

**PAROWAN CITY COUNCIL MEETING AGENDA
FOR MARCH 14, 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, March 14, 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 February 22, 2024
6. Approval of Warrant Register for March 14, 2024
7. Financial Statement for February 2024

INFORMATIONAL PRESENTATIONS:

8. Department Head Reports:
 - a. Jet Smith - Events
 - b. Justin Dalley and Anna Carlson – Parks and Rec
 - c. Kelly Stones – Public Works

ACTION MEETING

9. Utah’s Patchwork Parkway Annual Report and Funding Request: Rachele Cuomo and Nancy Dalton
10. Parowan Chamber Executive Director Follow Up and Funding Request: Tricia Harris
11. Parowan City Committees/Boards Update (Update and Define Terms of Service): Dan Jessen
12. Approval of Water Ordinances #2024-2 and # 2024-3: Dan Jessen
13. Approval of Check to Caterpillar Financial Services Corporation: Dan Jessen

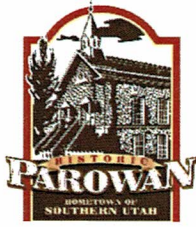
WORK MEETING

14. Traffic Report and Intersection Study: Cody Marchant, UDOT
15. Recommendation for Billboard Ordinance from Economic Development Committee: Rick Anderson
16. Watering/Maintaining Trees in the Park Strip on Center Street: Dan Jessen
17. Parowan Committees/Boards Code Update Discussion: Dan Jessen
18. Reports, Updates, Old Business Follow Up: Elected Officials and Staff
19. 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.
20. Adjournment

CERTIFICATE OF POSTING: *The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted this 11th day of March, 2024. A copy of the foregoing notice and agenda was emailed to The Spectrum, posted at the Parowan City Hall, posted on the Parowan City website at www.parowan.org, and posted on the Utah Public Notice website at <http://pmn.utah.gov>.*

Callie Bassett, CMC
City Recorder

NOTICE: In compliance with the Americans with Disabilities Act, individuals needing special accommodations or assistance during this meeting shall contact the City Recorder, 435-477-33331, at least 24 hours prior to the meeting.



Parowan City Council Meeting Minutes
February 22, 2024 – 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 David Harris, Councilmember Rochell Topham

Excused: Councilmember Sharon Downey

City Staff Present: Dan Jessen, City Manager; Scott Burns, City Attorney; Callie Bassett, City Recorder; Judy Schiers, City Treasurer; Stacy Gale, Deputy Treasurer; Chief Addison Adams, Parowan PD; Cori Adams, Library Director; Keith Naylor, Court Clerk; Billy Calloway, Public Works

Public Present: See attached sign in sheet.

1. **Welcome and Call to Order:** Mayor Halterman called the meeting to order at 6:00 p.m.
2. **Opening Ceremonies:** Steve Decker 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:** There were no conflicts.
4. **Public Comment:** There were no comments.

CONSENT MEETING:

5. **Approval of City Council Meeting Minutes from February 8, 2024**
6. **Approval of Warrant Register for February 22, 2024**

MOTION: Councilmember Topham moved to approve consent meeting agenda items 5 and 6.

SECOND: Councilmember Burton seconded the motion.

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

ACTION MEETING:

7. Approval of Hiring Jones and DeMille for Creation of the Industrial Park Master Plan

Mayor Halterman said the city recently received a grant from the Governor's Office of Economic Opportunity, and this project is what the money will be used for. Dan said the grant is for creating a plan. The city will have help from an engineering firm to do that. The grant has already been approved. The approval for the council is to hire Jones and DeMille Engineers to do the work for the city. Jones and DeMille helped the city write the grant and Dan said they will be very capable of doing this project.

Councilmember Burton asked what the match is on this grant. Dan said it is a \$35,000 grant with an 80/20 match. Dan said one of the most important things in selecting an engineer firm is the timeline. He said if they can get the plan through the process so the completion date is by the end of the summer, then the city can apply again for the next grant cycle next year. He said they will not let the city apply again until the grant funds are fully expended and the grant is complete including all the necessary reporting. Jones and DeMille said they have the capacity to get this done. It is addressed as part of their plan. Mayor Halterman said this is very exciting for the city because it is the infrastructure for the industrial park at the airport and includes potential improvements that will make it into what it has been intended in the master plan for a long time. Dan said that is one of the reasons the city has been talking

with Jones and Demille from the start. They are also working on the city’s transportation master plan, so this project will overlap with some of the work they are already doing.

Mayor Halterman said the way it was explained to them is if they can get this part done, there are significant funds available for this kind of project, but the city needs to be prepared, otherwise it would be another entire grant cycle before they could apply again. Dan said this project does not include updates to the general plan, but there will be some recommendations. This will not be a piece of the general plan.

MOTION: Councilmember Burton moved to approve hiring Jones and DeMille for creation of the industrial park master plan.

SECOND: Councilmember Dean seconded the motion.

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

8. Arbor Day Proclamation

Judy said this proclamation comes from the National Arbor Day Foundation. Scott Burns read the proclamation for all to hear (see attached.)

MOTION: Councilmember Dean moved to approve the Arbor Day Proclamation for April 29, 2024.

SECOND: Councilmember Topham seconded the motion.

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

9. Rap Tax Ordinance 2024-01

Mayor Halterman explained that this was discussed at the last city meeting. No changes were made to the draft ordinance.

MOTION: Councilmember Rochell moved to approve Rap Tax Ordinance 2024-01.

SECOND: Councilmember Burton seconded the motion.

VOTE: A roll call vote was taken as follows:

	<u>AYE</u>	<u>NAY</u>	<u>ABSENT</u>
Councilmember David Burton	<u>X</u>	___	
Councilmember John Dean	<u>X</u>	___	
Councilmember Sharon Downey	___	___	<u>X</u>
Councilmember David Harris	<u>X</u>	___	
Councilmember Rochell Topham	<u>X</u>	___	

All councilmembers voted in favor of the motion. The motion carried and Ordinance 2024-01 was adopted.

10. LWCF – Grant for Pickleball Courts

Mayor Halterman said that a pickleball board has been formed in Parowan. They met with the mayor, Dan Jessen, and Councilmember John Dean. They talked to them about potentially applying for the Utah Outdoor Recreation Grant. The mayor said she investigated that grant, and found they do not fund pickleball courts. However, a branch of the Utah Outdoor Rec Grant, called the Land Water Conservation Fund (LWCF), does. The mayor said the city received the LWCF grant in 1977 for rehabilitation of the swimming pool.

Mayor Halterman said this LWCF grant is a 1 to 1 match. This allows the city to match the money from the TRCC grant with a 1:1 match, giving the city a potential of an additional \$200K. She said in writing

this grant they could bring an in-kind dollar amount to the match. She said because the city must move a water line and power, and do quite a bit of ground work to prepare the site for those courts, they are bringing a city match of up to \$50,000 in in-kind. She said the full grant application is a 1 to 1 match of up to \$250K. She said the goal would be to build the actual full six courts, and then do some additional site improvements such as shade structures, seating for players/spectators, and potentially some development of the parking lot. She said part of the grant application is to hold a public meeting with the council approving the application of this grant. If the Council approves the submission of this grant, the council would sign a resolution stating as such that they include as part of the grant package.

MOTION: Councilmember Topham moved to approve the LWCF grant application for pickleball courts, Resolution 2024-01.

SECOND: Councilmember Dean seconded the motion.

VOTE: A roll call vote was taken as follows:

	<u>AYE</u>	<u>NAY</u>	<u>ABSENT</u>
Councilmember David Burton	<u>X</u>	___	
Councilmember John Dean	<u>X</u>	___	
Councilmember Sharon Downey	___	___	___ X ___
Councilmember David Harris	<u>X</u>	___	
Councilmember Rochell Topham	<u>X</u>	___	

All councilmembers voted in favor of the motion. The motion carried. Resolution 2024-01 was approved.

WORK MEETING:

11. Request for Memorandum of Understanding: Tricia Harris, Chamber of Commerce

Tricia Harris, Parowan Chamber board member and Chair of Rural Utah Chamber Coalition, introduced Abby Ivory. Tricia said she is one of the greatest chamber advocates that she knows. She turned the time over to her.

Abby Ivory is the executive director for the Greater Nephi Chamber of Commerce. She is also the secretary for the Rural Utah Chamber Coalition, which is a group of chambers from all over the state in rural areas that focus on rural business and rural politic issues. She is also a member of the Central Utah Chamber Council which is a group of chamber executives from central Utah who get together to make their chambers better. Abby explained to the council how they were able to develop a successful chamber in Nephi. They went from 13 chamber members to 125 chamber members in 2 years. They went from a budget of \$650.00/year to over \$70,000 this year.

Abby explained what a chamber of commerce is and what it does. She said the only way to make a chamber of commerce effective is to hire an executive director. She said her city offered their chamber a grant to do that. She listed the reasons an executive director is important. (See attached slide presentation.) She talked about the things her chamber has been able to accomplish since hiring an executive director. She said the vision is:

“By hiring an executive director, we increase education, training and visibility for local companies which create successful businesses. Successful businesses increase income for local families and increase sales tax for the city. Increased sales tax dollars create opportunities for city infrastructure improvements, funding for services, and increased funding for recreation programs.”

Tricia said they are asking for a \$15,000 grant to hire a part time position. This person would not be a Parowan City employee. She said she is asking because she has seen and met with a lot of the rural

chambers in Utah, and she has seen what a difference having a part time executive director can make and what it can do for the community. This would be an annual commitment from the city. The chamber would report to the city council twice a year and report on what they have accomplished, what events were successful, and what they have coming up. The benefit to the city would be increased sales tax. They would like the council to consider their request.

Lynsey Swiderski announced a Chamber of Commerce event coming up on March 6th.

12. Parowan Community Arts Program Report: Steve Decker, Director

Steve Decker gave his report on the Third Thursday Arts Program (see attached presentation). He talked about the successes of the events they held. He said he would like to continue the program for another year at the same budget amount.

13. Billboard Ordinance Discussion:

Dan said this item spent quite a bit of time in Planning and Zoning. They held a public hearing. It then came to city council where there was also a public hearing. He said where they last left off, the council said they would like to ban new and future billboards and grandfather in those that are already in as nonconforming. Dan said the council asked that language be brought forward in an ordinance that would say that. He wrote an ordinance that defines the definition of a billboard and says that any new billboards are prohibited. Dan said he went into some detail about billboards that were in existence before the ordinance, and rather than say they are nonconforming, he said they would be grandfathered in for as long as they are maintained status.

Dan said that this came up in the Economic Development meeting. They would like to give a recommendation on this before the council makes their decision. Dan feels they will give a negative recommendation. Dan said cities are given the authority to regulate billboards. If a city does not regulate them, UDOT regulates them to a certain degree.

Councilmember Burton said that there is very limited area that billboards could be placed in Parowan City limits. Councilmember Burton asked if there are any legal recourse for banning them. Attorney Scott Burns said no. Larry Zajac, Planning and Zoning Commission chair, said that part of the discussion before was that since UDOT manages most of the freeways and state roads signs, if the city will not grant a permit for a billboard, UDOT will not either.

Jed Sudweeks gave his opinion on a couple of things, but stated that his point of view is to protect the city of Parowan in potentially passing an ordinance. He said regulating billboards is not strictly a zoning issue on a national scale because it crosses into some first amendment free speech issues. He said since the city has grandfathered in some billboards, it leaves the city open to a few things. He said in his opinion, UDOT has enough regulations in place to manage billboards. He said in his opinion, it would be a good thing to have a billboard ordinance in place because the city does not have one, and UDOT requires them. He said it would be easy to put an ordinance in place that allows billboards and adopts UDOT regulations. He said that way there would be no ambiguous language in the ordinance.

Councilmember Burton said the city has the right to set an ordinance. Attorney Burns said the city does not have to allow billboards in the municipality if they do not want to. This agenda item will be brought back to the council at the next meeting.

14. Water Ordinance Discussion:

Dan said that the city needs to update its water code. He said with the new source sizing standard, they had to make a change. The water board recommended the language of the ordinance which will work with the new requirements of the state. The city will be moving to an ERC model, which is an equivalent residential connection. He said if someone comes in and wants to build, subdivide, or annex into the city, and the city requires water rights, they will use this data-based approach based on actual usage to determine how much water they will need to bring to the city.

Dan said essentially this is a meter-based approach. The size of meter that a house, business, or multi-family residence gets dictates how much water rights they must bring to the city, what their impact fee will be, and so forth. The code says the city “will not accept irrigation and surface water rights in exchange for underground water rights.” This line has been struck from the new ordinance and changed to “Parowan City will not accept irrigation and surface water rights in exchange for underground water rights without city council approval.” Dan said this will give the city a little bit of wiggle room.

Dan said the city’s water code is not currently in compliance with new rules regarding backflow and cross connection. Billy Calloway, Parowan Public Works Department, is the city’s cross-connection and backflow program administrator. Dan said Billy is certified and all cities must have someone in this position. Dan said Billy has been working with businesses to make sure they are in compliance. He said they need to look at some of the city’s connections. He said cross-connection and backflow control makes sure the city has a safe water system. When cities go under a boil order because of bacteria, it is usually because of an improper cross-connection. Dan said this relates to public health and the state is not messing around. They are making sure that we physically enforce the city’s backflow prevention. The city’s code needs to be consistent with that.

Dan said Billy brought language that was suggested that cities adopt that is good with state code. He said that they are recommending that they throw out the current code, which is fairly simple, and change the ordinance to the new regulations. Billy said there are certain backflow devices that are no longer grandfathered in, so they need to change the ordinance to reflect that. Dan said essentially what they did was take the recommended language and replaced the old code with the new code.

Billy added that the city is required by the state to have five elements in this program, and the first is to have a policy or ordinance. This gives the city authority to enforce the program. It needs to be clear and follow the letter of the law. He said they want to clean up this ordinance and bring it current.

This ordinance will be brought to the next meeting as an action item.

15. Department Head Reports - The following department heads reported to the council on their departments:

- a. **Chief Addison Adams, Parowan PD**
- b. **Cori Adams, Library Director**
- c. **Keith Naylor, Court Clerk**
- d. **Judy Schiers and Callie Bassett, City Office**

Members of the council were happy to hear these reports. They said they would like to hear from the department heads bi-annually.

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

Councilmember Topham reported that “Bright Star” will run March 15-16, 18-23 at the Aladdin Theater. She said people can pre-purchase tickets at the Parowan Visitor Center. She said it is going to be a great

production. She gave a school district report and said that every year the third grade performs a pioneer program, and yesterday was Rex Burton's last 3rd grade pioneer program. She said it was probably the last pioneer program performance the elementary school will do. She said Mr. Burton is retiring after 44 years of educating our children. The staff at Parowan Elementary reported on Rex's life. He will be sorely missed. They children spotlighted Marilee Stowell and Dr. and Mrs. Roth. She said the community spirit that was felt was wonderful and everyone was very happy.

Councilmember Topham said that next Tuesday she will be attending a training on community emergency management. She said if anyone in the community is interested in doing that to email her and she would send them the link to register.

Councilmember Harris did not have anything to report.

Councilmember Dean reported that he sat in for Councilmember Burton at Planning & Zoning. He turned the time over to Larry Zajac to report on the meeting. Larry said they had a long discussion on internal accessory dwellings units, which are rooms for long term rent in peoples' homes. The discussion was long and went into deep detail. He said they are considering code to ultimately recommend to the city council. The code would allow internal accessory dwellings, and to some extent maybe regulating those. He said Parowan City needs a definition for "family." The other piece of code they are considering to go along with that is exterior accessory dwellings. He told the council they can look forward to some recommendations coming from the Planning and Zoning Commission.

Councilmember Burton reported that he was not at Planning and Zoning because he was at the pioneer program for his brother Rex. He reported that the water board met. He said the meeting was a refresher for the water board. They had not met since October 2023. He said there is going to be a need to address the acquisition of surface water rights. He feels that council will need to address this. He said the historic preservation committee met and approved the colors for a new home exterior on 39 E 100 S.

He said he attended the county commission meeting. He said Dan gave a presentation on the water recharge project. He said there was a lot of discussion on the use of the gravel pit. Dan said they must have a place to put the water. He said if they are going to spend all this time and money putting in the infrastructure, that they have the use of that pit long term. They are trying to work out the details because the county actively uses that pit. Councilmember Burton said that at the commission meeting they discussed doing a feasibility study on a fire district throughout the county. He said it will affect Parowan. He also said that Parowan's children are the greatest treasure of its community.

Mayor Halterman reported on UDOT's very detailed traffic study of 200 S and Main Street and Center and Main Street. A UDOT representative will be coming to the 1st meeting in March to report on this. She said they only counted pedestrians that crossed in the crosswalks at those intersections, and not pedestrians that crossed mid-block. The meeting with UDOT was a very productive meeting. Also, they had a meeting on where to put the water. She said they must find the right place. The gravel pit is very necessary to handle that water. She said that Cedar has been purchasing ground water – 600-acre feet for \$3.5 million. The mayor said their water acquisition fee is higher than market value. She is excited that Parowan has a vibrant business community. She said sales tax is up. She mentioned that Cedar City has 250 new business applications coming in, and 196 subdivision applications in process. 660 acres were annexed between Enoch and Parowan for a new subdivision. She said there are a lot of things on the horizon that are ultimately going to affect our city.

The mayor said she submitted a grant for the cemetery fence. The other grant she submitted was on that Judy made her aware of. She found out that they can apply for \$20K for the roof on the Old Rock Church. They are starting to work on the facelift at the Old Rock Church, according to the field guide specifications. They are looking forward to a roof in the future.

17. 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 the following: to discuss the character, professional competence, or physical or mental health of an individual; the purchase, exchange, lease, or sale of real property; pending or imminent litigation; for attorney-client communications (Utah Code § 78B-1-137); or any other lawful purpose.

MOTION: Councilmember Burton moved to go into closed session to discuss the character, professional competence, or physical or mental health of an individual.

SECOND: Councilmember Topham seconded the motion.

VOTE: A roll call vote was taken as follows:

	<u>AYE</u>	<u>NAY</u>	<u>ABSENT</u>
Councilmember Burton	X		
Councilmember Dean	X		
Councilmember Downey			X
Councilmember Harris	X		
Councilmember Topham	X		

All councilmembers voted in favor of the motion. The motion carried. The council moved into closed session at 9:04 p.m.

Present in the closed session: Mayor Halterman, Dan Jessen, Scott Burns, David Burton, David Harris, John Dean, Rochell Topham and Callie Bassett

The council moved out of closed session at 9:41 p.m.

18. Adjournment

MOTION: Councilmember Topham moved to adjourn the meeting.

SECOND: Councilmember Harris seconded the motion.

VOTE: All councilmembers voted in favor of the motion. The motion carried. The meeting adjourned at 9:41 p.m.

Mollie Halterman, Mayor

Callie Bassett, City Recorder

Date Approved: _____



TREE CITY USA
An Arbor Day Foundation Program

*** OFFICIAL PROCLAMATION ***

WHEREAS in 1872, the Nebraska Board of Agriculture established a special day to be set aside for the planting of trees, *and*

WHEREAS this holiday, called Arbor Day, was first observed with the planting of more than a million trees in Nebraska, *and*

WHEREAS Arbor Day is now observed throughout the nation and the world, *and*

WHEREAS trees can be a solution to combating climate change by reducing the erosion of our precious topsoil by wind and water, cutting heating and cooling costs, moderating the temperature, cleaning the air, producing life-giving oxygen, and providing habitat for wildlife, *and*

WHEREAS trees are a renewable resource giving us paper, wood for our homes, fuel for our fires, and countless other wood products, *and*

WHEREAS trees in our city increase property values, enhance the economic vitality of business areas, and beautify our community, *and*

WHEREAS trees — wherever they are planted — are a source of joy and spiritual renewal.

NOW, THEREFORE, I, Mollie Halterman, Mayor of the City of Parowan City, do hereby proclaim April 29, 2024 as **ARBOR DAY** In the City of Parowan, and I urge all citizens to celebrate Arbor Day and to support efforts to protect our trees and woodlands, *and*

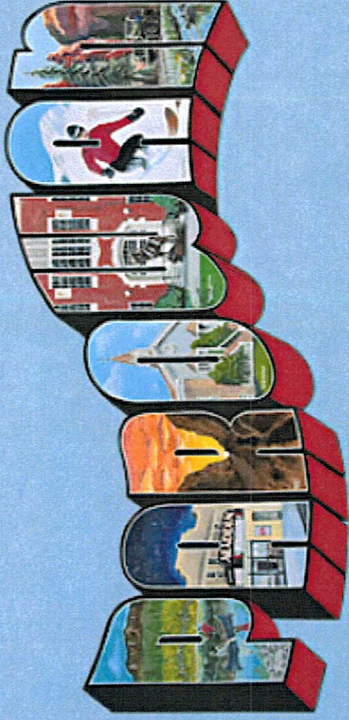
FURTHER, I urge all citizens to plant trees to gladden the heart and promote the well-being of this and future generations.

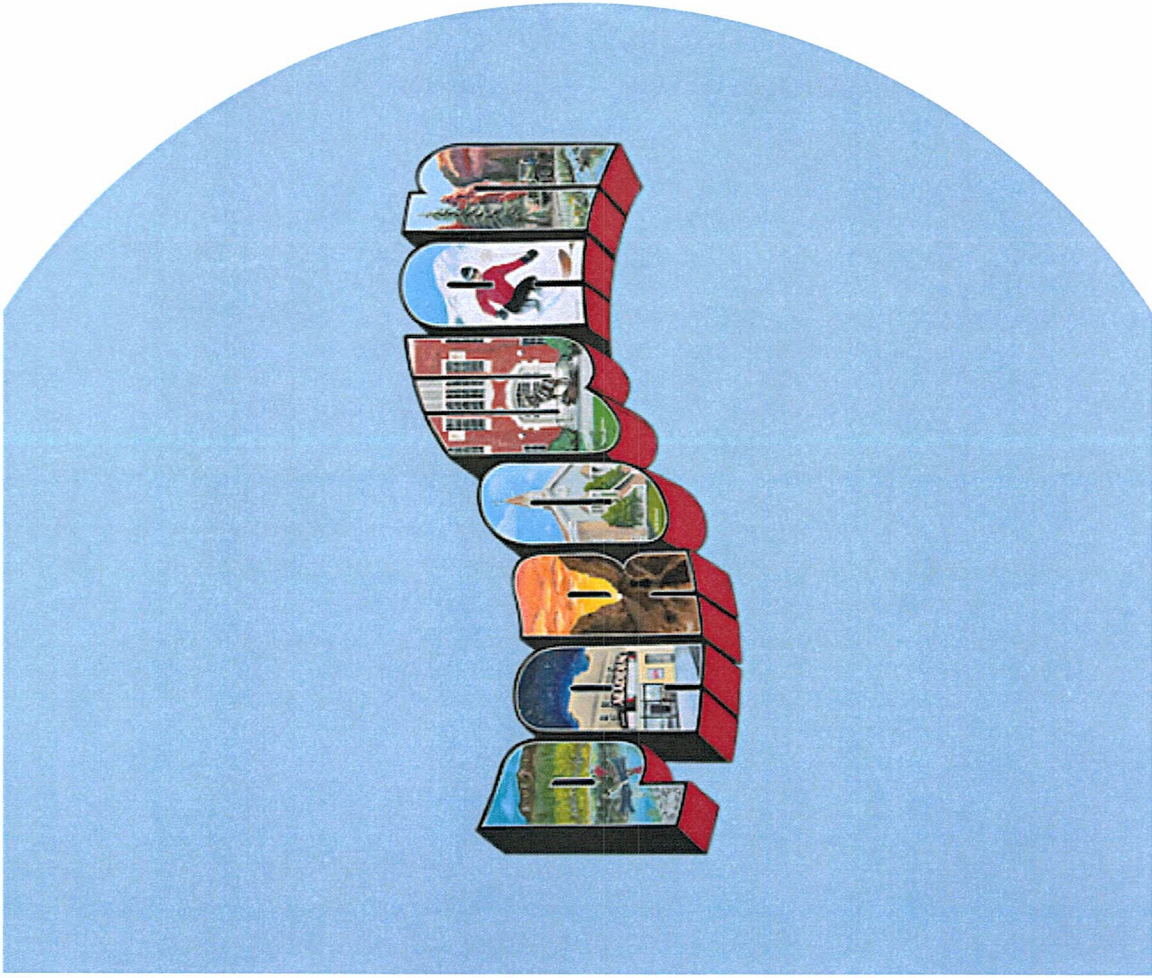
DATED THIS _____ day of _____, _____

Mayor _____

What is a Chamber of Commerce?

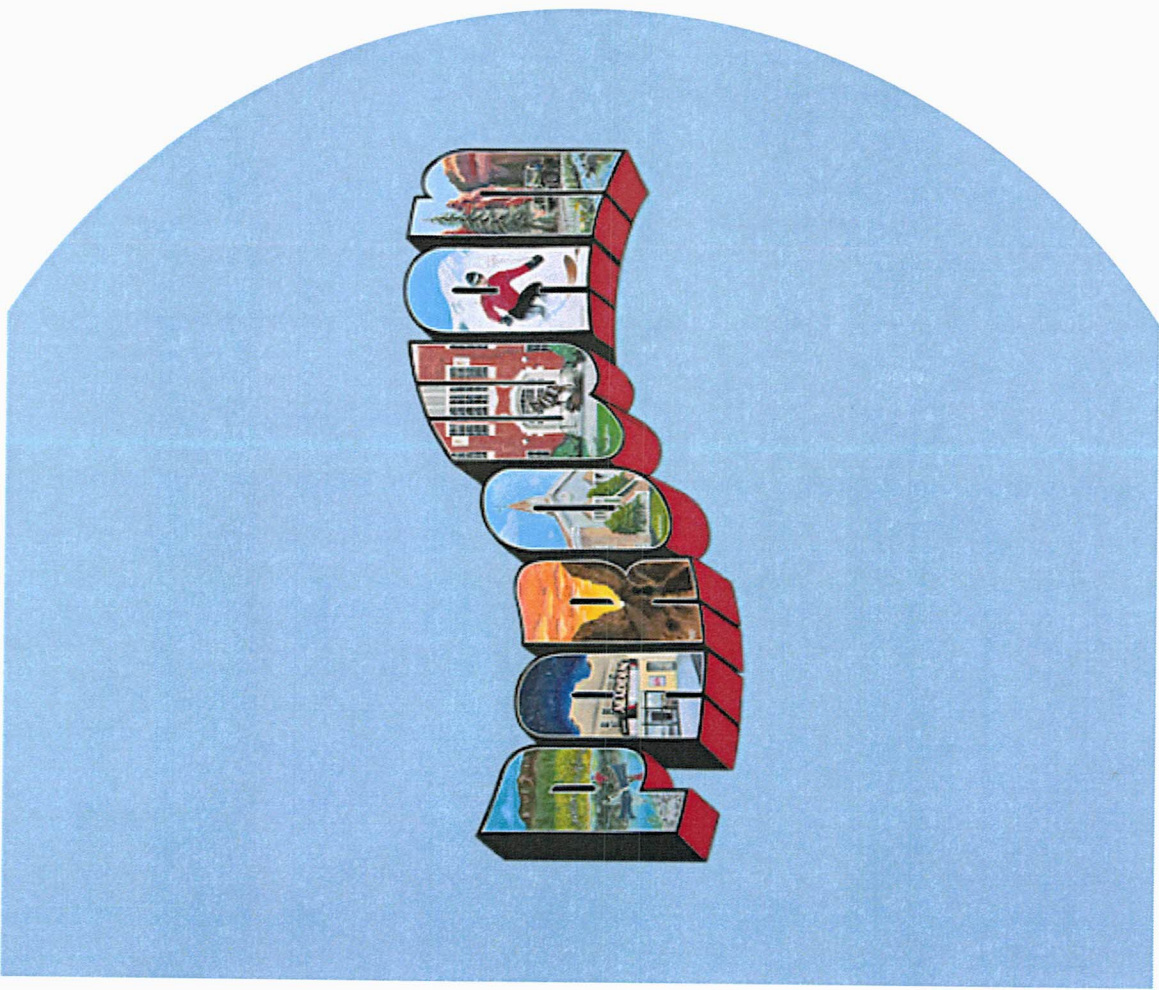
A Chamber of Commerce is a type of business network or organization that brings together local businesses and professionals in a particular geographical area. Its primary purpose is to promote the interests of its members and the local business community.





