

**PAROWAN CITY COUNCIL MEETING AGENDA  
FOR FEBRUARY 8, 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, February 8, 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 January 25, 2024.
6. Approval of Warrant Register for February 8, 2024.
7. Financial Report for January 2024
8. Beer Only Restaurant License – Local Consent for High Voltage BBQ

**ACTION MEETING**

9. Chipseal Equipment MOU with Enoch
10. Approval of Active Transportation Plan
11. Approval of \$1M Grant for Water Recharge Project

**WORK MEETING**

12. Poly Platform Presentation
13. Cross Walk Painting Discussion for Center and Main Street Intersection
14. Pickleball Court Update
15. Power Bill Discussion
16. RAP Tax Ordinance Discussion
17. Reports, Updates, Old Business Follow Up: Elected Officials and Staff
18. 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.
19. Adjournment

**CERTIFICATE OF POSTING:** *The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted this 7<sup>th</sup> day of February, 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](http://www.parowan.org), and posted on the Utah Public Notice website at <http://pmn.utah.gov>.*

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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**  
**January 25, 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 John Dean, Councilmember Sharon Downey, Councilmember David Harris, Councilmember Rochell Topham

**City Staff Present:** Dan Jessen, City Manager; Scott Burns, City Attorney; Callie Bassett, City Recorder; Judy Schiers, City Treasurer; Heather Shurtleff, Deputy Recorder; Stacy Gale, Deputy Treasurer; Jeremy Franklin, Power Superintendent; Keith Naylor, Court Clerk/Zoning Assistant; Chief Addison Adams

**Public Present:** Please 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:** Mr. Kendrick Thomas 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:** No conflicts were declared.
4. **Public Comment:** There were no comments from the public.

**PUBLIC HEARING** to hear comments regarding amendments to the Fiscal Year 2023-24 Budget.

**MOTION:** Councilmember Burton moved to open the public hearing to hear comments regarding amendments to the Fiscal Year 2023-24 Budget.

**SECOND:** Councilmember Topham seconded the motion.

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

Dan added an additional item to the budget amendments: \$112,000, amending line 534074. This money was allocated for a utility service truck for the electric department in the FY23 budget. The truck was ordered and the money budgeted. The money was not rolled forward in the FY24 budget because they expected the truck to be delivered at the end of FY23. It was not, but will be delivered in FY24 and will need to be paid.

Dan went over the other budget amendments (see attached).

There were no comments from the public.

**MOTION:** Councilmember Topham moved to close the public hearing regarding amendments to the Fiscal Year 2023-24 Budget.

**SECOND:** Councilmember Burton 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 January 11, 2024.**
6. **Approval of Warrant Register for January 25, 2024.**

**MOTION:** Councilmember Burton moved to approve the consent agenda items 5 & 6 as outlined.

**SECOND:** Councilmember Downey seconded the motion.

**VOTE:** All councilmembers voted in favor of the motion (5/0). The motion carried.

**ACTION MEETING:**

**7. Audit Report: Kelli Jones, Senior Manager, Audit Department, Hinton Burdick CPA's**

Kelli expressed her appreciation to the council for allowing them to perform this service. She also thanked the staff for providing information they needed to review and for answering all their questions.

She directed the council to the "Management Discussion and Analysis" located in the audit report. She said this is a summarized version of the financial statements that might be easier to review.

Kelli went through the city's funds:

- **General Fund** balance increased by \$325,000. Revenues were more than anticipated, and expenditures were less than what was budgeted, which resulted in this significant increase.
  - Unassigned fund balance (everything that can be used going forward into FY24) of \$898,073.
  - Restricted fund balance had a balance of \$64,718. This fund is made up of park impact fees, and Class "C" road receipts. Park impact fees saw a significant decrease due to being used on the swimming pool. There is still a balance left of \$25,000. For the Class "C" roads, there was more revenue than expenditures, leaving a balance of \$39,000.
  - Ms. Jones said the Government Finance Officers Association's (GFOA) recommendation for unassigned fund balance is to have two months of operating reserves. The city currently has more than four and half months in unassigned fund balance. She said the general fund is doing well and is very stable.
- **Water Fund Resources:** Increase in net position of \$154K.
  - Net investment in capital assets (equity tied up into capital assets or permanent buildings or debt) stayed consistent.
  - Unrestricted had a net increase of \$154K increase. There are approximately 26 months of operating expenses, which is plenty of money for future operation expenses.
  - Restricted funds (debt service requirements) are fully funded and reserved for future debt payments.
- **Sewer Fund Resources:** Increase in net position of \$152K.
  - Unrestricted net position increased by \$106K.
  - The City currently has 9.9+ months of operating expenses in reserve.
  - All debt service reserves (restricted funds) are fully funded for a future period.
- **Electric Fund Resources:** Increase in net position of \$49K.
  - Unrestricted new position decreased by \$54K.
  - The city has 23+ months of operating expenses in reserve.
  - All debt service reserves (restricted funds) are fully funded for a future period.
- **Cash Balances:** These funds saw an increase in FY23.
  - Governmental funds balance - \$2,144,349
  - Utility funds balance - \$8,463,912
- **Larger Capital Assets (Projects) that occurred in FY23:**
  - Governmental Assets:
    - Airport Project - \$358K
    - Swimming Pool Project - \$195K
    - Roch Church Project - \$68K
  - Business-type Assets:
    - Ford F-550 (split across funds) - \$53K

- Water 300 East Well Motor - \$20K
- Electric Hydro Plant Flood Improvements - \$27K

Kelli mentioned some of the other funds that she did not show in her graphs:

- **Capital Improvement Fund** had a change in fund balance of a decrease of \$86K. This means there were more expenditures than revenues.
  - The assigned fund balance at the end of the year was sitting at \$840,100. This is to be used on future projects.
  - The restricted fund balance was \$8K for unused portion of pool donations.
- **Garbage Fund:**
  - Change in net position of \$79K.
  - Unrestricted net position of \$432K.
  - Net investment in capital assets (capital assets less debt) was a negative \$42K, meaning there is more debt than net capital assets.
  - There is an interfund loan of \$136K with the Electric Fund, which is affecting that net investments in capital assets, because the interfund loan relates to electric fund purchasing assets on behalf of the garbage fund in prior years, which is causing that. She said this will probably continue to become a larger number unless more capital assets are purchased or the paydown of this interfund loan happens more speedily than it currently is.
  - The garbage fund has over 20 months of unrestricted net position to pay for operating expenses.
- **Pressurized Irrigation:**
  - Change in net position of \$52K.
  - Unrestricted net position of \$484K. This equals more than 25 months of operating expenses that could be paid.

Kelli said they issue three audit reports:

- **Independent Auditors Report.** This is where the auditors give their opinion of the city's financial statements. This year they gave an unmodified opinion (or a clean opinion), which basically means that in the opinion of the auditors, the financial statements were materially accurate as presented.
- **Report on Compliance and on Internal Control over Financial Reporting.** This report is where the auditors would report significant findings or material weaknesses. Kelli said she was happy to report that there were no material weaknesses or significant deficiencies in the internal controls.
- **State Compliance Report.** This report is a result of test work that the auditors do based on the state auditor's guide that they provide. There was one compliance finding

Kelli reported on the auditors' findings and recommendation. There was one budget compliance finding, 2023-001, which was that the water fund and the pressurized irrigation funds were both over budget. She said the pressurized irrigation overage appears to be related to the flood mitigation and maintenance account line. The overage in the water fund was caused by the ARPA expenses in the budget. She said management prepared a response to finding letter which is found on page 75 of the financial statements.

Kelli thanked the council and said that she hopes this report shows that the city is doing well. She said the city has plenty of net position fund balance and cash balance to operate moving forward. She said everyone is doing a good job.

**MOTION:** Councilmember Downey moved to approve the audit report for FY23.

**SECOND:** Councilmember Burton seconded the motion.

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

**8. Planning and Zoning Committee Appointments/Adjustments (to designate some alternates as permanents and define staggered terms):**

Dan said this item is only for the planning and zoning committee, but they are currently engaged in a larger process of looking at all the committees to clean them up and determine when committee members were assigned, when their terms should expire, and get the members on a staggered term schedules. The ordinances describe how each committee should be set up, but the structures are all different. They are putting together a master spreadsheet of committees that the various committee secretaries can have access to. They are researching the appointment dates and will be designating the committee members' terms.

In the case of the planning commission, they have looked at the ordinance which forms their committee themselves and have reviewed their membership. The committee members re-appointed Larry Zajac as the commission chair for 2024. They have had two committee members serving as alternates who now, because of other members coming off the committee, need to be made formal committee members by the council. These members are Heather Peet and Weston Reese. Heather was appointed 1/13/2022 and Weston was appointed 11/8/2022, both as an alternates.

Dan said the question is should a committee be able to vote an alternate in as a formal member on its own. He said he would feel more comfortable if all the appointments were done by the city council, as stated in code. He said the other thing that needs to be done is stagger the terms. He said everyone on planning commission was either appointed or reappointed in the year 2022. The code says that members serve four-year terms, but they should be staggered in two-year blocks. Dan proposed the oldest members' terms expire first, and the new members' terms be staggered to the later years. This would mean the following:

- Larry Zajac's and Heather Peet's terms will expire December 31, 2025.
- Jerry Vesely's, Jamie Bonnett's, and Weston Reese's terms will expire December 31, 2027.
- Tony Leydsman will remain an alternate with no formal term expiration date.
- An alternate voted in as full member would finish the term of the committee member who left.

Dan said these committee members are volunteers and so can remove themselves whenever necessary. He said he hoped that would not happen. They are very much appreciated and play an important role for the city.

**MOTION:** Councilmember Burton moved to approve the appointments of Heather Peet and Weston Reese as full voting members of the planning and zoning commission, and to approve the staggered dates of the committee members according to the recommendation.

**SECOND:** Councilmember Downey seconded the motion.

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

**9. Historic Preservation Committee Appointments/Adjustments to Define Staggered Terms:**

Dan said they were going to do the same thing with this board as planning and zoning. They made some adjustments to this board at the end of the year as Councilmember Shurtleff was coming to the end of his council term. Jim was designated as an alternate. The historic preservation committee thought Jim should be voting member because of his experience. One of the members was going to swap positions with him due to time constraints. However, Jim withdrew his name from the Historic Preservation

Committee and the Board of Adjustments. Because of this change, the Historic Preservation Committee is left with five members, and there is no need for any additions or changes. Dan said they need to stagger the terms for this committee. Committee members serve four-year terms in one-year blocks (other than the council member). Based on tenure, Dan suggested the following:

- Kristen Robinson’s term will expire December 31, 2024
- Toni Robison’s term will expire December 31, 2025
- Merry Dean’s term will expire December 31, 2026
- Debra Slotboom’s term will expire December 31, 2027

Dan said committee members may be reappointed at the end of their terms if they have a desire to stay on the committee.

**MOTION:** Councilmember Burton moved to approve the staggered terms for the Historic Preservation Committee as presented.

**SECOND:** Councilmember Downey seconded the motion.

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

**10. Water Board Committee Appointment: Kurt Vest as Board Member:**

Councilmember Downey said that Kurt has served on the water board before and will be a phenomenal addition. She said he is very knowledgeable and will be a great asset. The mayor expressed her appreciation for his willingness to be on the board.

**MOTION:** Councilmember Topham moved to approve Kurt Vest as a member of the Water Board.

**SECOND:** Councilmember Harris seconded the motion.

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

**11. Approval of Work to be Done on the Rock Church, Paid for by the DUP:**

Mayor Halterman said the DUP would like to pay for repairing the steeple, and repairing/painting the wood around the windows on the Old Rock Church using funds they raised during “Old Rock Church Days.” This will help the building look better cosmetically. She said the next significant repair will be the roof, however there is not enough money yet to do that. The city will save its money to use for grant matches. She asked the council for their support in approving the repairs the DUP would like to take care of, as stipulated in the MOU between the DUP and the city.

**MOTION:** Councilmember Downey moved to approve the work to be done on the Old Rock Church, paid for by the DUP.

**SECOND:** Councilmember Dean seconded the motion.

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

**12. Adopt 2023-24 Budget Amendments**

**MOTION:** Councilmember Topham moved to adopt the 2023-24 Budget Amendments.

**SECOND:** Councilmember Dean seconded the motion.

**VOTE:** A roll call vote was taken as follows:

	<b>AYE</b>	<b>NAY</b>
Councilmember Burton	X	
Councilmember Dean	X	
	<b>AYE</b>	<b>NAY</b>
Councilmember Downey	X	
Councilmember Harris	X	

Councilmember Topham X

All councilmembers voted in favor of the motion (5/0). The motion carried.

### **WORK MEETING**

#### **13. Main Street Bridge Presentation: Jameson Christensen of Jones and DeMille Engineering**

Mr. Christensen presented the feasibility study that he has been working on with Kendrick Thomas. He said 2 years ago they did a study on what it would take to keep the current alignment of the bridge on Main Street. They looked at the hydraulics and hydrology of the Parowan Creek and found that to maintain the two feet of freeboard between the bottom of the bridge and a hundred-year flood level, it would require raising the profile of the bridge quite a bit. This impacted a lot of things and there were some obvious issues involved.

Mr. Christensen did a new report looking at the Main Street/Old Hwy 91 location. They operated under the assumption that the diversion structure (which is 400 ft. downstream) would be removed, and that they could excavate the channel of the creek roughly 6 feet. Mr. Christensen displayed a drawing a model showing the bridge now as well as the proposed depth of the creek, the level of the 100-year flood, and the freeboard (bottom of the bridge). He said assuming they can change the depth of the channel by 6 ft., they would not have to change the vertical profile of the road.

Based on what he has modeled, Mr. Christensen said he was able to hold the existing crown of the road as closely as he could to match the existing profile to that of the existing Highway 91 and the existing Main Street. Dan said he is so happy about this feasibility study. Instead of having to go tall and long, if they can take out the structure and can go deeper and wider without having to have such a tall profile, it would allow them to not have such an impact on the utilities. He said this is a game changer. It will give the city a fixed bridge at the current location without such an impact to the properties all around it.

Mr. Bob Whitelaw asked the council that they consider widening the bridge so there is pedestrian/bicycle access. The current bridge is very dangerous. Mr. Johannes Frischknecht echoed Mr. Whitelaw's sentiments.

Dan reiterated that this was not the final design for the bridge. It is a feasibility study. However, they have gone above and beyond, and the reality of it is, it is a really good idea, and the science proves it out – at least at a feasibility level.

#### **14. RAP Ordinance Discussion: table until next meeting**

Dan asked that this item be tabled until the next council meeting.

**MOTION:** Councilmember Topham moved to table the RAP Tax Ordinance Discussion until the next meeting.

**SECOND:** Councilmember Dean seconded the motion.

**VOTE:** All Councilmembers voted in favor of the motion. The motion carried. This item will be tabled until the next meeting.

#### **15. Lanier/Bacon Land Request**

Mr. Larry Lanier and Mr. Keith Bacon asked the council if they would deed to them the empty property that is between their homes. Attorney Scott Burns said he would like the opportunity to look into this. Mr. Bacon and Mr. Lanier thanked the council for their consideration and said that they would be open to other options as well.

#### **16. Water Board Makeup Discussion: Requested by Councilmember David Burton**

Councilmember Burton asked that this be on the agenda to discuss the makeup of the water board. He feels that the members of the board should represent the needs of the city by voting residents of the city. He also feels that the ordinances that determine how the committees are made up should have parity and continuity. He said that it should also apply to the Mayor making the appointment with the advice and consent of the council on each committee.

Dan advised that the water board is actually two boards - one for culinary water and one for pressurized irrigation water. They are the same people on each board, but the boards operate independently of each other. He also said that by ordinance, the water boards do not make recommendations for rates or charges for connection and user fees, which, he said, because of bonded indebtedness, are revenues which by law and the Bond Resolution must be reserved to the City Council. He said they should not have the water board make recommendations on rates. He agreed that committee should be city residents because they make recommendations on policy that affect the community. He also said if they made changes to the ordinances, they would have to decide how that would affect member currently on committees.

Councilmember Downey thinks that committee members should have primary residences in Parowan and not necessarily registered voters of Parowan. Dan said it is easier to verify a primary residence than to verify voter registration. He asked if the council wanted all the official committees that are in code to qualify all the committee members in the same way. The council agreed that they wanted unity and continuity to all the ordinances that govern committees. Dan said he will rewrite the ordinance, send it to the attorney for review, and bring a draft back to the council.

#### **17. Water Infrastructure Grant**

Dan said they received a draft agreement for the \$1M grant that needs to be signed. This money will be enough to work on phase 1 of the project at the mouth of the canyon with the diversion, piping the water to the recharge, and piping it to the point where they are currently diverting it. This is what allows the current diversion structure to be taken out. Dan said they have assimilated from several different sources: the city has a couple of resources; the Parowan Pumpers have grant money and money out of their own pockets; and the reservoir company has promised money. Dan said without counting the reservoir company's money that they have penciled in, they are \$1.85 million which is enough to put in the pipe, work on phase 1 of the diversion, and take the current diversion out.

Dan said the Parowan Pumpers are writing a grant with the state with optimization. They hope to receive another \$1M grant. If they get that grant, they will be able to do the entire project all at once. Dan said that the county may do a project on the flood channel someday – probably 6-7 year out. If it happened, it would pay for the diversion and to remove the old diversion. He said the chances of that happening are less than 50%, because the county would have to come up with \$10M+. He said it would be difficult to make that happen. If it were to happen, they would lose the grant money they have now because it is all state money. We would also lose 6-7 years of putting money into the aquifer. He said it will be cheaper to build it now than wait until later. They are deciding to move forward. All the shareholders are united to make this happen now with the end goal being they have a diversion at the mouth of the canyon, all the lines are in pipe, they are recharging water into the gravel pit, the flood channel is improved, and the bridge gets to be built in a way that it can feasibly be built. Councilmember Burton added that the city will get credit from the state engineer on the aquifer and the city will not lose its water rights.

#### **18. Reports, Updates, Old Business Follow Up: Elected Officials and Staff**



**Councilmember Topham** did not have any meetings, but she said Parowan's birthday was amazing. She said so many people commented on how great it was that they honored Sandra Benson as citizen of the year.

**Councilmember Harris** did not have anything to report.

**Councilmember Dean** said he met with the people involved with his assignments: Cori Adams, Linda Smith, and Kristen Robinson. He also went to the city shop to visit with Kelly Stones, Justin Dalley, and Cobe Evans. He took a field trip to Meeks Pond, and had a meeting to educate himself on the Shade Tree Committee. He also met with Jet Smith and discussed her role with the city. He is looking forward to working with these people and supporting the city's events.

**Councilmember Downey** did not have anything to report, but said that Jeremy Franklin would discuss UAMPS.

**Councilmember Burton** reported on the Planning and Zoning meeting. They discussed a new business building and IDU's, and there was a discussion of the board members. He reported that the Historic Preservation Committee met and Merry Dean was voted in as chairman. They also finished revising Appendix A, which they will send to planning and zoning. He said he attended the county commission meeting where they talked about water. They are addressing an ordinance that includes water and other property issues. They want to notify property owners about the priority dates of water rights. They commissioners also discussed a subdivision which they have not had to address before – it is a planned community. This needs to be watched. This could affect Parowan. He added that there was a great turnout for the birthday ball.

**Dan Jessen** asked everyone to not put ashes in your garbage can. He said the garbage in the truck was on fire. The Fire department showed up and put the fire out. It could have burned up a \$350,000 garbage truck. Dan said they are going to have to address the gas line at the pool. They probably will not let them turn the gas back on until they do. Gas lines or gas meters are not allowed to be under a roof. This must be figured out. They also need to address the venting issue. Dan feels there is good airflow there. They will address moving the gas meter. They are going to get a pool cover for the pool. Pool people recommend that the pool be full of water (below the tile line) year-round. It protects the plaster. Dan reported on the library. There is another roof leak, and it is leaking into the building. They got the source fixed. It was from the exterior drain. They are looking for a grant/loan to remodel the library. He also reported that they held interviews for the rec coordinator, and they were very good interviews.

**Mayor Halterman** reported everyone is watching the legislative updates. A county wide community character meeting was held. Sandra Benson and Nancy Dalton attended represented Parowan and Paragonah. They are pulling together base characteristics that make communities special, and they are trying to figure out how to communicate those so we do not lose our identity. She said she has been thinking about having a kiosk at the city office and at the library where people can write letters to their representatives. Jessica Smith said people can email their representatives. She said for those who are not email savvy, she could see how that might be something people would appreciate. The Mayor said that Stacy Gale said she has sent out more business license renewals this year than ever before. There are 26 more businesses this year than last. She said she feels this is a good indicator that people are optimistic about incubating local business, we have a vibrant economy here in Parowan that is favorable

to entrepreneurialism, and she said it is a good point of data point for the council. She said it is exciting to her.

**Staff:** Jeremy Franklin said he wanted to make sure that everyone received the email from UAMPS on the governing board workshops in February. He said he talked with most of the council and they will most likely attend the one in Fillmore on February 12. The mayor asked Jeremy if geo thermal power was an option for Parowan. Jeremy said UAMPS has looked at a few geo thermal options, but the technology is not there yet, and it is not price competitive yet. He said UAMPS is looking into geo thermal and more natural gas. He reported that control people are coming next week to get the Red Creek Hydro online. Jeremy addressed the Power Cost Adjustment. He said the city was severely under collected in 2023. The city has been whittling away at the under collection, just not as quickly as he hoped. He said they need to talk about lowering the PCA. He thinks the next months will have lower prices. The Hunter plant has been running. He feels it is time to ease off on the PCA. This would help on individual utility bills and will not be detrimental to the city. Jeremy said he feels they should change the date of the power board meeting until after the 25<sup>th</sup> of each month.

