



PAROWAN CITY COUNCIL MEETING AGENDA

FOR MAY 9TH, 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, May 9th, 2024. The Council will meet in the Council Chambers located at 35 East 100 North, Parowan, Utah. This is a public meeting, and anyone is invited to attend. The public is also welcome to view the meeting electronically on the “Parowan City Live Stream” YouTube channel.

COUNCIL MEETING

1. Welcome and Call to Order: Mayor Mollie Halterman
2. Opening Ceremonies (three-minute limit): By Invitation.
3. Declaration of Conflicts With Or Personal Interest In Any Agenda Items
4. Public Comment:

CONSENT MEETING

5. Approval of City Council Meeting Minutes from April 11, 2024
6. Approval of Warrant Register for May 9th, 2024
7. Approval of Financial Statement from April 2024

ACTION MEETING

8. Award Engineering Contract for Preliminary Sewer Treatment Facility Design
9. Recommending Committee for Sewer Treatment Facility Design
10. Approval of Budget Items for Tentative 2024-2025 FY Budget
11. Approval of RAP Tax Committee Members: Marilee Stowell, Mike Crockett, Marta Mitchell, Jared Meibos, Councilmember Rochell Topham
12. Approval of PEHP as Medical/Dental/Vision provider for FY2024-2025

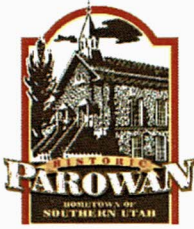
WORK MEETING

13. Employee Benefit Discussion
14. Water Ordinance Code Amendments for Turf Removal Qualifications for State Programs
15. Reports, Updates, Old Business Follow Up: Elected Officials and Staff
16. 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.
17. Adjournment

CERTIFICATE OF POSTING: *The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted this 8th day of May, 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
April 11, 2024 – 6:00 p.m.
Parowan City Council Chambers
35 E 100 N, Parowan, UT 84761

Elected Officials Present: Mayor Mollie Halterman, Councilmember David Burton, Councilmember John Dean, Councilmember Sharon Downey, Councilmember David Harris, Councilmember Rochell Topham

City Staff Present: Dan Jessen, City Manager; Scott Burns, City Attorney; Callie Bassett, City Recorder; Heather Shurtleff, Deputy Recorder; Jeremy Franklin, Power Superintendent; Stacy Gale, Deputy Treasurer

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:** Kristen Robinson offered the invocation. The council and the public recited the pledge of allegiance.
- 3. Declaration of Conflicts With or Personal Interest In Any Agenda Item:** No conflicts were declared.
- 4. Public Comment:**
There were no comments from the public.

CONSENT MEETING:

- 5. Approval of City Council Meeting Minutes from May 14, 2024**
- 6. Approval of Warrant Register for April 11, 2024**

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

SECOND: Councilmember Burton seconded the motion.

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

ACTION MEETING:

7. Discussion and Vote on Billboard Ordinance, Ordinance 2024-07: Dan Jessen

Dan presented two options for the billboard ordinance. Option A Bands new billboards within the city limits. It defines what a billboard is, and addresses the non-conforming status of any existing billboards that are in place before the ban. Dan said this is important because in the city's non-conforming code there is a paragraph about signs. It was the intention as this was discussed that if there was an existing billboard, it would be grandfathered in. However, if a grandfathered billboard goes into disrepair or non-use for more than a year, it loses its grandfathered status.

Dan said the second option, Option B, would allow billboards along I-15, adjacent to I-15, north of exit 78 and south of exist 75. It would restrict any new billboards from happening within that area. They would be prohibited in residential zoning districts. The question was residential zones and how many feet to where one could be placed. This would need to be defined. Dan said there are other things that they could regulate if they chose to, but he did not want to get into that because he was not sure where the council wanted to go.

MOTION: Councilmember Dean moved to accept Option A as the new ordinance.

SECOND: Councilmember Burton seconded the motion.

VOTE: A roll call vote was taken as follows:

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

The motion carried 4 to 1. Ordinance 2024-07 (option A) was adopted.

8. Vote to Approve Mayor’s Recommendation of Troy Hoyt as an Alternate for Planning and Zoning to Replace Tony Leydsman: Mayor Halterman

MOTION: Councilmember Burton moved to approve the mayor’s recommendation of Troy Hoyt as an alternate for planning and zoning to replace Tony Leydsman.

SECOND: Councilmember Topham seconded the motion.

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

9. Consideration of Petition to Annex for South Central Holdings Annexation: Dan Jessen

Dan explained to the council that this is not approving an annexation, it is just giving consent to move forward with the process. He explained the annexation process to the council. He said this annexation is two parcels held by South Central Holdings, LLC, between Painted Hills and the Ace Hardware property.

MOTION: Councilmember Downey moved to accept the Petition to Annex for South Central Holdings Annexation.

SECOND: Councilmember Burton seconded the motion.

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

WORK MEETING:

10. Power Board Committee and Power Cost Adjustment Discussion: Councilmember David Harris

Councilmember Harris said his concern is that none of the other committees have the kind of power that the Power Board has to adjust utility rates. He feels that they should not have that ability. He said when the rates change, it should be the city council that does that.

Jeremy Franklin said he thinks the reason the power board was given authority to govern the PCA originally is because they have had multiple meetings and discussions on this before the PCA model was brought to the council. They had more eyes on it for a longer period which gives them a better understanding. They have ownership in the ability to steer the PCA.

Jeremy explained that in his discussion with Councilmember Burton brought up a good point that the city paid for a study to be done, we have that information and the numbers, but then the city has the option to adjust high or low depending on if they want to recuperate their losses. Jeremy said the question is what do they want to do with the losses they had last year. He said if they just follow the study, they are not looking at under collection any longer.

Councilmember Downey said that the Power Board brought everything to the council. The council approved the rates going up and they approved the PCA. It was talked about in Power Board, but it was

approved by the council. Jeremy said if the city chooses to follow the model, they need to have the backbone to follow it if it is high or low. Jeremy said the whole point of the PCA is that we do not see the losses again that they have had in the past.

Dan read the Parowan City Municipal Code on how the power board is set up. He read: "The Department shall be headed by a Power Board which shall have exclusive jurisdiction over the Department and all its operations and facilities, except as may be specifically otherwise provided by Ordinance. The Power Board shall be responsible for the operation of the Department, the proper functioning of the Department, may make such regulations and rules as it deems necessary for the proper functioning of the Department, shall see that the Department operates on a self-sustaining economic basis, and shall report to the Mayor and City Council whenever requested to do so." (PCMC 7.02.010.B).

Having said that, Dan offered his advice to the council. He said he thought it was a bad idea to have the city council have a monthly rate discussion. He did say, to Councilmember Harris and Jeremy's point, if they decide to set the PCA to auto-follow the schedule, then they are not having a monthly discussion. Jeremy added that a driving force of the PCA is the UAMPS bill, and there is a small window between when the bill arrives and when it is due. It would be difficult to meet every month in that manner. He said putting the PCA on auto-pilot takes that all out.

Jared Burton, Power Board Chairman, said the power board already meets monthly to look at the PCA. The power board understands the PCA. He said having the council make the decisions on the PCA would mean there would be a difficult learning with every new council.

Jeremy said it all depends on the under collection. If the city wants to address under collection and losses, then the PCA needs to be adjusted. He said if they want to forget losses and follow the spread sheet, they have the vehicle in place to do that, and things move forward and they are ready to absorb the increases if we have them.

Dan asked Councilmember Harris if he would be comfortable leaving the PCA with the Power Board if they follow the PCA schedule. Councilmember Harris if they are following the schedule, he is fine with that. Dan said if the council decides they want to follow the PCA schedule, then the council needs to be prepared to follow it when it is low and when it is high.

Councilmember Downey said she does not think it is right for the city to forgive those losses. Councilmember Harris said he does not think it will cripple the power department.

Councilmember Harris would like to bring this to the first meeting in May.

11. Short Term Rental Code consideration: Dan Jessen

Dan explained that the intent of the planning and zoning committee is to start the process to look at adjusting the code regarding short term rentals. This will allow the city a 6 month stay on anything that comes in while the city is looking at it. Anything that comes in, they will have to push the pause button. There will be a moratorium in place. He said we are seeing a lot of short-term rentals coming in. The city does not have any code on this. They are home-based businesses. Stacy Gale said there are 8 short term rentals that are licensed.

Dan said if we want to do any regulations, we need to do it now. Planning commission will discuss this. This will be controversial with strong opinions on both sides. This has been a massive issue for other

communities. There are a lot of things to consider – water, setbacks, etc. Dan said planning and zoning will also be discussing ADUs. Parowan’s current code will not allow them. IDUs are allowed by the state. The city can regulate those.

12. Parowan City Background Check Policy: Dan Jessen

We currently do not have a background check policy in place. We need to do background checks on certain employees: police officers, coaches, crossing guards, pool employees, fire fighters, treasurer, recorder, and human resource employees. This will come back to the council on the 25th of April.

Dan was excused from the meeting to attend a water meeting at the high school.

13. Thrillshare Resident Engagement Communication Tools: Zoom Meeting with Sloan Connerly

Sloan Connerly presented this platform for mobile devices. It is a mobile app that can help engage the community. This app allows email and push notifications. It empowers the city team to post positive information to the public. He said this is a one stop shop. They would also create the city’s website. The council would like to look into this further.

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

Councilmember Burton reported that the water board met. They did not want to address the recommendation on the PMC. This will be ongoing with the water board and planning and zoning. They had a refresher on the ground water management plan. He said the pressurized irrigation water will be coming on April 16th. He said they are waiting on the dry canyon project. The ball was dropped and something that they thought was done was not even started.

Councilmember reported on the Planning and Zoning committee. They discussed rezoning some areas out in the Heritage Hills area. They also discussed a construction project on 195 N. 500 W. They also discussed ADU’s and definitions. They also discussed the creation of a subdivision land use authority which must be organized by the end of the year. He also reported that the county is getting a grant for phase 2 at the Five Mile campground.

Councilmember Downey reported on the kick off meeting with the Patchwork Parkway Bi-way Committee. They are going to do be constructing additional informational panels, and replacing other panels all along the bi-way from Parowan to Panguitch. The Messiaen monument is going to be put up at Hidden Haven.

Councilmember Dean reported that he attended the shade tree committee last week. He said Beaver Landscape will be treating trees in the city. They are looking at an urban forestry grant that is available until July 1. They were thinking perhaps they could plant trees to cut down on wind at the pickleball courts. Arbor Day will be April 29th at 12:30 p.m. at the Main Street park. He said they spent yesterday interviewing 7 highly qualified candidates for the public works director.

Councilmember Harris reported that they almost had an airport meeting. They thought they did not have a quorum.

Councilmember Topham reported that she and Councilmember Harris met with the public works department and others to about putting in a sidewalk from the Grace Christian Church along the Maple Springs subdivision. She said construction has started on the new multi-purpose building at the high school. She asked parents to be patient with the new drop off and pick up at the elementary school. The focus is on safety for the students. She said Parowan PD has been fantastic in their assistance with

this. She explained that 200 North has been made a one-way street during the school day. The new high school building will take one year to complete. She said she needs to talk to the Mayor and Dan about some concerns that still need to be addressed.

Mayor Halterman said she did not have any updates.

15. Closed Session: The council did not hold a closed session.

16. Adjournment

MOTION: Councilmember Topham moved to adjourn the meeting.

SECOND: Councilmember Downey seconded the motion.

VOTE: All councilmembers voted in favor of the motion. The motion carried. The meeting adjourned at 7:48 p.m.

