SPLIT	105814 - P&Z INSURANCE	
BLOMQUIST HALE CONSULTING, I	37905	JAN24-3820	01/01/2024	01/02/2024	6.86	INSURANCE SPLIT	105414 - Police INSURANCE	
BLOMQUIST HALE CONSULTING, I	37905	JAN24-3820	01/01/2024	01/02/2024	8.39	INSURANCE SPLIT	524014 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	37905	JAN24-3820	01/01/2024	01/02/2024	9.61	INSURANCE SPLIT	104314 - Admin INSURANCE	
BLOMQUIST HALE CONSULTING, I	37905	JAN24-3820	01/01/2024	01/02/2024	15.25	INSURANCE SPLIT	574014 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	37905	JAN24-3820	01/01/2024	01/02/2024	19.06	INSURANCE SPLIT	524114 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	37905	JAN24-3820	01/01/2024	01/02/2024	27.45	INSURANCE SPLIT	514014 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	37905	JAN24-3820	01/01/2024	01/02/2024	27.45	INSURANCE SPLIT	554014 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	37905	JAN24-3820	01/01/2024	01/02/2024	28.82	INSURANCE SPLIT	534014 - INSURANCE	
					\$152.50			
					\$152.50			
CENTURY LINK	37906	904712072023	12/07/2023	01/02/2024	0.78	CENTURY LINK SPLIT	104228 - Court TELEPHONE	
CENTURY LINK	37906	904712072023	12/07/2023	01/02/2024	0.78	CENTURY LINK SPLIT	105828 - P&Z TELEPHONE	
CENTURY LINK	37906	904712072023	12/07/2023	01/02/2024	0.78	CENTURY LINK SPLIT	107528 - Library TELEPHONE	
CENTURY LINK	37906	904712072023	12/07/2023	01/02/2024	0.78	CENTURY LINK SPLIT	108028 - Cemetery TELEPHONE	
CENTURY LINK	37906	904712072023	12/07/2023	01/02/2024	1.56	CENTURY LINK SPLIT	104128 - Leg TELEPHONE	
CENTURY LINK	37906	904712072023	12/07/2023	01/02/2024	1.56	CENTURY LINK SPLIT	105928 - Visitor TELEPHONE	
CENTURY LINK	37906	904712072023	12/07/2023	01/02/2024	1.95	CENTURY LINK SPLIT	574028 - TELEPHONE	
CENTURY LINK	37906	904712072023	12/07/2023	01/02/2024	2.92	CENTURY LINK SPLIT	524028 - TELEPHONE	
CENTURY LINK	37906	904712072023	12/07/2023	01/02/2024	2.92	CENTURY LINK SPLIT	524128 - TELEPHONE	
CENTURY LINK	37906	904712072023	12/07/2023	01/02/2024	4.29	CENTURY LINK SPLIT	105428 - Police TELEPHONE	
CENTURY LINK	37906	904712072023	12/07/2023	01/02/2024	5.06	CENTURY LINK SPLIT	104328 - Admin TELEPHONE	
CENTURY LINK	37906	904712072023	12/07/2023	01/02/2024	6.24	CENTURY LINK SPLIT	514028 - TELEPHONE	
CENTURY LINK	37906	904712072023	12/07/2023	01/02/2024	9.36	CENTURY LINK SPLIT	534028 - TELEPHONE	
					\$38.98			
					\$38.98			
CMC TIRE, INC SPO	37866	60027462	12/08/2023	12/14/2023	294.91	TIRES - SOLID WASTE	554025 - REPAIR TO EQUIPMENT	
CMC TIRE, INC SPO	37866	60027471	12/11/2023	12/14/2023	239.61	TIRES - SOLID WASTE	554025 - REPAIR TO EQUIPMENT	
					\$534.52			
					P-\$534.52			

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
CODALE ELECTRIC SUPPLY, INC	37907	S008327421,001	12/12/2023	01/02/2024	85.06	12 THHN SOLID BLUE 500 FT SPOOL, PLASTIC B	534026 - MAINTENANCE MATERIALS	
COLONIAL LIFE	37908	98130980110601	12/28/2023	01/02/2024	\$85.06	INSURANCE PREMIUM	102252 - COLONIAL INSURANCE PAY	
DAVIS HEATING & AC SERVICE	37909	66349	12/20/2023	01/02/2024	\$253.69	FURNACE REPAIRS - FIRE HOUSE	105726 - Fire MAINTENANCE MATERI	
					\$440.00			
					\$440.00			
DONIMION ENERGY	37867	008612012023	12/01/2023	12/14/2023	395.91	16 S MAIN	107527 - Library UTILITIES	
DONIMION ENERGY	37867	133512012023	12/01/2023	12/14/2023	19.04	UTILITY SPLIT	105827 - P&Z UTILITIES	
DONIMION ENERGY	37867	133512012023	12/01/2023	12/14/2023	22.22	UTILITY SPLIT	104227 - Court UTILITIES	
DONIMION ENERGY	37867	133512012023	12/01/2023	12/14/2023	22.22	UTILITY SPLIT	105427 - Police UTILITIES	
DONIMION ENERGY	37867	133512012023	12/01/2023	12/14/2023	26.47	UTILITY SPLIT	524027 - UTILITIES	
DONIMION ENERGY	37867	133512012023	12/01/2023	12/14/2023	26.47	UTILITY SPLIT	524127 - UTILITIES	
DONIMION ENERGY	37867	133512012023	12/01/2023	12/14/2023	52.87	UTILITY SPLIT	574027 - UTILITIES	
DONIMION ENERGY	37867	133512012023	12/01/2023	12/14/2023	74.05	UTILITY SPLIT	574027 - UTILITIES	
DONIMION ENERGY	37867	133512012023	12/01/2023	12/14/2023	74.05	UTILITY SPLIT	534027 - UTILITIES	
DONIMION ENERGY	37867	223312012023	12/01/2023	12/14/2023	35.95	33 W 100 S	104927 - Non-Dep UTILITIES	
DONIMION ENERGY	37867	298712012023	12/01/2023	12/14/2023	30.00	Shop Utility Split	107027 - Parks UTILITIES	
DONIMION ENERGY	37867	298712012023	12/01/2023	12/14/2023	60.01	Shop Utility Split	524027 - UTILITIES	
DONIMION ENERGY	37867	298712012023	12/01/2023	12/14/2023	60.01	Shop Utility Split	524127 - UTILITIES	
DONIMION ENERGY	37867	298712012023	12/01/2023	12/14/2023	90.00	Shop Utility Split	106127 - Class C UTILITIES	
DONIMION ENERGY	37867	298712012023	12/01/2023	12/14/2023	120.00	Shop Utility Split	514027 - UTILITIES	
DONIMION ENERGY	37867	298712012023	12/01/2023	12/14/2023	120.00	Shop Utility Split	534027 - UTILITIES	
DONIMION ENERGY	37867	405612012023	12/01/2023	12/14/2023	120.00	Shop Utility Split	574027 - UTILITIES	
DONIMION ENERGY	37867	489212012023	12/01/2023	12/14/2023	120.00	Shop Utility Split	104927 - Non-Dep UTILITIES	
DONIMION ENERGY	37867	543612012023	12/01/2023	12/14/2023	94.94	50 W CENTER - OLD ROCK CHURCH	107327 - Theater UTILITIES	
DONIMION ENERGY	37867	922512012023	12/01/2023	12/14/2023	310.63	27 N MAIN	106927 - Pool UTILITIES	
DONIMION ENERGY	37867	958812012023	12/01/2023	12/14/2023	19.35	89 S 300 E	105727 - Fire UTILITIES	
					70.76	160 W 200 S - SPLIT	534027 - UTILITIES	
					212.26	160 W 200 S - SPLIT	105927 - Visitor UTILITIES	
					220.34	5 S MAIN	534027 - UTILITIES	
					\$2,277.55			
					\$2,277.55			
ELSTER SOLUTIONS, LLC	37887	5265560702	12/16/2023	12/19/2023	1,533.00	HONEYWELL HOSTING SERVICE MONTHLY	534055 - DATA PROCESSING	
EMI HEALTH	37888	COMMS0072024	12/19/2023	12/19/2023	\$1,533.00			
EMI HEALTH	37888	COMMS0072024	12/19/2023	12/19/2023	4.50	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	104114 - Leg INSURANCE	
EMI HEALTH	37888	COMMS0072024	12/19/2023	12/19/2023	4.50	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	104214 - Court INSURANCE	
EMI HEALTH	37888	COMMS0072024	12/19/2023	12/19/2023	4.50	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	105914 - VISITOR CENTER INSURAN	
EMI HEALTH	37888	COMMS0072024	12/19/2023	12/19/2023	4.50	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	107514 - Library INSURANCE	
EMI HEALTH	37888	COMMS0072024	12/19/2023	12/19/2023	4.50	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	524014 - INSURANCE	
EMI HEALTH	37888	COMMS0072024	12/19/2023	12/19/2023	4.50	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	534014 - INSURANCE	
EMI HEALTH	37888	COMMS0072024	12/19/2023	12/19/2023	4.50	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	554014 - INSURANCE	
EMI HEALTH	37888	COMMS0072024	12/19/2023	12/19/2023	9.00	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	104314 - Admin INSURANCE	
EMI HEALTH	37888	COMMS0072024	12/19/2023	12/19/2023	9.00	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	107014 - Parks INSURANCE	
EMI HEALTH	37888	COMMS0072024	12/19/2023	12/19/2023	9.00	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	514014 - INSURANCE	
EMI HEALTH	37888	COMMS0072024	12/19/2023	12/19/2023	22.50	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	105414 - Police INSURANCE	
					\$81.00			
					\$81.00			
Fraternal Order of Police -Iron Lodge	ACH.01052410	PR100623-6674	10/12/2023	01/08/2024	140.00	Lodge Member Dues	102245 - MISC/PAYROLL PAYABLE	
Fraternal Order of Police -Iron Lodge	ACH.01052410	PR102023-6674	10/26/2023	01/08/2024	60.00	Lodge Member Dues	102245 - MISC/PAYROLL PAYABLE	
Fraternal Order of Police -Iron Lodge	ACH.01052410	PR110323-6674	11/09/2023	01/08/2024	140.00	Lodge Member Dues	102245 - MISC/PAYROLL PAYABLE	
Fraternal Order of Police -Iron Lodge	ACH.01052410	PR111723-6674	11/22/2023	01/08/2024	60.00	Lodge Member Dues	102245 - MISC/PAYROLL PAYABLE	

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Fraternal Order of Police -Iron Lodge	ACH.01052410	PR120123-6674	12/07/2023	01/08/2024	140.00	Lodge Member Dues	102245 - MISC/PAYROLL PAYABLE	
Fraternal Order of Police -Iron Lodge	ACH.01052410	PR121523-6674	12/21/2023	01/08/2024	60.00	Lodge Member Dues	102245 - MISC/PAYROLL PAYABLE	
					\$600.00			
					\$600.00			
FREEDOM MAILING SERVICE, INC	37868	46702	12/04/2023	12/14/2023	20.72	POSTAGE SPLIT	107048 - Parks POSTAGE	
FREEDOM MAILING SERVICE, INC	37868	46702	12/04/2023	12/14/2023	20.72	POSTAGE SPLIT	107348 - Theater POSTAGE	
FREEDOM MAILING SERVICE, INC	37868	46702	12/04/2023	12/14/2023	51.80	POSTAGE SPLIT	105948 - Visitor POSTAGE	
FREEDOM MAILING SERVICE, INC	37868	46702	12/04/2023	12/14/2023	51.81	POSTAGE SPLIT	104348 - Admin POSTAGE	
FREEDOM MAILING SERVICE, INC	37868	46702	12/04/2023	12/14/2023	93.25	POSTAGE SPLIT	524048 - POSTAGE	
FREEDOM MAILING SERVICE, INC	37868	46702	12/04/2023	12/14/2023	93.25	POSTAGE SPLIT	524148 - POSTAGE	
FREEDOM MAILING SERVICE, INC	37868	46702	12/04/2023	12/14/2023	93.25	POSTAGE SPLIT	554048 - POSTAGE	
FREEDOM MAILING SERVICE, INC	37868	46702	12/04/2023	12/14/2023	186.49	POSTAGE SPLIT	574048 - POSTAGE	
FREEDOM MAILING SERVICE, INC	37868	46702	12/04/2023	12/14/2023	207.21	POSTAGE SPLIT	514048 - POSTAGE	
FREEDOM MAILING SERVICE, INC	37868	46702	12/04/2023	12/14/2023	217.57	POSTAGE SPLIT	534048 - POSTAGE	
					\$1,036.07			
					\$1,036.07			
HAMILL DESIGN GROUP, LLC	37910	1696	10/12/2023	01/02/2024	250.00	SOUVENIR SHOP - MAGNETS	105929 - Visitor SOUVENIR SHOP SU	
					\$250.00			
HAPPY HOUSE CLEANING SERVI	37889	44	12/18/2023	12/19/2023	26.00	CLEANING SPLIT	524131 - PROFESSIONAL AND TECH	
HAPPY HOUSE CLEANING SERVI	37889	44	12/18/2023	12/19/2023	39.00	CLEANING SPLIT	524031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	37889	44	12/18/2023	12/19/2023	65.00	CLEANING SPLIT	574031 - PROFESSIONAL AND TECH	
HAPPY HOUSE CLEANING SERVI	37889	44	12/18/2023	12/19/2023	130.00	CLEANING SPLIT	104231 - Court PROFESSIONAL AND	
HAPPY HOUSE CLEANING SERVI	37889	44	12/18/2023	12/19/2023	130.00	CLEANING SPLIT	105431 - Police PROFESSIONAL AND	
HAPPY HOUSE CLEANING SERVI	37889	44	12/18/2023	12/19/2023	130.00	CLEANING SPLIT	514031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	37889	44	12/18/2023	12/19/2023	130.00	CLEANING SPLIT	534031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	37889	44	12/18/2023	12/19/2023	650.00	CLEANING SPLIT	104331 - Admin PROFESSIONAL AND	
					\$1,300.00			
					\$1,300.00			
HEALTH EQUITY	1082401	PR122923-4720	01/04/2024	01/08/2024	795.00	HSA Savings Account	102249 - HEALTH SAVINGS ACCOUN	
HEALTH EQUITY	12262301	PR121523-4720	12/21/2023	12/26/2023	795.00	HSA Savings Account	102249 - HEALTH SAVINGS ACCOUN	
					\$1,590.00			
HINTON BURDICK CPAS & ADVIS	37869	294476	11/30/2023	12/14/2023	192.00	AUDIT SPLIT	106932 - Pool AUDIT	
HINTON BURDICK CPAS & ADVIS	37869	294476	11/30/2023	12/14/2023	192.00	AUDIT SPLIT	107232 - Events AUDIT	
HINTON BURDICK CPAS & ADVIS	37869	294476	11/30/2023	12/14/2023	192.00	AUDIT SPLIT	107532 - Library AUDIT	
HINTON BURDICK CPAS & ADVIS	37869	294476	11/30/2023	12/14/2023	216.00	AUDIT SPLIT	105932 - Visitor AUDIT	
HINTON BURDICK CPAS & ADVIS	37869	294476	11/30/2023	12/14/2023	240.00	AUDIT SPLIT	104232 - Court AUDIT	
HINTON BURDICK CPAS & ADVIS	37869	294476	11/30/2023	12/14/2023	360.00	AUDIT SPLIT	554032 - AUDIT	
HINTON BURDICK CPAS & ADVIS	37869	294476	11/30/2023	12/14/2023	600.00	AUDIT SPLIT	104332 - Admin AUDITING	
HINTON BURDICK CPAS & ADVIS	37869	294476	11/30/2023	12/14/2023	600.00	AUDIT SPLIT	105432 - Police AUDIT	
HINTON BURDICK CPAS & ADVIS	37869	294476	11/30/2023	12/14/2023	720.00	AUDIT SPLIT	574032 - AUDIT	
HINTON BURDICK CPAS & ADVIS	37869	294476	11/30/2023	12/14/2023	1,200.00	AUDIT SPLIT	524032 - AUDIT	
HINTON BURDICK CPAS & ADVIS	37869	294476	11/30/2023	12/14/2023	2,040.00	AUDIT SPLIT	524132 - AUDITING	
HINTON BURDICK CPAS & ADVIS	37869	294476	11/30/2023	12/14/2023	2,040.00	AUDIT SPLIT	514032 - AUDIT	
HINTON BURDICK CPAS & ADVIS	37869	294476	11/30/2023	12/14/2023	4,248.00	AUDIT SPLIT	534032 - AUDIT	
					\$12,000.00			
					\$12,000.00			
HOME DEPOT CREDIT SERVICES	37870	1972060	11/07/2023	12/14/2023	43.72	UNIFORM SPLIT	514047 - UNIFORM ALLOWANCE	
HOME DEPOT CREDIT SERVICES	37870	1972060	11/07/2023	12/14/2023	43.74	UNIFORM SPLIT	524047 - UNIFORM ALLOWANCE	
HOME DEPOT CREDIT SERVICES	37870	1972060	11/07/2023	12/14/2023	43.74	UNIFORM SPLIT	524147 - UNIFORM ALLOWANCE	