Functions of a Chamber of Commerce?

- Business Advocacy
- Networking and Collaboration
- Support for Businesses
- Community Engagement
- Promotion and Marketing
- Information Hub
- Events and Programs
- Government Relations
- International Trade Support



Who administers the Chamber programs?

Chamber Board
(President, Vice President, Secretary,
Treasurer)

Event Planners

Volunteer Members

Executive Director

Why hire an Executive Director?

Leadership and Vision

Organizational Management

Networking and Relationship Building

Advocacy and Representation

Membership Growth and Retention

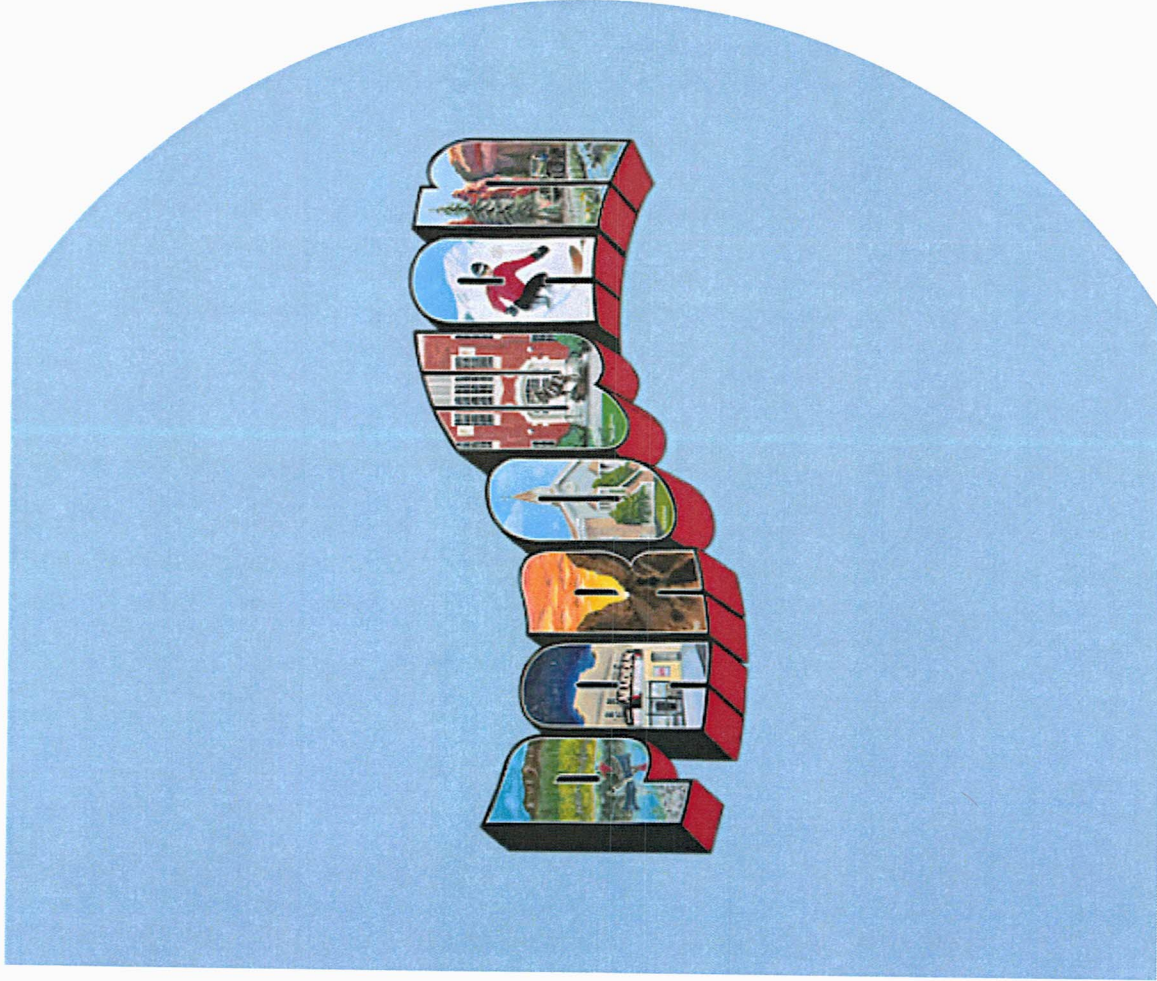
Strategic Planning

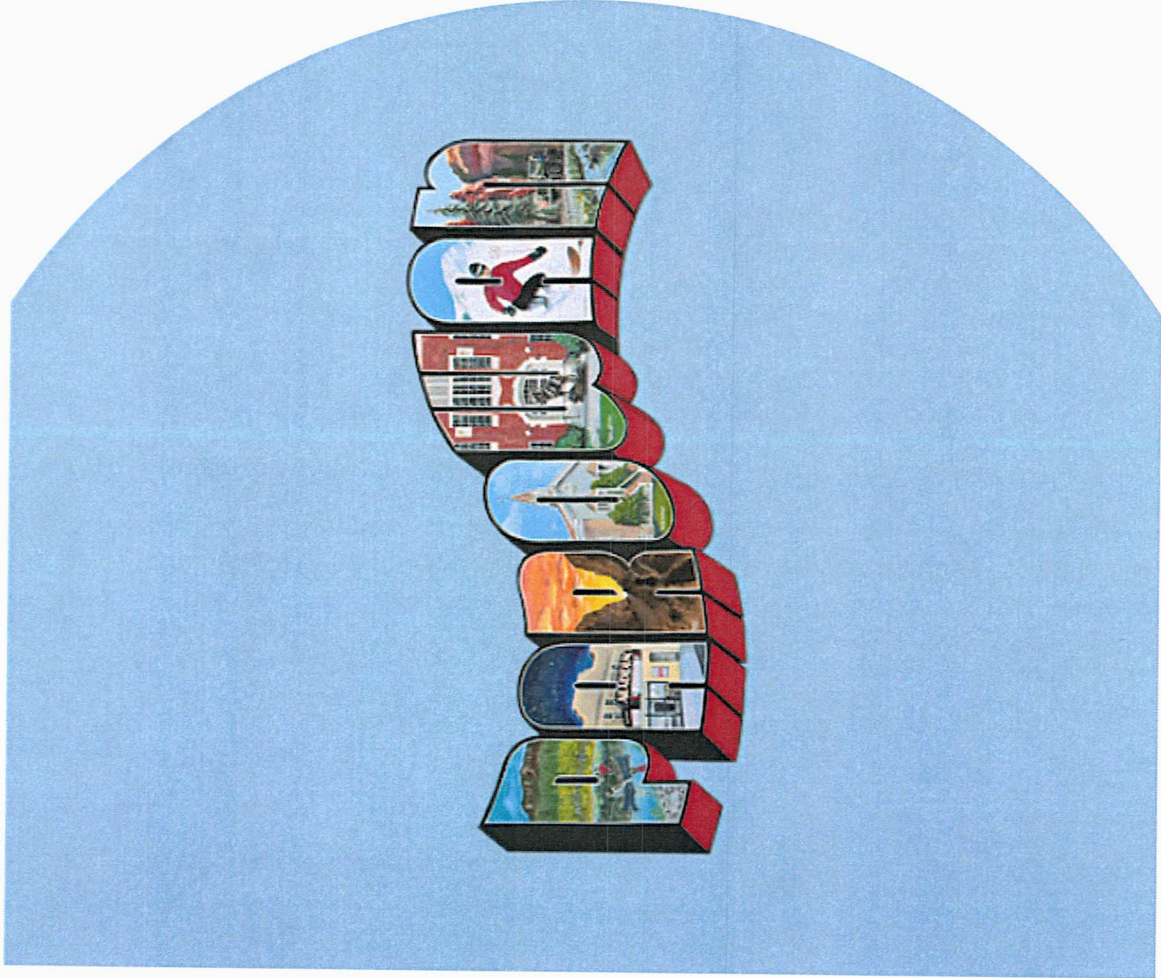
Financial Management

Communication and Public Relations

Event Planning and Execution

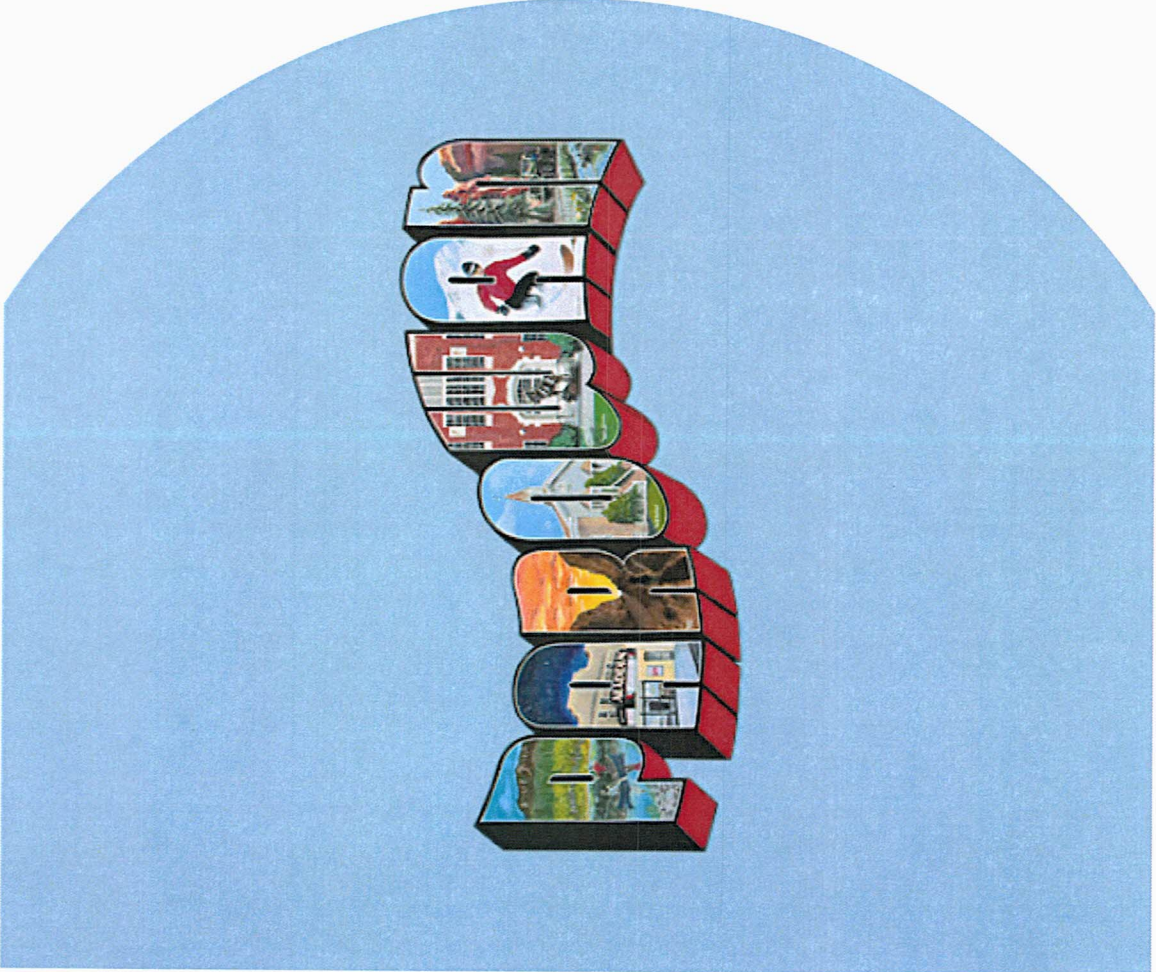
Adaptability and Innovation





What has the Greater Nephi Chamber accomplished since hiring an Executive Director?

- Monthly educational luncheons
- Increase in chamber membership
- Increase in annual revenue
- Increased "Shop Local" awareness
- Created community events
- Created several chamber distributions
- Created trust and professionalism within the community



GREATER NEPHI CHAMBER 2023 YEAR IN REVIEW









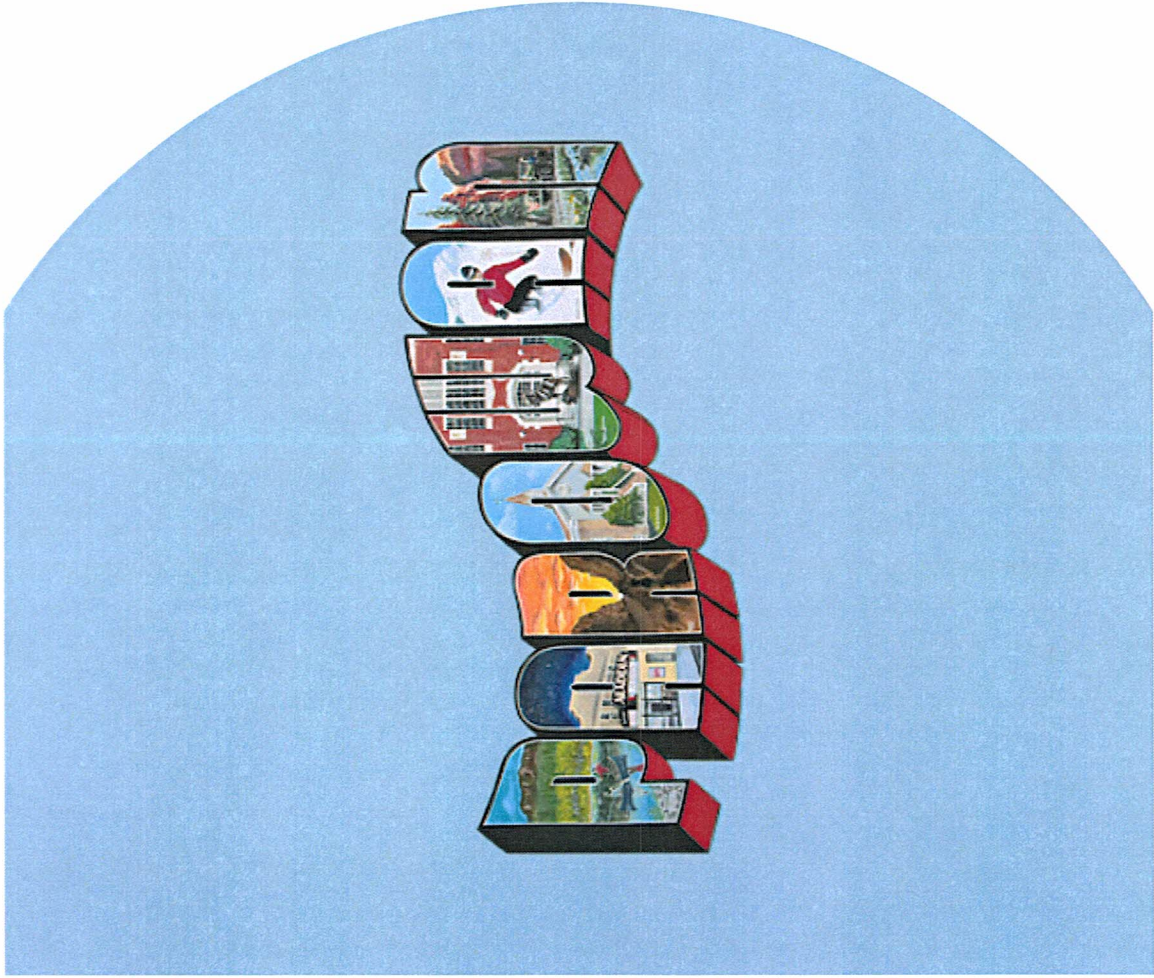
Our Publications

- 52** "This week in Nephi" weekly emails
- 5000** "Welcome to Nephi" cards distributed
- 3682** Community Guide Magazines

Our Reach

- 2864** Website Visitors
- 25,773** Social Media Reach
- 2062** Social Media Followers

-  **5 Ribbon Cuttings**
-  **1 Golf Tournament**
-  **12 Lunch and Learn Meetings**
-  **1 Candidate Forum**
-  **32 Athletes of the Week**
-  **26 Gala Awards**



WHAT'S THE VISION?

By hiring an Executive Director, we increase education, training, and visibility for local companies which create successful businesses.

Successful businesses increase income for families and increase sales tax.

Increased sales tax creates opportunities for city infrastructure improvements, funding for services, and increased funding for recreation programs.



GREATER NEPHI
Chamber of Commerce

Contact Info

Abby Ivory

Executive Director

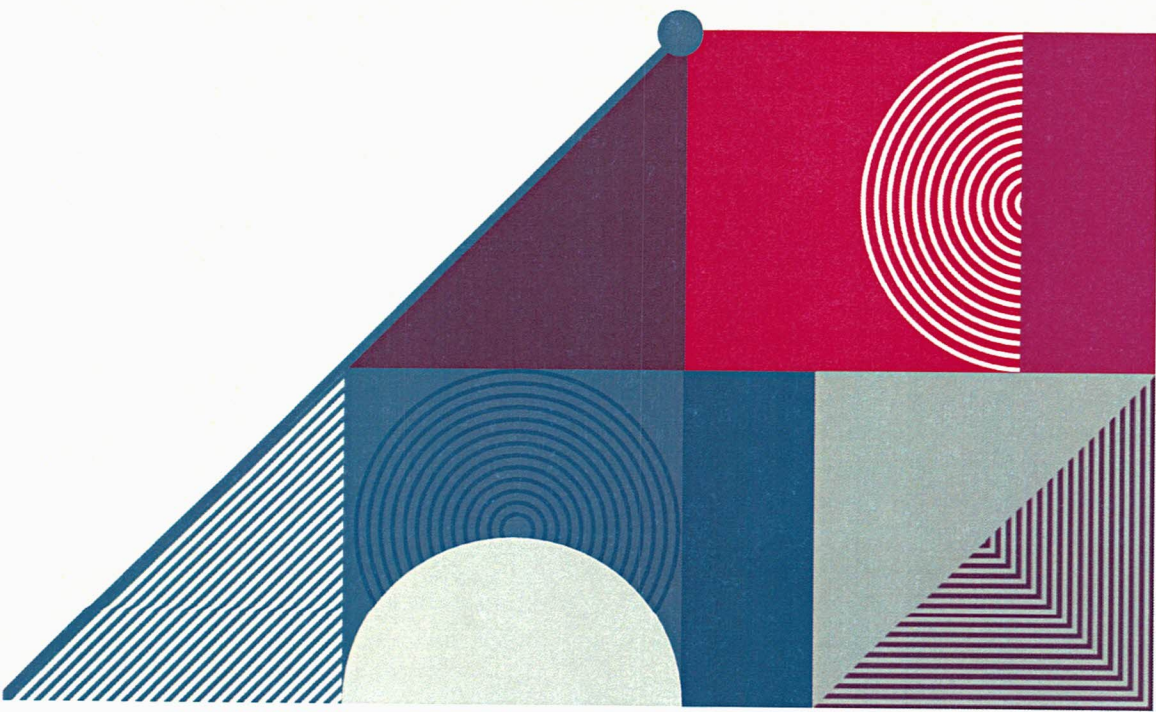
Greater Nephi Chamber of Commerce

435-660-1278

nephichamber@gmail.com

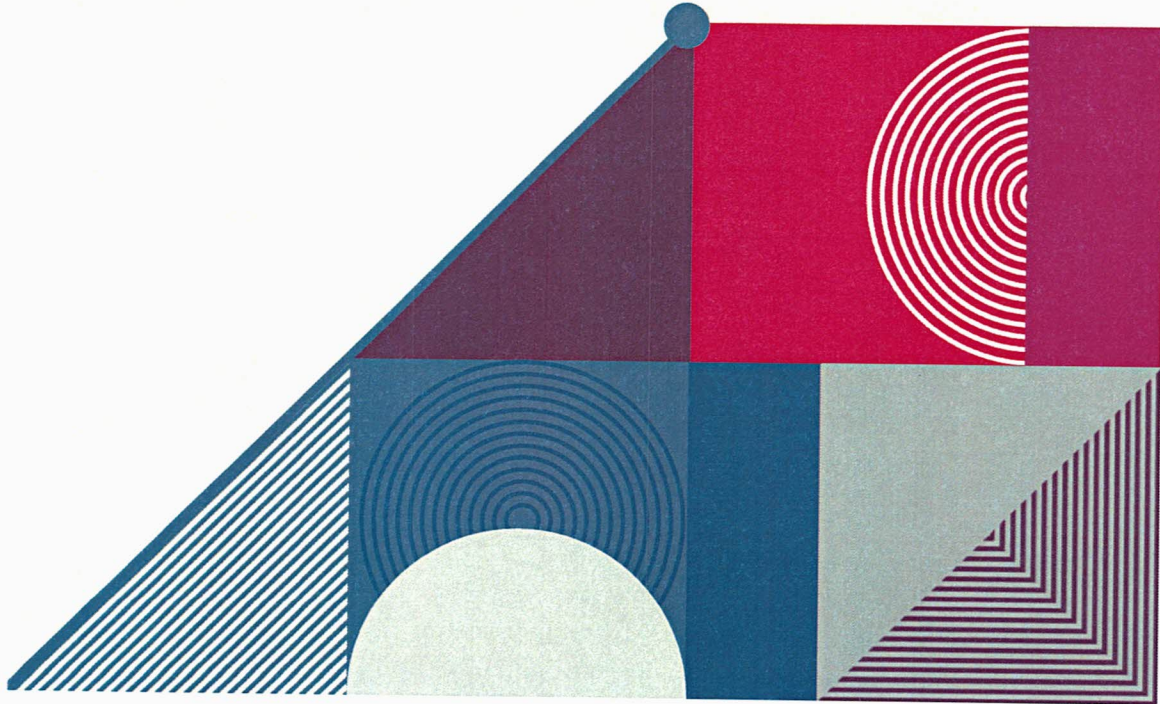


www.nephichamber.org



TO DATE

Open House (Tim and Shanna Benson residence)	39
Tiffany Marchant, plein air (moved indoors)	10
Hannah Melling, plein air (Heritage Park)	12
Arlene Braithwaite, figure drawing	10
Marta Mitchell, watercolor (illustration)	18
Stacia LeBaron, acrylic	14
Lester Yocum, drawing animals	12



TODATE

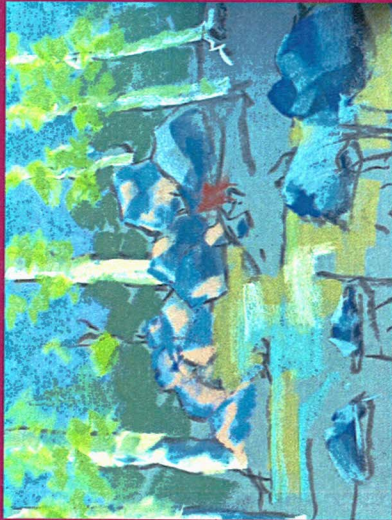
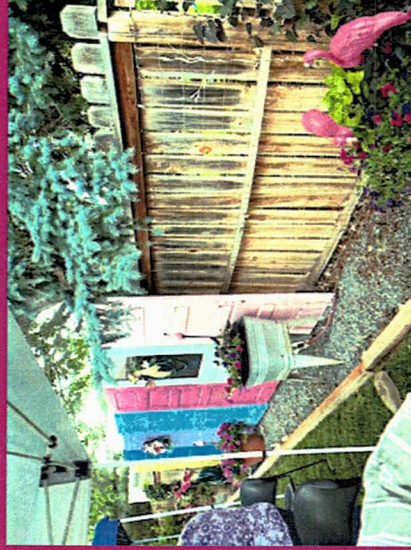
12.9 attendees per session