Mollie Halterman, Mayor

Callie Bassett, City Recorder

Date Approved: _____

**Parowan City
Check Register
All Bank Accounts - 04/20/2024 to 05/08/2024**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
5STAR LIFE INSURANCE COMPAN	38294	PR032224-3901	03/28/2024	05/01/2024	17.18	5 Star Life Insurance	102245 - MISC/PAYROLL PAYABLE	
5STAR LIFE INSURANCE COMPAN	38294	PR040524-3901	04/11/2024	05/01/2024	17.18	5 Star Life Insurance	102245 - MISC/PAYROLL PAYABLE	
					\$34.36			
					\$34.36			
AFLAC	38295	PR032224-3750	03/28/2024	05/01/2024	18.30	AFLAC after-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	38295	PR032224-3750	03/28/2024	05/01/2024	76.10	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	38295	PR040524-3750	04/11/2024	05/01/2024	18.30	AFLAC after-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	38295	PR040524-3750	04/11/2024	05/01/2024	76.10	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE INS	
					\$188.80			
					\$188.80			
ANIXTER POWER SOLUTIONS, LL	38300	6015212-00	04/11/2024	05/03/2024	1,255.33	BIT AUGER, BIT POL AUGERS, BOLT MACHINE G	534026 - MAINTENANCE MATERIALS	
ANIXTER POWER SOLUTIONS, LL	38300	6015389-00	04/10/2024	05/03/2024	1,016.98	SUPPLIES FOR WALK THROUGH/AND SHOP	534026 - MAINTENANCE MATERIALS	
ANIXTER POWER SOLUTIONS, LL	38300	6015973-00	04/10/2024	05/03/2024	102.22	ELECTRICIANS TAPE	534026 - MAINTENANCE MATERIALS	
					\$2,374.53			
					\$2,374.53			
BAT ELECTRIC, INC.	38267	7202	04/17/2024	04/24/2024	21,811.02	10% PROGRESS BILLING FOR START UP OF HY	534063 - HYDRO PLANT EQUIPMENT	
					\$21,811.02			
BROOKS, NICOLE LYNNE	38301	RFD 100002691.	05/01/2024	05/03/2024	62.27	Deposit Refund: 100002691 - BROOKS, NICOLE L	532135 - CUSTOMER DEPOSITS	
					\$62.27			
CAL RANCH STORES	38302	14990/11	04/26/2024	05/03/2024	81.35	UNIFORM PIECES - KURT LEAVITT	554047 - UNIFORM ALLOWANCE	
					\$81.35			
CARLSON WINDOW WASHING	38268	2-A	04/11/2024	04/24/2024	125.00	WINDOW CLEANING - VISITOR CENTER	107226 - Events MAINTENANCE MAT	
CARLSON WINDOW WASHING	38268	3	04/11/2024	04/24/2024	65.00	WINDOW CLEANING - THEATER	107326 - Theater MAINTENANCE MAT	
					\$190.00			
					\$190.00			
CENTURY LINK	38269	333804072024	04/07/2024	04/24/2024	0.75	CENTURY LINK SPLIT	105828 - P&Z TELEPHONE	
CENTURY LINK	38269	333804072024	04/07/2024	04/24/2024	0.75	CENTURY LINK SPLIT	107528 - Library TELEPHONE	
CENTURY LINK	38269	333804072024	04/07/2024	04/24/2024	0.75	CENTURY LINK SPLIT	108028 - Cemetery TELEPHONE	
CENTURY LINK	38269	333804072024	04/07/2024	04/24/2024	0.76	CENTURY LINK SPLIT	104228 - Court TELEPHONE	
CENTURY LINK	38269	333804072024	04/07/2024	04/24/2024	1.50	CENTURY LINK SPLIT	104128 - Leg TELEPHONE	
CENTURY LINK	38269	333804072024	04/07/2024	04/24/2024	1.50	CENTURY LINK SPLIT	105928 - Visitor TELEPHONE	
CENTURY LINK	38269	333804072024	04/07/2024	04/24/2024	1.88	CENTURY LINK SPLIT	574028 - TELEPHONE	
CENTURY LINK	38269	333804072024	04/07/2024	04/24/2024	2.82	CENTURY LINK SPLIT	524128 - TELEPHONE	
CENTURY LINK	38269	333804072024	04/07/2024	04/24/2024	2.82	CENTURY LINK SPLIT	524128 - TELEPHONE	
CENTURY LINK	38269	333804072024	04/07/2024	04/24/2024	4.13	CENTURY LINK SPLIT	105428 - Police TELEPHONE	
CENTURY LINK	38269	333804072024	04/07/2024	04/24/2024	4.88	CENTURY LINK SPLIT	104328 - Admin TELEPHONE	
CENTURY LINK	38269	333804072024	04/07/2024	04/24/2024	6.01	CENTURY LINK SPLIT	514028 - TELEPHONE	
CENTURY LINK	38269	333804072024	04/07/2024	04/24/2024	9.01	CENTURY LINK SPLIT	534028 - TELEPHONE	
					\$37.56			
					\$37.56			
CMC TIRE, INC SPO	38270	60030252	04/16/2024	04/24/2024	287.50	TIRES - SOLID WASTE	554025 - REPAIR TO EQUIPMENT	
CMC TIRE, INC SPO	38303	60030297	04/17/2024	05/03/2024	1,128.00	TIRES - SOLID WASTE	554025 - REPAIR TO EQUIPMENT	
					\$1,415.50			
COLONIAL LIFE	38304	98130980510367	04/30/2024	05/03/2024	253.69	INSURANCE PREMIUM	102252 - COLONIAL INSURANCE PAY	
					\$253.69			

**Parowan City
Check Register
All Bank Accounts - 04/20/2024 to 05/08/2024**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
CUMINGS, STEPHANIE JOAN	38271	RFD 100002612	04/15/2024	04/24/2024	180.73	Deposit Refund: 100002612 - CUMINGS, STEPHA	532135 - CUSTOMER DEPOSITS	
					\$180.73			
DAVIS HEATING & A/C SERVICE	38305	67258	04/25/2024	05/03/2024	107.50	SERVICE CALL - FOUND LOOSE CONNECTION A	534053 - HYDRO PLANT EQUIPMENT	
					\$107.50			
DECKER, STEVE	38272	04182024	04/18/2024	04/24/2024	100.00	MANAGEMENT OF THIRD THURSDAY ART PROG	104937 - Non-Dep ART COMMISSION	526
					\$100.00			
DeMILLE TURF FARM	38306	40885	04/30/2024	05/03/2024	520.00	SOD FOR CEMETERY	108026 - Cemetery MAINTENANCE M	
					\$520.00			
ELSTER SOLUTIONS, LLC	38307	5266660942	04/25/2024	05/03/2024	1,594.32	HONEYWELL HOSTING SERVICE MONTHLY	534055 - DATA PROCESSING	
					\$1,594.32			
EMI HEALTH	38273	COMM50072024	04/20/2024	04/24/2024	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	104214 - Court INSURANCE	
EMI HEALTH	38273	COMM50072024	04/20/2024	04/24/2024	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	105914 - VISITOR CENTER INSURAN	
EMI HEALTH	38273	COMM50072024	04/20/2024	04/24/2024	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	106114 - Class C INSURANCE	
EMI HEALTH	38273	COMM50072024	04/20/2024	04/24/2024	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	107014 - Parks INSURANCE	
EMI HEALTH	38273	COMM50072024	04/20/2024	04/24/2024	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	107514 - Library INSURANCE	
EMI HEALTH	38273	COMM50072024	04/20/2024	04/24/2024	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	514014 - INSURANCE	
EMI HEALTH	38273	COMM50072024	04/20/2024	04/24/2024	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	524014 - INSURANCE	
EMI HEALTH	38273	COMM50072024	04/20/2024	04/24/2024	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	534014 - INSURANCE	
EMI HEALTH	38273	COMM50072024	04/20/2024	04/24/2024	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	554014 - INSURANCE	
EMI HEALTH	38273	COMM50072024	04/20/2024	04/24/2024	4.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	574014 - INSURANCE	
EMI HEALTH	38273	COMM50072024	04/20/2024	04/24/2024	9.00	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	104114 - Leg INSURANCE	
EMI HEALTH	38273	COMM50072024	04/20/2024	04/24/2024	9.00	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	104314 - Admin INSURANCE	
EMI HEALTH	38273	COMM50072024	04/20/2024	04/24/2024	22.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	105414 - Police INSURANCE	
					\$85.50			
					\$85.50			
FARIS MACHINERY COMPANY	38274	C79703	04/02/2024	04/24/2024	470.34	PARTS - BATTERY (CB341-005-000)	554025 - REPAIR TO EQUIPMENT	
					\$470.34			
FEDERAL ENERGY REGULATORY	ACH	L24052-00	03/12/2024	04/25/2024	497.39	ANNUAL CHARGES FOR USE OF GOVERNMENT	534056 - FERC/HYDRO ENGINEERIN	
FEDERAL ENERGY REGULATORY	ACH	L24208-00	03/12/2024	04/25/2024	442.38	ANNUAL CHARGES FOR USE OF GOVERNMENT	534056 - FERC/HYDRO ENGINEERIN	
					\$939.77			
					\$939.77			
FLEET EQUIPMENT SERVICES	38275	02203	04/10/2024	04/24/2024	1,638.80	ANNUAL INSPECTION/DIELECTRIC TEST - UNIT#	534025 - REPAIR TO EQUIPMENT	
					\$1,638.80			
HAPPY HOUSE CLEANING SERVI	38276	70	04/01/2024	04/24/2024	26.00	CLEANING SPLIT	524131 - PROFESSIONAL AND TECH	
HAPPY HOUSE CLEANING SERVI	38276	70	04/01/2024	04/24/2024	39.00	CLEANING SPLIT	524031 - PROFESSIONAL AND TECH	
HAPPY HOUSE CLEANING SERVI	38276	70	04/01/2024	04/24/2024	65.00	CLEANING SPLIT	574031 - PROFESSIONAL AND TECH	
HAPPY HOUSE CLEANING SERVI	38276	70	04/01/2024	04/24/2024	130.00	CLEANING SPLIT	104231 - Court PROFESSIONAL AND	
HAPPY HOUSE CLEANING SERVI	38276	70	04/01/2024	04/24/2024	130.00	CLEANING SPLIT	105431 - Police PROFESSIONAL AND	
HAPPY HOUSE CLEANING SERVI	38276	70	04/01/2024	04/24/2024	130.00	CLEANING SPLIT	514031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	38276	70	04/01/2024	04/24/2024	130.00	CLEANING SPLIT	534031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	38276	70	04/01/2024	04/24/2024	650.00	CLEANING SPLIT	104331 - Admin PROFESSIONAL AND	
					\$1,300.00			
					\$1,300.00			
HEALTH EQUITY	5012401	PR041924-4720	04/25/2024	05/01/2024	820.00	HSA Savings Account	102249 - HEALTH SAVINGS ACCOUN	
					\$820.00			

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Check Register
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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
IRON COUNTY AUDITOR	38308	04232024	04/23/2024	05/03/2024	199.08	SIGNS MADE BY GRANT OXENRIDER - ONE WA	106126 - Class C MAINTENANCE, MA	
					\$199.08			
JJ'S WINDOW CLEANING	38277	89793	04/16/2024	04/24/2024	43.75	WINDOW CLEANING OUTSIDE ONLY - CITY OFFI	104161 - Leg SUNDRY	
JJ'S WINDOW CLEANING	38277	89793	04/16/2024	04/24/2024	43.75	WINDOW CLEANING OUTSIDE ONLY - CITY OFFI	104226 - Court MAINTENANCE MATE	
JJ'S WINDOW CLEANING	38277	89793	04/16/2024	04/24/2024	43.75	WINDOW CLEANING OUTSIDE ONLY - CITY OFFI	104326 - Admin MAINTENANCE MATE	
JJ'S WINDOW CLEANING	38277	89793	04/16/2024	04/24/2024	43.75	WINDOW CLEANING OUTSIDE ONLY - CITY OFFI	105426 - Police MAINTENANCE MATE	
					\$175.00			
					\$175.00			
KATWYK CONSTRUCTION & WEL	38309	5678	04/25/2024	05/03/2024	320.81	OLD ROCK CHURCH PROJECT - PREP, CLEAN A	444031 - ENGINEERING	
					\$320.81			
KEITH NAYLOR	38310	04262024	04/26/2024	05/03/2024	12.00	MEAL REIMBURSEMENT - UTAH SHPO TRAININ	105823 - P&Z TRAVEL, MEALS AND L	
KEITH NAYLOR	38310	04302024	04/30/2024	05/03/2024	38.48	MILEAGE REIMBURSEMENT - UTAH SHPO SEMI	105823 - P&Z TRAVEL, MEALS AND L	
KEITH NAYLOR	38310	05022024	05/02/2024	05/03/2024	115.84	MEASURING WHEEL, 100' MEASURING TAPE, 35	105826 - P&Z MAINTENANCE MATER	
					\$166.32			
					\$166.32			
L N CURTIS BLUE LINE	38311	INV816501	04/24/2024	05/03/2024	2,768.95	TURNOUTS	105749 - Fire SPECIAL DEPARTMENT	
					\$2,768.95			
LEGAL SHIELD - ID SHIELD	38296	PR040524-6739	04/11/2024	05/01/2024	70.00	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
LEGAL SHIELD - ID SHIELD	38296	PR041924-6739	04/25/2024	05/01/2024	70.00	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
LEGAL SHIELD - ID SHIELD	38296	PR043024-6739	04/25/2024	05/01/2024	8.75	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
					\$148.75			
					\$148.75			
LONG TERM DISABILITY PROGRA	38297	PR041924-354	04/25/2024	05/01/2024	299.47	Long Term Disability	102230 - RETIREMENT PAYABLE	
					\$299.47			
MARTA MITCHELL	38278	04182024	04/18/2024	04/24/2024	200.00	MENTORING THIRD THURSDAY PROGRAM - CE	104937 - Non-Dep ART COMMISSION	526
					\$200.00			
MOON JI	38279	04172024	04/17/2024	04/24/2024	52.00	JUSTICE COURT INTERPRETER FEE	104245 - JURY WITNESS INTERPRET	
					\$52.00			
MOUNTAIN WEST COMPUTERS	38291	82753	04/24/2024	04/25/2024	119.00	TONER FOR THE VISITOR CENTER	105926 - Visitor MAINTENANCE MATE	
MOUNTAIN WEST COMPUTERS	38312	82719	04/22/2024	05/03/2024	59.90	SERVER PARTS AND REPAIR	104124 - Leg OFFICE SUPPLIES AND	
MOUNTAIN WEST COMPUTERS	38312	82719	04/22/2024	05/03/2024	59.90	SERVER PARTS AND REPAIR	104224 - Court OFFICE SUPPLIES AN	
MOUNTAIN WEST COMPUTERS	38312	82719	04/22/2024	05/03/2024	59.90	SERVER PARTS AND REPAIR	104324 - Admin OFFICE SUPPLIES A	
MOUNTAIN WEST COMPUTERS	38312	82719	04/22/2024	05/03/2024	59.90	SERVER PARTS AND REPAIR	105424 - Police OFFICE SUPPLIES A	
MOUNTAIN WEST COMPUTERS	38312	82719	04/22/2024	05/03/2024	59.90	SERVER PARTS AND REPAIR	106126 - Class C MAINTENANCE, MA	
MOUNTAIN WEST COMPUTERS	38312	82719	04/22/2024	05/03/2024	59.90	SERVER PARTS AND REPAIR	514024 - OFFICE SUPPLIES AND EX	
MOUNTAIN WEST COMPUTERS	38312	82719	04/22/2024	05/03/2024	59.90	SERVER PARTS AND REPAIR	524024 - OFFICE SUPPLIES AND EX	
MOUNTAIN WEST COMPUTERS	38312	82719	04/22/2024	05/03/2024	59.90	SERVER PARTS AND REPAIR	524124 - OFFICE SUPPLIES AND EX	
MOUNTAIN WEST COMPUTERS	38312	82719	04/22/2024	05/03/2024	59.90	SERVER PARTS AND REPAIR	534024 - OFFICE SUPPLIES AND EX	
MOUNTAIN WEST COMPUTERS	38312	82719	04/22/2024	05/03/2024	59.90	SERVER PARTS AND REPAIR	574026 - MAINTENANCE MATERIAL A	
MOUNTAIN WEST COMPUTERS	38312	82835	04/30/2024	05/03/2024	400.00	YEARLY SUBSCRIPTION - PAROWANPD.ORG	105449 - Police SPECIAL DEPARTME	
					\$999.00			
					\$1,118.00			
PAGE, SILVIA	38313	05012024-1	05/01/2024	05/03/2024	52.00	JUSTICE COURT INTERPRETER FEE	104245 - JURY WITNESS INTERPRET	
PAGE, SILVIA	38313	05012024-2	05/01/2024	05/03/2024	52.00	JUSTICE COURT INTERPRETER FEE	104245 - JURY WITNESS INTERPRET	
					\$104.00			
					\$104.00			

