

PAROWAN CITY COUNCIL MEETING AGENDA FOR APRIL 25, 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, April 25, 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:

PUBLIC HEARING to provide information and receive input regarding long term plans for restricting 200 West to one-way traffic during certain hours of the day to accommodate dropping off and picking up elementary school children. Comments are limited to three minutes.

CONSENT MEETING

5. Approval of City Council Meeting Minutes from March 28, 2024
6. Approval of Warrant Register for April 25, 2024
7. Approval of P.O. #1086 to Hone Insulation for \$38,332.00
8. Approval of Financial Statement from March 2024

ACTION MEETING

9. Approval of Background Check Policy
10. Approve Haslem-Anderson Annexation – Ordinance 2024-08
11. Approval of Privacy Policy Statement
12. Approval for Appointment of New Public Works Director
13. PCA - Under Collection and Ongoing Management

WORK MEETING

14. UAMPS Update from CEO Mason Baker
15. Discussion Regarding RFP for the Breakwater
16. Reports, Updates, Old Business Follow Up: Elected Officials and Staff
17. 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.
18. Adjournment

CERTIFICATE OF POSTING: *The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted this 23rd day of April, 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 at 435-477-3331 at least 24 hours prior to the meeting.



Parowan City Council Meeting Minutes
March 28, 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 Sharon Downey, Councilmember David Harris, Councilmember Rochell Topham

Council Present Via Zoom: Councilmember John Dean

City Staff Present: Dan Jessen, City Manager; Scott Burns, City Attorney; Callie Bassett, City Recorder; Jeremy Franklin, Power Superintendent; David Schiers, Fire Chief; Heather Shurtleff, Deputy Recorder; Chief Adams, Parowan PD.

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:** Rochell Topham offered the invocation. She then led the council and the public in the pledge of allegiance.
3. **Declaration of Conflicts With or Personal Interest in Any Agenda Item:** No conflicts were declared.
4. **Public Comment:**
 Kim Bailey, Principal at PHS, said the new multipurpose building will be started soon. The area between the CT building and the elementary school will be blocked off for about a year for construction. He said parents will no longer be able to pull through in front of the school to drop off children. They will need to drop off students on the west side of the school. 200 West will become a one-way street from 100 North to 200 North. Dan explained that this will be a temporary change. The city will help with signage for the one-way street during school hours. The busses will pull through in front of the school to drop off students. They will follow Enoch Elementary's traffic flow model. Dan said they will bring a proposed plan to the council. The city will assist the school for safety reasons during construction. Kim thanked the council for their help, support, and willingness to work together.

Rob Dotson, Enoch City Manager, extended their appreciation to the council for their collaboration and approach for chip sealing of Enoch's and Parowan's roads. He said the chip sealer will be here June 15th. They will be planning and collaborating with Parowan's staff to get the roads chip sealed. He said they have a potential resource for the oil which will be stored in Enoch. This will cut down on the expense.

Mayor Halterman asked Rob to tell the council about the raptor place and the ice skating rink that are opening. Rob said that Martin and Susan Tyner, who started the SW Wildlife Foundation many years ago, have lived in Enoch for 30 or 40 years. Enoch City is going to lease property to them in Enoch for 100 years at \$1.00/year for their recovery location for birds of prey and other types of birds and species. He said their grand opening will be on April 27th at 9:00 a.m. with Enoch's Arbor Day activity. He also said that KJ's Ice Barn Ice Skating Rink will be the only ice skating rink between Salt Lake City and Las Vegas that is built to this capacity and size. It will seat up to 600 people for all kinds of events. They will be opening July 4th. He said people will be hearing more and more about it.

Rob also told the council that Enoch is in the process of annexing 600 acres into the city. The Southern Utah Veterans' Association has been working diligently to put in a veterans' clinic. They also paid \$10,000 for the rights to use the names on the Veterans' Wall memorial in Washington, D.C and will make an exact sized replica of that. There will be an amphitheater and they are planning a lot of things to go along with that. He said big things are happening in Enoch. Most of these do not bring in any money into Enoch's coffers, but that's part of creating community.

Jannelle Zajac requested that the council ask people to speak into the microphone so that people can hear what they say on the recording.

CONSENT MEETING:

5. Approval of City Council Meeting Minutes from March 8, 2024

6. Approval of Warrant Register for March 28, 2024

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

SECOND: Councilmember Downey seconded the motion.

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

STAFF REPORTS:

7. Jeremy Franklin, Power Department:

Jeremy introduced the power department which consists of himself, Brad Remund, and Nick Crosby. He went through the power department's duties. He listed some of the big projects they have in the works. He discussed the power poles in town and going out to the Red Creek Hydro that need to be replaced sometime in the next 2-5 years. He gave a quick update on UAMPS and the things they are working on. He also informed the council about the questions they receive the most from consumers and gave the answers to those. He said that Parowan's rates are right in the middle when compared to municipalities around Parowan.

Dan added that the letter sent by the city to Governor Cox to veto SB 161 related to the IPP project was not vetoed. He was responsive to the city's concerns. He has asked the legislature to call a special session this summer to fix the bill. Dan said hopefully everything will work out in the end.

8. David Schiers, Volunteer Fire Department Chief:

Dave said their department has grown. They have some new people, one of which is a retired firefighter from Las Vegas. He has been able to help train their volunteers. They were able to get rid of some of their equipment. They are increasing their ability to fight fires with newer equipment they got from the BLM. They are hoping to get a water tender, which they put in for, from the BLM as well. He said they work in conjunction with Iron County, because the valley is in their response area. They are hoping to meet with the county to get some funds from them. They are doing some training through Cedar City. There are four volunteers who are going to take the hazmat test. They have 17 volunteers on the department. They have half of the fireworks ordered for the 4th of July. They hope the weather will allow for the fireworks this year. Wildland fire season will be starting soon. There was a discussion on fire hydrants that need repairing. Councilmember Burton said they need to identify available sources of surface water they could access out in the valley during the winter. There was some discussion about a special service fire district. The county is looking at doing a study on this.

ACTION MEETING:

9. Approve Tracey Wheeler as Economic Development Committee Member

Mayor Halterman said that a position came open on the Economic Development Committee when David Harris was elected to the council. Her recommendation to the council to fill the position was Tracey Wheeler.

MOTION: Councilmember Downey moved to approve Tracey Wheeler as an Economic Development Committee member.

SECOND: Councilmember Harris seconded the motion.

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

10. Vote to Award Engineering Contract to Alpha Engineering for Water Recharge Project

Dan said there was an earlier meeting with all the shareholders involved in this project. He said what they are doing is ratifying the decision of a larger group. All the shareholders involved in this project are partners, each bringing money to the project. They met together to review proposals for the project. There were three companies that submitted proposals – Bowen Collins and Associates, Platt and Platt, and Alpha Engineering. There was quite a robust discussion regarding each proposal, and there was a consensus that Alpha has the experience needed was the cheaper of the two they thought were qualified, but the biggest thing was that their timeline worked out with the timeline of the project. The Alpha gave them the best shot at getting this done.

Jason Bradshaw, President of the Parowan Valley Pumpers Association, said they appreciate Parowan City helping them with this bit of legislation that has come down from the state engineer. They are looking for a ground water management plan to be implemented by the state engineer in the next short while. Parowan City is at risk of losing some underground water on the first cut. He said this project is the first step to show the state engineer that they have a combined effort and a mutual agreement between all parties – citizens, farmers, and residential home owners – to help solve this underground water problem. The first step is to put the pipeline in to take the high water out. They are hoping to work with the county on sinking this water into the gravel pit near the fairgrounds. He said the estimated cost for this first set of projects is around \$190,000 for design. This was less expensive than the others proposals. He thanked Parowan City for helping to award these funds to Alpha engineering for the water recharge project. He said the sooner they can get the design, the sooner they can put the pipe in the ground. There is a meeting scheduled with Alpha Engineering on April 1, 2024.

MOTION: Councilmember Burton moved to award the engineering contract to Alpha Engineering for the water recharge project.

SECOND: Councilmember Topham seconded the motion.

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

11. Vote to Amend the Use Regulations Table to Allow For the Conditional Use of Construction Equipment Rental, Sales and Service in the Highway services District HS-1, Ordinance 2024-04; and to Allow for Manufactured Home Sales in the General Commercial Zone GC-1, Ordinance 2024-05.

Dan explained they have received a recommendation from the Planning and Zoning Commission to allow these services as conditional uses. Rasmussen Equipment is interested in leasing one of the Jim Jense buildings, and opening a Rasmussen Equipment service center. They will do the sales, rental, and service of construction equipment. This went to the planning commission. 4-1 vote to give positive recommendation to the council for allowing this to be a conditional use. Larry Zajac, Planning and Zoning Chair, advised the council of the following:

- When you change these from “not permitted” to “conditional” use, what it is doing is changing conditional use so that any property in that zone in highway services or general

commercial, can put in a request for a conditional use permit for a similar use. It is not limited to one piece of property.

- Conditional uses, once approved by the legislative body, moving forward will all go to the Planning and Zoning Committee. They make the consideration as to whether to issue those permits.

MOTION: Councilmember Burton moved to approve Ordinance 2024-04, allowing the conditional use of the rental, sales, and service of construction equipment.

SECOND: Councilmember Harris seconded the motion.

VOTE: 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. Ordinance 2024-04 was adopted.

Dan explained this next ordinance will change the regulations table to allow the conditional use of manufactured homes sales in the commercial zone. He said this went to the planning and zoning committee, where it received a unanimous vote to recommend this to the city council.

MOTION: Councilmember Burton moved to approve Ordinance 2024-05 to allow for the conditional permitted use of manufactured home sales in the general commercial zone.

SECOND: Councilmember Harris seconded the motion.

VOTE: 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.

12. Vote to Adopt Appendix A of the PCMC 15.42, Historic Preservation Overlay District HP, Ordinance 2024-06.

Dan explained this has been talked about a lot. He said Appendix A was referred to in the development standards section of the code, but it was not included. This is the Appendix A, which provides guidance to the Historic Preservation Committee when they consider applications that are made on land uses, development, and changes in the historic district. They received a positive recommendation from the planning and zoning committee to adopt Appendix A.

MOTION: Councilmember Downey moved to adopt Appendix A of the PCMC 15.42, Historic Preservation Overlay District HP, Ordinance 2024-06.

SECOND: Councilmember Burton seconded the motion.

VOTE: 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. Ordinance 2024-06 was adopted.

WORK MEETING:

13. Pioneer Legacy Production and Olive Osmond Hearing Foundation: Justin Osmond

Justin Osmond gave a wonderful presentation on the Pioneer Legacy Production that they produce every year. This year, they are bringing it to Cedar City, and they have included some of Parowan’s heritage by including the story of the quilt walk from Parowan to Panguitch. Justin asked the council to consider sponsoring this event. The council will consider what they can do to help.

14. Discussion - Iron County Today Newspaper Delivering to Parowan Again: Casey Anderson

Casey explained that they had to make the difficult decisions to close the paper in March of 2023. A group of residents rallied together and encouraged the Mayor of Cedar City and other local philanthropic individuals to save the local newspaper. These people were very charitable and they were able to resurrect the paper again in April 2023. The paper was losing a lot of money, so they had to scale back their distribution. They were no longer to cover Enoch or Parowan.

Casey said he is the CAO for Go Green Enterprises. He is the Chairman of the board, and has been assigned to manage the day-to-day operations of the paper. Casey said they want to come back and cover Parowan. He said he wanted to gauge the interest of the council and the community. Sales rep will be coming to the chamber of commerce. Casey said there would no subscriptions, the distribution would be paid through advertisers. He said they are looking for a point of contact to get advertisers. They are looking for \$15K - \$20K in advertisement/year from Parowan. (That is 1-2 advertisements per week.) They will deliver to P.O. boxes.

15. Update on Pipe Going Through Town to Meeks Pond and Options/Solutions Discussion

The Mayor said there has been a lot of public clamor on this subject. She said this needs clarification and discussion. Dan said he want to clean up the myth. He said this has nothing to do with the recharge project on the east side of town. It has nothing to do with the creek through town. Another myth is that the city has excess tax dollars saved up. He said they have been looking at solutions to get water to the Meeks pond. He said another thing that needs to be cleared up is the city does not control that water way or that water. It is not a city irrigation ditch. What it is is a ditch that that the canal company can take winter water out to the north-west side of town to a recharge pond at the Evans. Once that fills up, there is an overflow that goes to the old sewer lagoons to try to recharge the aquifer. It is not the city does that; it is the reservoir company.

Dan said the only involvement that the city has with that whatsoever is a storage water right to keep the Meeks Pond full. That water right was converted from water the city owned – shares of the reservoir company – that was converted to a storage permit to keep the Meeks Pond full to keep the urban fishery working. The city does not have a specific turn in the canal company. It is a storage water right and they must keep the pond full. The reservoir company has been turning water out to fill the Meeks pond every Sunday. They cannot do that anymore because they said they cannot afford to cause damage to their line. Part of the truth to this conversation going around on Facebook is that the city has

explored getting water to Meek's pond via a pipe. They have not come to a good solution yet. Whatever they decide to do, water will still go down that ditch because that is controlled by the canal company.

Dan said they are currently looking at three different scenarios and they are looking for grant money through NRCS to fund whatever they decide to do. They are looking at this seriously. They must find a solution so they don't lose the fish in the pond. They know this is very important to everyone. They will make this a priority.

16. Discussion on Billboard Ordinance – Follow Up from Recommendation from Economic Development Committee

Dan asked the council how they would like to proceed with the billboards. Councilmember Burton said he would like the ordinance from June 2023 to be brought back. Councilmember Harris said he wants different options to allow them: for example, allow billboards between the exits on I-15, but do not allow them to be lit. Dan said he will bring back options for the council to vote on at the next action meeting on April 11th.

17. Dog Leash Fine/Leash Ordinance Discussion: Mayor Halterman

Mayor Halterman said that with installation of the dog waste stations, they could add additional signage that offers information on Parowan's code regarding dog laws and penalties for non-compliance. Chief Adams said the main complaints they receive about dogs are dogs running at large, dogs that bark excessively, and dog defecations. Allow your dog to defecate in public without removing the waste to a trash receptacle is a Class C misdemeanor and will stay on their record.

Dan suggested we see how the new stations affect the problem, and then go from there.

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

Councilmember Topham said PHS has taken out all the student lockers in their halls. They are putting up memorials in their place. Part of this is a section on Pioneer History. They need help from the community to find copies of historical pictures of the sheep industry in Parowan to display. They would like a short explanation about the photo included. Photos can be sent to becky.jensen@ironmail.org.

Councilmember Harris: They were supposed to have a Power Board meeting, but he was in Hawaii. He feels that the Power Board should not have the power to adjust rates. He feels that should be the council's responsibility.

Councilmember Downey – nothing to report

Councilmember Burton reported that planning and zoning discussed the recommendations on the conditional uses present to the council. They discussed ADUs. Dan said that the conversations are going to turn to short term rentals. He said he approves a home use business license for short term rentals every couple of weeks. He said we must decide as a community how we want to see short term rentals done. He said one concern is that corporations buy up houses and turn them into full time rental properties. This makes the city's housing affordability problems more difficult than they already are. They are having a lot of requests for ADUs to rent out. It is something they are grappling with. Larry is working on this. Larry Zajac said if we are serious as a town about IADUs, ADUs, and short-term rentals, it needs to be put on the agenda for city council. They can put a moratorium on these until they decide what to do.

Councilmember Dean – nothing to report

Dan Jessen reported on the turf removal program that the state is doing. He said they need to pass water conservation ordinances to qualify. They reached out to the DWR for information. Dan said he is willing to put on agenda for Water Board to start the discussion. It would then go to planning & zoning to find out how to apply to land use code. They would have to hold a public hearing, and the planning and zoning committee would send a recommendation to the city council. Dan said they are going to pursue this. He said the ordinances the city would have to adopt are: 1.) no lawn on parking strips, or areas less than 8 ft. in width *in new development*; 2.) no more than 50% of front and side yard landscaped area in new residential developments would be in lawn; 3.) in new commercial, industrial, institutional, and multi-family development common area landscapes, lawn areas shall not exceed 20% of the total landscaped areas (not to include recreational areas).

Dan also reported on the flood channel. He said it is that time of year. He said he attended the Water Users conference in St. George that was very good. They are saying that we have gone over 100% of our snow load. This is good. However, because of the soil/moisture content, they are predicting that we will only be in the 60-70% of spring runoff. He said this is starting to look like a less than average year for runoff. From a flood perspective, this is a good thing. From an irrigating perspective, maybe not such a good thing.

Dan said there are some issues with the flood channel. They are trying to get the county to haul rip rap. The county has been willing, but they have not had the man power to do this. They are just starting to haul now. Dan has resumed track hoe operations. They were able to install rip rap behind the houses they were worried the most about. There is still more work to do. Dan wants to go after a FEMA grant to armor the flood channel. They are hitting areas that were exposed to be a problem last year before they become a problem this year.

Mayor Halterman reported she had a meeting with Ron Cooper. He is who the county has here doing trails and trails maintenance. They are going to be maintaining our trails by the Frisbee golf course and the Valentine Peak trailhead connection. They talked about prioritizing other trails. They met with Jones and DeMille on the status of the master transportation plan. He said it will not be long before it comes to the city council. Dan provided some dates: the open house will be April 30th at 6:00 p.m., and it will go to planning and zoning on May 15. The mayor said the meeting following that meeting was on the industrial park planning.

Mayor Halterman said they had Jansen Brunch and Elaina Falco come out and look at the Old Rock Church project. The mayor had applied for a grant, and part of that was for them to come out and inspect the building. They loved the project and are completely behind awarding the city the \$20K. It includes up righting the belfry, purchasing the shakes for the roof, and things like that. They even told the mayor if they had other grant recipients who did not follow through that they would make that funding available to the city.

Mayor Halterman said they attended the land use training. She said some of the things they talked about that she liked was they need to starting thinking about citing the code when denials are made. That makes the city solid in being defensible. Dan interjected that they are waiting for the legislative session to end so Hansen Planning Group can start working on Parowan's subdivision code which has to modified to stay consistent with Utah law. They are going to help us re-write our code. One of the action items that the city needs to do is decide who land use authority is in approving subdivisions. It is

administrative now, not legislative. They need to figure out who that is. This should be an action item on planning and zoning. The council will designate who that will be.

The mayor said that at the end of the meeting with Jansen Brunch and Elaina Falco from the Community Cultural Engagement (CCE) grant, they told her about some other funding opportunities. They mentioned the T-Mobile grant. She found out that they can resubmit, so she asked Jannelle Zajac to resubmit. Jannelle said that the deadline is the 31st. She will be sending it in in the morning. She said she called T-Mobile to see if it was alright to resubmit over and over. They said yes. Mayor Halterman said they will be able to do the roof if we get that grant.