**19. 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 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); discussions regarding deployment of security personnel, devices, or systems; or any other lawful purpose.

**MOTION:** Councilmember Topham moved to go into closed session to discuss contract negotiations.

**SECOND:** Councilmember Downey seconded the motion.

**VOTE:** A roll call vote was taken as follows:

	AYE	NAY
Councilmember Burton	X	
Councilmember Downey	X	
Councilmember Dean	X	
Councilmember Harris	X	
Councilmember Topham	X	

All councilmembers voted in favor of the motion. The motion carried. Moved into closed session at 8:35 p.m.

Present in closed session: Mayor Halterman, David Harris, John Dean, David Burton, Rochell Topham, Sharon Downey, Dan Jessen, Scott Burns, Callie Basset.

The council moved out of closed session at 9:22 p.m.

**ACTION MEETING**

**20. Action, if necessary, on Contract Negotiations.** No action was taken.

**21. Adjournment**

**MOTION:** Councilmember Topham 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 9:22 p.m.

\_\_\_\_\_  
Mollie Halterman, Mayor

\_\_\_\_\_  
Callie Bassett, City Recorder

Date Approved: \_\_\_\_\_

**Parowan City  
Check Register  
All Bank Accounts - 01/24/2024 to 02/05/2024**

Payee Name	Reference Number	Invoice Number	Invoice Date	Payment Date	Amount	Description	Ledger Account	Activity Code
AXON ENTRPRISE, INC.	38009	INSU224927	02/01/2024	02/01/2024	6,196.55	BODY CAMERAS AND DATA STORAGE - YEARLY	105449 - Police SPECIAL DEPARTME	
AXON ENTRPRISE, INC.	38009	INUS224571	02/01/2024	02/01/2024	258.13	EVIDENCE STORAGE ALA CARTE	105449 - Police SPECIAL DEPARTME	
					<b>\$6,454.68</b>			
CARLSON WINDOW WASHING	38010	2	01/29/2024	02/01/2024	65.00	WINDOW CLEANING - THEATER	107326 - Theater MAINTENANCE MAT	
					<b>\$65.00</b>			
CHEMTECH-FORD LABORATORIE	38011	24A1588	01/30/2024	02/01/2024	144.00	WATER TESTING	524131 - PROFESSIONAL AND TECH	
CHEMTECH-FORD LABORATORIE	38011	24A1606	01/31/2024	02/01/2024	304.00	WATER TESTING	524131 - PROFESSIONAL AND TECH	
					<b>\$448.00</b>			
					<b>\$448.00</b>			
CMC TIRE, INC SPO	38012	60028501	01/31/2024	02/01/2024	3,984.00	TIRES - SOLID WASTE	554025 - REPAIR TO EQUIPMENT	
					<b>\$3,984.00</b>			
CODALE ELECTRIC SUPPLY, INC	37989	S008327421.002	12/26/2023	01/26/2024	268.67	10 THHN SOLID WHITE AND BLACK WIRE SPOO	534026 - MAINTENANCE MATERIALS	
					<b>\$268.67</b>			
COLONIAL LIFE	38013	98130980210471	01/30/2024	02/01/2024	253.69	INSURANCE PREMIUM	102252 - COLONIAL INSURANCE PAY	
					<b>\$253.69</b>			
EMI HEALTH	37990	COMM50072024	01/23/2024	01/26/2024	4.50	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	104114 - Leg INSURANCE	
EMI HEALTH	37990	COMM50072024	01/23/2024	01/26/2024	4.50	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	104214 - Court INSURANCE	
EMI HEALTH	37990	COMM50072024	01/23/2024	01/26/2024	4.50	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	105914 - VISITOR CENTER INSURAN	
EMI HEALTH	37990	COMM50072024	01/23/2024	01/26/2024	4.50	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	107514 - Library INSURANCE	
EMI HEALTH	37990	COMM50072024	01/23/2024	01/26/2024	4.50	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	524014 - INSURANCE	
EMI HEALTH	37990	COMM50072024	01/23/2024	01/26/2024	4.50	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	534014 - INSURANCE	
EMI HEALTH	37990	COMM50072024	01/23/2024	01/26/2024	9.00	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	554014 - INSURANCE	
EMI HEALTH	37990	COMM50072024	01/23/2024	01/26/2024	9.00	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	104314 - Admin INSURANCE	
EMI HEALTH	37990	COMM50072024	01/23/2024	01/26/2024	9.00	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	107014 - Parks INSURANCE	
EMI HEALTH	37990	COMM50072024	01/23/2024	01/26/2024	22.50	TELEMED SERVICE - 18 EMPLOYEES - SPLIT	514014 - INSURANCE	
					<b>\$81.00</b>			
					<b>\$81.00</b>			
ESRI - ENVIRONMENTAL SYSTEM	37991	94643099	01/12/2024	01/26/2024	187.00	ARC GIS CREATOR & MOBILE WORKER ANNUAL	514031 - PROFESSIONAL & TECHNIC	
ESRI - ENVIRONMENTAL SYSTEM	37991	94643099	01/12/2024	01/26/2024	187.00	ARC GIS CREATOR & MOBILE WORKER ANNUAL	524031 - PROFESSIONAL & TECHNIC	
ESRI - ENVIRONMENTAL SYSTEM	37991	94643099	01/12/2024	01/26/2024	187.00	ARC GIS CREATOR & MOBILE WORKER ANNUAL	524131 - PROFESSIONAL AND TECH	
ESRI - ENVIRONMENTAL SYSTEM	37991	94643099	01/12/2024	01/26/2024	187.00	ARC GIS CREATOR & MOBILE WORKER ANNUAL	534031 - PROFESSIONAL & TECHNIC	
					<b>\$935.00</b>			
					<b>\$935.00</b>			
HAPPY HOUSE CLEANING SERVI	37992	54	01/01/2024	01/26/2024	26.00	CLEANING SPLIT	524131 - PROFESSIONAL AND TECH	
HAPPY HOUSE CLEANING SERVI	37992	54	01/01/2024	01/26/2024	39.00	CLEANING SPLIT	524031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	37992	54	01/01/2024	01/26/2024	65.00	CLEANING SPLIT	574031 - PROFESSIONAL AND TECH	
HAPPY HOUSE CLEANING SERVI	37992	54	01/01/2024	01/26/2024	130.00	CLEANING SPLIT	104231 - Court PROFESSIONAL AND	
HAPPY HOUSE CLEANING SERVI	37992	54	01/01/2024	01/26/2024	130.00	CLEANING SPLIT	105431 - Police PROFESSIONAL AND	
HAPPY HOUSE CLEANING SERVI	37992	54	01/01/2024	01/26/2024	130.00	CLEANING SPLIT	514031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	37992	54	01/01/2024	01/26/2024	130.00	CLEANING SPLIT	534031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	37992	54	01/01/2024	01/26/2024	650.00	CLEANING SPLIT	104331 - Admin PROFESSIONAL AND	
					<b>\$1,300.00</b>			
					<b>\$1,300.00</b>			

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HEALTH EQUITY	2012402	PR012624-4720	02/01/2024	02/01/2024	795.00	HSA Savings Account	102249 - HEALTH SAVINGS ACCOUN	
HEALTH EQUITY	2012404	Jan-uz7o1eb	02/01/2024	02/01/2024	2.25	Cori Adams	107514 - Library INSURANCE	
HEALTH EQUITY	2012404	Jan-uz7o1eb	02/01/2024	02/01/2024	2.25	Jet Smith	107214 - Events INSURANCE	
HEALTH EQUITY	2012404	Jan-uz7o1eb	02/01/2024	02/01/2024	2.25	Justin Dalley	107014 - Parks INSURANCE	
HEALTH EQUITY	2012404	Jan-uz7o1eb	02/01/2024	02/01/2024	2.25	Keith Naylor	104214 - Court INSURANCE	
HEALTH EQUITY	2012404	Jan-uz7o1eb	02/01/2024	02/01/2024	2.25	Nick Crosby	534014 - INSURANCE	
HEALTH EQUITY	2012404	Jan-uz7o1eb	02/01/2024	02/01/2024	4.50	Callie Bassett, Stacy Gale	104314 - Admin INSURANCE	
HEALTH EQUITY	2012404	Jan-uz7o1eb	02/01/2024	02/01/2024	11.25	Addison, Kayla, Tommy, Nicole, Eamonn	105414 - Police INSURANCE	
HEALTH EQUITY	2012404	Jan-uz7o1eb	02/01/2024	02/01/2024	11.25	Billy Calloway, John Dalton, Kelly Stones, Tyler Sulli	514014 - INSURANCE	
					<u>\$38.25</u>			
					<b>\$833.25</b>			
HINTON BURDICK CPAS & ADVIS	37993	297270	12/31/2023	01/26/2024	56.00	AUDIT SPLIT	106932 - Pool AUDIT	
HINTON BURDICK CPAS & ADVIS	37993	297270	12/31/2023	01/26/2024	56.00	AUDIT SPLIT	107232 - Events AUDIT	
HINTON BURDICK CPAS & ADVIS	37993	297270	12/31/2023	01/26/2024	56.00	AUDIT SPLIT	107532 - Library AUDIT	
HINTON BURDICK CPAS & ADVIS	37993	297270	12/31/2023	01/26/2024	63.00	AUDIT SPLIT	105932 - Visitor AUDIT	
HINTON BURDICK CPAS & ADVIS	37993	297270	12/31/2023	01/26/2024	70.00	AUDIT SPLIT	104232 - Court AUDIT	
HINTON BURDICK CPAS & ADVIS	37993	297270	12/31/2023	01/26/2024	105.00	AUDIT SPLIT	554032 - AUDIT	
HINTON BURDICK CPAS & ADVIS	37993	297270	12/31/2023	01/26/2024	175.00	AUDIT SPLIT	104032 - Admin AUDITING	
HINTON BURDICK CPAS & ADVIS	37993	297270	12/31/2023	01/26/2024	175.00	AUDIT SPLIT	105432 - Police AUDIT	
HINTON BURDICK CPAS & ADVIS	37993	297270	12/31/2023	01/26/2024	210.00	AUDIT SPLIT	574032 - AUDIT	
HINTON BURDICK CPAS & ADVIS	37993	297270	12/31/2023	01/26/2024	350.00	AUDIT SPLIT	524032 - AUDIT	
HINTON BURDICK CPAS & ADVIS	37993	297270	12/31/2023	01/26/2024	350.00	AUDIT SPLIT	524132 - AUDITING	
HINTON BURDICK CPAS & ADVIS	37993	297270	12/31/2023	01/26/2024	595.00	AUDIT SPLIT	514032 - AUDIT	
HINTON BURDICK CPAS & ADVIS	37993	297270	12/31/2023	01/26/2024	1,239.00	AUDIT SPLIT	534032 - AUDIT	
					<u>\$3,500.00</u>			
					<b>\$3,500.00</b>			
HOME DEPOT CREDIT SERVICES	37994	1021344	12/27/2023	01/26/2024	73.93	CLEANSERS	107026 - Parks MAINTENANCE MATE	
HOME DEPOT CREDIT SERVICES	37994	1021345	12/27/2023	01/26/2024	207.01	RED, WHITE, BLUE PEX PIPE, WALL WATERBSD, FALL FIELD DOOR	447574 - Library Construction	
HOME DEPOT CREDIT SERVICES	37994	1973524	12/27/2023	01/26/2024	313.40	OIL FILLED RADIANT HEATER, SIX ELEMENT INF	107026 - Parks MAINTENANCE MATE	
HOME DEPOT CREDIT SERVICES	37994	3621000	01/04/2024	01/26/2024	238.98	RGD CHASE FITTINGS, CABLE TIES, CONDUIT F	534053 - HYDRO PLANT EQUIPMENT	
HOME DEPOT CREDIT SERVICES	37994	6104888	12/12/2023	01/26/2024	21.22	RGD CHASE FITTINGS, CABLE TIES, CONDUIT F	534026 - MAINTENANCE MATERIALS	
HOME DEPOT CREDIT SERVICES	37994	7044277	12/21/2023	01/26/2024	183.79	RETURN - DRYWALL SHIMS, SHIELDING COUPLI	447574 - Library Construction	
HOME DEPOT CREDIT SERVICES	37994	7081645	12/21/2023	01/26/2024	-101.08	RETURN - DRYWALL SHIMS, SHIELDING COUPLI	447574 - Library Construction	
					<u>\$937.25</u>			
					<b>\$937.25</b>			
IRBY	38014	S013806835.001	01/26/2024	02/01/2024	440.00	SEAL KIT FOR PATMD-LI (REPAIR PART)	534026 - MAINTENANCE MATERIALS	
IRON COUNTY EMERGENCY MAN	38015	01292024	01/29/2024	02/01/2024	96.15	EVERBRIDGE SYSTEM - ANNUAL OPERATING C	574031 - PROFESSIONAL AND TECH	
IRON COUNTY EMERGENCY MAN	38015	01292024	01/29/2024	02/01/2024	96.18	EVERBRIDGE SYSTEM - ANNUAL OPERATING C	104331 - Admin PROFESSIONAL AND	
IRON COUNTY EMERGENCY MAN	38015	01292024	01/29/2024	02/01/2024	96.18	EVERBRIDGE SYSTEM - ANNUAL OPERATING C	105431 - Police PROFESSIONAL AND	
IRON COUNTY EMERGENCY MAN	38015	01292024	01/29/2024	02/01/2024	96.18	EVERBRIDGE SYSTEM - ANNUAL OPERATING C	105731 - Fire PROFESSIONAL AND T	
IRON COUNTY EMERGENCY MAN	38015	01292024	01/29/2024	02/01/2024	96.18	EVERBRIDGE SYSTEM - ANNUAL OPERATING C	524031 - PROFESSIONAL & TECHNIC	
IRON COUNTY EMERGENCY MAN	38015	01292024	01/29/2024	02/01/2024	96.18	EVERBRIDGE SYSTEM - ANNUAL OPERATING C	524131 - PROFESSIONAL AND TECH	
IRON COUNTY EMERGENCY MAN	38015	01292024	01/29/2024	02/01/2024	288.52	EVERBRIDGE SYSTEM - ANNUAL OPERATING C	514031 - PROFESSIONAL & TECHNIC	
IRON COUNTY EMERGENCY MAN	38015	01292024	01/29/2024	02/01/2024	288.52	EVERBRIDGE SYSTEM - ANNUAL OPERATING C	534031 - PROFESSIONAL & TECHNIC	
IRON COUNTY EMERGENCY MAN	38015	01292024	01/29/2024	02/01/2024	288.52	EVERBRIDGE SYSTEM - ANNUAL OPERATING C	554031 - PROFESSIONAL & TECHNIC	
					<u>\$1,442.61</u>			
					<b>\$1,442.61</b>			
J HARLEN CO., INC.	37995	1652903	01/18/2024	01/26/2024	183.77	FIRE RESISTANT CLOTHING - JEREMY	534047 - UNIFORM ALLOWANCE	
J HARLEN CO., INC.	37995	1653264	01/19/2024	01/26/2024	79.95	FIRE RESISTANT CLOTHING - JEREMY	534047 - UNIFORM ALLOWANCE	
					<u>\$263.72</u>			
					<b>\$263.72</b>			

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L & W SERVICES OF PAROWAN IN	37996	17225	12/12/2023	01/26/2024	6.65	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
L & W SERVICES OF PAROWAN IN	37996	17225	12/12/2023	01/26/2024	6.65	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
L & W SERVICES OF PAROWAN IN	37996	17225	12/12/2023	01/26/2024	6.65	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
L & W SERVICES OF PAROWAN IN	37996	17225	12/12/2023	01/26/2024	6.65	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
L & W SERVICES OF PAROWAN IN	37996	17225	12/12/2023	01/26/2024	6.65	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
					<b>\$33.25</b>			
					<b>\$33.25</b>			
LANTIS FIREWORKS & LASERS	37997	01192024-24029	01/19/2024	01/26/2024	7,500.00	FIREWORKS - FIRST PAYMENT FOR JULY 4, 202	105750 - Fire FIREWORKS & INSURA	
					<b>\$7,500.00</b>			
LEGAL SHIELD - ID SHIELD	38005	PR011224-6739	01/18/2024	02/01/2024	70.00	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
LEGAL SHIELD - ID SHIELD	38005	PR013124-6739	02/01/2024	02/01/2024	8.75	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
LEGAL SHIELD - ID SHIELD	38005	PR122923-6739	01/04/2024	02/01/2024	70.00	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
					<b>\$148.75</b>			
					<b>\$148.75</b>			
LES OLSON COMPANY	38016	EA1365295	01/23/2024	02/01/2024	72.39	MONTHLY CONTRACT BILLING - LIBRARY	107531 - Library PROFESSIONAL & T	
					<b>\$72.39</b>			
LONG TERM DISABILITY PROGRA	38006	PR012624-354	02/01/2024	02/01/2024	309.32	Long Term Disability	102230 - RETIREMENT PAYABLE	
					<b>\$309.32</b>			
MARTA MITCHELL	38017	01312024	01/30/2024	02/01/2024	50.00	MANAGEMENT OF THIRD THURSDAY PROGRAM	104937 - Non-Dep ART COMMISSION	
					<b>\$50.00</b>			
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.04	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	104231 - Court PROFESSIONAL AND	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.04	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	104931 - Non-Dep PROFESSIONAL AND	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.04	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	107031 - Parks PROFESSIONAL AND	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.04	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	107231 - Events PROFESSIONAL AND	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.04	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	107531 - Library PROFESSIONAL & T	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.05	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	104331 - Admin PROFESSIONAL AND	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.05	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	105431 - Police PROFESSIONAL AND	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.05	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	105731 - Fire PROFESSIONAL AND T	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.05	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	105831 - P&Z PROFESSIONAL AND T	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.05	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	106131 - Class C PROFESSIONAL AN	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.05	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	106931 - Pool PROFESSIONAL AND T	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.05	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	106931 - Pool PROFESSIONAL AND T	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.05	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	107331 - Theater PROFESSIONAL AN	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.05	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	108031 - Cemetery PROFESSIONAL &	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.05	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	108531 - Airport PROFESSIONAL & TE	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.05	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	514031 - PROFESSIONAL & TECHNIC	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.05	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	524031 - PROFESSIONAL AND TECH	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.05	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	524131 - PROFESSIONAL AND TECH	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.05	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	534031 - PROFESSIONAL & TECHNIC	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.05	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	554031 - PROFESSIONAL & TECHNIC	
MOUNTAIN WEST COMPUTERS	38018	81748	01/25/2024	02/01/2024	19.05	YEARLY ZOHO MAIL SUPPORT FOR PAROWAN.	574031 - PROFESSIONAL AND TECH	
					<b>\$400.00</b>			
					<b>\$400.00</b>			
MW CLOUD SERVICES, LLC	38019	2000	02/01/2024	02/01/2024	52.50	CLOUD BACKUP PREMIUM - OFFSITE CLOUD B	104231 - Court PROFESSIONAL AND	
MW CLOUD SERVICES, LLC	38019	2000	02/01/2024	02/01/2024	52.50	CLOUD BACKUP PREMIUM - OFFSITE CLOUD B	104331 - Admin PROFESSIONAL AND	
MW CLOUD SERVICES, LLC	38019	2000	02/01/2024	02/01/2024	52.50	CLOUD BACKUP PREMIUM - OFFSITE CLOUD B	105431 - Police PROFESSIONAL AND	
MW CLOUD SERVICES, LLC	38019	2000	02/01/2024	02/01/2024	52.50	CLOUD BACKUP PREMIUM - OFFSITE CLOUD B	105731 - Fire PROFESSIONAL AND T	
MW CLOUD SERVICES, LLC	38019	2000	02/01/2024	02/01/2024	52.50	CLOUD BACKUP PREMIUM - OFFSITE CLOUD B	105931 - Visitor PROFESSIONAL AND	