Participant evaluation range: 4.3-5.0

Avg. overall participant evaluation: 4.7

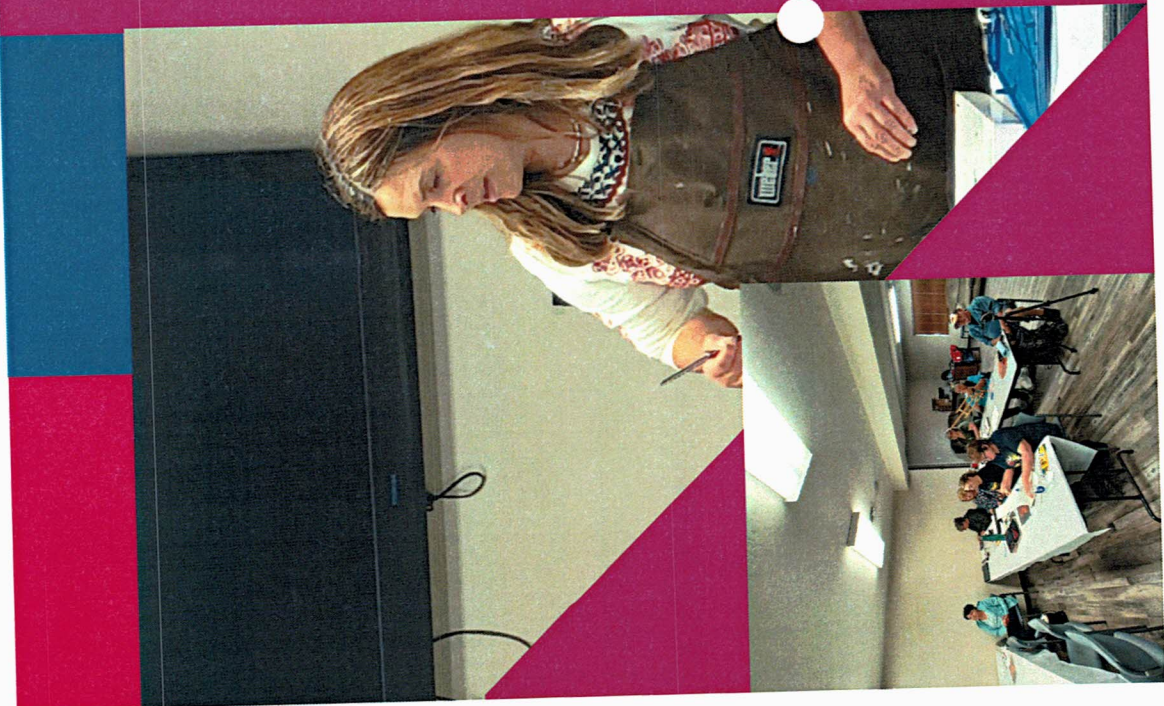
OPEN HOUSE

TIM AND SHANNA BENSON RESIDENCE



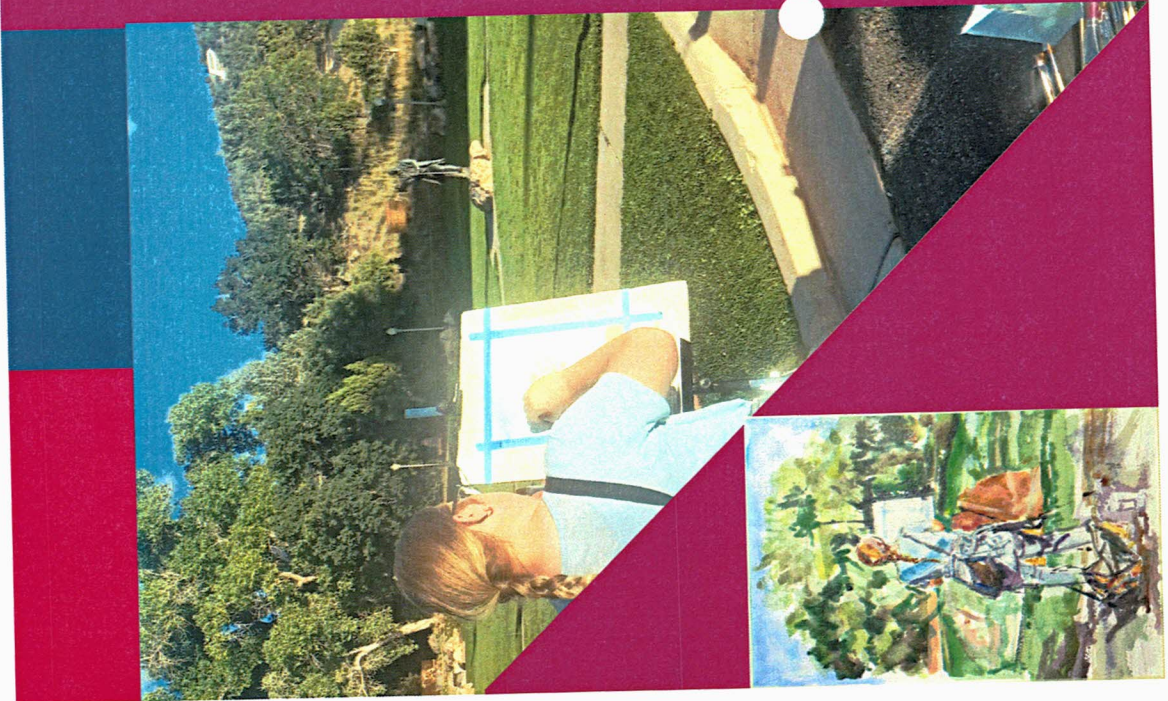
TIFFANY MERCHANT

INCLEMENT WEATHER LOCATION



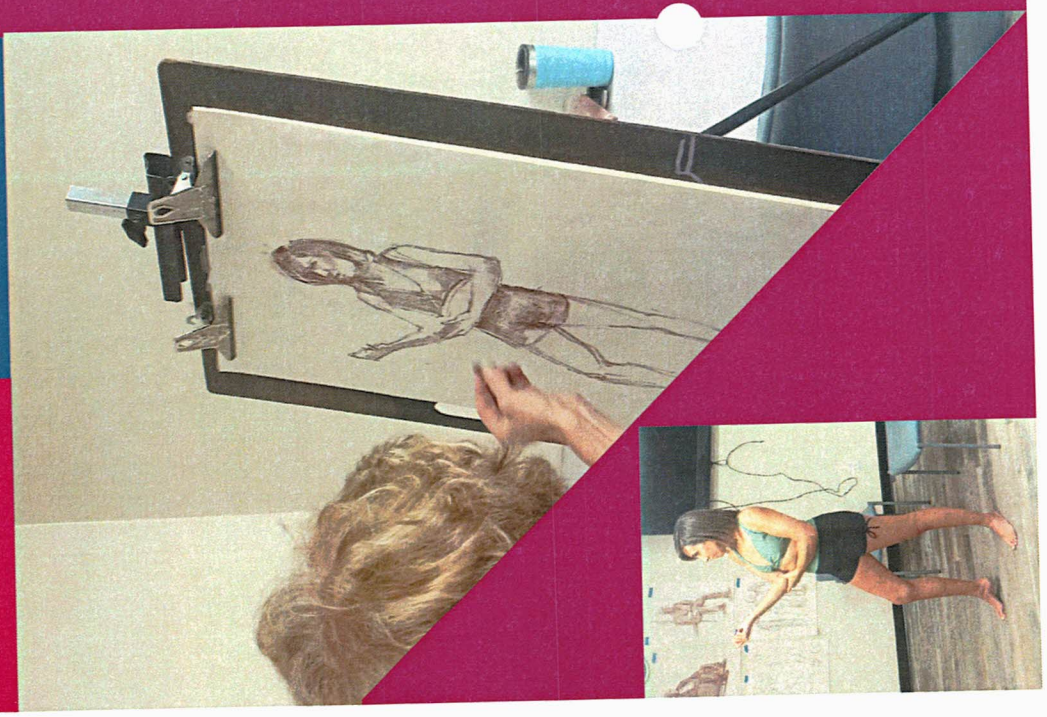
HANNAH MELLING

HERITAGE PARK



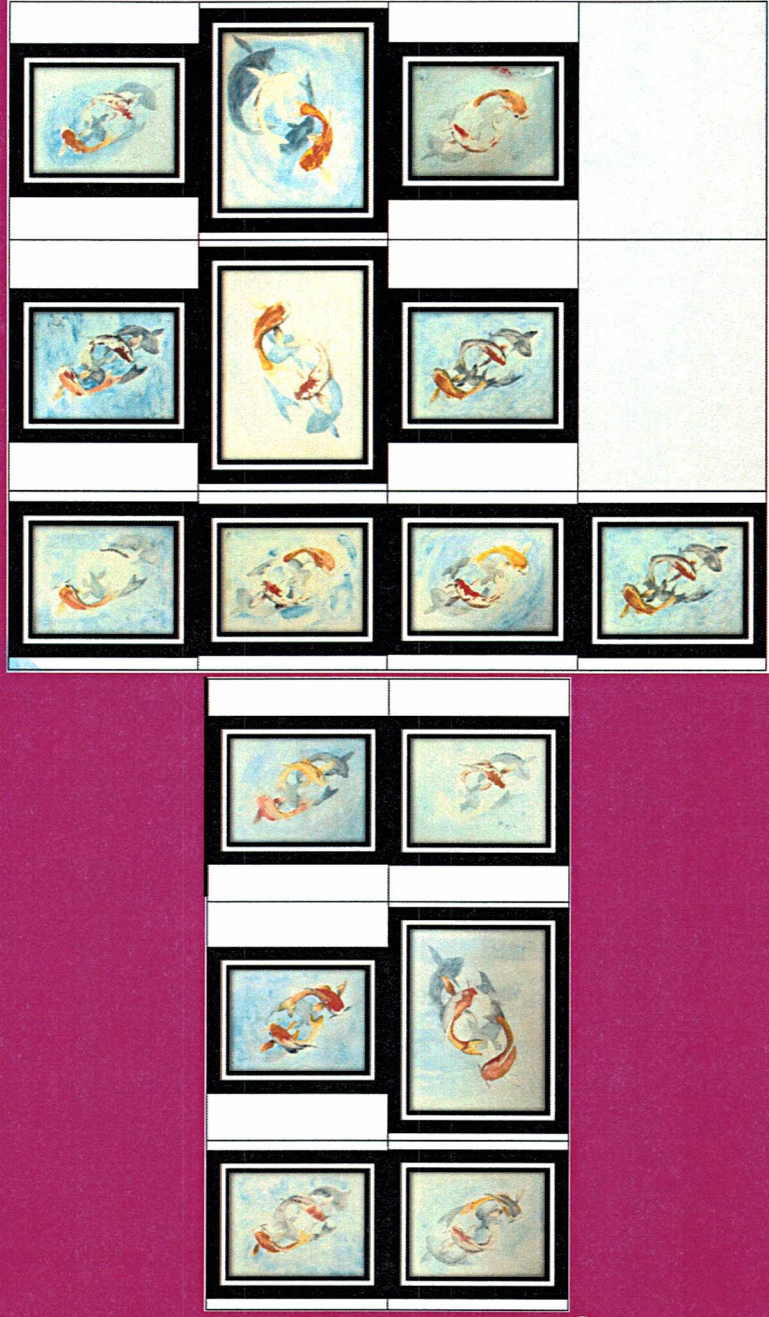
ARLENE BRAITHWAITE

FIGURE DRAWING: LANCE AND SHANNA STUBBS, MODELS



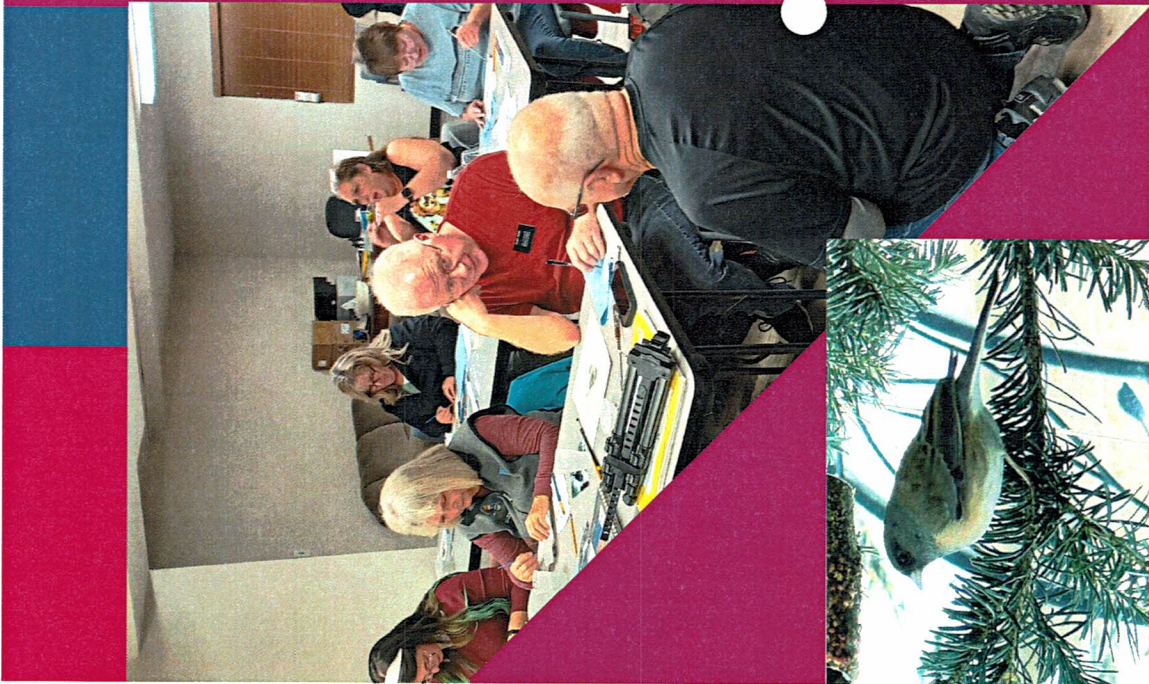
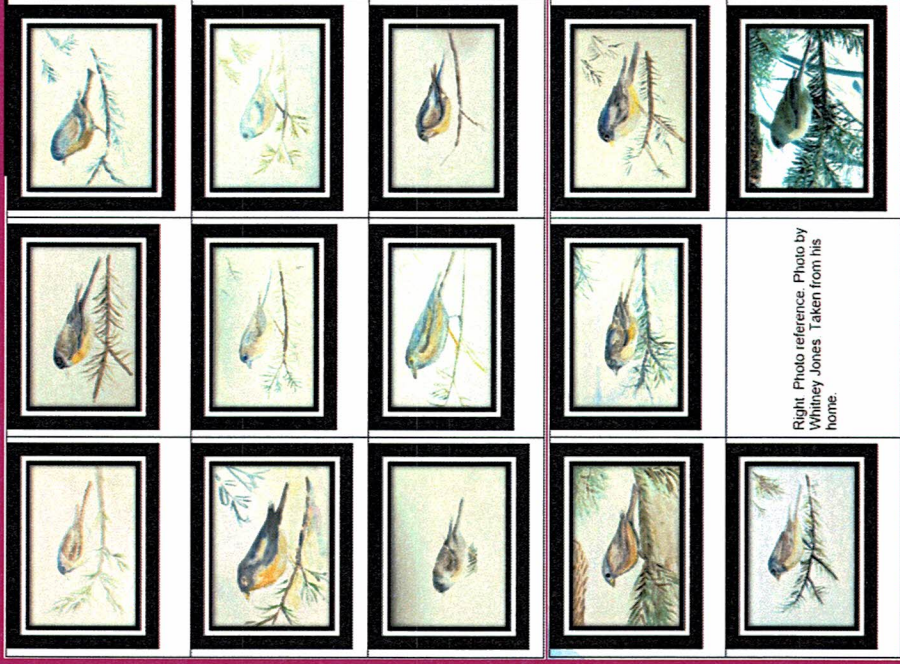
MARTA MITCHELL

ILLUSTRATION, WATERCOLOR



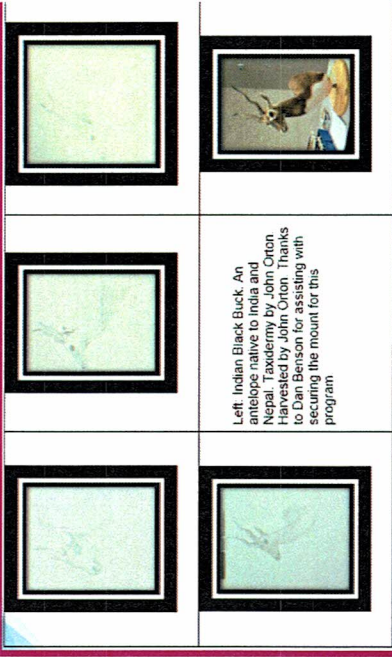
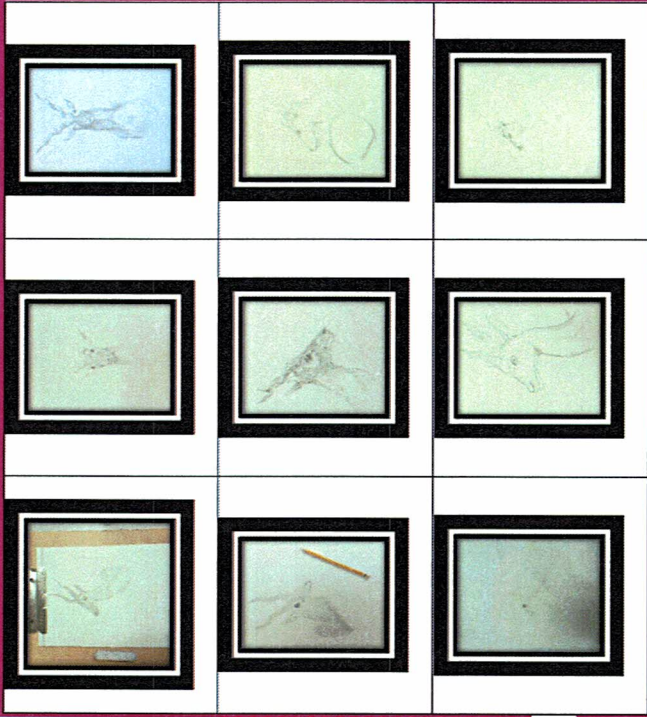
WHITNEY JONES

WATERCOLOR



LESTER YOCUM

DRAWING ANIMALS



Left: Indian Black Buck. An antelope native to India and Nepal. Taxidermy by John Orton. Harvested by John Orton. Thanks to Dan Benson for assisting with securing the mount for this program.

COMING ATTRACTIONS

SUBJECT TO CHANGE

MARCH: ASHER SWAN, PHOTOGRAPHING NOUNS

APRIL: MARTA MITCHELL, HAND-BUILT CERAMICS

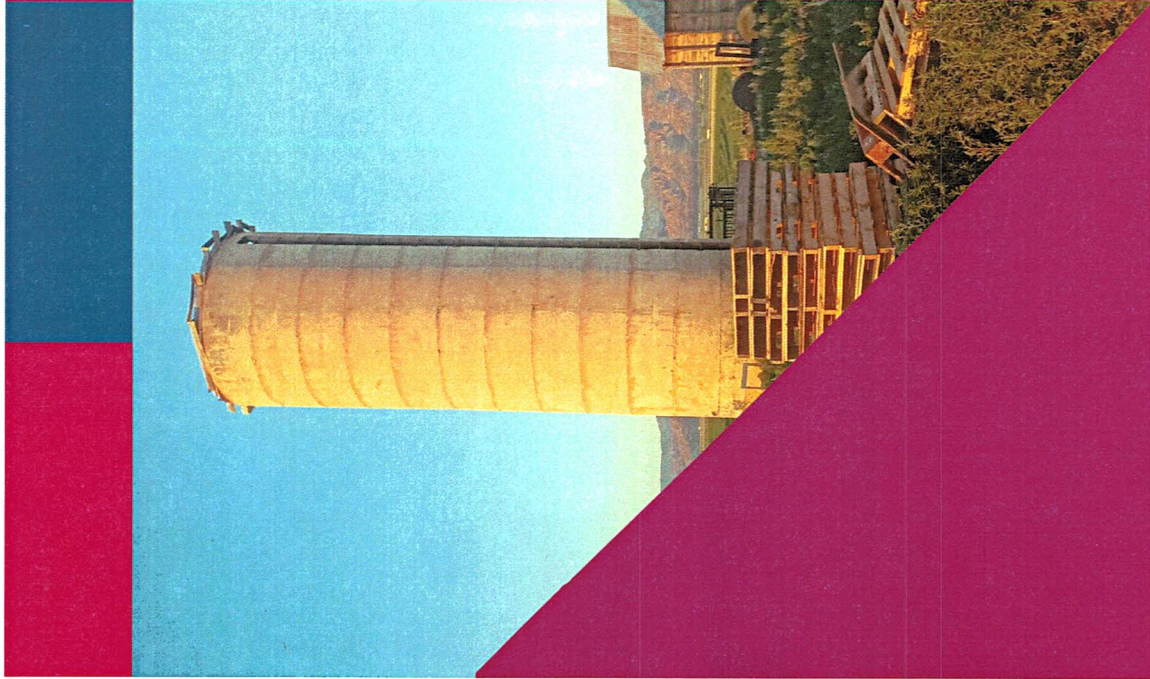
MAY: MARY JABENS, PLEIN AIR PAINTING, OIL, HALTERMAN FARM, EAST

JUNE: MONA WOOLSEY, PLEIN ART PAINTING, WATERCOLOR, ADAMS FARM, SILO

FISCAL 2025

JULY: TBD MENTOR, PLEIN AIR PAINTING, SWEET PEA FARM

AUGUST: RANDY SEELY, FIGURE DRAWING, SWIMMING POOL



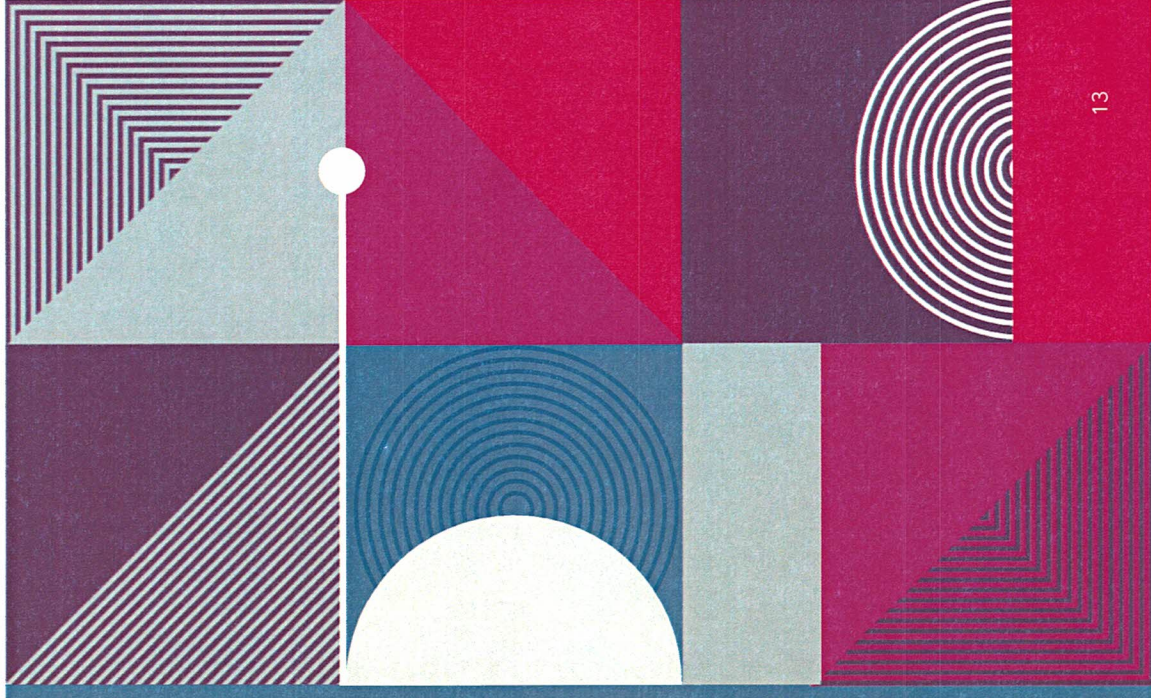
BUDGET METRICS

- Annual budget, \$2,500.
- Free use of fire station (not calculated into in-kind estimation).
- Monthly Director fee: \$50 (estimate 6 hours per session).
- Model fee: \$25 per model (3 this year).
- Attendees: The prospectus forwarded the position of making Parowan a "destination city" if only for a few hours. An estimated 1/3 of attendees are from out of town.

Metric	Measurement	To Date
Cost per attendee	Cash cost	\$10.02
In-kind	In-kind cost per participant	\$28.17
Total benefit to attendee	Cash and in-kind	\$38.19
Positive feedback	Percentage (%)	94%

CONSIDERATIONS

New potential participant desire survey
Program expansion/cooperation
Funding availability and options
Means of display
Evaluation: Meeting prospectus goals?
Venue limitations and possibilities



PUBLIC ART COMMISSION

Subcommittee

- Discussion surrounding a "Day of Grace."
 - Very tentative
 - Grace Adams Tanner
 - Monument

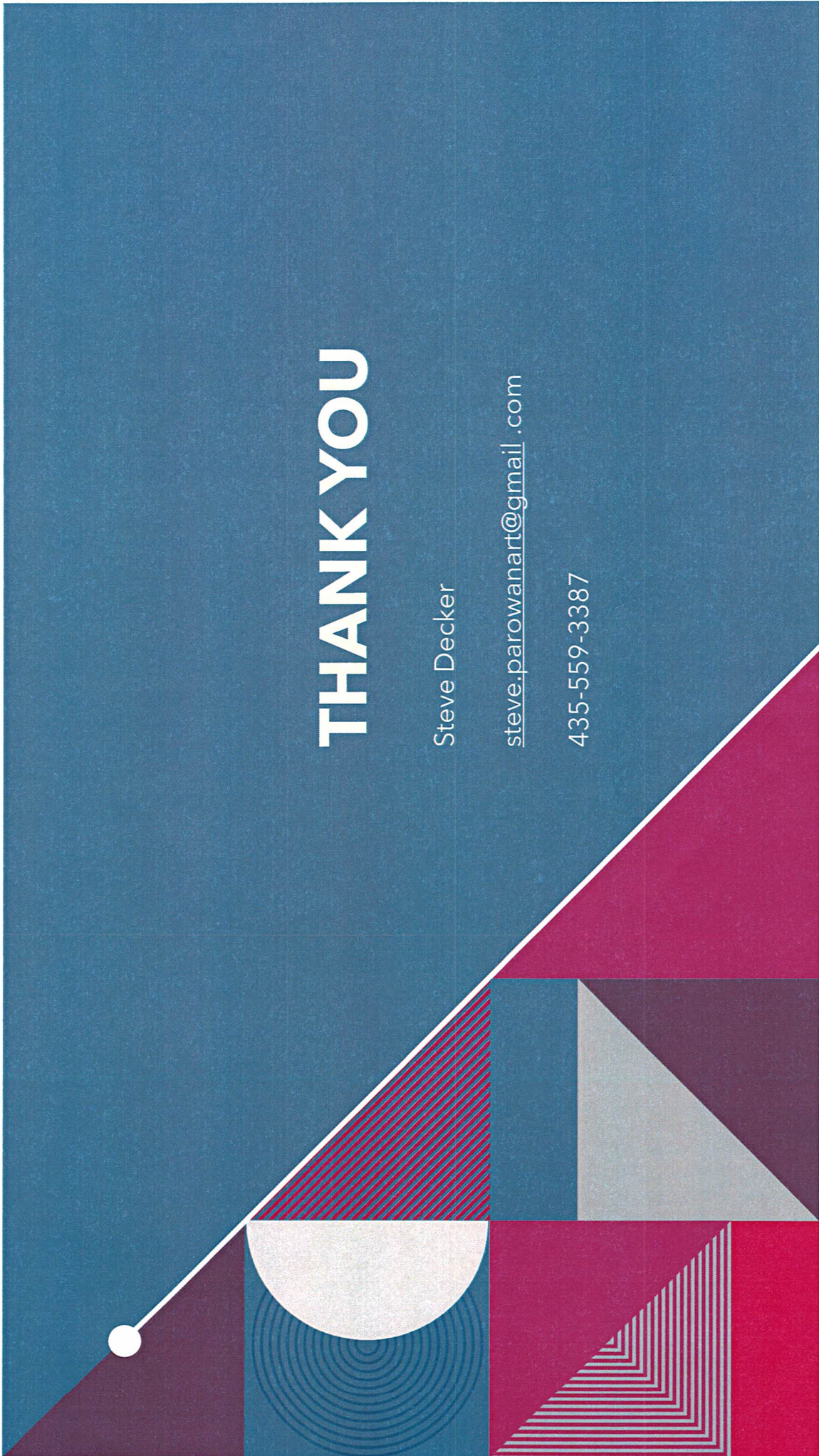
1. Evaluating available funding
2. Evaluating logistics
3. Evaluating long-term implications
4. Evaluating subject matter
5. Evaluating everything