Mayor Halterman asked Councilmember Dean to report on the meeting to finish the cemetery fence. They met with Bill Richardson, and found out they can do cinderblock instead of the hard colors that are already existing. He said we have stone and caps and we can make the base a lot thinner. They hope to get pricing for the labor. Dan said there is a lot of cement work that needs to be done. Need to get some pricing for cement work. They may be able to get the block donated. The mayor said she applied for a grant and if they get it, they will be mostly funded.

The mayor said they had a meeting about the Dry Canyon holding pond and getting permits for that. Dan said they found out that the NEPA process they thought was happening never actually got started. There was a miscommunication about some details that were needed. They are getting those details to them. The mayor also said that they met with the BLM about expanding the sewer lagoons. The meeting went well and they have their next steps of what needs to happen.

Mayor Halterman gave a quick grant update: Dan wrote for and received a grant for \$1M Dan, the Parowan Valley Pumpers received a grant for \$1M for the recharge project. The mayor wrote a grant application to AARP for site development (seating, shade structures) at the pickleball courts. The Land/Water Conservation fund which is where they did the match for \$225,000 said there was a little issue with a spreadsheet. She corrected that and sent it back. They said the application looked good. She has talked with several contractors.

Staff: There were no staff reports.

19. Closed Session: They council did not hold a closed session.

20. Adjournment

MOTION: Councilmember Downey moved to adjourn the meeting.

SECOND: Councilmember Topham seconded the motion.

VOTE: All councilmembers voted in favor of the motion. The motion carried. The meeting adjourned at 9:05 p.m.

Mollie Halterman, Mayor

Callie Bassett, City Recorder

Date Approved: _____

**Parowan City
Check Register
All Bank Accounts - 04/10/2024 to 04/19/2024**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
A-1 GLASS	38255	1022433	03/21/2024	04/15/2024	621.27	WINDSHIELD REPLACEMENT - POLICE DARE T	105425 - Police REPAIRS TO EQUIPM	
					\$621.27			
ANIXTER POWER SOLUTIONS, LL	38215	5951104-00	02/28/2024	04/10/2024	552.40	SELF-SHUNT BYPASSES	534026 - MAINTENANCE MATERIALS	
					\$552.40			
ARMSTRONG, ANTHONY S	38216	RFD 100002784.	04/04/2024	04/10/2024	65.12	Deposit Refund: 100002784 - ARMSTRONG, ANTH	532135 - CUSTOMER DEPOSITS	
					\$65.12			
BLOMQUIST HALE CONSULTING, I	38217	APR24-4800	04/01/2024	04/10/2024	1.37	INSURANCE SPLIT	104214 - Court INSURANCE	
BLOMQUIST HALE CONSULTING, I	38217	APR24-4800	04/01/2024	04/10/2024	1.37	INSURANCE SPLIT	105914 - VISITOR CENTER INSURAN	
BLOMQUIST HALE CONSULTING, I	38217	APR24-4800	04/01/2024	04/10/2024	1.37	INSURANCE SPLIT	108014 - Cemetery INSURANCE	
BLOMQUIST HALE CONSULTING, I	38217	APR24-4800	04/01/2024	04/10/2024	2.75	INSURANCE SPLIT	104114 - Leg.INSURANCE	
BLOMQUIST HALE CONSULTING, I	38217	APR24-4800	04/01/2024	04/10/2024	2.75	INSURANCE SPLIT	105814 - P&Z INSURANCE	
BLOMQUIST HALE CONSULTING, I	38217	APR24-4800	04/01/2024	04/10/2024	6.86	INSURANCE SPLIT	105414 - Police INSURANCE	
BLOMQUIST HALE CONSULTING, I	38217	APR24-4800	04/01/2024	04/10/2024	8.39	INSURANCE SPLIT	524014 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	38217	APR24-4800	04/01/2024	04/10/2024	9.61	INSURANCE SPLIT	104314 - Admin INSURANCE	
BLOMQUIST HALE CONSULTING, I	38217	APR24-4800	04/01/2024	04/10/2024	15.25	INSURANCE SPLIT	574014 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	38217	APR24-4800	04/01/2024	04/10/2024	19.06	INSURANCE SPLIT	524114 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	38217	APR24-4800	04/01/2024	04/10/2024	27.45	INSURANCE SPLIT	514014 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	38217	APR24-4800	04/01/2024	04/10/2024	27.45	INSURANCE SPLIT	554014 - INSURANCE	
BLOMQUIST HALE CONSULTING, I	38217	APR24-4800	04/01/2024	04/10/2024	28.82	INSURANCE SPLIT	534014 - INSURANCE	
					\$152.50			
					\$152.50			
BLUE STAKES OF UTAH UTILITY	38218	UT202400715	03/31/2024	04/10/2024	19.12	BILLABLE EMAIL NOTIFICATION - SPLIT	524031 - PROFESSIONAL & TECHNIC	
BLUE STAKES OF UTAH UTILITY	38218	UT202400715	03/31/2024	04/10/2024	19.12	BILLABLE EMAIL NOTIFICATION - SPLIT	514031 - PROFESSIONAL AND TECH	
BLUE STAKES OF UTAH UTILITY	38218	UT202400715	03/31/2024	04/10/2024	19.13	BILLABLE EMAIL NOTIFICATION - SPLIT	574031 - PROFESSIONAL AND TECH	
					\$76.50			
					\$76.50			
BONNEVILLE EQUIPMENT COMPA	38219	SLC-0	03/21/2024	04/10/2024	10,574.20	KUBOTA MOWER - PARKS	107074 - Parks CAPITAL OUTLAY - EQ	
					\$10,574.20			
BOWEN COLLINS & ASSOCIATES,	38220	34088	03/18/2024	04/10/2024	495.00	WATER AND SEWER MASTER PLAN SERVICES -	514038 - ARPA Funds Expenses	
					\$495.00			
BUSHELL, LAVERLAND BEVERLY	38221	RFD 100002563.	04/01/2024	04/10/2024	11.52	Deposit Refund: 100002563 - BUSHELL, LAVERLA	532135 - CUSTOMER DEPOSITS	
					\$11.52			
CMC TIRE, INC SPO	38222	60029788	03/28/2024	04/10/2024	359.61	TIRES - SOLID WASTE	554025 - REPAIR TO EQUIPMENT	
					\$359.61			
CODALE ELECTRIC SUPPLY, INC	38223	S008445886.001	03/22/2024	04/10/2024	14.05	HEX HEAD SELF DRILLING SCREWS	105726 - Fire MAINTENANCE MATERI	
					\$14.05			
COLONIAL LIFE	38224	98130980410486	03/28/2024	04/10/2024	253.69	INSURANCE PREMIUM	102252 - COLONIAL INSURANCE PAY	
					\$253.69			
DOMINION ENERGY	38256	008604012024	04/01/2024	04/15/2024	431.25	16 S MAIN	107527 - Library UTILITIES	
DOMINION ENERGY	38256	133504012024	04/01/2024	04/15/2024	20.71	UTILITY SPLIT	105827 - P&Z UTILITIES	
DOMINION ENERGY	38256	133504012024	04/01/2024	04/15/2024	24.16	UTILITY SPLIT	104227 - Court UTILITIES	
DOMINION ENERGY	38256	133504012024	04/01/2024	04/15/2024	24.16	UTILITY SPLIT	105427 - Police UTILITIES	

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DOMINION ENERGY	38256	133504012024	04/01/2024	04/15/2024	28.79	UTILITY SPLIT	524027 - UTILITIES	
DOMINION ENERGY	38256	133504012024	04/01/2024	04/15/2024	28.79	UTILITY SPLIT	524127 - UTILITIES	
DOMINION ENERGY	38256	133504012024	04/01/2024	04/15/2024	57.50	UTILITY SPLIT	574027 - UTILITIES	
DOMINION ENERGY	38256	133504012024	04/01/2024	04/15/2024	80.52	UTILITY SPLIT	514027 - UTILITIES	
DOMINION ENERGY	38256	133504012024	04/01/2024	04/15/2024	80.52	UTILITY SPLIT	534027 - UTILITIES	
DOMINION ENERGY	38256	223304012024	04/01/2024	04/15/2024	19.97	33 W 100 S	104927 - Non-Dep UTILITIES	
DOMINION ENERGY	38256	298704012024	04/01/2024	04/15/2024	30.93	Shop Utility Split	107027 - Parks UTILITIES	
DOMINION ENERGY	38256	298704012024	04/01/2024	04/15/2024	61.87	Shop Utility Split	524027 - UTILITIES	
DOMINION ENERGY	38256	298704012024	04/01/2024	04/15/2024	61.87	Shop Utility Split	524127 - UTILITIES	
DOMINION ENERGY	38256	298704012024	04/01/2024	04/15/2024	92.80	Shop Utility Split	106127 - Class C UTILITIES	
DOMINION ENERGY	38256	298704012024	04/01/2024	04/15/2024	123.73	Shop Utility Split	534027 - UTILITIES	
DOMINION ENERGY	38256	298704012024	04/01/2024	04/15/2024	123.74	Shop Utility Split	514027 - UTILITIES	
DOMINION ENERGY	38256	298704012024	04/01/2024	04/15/2024	123.74	Shop Utility Split	574027 - UTILITIES	
DOMINION ENERGY	38256	405604012024	04/01/2024	04/15/2024	134.49	50 W CENTER - OLD ROCK CHURCH	104927 - Non-Dep UTILITIES	
DOMINION ENERGY	38256	489204012024	04/01/2024	04/15/2024	212.81	27 N MAIN	107327 - Theater UTILITIES	
DOMINION ENERGY	38256	543604012024	04/01/2024	04/15/2024	19.35	89 S 300 E	106927 - Pool UTILITIES	
DOMINION ENERGY	38256	922504012024	04/01/2024	04/15/2024	149.30	160 W 200 S - SPLIT	105727 - Fire UTILITIES	
DOMINION ENERGY	38256	922504012024	04/01/2024	04/15/2024	447.91	160 W 200 S - SPLIT	534027 - UTILITIES	
DOMINION ENERGY	38256	958804012024	04/01/2024	04/15/2024	210.46	5 S MAIN	105927 - Visitor UTILITIES	
					\$2,589.37			
					\$2,589.37			
DOOLEY ENTERPRISES, INC.	38225	67622	04/02/2024	04/10/2024	3,586.21	AMMO - POLICE DEPT.	105449 - Police SPECIAL DEPARTME	
					\$3,586.21			
EMAMONN TAYLOR	38226	04102024	04/10/2024	04/10/2024	161.00	MEAL REIMBURSEMENT - UTAH POST MID-MAN	105423 - Police TRAVEL, MEALS AND	
					\$161.00			
FREEDOM MAILING SERVICE, INC	38257	47544	04/02/2024	04/15/2024	20.68	POSTAGE SPLIT	107048 - Parks POSTAGE	
FREEDOM MAILING SERVICE, INC	38257	47544	04/02/2024	04/15/2024	20.68	POSTAGE SPLIT	107348 - Theater POSTAGE	
FREEDOM MAILING SERVICE, INC	38257	47544	04/02/2024	04/15/2024	51.70	POSTAGE SPLIT	104348 - Admin POSTAGE	
FREEDOM MAILING SERVICE, INC	38257	47544	04/02/2024	04/15/2024	51.70	POSTAGE SPLIT	105948 - Visitor POSTAGE	
FREEDOM MAILING SERVICE, INC	38257	47544	04/02/2024	04/15/2024	93.07	POSTAGE SPLIT	524048 - POSTAGE	
FREEDOM MAILING SERVICE, INC	38257	47544	04/02/2024	04/15/2024	93.07	POSTAGE SPLIT	524148 - POSTAGE	
FREEDOM MAILING SERVICE, INC	38257	47544	04/02/2024	04/15/2024	93.07	POSTAGE SPLIT	554048 - POSTAGE	
FREEDOM MAILING SERVICE, INC	38257	47544	04/02/2024	04/15/2024	186.13	POSTAGE SPLIT	574048 - POSTAGE	
FREEDOM MAILING SERVICE, INC	38257	47544	04/02/2024	04/15/2024	206.82	POSTAGE SPLIT	514048 - POSTAGE	
FREEDOM MAILING SERVICE, INC	38257	47544	04/02/2024	04/15/2024	217.16	POSTAGE SPLIT	534048 - POSTAGE	
					\$1,034.08			
					\$1,034.08			
FUEL NETWORK TEAM	38227	F2409E00903-1	04/01/2024	04/10/2024	136.82	PUBLIC WORKS GAS SPLIT	106140 - Class C GAS AND OIL	
FUEL NETWORK TEAM	38227	F2409E00903-1	04/01/2024	04/10/2024	136.82	PUBLIC WORKS GAS SPLIT	524040 - GAS AND OIL	
FUEL NETWORK TEAM	38227	F2409E00903-1	04/01/2024	04/10/2024	136.82	PUBLIC WORKS GAS SPLIT	524140 - GAS AND OIL	
FUEL NETWORK TEAM	38227	F2409E00903-1	04/01/2024	04/10/2024	136.84	PUBLIC WORKS GAS SPLIT	574040 - GAS AND OIL	
FUEL NETWORK TEAM	38227	F2409E00903-2	04/01/2024	04/10/2024	15.81	SHOP GAS SPLIT	514040 - GAS AND OIL	
FUEL NETWORK TEAM	38227	F2409E00903-2	04/01/2024	04/10/2024	15.81	SHOP GAS SPLIT	514040 - GAS AND OIL	
FUEL NETWORK TEAM	38227	F2409E00903-2	04/01/2024	04/10/2024	15.83	SHOP GAS SPLIT	534040 - GAS AND OIL	
FUEL NETWORK TEAM	38227	F2409E00903-2	04/01/2024	04/10/2024	15.83	SHOP GAS SPLIT	106140 - Class C GAS AND OIL	
FUEL NETWORK TEAM	38227	F2409E00903-2	04/01/2024	04/10/2024	15.83	SHOP GAS SPLIT	524040 - GAS AND OIL	
FUEL NETWORK TEAM	38227	F2409E00903-2	04/01/2024	04/10/2024	15.83	SHOP GAS SPLIT	524140 - GAS AND OIL	
FUEL NETWORK TEAM	38227	F2409E00903-2	04/01/2024	04/10/2024	19.46	GAS - OFFICE CAR - SPLIT	574040 - GAS AND OIL	
FUEL NETWORK TEAM	38227	F2409E00903-2	04/01/2024	04/10/2024	20.58	GAS - OFFICE CAR - SPLIT	104261 - Court SUNDRY	
FUEL NETWORK TEAM	38227	F2409E00903-2	04/01/2024	04/10/2024	29.62	GAS - OFFICE CAR - SPLIT	514040 - GAS AND OIL	
FUEL NETWORK TEAM	38227	F2409E00903-2	04/01/2024	04/10/2024	34.15	GAS - FIRE	105440 - Police GAS AND OIL	
							105740 - Fire GAS AND OIL	

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FUEL NETWORK TEAM	38227	F2409E00903-2	04/01/2024	04/10/2024	43.10	GAS - OFFICE CAR - SPLIT	104340 - Admin Gas & Oil	
FUEL NETWORK TEAM	38227	F2409E00903-2	04/01/2024	04/10/2024	85.48	GAS - CEMETERY	108040 - Cemetery GAS AND OIL	
FUEL NETWORK TEAM	38227	F2409E00903-2	04/01/2024	04/10/2024	146.02	GAS - PARKS	107040 - Parks GAS AND OIL	
FUEL NETWORK TEAM	38227	F2409E00903-2	04/01/2024	04/10/2024	148.56	GAS - AIRPORT	108540 - Airport GAS AND OIL	
FUEL NETWORK TEAM	38227	F2409E00903-2	04/01/2024	04/10/2024	413.80	GAS - ELECTRIC	534040 - GAS AND OIL	
FUEL NETWORK TEAM	38227	F2409E00903-2	04/01/2024	04/10/2024	605.19	GAS - SEWER TREATMENT	524140 - GAS AND OIL	
FUEL NETWORK TEAM	38227	F2409E00903-2	04/01/2024	04/10/2024	1,198.01	GAS - SOLID WASTE	554040 - GAS AND OIL	
FUEL NETWORK TEAM	38227	F2409E00903-2	04/01/2024	04/10/2024	1,465.26	GAS - POLICE	105440 - Police GAS AND OIL	
					\$4,988.29			
					\$4,988.29			
GRAINGER	38258	856440920	03/27/2024	04/15/2024	87.25	FILTER	105749 - Fire SPECIAL DEPARTMENT	
					\$87.25			
HEALTH EQUITY	4112402	PR040524-4720	04/11/2024	04/11/2024	795.00	HSA Savings Account	102249 - HEALTH SAVINGS ACCOUN	
HEALTH EQUITY	4112404	upjwx3	04/11/2024	04/11/2024	2.25	Cori Adams	107514 - Library INSURANCE	
HEALTH EQUITY	4112404	upjwx3	04/11/2024	04/11/2024	2.25	Jet Smith	107214 - Events INSURANCE	
HEALTH EQUITY	4112404	upjwx3	04/11/2024	04/11/2024	2.25	Justin Dalley	107014 - Parks INSURANCE	
HEALTH EQUITY	4112404	upjwx3	04/11/2024	04/11/2024	2.25	Keith Naylor	104214 - Court INSURANCE	
HEALTH EQUITY	4112404	upjwx3	04/11/2024	04/11/2024	2.25	Nick Crosby	534014 - INSURANCE	
HEALTH EQUITY	4112404	upjwx3	04/11/2024	04/11/2024	4.50	Callie Bassett, Stacy Gale	104314 - Admin INSURANCE	
HEALTH EQUITY	4112404	upjwx3	04/11/2024	04/11/2024	11.25	Addison, Kayla, Tommy, Nicole, Eamonn	105414 - Police INSURANCE	
HEALTH EQUITY	4112404	upjwx3	04/11/2024	04/11/2024	11.25	Billy Calloway, John Dalton, Kelly Sulli	514014 - INSURANCE	
					\$38.25			
					\$833.25			
HOME DEPOT CREDIT SERVICES	38259	194821	03/07/2024	04/15/2024	18.53	PIPE SUPPORT, PLASTIC HANGER STRAP, GALV	447574 - Library Construction	
HOME DEPOT CREDIT SERVICES	38259	9010426	03/18/2024	04/15/2024	226.39	ELECTRICAL TAPE, VARIOUS COLORS	534026 - MAINTENANCE MATERIALS	
					\$244.92			
					\$244.92			
HURST STORES, INC	38228	237075	03/07/2024	04/10/2024	15.92	SINGLE CUT KEYS	107026 - Parks MAINTENANCE MATE	
HURST STORES, INC	38228	237076	03/07/2024	04/10/2024	210.97	CRIMP RINGS, ELBOW FITTINGS, BALL VALVE,	107526 - Library MAINTENANCE MAT	
HURST STORES, INC	38228	237464	03/19/2024	04/10/2024	70.28	BIT PRO TRSN, NAIL FRM FRH - BALLFIELDS	107026 - Parks MAINTENANCE MATE	
HURST STORES, INC	38228	237582	03/21/2024	04/10/2024	168.08	SINGLE CUT KEYS, TORCH KIT WEED DRAGON,	107026 - Parks MAINTENANCE MATE	
					\$465.25			
					\$465.25			
IIMC	38260	04022024	04/02/2024	04/15/2024	125.00	ANNUAL MEMBERSHIP RENEWAL - HEATHER S	104321 - Admin SUBSCRIPTIONS AN	
					\$125.00			
					\$125.00			
IMAGE PRO	38261	139739	02/22/2024	04/15/2024	19.40	BRIGHT STAR PORTERS - ADDITIONAL POSTER	107222 - Events ADVERTISING	
IMAGE PRO	38261	139764	03/05/2024	04/15/2024	248.00	PAROWAN CITY 2024 EVENTS CARDS	107222 - Events ADVERTISING	
IMAGE PRO	38261	139795	03/04/2024	04/15/2024	18.25	BRIGHT STAR POSTERS - ADDITIONAL POSTER	107222 - Events ADVERTISING	
					\$285.65			
					\$285.65			
INTERMOUNTAIN FARMERS ASSO	38229	1020480583	03/20/2024	04/10/2024	139.28	UNIFORM SPLIT	574047 - UNIFORM ALLOWANCE	
INTERMOUNTAIN FARMERS ASSO	38229	1020480583	03/20/2024	04/10/2024	139.29	UNIFORM SPLIT	514047 - UNIFORM ALLOWANCE	
INTERMOUNTAIN FARMERS ASSO	38229	1020480583	03/20/2024	04/10/2024	139.29	UNIFORM SPLIT	524047 - UNIFORM ALLOWANCE	
INTERMOUNTAIN FARMERS ASSO	38229	1020480583	03/20/2024	04/10/2024	139.29	UNIFORM SPLIT	524147 - UNIFORM ALLOWANCE	
INTERMOUNTAIN FARMERS ASSO	38229	1020521857	03/26/2024	04/10/2024	569.94	KILLZALL - AIRPORT	108526 - Airport MAINTENANCE MATE	
					\$1,127.09			
					\$1,127.09			