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
MW CLOUD SERVICES, LLC	38019	2000	02/01/2024	02/01/2024	52.50	CLOUD BACKUP PREMIUM - OFFSITE CLOUD B	107031 - Parks PROFESSIONAL AND	
MW CLOUD SERVICES, LLC	38019	2000	02/01/2024	02/01/2024	52.50	CLOUD BACKUP PREMIUM - OFFSITE CLOUD B	107231 - Events PROFESSIONAL AND	
MW CLOUD SERVICES, LLC	38019	2000	02/01/2024	02/01/2024	52.50	CLOUD BACKUP PREMIUM - OFFSITE CLOUD B	107631 - Library PROFESSIONAL & T	
MW CLOUD SERVICES, LLC	38019	2000	02/01/2024	02/01/2024	52.50	CLOUD BACKUP PREMIUM - OFFSITE CLOUD B	108031 - Cemetery PROFESSIONAL &	
MW CLOUD SERVICES, LLC	38019	2000	02/01/2024	02/01/2024	52.50	CLOUD BACKUP PREMIUM - OFFSITE CLOUD B	108531 - Airport PROFESSIONAL & TE	
MW CLOUD SERVICES, LLC	38019	2000	02/01/2024	02/01/2024	52.50	CLOUD BACKUP PREMIUM - OFFSITE CLOUD B	514031 - PROFESSIONAL & TECHNIC	
MW CLOUD SERVICES, LLC	38019	2000	02/01/2024	02/01/2024	52.50	CLOUD BACKUP PREMIUM - OFFSITE CLOUD B	524031 - PROFESSIONAL & TECHNIC	
MW CLOUD SERVICES, LLC	38019	2000	02/01/2024	02/01/2024	52.50	CLOUD BACKUP PREMIUM - OFFSITE CLOUD B	524131 - PROFESSIONAL AND TECH	
MW CLOUD SERVICES, LLC	38019	2000	02/01/2024	02/01/2024	52.50	CLOUD BACKUP PREMIUM - OFFSITE CLOUD B	534031 - PROFESSIONAL & TECHNIC	
MW CLOUD SERVICES, LLC	38019	2000	02/01/2024	02/01/2024	52.50	CLOUD BACKUP PREMIUM - OFFSITE CLOUD B	554031 - PROFESSIONAL & TECHNIC	
MW CLOUD SERVICES, LLC	38019	2000	02/01/2024	02/01/2024	52.50	CLOUD BACKUP PREMIUM - OFFSITE CLOUD B	574031 - PROFESSIONAL AND TECH	
					\$840.00			
					\$840.00			
PAROWAN CAFE	37998	0111/2024	01/11/2024	01/26/2024	1,000.00	PAROWAN BIRTHDAY TOWN LUNCHEON	107268 - Events SPECIAL CELEBRATI	
					\$1,000.00			
PAROWAN TREASURER	37999	10000012312023	12/31/2023	01/26/2024	3,969.15	300 EAST WELL	514027 - UTILITIES	
PAROWAN TREASURER	37999	10000041231202	12/31/2023	01/26/2024	51.78	UTILITY SPLIT	105827 - P&Z UTILITIES	
PAROWAN TREASURER	37999	10000041231202	12/31/2023	01/26/2024	60.42	UTILITY SPLIT	104227 - Court UTILITIES	
PAROWAN TREASURER	37999	10000041231202	12/31/2023	01/26/2024	60.42	UTILITY SPLIT	105427 - Police UTILITIES	
PAROWAN TREASURER	37999	10000041231202	12/31/2023	01/26/2024	71.98	UTILITY SPLIT	524027 - UTILITIES	
PAROWAN TREASURER	37999	10000041231202	12/31/2023	01/26/2024	71.98	UTILITY SPLIT	524127 - UTILITIES	
PAROWAN TREASURER	37999	10000041231202	12/31/2023	01/26/2024	143.78	UTILITY SPLIT	574027 - UTILITIES	
PAROWAN TREASURER	37999	10000041231202	12/31/2023	01/26/2024	201.36	UTILITY SPLIT	514027 - UTILITIES	
PAROWAN TREASURER	37999	10000041231202	12/31/2023	01/26/2024	201.36	UTILITY SPLIT	534027 - UTILITIES	
PAROWAN TREASURER	37999	1000112312023	12/31/2023	01/26/2024	18.50	4BAY PI METER/GATE CONTROL HOUSE	574027 - UTILITIES	
PAROWAN TREASURER	37999	100012312023	12/31/2023	01/26/2024	99.14	CITY PARK RESTROOMS	107027 - Parks UTILITIES	
PAROWAN TREASURER	37999	122012312023	12/31/2023	01/26/2024	110.16	HERITAGE PARK	107027 - Parks UTILITIES	
PAROWAN TREASURER	37999	318312312023	12/31/2023	01/26/2024	244.35	FIRE DEPARTMENT	105727 - Fire UTILITIES	
PAROWAN TREASURER	37999	318412312023	12/31/2023	01/26/2024	56.25	PIONEER INDUSTRIAL PARK	108527 - Airport UTILITIES	
PAROWAN TREASURER	37999	410412312023	12/31/2023	01/26/2024	171.13	AIRPORT RESTROOMS	108527 - Airport UTILITIES	
PAROWAN TREASURER	37999	4105112312023	12/31/2023	01/26/2024	37.02	AIRPORT RUNWAY LIGHTS AND POWER GATE	108527 - Airport UTILITIES	
PAROWAN TREASURER	37999	410512312023	12/31/2023	01/26/2024	249.02	DOG POUND	105527 - Animal UTILITIES	
PAROWAN TREASURER	37999	410512312023	12/31/2023	01/26/2024	894.27	AIRPORT MAIN HANGAR	108527 - Airport UTILITIES	
PAROWAN TREASURER	37999	410612312023	12/31/2023	01/26/2024	139.30	AIRPORT HOUSE	108527 - Airport UTILITIES	
PAROWAN TREASURER	37999	411612312023	12/31/2023	01/26/2024	46.20	405 N MAIN	514027 - UTILITIES	
PAROWAN TREASURER	37999	411712312023	12/31/2023	01/26/2024	10.99	Shop Utility Split	107027 - Parks UTILITIES	
PAROWAN TREASURER	37999	411712312023	12/31/2023	01/26/2024	21.95	Shop Utility Split	524027 - UTILITIES	
PAROWAN TREASURER	37999	411712312023	12/31/2023	01/26/2024	21.95	Shop Utility Split	524127 - UTILITIES	
PAROWAN TREASURER	37999	411712312023	12/31/2023	01/26/2024	32.93	Shop Utility Split	106127 - Class C UTILITIES	
PAROWAN TREASURER	37999	411712312023	12/31/2023	01/26/2024	43.90	Shop Utility Split	514027 - UTILITIES	
PAROWAN TREASURER	37999	411712312023	12/31/2023	01/26/2024	43.90	Shop Utility Split	534027 - UTILITIES	
PAROWAN TREASURER	37999	411712312023	12/31/2023	01/26/2024	43.90	Shop Utility Split	574027 - UTILITIES	
PAROWAN TREASURER	37999	4117512312023	12/31/2023	01/26/2024	44.15	405 NORTH MAIN SCADA METER WATER SHOP	514027 - UTILITIES	
PAROWAN TREASURER	37999	411812312023	12/31/2023	01/26/2024	14.58	Shop Utility Split	107027 - Parks UTILITIES	
PAROWAN TREASURER	37999	411812312023	12/31/2023	01/26/2024	29.16	Shop Utility Split	524027 - UTILITIES	
PAROWAN TREASURER	37999	411812312023	12/31/2023	01/26/2024	29.16	Shop Utility Split	524127 - UTILITIES	
PAROWAN TREASURER	37999	411812312023	12/31/2023	01/26/2024	43.74	Shop Utility Split	106127 - Class C UTILITIES	
PAROWAN TREASURER	37999	411812312023	12/31/2023	01/26/2024	58.30	Shop Utility Split	514027 - UTILITIES	
PAROWAN TREASURER	37999	411812312023	12/31/2023	01/26/2024	58.32	Shop Utility Split	534027 - UTILITIES	
PAROWAN TREASURER	37999	411812312023	12/31/2023	01/26/2024	58.32	Shop Utility Split	574027 - UTILITIES	
PAROWAN TREASURER	37999	411812312023	12/31/2023	01/26/2024	253.69	VISITOR CENTER	105927 - Visitor UTILITIES	
PAROWAN TREASURER	37999	419812312023	12/31/2023	01/26/2024	539.80	LIBRARY	107527 - Library UTILITIES	
PAROWAN TREASURER	37999	421012312023	12/31/2023	01/26/2024	282.96	THEATER	107327 - Theater UTILITIES	
PAROWAN TREASURER	37999	422612312023	12/31/2023	01/26/2024	145.82	DUP - OLD ROCK CHURCH	104927 - Non-Dep UTILITIES	
PAROWAN TREASURER	37999	423012312023	12/31/2023	01/26/2024	98.89	JESSE SMITH HOME	104927 - Non-Dep UTILITIES	

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
PAROWAN TREASURER	37999	6100012312023	12/31/2023	01/26/2024	100.10	LIONS PARK PAVILLION	107027 - Parks UTILITIES	
PAROWAN TREASURER	37999	610012312023	12/31/2023	01/26/2024	102.83	SWIMMING POOL	106927 - Pool UTILITIES	
PAROWAN TREASURER	37999	614712312023	12/31/2023	01/26/2024	85.96	CEMETERY WATER	108027 - Cemetery UTILITIES	
PAROWAN TREASURER	37999	614912312023	12/31/2023	01/26/2024	103.93	MAIN CANYON WELL	514027 - UTILITIES	
PAROWAN TREASURER	37999	615412312023	12/31/2023	01/26/2024	64.39	CITY CHLORINATOR	574027 - UTILITIES	
PAROWAN TREASURER	37999	618912312023	12/31/2023	01/26/2024	86.55	SOCCER FIELD RESTROOMS	107027 - Parks UTILITIES	
PAROWAN TREASURER	37999	6189712312023	12/31/2023	01/26/2024	76.73	BBALL FIELDS	107027 - Parks UTILITIES	
PAROWAN TREASURER	37999	6189712312023	12/31/2023	01/26/2024	61.30	BBALL CONCESSIONS	107027 - Parks UTILITIES	
PAROWAN TREASURER	37999	620012312023	12/31/2023	01/26/2024	35.93	RACE TRACK WELL	107027 - Parks UTILITIES	
PAROWAN TREASURER	37999	751312312023	12/31/2023	01/26/2024	85.09	MEEKS POND	107027 - Parks UTILITIES	
PAROWAN TREASURER	37999	751812312023	12/31/2023	01/26/2024	17.97	POWER PLANT	534027 - UTILITIES	
PAROWAN TREASURER	37999	760412312023	12/31/2023	01/26/2024	17.97	PI 100 S & MAIN	107027 - Parks UTILITIES	
PAROWAN TREASURER	37999	R.L. 12312023	12/31/2023	01/26/2024	55.47	UTILITY PAYMENT - JAN 2024	524127 - UTILITIES	
					<b>\$9,668.20</b>			
					<b>\$9,668.20</b>			
POLL SOUND	38020	77208	01/26/2024	02/01/2024	2,059.10	REPAIRS TO PROJECTOR AND VIDEO FEED	104326 - Admin MAINTENANCE MATE	
PREMIER VEHICLE INSTALLATION	38021	43322	01/31/2024	02/01/2024	<b>\$2,059.10</b>	DECAL KIT PRINT AND SHIP GRAPHICS FOR 202	105425 - Police REPAIRS TO EQUIPM	
PUBLIC EMPLOYEES HEALTH PR	38000	0124044425	01/20/2024	01/26/2024	<b>\$385.00</b>	JANUARY 2024 HEALTH COVERAGE/DENTAL CO	102250 - HEALTH INSURANCE PAYA	
ROCKY MOUNTAIN POWER	38022	8001401152024	01/15/2024	02/01/2024	<b>\$34,257.11</b>	2600 N 2600 W	524127 - UTILITIES	
					<b>\$429.03</b>			
RURAL WATER ASSOC. OF UTAH	38001	19419	01/16/2024	01/26/2024	97.50	RURAL WATER CONFERENCE REGISTRATION 2	514033 - EDUCATION AND TRAINING	
RURAL WATER ASSOC. OF UTAH	38001	19419	01/16/2024	01/26/2024	97.50	RURAL WATER CONFERENCE REGISTRATION 2	524033 - EDUCATION AND TRAINING	
RURAL WATER ASSOC. OF UTAH	38001	19419	01/16/2024	01/26/2024	97.50	RURAL WATER CONFERENCE REGISTRATION 2	524133 - EDUCATION AND TRAINING	
RURAL WATER ASSOC. OF UTAH	38001	19419	01/16/2024	01/26/2024	97.50	RURAL WATER CONFERENCE REGISTRATION 2	574026 - MAINTENANCE MATERIAL A	
RURAL WATER ASSOC. OF UTAH	38001	19475	01/17/2024	01/26/2024	97.50	RURAL WATER CONFERENCE REGISTRATION 2	514033 - EDUCATION AND TRAINING	
RURAL WATER ASSOC. OF UTAH	38001	19475	01/17/2024	01/26/2024	97.50	RURAL WATER CONFERENCE REGISTRATION 2	524033 - EDUCATION AND TRAINING	
RURAL WATER ASSOC. OF UTAH	38001	19475	01/17/2024	01/26/2024	97.50	RURAL WATER CONFERENCE REGISTRATION 2	524133 - EDUCATION AND TRAINING	
RURAL WATER ASSOC. OF UTAH	38001	19475	01/17/2024	01/26/2024	97.50	RURAL WATER CONFERENCE REGISTRATION 2	574026 - MAINTENANCE MATERIAL A	
					<b>\$780.00</b>			
					<b>\$780.00</b>			
SCHOLZEN PRODUCTS	38002	6796632-00	01/03/2024	01/26/2024	708.15	RESTRAINED FLG COUPLING / BOLT, NUT GASK	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38002	6796641-00	01/03/2024	01/26/2024	43.06	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38002	6796641-00	01/03/2024	01/26/2024	43.06	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38002	6796641-00	01/03/2024	01/26/2024	43.06	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	38002	6796641-00	01/03/2024	01/26/2024	43.06	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38002	6796748-00	01/03/2024	01/26/2024	58.20	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38002	6796748-00	01/03/2024	01/26/2024	58.20	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	38002	6796748-00	01/03/2024	01/26/2024	58.20	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38002	6796748-00	01/03/2024	01/26/2024	58.20	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38002	6796748-00	01/03/2024	01/26/2024	58.20	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
					<b>\$1,214.43</b>			
SCHOLZEN PRODUCTS	38023	6802377-00	01/29/2024	02/01/2024	73.52	MARKING STICKS	534026 - MAINTENANCE MATERIALS	
					<b>\$1,287.95</b>			
SCOTT M. BURNS	38024	JAN 2024	01/31/2024	02/01/2024	18.75	LEGAL SERVICES SPLIT	104231 - Court PROFESSIONAL AND	



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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
SCOTT M. BURNS	38024	JAN 2024	01/31/2024	02/01/2024	18.75	LEGAL SERVICES SPLIT	105731 - Fire PROFESSIONAL AND T	
SCOTT M. BURNS	38024	JAN 2024	01/31/2024	02/01/2024	18.75	LEGAL SERVICES SPLIT	105831 - P&Z PROFESSIONAL AND T	
SCOTT M. BURNS	38024	JAN 2024	01/31/2024	02/01/2024	37.50	LEGAL SERVICES SPLIT	108031 - Cemetery PROFESSIONAL &	
SCOTT M. BURNS	38024	JAN 2024	01/31/2024	02/01/2024	93.75	LEGAL SERVICES SPLIT	105431 - Police PROFESSIONAL AND	
SCOTT M. BURNS	38024	JAN 2024	01/31/2024	02/01/2024	125.00	LEGAL SERVICES SPLIT	554031 - Admin PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	38024	JAN 2024	01/31/2024	02/01/2024	187.50	LEGAL SERVICES SPLIT	104331 - Admin PROFESSIONAL AND	
SCOTT M. BURNS	38024	JAN 2024	01/31/2024	02/01/2024	250.00	LEGAL SERVICES SPLIT	524031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	38024	JAN 2024	01/31/2024	02/01/2024	250.00	LEGAL SERVICES SPLIT	524131 - PROFESSIONAL AND TECH	
SCOTT M. BURNS	38024	JAN 2024	01/31/2024	02/01/2024	250.00	LEGAL SERVICES SPLIT	574031 - PROFESSIONAL AND TECH	
SCOTT M. BURNS	38024	JAN 2024	01/31/2024	02/01/2024	500.00	LEGAL SERVICES SPLIT	514031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	38024	JAN 2024	01/31/2024	02/01/2024	750.00	LEGAL SREVICES SPLIT	534031 - PROFESSIONAL & TECHNIC	
					\$2,500.00			
					<b>\$2,500.00</b>			
STATE BANK OF SOUTHERN UTA	2012401	PR012624-424	02/01/2024	02/01/2024	2,012.90	Medicare Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	2012401	PR012624-424	02/01/2024	02/01/2024	4,393.06	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE BANK OF SOUTHERN UTA	2012401	PR012624-424	02/01/2024	02/01/2024	8,606.96	Social Security Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	2012401	PR013124-424	02/01/2024	02/01/2024	140.00	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE BANK OF SOUTHERN UTA	2012401	PR013124-424	02/01/2024	02/01/2024	146.34	Medicare Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	2012401	PR013124-424	02/01/2024	02/01/2024	625.86	Social Security Tax	102221 - FICA PAYABLE	
					\$15,925.12			
					<b>\$15,925.12</b>			
THE UTAH 1033 FOUNDATION	38007	PR012624-6866	02/01/2024	02/01/2024	40.00	UTAH 1033 CONTRIBUTION	102245 - MISC/PAYROLL-PAYABLE	
					<b>\$40.00</b>			
TINKS SUPERIOR AUTO PARTS	38003	536471	01/22/2024	01/26/2024	4.49	PUBLIC WORKS REPAIR SPLIT	108025 - Cemetery REPAIRS TO EQUI	
TINKS SUPERIOR AUTO PARTS	38003	536471	01/22/2024	01/26/2024	4.49	PUBLIC WORKS REPAIR SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	38003	536471	01/22/2024	01/26/2024	4.51	PUBLIC WORKS REPAIR SPLIT	107025 - Parks REPAIRS TO EQUIPM	
TINKS SUPERIOR AUTO PARTS	38003	536471	01/22/2024	01/26/2024	4.51	PUBLIC WORKS REPAIR SPLIT	514025 - REPAIR TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38003	536471	01/22/2024	01/26/2024	4.51	PUBLIC WORKS REPAIR SPLIT	524025 - REPAIR TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38003	536471	01/22/2024	01/26/2024	4.51	PUBLIC WORKS REPAIR SPLIT	524125 - REPAIRS TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38003	536500	01/23/2024	01/26/2024	4.52	PUBLIC WORKS REPAIR SPLIT	106125 - Class C REPAIR TO EQUIPM	
TINKS SUPERIOR AUTO PARTS	38003	536500	01/23/2024	01/26/2024	233.07	3 YR WTY BATTERY, CORE DEPOSITS, BATTERY	534025 - REPAIR TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38003	536505	01/23/2024	01/26/2024	55.96	WIPER BLADES	105425 - Police REPAIRS TO EQUIPM	
TINKS SUPERIOR AUTO PARTS	38003	536507	01/23/2024	01/26/2024	20.18	PUBLIC WORKS REPAIR SPLIT	108025 - Cemetery REPAIRS TO EQUI	
TINKS SUPERIOR AUTO PARTS	38003	536507	01/23/2024	01/26/2024	20.18	PUBLIC WORKS REPAIR SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	38003	536507	01/23/2024	01/26/2024	20.23	PUBLIC WORKS REPAIR SPLIT	106125 - Class C REPAIR TO EQUIPM	
TINKS SUPERIOR AUTO PARTS	38003	536507	01/23/2024	01/26/2024	20.25	PUBLIC WORKS REPAIR SPLIT	107025 - Parks REPAIRS TO EQUIPM	
TINKS SUPERIOR AUTO PARTS	38003	536507	01/23/2024	01/26/2024	20.25	PUBLIC WORKS REPAIR SPLIT	514025 - REPAIR TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38003	536507	01/23/2024	01/26/2024	20.25	PUBLIC WORKS REPAIR SPLIT	524025 - REPAIR TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38003	536507	01/23/2024	01/26/2024	20.25	PUBLIC WORKS REPAIR SPLIT	524125 - REPAIRS TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38003	836199	01/16/2024	01/26/2024	24.19	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38003	836199	01/16/2024	01/26/2024	24.20	PUBLIC WORKS SPLIT	106125 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	38003	836199	01/16/2024	01/26/2024	24.20	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38003	836199	01/16/2024	01/26/2024	24.20	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	38003	CREDIT 536504	01/23/2024	01/26/2024	-31.49	RETURN - BATTERY CABLE ADAPTERS, CORE D	534025 - REPAIR TO EQUIPMENT	
					\$551.66			
TINKS SUPERIOR AUTO PARTS	38025	536208	01/17/2024	02/01/2024	32.55	Shop Split - Repairs to Equipment	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	38025	536208	01/17/2024	02/01/2024	32.55	Shop Split - Repairs to Equipment	106125 - Class C REPAIR TO EQUIPM	
TINKS SUPERIOR AUTO PARTS	38025	536208	01/17/2024	02/01/2024	32.55	Shop Split - Repairs to Equipment	514025 - REPAIR TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38025	536208	01/17/2024	02/01/2024	32.55	Shop Split - Repairs to Equipment	524025 - REPAIR TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38025	536208	01/17/2024	02/01/2024	32.55	Shop Split - Repairs to Equipment	524125 - REPAIRS TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38025	536208	01/17/2024	02/01/2024	32.61	Shop Split - Repairs to Equipment	534025 - REPAIR TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38025	536805	01/17/2024	02/01/2024	38.47	ELECTRIC BATTERY, WD40, NITRILE GLOVES	524126 - MAINTENANCE MATERIALS	