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
PAROWAN TREASURER	38280	10000000331202	03/31/2024	04/24/2024	47.29	UTILITY SPLIT	105827 - P&Z UTILITIES	
PAROWAN TREASURER	38280	1000000331202	03/31/2024	04/24/2024	55.17	UTILITY SPLIT	104227 - Court UTILITIES	
PAROWAN TREASURER	38280	1000000331202	03/31/2024	04/24/2024	55.17	UTILITY SPLIT	105427 - Police UTILITIES	
PAROWAN TREASURER	38280	1000000331202	03/31/2024	04/24/2024	65.73	UTILITY SPLIT	524027 - UTILITIES	
PAROWAN TREASURER	38280	1000000331202	03/31/2024	04/24/2024	65.73	UTILITY SPLIT	524127 - UTILITIES	
PAROWAN TREASURER	38280	1000000331202	03/31/2024	04/24/2024	131.30	UTILITY SPLIT	574027 - UTILITIES	
PAROWAN TREASURER	38280	1000000331202	03/31/2024	04/24/2024	183.86	UTILITY SPLIT	514027 - UTILITIES	
PAROWAN TREASURER	38280	10000003312024	03/31/2024	04/24/2024	183.86	UTILITY SPLIT	534027 - UTILITIES	
PAROWAN TREASURER	38280	10000003312024	03/31/2024	04/24/2024	3,624.75	300 EAST WELL	514027 - UTILITIES	
PAROWAN TREASURER	38280	100003312024	03/31/2024	04/24/2024	25.69	4BAY PI METER/GATE CONTROL HOUSE	107027 - Parks UTILITIES	
PAROWAN TREASURER	38280	122003312024	03/31/2024	04/24/2024	99.76	CITY PARK RESTROOMS	107027 - Parks UTILITIES	
PAROWAN TREASURER	38280	318303312024	03/31/2024	04/24/2024	109.07	HERITAGE PARK	107027 - Parks UTILITIES	
PAROWAN TREASURER	38280	318403312024	03/31/2024	04/24/2024	270.55	FIRE DEPARTMENT	105727 - Fire UTILITIES	
PAROWAN TREASURER	38280	410403312024	03/31/2024	04/24/2024	32.33	PIONEER INDUSTRIAL PARK	107027 - Parks UTILITIES	
PAROWAN TREASURER	38280	4105003312024	03/31/2024	04/24/2024	170.70	AIRPORT RESTROOMS	108527 - Airport UTILITIES	
PAROWAN TREASURER	38280	410503312024	03/31/2024	04/24/2024	84.17	AIRPORT RUNWAY LIGHTS AND POWER GATE	108527 - Airport UTILITIES	
PAROWAN TREASURER	38280	4105103312024	03/31/2024	04/24/2024	981.40	AIRPORT MAIN HANGAR	108527 - Airport UTILITIES	
PAROWAN TREASURER	38280	410603312024	03/31/2024	04/24/2024	180.58	DOG POUND	105527 - Animal UTILITIES	
PAROWAN TREASURER	38280	411603312024	03/31/2024	04/24/2024	132.31	AIRPORT HOUSE	108527 - Airport UTILITIES	
PAROWAN TREASURER	38280	411703312024	03/31/2024	04/24/2024	68.32	405 N MAIN	514027 - UTILITIES	
PAROWAN TREASURER	38280	411703312024	03/31/2024	04/24/2024	10.57	Shop Utility Split	107027 - Parks UTILITIES	
PAROWAN TREASURER	38280	411703312024	03/31/2024	04/24/2024	21.13	Shop Utility Split	524027 - UTILITIES	
PAROWAN TREASURER	38280	411703312024	03/31/2024	04/24/2024	21.13	Shop Utility Split	524127 - UTILITIES	
PAROWAN TREASURER	38280	411703312024	03/31/2024	04/24/2024	31.70	Shop Utility Split	106127 - Class C UTILITIES	
PAROWAN TREASURER	38280	411703312024	03/31/2024	04/24/2024	42.25	Shop Utility Split	514027 - UTILITIES	
PAROWAN TREASURER	38280	411703312024	03/31/2024	04/24/2024	42.26	Shop Utility Split	534027 - UTILITIES	
PAROWAN TREASURER	38280	4117503312024	03/31/2024	04/24/2024	42.26	Shop Utility Split	574027 - UTILITIES	
PAROWAN TREASURER	38280	411803312024	03/31/2024	04/24/2024	40.63	405 NORTH MAIN SCADA METER WATER SHOP	514027 - UTILITIES	
PAROWAN TREASURER	38280	411803312024	03/31/2024	04/24/2024	22.83	Shop Utility Split	107027 - Parks UTILITIES	
PAROWAN TREASURER	38280	411803312024	03/31/2024	04/24/2024	22.83	Shop Utility Split	524027 - UTILITIES	
PAROWAN TREASURER	38280	411803312024	03/31/2024	04/24/2024	22.83	Shop Utility Split	524127 - UTILITIES	
PAROWAN TREASURER	38280	411803312024	03/31/2024	04/24/2024	34.25	Shop Utility Split	106127 - Class C UTILITIES	
PAROWAN TREASURER	38280	411803312024	03/31/2024	04/24/2024	45.65	Shop Utility Split	514027 - UTILITIES	
PAROWAN TREASURER	38280	411803312024	03/31/2024	04/24/2024	45.66	Shop Utility Split	534027 - UTILITIES	
PAROWAN TREASURER	38280	411803312024	03/31/2024	04/24/2024	207.57	VISITOR CENTER	574027 - UTILITIES	
PAROWAN TREASURER	38280	419703312024	03/31/2024	04/24/2024	394.79	LIBRARY	105927 - Visitor UTILITIES	
PAROWAN TREASURER	38280	421003312024	03/31/2024	04/24/2024	387.86	THEATER	107527 - Library UTILITIES	
PAROWAN TREASURER	38280	422603312024	03/31/2024	04/24/2024	115.61	DUP - OLD ROCK CHURCH	107327 - Theater UTILITIES	
PAROWAN TREASURER	38280	423003312024	03/31/2024	04/24/2024	98.89	JESSE SMITH HOME	104927 - Non-Dep UTILITIES	
PAROWAN TREASURER	38280	518903312024	03/31/2024	04/24/2024	76.61	BBALL FIELDS	104927 - Non-Dep UTILITIES	
PAROWAN TREASURER	38280	6100003312024	03/31/2024	04/24/2024	98.78	LIONS PARK PAVILLION	107027 - Parks UTILITIES	
PAROWAN TREASURER	38280	610003312024	03/31/2024	04/24/2024	102.83	SWIMMING POOL	107027 - Parks UTILITIES	
PAROWAN TREASURER	38280	614703312024	03/31/2024	04/24/2024	85.49	CEMETERY WATER	106927 - Pool UTILITIES	
PAROWAN TREASURER	38280	614903312024	03/31/2024	04/24/2024	108.77	CITY CANYON WELL	108527 - Airport UTILITIES	
PAROWAN TREASURER	38280	615403312024	03/31/2024	04/24/2024	49.42	MAIN CHLORINATOR	514027 - UTILITIES	
PAROWAN TREASURER	38280	618903312024	03/31/2024	04/24/2024	274.99	SOCCER FIELD RESTROOMS	107027 - Parks UTILITIES	
PAROWAN TREASURER	38280	6189703312024	03/31/2024	04/24/2024	58.83	BBALL CONCESSIONS	107027 - Parks UTILITIES	
PAROWAN TREASURER	38280	620003312024	03/31/2024	04/24/2024	30.29	RACE TRACK WELL	574027 - UTILITIES	
PAROWAN TREASURER	38280	751303312024	03/31/2024	04/24/2024	85.09	MEEKS POND	107027 - Parks UTILITIES	
PAROWAN TREASURER	38280	751803312024	03/31/2024	04/24/2024	17.97	POWER PLANT	534027 - UTILITIES	
PAROWAN TREASURER	38280	760403312024	03/31/2024	04/24/2024	17.97	PI 100 S & MAIN	107027 - Parks UTILITIES	
PAROWAN TREASURER	38280	R.L.03312024	03/31/2024	04/24/2024	55.47	UTILITY PAYMENT - APRIL 2024	524127 - UTILITIES	
					\$9,315.19			
					\$9,315.19			