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HOME DEPOT CREDIT SERVICES	37870	1972060	11/07/2023	12/14/2023	43.74	UNIFORM SPLIT	574047 - UNIFORM ALLOWANCE	
HOME DEPOT CREDIT SERVICES	37870	3022592	11/15/2023	12/14/2023	498.98	SUPPLIES FOR LIBRARY ROOF REPAIR	447574 - Library Construction	
HOME DEPOT CREDIT SERVICES	37870	3624549	11/05/2023	12/14/2023	285.60	MOISTURE SEALING, SPlicing TAPE, LINERLE	534063 - HYDRO PLANT EQUIPMENT	
HOME DEPOT CREDIT SERVICES	37870	520937	11/08/2023	12/14/2023	395.76	MULTIFACETED CHRISTMAS LIGHTS	104965 - Non-Dep BEAUTIFICATION	
HOME DEPOT CREDIT SERVICES	37870	9024179	11/29/2023	12/14/2023	114.94	LIBRARY - DRYWALL REPAIR SUPPLIES	447574 - Library Construction	
					\$1,470.22			
					\$1,470.22			
HOOVAN NORMA J	37871	RFD 860060004	12/01/2023	12/14/2023	56.30	Deposit Refund: 860060004 - HOOVAN NORMA J	532135 - CUSTOMER DEPOSITS	
HURST STORES, INC	37872	233012	11/08/2023	12/14/2023	14.76	WIRE LCKS	534026 - MAINTENANCE MATERIALS	
INTERMOUNTAIN WORKMED	37873	CC3474395	11/22/2023	12/14/2023	15.00	DRUG SCREEN COLLECTION - EMMILEE ROBE	107531 - Library PROFESSIONAL & T	
IRBY	37890	S013762729.001	12/14/2023	12/19/2023	2,055.00	CRIMPING JAW WITH D3 BG GROOVES	534026 - MAINTENANCE MATERIALS	
					\$2,055.00			
IRON COUNTY CLERK	37874	2023-5	12/07/2023	12/14/2023	6,371.40	PRIMARY AND GENERAL ELECTIONS 2023 - VO	104934 - Non-Dep ELECTION EXPEN	
					\$6,371.40			
J HARLEN CO., INC.	37911	1648139	12/19/2023	01/02/2024	399.96	FIRE RESISTANT CLOTHING - BRAD REMUND	534047 - UNIFORM ALLOWANCE	
J HARLEN CO., INC.	37911	1649324	12/28/2023	01/02/2024	99.99	FIRE RESISTANT CLOTHING - BRAD REMUND	534047 - UNIFORM ALLOWANCE	
J HARLEN CO., INC.	37911	RETURN 163885	10/25/2023	01/02/2024	-479.80	RETURN - FR UNIFORM PIECES	534047 - UNIFORM ALLOWANCE	
					\$20.15			
					\$20.15			
JONES PAINT & GLASS	37912	CCI0094067	12/28/2023	01/02/2024	97.99	RED PAINT FOR DOOR - FIRE HOUSE	105726 - Fire MAINTENANCE MATERI	
LARSEN, ANDREW	37913	RFD 100002079	12/21/2023	01/02/2024	139.92	Deposit Refund: 100002079 - LARSEN, ANDREW	532135 - CUSTOMER DEPOSITS	
					\$139.92			
LEGAL SHIELD - ID SHIELD	37901	PR120123-6739	12/07/2023	12/27/2023	70.00	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
LEGAL SHIELD - ID SHIELD	37901	PR121523-6739	12/21/2023	12/27/2023	70.00	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
LEGAL SHIELD - ID SHIELD	37901	PR123123-6739	12/07/2023	12/27/2023	8.75	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
					\$148.75			
LES OLSON COMPANY	37914	EA1355711	12/20/2023	01/02/2024	50.00	MONTHLY CONTRACT BILLING - LIBRARY	107531 - Library PROFESSIONAL & T	
LINDA SMITH	37915	12212023	12/21/2023	01/02/2024	255.00	REIMBURSEMENT - OASIS SEED COOPERATIVE	107057 - Parks SHADE TREE	
					\$255.00			
LONG TERM DISABILITY PROGRA	37863	PR120123-354	12/07/2023	12/08/2023	317.64	Long Term Disability	102230 - RETIREMENT PAYABLE	
LONG TERM DISABILITY PROGRA	37902	PR121523-354	12/21/2023	12/27/2023	314.54	Long Term Disability	102230 - RETIREMENT PAYABLE	
LONG TERM DISABILITY PROGRA	37926	PR122923-354	01/04/2024	01/08/2024	298.29	Long Term Disability	102230 - RETIREMENT PAYABLE	
					\$930.47			

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PAGE, SILVIA	37875	12062023	12/06/2023	12/14/2023	50.00	JUSTICE COURT INTERPRETER FEE	104245 - JURY WITNESS INTERPRET	
PAGE, SILVIA	37875	12082023	12/08/2023	12/14/2023	50.00	JUSTICE COURT INTERPRETER FEE	104245 - JURY WITNESS INTERPRET	
PAGE, SILVIA	37875	12082023-1	12/08/2023	12/14/2023	50.00	JUSTICE COURT INTERPRETER FEE	104245 - JURY WITNESS INTERPRET	
					\$150.00			
					\$500.00			
PAROWAN CAFE	37876	12082023	12/08/2023	12/14/2023	500.00	FOOD FOR EMPLOYEE CHRISTMAS PARTY	107268 - Events SPECIAL CELEBRATI	
PAROWAN TREASURER	37877	10000011302023	11/30/2023	12/14/2023	4,652.79	300 EAST WELL	514027 - UTILITIES	
PAROWAN TREASURER	37877	10000041130202	11/30/2023	12/14/2023	50.39	UTILITY SPLIT	105827 - P&Z UTILITIES	
PAROWAN TREASURER	37877	10000041130202	11/30/2023	12/14/2023	58.79	UTILITY SPLIT	104227 - Court UTILITIES	
PAROWAN TREASURER	37877	10000041130202	11/30/2023	12/14/2023	58.79	UTILITY SPLIT	105427 - Police UTILITIES	
PAROWAN TREASURER	37877	10000041130202	11/30/2023	12/14/2023	70.04	UTILITY SPLIT	524127 - UTILITIES	
PAROWAN TREASURER	37877	10000041130202	11/30/2023	12/14/2023	70.05	UTILITY SPLIT	524027 - UTILITIES	
PAROWAN TREASURER	37877	10000041130202	11/30/2023	12/14/2023	139.92	UTILITY SPLIT	574027 - UTILITIES	
PAROWAN TREASURER	37877	10000041130202	11/30/2023	12/14/2023	195.93	UTILITY SPLIT	514027 - UTILITIES	
PAROWAN TREASURER	37877	10000041130202	11/30/2023	12/14/2023	195.93	UTILITY SPLIT	534027 - UTILITIES	
PAROWAN TREASURER	37877	1000011302023	11/30/2023	12/14/2023	25.69	4BAY PI METER/GATE CONTROL HOUSE	574027 - UTILITIES	
PAROWAN TREASURER	37877	100011302023	11/30/2023	12/14/2023	109.64	CITY PARK RESTROOMS	107027 - Parks UTILITIES	
PAROWAN TREASURER	37877	122011302023	11/30/2023	12/14/2023	113.05	HERITAGE PARK	107027 - Parks UTILITIES	
PAROWAN TREASURER	37877	318311302023	11/30/2023	12/14/2023	222.87	FIRE DEPARTMENT	105727 - Fire UTILITIES	
PAROWAN TREASURER	37877	318411302023	11/30/2023	12/14/2023	43.42	PIONEER INDUSTRIAL PARK	108527 - Airport UTILITIES	
PAROWAN TREASURER	37877	410411302023	11/30/2023	12/14/2023	175.72	RESTROOMS	108527 - Airport UTILITIES	
PAROWAN TREASURER	37877	4105011302023	11/30/2023	12/14/2023	37.38	AIRPORT RUNWAY LIGHTS AND POWER GATE	108527 - Airport UTILITIES	
PAROWAN TREASURER	37877	410511302023	11/30/2023	12/14/2023	233.78	DOG POUND	105527 - Animal UTILITIES	
PAROWAN TREASURER	37877	410511302023	11/30/2023	12/14/2023	807.40	AIRPORT MAIN HANGAR	108527 - Airport UTILITIES	
PAROWAN TREASURER	37877	410611302023	11/30/2023	12/14/2023	141.84	AIRPORT HOUSE	108527 - Airport UTILITIES	
PAROWAN TREASURER	37877	411711302023	11/30/2023	12/14/2023	19.01	405 N MAIN	514027 - UTILITIES	
PAROWAN TREASURER	37877	411711302023	11/30/2023	12/14/2023	10.47	Shop Utility Split	107027 - Parks UTILITIES	
PAROWAN TREASURER	37877	411711302023	11/30/2023	12/14/2023	20.94	Shop Utility Split	524027 - UTILITIES	
PAROWAN TREASURER	37877	411711302023	11/30/2023	12/14/2023	20.94	Shop Utility Split	524127 - UTILITIES	
PAROWAN TREASURER	37877	411711302023	11/30/2023	12/14/2023	31.41	Shop Utility Split	106127 - Class C UTILITIES	
PAROWAN TREASURER	37877	411711302023	11/30/2023	12/14/2023	41.89	Shop Utility Split	514027 - UTILITIES	
PAROWAN TREASURER	37877	411711302023	11/30/2023	12/14/2023	41.89	Shop Utility Split	534027 - UTILITIES	
PAROWAN TREASURER	37877	411711302023	11/30/2023	12/14/2023	41.89	Shop Utility Split	574027 - UTILITIES	
PAROWAN TREASURER	37877	411751302023	11/30/2023	12/14/2023	42.80	405 NORTH MAIN SCADA METER WATER SHOP	514027 - UTILITIES	
PAROWAN TREASURER	37877	41181130203	11/30/2023	12/14/2023	10.45	Shop Utility Split	107027 - Parks UTILITIES	
PAROWAN TREASURER	37877	41181130203	11/30/2023	12/14/2023	20.90	Shop Utility Split	524027 - UTILITIES	
PAROWAN TREASURER	37877	41181130203	11/30/2023	12/14/2023	20.90	Shop Utility Split	524127 - UTILITIES	
PAROWAN TREASURER	37877	41181130203	11/30/2023	12/14/2023	31.35	Shop Utility Split	106127 - Class C UTILITIES	
PAROWAN TREASURER	37877	41181130203	11/30/2023	12/14/2023	41.80	Shop Utility Split	514027 - UTILITIES	
PAROWAN TREASURER	37877	41181130203	11/30/2023	12/14/2023	41.80	Shop Utility Split	534027 - UTILITIES	
PAROWAN TREASURER	37877	41971130203	11/30/2023	12/14/2023	41.80	Shop Utility Split	574027 - UTILITIES	
PAROWAN TREASURER	37877	41981130203	11/30/2023	12/14/2023	238.58	VISITOR CENTER	105927 - Visitor UTILITIES	
PAROWAN TREASURER	37877	421011302023	11/30/2023	12/14/2023	447.15	THEATER	107527 - Library UTILITIES	
PAROWAN TREASURER	37877	422611302023	11/30/2023	12/14/2023	189.96	THEATER	107327 - Theater UTILITIES	
PAROWAN TREASURER	37877	423011302023	11/30/2023	12/14/2023	118.99	DUP - OLD ROCK CHURCH	104927 - Non-Dep UTILITIES	
PAROWAN TREASURER	37877	6100011302023	11/30/2023	12/14/2023	98.89	JESSE SMITH HOME	104927 - Non-Dep UTILITIES	
PAROWAN TREASURER	37877	610011302023	11/30/2023	12/14/2023	100.60	LIONS PARK PAVILLION	107027 - Parks UTILITIES	
PAROWAN TREASURER	37877	610011302023	11/30/2023	12/14/2023	102.83	SWIMMING POOL	106927 - Pool UTILITIES	
PAROWAN TREASURER	37877	614911302023	11/30/2023	12/14/2023	85.61	CEMETERY WATER	108027 - Cemetery UTILITIES	
PAROWAN TREASURER	37877	615411302023	11/30/2023	12/14/2023	109.57	MAIN CANYON WELL	514027 - UTILITIES	
PAROWAN TREASURER	37877	618911302023	11/30/2023	12/14/2023	48.19	CITY CHLORINATOR	574027 - UTILITIES	
PAROWAN TREASURER	37877	6189711302023	11/30/2023	12/14/2023	116.20	SOCCER FIELD RESTROOMS	107027 - Parks UTILITIES	
PAROWAN TREASURER	37877	61897311302023	11/30/2023	12/14/2023	76.75	BBALL FIELDS	107027 - Parks UTILITIES	
PAROWAN TREASURER	37877	61897311302023	11/30/2023	12/14/2023	62.52	BBALL CONCESSIONS	107027 - Parks UTILITIES	

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PAROWAN TREASURER	37877	620011302023	11/30/2023	12/14/2023	35.93	RACE TRACK WELL	574027 - UTILITIES	
PAROWAN TREASURER	37877	751311302023	11/30/2023	12/14/2023	85.09	MEEKS POND	107027 - Parks UTILITIES	
PAROWAN TREASURER	37877	751811302023	11/30/2023	12/14/2023	17.97	POWER PLANT	534027 - UTILITIES	
PAROWAN TREASURER	37877	760411302023	11/30/2023	12/14/2023	17.97	PI 100 S & MAIN	107027 - Parks UTILITIES	
PAROWAN TREASURER	37877	R.L 11302023	11/30/2023	12/14/2023	55.47	UTILITY PAYMENT - DEC 2023	524127 - UTILITIES	
					\$9,891.73			
					\$9,891.73			
PUBLIC EMPLOYEES HEALTH PR	37916	0124037461	12/20/2023	01/02/2024	34,177.61	DECEMBER 2023 HEALTH COVERAGE/DENTAL	102250 - HEALTH INSURANCE PAYA	
					\$34,177.61			
RHINEHART OIL CO., LLC	37878	IN-819383-23	12/06/2023	12/14/2023	22.93	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
RHINEHART OIL CO., LLC	37878	IN-819383-23	12/06/2023	12/14/2023	22.93	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
RHINEHART OIL CO., LLC	37878	IN-819383-23	12/06/2023	12/14/2023	22.93	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
RHINEHART OIL CO., LLC	37878	IN-819383-23	12/06/2023	12/14/2023	22.93	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
RHINEHART OIL CO., LLC	37878	IN-819383-23	12/06/2023	12/14/2023	22.95	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
RHINEHART OIL CO., LLC	37878	IN-819383-23	12/06/2023	12/14/2023	22.95	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
					\$137.66			
					\$137.66			
RIVERSIDE, INC.	37891	11222023	11/22/2023	12/19/2023	163,423.59	RED CREEK HYDRO REPAIR PROJECT	531641 - Electric Plant in Service	
					\$163,423.59			
ROCKY MOUNTAIN POWER	37917	8001412132023	12/13/2023	01/02/2024	423.72	2600 N 2600 W	524127 - UTILITIES	
ROCKY MOUNTAIN POWER	37917	800312132023	12/13/2023	01/02/2024	53.28	2650 W 2600 N	524127 - UTILITIES	
					\$477.00			
					\$477.00			
ROSENBERG ASSOCIATES	37879	31720	11/13/2023	12/14/2023	492.50	FALCON RIDGE 400 NORTH PLAN REVIEW - PR	105831 - P&Z PROFESSIONAL AND T	
ROSENBERG ASSOCIATES	37918	31926	12/11/2023	01/02/2024	67.50	PROF. SERVICES FOR NOVEMBER 2023 - PARO	105831 - P&Z PROFESSIONAL AND T	
ROSENBERG ASSOCIATES	37918	31926	12/11/2023	01/02/2024	532.50	PROF. SERVICES FOR NOVEMBER 2023 - TERRI	105831 - P&Z PROFESSIONAL AND T	
					\$600.00			
					\$1,092.50			
SCHOLZEN PRODUCTS	37919	6786199-00	12/11/2023	01/02/2024	71.80	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37919	6786199-00	12/11/2023	01/02/2024	71.80	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	37919	6786199-00	12/11/2023	01/02/2024	71.80	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37919	6786199-00	12/11/2023	01/02/2024	71.80	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37919	6786199-00	12/11/2023	01/02/2024	71.80	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	37919	6791053-00	12/11/2023	01/02/2024	306.54	COPPER SETTERS W/DUAL CHECK, GRIP CORP	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37919	6792243-00	12/11/2023	01/02/2024	3,599.28	FLG FIRE HYDRANT 4' TRENCH, FLANGED RED	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37919	6793429-00	12/11/2023	01/02/2024	439.18	SADDLE FLEX W/YE W/CLAMPS, EXTRA S-S STR	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37919	6794018-00	12/18/2023	01/02/2024	369.53	BLIND FLANGE, TAPT FLG, BUSHING GALV, BOL	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37919	HR03045257	12/15/2023	01/02/2024	6.40	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	37919	HR03045257	12/15/2023	01/02/2024	6.40	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37919	HR03045257	12/15/2023	01/02/2024	6.40	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37919	HR03045257	12/15/2023	01/02/2024	6.40	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37919	HR03045257	12/15/2023	01/02/2024	6.40	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37919	HR03045257	12/15/2023	01/02/2024	6.40	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	37919	HR03045257	12/15/2023	01/02/2024	48.00	CYLINDER RENTAL INVOICE - SEWER TREATME	524126 - MAINTENANCE MATERIALS	
					\$5,159.93			
					\$5,159.93			
SCOTT M. BURNS	37920	DEC 2023	12/31/2023	01/02/2024	18.75	LEGAL SERVICES SPLIT	104231 - Court PROFESSIONAL AND	