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JARED C BURTON	38230	2001281	03/13/2024	04/10/2024	187.00	PAROWAN FIRE DEPARTMENT EMT CERTIFICAT	105733 - Fire EDUCATION AND TRAIN	
					\$187.00			
JONES DIANA	38231	RFD 221300005	04/01/2024	04/10/2024	131.32	Deposit Refund: 221300005 - JONES DIANA	532135 - CUSTOMER DEPOSITS	
					\$131.32			
KEITH NAYLOR	38232	04082024	04/08/2024	04/10/2024	22.98	REIMBURSEMENT - LODGING FOR TRAINING - P	101579 - ROOM TAX PAYABLE	
KEITH NAYLOR	38232	04082024	04/08/2024	04/10/2024	170.00	REIMBURSEMENT - LODGING FOR TRAINING - P	104223 - Court TRAVEL, MEALS AND	
					\$192.98			
					\$192.98			
LES OLSON COMPANY	38233	EA1389926	03/25/2024	04/10/2024	71.14	MONTHLY CONTRACT BILLING - LIBRARY	107531 - Library PROFESSIONAL & T	
					\$71.14			
LONG TERM DISABILITY PROGRA	38254	PR040524-354	04/11/2024	04/11/2024	302.25	Long Term Disability	102230 - RETIREMENT PAYABLE	
					\$302.25			
MG ALDRED CONSTRUCTION, IN	38234	5976	03/30/2024	04/10/2024	1,200.00	ASPHALT PATCH - 393 W 100 N(3 x 21 x 3 thick), 1	106130 - Class C REPAIRS TO STREE	
					\$1,200.00			
MOSDELL SANITATION	38235	03312024	03/31/2024	04/10/2024	15.00	DUMPSTER FEE SPLIT	514031 - PROFESSIONAL & TECHNIC	
MOSDELL SANITATION	38235	03312024	03/31/2024	04/10/2024	15.00	DUMPSTER FEE SPLIT	524031 - PROFESSIONAL & TECHNIC	
MOSDELL SANITATION	38235	03312024	03/31/2024	04/10/2024	15.00	DUMPSTER FEE SPLIT	524131 - PROFESSIONAL AND TECH	
MOSDELL SANITATION	38235	03312024	03/31/2024	04/10/2024	15.00	DUMPSTER FEE SPLIT	574031 - PROFESSIONAL AND TECH	
MOSDELL SANITATION	38235	03312024	03/31/2024	04/10/2024	60.00	DUMPSTER FEE SPLIT	534031 - PROFESSIONAL & TECHNIC	
					\$120.00			
					\$120.00			
MOUNTAIN WEST COMPUTERS	38236	82520	04/02/2024	04/10/2024	98.00	SET UP 2ND MONITOR FOR OFFICER	105424 - Police OFFICE SUPPLIES A	
					\$98.00			
PACE'S CULLIGAN BOTTLED WAT	38237	04012024	04/01/2024	04/10/2024	8.93	BOTTLED WATER/ FUEL SURCHARGE	534026 - MAINTENANCE MATERIALS	
PACE'S CULLIGAN BOTTLED WAT	38237	21822	04/01/2024	04/10/2024	15.90	BOTTLED WATER/ FUEL SURCHARGE - SPLIT	105426 - Police MAINTENANCE MATE	
PACE'S CULLIGAN BOTTLED WAT	38237	21822	04/01/2024	04/10/2024	24.83	BOTTLED WATER/ FUEL SURCHARGE - SPLIT	104326 - Admin MAINTENANCE MATE	
PACE'S CULLIGAN BOTTLED WAT	38237	21825	04/01/2024	04/10/2024	24.83	BOTTLED WATER/ FUEL SURCHARGE	514026 - MAINTENANCE MATERIALS	
					\$74.49			
					\$74.49			
PETERSON PLUMBING SUPPLY	38238	3195332	02/06/2024	04/10/2024	101.00	PVC FITTINGS	107026 - Parks MAINTENANCE MATE	
PETERSON PLUMBING SUPPLY	38238	3222736	03/26/2024	04/10/2024	136.95	BALL VALVES, GALV FITTINGS, STAINLESS STE	105726 - Fire MAINTENANCE MATERI	
PETERSON PLUMBING SUPPLY	38238	3224288	03/28/2024	04/10/2024	38.38	SUPPLIES FOR FIRE AIR HOSE	105725 - Fire REPAIRS TO EQUIPME	
PETERSON PLUMBING SUPPLY	38238	CREDIT MEMO 3	03/29/2024	04/10/2024	-102.91	CREDIT MEMO - BLACK STEEL BUS, THREADED	105725 - Fire REPAIRS TO EQUIPME	
					\$173.42			
					\$173.42			
R&R BARTON FARM	38239	202402	03/09/2024	04/10/2024	333.25	AUTO AED STANDARD BATTERY PAK, AUTO AE	105449 - Police SPECIAL DEPARTME	
					\$333.25			
REHRIG PACIFIC COMPANY	38240	50380280	03/29/2024	04/10/2024	9,884.28	112 FOREST GREEN GARBAGE CANS - RECEIV	554026 - MAINTENANCE MATERIALS	
					\$9,884.28			
RFM EXCAVATING, LLC	38241	04012024	04/01/2024	04/10/2024	500.00	REFUND - \$1250 HYDRANT METER RENTAL DEP	513820 - LEASE AND RENTALS	
					\$500.00			

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RHINEHART OIL CO., LLC	38242	IN-981071-24	03/25/2024	04/10/2024	84.47	SINCLAIR SHINGLE OIL	107026 - Parks MAINTENANCE MATE	
					\$84.47			
SCHOLZEN PRODUCTS	38243	6811873-00	03/11/2024	04/10/2024	1,872.08	2" FLG MASTER METER SR, UNDER GLASS REG	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38243	6811935-00	03/11/2024	04/10/2024	33.80	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38243	6811935-00	03/11/2024	04/10/2024	33.80	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	38243	6811935-00	03/11/2024	04/10/2024	33.80	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38243	6811935-00	03/11/2024	04/10/2024	33.80	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38243	6811935-00	03/11/2024	04/10/2024	33.80	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	38243	6812075-01	03/13/2024	04/10/2024	40.72	TEFLON PASTE THREAD SEALANT	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38243	6813990-00	03/19/2024	04/10/2024	260.34	TIE DOWN FOR SQUARE TUBING	534026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38243	6815305-00	03/25/2024	04/10/2024	15.96	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	38243	6815305-00	03/25/2024	04/10/2024	15.96	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38243	6815305-00	03/25/2024	04/10/2024	15.96	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38243	6815305-00	03/25/2024	04/10/2024	15.96	SHOP SPLIT	524126 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	38243	6815305-00	03/25/2024	04/10/2024	16.00	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38243	6815305-00	03/25/2024	04/10/2024	6.40	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	38243	HR03046507	03/25/2024	04/10/2024	6.40	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38243	HR03046507	03/25/2024	04/10/2024	6.40	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38243	HR03046507	03/25/2024	04/10/2024	6.40	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38243	HR03046507	03/25/2024	04/10/2024	6.40	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38243	HR03046507	03/25/2024	04/10/2024	6.40	SHOP SPLIT	514026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	38243	HR03046507	03/25/2024	04/10/2024	48.00	CYLINDER RENTAL - SEWER TREATMENT	524126 - MAINTENANCE MATERIALS	
					\$2,524.34			
					\$2,524.34			
SHERRIE ROBINSON - RED DOOR	38244	03282024	03/28/2024	04/10/2024	828.00	46 CUSTOM REVERSIBLE JERSEYS - SOCCER	107271 - Events SOCCER LEAGUE	
SHERRIE ROBINSON - RED DOOR	38244	03282024-1	03/28/2024	04/10/2024	235.00	47 CUSTOM SCREEN PRINT ON CUSTOMER SU	107270 - Events RECREATION/CONV	
SHERRIE ROBINSON - RED DOOR	38244	03282024-2	03/28/2024	04/10/2024	1,641.00	VISITOR CENTER EVIL WATER HOODIES AND ZI	105929 - Visitor SOUVENIR SHOP SU	
					\$2,704.00			
					\$2,704.00			
SHOP WITH A COP	38245	04082024	04/08/2024	04/10/2024	100.00	RESTITUTION CASE	104236 - Court ASSESSMENTS/REST	
					\$100.00			
SOUTH CENTRAL COMMUNICATI	38246	04012024	04/01/2024	04/10/2024	13.61	TELEPHONE SPLIT	105728 - Fire TELEPHONE	
SOUTH CENTRAL COMMUNICATI	38246	04012024	04/01/2024	04/10/2024	27.21	TELEPHONE SPLIT	105828 - P&Z TELEPHONE	
SOUTH CENTRAL COMMUNICATI	38246	04012024	04/01/2024	04/10/2024	27.21	TELEPHONE SPLIT	108028 - Cemetery TELEPHONE	
SOUTH CENTRAL COMMUNICATI	38246	04012024	04/01/2024	04/10/2024	40.79	TELEPHONE SPLIT	104228 - Court TELEPHONE	
SOUTH CENTRAL COMMUNICATI	38246	04012024	04/01/2024	04/10/2024	68.03	TELEPHONE SPLIT	104128 - Leg TELEPHONE	
SOUTH CENTRAL COMMUNICATI	38246	04012024	04/01/2024	04/10/2024	68.03	TELEPHONE SPLIT	105928 - Visitor TELEPHONE	
SOUTH CENTRAL COMMUNICATI	38246	04012024	04/01/2024	04/10/2024	68.03	TELEPHONE SPLIT	524028 - TELEPHONE	
SOUTH CENTRAL COMMUNICATI	38246	04012024	04/01/2024	04/10/2024	102.04	TELEPHONE SPLIT	524128 - TELEPHONE	
SOUTH CENTRAL COMMUNICATI	38246	04012024	04/01/2024	04/10/2024	102.04	TELEPHONE SPLIT	104328 - Adimin TELEPHONE	
SOUTH CENTRAL COMMUNICATI	38246	04012024	04/01/2024	04/10/2024	136.05	TELEPHONE SPLIT	105428 - Police TELEPHONE	
SOUTH CENTRAL COMMUNICATI	38246	04012024	04/01/2024	04/10/2024	136.05	TELEPHONE SPLIT	514028 - TELEPHONE	
SOUTH CENTRAL COMMUNICATI	38246	04012024	04/01/2024	04/10/2024	217.68	TELEPHONE SPLIT	534028 - TELEPHONE	
SOUTH CENTRAL COMMUNICATI	38246	04012024	04/01/2024	04/10/2024	353.73	TELEPHONESPLIT		
					\$1,360.50			
					\$1,360.50			
SOUTHERN UTAH UNIVERSITY	38247	WL-2281	03/26/2024	04/10/2024	66.00	WATER LAB K202400466-468	514031 - PROFESSIONAL & TECHNIC	
					\$66.00			

**Parowan City
Check Register
All Bank Accounts - 04/10/2024 to 04/19/2024**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
STATE BANK OF SOUTHERN UTA	4112401	PR040524-424	04/11/2024	04/11/2024	2,018.36	Medicare Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	4112401	PR040524-424	04/11/2024	04/11/2024	4,380.35	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE BANK OF SOUTHERN UTA	4112401	PR040524-424	04/11/2024	04/11/2024	8,629.92	Social Security Tax	102221 - FICA PAYABLE	
					\$15,028.63			
					\$15,028.63			
STATE ENGINEER	38248	101577	03/29/2024	04/10/2024	3,179.28	PAROWAN VALLEY DISTRIBUTION SYSTEM	514031 - PROFESSIONAL & TECHNIC	
					\$3,179.28			
TINKS SUPERIOR AUTO PARTS	38249	359953	03/28/2024	04/10/2024	21.99	POWER STEERING FLUID	514025 - REPAIR TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38249	539393	03/19/2024	04/10/2024	174.20	SYNTHETIC GEAR OIL, SENSOR - ABS SPEED, P	105425 - Police REPAIRS TO EQUIPM	
TINKS SUPERIOR AUTO PARTS	38249	539760	03/25/2024	04/10/2024	54.94	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38249	539760	03/25/2024	04/10/2024	54.94	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	38249	539760	03/25/2024	04/10/2024	54.94	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38249	539760	03/25/2024	04/10/2024	54.94	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	38249	539760	03/25/2024	04/10/2024	54.96	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38249	539790	03/25/2024	04/10/2024	5.41	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	38249	539790	03/25/2024	04/10/2024	5.41	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38249	539790	03/25/2024	04/10/2024	5.41	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38249	539790	03/25/2024	04/10/2024	5.41	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38249	539790	03/25/2024	04/10/2024	5.41	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	38249	539790	03/25/2024	04/10/2024	5.42	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	38249	539837	03/26/2024	04/10/2024	19.48	SPARK PLUG, MOTOR OIL ENVIRON, CHARGE	524125 - REPAIRS TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38249	539988	03/28/2024	04/10/2024	44.52	RUBBER WIRING GROMMETS, SPADE TERMINA	105725 - Fire REPAIRS TO EQUIPME	
TINKS SUPERIOR AUTO PARTS	38249	540168	04/01/2024	04/10/2024	56.89	BALL MOUNT REDUCER BUSHING	534025 - REPAIR TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38249	540169	04/01/2024	04/10/2024	398.85	2ND ROW LINERS, FLOORLINER	534025 - REPAIR TO EQUIPMENT	
TINKS SUPERIOR AUTO PARTS	38249	540282	04/02/2024	04/10/2024	28.98	OIL DRY	105725 - Fire REPAIRS TO EQUIPME	
					\$1,052.10			
TINKS SUPERIOR AUTO PARTS	38262	540865	04/12/2024	04/15/2024	111.96	AIR HOSE	105725 - Fire REPAIRS TO EQUIPME	
					\$1,164.06			
TOMMY HART	38250	04032024	04/03/2024	04/10/2024	69.00	MEAL REIMBURSEMENT - THE LEADING EDGE	105423 - Police TRAVEL, MEALS AND	
					\$69.00			
UTAH RETIREMENT SYSTEMS	4112403	PR040524-487	04/11/2024	04/11/2024	832.00	Roth IRA	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	4112403	PR040524-487	04/11/2024	04/11/2024	1,441.26	401k Loan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	4112403	PR040524-487	04/11/2024	04/11/2024	2,338.07	457 Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	4112403	PR040524-487	04/11/2024	04/11/2024	3,365.79	401k Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	4112403	PR040524-487	04/11/2024	04/11/2024	12,472.74	State Retirement	102230 - RETIREMENT PAYABLE	
					\$20,449.86			
					\$20,449.86			
UTAH WATER USERS ASSN	38263	04112024	04/11/2024	04/15/2024	100.00	ANNUAL DUES - 2024	514021 - SUBSCRIPTIONS AND MEM	
					\$100.00			
VERIZON WIRELESS	38251	9959707237	03/21/2024	04/10/2024	21.29	CELL PHONE - JET - SPLIT	107228 - Events TELEPHONE	
VERIZON WIRELESS	38251	9959707237	03/21/2024	04/10/2024	21.29	CELL PHONE - PUBLIC WORKS - SPLIT	524028 - TELEPHONE	
VERIZON WIRELESS	38251	9959707237	03/21/2024	04/10/2024	21.29	CELL PHONE - PUBLIC WORKS - SPLIT	524128 - TELEPHONE	
VERIZON WIRELESS	38251	9959707237	03/21/2024	04/10/2024	21.30	CELL PHONE - JET - SPLIT	105928 - Visitor TELEPHONE	
VERIZON WIRELESS	38251	9959707237	03/21/2024	04/10/2024	21.30	CELL PHONE - PUBLIC WORKS - SPLIT	514028 - TELEPHONE	
VERIZON WIRELESS	38251	9959707237	03/21/2024	04/10/2024	21.30	CELL PHONE - PUBLIC WORKS - SPLIT	574028 - TELEPHONE	
VERIZON WIRELESS	38251	9959707237	03/21/2024	04/10/2024	42.59	CELL PHONE - ANNA CARLSON - RECREATION	107028 - Parks TELEPHONE	
VERIZON WIRELESS	38251	9959707237	03/21/2024	04/10/2024	49.84	CELL PHONE - LIBRARY	107528 - Library TELEPHONE	
VERIZON WIRELESS	38251	9959707237	03/21/2024	04/10/2024	49.84	CELL PHONE - POOL	106928 - Pool TELEPHONE	
VERIZON WIRELESS	38251	9959707237	03/21/2024	04/10/2024	240.10	CELL PHONE - POLICE/DATA CARDS	105428 - Police TELEPHONE	