38285 Refund: 122016001 - PAULSON ELAINE 479.59 Refund: 122016001 - PAULSON ELAINE 531311 - ACCOUNTS RECEIVABLE

Refund: 1220160 \$479.59

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PEAK MOBILE COMM	38281	34644	04/23/2024	04/24/2024	16.50	RADIO REPAIR	105725 - Fire REPAIRS TO EQUIPME	
					\$16.50			
POWER SYSTEMS WEST	38314	S12463000619	04/19/2024	05/03/2024	79.14	maintenance on the city office generator	104326 - Admin MAINTENANCE MATE	
POWER SYSTEMS WEST	38314	S12463000619	04/19/2024	05/03/2024	116.07	maintenance on the city office generator	514026 - MAINTENANCE MATERIALS	
POWER SYSTEMS WEST	38314	S12463000619	04/19/2024	05/03/2024	116.07	maintenance on the city office generator	524026 - MAINTENANCE MATERIALS	
POWER SYSTEMS WEST	38314	S12463000619	04/19/2024	05/03/2024	116.07	maintenance on the city office generator	524126 - MAINTENANCE MATERIALS	
POWER SYSTEMS WEST	38314	S12463000619	04/19/2024	05/03/2024	116.07	maintenance on the city office generator	574026 - MAINTENANCE MATERIAL A	
POWER SYSTEMS WEST	38314	S12463000619	04/19/2024	05/03/2024	116.09	maintenance on the city office generator	106126 - Class C MAINTENANCE, MA	
					\$659.51			
					\$659.51			
PUBLIC EMPLOYEES HEALTH PR	38282	0124066489	04/20/2024	04/24/2024	36,553.23	APRIL 2024 HEALTH COVERAGE/DENTAL COVE	102250 - HEALTH INSURANCE PAYA	
					\$36,553.23			
RANDALL CALLEN	38315	28	04/30/2024	05/03/2024	750.00	PUBLIC DEFENDER FEE	104931 - Non-Dep PROFESSIONAL A	
					\$750.00			
RHINEHART OIL CO., LLC	38283	IN-020443-24	04/17/2024	04/24/2024	72.92	RHINEHART OIL SPLIT - ULS DYED DIESEL	524140 - GAS AND OIL	
RHINEHART OIL CO., LLC	38283	IN-020443-24	04/17/2024	04/24/2024	72.92	RHINEHART OIL SPLIT - ULS DYED DIESEL	574040 - GAS AND OIL	
RHINEHART OIL CO., LLC	38283	IN-020443-24	04/17/2024	04/24/2024	145.66	RHINEHART OIL SPLIT - ULS DYED DIESEL	524040 - GAS AND OIL	
RHINEHART OIL CO., LLC	38283	IN-020443-24	04/17/2024	04/24/2024	291.39	RHINEHART OIL SPLIT - ULS DYED DIESEL	514040 - GAS AND OIL	
RHINEHART OIL CO., LLC	38283	IN-020443-24	04/17/2024	04/24/2024	291.40	RHINEHART OIL SPLIT - ULS DYED DIESEL	534040 - GAS AND OIL	
					\$874.29			
					\$874.29			
ROCKY MOUNTAIN POWER	38284	8001404112024	04/11/2024	04/24/2024	367.80	2600 N 2600 W	524127 - UTILITIES	
ROCKY MOUNTAIN POWER	38284	800304112024	04/11/2024	04/24/2024	106.16	2650 W 2600 N	524127 - UTILITIES	
					\$473.96			
					\$473.96			
ROSENBERG CUSTOM PAINTING	38316	042524	04/25/2024	05/03/2024	5,000.00	OLD ROCK CHURCH RESTORATION PROJECT -	444031 - ENGINEERING	
					\$5,000.00			
SCHOLZEN PRODUCTS	38285	6812075-00	03/11/2024	04/24/2024	480.62	PVC PURPLE PRIMER, PVC GRAY CEMENT, RED	574026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	38285	6815728-00	03/27/2024	04/24/2024	793.98	SQUARE TUBE, HOT ROLL FLAT - OLD ROCK CH	104962 - Non-Dep ROCK CHURCH/M	
SCHOLZEN PRODUCTS	38285	6817671-00	04/03/2024	04/24/2024	2,159.35	BOLT, NUT & GASKET SETS, MEGALUG PVC W/	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38285	6818692-00	03/27/2024	04/24/2024	383.98	SQUARE TUBE 3X3X120 - OLD ROCK CHURCH P	104962 - Non-Dep ROCK CHURCH/M	
SCHOLZEN PRODUCTS	38285	6820200-00	04/15/2024	04/24/2024	430.86	GALVANIZED FITTINGS, BRASS FITTINGS, PURP	574026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	38285	6820200-00	04/15/2024	04/24/2024	430.87	GALVANIZED FITTINGS, BRASS FITTINGS, PURP	574026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38285	6820200-00	04/15/2024	04/24/2024	832.19	4" MJ X FLG TEE LESS ACC IMPORT, MEGALUG	574026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	38285	6820832-00	04/15/2024	04/24/2024	832.20	4" MJ X FLG TEE LESS ACC IMPORT, MEGALUG	574026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38285	CREDIT 6819218	03/27/2024	04/24/2024	-744.00	RETURN - SQUARE TUBE - OLD ROCK CHURCH	104962 - Non-Dep ROCK CHURCH/M	
					\$5,600.05			
SCHOLZEN PRODUCTS	38317	6820195-00	04/15/2024	05/03/2024	781.65	WAFER BUTTERFLY VALVES, BALL VALVE THREE	106926 - Pool MAINTENANCE MATER	
SCHOLZEN PRODUCTS	38317	6821510-00	04/17/2024	05/03/2024	605.72	SETTERS W/DUAL C VBHC, MACRO COUPLINGS	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	38317	6821510-00	04/17/2024	05/03/2024	605.72	SETTERS W/DUAL C VBHC, MACRO COUPLINGS	574026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	38317	6822605-00	04/22/2024	05/03/2024	1,140.80	CU SETTERS AYMC W/ DUAL CHECK	514026 - MAINTENANCE MATERIALS	
					\$3,133.89			
					\$8,733.94			
SCOTT M. BURNS	38318	APR 2024	04/30/2024	05/03/2024	18.75	LEGAL SERVICES SPLIT	104231 - Court PROFESSIONAL AND	
SCOTT M. BURNS	38318	APR 2024	04/30/2024	05/03/2024	18.75	LEGAL SERVICES SPLIT	105731 - Fire PROFESSIONAL AND T	
SCOTT M. BURNS	38318	APR 2024	04/30/2024	05/03/2024	18.75	LEGAL SERVICES SPLIT	105831 - P&Z PROFESSIONAL AND T	

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
SCOTT M. BURNS	38318	APR 2024	04/30/2024	05/03/2024	37.50	LEGAL SERVICES SPLIT	108031 - Cemetery PROFESSIONAL &	
SCOTT M. BURNS	38318	APR 2024	04/30/2024	05/03/2024	93.75	LEGAL SERVICES SPLIT	105431 - Police PROFESSIONAL AND	
SCOTT M. BURNS	38318	APR 2024	04/30/2024	05/03/2024	125.00	LEGAL SERVICES SPLIT	554031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	38318	APR 2024	04/30/2024	05/03/2024	187.50	LEGAL SERVICES SPLIT	104331 - Admin PROFESSIONAL AND	
SCOTT M. BURNS	38318	APR 2024	04/30/2024	05/03/2024	250.00	LEGAL SERVICES SPLIT	524031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	38318	APR 2024	04/30/2024	05/03/2024	250.00	LEGAL SERVICES SPLIT	524131 - PROFESSIONAL AND TECH	
SCOTT M. BURNS	38318	APR 2024	04/30/2024	05/03/2024	500.00	LEGAL SERVICES SPLIT	514031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	38318	APR 2024	04/30/2024	05/03/2024	750.00	LEGAL SERVICES SPLIT	534031 - PROFESSIONAL & TECHNIC	
					\$2,500.00			
					\$2,500.00			
SHOP WITH A COP	38292	04/25/2024	04/25/2024	04/25/2024	150.00	RESTITUTION CASE	104236 - Court ASSESSMENTS/REST	
SHRED ST. GEORGE	38319	63592050124	05/01/2024	05/03/2024	\$150.00	DOCUMENT SHREDDING	104361 - Admin SUNDRY	
					69.95			
					\$69.95			
SPRINKLER SUPPLY COMPANY	38320	WH2788	04/29/2024	05/03/2024	1,614.89	ROTORS W/ ELECTRIC VALVE IN HEAD	107026 - Parks MAINTENANCE MATE	
					\$1,614.89			
STATE BANK OF SOUTHERN UTA	38266	038503282024	03/28/2024	04/22/2024	10.78	AMAZON - BOOKS	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	38266	038503282024	03/28/2024	04/22/2024	17.99	AMAZON - BOOKS	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	38266	038503282024	03/28/2024	04/22/2024	19.79	AMAZON - BOOKS	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	38266	038503282024	03/28/2024	04/22/2024	63.16	AMAZON - BOOKS	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	38266	038503282024	03/28/2024	04/22/2024	64.08	COLLABORATIVE SUMMER LIBRARY - LIBRARY	107529 - Library CLEF GRANT EXPEN	
STATE BANK OF SOUTHERN UTA	38266	038503282024	03/28/2024	04/22/2024	74.49	AMAZON - BOOKS	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	38266	038503282024	03/28/2024	04/22/2024	161.75	AMAZON - BOOKS	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	38266	160803282024	03/28/2024	04/22/2024	205.41	AMAZON - BOOKS	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	38266	160803282024	03/28/2024	04/22/2024	300.00	UTAH LEAGUE OF CITIES AND TOWNS -JOHN D	104133 - Leg EDUCATION AND TRAIN	
STATE BANK OF SOUTHERN UTA	38266	160803282024	03/28/2024	04/22/2024	355.00	UTAH LEAGUE OF CITIES AND TOWNS - MOLLIE	104133 - Leg EDUCATION AND TRAIN	
STATE BANK OF SOUTHERN UTA	38266	160803282024	03/28/2024	04/22/2024	355.00	UTAH LEAGUE OF CITIES AND TOWNS -DAVID B	104133 - Leg EDUCATION AND TRAIN	
STATE BANK OF SOUTHERN UTA	38266	166503282024	03/28/2024	04/22/2024	25.00	UGFOA - ANNUAL MEMBERSHIP FEE - DAN JES	104321 - Admin SUBSCRIPTIONS AN	
STATE BANK OF SOUTHERN UTA	38266	167203282024	03/28/2024	04/22/2024	250.00	UGFOA - CONFERENCE REGISTRATION - DAN J	104333 - Admin EDUCATION AND TR	
STATE BANK OF SOUTHERN UTA	38266	167203282024	03/28/2024	04/22/2024	20.00	FAMILY DOLLAR - PICTURE HANGING STRIPS	105449 - Police SPECIAL DEPARTME	
STATE BANK OF SOUTHERN UTA	38266	389303282024-1	03/28/2024	04/22/2024	125.00	SAGE AND PINE - PHOTOGRAPHER - POLICE D	105449 - Police SPECIAL DEPARTME	
STATE BANK OF SOUTHERN UTA	38266	389303282024-1	03/28/2024	04/22/2024	260.06	PUBLIC WORKS REPAIR SPLIT	108025 - Cemetery REPAIRS TO EQUI	
STATE BANK OF SOUTHERN UTA	38266	389303282024-1	03/28/2024	04/22/2024	260.06	PUBLIC WORKS REPAIR SPLIT	574026 - MAINTENANCE MATERIAL A	
STATE BANK OF SOUTHERN UTA	38266	389303282024-1	03/28/2024	04/22/2024	260.96	PUBLIC WORKS REPAIR SPLIT	106125 - Class C REPAIR TO EQUIPM	
STATE BANK OF SOUTHERN UTA	38266	389303282024-1	03/28/2024	04/22/2024	260.98	PUBLIC WORKS REPAIR SPLIT	107025 - Parks REPAIRS TO EQUIPM	
STATE BANK OF SOUTHERN UTA	38266	389303282024-1	03/28/2024	04/22/2024	260.98	PUBLIC WORKS REPAIR SPLIT	514025 - REPAIR TO EQUIPMENT	
STATE BANK OF SOUTHERN UTA	38266	389303282024-1	03/28/2024	04/22/2024	260.98	PUBLIC WORKS REPAIR SPLIT	524025 - REPAIR TO EQUIPMENT	
STATE BANK OF SOUTHERN UTA	38266	389303282024-2	03/28/2024	04/22/2024	12.17	PUBLIC WORKS REPAIR SPLIT	524125 - REPAIRS TO EQUIPMENT	
STATE BANK OF SOUTHERN UTA	38266	389303282024-2	03/28/2024	04/22/2024	12.17	PUBLIC WORKS REPAIR SPLIT	108025 - Cemetery REPAIRS TO EQUI	
STATE BANK OF SOUTHERN UTA	38266	389303282024-2	03/28/2024	04/22/2024	12.21	PUBLIC WORKS REPAIR SPLIT	574026 - MAINTENANCE MATERIAL A	
STATE BANK OF SOUTHERN UTA	38266	389303282024-2	03/28/2024	04/22/2024	12.21	PUBLIC WORKS REPAIR SPLIT	107025 - Parks REPAIRS TO EQUIPM	
STATE BANK OF SOUTHERN UTA	38266	389303282024-2	03/28/2024	04/22/2024	12.21	PUBLIC WORKS REPAIR SPLIT	514025 - REPAIR TO EQUIPMENT	
STATE BANK OF SOUTHERN UTA	38266	389303282024-2	03/28/2024	04/22/2024	12.21	PUBLIC WORKS REPAIR SPLIT	524025 - REPAIR TO EQUIPMENT	
STATE BANK OF SOUTHERN UTA	38266	389303282024-2	03/28/2024	04/22/2024	12.22	PUBLIC WORKS REPAIR SPLIT	524125 - REPAIRS TO EQUIPMENT	
STATE BANK OF SOUTHERN UTA	38266	389303282024-2	03/28/2024	04/22/2024	113.51	AMAZON - DOUBLE FIRST BASE WITH ANCHOR	107026 - Parks MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	38266	389303282024-2	03/28/2024	04/22/2024	129.98	AMAZON - PITCHER'S MOUND PITCHING PLATE	107026 - Parks MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	186.38	KEN GARFF FORD - CAMERA - POLICE DEPT.	105449 - Police SPECIAL DEPARTME	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	0.27	OFFICE SUPPLIES SPLIT	104224 - Court OFFICE SUPPLIES AN	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	0.27	OFFICE SUPPLIES SPLIT	105824 - P&Z OFFICE SUPPLIES AND	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	0.27	OFFICE SUPPLIES SPLIT	108026 - Cemetery MAINTENANCE M	