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SCOTT M. BURNS	37920	DEC 2023	12/31/2023	01/02/2024	18.75	LEGAL SERVICES SPLIT	105731 - Fire PROFESSIONAL AND T	
SCOTT M. BURNS	37920	DEC 2023	12/31/2023	01/02/2024	18.75	LEGAL SERVICES SPLIT	105831 - P&Z PROFESSIONAL AND T	
SCOTT M. BURNS	37920	DEC 2023	12/31/2023	01/02/2024	37.50	LEGAL SERVICES SPLIT	108031 - Cemetery PROFESSIONAL &	
SCOTT M. BURNS	37920	DEC 2023	12/31/2023	01/02/2024	93.75	LEGAL SERVICES SPLIT	105431 - Police PROFESSIONAL AND	
SCOTT M. BURNS	37920	DEC 2023	12/31/2023	01/02/2024	125.00	LEGAL SERVICES SPLIT	554031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	37920	DEC 2023	12/31/2023	01/02/2024	187.50	LEGAL SERVICES SPLIT	104331 - Admin PROFESSIONAL AND	
SCOTT M. BURNS	37920	DEC 2023	12/31/2023	01/02/2024	250.00	LEGAL SERVICES SPLIT	524031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	37920	DEC 2023	12/31/2023	01/02/2024	250.00	LEGAL SERVICES SPLIT	524131 - PROFESSIONAL AND TECH	
SCOTT M. BURNS	37920	DEC 2023	12/31/2023	01/02/2024	250.00	LEGAL SERVICES SPLIT	574031 - PROFESSIONAL AND TECH	
SCOTT M. BURNS	37920	DEC 2023	12/31/2023	01/02/2024	500.00	LEGAL SERVICES SPLIT	514031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	37920	DEC 2023	12/31/2023	01/02/2024	750.00	LEGAL SERVICES SPLIT	534031 - PROFESSIONAL & TECHNIC	
					\$2,500.00			
SHRED ST. GEORGE	37921	63592122723	12/27/2023	01/02/2024	69.95	DOCUMENT SHREDDING	104326 - Admin MAINTENANCE MATE	
					\$69.95			
SOUTH CENTRAL COMMUNICATI	37880	12012023	12/01/2023	12/14/2023	13.57	TELEPHONE SPLIT	105728 - Fire TELEPHONE	
SOUTH CENTRAL COMMUNICATI	37880	12012023	12/01/2023	12/14/2023	27.15	TELEPHONE SPLIT	105828 - P&Z TELEPHONE	
SOUTH CENTRAL COMMUNICATI	37880	12012023	12/01/2023	12/14/2023	27.15	TELEPHONE SPLIT	108028 - Cemetery TELEPHONE	
SOUTH CENTRAL COMMUNICATI	37880	12012023	12/01/2023	12/14/2023	40.72	TELEPHONE SPLIT	104228 - Court TELEPHONE	
SOUTH CENTRAL COMMUNICATI	37880	12012023	12/01/2023	12/14/2023	67.87	TELEPHONE SPLIT	104128 - Leg TELEPHONE	
SOUTH CENTRAL COMMUNICATI	37880	12012023	12/01/2023	12/14/2023	67.87	TELEPHONE SPLIT	105928 - Visitor TELEPHONE	
SOUTH CENTRAL COMMUNICATI	37880	12012023	12/01/2023	12/14/2023	101.80	TELEPHONE SPLIT	574028 - TELEPHONE	
SOUTH CENTRAL COMMUNICATI	37880	12012023	12/01/2023	12/14/2023	101.80	TELEPHONE SPLIT	524028 - TELEPHONE	
SOUTH CENTRAL COMMUNICATI	37880	12012023	12/01/2023	12/14/2023	135.72	TELEPHONE SPLIT	524128 - TELEPHONE	
SOUTH CENTRAL COMMUNICATI	37880	12012023	12/01/2023	12/14/2023	135.74	TELEPHONE SPLIT	104328 - Admin TELEPHONE	
SOUTH CENTRAL COMMUNICATI	37880	12012023	12/01/2023	12/14/2023	217.18	TELEPHONE SPLIT	105428 - Police TELEPHONE	
SOUTH CENTRAL COMMUNICATI	37880	12012023	12/01/2023	12/14/2023	352.91	TELEPHONE SPLIT	514028 - TELEPHONE	
					\$1,357.35			
					\$1,357.35			
SOUTHERN UTAH UNIVERSITY	37881	WL-1875	12/11/2023	12/14/2023	66.00	WATER LAB - K2023 02582-2584	514031 - PROFESSIONAL & TECHNIC	
SOUTHERN UTAH UNIVERSITY	37922	WL-1940	12/27/2023	01/02/2024	66.00	WATER LAB K2023 02748-2750	514031 - PROFESSIONAL & TECHNIC	
					\$132.00			
STATE BANK OF SOUTHERN UTA	1042401	PR122923-424	01/04/2024	01/04/2024	1,941.12	Medicare Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	1042401	PR122923-424	01/04/2024	01/04/2024	4,055.42	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE BANK OF SOUTHERN UTA	1042401	PR122923-424	01/04/2024	01/04/2024	8,300.12	Social Security Tax	102221 - FICA PAYABLE	
					\$14,296.66			
STATE BANK OF SOUTHERN UTA	12212301	PR121523-424	12/21/2023	12/21/2023	2,165.66	Medicare Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	12212301	PR121523-424	12/21/2023	12/21/2023	4,636.44	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE BANK OF SOUTHERN UTA	12212301	PR121523-424	12/21/2023	12/21/2023	9,259.54	Social Security Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	12212301	PR123123-424	12/21/2023	12/21/2023	28.44	Medicare Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	12212301	PR123123-424	12/21/2023	12/21/2023	120.96	Social Security Tax	102221 - FICA PAYABLE	
					\$16,211.04			
STATE BANK OF SOUTHERN UTA	37892	038511272023	11/27/2023	12/19/2023	168.95	AMAZON - VACUUM FOR LIBRARY	107526 - Library MAINTENANCE MAT	
STATE BANK OF SOUTHERN UTA	37892	160811272023	11/27/2023	12/19/2023	82.50	JW PEPPER - MUSIC FOR SPRING CONCERT	104961 - Non-Dep SUNDRY	
STATE BANK OF SOUTHERN UTA	37892	160811272023	11/27/2023	12/19/2023	154.99	JW PEPPER - MUSIC FOR SPRING CONCERT	104961 - Non-Dep SUNDRY	
STATE BANK OF SOUTHERN UTA	37892	389311272023	11/27/2023	12/19/2023	11.64	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
STATE BANK OF SOUTHERN UTA	37892	389311272023	11/27/2023	12/19/2023	11.64	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
STATE BANK OF SOUTHERN UTA	37892	389311272023	11/27/2023	12/19/2023	11.64	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
STATE BANK OF SOUTHERN UTA	37892	389311272023	11/27/2023	12/19/2023	11.64	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	

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All Bank Accounts - 12/08/2023 to 01/08/2024

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
STATE BANK OF SOUTHERN UTA	37892	389311272023	11/27/2023	12/19/2023	11.64	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
STATE BANK OF SOUTHERN UTA	37892	537611272023	11/27/2023	12/19/2023	27.43	QUALITY INNS, MURRY UT - FIT TRAINING - RO	101579 - ROOM TAX PAYABLE	
STATE BANK OF SOUTHERN UTA	37892	537611272023	11/27/2023	12/19/2023	155.81	QUALITY INNS, MURRY UT - FIT TRAINING - RO	105423 - Police TRAVEL, MEALS AND	
STATE BANK OF SOUTHERN UTA	37892	584911272023	11/27/2023	12/19/2023	4.99	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
STATE BANK OF SOUTHERN UTA	37892	584911272023	11/27/2023	12/19/2023	5.00	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
STATE BANK OF SOUTHERN UTA	37892	584911272023	11/27/2023	12/19/2023	5.00	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
STATE BANK OF SOUTHERN UTA	37892	584911272023	11/27/2023	12/19/2023	5.00	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
STATE BANK OF SOUTHERN UTA	37892	584911272023	11/27/2023	12/19/2023	5.00	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
STATE BANK OF SOUTHERN UTA	37892	647311272023	11/27/2023	12/19/2023	3.60	SLC PARKING STATIONS - UCMA TRIP	104323 - Admin TRAVEL, MEALS AND	
STATE BANK OF SOUTHERN UTA	37892	647311272023	11/27/2023	12/19/2023	15.00	TRAVELURO HOTEL RES - SLC MARRIOTT - UAM	101579 - ROOM TAX PAYABLE	
STATE BANK OF SOUTHERN UTA	37892	647311272023	11/27/2023	12/19/2023	16.55	LIN'S SUPERMARKET - FOOD FOR STAFF MEETI	104323 - Admin TRAVEL, MEALS AND	
STATE BANK OF SOUTHERN UTA	37892	647311272023	11/27/2023	12/19/2023	21.26	ADOBE - MONTHLY SUBSCRIPTION FEE	104321 - Admin SUBSCRIPTIONS AN	
STATE BANK OF SOUTHERN UTA	37892	647311272023	11/27/2023	12/19/2023	97.00	TRAVELURO HOTEL RES - SLC MARRIOTT - UAM	534023 - TRAVEL, MEALS AND LODG	
STATE BANK OF SOUTHERN UTA	37892	673911272023	11/27/2023	12/19/2023	56.95	AMAZON - PLASTIC CHAIR FLOOR MAT	105926 - Visitor MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	37892	673911272023	11/27/2023	12/19/2023	138.36	WALMART - CHRISTMAS IN THE COUNTRY SUP	107255 - Events CHRISTMAS IN THE	
STATE BANK OF SOUTHERN UTA	37892	673911272023	11/27/2023	12/19/2023	189.00	WALMART - VACUUM - VISITOR CENTER	105929 - Visitor SOUVENIR SHOP SU	
STATE BANK OF SOUTHERN UTA	37892	673911272023	11/27/2023	12/19/2023	201.68	TOPLINE PRODUCTS - SOUVENIR SHOP	105929 - Visitor SOUVENIR SHOP SU	
STATE BANK OF SOUTHERN UTA	37892	673911272023	11/27/2023	12/19/2023	211.91	WALMART - VETERAN'S DAY LUNCHEON	107268 - Events SPECIAL CELEBRATI	
STATE BANK OF SOUTHERN UTA	37892	691211272023	11/27/2023	12/19/2023	542.67	ROYAL HANDICRAFTS - SOUVENIR SHOP	105929 - Visitor SOUVENIR SHOP SU	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	115.47	LA VILLA FINE FOOD MEXICAN RESTAURANT -L	534023 - TRAVEL, MEALS AND LODG	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	11.72	AMAZON - PENS	104224 - Court OFFICE SUPPLIES AN	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	11.99	AMAZON - BRIGHT COLOR PAPER	105424 - Police OFFICE SUPPLIES A	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	13.51	QUALITY INNS - MURRAY UT - FIT TRAINING - KA	101579 - ROOM TAX PAYABLE	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	15.72	AMAZON - MONTHLY PLANNER	104224 - Court OFFICE SUPPLIES AN	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	17.90	AMAZON PRIME CHARGE - SPLIT	104221 - Court SUBSCRIPTIONS AND	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	17.90	AMAZON PRIME CHARGE - SPLIT	104321 - Admin SUBSCRIPTIONS AN	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	17.90	AMAZON PRIME CHARGE - SPLIT	105421 - Police SUBSCRIPTIONS AN	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	17.90	AMAZON PRIME CHARGE - SPLIT	105926 - Visitor MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	17.90	AMAZON PRIME CHARGE - SPLIT	106126 - Class C MAINTENANCE, MA	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	17.90	AMAZON PRIME CHARGE - SPLIT	107531 - Library PROFESSIONAL & T	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	17.90	AMAZON PRIME CHARGE - SPLIT	514021 - SUBSCRIPTIONS AND MEM	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	17.90	AMAZON PRIME CHARGE - SPLIT	524021 - SUBSCRIPTIONS AND MEM	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	17.90	AMAZON PRIME CHARGE - SPLIT	524121 - SUBSCRIPTIONS AND MEM	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	17.90	AMAZON PRIME CHARGE - SPLIT	534021 - SUBSCRIPTIONS AND MEM	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	22.99	AMAZON - BATTERIES - CITY OFFICE	104326 - Admin MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	34.19	AMAZON - LABELS, PAPERCLIPS	104324 - Admin OFFICE SUPPLIES A	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	38.89	AMAZON - POST IT NOTES - CITY OFFICE	104324 - Admin OFFICE SUPPLIES A	
STATE BANK OF SOUTHERN UTA	37892	74611272023	11/27/2023	12/19/2023	76.37	QUALITY INNS - MURRAY UT - FIT TRAINING - KA	105423 - Police TRAVEL, MEALS AND	
					\$2,686.40			
					\$33,194.10			
SUNRISE ENGINEERING, INC	37882	0136765	12/04/2023	12/14/2023	124.35	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
SUNRISE ENGINEERING, INC	37882	0136765	12/04/2023	12/14/2023	124.35	PUBLIC WORKS SPLIT	514026 - Class C MAINTENANCE, MA	
SUNRISE ENGINEERING, INC	37882	0136765	12/04/2023	12/14/2023	124.35	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
SUNRISE ENGINEERING, INC	37882	0136765	12/04/2023	12/14/2023	124.35	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
					\$621.75			
					\$621.75			
THE UTAH 1033 FOUNDATION	37903	PR121523-6866	12/21/2023	12/27/2023	40.00	UTAH 1033 CONTRIBUTION	102245 - MISC/PAYROLL PAYABLE	
TINKS SUPERIOR AUTO PARTS	37883	534058	12/05/2023	12/14/2023	2.73	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37883	534058	12/05/2023	12/14/2023	2.75	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	37883	534058	12/05/2023	12/14/2023	2.75	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37883	534058	12/05/2023	12/14/2023	2.75	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	

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All Bank Accounts - 12/08/2023 to 01/08/2024**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
TINKS SUPERIOR AUTO PARTS	37883	534058	12/05/2023	12/14/2023	2.75	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37883	534058	12/05/2023	12/14/2023	2.75	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	37883	534060	12/05/2023	12/14/2023	2.59	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37883	534060	12/05/2023	12/14/2023	2.60	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37883	534060	12/05/2023	12/14/2023	2.60	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	37883	534060	12/05/2023	12/14/2023	2.60	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37883	534060	12/05/2023	12/14/2023	2.60	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	37883	534457	12/13/2023	12/14/2023	145.91	SOCKET ADAPTER SET, 6 INCH BLADE PACK, 9 I	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37883	779816	12/12/2023	12/14/2023	135.92	2014 FORD F150 1/2 TON PICKUP - RADIATOR H	108526 - Airport MAINTENANCE MATE	
TINKS SUPERIOR AUTO PARTS	37883	CREDIT 534458	12/13/2023	12/14/2023	-93.94	CREDIT - RETURN - SOCKET ADAPTER SET, 6 IN	514026 - MAINTENANCE MATERIALS	
					\$217.36			
TINKS SUPERIOR AUTO PARTS	37893	534545	12/14/2023	12/19/2023	55.98	PREMIUM WIPER BLADES - OFFICE CAR	104325 - Admin REPAIRS TO EQUIPM	
TINKS SUPERIOR AUTO PARTS	37893	534546	12/14/2023	12/19/2023	62.47	AIR FRESHENER, WIPER BLADES	107026 - Parks MAINTENANCE MATE	
TINKS SUPERIOR AUTO PARTS	37893	534547	12/14/2023	12/19/2023	1.66	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	37893	534547	12/14/2023	12/19/2023	1.66	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37893	534547	12/14/2023	12/19/2023	1.66	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37893	534547	12/14/2023	12/19/2023	1.66	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	37893	534547	12/14/2023	12/19/2023	1.67	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
					\$128.43			
TINKS SUPERIOR AUTO PARTS	37923	534772	12/19/2023	01/02/2024	47.99	SEAT COVERS	107026 - Parks MAINTENANCE MATE	
TINKS SUPERIOR AUTO PARTS	37923	535181	12/28/2023	01/02/2024	43.97	BATTERIES, NUT DRIVER SET, SOCKET ADAPTE	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37923	CREDIT 534771	12/19/2023	01/02/2024	-10.00	CREDIT - WIPER BLADES	107026 - Parks MAINTENANCE MATE	
					\$81.96			
					\$427.75			
TNT LANDSCAPING & EXCAVATIO	37894	12182023	12/18/2023	12/19/2023	1,150.00	HYDRANT METER DEPOSIT BALANCE REFUND.	513820 - LEASE AND RENTALS	
					\$1,150.00			
TYTAN SECURITY	37884	R72741	11/28/2023	12/14/2023	200.00	ALARM MONITORING/FIRE MONITORING 12/1/2	104231 - Court PROFESSIONAL AND	
TYTAN SECURITY	37884	R72741	11/28/2023	12/14/2023	200.00	ALARM MONITORING/FIRE MONITORING 12/1/2	104331 - Admin PROFESSIONAL AND	
TYTAN SECURITY	37884	R72741	11/28/2023	12/14/2023	200.00	ALARM MONITORING/FIRE MONITORING 12/1/2	105431 - Police PROFESSIONAL AND	
					\$600.00			
					\$600.00			
UAMPS	37925	12202023	12/20/2023	01/04/2024	118,856.42	NOVEMBER 2023 POWER PURCHASE	534050 - POWER PURCHASE	
					\$118,856.42			
UTAH DEPARTMENT OF GOVERN	37895	10 - 2013 Parity	12/19/2023	12/19/2023	17,154.40	Interest - 2013 Parity Water Revenue	514059 - INTEREST EXPENSE	
UTAH DEPARTMENT OF GOVERN	37895	10 - 2013 Parity	12/19/2023	12/19/2023	18,000.00	Principal - 2013 Parity Water Revenue	512520.2 - 2013 Parity Water Revenue	
UTAH DEPARTMENT OF GOVERN	37895	13 - 2010 B Sewe	12/19/2023	12/19/2023	6,240.00	Principal - 2010 B Sewer Revenue (Collection)	522530.2 - 2010B Sewer Revenue repa	
UTAH DEPARTMENT OF GOVERN	37895	13 - 2010 B Sewe	12/19/2023	12/19/2023	19,760.00	Principal - 2010 B Sewer Revenue (Treatment)	522524.2 - 2010 DEQ SW LAGOON re	
UTAH DEPARTMENT OF GOVERN	37895	18 - 2005 Sewer	12/19/2023	12/19/2023	19,223.00	Interest - 2005 Sewer Revenue	524059 - INTEREST EXPENSE	
UTAH DEPARTMENT OF GOVERN	37895	18 - 2005 Sewer	12/19/2023	12/19/2023	229,000.00	Principal - 2005 Sewer Revenue	522510.2 - 2005 Sewer Lagoons repaid	
UTAH DEPARTMENT OF GOVERN	37895	18-2005 ADJUST	12/19/2023	12/19/2023	-0.51	ADJUSTED PAYMENT FOR SEWER BOND SERI	524059 - INTEREST EXPENSE	
					\$309,376.89			
					\$309,376.89			
UTAH LTAP CENTER	37924	00-7771	12/18/2023	01/02/2024	97.50	ATSSA FLAGGER CERTIFICATION - 12/14/2023 -	106133 - Class C EDUCATION AND T	
UTAH LTAP CENTER	37924	00-7771	12/18/2023	01/02/2024	97.50	ATSSA FLAGGER CERTIFICATION - 12/14/2023 -	514033 - EDUCATION AND TRAINING	
UTAH LTAP CENTER	37924	00-7771	12/18/2023	01/02/2024	97.50	ATSSA FLAGGER CERTIFICATION - 12/14/2023 -	524033 - EDUCATION AND TRAINING	
UTAH LTAP CENTER	37924	00-7771	12/18/2023	01/02/2024	97.50	ATSSA FLAGGER CERTIFICATION - 12/14/2023 -	524133 - EDUCATION AND TRAINING	
					\$390.00			
					\$390.00			