**Parowan City
Check Register
All Bank Accounts - 04/10/2024 to 04/19/2024**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
VERIZON WIRELESS	38251	9959707237	03/21/2024	04/10/2024	396.91	CELL PHONE - RED CREEK PLANT	534028 - TELEPHONE	
					\$899.80			
					\$899.80			
WHEELER MACHINERY CO.	38252	RS0000260359	03/08/2024	04/10/2024	66.00	EQUIPMENT RENTAL - CATERPILLAR AUGER DR	108526 - Airport MAINTENANCE MATE	
					\$66.00			
ZIONS BANK	38264	10 - 2014 Electric	04/15/2024	04/15/2024	27,000.00	Interest - 2014 Electric Revenue	534059 - INTEREST EXPENSE	
ZIONS BANK	38264	10 - 2014 Electric	04/15/2024	04/15/2024	100,000.00	Principal - 2014 Electric Revenue	532513.2 - 2014 Electric Revenue repai	
ZIONS BANK	38264	10-2014 Electric	03/19/2024	04/15/2024	-219.55	LESS CASH ON HAND AS OF 3/19/2024	534060 - BOND AGENT PAYING COS	
ZIONS BANK	38264	10-2014 Electric	03/19/2024	04/15/2024	250.00	PAYING AGENT FEE DUE - ELECTRIC REV 2014	534060 - BOND AGENT PAYING COS	
ZIONS BANK	38264	16 - 2016 Electric	04/15/2024	04/15/2024	16,092.00	Interest - 2016 Electric Refunding	534059 - INTEREST EXPENSE	
ZIONS BANK	38264	16 - 2016 Electric	04/15/2024	04/15/2024	276,000.00	Principal - 2016 Electric Refunding	532514.2 - 2016 Electric Refunding rep	
ZIONS BANK	38264	16-2016 Electric	03/19/2024	04/15/2024	-34.50	LESS CASH ON HAND AS OF 3/19/2024	534060 - BOND AGENT PAYING COS	
ZIONS BANK	38264	16-2016 Electric	03/19/2024	04/15/2024	250.00	PAYING AGENT FEE DUE - ELECTRIC REVENUE	534060 - BOND AGENT PAYING COS	
					\$419,337.95			
					\$419,337.95			
ZIONS FIRST NATIONAL BANK	38253	6926637 A 04052	04/05/2024	04/10/2024	1,965.00	MONTHLY RESERVE REQUIREMENT - APRIL 202	531581 - Zions Clearing	
					\$1,965.00			
					\$511,070.24			

CM7

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

PAROWAN CITY CORPORATION

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

PURCHASE ORDER
NO. 1086
DATE: 4/18/2024
DELIVERY ADDRESS:

TO HOME INSULATION
P.O. BOX 411
HURRICANE, UT 84737

DEPARTMENT			ACCT. NO.		
ITEM NO.	QUANTITY	UNIT	DESCRIPTION	ESTIMATED UNIT PRICE	ESTIMATED AMOUNT
			INSULATION - CITY SHOP		38,332

Jeremy Ewell
DEPARTMENT HEAD
Chloe [Signature]
CITY RECORDER

[Signature]
CITY TREASURER
[Signature]
CITY MANAGER

APPROVED BY CITY COUNCIL _____



BATT INSULATION
 SPRAY-APPLIED INSULATION
 BLOWN-IN FIBERGLASS INSULATION
 SPRAY-FOAM INSULATION

P.O. Box 411 HURRICANE, UT 84737 801.755.275

Customer/Contractor:			
Date: 4/4/2024	Attn: 435-559-0673		
Customer/Contractor: jeremy franklin	Customer Address:		
Customer Phone:	City: parowan	utah	84761
Customer Fax:	Customer Cell: 435-559-0673		
Customer Email: jeremy@parowan.org			
Job:			
Job Address: 405 north main street	City: parowan	State: utah	Zip:
Permit #:	Lot #:	Subdivision:	
Plan Name: jeremy franklin metal shop			
Salesperson: luis duran	435-522-9910	luis@honeinsulation.com	

THIS PROPOSAL INCLUDES THE FOLLOWING:

Non-Vented Ceilings	2" Closed Cell Polyurethane Foam
Exterior Walls (Sheeted)	2" Closed Cell Polyurethane Foam
Detail	0 1 inch foam board on garage doors

Date Invoiced Received 4/18/2024
 Department _____
 GL Code to be Paid _____
 Approval by Department Head _____

Contractor License #: 8986629-5501 **Total Price Including Tax: \$ 38,332**

Drip-Stop, Firestop, Fire-Caulk or Fireblock are not included in this proposal or scope of work unless specified herein.

1. Payment shall be paid in full upon receipt of invoice. If any amount is not paid, a service charge of 2% per month shall be added to the outstanding balance and shall accrue from the install date. There are no installment terms.
2. Payment for reasonable attorney fees and cost of collection, including court cost, will be added to the outstanding balance if the account becomes delinquent.
3. Applicant authorizes release of information from suppliers and banks regarding business applicant.
4. All sales are final and this agreement shall be governed by the laws of the state of Utah.
5. Purchaser must notify seller in writing, within 14 days of receipt of goods/services, as to issues or non-satisfaction, or the items purchased are non-refundable or credit allowed.
6. The above prices and specifications are satisfactory and are hereby accepted. You are authorized to perform work as specified and payment will be made as outlined above.
7. This proposal is valid for 30 days.

Customer/Contractor: jeremy franklin
 Please Sign and Email To: luis@honeinsulation.com

Date:

Salesperson: luis duran
 435-522-9910

Parowan City
Standard Financial Report
10 General Fund - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(310,639.74)	(172,690.01)	(932,072.16)
1121 PTIF 1761 Combined Accounts	639,465.88	0.00	1,949,292.51
1122 PTIF 2149 CLASS C ROAD	265,605.62	0.00	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	6,550.92	29,030.59
1171 Petty Cash	622.45	0.00	622.45
1175 Undeposited receipts	0.00	(477.37)	504.41
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	(166,616.46)	1,380,660.71
Total Cash and cash equivalents	887,705.49	(166,616.46)	1,380,660.71
Receivables			
1311 ACCOUNTS RECEIVABLE	13,953.15	(2,272.11)	15,431.41
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	(2,272.11)	1,124,831.93
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	(168,888.57)	2,515,493.95
Total Assets:	2,020,404.57	(168,888.57)	2,515,493.95
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(48,815.62)	42,840.98	(48,803.33)
2135 FAIRGRDS/PARKS CLEANING DEPOSI	(2,775.00)	0.00	(2,775.00)
2138 SALES TAX PAYABLE	4,708.91	(32.34)	4,091.34
Total Current liabilities	(46,881.71)	42,808.64	(47,486.99)
Payroll liabilities			
2150 WAGES PAYABLE	(56,676.10)	0.00	0.00
2151 COMPENSATED ABSENCES PAYABLE	(49,567.78)	0.00	(49,567.78)
2152 PAYROLL LIABILITY CLEARING	(42,097.33)	0.00	0.00
2223 STATE WITHHOLDING PAYABLE	(5,712.94)	0.00	0.00
2245 MISC/PAYROLL PAYABLE	(105.00)	60.00	(17.18)
2250 HEALTH INSURANCE PAYABLE	0.00	43.95	(45.16)
2252 COLONIAL INSURANCE PAYABLE	0.00	253.68	283.60
2253 AMERICAN FAMILY LIFE INS. PAYA	(94.40)	0.00	(94.40)
Total Payroll liabilities	(154,253.55)	357.63	(49,440.92)
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 - 07/01/2023 to 03/31/2024
75.00% 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)	43,166.27	(953,892.99)
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)	125,722.30	(1,496,882.68)
Total Equity - Paid in / Contributed	(962,304.23)	125,722.30	(1,561,600.96)
Total Liabilities and Fund Equity	(2,020,404.57)	168,888.57	(2,515,493.95)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
10 General Fund - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
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	19.93	424,690.14	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	0.00	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	30,013.93	60,570.07	51,000.00	51,000.00
3195 ELECTRIC SALES AND USE TAX	126,601.52	10,146.02	98,329.29	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	40,179.88	1,475,018.50	1,858,242.00	1,858,242.00
Licenses and permits					
3210 BUSINESS LICENSES	11,890.00	2,660.00	11,912.00	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	58.00	778.00	1,000.00	1,000.00
Total Licenses and permits	28,434.02	2,718.00	32,898.18	23,300.00	23,300.00
Intergovernmental revenue					
3340 STATE GRANTS	45,063.00	5,404.00	60,404.00	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	37.00	111,172.02	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	0.00	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	5,441.00	456,597.34	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	194.00	2,048.00	2,250.00	2,250.00
3446 PUBLIC SAFETY 911 DISPATCH FEE	38,739.17	3,267.28	29,406.54	39,000.00	39,000.00
3455 ANIMAL CONTROL & SHELTER FEES	710.00	0.00	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	2,510.00	16,005.00	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	710.00	6,692.56	7,500.00	7,500.00
3479 MARATHON	14,408.00	258.00	10,832.00	13,500.00	13,500.00
3482 SALE OF CEMETERY LOTS	12,813.50	1,350.00	10,237.50	16,500.00	16,500.00
3483 BURIAL FEES AND ASSESSMENTS	17,700.00	1,900.00	11,075.00	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	5,177.00	5,728.00	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	15,366.28	199,637.70	203,950.00	236,950.00
Fines and forfeitures					
3510 COURT FINES	114,326.47	1,229.00	75,572.19	138,500.00	138,500.00
Total Fines and forfeitures	114,326.47	1,229.00	75,572.19	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	66.50	931.00	1,297.00	1,297.00

Parowan City
Standard Financial Report
10 General Fund - 07/01/2023 to 03/31/2024
75.00% 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	82.86	1,160.04	1,615.00	1,615.00
3727 IMPACT FEES - STREET	0.00	9.57	66.99	0.00	0.00
3728 IMPACT FEES - PARKS	21,211.97	1,631.69	22,843.61	31,818.00	31,818.00
3824 SOUVENIOR SHOP SUPPLIES	18,224.76	859.45	14,592.02	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	196.00	54,122.08	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	2,846.07	104,285.74	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	67,780.23	2,538,735.51	3,285,999.53	3,594,749.53
Expenditures:					
General government					
Legislative					
4111 Leg SALARIES - MAYOR AND COUNCIL	14,044.58	955.57	10,010.01	2,300.00	2,300.00
4113 Leg FICA	1,054.92	73.10	765.78	200.00	200.00
4114 Leg INSURANCE	5,734.58	827.40	4,632.38	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	829.03	4,000.00	4,000.00
4124 Leg OFFICE SUPPLIES AND EXPENSE	206.40	61.16	233.79	1,000.00	1,000.00
4128 Leg TELEPHONE	1,631.80	144.54	1,301.74	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	19.67	897.77	1,500.00	1,500.00
Total Legislative	30,333.59	2,081.44	20,233.24	31,100.00	31,100.00
Court					
4211 Court SALARIES AND WAGES-PERM. EMPLO	61,785.50	2,896.32	27,810.99	38,600.00	38,600.00
4213 Court FICA	4,633.63	221.58	2,127.67	2,900.00	2,900.00
4214 Court INSURANCE	27,439.92	1,021.89	10,807.20	13,800.00	13,800.00
4215 Court RETIREMENT	9,160.62	352.44	3,395.37	4,200.00	4,200.00
4216 Court WORKMEN'S COMPENSATION	378.38	0.00	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	46.00	424.11	1,000.00	1,000.00
4224 Court OFFICE SUPPLIES AND EXPENSE	1,993.51	0.00	1,252.07	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	29.40	645.99	1,750.00	1,750.00
4228 Court TELEPHONE	1,337.50	116.57	1,049.68	2,000.00	2,000.00
4231 Court PROFESSIONAL AND TECHNICAL SER	3,082.96	185.90	1,996.34	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	261.69	500.00	500.00
4236 Court ASSESSMENTS/RESTITUTION	48,054.83	6,004.97	39,711.64	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	252.00	1,052.00	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	16.88	33.76	300.00	300.00
Total Court	164,505.24	11,143.95	95,135.48	126,050.00	126,050.00
Administrative					
4311 Admin SALARIES AND WAGES-PERM. EMPLO	66,161.22	5,191.23	49,940.95	63,300.00	63,300.00
4313 Admin FICA	4,899.12	391.76	3,769.41	4,800.00	4,800.00
4314 Admin INSURANCE	13,716.30	882.33	9,435.69	18,100.00	18,100.00
4315 Admin RETIREMENT	12,953.94	1,010.03	9,732.29	10,600.00	10,600.00
4316 Admin WORKMEN'S COMPENSATION	756.71	0.00	519.75	200.00	200.00
4321 Admin SUBSCRIPTIONS AND MEMBERSHIPS	1,463.75	543.11	1,866.15	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	0.00	1,227.29	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	59.00	4,488.25	4,000.00	4,000.00
4328 Admin TELEPHONE	5,831.56	515.94	4,644.94	5,500.00	5,500.00
4331 Admin PROFESSIONAL AND TECHNICAL SER	18,532.39	1,354.49	16,426.23	18,500.00	18,500.00
4332 Admin AUDITING	800.00	0.00	850.00	950.00	950.00

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10 General Fund - 07/01/2023 to 03/31/2024
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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
4333 Admin EDUCATION AND TRAINING	2,134.07	0.00	1,830.40	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	583.95	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	118.63	316.19	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	10,118.22	109,947.00	180,700.00	180,700.00
Non-Departmental					
4926 Non-Dep JESSE SMITH /MAINTE MATERIALS AN	0.00	0.00	0.00	500.00	500.00
4927 Non-Dep UTILITIES	3,462.91	212.80	2,618.93	3,300.00	3,300.00
4931 Non-Dep PROFESSIONAL AND TECHNICAL	9,172.50	1,500.00	6,769.04	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	0.00	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	2,611.99	5,500.00	5,500.00
4962 Non-Dep ROCK CHURCH/MAINT MATERIALS	0.00	0.00	5,029.00	750.00	10,000.00
4963 Non-Dep HERITAGE FOUNDATION	0.00	0.00	0.00	2,500.00	2,500.00
4965 Non-Dep BEAUTIFICATION	0.00	0.00	1,899.64	2,000.00	2,000.00
Total Non-Departmental	55,682.38	1,712.80	68,248.54	82,650.00	91,900.00
Planning and zoning					
5811 P&Z SALARIES AND WAGES - PERM EMPL	17,570.99	3,098.90	29,910.20	39,900.00	39,900.00
5813 P&Z FICA	1,314.74	237.06	2,271.77	3,000.00	3,000.00
5814 P&Z INSURANCE	1,487.51	1,021.35	10,782.61	27,300.00	27,300.00
5815 P&Z RETIREMENT	2,965.51	564.38	5,411.45	6,700.00	6,700.00
5816 P&Z WORKMEN'S COMPENSATION	252.23	0.00	173.25	300.00	300.00
5823 P&Z TRAVEL, MEALS AND LODGING	0.00	71.02	71.02	1,000.00	1,000.00
5824 P&Z OFFICE SUPPLIES AND EXPENSE	398.04	58.00	178.03	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	19.67	338.92	400.00	400.00
5827 P&Z UTILITIES	618.69	25.20	553.72	1,500.00	1,500.00
5828 P&Z TELEPHONE	292.27	27.96	252.03	750.00	750.00
5831 P&Z PROFESSIONAL AND TECHNICAL SER	4,372.25	5,741.25	54,231.64	2,500.00	97,500.00
5833 P&Z UNIFORM BLDG. STANDARDS EDUC.	41.67	0.00	600.00	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	10,864.79	104,854.17	84,500.00	179,500.00
Visitors Center					
5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	38,155.80	2,585.60	28,955.52	41,400.00	41,400.00
5913 Visitor FICA	2,817.60	194.00	2,178.96	3,100.00	3,100.00
5914 VISITOR CENTER INSURANCE	10,615.93	754.27	8,902.33	13,800.00	13,800.00
5915 VISITOR CENTER RETIREMENT	5,163.57	399.54	3,931.45	4,000.00	4,000.00
5916 Visitor WORKER'S COMPENSATION	378.41	0.00	259.91	200.00	200.00
5926 Visitor MAINTENANCE MATERIALS AND SUPP	3,324.79	2,490.00	3,877.53	5,000.00	5,000.00
5927 Visitor UTILITIES	4,149.07	257.78	3,500.94	4,200.00	4,200.00
5928 Visitor TELEPHONE	984.79	90.84	817.21	1,200.00	1,200.00
5929 Visitor SOUVENIR SHOP SUPPLIES	10,070.44	1,641.00	10,169.11	10,000.00	10,000.00
5931 Visitor PROFESSIONAL AND TECHNICAL	539.57	0.00	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	587.98	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	8,464.73	64,779.76	85,650.00	85,650.00
Airport					
8511 Airport SALARIES & WAGES - PERM EMPLOY	25.59	0.00	0.00	0.00	0.00
8516 Airport WORKER'S COMPENSATION	252.23	0.00	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	635.94	4,918.57	5,000.00	5,000.00
8527 Airport UTILITIES	15,733.17	0.00	9,296.96	14,000.00	14,000.00
8531 Airport PROFESSIONAL & TECHNICAL SERVICE	300.63	29,900.00	40,607.55	3,500.00	3,500.00

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10 General Fund - 07/01/2023 to 03/31/2024
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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
8540 Airport GAS AND OIL	1,385.14	68.67	3,785.33	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	30,604.61	65,252.13	30,000.00	30,000.00
Total General government	567,739.45	74,990.54	528,450.32	620,650.00	724,900.00
Public safety					
Police Department					
5410 Police SALARIES AND WAGES - OVERTIME	46,540.16	1,666.27	17,874.04	25,000.00	25,000.00
5411 Police SALARIES AND WAGES-PERM. EMPLO	456,666.33	32,133.66	317,421.48	449,000.00	449,000.00
5413 Police FICA	37,528.46	2,555.85	25,366.75	35,400.00	35,400.00
5414 Police INSURANCE	134,485.05	9,301.92	98,131.56	138,200.00	138,200.00
5415 Police RETIREMENT	137,731.72	10,258.10	98,430.07	118,200.00	118,200.00
5416 Police WORKMEN'S COMPENSATION	2,269.97	0.00	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	298.00	1,380.90	5,000.00	5,000.00
5424 Police OFFICE SUPPLIES AND EXPENSE	1,369.39	159.00	1,065.67	1,600.00	1,600.00
5425 Police REPAIRS TO EQUIPMENT	3,725.65	1,408.66	9,411.90	8,000.00	8,000.00
5426 Police MAINTENANCE MATERIALS AND SUPP	1,304.71	49.17	5,506.80	3,500.00	3,500.00
5427 Police UTILITIES	721.83	29.40	646.01	1,200.00	1,200.00
5428 Police TELEPHONE	10,209.63	834.05	7,508.17	10,000.00	10,000.00
5431 Police PROFESSIONAL AND TECHNICAL SER	14,924.45	189.75	16,502.03	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	1,370.66	17,374.55	36,000.00	36,000.00
5447 Police UNIFORM ALLOWANCE	6,056.35	443.85	4,004.15	7,500.00	7,500.00
5449 Police SPECIAL DEPARTMENT SUPPLIES	26,176.70	1,158.25	12,582.97	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	23.85	23.85	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	61,880.44	708,700.36	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	1,399.85	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	2,049.80	2,800.00	2,800.00
Fire					
5711 Fire SALARIES AND WAGES	3,202.02	269.58	2,480.37	3,400.00	3,400.00
5713 Fire FICA	240.47	20.62	189.73	300.00	300.00
5714 Fire INSURANCE	0.00	0.00	0.00	300.00	300.00
5716 Fire WORKMEN'S COMPENSATION	630.60	0.00	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	(20.01)	595.45	10,000.00	10,000.00
5726 Fire MAINTENANCE MATERIALS AND SUPP	1,596.22	151.00	2,392.01	2,500.00	2,500.00
5727 Fire UTILITIES	3,395.20	154.56	2,610.42	5,000.00	5,000.00
5728 Fire TELEPHONE	1,133.99	88.61	797.67	1,300.00	1,300.00
5731 Fire PROFESSIONAL AND TECHNICAL SER	4,850.05	18.75	322.42	3,500.00	3,500.00
5733 Fire EDUCATION AND TRAINING	46.67	187.00	187.00	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	122.28	976.11	1,500.00	1,500.00
5749 Fire SPECIAL DEPARTMENT SUPPLIES	1,696.67	2,596.45	14,558.85	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 INSURANCE - PROPERTY	5,459.60	0.00	5,943.09	5,500.00	5,500.00
5774 Fire CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	0.00	35,000.00	35,000.00
Total Fire	47,275.20	3,588.84	50,614.59	122,400.00	122,400.00
Total Public safety	1,036,712.04	65,469.28	761,364.75	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	114.76	672.24	3,500.00	3,500.00