THANK YOU

Steve Decker

steve.parowanart@gmail.com

435-559-3387



**Parowan City
Check Register
All Bank Accounts - 02/21/2024 to 03/11/2024**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
5STAR LIFE INSURANCE COMPAN	38102	PR012624-3901	02/01/2024	02/29/2024	17.18	5 Star Life Insurance	102245 - MISC/PAYROLL PAYABLE	
5STAR LIFE INSURANCE COMPAN	38102	PR020924-3901	02/15/2024	02/29/2024	17.18	5 Star Life Insurance	102245 - MISC/PAYROLL PAYABLE	
					\$34.36			
A-1 GLASS	38109	1022198	03/05/2024	03/07/2024	\$34.36	WINDSHIELD REPLACEMENT - 1999 F-450	534025 - REPAIR TO EQUIPMENT	
AFLAC	38103	PR012624-3750	02/01/2024	02/29/2024	18.30	AFLAC after-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	38103	PR012624-3750	02/01/2024	02/29/2024	76.10	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	38103	PR020924-3750	02/15/2024	02/29/2024	18.30	AFLAC after-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	38103	PR020924-3750	02/15/2024	02/29/2024	76.10	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE INS	
					\$188.80			
					\$188.80			
ARMSTRONG CONSULTANTS, INC	38075	ARM236911-23-0	12/29/2023	02/22/2024	23,796.50	PROFESSIONAL SERVICES - DECEMBER 2023 -	448574 - Airport - Construction	
					\$23,796.50			
BLOMQUIST HALE CONSULTING, I	38110	MAR24-4471	03/01/2024	03/07/2024	1.37	INSURANCE SPLIT	104214 - Court INSURANCE	
BLOMQUIST HALE CONSULTING, I	38110	MAR24-4471	03/01/2024	03/07/2024	1.37	INSURANCE SPLIT	105914 - VISITOR CENTER INSURAN	
BLOMQUIST HALE CONSULTING, I	38110	MAR24-4471	03/01/2024	03/07/2024	1.37	INSURANCE SPLIT	108014 - Cemetery INSURANCE	
BLOMQUIST HALE CONSULTING, I	38110	MAR24-4471	03/01/2024	03/07/2024	2.75	INSURANCE SPLIT	104114 - Leg INSURANCE	
BLOMQUIST HALE CONSULTING, I	38110	MAR24-4471	03/01/2024	03/07/2024	2.75	INSURANCE SPLIT	105814 - P&Z INSURANCE	
BLOMQUIST HALE CONSULTING, I	38110	MAR24-4471	03/01/2024	03/07/2024	6.86	INSURANCE SPLIT	105414 - Police INSURANCE	
BLOMQUIST HALE CONSULTING, I	38110	MAR24-4471	03/01/2024	03/07/2024	8.39	INSURANCE SPLIT	105414 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	38110	MAR24-4471	03/01/2024	03/07/2024	9.61	INSURANCE SPLIT	104314 - Admin INSURANCE	
BLOMQUIST HALE CONSULTING, I	38110	MAR24-4471	03/01/2024	03/07/2024	15.25	INSURANCE SPLIT	524014 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	38110	MAR24-4471	03/01/2024	03/07/2024	19.06	INSURANCE SPLIT	574014 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	38110	MAR24-4471	03/01/2024	03/07/2024	27.45	INSURANCE SPLIT	524114 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	38110	MAR24-4471	03/01/2024	03/07/2024	27.45	INSURANCE SPLIT	554014 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	38110	MAR24-4471	03/01/2024	03/07/2024	28.82	INSURANCE SPLIT	534014 - INSURANCE	
					\$152.50			
					\$152.50			
BROOKSEE TIMING	38111	4741	02/28/2024	03/07/2024	1,000.00	DEPOSIT FOR TIMING SERVICES FOR HALF MA	107222 - Events ADVERTISING	
					\$1,000.00			
CENTURY LINK	38076	333802072024	02/07/2024	02/22/2024	0.75	CENTURY LINK SPLIT	105828 - P&Z TELEPHONE	
CENTURY LINK	38076	333802072024	02/07/2024	02/22/2024	0.75	CENTURY LINK SPLIT	107528 - Library TELEPHONE	
CENTURY LINK	38076	333802072024	02/07/2024	02/22/2024	0.75	CENTURY LINK SPLIT	108028 - Cemetery TELEPHONE	
CENTURY LINK	38076	333802072024	02/07/2024	02/22/2024	0.76	CENTURY LINK SPLIT	104228 - Court TELEPHONE	
CENTURY LINK	38076	333802072024	02/07/2024	02/22/2024	1.51	CENTURY LINK SPLIT	104128 - Leg TELEPHONE	
CENTURY LINK	38076	333802072024	02/07/2024	02/22/2024	1.51	CENTURY LINK SPLIT	105928 - Visitor TELEPHONE	
CENTURY LINK	38076	333802072024	02/07/2024	02/22/2024	1.89	CENTURY LINK SPLIT	574028 - TELEPHONE	
CENTURY LINK	38076	333802072024	02/07/2024	02/22/2024	2.83	CENTURY LINK SPLIT	524028 - TELEPHONE	
CENTURY LINK	38076	333802072024	02/07/2024	02/22/2024	2.83	CENTURY LINK SPLIT	524128 - TELEPHONE	
CENTURY LINK	38076	333802072024	02/07/2024	02/22/2024	4.15	CENTURY LINK SPLIT	105428 - Police TELEPHONE	
CENTURY LINK	38076	333802072024	02/07/2024	02/22/2024	4.91	CENTURY LINK SPLIT	104328 - Admin TELEPHONE	
CENTURY LINK	38076	333802072024	02/07/2024	02/22/2024	6.04	CENTURY LINK SPLIT	514028 - TELEPHONE	
CENTURY LINK	38076	333802072024	02/07/2024	02/22/2024	9.06	CENTURY LINK SPLIT	534028 - TELEPHONE	
					\$37.74			
					\$37.74			
CHEMTECH-FORD LABORATORIE	38094	24B1224	02/22/2024	02/26/2024	144.00	SAMPLE TESTING FOR SEWER	524131 - PROFESSIONAL AND TECH	
					\$144.00			

**Parowan City
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All Bank Accounts - 02/21/2024 to 03/11/2024**

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COBE EVANS	38077	02212024	02/21/2024	02/22/2024	79.00	RURAL WATER CONFERENCE - MEAL REIMBUR	514023 - TRAVEL, MEALS AND LODG	
COBE EVANS	38077	02212024	02/21/2024	02/22/2024	95.85	RURAL WATER CONFERENCE - MILEAGE REIMB	514040 - GAS AND OIL	
					\$174.85			
					\$174.85			
COLONIAL LIFE	38112	98130980310541	03/05/2024	03/07/2024	253.69	INSURANCE PREMIUM	102252 - COLONIAL INSURANCE PAY	
					\$253.69			
COLOR COUNTRY DIESEL	38078	W 204894	02/21/2024	02/22/2024	130.00	REPAIRS TO CUMMINS GARBAGE TRUCK	554025 - REPAIR TO EQUIPMENT	
					\$130.00			
COWEN MANUFACTURING	38113	9226	02/06/2024	03/07/2024	33.36	FREIGHT TO CHEM TECH FORD	524148 - POSTAGE	
COWEN MANUFACTURING	38113	9229	02/06/2024	03/07/2024	33.32	FREIGHT TO CHEM TECH FORD	524148 - POSTAGE	
COWEN MANUFACTURING	38113	9236	02/09/2024	03/07/2024	15.62	FREIGHT TO CHEM TECH FORD	524148 - POSTAGE	
					\$82.30			
					\$82.30			
DAVE SCHIERS	38079	02222024	02/22/2024	02/22/2024	66.62	REIMBURSING POSTAGE INSURANCE COST - D	105749 - Fire SPECIAL DEPARTMENT	
					\$66.62			
DECKER, STEVE	38095	02222024	02/22/2024	02/26/2024	50.00	MANAGEMENT OF THIRD THURSDAY ART PROG	104937 - Non-Dep ART COMMISSION	526
					\$50.00			
ELSTER SOLUTIONS, LLC	38114	5266171315	02/29/2024	03/07/2024	1,594.32	HONEYWELL HOSTING SERVICE MONTHLY	534055 - DATA PROCESSING	
					\$1,594.32			
EMI HEALTH	38080	COMM50072024	02/21/2024	02/22/2024	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	104214 - Court INSURANCE	
EMI HEALTH	38080	COMM50072024	02/21/2024	02/22/2024	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	105914 - VISITOR CENTER INSURAN	
EMI HEALTH	38080	COMM50072024	02/21/2024	02/22/2024	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	107514 - Library INSURANCE	
EMI HEALTH	38080	COMM50072024	02/21/2024	02/22/2024	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	524014 - INSURANCE	
EMI HEALTH	38080	COMM50072024	02/21/2024	02/22/2024	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	534014 - INSURANCE	
EMI HEALTH	38080	COMM50072024	02/21/2024	02/22/2024	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	554014 - INSURANCE	
EMI HEALTH	38080	COMM50072024	02/21/2024	02/22/2024	9.00	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	104314 - Admin INSURANCE	
EMI HEALTH	38080	COMM50072024	02/21/2024	02/22/2024	9.00	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	107014 - Parks INSURANCE	
EMI HEALTH	38080	COMM50072024	02/21/2024	02/22/2024	9.00	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	514014 - INSURANCE	
EMI HEALTH	38080	COMM50072024	02/21/2024	02/22/2024	18.00	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	104114 - Leg INSURANCE	
EMI HEALTH	38080	COMM50072024	02/21/2024	02/22/2024	22.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	105414 - Police INSURANCE	
EMI HEALTH	38080	COMM50072024	02/21/2024	02/22/2024	\$94.50			
					\$94.50			
FAILS, HUNTER	38115	RFD 100002626.	03/01/2024	03/07/2024	216.38	Deposit Refund: 100002626 - FAILS, HUNTER	532135 - CUSTOMER DEPOSITS	
					\$216.38			
Fraternal Order of Police -Iron Lodge	ACH,02292409	PR022324-6674	02/29/2024	03/01/2024	60.00	Lodge Member Dues	102245 - MISC/PAYROLL PAYABLE	
					\$60.00			
FUEL NETWORK TEAM	38081	F2407E00880	02/01/2024	02/22/2024	16.44	SHOP GAS SPLIT	534040 - GAS AND OIL	
FUEL NETWORK TEAM	38081	F2407E00880	02/01/2024	02/22/2024	16.45	SHOP GAS SPLIT	106140 - Class C GAS AND OIL	
FUEL NETWORK TEAM	38081	F2407E00880	02/01/2024	02/22/2024	16.45	SHOP GAS SPLIT	514040 - GAS AND OIL	
FUEL NETWORK TEAM	38081	F2407E00880	02/01/2024	02/22/2024	16.45	SHOP GAS SPLIT	524040 - GAS AND OIL	
FUEL NETWORK TEAM	38081	F2407E00880	02/01/2024	02/22/2024	16.45	SHOP GAS SPLIT	524140 - GAS AND OIL	
FUEL NETWORK TEAM	38081	F2407E00880	02/01/2024	02/22/2024	16.45	SHOP GAS SPLIT	574040 - GAS AND OIL	
FUEL NETWORK TEAM	38081	F2407E00880-1	02/01/2024	02/22/2024	49.45	GAS - OFFICE CAR	524140 - GAS AND OIL	
FUEL NETWORK TEAM	38081	F2407E00880-1	02/01/2024	02/22/2024	70.25	GAS - FIRE	105740 - Fire GAS AND OIL	

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FUEL NETWORK TEAM	38081	F2407E00880-1	02/01/2024	02/22/2024	97.36	GAS - PARKS	107040 - Parks GAS AND OIL	
FUEL NETWORK TEAM	38081	F2407E00880-1	02/01/2024	02/22/2024	100.27	PUBLIC WORKS GAS SPLIT	106140 - Class C GAS AND OIL	
FUEL NETWORK TEAM	38081	F2407E00880-1	02/01/2024	02/22/2024	100.27	PUBLIC WORKS GAS SPLIT	524040 - GAS AND OIL	
FUEL NETWORK TEAM	38081	F2407E00880-1	02/01/2024	02/22/2024	100.27	PUBLIC WORKS GAS SPLIT	524140 - GAS AND OIL	
FUEL NETWORK TEAM	38081	F2407E00880-1	02/01/2024	02/22/2024	100.27	PUBLIC WORKS GAS SPLIT	574040 - GAS AND OIL	
FUEL NETWORK TEAM	38081	F2407E00880-1	02/01/2024	02/22/2024	100.29	PUBLIC WORKS GAS SPLIT	514040 - GAS AND OIL	
FUEL NETWORK TEAM	38081	F2407E00880-1	02/01/2024	02/22/2024	243.72	GAS - AIRPORT	108540 - Airport GAS AND OIL	
FUEL NETWORK TEAM	38081	F2407E00880-1	02/01/2024	02/22/2024	257.60	GAS - ELECTRIC	534040 - GAS AND OIL	
FUEL NETWORK TEAM	38081	F2407E00880-1	02/01/2024	02/22/2024	271.24	GAS - SEWER TREATMENT	524140 - GAS AND OIL	
FUEL NETWORK TEAM	38081	F2407E00880-1	02/01/2024	02/22/2024	389.58	GAS - CLASS C STREETS	106140 - Class C GAS AND OIL	
FUEL NETWORK TEAM	38081	F2407E00880-1	02/01/2024	02/22/2024	1,131.47	GAS - SOLID WASTE	554040 - GAS AND OIL	
FUEL NETWORK TEAM	38081	F2407E00880-1	02/01/2024	02/22/2024	1,607.52	GAS - POLICE	105440 - Police GAS AND OIL	
					\$4,718.25			
					\$4,718.25			
HAPPY HOUSE CLEANING SERVI	38082	57	01/01/2024	02/22/2024	26.00	CLEANING SPLIT	524131 - PROFESSIONAL AND TECH	
HAPPY HOUSE CLEANING SERVI	38082	57	01/01/2024	02/22/2024	39.00	CLEANING SPLIT	524031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	38082	57	01/01/2024	02/22/2024	65.00	CLEANING SPLIT	574031 - PROFESSIONAL AND TECH	
HAPPY HOUSE CLEANING SERVI	38082	57	01/01/2024	02/22/2024	130.00	CLEANING SPLIT	104231 - Court PROFESSIONAL AND	
HAPPY HOUSE CLEANING SERVI	38082	57	01/01/2024	02/22/2024	130.00	CLEANING SPLIT	105431 - Police PROFESSIONAL AND	
HAPPY HOUSE CLEANING SERVI	38082	57	01/01/2024	02/22/2024	130.00	CLEANING SPLIT	514031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	38082	57	01/01/2024	02/22/2024	130.00	CLEANING SPLIT	534031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	38082	57	01/01/2024	02/22/2024	650.00	CLEANING SPLIT	104331 - Admin PROFESSIONAL AND	
					\$1,300.00			
					\$1,300.00			
HEALTH EQUITY	2292402	PR022324-4720	02/29/2024	02/29/2024	795.00	HSA Savings Account	102249 - HEALTH SAVINGS ACCOUN	
IMAGE PRO	38096	139485	02/21/2024	02/26/2024	316.00	HALF MARATHON INFORMATION CARDS, POST	107222 - Events ADVERTISING	
IMAGE PRO	38116	139442	02/23/2024	03/07/2024	158.50	CAR SHOW & FUN RUN/SWAP MEET POSTERS	107222 - Events ADVERTISING	
					\$795.00			
INTERMOUNTAIN FARMERS ASSO	38117	1020392463	03/01/2024	03/07/2024	176.76	UNIFORM PIECES - KURT LEAVITT	554047 - UNIFORM ALLOWANCE	
					\$474.50			
IRBY	38097	S013800133.004	02/12/2024	02/26/2024	12,954.00	WIRE - SPLIT	534071 - CAPITAL OUTLAY-ELECTRI	
IRBY	38097	S013800133.004-4	02/12/2024	02/26/2024	12,954.00	WIRE - SPLIT TO TWO PURCHASE ORDERS	534026 - MAINTENANCE MATERIALS	
					\$25,908.00			
					\$25,908.00			
J HARLEN CO., INC.	38118	1662024	03/05/2024	03/07/2024	37.47	HARD HAT CHIN STRAPS	534047 - UNIFORM ALLOWANCE	
					\$37.47			
JONES & DEMILLE ENGINEERING	38119	0133564	02/29/2024	03/07/2024	12,000.00	TRANSPORATION MASTER PLAN - PROFESSIO	105831 - P&Z PROFESSIONAL AND T	
					\$12,000.00			
KELLY STONES	38083	02212024	02/21/2024	02/22/2024	79.00	RURAL WATER CONFERENCE - MEAL REIMBUR	514023 - TRAVEL, MEALS AND LODG	
					\$79.00			
L N CURTIS BLUE LINE	38084	INV789674	02/06/2024	02/22/2024	1,505.85	ALTAIR 4XR MULTIGAS DETECTOR	105749 - Fire SPECIAL DEPARTMENT	
					\$1,505.85			
LEGAL SHIELD - ID SHIELD	38108	PR012624-6739	02/01/2024	02/29/2024	70.00	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	

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Check Register
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LEGAL SHIELD - ID SHIELD	38108	PR020924-6739	02/15/2024	02/29/2024	70.00	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
LEGAL SHIELD - ID SHIELD	38108	PR022324-6739	02/29/2024	02/29/2024	70.00	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
LEGAL SHIELD - ID SHIELD	38108	PR022924-6739	02/29/2024	02/29/2024	8.75	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
					\$218.75			
					\$218.75			
LONG TERM DISABILITY PROGRA	38105	PR022324-354	02/29/2024	02/29/2024	305.43	Long Term Disability	102230 - RETIREMENT PAYABLE	
					\$305.43			
MAKAI SERVICES	38120	0109/2024	01/09/2024	03/07/2024	1,386.00	GUTTERS INSTALLED ON AIRPORT HOUSE	108531 - Airport PROFESSIONAL & TE	
MAKAI SERVICES	38120	101738	12/09/2023	03/07/2024	2,130.00	DECK SEALANT, SAND, BACKING AND LABOR -	106931 - Pool PROFESSIONAL AND T	
					\$3,516.00			
					\$3,516.00			
PAGE, SILVIA	38085	02212024	02/21/2024	02/22/2024	50.00	JUSTICE COURT INTERPRETER FEE	104245 - JURY WITNESS INTERPRET	
PAGE, SILVIA	38085	02212024-1	02/21/2024	02/22/2024	50.00	JUSTICE COURT INTERPRETER FEE	104245 - JURY WITNESS INTERPRET	
					\$100.00			
PAGE, SILVIA	38098	02232024	02/23/2024	02/26/2024	50.00	JUSTICE COURT INTERPRETER FEE	104245 - JURY WITNESS INTERPRET	
PAGE, SILVIA	38121	03062024-1	03/06/2024	03/07/2024	50.00	JUSTICE COURT INTERPRETER FEE	104245 - JURY WITNESS INTERPRET	
PAGE, SILVIA	38121	03062024-2	03/06/2024	03/07/2024	50.00	JUSTICE COURT INTERPRETER FEE	104245 - JURY WITNESS INTERPRET	
PAGE, SILVIA	38121	03062024-3	03/06/2024	03/07/2024	50.00	JUSTICE COURT INTERPRETER FEE	104245 - JURY WITNESS INTERPRET	
					\$150.00			
					\$300.00			
PAROWAN TREASURER	38099	10000001312024	01/31/2024	02/26/2024	4,561.86	300 EAST WELL	514027 - UTILITIES	
PAROWAN TREASURER	38099	1000001312024	01/31/2024	02/26/2024	99.40	CITY PARK RESTROOMS	107027 - Parks UTILITIES	
PAROWAN TREASURER	38099	10000040131202	01/31/2024	02/26/2024	52.26	UTILITY SPLIT	105827 - P&Z UTILITIES	
PAROWAN TREASURER	38099	10000040131202	01/31/2024	02/26/2024	60.97	UTILITY SPLIT	104227 - Court UTILITIES	
PAROWAN TREASURER	38099	10000040131202	01/31/2024	02/26/2024	60.97	UTILITY SPLIT	105427 - Police UTILITIES	
PAROWAN TREASURER	38099	10000040131202	01/31/2024	02/26/2024	72.65	UTILITY SPLIT	524027 - UTILITIES	
PAROWAN TREASURER	38099	10000040131202	01/31/2024	02/26/2024	72.65	UTILITY SPLIT	524127 - UTILITIES	
PAROWAN TREASURER	38099	10000040131202	01/31/2024	02/26/2024	145.12	UTILITY SPLIT	574027 - UTILITIES	
PAROWAN TREASURER	38099	10000040131202	01/31/2024	02/26/2024	203.22	UTILITY SPLIT	514027 - UTILITIES	
PAROWAN TREASURER	38099	10000040131202	01/31/2024	02/26/2024	203.22	UTILITY SPLIT	534027 - UTILITIES	
PAROWAN TREASURER	38099	1000001312024	01/31/2024	02/26/2024	25.69	4BAY PI METER/GATE CONTROL HOUSE	574027 - UTILITIES	
PAROWAN TREASURER	38099	122001312024	01/31/2024	02/26/2024	110.16	HERITAGE PARK	107027 - Parks UTILITIES	
PAROWAN TREASURER	38099	318301312024	01/31/2024	02/26/2024	300.24	FIRE DEPARTMENT	105727 - Fire UTILITIES	
PAROWAN TREASURER	38099	318401312024	01/31/2024	02/26/2024	42.19	PIONEER INDUSTRIAL PARK	107027 - Parks UTILITIES	
PAROWAN TREASURER	38099	410401312024	01/31/2024	02/26/2024	198.97	AIRPORT RESTROOMS	108527 - Airport UTILITIES	
PAROWAN TREASURER	38099	4105001312024	01/31/2024	02/26/2024	37.02	AIRPORT RUNWAY LIGHTS AND POWER GATE	108527 - Airport UTILITIES	
PAROWAN TREASURER	38099	410501312024	01/31/2024	02/26/2024	1,137.14	AIRPORT MAIN HANGAR	108527 - Airport UTILITIES	
PAROWAN TREASURER	38099	410601312024	01/31/2024	02/26/2024	277.91	DOG POUND	105527 - Animal UTILITIES	
PAROWAN TREASURER	38099	411601312024	01/31/2024	02/26/2024	144.96	AIRPORT HOUSE	108527 - Airport UTILITIES	
PAROWAN TREASURER	38099	411701312024	01/31/2024	02/26/2024	117.55	405 N MAIN	514027 - UTILITIES	
PAROWAN TREASURER	38099	411701312024	01/31/2024	02/26/2024	10.53	Shop Utility Split	107027 - Parks UTILITIES	
PAROWAN TREASURER	38099	411701312024	01/31/2024	02/26/2024	21.06	Shop Utility Split	524027 - UTILITIES	
PAROWAN TREASURER	38099	411701312024	01/31/2024	02/26/2024	21.06	Shop Utility Split	524127 - UTILITIES	
PAROWAN TREASURER	38099	411701312024	01/31/2024	02/26/2024	31.59	Shop Utility Split	106127 - Class C UTILITIES	
PAROWAN TREASURER	38099	411701312024	01/31/2024	02/26/2024	42.11	Shop Utility Split	514027 - UTILITIES	
PAROWAN TREASURER	38099	411701312024	01/31/2024	02/26/2024	42.12	Shop Utility Split	534027 - UTILITIES	
PAROWAN TREASURER	38099	411701312024	01/31/2024	02/26/2024	42.12	Shop Utility Split	574027 - UTILITIES	
PAROWAN TREASURER	38099	411701312024	01/31/2024	02/26/2024	41.45	405 NORTH MAIN SCADA METER WATER SHOP	514027 - UTILITIES	
PAROWAN TREASURER	38099	411801312024	01/31/2024	02/26/2024	29.99	Shop Utility Split	107027 - Parks UTILITIES	
PAROWAN TREASURER	38099	411801312024	01/31/2024	02/26/2024	59.98	Shop Utility Split	524027 - UTILITIES	
PAROWAN TREASURER	38099	411801312024	01/31/2024	02/26/2024	59.98	Shop Utility Split	524127 - UTILITIES	