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All Bank Accounts - 12/08/2023 to 01/08/2024

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
UTAH RETIREMENT SYSTEMS	1082402	PR122923-487	01/04/2024	01/08/2024	732.00	Roth IRA	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	1082402	PR122923-487	01/04/2024	01/08/2024	1,441.26	401k Loan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	1082402	PR122923-487	01/04/2024	01/08/2024	2,317.88	457 Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	1082402	PR122923-487	01/04/2024	01/08/2024	3,287.79	401k Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	1082402	PR122923-487	01/04/2024	01/08/2024	12,297.82	State Retirement	102230 - RETIREMENT PAYABLE	
					<u>\$20,076.75</u>			
UTAH RETIREMENT SYSTEMS	12262302	PR121523-487	12/21/2023	12/26/2023	693.00	Roth IRA	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	12262302	PR121523-487	12/21/2023	12/26/2023	1,441.26	401k Loan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	12262302	PR121523-487	12/21/2023	12/26/2023	2,271.17	457 Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	12262302	PR121523-487	12/21/2023	12/26/2023	3,715.36	401k Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	12262302	PR121523-487	12/21/2023	12/26/2023	13,188.72	State Retirement	102230 - RETIREMENT PAYABLE	
					<u>\$21,309.51</u>			
					<u>\$41,386.26</u>			
UTAH STATE TAX COMMISSION	37904	PR120123-490	12/07/2023	12/27/2023	2,887.81	State Income Tax	102223 - STATE WITHHOLDING PAYA	
UTAH STATE TAX COMMISSION	37904	PR121523-490	12/21/2023	12/27/2023	2,927.83	State Income Tax	102223 - STATE WITHHOLDING PAYA	
UTAH STATE TAX COMMISSION	37904	PR123123-490	12/07/2023	12/27/2023	109.47	State Income Tax	102223 - STATE WITHHOLDING PAYA	
					<u>\$5,925.11</u>			
					<u>\$5,925.11</u>			
WHEELER MACHINERY CO.	37885	RS0000254266	12/06/2023	12/14/2023	11,640.00	EQUIPMENT RENTAL - CATERPILLAR MODEL 32	106157 - Class C EQUIPMENT RENTA	
WHEELER MACHINERY CO.	37896	SS0000466176	12/15/2023	12/19/2023	1,082.83	REPAIRS TO CAT MODEL 926M	106125 - Class C REPAIR TO EQUIPM	
					<u>\$12,722.83</u>			
ZIONS FIRST NATIONAL BANK	37897	6926637A 12072	12/07/2023	12/19/2023	1,965.00	MONTHLY RESERVE REQUIREMENT - DECEMB	531581 - Zions Clearing	
					<u>\$1,965.00</u>			
					<u>\$787,259.19</u>			

Parowan City
Standard Financial Report
10 General Fund - 12/01/2023 to 12/31/2023
50.00% 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	(310,639.74)	10,946.21	(798,332.91)
1121 PTIF 1761 Combined Accounts	639,465.88	645,960.67	1,806,978.29
1122 PTIF 2149 CLASS C ROAD	265,605.62	35,995.41	397,175.32
1124 PTIF 4963 Police Impact	479.80	0.00	488.48
1125 PTIF 4964 Fire Impact	597.83	0.00	0.00
1127 PTIF 4966 Parks Impact	186,272.25	0.00	0.00
1135 PTIF 8367 City Office	83,719.47	0.00	85,619.11
1160 Xpress Bill Pay	21,581.93	4,732.23	21,917.18
1171 Petty Cash	622.45	0.00	622.45
1175 Undeposited receipts	0.00	172.50	993.02
1191.1 Restricted cash	64,718.28	0.00	64,718.28
1191.2 Restricted cash offset	(64,718.28)	0.00	(64,718.28)
Total Cash and cash equivalents	<u>887,705.49</u>	<u>697,807.02</u>	<u>1,515,460.94</u>
Total Cash and cash equivalents	<u>887,705.49</u>	<u>697,807.02</u>	<u>1,515,460.94</u>
Receivables			
1311 ACCOUNTS RECEIVABLE	13,953.15	1,825.90	17,085.97
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	<u>1,123,353.67</u>	<u>1,825.90</u>	<u>1,126,486.49</u>
Other current assets			
1579 ROOM TAX PAYABLE	4,937.97	0.00	5,511.13
1590 GYM MEMBERSHIP	4,407.44	0.00	4,407.44
Total Other current assets	<u>9,345.41</u>	<u>0.00</u>	<u>9,918.57</u>
Total Current Assets	<u>2,020,404.57</u>	<u>699,632.92</u>	<u>2,651,866.00</u>
Total Assets:	<u>2,020,404.57</u>	<u>699,632.92</u>	<u>2,651,866.00</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(48,815.62)	(2,914.51)	(44,755.16)
2135 FAIRGRDS/PARKS CLEANING DEPOSIT	(2,775.00)	0.00	(2,775.00)
2138 SALES TAX PAYABLE	4,708.91	(108.48)	4,230.18
Total Current liabilities	<u>(46,881.71)</u>	<u>(3,022.99)</u>	<u>(43,299.98)</u>
Payroll liabilities			
2150 WAGES PAYABLE	(56,676.10)	(51,427.24)	(51,427.24)
2151 COMPENSATED ABSENCES PAYABLE	(49,567.78)	0.00	(49,567.78)
2152 PAYROLL LIABILITY CLEARING	(42,097.33)	(38,394.43)	(38,394.43)
2223 STATE WITHHOLDING PAYABLE	(5,712.94)	0.00	0.00
2245 MISC/PAYROLL PAYABLE	(105.00)	(200.00)	(600.00)
2250 HEALTH INSURANCE PAYABLE	0.00	1.19	2,122.11
2252 COLONIAL INSURANCE PAYABLE	0.00	(0.01)	283.63
2253 AMERICAN FAMILY LIFE INS. PAYA	(94.40)	0.00	0.00
Total Payroll liabilities	<u>(154,253.55)</u>	<u>(90,020.49)</u>	<u>(137,583.71)</u>
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	<u>(856,965.08)</u>	<u>0.00</u>	<u>(856,965.08)</u>
Long-term liabilities			
2501.1 Accrued interest payable	(8,808.75)	0.00	(8,808.75)
2501.2 Accrued interest payable 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 off	29,000.00	0.00	29,000.00
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

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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)	(93,043.48)	(1,037,848.77)
Equity - Paid in / Contributed			
2961 Class C restriction	(39,352.04)	0.00	(39,352.04)
2963 Capital outlay restriction	(25,366.24)	0.00	(25,366.24)
2980 FUND BALANCE	(897,585.95)	(606,589.44)	(1,549,298.95)
Total Equity - Paid in / Contributed	(962,304.23)	(606,589.44)	(1,614,017.23)
Total Liabilities and Fund Equity	(2,020,404.57)	(699,632.92)	(2,651,866.00)
Total Net Position	0.00	0.00	0.00

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Change In Net Position					
Revenue:					
Taxes					
3110 PROPERTY TAX	812,687.41	637,624.83	728,512.76	802,942.00	802,941.00
3120 REDEMPTION - PROPERTY TAXES	24,888.79	780.23	2,487.01	40,000.00	40,000.00
3130 SALES AND USE TAXES (STATE)	695,173.78	698.02	234,631.11	721,000.00	721,000.00
3135 TRT TAXES (STATE)	0.00	51,991.22	52,626.38	0.00	0.00
3140 CABLE SALES AND USE TAX	3,022.71	0.00	1,276.99	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	4,224.46	13,000.00	13,000.00
3180 FEE IN LIEU OF TAXES	109,078.37	7,555.61	44,550.70	80,500.00	80,500.00
3190 QUESTAR ENERGY TAXES	91,926.26	8,235.77	19,987.80	51,000.00	51,000.00
3195 ELECTRIC SALES AND USE TAX	126,601.52	11,525.12	64,196.43	132,000.00	132,000.00
3376 CRT/COUNTY DONATION	12,000.00	0.00	0.00	10,000.00	10,000.00
Total Taxes	1,893,783.63	718,410.80	1,152,493.64	1,858,242.00	1,858,241.00
Licenses and permits					
3210 BUSINESS LICENSES	11,890.00	250.00	2,302.00	10,800.00	10,800.00
3221 BUILDING PERMITS	15,368.02	0.00	16,703.25	11,500.00	11,500.00
3225 ANIMAL LICENSES	1,176.00	36.00	384.00	1,000.00	1,000.00
Total Licenses and permits	28,434.02	286.00	19,389.25	23,300.00	23,300.00
Intergovernmental revenue					
3340 STATE GRANTS	45,063.00	0.00	55,000.00	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	35,995.41	124,468.89	242,000.00	242,000.00
3358 STATE LIQUOR FUND	6,479.07	3,494.98	3,494.98	6,500.00	6,500.00
3360 POLICE ALLOCATION	107,974.20	0.00	48,605.13	101,000.00	101,000.00
3371 FIRE ALLOCATION - COUNTY	40,000.00	0.00	40,000.00	40,000.00	40,000.00
3372 AIRPORT - COUNTY ALLOCATION	11,000.00	0.00	11,000.00	11,000.00	11,000.00
3373 LIBRARY - AREA CONTRIBUTION	41,931.49	0.00	0.00	36,000.00	36,000.00
3375 RECREATION - COUNTY	3,000.00	0.00	3,000.00	3,000.00	3,000.00
Total Intergovernmental revenue	489,895.84	39,490.39	295,701.08	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	235.00	1,705.50	2,250.00	2,250.00
3446 PUBLIC SAFETY 911 DISPATCH FEE	38,739.17	3,270.54	19,600.31	39,000.00	39,000.00
3455 ANIMAL CONTROL & SHELTER FEES	710.00	120.00	535.00	1,500.00	1,500.00
3471 OLD ROCK CHURCH DONATIONS	0.00	0.00	33,070.00	0.00	0.00
3472 SWIMMING POOL AND POOL CONCESSION FEE	0.00	0.00	23,317.90	30,000.00	30,000.00
3473 SWIMMING POOL DONATIONS	0.00	0.00	47,118.32	50,000.00	50,000.00
3474 RECREATION FEES	18,421.46	2,880.00	11,330.00	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	150.00	4,022.56	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	525.00	8,100.00	16,500.00	16,500.00
3483 BURIAL FEES AND ASSESSMENTS	17,700.00	1,175.00	6,700.00	16,500.00	16,500.00
3621 AIRPORT - RENTS/LEASES	8,635.40	1,050.00	3,002.68	7,000.00	7,000.00
3820 THEATER SALES AND CONCESSION	2,991.00	325.00	441.00	1,000.00	1,000.00
3822 AIRPORT - FUEL FEE	489.45	0.00	186.25	500.00	500.00
Total Charges for services	132,362.94	9,730.54	169,803.52	203,950.00	203,950.00
Fines and forfeitures					
3510 COURT FINES	114,326.47	1,660.00	45,185.25	138,500.00	138,500.00
Total Fines and forfeitures	114,326.47	1,660.00	45,185.25	138,500.00	138,500.00
Interest					
3801 Interest to be allocated	0.00	0.00	181,433.67	0.00	0.00
3803 IMPACT FEE INTEREST	6,790.40	0.00	3,879.05	4,800.00	4,800.00
3805 CLASS "C" ROAD INTEREST	11,945.82	0.00	7,100.81	8,200.00	8,200.00
3810 GENERAL FUND INTEREST	35,126.03	0.00	2,155.16	2,200.00	2,200.00
Total Interest	53,862.25	0.00	194,568.69	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	66.50	665.00	1,297.00	1,297.00

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3726 IMPACT FEES - FIRE	1,077.18	82.86	828.60	1,615.00	1,616.00
3727 IMPACT FEES - STREET	0.00	9.57	38.28	0.00	0.00
3728 IMPACT FEES - PARKS	21,211.97	1,631.69	16,316.90	31,818.00	31,818.00
3824 SOUVENIOR SHOP SUPPLIES	18,224.76	2,223.17	11,481.45	22,000.00	22,000.00
3831 SUB FOR SANTA DONATIONS	11,626.00	4,618.00	6,018.00	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	27,929.41	31,161.27	34,296.34	30,500.00	30,500.00
3897 CHRISTMAS IN COUNTRY	3,010.00	0.00	4,352.00	3,500.00	3,500.00
Total Miscellaneous revenue	183,958.82	39,793.06	74,196.57	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:	2,896,623.97	809,370.79	1,951,338.00	3,285,999.53	3,286,000.00
Expenditures:					
General government					
Legislative					
4111 Leg SALARIES - MAYOR AND COUNCIL	14,044.58	1,190.55	7,143.30	2,300.00	2,300.00
4113 Leg FICA	1,054.92	91.08	546.48	200.00	200.00
4114 Leg INSURANCE	5,734.58	353.02	2,147.76	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	0.00	592.06	4,000.00	4,000.00
4124 Leg OFFICE SUPPLIES AND EXPENSE	206.40	0.00	81.22	1,000.00	1,000.00
4128 Leg TELEPHONE	1,631.80	144.43	868.19	1,500.00	1,500.00
4133 Leg EDUCATION AND TRAINING	3,220.40	0.00	1,042.40	4,000.00	4,000.00
4161 Leg SUNDRY	1,098.79	0.00	732.94	1,500.00	1,500.00
Total Legislative	30,333.59	1,779.08	13,629.69	31,100.00	31,100.00
Court					
4211 Court SALARIES AND WAGES-PERM. EMPLO	61,785.50	4,452.79	18,997.92	38,600.00	38,600.00
4213 Court FICA	4,633.63	340.67	1,453.43	2,900.00	2,900.00
4214 Court INSURANCE	27,439.92	1,025.27	6,957.84	13,800.00	13,800.00
4215 Court RETIREMENT	9,160.62	538.39	2,313.26	4,200.00	4,200.00
4216 Court WORKMEN'S COMPENSATION	378.38	0.00	144.63	200.00	200.00
4221 Court SUBSCRIPTIONS AND MEMBERSHIPS	19.89	0.00	17.90	100.00	100.00
4223 Court TRAVEL, MEALS AND LODGING	254.00	0.00	338.43	1,000.00	1,000.00
4224 Court OFFICE SUPPLIES AND EXPENSE	1,993.51	0.00	1,245.25	2,000.00	2,000.00
4226 Court MAINTENANCE MATERIALS AND SUPPLY	3,019.51	0.00	890.84	1,000.00	1,000.00
4227 Court UTILITIES	721.80	22.22	367.70	1,750.00	1,750.00
4228 Court TELEPHONE	1,337.50	116.50	700.03	2,000.00	2,000.00
4231 Court PROFESSIONAL AND TECHNICAL SER	3,082.96	148.75	1,335.55	4,000.00	4,000.00
4232 Court AUDIT	320.00	0.00	240.00	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	4,147.90	23,554.54	50,000.00	50,000.00
4237 Court BAIL	0.00	1,080.00	1,690.00	0.00	0.00
4245 JURY WITNESS INTERPRETER	550.00	150.00	550.00	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	7.95	16.88	300.00	300.00
Total Court	164,505.24	12,030.44	62,262.49	126,050.00	126,050.00
Administrative					
4311 Admin SALARIES AND WAGES-PERM. EMPLO	66,161.22	8,065.65	34,216.68	63,300.00	63,300.00
4313 Admin FICA	4,899.12	608.92	2,582.61	4,800.00	4,800.00
4314 Admin INSURANCE	13,716.30	891.26	6,155.91	18,100.00	18,100.00
4315 Admin RETIREMENT	12,953.94	1,570.94	6,666.63	10,600.00	10,600.00
4316 Admin WORKMEN'S COMPENSATION	756.71	0.00	289.17	200.00	200.00
4321 Admin SUBSCRIPTIONS AND MEMBERSHIPS	1,463.75	0.00	1,229.26	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	0.00	1,203.86	4,500.00	4,500.00
4324 Admin OFFICE SUPPLIES AND EXPENSE	1,306.82	0.00	453.83	1,500.00	1,500.00
4325 Admin REPAIRS TO EQUIPMENT	151.02	55.98	135.53	200.00	200.00
4326 Admin MAINTENANCE MATERIALS AND SUPP	3,092.11	98.82	2,229.66	4,000.00	4,000.00
4328 Admin TELEPHONE	5,831.56	515.78	3,097.15	5,500.00	5,500.00
4331 Admin PROFESSIONAL AND TECHNICAL SER	18,532.39	837.50	12,725.41	18,500.00	18,500.00
4332 Admin AUDITING	800.00	0.00	600.00	950.00	950.00