Parowan City
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10 General Fund - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
6111 Class C SALARIES & WAGE - PERM EMPLOYEE	26,019.73	1,896.78	18,409.59	23,300.00	23,300.00
6113 Class C FICA	2,069.86	151.79	1,439.57	2,000.00	2,000.00
6114 Class C INSURANCE	8,877.74	592.37	6,299.31	9,700.00	9,700.00
6115 Class C RETIREMENT	5,803.83	426.24	4,042.80	4,000.00	4,000.00
6116 Class C WORKMANS COMP	504.45	0.00	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	115.55	3,490.78	11,000.00	11,000.00
6126 Class C MAINTENANCE, MATERIAL & SUPPLI	8,919.06	203.80	13,759.47	15,000.00	15,000.00
6127 Class C UTILITIES	1,348.70	113.76	1,579.90	1,300.00	1,300.00
6130 Class C REPAIRS TO STREETS	42,729.24	9,129.90	18,796.90	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	83.73	14,465.22	6,000.00	6,000.00
6151 INSURANCE LIABILITY PROPERTY	994.41	21.13	1,582.31	100.00	100.00
6157 Class C EQUIPMENT RENTAL	39,202.89	0.00	110,092.16	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	12,849.81	195,350.35	365,700.00	545,700.00
Total Highways and public improvements	156,236.38	12,849.81	195,350.35	365,700.00	545,700.00
Parks, recreation, and public property					
Parks					
7010 Parks SALARIES AND WAGES - OVERTIME	2,609.99	67.57	392.12	2,000.00	2,000.00
7011 Parks SALARIES AND WAGES - PARKS EMP	45,100.91	4,537.22	31,548.41	58,600.00	70,600.00
7013 Parks FICA	3,482.76	351.32	2,434.32	4,600.00	4,600.00
7014 Parks INSURANCE	19,177.02	1,035.83	11,053.55	14,400.00	14,400.00
7015 Parks RETIREMENT	7,807.86	422.91	4,060.25	4,100.00	4,100.00
7016 Parks WORKMEN'S COMPENSATION	504.45	0.00	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	401.80	1,264.50	3,000.00	3,000.00
7026 Parks MAINTENANCE MATERIALS AND SUPP	16,836.70	2,531.79	12,301.14	20,000.00	32,500.00
7027 Parks UTILITIES	19,009.84	37.92	12,536.84	13,000.00	13,000.00
7028 Parks TELEPHONE	1,845.00	196.34	1,489.46	2,000.00	2,000.00
7031 Parks PROFESSIONAL AND TECHNICAL SER	1,065.00	0.00	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	260.54	2,087.05	2,000.00	2,000.00
7048 Parks POSTAGE	261.00	20.68	233.57	300.00	300.00
7051 Parks LIABILITY INSURANCE PROPERTY	5,076.83	21.13	5,322.91	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	18,542.93	5,000.00	5,000.00
7074 Parks CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	10,574.20	10,574.20	59,400.00	59,400.00
Total Parks	134,873.84	20,459.25	115,190.99	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	0.00	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	0.00	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	0.00	203.28	0.00	0.00
Events					
7211 Events SALARIES - EVENTS PERSONNEL	37,431.15	1,680.80	24,258.59	39,100.00	39,100.00
7213 Events FICA	2,751.93	124.74	1,819.32	3,000.00	3,000.00
7214 Events INSURANCE	10,887.86	749.60	8,856.94	13,800.00	13,800.00
7215 Events RETIREMENT	5,163.27	399.52	3,931.26	4,000.00	4,000.00
7216 Events WORKER'S COMPENSATION	378.38	0.00	259.91	300.00	300.00
7222 Events ADVERTISING	8,263.75	266.25	7,780.30	20,000.00	20,000.00
7223 Events TRAVEL MEALS & LODGING	235.72	0.00	617.93	1,000.00	1,000.00
7225 Events REPAIRS TO EQUIPMENT	0.00	0.00	213.06	200.00	200.00
7226 Events MAINTENANCE MATERIALS AND SUPP	1,256.11	0.00	1.28	1,200.00	1,200.00
7228 Events TELEPHONE	694.48	21.29	190.43	400.00	400.00
7231 Events PROFESSIONAL AND TECHNICAL	159.50	0.00	71.54	400.00	400.00

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10 General Fund - 07/01/2023 to 03/31/2024
75.00% 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	2,940.17	3,000.00	3,000.00
7270 Events RECREATION/CONVENTIONS	5,960.65	235.00	3,617.04	8,000.00	8,000.00
7271 Events SOCCER LEAGUE	5,864.09	828.00	1,986.56	5,000.00	5,000.00
Total Events	110,556.49	4,305.20	83,344.31	128,200.00	128,200.00
Theater					
7326 Theater MAINTENANCE MATERIALS AND SUPP	2,362.93	45.00	740.62	4,000.00	4,000.00
7327 Theater UTILITIES	4,791.24	345.87	4,284.59	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	233.57	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	2,966.96	5,000.00	5,000.00
Total Theater	9,980.49	411.55	9,114.28	17,300.00	17,300.00
Library					
7511 Library SALARIES AND WAGES-PERM. EMPLO	60,903.44	5,070.13	46,984.63	77,400.00	77,400.00
7513 Library FICA	4,529.91	384.03	3,557.97	5,800.00	5,800.00
7514 Library INSURANCE	21,264.36	1,503.80	15,877.06	20,500.00	20,500.00
7515 Library RETIREMENT	11,363.36	873.98	8,376.48	8,600.00	8,600.00
7516 Library WORKMEN'S COMPENSATION	378.38	0.00	259.91	100.00	100.00
7521 Library BOOKS	7,591.68	19.26	5,852.13	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	210.97	4,999.56	5,000.00	5,000.00
7527 Library UTILITIES	8,995.85	458.79	7,062.33	9,000.00	9,000.00
7528 Library TELEPHONE	513.89	43.34	387.58	600.00	600.00
7529 Library CLEF GRANT EXPENDITURES	5,344.17	0.00	3,158.70	5,500.00	5,500.00
7531 Library PROFESSIONAL & TECHNICAL SERV.	4,179.61	653.22	2,807.33	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	9,217.52	119,583.65	179,050.00	179,050.00
Cemetery					
8010 Cemetery SALARIES AND WAGES - OVERTIME	2,041.00	28.72	271.60	1,500.00	1,500.00
8011 Cemetery SALARIES & WAGES - PERM EMPLOY	53,266.80	3,622.06	36,916.06	46,900.00	46,900.00
8013 Cemetery FICA	4,035.04	278.70	2,839.27	3,700.00	3,700.00
8014 Cemetery INSURANCE	16,501.00	902.28	9,603.67	15,500.00	15,500.00
8015 Cemetery RETIREMENT	8,482.68	511.23	4,976.64	5,000.00	5,000.00
8016 Cemetery WORKMEN'S COMPENSATION	252.23	0.00	173.25	300.00	300.00
8025 Cemetery REPAIRS TO EQUIPMENT	1,043.48	46.32	501.21	2,500.00	2,500.00
8026 Cemetery MAINTENANCE MATERIALS AND SUP	2,886.45	0.00	1,028.36	4,500.00	4,500.00
8027 Cemetery UTILITIES	881.51	0.00	688.87	1,000.00	1,000.00
8028 Cemetery TELEPHONE	294.30	27.96	252.03	750.00	750.00
8031 Cemetery PROFESSIONAL & TECHNICAL SERV.	1,963.11	37.50	599.35	2,500.00	2,500.00
8040 Cemetery GAS AND OIL	525.44	29.29	104.34	1,000.00	1,000.00
8051 INSURANCE LIABILITY PROPERTY	1,081.41	21.13	1,856.37	1,600.00	1,600.00
8058 Cemetery EQUIPMENT RENTAL	3,750.00	0.00	18,542.93	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	5,505.19	79,403.95	93,750.00	93,750.00

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10 General Fund - 07/01/2023 to 03/31/2024
75.00% 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	5,137.61	13,000.00	13,000.00
6928 Pool TELEPHONE	0.00	49.84	396.78	500.00	500.00
6931 Pool PROFESSIONAL AND TECHNICAL	15,020.00	225.00	2,393.10	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	294.19	47,432.90	154,750.00	154,750.00
Total Parks, recreation, and public property	561,198.00	40,192.90	454,273.36	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	193,502.53	1,939,438.78	3,286,000.00	3,594,750.00
Total Change In Net Position	324,738.10	(125,722.30)	599,296.73	(0.47)	(0.47)

Parowan City
Standard Financial Report
17 Wildlands Fire - 07/01/2023 to 03/31/2024
75.00% 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	486.75	0.00	486.75
Total Cash and cash equivalents	<u>486.75</u>	<u>0.00</u>	<u>486.75</u>
Total Cash and cash equivalents	<u>486.75</u>	<u>0.00</u>	<u>486.75</u>
Total Current Assets	<u>486.75</u>	<u>0.00</u>	<u>486.75</u>
Total Assets:	<u>486.75</u>	<u>0.00</u>	<u>486.75</u>
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2980 FUND BALANCE	(486.75)	0.00	(486.75)
Total Equity - Paid in / Contributed	<u>(486.75)</u>	<u>0.00</u>	<u>(486.75)</u>
Total Liabilities and Fund Equity	<u>(486.75)</u>	<u>0.00</u>	<u>(486.75)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
21 Local Building Authority - DS Fund - 07/01/2023 to 03/31/2024
75.00% 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 - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

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

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	318,588.14	(16,272.50)	(57,924.56)
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>(16,272.50)</u>	<u>728,339.22</u>
Total Cash and cash equivalents	<u>1,104,851.92</u>	<u>(16,272.50)</u>	<u>728,339.22</u>
Total Current Assets	<u>1,104,851.92</u>	<u>(16,272.50)</u>	<u>728,339.22</u>
Total Assets:	<u>1,104,851.92</u>	<u>(16,272.50)</u>	<u>728,339.22</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(156,487.10)	12,901.26	(18.53)
2380 Unavailable revenue	(100,000.00)	0.00	0.00
Total Current liabilities	<u>(256,487.10)</u>	<u>12,901.26</u>	<u>(18.53)</u>
Total Liabilities:	<u>(256,487.10)</u>	<u>12,901.26</u>	<u>(18.53)</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)	3,371.24	(585,055.78)
Total Equity - Paid in / Contributed	<u>(848,364.82)</u>	<u>3,371.24</u>	<u>(728,320.69)</u>
Total Liabilities and Fund Equity	<u>(1,104,851.92)</u>	<u>16,272.50</u>	<u>(728,339.22)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Intergovernmental revenue					
3339 FEDERAL GRANT	257,615.00	0.00	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	0.00	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	0.00	1,776,404.59	4,139,918.00	0.00
Expenditures:					
General government					
Airport					
8574 Airport - Construction	357,426.06	3,200.00	1,783,521.54	3,079,918.00	0.00
Total Airport	357,426.06	3,200.00	1,783,521.54	3,079,918.00	0.00
Total General government	357,426.06	3,200.00	1,783,521.54	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					
7078 Parks - Equipment	15,000.00	0.00	0.00	0.00	0.00
Total Parks	15,000.00	0.00	0.00	0.00	0.00
Library					
7574 Library Construction	26,110.00	171.24	2,429.68	0.00	0.00
Total Library	26,110.00	171.24	2,429.68	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	171.24	86,622.18	375,000.00	0.00
Miscellaneous					
4031 ENGINEERING	67,595.00	0.00	26,305.00	60,000.00	0.00
4073 CONSTRUCTION - IMPROVEMENTS	51,221.82	0.00	0.00	625,000.00	0.00
Total Miscellaneous	118,816.82	0.00	26,305.00	685,000.00	0.00
Total Expenditures:	736,301.54	3,371.24	1,896,448.72	4,139,918.00	0.00
Total Change In Net Position	(86,348.55)	(3,371.24)	(120,044.13)	0.00	0.00

Parowan City
Standard Financial Report
45 Capital Project - Airport Dev - 07/01/2023 to 03/31/2024
75.00% 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 - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

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

Parowan City
Standard Financial Report
51 Water Fund - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	45,031.93	5,337.25	239,083.20
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	23,403.25	63,759.65
1175 Undeposited receipts	0.00	(779.03)	2,035.84
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	27,961.47	2,110,619.24
Total Cash and cash equivalents	2,002,050.65	27,961.47	2,110,619.24
Receivables			
1311 ACCOUNTS RECEIVABLE	71,777.66	(524.87)	61,016.87
Total Receivables	71,777.66	(524.87)	61,016.87
Total Current Assets	2,073,828.31	27,436.60	2,171,636.11
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	27,436.60	5,277,453.51
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(7,872.60)	5,007.36	(12,051.12)
2132 ACCRUED 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)	5,007.36	(33,698.53)
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)

Parowan City
Standard Financial Report
51 Water Fund - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Long-term liabilities			
2513.1 2008 Water Revenue issued	(1,923,000.00)	0.00	(1,923,000.00)
2513.2 2008 Water Revenue repaid	1,159,000.00	0.00	1,262,000.00
2513.3 2008 Water Revenue current	(103,000.00)	0.00	(103,000.00)
2513.4 2008 Water Revenue current offset	103,000.00	0.00	103,000.00
2520.1 2013 Parity Water Revenue issued	(660,000.00)	0.00	(660,000.00)
2520.2 2013 Parity Water Revenue repaid	137,000.00	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)	5,007.36	(1,238,220.11)
Equity - Paid in / Contributed			
2975.1 Retstricted for debt service	(118,000.00)	0.00	(118,000.00)
2975.3 Restricted offset	(81,400.00)	0.00	(81,400.00)
2980 BEGINNING OF YEAR	(3,287,799.19)	(32,443.96)	(3,839,833.40)
Total Equity - Paid in / Contributed	(3,487,199.19)	(32,443.96)	(4,039,233.40)
Total Liabilities and Fund Equity	(5,141,770.68)	(27,436.60)	(5,277,453.51)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
51 Water Fund - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 WATER SALES	789,660.64	60,268.52	610,401.48	800,000.00	800,000.00
3720 CONNECTION FEES	10,600.00	2,500.00	18,050.00	15,125.00	15,125.00
Total Operating income	800,260.64	62,768.52	628,451.48	815,125.00	815,125.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	3,665.60	356.96	3,195.11	8,000.00	8,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	169,446.94	13,747.27	133,459.58	160,300.00	160,300.00
4013 FICA	12,820.64	1,066.36	10,333.43	12,600.00	12,600.00
4014 INSURANCE	54,911.01	5,082.31	49,560.56	84,700.00	84,700.00
4015 RETIREMENT	22,117.13	2,712.40	26,086.34	26,700.00	26,700.00
4016 WORKMEN'S COMPENSATION	1,478.02	0.00	1,168.36	1,100.00	1,100.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	873.08	543.11	803.26	1,500.00	1,500.00
4022 PUBLIC NOTICES AND ADS	50.69	0.00	0.00	300.00	300.00
4023 TRAVEL, MEALS AND LODGING	825.33	0.00	575.29	3,000.00	3,000.00
4024 OFFICE SUPPLIES AND EXPENSE	960.07	20.00	645.63	1,500.00	1,500.00
4025 REPAIR TO EQUIPMENT	1,009.29	137.57	1,015.21	2,000.00	2,000.00
4026 MAINTENANCE MATERIALS AND SUPP	41,945.34	2,204.80	31,682.36	51,000.00	51,000.00
4027 UTILITIES	54,461.18	249.64	52,579.21	50,000.00	50,000.00
4028 TELEPHONE	4,009.99	381.52	3,405.15	5,000.00	5,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	20,992.39	3,899.41	26,535.73	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	1,479.83	4,000.00	4,000.00
4038 ARPA Funds Expenses	102,283.40	495.00	13,285.50	125,000.00	125,000.00
4040 GAS AND OIL	4,249.68	83.73	3,067.22	5,000.00	5,000.00
4047 UNIFORM ALLOWANCE	986.88	172.53	908.10	1,000.00	1,000.00
4048 POSTAGE	2,739.51	206.82	2,369.91	2,500.00	2,500.00
4051 LIABILITY INSUR. PROPERTY	19,459.93	21.13	19,353.54	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	18,542.93	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	31,380.56	402,942.25	832,300.00	832,300.00
Total Income From Operations:	52,532.34	31,387.96	225,509.23	(17,175.00)	(17,175.00)
Non-Operating Items:					
Non-operating income					
3735 WATER IMPACT FEE	11,032.92	2,056.00	18,339.52	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	(1,150.00)	9,906.00	9,500.00	9,500.00
3840 SALE OF MATERIALS	3,835.00	150.00	150.00	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	1,056.00	359,341.38	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	1,056.00	326,524.98	(236,020.47)	(236,021.00)
Total Income or Expense	154,357.43	32,443.96	552,034.21	(253,195.47)	(253,196.00)

Parowan City
Standard Financial Report
52 Sewer Fund - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	21,948.80	(4,815.98)	186,398.81
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	18,280.38	60,399.73
1175 Undeposited receipts	0.00	(885.24)	1,565.23
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	12,579.16	818,982.01
Total Cash and cash equivalents	840,216.88	12,579.16	818,982.01
Receivables			
1311 ACCOUNTS RECEIVABLE	57,806.69	(253.80)	56,932.86
Total Receivables	57,806.69	(253.80)	56,932.86
Total Current Assets	898,023.57	12,325.36	875,914.87
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	12,325.36	3,830,939.84
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(1,147.40)	13,362.55	(12,819.50)
2132 ACCRUED INT PAYABLE	(9,611.50)	0.00	(9,611.50)
Total Current liabilities	(10,758.90)	13,362.55	(22,431.00)
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)