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
TINKS SUPERIOR AUTO PARTS	38025	536877	01/30/2024	02/01/2024	48.68	FLUID FILTER, MOTOR OIL, ENVIRON. CHARGE.	105425 - Police REPAIRS TO EQUIPM	
TINKS SUPERIOR AUTO PARTS	38025	536935	01/31/2024	02/01/2024	2.11	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	38025	536935	01/31/2024	02/01/2024	2.11	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38025	536935	01/31/2024	02/01/2024	2.11	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38025	536935	01/31/2024	02/01/2024	2.11	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38025	536935	01/31/2024	02/01/2024	2.11	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	38025	536935	01/31/2024	02/01/2024	55.99	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38025	536955	01/31/2024	02/01/2024	\$351.17	SPEC ADH RMVR	105425 - Police REPAIRS TO EQUIPM	
					<b>\$902.83</b>			
UAMPS	38026	01242024	01/24/2024	02/01/2024	135,427.22	DECEMBER 2023 POWER PURCHASE	534050 - POWER PURCHASE	
					<b>\$135,427.22</b>			
UTAH BARRICADE COMPANY ST.	38004	37323	12/11/2023	01/26/2024	1,382.50	POSTS, T2 X 10, 14G	106126 - Class C MAINTENANCE, MA	
					<b>\$1,382.50</b>			
UTAH RETIREMENT SYSTEMS	2012403	PR012624-487	02/01/2024	02/01/2024	832.00	Roth IRA	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	2012403	PR012624-487	02/01/2024	02/01/2024	1,441.26	401k Loan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	2012403	PR012624-487	02/01/2024	02/01/2024	2,429.89	457 Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	2012403	PR012624-487	02/01/2024	02/01/2024	3,448.06	401k Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	2012403	PR012624-487	02/01/2024	02/01/2024	12,677.07	State Retirement	102230 - RETIREMENT PAYABLE	
					<b>\$20,828.28</b>			
					<b>\$20,828.28</b>			
UTAH STATE TAX COMMISSION	38008	PR011224-490	01/18/2024	02/01/2024	2,736.00	State Income Tax	102223 - STATE WITHHOLDING PAYA	
UTAH STATE TAX COMMISSION	38008	PR122923-490	01/04/2024	02/01/2024	2,744.65	State Income Tax	102223 - STATE WITHHOLDING PAYA	
					<b>\$5,480.65</b>			
					<b>\$5,480.65</b>			
WAXIE SANITARY SUPPLY	38027	82245690	01/26/2024	02/01/2024	51.19	60 GALLON TRASH BAGS - FIRE DEPT.	105726 - Fire MAINTENANCE MATERI	
					<b>\$51.19</b>			
					<b>\$262,964.76</b>			

**Parowan City**  
**Standard Financial Report**  
**10 General Fund - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

Net Position	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
<b>Cash and cash equivalents</b>			
1111 Checking - Combined	(310,639.74)	(124,134.74)	(822,127.20)
1121 PTIF 1761 Combined Accounts	639,465.88	142,314.22	1,949,292.51
1122 PTIF 2149 CLASS C ROAD	265,605.62	0.00	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	4,887.89	16,805.07
1171 Petty Cash	622.45	0.00	622.45
1175 Undeposited receipts	0.00	414.19	1,407.21
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)
<b>Total Cash and cash equivalents</b>	<b>887,705.49</b>	<b>23,481.56</b>	<b>1,629,282.95</b>
<b>Total Cash and cash equivalents</b>	<b>887,705.49</b>	<b>23,481.56</b>	<b>1,629,282.95</b>
<b>Receivables</b>			
1311 ACCOUNTS RECEIVABLE	13,953.15	1,550.48	18,636.45
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
<b>Total Receivables</b>	<b>1,123,353.67</b>	<b>1,550.48</b>	<b>1,128,036.97</b>
<b>Other current assets</b>			
1579 ROOM TAX PAYABLE	4,937.97	0.00	5,570.93
1590 GYM MEMBERSHIP	4,407.44	0.00	4,407.44
<b>Total Other current assets</b>	<b>9,345.41</b>	<b>0.00</b>	<b>9,978.37</b>
<b>Total Current Assets</b>	<b>2,020,404.57</b>	<b>25,032.04</b>	<b>2,767,298.29</b>
<b>Total Assets:</b>	<b>2,020,404.57</b>	<b>25,032.04</b>	<b>2,767,298.29</b>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 ACCOUNTS PAYABLE	(48,815.62)	59,952.72	(4,205.44)
2135 FAIRGRDS/PARKS CLEANING DEPOSI	(2,775.00)	0.00	(2,775.00)
2138 SALES TAX PAYABLE	4,708.91	(47.47)	4,182.71
<b>Total Current liabilities</b>	<b>(46,881.71)</b>	<b>59,905.25</b>	<b>(2,797.73)</b>
<b>Payroll liabilities</b>			
2150 WAGES PAYABLE	(56,676.10)	(5,620.33)	(57,047.57)
2151 COMPENSATED ABSENCES PAYABLE	(49,567.78)	0.00	(49,567.78)
2152 PAYROLL LIABILITY CLEARING	(42,097.33)	(39,243.46)	(77,637.89)
2223 STATE WITHHOLDING PAYABLE	(5,712.94)	(5,480.65)	(5,480.65)
2245 MISC/PAYROLL PAYABLE	(105.00)	460.00	(140.00)
2250 HEALTH INSURANCE PAYABLE	0.00	34,203.71	36,325.82
2252 COLONIAL INSURANCE PAYABLE	0.00	126.84	410.47
2253 AMERICAN FAMILY LIFE INS. PAYA	(94.40)	0.00	0.00
<b>Total Payroll liabilities</b>	<b>(154,253.55)</b>	<b>(15,553.89)</b>	<b>(153,137.60)</b>
<b>Deferred revenue</b>			
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)
<b>Total Deferred revenue</b>	<b>(856,965.08)</b>	<b>0.00</b>	<b>(856,965.08)</b>
<b>Long-term liabilities</b>			
2501.1 Accrued interest payable	(8,808.75)	0.00	(8,808.75)
2501.2 Accrued interest paybale offset	8,808.75	0.00	8,808.75
2520.1 2015 LBA Lease Revenue (City Hall) issued	(972,000.00)	0.00	(972,000.00)
2520.2 2015 LBA Lease Revenue (City Hall) repaid	192,606.80	0.00	221,606.80
2520.3 2015 LBA Lease Revenue (City Hall) current	(29,000.00)	0.00	(29,000.00)
2520.4 2015 LBA Lease Revenue (City Hall) current offs	29,000.00	0.00	29,000.00
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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	Prior Year Actual	Current Period Actual	Current Year Actual
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
<b>Total Long-term liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities:</b>	<b>(1,058,100.34)</b>	<b>44,351.36</b>	<b>(1,012,900.41)</b>
<b>Equity - Paid in / Contributed</b>			
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)	(69,383.40)	(1,689,679.60)
<b>Total Equity - Paid in / Contributed</b>	<b>(962,304.23)</b>	<b>(69,383.40)</b>	<b>(1,754,397.88)</b>
<b>Total Liabilities and Fund Equity</b>	<b>(2,020,404.57)</b>	<b>(25,032.04)</b>	<b>(2,767,298.29)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Taxes</b>					
3110 PROPERTY TAX	812,687.41	95,522.81	824,035.57	802,942.00	802,942.00
3120 REDEMPTION - PROPERTY TAXES	24,888.79	0.00	2,487.01	40,000.00	40,000.00
3130 SALES AND USE TAXES (STATE)	695,173.78	25.24	355,523.90	721,000.00	721,000.00
3135 TRT TAXES (STATE)	0.00	0.00	1,703.59	0.00	0.00
3140 CABLE SALES AND USE TAX	3,022.71	156.36	1,433.35	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	6,278.48	13,000.00	13,000.00
3180 FEE IN LIEU OF TAXES	109,078.37	4,638.02	49,188.72	80,500.00	80,500.00
3190 QUESTAR ENERGY TAXES	91,926.26	0.00	19,987.80	51,000.00	51,000.00
3195 ELECTRIC SALES AND USE TAX	126,601.52	12,500.74	76,697.17	132,000.00	132,000.00
3376 CRT/COUNTY DONATION	12,000.00	0.00	0.00	10,000.00	10,000.00
<b>Total Taxes</b>	<b>1,893,783.63</b>	<b>112,843.17</b>	<b>1,337,335.59</b>	<b>1,858,242.00</b>	<b>1,858,242.00</b>
<b>Licenses and permits</b>					
3210 BUSINESS LICENSES	11,890.00	2,750.00	5,052.00	10,800.00	10,800.00
3221 BUILDING PERMITS	15,368.02	3,504.93	20,208.18	11,500.00	11,500.00
3225 ANIMAL LICENSES	1,176.00	216.00	600.00	1,000.00	1,000.00
<b>Total Licenses and permits</b>	<b>28,434.02</b>	<b>6,470.93</b>	<b>25,860.18</b>	<b>23,300.00</b>	<b>23,300.00</b>
<b>Intergovernmental revenue</b>					
3340 STATE GRANTS	45,063.00	0.00	55,000.00	44,400.00	127,400.00
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	42,153.39	166,622.28	242,000.00	460,500.00
3358 STATE LIQUOR FUND	6,479.07	0.00	6,955.90	6,500.00	6,500.00
3360 POLICE ALLOCATION	107,974.20	52,737.87	101,343.00	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
<b>Total Intergovernmental revenue</b>	<b>489,895.84</b>	<b>94,891.26</b>	<b>394,053.26</b>	<b>483,900.00</b>	<b>785,400.00</b>
<b>Charges for services</b>					
3415 MAPS AND LAND USE FEES	2,882.50	50.00	150.00	1,000.00	1,000.00
3445 PUBLIC SAFETY FEES	6,057.20	148.50	1,854.00	2,250.00	2,250.00
3446 PUBLIC SAFETY 911 DISPATCH FEE	38,739.17	3,269.20	22,869.51	39,000.00	39,000.00
3455 ANIMAL CONTROL & SHELTER FEES	710.00	12.00	547.00	1,500.00	1,500.00
3471 OLD ROCK CHURCH DONATIONS	0.00	0.00	33,070.00	0.00	33,000.00
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	130.00	11,460.00	17,000.00	17,000.00
3475 GLIDERS	784.26	0.00	0.00	600.00	600.00
3476 LIBRARY USE FEES	30.00	0.00	0.00	100.00	100.00
3477 EVENTS	7,701.00	1,185.00	5,207.56	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	0.00	8,100.00	16,500.00	16,500.00
3483 BURIAL FEES AND ASSESSMENTS	17,700.00	0.00	6,700.00	16,500.00	16,500.00
3621 AIRPORT - RENTS/LEASES	8,635.40	160.95	3,163.63	7,000.00	7,000.00
3820 THEATER SALES AND CONCESSION	2,991.00	75.00	516.00	1,000.00	1,000.00
3822 AIRPORT - FUEL FEE	489.45	0.00	186.25	500.00	500.00
<b>Total Charges for services</b>	<b>132,362.94</b>	<b>5,030.65</b>	<b>174,834.17</b>	<b>203,950.00</b>	<b>236,950.00</b>
<b>Fines and forfeitures</b>					
3510 COURT FINES	114,326.47	595.00	62,420.13	138,500.00	138,500.00
<b>Total Fines and forfeitures</b>	<b>114,326.47</b>	<b>595.00</b>	<b>62,420.13</b>	<b>138,500.00</b>	<b>138,500.00</b>
<b>Interest</b>					
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	2,245.31	2,200.00	2,200.00
<b>Total Interest</b>	<b>53,862.25</b>	<b>0.00</b>	<b>194,658.84</b>	<b>15,200.00</b>	<b>15,200.00</b>
<b>Miscellaneous revenue</b>					
3620 RENTS/LEASES	300.00	0.00	200.00	100.00	100.00
3725 IMPACT FEES - POLICE	864.50	66.50	731.50	1,297.00	1,297.00

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3726 IMPACT FEES - FIRE	1,077.18	82.86	911.46	1,615.00	1,615.00
3727 IMPACT FEES - STREET	0.00	0.00	38.28	0.00	0.00
3728 IMPACT FEES - PARKS	21,211.97	1,631.64	17,948.54	31,818.00	31,818.00
3824 SOUVENIOR SHOP SUPPLIES	18,224.76	1,163.40	12,644.85	22,000.00	22,000.00
3831 SUB FOR SANTA DONATIONS	11,626.00	0.00	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	18,188.50	52,547.31	30,500.00	30,500.00
3897 CHRISTMAS IN COUNTRY	3,010.00	0.00	4,352.00	3,500.00	3,500.00
<b>Total Miscellaneous revenue</b>	<b>183,958.82</b>	<b>21,132.90</b>	<b>95,391.94</b>	<b>102,830.00</b>	<b>102,830.00</b>
<b>Contributions and transfers</b>					
3990 BEG. GEN FUND BAL TO BE APPROP	0.00	0.00	0.00	460,077.53	434,327.53
<b>Total Contributions and transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>460,077.53</b>	<b>434,327.53</b>
<b>Total Revenue:</b>	<b>2,896,623.97</b>	<b>240,963.91</b>	<b>2,284,554.11</b>	<b>3,285,999.53</b>	<b>3,594,749.53</b>
<b>Expenditures:</b>					
<b>General government</b>					
<b>Legislative</b>					
4111 Leg SALARIES - MAYOR AND COUNCIL	14,044.58	955.57	8,098.87	2,300.00	2,300.00
4113 Leg FICA	1,054.92	73.10	619.58	200.00	200.00
4114 Leg INSURANCE	5,734.58	821.86	2,968.58	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	77.79	159.01	1,000.00	1,000.00
4128 Leg TELEPHONE	1,631.80	144.47	1,012.66	1,500.00	1,500.00
4133 Leg EDUCATION AND TRAINING	3,220.40	0.00	1,087.40	4,000.00	4,000.00
4161 Leg SUNDRY	1,098.79	75.57	808.51	1,500.00	1,500.00
<b>Total Legislative</b>	<b>30,333.59</b>	<b>2,148.36</b>	<b>15,822.01</b>	<b>31,100.00</b>	<b>31,100.00</b>
<b>Court</b>					
4211 Court SALARIES AND WAGES-PERM. EMPLO	61,785.50	2,937.70	21,935.62	38,600.00	38,600.00
4213 Court FICA	4,633.63	224.75	1,678.18	2,900.00	2,900.00
4214 Court INSURANCE	27,439.92	1,799.78	8,760.74	13,800.00	13,800.00
4215 Court RETIREMENT	9,160.62	360.70	2,673.96	4,200.00	4,200.00
4216 Court WORKMEN'S COMPENSATION	378.38	27.41	230.64	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	20.00	910.84	1,000.00	1,000.00
4227 Court UTILITIES	721.80	34.59	462.71	1,750.00	1,750.00
4228 Court TELEPHONE	1,337.50	116.50	816.53	2,000.00	2,000.00
4231 Court PROFESSIONAL AND TECHNICAL SER	3,082.96	185.84	1,521.39	4,000.00	4,000.00
4232 Court AUDIT	320.00	0.00	310.00	450.00	450.00
4233 Court EDUCATION AND TRAINING	91.67	0.00	100.00	500.00	500.00
4236 Court ASSESSMENTS/RESTITUTION	48,054.83	0.00	23,554.54	50,000.00	50,000.00
4237 Court BAIL	0.00	0.00	1,690.00	0.00	0.00
4245 JURY WITNESS INTERPRETER	550.00	50.00	600.00	1,000.00	1,000.00
4248 Court POSTAGE	0.00	0.00	0.00	750.00	750.00
4251 Court INSURANCE LIABILITY PROPERTY	1,549.21	0.00	1,348.29	1,500.00	1,500.00
4261 Court SUNDRY	112.31	0.00	16.88	300.00	300.00
<b>Total Court</b>	<b>164,505.24</b>	<b>5,757.27</b>	<b>68,211.90</b>	<b>126,050.00</b>	<b>126,050.00</b>
<b>Administrative</b>					
4311 Admin SALARIES AND WAGES-PERM. EMPLO	66,161.22	5,191.24	39,407.92	63,300.00	63,300.00
4313 Admin FICA	4,899.12	391.76	2,974.37	4,800.00	4,800.00
4314 Admin INSURANCE	13,716.30	1,498.95	7,665.78	18,100.00	18,100.00
4315 Admin RETIREMENT	12,953.94	1,010.03	7,676.66	10,600.00	10,600.00
4316 Admin WORKMEN'S COMPENSATION	756.71	54.81	461.16	200.00	200.00
4321 Admin SUBSCRIPTIONS AND MEMBERSHIPS	1,463.75	0.00	1,250.52	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	1,283.90	4,500.00	4,500.00
4324 Admin OFFICE SUPPLIES AND EXPENSE	1,306.82	461.00	955.37	1,500.00	1,500.00
4325 Admin REPAIRS TO EQUIPMENT	151.02	0.00	135.53	200.00	200.00
4326 Admin MAINTENANCE MATERIALS AND SUPP	3,092.11	2,173.92	4,403.58	4,000.00	4,000.00
4328 Admin TELEPHONE	5,831.56	515.89	3,613.04	5,500.00	5,500.00
4331 Admin PROFESSIONAL AND TECHNICAL SER	18,532.39	1,135.23	13,860.64	18,500.00	18,500.00
4332 Admin AUDITING	800.00	0.00	775.00	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)	94.40	486.38	1,000.00	1,000.00
4348 Admin POSTAGE	652.44	51.87	400.70	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	182.50	182.50	1,500.00	1,500.00
4372 Admin CAPITAL OUTLAY - BLDGS/STRUCTU	0.00	0.00	0.00	10,000.00	10,000.00
<b>Total Administrative</b>	<b>159,181.92</b>	<b>12,761.60</b>	<b>88,851.65</b>	<b>180,700.00</b>	<b>180,700.00</b>
<b>Non-Departmental</b>					
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	198.07	1,701.95	3,300.00	3,300.00
4931 Non-Dep PROFESSIONAL AND TECHNICAL	9,172.50	769.04	5,269.04	9,200.00	9,200.00
4934 Non-Dep ELECTION EXPENSES	0.00	0.00	7,714.43	10,000.00	10,000.00
4937 Non-Dep ART COMMISSION	0.00	50.00	1,152.56	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	2,088.00	2,325.49	5,500.00	5,500.00
4962 Non-Dep ROCK CHURCH/MAINT MATERIALS	0.00	0.00	5,029.00	750.00	10,000.00
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
<b>Total Non-Departmental</b>	<b>55,682.38</b>	<b>3,105.11</b>	<b>65,395.06</b>	<b>82,650.00</b>	<b>91,900.00</b>
<b>Planning and zoning</b>					
5811 P&Z SALARIES AND WAGES - PERM EMPL	17,570.99	3,140.26	23,629.68	39,900.00	39,900.00
5813 P&Z FICA	1,314.74	240.21	1,791.32	3,000.00	3,000.00
5814 P&Z INSURANCE	1,487.51	1,802.51	8,739.51	27,300.00	27,300.00
5815 P&Z RETIREMENT	2,965.51	572.64	4,266.17	6,700.00	6,700.00
5816 P&Z WORKMEN'S COMPENSATION	252.23	18.27	153.72	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	7.22	319.25	400.00	400.00
5827 P&Z UTILITIES	618.69	29.65	396.61	1,500.00	1,500.00
5828 P&Z TELEPHONE	292.27	27.94	196.11	750.00	750.00
5831 P&Z PROFESSIONAL AND TECHNICAL SER	4,372.25	12,039.80	36,383.84	2,500.00	97,500.00
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
<b>Total Planning and zoning</b>	<b>29,806.39</b>	<b>17,878.50</b>	<b>76,068.95</b>	<b>84,500.00</b>	<b>179,500.00</b>
<b>Visitors Center</b>					
5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	38,155.80	2,883.60	23,736.32	41,400.00	41,400.00
5913 Visitor FICA	2,817.60	216.78	1,787.31	3,100.00	3,100.00
5914 VISITOR CENTER INSURANCE	10,615.93	1,534.35	7,393.71	13,800.00	13,800.00
5915 VISITOR CENTER RETIREMENT	5,163.57	407.03	3,128.63	4,000.00	4,000.00
5916 Visitor WORKER'S COMPENSATION	378.41	27.41	230.61	200.00	200.00
5926 Visitor MAINTENANCE MATERIALS AND SUPP	3,324.79	175.00	1,284.58	5,000.00	5,000.00
5927 Visitor UTILITIES	4,149.07	330.20	2,455.34	4,200.00	4,200.00
5928 Visitor TELEPHONE	984.79	69.47	614.24	1,200.00	1,200.00
5929 Visitor SOUVENIR SHOP SUPPLIES	10,070.44	0.00	8,154.05	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	279.00	450.00	450.00
5948 Visitor POSTAGE	657.24	51.87	400.70	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
<b>Total Visitors Center</b>	<b>78,115.26</b>	<b>5,695.71</b>	<b>50,618.36</b>	<b>85,650.00</b>	<b>85,650.00</b>
<b>Airport</b>					
8511 Airport SALARIES & WAGES - PERM EMPLOY	25.59	0.00	0.00	0.00	0.00
8516 Airport WORKER'S COMPENSATION	252.23	18.27	153.72	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	35.96	2,668.80	5,000.00	5,000.00
8527 Airport UTILITIES	15,733.17	0.00	6,295.67	14,000.00	14,000.00
8531 Airport PROFESSIONAL & TECHNICAL SERVICE	300.63	19.05	19.05	3,500.00	3,500.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
8540 Airport GAS AND OIL	1,385.14	0.00	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
<b>Total Airport</b>	<b>50,114.67</b>	<b>73.28</b>	<b>19,080.65</b>	<b>30,000.00</b>	<b>30,000.00</b>
<b>Total General government</b>	<b>567,739.45</b>	<b>47,419.83</b>	<b>384,048.58</b>	<b>620,650.00</b>	<b>724,900.00</b>
<b>Public safety</b>					
<b>Police Department</b>					
5410 Police SALARIES AND WAGES - OVERTIME	46,540.16	3,574.58	15,247.62	25,000.00	25,000.00
5411 Police SALARIES AND WAGES-PERM. EMPLO	456,666.33	33,897.88	252,130.00	449,000.00	449,000.00
5413 Police FICA	37,528.46	2,836.82	20,230.69	35,400.00	35,400.00
5414 Police INSURANCE	134,485.05	16,274.59	79,516.27	138,200.00	138,200.00
5415 Police RETIREMENT	137,731.72	10,359.69	77,890.79	118,200.00	118,200.00
5416 Police WORKMEN'S COMPENSATION	2,269.97	164.42	1,383.49	2,900.00	2,900.00
5421 Police SUBSCRIPTIONS AND MEMBERSHIPS	3,598.45	2,958.69	3,276.59	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	1,036.27	5,000.00	5,000.00
5424 Police OFFICE SUPPLIES AND EXPENSE	1,369.39	0.00	872.60	1,600.00	1,600.00
5425 Police REPAIRS TO EQUIPMENT	3,725.65	965.27	4,951.03	8,000.00	8,000.00
5426 Police MAINTENANCE MATERIALS AND SUPP	1,304.71	94.33	5,457.63	3,500.00	3,500.00
5427 Police UTILITIES	721.83	34.59	462.73	1,200.00	1,200.00
5428 Police TELEPHONE	10,209.63	593.85	5,599.97	10,000.00	10,000.00
5431 Police PROFESSIONAL AND TECHNICAL SER	14,924.45	338.98	15,768.53	13,000.00	13,000.00
5432 Police AUDIT	800.00	0.00	775.00	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	1,605.78	14,363.39	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	4,814.26	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
<b>Total Police Department</b>	<b>984,083.23</b>	<b>73,699.47</b>	<b>573,714.80</b>	<b>955,550.00</b>	<b>955,550.00</b>
<b>Animal control</b>					
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	904.92	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
<b>Total Animal control</b>	<b>5,353.61</b>	<b>0.00</b>	<b>1,554.87</b>	<b>2,800.00</b>	<b>2,800.00</b>
<b>Fire</b>					
5711 Fire SALARIES AND WAGES	3,202.02	269.58	1,941.21	3,400.00	3,400.00
5713 Fire FICA	240.47	20.62	148.49	300.00	300.00
5714 Fire INSURANCE	0.00	0.00	0.00	300.00	300.00
5716 Fire WORKMEN'S COMPENSATION	630.60	45.68	384.33	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	51.19	2,241.01	2,500.00	2,500.00
5727 Fire UTILITIES	3,395.20	145.43	1,681.35	5,000.00	5,000.00
5728 Fire TELEPHONE	1,133.99	88.58	620.45	1,300.00	1,300.00
5731 Fire PROFESSIONAL AND TECHNICAL SER	4,850.05	133.98	232.42	3,500.00	3,500.00
5733 Fire EDUCATION AND TRAINING	46.67	0.00	0.00	1,500.00	1,500.00
5738 Fire FIRE RUNS - EXPENSE	10,467.58	0.00	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	7,500.00	7,500.00	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
<b>Total Fire</b>	<b>47,275.20</b>	<b>8,255.06</b>	<b>43,254.98</b>	<b>122,400.00</b>	<b>122,400.00</b>
<b>Total Public safety</b>	<b>1,036,712.04</b>	<b>81,954.53</b>	<b>618,524.65</b>	<b>1,080,750.00</b>	<b>1,080,750.00</b>
<b>Highways and public improvements</b>					
<b>Class "C" Road</b>					
6110 Class C SALARIES AND WAGES-OVERTIME	1,665.50	175.78	477.09	3,500.00	3,500.00