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
PAROWAN TREASURER	38099	411801312024	01/31/2024	02/26/2024	89.96	Shop Utility Split	106127 - Class C UTILITIES	
PAROWAN TREASURER	38099	411801312024	01/31/2024	02/26/2024	119.94	Shop Utility Split	514027 - UTILITIES	
PAROWAN TREASURER	38099	411801312024	01/31/2024	02/26/2024	119.95	Shop Utility Split	534027 - UTILITIES	
PAROWAN TREASURER	38099	419701312024	01/31/2024	02/26/2024	239.15	VISITOR CENTER	574027 - UTILITIES	
PAROWAN TREASURER	38099	419801312024	01/31/2024	02/26/2024	560.71	LIBRARY	105927 - Visitor UTILITIES	
PAROWAN TREASURER	38099	421001312024	01/31/2024	02/26/2024	289.17	THEATER	107327 - Theater UTILITIES	
PAROWAN TREASURER	38099	422601312024	01/31/2024	02/26/2024	125.84	DUP- OLD ROCK CHURCH	104927 - Non-Dep UTILITIES	
PAROWAN TREASURER	38099	423001312024	01/31/2024	02/26/2024	98.89	JESSE SMITH HOME	104927 - Non-Dep UTILITIES	
PAROWAN TREASURER	38099	6100001312024	01/31/2024	02/26/2024	100.25	LIONS PARK PAVILLION	107027 - Parks UTILITIES	
PAROWAN TREASURER	38099	614701312024	01/31/2024	02/26/2024	102.83	SWIMMING POOL	106927 - Pool UTILITIES	
PAROWAN TREASURER	38099	614901312024	01/31/2024	02/26/2024	85.79	CEMETERY WATER	108027 - Cemetery UTILITIES	
PAROWAN TREASURER	38099	615401312024	01/31/2024	02/26/2024	109.57	MAIN CANYON WELL	514027 - UTILITIES	
PAROWAN TREASURER	38099	618901312024	01/31/2024	02/26/2024	78.71	CITY CHLORINATOR	574027 - UTILITIES	
PAROWAN TREASURER	38099	6189701312024	01/31/2024	02/26/2024	80.80	SOCCER FIELD RESTROOMS	107027 - Parks UTILITIES	
PAROWAN TREASURER	38099	61897301312024	01/31/2024	02/26/2024	78.39	BASEBALL FIELDS	107027 - Parks UTILITIES	
PAROWAN TREASURER	38099	620001312024	01/31/2024	02/26/2024	58.69	BALL FIELD CONCESSIONS	107027 - Parks UTILITIES	
PAROWAN TREASURER	38099	751301312024	01/31/2024	02/26/2024	30.29	RACE TRACK WELL	574027 - UTILITIES	
PAROWAN TREASURER	38099	751801312024	01/31/2024	02/26/2024	85.09	MEEKS POND	107027 - Parks UTILITIES	
PAROWAN TREASURER	38099	760401312024	01/31/2024	02/26/2024	17.97	POWER PLANT	534027 - UTILITIES	
PAROWAN TREASURER	38099	R.L.01312024	01/31/2024	02/26/2024	17.97	PI 100 S & MAIN	107027 - Parks UTILITIES	
					55.47	UTILITY PAYMENT - FEBRUARY 2024	524127 - UTILITIES	
					\$10,991.52			
PEAK MOBILE COMM	38122	34190	10/11/2023	03/07/2024	\$10,991.52	PROGRAMMING, USB, BKR-P SERIES, SHIPPIN	105749 - Fire SPECIAL DEPARTMENT	
PREMIER BODY & PAINT	38086	9944-1	02/20/2024	02/22/2024	106.63	REPAIRS ON TOMMY'S POLICE TRUCK - BODY	105425 - Police REPAIRS TO EQUIP	
					\$2,911.69			
PUBLIC EMPLOYEES HEALTH PR	38087	0124051784	02/01/2024	02/22/2024	2,911.69	FEB 2024 HEALTH COVERAGE/DENTAL COVERA	102250 - HEALTH INSURANCE PAYA	
					\$2,911.69			
ROCKY MOUNTAIN POWER	38088	8001402132024	02/13/2024	02/22/2024	36,553.23	2600 N 2600 W	524127 - UTILITIES	
ROCKY MOUNTAIN POWER	38088	800302132024	02/13/2024	02/22/2024	427.67	2650 W 2600 N	524127 - UTILITIES	
					509.12			
					\$936.79			
SCHOLZEN PRODUCTS	38089	6798896-00	01/22/2024	02/22/2024	\$936.79	ALLEGRO BASE STATION, REPEATER, EXTERN	511631 - Water distribution system	
SCHOLZEN PRODUCTS	38089	6799847-00	01/17/2024	02/22/2024	37,875.03	MACRO COUPLINGS, PVC PIPE, BRASS TEE PIS	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38089	6800099-00	01/22/2024	02/22/2024	5,036.14	BELL REDUCER, COUPLING, SMALL HOLESAW	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38089	6800275-00	01/22/2024	02/22/2024	127.72	FLG X FLG SPOOL, BOLT, NUT/GASKET SET	107026 - Parks MAINTENANCE MATE	
SCHOLZEN PRODUCTS	38089	6800297-00	01/22/2024	02/22/2024	727.86	ALLEGRO METERS, WIRED ALLEGRO REGISTE	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38089	6801559-00	01/24/2024	02/22/2024	3,348.25	PILOT DRILL BIT PART	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38089	6801600-00	01/24/2024	02/22/2024	9.94	JET/BOOSTER PUMP	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38089	6802887-00	01/31/2024	02/22/2024	687.94	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38089	6802887-00	01/31/2024	02/22/2024	129.40	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38089	6802887-00	01/31/2024	02/22/2024	129.40	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	38089	6802887-00	01/31/2024	02/22/2024	129.40	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38089	6802887-00	01/31/2024	02/22/2024	129.40	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38089	6802932-00	01/30/2024	02/22/2024	129.40	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	38089	6802959-00	01/31/2024	02/22/2024	-115.70	RETURN - SMALL HOLESAW ARBOR	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38089	6804211-00	02/05/2024	02/22/2024	159.48	PVC BALL VALVES, PRESSURE VACUUM BREAK	107026 - Parks MAINTENANCE MATE	
SCHOLZEN PRODUCTS	38089	6804211-00	02/05/2024	02/22/2024	9.09	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38089	6804211-00	02/05/2024	02/22/2024	9.09	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	38089	6804211-00	02/05/2024	02/22/2024	9.09	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
SCHOLZEN PRODUCTS	38089	6804211-00	02/05/2024	02/22/2024	9.09	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	38089	6804211-00	02/05/2024	02/22/2024	9.10	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38089	HR 1028321	01/24/2024	02/22/2024	957.00	CHLORINE GAS, LIQUIFIED	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38089	HR 1028323	01/24/2024	02/22/2024	100.00	CHLORINE WASHER	524126 - MAINTENANCE MATERIALS	
					\$49,606.12			
SCHOLZEN PRODUCTS	38123	6805423-00	02/12/2024	03/07/2024	16.63	BRASS FITTINGS	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38123	6806554-00	02/19/2024	03/07/2024	32.21	SPRING CHECK VALVE THREADED BRASS, FOO	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38123	HR03046090	02/15/2024	03/07/2024	6.40	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	38123	HR03046090	02/15/2024	03/07/2024	6.40	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38123	HR03046090	02/15/2024	03/07/2024	6.40	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38123	HR03046090	02/15/2024	03/07/2024	6.40	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38123	HR03046090	02/15/2024	03/07/2024	6.40	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38123	HR03046090	02/15/2024	03/07/2024	6.40	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	38123	HR03046090	02/15/2024	03/07/2024	48.00	CYLINDER RENTAL - SPLIT	524126 - MAINTENANCE MATERIALS	
					\$135.24			
					\$49,741.36			
SCOTT M. BURNS	38100	FEB 2024	02/26/2024	02/26/2024	18.75	LEGAL SERVICES SPLIT	104231 - Court PROFESSIONAL AND	
SCOTT M. BURNS	38100	FEB 2024	02/26/2024	02/26/2024	18.75	LEGAL SERVICES SPLIT	105731 - Fire PROFESSIONAL AND T	
SCOTT M. BURNS	38100	FEB 2024	02/26/2024	02/26/2024	18.75	LEGAL SERVICES SPLIT	105831 - P&Z PROFESSIONAL AND T	
SCOTT M. BURNS	38100	FEB 2024	02/26/2024	02/26/2024	37.50	LEGAL SERVICES SPLIT	108031 - Cemetery PROFESSIONAL &	
SCOTT M. BURNS	38100	FEB 2024	02/26/2024	02/26/2024	93.75	LEGAL SERVICES SPLIT	105431 - Police PROFESSIONAL AND	
SCOTT M. BURNS	38100	FEB 2024	02/26/2024	02/26/2024	125.00	LEGAL SERVICES SPLIT	554031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	38100	FEB 2024	02/26/2024	02/26/2024	187.50	LEGAL SERVICES SPLIT	104331 - Admin PROFESSIONAL AND	
SCOTT M. BURNS	38100	FEB 2024	02/26/2024	02/26/2024	250.00	LEGAL SERVICES SPLIT	524031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	38100	FEB 2024	02/26/2024	02/26/2024	250.00	LEGAL SERVICES SPLIT	524131 - PROFESSIONAL AND TECH	
SCOTT M. BURNS	38100	FEB 2024	02/26/2024	02/26/2024	250.00	LEGAL SERVICES SPLIT	574031 - PROFESSIONAL AND TECH	
SCOTT M. BURNS	38100	FEB 2024	02/26/2024	02/26/2024	500.00	LEGAL SERVICES SPLIT	514031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	38100	FEB 2024	02/26/2024	02/26/2024	750.00	LEGAL SERVICES SPLIT	534031 - PROFESSIONAL & TECHNIC	
					\$2,500.00			
					\$2,500.00			
SHERRIE ROBINSON - RED DOOR	38124	02282024	02/28/2024	03/07/2024	940.00	YOUTH BASKETBALL SHIRTS - QTY 94	107270 - Events RECREATION/CONV	
					\$940.00			
SHOP WITH A COP	38125	03052024	03/05/2024	03/07/2024	100.00	RESTITUTION CASE	104236 - Court ASSESSMENTS/REST	
					\$100.00			
SOUTHERN UTAH UNIVERSITY	38126	WL-2155	02/20/2024	03/07/2024	32.00	WATER LAB K2024 00281	524131 - PROFESSIONAL AND TECH	
					\$32.00			
SOUTHWEST UTAH PUBLIC HEAL	38127	369844	03/01/2024	03/07/2024	225.00	ANNUAL POOL PERMIT - 2024	106931 - Pool PROFESSIONAL AND T	
					\$225.00			
STATE BANK OF SOUTHERN UTA	2292401	PR022324-424	02/29/2024	02/29/2024	2,022.52	Medicare Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	2292401	PR022324-424	02/29/2024	02/29/2024	4,462.38	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE BANK OF SOUTHERN UTA	2292401	PR022324-424	02/29/2024	02/29/2024	8,648.08	Social Security Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	2292401	PR022924-424	02/29/2024	02/29/2024	140.00	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE BANK OF SOUTHERN UTA	2292401	PR022924-424	02/29/2024	02/29/2024	146.34	Medicare Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	2292401	PR022924-424	02/29/2024	02/29/2024	625.86	Social Security Tax	102221 - FICA PAYABLE	
					\$16,045.18			
					\$16,045.18			
STEPHEN WARD	38090	02212024	02/21/2024	02/22/2024	160.00	RURAL WATER CONFERENCE - MEAL REIMBUR	514023 - TRAVEL, MEALS AND LODG	
					\$160.00			

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THE UTAH 1033 FOUNDATION	38106	PR022324-6866	02/29/2024	02/29/2024	40.00	UTAH 1033 CONTRIBUTION	102245 - MISC/PAYROLL PAYABLE	
TINKS SUPERIOR AUTO PARTS	38091	537212	02/05/2024	02/22/2024	\$40.00	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	38091	537212	02/05/2024	02/22/2024	13.98	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38091	537212	02/05/2024	02/22/2024	13.98	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38091	537212	02/05/2024	02/22/2024	13.98	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	38091	537212	02/05/2024	02/22/2024	14.00	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38091	537226	02/06/2024	02/22/2024	43.97	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38091	537288	02/07/2024	02/22/2024	10.94	PENETRANT OIL, NITRILE DISP. GLOVES	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	38091	537288	02/07/2024	02/22/2024	10.94	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38091	537288	02/07/2024	02/22/2024	10.94	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38091	537288	02/07/2024	02/22/2024	10.94	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38091	537288	02/07/2024	02/22/2024	10.94	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	38091	537928	02/21/2024	02/22/2024	140.52	MOTOR OIL, ENVIRON. CHARGE, MULTI VEHICL	534026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38091	537939	02/21/2024	02/22/2024	43.65	BLOWER CONTROL SWITCH, CONTROL CABLE	105425 - Police REPAIRS TO EQUIP	
TINKS SUPERIOR AUTO PARTS	38091	538005	02/21/2024	02/22/2024	129.82	PARTS FOR 2013 FORD F-150 TRUCK - SPLIT	108526 - Airport MAINTENANCE MATE	
TINKS SUPERIOR AUTO PARTS	38091	538050	02/21/2024	02/22/2024	129.83	PARTS FOR 2013 FORD F-150 TRUCK - SPLIT	108025 - Cemetery REPAIRS TO EQUIP	
TINKS SUPERIOR AUTO PARTS	38091	538050	02/22/2024	02/22/2024	76.99	2013 FORD F-150 TRUCK/RADIATOR HOSE	107025 - Parks REPAIRS TO EQUIP	
					\$714.38			
TINKS SUPERIOR AUTO PARTS	38101	538075	02/22/2024	02/26/2024	50.87	RADIATOR FUNNEL, DIP BRUSH HEAD, MOTOR	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38128	538171	02/24/2024	03/07/2024	66.03	REMAN STARTER, CORE DEPOSITS	107026 - Parks MAINTENANCE MATE	
TINKS SUPERIOR AUTO PARTS	38128	538267	02/26/2024	03/07/2024	18.48	JD WELD KWIK WELD/PLASTIC EPOXY	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38128	538272	02/26/2024	03/07/2024	16.53	PUBLIC WORKS REPAIR SPLIT	108025 - Cemetery REPAIRS TO EQUIP	
TINKS SUPERIOR AUTO PARTS	38128	538272	02/26/2024	03/07/2024	16.53	PUBLIC WORKS REPAIR SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	38128	538272	02/26/2024	03/07/2024	16.56	PUBLIC WORKS REPAIR SPLIT	106125 - Class C REPAIR TO EQUIP	
TINKS SUPERIOR AUTO PARTS	38128	538272	02/26/2024	03/07/2024	16.59	PUBLIC WORKS REPAIR SPLIT	107025 - Parks REPAIRS TO EQUIP	
TINKS SUPERIOR AUTO PARTS	38128	538272	02/26/2024	03/07/2024	16.59	PUBLIC WORKS REPAIR SPLIT	514025 - REPAIR TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38128	538272	02/26/2024	03/07/2024	16.59	PUBLIC WORKS REPAIR SPLIT	524025 - REPAIR TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38128	538295	02/27/2024	03/07/2024	16.59	PUBLIC WORKS REPAIR SPLIT	524125 - REPAIRS TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38128	538295	02/27/2024	03/07/2024	19.51	PUBLIC WORKS REPAIR SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	38128	538295	02/27/2024	03/07/2024	19.57	PUBLIC WORKS REPAIR SPLIT	108025 - Cemetery REPAIRS TO EQUIP	
TINKS SUPERIOR AUTO PARTS	38128	538295	02/27/2024	03/07/2024	19.57	PUBLIC WORKS REPAIR SPLIT	106125 - Class C REPAIR TO EQUIP	
TINKS SUPERIOR AUTO PARTS	38128	538295	02/27/2024	03/07/2024	19.57	PUBLIC WORKS REPAIR SPLIT	107025 - Parks REPAIRS TO EQUIP	
TINKS SUPERIOR AUTO PARTS	38128	538295	02/27/2024	03/07/2024	19.57	PUBLIC WORKS REPAIR SPLIT	514025 - REPAIR TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38128	538313	02/27/2024	03/07/2024	19.57	PUBLIC WORKS REPAIR SPLIT	524025 - REPAIR TO EQUIPMENT	
					\$353.33	RTU EXT LIFE GAL QTY 2	514026 - MAINTENANCE MATERIALS	
					\$1,118.58			
TYLER SULLIVAN	38092	02212024	02/21/2024	02/22/2024	79.00	RURAL WATER CONFERENCE - MEAL REIMBUR	514023 - TRAVEL, MEALS AND LODG	
TYLER SULLIVAN	38092	02212024	02/21/2024	02/22/2024	95.85	RURAL WATER CONFERENCE - MILEAGE REIMB	514040 - GAS AND OIL	
					\$174.85			
UAMPS	38093	02222024	02/22/2024	02/22/2024	153,296.35	JANUARY 2024 POWER PURCHASE	534050 - POWER PURCHASE	
					\$153,296.35			
UPPER CASE PRINTING, INK.	38129	1497	02/27/2024	03/07/2024	3.90	OFFICE SUPPLIES SPLIT	104224 - Court OFFICE SUPPLIES AN	
UPPER CASE PRINTING, INK.	38129	1497	02/27/2024	03/07/2024	3.90	OFFICE SUPPLIES SPLIT	105824 - P&Z OFFICE SUPPLIES AND	
UPPER CASE PRINTING, INK.	38129	1497	02/27/2024	03/07/2024	3.90	OFFICE SUPPLIES SPLIT	108026 - Cemetery MAINTENANCE M	
UPPER CASE PRINTING, INK.	38129	1497	02/27/2024	03/07/2024	7.79	OFFICE SUPPLIES SPLIT	104124 - Leg OFFICE SUPPLIES AND	

**Parowan City
Check Register
All Bank Accounts - 02/21/2024 to 03/11/2024**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
UPPER CASE PRINTING, INK.	38129	1497	02/27/2024	03/07/2024	7.79	OFFICE SUPPLIES SPLIT	105926 - Visitor MAINTENANCE MATE	
UPPER CASE PRINTING, INK.	38129	1497	02/27/2024	03/07/2024	19.48	OFFICE SUPPLIES SPLIT	105424 - Police OFFICE SUPPLIES A	
UPPER CASE PRINTING, INK.	38129	1497	02/27/2024	03/07/2024	36.90	OFFICE SUPPLIES SPLIT	104324 - Admin OFFICE SUPPLIES A	
UPPER CASE PRINTING, INK.	38129	1497	02/27/2024	03/07/2024	36.90	OFFICE SUPPLIES SPLIT	524024 - OFFICE SUPPLIES AND EX	
UPPER CASE PRINTING, INK.	38129	1497	02/27/2024	03/07/2024	36.90	OFFICE SUPPLIES SPLIT	524124 - OFFICE SUPPLIES AND EX	
UPPER CASE PRINTING, INK.	38129	1497	02/27/2024	03/07/2024	41.00	OFFICE SUPPLIES SPLIT	574026 - MAINTENANCE MATERIAL A	
UPPER CASE PRINTING, INK.	38129	1497	02/27/2024	03/07/2024	61.50	OFFICE SUPPLIES SPLIT	594024 - OFFICE SUPPLIES AND EX	
UPPER CASE PRINTING, INK.	38129	1497	02/27/2024	03/07/2024	73.80	OFFICE SUPPLIES SPLIT	514024 - OFFICE SUPPLIES AND EX	
UPPER CASE PRINTING, INK.	38129	1497	02/27/2024	03/07/2024	82.00	OFFICE SUPPLIES SPLIT	534024 - OFFICE SUPPLIES AND EX	
					\$410.00			
					\$410.00			
UTAH DIVISION OF WATER QUALI	38130	2470000394	02/22/2024	03/07/2024	350.00	FY24 ANNUAL NON-DISCHARGING MUNICIPAL/C	524031 - PROFESSIONAL & TECHNIC	
					\$350.00			
UTAH RETIREMENT SYSTEMS	2292403	PR022324-487	02/29/2024	02/29/2024	832.00	Roth IRA	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	2292403	PR022324-487	02/29/2024	02/29/2024	1,441.26	401k Loan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	2292403	PR022324-487	02/29/2024	02/29/2024	2,301.69	457 Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	2292403	PR022324-487	02/29/2024	02/29/2024	3,478.59	401k Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	2292403	PR022324-487	02/29/2024	02/29/2024	12,539.18	State Retirement	102230 - RETIREMENT PAYABLE	
					\$20,592.72			
					\$20,592.72			
UTAH STATE TAX COMMISSION	38107	PR012624-490	02/01/2024	02/29/2024	2,828.75	State Income Tax	102223 - STATE WITHHOLDING PAYA	
UTAH STATE TAX COMMISSION	38107	PR013124-490	02/01/2024	02/29/2024	75.36	State Income Tax	102223 - STATE WITHHOLDING PAYA	
UTAH STATE TAX COMMISSION	38107	PR020924-490	02/15/2024	02/29/2024	2,724.70	State Income Tax	102223 - STATE WITHHOLDING PAYA	
UTAH STATE TAX COMMISSION	38107	PR022324-490	02/29/2024	02/29/2024	2,850.37	State Income Tax	102223 - STATE WITHHOLDING PAYA	
UTAH STATE TAX COMMISSION	38107	PR022924-490	02/29/2024	02/29/2024	75.36	State Income Tax	102223 - STATE WITHHOLDING PAYA	
					\$8,554.54			
					\$8,554.54			
UTAH STATE TREASURER	38131	FEB 2024	02/29/2024	03/07/2024	4,559.41	COURT SURCHARGE - FEB 2024	104236 - Court ASSESSMENTS/REST	
					\$4,559.41			
VERIZON WIRELESS	38132	9957223043	02/21/2024	03/07/2024	21.29	CELL PHONE - JET - SPLIT	105928 - Visitor TELEPHONE	
VERIZON WIRELESS	38132	9957223043	02/21/2024	03/07/2024	21.29	CELL PHONE - PUBLIC WORKS - SPLIT	524028 - TELEPHONE	
VERIZON WIRELESS	38132	9957223043	02/21/2024	03/07/2024	21.29	CELL PHONE - PUBLIC WORKS - SPLIT	524128 - TELEPHONE	
VERIZON WIRELESS	38132	9957223043	02/21/2024	03/07/2024	21.30	CELL PHONE - JET - SPLIT	107228 - Events TELEPHONE	
VERIZON WIRELESS	38132	9957223043	02/21/2024	03/07/2024	21.30	CELL PHONE - PUBLIC WORKS - SPLIT	514028 - TELEPHONE	
VERIZON WIRELESS	38132	9957223043	02/21/2024	03/07/2024	21.30	CELL PHONE - PUBLIC WORKS - SPLIT	574028 - TELEPHONE	
VERIZON WIRELESS	38132	9957223043	02/21/2024	03/07/2024	40.01	CELL PHONE - RED CREEK PLANT	534028 - TELEPHONE	
VERIZON WIRELESS	38132	9957223043	02/21/2024	03/07/2024	42.59	CELL PHONE - LIBRARY	107528 - Library TELEPHONE	
VERIZON WIRELESS	38132	9957223043	02/21/2024	03/07/2024	49.84	CELL PHONE - POOL - KIRSTIN MCCOY	106928 - Pool TELEPHONE	
VERIZON WIRELESS	38132	9957223043	02/21/2024	03/07/2024	63.12	CELL PHONE - ANNA CARLSON - RECREATION	107028 - Parks TELEPHONE	
VERIZON WIRELESS	38132	9957223043	02/21/2024	03/07/2024	240.12	CELL PHONE - POLICE/DATA CARDS	105428 - Police TELEPHONE	
VERIZON WIRELESS	38132	9957223043	02/21/2024	03/07/2024	\$563.45			
					\$563.45			
					\$390,660.28			

Parowan City
Standard Financial Report
10 General Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(310,639.74)	(17,629.02)	(759,382.15)
1121 PTIF 1761 Combined Accounts	639,465.88	0.00	1,949,292.51
1122 PTIF 2149 CLASS C ROAD	265,605.62	(150,000.00)	247,175.32
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	5,674.60	22,479.67
1171 Petty Cash	622.45	0.00	622.45
1175 Undeposited receipts	0.00	(425.43)	981.78
1191.1 Restricted cash	64,718.28	0.00	64,718.28
1191.2 Restricted cash offset	(64,718.28)	0.00	(64,718.28)
Total Cash and cash equivalents	887,705.49	(162,379.85)	1,547,277.17
Total Cash and cash equivalents	887,705.49	(162,379.85)	1,547,277.17
Receivables			
1311 ACCOUNTS RECEIVABLE	13,953.15	(932.93)	17,703.52
1351 TAXES RECEIVABLE - CURRENT	12,345.76	0.00	12,345.76
1352 TAXES RECEIVABLE - DEFERRED	829,835.00	0.00	829,835.00
1353 DUE FROM OTHER GOVERNMENTS	240,089.68	0.00	240,089.68
1431 Hangar lease receivable	27,130.08	0.00	27,130.08
Total Receivables	1,123,353.67	(932.93)	1,127,104.04
Other current assets			
1579 ROOM TAX PAYABLE	4,937.97	0.00	5,593.87
1590 GYM MEMBERSHIP	4,407.44	0.00	4,407.44
Total Other current assets	9,345.41	0.00	10,001.31
Total Current Assets	2,020,404.57	(163,312.78)	2,684,382.52
Total Assets:	2,020,404.57	(163,312.78)	2,684,382.52
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(48,815.62)	16,266.06	(22,977.46)
2135 FAIRGRDS/PARKS CLEANING DEPOSI	(2,775.00)	0.00	(2,775.00)
2138 SALES TAX PAYABLE	4,708.91	(59.03)	4,123.68
Total Current liabilities	(46,881.71)	16,207.03	(21,628.78)
Payroll liabilities			
2150 WAGES PAYABLE	(56,676.10)	57,047.57	0.00
2151 COMPENSATED ABSENCES PAYABLE	(49,567.78)	0.00	(49,567.78)
2152 PAYROLL LIABILITY CLEARING	(42,097.33)	77,637.89	0.00
2223 STATE WITHHOLDING PAYABLE	(5,712.94)	5,480.65	0.00
2245 MISC/PAYROLL PAYABLE	(105.00)	62.82	(77.18)
2250 HEALTH INSURANCE PAYABLE	0.00	(36,414.93)	(89.11)
2252 COLONIAL INSURANCE PAYABLE	0.00	(380.55)	29.92
2253 AMERICAN FAMILY LIFE INS. PAYA	(94.40)	(94.40)	(94.40)
Total Payroll liabilities	(154,253.55)	103,339.05	(49,798.55)
Deferred revenue			
2480 Deferred inflow - property taxes	(829,835.00)	0.00	(829,835.00)
2481 Deferred inflow - Hangar leases	(27,130.08)	0.00	(27,130.08)
Total Deferred revenue	(856,965.08)	0.00	(856,965.08)
Long-term liabilities			
2501.1 Accrued interest payable	(8,808.75)	0.00	(8,808.75)
2501.2 Accrued interest paybale offset	8,808.75	0.00	8,808.75
2520.1 2015 LBA Lease Revenue (City Hall) issued	(972,000.00)	0.00	(972,000.00)
2520.2 2015 LBA Lease Revenue (City Hall) repaid	192,606.80	0.00	221,606.80
2520.3 2015 LBA Lease Revenue (City Hall) current	(29,000.00)	0.00	(29,000.00)
2520.4 2015 LBA Lease Revenue (City Hall) current offs	29,000.00	0.00	29,000.00
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

Parowan City
Standard Financial Report
10 General Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	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
Total Long-term liabilities	0.00	0.00	0.00
Total Liabilities:	(1,058,100.34)	119,546.08	(928,392.41)
Equity - Paid in / Contributed			
2961 Class C restriction	(39,352.04)	0.00	(39,352.04)
2963 Capital outlay restriction	(25,366.24)	0.00	(25,366.24)
2980 FUND BALANCE	(897,585.95)	43,766.70	(1,691,271.83)
Total Equity - Paid in / Contributed	(962,304.23)	43,766.70	(1,755,990.11)
Total Liabilities and Fund Equity	(2,020,404.57)	163,312.78	(2,684,382.52)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
10 General Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Taxes					
3110 PROPERTY TAX	812,687.41	0.00	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	65.60	424,670.21	721,000.00	721,000.00
3135 TRT TAXES (STATE)	0.00	0.00	2,083.67	0.00	0.00
3140 CABLE SALES AND USE TAX	3,022.71	0.00	1,433.35	3,300.00	3,300.00
3150 HEAD IN LEASE	4,288.00	4,866.00	4,866.00	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	7,334.68	13,000.00	13,000.00
3180 FEE IN LIEU OF TAXES	109,078.37	0.00	49,188.72	80,500.00	80,500.00
3190 QUESTAR ENERGY TAXES	91,926.26	10,568.34	30,556.14	51,000.00	51,000.00
3195 ELECTRIC SALES AND USE TAX	126,601.52	11,486.10	88,183.27	132,000.00	132,000.00
3376 CRT/COUNTY DONATION	12,000.00	0.00	0.00	10,000.00	10,000.00
Total Taxes	1,893,783.63	26,986.04	1,434,838.62	1,858,242.00	1,858,242.00
Licenses and permits					
3210 BUSINESS LICENSES	11,890.00	4,200.00	9,252.00	10,800.00	10,800.00
3221 BUILDING PERMITS	15,368.02	0.00	20,208.18	11,500.00	11,500.00
3225 ANIMAL LICENSES	1,176.00	120.00	720.00	1,000.00	1,000.00
Total Licenses and permits	28,434.02	4,320.00	30,180.18	23,300.00	23,300.00
Intergovernmental revenue					
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	0.00	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	9,792.02	111,135.02	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	47,311.06	47,311.06	36,000.00	36,000.00
3375 RECREATION - COUNTY	3,000.00	0.00	3,000.00	3,000.00	3,000.00
Total Intergovernmental revenue	489,895.84	57,103.08	451,156.34	483,900.00	785,400.00
Charges for services					
3415 MAPS AND LAND USE FEES	2,882.50	0.00	150.00	1,000.00	1,000.00
3445 PUBLIC SAFETY FEES	6,057.20	0.00	1,854.00	2,250.00	2,250.00
3446 PUBLIC SAFETY 911 DISPATCH FEE	38,739.17	3,269.75	26,139.26	39,000.00	39,000.00
3455 ANIMAL CONTROL & SHELTER FEES	710.00	60.00	607.00	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	2,035.00	13,495.00	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	775.00	5,982.56	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	787.50	8,887.50	16,500.00	16,500.00
3483 BURIAL FEES AND ASSESSMENTS	17,700.00	2,475.00	9,175.00	16,500.00	16,500.00
3621 AIRPORT - RENTS/LEASES	8,635.40	0.00	3,163.63	7,000.00	7,000.00
3820 THEATER SALES AND CONCESSION	2,991.00	35.00	551.00	1,000.00	1,000.00
3822 AIRPORT - FUEL FEE	489.45	0.00	186.25	500.00	500.00
Total Charges for services	132,362.94	9,437.25	184,271.42	203,950.00	236,950.00
Fines and forfeitures					
3510 COURT FINES	114,326.47	2,133.00	74,343.19	138,500.00	138,500.00
Total Fines and forfeitures	114,326.47	2,133.00	74,343.19	138,500.00	138,500.00
Interest					
3801 Interest to be allocated	0.00	0.00	181,433.67	0.00	0.00
3803 IMPACT FEE INTEREST	6,790.40	0.00	3,879.05	4,800.00	4,800.00
3805 CLASS "C" ROAD INTEREST	11,945.82	0.00	7,100.81	8,200.00	8,200.00
3810 GENERAL FUND INTEREST	35,126.03	0.00	2,312.33	2,200.00	2,200.00
Total Interest	53,862.25	0.00	194,725.86	15,200.00	15,200.00
Miscellaneous revenue					
3620 RENTS/LEASES	300.00	0.00	200.00	100.00	100.00
3725 IMPACT FEES - POLICE	864.50	133.00	864.50	1,297.00	1,297.00