Parowan City
Standard Financial Report
52 Sewer Fund - 07/01/2023 to 03/31/2024
75.00% 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)	13,362.55	(710,724.47)
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)	(25,687.91)	(2,749,199.06)
Total Equity - Paid in / Contributed	(2,898,996.17)	(25,687.91)	(3,120,215.37)
Total Liabilities and Fund Equity	(3,853,048.54)	(12,325.36)	(3,830,939.84)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
52 Sewer Fund - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 SEWER SERVICES	567,659.34	46,817.17	435,035.55	586,500.00	586,500.00
3712 SW SERVICES BRIAN HEAD (YEARLY)	99,122.00	0.00	99,122.00	99,200.00	185,200.00
3713 ADMIN FEES - BRIAN HEAD (MONTH)	77,345.73	7,005.46	63,049.14	84,100.00	84,100.00
3720 CONNECTION FEES	3,900.00	300.00	3,600.00	6,050.00	6,050.00
3750 Dumping Fees	150.00	0.00	900.00	300.00	300.00
Total Operating income	748,177.07	54,122.63	601,706.69	776,150.00	862,150.00
Operating expense					
Sewer Collection					
4010 SALARIES AND WAGES - OVERTIME	2,397.74	190.46	1,833.59	5,700.00	5,700.00
4011 SALARIES AND WAGES-PERM. EMPLO	76,882.69	6,383.38	60,989.50	76,600.00	76,600.00
4013 FICA	5,732.18	498.06	4,765.59	6,200.00	6,200.00
4014 INSURANCE	21,928.48	2,241.35	21,264.77	37,900.00	37,900.00
4015 RETIREMENT	(962.74)	1,299.31	12,319.76	12,900.00	12,900.00
4016 WORKMEN'S COMPENSATION	802.04	0.00	627.47	600.00	600.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	773.08	543.11	803.26	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	40.00	352.82	1,000.00	1,000.00
4025 REPAIR TO EQUIPMENT	915.46	115.58	857.00	2,000.00	2,000.00
4026 MAINTENANCE MATERIALS AND SUPP	10,090.00	184.82	8,514.38	15,500.00	15,500.00
4027 UTILITIES	2,075.63	110.87	1,823.05	1,600.00	1,600.00
4028 TELEPHONE	1,538.94	141.91	1,277.24	2,000.00	2,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	31,841.20	321.52	30,394.32	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	796.38	1,500.00	1,500.00
4040 GAS AND OIL	3,016.91	83.73	2,039.10	3,500.00	3,500.00
4047 UNIFORM ALLOWANCE	986.95	172.53	908.31	1,000.00	1,000.00
4048 POSTAGE	1,187.63	93.07	1,051.16	1,000.00	1,000.00
4051 LIABILITY INSUR. PROPERTY	3,462.30	21.13	3,727.65	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	18,542.93	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	12,440.83	174,821.05	420,400.00	582,400.00
Sewer Treatment					
4110 SALARIES AND WAGES - OVERTIME	3,364.17	242.77	2,591.02	8,000.00	8,000.00
4111 SALARIES AND WAGES-PERM EMPLOY	105,302.78	8,663.84	85,286.37	98,800.00	98,800.00
4113 FICA	8,241.34	676.59	6,671.10	8,000.00	8,000.00
4114 INSURANCE	30,133.19	2,715.66	27,880.09	48,000.00	48,000.00
4115 RETIREMENT	20,984.70	1,734.70	17,088.14	16,600.00	16,600.00
4116 WORKER'S COMPENSATION	802.04	0.00	627.47	800.00	800.00
4121 SUBSCRIPTIONS AND MEMBERSHIPS	773.08	543.09	803.24	500.00	500.00
4122 PUBLIC NOTICES AND ADS	25.34	0.00	0.00	100.00	100.00
4123 TRAVEL, MEALS & LODGING	525.39	0.00	90.56	1,500.00	1,500.00
4124 OFFICE SUPPLIES AND EXPENSE	579.91	0.00	312.82	1,000.00	1,000.00
4125 REPAIRS TO EQUIPMENT	2,982.14	135.06	1,041.32	3,000.00	3,000.00
4126 MAINTENANCE MATERIALS AND SUPP	24,494.72	232.82	19,740.26	18,000.00	18,000.00
4127 UTILITIES	9,707.90	747.94	7,443.72	11,000.00	11,000.00
4128 TELEPHONE	1,565.89	144.16	1,297.49	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	309.72	7,234.92	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	865.79	2,000.00	2,000.00
4140 GAS AND OIL	5,149.30	275.81	4,034.66	5,500.00	5,500.00
4147 UNIFORM ALLOWANCE	986.95	172.53	908.31	1,000.00	1,000.00
4148 POSTAGE	1,291.81	93.07	1,215.47	1,200.00	1,200.00
4151 LIABILITY INSUR. PROPERTY	3,940.68	21.13	3,716.25	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	18,542.93	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	16,708.89	209,091.93	275,600.00	275,600.00

Parowan City
Standard Financial Report
52 Sewer Fund - 07/01/2023 to 03/31/2024
75.00% 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>
Total Operating expense	610,556.38	29,149.72	383,912.98	696,000.00	858,000.00
Total Income From Operations:	137,620.69	24,972.91	217,793.71	80,150.00	4,150.00
Non-Operating Items:					
Non-operating income					
3725 SEWER IMPACT FEES	8,580.00	715.00	9,952.92	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	715.00	22,647.98	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	715.00	3,425.49	(9,373.75)	66,626.00
Total Income or Expense	151,930.97	25,687.91	221,219.20	70,776.25	70,776.00

Parowan City
Standard Financial Report
53 Electric Fund - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	56,270.12	(132,607.63)	322,765.94
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 Rev2014 Bond 6926637	210.88	0.00	215.61
1136 Zions Elec Rev 2016 Bond 6926638	605.17	0.00	33.65
1160 Xpress Bill Pay	128,017.76	99,708.18	246,686.15
1175 Undeposited receipts	434.94	14,770.75	8,001.39
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	(18,128.70)	5,166,497.15
Total Cash and cash equivalents	4,677,012.14	(18,128.70)	5,166,497.15
Receivables			
1215 ALLOWANCE FOR UNCOLLECTABLE AC	(4,453.30)	0.00	(4,453.30)
1311 ACCOUNTS RECEIVABLE	229,672.27	(39,933.17)	261,669.80
1422 Due from other funds - 10-Year Loan to Solid Wast	135,880.85	0.00	135,880.85
Total Receivables	361,099.82	(39,933.17)	393,097.35
Other current assets			
1581 Zions Clearing	0.00	1,965.00	17,685.00
Total Other current assets	0.00	1,965.00	17,685.00
Total Current Assets	5,038,111.96	(56,096.87)	5,577,279.50
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	111,267.75	482,565.36
Total Property	12,287,688.49	111,267.75	12,562,379.83
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	111,267.75	7,659,584.51
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	111,267.75	9,050,256.61
Total Assets:	13,784,902.07	55,170.88	14,627,536.11
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(96,163.24)	7,192.20	(7,834.61)
2132 ACCRUED INTEREST PAYABLE	(9,864.00)	0.00	(9,864.00)
2135 CUSTOMER DEPOSITS	(224,210.00)	(750.00)	(229,360.00)
2150 SALES TAX PAYABLE	(6,289.49)	(7,529.33)	(19,264.17)

Parowan City
Standard Financial Report
53 Electric Fund - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Total Current liabilities	<u>(336,526.73)</u>	<u>(1,087.13)</u>	<u>(266,322.78)</u>
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(32,326.44)	0.00	(32,326.44)
Total Payroll liabilities	<u>(32,326.44)</u>	<u>0.00</u>	<u>(32,326.44)</u>
Deferred revenue			
2601 Net pension liability	(77,398.00)	0.00	(77,398.00)
2602 Deferred inflows - pensions	(2,442.00)	0.00	(2,442.00)
Total Deferred revenue	<u>(79,840.00)</u>	<u>0.00</u>	<u>(79,840.00)</u>
Long-term liabilities			
2510.3 Electric Revenue Bonds current	(376,000.00)	0.00	(376,000.00)
2510.4 Electric RevenueBonds current offset	376,000.00	0.00	376,000.00
2513.1 2014 Electric Revenue issued	(3,464,000.00)	0.00	(3,464,000.00)
2513.2 2014 Electric Revenue repaid	764,000.00	0.00	764,000.00
2514.1 2016 Electric Refunding issued	(2,957,000.00)	0.00	(2,957,000.00)
2514.2 2016 Electric Refunding repaid	1,812,000.00	0.00	1,812,000.00
Total Long-term liabilities	<u>(3,845,000.00)</u>	<u>0.00</u>	<u>(3,845,000.00)</u>
Total Liabilities:	<u>(4,293,693.17)</u>	<u>(1,087.13)</u>	<u>(4,223,489.22)</u>
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(235,900.00)	0.00	(235,900.00)
2980 BEGINNING OF YEAR	(9,255,308.90)	(54,083.75)	(10,168,146.89)
Total Equity - Paid in / Contributed	<u>(9,491,208.90)</u>	<u>(54,083.75)</u>	<u>(10,404,046.89)</u>
Total Liabilities and Fund Equity	<u>(13,784,902.07)</u>	<u>(55,170.88)</u>	<u>(14,627,536.11)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
53 Electric Fund - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 ELECTRIC SALES-RESIDENTIAL-TAX	1,467,279.44	113,480.05	1,094,974.43	1,595,000.00	1,595,000.00
3715 ELECTRIC SALES-COMMERCIAL-TAXA	972,439.26	85,447.18	841,321.36	995,000.00	995,000.00
3718 ELECTRIC POWER COST ADJUSTMENT	175,412.64	48,551.46	603,272.72	0.00	0.00
3730 PENALTIES	17,412.30	1,730.04	14,542.46	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	0.00	5,585.00	10,000.00	10,000.00
3890 MISCELLANEOUS	21,035.75	0.00	20,106.50	21,900.00	21,900.00
Total Operating income	2,749,250.39	249,208.73	2,579,802.47	2,654,200.00	2,674,200.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	5,363.88	1,438.46	4,970.10	10,000.00	10,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	478,815.14	36,849.45	352,971.47	421,600.00	421,600.00
4013 FICA	36,334.26	2,887.53	26,988.00	32,300.00	32,300.00
4014 INSURANCE	73,650.40	5,737.97	55,491.35	118,000.00	118,000.00
4015 RETIREMENT	70,390.35	8,119.13	75,437.52	72,500.00	72,500.00
4016 WORKMEN'S COMPENSATION	2,991.45	0.00	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	0.00	734.61	3,000.00	3,000.00
4025 REPAIR TO EQUIPMENT	7,882.48	451.08	4,768.81	20,000.00	20,000.00
4026 MAINTENANCE MATERIALS AND SUPP	152,383.81	544.76	99,219.68	120,000.00	120,000.00
4027 UTILITIES	6,738.16	713.32	6,172.39	7,000.00	7,000.00
4028 TELEPHONE	6,634.25	1,001.95	6,295.87	8,000.00	8,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	45,659.34	930.00	24,788.09	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	52.00	646.00	4,000.00	4,000.00
4040 GAS AND OIL	8,825.34	648.51	5,370.41	11,000.00	11,000.00
4047 UNIFORM ALLOWANCE	3,158.22	37.47	2,938.98	4,000.00	4,000.00
4048 POSTAGE	2,828.18	217.16	2,452.62	3,500.00	3,500.00
4050 POWER PURCHASE	1,588,404.17	137,611.02	904,572.34	1,100,000.00	1,100,000.00
4051 LIABILITY INSURANCE PROPERTY	10,525.62	21.13	11,202.12	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	13,919.64	19,000.00	19,000.00
4056 FERC/HYDRO ENGINEERING	920.33	939.77	939.77	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	12,129.60	22,500.00	22,500.00
4061 SUNDRY	75.00	0.00	0.00	500.00	500.00
4062 DEPRECIATION	297,354.13	0.00	0.00	307,000.00	307,000.00
4063 RESERVOIR COMPANY ASSESSMENT	20,461.65	0.00	20,461.65	20,500.00	20,500.00
4071 CAPITAL OUTLAY-ELECTRIC DEVELO	0.00	0.00	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	199,795.03	1,742,400.13	2,589,500.00	2,609,500.00
Total Income From Operations:	(138,410.60)	49,413.70	837,402.34	64,700.00	64,700.00
Non-Operating Items:					
Non-operating income					
3720 CONNECTION FEES	53,272.00	2,630.00	24,055.00	36,665.00	36,665.00
3725 ELECTRIC IMPACT FEES	37,103.00	2,286.00	34,290.00	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	4,916.00	91,410.44	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	245.95	(117.21)	5,000.00	5,000.00
Total Non-operating expense	73,235.79	245.95	15,974.79	76,000.00	76,000.00
Total Non-Operating Items:	187,439.58	4,670.05	75,435.65	94,445.69	94,446.00
Total Income or Expense	49,028.98	54,083.75	912,837.99	159,145.69	159,146.00

Parowan City
Standard Financial Report
55 Solid Waste Fund - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	32,020.30	8,758.82	118,999.99
1121 PTIF 1761 Combined Accounts	420,671.96	0.00	420,671.96
1160 Xpress Bill Pay	22,040.04	10,686.23	32,332.68
1175 Undeposited receipts	0.00	(666.83)	974.10
Total Cash and cash equivalents	<u>474,732.30</u>	<u>18,778.22</u>	<u>572,978.73</u>
Total Cash and cash equivalents	<u>474,732.30</u>	<u>18,778.22</u>	<u>572,978.73</u>
Receivables			
1311 ACCOUNTS RECEIVABLE	27,722.90	340.88	28,006.26
Total Receivables	<u>27,722.90</u>	<u>340.88</u>	<u>28,006.26</u>
Total Current Assets	<u>502,455.20</u>	<u>19,119.10</u>	<u>600,984.99</u>
Non-Current Assets			
Capital assets			
Property			
1647 Machinery & Equipment	590,021.00	0.00	590,021.00
Total Property	<u>590,021.00</u>	<u>0.00</u>	<u>590,021.00</u>
Accumulated depreciation			
1747 Acc Depn Machinery & Equipment	(533,875.26)	0.00	(533,875.26)
Total Accumulated depreciation	<u>(533,875.26)</u>	<u>0.00</u>	<u>(533,875.26)</u>
Total Capital assets	<u>56,145.74</u>	<u>0.00</u>	<u>56,145.74</u>
Other non-current assets			
1802 Deferred outflows - pensions	8,204.00	0.00	8,204.00
Total Other non-current assets	<u>8,204.00</u>	<u>0.00</u>	<u>8,204.00</u>
Total Non-Current Assets	<u>64,349.74</u>	<u>0.00</u>	<u>64,349.74</u>
Total Assets:	<u>566,804.94</u>	<u>19,119.10</u>	<u>665,334.73</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(31,300.53)	(9,495.09)	(10,243.89)
2133 Due to other funds - 10-Year Loan from Electric	(135,880.85)	0.00	(135,880.85)
Total Current liabilities	<u>(167,181.38)</u>	<u>(9,495.09)</u>	<u>(146,124.74)</u>
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(1,528.58)	0.00	(1,528.58)
Total Payroll liabilities	<u>(1,528.58)</u>	<u>0.00</u>	<u>(1,528.58)</u>
Deferred revenue			
2601 Net pension liability	(7,036.00)	0.00	(7,036.00)
2602 Deferred inflows - pensions	(222.00)	0.00	(222.00)
Total Deferred revenue	<u>(7,258.00)</u>	<u>0.00</u>	<u>(7,258.00)</u>
Total Liabilities:	<u>(175,967.96)</u>	<u>(9,495.09)</u>	<u>(154,911.32)</u>
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(390,836.98)	(9,624.01)	(510,423.41)
Total Equity - Paid in / Contributed	<u>(390,836.98)</u>	<u>(9,624.01)</u>	<u>(510,423.41)</u>
Total Liabilities and Fund Equity	<u>(566,804.94)</u>	<u>(19,119.10)</u>	<u>(665,334.73)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
55 Solid Waste Fund - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 GARBAGE FEES (FIRST CAN)	137,186.16	11,670.71	104,689.06	141,200.00	141,200.00
3712 GARBAGE FEES (SECOND CAN)	112,074.06	9,464.76	85,856.95	115,500.00	115,500.00
3713 CAN PURCHASE	3,285.00	200.00	2,190.00	4,200.00	4,200.00
3715 COUNTY LANDFILL FEE	66,869.34	5,678.52	51,069.48	67,500.00	67,500.00
Total Operating income	319,414.56	27,013.99	243,805.49	328,400.00	328,400.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	1,779.94	66.20	132.41	2,800.00	2,800.00
4011 SALARIES AND WAGES-PERM. EMPLO	55,989.12	4,103.02	38,058.10	52,500.00	52,500.00
4013 FICA	4,405.27	315.90	2,892.48	4,200.00	4,200.00
4014 INSURANCE	15,179.27	523.46	5,697.17	8,000.00	8,000.00
4015 RETIREMENT	4,069.89	361.21	3,374.74	3,500.00	3,500.00
4016 WORKMEN'S COMPENSATION	378.38	0.00	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	0.00	521.34	600.00	600.00
4025 REPAIR TO EQUIPMENT	12,744.01	359.61	8,259.42	15,000.00	15,000.00
4026 MAINTENANCE MATERIALS AND SUPP	10,137.59	9,884.28	10,913.27	11,000.00	11,000.00
4028 TELEPHONE	90.00	7.50	67.50	600.00	600.00
4031 PROFESSIONAL & TECHNICAL SERVI	3,017.17	125.00	2,368.75	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	1,373.97	13,395.00	19,000.00	19,000.00
4047 UNIFORM ALLOWANCE	619.80	176.76	494.23	1,000.00	1,000.00
4048 POSTAGE	1,174.36	93.07	1,059.88	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	17,389.98	124,219.06	249,995.00	249,995.00
Total Income From Operations:	67,946.32	9,624.01	119,586.43	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	9,624.01	119,586.43	28,405.00	28,405.00