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6111 Class C SALARIES & WAGE - PERM EMPLOYEE	26,019.73	1,983.37	14,574.17	23,300.00	23,300.00
6113 Class C FICA	2,069.86	163.09	1,135.42	2,000.00	2,000.00
6114 Class C INSURANCE	8,877.74	1,056.14	5,118.98	9,700.00	9,700.00
6115 Class C RETIREMENT	5,803.83	460.41	3,188.71	4,000.00	4,000.00
6116 Class C WORKMANS COMP	504.45	36.54	307.44	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	96.90	2,197.13	11,000.00	11,000.00
6126 Class C MAINTENANCE, MATERIAL & SUPPLI	8,919.06	(1,254.93)	11,985.22	15,000.00	15,000.00
6127 Class C UTILITIES	1,348.70	90.00	1,025.15	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	19.05	22.05	2,500.00	2,500.00
6133 Class C EDUCATION AND TRAINING	0.00	0.00	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	12,127.74	13,875.19	6,000.00	6,000.00
6151 INSURANCE LIABILITY PROPERTY	994.41	0.00	1,561.18	100.00	100.00
6157 Class C EQUIPMENT RENTAL	39,202.89	0.00	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	187,100.00
<b>Total Class "C" Road</b>	<b>156,236.38</b>	<b>14,954.09</b>	<b>144,892.96</b>	<b>365,700.00</b>	<b>545,700.00</b>
<b>Total Highways and public improvements</b>	<b>156,236.38</b>	<b>14,954.09</b>	<b>144,892.96</b>	<b>365,700.00</b>	<b>545,700.00</b>
<b>Parks, recreation, and public property</b>					
<b>Parks &amp; Recreation</b>					
7010 Parks SALARIES AND WAGES - OVERTIME	2,609.99	10.87	311.21	2,000.00	2,000.00
7011 Parks SALARIES AND WAGES - PARKS EMP	45,100.91	2,231.13	23,742.70	58,600.00	70,600.00
7013 Parks FICA	3,482.76	170.54	1,832.90	4,600.00	4,600.00
7014 Parks INSURANCE	19,177.02	1,849.05	8,975.42	14,400.00	14,400.00
7015 Parks RETIREMENT	7,807.86	414.13	3,225.62	4,100.00	4,100.00
7016 Parks WORKMEN'S COMPENSATION	504.45	36.54	307.44	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	49.36	460.98	3,000.00	3,000.00
7026 Parks MAINTENANCE MATERIALS AND SUPP	16,836.70	213.18	7,519.21	20,000.00	32,500.00
7027 Parks UTILITIES	19,009.84	30.02	11,019.40	13,000.00	13,000.00
7028 Parks TELEPHONE	1,845.00	153.75	1,076.25	2,000.00	2,000.00
7031 Parks PROFESSIONAL AND TECHNICAL SER	1,065.00	19.04	34.04	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	217.67	1,729.15	2,000.00	2,000.00
7048 Parks POSTAGE	261.00	20.75	160.27	300.00	300.00
7051 Parks LIABILITY INSURANCE PROPERTY	5,076.83	0.00	5,301.78	5,100.00	5,100.00
7057 Parks SHADE TREE	4,127.46	0.00	764.00	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
<b>Total Parks &amp; Recreation</b>	<b>134,873.84</b>	<b>5,416.03</b>	<b>70,008.90</b>	<b>200,500.00</b>	<b>225,000.00</b>
<b>Fair Grounds</b>					
7110 Fair Grounds SALARIES & WAGES - OVERTIME	140.87	0.00	0.00	0.00	0.00
7111 Fair Grounds SALARIES AND WAGES-PERM EMP	4,810.38	0.00	0.00	0.00	0.00
7113 Fair Grounds FICA	334.74	0.00	0.00	0.00	0.00
7114 Fair Grounds INSURANCE	1,850.23	0.00	0.00	0.00	0.00
7115 Fair Grounds RETIREMENT	614.17	0.00	0.00	0.00	0.00
7116 Fair Grounds WORKERS COMPENSATION	252.23	18.27	153.75	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	26.25	0.00	0.00
7151 INSURANCE LIABILITY PROPERTY	419.87	0.00	0.00	0.00	0.00
<b>Total Fair Grounds</b>	<b>8,524.64</b>	<b>22.02</b>	<b>180.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Events</b>					
7211 Events SALARIES - EVENTS PERSONNEL	37,431.15	1,712.31	20,881.23	39,100.00	39,100.00
7213 Events FICA	2,751.93	127.16	1,568.63	3,000.00	3,000.00
7214 Events INSURANCE	10,887.86	1,528.47	7,355.41	13,800.00	13,800.00
7215 Events RETIREMENT	5,163.27	407.01	3,128.48	4,000.00	4,000.00
7216 Events WORKER'S COMPENSATION	378.38	27.41	230.61	300.00	300.00
7222 Events ADVERTISING	8,263.75	0.00	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	0.00	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	0.00	126.55	400.00	400.00
7231 Events PROFESSIONAL AND TECHNICAL	159.50	19.04	19.04	400.00	400.00

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7232 Events AUDIT	256.00	0.00	248.00	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	0.00	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	7,723.89	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	1,675.10	2,970.06	3,000.00	3,000.00
7270 Events RECREATION/CONVENTIONS	5,960.65	0.00	124.41	8,000.00	8,000.00
7271 Events SOCCER LEAGUE	5,864.09	0.00	1,158.56	5,000.00	5,000.00
<b>Total Events</b>	<b>110,556.49</b>	<b>5,496.50</b>	<b>70,238.39</b>	<b>128,200.00</b>	<b>128,200.00</b>
<b>Theater</b>					
7326 Theater MAINTENANCE MATERIALS AND SUPP	2,362.93	65.00	695.62	4,000.00	4,000.00
7327 Theater UTILITIES	4,791.24	407.67	2,906.56	5,000.00	5,000.00
7331 Theater PROFESSIONAL AND TECHNICAL	58.00	19.05	19.05	200.00	200.00
7348 Theater POSTAGE	263.70	20.75	160.27	300.00	300.00
7349 Theater SPECIAL DEPARTMENT SUPPLIES	0.00	0.00	0.00	1,500.00	1,500.00
7350 Theater CONCESSIONS	269.91	0.00	0.00	500.00	500.00
7351 Theater INSURANCE LIABILITY PROPERTY	737.74	0.00	786.35	700.00	700.00
7361 Theater SUNDRY	0.00	0.00	0.00	100.00	100.00
7365 Theater EVENTS & PRODUCTIONS	1,496.97	0.00	2,925.00	5,000.00	5,000.00
<b>Total Theater</b>	<b>9,980.49</b>	<b>512.47</b>	<b>7,492.85</b>	<b>17,300.00</b>	<b>17,300.00</b>
<b>Library</b>					
7511 Library SALARIES AND WAGES-PERM. EMPLO	60,903.44	4,762.50	36,777.33	77,400.00	77,400.00
7513 Library FICA	4,529.91	360.51	2,784.79	5,800.00	5,800.00
7514 Library INSURANCE	21,264.36	2,655.53	12,867.21	20,500.00	20,500.00
7515 Library RETIREMENT	11,363.36	873.98	6,628.52	8,600.00	8,600.00
7516 Library WORKMEN'S COMPENSATION	378.38	27.41	230.61	100.00	100.00
7521 Library BOOKS	7,591.68	0.00	4,869.05	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	196.00	4,770.84	5,000.00	5,000.00
7527 Library UTILITIES	8,995.85	571.23	5,163.85	9,000.00	9,000.00
7528 Library TELEPHONE	513.89	0.78	258.31	600.00	600.00
7529 Library CLEF GRANT EXPENDITURES	5,344.17	0.00	3,044.70	5,500.00	5,500.00
7531 Library PROFESSIONAL & TECHNICAL SERV.	4,179.61	792.18	1,600.18	4,500.00	4,500.00
7532 Library AUDIT	256.00	0.00	248.00	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	26.07	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
<b>Total Library</b>	<b>131,438.09</b>	<b>10,240.12</b>	<b>99,231.36</b>	<b>179,050.00</b>	<b>179,050.00</b>
<b>Cemetery</b>					
8010 Cemetery SALARIES AND WAGES - OVERTIME	2,041.00	0.00	242.88	1,500.00	1,500.00
8011 Cemetery SALARIES & WAGES - PERM EMPLOY	53,266.80	2,854.42	30,185.65	46,900.00	46,900.00
8013 Cemetery FICA	4,035.04	217.78	2,323.36	3,700.00	3,700.00
8014 Cemetery INSURANCE	16,501.00	1,604.97	7,799.23	15,500.00	15,500.00
8015 Cemetery RETIREMENT	8,482.68	503.36	3,960.28	5,000.00	5,000.00
8016 Cemetery WORKMEN'S COMPENSATION	252.23	18.27	153.72	300.00	300.00
8025 Cemetery REPAIRS TO EQUIPMENT	1,043.48	49.18	240.42	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	517.37	1,000.00	1,000.00
8028 Cemetery TELEPHONE	294.30	27.94	196.11	750.00	750.00
8031 Cemetery PROFESSIONAL & TECHNICAL SERV.	1,963.11	56.55	399.05	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	175.00	1,050.00	3,000.00	3,000.00
<b>Total Cemetery</b>	<b>99,079.45</b>	<b>5,507.47</b>	<b>53,182.75</b>	<b>93,750.00</b>	<b>93,750.00</b>

**Parowan City**  
**Standard Financial Report**  
**10 General Fund - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
<b>Pool</b>					
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	4,893.25	13,000.00	13,000.00
6928 Pool TELEPHONE	0.00	0.00	247.26	500.00	500.00
6931 Pool PROFESSIONAL AND TECHNICAL	15,020.00	38.10	38.10	5,000.00	5,000.00
6932 Pool AUDIT	256.00	0.00	248.00	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
<b>Total Pool</b>	<b>66,745.00</b>	<b>57.45</b>	<b>44,660.02</b>	<b>154,750.00</b>	<b>154,750.00</b>
<b>Total Parks, recreation, and public property</b>	<b>561,198.00</b>	<b>27,252.06</b>	<b>344,994.27</b>	<b>773,550.00</b>	<b>798,050.00</b>
<b>Transfers</b>					
9010 TRANSFER TO CAPITAL PROJECTS F	250,000.00	0.00	0.00	445,350.00	445,350.00
<b>Total Transfers</b>	<b>250,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>445,350.00</b>	<b>445,350.00</b>
<b>Total Expenditures:</b>	<b>2,571,885.87</b>	<b>171,580.51</b>	<b>1,492,460.46</b>	<b>3,286,000.00</b>	<b>3,594,750.00</b>
<b>Total Change In Net Position</b>	<b>324,738.10</b>	<b>69,383.40</b>	<b>792,093.65</b>	<b>(0.47)</b>	<b>(0.47)</b>

**Parowan City**  
**Standard Financial Report**  
**17 Wildlands Fire - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

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

**Parowan City**  
**Standard Financial Report**  
**21 Local Building Authority - DS Fund - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
<b>Cash and cash equivalents</b>			
1111 Checking - Combined	0.00	0.00	(40,745.00)
1121 PTIF 1761 Combined Accounts	42,000.00	0.00	42,000.00
<b>Total Cash and cash equivalents</b>	<u>42,000.00</u>	<u>0.00</u>	<u>1,255.00</u>
<b>Total Cash and cash equivalents</b>	<u>42,000.00</u>	<u>0.00</u>	<u>1,255.00</u>
<b>Total Current Assets</b>	<u>42,000.00</u>	<u>0.00</u>	<u>1,255.00</u>
<b>Total Assets:</b>	<u>42,000.00</u>	<u>0.00</u>	<u>1,255.00</u>
<b>Liabilities and Fund Equity</b>			
<b>Equity - Paid in / Contributed</b>			
2981 Fund balance	(42,000.00)	0.00	(1,255.00)
<b>Total Equity - Paid in / Contributed</b>	<u>(42,000.00)</u>	<u>0.00</u>	<u>(1,255.00)</u>
<b>Total Liabilities and Fund Equity</b>	<u>(42,000.00)</u>	<u>0.00</u>	<u>(1,255.00)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**Parowan City**  
**Standard Financial Report**  
**21 Local Building Authority - DS Fund - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Charges for services</b>					
3419 Lease revenue	40,165.00	0.00	0.00	40,165.00	0.00
<b>Total Charges for services</b>	<u>40,165.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40,165.00</u>	<u>0.00</u>
<b>Total Revenue:</b>	<u>40,165.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40,165.00</u>	<u>0.00</u>
<b>Expenditures:</b>					
<b>Debt service</b>					
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
<b>Total Debt service</b>	<u>40,165.00</u>	<u>0.00</u>	<u>40,745.00</u>	<u>40,165.00</u>	<u>0.00</u>
<b>Total Expenditures:</b>	<u>40,165.00</u>	<u>0.00</u>	<u>40,745.00</u>	<u>40,165.00</u>	<u>0.00</u>
<b>Total Change In Net Position</b>	<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 - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
<b>Cash and cash equivalents</b>			
1111 Checking - Combined	318,588.14	(80,211.55)	(38,227.35)
1121 PTIF 1761 Combined Accounts	786,263.78	0.00	786,263.78
<b>Total Cash and cash equivalents</b>	<u>1,104,851.92</u>	<u>(80,211.55)</u>	<u>748,036.43</u>
<b>Total Cash and cash equivalents</b>	<u>1,104,851.92</u>	<u>(80,211.55)</u>	<u>748,036.43</u>
<b>Total Current Assets</b>	<u>1,104,851.92</u>	<u>(80,211.55)</u>	<u>748,036.43</u>
<b>Total Assets:</b>	<u>1,104,851.92</u>	<u>(80,211.55)</u>	<u>748,036.43</u>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 ACCOUNTS PAYABLE	(156,487.10)	208,699.05	0.00
2380 Unavailable revenue	(100,000.00)	0.00	0.00
<b>Total Current liabilities</b>	<u>(256,487.10)</u>	<u>208,699.05</u>	<u>0.00</u>
<b>Total Liabilities:</b>	<u>(256,487.10)</u>	<u>208,699.05</u>	<u>0.00</u>
<b>Equity - Paid in / Contributed</b>			
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)	(128,487.50)	(604,771.52)
<b>Total Equity - Paid in / Contributed</b>	<u>(848,364.82)</u>	<u>(128,487.50)</u>	<u>(748,036.43)</u>
<b>Total Liabilities and Fund Equity</b>	<u>(1,104,851.92)</u>	<u>80,211.55</u>	<u>(748,036.43)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**Parowan City**  
**Standard Financial Report**  
**44 Combined Capital Improvement - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Intergovernmental revenue</b>					
3339 FEDERAL GRANT	257,615.00	1,623,135.37	1,653,722.96	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
<b>Total Intergovernmental revenue</b>	<b>372,444.10</b>	<b>1,623,135.37</b>	<b>1,753,722.96</b>	<b>3,299,404.00</b>	<b>0.00</b>
<b>Interest</b>					
3810 INTEREST RECEIVED	27,508.89	0.00	0.00	13,400.00	0.00
<b>Total Interest</b>	<b>27,508.89</b>	<b>0.00</b>	<b>0.00</b>	<b>13,400.00</b>	<b>0.00</b>
<b>Contributions and transfers</b>					
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
<b>Total Contributions and transfers</b>	<b>250,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>827,114.00</b>	<b>0.00</b>
<b>Total Revenue:</b>	<b>649,952.99</b>	<b>1,623,135.37</b>	<b>1,753,722.96</b>	<b>4,139,918.00</b>	<b>0.00</b>
<b>Expenditures:</b>					
<b>General government</b>					
<b>Airport</b>					
8574 Airport - Construction	357,426.06	1,494,647.87	1,756,525.04	3,079,918.00	0.00
<b>Total Airport</b>	<b>357,426.06</b>	<b>1,494,647.87</b>	<b>1,756,525.04</b>	<b>3,079,918.00</b>	<b>0.00</b>
<b>Total General government</b>	<b>357,426.06</b>	<b>1,494,647.87</b>	<b>1,756,525.04</b>	<b>3,079,918.00</b>	<b>0.00</b>
<b>Public safety</b>					
<b>Fire</b>					
5799 Fire Savings - Increase in fund balance	35,200.00	0.00	0.00	0.00	0.00
<b>Total Fire</b>	<b>35,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Public safety</b>	<b>35,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Parks, recreation, and public property</b>					
<b>Parks &amp; Recreation</b>					
7078 Parks - Equipment	15,000.00	0.00	0.00	0.00	0.00
<b>Total Parks &amp; Recreation</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Library</b>					
7574 Library Construction	26,110.00	0.00	1,043.80	0.00	0.00
<b>Total Library</b>	<b>26,110.00</b>	<b>0.00</b>	<b>1,043.80</b>	<b>0.00</b>	<b>0.00</b>
<b>Cemetery</b>					
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
<b>Total Cemetery</b>	<b>32,613.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Pool</b>					
6974 Pool - Construction	151,135.66	0.00	84,192.50	375,000.00	0.00
<b>Total Pool</b>	<b>151,135.66</b>	<b>0.00</b>	<b>84,192.50</b>	<b>375,000.00</b>	<b>0.00</b>
<b>Total Parks, recreation, and public property</b>	<b>224,858.66</b>	<b>0.00</b>	<b>85,236.30</b>	<b>375,000.00</b>	<b>0.00</b>
<b>Miscellaneous</b>					
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
<b>Total Miscellaneous</b>	<b>118,816.82</b>	<b>0.00</b>	<b>12,290.01</b>	<b>685,000.00</b>	<b>0.00</b>
<b>Total Expenditures:</b>	<b>736,301.54</b>	<b>1,494,647.87</b>	<b>1,854,051.35</b>	<b>4,139,918.00</b>	<b>0.00</b>
<b>Total Change In Net Position</b>	<b>(86,348.55)</b>	<b>128,487.50</b>	<b>(100,328.39)</b>	<b>0.00</b>	<b>0.00</b>



**Parowan City**  
**Standard Financial Report**  
**45 Capital Project - Airport Dev - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

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

**Parowan City**  
**Standard Financial Report**  
**46 Capital Project - Theatre - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