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4333 Admin EDUCATION AND TRAINING	2,134.07	0.00	908.90	2,500.00	2,500.00
4340 Admin Gas & Oil	(41.19)	77.96	391.98	1,000.00	1,000.00
4348 Admin POSTAGE	652.44	51.81	348.83	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	12,774.62	75,645.11	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	130.89	1,259.17	3,300.00	3,300.00
4931 Non-Dep PROFESSIONAL AND TECHNICAL	9,172.50	0.00	3,750.00	9,200.00	9,200.00
4934 Non-Dep ELECTION EXPENSES	0.00	6,371.40	7,714.43	10,000.00	10,000.00
4937 Non-Dep ART COMMISSION	0.00	230.00	1,102.56	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	1,500.00	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	(237.49)	237.49	5,500.00	5,500.00
4962 Non-Dep ROCK CHURCH/MAINT MATERIALS	0.00	0.00	5,029.00	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	1,899.64	2,000.00	2,000.00
Total Non-Departmental	55,682.38	6,494.80	61,295.24	82,650.00	82,650.00
Planning and zoning					
5811 P&Z SALARIES AND WAGES - PERM EMPL	17,570.99	4,718.73	20,489.42	39,900.00	39,900.00
5813 P&Z FICA	1,314.74	360.97	1,551.11	3,000.00	3,000.00
5814 P&Z INSURANCE	1,487.51	1,028.69	6,937.00	27,300.00	27,300.00
5815 P&Z RETIREMENT	2,965.51	858.92	3,693.53	6,700.00	6,700.00
5816 P&Z WORKMEN'S COMPENSATION	252.23	0.00	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	113.21	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	312.03	400.00	400.00
5827 P&Z UTILITIES	618.69	19.04	315.18	1,500.00	1,500.00
5828 P&Z TELEPHONE	292.27	27.93	168.17	750.00	750.00
5831 P&Z PROFESSIONAL AND TECHNICAL SER	4,372.25	618.75	24,344.04	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	7,633.03	58,099.61	84,500.00	84,500.00
Visitors Center					
5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	38,155.80	5,173.65	20,852.72	41,400.00	41,400.00
5913 Visitor FICA	2,817.60	390.11	1,570.53	3,100.00	3,100.00
5914 VISITOR CENTER INSURANCE	10,615.93	759.55	5,856.24	13,800.00	13,800.00
5915 VISITOR CENTER RETIREMENT	5,163.57	708.92	2,721.60	4,000.00	4,000.00
5916 Visitor WORKER'S COMPENSATION	378.41	0.00	144.60	200.00	200.00
5926 Visitor MAINTENANCE MATERIALS AND SUPP	3,324.79	0.00	1,109.58	5,000.00	5,000.00
5927 Visitor UTILITIES	4,149.07	220.34	1,871.45	4,200.00	4,200.00
5928 Visitor TELEPHONE	984.79	90.55	544.77	1,200.00	1,200.00
5929 Visitor SOUVENIR SHOP SUPPLIES	10,070.44	0.00	7,860.79	10,000.00	10,000.00
5931 Visitor PROFESSIONAL AND TECHNICAL	539.57	0.00	172.90	500.00	500.00
5932 Visitor AUDIT	288.00	0.00	216.00	450.00	450.00
5948 Visitor POSTAGE	657.24	51.80	348.83	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	7,394.92	44,250.98	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	0.00	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	0.00	40.94	0.00	0.00
8526 Airport MAINTENANCE MATERIALS AND SUPPLI	28,143.00	135.92	2,632.84	5,000.00	5,000.00
8527 Airport UTILITIES	15,733.17	0.00	5,053.95	14,000.00	14,000.00
8531 Airport PROFESSIONAL & TECHINICAL SERVICE	300.63	0.00	0.00	3,500.00	3,500.00

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8540 Airport GAS AND OIL	1,385.14	480.51	3,472.94	1,500.00	1,500.00
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	616.43	17,726.59	30,000.00	30,000.00
Total General government	567,739.45	48,723.32	332,909.71	620,650.00	620,650.00
Public safety					
Police Department					
5410 Police SALARIES AND WAGES - OVERTIME	46,540.16	3,643.51	11,673.04	25,000.00	25,000.00
5411 Police SALARIES AND WAGES-PERM. EMPLO	456,666.33	52,309.15	218,232.12	449,000.00	449,000.00
5413 Police FICA	37,528.46	4,235.62	17,393.87	35,400.00	35,400.00
5414 Police INSURANCE	134,485.05	9,388.97	63,224.52	138,200.00	138,200.00
5415 Police RETIREMENT	137,731.72	15,815.80	67,531.10	118,200.00	118,200.00
5416 Police WORKMEN'S COMPENSATION	2,269.97	0.00	867.53	2,900.00	2,900.00
5421 Police SUBSCRIPTIONS AND MEMBERSHIPS	3,598.45	0.00	302.90	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	0.00	1,016.87	5,000.00	5,000.00
5424 Police OFFICE SUPPLIES AND EXPENSE	1,369.39	0.00	792.02	1,600.00	1,600.00
5425 Police REPAIRS TO EQUIPMENT	3,725.65	67.93	3,485.76	8,000.00	8,000.00
5426 Police MAINTENANCE MATERIALS AND SUPP	1,304.71	7.95	5,363.30	3,500.00	3,500.00
5427 Police UTILITIES	721.83	22.22	367.72	1,200.00	1,200.00
5428 Police TELEPHONE	10,209.63	833.86	5,006.12	10,000.00	10,000.00
5431 Police PROFESSIONAL AND TECHNICAL SER	14,924.45	223.75	15,429.55	13,000.00	13,000.00
5432 Police AUDIT	800.00	0.00	600.00	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	1,917.12	12,757.61	36,000.00	36,000.00
5447 Police UNIFORM ALLOWANCE	6,056.35	0.00	1,231.33	7,500.00	7,500.00
5449 Police SPECIAL DEPARTMENT SUPPLIES	26,176.70	0.00	4,801.46	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
5454 Police DATA PROCESSING	0.00	0.00	3,713.02	0.00	0.00
5461 Police SUNDRY	0.00	0.00	0.00	200.00	200.00
5481 Police Capital leases - principal	53,918.08	0.00	53,347.80	57,000.00	57,000.00
5482 Police Capital leases - interest	5,429.72	0.00	6,000.00	3,000.00	3,000.00
Total Police Department	984,083.23	88,465.88	498,783.43	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	655.90	1,300.00	1,300.00
5549 Animal SPECIAL DEPARTMENT SUPPLIES	0.00	0.00	149.95	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	1,305.85	2,800.00	2,800.00
Fire					
5711 Fire SALARIES AND WAGES	3,202.02	323.73	1,671.63	3,400.00	3,400.00
5713 Fire FICA	240.47	24.77	127.87	300.00	300.00
5714 Fire INSURANCE	0.00	0.00	0.00	300.00	300.00
5716 Fire WORKMEN'S COMPENSATION	630.60	0.00	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	537.99	2,013.51	2,500.00	2,500.00
5727 Fire UTILITIES	3,395.20	70.76	1,291.57	5,000.00	5,000.00
5728 Fire TELEPHONE	1,133.99	88.57	531.87	1,300.00	1,300.00
5731 Fire PROFESSIONAL AND TECHNICAL SER	4,850.05	18.75	98.44	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	10,501.41	10,501.41	11,000.00	11,000.00
5740 Fire GAS AND OIL	1,116.44	0.00	783.58	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	11,565.98	34,481.60	122,400.00	122,400.00
Total Public safety	1,036,712.04	100,031.86	534,570.88	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	94.18	301.31	3,500.00	3,500.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
6111 Class C SALARIES & WAGE - PERM EMPLOYEE	26,019.73	2,988.02	12,590.80	23,300.00	23,300.00
6113 Class C FICA	2,069.86	232.56	972.33	2,000.00	2,000.00
6114 Class C INSURANCE	8,877.74	591.68	4,059.72	9,700.00	9,700.00
6115 Class C RETIREMENT	5,803.83	651.97	2,728.30	4,000.00	4,000.00
6116 Class C WORKMANS COMP	504.45	0.00	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	1,082.83	1,762.82	11,000.00	11,000.00
6126 Class C MAINTENANCE, MATERIAL & SUPPLI	8,919.06	232.49	10,464.01	15,000.00	15,000.00
6127 Class C UTILITIES	1,348.70	90.00	858.48	1,300.00	1,300.00
6130 Class C REPAIRS TO STREETS	42,729.24	0.00	9,667.00	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	97.50	97.50	1,000.00	1,000.00
6139 Class C SIDEWALK REPAIRS	2,858.86	0.00	254.05	13,000.00	13,000.00
6140 Class C GAS AND OIL	5,493.30	166.96	1,747.45	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	79,406.68	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	17,868.19	126,467.41	365,700.00	365,700.00
Total Highways and public improvements	156,236.38	17,868.19	126,467.41	365,700.00	365,700.00
Parks, recreation, and public property					
Parks & Recreation					
7010 Parks SALARIES AND WAGES - OVERTIME	2,609.99	50.12	300.34	2,000.00	2,000.00
7011 Parks SALARIES AND WAGES - PARKS EMP	45,100.91	4,417.35	21,511.57	58,600.00	58,600.00
7013 Parks FICA	3,482.76	340.35	1,662.36	4,600.00	4,600.00
7014 Parks INSURANCE	19,177.02	1,045.31	7,123.25	14,400.00	14,400.00
7015 Parks RETIREMENT	7,807.86	691.35	2,811.49	4,100.00	4,100.00
7016 Parks WORKMEN'S COMPENSATION	504.45	0.00	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	0.00	27.06	250.00	250.00
7025 Parks REPAIRS TO EQUIPMENT	2,459.07	0.00	391.97	3,000.00	3,000.00
7026 Parks MAINTENANCE MATERIALS AND SUPP	16,836.70	100.46	6,484.09	20,000.00	20,000.00
7027 Parks UTILITIES	19,009.84	30.00	10,270.52	13,000.00	13,000.00
7028 Parks TELEPHONE	1,845.00	153.75	922.50	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	174.76	1,511.48	2,000.00	2,000.00
7048 Parks POSTAGE	261.00	20.72	139.52	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	255.00	574.00	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	7,279.17	62,761.18	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	0.00	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	22.50	0.00	0.00
7151 INSURANCE LIABILITY PROPERTY	419.87	0.00	0.00	0.00	0.00
Total Fair Grounds	8,524.64	3.75	118.92	0.00	0.00
Events					
7211 Events SALARIES - EVENTS PERSONNEL	37,431.15	3,057.93	19,168.92	39,100.00	39,100.00
7213 Events FICA	2,751.93	228.15	1,441.47	3,000.00	3,000.00
7214 Events INSURANCE	10,887.86	755.89	5,826.94	13,800.00	13,800.00
7215 Events RETIREMENT	5,163.27	708.89	2,721.47	4,000.00	4,000.00
7216 Events WORKER'S COMPENSATION	378.38	0.00	144.60	300.00	300.00
7222 Events ADVERTISING	8,263.75	367.50	5,114.10	20,000.00	20,000.00
7223 Events TRAVEL MEALS & LODGING	235.72	0.00	617.93	1,000.00	1,000.00
7225 Events REPAIRS TO EQUIPMENT	0.00	142.67	213.06	200.00	200.00
7226 Events MAINTENANCE MATERIALS AND SUPP	1,256.11	0.00	(33.21)	1,200.00	1,200.00
7228 Events TELEPHONE	694.48	21.11	126.55	400.00	400.00
7231 Events PROFESSIONAL AND TECHNICAL	159.50	0.00	0.00	400.00	400.00

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7232 Events AUDIT	256.00	0.00	192.00	500.00	500.00
7233 Events EDUCATION AND TRAINING	16.67	0.00	0.00	0.00	0.00
7240 Events GAS AND OIL	589.19	62.73	261.87	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	863.98	750.00	750.00
7255 Events CHRISTMAS IN THE COUNTRY	847.00	0.00	1,089.15	1,500.00	1,500.00
7258 Events FALL FEST	1,537.03	0.00	1,816.19	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	589.99	1,294.96	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	0.00	1,158.56	5,000.00	5,000.00
Total Events	110,556.49	5,934.86	56,903.40	128,200.00	128,200.00
Theater					
7326 Theater MAINTENANCE MATERIALS AND SUPP	2,362.93	0.00	630.62	4,000.00	4,000.00
7327 Theater UTILITIES	4,791.24	310.63	2,215.93	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	139.52	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 LIABILTY 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	2,925.00	5,000.00	5,000.00
Total Theater	9,980.49	331.35	6,697.42	17,300.00	17,300.00
Library					
7511 Library SALARIES AND WAGES-PERM. EMPLO	60,903.44	7,625.59	32,014.83	77,400.00	77,400.00
7513 Library FICA	4,529.91	577.64	2,424.28	5,800.00	5,800.00
7514 Library INSURANCE	21,264.36	1,512.20	10,209.34	20,500.00	20,500.00
7515 Library RETIREMENT	11,363.36	1,330.82	5,754.54	8,600.00	8,600.00
7516 Library WORKMEN'S COMPENSATION	378.38	0.00	144.60	100.00	100.00
7521 Library BOOKS	7,591.68	0.00	4,213.63	7,000.00	7,000.00
7523 Library TRAVEL MEALS & LODGING	0.00	0.00	27.06	500.00	500.00
7524 Library OFFICE SUPPLIES AND EXPENSE	560.52	0.00	307.07	1,200.00	1,200.00
7525 Library REPAIRS TO EQUIPMENT	705.09	0.00	17,268.32	31,000.00	31,000.00
7526 Library MAINTENANCE MATERIAL AND SUPPL	2,242.84	0.00	4,559.40	5,000.00	5,000.00
7527 Library UTILITIES	8,995.85	395.91	4,052.82	9,000.00	9,000.00
7528 Library TELEPHONE	513.89	43.01	257.53	600.00	600.00
7529 Library CLEF GRANT EXPENDITURES	5,344.17	3,011.23	3,044.70	5,500.00	5,500.00
7531 Library PROFESSIONAL & TECHNICAL SERV.	4,179.61	50.00	376.12	4,500.00	4,500.00
7532 Library AUDIT	256.00	0.00	192.00	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	15.96	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	14,546.40	87,221.65	179,050.00	179,050.00
Cemetery					
8010 Cemetery SALARIES AND WAGES - OVERTIME	2,041.00	41.77	242.88	1,500.00	1,500.00
8011 Cemetery SALARIES & WAGES - PERM EMPLOY	53,266.80	5,678.92	27,331.23	46,900.00	46,900.00
8013 Cemetery FICA	4,035.04	436.74	2,105.58	3,700.00	3,700.00
8014 Cemetery INSURANCE	16,501.00	910.09	6,194.26	15,500.00	15,500.00
8015 Cemetery RETIREMENT	8,482.68	860.67	3,456.92	5,000.00	5,000.00
8016 Cemetery WORKMEN'S COMPENSATION	252.23	0.00	96.39	300.00	300.00
8025 Cemetery REPAIRS TO EQUIPMENT	1,043.48	0.00	171.67	2,500.00	2,500.00
8026 Cemetery MAINTENANCE MATERIALS AND SUP	2,886.45	0.00	808.56	4,500.00	4,500.00
8027 Cemetery UTILITIES	881.51	0.00	431.41	1,000.00	1,000.00
8028 Cemetery TELEPHONE	294.30	27.93	168.17	750.00	750.00
8031 Cemetery PROFESSIONAL & TECHNICAL SERV.	1,963.11	37.50	342.50	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	7,993.62	47,530.69	93,750.00	93,750.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Pool					
6911 Pool PERM EMPLOYEE	0.00	0.00	18,605.00	0.00	0.00
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	0.00	5,510.76	20,000.00	20,000.00
6927 Pool UTILITIES	0.00	19.35	4,771.07	13,000.00	13,000.00
6928 Pool TELEPHONE	0.00	49.48	247.26	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	192.00	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	68.83	44,443.74	154,750.00	154,750.00
Total Parks, recreation, and public property	561,198.00	36,157.98	305,677.00	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	202,781.35	1,299,625.00	3,286,000.00	3,286,000.00
Total Change In Net Position	324,738.10	606,589.44	651,713.00	(0.47)	0.00

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17 Wildlands Fire - 12/01/2023 to 12/31/2023
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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	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>