Parowan City
Standard Financial Report
10 General Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
3726 IMPACT FEES - FIRE	1,077.18	165.72	1,077.18	1,615.00	1,615.00
3727 IMPACT FEES - STREET	0.00	19.14	57.42	0.00	0.00
3728 IMPACT FEES - PARKS	21,211.97	3,263.38	21,211.92	31,818.00	31,818.00
3824 SOUVENIOR SHOP SUPPLIES	18,224.76	1,087.72	13,732.57	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	1,378.77	53,926.08	30,500.00	30,500.00
3897 CHRISTMAS IN COUNTRY	3,010.00	0.00	4,352.00	3,500.00	3,500.00
Total Miscellaneous revenue	183,958.82	6,047.73	101,439.67	102,830.00	102,830.00
Contributions and transfers					
3990 BEG. GEN FUND BAL TO BE APPROP	0.00	0.00	0.00	460,077.53	434,327.53
Total Contributions and transfers	0.00	0.00	0.00	460,077.53	434,327.53
Total Revenue:	2,896,623.97	106,027.10	2,470,955.28	3,285,999.53	3,594,749.53
Expenditures:					
General government					
Legislative					
4111 Leg SALARIES - MAYOR AND COUNCIL	14,044.58	955.57	9,054.44	2,300.00	2,300.00
4113 Leg FICA	1,054.92	73.10	692.68	200.00	200.00
4114 Leg INSURANCE	5,734.58	836.40	3,804.98	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	746.87	4,000.00	4,000.00
4124 Leg OFFICE SUPPLIES AND EXPENSE	206.40	8.72	172.00	1,000.00	1,000.00
4128 Leg TELEPHONE	1,631.80	144.54	1,157.20	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	0.00	878.10	1,500.00	1,500.00
Total Legislative	30,333.59	2,018.33	18,069.01	31,100.00	31,100.00
Court					
4211 Court SALARIES AND WAGES-PERM. EMPLO	61,785.50	2,979.05	24,914.67	38,600.00	38,600.00
4213 Court FICA	4,633.63	227.91	1,906.09	2,900.00	2,900.00
4214 Court INSURANCE	27,439.92	1,024.57	9,785.31	13,800.00	13,800.00
4215 Court RETIREMENT	9,160.62	368.97	3,042.93	4,200.00	4,200.00
4216 Court WORKMEN'S COMPENSATION	378.38	29.30	259.94	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	39.68	378.11	1,000.00	1,000.00
4224 Court OFFICE SUPPLIES AND EXPENSE	1,993.51	4.37	1,251.76	2,000.00	2,000.00
4226 Court MAINTENANCE MATERIALS AND SUPPLY	3,019.51	0.00	910.84	1,000.00	1,000.00
4227 Court UTILITIES	721.80	34.98	558.66	1,750.00	1,750.00
4228 Court TELEPHONE	1,337.50	116.58	933.11	2,000.00	2,000.00
4231 Court PROFESSIONAL AND TECHNICAL SER	3,082.96	144.05	1,795.44	4,000.00	4,000.00
4232 Court AUDIT	320.00	0.00	340.00	450.00	450.00
4233 Court EDUCATION AND TRAINING	91.67	0.00	250.00	500.00	500.00
4236 Court ASSESSMENTS/RESTITUTION	48,054.83	4,559.41	33,706.67	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	200.00	800.00	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
Total Court	164,505.24	9,728.87	83,906.60	126,050.00	126,050.00
Administrative					
4311 Admin SALARIES AND WAGES-PERM. EMPLO	66,161.22	5,341.80	44,749.72	63,300.00	63,300.00
4313 Admin FICA	4,899.12	403.28	3,377.65	4,800.00	4,800.00
4314 Admin INSURANCE	13,716.30	887.58	8,553.36	18,100.00	18,100.00
4315 Admin RETIREMENT	12,953.94	1,045.60	8,722.26	10,600.00	10,600.00
4316 Admin WORKMEN'S COMPENSATION	756.71	58.59	519.75	200.00	200.00
4321 Admin SUBSCRIPTIONS AND MEMBERSHIPS	1,463.75	30.00	1,301.78	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	34.85	1,224.80	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	40.73	4,429.25	4,000.00	4,000.00
4328 Admin TELEPHONE	5,831.56	515.96	4,129.00	5,500.00	5,500.00
4331 Admin PROFESSIONAL AND TECHNICAL SER	18,532.39	481.15	14,991.79	18,500.00	18,500.00
4332 Admin AUDITING	800.00	0.00	850.00	950.00	950.00

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4333 Admin EDUCATION AND TRAINING	2,134.07	0.00	1,382.90	2,500.00	2,500.00
4340 Admin Gas & Oil	(41.19)	0.00	486.38	1,000.00	1,000.00
4348 Admin POSTAGE	652.44	51.70	532.25	800.00	800.00
4351 Admin INSURANCE LIABILITY PROPERTY	2,977.24	0.00	2,409.70	4,250.00	4,250.00
4359 Admin Building lease payment	21,946.00	0.00	0.00	26,000.00	26,000.00
4361 Admin SUNDRY	638.15	0.00	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
Total Administrative	159,181.92	8,891.24	99,262.52	180,700.00	180,700.00
Non-Departmental					
4926 Non-Dep JESSE SMITH /MAINTENANCE MATERIALS AN	0.00	0.00	0.00	500.00	500.00
4927 Non-Dep UTILITIES	3,462.91	252.52	2,179.20	3,300.00	3,300.00
4931 Non-Dep PROFESSIONAL AND TECHNICAL	9,172.50	0.00	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	150.00	1,302.56	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	0.00	2,413.99	5,500.00	5,500.00
4962 Non-Dep ROCK CHURCH/MAINTENANCE 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
Total Non-Departmental	55,682.38	402.52	66,110.81	82,650.00	91,900.00
Planning and zoning					
5811 P&Z SALARIES AND WAGES - PERM EMPL	17,570.99	3,181.62	26,811.30	39,900.00	39,900.00
5813 P&Z FICA	1,314.74	243.39	2,034.71	3,000.00	3,000.00
5814 P&Z INSURANCE	1,487.51	1,021.75	9,761.26	27,300.00	27,300.00
5815 P&Z RETIREMENT	2,965.51	580.90	4,847.07	6,700.00	6,700.00
5816 P&Z WORKMEN'S COMPENSATION	252.23	19.53	173.25	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	4.37	119.72	400.00	400.00
5825 P&Z REPAIRS TO EQUIPMENT	0.00	0.00	79.53	0.00	0.00
5826 P&Z MAINTENANCE MATERIALS AND SUPP	482.65	0.00	319.25	400.00	400.00
5827 P&Z UTILITIES	618.69	29.99	478.86	1,500.00	1,500.00
5828 P&Z TELEPHONE	292.27	27.96	224.07	750.00	750.00
5831 P&Z PROFESSIONAL AND TECHNICAL SER	4,372.25	12,091.55	48,475.39	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
Total Planning and zoning	29,806.39	17,201.06	93,324.41	84,500.00	179,500.00
Visitors Center					
5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	38,155.80	2,633.60	26,369.92	41,400.00	41,400.00
5913 Visitor FICA	2,817.60	197.65	1,984.96	3,100.00	3,100.00
5914 VISITOR CENTER INSURANCE	10,615.93	754.35	8,148.06	13,800.00	13,800.00
5915 VISITOR CENTER RETIREMENT	5,163.57	403.28	3,531.91	4,000.00	4,000.00
5916 Visitor WORKER'S COMPENSATION	378.41	29.30	259.91	200.00	200.00
5926 Visitor MAINTENANCE MATERIALS AND SUPP	3,324.79	8.72	1,347.54	5,000.00	5,000.00
5927 Visitor UTILITIES	4,149.07	331.16	3,025.65	4,200.00	4,200.00
5928 Visitor TELEPHONE	984.79	90.83	726.37	1,200.00	1,200.00
5929 Visitor SOUVENIR SHOP SUPPLIES	10,070.44	80.00	8,528.11	10,000.00	10,000.00
5931 Visitor PROFESSIONAL AND TECHNICAL	539.57	138.95	311.85	500.00	500.00
5932 Visitor AUDIT	288.00	0.00	306.00	450.00	450.00
5948 Visitor POSTAGE	657.24	51.70	532.25	700.00	700.00
5951 Visitor LIABILITY INSURANCE PROPERTY	940.37	0.00	980.97	950.00	950.00
5961 Visitor SUNDRY/PROMOTION	29.68	0.00	0.00	150.00	150.00
Total Visitors Center	78,115.26	4,719.54	56,053.50	85,650.00	85,650.00
Airport					
8511 Airport SALARIES & WAGES - PERM EMPLOY	25.59	0.00	0.00	0.00	0.00
8516 Airport WORKER'S COMPENSATION	252.23	19.53	173.25	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	1,224.33	4,282.63	5,000.00	5,000.00
8527 Airport UTILITIES	15,733.17	0.00	7,833.51	14,000.00	14,000.00
8531 Airport PROFESSIONAL & TECHNICAL SERVICE	300.63	52.50	1,457.55	3,500.00	3,500.00

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8540 Airport GAS AND OIL	1,385.14	243.72	3,716.66	1,500.00	1,500.00
8551 Airport LIABILITY INSURANCE PROPERTY	4,033.33	0.00	4,929.53	4,000.00	4,000.00
8557 Airport EQUIPMENT RENTAL	0.00	0.00	1,500.00	2,000.00	2,000.00
Total Airport	50,114.67	1,540.08	23,934.07	30,000.00	30,000.00
Total General government	567,739.45	44,501.64	440,660.92	620,650.00	724,900.00
Public safety					
Police Department					
5410 Police SALARIES AND WAGES - OVERTIME	46,540.16	960.15	16,207.77	25,000.00	25,000.00
5411 Police SALARIES AND WAGES-PERM. EMPLO	456,666.33	33,157.82	285,287.82	449,000.00	449,000.00
5413 Police FICA	37,528.46	2,580.21	22,810.90	35,400.00	35,400.00
5414 Police INSURANCE	134,485.05	9,313.37	88,829.64	138,200.00	138,200.00
5415 Police RETIREMENT	137,731.72	10,281.18	88,171.97	118,200.00	118,200.00
5416 Police WORKMEN'S COMPENSATION	2,269.97	175.77	1,559.26	2,900.00	2,900.00
5421 Police SUBSCRIPTIONS AND MEMBERSHIPS	3,598.45	0.00	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	1,082.90	5,000.00	5,000.00
5424 Police OFFICE SUPPLIES AND EXPENSE	1,369.39	21.81	905.10	1,600.00	1,600.00
5425 Police REPAIRS TO EQUIPMENT	3,725.65	3,052.21	8,003.24	8,000.00	8,000.00
5426 Police MAINTENANCE MATERIALS AND SUPP	1,304.71	0.00	5,457.63	3,500.00	3,500.00
5427 Police UTILITIES	721.83	34.98	558.68	1,200.00	1,200.00
5428 Police TELEPHONE	10,209.63	834.07	6,674.12	10,000.00	10,000.00
5431 Police PROFESSIONAL AND TECHNICAL SER	14,924.45	373.75	16,272.28	13,000.00	13,000.00
5432 Police AUDIT	800.00	0.00	850.00	750.00	750.00
5433 Police EDUCATION AND TRAINING	5,794.23	0.00	2,928.65	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	1,607.52	16,003.89	36,000.00	36,000.00
5447 Police UNIFORM ALLOWANCE	6,056.35	2,242.98	3,560.30	7,500.00	7,500.00
5449 Police SPECIAL DEPARTMENT SUPPLIES	26,176.70	6,561.18	11,404.88	21,400.00	21,400.00
5450 Police LIQUOR LAW	0.00	0.00	0.00	700.00	700.00
5451 Police LIABILITY INSURANCE - PROPERTY	4,333.95	0.00	3,794.14	5,500.00	5,500.00
5454 Police DATA PROCESSING	0.00	0.00	3,713.02	0.00	0.00
5461 Police SUNDRY	0.00	0.00	0.00	200.00	200.00
5481 Police Capital leases - principal	53,918.08	0.00	53,347.80	57,000.00	57,000.00
5482 Police Capital leases - interest	5,429.72	0.00	6,000.00	3,000.00	3,000.00
Total Police Department	984,083.23	71,197.00	646,700.58	955,550.00	955,550.00
Animal control					
5526 Animal MAINTENANCE MATERIALS AND SUPP	3,904.48	0.00	500.00	500.00	500.00
5527 Animal UTILITIES	1,449.13	0.00	1,182.83	1,300.00	1,300.00
5549 Animal SPECIAL DEPARTMENT SUPPLIES	0.00	0.00	149.95	500.00	500.00
5555 Animal LICENSE AND SUNDRY - ANIMAL	0.00	0.00	0.00	500.00	500.00
Total Animal control	5,353.61	0.00	1,832.78	2,800.00	2,800.00
Fire					
5711 Fire SALARIES AND WAGES	3,202.02	269.58	2,210.79	3,400.00	3,400.00
5713 Fire FICA	240.47	20.62	169.11	300.00	300.00
5714 Fire INSURANCE	0.00	0.00	0.00	300.00	300.00
5716 Fire WORKMEN'S COMPENSATION	630.60	48.83	433.16	100.00	100.00
5723 Fire TRAVEL, MEALS AND LODGING	820.63	0.00	1,126.90	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	0.00	2,241.01	2,500.00	2,500.00
5727 Fire UTILITIES	3,395.20	183.42	2,165.01	5,000.00	5,000.00
5728 Fire TELEPHONE	1,133.99	88.61	709.06	1,300.00	1,300.00
5731 Fire PROFESSIONAL AND TECHNICAL SER	4,850.05	71.25	303.67	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	70.25	853.83	1,500.00	1,500.00
5749 Fire SPECIAL DEPARTMENT SUPPLIES	1,696.67	1,572.47	11,962.40	25,000.00	25,000.00
5750 Fire FIREWORKS & INSURANCE	5,250.00	0.00	7,500.00	15,000.00	15,000.00
5751 Fire LIABILITY INSURANCY - PROPERTY	5,459.60	0.00	5,943.09	5,500.00	5,500.00
5774 Fire CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	0.00	35,000.00	35,000.00
Total Fire	47,275.20	2,325.03	46,734.90	122,400.00	122,400.00
Total Public safety	1,036,712.04	73,522.03	695,268.26	1,080,750.00	1,080,750.00
Highways and public improvements					
Class "C" Road					
6110 Class C SALARIES AND WAGES-OVERTIME	1,665.50	80.39	557.48	3,500.00	3,500.00

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6111 Class C SALARIES & WAGE - PERM EMPLOYEE	26,019.73	1,938.64	16,512.81	23,300.00	23,300.00
6113 Class C FICA	2,069.86	152.36	1,287.78	2,000.00	2,000.00
6114 Class C INSURANCE	8,877.74	587.96	5,706.94	9,700.00	9,700.00
6115 Class C RETIREMENT	5,803.83	427.85	3,616.56	4,000.00	4,000.00
6116 Class C WORKMANS COMP	504.45	39.06	346.50	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	36.13	2,249.40	11,000.00	11,000.00
6126 Class C MAINTENANCE, MATERIAL & SUPPLI	8,919.06	1,197.45	13,480.82	15,000.00	15,000.00
6127 Class C UTILITIES	1,348.70	193.01	1,339.71	1,300.00	1,300.00
6130 Class C REPAIRS TO STREETS	42,729.24	0.00	9,667.00	250,000.00	250,000.00
6131 Class C PROFESSIONAL AND TECHNICAL	89.16	0.00	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	506.30	14,381.49	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	85,441.68	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
Total Class "C" Road	156,236.38	5,159.15	156,522.95	365,700.00	545,700.00
Total Highways and public improvements	156,236.38	5,159.15	156,522.95	365,700.00	545,700.00
Parks, recreation, and public property					
Parks & Recreation					
7010 Parks SALARIES AND WAGES - OVERTIME	2,609.99	13.34	324.55	2,000.00	2,000.00
7011 Parks SALARIES AND WAGES - PARKS EMP	45,100.91	3,268.49	27,011.19	58,600.00	70,600.00
7013 Parks FICA	3,482.76	250.10	2,083.00	4,600.00	4,600.00
7014 Parks INSURANCE	19,177.02	1,042.30	10,017.72	14,400.00	14,400.00
7015 Parks RETIREMENT	7,807.86	411.72	3,637.34	4,100.00	4,100.00
7016 Parks WORKMEN'S COMPENSATION	504.45	39.06	346.50	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	242.98	830.08	3,000.00	3,000.00
7026 Parks MAINTENANCE MATERIALS AND SUPP	16,836.70	66.03	9,397.35	20,000.00	32,500.00
7027 Parks UTILITIES	19,009.84	64.34	11,797.20	13,000.00	13,000.00
7028 Parks TELEPHONE	1,845.00	216.87	1,293.12	2,000.00	2,000.00
7031 Parks PROFESSIONAL AND TECHNICAL SER	1,065.00	52.50	86.54	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	97.36	1,826.51	2,000.00	2,000.00
7048 Parks POSTAGE	261.00	20.68	212.89	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	6,413.33	5,000.00	5,000.00
7074 Parks CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	0.00	59,400.00	59,400.00
Total Parks & Recreation	134,873.84	5,785.77	81,495.80	200,500.00	225,000.00
Fair Grounds					
7110 Fair Grounds SALARIES & WAGES - OVERTIME	140.87	0.00	0.00	0.00	0.00
7111 Fair Grounds SALARIES AND WAGES-PERM EMP	4,810.38	0.00	0.00	0.00	0.00
7113 Fair Grounds FICA	334.74	0.00	0.00	0.00	0.00
7114 Fair Grounds INSURANCE	1,850.23	0.00	0.00	0.00	0.00
7115 Fair Grounds RETIREMENT	614.17	0.00	0.00	0.00	0.00
7116 Fair Grounds WORKERS COMPENSATION	252.23	19.53	173.28	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	30.00	0.00	0.00
7151 INSURANCE LIABILITY PROPERTY	419.87	0.00	0.00	0.00	0.00
Total Fair Grounds	8,524.64	23.28	203.28	0.00	0.00
Events					
7211 Events SALARIES - EVENTS PERSONNEL	37,431.15	1,696.56	22,577.79	39,100.00	39,100.00
7213 Events FICA	2,751.93	125.95	1,694.58	3,000.00	3,000.00
7214 Events INSURANCE	10,887.86	751.93	8,107.34	13,800.00	13,800.00
7215 Events RETIREMENT	5,163.27	403.26	3,531.74	4,000.00	4,000.00
7216 Events WORKER'S COMPENSATION	378.38	29.30	259.91	300.00	300.00
7222 Events ADVERTISING	8,263.75	1,654.00	6,768.10	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	34.49	1.28	1,200.00	1,200.00
7228 Events TELEPHONE	694.48	21.30	169.14	400.00	400.00
7231 Events PROFESSIONAL AND TECHNICAL	159.50	52.50	71.54	400.00	400.00

Parowan City
Standard Financial Report
10 General Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
7232 Events AUDIT	256.00	0.00	272.00	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	7,736.34	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	0.00	3,138.17	3,000.00	3,000.00
7270 Events RECREATION/CONVENTIONS	5,960.65	1,912.00	2,231.13	8,000.00	8,000.00
7271 Events SOCCER LEAGUE	5,864.09	0.00	1,158.56	5,000.00	5,000.00
Total Events	110,556.49	6,681.29	77,340.25	128,200.00	128,200.00
Theater					
7326 Theater MAINTENANCE MATERIALS AND SUPP	2,362.93	0.00	695.62	4,000.00	4,000.00
7327 Theater UTILITIES	4,791.24	415.57	3,611.30	5,000.00	5,000.00
7331 Theater PROFESSIONAL AND TECHNICAL	58.00	0.00	19.05	200.00	200.00
7348 Theater POSTAGE	263.70	20.68	212.89	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	83.14	500.00	500.00
7351 Theater INSURANCE LIABILTY PROPERTY	737.74	0.00	786.35	700.00	700.00
7361 Theater SUNDRY	0.00	0.00	0.00	100.00	100.00
7365 Theater EVENTS & PRODUCTIONS	1,496.97	0.00	2,925.00	5,000.00	5,000.00
Total Theater	9,980.49	436.25	8,333.35	17,300.00	17,300.00
Library					
7511 Library SALARIES AND WAGES-PERM. EMPLO	60,903.44	5,137.17	41,914.50	77,400.00	77,400.00
7513 Library FICA	4,529.91	389.15	3,173.94	5,800.00	5,800.00
7514 Library INSURANCE	21,264.36	1,506.05	14,373.26	20,500.00	20,500.00
7515 Library RETIREMENT	11,363.36	873.98	7,502.50	8,600.00	8,600.00
7516 Library WORKMEN'S COMPENSATION	378.38	29.30	259.91	100.00	100.00
7521 Library BOOKS	7,591.68	0.00	5,481.87	7,000.00	7,000.00
7523 Library TRAVEL MEALS & LODGING	0.00	0.00	27.06	500.00	500.00
7524 Library OFFICE SUPPLIES AND EXPENSE	560.52	0.00	307.07	1,200.00	1,200.00
7525 Library REPAIRS TO EQUIPMENT	705.09	0.00	17,268.32	31,000.00	31,000.00
7526 Library MAINTENANCE MATERIAL AND SUPPL	2,242.84	0.00	4,788.59	5,000.00	5,000.00
7527 Library UTILITIES	8,995.85	450.34	6,174.90	9,000.00	9,000.00
7528 Library TELEPHONE	513.89	43.34	344.24	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	52.50	1,652.68	4,500.00	4,500.00
7532 Library AUDIT	256.00	0.00	272.00	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
Total Library	131,438.09	8,481.83	108,971.06	179,050.00	179,050.00
Cemetery					
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	3,108.35	33,294.00	46,900.00	46,900.00
8013 Cemetery FICA	4,035.04	237.21	2,560.57	3,700.00	3,700.00
8014 Cemetery INSURANCE	16,501.00	902.16	8,701.39	15,500.00	15,500.00
8015 Cemetery RETIREMENT	8,482.68	505.13	4,465.41	5,000.00	5,000.00
8016 Cemetery WORKMEN'S COMPENSATION	252.23	19.53	173.25	300.00	300.00
8025 Cemetery REPAIRS TO EQUIPMENT	1,043.48	165.86	422.38	2,500.00	2,500.00
8026 Cemetery MAINTENANCE MATERIALS AND SUP	2,886.45	4.37	815.07	4,500.00	4,500.00
8027 Cemetery UTILITIES	881.51	0.00	603.16	1,000.00	1,000.00
8028 Cemetery TELEPHONE	294.30	27.96	224.07	750.00	750.00
8031 Cemetery PROFESSIONAL & TECHNICAL SERV.	1,963.11	162.80	561.85	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	6,413.33	4,000.00	4,000.00
8061 Cemetery SUNDRY/BUY BACK	2,075.00	0.00	1,050.00	3,000.00	3,000.00
Total Cemetery	99,079.45	5,133.37	61,437.65	93,750.00	93,750.00

Parowan City
Standard Financial Report
10 General Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Pool					
6911 Pool PERM EMPLOYEE	0.00	0.00	18,605.00	0.00	0.00
6912 Pool TEMP EMPLOYEE	3,500.00	0.00	10,500.00	87,500.00	87,500.00
6913 Pool FICA	0.00	0.00	1,423.53	6,600.00	6,600.00
6916 Pool WORKMANS COMP	0.00	0.00	0.00	600.00	600.00
6925 Pool REPAIRS TO EQUIPMENT	0.00	0.00	0.00	2,000.00	2,000.00
6926 Pool MAINTENANCE MATERIALS AND SUPPLIE	160.93	0.00	5,510.76	20,000.00	20,000.00
6927 Pool UTILITIES	0.00	19.35	5,015.43	13,000.00	13,000.00
6928 Pool TELEPHONE	0.00	49.84	346.94	500.00	500.00
6931 Pool PROFESSIONAL AND TECHNICAL	15,020.00	0.00	2,168.10	5,000.00	5,000.00
6932 Pool AUDIT	256.00	0.00	272.00	350.00	350.00
6933 Pool EDUCATION AND TRAINING	0.00	0.00	0.00	500.00	500.00
6947 Pool UNIFORMS	0.00	0.00	0.00	500.00	500.00
6951 INSURANCE LIABILITY PROPERTY	2,913.07	0.00	3,194.12	3,200.00	3,200.00
6974 Pool Capital Outlay	44,895.00	0.00	0.00	15,000.00	15,000.00
Total Pool	66,745.00	69.19	47,035.88	154,750.00	154,750.00
Total Parks, recreation, and public property	561,198.00	26,610.98	384,817.27	773,550.00	798,050.00
Transfers					
9010 TRANSFER TO CAPITAL PROJECTS F	250,000.00	0.00	0.00	445,350.00	445,350.00
Total Transfers	250,000.00	0.00	0.00	445,350.00	445,350.00
Total Expenditures:	2,571,885.87	149,793.80	1,677,269.40	3,286,000.00	3,594,750.00
Total Change In Net Position	324,738.10	(43,766.70)	793,685.88	(0.47)	(0.47)

Parowan City
Standard Financial Report
17 Wildlands Fire - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

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

Parowan City
Standard Financial Report
21 Local Building Authority - DS Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

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

Parowan City
Standard Financial Report
21 Local Building Authority - DS Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

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

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	318,588.14	(3,424.71)	(41,652.06)
1121 PTIF 1761 Combined Accounts	786,263.78	0.00	786,263.78
Total Cash and cash equivalents	<u>1,104,851.92</u>	<u>(3,424.71)</u>	<u>744,611.72</u>
Total Cash and cash equivalents	<u>1,104,851.92</u>	<u>(3,424.71)</u>	<u>744,611.72</u>
Total Current Assets	<u>1,104,851.92</u>	<u>(3,424.71)</u>	<u>744,611.72</u>
Total Assets:	<u>1,104,851.92</u>	<u>(3,424.71)</u>	<u>744,611.72</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(156,487.10)	24,381.34	0.00
2380 Unavailable revenue	(100,000.00)	0.00	0.00
Total Current liabilities	<u>(256,487.10)</u>	<u>24,381.34</u>	<u>0.00</u>
Total Liabilities:	<u>(256,487.10)</u>	<u>24,381.34</u>	<u>0.00</u>
Equity - Paid in / Contributed			
2970.1 Assigned - New Shelter	(45,000.00)	0.00	(45,000.00)
2970.2 Assigned - Fire	(45,000.00)	0.00	(45,000.00)
2970.3 Assigned - Class C	(25,000.00)	0.00	(25,000.00)
2970.4 Assigned - Cemetery	(20,000.00)	0.00	(20,000.00)
2971.1 Restricted	(8,264.91)	0.00	(8,264.91)
2980 FUND BALANCE	(705,099.91)	(20,956.63)	(601,346.81)
Total Equity - Paid in / Contributed	<u>(848,364.82)</u>	<u>(20,956.63)</u>	<u>(744,611.72)</u>
Total Liabilities and Fund Equity	<u>(1,104,851.92)</u>	<u>3,424.71</u>	<u>(744,611.72)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Intergovernmental revenue					
3339 FEDERAL GRANT	257,615.00	22,681.63	1,676,404.59	2,734,404.00	0.00
3340 STATE GRANT	13,317.07	0.00	0.00	190,000.00	0.00
3341 DONATIONS/MISC REVENUE	101,512.03	0.00	0.00	375,000.00	0.00
3342 COUNTY GRANT	0.00	0.00	100,000.00	0.00	0.00
Total Intergovernmental revenue	372,444.10	22,681.63	1,776,404.59	3,299,404.00	0.00
Interest					
3810 INTEREST RECEIVED	27,508.89	0.00	0.00	13,400.00	0.00
Total Interest	27,508.89	0.00	0.00	13,400.00	0.00
Contributions and transfers					
3910 TRANSFER FROM GENERAL FUND	250,000.00	0.00	0.00	445,350.00	0.00
3954 Water Company Contribution to Water Recharge Pro	0.00	0.00	0.00	250,000.00	0.00
3980 Appropriation of fund balance	0.00	0.00	0.00	131,764.00	0.00
Total Contributions and transfers	250,000.00	0.00	0.00	827,114.00	0.00
Total Revenue:	649,952.99	22,681.63	1,776,404.59	4,139,918.00	0.00
Expenditures:					
General government					
Airport					
8574 Airport - Construction	357,426.06	0.00	1,780,321.54	3,079,918.00	0.00
Total Airport	357,426.06	0.00	1,780,321.54	3,079,918.00	0.00
Total General government	357,426.06	0.00	1,780,321.54	3,079,918.00	0.00
Public safety					
Fire					
5799 Fire Savings - Increase in fund balance	35,200.00	0.00	0.00	0.00	0.00
Total Fire	35,200.00	0.00	0.00	0.00	0.00
Total Public safety	35,200.00	0.00	0.00	0.00	0.00
Parks, recreation, and public property					
Parks & Recreation					
7078 Parks - Equipment	15,000.00	0.00	0.00	0.00	0.00
Total Parks & Recreation	15,000.00	0.00	0.00	0.00	0.00
Library					
7574 Library Construction	26,110.00	0.00	1,628.64	0.00	0.00
Total Library	26,110.00	0.00	1,628.64	0.00	0.00
Cemetery					
4076 Cemetery - Construction	30,000.00	0.00	0.00	0.00	0.00
4077 Cemetery - Equipment	2,613.00	0.00	0.00	0.00	0.00
Total Cemetery	32,613.00	0.00	0.00	0.00	0.00
Pool					
6974 Pool - Construction	151,135.66	0.00	84,192.50	375,000.00	0.00
Total Pool	151,135.66	0.00	84,192.50	375,000.00	0.00
Total Parks, recreation, and public property	224,858.66	0.00	85,821.14	375,000.00	0.00
Miscellaneous					
4031 ENGINEERING	67,595.00	1,725.00	14,015.01	60,000.00	0.00
4073 CONSTRUCTION - IMPROVEMENTS	51,221.82	0.00	0.00	625,000.00	0.00
Total Miscellaneous	118,816.82	1,725.00	14,015.01	685,000.00	0.00
Total Expenditures:	736,301.54	1,725.00	1,880,157.69	4,139,918.00	0.00
Total Change In Net Position	(86,348.55)	20,956.63	(103,753.10)	0.00	0.00