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	0.54	OFFICE SUPPLIES SPLIT	104124 - Leg OFFICE SUPPLIES AND	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	0.54	OFFICE SUPPLIES SPLIT	105926 - Visitor MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	1.35	OFFICE SUPPLIES SPLIT	105424 - Police OFFICE SUPPLIES A	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	2.15	OFFICE SUPPLIES SPLIT	104324 - Admin OFFICE SUPPLIES A	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	2.55	OFFICE SUPPLIES SPLIT	524024 - OFFICE SUPPLIES AND EX	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	2.55	OFFICE SUPPLIES SPLIT	524124 - OFFICE SUPPLIES AND EX	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	2.84	OFFICE SUPPLIES SPLIT	574026 - MAINTENANCE MATERIAL A	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	4.25	OFFICE SUPPLIES SPLIT	554024 - OFFICE SUPPLIES AND EX	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	5.10	OFFICE SUPPLIES SPLIT	514024 - OFFICE SUPPLIES AND EX	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	5.67	OFFICE SUPPLIES SPLIT	534024 - OFFICE SUPPLIES AND EX	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	19.52	AMAZON - HI VIS SAFETY VEST	105447 - Police UNIFORM ALLOWAN	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	34.99	AMAZON - ALUMINUM ACCESS DOOR 6X6 INCH	105725 - Fire REPAIRS TO EQUIPME	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	59.26	MY PLACE HOTEL, ST. GEORGE - STEPHEN - R	101579 - ROOM TAX PAYABLE	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	165.43	AMAZON - MOTOROLA LI-ION BATTERY	105725 - Fire REPAIRS TO EQUIPME	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	240.55	MY PLACE HOTEL, ST. GEORGE - STEPHEN - R	514023 - TRAVEL, MEALS AND LODG	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	317.75	STAPLES - COPY PAPER, BATTERIES, CARDSTO	524123 - TRAVEL, MEALS & LODG	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	325.00	SWEET PEAFARM - COACH GIFTS	107524 - Library OFFICE SUPPLIES A	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	404.13	BOLT DEPOT, INC - OLD ROCK CHURCH PROJE	107270 - Events RECREATION/CONV	
STATE BANK OF SOUTHERN UTA	38266	462703282024	03/28/2024	04/22/2024	927.92	E-RIGGING.COM	104962 - Non-Dep ROCK CHURCH/M	
STATE BANK OF SOUTHERN UTA	38266	474603282024	03/28/2024	04/22/2024	9.80	CEVRON, PAROWAN - PROPANE	104962 - Non-Dep ROCK CHURCH/M	
STATE BANK OF SOUTHERN UTA	38266	474603282024	03/28/2024	04/22/2024	14.99	HARBOR FREIGHT TOOLS - EXTENSION POLE	524126 - MAINTENANCE MATERIALS	
STATE BANK OF SOUTHERN UTA	38266	584903282024	03/28/2024	04/22/2024	28.06	HARBOR FREIGHT TOOLS - RATCHET WRENCH,	554026 - MAINTENANCE MATERIALS	
STATE BANK OF SOUTHERN UTA	38266	584903282024	03/28/2024	04/22/2024	28.06	MY PLACE HOTEL - RURAL WATER TRAINING - K	101579 - ROOM TAX PAYABLE	
STATE BANK OF SOUTHERN UTA	38266	584903282024	03/28/2024	04/22/2024	28.06	MY PLACE HOTEL - RURAL WATER TRAINING - K	101579 - ROOM TAX PAYABLE	
STATE BANK OF SOUTHERN UTA	38266	584903282024	03/28/2024	04/22/2024	113.90	MY PLACE HOTEL - RURAL WATER TRAINING - K	514023 - TRAVEL, MEALS AND LODG	
STATE BANK OF SOUTHERN UTA	38266	584903282024	03/28/2024	04/22/2024	113.90	MY PLACE HOTEL - RURAL WATER TRAINING - K	524123 - TRAVEL, MEALS & LODG	
STATE BANK OF SOUTHERN UTA	38266	584903282024	03/28/2024	04/22/2024	113.90	MY PLACE HOTEL - RURAL WATER TRAINING - K	524123 - TRAVEL, MEALS & LODG	
STATE BANK OF SOUTHERN UTA	38266	584903282024	03/28/2024	04/22/2024	113.90	MY PLACE HOTEL - RURAL WATER TRAINING - T	514023 - TRAVEL, MEALS & LODG	
STATE BANK OF SOUTHERN UTA	38266	584903282024	03/28/2024	04/22/2024	113.90	MY PLACE HOTEL - RURAL WATER TRAINING - T	524123 - TRAVEL, MEALS & LODG	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	1.00	UT INTERACTIVE-INTERNET - AIRPORT	108526 - Airport MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	7.94	USPS - POSTAGE	104348 - Admin POSTAGE	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	14.17	ZOOM.US - ZOOM ONE PRO ANNUAL FEE - SPLI	104224 - Court OFFICE SUPPLIES AN	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	14.17	ZOOM.US - ZOOM ONE PRO ANNUAL FEE - SPLI	105424 - Police OFFICE SUPPLIES A	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	14.17	ZOOM.US - ZOOM ONE PRO ANNUAL FEE - SPLI	105824 - P&Z OFFICE SUPPLIES AND	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	14.17	ZOOM.US - ZOOM ONE PRO ANNUAL FEE - SPLI	106131 - Class C PROFESSIONAL AN	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	14.17	ZOOM.US - ZOOM ONE PRO ANNUAL FEE - SPLI	514024 - OFFICE SUPPLIES AND EX	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	14.17	ZOOM.US - ZOOM ONE PRO ANNUAL FEE - SPLI	524024 - OFFICE SUPPLIES AND EX	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	14.17	ZOOM.US - ZOOM ONE PRO ANNUAL FEE - SPLI	524124 - OFFICE SUPPLIES AND EX	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	14.17	ZOOM.US - ZOOM ONE PRO ANNUAL FEE - SPLI	534024 - OFFICE SUPPLIES AND EX	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	14.17	ZOOM.US - ZOOM ONE PRO ANNUAL FEE - SPLI	554024 - OFFICE SUPPLIES AND EX	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	14.18	ZOOM.US - ZOOM ONE PRO ANNUAL FEE - SPLI	574031 - PROFESSIONAL AND TECH	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	14.18	ZOOM.US - ZOOM ONE PRO ANNUAL FEE - SPLI	104124 - Leg OFFICE SUPPLIES AND	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	21.26	ADOBE - MONTHLY SUBSCRIPTION FEE	104324 - Admin OFFICE SUPPLIES A	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	42.80	LIN'S SUPERMARKET - SNACKS FOR BUDGET	104321 - Admin SUBSCRIPTIONS AN	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	71.00	ULCT - MID YEAR CONFERENCE - DAN JESSEN-	104323 - Admin TRAVEL, MEALS AN	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	71.00	ULCT - MID YEAR CONFERENCE - DAN JESSEN-	104333 - Admin EDUCATION AND TR	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	71.00	ULCT - MID YEAR CONFERENCE - DAN JESSEN-	514033 - EDUCATION AND TRAINING	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	71.00	ULCT - MID YEAR CONFERENCE - DAN JESSEN-	524033 - EDUCATION AND TRAINING	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	71.00	ULCT - MID YEAR CONFERENCE - DAN JESSEN-	524133 - EDUCATION AND TRAINING	
STATE BANK OF SOUTHERN UTA	38266	647303282024	03/28/2024	04/22/2024	150.00	EB ULJI SPRING CONFERENCE - DAN JESSEN-	534033 - EDUCATION AND TRAINING	
STATE BANK OF SOUTHERN UTA	38266	661403282024	03/28/2024	04/22/2024	29.99	WALGREENS - PICTURE PROCESSING	105831 - P&Z PROFESSIONAL AND T	
STATE BANK OF SOUTHERN UTA	38266	661403282024	03/28/2024	04/22/2024	413.94	WPY COMMAND PRESENCE TRAINING - TOMMY	105449 - Police SPECIAL DEPARTE	
STATE BANK OF SOUTHERN UTA	38266	664803282024	03/28/2024	04/22/2024	80.00	WORKFORCE QA - CONSORTIUM AND GROUP F	106131 - Class C PROFESSIONAL AN	
STATE BANK OF SOUTHERN UTA	38266	664803282024	03/28/2024	04/22/2024	80.00	WORKFORCE QA - CONSORTIUM AND GROUP F	107031 - Class C PROFESSIONAL AN	

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All Bank Accounts - 04/20/2024 to 05/08/2024**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
STATE BANK OF SOUTHERN UTA	38266	664803282024	03/28/2024	04/22/2024	80.00	WORKFORCE QA - CONSORTIUM AND GROUP F	108031 - Cemetery Professional &	
STATE BANK OF SOUTHERN UTA	38266	664803282024	03/28/2024	04/22/2024	80.00	WORKFORCE QA - CONSORTIUM AND GROUP F	524131 - PROFESSIONAL AND TECH	
STATE BANK OF SOUTHERN UTA	38266	664803282024	03/28/2024	04/22/2024	120.00	WORKFORCE QA - CONSORTIUM AND GROUP F	514031 - PROFESSIONAL & TECHNIC	
STATE BANK OF SOUTHERN UTA	38266	664803282024	03/28/2024	04/22/2024	160.00	WORKFORCE QA - CONSORTIUM AND GROUP F	534031 - PROFESSIONAL & TECHNIC	
STATE BANK OF SOUTHERN UTA	38266	669703282024	03/28/2024	04/22/2024	8.99	CASABLANCA RESORT - NICK CROSBY - TRAINI	534023 - TRAVEL, MEALS AND LODG	
STATE BANK OF SOUTHERN UTA	38266	673903282024	03/28/2024	04/22/2024	57.53	BRIANHEAD SPORTS - SHOT GLASSES - SOUVI	105929 - Visitor Souvenir Shop SU	
STATE BANK OF SOUTHERN UTA	38266	673903282024	03/28/2024	04/22/2024	80.30	OASIS STAGE WORKS - LIGHTS	107326 - Theater Maintenance MAT	
STATE BANK OF SOUTHERN UTA	38266	962403282024	03/28/2024	04/22/2024	285.00	INDEPENDENT PUBLISHING	107270 - Events Advertising	
STATE BANK OF SOUTHERN UTA	38266	962403282024	03/28/2024	04/22/2024	26.25	FAMILY DOLLAR - MARKERS, TABLE COVERS, P	107270 - Events Recreation/CONV	
STATE BANK OF SOUTHERN UTA	38266	962403282024	03/28/2024	04/22/2024	119.00	5 BUCK PIZZA - BASKETBALL PARTY	107270 - Events Recreation/CONV	
STATE BANK OF SOUTHERN UTA	38266	962403282024	03/28/2024	04/22/2024	605.06	AMAZON - PICKLEBALL NETS	107270 - Events Recreation/CONV	
					\$10,946.64			
STATE BANK OF SOUTHERN UTA	4252401	PR041924-424	04/25/2024	04/25/2024	2,008.42	Medicare Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	4252401	PR041924-424	04/25/2024	04/25/2024	4,404.32	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE BANK OF SOUTHERN UTA	4252401	PR041924-424	04/25/2024	04/25/2024	8,587.82	Social Security Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	4252401	PR043024-424	04/25/2024	04/25/2024	140.00	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE BANK OF SOUTHERN UTA	4252401	PR043024-424	04/25/2024	04/25/2024	146.34	Medicare Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	4252401	PR043024-424	04/25/2024	04/25/2024	625.86	Social Security Tax	102221 - FICA PAYABLE	
					\$15,912.76			
					\$26,859.40			
STEVE REGAN CO.	38286	1415143	04/03/2024	04/24/2024	1,315.50	PRIMERA-ONE FIELD CONDITIONER, RED MOU	107026 - Parks Maintenance MATE	
					\$1,315.50			
SULLIVAN, JENNIFER & SHAWN	38321	RFD 100002602.	05/01/2024	05/03/2024	100.57	Deposit Refund: 100002602 - SULLIVAN, JENNIFE	532135 - CUSTOMER DEPOSITS	
					\$100.57			
SYMBOL ARTS	38322	393107	04/24/2024	05/03/2024	395.00	POLICE BADGES	105449 - Police Special Departme	
					\$395.00			
THE UTAH 1033 FOUNDATION	38298	PR041924-6866	04/25/2024	05/01/2024	40.00	UTAH 1033 CONTRIBUTION	102245 - MISC/PAYROLL PAYABLE	
					\$40.00			
TINKS SUPERIOR AUTO PARTS	38287	540746	04/10/2024	04/24/2024	179.10	2014 FORD F150 1/2 TON - STARTER, CORE DEP	108526 - Airport Maintenance MATE	
TINKS SUPERIOR AUTO PARTS	38287	540795	04/11/2024	04/24/2024	185.70	3 YR WTY BATTERY, CORE DEPOSIT, FLUID FILT	106126 - Class C Maintenance, MA	
TINKS SUPERIOR AUTO PARTS	38287	540799	04/11/2024	04/24/2024	9.46	FLUID FILTER	106125 - Class C Repair to Equipm	
TINKS SUPERIOR AUTO PARTS	38287	541089	04/16/2024	04/24/2024	4.16	PUBLIC WORKS SPLIT	514026 - Maintenance Materials	
TINKS SUPERIOR AUTO PARTS	38287	541089	04/16/2024	04/24/2024	4.18	PUBLIC WORKS SPLIT	524026 - Maintenance Materials	
TINKS SUPERIOR AUTO PARTS	38287	541089	04/16/2024	04/24/2024	4.18	PUBLIC WORKS SPLIT	106126 - Class C Maintenance, MA	
TINKS SUPERIOR AUTO PARTS	38287	541089	04/16/2024	04/24/2024	4.18	PUBLIC WORKS SPLIT	524126 - Maintenance Materials	
TINKS SUPERIOR AUTO PARTS	38287	541156	04/16/2024	04/24/2024	609.91	FRONT SEAT COVER, REAR SEAT COVER	574026 - Maintenance Material A	
TINKS SUPERIOR AUTO PARTS	38287	541259	04/18/2024	04/24/2024	41.31	PUBLIC WORKS REPAIR SPLIT	534025 - Repair to Equipment	
TINKS SUPERIOR AUTO PARTS	38287	541259	04/18/2024	04/24/2024	41.31	PUBLIC WORKS REPAIR SPLIT	108025 - Cemetery Repairs to Equi	
TINKS SUPERIOR AUTO PARTS	38287	541259	04/18/2024	04/24/2024	41.44	PUBLIC WORKS REPAIR SPLIT	574026 - Maintenance Material A	
TINKS SUPERIOR AUTO PARTS	38287	541259	04/18/2024	04/24/2024	41.44	PUBLIC WORKS REPAIR SPLIT	106125 - Class C Repair to Equipm	
TINKS SUPERIOR AUTO PARTS	38287	541259	04/18/2024	04/24/2024	41.46	PUBLIC WORKS REPAIR SPLIT	514025 - Repair to Equipment	
TINKS SUPERIOR AUTO PARTS	38287	541259	04/18/2024	04/24/2024	41.46	PUBLIC WORKS REPAIR SPLIT	514025 - Repair to Equipment	
TINKS SUPERIOR AUTO PARTS	38287	541259	04/18/2024	04/24/2024	41.46	PUBLIC WORKS REPAIR SPLIT	524025 - Repair to Equipment	
TINKS SUPERIOR AUTO PARTS	38287	541482	04/22/2024	04/24/2024	5.83	SHOP SPLIT	524125 - Repairs to Equipment	
TINKS SUPERIOR AUTO PARTS	38287	541482	04/22/2024	04/24/2024	5.83	SHOP SPLIT	106126 - Class C Maintenance, MA	
TINKS SUPERIOR AUTO PARTS	38287	541482	04/22/2024	04/24/2024	5.83	SHOP SPLIT	514026 - Maintenance Materials	
TINKS SUPERIOR AUTO PARTS	38287	541482	04/22/2024	04/24/2024	5.83	SHOP SPLIT	524026 - Maintenance Materials	
TINKS SUPERIOR AUTO PARTS	38287	541482	04/22/2024	04/24/2024	5.83	SHOP SPLIT	524126 - Maintenance Materials	
TINKS SUPERIOR AUTO PARTS	38287	541482	04/22/2024	04/24/2024	5.83	SHOP SPLIT	534026 - Maintenance Materials	
					\$1,329.93			