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21 Local Building Authority - DS Fund - 12/01/2023 to 12/31/2023
50.00% 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	42,000.00	0.00	1,255.00
Total Cash and cash equivalents	42,000.00	0.00	1,255.00
Total Current Assets	42,000.00	0.00	1,255.00
Total Assets:	42,000.00	0.00	1,255.00
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2981 Fund balance	(42,000.00)	0.00	(1,255.00)
Total Equity - Paid in / Contributed	(42,000.00)	0.00	(1,255.00)
Total Liabilities and Fund Equity	(42,000.00)	0.00	(1,255.00)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
21 Local Building Authority - DS Fund - 12/01/2023 to 12/31/2023
50.00% 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 - 12/01/2023 to 12/31/2023
50.00% 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	318,588.14	(5,206.92)	41,984.20
1121 PTIF 1761 Combined Accounts	786,263.78	0.00	786,263.78
Total Cash and cash equivalents	<u>1,104,851.92</u>	<u>(5,206.92)</u>	<u>828,247.98</u>
Total Cash and cash equivalents	<u>1,104,851.92</u>	<u>(5,206.92)</u>	<u>828,247.98</u>
Total Current Assets	<u>1,104,851.92</u>	<u>(5,206.92)</u>	<u>828,247.98</u>
Total Assets:	<u>1,104,851.92</u>	<u>(5,206.92)</u>	<u>828,247.98</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(156,487.10)	5,206.92	(208,269.17)
2380 Unavailable revenue	(100,000.00)	0.00	0.00
Total Current liabilities	<u>(256,487.10)</u>	<u>5,206.92</u>	<u>(208,269.17)</u>
Total Liabilities:	<u>(256,487.10)</u>	<u>5,206.92</u>	<u>(208,269.17)</u>
Equity - Paid in / Contributed			
2970.1 Assigned - New Shelter	(45,000.00)	0.00	(45,000.00)
2970.2 Assigned - Fire	(45,000.00)	0.00	(45,000.00)
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)
2971.1 Restricted	(8,264.91)	0.00	(8,264.91)
2980 FUND BALANCE	(705,099.91)	0.00	(476,713.90)
Total Equity - Paid in / Contributed	<u>(848,364.82)</u>	<u>0.00</u>	<u>(619,978.81)</u>
Total Liabilities and Fund Equity	<u>(1,104,851.92)</u>	<u>5,206.92</u>	<u>(828,247.98)</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 - 12/01/2023 to 12/31/2023
50.00% 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	0.00	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	101,512.03	0.00	0.00	375,000.00	0.00
3342 COUNTY GRANT	0.00	0.00	100,000.00	0.00	0.00
Total Intergovernmental revenue	372,444.10	0.00	130,587.59	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:	649,952.99	0.00	130,587.59	4,139,918.00	0.00
Expenditures:					
General government					
Airport					
8574 Airport - Construction	357,426.06	0.00	261,877.17	3,079,918.00	0.00
Total Airport	357,426.06	0.00	261,877.17	3,079,918.00	0.00
Total General government	357,426.06	0.00	261,877.17	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	613.92	0.00	0.00
Total Library	26,110.00	0.00	613.92	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	84,806.42	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	358,973.60	4,139,918.00	0.00
Total Change In Net Position	(86,348.55)	0.00	(228,386.01)	0.00	0.00

Parowan City
Standard Financial Report
45 Capital Project - Airport Dev - 12/01/2023 to 12/31/2023
50.00% 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 - 12/01/2023 to 12/31/2023
50.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	2,028.86	0.00	2,028.86
Total Cash and cash equivalents	<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 - 12/01/2023 to 12/31/2023
50.00% 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	(37,548.62)	196,598.45
1121 PTIF 1761 Combined Accounts	1,165,000.00	0.00	1,239,514.36
1122 PTIF 3851 DWB 2001 BOND FUND	50,256.55	0.00	51,396.90
1123 PTIF 3852 DWB 2001 RESERVE FUND	51,952.52	0.00	53,131.35
1124 PTIF 3853 DWB 2001 CAPITAL REPLACEMNT F	239,275.06	0.00	244,704.33
1126 PTIF 5176 WATER REV BD-SERIES 2008	122,202.69	0.00	5,435.69
1127 PTIF 2160 WATER REVENUE RESERVE	125,949.86	0.00	128,807.72
1128 PTIF 2483 Water Impact	73,189.72	0.00	(342.28)
1130 PTIF 5886 Bond Payment	65,314.73	0.00	66,796.75
1131 PTIF 5887 Water Reserve	15,934.17	0.00	16,295.73
1160 Xpress Bill Pay	47,943.42	25,194.80	64,152.64
1175 Undeposited receipts	0.00	(194.39)	3,122.39
1191.1 Restricted cash	118,000.00	0.00	118,000.00
1191.2 Restricted cash offset	(118,000.00)	0.00	(118,000.00)
Total Cash and cash equivalents	<u>2,002,050.65</u>	<u>(12,548.21)</u>	<u>2,069,614.03</u>
Total Cash and cash equivalents	<u>2,002,050.65</u>	<u>(12,548.21)</u>	<u>2,069,614.03</u>
Receivables			
1311 ACCOUNTS RECEIVABLE	71,777.66	(1,598.94)	63,066.63
Total Receivables	<u>71,777.66</u>	<u>(1,598.94)</u>	<u>63,066.63</u>
Total Current Assets	<u>2,073,828.31</u>	<u>(14,147.15)</u>	<u>2,132,680.66</u>
Non-Current Assets			
Capital assets			
Property			
1611 Land and water rights	171,516.67	0.00	171,516.67
1621 Buildings & Improvements	35,794.34	0.00	35,794.34
1631 Water distribution system	6,219,877.59	0.00	6,219,877.59
1647 Machinery & Equipment	110,187.82	0.00	110,187.82
1651 Autos & Trucks	149,754.25	0.00	149,754.25
Total Property	<u>6,687,130.67</u>	<u>0.00</u>	<u>6,687,130.67</u>
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	<u>(3,647,903.30)</u>	<u>0.00</u>	<u>(3,647,903.30)</u>
Total Capital assets	<u>3,039,227.37</u>	<u>0.00</u>	<u>3,039,227.37</u>
Other non-current assets			
1802 Deferred outflows - pensions	28,715.00	0.00	28,715.00
Total Other non-current assets	<u>28,715.00</u>	<u>0.00</u>	<u>28,715.00</u>
Total Non-Current Assets	<u>3,067,942.37</u>	<u>0.00</u>	<u>3,067,942.37</u>
Total Assets:	<u>5,141,770.68</u>	<u>(14,147.15)</u>	<u>5,200,623.03</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(7,872.60)	6,960.07	(5,457.91)
2132 ACCURED INT. PAYABLE	(21,628.87)	0.00	(21,628.87)
2310 LINE EXTEN PAYABLE -J. MATONIS	(18.54)	0.00	(18.54)
2380 Unavailable revenue	(299,529.90)	0.00	0.00
Total Current liabilities	<u>(329,049.91)</u>	<u>6,960.07</u>	<u>(27,105.32)</u>
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(13,118.58)	0.00	(13,118.58)
Total Payroll liabilities	<u>(13,118.58)</u>	<u>0.00</u>	<u>(13,118.58)</u>
Deferred revenue			
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	<u>(25,403.00)</u>	<u>0.00</u>	<u>(25,403.00)</u>

Parowan City
Standard Financial Report
51 Water Fund - 12/01/2023 to 12/31/2023
50.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
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	18,000.00	155,000.00
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)	18,000.00	(1,166,000.00)
Total Liabilities:	(1,654,571.49)	24,960.07	(1,231,626.90)
Equity - Paid in / Contributed			
2975.1 Retstricted for debt service	(118,000.00)	0.00	(118,000.00)
2975.3 Restricted offset	(81,400.00)	0.00	(81,400.00)
2980 BEGINNING OF YEAR	(3,287,799.19)	(10,812.92)	(3,769,596.13)
Total Equity - Paid in / Contributed	(3,487,199.19)	(10,812.92)	(3,968,996.13)
Total Liabilities and Fund Equity	(5,141,770.68)	14,147.15	(5,200,623.03)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
51 Water Fund - 12/01/2023 to 12/31/2023
50.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 WATER SALES	789,660.64	62,217.27	423,941.92	800,000.00	800,000.00
3720 CONNECTION FEES	10,600.00	350.00	11,100.00	15,125.00	15,125.00
Total Operating income	800,260.64	62,567.27	435,041.92	815,125.00	815,125.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	3,665.60	446.60	1,685.96	8,000.00	8,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	169,446.94	20,986.51	91,769.93	160,300.00	160,300.00
4013 FICA	12,820.64	1,620.72	7,066.58	12,600.00	12,600.00
4014 INSURANCE	54,911.01	4,529.59	31,094.12	84,700.00	84,700.00
4015 RETIREMENT	22,117.13	4,182.73	17,749.48	26,700.00	26,700.00
4016 WORKMEN'S COMPENSATION	1,478.02	0.00	860.92	1,100.00	1,100.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	873.08	0.00	260.15	1,500.00	1,500.00
4022 PUBLIC NOTICES AND ADS	50.69	0.00	0.00	300.00	300.00
4023 TRAVEL, MEALS AND LODGING	825.33	0.00	178.29	3,000.00	3,000.00
4024 OFFICE SUPPLIES AND EXPENSE	960.07	0.00	496.59	1,500.00	1,500.00
4025 REPAIR TO EQUIPMENT	1,009.29	0.00	358.33	2,000.00	2,000.00
4026 MAINTENANCE MATERIALS AND SUPP	41,945.34	5,006.09	18,867.68	51,000.00	51,000.00
4027 UTILITIES	54,461.18	194.05	37,755.02	50,000.00	50,000.00
4028 TELEPHONE	4,009.99	377.29	2,268.26	5,000.00	5,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	20,992.39	775.13	19,691.34	18,000.00	18,000.00
4032 AUDIT	2,720.00	0.00	2,040.00	3,500.00	3,500.00
4033 EDUCATION AND TRAINING	1,695.97	97.50	479.75	4,000.00	4,000.00
4038 ARPA Funds Expenses	102,283.40	0.00	12,790.50	125,000.00	125,000.00
4040 GAS AND OIL	4,249.68	166.95	1,926.99	5,000.00	5,000.00
4047 UNIFORM ALLOWANCE	986.88	0.00	583.47	1,000.00	1,000.00
4048 POSTAGE	2,739.51	207.21	1,429.39	2,500.00	2,500.00
4051 LIABILITY INSUR. PROPERTY	19,459.93	0.00	19,013.96	18,000.00	18,000.00
4057 LBA LEASE PAYMENT	4,642.00	0.00	0.00	5,500.00	5,500.00
4058 LEASE PAYMENT - WHEELER	3,750.00	0.00	3,395.83	24,000.00	24,000.00
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	208,000.00
4073 CAPITAL OUTLAY-O/T BLDGS	0.00	0.00	0.00	10,100.00	10,100.00
Total Operating expense	747,728.30	38,590.37	271,762.54	832,300.00	832,300.00
Total Income From Operations:	52,532.34	23,976.90	163,279.38	(17,175.00)	(17,175.00)
Non-Operating Items:					
Non-operating income					
3735 WATER IMPACT FEE	11,032.92	657.92	11,513.60	19,129.42	19,129.00
3810 INTEREST EARNINGS	66,636.21	0.00	14,665.25	21,850.11	21,850.00
3820 LEASE AND RENTALS	23,646.71	3,332.50	8,874.50	9,500.00	9,500.00
3840 SALE OF MATERIALS	3,835.00	0.00	0.00	500.00	500.00
3860 WATER DEVELOPMENT IMPACT FEE	15,000.00	0.00	0.00	0.00	0.00
3885 ARPA Funds	12,760.10	0.00	299,529.90	0.00	0.00
3890 MISCELLANEOUS	3,208.00	0.00	16,750.71	1,000.00	1,000.00
Total Non-operating income	136,118.94	3,990.42	351,333.96	51,979.53	51,979.00
Non-operating expense					
4059 INTEREST EXPENSE	34,293.85	17,154.40	32,816.40	38,000.00	38,000.00
4090 TRANSFER TO CAPITAL PROJECTS	0.00	0.00	0.00	250,000.00	250,000.00
Total Non-operating expense	34,293.85	17,154.40	32,816.40	288,000.00	288,000.00
Total Non-Operating Items:	101,825.09	(13,163.98)	318,517.56	(236,020.47)	(236,021.00)
Total Income or Expense	154,357.43	10,812.92	481,796.94	(253,195.47)	(253,196.00)

Parowan City
Standard Financial Report
52 Sewer Fund - 12/01/2023 to 12/31/2023
50.00% 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	21,948.80	(288,678.36)	(170,165.49)
1121 PTIF 1761 Combined Accounts	223,000.00	0.00	236,474.40
1122 PTIF 5595 DEQ SEWER LOAN	40,394.69	0.00	41,311.27
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	65,442.48
1126 PTIF 2162 SEWER REVENUE BONDS 05	297,636.26	0.00	304,389.77
1127 PTIF 4431 EMERGENCY REPAIR & REPLACEM	144,716.63	0.00	148,000.32
1129 PTIF 2165 Sewer Impact	13,225.95	0.00	0.00
1160 Xpress Bill Pay	35,295.00	18,305.47	46,010.58
1175 Undeposited receipts	0.00	(72.61)	2,744.25
1191.1 Restricted cash	371,007.98	0.00	371,007.98
1191.2 Restricted cash offset	(371,007.98)	0.00	(371,007.98)
Total Cash and cash equivalents	840,216.88	(270,445.50)	674,207.58
Total Cash and cash equivalents	840,216.88	(270,445.50)	674,207.58
Receivables			
1311 ACCOUNTS RECEIVABLE	57,806.69	390.08	58,174.50
Total Receivables	57,806.69	390.08	58,174.50
Total Current Assets	898,023.57	(270,055.42)	732,382.08
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:	3,853,048.54	(270,055.42)	3,687,407.05
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(1,147.40)	13,111.36	(1,863.64)
2132 ACCRUED INT PAYABLE	(9,611.50)	0.00	(9,611.50)
Total Current liabilities	(10,758.90)	13,111.36	(11,475.14)
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	229,000.00	3,302,000.00
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	19,760.00	266,647.29
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	6,240.00	79,200.00
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)	255,000.00	(636,152.71)
Total Liabilities:	(954,052.37)	268,111.36	(699,768.61)
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(371,007.98)	0.00	(371,007.98)
2975.3 Restricted offset	(8.33)	0.00	(8.33)
2980 BEGINNING OF YEAR	(2,527,979.86)	1,944.06	(2,616,622.13)
Total Equity - Paid in / Contributed	(2,898,996.17)	1,944.06	(2,987,638.44)
Total Liabilities and Fund Equity	(3,853,048.54)	270,055.42	(3,687,407.05)
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	567,659.34	47,547.49	291,585.16	586,500.00	586,500.00
3712 SW SERVICES BRIAN HEAD (YEARLY)	99,122.00	0.00	0.00	99,200.00	99,200.00
3713 ADMIN FEES - BRIAN HEAD (MONTH)	77,345.73	7,005.46	42,032.76	84,100.00	84,100.00
3720 CONNECTION FEES	3,900.00	300.00	2,400.00	6,050.00	6,050.00
3750 Dumping Fees	150.00	0.00	450.00	300.00	300.00
Total Operating income	748,177.07	54,852.95	336,467.92	776,150.00	776,150.00
Operating expense					
Sewer Collection					
4010 SALARIES AND WAGES - OVERTIME	2,397.74	285.72	974.97	5,700.00	5,700.00
4011 SALARIES AND WAGES-PERM. EMPLO	76,882.69	9,628.89	41,821.25	76,600.00	76,600.00
4013 FICA	5,732.18	752.25	3,246.65	6,200.00	6,200.00
4014 INSURANCE	21,928.48	1,947.62	13,373.39	37,900.00	37,900.00
4015 RETIREMENT	(962.74)	1,972.85	8,355.33	12,900.00	12,900.00
4016 WORKMEN'S COMPENSATION	802.04	0.00	454.54	600.00	600.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	773.08	0.00	260.15	500.00	500.00
4022 PUBLIC NOTICE AND ADS	25.34	0.00	0.00	100.00	100.00
4023 TRAVEL, MEALS AND LODGING	170.42	0.00	87.77	1,200.00	1,200.00
4024 OFFICE SUPPLIES AND EXPENSE	579.91	0.00	248.29	1,000.00	1,000.00
4025 REPAIR TO EQUIPMENT	915.46	0.00	222.13	2,000.00	2,000.00
4026 MAINTENANCE MATERIALS AND SUPP	10,090.00	671.67	6,620.39	15,500.00	15,500.00
4027 UTILITIES	2,075.63	86.48	1,010.50	1,600.00	1,600.00
4028 TELEPHONE	1,538.94	141.58	851.59	2,000.00	2,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	31,841.20	302.13	28,289.16	38,000.00	38,000.00
4032 AUDIT	1,600.00	0.00	1,200.00	2,000.00	2,000.00
4033 EDUCATION AND TRAINING	715.59	97.50	315.40	1,500.00	1,500.00
4040 GAS AND OIL	3,016.91	166.96	1,298.14	3,500.00	3,500.00
4047 UNIFORM ALLOWANCE	986.95	0.00	583.65	1,000.00	1,000.00
4048 POSTAGE	1,187.63	93.25	627.92	1,000.00	1,000.00
4051 LIABILITY INSUR. PROPERTY	3,462.30	0.00	3,668.07	3,800.00	3,800.00
4057 LBA LEASE PAYMENT	2,026.00	0.00	0.00	2,400.00	2,400.00
4058 LEASE PAYMENT - WHEELER	3,750.00	0.00	3,395.83	3,200.00	3,200.00
4061 SUNDRY	0.00	0.00	0.00	100.00	100.00
4062 DEPRECIATION	192,136.92	0.00	0.00	193,000.00	193,000.00
4073 CAPITAL OUTLAY - O/T BUILDINGS	0.00	0.00	0.00	7,100.00	7,100.00
Total Sewer Collection	363,672.67	16,146.90	116,905.12	420,400.00	420,400.00
Sewer Treatment					
4110 SALARIES AND WAGES - OVERTIME	3,364.17	414.26	1,370.23	8,000.00	8,000.00
4111 SALARIES AND WAGES-PERM EMPLOY	105,302.78	13,416.50	58,671.01	98,800.00	98,800.00
4113 FICA	8,241.34	1,049.86	4,557.29	8,000.00	8,000.00
4114 INSURANCE	30,133.19	2,574.81	17,642.50	48,000.00	48,000.00
4115 RETIREMENT	20,984.70	2,733.25	11,628.45	16,600.00	16,600.00
4116 WORKER'S COMPENSATION	802.04	0.00	454.54	800.00	800.00
4121 SUBSCRIPTIONS AND MEMBERSHIPS	773.08	0.00	260.15	500.00	500.00
4122 PUBLIC NOTICES AND ADS	25.34	0.00	0.00	100.00	100.00
4123 TRAVEL, MEALS & LODGING	525.39	0.00	90.56	1,500.00	1,500.00
4124 OFFICE SUPPLIES AND EXPENSE	579.91	0.00	248.29	1,000.00	1,000.00
4125 REPAIRS TO EQUIPMENT	2,982.14	0.00	222.13	3,000.00	3,000.00
4126 MAINTENANCE MATERIALS AND SUPP	24,494.72	280.49	14,311.03	18,000.00	18,000.00
4127 UTILITIES	9,707.90	563.48	4,461.89	11,000.00	11,000.00
4128 TELEPHONE	1,565.89	143.83	865.09	2,600.00	2,600.00
4130 DISPOSAL AND PERMIT FEES	0.00	0.00	0.00	4,000.00	4,000.00
4131 PROFESSIONAL AND TECHNICAL SER	9,030.18	289.13	4,205.58	10,000.00	10,000.00
4132 AUDITING	1,600.00	0.00	1,200.00	2,000.00	2,000.00
4133 EDUCATION AND TRAINING	647.00	97.50	280.85	2,000.00	2,000.00
4140 GAS AND OIL	5,149.30	486.26	2,670.35	5,500.00	5,500.00
4147 UNIFORM ALLOWANCE	986.95	0.00	583.65	1,000.00	1,000.00
4148 POSTAGE	1,291.81	93.25	709.93	1,200.00	1,200.00
4151 LIABILITY INSUR. PROPERTY	3,940.68	0.00	3,656.67	4,000.00	4,000.00
4157 LBA LEASE PAYMENT	0.00	0.00	0.00	2,500.00	2,500.00
4158 EQUIPMENT RENTAL	3,750.00	0.00	3,395.83	5,000.00	5,000.00
4162 DEPRECIATION	11,005.20	0.00	0.00	13,000.00	13,000.00
4173 CAPITAL OUTLAY - O/T BUILDINGS	0.00	0.00	0.00	7,500.00	7,500.00
Total Sewer Treatment	246,883.71	22,142.62	131,486.02	275,600.00	275,600.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Total Operating expense	610,556.38	38,289.52	248,391.14	696,000.00	696,000.00
Total Income From Operations:	137,620.69	16,563.43	88,076.78	80,150.00	80,150.00
Non-Operating Items:					
Non-operating income					
3725 SEWER IMPACT FEES	8,580.00	715.00	7,092.92	13,587.00	13,587.00
3810 INTEREST EARNINGS	28,019.30	0.00	12,645.16	11,039.25	11,039.00
3890 MISCELLANEOUS	0.00	0.00	49.90	0.00	0.00
Total Non-operating income	36,599.30	715.00	19,787.98	24,626.25	24,626.00
Non-operating expense					
4059 INTEREST EXPENSE	22,289.02	19,222.49	19,222.49	34,000.00	34,000.00
Total Non-operating expense	22,289.02	19,222.49	19,222.49	34,000.00	34,000.00
Total Non-Operating Items:	14,310.28	(18,507.49)	565.49	(9,373.75)	(9,374.00)
Total Income or Expense	151,930.97	(1,944.06)	88,642.27	70,776.25	70,776.00