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

**Parowan City**  
**Standard Financial Report**  
**51 Water Fund - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
<b>Cash and cash equivalents</b>			
1111 Checking - Combined	45,031.93	2,324.04	258,363.44
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	22,511.75	26,664.39
1175 Undeposited receipts	0.00	142.84	3,265.23
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)
<b>Total Cash and cash equivalents</b>	<b>2,002,050.65</b>	<b>24,978.63</b>	<b>2,094,033.61</b>
<b>Total Cash and cash equivalents</b>	<b>2,002,050.65</b>	<b>24,978.63</b>	<b>2,094,033.61</b>
<b>Receivables</b>			
1311 ACCOUNTS RECEIVABLE	71,777.66	2,389.49	65,456.12
<b>Total Receivables</b>	<b>71,777.66</b>	<b>2,389.49</b>	<b>65,456.12</b>
<b>Total Current Assets</b>	<b>2,073,828.31</b>	<b>27,368.12</b>	<b>2,159,489.73</b>
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Property</b>			
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
<b>Total Property</b>	<b>6,687,130.67</b>	<b>0.00</b>	<b>6,687,130.67</b>
<b>Accumulated depreciation</b>			
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)
<b>Total Accumulated depreciation</b>	<b>(3,647,903.30)</b>	<b>0.00</b>	<b>(3,647,903.30)</b>
<b>Total Capital assets</b>	<b>3,039,227.37</b>	<b>0.00</b>	<b>3,039,227.37</b>
<b>Other non-current assets</b>			
1802 Deferred outflows - pensions	28,715.00	0.00	28,715.00
<b>Total Other non-current assets</b>	<b>28,715.00</b>	<b>0.00</b>	<b>28,715.00</b>
<b>Total Non-Current Assets</b>	<b>3,067,942.37</b>	<b>0.00</b>	<b>3,067,942.37</b>
<b>Total Assets:</b>	<b>5,141,770.68</b>	<b>27,368.12</b>	<b>5,227,432.10</b>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 ACCOUNTS PAYABLE	(7,872.60)	10,274.91	(842.23)
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
<b>Total Current liabilities</b>	<b>(329,049.91)</b>	<b>10,274.91</b>	<b>(22,489.64)</b>
<b>Payroll liabilities</b>			
2151 COMPENSATED ABSENCES PAYABLE	(13,118.58)	0.00	(13,118.58)
<b>Total Payroll liabilities</b>	<b>(13,118.58)</b>	<b>0.00</b>	<b>(13,118.58)</b>
<b>Deferred revenue</b>			
2601 Net pension liability	(24,626.00)	0.00	(24,626.00)
2602 Deferred inflows - pensions	(777.00)	0.00	(777.00)
<b>Total Deferred revenue</b>	<b>(25,403.00)</b>	<b>0.00</b>	<b>(25,403.00)</b>

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**58.33% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Long-term liabilities</b>			
2513.1 2008 Water Revenue issued	(1,923,000.00)	0.00	(1,923,000.00)
2513.2 2008 Water Revenue repaid	1,159,000.00	0.00	1,262,000.00
2513.3 2008 Water Revenue current	(103,000.00)	0.00	(103,000.00)
2513.4 2008 Water Revenue current offset	103,000.00	0.00	103,000.00
2520.1 2013 Parity Water Revenue issued	(660,000.00)	0.00	(660,000.00)
2520.2 2013 Parity Water Revenue repaid	137,000.00	0.00	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
<b>Total Long-term liabilities</b>	<b><u>(1,287,000.00)</u></b>	<b><u>0.00</u></b>	<b><u>(1,166,000.00)</u></b>
<b>Total Liabilities:</b>	<b><u>(1,654,571.49)</u></b>	<b><u>10,274.91</u></b>	<b><u>(1,227,011.22)</u></b>
<b>Equity - Paid in / Contributed</b>			
2975.1 Restricted 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)	(37,643.03)	(3,801,020.88)
<b>Total Equity - Paid in / Contributed</b>	<b><u>(3,487,199.19)</u></b>	<b><u>(37,643.03)</u></b>	<b><u>(4,000,420.88)</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>(5,141,770.68)</u></b>	<b><u>(27,368.12)</u></b>	<b><u>(5,227,432.10)</u></b>
<b>Total Net Position</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
3710 WATER SALES	789,660.64	64,520.88	488,462.80	800,000.00	800,000.00
3720 CONNECTION FEES	10,600.00	1,600.00	12,700.00	15,125.00	15,125.00
<b>Total Operating income</b>	<b>800,260.64</b>	<b>66,120.88</b>	<b>501,162.80</b>	<b>815,125.00</b>	<b>815,125.00</b>
<b>Operating expense</b>					
4010 SALARIES AND WAGES - OVERTIME	3,665.60	751.32	2,437.28	8,000.00	8,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	169,446.94	13,974.79	105,744.72	160,300.00	160,300.00
4013 FICA	12,820.64	1,113.92	8,180.50	12,600.00	12,600.00
4014 INSURANCE	54,911.01	8,278.51	39,378.87	84,700.00	84,700.00
4015 RETIREMENT	22,117.13	2,853.23	20,602.71	26,700.00	26,700.00
4016 WORKMEN'S COMPENSATION	1,478.02	73.08	1,090.24	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	96.95	792.72	2,000.00	2,000.00
4026 MAINTENANCE MATERIALS AND SUPP	41,945.34	490.99	19,369.83	51,000.00	51,000.00
4027 UTILITIES	54,461.18	235.29	42,457.30	50,000.00	50,000.00
4028 TELEPHONE	4,009.99	356.30	2,624.56	5,000.00	5,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	20,992.39	1,137.70	20,846.82	18,000.00	18,000.00
4032 AUDIT	2,720.00	0.00	2,635.00	3,500.00	3,500.00
4033 EDUCATION AND TRAINING	1,695.97	292.50	952.25	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	671.79	2,598.78	5,000.00	5,000.00
4047 UNIFORM ALLOWANCE	986.88	0.00	712.45	1,000.00	1,000.00
4048 POSTAGE	2,739.51	207.48	1,636.87	2,500.00	2,500.00
4051 LIABILITY INSUR. PROPERTY	19,459.93	0.00	19,332.41	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
<b>Total Operating expense</b>	<b>747,728.30</b>	<b>30,533.85</b>	<b>308,514.67</b>	<b>832,300.00</b>	<b>832,300.00</b>
<b>Total Income From Operations:</b>	<b>52,532.34</b>	<b>35,587.03</b>	<b>192,648.13</b>	<b>(17,175.00)</b>	<b>(17,175.00)</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
3735 WATER IMPACT FEE	11,032.92	2,056.00	13,569.60	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	0.00	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
<b>Total Non-operating income</b>	<b>136,118.94</b>	<b>2,056.00</b>	<b>353,389.96</b>	<b>51,979.53</b>	<b>51,979.00</b>
<b>Non-operating expense</b>					
4059 INTEREST EXPENSE	34,293.85	0.00	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
<b>Total Non-operating expense</b>	<b>34,293.85</b>	<b>0.00</b>	<b>32,816.40</b>	<b>288,000.00</b>	<b>288,000.00</b>
<b>Total Non-Operating Items:</b>	<b>101,825.09</b>	<b>2,056.00</b>	<b>320,573.56</b>	<b>(236,020.47)</b>	<b>(236,021.00)</b>
<b>Total Income or Expense</b>	<b>154,357.43</b>	<b>37,643.03</b>	<b>513,221.69</b>	<b>(253,195.47)</b>	<b>(253,196.00)</b>

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	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
<b>Cash and cash equivalents</b>			
1111 Checking - Combined	21,948.80	1,123.37	(129,385.78)
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	17,560.52	23,571.10
1175 Undeposited receipts	0.00	(4.55)	2,739.70
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)
<b>Total Cash and cash equivalents</b>	<b>840,216.88</b>	<b>18,679.34</b>	<b>692,543.26</b>
<b>Total Cash and cash equivalents</b>	<b>840,216.88</b>	<b>18,679.34</b>	<b>692,543.26</b>
<b>Receivables</b>			
1311 ACCOUNTS RECEIVABLE	57,806.69	1,041.82	59,216.32
<b>Total Receivables</b>	<b>57,806.69</b>	<b>1,041.82</b>	<b>59,216.32</b>
<b>Total Current Assets</b>	<b>898,023.57</b>	<b>19,721.16</b>	<b>751,759.58</b>
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Property</b>			
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
<b>Total Property</b>	<b>5,915,440.42</b>	<b>0.00</b>	<b>5,915,440.42</b>
<b>Accumulated depreciation</b>			
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)
<b>Total Accumulated depreciation</b>	<b>(3,001,437.45)</b>	<b>0.00</b>	<b>(3,001,437.45)</b>
<b>Total Capital assets</b>	<b>2,914,002.97</b>	<b>0.00</b>	<b>2,914,002.97</b>
<b>Other non-current assets</b>			
1802 Deferred outflows - pensions	41,022.00	0.00	41,022.00
<b>Total Other non-current assets</b>	<b>41,022.00</b>	<b>0.00</b>	<b>41,022.00</b>
<b>Total Non-Current Assets</b>	<b>2,955,024.97</b>	<b>0.00</b>	<b>2,955,024.97</b>
<b>Total Assets:</b>	<b>3,853,048.54</b>	<b>19,721.16</b>	<b>3,706,784.55</b>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 ACCOUNTS PAYABLE	(1,147.40)	2,799.88	(1,715.28)
2132 ACCRUED INT PAYABLE	(9,611.50)	0.00	(9,611.50)
<b>Total Current liabilities</b>	<b>(10,758.90)</b>	<b>2,799.88</b>	<b>(11,326.78)</b>
<b>Payroll liabilities</b>			
2151 COMPENSATED ABSENCES PAYABLE	(15,849.76)	0.00	(15,849.76)
<b>Total Payroll liabilities</b>	<b>(15,849.76)</b>	<b>0.00</b>	<b>(15,849.76)</b>
<b>Deferred revenue</b>			
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)
<b>Total Deferred revenue</b>	<b>(36,291.00)</b>	<b>0.00</b>	<b>(36,291.00)</b>
<b>Long-term liabilities</b>			
2510.1 2005 Sewer Lagoons issued	(3,772,000.00)	0.00	(3,772,000.00)
2510.2 2005 Sewer Lagoons repaid	3,073,000.00	0.00	3,302,000.00
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	0.00	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	0.00	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
<b>Total Long-term liabilities</b>	<b>(891,152.71)</b>	<b>0.00</b>	<b>(636,152.71)</b>
<b>Total Liabilities:</b>	<b>(954,052.37)</b>	<b>2,799.88</b>	<b>(699,620.25)</b>
<b>Equity - Paid in / Contributed</b>			
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)	(22,521.04)	(2,636,147.99)
<b>Total Equity - Paid in / Contributed</b>	<b>(2,898,996.17)</b>	<b>(22,521.04)</b>	<b>(3,007,164.30)</b>
<b>Total Liabilities and Fund Equity</b>	<b>(3,853,048.54)</b>	<b>(19,721.16)</b>	<b>(3,706,784.55)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
3710 SEWER SERVICES	567,659.34	48,876.41	340,461.57	586,500.00	586,500.00
3712 SW SERVICES BRIAN HEAD (YEARLY)	99,122.00	0.00	0.00	99,200.00	185,200.00
3713 ADMIN FEES - BRIAN HEAD (MONTH)	77,345.73	7,005.46	49,038.22	84,100.00	84,100.00
3720 CONNECTION FEES	3,900.00	300.00	2,700.00	6,050.00	6,050.00
3750 Dumping Fees	150.00	0.00	450.00	300.00	300.00
<b>Total Operating income</b>	<b>748,177.07</b>	<b>56,181.87</b>	<b>392,649.79</b>	<b>776,150.00</b>	<b>862,150.00</b>
<b>Operating expense</b>					
<b>Sewer Collection</b>					
4010 SALARIES AND WAGES - OVERTIME	2,397.74	465.18	1,440.15	5,700.00	5,700.00
4011 SALARIES AND WAGES-PERM. EMPLO	76,882.69	6,413.17	48,234.42	76,600.00	76,600.00
4013 FICA	5,732.18	522.05	3,768.70	6,200.00	6,200.00
4014 INSURANCE	21,928.48	3,528.10	16,901.49	37,900.00	37,900.00
4015 RETIREMENT	(962.74)	1,367.98	9,723.31	12,900.00	12,900.00
4016 WORKMEN'S COMPENSATION	802.04	41.11	583.53	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	96.93	656.50	2,000.00	2,000.00
4026 MAINTENANCE MATERIALS AND SUPP	10,090.00	127.57	6,759.10	15,500.00	15,500.00
4027 UTILITIES	2,075.63	101.22	1,234.81	1,600.00	1,600.00
4028 TELEPHONE	1,538.94	120.54	972.13	2,000.00	2,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	31,841.20	604.36	28,911.30	38,000.00	200,000.00
4032 AUDIT	1,600.00	0.00	1,550.00	2,000.00	2,000.00
4033 EDUCATION AND TRAINING	715.59	292.50	607.90	1,500.00	1,500.00
4040 GAS AND OIL	3,016.91	502.38	1,800.52	3,500.00	3,500.00
4047 UNIFORM ALLOWANCE	986.95	0.00	712.67	1,000.00	1,000.00
4048 POSTAGE	1,187.63	93.37	721.29	1,000.00	1,000.00
4051 LIABILITY INSUR. PROPERTY	3,462.30	0.00	3,706.52	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
<b>Total Sewer Collection</b>	<b>363,672.67</b>	<b>14,276.46</b>	<b>132,276.38</b>	<b>420,400.00</b>	<b>582,400.00</b>
<b>Sewer Treatment</b>					
4110 SALARIES AND WAGES - OVERTIME	3,364.17	686.89	2,057.12	8,000.00	8,000.00
4111 SALARIES AND WAGES-PERM EMPLOY	105,302.78	9,000.12	67,671.13	98,800.00	98,800.00
4113 FICA	8,241.34	735.60	5,292.89	8,000.00	8,000.00
4114 INSURANCE	30,133.19	4,682.05	22,327.67	48,000.00	48,000.00
4115 RETIREMENT	20,984.70	1,914.40	13,542.85	16,600.00	16,600.00
4116 WORKER'S COMPENSATION	802.04	41.11	583.53	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	96.93	656.50	3,000.00	3,000.00
4126 MAINTENANCE MATERIALS AND SUPP	24,494.72	232.01	15,301.19	18,000.00	18,000.00
4127 UTILITIES	9,707.90	530.24	5,170.69	11,000.00	11,000.00
4128 TELEPHONE	1,565.89	122.79	987.88	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	1,039.36	5,262.70	10,000.00	10,000.00
4132 AUDITING	1,600.00	0.00	1,550.00	2,000.00	2,000.00
4133 EDUCATION AND TRAINING	647.00	292.50	573.35	2,000.00	2,000.00
4140 GAS AND OIL	5,149.30	632.00	3,302.35	5,500.00	5,500.00
4147 UNIFORM ALLOWANCE	986.95	0.00	712.67	1,000.00	1,000.00
4148 POSTAGE	1,291.81	93.37	803.30	1,200.00	1,200.00
4151 LIABILITY INSUR. PROPERTY	3,940.68	0.00	3,695.12	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
<b>Total Sewer Treatment</b>	<b>246,883.71</b>	<b>20,099.37</b>	<b>153,485.77</b>	<b>275,600.00</b>	<b>275,600.00</b>



**Parowan City**  
**Standard Financial Report**  
**52 Sewer Fund - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Total Operating expense</b>	<b>610,556.38</b>	<b>34,375.83</b>	<b>285,762.15</b>	<b>696,000.00</b>	<b>858,000.00</b>
<b>Total Income From Operations:</b>	<b>137,620.69</b>	<b>21,806.04</b>	<b>106,887.64</b>	<b>80,150.00</b>	<b>4,150.00</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
3725 SEWER IMPACT FEES	8,580.00	715.00	7,807.92	13,587.00	13,587.00
3810 INTEREST EARNINGS	28,019.30	0.00	12,645.16	11,039.25	11,039.00
3880 BEG. FUND BALANCE TO BE APPROP	0.00	0.00	0.00	0.00	76,000.00
3890 MISCELLANEOUS	0.00	0.00	49.90	0.00	0.00
<b>Total Non-operating income</b>	<b>36,599.30</b>	<b>715.00</b>	<b>20,502.98</b>	<b>24,626.25</b>	<b>100,626.00</b>
<b>Non-operating expense</b>					
4059 INTEREST EXPENSE	22,289.02	0.00	19,222.49	34,000.00	34,000.00
<b>Total Non-operating expense</b>	<b>22,289.02</b>	<b>0.00</b>	<b>19,222.49</b>	<b>34,000.00</b>	<b>34,000.00</b>
<b>Total Non-Operating Items:</b>	<b>14,310.28</b>	<b>715.00</b>	<b>1,280.49</b>	<b>(9,373.75)</b>	<b>66,626.00</b>
<b>Total Income or Expense</b>	<b>151,930.97</b>	<b>22,521.04</b>	<b>108,168.13</b>	<b>70,776.25</b>	<b>70,776.00</b>

**Parowan City**  
**Standard Financial Report**  
**53 Electric Fund - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
<b>Cash and cash equivalents</b>			
1111 Checking - Combined	56,270.12	1,768.94	616,029.49
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	102,540.80	113,474.77
1175 Undeposited receipts	434.94	276.13	(4,657.87)
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)
<b>Total Cash and cash equivalents</b>	<b>4,677,012.14</b>	<b>104,585.87</b>	<b>5,233,890.06</b>
<b>Total Cash and cash equivalents</b>	<b>4,677,012.14</b>	<b>104,585.87</b>	<b>5,233,890.06</b>
<b>Receivables</b>			
1215 ALLOWANCE FOR UNCOLLECTABLE AC	(4,453.30)	0.00	(4,453.30)
1311 ACCOUNTS RECEIVABLE	229,672.27	29,786.73	340,901.92
1422 Due from other funds - 10-Year Loan to Solid Wast	135,880.85	0.00	135,880.85
<b>Total Receivables</b>	<b>361,099.82</b>	<b>29,786.73</b>	<b>472,329.47</b>
<b>Other current assets</b>			
1581 Zions Clearing	0.00	1,965.00	13,755.00
<b>Total Other current assets</b>	<b>0.00</b>	<b>1,965.00</b>	<b>13,755.00</b>
<b>Total Current Assets</b>	<b>5,038,111.96</b>	<b>136,337.60</b>	<b>5,719,974.53</b>
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Work in process</b>			
1601 Electric work in process	190,128.11	0.00	218,903.27
<b>Total Work in process</b>	<b>190,128.11</b>	<b>0.00</b>	<b>218,903.27</b>
<b>Property</b>			
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
<b>Total Property</b>	<b>12,287,688.49</b>	<b>0.00</b>	<b>12,451,112.08</b>
<b>Accumulated depreciation</b>			
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)
<b>Total Accumulated depreciation</b>	<b>(5,121,698.59)</b>	<b>0.00</b>	<b>(5,121,698.59)</b>
<b>Total Capital assets</b>	<b>7,356,118.01</b>	<b>0.00</b>	<b>7,548,316.76</b>
<b>Other non-current assets</b>			
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
<b>Total Other non-current assets</b>	<b>1,390,672.10</b>	<b>0.00</b>	<b>1,390,672.10</b>
<b>Total Non-Current Assets</b>	<b>8,746,790.11</b>	<b>0.00</b>	<b>8,938,988.86</b>
<b>Total Assets:</b>	<b>13,784,902.07</b>	<b>136,337.60</b>	<b>14,658,963.39</b>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 ACCOUNTS PAYABLE	(96,163.24)	2,439.19	(136,733.07)
2132 ACCRUED INTEREST PAYABLE	(9,864.00)	0.00	(9,864.00)
2135 CUSTOMER DEPOSITS	(224,210.00)	(500.00)	(229,110.00)
2150 SALES TAX PAYABLE	(6,289.49)	(9,213.68)	(10,457.62)