**Parowan City
Check Register
All Bank Accounts - 04/20/2024 to 05/08/2024**

Payee Name	Reference Number	Invoce Number	Invoce Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
TINKS SUPERIOR AUTO PARTS	38323	541730	04/25/2024	05/03/2024	78.08	HEX CAPS, HEX NUTS	106926 - Pool MAINTENANCE MATER	
UAMPS	38293	04242024	04/24/2024	04/25/2024	\$1,408.01	MARCH 2024 POWER PURCHASE	534050 - POWER PURCHASE	
UTAH DEPT OF TRANSPORTATIO	38324	2454100291	04/15/2024	05/03/2024	\$92,544.35	BILLBOARD PERMIT # 5-0391 - YEARLY PAYMEN	107222 - Events ADVERTISING	
UTAH LOCAL GOVERNMENTS TR	ACH	1612452 AUTO	04/16/2024	04/23/2024	\$90.00	FORD F-550 - JEREMY'S TRUCK - VEHICLE END	534051 - LIABILITY INSURANCE PRO	
UTAH LOCAL GOVERNMENTS TR	ACH	1612453 BENEF	04/16/2024	04/23/2024	371.42	BENEFIT POLICY INVOICE - SPLIT	574014 - INSURANCE	
UTAH LOCAL GOVERNMENTS TR	ACH	1612453 BENEF	04/16/2024	04/23/2024	0.52	BENEFIT POLICY INVOICE - SPLIT	107514 - Library INSURANCE	
UTAH LOCAL GOVERNMENTS TR	ACH	1612453 BENEF	04/16/2024	04/23/2024	0.78	BENEFIT POLICY INVOICE - SPLIT	104214 - Court INSURANCE	
UTAH LOCAL GOVERNMENTS TR	ACH	1612453 BENEF	04/16/2024	04/23/2024	1.04	BENEFIT POLICY INVOICE - SPLIT	105914 - VISITOR CENTER INSURAN	
UTAH LOCAL GOVERNMENTS TR	ACH	1612453 BENEF	04/16/2024	04/23/2024	1.04	BENEFIT POLICY INVOICE - SPLIT	106114 - Class C INSURANCE	
UTAH LOCAL GOVERNMENTS TR	ACH	1612453 BENEF	04/16/2024	04/23/2024	1.04	BENEFIT POLICY INVOICE - SPLIT	107014 - Parks INSURANCE	
UTAH LOCAL GOVERNMENTS TR	ACH	1612453 BENEF	04/16/2024	04/23/2024	1.04	BENEFIT POLICY INVOICE - SPLIT	524114 - INSURANCE	
UTAH LOCAL GOVERNMENTS TR	ACH	1612453 BENEF	04/16/2024	04/23/2024	2.08	BENEFIT POLICY INVOICE - SPLIT	514014 - INSURANCE	
UTAH LOCAL GOVERNMENTS TR	ACH	1612453 BENEF	04/16/2024	04/23/2024	3.12	BENEFIT POLICY INVOICE - SPLIT	534014 - INSURANCE	
UTAH LOCAL GOVERNMENTS TR	ACH	1612453 BENEF	04/16/2024	04/23/2024	3.64	BENEFIT POLICY INVOICE - SPLIT	104314 - Admin INSURANCE	
UTAH LOCAL GOVERNMENTS TR	ACH	1612453 BENEF	04/16/2024	04/23/2024	5.72	BENEFIT POLICY INVOICE - SPLIT	105414 - Police INSURANCE	
UTAH LOCAL GOVERNMENTS TR	ACH	6162454 BONDS	04/16/2024	04/23/2024	860.00	BOND #69349586 - CITY OF PAROWAN/ST OF UT	514051 - LIABILITY INSUR. PROPERT	
UTAH LOCAL GOVERNMENTS TR	ACH				\$1,252.48			
UTAH RETIREMENT SYSTEMS	5012402	PR041924-487	04/25/2024	05/01/2024	\$1,252.48			
UTAH RETIREMENT SYSTEMS	5012402	PR041924-487	04/25/2024	05/01/2024	832.00	Roth IRA	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	5012402	PR041924-487	04/25/2024	05/01/2024	1,441.26	401k Loan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	5012402	PR041924-487	04/25/2024	05/01/2024	2,350.14	457 Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	5012402	PR041924-487	04/25/2024	05/01/2024	3,350.18	401k Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	5012402	PR041924-487	04/25/2024	05/01/2024	12,328.92	State Retirement	102230 - RETIREMENT PAYABLE	
UTAH STATE TAX COMMISSION	38299	PR040524-490	04/11/2024	05/01/2024	\$20,302.50			
UTAH STATE TAX COMMISSION	38299	PR041924-490	04/25/2024	05/01/2024	2,814.72	State Income Tax	102223 - STATE WITHHOLDING PAYA	
UTAH STATE TAX COMMISSION	38299	PR043024-490	04/25/2024	05/01/2024	2,807.85	State Income Tax	102223 - STATE WITHHOLDING PAYA	
UTAH STATE TAX COMMISSION	38299	PR043024-490	04/25/2024	05/01/2024	75.36	State Income Tax	102223 - STATE WITHHOLDING PAYA	
UTAH STATE TAX COMMISSION	38299	PR043024-490	04/25/2024	05/01/2024	\$5,697.93			
UTAH STATE TREASURER	38288	MARCH 2024	03/31/2024	04/24/2024	\$5,697.93	COURT SURCHARGE - MARCH 2024	104236 - Court ASSESSMENTS/REST	
UTAH STATE TREASURER	38325	APR 2024	05/01/2024	05/03/2024	5,904.97	COURT SURCHARGE - APRIL 2024	104236 - Court ASSESSMENTS/REST	
UTAH STATE TREASURER	38325	APR 2024	05/01/2024	05/03/2024	5,329.63	COURT SURCHARGE - APRIL 2024	104236 - Court ASSESSMENTS/REST	
UTAH STATE TREASURER	38325	APR 2024	05/01/2024	05/03/2024	\$11,234.60			
VERIZON WIRELESS	38326	9962198250	04/21/2024	05/03/2024	21.28	CELL PHONE - JET - SPLIT	105928 - Visitor TELEPHONE	
VERIZON WIRELESS	38326	9962198250	04/21/2024	05/03/2024	21.28	CELL PHONE - PUBLIC WORKS - SPLIT	524028 - TELEPHONE	
VERIZON WIRELESS	38326	9962198250	04/21/2024	05/03/2024	21.28	CELL PHONE - PUBLIC WORKS - SPLIT	524128 - TELEPHONE	
VERIZON WIRELESS	38326	9962198250	04/21/2024	05/03/2024	21.29	CELL PHONE - JET - SPLIT	107228 - Events TELEPHONE	
VERIZON WIRELESS	38326	9962198250	04/21/2024	05/03/2024	21.29	CELL PHONE - PUBLIC WORKS - SPLIT	514028 - TELEPHONE	
VERIZON WIRELESS	38326	9962198250	04/21/2024	05/03/2024	21.29	CELL PHONE - PUBLIC WORKS - SPLIT	574028 - TELEPHONE	
VERIZON WIRELESS	38326	9962198250	04/21/2024	05/03/2024	40.01	CELL PHONE - RED CREEK PLANT	534028 - TELEPHONE	
VERIZON WIRELESS	38326	9962198250	04/21/2024	05/03/2024	42.57	CELL PHONE - ANNA CARLSON - RECREATION	107028 - Parks TELEPHONE	
VERIZON WIRELESS	38326	9962198250	04/21/2024	05/03/2024	42.57	CELL PHONE - LIBRARY	107528 - Library TELEPHONE	
VERIZON WIRELESS	38326	9962198250	04/21/2024	05/03/2024	49.82	CELL PHONE - POOL	106928 - Pool TELEPHONE	
VERIZON WIRELESS	38326	9962198250	04/21/2024	05/03/2024	240.06	CELL PHONE - POLICE/DATA CARDS	105428 - Police TELEPHONE	
VERIZON WIRELESS	38326	9962198250	04/21/2024	05/03/2024	\$542.74			

Parowan City
Check Register

All Bank Accounts - 04/20/2024 to 05/08/2024

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
WAYNE STEWART MACINTOSH D	38289	PC-162	04/13/2024	04/24/2024	43.75	EXTERIOR AND INTERIOR SPRAY - CITY OFFICE	104161 - Leg SUNDRY	
WAYNE STEWART MACINTOSH D	38289	PC-162	04/13/2024	04/24/2024	43.75	EXTERIOR AND INTERIOR SPRAY - CITY OFFICE	104226 - Court MAINTENANCE MATE	
WAYNE STEWART MACINTOSH D	38289	PC-162	04/13/2024	04/24/2024	43.75	EXTERIOR AND INTERIOR SPRAY - CITY OFFICE	104361 - Admin SUNDRY	
WAYNE STEWART MACINTOSH D	38289	PC-162	04/13/2024	04/24/2024	43.75	EXTERIOR AND INTERIOR SPRAY - CITY OFFICE	105461 - Police SUNDRY	
WAYNE STEWART MACINTOSH D	38289	PC-164	04/13/2024	04/24/2024	125.00	EXTERIOR AND INTERIOR SPRAY - LIBRARY	107531 - Library PROFESSIONAL & T	
					\$300.00			
					\$300.00			
ZIONS FIRST NATIONAL BANK	38290	6926637 0410202	04/10/2024	04/24/2024	2,100.00	CORP TRUST TRUSTEE ADMIN FEE - ELECTRIC	534060 - BOND AGENT PAYING COS	
					\$2,100.00			
					\$271,132.55			