Parowan City
Standard Financial Report
45 Capital Project - Airport Dev - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

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

Parowan City
Standard Financial Report
46 Capital Project - Theatre - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

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

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Standard Financial Report
51 Water Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	45,031.93	(34,617.49)	233,745.95
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	23,692.01	40,356.40
1175 Undeposited receipts	0.00	(450.36)	2,814.87
1191.1 Restricted cash	118,000.00	0.00	118,000.00
1191.2 Restricted cash offset	(118,000.00)	0.00	(118,000.00)
Total Cash and cash equivalents	2,002,050.65	(11,375.84)	2,082,657.77
Total Cash and cash equivalents	2,002,050.65	(11,375.84)	2,082,657.77
Receivables			
1311 ACCOUNTS RECEIVABLE	71,777.66	(3,914.38)	61,541.74
Total Receivables	71,777.66	(3,914.38)	61,541.74
Total Current Assets	2,073,828.31	(15,290.22)	2,144,199.51
Non-Current Assets			
Capital assets			
Property			
1611 Land and water rights	171,516.67	0.00	171,516.67
1621 Buildings & Improvements	35,794.34	0.00	35,794.34
1631 Water distribution system	6,219,877.59	0.00	6,257,752.62
1647 Machinery & Equipment	110,187.82	0.00	110,187.82
1651 Autos & Trucks	149,754.25	0.00	149,754.25
Total Property	6,687,130.67	0.00	6,725,005.70
Accumulated depreciation			
1721 Acc Depn Buildings & Imps	(24,996.93)	0.00	(24,996.93)
1731 Acc Depn Water Dist System	(3,433,829.24)	0.00	(3,433,829.24)
1747 Acc Depn Machinery & Equipment	(103,787.90)	0.00	(103,787.90)
1751 Acc Depn Autos & Trucks	(85,289.23)	0.00	(85,289.23)
Total Accumulated depreciation	(3,647,903.30)	0.00	(3,647,903.30)
Total Capital assets	3,039,227.37	0.00	3,077,102.40
Other non-current assets			
1802 Deferred outflows - pensions	28,715.00	0.00	28,715.00
Total Other non-current assets	28,715.00	0.00	28,715.00
Total Non-Current Assets	3,067,942.37	0.00	3,105,817.40
Total Assets:	5,141,770.68	(15,290.22)	5,250,016.91
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(7,872.60)	56,707.11	(188.75)
2132 ACCURED INT. PAYABLE	(21,628.87)	0.00	(21,628.87)
2310 LINE EXTEN PAYABLE -J. MATONIS	(18.54)	0.00	(18.54)
2380 Unavailable revenue	(299,529.90)	0.00	0.00
Total Current liabilities	(329,049.91)	56,707.11	(21,836.16)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(13,118.58)	0.00	(13,118.58)
Total Payroll liabilities	(13,118.58)	0.00	(13,118.58)
Deferred revenue			
2601 Net pension liability	(24,626.00)	0.00	(24,626.00)
2602 Deferred inflows - pensions	(777.00)	0.00	(777.00)
Total Deferred revenue	(25,403.00)	0.00	(25,403.00)

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51 Water Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Long-term liabilities			
2513.1 2008 Water Revenue issued	(1,923,000.00)	0.00	(1,923,000.00)
2513.2 2008 Water Revenue repaid	1,159,000.00	0.00	1,262,000.00
2513.3 2008 Water Revenue current	(103,000.00)	0.00	(103,000.00)
2513.4 2008 Water Revenue current offset	103,000.00	0.00	103,000.00
2520.1 2013 Parity Water Revenue issued	(660,000.00)	0.00	(660,000.00)
2520.2 2013 Parity Water Revenue repaid	137,000.00	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
Total Long-term liabilities	(1,287,000.00)	0.00	(1,166,000.00)
Total Liabilities:	(1,654,571.49)	56,707.11	(1,226,357.74)
Equity - Paid in / Contributed			
2975.1 Retsricted 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)	(41,416.89)	(3,824,259.17)
Total Equity - Paid in / Contributed	(3,487,199.19)	(41,416.89)	(4,023,659.17)
Total Liabilities and Fund Equity	(5,141,770.68)	15,290.22	(5,250,016.91)
Total Net Position	0.00	0.00	0.00

Parowan City
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51 Water Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 WATER SALES	789,660.64	61,670.16	550,132.96	800,000.00	800,000.00
3720 CONNECTION FEES	10,600.00	2,850.00	15,550.00	15,125.00	15,125.00
Total Operating income	800,260.64	64,520.16	565,682.96	815,125.00	815,125.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	3,665.60	400.87	2,838.15	8,000.00	8,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	169,446.94	13,967.59	119,712.31	160,300.00	160,300.00
4013 FICA	12,820.64	1,086.57	9,267.07	12,600.00	12,600.00
4014 INSURANCE	54,911.01	5,099.38	44,478.25	84,700.00	84,700.00
4015 RETIREMENT	22,117.13	2,771.23	23,373.94	26,700.00	26,700.00
4016 WORKMEN'S COMPENSATION	1,478.02	78.12	1,168.36	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	397.00	575.29	3,000.00	3,000.00
4024 OFFICE SUPPLIES AND EXPENSE	960.07	82.62	619.70	1,500.00	1,500.00
4025 REPAIR TO EQUIPMENT	1,009.29	36.16	845.02	2,000.00	2,000.00
4026 MAINTENANCE MATERIALS AND SUPP	41,945.34	1,273.40	29,347.72	51,000.00	51,000.00
4027 UTILITIES	54,461.18	373.95	48,026.95	50,000.00	50,000.00
4028 TELEPHONE	4,009.99	377.77	3,023.63	5,000.00	5,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	20,992.39	1,462.50	22,555.32	18,000.00	18,000.00
4032 AUDIT	2,720.00	0.00	2,890.00	3,500.00	3,500.00
4033 EDUCATION AND TRAINING	1,695.97	0.00	1,314.83	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	384.71	2,983.49	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	206.82	2,163.09	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	6,413.33	24,000.00	24,000.00
4061 SUNDRY	0.58	0.00	0.00	0.00	0.00
4062 DEPRECIATION EXPENSE WATER	215,633.65	0.00	0.00	208,000.00	208,000.00
4073 CAPITAL OUTLAY-O/T BLDGS	0.00	0.00	0.00	10,100.00	10,100.00
Total Operating expense	747,728.30	27,998.69	354,691.96	832,300.00	832,300.00
Total Income From Operations:	52,532.34	36,521.47	210,991.00	(17,175.00)	(17,175.00)
Non-Operating Items:					
Non-operating income					
3735 WATER IMPACT FEE	11,032.92	2,713.92	16,283.52	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	2,181.50	11,056.00	9,500.00	9,500.00
3840 SALE OF MATERIALS	3,835.00	0.00	0.00	500.00	500.00
3860 WATER DEVELOPMENT IMPACT FEE	15,000.00	0.00	0.00	0.00	0.00
3885 ARPA Funds	12,760.10	0.00	299,529.90	0.00	0.00
3890 MISCELLANEOUS	3,208.00	0.00	16,750.71	1,000.00	1,000.00
Total Non-operating income	136,118.94	4,895.42	358,285.38	51,979.53	51,979.00
Non-operating expense					
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
Total Non-operating expense	34,293.85	0.00	32,816.40	288,000.00	288,000.00
Total Non-Operating Items:	101,825.09	4,895.42	325,468.98	(236,020.47)	(236,021.00)
Total Income or Expense	154,357.43	41,416.89	536,459.98	(253,195.47)	(253,196.00)

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52 Sewer Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	21,948.80	95,600.57	191,214.79
1121 PTIF 1761 Combined Accounts	223,000.00	0.00	236,474.40
1122 PTIF 5595 DEQ SEWER LOAN	40,394.69	0.00	16,311.27
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	104,389.77
1127 PTIF 4431 EMERGENCY REPAIR & REPLACEM	144,716.63	0.00	148,000.32
1129 PTIF 2165 Sewer Impact	13,225.95	0.00	0.00
1160 Xpress Bill Pay	35,295.00	18,548.25	42,119.35
1175 Undeposited receipts	0.00	(289.23)	2,450.47
1191.1 Restricted cash	371,007.98	0.00	371,007.98
1191.2 Restricted cash offset	(371,007.98)	0.00	(371,007.98)
Total Cash and cash equivalents	840,216.88	113,859.59	806,402.85
Total Cash and cash equivalents	840,216.88	113,859.59	806,402.85
Receivables			
1311 ACCOUNTS RECEIVABLE	57,806.69	(2,029.66)	57,186.66
Total Receivables	57,806.69	(2,029.66)	57,186.66
Total Current Assets	898,023.57	111,829.93	863,589.51
Non-Current Assets			
Capital assets			
Property			
1611 Land	176,092.50	0.00	176,092.50
1621 Sewer Building	5,917.00	0.00	5,917.00
1631 Sewer collection system	4,728,849.81	0.00	4,728,849.81
1641 Sewer treatment system	304,661.27	0.00	304,661.27
1647 Machinery & Equipment	125,090.77	0.00	125,090.77
1651 Autos & Trucks	121,853.34	0.00	121,853.34
54-1631 Sewer Treatment System	440,207.73	0.00	440,207.73
54-1661 Machinery & equipment	12,768.00	0.00	12,768.00
Total Property	5,915,440.42	0.00	5,915,440.42
Accumulated depreciation			
1721 Acc Depn Building	(5,917.00)	0.00	(5,917.00)
1731 Acc Depn Sewer Collection	(2,585,445.51)	0.00	(2,585,445.51)
1741 Acc Depn Sewer treatment system	(104,948.82)	0.00	(104,948.82)
1747 Acc Depn Machinery & Equipment	(87,867.85)	0.00	(87,867.85)
1751 Acc Depn Autos & Trucks	(82,893.01)	0.00	(82,893.01)
54-1731 AccDpn Sewer Treatment System	(121,597.26)	0.00	(121,597.26)
54-1761 AccDpn Machinery & equipment	(12,768.00)	0.00	(12,768.00)
Total Accumulated depreciation	(3,001,437.45)	0.00	(3,001,437.45)
Total Capital assets	2,914,002.97	0.00	2,914,002.97
Other non-current assets			
1802 Deferred outflows - pensions	41,022.00	0.00	41,022.00
Total Other non-current assets	41,022.00	0.00	41,022.00
Total Non-Current Assets	2,955,024.97	0.00	2,955,024.97
Total Assets:	3,853,048.54	111,829.93	3,818,614.48
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(1,147.40)	11,167.12	(746.01)
2132 ACCRUED INT PAYABLE	(9,611.50)	0.00	(9,611.50)
Total Current liabilities	(10,758.90)	11,167.12	(10,357.51)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(15,849.76)	0.00	(15,849.76)
Total Payroll liabilities	(15,849.76)	0.00	(15,849.76)
Deferred revenue			
2601 Net pension liability	(35,181.00)	0.00	(35,181.00)

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66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
2602 Deferred inflows - pensions	(1,110.00)	0.00	(1,110.00)
Total Deferred revenue	(36,291.00)	0.00	(36,291.00)
Long-term liabilities			
2510.1 2005 Sewer Lagoons issued	(3,772,000.00)	0.00	(3,772,000.00)
2510.2 2005 Sewer Lagoons repaid	3,073,000.00	0.00	3,302,000.00
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
Total Long-term liabilities	(891,152.71)	0.00	(636,152.71)
Total Liabilities:	(954,052.37)	11,167.12	(698,650.98)
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(371,007.98)	0.00	(371,007.98)
2975.3 Restricted offset	(8.33)	0.00	(8.33)
2980 BEGINNING OF YEAR	(2,527,979.86)	(122,997.05)	(2,748,947.19)
Total Equity - Paid in / Contributed	(2,898,996.17)	(122,997.05)	(3,119,963.50)
Total Liabilities and Fund Equity	(3,853,048.54)	* (111,829.93)	(3,818,614.48)
Total Net Position	0.00	0.00	0.00

Parowan City
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52 Sewer Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

Income or Expense	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income From Operations:					
Operating income					
3710 SEWER SERVICES	567,659.34	47,756.81	388,218.38	586,500.00	586,500.00
3712 SW SERVICES BRIAN HEAD (YEARLY)	99,122.00	99,122.00	99,122.00	99,200.00	185,200.00
3713 ADMIN FEES - BRIAN HEAD (MONTH)	77,345.73	7,005.46	56,043.68	84,100.00	84,100.00
3720 CONNECTION FEES	3,900.00	600.00	3,300.00	6,050.00	6,050.00
3750 Dumping Fees	150.00	450.00	900.00	300.00	300.00
Total Operating income	748,177.07	154,934.27	547,584.06	776,150.00	862,150.00
Operating expense					
Sewer Collection					
4010 SALARIES AND WAGES - OVERTIME	2,397.74	202.98	1,643.13	5,700.00	5,700.00
4011 SALARIES AND WAGES-PERM. EMPLO	76,882.69	6,371.70	54,606.12	76,600.00	76,600.00
4013 FICA	5,732.18	498.83	4,267.53	6,200.00	6,200.00
4014 INSURANCE	21,928.48	2,121.93	19,023.42	37,900.00	37,900.00
4015 RETIREMENT	(962.74)	1,297.14	11,020.45	12,900.00	12,900.00
4016 WORKMEN'S COMPENSATION	802.04	43.94	627.47	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	232.77	1,200.00	1,200.00
4024 OFFICE SUPPLIES AND EXPENSE	579.91	41.31	309.85	1,000.00	1,000.00
4025 REPAIR TO EQUIPMENT	915.46	36.16	708.80	2,000.00	2,000.00
4026 MAINTENANCE MATERIALS AND SUPP	10,090.00	1,197.45	8,254.71	15,500.00	15,500.00
4027 UTILITIES	2,075.63	170.36	1,558.86	1,600.00	1,600.00
4028 TELEPHONE	1,538.94	141.91	1,135.33	2,000.00	2,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	31,841.20	1,107.50	30,057.80	38,000.00	200,000.00
4032 AUDIT	1,600.00	0.00	1,700.00	2,000.00	2,000.00
4033 EDUCATION AND TRAINING	715.59	0.00	788.88	1,500.00	1,500.00
4040 GAS AND OIL	3,016.91	154.85	1,955.37	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	93.07	958.09	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	6,413.33	3,200.00	3,200.00
4061 SUNDRY	0.00	0.00	0.00	100.00	100.00
4062 DEPRECIATION	192,136.92	0.00	0.00	193,000.00	193,000.00
4073 CAPITAL OUTLAY - O/T BUILDINGS	0.00	0.00	0.00	7,100.00	7,100.00
Total Sewer Collection	363,672.67	13,479.13	149,941.25	420,400.00	582,400.00
Sewer Treatment					
4110 SALARIES AND WAGES - OVERTIME	3,364.17	291.13	2,348.25	8,000.00	8,000.00
4111 SALARIES AND WAGES-PERM EMPLOY	105,302.78	8,951.40	76,622.53	98,800.00	98,800.00
4113 FICA	8,241.34	701.62	5,994.51	8,000.00	8,000.00
4114 INSURANCE	30,133.19	2,836.76	25,164.43	48,000.00	48,000.00
4115 RETIREMENT	20,984.70	1,810.59	15,353.44	16,600.00	16,600.00
4116 WORKER'S COMPENSATION	802.04	43.94	627.47	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	41.31	309.85	1,000.00	1,000.00
4125 REPAIRS TO EQUIPMENT	2,982.14	36.16	708.80	3,000.00	3,000.00
4126 MAINTENANCE MATERIALS AND SUPP	24,494.72	1,702.50	19,094.79	18,000.00	18,000.00
4127 UTILITIES	9,707.90	1,107.15	6,487.00	11,000.00	11,000.00
4128 TELEPHONE	1,565.89	144.16	1,153.33	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	1,589.50	6,910.20	10,000.00	10,000.00
4132 AUDITING	1,600.00	0.00	1,700.00	2,000.00	2,000.00
4133 EDUCATION AND TRAINING	647.00	0.00	858.29	2,000.00	2,000.00
4140 GAS AND OIL	5,149.30	456.50	3,758.85	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	175.37	1,122.40	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	6,413.33	5,000.00	5,000.00
4162 DEPRECIATION	11,005.20	0.00	0.00	13,000.00	13,000.00
4173 CAPITAL OUTLAY - O/T BUILDINGS	0.00	0.00	0.00	7,500.00	7,500.00
Total Sewer Treatment	246,883.71	19,888.09	179,385.97	275,600.00	275,600.00

Parowan City
Standard Financial Report
52 Sewer Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Total Operating expense	610,556.38	33,367.22	329,327.22	696,000.00	858,000.00
Total Income From Operations:	137,620.69	121,567.05	218,256.84	80,150.00	4,150.00
Non-Operating Items:					
Non-operating income					
3725 SEWER IMPACT FEES	8,580.00	1,430.00	9,237.92	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
Total Non-operating income	36,599.30	1,430.00	21,932.98	24,626.25	100,626.00
Non-operating expense					
4059 INTEREST EXPENSE	22,289.02	0.00	19,222.49	34,000.00	34,000.00
Total Non-operating expense	22,289.02	0.00	19,222.49	34,000.00	34,000.00
Total Non-Operating Items:	14,310.28	1,430.00	2,710.49	(9,373.75)	66,626.00
Total Income or Expense	151,930.97	122,997.05	220,967.33	70,776.25	70,776.00

Parowan City
Standard Financial Report
53 Electric Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	56,270.12	(151,509.07)	455,373.57
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	199,224.56
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 Rev 2014 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	115,803.20	146,977.97
1175 Undeposited receipts	434.94	(2,111.49)	(6,769.36)
1191.1 Restricted cash	451,860.00	0.00	451,860.00
1191.2 Restricted cash offset	(451,860.00)	0.00	(451,860.00)
Total Cash and cash equivalents	4,677,012.14	(37,817.36)	5,184,625.85
Total Cash and cash equivalents	4,677,012.14	(37,817.36)	5,184,625.85
Receivables			
1215 ALLOWANCE FOR UNCOLLECTABLE AC	(4,453.30)	0.00	(4,453.30)
1311 ACCOUNTS RECEIVABLE	229,672.27	(39,298.95)	301,602.97
1422 Due from other funds - 10-Year Loan to Solid Wast	135,880.85	0.00	135,880.85
Total Receivables	361,099.82	(39,298.95)	433,030.52
Other current assets			
1581 Zions Clearing	0.00	1,965.00	15,720.00
Total Other current assets	0.00	1,965.00	15,720.00
Total Current Assets	5,038,111.96	(75,151.31)	5,633,376.37
Non-Current Assets			
Capital assets			
Work in process			
1601 Electric work in process	190,128.11	0.00	218,903.27
Total Work in process	190,128.11	0.00	218,903.27
Property			
1611 Land and Rights	32,433.32	0.00	32,433.32
1621 Buildings	71,625.32	0.00	71,625.32
1641 Electric Plant in Service	2,527,993.50	0.00	2,691,417.09
1642 Electric System	8,971,150.39	0.00	8,971,150.39
1647 Machinery & Equipment	313,188.35	0.00	313,188.35
1651 Autos & Trucks	371,297.61	0.00	371,297.61
Total Property	12,287,688.49	0.00	12,451,112.08
Accumulated depreciation			
1721 Acc Depn Buildings	(71,625.32)	0.00	(71,625.32)
1741 Acc Depn Electric Plant	(2,317,625.08)	0.00	(2,317,625.08)
1742 Acc Depn Electric System	(2,107,127.23)	0.00	(2,107,127.23)
1747 Acc Depn Machinery & Equipment	(301,724.49)	0.00	(301,724.49)
1751 Acc Depn Autos & Trucks	(323,596.47)	0.00	(323,596.47)
Total Accumulated depreciation	(5,121,698.59)	0.00	(5,121,698.59)
Total Capital assets	7,356,118.01	0.00	7,548,316.76
Other non-current assets			
1326 Long-term receivable - PRC	1,300,423.10	0.00	1,300,423.10
1802 Deferred outflows - pensions	90,249.00	0.00	90,249.00
Total Other non-current assets	1,390,672.10	0.00	1,390,672.10
Total Non-Current Assets	8,746,790.11	0.00	8,938,988.86
Total Assets:	13,784,902.07	(75,151.31)	14,572,365.23
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(96,163.24)	138,770.05	(1,722.73)
2132 ACCRUED INTEREST PAYABLE	(9,864.00)	0.00	(9,864.00)
2135 CUSTOMER DEPOSITS	(224,210.00)	500.00	(228,610.00)
2150 SALES TAX PAYABLE	(6,289.49)	(8,505.73)	(11,734.84)

Parowan City
Standard Financial Report
53 Electric Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Total Current liabilities	<u>(336,526.73)</u>	<u>130,764.32</u>	<u>(251,931.57)</u>
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(32,326.44)	0.00	(32,326.44)
Total Payroll liabilities	<u>(32,326.44)</u>	<u>0.00</u>	<u>(32,326.44)</u>
Deferred revenue			
2601 Net pension liability	(77,398.00)	0.00	(77,398.00)
2602 Deferred inflows - pensions	(2,442.00)	0.00	(2,442.00)
Total Deferred revenue	<u>(79,840.00)</u>	<u>0.00</u>	<u>(79,840.00)</u>
Long-term liabilities			
2510.3 Electric Revenue Bonds current	(376,000.00)	0.00	(376,000.00)
2510.4 Electric Revenue Bonds current offset	376,000.00	0.00	376,000.00
2513.1 2014 Electric Revenue issued	(3,464,000.00)	0.00	(3,464,000.00)
2513.2 2014 Electric Revenue repaid	764,000.00	0.00	764,000.00
2514.1 2016 Electric Refunding issued	(2,957,000.00)	0.00	(2,957,000.00)
2514.2 2016 Electric Refunding repaid	1,812,000.00	0.00	1,812,000.00
Total Long-term liabilities	<u>(3,845,000.00)</u>	<u>0.00</u>	<u>(3,845,000.00)</u>
Total Liabilities:	<u>(4,293,693.17)</u>	<u>130,764.32</u>	<u>(4,209,098.01)</u>
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(235,900.00)	0.00	(235,900.00)
2980 BEGINNING OF YEAR	(9,255,308.90)	(55,613.01)	(10,127,367.22)
Total Equity - Paid in / Contributed	<u>(9,491,208.90)</u>	<u>(55,613.01)</u>	<u>(10,363,267.22)</u>
Total Liabilities and Fund Equity	<u>(13,784,902.07)</u>	<u>75,151.31</u>	<u>(14,572,365.23)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
53 Electric Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 ELECTRIC SALES-RESIDENTIAL-TAX	1,467,279.44	128,563.18	981,494.38	1,595,000.00	1,595,000.00
3715 ELECTRIC SALES-COMMERCIAL-TAXA	972,439.26	97,291.73	755,874.18	995,000.00	995,000.00
3718 ELECTRIC POWER COST ADJUSTMENT	175,412.64	56,641.54	554,721.26	0.00	0.00
3730 PENALTIES	17,412.30	1,886.42	12,812.42	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	30,000.00
3840 SALE OF MATERIALS	95,671.00	480.00	5,585.00	10,000.00	10,000.00
3890 MISCELLANEOUS	21,035.75	4,162.54	20,106.50	21,900.00	21,900.00
Total Operating income	2,749,250.39	289,025.41	2,330,593.74	2,654,200.00	2,674,200.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	5,363.88	438.57	3,531.64	10,000.00	10,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	478,815.14	37,217.50	316,122.02	421,600.00	421,600.00
4013 FICA	36,334.26	2,839.21	24,100.47	32,300.00	32,300.00
4014 INSURANCE	73,650.40	5,737.01	49,753.38	118,000.00	118,000.00
4015 RETIREMENT	70,390.35	7,970.35	67,318.39	72,500.00	72,500.00
4016 WORKMEN'S COMPENSATION	2,991.45	195.31	2,207.95	2,400.00	2,400.00
4020 BANK CHARGES	20,370.25	0.00	32,817.15	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	2,454.24	8,000.00	8,000.00
4024 OFFICE SUPPLIES AND EXPENSE	1,961.22	91.80	728.02	3,000.00	3,000.00
4025 REPAIR TO EQUIPMENT	7,882.48	173.93	4,302.88	20,000.00	20,000.00
4026 MAINTENANCE MATERIALS AND SUPP	152,383.81	14,154.11	98,051.51	120,000.00	120,000.00
4027 UTILITIES	6,738.16	924.20	5,079.44	7,000.00	7,000.00
4028 TELEPHONE	6,634.25	645.02	5,293.92	8,000.00	8,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	45,659.34	2,190.25	23,798.09	25,000.00	25,000.00
4032 AUDIT	5,664.00	0.00	6,018.00	7,000.00	7,000.00
4033 EDUCATION AND TRAINING	3,673.10	0.00	504.00	4,000.00	4,000.00
4040 GAS AND OIL	8,825.34	350.32	4,721.90	11,000.00	11,000.00
4047 UNIFORM ALLOWANCE	3,158.22	99.99	2,901.51	4,000.00	4,000.00
4048 POSTAGE	2,828.18	217.16	2,235.46	3,500.00	3,500.00
4050 POWER PURCHASE	1,588,404.17	153,296.35	766,961.32	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	0.00	48,071.11	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	1,594.32	12,325.32	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	12,954.00	18,146.00	80,000.00	80,000.00
4072 CAPITAL OUTLAY - BLDGS/STRUCTU	0.00	0.00	0.00	50,000.00	50,000.00
4073 CAPITAL OUTLAY - O/T BUILDINGS	0.00	0.00	0.00	22,500.00	22,500.00
Total Operating expense	2,887,660.99	241,089.40	1,529,301.02	2,589,500.00	2,609,500.00
Total Income From Operations:	(138,410.60)	47,936.01	801,292.72	64,700.00	64,700.00
Non-Operating Items:					
Non-operating income					
3720 CONNECTION FEES	53,272.00	3,105.00	21,425.00	36,665.00	36,665.00
3725 ELECTRIC IMPACT FEES	37,103.00	4,572.00	32,004.00	46,488.00	46,488.00
3740 RECONNECT FEES	0.00	0.00	0.00	1,000.00	1,000.00
3810 INTEREST EARNINGS	170,300.37	0.00	33,065.44	86,292.69	86,293.00
Total Non-operating income	260,675.37	7,677.00	86,494.44	170,445.69	170,446.00
Non-operating expense					
4059 INTEREST EXPENSE	68,946.13	0.00	16,092.00	71,000.00	71,000.00
4060 BOND AGENT PAYING COST	4,289.66	0.00	(363.16)	5,000.00	5,000.00
Total Non-operating expense	73,235.79	0.00	15,728.84	76,000.00	76,000.00
Total Non-Operating Items:	187,439.58	7,677.00	70,765.60	94,445.69	94,446.00
Total Income or Expense	49,028.98	55,613.01	872,058.32	159,145.69	159,146.00