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53 Electric Fund - 12/01/2023 to 12/31/2023
50.00% 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	56,270.12	(189,624.82)	461,360.99
1121 PTIF 1761 Combined Accounts	4,150,332.80	0.00	4,207,798.14
1122 PTIF 4773 ZFNB DEBT SERVICE RESERVE	116,579.31	0.00	119,224.56
1123 PTIF 1781 Electric Impact	56,443.78	0.00	0.00
1133 Zions Elec Rev 2014 Resv 6926637A	168,117.38	0.00	181,771.71
1134 Zions Elec Rev2014 Bond 6926637	210.88	0.00	215.61
1136 Zions Elec Rev 2016 Bond 6926638	605.17	0.00	33.65
1160 Xpress Bill Pay	128,017.76	95,737.96	180,933.97
1175 Undeposited receipts	434.94	684.62	(4,934.00)
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	(93,202.24)	5,146,404.63
Total Cash and cash equivalents	4,677,012.14	(93,202.24)	5,146,404.63
Receivables			
1215 ALLOWANCE FOR UNCOLLECTABLE AC	(4,453.30)	0.00	(4,453.30)
1311 ACCOUNTS RECEIVABLE	229,672.27	37,242.91	311,115.19
1422 Due from other funds - 10-Year Loan to Solid Wast	135,880.85	0.00	135,880.85
Total Receivables	361,099.82	37,242.91	442,542.74
Other current assets			
1581 Zions Clearing	0.00	1,965.00	11,790.00
Total Other current assets	0.00	1,965.00	11,790.00
Total Current Assets	5,038,111.96	(53,994.33)	5,600,737.37
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	2,691,417.09
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	12,451,112.08
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	7,548,316.76
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	8,938,988.86
Total Assets:	13,784,902.07	(53,994.33)	14,539,726.23
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(96,163.24)	143,456.16	(134,168.32)
2132 ACCRUED INTEREST PAYABLE	(9,864.00)	0.00	(9,864.00)
2135 CUSTOMER DEPOSITS	(224,210.00)	(850.00)	(228,610.00)
2150 SALES TAX PAYABLE	(6,289.49)	(8,526.39)	(15,536.46)

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50.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Total Current liabilities	<u>(336,526.73)</u>	<u>134,079.77</u>	<u>(388,178.78)</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 RevenueBonds 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>134,079.77</u>	<u>(4,345,345.22)</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)	(80,085.44)	(9,958,481.01)
Total Equity - Paid in / Contributed	<u>(9,491,208.90)</u>	<u>(80,085.44)</u>	<u>(10,194,381.01)</u>
Total Liabilities and Fund Equity	<u>(13,784,902.07)</u>	<u>53,994.33</u>	<u>(14,539,726.23)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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53 Electric Fund - 12/01/2023 to 12/31/2023
50.00% 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	129,252.48	711,625.79	1,595,000.00	1,595,000.00
3715 ELECTRIC SALES-COMMERCIAL-TAXA	972,439.26	95,357.75	558,024.75	995,000.00	995,000.00
3718 ELECTRIC POWER COST ADJUSTMENT	175,412.64	75,631.56	415,836.60	0.00	0.00
3730 PENALTIES	17,412.30	1,788.45	9,090.88	18,000.00	18,000.00
3755 HEAD IN LEASE - POWER POLES	0.00	0.00	0.00	4,300.00	4,300.00
3800 OTHER REVENUE	0.00	0.00	0.00	10,000.00	10,000.00
3840 SALE OF MATERIALS	95,671.00	0.00	4,625.00	10,000.00	10,000.00
3890 MISCELLANEOUS	21,035.75	0.00	15,443.96	21,900.00	21,900.00
Total Operating income	2,749,250.39	302,030.24	1,714,646.98	2,654,200.00	2,654,200.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	5,363.88	624.78	2,759.97	10,000.00	10,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	478,815.14	55,704.59	242,087.24	421,600.00	421,600.00
4013 FICA	36,334.26	4,246.96	18,460.75	32,300.00	32,300.00
4014 INSURANCE	73,650.40	5,226.44	35,000.13	118,000.00	118,000.00
4015 RETIREMENT	70,390.35	11,952.79	51,498.72	72,500.00	72,500.00
4016 WORKMEN'S COMPENSATION	2,991.45	0.00	1,439.31	2,400.00	2,400.00
4020 BANK CHARGES	20,370.25	0.00	26,386.18	21,000.00	21,000.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	19.89	0.00	17.90	100.00	100.00
4022 PUBLIC NOTICES AND ADS	84.48	0.00	0.00	100.00	100.00
4023 TRAVEL, MEALS AND LODGING	5,829.33	0.00	1,994.24	8,000.00	8,000.00
4024 OFFICE SUPPLIES AND EXPENSE	1,961.22	0.00	551.75	3,000.00	3,000.00
4025 REPAIR TO EQUIPMENT	7,882.48	536.80	3,386.84	20,000.00	20,000.00
4026 MAINTENANCE MATERIALS AND SUPP	152,383.81	16,389.87	78,382.55	120,000.00	120,000.00
4027 UTILITIES	6,738.16	406.31	2,778.85	7,000.00	7,000.00
4028 TELEPHONE	6,634.25	644.53	4,004.16	8,000.00	8,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	45,659.34	932.48	20,050.79	25,000.00	25,000.00
4032 AUDIT	5,664.00	0.00	4,248.00	7,000.00	7,000.00
4033 EDUCATION AND TRAINING	3,673.10	0.00	346.00	4,000.00	4,000.00
4040 GAS AND OIL	8,825.34	512.45	3,462.24	11,000.00	11,000.00
4047 UNIFORM ALLOWANCE	3,158.22	499.95	1,705.02	4,000.00	4,000.00
4048 POSTAGE	2,828.18	217.57	1,465.09	3,500.00	3,500.00
4050 POWER PURCHASE	1,588,404.17	118,856.42	478,237.75	1,100,000.00	1,100,000.00
4051 LIABILITY INSURANCE PROPERTY	10,525.62	0.00	11,180.99	28,000.00	28,000.00
4053 HYDRO PLANT EQUIPMENT	1,103.08	6,420.86	45,314.59	30,000.00	30,000.00
4054 PENSTOCK REPAIR	0.00	0.00	196.76	1,500.00	1,500.00
4055 DATA PROCESSING	16,509.48	1,533.00	9,198.00	19,000.00	19,000.00
4056 FERC/HYDRO ENGINEERING	920.33	0.00	0.00	1,000.00	1,000.00
4057.1 LBA LEASE PAYMENT	7,175.00	0.00	0.00	8,500.00	8,500.00
4058 EQUIPMENT RENTAL	5,875.00	0.00	0.00	22,500.00	22,500.00
4061 SUNDRY	75.00	0.00	0.00	500.00	500.00
4062 DEPRECIATION	297,354.13	0.00	0.00	307,000.00	307,000.00
4063 RESERVOIR COMPANY ASSESSMENT	20,461.65	0.00	20,461.65	20,500.00	20,500.00
4071 CAPITAL OUTLAY-ELECTRIC DEVELO	0.00	0.00	5,192.00	80,000.00	80,000.00
4072 CAPITAL OUTLAY - BLDGS/STRUCTU	0.00	0.00	0.00	50,000.00	50,000.00
4073 CAPITAL OUTLAY - O/T BUILDINGS	0.00	0.00	0.00	22,500.00	22,500.00
Total Operating expense	2,887,660.99	224,705.80	1,069,807.47	2,589,500.00	2,589,500.00
Total Income From Operations:	(138,410.60)	77,324.44	644,839.51	64,700.00	64,700.00
Non-Operating Items:					
Non-operating income					
3720 CONNECTION FEES	53,272.00	475.00	15,850.00	36,665.00	36,665.00
3725 ELECTRIC IMPACT FEES	37,103.00	2,286.00	25,146.00	46,488.00	46,488.00
3740 RECONNECT FEES	0.00	0.00	0.00	1,000.00	1,000.00
3810 INTEREST EARNINGS	170,300.37	0.00	33,065.44	86,292.69	86,293.00
Total Non-operating income	260,675.37	2,761.00	74,061.44	170,445.69	170,446.00
Non-operating expense					
4059 INTEREST EXPENSE	68,946.13	0.00	16,092.00	71,000.00	71,000.00
4060 BOND AGENT PAYING COST	4,289.66	0.00	(363.16)	5,000.00	5,000.00
Total Non-operating expense	73,235.79	0.00	15,728.84	76,000.00	76,000.00
Total Non-Operating Items:	187,439.58	2,761.00	58,332.60	94,445.69	94,446.00
Total Income or Expense	49,028.98	80,085.44	703,172.11	159,145.69	159,146.00

Parowan City
Standard Financial Report
55 Solid Waste Fund - 12/01/2023 to 12/31/2023
50.00% 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	2,132.67	87,684.99
1121 PTIF 1761 Combined Accounts	420,671.96	0.00	420,671.96
1160 Xpress Bill Pay	22,040.04	10,759.01	40,661.79
1175 Undeposited receipts	0.00	(124.00)	1,636.57
Total Cash and cash equivalents	474,732.30	12,767.68	550,655.31
Total Cash and cash equivalents	474,732.30	12,767.68	550,655.31
Receivables			
1311 ACCOUNTS RECEIVABLE	27,722.90	397.91	28,139.85
Total Receivables	27,722.90	397.91	28,139.85
Total Current Assets	502,455.20	13,165.59	578,795.16
Non-Current Assets			
Capital assets			
Property			
1647 Machinery & Equipment	590,021.00	0.00	590,021.00
Total Property	590,021.00	0.00	590,021.00
Accumulated depreciation			
1747 Acc Depn Machinery & Equipment	(533,875.26)	0.00	(533,875.26)
Total Accumulated depreciation	(533,875.26)	0.00	(533,875.26)
Total Capital assets	56,145.74	0.00	56,145.74
Other non-current assets			
1802 Deferred outflows - pensions	8,204.00	0.00	8,204.00
Total Other non-current assets	8,204.00	0.00	8,204.00
Total Non-Current Assets	64,349.74	0.00	64,349.74
Total Assets:	566,804.94	13,165.59	643,144.90
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(31,300.53)	3,685.31	(125.00)
2133 Due to other funds - 10-Year Loan from Electric	(135,880.85)	0.00	(135,880.85)
Total Current liabilities	(167,181.38)	3,685.31	(136,005.85)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(1,528.58)	0.00	(1,528.58)
Total Payroll liabilities	(1,528.58)	0.00	(1,528.58)
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	(7,258.00)	0.00	(7,258.00)
Total Liabilities:	(175,967.96)	3,685.31	(144,792.43)
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(390,836.98)	(16,850.90)	(498,352.47)
Total Equity - Paid in / Contributed	(390,836.98)	(16,850.90)	(498,352.47)
Total Liabilities and Fund Equity	(566,804.94)	(13,165.59)	(643,144.90)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
55 Solid Waste Fund - 12/01/2023 to 12/31/2023
50.00% 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	11,661.32	69,699.39	141,200.00	141,200.00
3712 GARBAGE FEES (SECOND CAN)	112,074.06	9,536.13	57,427.88	115,500.00	115,500.00
3713 CAN PURCHASE	3,285.00	100.00	1,590.00	4,200.00	4,200.00
3715 COUNTY LANDFILL FEE	66,869.34	5,685.17	34,022.14	67,500.00	67,500.00
Total Operating income	319,414.56	26,982.62	162,739.41	328,400.00	328,400.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	1,779.94	0.00	17.79	2,800.00	2,800.00
4011 SALARIES AND WAGES-PERM. EMPLO	55,989.12	6,116.49	25,859.70	52,500.00	52,500.00
4013 FICA	4,405.27	463.37	1,959.68	4,200.00	4,200.00
4014 INSURANCE	15,179.27	527.61	3,736.29	8,000.00	8,000.00
4015 RETIREMENT	4,069.89	552.08	2,292.02	3,500.00	3,500.00
4016 WORKMEN'S COMPENSATION	378.38	0.00	144.60	400.00	400.00
4019 CONTRACT SERVICES - COUNTY	62,512.50	0.00	0.00	61,000.00	61,000.00
4024 OFFICE SUPPLIES AND EXPENSE	534.15	0.00	413.81	600.00	600.00
4025 REPAIR TO EQUIPMENT	12,744.01	534.52	3,126.73	15,000.00	15,000.00
4026 MAINTENANCE MATERIALS AND SUPP	10,137.59	0.00	164.41	11,000.00	11,000.00
4028 TELEPHONE	90.00	7.50	45.00	600.00	600.00
4031 PROFESSIONAL & TECHNICAL SERVI	3,017.17	125.00	1,542.68	5,000.00	5,000.00
4032 AUDIT	480.00	0.00	360.00	650.00	650.00
4040 GAS AND OIL	15,862.58	1,711.90	9,458.44	19,000.00	19,000.00
4047 UNIFORM ALLOWANCE	619.80	0.00	317.47	1,000.00	1,000.00
4048 POSTAGE	1,174.36	93.25	627.94	1,000.00	1,000.00
4051 LIABILITY INSUR. PROPERTY	4,691.28	0.00	5,157.36	5,000.00	5,000.00
4057 LBA LEASE PAYMENT	2,317.00	0.00	0.00	2,745.00	2,745.00
4062 DEPRECIATION	55,485.93	0.00	0.00	56,000.00	56,000.00
Total Operating expense	251,468.24	10,131.72	55,223.92	249,995.00	249,995.00
Total Income From Operations:	67,946.32	16,850.90	107,515.49	78,405.00	78,405.00
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	5,000.00
4090 TRANSFER TO CAPITAL PROJECTS	0.00	0.00	0.00	45,000.00	45,000.00
Total Non-operating expense	4,076.43	0.00	0.00	50,000.00	50,000.00
Total Non-Operating Items:	11,065.28	0.00	0.00	(50,000.00)	(50,000.00)
Total Income or Expense	79,011.60	16,850.90	107,515.49	28,405.00	28,405.00