Parowan City
Standard Financial Report
10 General Fund - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(310,639.74)	(41,375.44)	(1,136,990.54)
1121 PTIF 1761 Combined Accounts	639,465.88	93,397.58	2,566,679.81
1122 PTIF 2149 CLASS C ROAD	265,605.62	1,810.84	406,298.32
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	390.36	87,585.75
1160 Xpress Bill Pay	21,581.93	4,711.58	13,742.17
1171 Petty Cash	622.45	0.00	622.45
1175 Undeposited receipts	0.00	715.96	1,219.97
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	59,650.88	1,939,646.41
Total Cash and cash equivalents	887,705.49	59,650.88	1,939,646.41
Receivables			
1311 ACCOUNTS RECEIVABLE	13,953.15	31.60	15,463.01
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	31.60	1,124,863.53
Other current assets			
1579 ROOM TAX PAYABLE	4,937.97	22.98	5,760.29
1590 GYM MEMBERSHIP	4,407.44	0.00	4,407.44
Total Other current assets	9,345.41	22.98	10,167.73
Total Current Assets	2,020,404.57	59,705.46	3,074,677.67
Total Assets:	2,020,404.57	59,705.46	3,074,677.67
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(48,815.62)	51,947.07	(9,477.57)
2135 FAIRGRDS/PARKS CLEANING DEPOSI	(2,775.00)	0.00	(2,775.00)
2138 SALES TAX PAYABLE	4,708.91	(65.88)	4,025.46
Total Current liabilities	(46,881.71)	51,881.19	(8,227.11)
Payroll liabilities			
2150 WAGES PAYABLE	(56,676.10)	0.00	0.00
2151 COMPENSATED ABSENCES PAYABLE	(49,567.78)	0.00	(49,567.78)
2152 PAYROLL LIABILITY CLEARING	(42,097.33)	0.00	0.00
2223 STATE WITHHOLDING PAYABLE	(5,712.94)	(5,697.93)	(5,697.93)
2230 RETIREMENT PAYABLE	0.00	(20,601.97)	(20,601.97)
2245 MISC/PAYROLL PAYABLE	(105.00)	(423.11)	(440.29)
2249 HEALTH SAVINGS ACCOUNT	0.00	(820.00)	(820.00)
2250 HEALTH INSURANCE PAYABLE	0.00	43.95	(1.21)
2252 COLONIAL INSURANCE PAYABLE	0.00	(0.01)	283.59
2253 AMERICAN FAMILY LIFE INS. PAYA	(94.40)	(188.80)	(283.20)
Total Payroll liabilities	(154,253.55)	(27,687.87)	(77,128.79)
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 payable offset	8,808.75	0.00	8,808.75
2520.1 2015 LBA Lease Revenue (City Hall) issued	(972,000.00)	0.00	(972,000.00)
2520.2 2015 LBA Lease Revenue (City Hall) repaid	192,606.80	0.00	221,606.80
2520.3 2015 LBA Lease Revenue (City Hall) current	(29,000.00)	0.00	(29,000.00)
2520.4 2015 LBA Lease Revenue (City Hall) current offs	29,000.00	0.00	29,000.00

Parowan City
Standard Financial Report
10 General Fund - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
2521.1 2020 Police Truck Leases issued	(219,289.11)	0.00	(219,289.11)
2521.2 2020 Police Truck Leases repaid	106,138.98	0.00	106,138.98
2521.3 2020 Police Truck Leases current	(53,918.08)	0.00	(53,918.08)
2521.4 2020 Police Truck Leases current offset	53,918.08	0.00	53,918.08
2599 General LTD offset	892,543.33	0.00	863,543.33
Total Long-term liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities:	<u>(1,058,100.34)</u>	<u>24,193.32</u>	<u>(942,320.98)</u>
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)	(83,898.78)	(2,067,638.41)
Total Equity - Paid in / Contributed	<u>(962,304.23)</u>	<u>(83,898.78)</u>	<u>(2,132,356.69)</u>
Total Liabilities and Fund Equity	<u>(2,020,404.57)</u>	<u>(59,705.46)</u>	<u>(3,074,677.67)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
10 General Fund - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Taxes					
3110 PROPERTY TAX	812,687.41	142.09	824,190.84	802,942.00	802,942.00
3120 REDEMPTION - PROPERTY TAXES	24,888.79	5,861.35	35,853.02	40,000.00	40,000.00
3130 SALES AND USE TAXES (STATE)	695,173.78	60,045.43	599,617.31	721,000.00	721,000.00
3135 TRT TAXES (STATE)	0.00	547.51	3,582.22	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	1,051.06	10,512.72	13,000.00	13,000.00
3180 FEE IN LIEU OF TAXES	109,078.37	1,116.69	64,111.21	80,500.00	80,500.00
3190 QUESTAR ENERGY TAXES	91,926.26	0.00	60,570.07	51,000.00	51,000.00
3195 ELECTRIC SALES AND USE TAX	126,601.52	9,850.46	108,179.75	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	78,614.59	1,712,916.49	1,858,242.00	1,858,242.00
Licenses and permits					
3210 BUSINESS LICENSES	11,890.00	680.00	12,592.00	10,800.00	10,800.00
3221 BUILDING PERMITS	15,368.02	5,236.07	25,444.25	11,500.00	11,500.00
3225 ANIMAL LICENSES	1,176.00	84.00	862.00	1,000.00	1,000.00
Total Licenses and permits	28,434.02	6,000.07	38,898.25	23,300.00	23,300.00
Intergovernmental revenue					
3340 STATE GRANTS	45,063.00	0.00	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	42,828.30	368,370.60	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	18.50	111,190.52	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	42,846.80	658,364.16	483,900.00	785,400.00
Charges for services					
3415 MAPS AND LAND USE FEES	2,882.50	100.00	250.00	1,000.00	1,000.00
3445 PUBLIC SAFETY FEES	6,057.20	60.00	2,108.00	2,250.00	2,250.00
3446 PUBLIC SAFETY 911 DISPATCH FEE	38,739.17	3,275.27	32,681.81	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	90.00	16,095.00	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	300.00	6,992.56	7,500.00	7,500.00
3479 MARATHON	14,408.00	631.00	11,463.00	13,500.00	13,500.00
3482 SALE OF CEMETERY LOTS	12,813.50	2,025.00	12,262.50	16,500.00	16,500.00
3483 BURIAL FEES AND ASSESSMENTS	17,700.00	1,800.00	12,875.00	16,500.00	16,500.00
3621 AIRPORT - RENTS/LEASES	8,635.40	350.00	3,513.63	7,000.00	7,000.00
3820 THEATER SALES AND CONCESSION	2,991.00	450.00	6,178.00	1,000.00	1,000.00
3822 AIRPORT - FUEL FEE	489.45	0.00	186.25	500.00	500.00
Total Charges for services	132,362.94	9,081.27	208,718.97	203,950.00	236,950.00
Fines and forfeitures					
3510 COURT FINES	114,326.47	1,049.00	99,505.26	138,500.00	138,500.00
Total Fines and forfeitures	114,326.47	1,049.00	99,505.26	138,500.00	138,500.00
Interest					
3801 Interest to be allocated	0.00	43,449.15	398,628.88	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	1,810.84	16,223.81	8,200.00	8,200.00
3810 GENERAL FUND INTEREST	35,126.03	390.36	4,346.64	2,200.00	2,200.00
Total Interest	53,862.25	45,650.35	423,078.38	15,200.00	15,200.00
Miscellaneous revenue					
3620 RENTS/LEASES	300.00	300.00	500.00	100.00	100.00
3725 IMPACT FEES - POLICE	864.50	133.00	1,064.00	1,297.00	1,297.00

Parowan City
Standard Financial Report
10 General Fund - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
3726 IMPACT FEES - FIRE	1,077.18	165.72	1,325.76	1,615.00	1,615.00
3727 IMPACT FEES - STREET	0.00	19.14	86.13	0.00	0.00
3728 IMPACT FEES - PARKS	21,211.97	3,263.38	26,106.99	31,818.00	31,818.00
3824 SOUVENIOR SHOP SUPPLIES	18,224.76	1,717.66	16,309.68	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	785.12	54,907.20	30,500.00	30,500.00
3897 CHRISTMAS IN COUNTRY	3,010.00	0.00	4,352.00	3,500.00	3,500.00
Total Miscellaneous revenue	183,958.82	6,384.02	110,669.76	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	189,626.10	3,252,151.27	3,285,999.53	3,594,749.53
Expenditures:					
General government					
Legislative					
4111 Leg SALARIES - MAYOR AND COUNCIL	14,044.58	955.57	10,965.58	2,300.00	2,300.00
4113 Leg FICA	1,054.92	73.10	838.88	200.00	200.00
4114 Leg INSURANCE	5,734.58	827.40	5,459.78	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	59.90	308.41	1,000.00	1,000.00
4128 Leg TELEPHONE	1,631.80	144.53	1,446.27	1,500.00	1,500.00
4133 Leg EDUCATION AND TRAINING	3,220.40	0.00	2,097.40	4,000.00	4,000.00
4161 Leg SUNDRY	1,098.79	87.50	985.27	1,500.00	1,500.00
Total Legislative	30,333.59	2,148.00	23,405.96	31,100.00	31,100.00
Court					
4211 Court SALARIES AND WAGES-PERM. EMPLO	61,785.50	2,984.57	30,795.56	38,600.00	38,600.00
4213 Court FICA	4,633.63	227.38	2,355.05	2,900.00	2,900.00
4214 Court INSURANCE	27,439.92	1,022.35	11,829.55	13,800.00	13,800.00
4215 Court RETIREMENT	9,160.62	370.07	3,765.44	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	170.00	594.11	1,000.00	1,000.00
4224 Court OFFICE SUPPLIES AND EXPENSE	1,993.51	59.90	1,326.41	2,000.00	2,000.00
4226 Court MAINTENANCE MATERIALS AND SUPPLY	3,019.51	87.50	998.34	1,000.00	1,000.00
4227 Court UTILITIES	721.80	24.16	725.32	1,750.00	1,750.00
4228 Court TELEPHONE	1,337.50	116.55	1,166.23	2,000.00	2,000.00
4231 Court PROFESSIONAL AND TECHNICAL SER	3,082.96	148.75	2,145.09	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	250.00	39,961.64	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	52.00	1,104.00	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	19.46	53.22	300.00	300.00
Total Court	164,505.24	5,532.69	100,737.78	126,050.00	126,050.00
Administrative					
4311 Admin SALARIES AND WAGES-PERM. EMPLO	66,161.22	5,241.27	55,182.22	63,300.00	63,300.00
4313 Admin FICA	4,899.12	395.60	4,165.01	4,800.00	4,800.00
4314 Admin INSURANCE	13,716.30	882.60	10,318.29	18,100.00	18,100.00
4315 Admin RETIREMENT	12,953.94	1,021.92	10,754.21	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	125.00	2,037.41	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	1,326.70	4,500.00	4,500.00
4324 Admin OFFICE SUPPLIES AND EXPENSE	1,306.82	59.90	1,303.52	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	147.72	4,635.97	4,000.00	4,000.00
4328 Admin TELEPHONE	5,831.56	515.93	5,160.87	5,500.00	5,500.00
4331 Admin PROFESSIONAL AND TECHNICAL SER	18,532.39	837.50	17,263.73	18,500.00	18,500.00
4332 Admin AUDITING	800.00	0.00	850.00	950.00	950.00

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4333 Admin EDUCATION AND TRAINING	2,134.07	0.00	2,151.40	2,500.00	2,500.00
4340 Admin Gas & Oil	(41.19)	43.10	529.48	1,000.00	1,000.00
4348 Admin POSTAGE	652.44	51.70	643.59	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	43.75	359.94	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	9,365.99	119,747.32	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	154.46	2,987.89	3,300.00	3,300.00
4931 Non-Dep PROFESSIONAL AND TECHNICAL	9,172.50	750.00	7,519.04	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	300.00	1,602.56	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	6,795.01	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	1,204.46	71,433.51	82,650.00	91,900.00
Planning and zoning					
5811 P&Z SALARIES AND WAGES - PERM EMPL	17,570.99	3,187.14	33,097.34	39,900.00	39,900.00
5813 P&Z FICA	1,314.74	242.85	2,514.62	3,000.00	3,000.00
5814 P&Z INSURANCE	1,487.51	1,021.78	11,804.39	27,300.00	27,300.00
5815 P&Z RETIREMENT	2,965.51	582.01	5,993.46	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	50.48	121.50	1,000.00	1,000.00
5824 P&Z OFFICE SUPPLIES AND EXPENSE	398.04	0.00	192.47	400.00	400.00
5825 P&Z REPAIRS TO EQUIPMENT	0.00	0.00	79.53	0.00	0.00
5826 P&Z MAINTENANCE MATERIALS AND SUPP	482.65	0.00	338.92	400.00	400.00
5827 P&Z UTILITIES	618.69	20.71	621.72	1,500.00	1,500.00
5828 P&Z TELEPHONE	292.27	27.96	279.99	750.00	750.00
5831 P&Z PROFESSIONAL AND TECHNICAL SER	4,372.25	90.60	54,472.24	2,500.00	97,500.00
5833 P&Z UNIFORM BLDG. STANDARDS EDUC.	41.67	50.00	650.00	750.00	750.00
5861 P&Z SUNDRY	9.84	0.00	0.00	0.00	0.00
Total Planning and zoning	29,806.39	5,273.53	110,339.43	84,500.00	179,500.00
Visitors Center					
5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	38,155.80	2,408.80	31,364.32	41,400.00	41,400.00
5913 Visitor FICA	2,817.60	180.48	2,359.44	3,100.00	3,100.00
5914 VISITOR CENTER INSURANCE	10,615.93	754.27	9,656.60	13,800.00	13,800.00
5915 VISITOR CENTER RETIREMENT	5,163.57	399.54	4,330.99	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	129.00	4,007.07	5,000.00	5,000.00
5927 Visitor UTILITIES	4,149.07	210.46	3,918.97	4,200.00	4,200.00
5928 Visitor TELEPHONE	984.79	90.81	908.02	1,200.00	1,200.00
5929 Visitor SOUVENIR SHOP SUPPLIES	10,070.44	0.00	10,226.64	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	639.68	700.00	700.00
5951 Visitor LIABILITY INSURANCE PROPERTY	940.37	0.00	980.97	950.00	950.00
5961 Visitor SUNDRY/PROMOTION	29.68	0.00	0.00	150.00	150.00
Total Visitors Center	78,115.26	4,225.06	69,270.46	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	179.10	5,098.67	5,000.00	5,000.00
8527 Airport UTILITIES	15,733.17	0.00	10,751.03	14,000.00	14,000.00
8531 Airport PROFESSIONAL & TECHNICAL SERVICE	300.63	0.00	40,607.55	3,500.00	3,500.00