**Parowan City**  
**Standard Financial Report**  
**53 Electric Fund - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Total Current liabilities</b>	<u>(336,526.73)</u>	<u>(7,274.49)</u>	<u>(386,164.69)</u>
<b>Payroll liabilities</b>			
2151 COMPENSATED ABSENCES PAYABLE	(32,326.44)	0.00	(32,326.44)
<b>Total Payroll liabilities</b>	<u>(32,326.44)</u>	<u>0.00</u>	<u>(32,326.44)</u>
<b>Deferred revenue</b>			
2601 Net pension liability	(77,398.00)	0.00	(77,398.00)
2602 Deferred inflows - pensions	(2,442.00)	0.00	(2,442.00)
<b>Total Deferred revenue</b>	<u>(79,840.00)</u>	<u>0.00</u>	<u>(79,840.00)</u>
<b>Long-term liabilities</b>			
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
<b>Total Long-term liabilities</b>	<u>(3,845,000.00)</u>	<u>0.00</u>	<u>(3,845,000.00)</u>
<b>Total Liabilities:</b>	<u>(4,293,693.17)</u>	<u>(7,274.49)</u>	<u>(4,343,331.13)</u>
<b>Equity - Paid in / Contributed</b>			
2975.1 Restricted for debt service	(235,900.00)	0.00	(235,900.00)
2980 BEGINNING OF YEAR	(9,255,308.90)	(129,063.11)	(10,079,732.26)
<b>Total Equity - Paid in / Contributed</b>	<u>(9,491,208.90)</u>	<u>(129,063.11)</u>	<u>(10,315,632.26)</u>
<b>Total Liabilities and Fund Equity</b>	<u>(13,784,902.07)</u>	<u>(136,337.60)</u>	<u>(14,658,963.39)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**Parowan City**  
**Standard Financial Report**  
**53 Electric Fund - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
3710 ELECTRIC SALES-RESIDENTIAL-TAX	1,467,279.44	141,305.41	852,931.20	1,595,000.00	1,595,000.00
3715 ELECTRIC SALES-COMMERCIAL-TAXA	972,439.26	100,557.70	658,582.45	995,000.00	995,000.00
3718 ELECTRIC POWER COST ADJUSTMENT	175,412.64	82,243.12	498,079.72	0.00	0.00
3730 PENALTIES	17,412.30	1,835.12	10,926.00	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	480.00	5,105.00	10,000.00	10,000.00
3890 MISCELLANEOUS	21,035.75	500.00	15,943.96	21,900.00	21,900.00
<b>Total Operating income</b>	<b>2,749,250.39</b>	<b>326,921.35</b>	<b>2,041,568.33</b>	<b>2,654,200.00</b>	<b>2,654,200.00</b>
<b>Operating expense</b>					
4010 SALARIES AND WAGES - OVERTIME	5,363.88	333.10	3,093.07	10,000.00	10,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	478,815.14	36,817.28	278,904.52	421,600.00	421,600.00
4013 FICA	36,334.26	2,800.51	21,261.26	32,300.00	32,300.00
4014 INSURANCE	73,650.40	9,006.88	44,016.37	118,000.00	118,000.00
4015 RETIREMENT	70,390.35	7,849.32	59,348.04	72,500.00	72,500.00
4016 WORKMEN'S COMPENSATION	2,991.45	182.71	2,012.64	2,400.00	2,400.00
4020 BANK CHARGES	20,370.25	0.00	28,598.81	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	2,382.24	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	423.55	4,128.95	20,000.00	20,000.00
4026 MAINTENANCE MATERIALS AND SUPP	152,383.81	3,722.52	82,433.80	120,000.00	120,000.00
4027 UTILITIES	6,738.16	671.58	3,771.98	7,000.00	7,000.00
4028 TELEPHONE	6,634.25	604.73	4,608.89	8,000.00	8,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	45,659.34	1,427.05	21,477.84	25,000.00	25,000.00
4032 AUDIT	5,664.00	0.00	5,487.00	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	909.34	4,371.58	11,000.00	11,000.00
4047 UNIFORM ALLOWANCE	3,158.22	448.63	2,333.65	4,000.00	4,000.00
4048 POSTAGE	2,828.18	217.84	1,682.93	3,500.00	3,500.00
4050 POWER PURCHASE	1,588,404.17	135,427.22	613,664.97	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	238.98	47,976.98	30,000.00	50,000.00
4054 PENSTOCK REPAIR	0.00	0.00	196.76	1,500.00	1,500.00
4055 DATA PROCESSING	16,509.48	1,533.00	10,731.00	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
4074 CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	0.00	0.00	112,000.00
<b>Total Operating expense</b>	<b>2,887,660.99</b>	<b>202,614.24</b>	<b>1,280,233.57</b>	<b>2,589,500.00</b>	<b>2,721,500.00</b>
<b>Total Income From Operations:</b>	<b>(138,410.60)</b>	<b>124,307.11</b>	<b>761,334.76</b>	<b>64,700.00</b>	<b>(67,300.00)</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
3720 CONNECTION FEES	53,272.00	2,470.00	18,320.00	36,665.00	36,665.00
3725 ELECTRIC IMPACT FEES	37,103.00	2,286.00	27,432.00	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
<b>Total Non-operating income</b>	<b>260,675.37</b>	<b>4,756.00</b>	<b>78,817.44</b>	<b>170,445.69</b>	<b>170,446.00</b>
<b>Non-operating expense</b>					
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
<b>Total Non-operating expense</b>	<b>73,235.79</b>	<b>0.00</b>	<b>15,728.84</b>	<b>76,000.00</b>	<b>76,000.00</b>
<b>Total Non-Operating Items:</b>	<b>187,439.58</b>	<b>4,756.00</b>	<b>63,088.60</b>	<b>94,445.69</b>	<b>94,446.00</b>
<b>Total Income or Expense</b>	<b>49,028.98</b>	<b>129,063.11</b>	<b>824,423.36</b>	<b>159,145.69</b>	<b>27,146.00</b>

**Parowan City**  
**Standard Financial Report**  
**53 Electric Fund - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

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**Parowan City**  
**Standard Financial Report**  
**55 Solid Waste Fund - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
<b>Cash and cash equivalents</b>			
1111 Checking - Combined	32,020.30	(21,860.15)	105,736.94
1121 PTIF 1761 Combined Accounts	420,671.96	0.00	420,671.96
1160 Xpress Bill Pay	22,040.04	10,414.32	11,076.11
1175 Undeposited receipts	0.00	145.73	1,782.30
<b>Total Cash and cash equivalents</b>	<u>474,732.30</u>	<u>(11,300.10)</u>	<u>539,267.31</u>
<b>Total Cash and cash equivalents</b>	<u>474,732.30</u>	<u>(11,300.10)</u>	<u>539,267.31</u>
<b>Receivables</b>			
1311 ACCOUNTS RECEIVABLE	27,722.90	(148.64)	27,991.21
<b>Total Receivables</b>	<u>27,722.90</u>	<u>(148.64)</u>	<u>27,991.21</u>
<b>Total Current Assets</b>	<u>502,455.20</u>	<u>(11,448.74)</u>	<u>567,258.52</u>
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Property</b>			
1647 Machinery & Equipment	590,021.00	0.00	590,021.00
<b>Total Property</b>	<u>590,021.00</u>	<u>0.00</u>	<u>590,021.00</u>
<b>Accumulated depreciation</b>			
1747 Acc Depn Machinery & Equipment	(533,875.26)	0.00	(533,875.26)
<b>Total Accumulated depreciation</b>	<u>(533,875.26)</u>	<u>0.00</u>	<u>(533,875.26)</u>
<b>Total Capital assets</b>	<u>56,145.74</u>	<u>0.00</u>	<u>56,145.74</u>
<b>Other non-current assets</b>			
1802 Deferred outflows - pensions	8,204.00	0.00	8,204.00
<b>Total Other non-current assets</b>	<u>8,204.00</u>	<u>0.00</u>	<u>8,204.00</u>
<b>Total Non-Current Assets</b>	<u>64,349.74</u>	<u>0.00</u>	<u>64,349.74</u>
<b>Total Assets:</b>	<u>566,804.94</u>	<u>(11,448.74)</u>	<u>631,608.26</u>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 ACCOUNTS PAYABLE	(31,300.53)	(4,215.87)	(4,416.57)
2133 Due to other funds - 10-Year Loan from Electric	(135,880.85)	0.00	(135,880.85)
<b>Total Current liabilities</b>	<u>(167,181.38)</u>	<u>(4,215.87)</u>	<u>(140,297.42)</u>
<b>Payroll liabilities</b>			
2151 COMPENSATED ABSENCES PAYABLE	(1,528.58)	0.00	(1,528.58)
<b>Total Payroll liabilities</b>	<u>(1,528.58)</u>	<u>0.00</u>	<u>(1,528.58)</u>
<b>Deferred revenue</b>			
2601 Net pension liability	(7,036.00)	0.00	(7,036.00)
2602 Deferred inflows - pensions	(222.00)	0.00	(222.00)
<b>Total Deferred revenue</b>	<u>(7,258.00)</u>	<u>0.00</u>	<u>(7,258.00)</u>
<b>Total Liabilities:</b>	<u>(175,967.96)</u>	<u>(4,215.87)</u>	<u>(149,084.00)</u>
<b>Equity - Paid in / Contributed</b>			
2980 BEGINNING OF YEAR	(390,836.98)	15,664.61	(482,524.26)
<b>Total Equity - Paid in / Contributed</b>	<u>(390,836.98)</u>	<u>15,664.61</u>	<u>(482,524.26)</u>
<b>Total Liabilities and Fund Equity</b>	<u>(566,804.94)</u>	<u>11,448.74</u>	<u>(631,608.26)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**Parowan City**  
**Standard Financial Report**  
**55 Solid Waste Fund - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
3710 GARBAGE FEES (FIRST CAN)	137,186.16	11,652.55	81,351.94	141,200.00	141,200.00
3712 GARBAGE FEES (SECOND CAN)	112,074.06	9,523.15	66,951.03	115,500.00	115,500.00
3713 CAN PURCHASE	3,285.00	100.00	1,690.00	4,200.00	4,200.00
3715 COUNTY LANDFILL FEE	66,869.34	5,684.00	39,706.14	67,500.00	67,500.00
<b>Total Operating income</b>	<b>319,414.56</b>	<b>26,959.70</b>	<b>189,699.11</b>	<b>328,400.00</b>	<b>328,400.00</b>
<b>Operating expense</b>					
4010 SALARIES AND WAGES - OVERTIME	1,779.94	21.74	39.53	2,800.00	2,800.00
4011 SALARIES AND WAGES-PERM. EMPLO	55,989.12	3,992.44	29,852.14	52,500.00	52,500.00
4013 FICA	4,405.27	304.04	2,263.72	4,200.00	4,200.00
4014 INSURANCE	15,179.27	913.91	4,650.20	8,000.00	8,000.00
4015 RETIREMENT	4,069.89	358.71	2,650.73	3,500.00	3,500.00
4016 WORKMEN'S COMPENSATION	378.38	27.41	230.61	400.00	400.00
4019 CONTRACT SERVICES - COUNTY	62,512.50	31,057.50	31,057.50	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	3,984.00	7,110.73	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	52.50	600.00	600.00
4031 PROFESSIONAL & TECHNICAL SERVI	3,017.17	432.57	1,975.25	5,000.00	5,000.00
4032 AUDIT	480.00	0.00	465.00	650.00	650.00
4040 GAS AND OIL	15,862.58	1,431.12	10,889.56	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	93.37	721.31	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
<b>Total Operating expense</b>	<b>251,468.24</b>	<b>42,624.31</b>	<b>98,011.83</b>	<b>249,995.00</b>	<b>249,995.00</b>
<b>Total Income From Operations:</b>	<b>67,946.32</b>	<b>(15,664.61)</b>	<b>91,687.28</b>	<b>78,405.00</b>	<b>78,405.00</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
3810 INTEREST EARNINGS	15,141.71	0.00	0.00	0.00	0.00
<b>Total Non-operating income</b>	<b>15,141.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Non-operating expense</b>					
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
<b>Total Non-operating expense</b>	<b>4,076.43</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>50,000.00</b>
<b>Total Non-Operating Items:</b>	<b>11,065.28</b>	<b>0.00</b>	<b>0.00</b>	<b>(50,000.00)</b>	<b>(50,000.00)</b>
<b>Total Income or Expense</b>	<b>79,011.60</b>	<b>(15,664.61)</b>	<b>91,687.28</b>	<b>28,405.00</b>	<b>28,405.00</b>

**Parowan City**  
**Standard Financial Report**  
**57 Irrigation Fund - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
Cash and cash equivalents			
1111 Checking - Combined	69,411.84	(2,398.96)	118,948.36
1121 PTIF 1761 Combined Accounts	377,000.00	0.00	377,000.00
1160 Xpress Bill Pay	23,488.08	7,925.66	11,146.31
1175 Undeposited receipts	0.00	96.70	1,353.06
<b>Total Cash and cash equivalents</b>	<b>469,899.92</b>	<b>5,623.40</b>	<b>508,447.73</b>
<b>Total Cash and cash equivalents</b>	<b>469,899.92</b>	<b>5,623.40</b>	<b>508,447.73</b>
<b>Receivables</b>			
1311 ACCOUNTS RECEIVABLE - IRRIGATI	21,517.45	(44.34)	21,646.64
<b>Total Receivables</b>	<b>21,517.45</b>	<b>(44.34)</b>	<b>21,646.64</b>
<b>Total Current Assets</b>	<b>491,417.37</b>	<b>5,579.06</b>	<b>530,094.37</b>
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Property</b>			
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
<b>Total Property</b>	<b>1,326,120.92</b>	<b>0.00</b>	<b>1,326,120.92</b>
<b>Accumulated depreciation</b>			
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)
<b>Total Accumulated depreciation</b>	<b>(975,598.40)</b>	<b>0.00</b>	<b>(975,598.40)</b>
<b>Total Capital assets</b>	<b>350,522.52</b>	<b>0.00</b>	<b>350,522.52</b>
<b>Other non-current assets</b>			
1802 Deferred outflows - pensions	16,409.00	0.00	16,409.00
<b>Total Other non-current assets</b>	<b>16,409.00</b>	<b>0.00</b>	<b>16,409.00</b>
<b>Total Non-Current Assets</b>	<b>366,931.52</b>	<b>0.00</b>	<b>366,931.52</b>
<b>Total Assets:</b>	<b>858,348.89</b>	<b>5,579.06</b>	<b>897,025.89</b>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 ACCOUNTS PAYABLE	(2,928.10)	1,685.49	(399.86)
<b>Total Current liabilities</b>	<b>(2,928.10)</b>	<b>1,685.49</b>	<b>(399.86)</b>
<b>Payroll liabilities</b>			
2151 COMPENSATED ABSENCES PAYABLE	(6,551.52)	0.00	(6,551.52)
<b>Total Payroll liabilities</b>	<b>(6,551.52)</b>	<b>0.00</b>	<b>(6,551.52)</b>
<b>Deferred revenue</b>			
2601 Net pension liability	(14,072.00)	0.00	(14,072.00)
2602 Deferred inflows - pensions	(444.00)	0.00	(444.00)
<b>Total Deferred revenue</b>	<b>(14,516.00)</b>	<b>0.00</b>	<b>(14,516.00)</b>
<b>Total Liabilities:</b>	<b>(23,995.62)</b>	<b>1,685.49</b>	<b>(21,467.38)</b>
<b>Equity - Paid in / Contributed</b>			
2980 BEGINNING OF YEAR	(834,353.27)	(7,264.55)	(875,558.51)
<b>Total Equity - Paid in / Contributed</b>	<b>(834,353.27)</b>	<b>(7,264.55)</b>	<b>(875,558.51)</b>
<b>Total Liabilities and Fund Equity</b>	<b>(858,348.89)</b>	<b>(5,579.06)</b>	<b>(897,025.89)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Parowan City**  
**Standard Financial Report**  
**57 Irrigation Fund - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
3710 IRRIGATION SERVICE CHARGE	259,865.82	21,711.05	151,838.27	258,000.00	258,000.00
3720 CONNECTION FEES	1,200.00	0.00	0.00	0.00	0.00
<b>Total Operating income</b>	<b>261,065.82</b>	<b>21,711.05</b>	<b>151,838.27</b>	<b>258,000.00</b>	<b>258,000.00</b>
<b>Operating expense</b>					
4010 SALARIES AND WAGES - OVERTIME	1,979.75	369.46	1,148.79	2,000.00	2,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	81,544.39	6,689.23	50,515.54	76,500.00	76,500.00
4013 FICA	6,198.18	535.35	3,917.23	5,900.00	5,900.00
4014 INSURANCE	23,319.37	3,422.44	16,318.21	36,800.00	36,800.00
4015 RETIREMENT	8,814.63	1,356.24	9,763.23	12,700.00	12,700.00
4016 WORKMEN'S COMPENSATION	847.47	27.41	705.95	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	516.80	8,315.64	19,000.00	19,000.00
4027 UTILITIES	4,709.06	202.33	3,006.45	8,000.00	8,000.00
4028 TELEPHONE	1,204.71	92.36	774.32	1,800.00	1,800.00
4031 PROFESSIONAL AND TECHNICAL	8,579.74	630.33	3,775.68	25,000.00	25,000.00
4032 AUDIT	960.00	0.00	930.00	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	417.82	1,555.78	3,500.00	3,500.00
4047 UNIFORM ALLOWANCE	986.95	0.00	712.67	1,000.00	1,000.00
4048 POSTAGE	2,348.73	186.73	1,442.52	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	4,235.95	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
<b>Total Operating expense</b>	<b>223,766.97</b>	<b>14,446.50</b>	<b>110,657.98</b>	<b>246,450.00</b>	<b>246,450.00</b>
<b>Total Income From Operations:</b>	<b>37,298.85</b>	<b>7,264.55</b>	<b>41,180.29</b>	<b>11,550.00</b>	<b>11,550.00</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
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
<b>Total Non-operating income</b>	<b>14,269.80</b>	<b>0.00</b>	<b>24.95</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Non-Operating Items:</b>	<b>14,269.80</b>	<b>0.00</b>	<b>24.95</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Income or Expense</b>	<b>51,568.65</b>	<b>7,264.55</b>	<b>41,205.24</b>	<b>11,550.00</b>	<b>11,550.00</b>

**Parowan City**  
**Standard Financial Report**  
**79 Perpetual Care Fund - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
<b>Cash and cash equivalents</b>			
1111 Checking - Combined	9,499.13	0.00	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)
<b>Total Cash and cash equivalents</b>	<u>103,797.49</u>	<u>0.00</u>	<u>106,497.49</u>
<b>Total Cash and cash equivalents</b>	<u>103,797.49</u>	<u>0.00</u>	<u>106,497.49</u>
<b>Total Current Assets</b>	<u>103,797.49</u>	<u>0.00</u>	<u>106,497.49</u>
<b>Total Assets:</b>	<u>103,797.49</u>	<u>0.00</u>	<u>106,497.49</u>
<b>Liabilities and Fund Equity</b>			
<b>Equity - Paid in / Contributed</b>			
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)	0.00	(106,497.49)
<b>Total Equity - Paid in / Contributed</b>	<u>(103,797.49)</u>	<u>0.00</u>	<u>(106,497.49)</u>
<b>Total Liabilities and Fund Equity</b>	<u>(103,797.49)</u>	<u>0.00</u>	<u>(106,497.49)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**Parowan City**  
**Standard Financial Report**  
**79 Perpetual Care Fund - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Charges for services</b>					
3482 SALE OF CEMETERY LOTS	4,786.50	0.00	2,700.00	1,000.00	0.00
<b>Total Charges for services</b>	<u>4,786.50</u>	<u>0.00</u>	<u>2,700.00</u>	<u>1,000.00</u>	<u>0.00</u>
<b>Interest</b>					
3810 INTEREST RECEIVED	3,394.08	0.00	0.00	0.00	0.00
<b>Total Interest</b>	<u>3,394.08</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Revenue:</b>	<u>8,180.58</u>	<u>0.00</u>	<u>2,700.00</u>	<u>1,000.00</u>	<u>0.00</u>
<b>Total Change In Net Position</b>	<u>8,180.58</u>	<u>0.00</u>	<u>2,700.00</u>	<u>1,000.00</u>	<u>0.00</u>

**Parowan City**  
**Standard Financial Report**  
**91 General Fixed Assets - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Work in process</b>			
1601 Work in Process	714,301.49	0.00	864,392.00
<b>Total Work in process</b>	<u>714,301.49</u>	<u>0.00</u>	<u>864,392.00</u>
<b>Property</b>			
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	1,494,647.87	4,565,882.16
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
<b>Total Property</b>	<u>14,157,389.94</u>	<u>1,494,647.87</u>	<u>15,860,306.98</u>
<b>Accumulated depreciation</b>			
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)
<b>Total Accumulated depreciation</b>	<u>(7,909,098.64)</u>	<u>0.00</u>	<u>(7,909,098.64)</u>
<b>Total Capital assets</b>	<u>6,962,592.79</u>	<u>1,494,647.87</u>	<u>8,815,600.34</u>
<b>Other non-current assets</b>			
1802 Deferred outflows - pensions	225,622.00	0.00	225,622.00
<b>Total Other non-current assets</b>	<u>225,622.00</u>	<u>0.00</u>	<u>225,622.00</u>
<b>Total Non-Current Assets</b>	<u>7,188,214.79</u>	<u>1,494,647.87</u>	<u>9,041,222.34</u>
<b>Total Assets:</b>	<u>7,188,214.79</u>	<u>1,494,647.87</u>	<u>9,041,222.34</u>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Deferred revenue</b>			
2601 Net pension liability	(193,494.00)	0.00	(193,494.00)
2602 Deferred inflows - pensions	(6,107.00)	0.00	(6,107.00)
<b>Total Deferred revenue</b>	<u>(199,601.00)</u>	<u>0.00</u>	<u>(199,601.00)</u>
<b>Total Liabilities:</b>	<u>(199,601.00)</u>	<u>0.00</u>	<u>(199,601.00)</u>
<b>Equity - Paid in / Contributed</b>			
2971.1 Invested in fixed assets	(15,329,236.10)	(1,494,647.87)	(17,182,243.65)
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
<b>Total Equity - Paid in / Contributed</b>	<u>(6,988,613.79)</u>	<u>(1,494,647.87)</u>	<u>(8,841,621.34)</u>
<b>Total Liabilities and Fund Equity</b>	<u>(7,188,214.79)</u>	<u>(1,494,647.87)</u>	<u>(9,041,222.34)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**Parowan City**  
**Standard Financial Report**  
**91 General Fixed Assets - 01/01/2024 to 01/31/2024**  
**58.33% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
<b>Change In Net Position</b>					
<b>Expenditures:</b>					
<b>Miscellaneous</b>					
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
<b>Total Miscellaneous</b>	<u>416,350.98</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Expenditures:</b>	<u>416,350.98</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Change In Net Position</b>	<u>(416,350.98)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

# BEER ONLY RESTAURANT LICENSE

## Local Consent

**PURPOSE:** Local business licensing authority provides written consent to the Alcoholic Beverage Services Commission (1) to issue an on-premise alcohol license for a person to store, sell, offer for sale, furnish, or allow the consumption of an alcoholic product on the premises of the applicant.