Parowan City
Standard Financial Report
57 Irrigation Fund - 12/01/2023 to 12/31/2023
50.00% 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	(6,648.35)	91,475.24
1121 PTIF 1761 Combined Accounts	377,000.00	0.00	377,000.00
1160 Xpress Bill Pay	23,488.08	8,190.73	33,220.65
1175 Undeposited receipts	0.00	(133.45)	1,256.36
Total Cash and cash equivalents	469,899.92	1,408.93	502,952.25
Total Cash and cash equivalents	469,899.92	1,408.93	502,952.25
Receivables			
1311 ACCOUNTS RECEIVABLE - IRRIGATI	21,517.45	339.50	21,690.98
Total Receivables	21,517.45	339.50	21,690.98
Total Current Assets	491,417.37	1,748.43	524,643.23
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	1,748.43	891,574.75
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(2,928.10)	3,647.25	(351.27)
Total Current liabilities	(2,928.10)	3,647.25	(351.27)
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)	3,647.25	(21,418.79)
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(834,353.27)	(5,395.68)	(870,155.96)
Total Equity - Paid in / Contributed	(834,353.27)	(5,395.68)	(870,155.96)
Total Liabilities and Fund Equity	(858,348.89)	(1,748.43)	(891,574.75)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
57 Irrigation Fund - 12/01/2023 to 12/31/2023
50.00% 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	21,558.60	130,127.22	258,000.00	258,000.00
3720 CONNECTION FEES	1,200.00	0.00	0.00	0.00	0.00
Total Operating income	261,065.82	21,558.60	130,127.22	258,000.00	258,000.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	1,979.75	221.14	779.33	2,000.00	2,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	81,544.39	10,094.49	43,826.31	76,500.00	76,500.00
4013 FICA	6,198.18	782.26	3,381.88	5,900.00	5,900.00
4014 INSURANCE	23,319.37	1,873.82	12,894.21	36,800.00	36,800.00
4015 RETIREMENT	8,814.63	1,990.83	8,406.99	12,700.00	12,700.00
4016 WORKMEN'S COMPENSATION	847.47	0.00	619.94	600.00	600.00
4023 TRAVEL, MEALS AND LODGING	365.59	0.00	68.68	1,000.00	1,000.00
4026 MAINTENANCE MATERIAL AND SUPPL	17,993.14	232.49	6,757.08	19,000.00	19,000.00
4027 UTILITIES	4,709.06	172.87	2,439.30	8,000.00	8,000.00
4028 TELEPHONE	1,204.71	113.44	681.96	1,800.00	1,800.00
4031 PROFESSIONAL AND TECHNICAL	8,579.74	328.13	3,127.57	25,000.00	25,000.00
4032 AUDIT	960.00	0.00	720.00	1,350.00	1,350.00
4035 FLOOD/FIRE MITIGATION AND MAINTENANCE	21,641.06	0.00	0.00	0.00	0.00
4040 GAS AND OIL	2,918.99	166.96	1,137.96	3,500.00	3,500.00
4047 UNIFORM ALLOWANCE	986.95	0.00	583.65	1,000.00	1,000.00
4048 POSTAGE	2,348.73	186.49	1,255.79	2,300.00	2,300.00
4050 WATER ASSESSMENTS	75.50	0.00	75.50	100.00	100.00
4051 LIABILITY INSUR. PROPERTY	4,061.32	0.00	4,197.49	4,100.00	4,100.00
4057 LBA LEASE PAYMENT	2,059.00	0.00	0.00	2,500.00	2,500.00
4058 LEASE PAYMENT - WHEELER	3,750.00	0.00	3,395.84	5,000.00	5,000.00
4061 SUNDRY	0.00	0.00	0.00	200.00	200.00
4062 DEPRECIATION	29,409.39	0.00	0.00	30,000.00	30,000.00
4074 CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	0.00	7,100.00	7,100.00
Total Operating expense	223,766.97	16,162.92	94,349.48	246,450.00	246,450.00
Total Income From Operations:	37,298.85	5,395.68	35,777.74	11,550.00	11,550.00
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	5,395.68	35,802.69	11,550.00	11,550.00

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 12/01/2023 to 12/31/2023
50.00% 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	175.00	12,199.13
1121 PTIF 1761 Combined Accounts (Cem 0390)	94,298.36	0.00	94,298.36
1191.1 Restricted cash	103,797.49	0.00	103,797.49
1191.2 Restricted cash offset	(103,797.49)	0.00	(103,797.49)
Total Cash and cash equivalents	<u>103,797.49</u>	<u>175.00</u>	<u>106,497.49</u>
Total Cash and cash equivalents	<u>103,797.49</u>	<u>175.00</u>	<u>106,497.49</u>
Total Current Assets	<u>103,797.49</u>	<u>175.00</u>	<u>106,497.49</u>
Total Assets:	<u>103,797.49</u>	<u>175.00</u>	<u>106,497.49</u>
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2975.1 Restricted	(103,797.49)	0.00	(103,797.49)
2975.2 Restricted offset	103,797.49	0.00	103,797.49
2980 BEGINNING OF YEAR	(103,797.49)	(175.00)	(106,497.49)
Total Equity - Paid in / Contributed	<u>(103,797.49)</u>	<u>(175.00)</u>	<u>(106,497.49)</u>
Total Liabilities and Fund Equity	<u>(103,797.49)</u>	<u>(175.00)</u>	<u>(106,497.49)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 12/01/2023 to 12/31/2023
50.00% 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	175.00	2,700.00	1,000.00	0.00
Total Charges for services	4,786.50	175.00	2,700.00	1,000.00	0.00
Interest					
3810 INTEREST RECEIVED	3,394.08	0.00	0.00	0.00	0.00
Total Interest	3,394.08	0.00	0.00	0.00	0.00
Total Revenue:	8,180.58	175.00	2,700.00	1,000.00	0.00
Total Change In Net Position	8,180.58	175.00	2,700.00	1,000.00	0.00

Parowan City
Standard Financial Report
91 General Fixed Assets - 12/01/2023 to 12/31/2023
50.00% 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	864,392.00
Total Work in process	<u>714,301.49</u>	<u>0.00</u>	<u>864,392.00</u>
Property			
1611 Land	1,315,893.00	0.00	1,315,893.00
1621 Buildings	3,834,367.20	0.00	3,834,367.20
1631 Improvements other than bldgs	2,862,965.12	0.00	3,071,234.29
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>14,157,389.94</u>	<u>0.00</u>	<u>14,365,659.11</u>
Accumulated depreciation			
1721 AccDpn Buildings	(1,363,666.41)	0.00	(1,363,666.41)
1731 AccDpn Improvements other than bldgs	(1,255,651.59)	0.00	(1,255,651.59)
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>(7,909,098.64)</u>	<u>0.00</u>	<u>(7,909,098.64)</u>
Total Capital assets	<u>6,962,592.79</u>	<u>0.00</u>	<u>7,320,952.47</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>7,188,214.79</u>	<u>0.00</u>	<u>7,546,574.47</u>
Total Assets:	<u>7,188,214.79</u>	<u>0.00</u>	<u>7,546,574.47</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	(15,687,595.78)
2971.3 Book cost of assets retired	282,389.29	0.00	282,389.29
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>(6,988,613.79)</u>	<u>0.00</u>	<u>(7,346,973.47)</u>
Total Liabilities and Fund Equity	<u>(7,188,214.79)</u>	<u>0.00</u>	<u>(7,546,574.47)</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 - 12/01/2023 to 12/31/2023
50.00% 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

**Local Memorandum of Understanding Between
Parowan, Utah and Iron County, Utah**

THIS AGREEMENT is entered into this ____ day of _____, 2024, and terminating on ____ 2029 by and between **Parowan, UTAH**, and **IRON COUNTY, UTAH**, a body of politic, both of said entities located in Iron County, State of Utah.

Purpose

Under the conditions of The Utah Bureau of Emergency Medical Services and SB 64, which legislates that each political entity in the State of Utah is required to be responsible for Emergency Medical Services in their jurisdiction, and whereas, Parowan, Utah does not wish to enter into a separate agreement with an Emergency Medical Services provider, hereby authorizes Iron County to negotiate with an Emergency Medical Services provider for the entire County and the City of Parowan, Utah, thereby fulfilling the intent of SB 64.

Implementation

This memorandum shall take effect upon its signing by authorized representatives of the municipality of Parowan, Utah and Iron County, Utah, and be in effect for five (5) years. This memorandum may be amended by mutual agreement of both parties, and it is understood by both parties that at any time this Memorandum of Understanding may be terminated by written notification from either party to the other.

Six months prior to the five-year termination of this agreement, the parties shall meet to review the progress and success of the MOU and determine whether it shall be extended for an additional five years. In no event shall any single extension of this MOU be for a term exceeding five years.

Date _____ (signature)

Date _____ (signature)

Memorandum of Understanding

This Memorandum provides details about the Subdivision Ordinance Update that we, Hansen Planning Group, will provide for Parowan. It also describes the process, work plan, and timeline that we will follow.

WHY THIS PROJECT

The Utah Legislature passed Senate Bill 174 in early 2023. This law changes how local land use ordinances governing subdivisions are handled in the state and requires local governments to update their ordinances accordingly. The new law gives your municipality a date certain in 2024 to bring your code into compliance. The purpose of this Subdivision Ordinance Update is to produce a subdivision code and administrative process that will help your municipality comply with current state statutes and planning best practices.

FUNDING

This ordinance update is *available at no cost to your municipality* thanks to the program administered by the Utah Department of Workforce Services (DWS). The DWS webpage explaining this initiative is at <https://jobs.utah.gov/housing/community/subpool.html>. Our company is one of a handful of private entities with which the Department has contracted to do this work. For reference, our contract number with the state is #246143.

Your jurisdiction is eligible for up to \$14,000 of professional code writing services. Hansen Planning Group is authorized to provide this to your jurisdiction. *We expect that completing this project could require this entire amount.* It is therefore important that the municipality does not engage another provider for the same work without consulting with us first. Not only are we confident that we can get you the best result, but you will be responsible to pay for any services (rendered by us or another company) once the state funding is obligated. *We will not exceed your state-funded amount unless you request it. This would require us to enter into a separate agreement with your municipality.*

PROJECT MANAGEMENT

We are happy to collaborate with other planners or law firms that are eligible entities in the consulting pool at your request. For efficiency—and to ensure we do not exceed the state funding budget—Hansen Planning Group will manage the project and the specific involvement (hours billed to the project, deliverables, etc.) of these other entities.

TIMELINE FOR COMPLETION

Based on our code writing experience, we expect that each subdivision project we conduct will have a unique timeline. At a minimum, we estimate your code revisions to take us up to three months to complete from the project's formal initiation. Your project may go faster, and it may go slower. At the latest, we will finish your subdivision ordinance revisions no later than October 1, 2024. Our availability date to begin your municipality's subdivision update is as early as: February 4, 2024.

WORK PLAN and DELIVERABLES

At a minimum, the Hansen Planning Group will produce (1) a state-compliant subdivision title for your municipality, (2) a memo recommending changes to subdivision-related engineering standards, (3) updated subdivision application forms.

We can also provide you with optional services such as (1) codifying and uploading your adopted ordinances into the civiqlinQ.com online platform, and (2) hosting a training event with City Council, Planning Commission, and staff that helps explain the recommended changes (focusing on administrative vs legislative decision making).

Your update project will follow the following general steps in revising your subdivision ordinances:

1. **Audit existing subdivision ordinances.** We will review the current version of your subdivision code and identify issues and omissions, especially involving nonconformity with state law.
2. **Make material changes.** We will (1) revise your subdivision ordinances to compliment your community's general plan and vision, (2) audit the municipal code for relevant elements regarding authorities, roles, definitions, etc, and (3) make other recommendations that bring the code into conformity with state and federal law, resolve inconsistencies, simplify processes, and correct any other substantive or procedural issues.
3. **Rewrite in plain language.** Where needed, we will rewrite your subdivision ordinances so that a normal person can easily understand them. This will likely involve eliminating "legalese", consolidating and reorganizing content, and adding summary charts, tables, headings, and illustrations.
4. **Explain changes.** Along with our revisions to your subdivision ordinances, we will deliver a "Policy Discussion Catalog" identifying and explaining the changes we've made. This catalog will help your local legislative body review and adopt the code quickly and easily.

MEETINGS

Our team will be available to meet virtually to answer any questions you have about the process and our progress on your ordinances. We may also be available for the occasional in-person meeting, depending on your need and our availability.

WHAT WE NEED FROM YOU

Our team will make this update as easy and "hands free" for you as possible. DWS requires that you do just a few things:

- **Sign this Memorandum.** We also need you to provide us with the most current copy of your subdivision ordinance and a copy of your subdivision application form(s).
- **Provide public notice (as per UCA 10-9a-205).** Our firm can help provide notice language.
- **Promptly adopt your amended subdivision code after it is developed.** We will be carrying the cost of this project, and DWS will not reimburse us until your code is adopted. You must agree to act on your updated code through the public process without delay.

- **Sign our invoice.** Once your code is adopted, our company will submit an invoice to DWS. DWS requires that you also sign this invoice to certify that we worked on your code and that you adopted the code. You must agree not to withhold your signature.

SIGNATURES

By signing below, you indicate that you acknowledge, understand, and agree to the above.

Signature

Name and Title, on behalf of the Municipality

Date



Signature

Mike Hansen, Principal

Name and Title, on behalf of HPG

3 November, 2023

Date

City Council committee assignments for 2024-2025

Councilmember David Harris-

Power Board
Roads (Class C)
Economic Development
Airport Board

Councilmember John Dean-

Parks & Rec/Cemetery/RAP
Sewer/Solid Waste
Library Board
Visitors Center/Events

Councilmember Rochell Topham-

Public Safety/LEPC/PAAL
Shade Tree Commission
Theater Board
Community Cares PES/PHS liaison

Councilmember Sharon Downey-

Power Board
Court
Heritage Committee
Board of Adjustments
Patchwork Bi-Way

Councilmember David Burton-

Planning & Zoning
Water Board
Historic Preservation
County Commission Meeting liaison

**PAROWAN CITY
ORDINANCE NO. 2024-1**

**AN ORDINANCE IMPOSING A LOCAL SALES AND USE TAX OF ONE-TENTH (1/10)
OF ONE PERCENT (0.1%) TO FUND RECREATIONAL, ARTS, AND PARKS
FACILITIES AND PROGRAMS IN THE CITY OF PAROWAN,
PROVIDING SEVERABILITY AND AN EFFECTIVE DATE FOR THE ORDINANCE.**

WHEREAS, the City of Parowan placed a question on the 2023 general ballot to seek approval from its residents to adopt a local sales and use tax of 0.1 percent within the City on authorized transactions to fund recreation, arts, and parks facilities and programs in the City (commonly referred to as the “RAP” Tax), pursuant to Utah Code Annotated §59-12-1401 et seq.; and

WHEREAS, the ballot proposition passed by a margin of 63.37% to 39.63% and a recreation, arts, and parks sales and use tax was approved by the voters of the City; and

WHEREAS, pursuant to Utah Code Annotated §59-12-1402, the Governing Body Parowan City imposed the “RAP Tax” by majority vote on December 14, 2023; and

WHEREAS, the Council find that Title 4 General Revenues, Chapter 03 of the Parowan City Code entitled “Recreation, Arts and Parks Tax” should be enacted to govern the imposition, administration, and distribution of the cultural arts and recreation sales tax;

NOW THEREFORE, BE IT ORDAINED AND ENACTED BY THE PAROWAN CITY COUNCIL AS FOLLOWS:

Section 1. City Code

Parowan City Municipal Code (PCMC), Title 4, Chapter 03, “Recreation, Arts, and Parks Tax” is hereby enacted as follows:

Chapter 4.03 Recreation, Arts and Parks Tax

- 4.03.010 Title
- 4.03.020 Purpose
- 4.03.030 Tax
- 4.03.040 Citizens Advisory Committee
- 4.03.050 Effective Date
- 4.03.060 Mayor Authorized to City Manager Documents

4.03.010 Title

This chapter shall be known as the “Recreation, Arts and Parks Tax” of Parowan City, or alternatively, as the RAP Tax Chapter of the Municipal Code.

4.03.020 Purpose

It is the purpose of this Chapter to establish, impose, and levy a RAP tax in accordance with Utah Code §59-12-1401 et seq., as such code may be amended from time to time.

4.03.030 RAP Tax

- A. There is hereby imposed and levied, and there shall be collected, a local sales and use tax of 1/10 of 1% (0.1) of the sales price upon all retail sales transactions, including personal property, services, and meals, made within the City of Parowan, except for the exempt transactions listed in Utah Code Annotated §59-12-104.
- B. For purposes of the Chapter, all retail sales shall be presumed to have been consummated at the place of business delivered by the retailer or their agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. In the event a retailer has no permanent place of business, the place at which the retail sales are consummated shall be as determined under the rules and regulations adopted by the Utah State Tax Commission.
- C. The tax revenues earned by the RAP tax shall be used to fund City or non-profit projects with the City for recreational, arts, and parks facilities, including, but not limited to: capital projects, programs, and ongoing operation expenses of recreational and cultural facilities as such terms are defined in Utah Code Annotated §59-12-1401 et seq.
- D. The Mayor, with the advice and consent of the Council, shall appoint a citizens committee consisting of three members who are residents of the City of Parowan.
- E. The citizen committee shall be a recommending board of the expenditures of RAP Tax revenue with final expenditures being approved by the Parowan City Council.

4.03.040 Citizen Advisory Committee

The Citizens Advisory Committee shall receive and review applications for funding for projects eligible for RAP tax monies. The Committee Shall make a recommendation to the Council for projects and amounts to be funded.

4.03.050 Effective Date

The effective date of Parowan City RAP Tax shall be April 1, 2024, and shall be levied for a ten-year period.

Section II. Severability

If any part of this ordinance or the application thereof to any person or circumstances shall, for any reason, be adjudged by a court of competent jurisdiction to be unconstitutional or invalid, such judgement shall not affect, impair or invalidate the remainder of this ordinance or the application thereof to other persons and circumstances, but shall be confined to its operation to the section, subdivision, sentence or part of the section and the persons and circumstances directly involved in the controversy in which such judgement shall have been rendered. It is hereby declared to be the intent of the City Council that this section would have been adopted if

such invalid section, provisions, subdivision, sentence or part of a section or application had not been included.

Section III. Posting and Effective Date

This ordinance shall become effective at 7:00 p.m. on Thursday, January 11th, 2024.

**ADOPTED AND PASSED BY THE CITY COUNCIL OF THE CITY OF PAROWAN,
UTAH, THIS 11TH DAY OF JANUARY, 2024.**

By Mollie Halterman
Mayor

ATTEST:

Callie Bassett, CMC
City Recorder

(seal)

CITY COUNCIL VOTE:

	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>
Councilmember David Burton	_____	_____	_____
Councilmember John Dean	_____	_____	_____
Councilmember Sharon Downey	_____	_____	_____
Councilmember David Harris	_____	_____	_____
Councilmember Rochell Topham	_____	_____	_____