Parowan City
Standard Financial Report
57 Irrigation Fund - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	69,411.84	(6,012.89)	108,428.92
1121 PTIF 1761 Combined Accounts	377,000.00	0.00	377,000.00
1160 Xpress Bill Pay	23,488.08	8,326.77	27,760.28
1175 Undeposited receipts	0.00	(393.26)	750.55
Total Cash and cash equivalents	<u>469,899.92</u>	<u>1,920.62</u>	<u>513,939.75</u>
Total Cash and cash equivalents	<u>469,899.92</u>	<u>1,920.62</u>	<u>513,939.75</u>
Receivables			
1311 ACCOUNTS RECEIVABLE - IRRIGATI	21,517.45	124.54	21,665.97
Total Receivables	<u>21,517.45</u>	<u>124.54</u>	<u>21,665.97</u>
Total Current Assets	<u>491,417.37</u>	<u>2,045.16</u>	<u>535,605.72</u>
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	<u>1,326,120.92</u>	<u>0.00</u>	<u>1,326,120.92</u>
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	<u>(975,598.40)</u>	<u>0.00</u>	<u>(975,598.40)</u>
Total Capital assets	<u>350,522.52</u>	<u>0.00</u>	<u>350,522.52</u>
Other non-current assets			
1802 Deferred outflows - pensions	16,409.00	0.00	16,409.00
Total Other non-current assets	<u>16,409.00</u>	<u>0.00</u>	<u>16,409.00</u>
Total Non-Current Assets	<u>366,931.52</u>	<u>0.00</u>	<u>366,931.52</u>
Total Assets:	<u>858,348.89</u>	<u>2,045.16</u>	<u>902,537.24</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(2,928.10)	7,087.09	(6,856.64)
Total Current liabilities	<u>(2,928.10)</u>	<u>7,087.09</u>	<u>(6,856.64)</u>
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(6,551.52)	0.00	(6,551.52)
Total Payroll liabilities	<u>(6,551.52)</u>	<u>0.00</u>	<u>(6,551.52)</u>
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	<u>(14,516.00)</u>	<u>0.00</u>	<u>(14,516.00)</u>
Total Liabilities:	<u>(23,995.62)</u>	<u>7,087.09</u>	<u>(27,924.16)</u>
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(834,353.27)	(9,132.25)	(874,613.08)
Total Equity - Paid in / Contributed	<u>(834,353.27)</u>	<u>(9,132.25)</u>	<u>(874,613.08)</u>
Total Liabilities and Fund Equity	<u>(858,348.89)</u>	<u>(2,045.16)</u>	<u>(902,537.24)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
57 Irrigation Fund - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 IRRIGATION SERVICE CHARGE	259,865.82	21,703.81	195,255.71	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	21,703.81	195,255.71	258,000.00	258,000.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	1,979.75	168.97	1,493.02	2,000.00	2,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	81,544.39	6,566.53	63,746.22	76,500.00	76,500.00
4013 FICA	6,198.18	510.64	4,946.45	5,900.00	5,900.00
4014 INSURANCE	23,319.37	2,098.14	20,510.47	36,800.00	36,800.00
4015 RETIREMENT	8,814.63	1,282.42	12,350.99	12,700.00	12,700.00
4016 WORKMEN'S COMPENSATION	847.47	0.00	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	800.86	12,000.99	19,000.00	19,000.00
4027 UTILITIES	4,709.06	221.64	4,433.28	8,000.00	8,000.00
4028 TELEPHONE	1,204.71	113.72	1,023.06	1,800.00	1,800.00
4031 PROFESSIONAL AND TECHNICAL	8,579.74	345.13	5,031.06	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	83.73	1,775.32	3,500.00	3,500.00
4047 UNIFORM ALLOWANCE	986.95	172.52	908.30	1,000.00	1,000.00
4048 POSTAGE	2,348.73	186.13	2,102.24	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	21.13	4,257.08	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	18,542.94	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	12,571.56	155,020.85	246,450.00	246,450.00
Total Income From Operations:	37,298.85	9,132.25	40,234.86	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	9,132.25	40,259.81	11,550.00	11,550.00

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 07/01/2023 to 03/31/2024
75.00% 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	9,499.13	450.00	12,911.63
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>450.00</u>	<u>107,209.99</u>
Total Cash and cash equivalents	<u>103,797.49</u>	<u>450.00</u>	<u>107,209.99</u>
Total Current Assets	<u>103,797.49</u>	<u>450.00</u>	<u>107,209.99</u>
Total Assets:	<u>103,797.49</u>	<u>450.00</u>	<u>107,209.99</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)	(450.00)	(107,209.99)
Total Equity - Paid in / Contributed	<u>(103,797.49)</u>	<u>(450.00)</u>	<u>(107,209.99)</u>
Total Liabilities and Fund Equity	<u>(103,797.49)</u>	<u>(450.00)</u>	<u>(107,209.99)</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 - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
Change In Net Position					
Revenue:					
Charges for services					
3482 SALE OF CEMETERY LOTS	4,786.50	450.00	3,412.50	1,000.00	0.00
Total Charges for services	<u>4,786.50</u>	<u>450.00</u>	<u>3,412.50</u>	<u>1,000.00</u>	<u>0.00</u>
Interest					
3810 INTEREST RECEIVED	3,394.08	0.00	0.00	0.00	0.00
Total Interest	<u>3,394.08</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Revenue:	<u>8,180.58</u>	<u>450.00</u>	<u>3,412.50</u>	<u>1,000.00</u>	<u>0.00</u>
Total Change In Net Position	<u>8,180.58</u>	<u>450.00</u>	<u>3,412.50</u>	<u>1,000.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
91 General Fixed Assets - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Non-Current Assets			
Capital assets			
Work in process			
1601 Work in Process	714,301.49	3,200.00	867,592.00
Total Work in process	<u>714,301.49</u>	<u>3,200.00</u>	<u>867,592.00</u>
Property			
1611 Land	1,315,893.00	0.00	1,315,893.00
1621 Buildings	3,834,367.20	0.00	3,846,657.19
1631 Improvements other than bldgs	2,862,965.12	0.00	4,589,678.66
1661 Machinery & equipment	1,058,595.34	10,574.20	1,069,169.54
1671 Autos and trucks	217,597.93	0.00	217,597.93
1681 Infrastructure	4,648,682.24	0.00	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>10,574.20</u>	<u>15,908,692.67</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>13,774.20</u>	<u>8,867,186.03</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>13,774.20</u>	<u>9,092,808.03</u>
Total Assets:	<u>7,188,214.79</u>	<u>13,774.20</u>	<u>9,092,808.03</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)	(13,774.20)	(17,233,829.34)
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>(13,774.20)</u>	<u>(8,893,207.03)</u>
Total Liabilities and Fund Equity	<u>(7,188,214.79)</u>	<u>(13,774.20)</u>	<u>(9,092,808.03)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
91 General Fixed Assets - 07/01/2023 to 03/31/2024
75.00% of the fiscal year has expired

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

Parowan City Background Check Policy

Purpose – To establish the process for administering background checks for pre-employment candidates, employees, and volunteers to protect the safety, health, and security of citizens, employees, and property.

Policy – In accordance with Utah Code 53-10-108, criminal background checks are conducted for successful applicants for positions and volunteer assignments as designated by management. Positions designated for criminal background checks include but are not limited to all positions with significant contact with minors and vulnerable adults, financial responsibility, access to private and protected information, law enforcement, and security-related functions. Examples include, but are not limited to: Police Officers, Coaches, Crossing Guards, Pool employees, Firefighters, Treasurer, Recorder, and Human Resources Director.

Procedures – Criminal background checks for positions designated by management will be conducted as follows:

1. Employment or volunteer candidates who are being considered must consent to a background check by signing a waiver and providing the required information. Candidates who refuse to provide consent will not be considered for the position.
2. Parowan Police Department will coordinate background checks and will then report findings to the relevant hiring department and will submit a form to be filled and kept by the City Recorder, or Human Resources manager.
3. Background checks may include but are not limited to the following:
 - a. Criminal records,
 - b. Drug testing
 - c. Fingerprinting
 - d. Credit Report
 - e. Verification of application information
 - f. Driving records
 - g. Reference checks
 - h. Psychological examination
4. Results. When the background check results in no negative information, the hiring supervisor will proceed with the hiring process. When a background check results in negative information, management will make a determination to proceed with the hiring process or to deny employment/volunteer assignment. Upon request, the City will provide a copy of the background check report. The applicant will be given an opportunity to dispute any finding before they are denied employment/volunteer assignment.
5. Criteria to determine if an applicant will be selected when there is negative information on the background check include but are not limited to:
 - a. The number of convictions

- b. The severity of the conviction(s)
 - c. The length of time since the conviction(s)
 - d. The security sensitivity of the position
 - e. The relation between the job duties of the position and the nature of the conviction(s)
 - f. The preservation and safety and security of the City, its citizens, employees, and property
 - g. Any other factors mandated by federal or state law.
6. New hires will be allowed to begin employment, when necessary, but may be subject to immediate dismissal if the background criminal investigation reveals a disqualifying criminal record.
7. Employees transferring from a position that did not require a background check in to a position that requires a background check will be required to go through the background check process for the new position.
8. Current employees and volunteers may be required to submit to a background check where reasonable cause exists.
- a. If a background check results in negative information, management will utilize the criteria in Section 5 to make a determination to allow the employee/volunteer to continue their employment/volunteer assignment or to take an adverse action. Adverse actions include disciplinary action up to and including termination of employment and termination of the volunteer assignment.
 - b. The subject of the background check will be given an opportunity to dispute any conviction disposition before an adverse action is taken.
 - c. Failure to submit to a background check may result in a disciplinary action up to and including termination of employment or termination of the volunteer assignment.

ORDINANCE NO. 2024-08

**AN ORDINANCE CONCERNING THE HASLEM ANDERSON ANNEXATION
PROPERTY LOCATED AT C-1023-0000-0000, C-1009-1009-0001, C-1061-0000-0000, AND
C-1069-0000-0000, CONSISTING OF APPROXIMATELY 75.612 ACRES
ORDINANCE DATED DECEMBER 14, 2023**

WHEREAS, a majority of the owners of certain real property described below, desire to annex such real property to Parowan City, Utah, said owners being the owners of at least one-third (1/3) in value of said real property as shown by the last assessment roll; and

WHEREAS, said real property consists of approximately 75.612 acres and lies contiguous to the corporate boundaries of Parowan City, Utah, and covers a majority of the private land area with the area proposed for annexation; and

WHEREAS, said Petitioners and owners have caused to be filed an executed petition with the City Recorder together with an accurate legal description and plat of the real property which was made under the supervision of a licensed surveyor and which is located within the area proposed for annexation; and

WHEREAS, Parowan City Council accepted the petition for annexation; and within 30 days the City Recorder, with the assistance of the City Attorney, reviewed the petition and certified that the petition meets the requirements for annexation as provided by Utah State Law (Subsections §10-2-403(2), (3), and (4)); and

WHEREAS, a copy of the Petition was provided to the Iron County Clerk;

WHEREAS, the annexation does not create an island or larger peninsula than what was previously created and, as such, was approved by Iron County;

WHEREAS, notice was posted within the area proposed for annexation and the unincorporated area within ½ mile of the area proposed for annexation, beginning no later than 10 days after receipt of the notice of certification, where it was most likely to give notice to the residents within, and on the Utah Public Notice Website, as provided by Utah State Law (Subsection § 10-2-406(1)(a) and (b)); and

WHEREAS, within 20 days of receipt of the notice of certification, written notices were mailed to the affected entities, and posted on the Parowan City Website, as proved by Utah State Law (Subsection §10-2-406(c) and (d)); and

WHEREAS, no qualified protests to the annexation petition were initially filed during the period specified; and

WHEREAS, the Petitioners have agreed to be bound to the terms of the annexation agreement, dated _____, as a condition of passing this annexation ordinance; and

NOW, THEREFORE, pursuant to Subsection §10-2-4, Utah Code Annotated, the City Council of Parowan City, Utah, hereby adopts and passes the following:

BE IT ORDAINED BY THE CITY COUNCIL OF PAROWAN, UTAH AS FOLLOWS:

ORDINANCE ANNEXING CERTAIN REAL PROPERTY AND EXTENDING THE CORPORATE LIMITS OF PAROWAN, UTAH.

1. The real property more particularly described in Paragraph 2 below, is hereby annexed to Parowan City, Utah, and the corporate limits of Parowan, Utah, are hereby extended accordingly.
2. The real property which is the subject of this Ordinance is described as follows:

BEGINNING AT THE NORTHEAST CORNER OF SECTION 21, TOWNSHIP 34 SOUTH, RANGE 9 WEST, SALT LAKE BASE AND MERIDIAN AND RUNNING THENCE, SOUTH 00°00'23" WEST, ALONG EAST LINE OF SAID SECTION 21, 222.69 FEET TO THE NORTHERLY LINE OF THE DWYER ANNEXATION, AS RECORDED OCTOBER 13, 1995 AS ENTRY NO. 356198 IN THE OFFICE OF THE IRON COUNTY RECORDER; THENCE, ALONG THE SAID NORTHERLY LINE OF THE DWYER ANNEXATION, THE FOLLOWING SIX (6) COURSES: (1) SOUTH 87°38'45" WEST 1166.15 FEET, (2) SOUTHWESTERLY 267.45 FEET ALONG THE ARC OF A 713.94 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 21°27'49", CHORD BEARS SOUTH 76°54'51" WEST 265.89 FEET, (3) SOUTH 66°10'56" WEST 909.32 FEET, (4) SOUTHEASTERLY 176.41 FEET ALONG THE ARC OF A 522.96 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 19°19'37", CHORD BEARS SOUTH 56°31'45" WEST 175.57 FEET, (5) WEST 245.88 FEET, (6) SOUTH 66°10'38" WEST 34.19 FEET TO A POINT BEING 33.00 FEET WEST OF THE EAST LINE OF THE NORTHWEST QUARTER OF SAID SECTION 21; THENCE, 33.00 FEET WESTERLY AND RUNNING PARALLEL WITH THE SAID EAST LINE OF THE NORTHWEST QUARTER OF SECTION 21, NORTH 00°04'45" EAST 811.69 FEET TO THE NORTH LINE OF SAID SECTION 21 TO A POINT BEING NORTH 89°56'05" WEST 33.00 FEET FROM THE NORTH QUARTER CORNER OF SAID SECTION 21; THEN 33.00 FEET WESTERLY AND RUNNING PARALLEL WITH THE EAST LINE OF THE SOUTHWEST QUARTER OF SECTION 16, TOWNSHIP 34 SOUTH, RANGE 9 WEST, SALT LAKE BASE AND MERIDIAN, NORTH 00°17'05" EAST 280.62 FEET, THENCE NORTH 89°43'12" WEST 10.53 FEET TO A POINT BEING 43.53 FEET WESTERLY OF THE SAID EAST LINE OF THE SOUTHWEST QUARTER OF SECTION 16 AS DESCRIBED IN A CERTAIN WARRANTY DEED RECORDED JULY 26, 2022 AS ENTRY NO. 794568 AND SHOWN ON A RECORD OF SURVEY PREPARED BY PLATT & PLATT, INC, RECORDED AS PLAT NO. 3778 IN THE OFFICE OF THE IRON COUNTY RECORDER; THENCE RUNNING PARALLEL WITH THE SAID EAST LINE OF THE SOUTHWEST QUARTER OF SECTION 16, NORTH 00°17'05" EAST 891.13 FEET, THENCE SOUTH 89°52'14" EAST 1369.05 FEET TO THE EAST LINE OF THE SOUTHWEST QUARTER OF THE SOUTHEAST QUARTER OF SAID SECTION 16; THENCE, ALONG SAID EAST LINE OF THE SOUTHWEST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 16, SOUTH 00°25'10" WEST 427.25 FEET TO

THE NORTH RIGHT-OF-WAY LINE OF I-15 AND THE N/A LINE; THENCE, ALONG SAID NORTH RIGHT-OF-WAY LINE OF I-15 THE FOLLOWING FOUR (4) COURSES, (1) SOUTHEASTERLY 246.97 FEET ALONG THE ARC OF A 332.84 FOOT NON-TANGENT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 42°30'49", CHORD BEARS SOUTH 75°03'53" EAST 241.34 FEET, (2) NORTH 89°06'34" EAST 251.92 FEET, (3) NORTH 89°31'31" EAST 588.58 FEET, (4) EASTERLY 255.75 FEET ALONG THE ARC OF A 768.51 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 19°04'03", CHORD BEARS NORTH 79°59'30" EAST 254.57 FEET TO THE EAST LINE OF SECTION 16, TOWNSHIP 34 SOUTH, RANGE 9 WEST, SALT LAKE BASE AND MERIDIAN, THENCE SOUTH 47°03'19" EAST 394.25 FEET TO A POINT ON THE WESTERLY LINE OF PAROWAN SOUTH INTERCHANGE ADDITION, RECORDED MAY 3, 2006 AS ENTRY NO. 528872 IN THE OFFICE OF THE IRON COUNTY RECORDER; THENCE, ALONG THE BOUNDARY OF SAID OF PAROWAN SOUTH INTERCHANGE ADDITION, THE FOLLOWING FOUR (4) COURSES: (1) SOUTHERLY 383.49 FEET ALONG THE ARC OF A 507.96 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 43°15'21", CHORD BEARS SOUTH 21°19'01" WEST 374.44 FEET, (2) SOUTH 00°16'19" EAST 66.55 FEET, (3) SOUTH 89°58'53" EAST 285.32 FEET, (4) NORTH 89°46'16" EAST 218.17 FEET; THENCE SOUTH 00°32'56" WEST 49.50 FEET TO THE NORTH LINE OF ANNEXATION PLAT FOR PAROWAN INVESTMENT GROUP, RECORDED OCTOBER 7, 1980 AS ENTRY NO. 222089 IN THE IRON COUNTY RECORDER'S OFFICE, SAID POINT ALSO BEING ON THE SOUTHLINE OF SAID SECTION 15; THENCE ALONG SAID NORTH LINE OF ANNEXATION PLAT FOR PAROWAN INVESTMENT GROUP AND THE SOUTH LINE OF SECTION 15, SOUTH 89°46'15" WEST 662.82 FEET TO THE POINT OF BEGINNING.

CONTAINS 3,293,663 SQUARE FEET/ 75.612 ACRES

3. The zoning map of Parowan City shall be amended to include the real property described above in Paragraph 2.
4. The real property, described in Paragraph 2 above, shall be classified as being in the **Highway Services zone (??)** in accordance with the provision of PCMC 15.24 "Zoning Districts" and Section 10-9a-505, Utah Code Annotated, 1953, as amended.
5. A certified copy of the Ordinance and an original plat setting forth the property so annexed shall be filed with the County Recorder of Iron County, Utah, by the City Recorder.

PASSED AND ADOPTED by the City Council and Mayor of the city of Parowan, Iron County, State of Utah, the ___ day of April 2024.

Signatures on next page.

Mollie Halterman, Mayor

Voting on Next Page

VOTING:	AYE	NAY	ABSTAIN	ABSENT
David Burton	___	___	___	___
John Dean	___	___	___	___
Sharon Downey	___	___	___	___
David Harris	___	___	___	___
Rochell Topham	___	___	___	___

Attested by:

Callie Bassett, City Recorder

Privacy Policy Statement

We care about your privacy, and use the minimal extent of information we need to provide you with services you requested, we safeguard your data and we do not monetize it or improperly share it. This Privacy Policy Statement is provided by Parowan City Corporation to ensure we are in compliance with Utah Code Section 63D-2-103. This Statement explains how we handle your information when you visit this webpage. We want you to understand how your data may be collected, used, and secured.

What Information We Collect: We use a third party that collects information for you to pay for City Services. They have agreements with Parowan City Corporation to never disclose your information. Questions asked on the website will have a name and contact information collected. We care about your privacy and only share information when necessary.