Parowan City
Standard Financial Report
55 Solid Waste Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	32,020.30	4,504.23	110,241.17
1121 PTIF 1761 Combined Accounts	420,671.96	0.00	420,671.96
1160 Xpress Bill Pay	22,040.04	10,570.34	21,646.45
1175 Undeposited receipts	0.00	(141.37)	1,640.93
Total Cash and cash equivalents	474,732.30	14,933.20	554,200.51
Total Cash and cash equivalents	474,732.30	14,933.20	554,200.51
Receivables			
1311 ACCOUNTS RECEIVABLE	27,722.90	(325.83)	27,665.38
Total Receivables	27,722.90	(325.83)	27,665.38
Total Current Assets	502,455.20	14,607.37	581,865.89
Non-Current Assets			
Capital assets			
Property			
1647 Machinery & Equipment	590,021.00	0.00	590,021.00
Total Property	590,021.00	0.00	590,021.00
Accumulated depreciation			
1747 Acc Depn Machinery & Equipment	(533,875.26)	0.00	(533,875.26)
Total Accumulated depreciation	(533,875.26)	0.00	(533,875.26)
Total Capital assets	56,145.74	0.00	56,145.74
Other non-current assets			
1802 Deferred outflows - pensions	8,204.00	0.00	8,204.00
Total Other non-current assets	8,204.00	0.00	8,204.00
Total Non-Current Assets	64,349.74	0.00	64,349.74
Total Assets:	566,804.94	14,607.37	646,215.63
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(31,300.53)	5,427.54	(61.50)
2133 Due to other funds - 10-Year Loan from Electric	(135,880.85)	0.00	(135,880.85)
Total Current liabilities	(167,181.38)	5,427.54	(135,942.35)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(1,528.58)	0.00	(1,528.58)
Total Payroll liabilities	(1,528.58)	0.00	(1,528.58)
Deferred revenue			
2601 Net pension liability	(7,036.00)	0.00	(7,036.00)
2602 Deferred inflows - pensions	(222.00)	0.00	(222.00)
Total Deferred revenue	(7,258.00)	0.00	(7,258.00)
Total Liabilities:	(175,967.96)	5,427.54	(144,728.93)
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(390,836.98)	(20,034.91)	(501,486.70)
Total Equity - Paid in / Contributed	(390,836.98)	(20,034.91)	(501,486.70)
Total Liabilities and Fund Equity	(566,804.94)	(14,607.37)	(646,215.63)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
55 Solid Waste Fund - 02/01/2024 to 02/29/2024
66.67% 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>
Income or Expense					
Income From Operations:					
Operating income					
3710 GARBAGE FEES (FIRST CAN)	137,186.16	11,666.41	93,018.35	141,200.00	141,200.00
3712 GARBAGE FEES (SECOND CAN)	112,074.06	9,441.16	76,392.19	115,500.00	115,500.00
3713 CAN PURCHASE	3,285.00	300.00	1,990.00	4,200.00	4,200.00
3715 COUNTY LANDFILL FEE	66,869.34	5,684.82	45,390.96	67,500.00	67,500.00
Total Operating income	319,414.56	27,092.39	216,791.50	328,400.00	328,400.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	1,779.94	26.68	66.21	2,800.00	2,800.00
4011 SALARIES AND WAGES-PERM. EMPLO	55,989.12	4,102.94	33,955.08	52,500.00	52,500.00
4013 FICA	4,405.27	312.86	2,576.58	4,200.00	4,200.00
4014 INSURANCE	15,179.27	523.51	5,173.71	8,000.00	8,000.00
4015 RETIREMENT	4,069.89	362.80	3,013.53	3,500.00	3,500.00
4016 WORKMEN'S COMPENSATION	378.38	29.30	259.91	400.00	400.00
4019 CONTRACT SERVICES - COUNTY	62,512.50	0.00	31,057.50	61,000.00	61,000.00
4024 OFFICE SUPPLIES AND EXPENSE	534.15	68.85	516.40	600.00	600.00
4025 REPAIR TO EQUIPMENT	12,744.01	130.00	7,240.73	15,000.00	15,000.00
4026 MAINTENANCE MATERIALS AND SUPP	10,137.59	0.00	1,014.41	11,000.00	11,000.00
4028 TELEPHONE	90.00	7.50	60.00	600.00	600.00
4031 PROFESSIONAL & TECHNICAL SERVI	3,017.17	268.50	2,243.75	5,000.00	5,000.00
4032 AUDIT	480.00	0.00	510.00	650.00	650.00
4040 GAS AND OIL	15,862.58	1,131.47	12,021.03	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	93.07	958.11	1,000.00	1,000.00
4051 LIABILITY INSUR. PROPERTY	4,691.28	0.00	5,157.36	5,000.00	5,000.00
4057 LBA LEASE PAYMENT	2,317.00	0.00	0.00	2,745.00	2,745.00
4062 DEPRECIATION	55,485.93	0.00	0.00	56,000.00	56,000.00
Total Operating expense	251,468.24	7,057.48	106,141.78	249,995.00	249,995.00
Total Income From Operations:	67,946.32	20,034.91	110,649.72	78,405.00	78,405.00
Non-Operating Items:					
Non-operating income					
3810 INTEREST EARNINGS	15,141.71	0.00	0.00	0.00	0.00
Total Non-operating income	15,141.71	0.00	0.00	0.00	0.00
Non-operating expense					
4081 INTEREST EXPENSE	4,076.43	0.00	0.00	5,000.00	5,000.00
4090 TRANSFER TO CAPITAL PROJECTS	0.00	0.00	0.00	45,000.00	45,000.00
Total Non-operating expense	4,076.43	0.00	0.00	50,000.00	50,000.00
Total Non-Operating Items:	11,065.28	0.00	0.00	(50,000.00)	(50,000.00)
Total Income or Expense	79,011.60	20,034.91	110,649.72	28,405.00	28,405.00

Parowan City
Standard Financial Report
57 Irrigation Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	69,411.84	(4,506.55)	114,441.81
1121 PTIF 1761 Combined Accounts	377,000.00	0.00	377,000.00
1160 Xpress Bill Pay	23,488.08	8,287.20	19,433.51
1175 Undeposited receipts	0.00	(209.25)	1,143.81
Total Cash and cash equivalents	469,899.92	3,571.40	512,019.13
Total Cash and cash equivalents	469,899.92	3,571.40	512,019.13
Receivables			
1311 ACCOUNTS RECEIVABLE - IRRIGATI	21,517.45	(105.21)	21,541.43
Total Receivables	21,517.45	(105.21)	21,541.43
Total Current Assets	491,417.37	3,466.19	533,560.56
Non-Current Assets			
Capital assets			
Property			
1611 Land and rights	10,716.67	0.00	10,716.67
1631.25 Pressurized Irrigation 25 YR	113,896.39	0.00	113,896.39
1631.50 Pressurized Irrigation 50 YR	1,012,314.38	0.00	1,012,314.38
1647 Machinery and Equipment	152,651.44	0.00	152,651.44
1651 Autos & Trucks	36,542.04	0.00	36,542.04
Total Property	1,326,120.92	0.00	1,326,120.92
Accumulated depreciation			
1731.25 Acc Depn Irrigation System 25 YR	(113,369.12)	0.00	(113,369.12)
1731.50 Acc Depn Irrigation System 50 YR	(713,535.02)	0.00	(713,535.02)
1747 Acc Depn Machinery & Equipment	(117,602.98)	0.00	(117,602.98)
1751 Acc Depn Autos & Trucks	(31,091.28)	0.00	(31,091.28)
Total Accumulated depreciation	(975,598.40)	0.00	(975,598.40)
Total Capital assets	350,522.52	0.00	350,522.52
Other non-current assets			
1802 Deferred outflows - pensions	16,409.00	0.00	16,409.00
Total Other non-current assets	16,409.00	0.00	16,409.00
Total Non-Current Assets	366,931.52	0.00	366,931.52
Total Assets:	858,348.89	3,466.19	900,492.08
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(2,928.10)	4,624.79	(104.73)
Total Current liabilities	(2,928.10)	4,624.79	(104.73)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(6,551.52)	0.00	(6,551.52)
Total Payroll liabilities	(6,551.52)	0.00	(6,551.52)
Deferred revenue			
2601 Net pension liability	(14,072.00)	0.00	(14,072.00)
2602 Deferred inflows - pensions	(444.00)	0.00	(444.00)
Total Deferred revenue	(14,516.00)	0.00	(14,516.00)
Total Liabilities:	(23,995.62)	4,624.79	(21,172.25)
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(834,353.27)	(8,090.98)	(879,319.83)
Total Equity - Paid in / Contributed	(834,353.27)	(8,090.98)	(879,319.83)
Total Liabilities and Fund Equity	(858,348.89)	(3,466.19)	(900,492.08)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
57 Irrigation Fund - 02/01/2024 to 02/29/2024
66.67% 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>
Income or Expense					
Income From Operations:					
Operating income					
3710 IRRIGATION SERVICE CHARGE	259,865.82	21,713.63	173,551.90	258,000.00	258,000.00
3720 CONNECTION FEES	1,200.00	0.00	0.00	0.00	0.00
Total Operating income	261,065.82	21,713.63	173,551.90	258,000.00	258,000.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	1,979.75	175.26	1,324.05	2,000.00	2,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	81,544.39	6,664.15	57,179.69	76,500.00	76,500.00
4013 FICA	6,198.18	518.58	4,435.81	5,900.00	5,900.00
4014 INSURANCE	23,319.37	2,094.12	18,412.33	36,800.00	36,800.00
4015 RETIREMENT	8,814.63	1,305.34	11,068.57	12,700.00	12,700.00
4016 WORKMEN'S COMPENSATION	847.47	29.30	735.25	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	1,279.38	9,951.54	19,000.00	19,000.00
4027 UTILITIES	4,709.06	340.61	3,788.94	8,000.00	8,000.00
4028 TELEPHONE	1,204.71	113.72	909.34	1,800.00	1,800.00
4031 PROFESSIONAL AND TECHNICAL	8,579.74	780.25	4,670.93	25,000.00	25,000.00
4032 AUDIT	960.00	0.00	1,020.00	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	135.81	1,691.59	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	186.13	1,916.11	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	6,413.34	5,000.00	5,000.00
4061 SUNDRY	0.00	0.00	0.00	200.00	200.00
4062 DEPRECIATION	29,409.39	0.00	0.00	30,000.00	30,000.00
4074 CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	0.00	7,100.00	7,100.00
Total Operating expense	223,766.97	13,622.65	128,610.29	246,450.00	246,450.00
Total Income From Operations:	37,298.85	8,090.98	44,941.61	11,550.00	11,550.00
Non-Operating Items:					
Non-operating income					
3810 INTEREST RECEIVED	13,569.80	0.00	0.00	0.00	0.00
3840 SALE OF MATERIALS	700.00	0.00	0.00	0.00	0.00
3890 MISCELLANEOUS	0.00	0.00	24.95	0.00	0.00
Total Non-operating income	14,269.80	0.00	24.95	0.00	0.00
Total Non-Operating Items:	14,269.80	0.00	24.95	0.00	0.00
Total Income or Expense	51,568.65	8,090.98	44,966.56	11,550.00	11,550.00

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	9,499.13	262.50	12,461.63
1121 PTIF 1761 Combined Accounts (Cem 0390)	94,298.36	0.00	94,298.36
1191.1 Restricted cash	103,797.49	0.00	103,797.49
1191.2 Restricted cash offset	(103,797.49)	0.00	(103,797.49)
Total Cash and cash equivalents	<u>103,797.49</u>	<u>262.50</u>	<u>106,759.99</u>
Total Cash and cash equivalents	<u>103,797.49</u>	<u>262.50</u>	<u>106,759.99</u>
Total Current Assets	<u>103,797.49</u>	<u>262.50</u>	<u>106,759.99</u>
Total Assets:	<u>103,797.49</u>	<u>262.50</u>	<u>106,759.99</u>
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2975.1 Restricted	(103,797.49)	0.00	(103,797.49)
2975.2 Restricted offset	103,797.49	0.00	103,797.49
2980 BEGINNING OF YEAR	(103,797.49)	(262.50)	(106,759.99)
Total Equity - Paid in / Contributed	<u>(103,797.49)</u>	<u>(262.50)</u>	<u>(106,759.99)</u>
Total Liabilities and Fund Equity	<u>(103,797.49)</u>	<u>(262.50)</u>	<u>(106,759.99)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Charges for services					
3482 SALE OF CEMETERY LOTS	4,786.50	262.50	2,962.50	1,000.00	0.00
Total Charges for services	4,786.50	262.50	2,962.50	1,000.00	0.00
Interest					
3810 INTEREST RECEIVED	3,394.08	0.00	0.00	0.00	0.00
Total Interest	3,394.08	0.00	0.00	0.00	0.00
Total Revenue:	8,180.58	262.50	2,962.50	1,000.00	0.00
Total Change In Net Position	8,180.58	262.50	2,962.50	1,000.00	0.00

Parowan City
Standard Financial Report
91 General Fixed Assets - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Non-Current Assets			
Capital assets			
Work in process			
1601 Work in Process	714,301.49	0.00	864,392.00
Total Work in process	<u>714,301.49</u>	<u>0.00</u>	<u>864,392.00</u>
Property			
1611 Land	1,315,893.00	0.00	1,315,893.00
1621 Buildings	3,834,367.20	0.00	3,834,367.20
1631 Improvements other than bldgs	2,862,965.12	0.00	4,589,678.66
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	1,725.00	4,650,407.24
1691 Right-to-use lease	219,289.11	0.00	219,289.11
Total Property	<u>14,157,389.94</u>	<u>1,725.00</u>	<u>15,885,828.48</u>
Accumulated depreciation			
1721 AccDpn Buildings	(1,363,666.41)	0.00	(1,363,666.41)
1731 AccDpn Improvements other than bldgs	(1,255,651.59)	0.00	(1,255,651.59)
1761 AccDpn Machinery & equipment	(955,935.75)	0.00	(955,935.75)
1771 AccDpn Autos and trucks	(186,281.69)	0.00	(186,281.69)
1781 AccDpn Infrastructure	(3,964,822.88)	0.00	(3,964,822.88)
1791 AccDpn Right-to-use lease	(182,740.32)	0.00	(182,740.32)
Total Accumulated depreciation	<u>(7,909,098.64)</u>	<u>0.00</u>	<u>(7,909,098.64)</u>
Total Capital assets	<u>6,962,592.79</u>	<u>1,725.00</u>	<u>8,841,121.84</u>
Other non-current assets			
1802 Deferred outflows - pensions	225,622.00	0.00	225,622.00
Total Other non-current assets	<u>225,622.00</u>	<u>0.00</u>	<u>225,622.00</u>
Total Non-Current Assets	<u>7,188,214.79</u>	<u>1,725.00</u>	<u>9,066,743.84</u>
Total Assets:	<u>7,188,214.79</u>	<u>1,725.00</u>	<u>9,066,743.84</u>
Liabilities and Fund Equity			
Liabilities:			
Deferred revenue			
2601 Net pension liability	(193,494.00)	0.00	(193,494.00)
2602 Deferred inflows - pensions	(6,107.00)	0.00	(6,107.00)
Total Deferred revenue	<u>(199,601.00)</u>	<u>0.00</u>	<u>(199,601.00)</u>
Total Liabilities:	<u>(199,601.00)</u>	<u>0.00</u>	<u>(199,601.00)</u>
Equity - Paid in / Contributed			
2971.1 Invested in fixed assets	(15,329,236.10)	(1,725.00)	(17,207,765.15)
2971.3 Book cost of assets retired	282,389.29	0.00	282,389.29
2972 Total depreciation charged	7,733,313.32	0.00	7,733,313.32
2980 Net position - pension adjustment	324,919.70	0.00	324,919.70
Total Equity - Paid in / Contributed	<u>(6,988,613.79)</u>	<u>(1,725.00)</u>	<u>(8,867,142.84)</u>
Total Liabilities and Fund Equity	<u>(7,188,214.79)</u>	<u>(1,725.00)</u>	<u>(9,066,743.84)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
91 General Fixed Assets - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

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



Utah's Patchwork Parkway 2024 Annual Report March 2024

"Utah's Patchwork Parkway offers travelers a diverse patchwork of colors, cultures, and climates."

National Scenic Byway Program

In 2022, Congress reapproved project funding for the National Scenic Byway Program. Utah's Patchwork Parkway continues to participate in this program and the National Scenic Byway Foundation and its programs.

Local Scenic Byway Program

Utah's Patchwork Parkway Committee continues to work with the Utah Office of Tourism on issues that affect the State Scenic Byway Program, including marketing and legislative issues. Substitute SB28 – State Scenic Byways Amendments was passed by the Legislature. While the original contentious bill would have changed the make-up of the State Scenic Byway Committee and added the Outdoor Advertising Industry to the committee, this compromise bill extends the program to 2029, keeps the current State Scenic Byway Committee intact, keeps the decision-making process for new or removing scenic byways, segmentation, and approval of Corridor Management Plans intact at the local governmental level, but more clearly defines the how and when the State Legislature reviews and gives approval for new and removing scenic byways and Corridor Management Plans. This compromise bill provides a great opportunity for the State Scenic Byway Committee to make presentations to the State Legislative Interim Transportation Committee on how the State Scenic Program works and what is happening along our State Scenic Byways.

2024-25 Byway Projects

- The New Byway Billboard Design was installed last year with Iron County Tourism Office paying for the new design and one-year lease agreement. Iron County Tourism Office has agreed to pay this year's billboard lease. (Value of this year's contribution \$5,525)



**EXIT
NOW**
NATIONAL SCENIC
BYWAY 143



- **FHWA Byway Grant Progress Report**

Utah's Patchwork Parkway's Interpretive Signage & Kiosks Project will construct nine (9) Interpretive Kiosk facilities, replace four (4) Byway Wayfinding/Directional metal signs; and produce printed and digital-accessible Interpretive materials. All FHWA/UDOT contracts/agreements were signed by January 8, 2024. Along with post competition performance measurements reports as a new requirement, the hiring of consultants/contractors will go through FHWA/UDOT's Consultant Management Service (CMS). This is a benefit in saving Byway committee and administrative staff time as consultants/contractors will be selected from pre-approved lists (39 categories) and all invoices will go to CMS who will then pay the 80% and send the Byway a payment request for the 20% local match.

This is a two-year project with the local match being split over two budget years.

The total cost of the project is \$312,358, with 80% NSBP match of \$249,886.40, and 20% Local Match of \$62,471.60. Local Match funds will come from the following:

Brian Head Town \$15,823.67 cash

Panguitch City \$5,000 cash In-kind Match \$10,823.67

Parowan City \$5,000 cash In-Kind Match \$10,823.67

The remaining Local Match will come from Garfield County and Iron County through their respective Tourism Marketing Grants application process in November 2024.

Utah's Patchwork Parkway will submit grant applications to pay for the printed and digital marketing materials part of this grant project.

In April 2024, Utah's Patchwork Parkway will be invoicing the cities/town for Year 1 Cash Match of \$2,500 that was approved for in this current budget year.

Mainline Engineering of St. George has been hired to do the design work including interpretative content, design specifications and bid packets for the interpretative panels; design/construction specifications and bid packets for the interpretive kiosks; and design/cost estimates for the printed and digital interpretative materials. The first scoping meeting is scheduled for April 8, 2024 at the Parowan City Office.

- Utah's Patchwork Parkway has met with the DWR regarding Hidden Haven Trail accessibility issues. Now that state agencies are eligible to apply for Trail Rehabilitation grants from Utah Outdoor Recreation, they will be working with their resources to study the area and prepare a trail rehabilitation plan and submit a grant application. The study phase will take at least three years to gather data and prepare the best solutions.

- Continue to participate in Vision Iron County's PRO (Parks, Recreation & Open Space) committee to assist in identifying, collaborating, and implementing resources to achieve trails/open space goals and strategies.
- Support the Dixie National Forest Service in its effort to restore the Brian Head Peak Observation Shelter.
- Continue to implement Social Media/Website marketing strategies.
- Continue to assist the State Scenic Byway Committee in strengthening the State Scenic Byway Program.

Funding Request for Upcoming FY 2024-25

Purpose: Implement Marketing Strategies, apply for grants for community byway projects, upgrade and maintain website, byway administration and managing operating budget; and Year 2 funding request for the 2022 FHWA/Byway grant project.

Funding Request Share

	Operating Budget	2022 FHWA Grant Yr 2	Total
Brian Head Town	\$1,500	\$2,500	\$4,000
Panguitch City	\$1,500	\$2,500	\$4,000
Parowan City	<u>\$1,500</u>	<u>\$2,500</u>	<u>\$4,000</u>
2024-25 Byway Budget	\$4,500	\$7,500	\$12,000

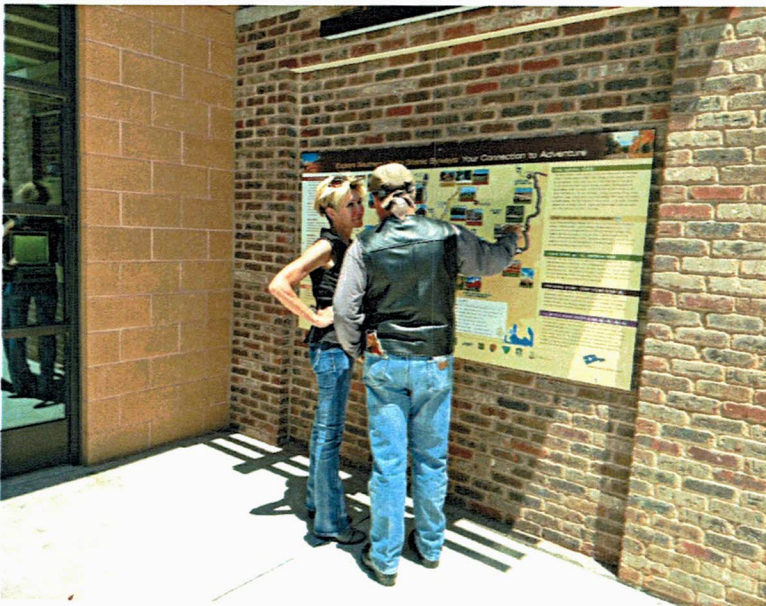


A Quick Review of Past Byway Projects for New Council Members



2010 FHWA Awarded Grant Project:
Interpretive & Signage Master Plan and Sign Implementation Project

Project is completed with the installation of the Regional Scenic Byways Interpretive Panel at Panguitch Visitor Center on June 9, 2018.



2010 FHWA Grant Contributions

FHWA	\$226,156
Garfield County	\$ 9,500
Iron County	\$ 9,500
Brian Head Town	\$ 28,039 includes match for Brian Head Sigs)
Panguitch City	\$ 4,750
Parowan City	<u>\$ 4,750</u>
Total	\$282,695

2012 FHWA Awarded Grant Project:
Parowan Entryway Signs



Entryway Signs and Kiosks finished with a Traveling Ribbon Cutting Ceremony in each community on July 10, 2013

2012 FHWA Grant Contributions	
FHWA	\$41,402
Parowan City	<u>\$17,292</u>
Total	\$58,694



2015 MAP-21/TAP Grant Projects

Utah's Patchwork Parkway prepared TAP Grant applications for Panguitch City, Parowan City, and Brian Head Town for Trails Master planning. All three grant applications were approved for funding by the Utah Joint Highway Commission's (JHC) rural projects subcommittee. Each community is moving forward with their projects.

- Panguitch and Western Garfield County Trails Master Plan – to develop a trails plan for the area including inventoring existing and future trails, trail mapping and trail guide brochure

Grant Contributions

MAP-21/TAP	\$46,500	(UDOT will take \$1,500 from this amount for Admin. Costs)
Panguitch City	<u>\$ 3,500</u>	
Total Project Amount	\$50,000	

- Parowan City Trails Master Plan – consolidate trails into a written plan including inventory of existing and future trails, trail mapping, construction documents for three trailhead sites and trail guide brochure

Grant Contributions

MAP-21/TAP	\$32,550	(UDOT will take \$1,050 from this amount for Admin. Costs)
Parowan City	<u>\$ 2,450</u>	
Total Project Amount	\$35,000	

- Brian Head Town Trails Master Plan – obtain ROWs/easements/licenses for trails access to complete their Trails Master Plan and construction documents for any trailhead sites that need additional development

Grant Contributions

MAP-21/TAP	\$23,250	(UDOT will take \$750 from this amount for Admin. Costs)
Brian Head Town	<u>\$ 1,750</u>	
Total Project Amount	\$25,000	

PAROWAN CITY CORPORATION

5 SOUTH MAIN • P.O. BOX 576
 PAROWAN, UT 84761-0576
 (435) 477-3331

THIS ORDER NUMBER MUST APPEAR
 ON ALL PACKAGES, INVOICES AND
 SHIPPING PAPERS

PURCHASE ORDER
 NO. **1085**

DATE: **3/5/2024**

DELIVERY ADDRESS:

WHEELER MACHINERY

**TO REMIT TO: CARPILLAR FINANCIAL SERVICE COOP.
 5TH FLOOR DOCUMENT SERVICES
 DOC SPECIALIST: WHEELER MACHINERY CO.
 2120 WEST END AVE.
 NASHVILLE, TN 37203**

106157, 107057, 108058, 514058, 524057

DEPARTMENT

SPLIT-

ACCT. NO.

524158, 574058, 534058

ITEM NO.	QUANTITY	UNIT	DESCRIPTION	ESTIMATED UNIT PRICE	ESTIMATED AMOUNT
			PURCHASE OF EXCAVATOR		\$54,778.84
			1ST ANNUAL PAYMENT.		

Kelly Stone
 DEPARTMENT HEAD

Julie Pickett
 CITY RECORDER

[Signature]
 CITY TREASURER

CITY MANAGER

APPROVED BY CITY COUNCIL

Caterpillar Financial Services Corporation

INVOICE

Page	Date	Invoice No.
1	02/21/2024	001-70134716

PAROWAN CITY CORPORATION
 PO BOX 576
 PAROWAN CITY, UT 84761

Description	Serial	VIN	Due Date	Pmt. No	Amount
(1) 2022 CATERPILLAR 325-07 HYDRAULIC EXCAVATOR	TEL20364		Upon Receipt	1	\$54,778.84
WITHOUT THE APPROPRIATE TAX EXEMPTION CERTIFICATE, APPLICABLE SALES AND/OR USE TAX WILL BE CHARGED					

PLEASE PAY THIS AMOUNT \$ \$54,778.84

Invoice No.	Total Enclosed
001-70134716 - 1	\$

PAROWAN CITY CORPORATION
 PO BOX 576
 PAROWAN CITY, UT 84761

Remit To Caterpillar Financial Services Corporation
 5th Floor Document Services
 Doc Specialist: WHEELER MACHINERY CO
 2120 West End Ave.
 Nashville, TN 37203

RETURN INVOICE AND CHECK FOR SPECIFIED PAYMENT(S) WITH SIGNED DOCUMENTS.

Your check will be cashed by Caterpillar Financial Services Corporation (CFSC) upon receipt, but that act will not constitute acceptance by CFSC of the Loan, Lease or Schedule. If CFSC accepts and executes the Loan, Lease or Schedule, the proceeds of this check will be applied to the specified payments. If CFSC does not accept the Loan, Lease or Schedule, CFSC will return an amount equal to this check.