**AUTHORITY:** Utah Code 32B-1-202; 32B-5-201, 203, 205 and 206

PAROWAN

Local business license authority

City  Town  County

hereby grants its consent to the issuance of a beer only restaurant liquor license to:

Business Name (DBA): HIGH VOLTAGE BBQ

Entity Name (or owner's name if sole proprietor): \_\_\_\_\_

Location Address: 580 N. MAIN STREET

PAROWAN, UT 84761

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Name/Title

\_\_\_\_\_  
Date

This is a suggested format. A locally produced city, town, or county form is also acceptable.  
The local consent must be submitted to the DABS by the applicant as part of a complete application.

## INTERLOCAL AGREEMENT

### FOR THE SHARED OWNERSHIP ~~AND USE~~ OF EQUIPMENT ~~USED FOR~~ CHIP-SEALING ~~ROADS~~, BETWEEN PAROWAN CITY AND ENOCH CITY

This ~~memorandum of Understanding~~ Interlocal Agreement as required by the "Interlocal Cooperation Act" Utah Code, Title 11, Chapter 13 ("MOU AGREEMENT") is made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2024, by and between Parowan City, a municipal corporation in the State of Utah (hereinafter referred to as "Parowan"), and Enoch City, a municipal corporation in the State of Utah (hereinafter referred to as "Enoch"). Enoch City and Parowan City may hereafter be referred to as "Party" or collectively as the "Parties".

WHEREAS, the Utah Interlocal Cooperation Act, Title 11, Chapter 13, Utah Code Annotated 1953, as amended, (the "Act") permits local governmental units, including two cities, to make the most efficient use of their powers by enabling them to cooperate on the basis of mutual advantage and to more efficiently provide governmental services and improvements through sharing certain ~~equipment~~ ;equipment; and

**WHEREAS**, Parowan and Enoch are responsible for building, maintaining, and preserving roads within the respective cities and doing so in the most economical manner possible; and,

**WHEREAS**, Parowan and Enoch have struggled ~~in recent years~~ to find satisfactory results in engaging subcontractors to perform the work of building, maintaining, and preserving roads within ~~each~~ the respective cities; and

**WHEREAS**, Parowan and Enoch ~~Administrative staff and Governing bodies~~ have determined are of the opinion that ~~it~~ is advantageous ~~given the relatively small size of the respective cities~~ to cooperate in the ownership of ~~certain~~ equipment used for the purposes of building, maintaining, and preserving roads within the respective cities, and that pursuant to section 202(1)(f) of the Act, such mutual ownership is approved and encouraged under the laws of the State of Utah. With this agreement, each city can be in a position of owning said equipment while splitting the financial burden of purchasing and maintaining said equipment.

**WHEREAS**, Parowan and Enoch believe that, at the time of the signing of this document, this cooperative relationship is the best alternative for addressing each communities needs.

WHEREAS, Parowan and Enoch may determine in the future that it is necessary. However, it may make sense for either or both communities to pursue a different course at some time in the future, depending on a variety of many factors, including but not limited to, future scale of economies, the economy, the subcontracting environment, the relative size, and scope of the road needs of either city as growth or management needs change, and it is the desire of the Cities to establish in advance an acceptable and defined exit strategy; - Thus, this agreement is designed to be easily exited from by either party as needed; and

**WHEREAS**, This ~~Agreement~~ Agreement is entered into for a single piece of equipment at the time of signing this ~~Agreement~~, but it is contemplated by Parowan and Enoch may mutually elect to add additional pieces

of equipment, as needed, depending on the success of the cooperative venture which may be added upon approval of each City Council by simply amending Appendix "A" and signing by both parties; and

**WHEREAS**, In addition to sharing the ownership of the equipment listed herein, it is intended that the respective employees of Parowan and Enoch will mutually work together to operate said equipment in accordance with Section 222 of the Act, to accomplish the building, maintaining, and preserving of roads within the respective Cities. This will take coordination of administrative and public works staff to schedule and plan for the respective needs of each cityParty.

**IN CONSIDERATION** of the mutual covenants contained herein, the parties agree as follows:

THE RECITALS ARE HEREBY INCORPORATED BY THIS REFERENCE AND EXPRESSLY MADE A PART OF THIS AGREEMENT.

I: No Interlocal Entity Created. This Agreement shall not create an Interlocal Entity within the meaning of the Act.

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#### **I: Equipment Sharing**

**21.1 Equipment Details:** Shared equipment is detailed in Appendix A of this Agreement. Additional pieces of equipment may be added or removed by amending Appendix A upon approval of each City Council to amend the Agreement; agreement and signature from both of the parties.

#### **21.2 Equipment Storage:**

**1.2.1 Out of Season:** The Parties agree to provide and/or share the costs of suitable storage for the equipment during the off-season.

**1.2.2 In Season:** The equipment shall be stored at a location agreed upon by both Parties for convenient access during the construction season.

**21.3 Pre-Use Inspection:** Prior to each use, both Parowan and Enoch shall conduct a thorough pre-use inspection of the equipment to ensure proper working condition.

**21.4 Post-Use Inspection:** Following each use, both Parties shall conduct a post-use inspection to assess potential damages or issues, and to make such necessary repairs as contemplated hereafter in sections 1.6 and 1.7.

**21.5 Oversight by Party Where Usage is Taking Place:** The party utilizing the equipment is responsible for overseeing its proper usage and ensuring compliance with safety regulations during operation.

**21.6 Responsibility of Maintenance While in Use:** The party using the equipment is responsible for routine maintenance and minor repairs during the period of use.

#### **21.7 Major Repairs vs. Minor Repairs:**

**21.7.1** Major repairs will be mutually discussed and agreed upon by both Parties.



2.7.2 Minor repairs, within the capability of routine maintenance, will be the responsibility of the party using the equipment.

2.7.3 Each Party shall fully service the machine upon completion of usage as recommended by the manufacturer.

#### 2.8 Costs for Repairs:

2.8.1 Costs for major repairs will be shared equally between Parowan and Enoch.

2.8.2 Costs for routine maintenance and minor repairs will be borne by the party using the equipment.

2.9 Method to "Buy-Out" the Other Party: A buy-out option may be exercised by either party upon mutual agreement to purchase/sell the equipment, with terms and conditions negotiated based on the current market value of the equipment. If a mutual buy-out cannot be determined, then the equipment will be sold and the funds shall be divided equally between the Cities.

2.10 Insurance: Both Parties shall maintain insurance coverage for the equipment during their usage and storage, providing details of coverage to the other Party. Each City's insurance shall be primarily responsible when the equipment is under the use and operation by that City.

### III: Labor Coordination

3.1 Scheduling: A shared labor schedule will be established and communicated regularly to ensure coordination between Parowan and Enoch for construction projects.

3.2 Responsibilities of Each Party: Each Party is responsible for the supervision and management of their respective labor force during joint projects.

3.3 Insurance: Both Parties shall maintain insurance coverage for labor-related activities, with details of coverage provided to the other Party in accordance with the act, Section 222.

### IV: Miscellaneous Provisions

4.1 Length of Time for MOUAGREEMENT: This MOUAGREEMENT shall be effective as of \_\_\_\_\_ and remain in force until \_\_\_\_\_ unless terminated earlier by either City, mutual agreement.

4.2 Dispute Resolution: Disagreements shall be resolved through good-faith negotiations between representatives of both Parties.

4.3 Withdrawal from MOUAGREEMENT: Each City shall give at least 90 days written notice of their desire to terminate this Agreement. Either Party may withdraw from this MOUAGREEMENT by providing written notice of \_\_\_\_\_ days to the other Party.

4.4. Entire Agreement: This Agreement constitutes the entire contract between the parties pertaining to the subject matter contained in this Agreement. Except as provided herein, all prior and contemporaneous contracts, representations and understandings of the parties, oral or written, are superseded by and merged in this Agreement. No supplement, modification or

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amendment of this Contract shall be binding unless it reduced to writing and executed by both parties.

4.5 Severability: If any section, clause, sentence or portion of this Agreement is declared for any reason to be invalid or unenforceable, the invalidity or unenforceability of such portion shall not affect the validity of any of the remaining portions and the same shall be deemed to continue in full force and effect as if this Agreement had been executed with the invalid portions eliminated.

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This agreement constitutes the entire agreement of the parties and may be changed or modified only with written consent of the parties.

**IN WITNESS WHEREOF**, the Parties hereto have executed this Memorandum of Understanding AGREEMENT as of the Effective Date.

**Parowan City:**

\_\_\_\_\_  
(signature), (date)  
Mollie Halterman, Mayor  
Parowan City

**Enoch City:**

\_\_\_\_\_  
(signature), (date)  
Geoffrey Chestnut, Mayor  
Enoch City

**APPENDIX A**

**Equipment Details**

**Equipment #1**

Equipment Name \_\_\_\_\_

Make \_\_\_\_\_

Model \_\_\_\_\_

Year \_\_\_\_\_

Serial or VIN # \_\_\_\_\_

Purchase Price \$ \_\_\_\_\_

Date purchased \_\_\_\_\_

**Equipment #2**

Equipment Name \_\_\_\_\_

Make \_\_\_\_\_

Model \_\_\_\_\_

Year \_\_\_\_\_

Serial or VIN # \_\_\_\_\_

Purchase Price \$ \_\_\_\_\_

**Equipment #3**

Equipment Name \_\_\_\_\_

Make \_\_\_\_\_

Model \_\_\_\_\_

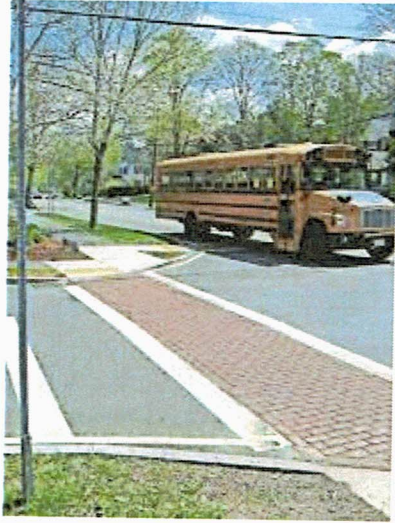
Year \_\_\_\_\_

Serial or VIN # \_\_\_\_\_

Purchase Price \$ \_\_\_\_\_







**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 Definitions
- 4.03.040 Tax
- 4.03.050 RAP Tax Committee
- 4.03.060 Use of Funds, Restrictions
- 4.03.070 Application
- 4.03.080 Agreements and Disbursement of Funds
- 4.03.090 Effective Date

**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 Definitions**

As used in this article, the following terms shall have the following definitions:

- A. **Administrative Unit** means a division of a private or nonprofit organization or institution that:
  - 1. would, if it were a separate entity, be a botanical organization or cultural organization; and
  - 2. consistently maintains books and records separate from those of its parent organization.
- B. **Application Form** means the official document, with noted attachments and supporting documentation to request funds collected pursuant to the RAP tax.
- C. **Arts** means botanical organizations, cultural facilities, cultural organizations, and zoological organizations.
- D. **Botanical Organization** means:
  - 1. a private nonprofit organization or institution having as its primary purpose the advancement and preservation of plant science through horticultural display, botanical research, and community education; or
  - 2. an administrative unit.
- E. **Cultural Facility** means any publicly owned or operated museum, theater, art center, music hall, or other cultural or arts facility.
- F. **Cultural Organization** means:
  - 1. a private nonprofit organization or institution having as its primary purpose the advancement and preservation of:
    - a. natural history;
    - b. art;
    - c. music;
    - d. theater;
    - e. dance; or
    - f. cultural arts, including literature, a motion picture, or storytelling; and
  - 2. an administrative unit.
- G. **Cultural organization** does not include:
  - 1. any agency of the state;
  - 2. any political subdivision of the State of Utah; or
  - 3. any educational institution whose annual revenues are directly derived more than 50% from state funds.
- H. **Institution** means any of the following:
  - 1. the University of Utah;
  - 2. Utah State University;
  - 3. Weber State University;



4. Southern Utah University;
  5. Snow College;
  6. Dixie State University;
  7. Utah Valley University;
  8. Salt Lake Community College;
  9. the Utah College of Applied Technology; and
  10. other public post-high school educational institutions as the Legislature may designate.
- I. **Non-Profit** means an organization or corporation that is not organized, created, operated or maintained to generate a profit or distribute income to its members, directors, or officers, or corporation. An organization automatically qualifies as a non-profit organization if it is operating under section 501 (C)(3) of the internal revenue service code.
  - J. **Organization** means an association, corporation, government, governmental subdivision, agency, or partnership formally established to coordinate and carry out unified activities and goals.
  - K. **Preservation and Replacement Fund** shall mean a fund established with RAP tax revenue that may be allowed to accumulate over time and shall only be spent on the preservation or replacement of Parowan City-owned cultural facilities or Parowan City-owned recreational facilities that would otherwise qualify for the use of RAP tax funding. All expenditures from the preservation and replacement fund shall be made only after recommendations by the RAP tax committee and approval of the Parowan City Council.
  - L. **Primary Purpose** means the main goal, the fundamental intent, or the mission of an organization.
  - M. **Qualifying Expenses** means (A) yearly operating expenses of qualifying botanical organization or cultural organization; (B) yearly operating expenses or costs to construct facilities for qualifying recreational facility, zoological facility, or cultural facility, or (C) expenditures meeting the definition of the preservation and replacement fund.
  - N. **Recipient Organization or Recipient** means an otherwise qualified organization or individual that has been approved by the City Council to receive a specific amount of RAP tax money for qualifying expenses.
  - O. **Recreational Facility** means any publicly owned or operated park, campground, golf course, playground, athletic field, gymnasium, swimming pool, trail system, or other facility used for recreational purposes.
  - P. **Unallocated Funds** means any RAP tax funds that have accumulated due to earned interest, are not spent on the approved projects, or otherwise accumulate in the RAP tax funds.
  - Q. **Zoological Organization** means a public, public-private partnership, or private nonprofit organization having as its primary purpose the advancement and preservation of zoology.

#### 4.03.040 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.

#### **4.03.050 RAP Tax Committee**

- A. The Parowan City Council hereby creates an advisory committee to be known as the RAP Tax Committee. The purpose of the committee is to receive applications that would qualify to receive RAP tax funds; review the applications; and recommend allocation of RAP Tax funds to the City Council.
- B. The advisory committee shall be comprised of five (5) people to be appointed by the Mayor with the advice and consent of the City Council, who are residents of the City of Parowan. The Mayor shall appoint one (1) member of the City Council to serve on the committee with advice and consent of the City Council. The term of office for the City Council representative shall correspond to the tenure as a City Councilperson. The term of office for the other four (4) members of the committee shall be for four (4) years. The advisory committee shall nominate and elect one of its members to serve as the chairperson. The chairperson shall conduct all meetings of the committee, but shall not vote unless there is a tie. In order to conduct business, there must be a quorum of three members present. The City Council may remove any member of the committee for cause and after a public hearing, if such hearing is requested. If a member of the committee should resign, the Mayor shall appoint a replacement to serve out the remainder of the resigning person's term.
  - 1. The initial terms of the four non-City Council appointees shall be staggered. The Mayor shall designate three (2) members of the committee to serve four (4) year terms and two (2) members to serve two (2) year terms. All appointments after the initial formation of the committee shall serve a complete four (4) year term.
- C. The advisory committee shall meet once per year to consider applications, and make recommendations to the City Council, this shall be the annual meeting. The yearly meeting of the committee shall be as soon as reasonably possible after the Parowan City Council approves its next fiscal year's budget. Depending on the amount of revenue collected, the Mayor may suspend the committee meetings in 2024. The committee may conduct additional meetings as necessary with the consent of the majority of the committee members.
- D. All meetings of the advisory committee shall be open to the public and in compliance with the Utah Open and Public Meetings Act, UCA §52-4-1 through 52-4-10.

#### **4.03.060 Use of Funds, Restrictions**

- A. The funds generated by the RAP tax shall be used for qualifying expenses as defined in this chapter, and defined by Utah Code Annotated Title 59, Chapter 12, Sections 1401 through 1404. It shall be the duty of the advisory committee and City staff to evaluate each application to ensure that the proposed use of the funds complies with the qualifying expenses as defined in this chapter.
- B. In addition to the requirements of State Law adopted above, the following standards shall apply to the use of and application for RAP tax funding:
  - 1. In order to assure the fair distribution of the limited pool of RAP tax funds available and to discourage double dipping no organization, cultural facility, cultural organization, botanical organization, institution, recreational facility, zoological organization, or administrative unit thereof shall be allowed to receive funding for more than one application per year. Applications may contain requests for multiple purposes, but only one application will be allowed.
  - 2. The deadline for returning the applications shall be specified in the application form. Applications received after the application deadline shall be rejected by staff and may not be considered by either the advisory committee or City Council. It is the responsibility of the individual organizations to make sure their applications are turned in prior to the deadline.
- C. Of the entire amount of RAP tax collected in each year, 10% shall be allocated to accrue in a preservation and replacement fund, or to be budgeted to be spent on maintenance of previously funded RAP tax projects.

#### **4.03.070 Application**

All applications for RAP tax funds shall contain the following information:

- A. Name;
- B. Mailing address;
- C. Physical address;
- D. Phone number;
- E. Email address;
- F. Number of paid employees;
- G. Number of volunteers;
- H. For an Arts applicant, the number of fiscal year performances/events/activities;
- I. For an Arts applicant, the approximate number of attendees and participants that attended performances/events/activities identified in response to question 9;
- J. Proof of applicant's non-profit status;
- K. An attachment showing the applicant's detailed financial statement for the last year, including:
  - 1. Sources of income;
  - 2. Amounts of income;
  - 3. Types of expenses; and
  - 4. Amounts of expenses;
- L. Proposed qualifying expenses to be paid with the RAP tax money;
- M. The amount of RAP tax revenue the applicant is requesting;

- N. Percentage of the Applicant's revenue that the requested RAP tax represents;
- O. A detailed statement describing what the RAP tax money will be used to pay for, including, if applicable, bids for proposed improvements;
- P. If the applicant has received RAP tax money within the past three (3) years, an accounting showing how the prior RAP tax appropriations have been spent, and
- Q. Any other information that is reasonably related to determining where the RAP tax money should be spent and is requested by the committee.

**4.03.080 Agreements and Disbursement of Funds**

- A. RAP Tax Funding Agreements: Organizations receiving RAP tax allocations shall enter into an agreement with Parowan City prior to receiving any RAP tax funds.
- B. City as Recipient Organization: When the City is the recipient organization it is not required to enter an agreement. The City is required to abide by the provisions of the minimum contract provisions as stated above.
- C. General Procedure for the Disbursement of RAP Tax Funds: After the recipient organization has entered an agreement with Parowan City, RAP tax funds shall be disbursed using the following procedures:
  - 1. Unless otherwise provided for herein, one half of the RAP tax funding shall be disbursed to the recipient organization once the organization signs the agreement with the City. If the recipient organization is awarded an amount equal to or less than \$5,000.00 it shall receive 80% of the award when it signs the agreement with the City.
  - 2. Prior to receiving the second half, or the remaining 20% in the case of an award equal to or less than \$5,000.00, of the funding the recipient organization shall provide to the City a detailed income and expenditure report showing the amount of RAP tax that was received with the first half of the disbursement and how it was spent. Also, on the same report the recipient organization shall show the amount of RAP tax that is to be received with the second disbursement and the manner in which it is projected to be spent. It is not intended that the report detail all funding and expenditures by the recipient organization, the report is only concerned with RAP tax income and expenditures.
  - 3. In addition to the above report, the recipient organization shall be required to submit a final report once the second half of the RAP tax funding has been received and spent. The final report shall be submitted prior to the recipient organization being eligible for any future RAP tax funding.
- D. Procedure for a Lump Sum RAP Tax Disbursement: From time-to-time RAP tax funds are appropriated for purposes that require a one-time disbursement of funds. Examples of this type of funding include, but are not limited to, a single purchase of equipment or a single purchase of multiple pieces of equipment. This procedure may be used as an exception to the above general and preferred disbursement method.
  - 1. The recipient organization will be required to show that it has received three written price quotes for the proposed item(s) to be purchased. As an alternative to the three price quotes the recipient organization may follow the City's adopted purchasing policy.
  - 2. Once the recipient organization has provided the information required above, the RAP tax funds will be disbursed to the recipient organization pursuant to the

City's accounts payable process. If mutually agreed, the City may issue payment directly to the vendor designated by the recipient organization.

- E. Failure to Supply Income and Expenditure Report: If a recipient organization fails to provide the required income and expenditure report, the recipient organization will be in breach of its agreement with City. Failure to supply a required income and expenditure report may lead to an audit into how the recipient organization has spent public funds. In addition to the remedies available for the breach of the agreement, a possible audit, and the criminal penalties provided for misuse of public funds, the recipient organization shall not receive further RAP tax allocations and/or disbursements until the required income and expenditure reports are provided.

**4.03.090 Effective Date**

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

**ADOPTED AND PASSED BY THE CITY COUNCIL OF THE CITY OF PAROWAN, UTAH, THIS \_\_\_\_ DAY OF FEBRUARY, 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	_____	_____	_____