Your data's safety is our priority. Our IT takes the appropriate measures to protect your information and we have safety measures in place to protect our website. We want you to feel comfortable using our services, knowing that your privacy is respected and protected. We welcome your feedback on this notice, which is reviewed annually. For more information on our privacy or records management practices please call 435-477-3331

Parowan City Council Presentation

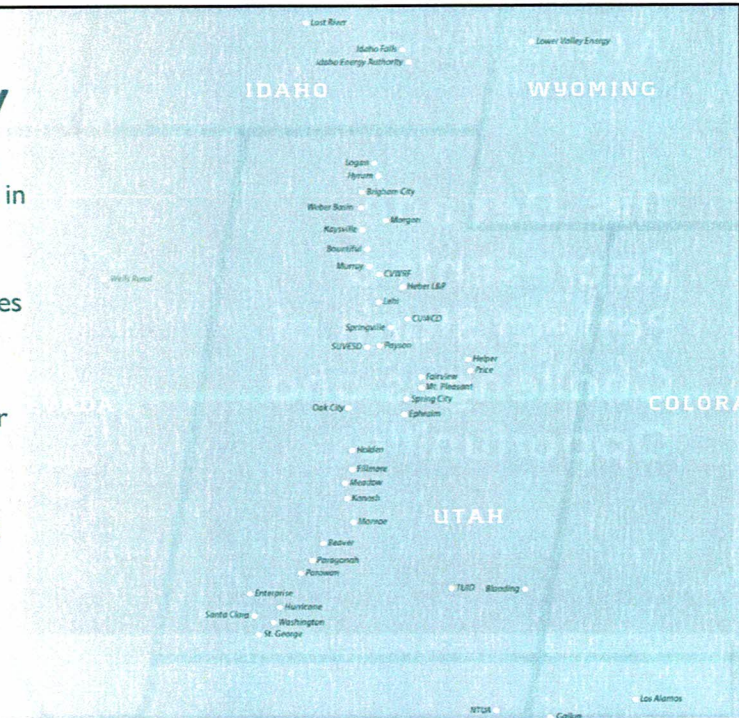


April 25, 2024

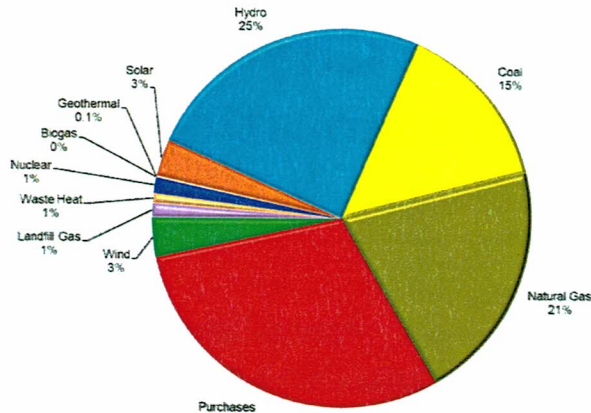
Mason Baker, CEO & General Manager

UAMPS Overview

- A political subdivision formed under the Utah Interlocal Cooperation Act in 1980
- Provides electric services on a non-profit basis to 50 public power utilities in seven western states
- Project-based with 16 Projects
 - Not an all-requirements provider
 - Member autonomy
- Each Project operates independent from one another under the UAMPS umbrella



UAMPS Projects



Resources by Type: 2023

Generation Projects

- Hunter Project** – coal-fired
- San Juan Project** – coal-fired (retired)
- IPP Project** – coal fired (converting to natural gas)
- Nebo Project** – natural gas
- Natural Gas Project**
- CRSP Project** – hydro
 - Provo River - hydro
 - Olmsted - hydro
- Horse Butte Wind Project** – wind
 - Repowering and/or HBW 2 – investigating
- Yeyo Project** – waste heat
- Firm Power Supply Project**
 - Pleasant Valley – wind
 - Patua – geothermal and solar
 - Red Mesa Tapaha (2023) – solar
 - Steel IA and Steel IB (2024) – solar
 - Sunnyside – waste coal
- Carbon Free Power Project** – small modular reactors (terminated)

Transmission Projects

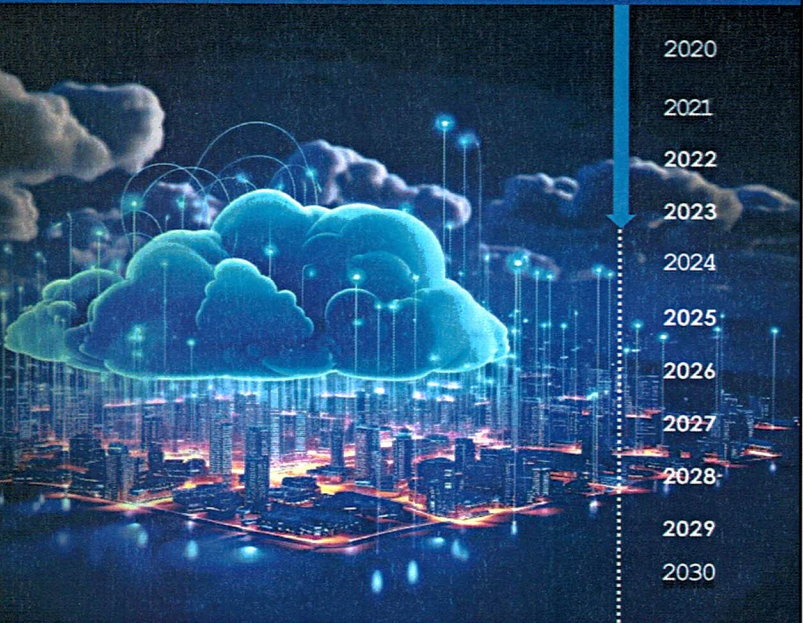
- Central-St. George Project**
- Craig-Mona Project**

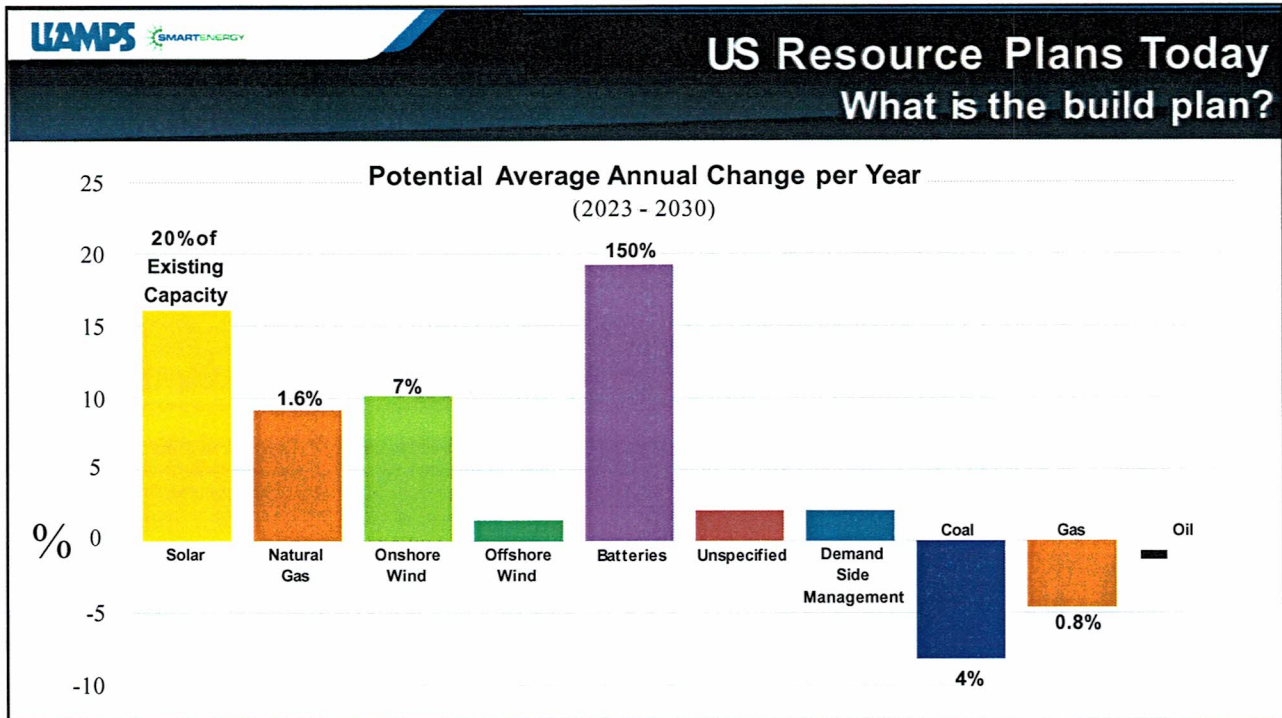
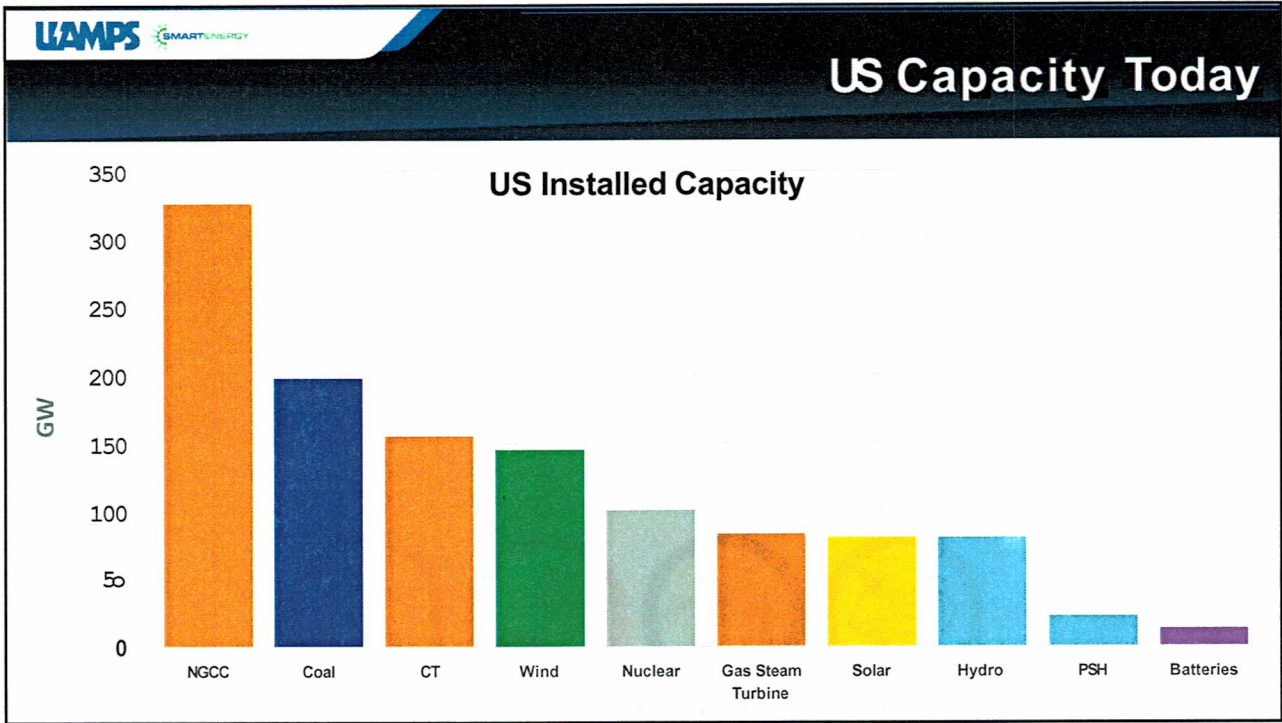
Service Projects

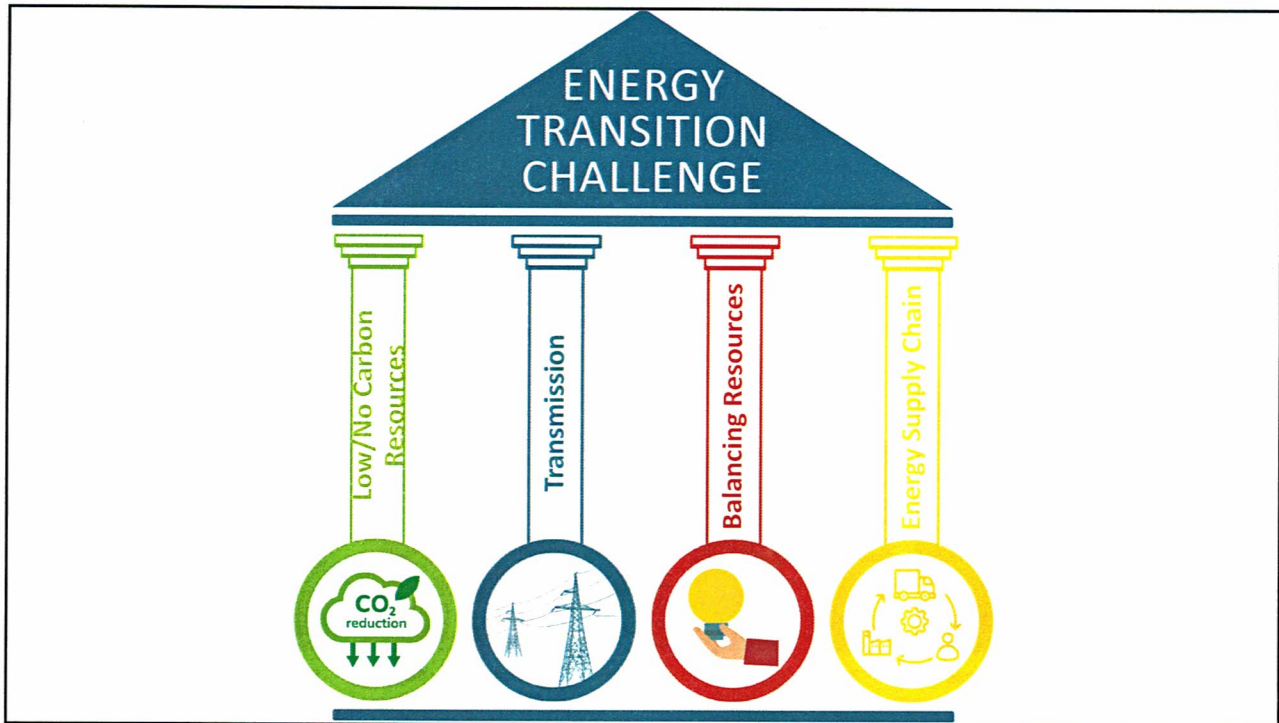
- Pool Project** – dispatch and scheduling services
- Resource Project** – investigation of new resources
- GPA Project**
- Member Services Project**

A Perfect Storm

This Decade Represents a Perfect Storm of Challenges and Opportunities.







Integrated Resource Plan Recommendations

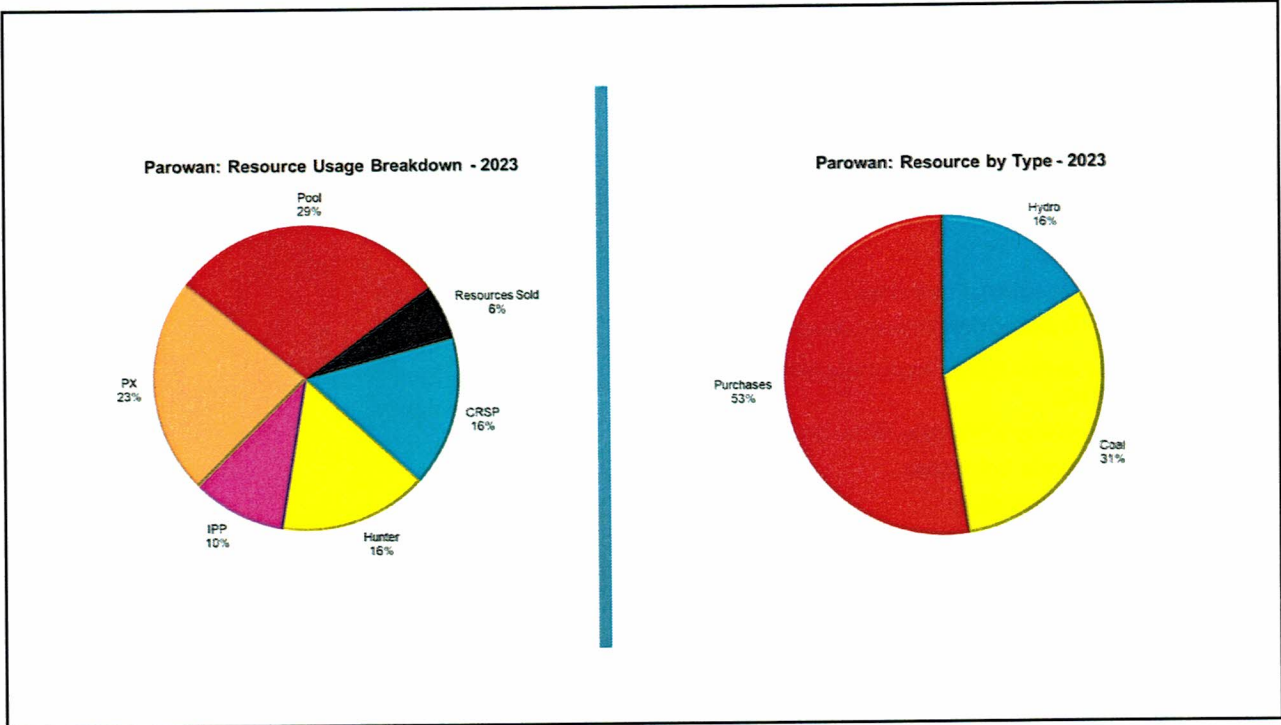
- Aggressive Thermal Plant Development / Acquisition**

UAMPS should engage and pursue development and acquisition of approximately 300 MW of CCGT and 200 MW of peaking generation (either RICE or CT, or both).
- Pursue Competitive Solar & Batteries, as well as Wind**

UAMPS should continue to pursue opportunities to identify and acquire PPAs or ownership in up to 300 MW of solar, coupled with 150 MW of battery, and up to 300 MW of wind generation resources.
- Preserve Nebo and Hunter 2 (i.e. extend retirement dates)**

Given both Nebo and Hunter 2 will reach the end of their commercial operating lives in 2035 and 2032, respectively, UAMPS should evaluate opportunities to extend the lives of both resources and undergo project life extension feasibility.
- Identify and Procure Land Site Options**

Since generation development activities can be long-lead time items, UAMPS should evaluate feasible generation sites and either procure land options for future development or acquire the land now.



Fremont Solar + Storage

- 99 MW Solar + 49.5 MW Storage
- Located in Iron County north of Paragonah
- 25 year take-or-pay Power Purchase Agreement
- LGIA signed (decreased schedule risk)
- Commercial operation date 2026
- **Study Entitlement 500 kW**

Natural Gas Generation

- Multiprong investigation
 - Small “behind the meter” as well as large projects
- RFP includes:
 - Identification of two sites
 - Transmission request deadline May 15th
- Ongoing evaluation to insure economical competitive
 - Technology (Wartsia, GE and CAT)
 - Air permit limitations
 - Water availability
 - Amortization period
- **Study Entitlement 1.0851%**

Implementation of New Tools



FY23 “Budget” to “Actual” Dashboard



All-requirements Pool Project Option



Financial Health Checks

QUESTIONS