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8540 Airport GAS AND OIL	1,385.14	148.56	3,933.89	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	327.66	67,034.86	30,000.00	30,000.00
Total General government	567,739.45	28,077.39	561,969.32	620,650.00	724,900.00
Public safety					
Police Department					
5410 Police SALARIES AND WAGES - OVERTIME	46,540.16	2,006.59	19,880.63	25,000.00	25,000.00
5411 Police SALARIES AND WAGES-PERM. EMPLO	456,666.33	33,806.16	351,227.64	449,000.00	449,000.00
5413 Police FICA	37,528.46	2,709.85	28,076.60	35,400.00	35,400.00
5414 Police INSURANCE	134,485.05	9,303.60	107,435.16	138,200.00	138,200.00
5415 Police RETIREMENT	137,731.72	10,418.51	108,848.58	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	230.00	1,610.90	5,000.00	5,000.00
5424 Police OFFICE SUPPLIES AND EXPENSE	1,369.39	157.90	1,239.09	1,600.00	1,600.00
5425 Police REPAIRS TO EQUIPMENT	3,725.65	0.00	9,411.90	8,000.00	8,000.00
5426 Police MAINTENANCE MATERIALS AND SUPP	1,304.71	59.65	5,566.45	3,500.00	3,500.00
5427 Police UTILITIES	721.83	24.16	725.34	1,200.00	1,200.00
5428 Police TELEPHONE	10,209.63	833.99	8,342.16	10,000.00	10,000.00
5431 Police PROFESSIONAL AND TECHNICAL SER	14,924.45	223.75	16,725.78	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	3,342.59	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	1,494.88	18,869.43	36,000.00	36,000.00
5447 Police UNIFORM ALLOWANCE	6,056.35	0.00	4,023.67	7,500.00	7,500.00
5449 Police SPECIAL DEPARTMENT SUPPLIES	26,176.70	4,381.21	17,325.55	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	43.75	67.60	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	65,694.00	775,259.88	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	1,580.43	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	2,230.38	2,800.00	2,800.00
Fire					
5711 Fire SALARIES AND WAGES	3,202.02	269.58	2,749.95	3,400.00	3,400.00
5713 Fire FICA	240.47	20.62	210.35	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	157.44	953.31	10,000.00	10,000.00
5726 Fire MAINTENANCE MATERIALS AND SUPP	1,596.22	0.00	2,392.01	2,500.00	2,500.00
5727 Fire UTILITIES	3,395.20	149.30	3,030.27	5,000.00	5,000.00
5728 Fire TELEPHONE	1,133.99	88.61	886.28	1,300.00	1,300.00
5731 Fire PROFESSIONAL AND TECHNICAL SER	4,850.05	18.75	341.17	3,500.00	3,500.00
5733 Fire EDUCATION AND TRAINING	46.67	0.00	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	34.15	1,010.26	1,500.00	1,500.00
5749 Fire SPECIAL DEPARTMENT SUPPLIES	1,696.67	2,768.95	17,327.80	25,000.00	25,000.00
5750 Fire FIREWORKS & INSURANCE	5,250.00	0.00	7,500.00	15,000.00	15,000.00
5751 Fire LIABILITY INSURANCY - PROPERTY	5,459.60	0.00	5,943.09	5,500.00	5,500.00
5774 Fire CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	0.00	35,000.00	35,000.00
Total Fire	47,275.20	3,507.40	54,592.96	122,400.00	122,400.00
Total Public safety	1,036,712.04	69,201.40	832,083.22	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	50.98	723.22	3,500.00	3,500.00

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6111 Class C SALARIES & WAGE - PERM EMPLOYEE	26,019.73	1,912.56	20,322.15	23,300.00	23,300.00
6113 Class C FICA	2,069.86	148.10	1,587.67	2,000.00	2,000.00
6114 Class C INSURANCE	8,877.74	592.18	6,891.49	9,700.00	9,700.00
6115 Class C RETIREMENT	5,803.83	416.02	4,458.82	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	50.90	3,814.86	11,000.00	11,000.00
6126 Class C MAINTENANCE, MATERIAL & SUPPLI	8,919.06	570.78	14,816.24	15,000.00	15,000.00
6127 Class C UTILITIES	1,348.70	92.80	1,252.66	1,300.00	1,300.00
6130 Class C REPAIRS TO STREETS	42,729.24	0.00	18,796.90	250,000.00	250,000.00
6131 Class C PROFESSIONAL AND TECHNICAL	89.16	0.00	116.22	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	152.65	2,977.87	6,000.00	6,000.00
6151 INSURANCE LIABILITY PROPERTY	994.41	0.00	1,582.31	100.00	100.00
6157 Class C EQUIPMENT RENTAL	39,202.89	(12,325.24)	121,732.16	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	(8,338.27)	199,770.62	365,700.00	545,700.00
Total Highways and public improvements	156,236.38	(8,338.27)	199,770.62	365,700.00	545,700.00
Parks, recreation, and public property					
Parks					
7010 Parks SALARIES AND WAGES - OVERTIME	2,609.99	3.95	396.07	2,000.00	2,000.00
7011 Parks SALARIES AND WAGES - PARKS EMP	45,100.91	4,582.95	36,131.36	58,600.00	70,600.00
7013 Parks FICA	3,482.76	349.95	2,784.27	4,600.00	4,600.00
7014 Parks INSURANCE	19,177.02	1,035.50	12,089.05	14,400.00	14,400.00
7015 Parks RETIREMENT	7,807.86	409.00	4,469.25	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	41.46	1,579.15	3,000.00	3,000.00
7026 Parks MAINTENANCE MATERIALS AND SUPP	16,836.70	2,930.39	15,637.02	20,000.00	32,500.00
7027 Parks UTILITIES	19,009.84	30.93	13,281.19	13,000.00	13,000.00
7028 Parks TELEPHONE	1,845.00	196.32	1,685.78	2,000.00	2,000.00
7031 Parks PROFESSIONAL AND TECHNICAL SER	1,065.00	0.00	166.54	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	146.02	2,233.07	2,000.00	2,000.00
7048 Parks POSTAGE	261.00	20.68	254.25	300.00	300.00
7051 Parks LIABILITY INSURANCE PROPERTY	5,076.83	0.00	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	(6,064.80)	18,542.93	5,000.00	5,000.00
7074 Parks CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	10,574.20	59,400.00	59,400.00
Total Parks	134,873.84	3,682.35	126,410.24	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	25,939.39	39,100.00	39,100.00
7213 Events FICA	2,751.93	124.74	1,944.06	3,000.00	3,000.00
7214 Events INSURANCE	10,887.86	749.60	9,606.54	13,800.00	13,800.00
7215 Events RETIREMENT	5,163.27	399.52	4,330.78	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	90.00	8,155.30	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	125.00	126.28	1,200.00	1,200.00
7228 Events TELEPHONE	694.48	21.29	211.72	400.00	400.00
7231 Events PROFESSIONAL AND TECHNICAL	159.50	0.00	71.54	400.00	400.00

Parowan City
Standard Financial Report
10 General Fund - 07/01/2023 to 04/30/2024
83.33% 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	67.52	4,759.87	8,000.00	8,000.00
7271 Events SOCCER LEAGUE	5,864.09	0.00	1,986.56	5,000.00	5,000.00
Total Events	110,556.49	3,258.47	87,963.09	128,200.00	128,200.00
Theater					
7326 Theater MAINTENANCE MATERIALS AND SUPP	2,362.93	65.00	885.92	4,000.00	4,000.00
7327 Theater UTILITIES	4,791.24	212.81	4,885.26	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	254.25	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 LIABILITY PROPERTY	737.74	0.00	786.35	700.00	700.00
7361 Theater SUNDRY	0.00	0.00	0.00	100.00	100.00
7365 Theater EVENTS & PRODUCTIONS	1,496.97	0.00	2,966.96	5,000.00	5,000.00
Total Theater	9,980.49	298.49	9,880.93	17,300.00	17,300.00
Library					
7511 Library SALARIES AND WAGES-PERM. EMPLO	60,903.44	5,148.80	52,133.43	77,400.00	77,400.00
7513 Library FICA	4,529.91	390.07	3,948.04	5,800.00	5,800.00
7514 Library INSURANCE	21,264.36	1,503.80	17,380.86	20,500.00	20,500.00
7515 Library RETIREMENT	11,363.36	873.98	9,250.46	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	0.00	6,405.50	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	624.82	1,200.00	1,200.00
7525 Library REPAIRS TO EQUIPMENT	705.09	0.00	17,268.32	31,000.00	31,000.00
7526 Library MAINTENANCE MATERIAL AND SUPPL	2,242.84	0.00	4,999.56	5,000.00	5,000.00
7527 Library UTILITIES	8,995.85	431.25	7,888.37	9,000.00	9,000.00
7528 Library TELEPHONE	513.89	43.32	430.90	600.00	600.00
7529 Library CLEF GRANT EXPENDITURES	5,344.17	0.00	3,222.78	5,500.00	5,500.00
7531 Library PROFESSIONAL & TECHNICAL SERV.	4,179.61	194.06	3,001.39	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	20.00	20.00	1,200.00	1,200.00
Total Library	131,438.09	8,605.28	129,518.92	179,050.00	179,050.00
Cemetery					
8010 Cemetery SALARIES AND WAGES - OVERTIME	2,041.00	0.00	271.60	1,500.00	1,500.00
8011 Cemetery SALARIES & WAGES - PERM EMPLOY	53,266.80	3,677.98	40,594.04	46,900.00	46,900.00
8013 Cemetery FICA	4,035.04	280.78	3,120.05	3,700.00	3,700.00
8014 Cemetery INSURANCE	16,501.00	902.14	10,505.81	15,500.00	15,500.00
8015 Cemetery RETIREMENT	8,482.68	504.96	5,481.60	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	41.31	814.75	2,500.00	2,500.00
8026 Cemetery MAINTENANCE MATERIALS AND SUP	2,886.45	520.00	1,548.63	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	279.99	750.00	750.00
8031 Cemetery PROFESSIONAL & TECHNICAL SERV.	1,963.11	37.50	716.85	2,500.00	2,500.00
8040 Cemetery GAS AND OIL	525.44	85.48	189.82	1,000.00	1,000.00
8051 INSURANCE LIABILITY PROPERTY	1,081.41	0.00	1,856.37	1,600.00	1,600.00
8058 Cemetery EQUIPMENT RENTAL	3,750.00	(6,064.80)	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	13.31	85,834.56	93,750.00	93,750.00

Parowan City
Standard Financial Report
10 General Fund - 07/01/2023 to 04/30/2024
83.33% 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	859.73	6,370.49	20,000.00	20,000.00
6927 Pool UTILITIES	0.00	19.35	5,259.79	13,000.00	13,000.00
6928 Pool TELEPHONE	0.00	49.82	446.60	500.00	500.00
6931 Pool PROFESSIONAL AND TECHNICAL	15,020.00	0.00	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	928.90	48,464.63	154,750.00	154,750.00
Total Parks, recreation, and public property	561,198.00	16,786.80	488,275.65	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	105,727.32	2,082,098.81	3,286,000.00	3,594,750.00
Total Change In Net Position	324,738.10	83,898.78	1,170,052.46	(0.47)	(0.47)

Parowan City
Standard Financial Report
17 Wildlands Fire - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

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

Parowan City
Standard Financial Report
21 Local Building Authority - DS Fund - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

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

Parowan City
Standard Financial Report
21 Local Building Authority - DS Fund - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Charges for services					
3419 Lease revenue	40,165.00	0.00	0.00	40,165.00	40,165.00
Total Charges for services	<u>40,165.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40,165.00</u>	<u>40,165.00</u>
Total Revenue:	<u>40,165.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40,165.00</u>	<u>40,165.00</u>
Expenditures:					
Debt service					
4711.810 Debt service - principal	28,000.00	0.00	29,000.00	28,000.00	28,000.00
4711.820 Debt service - interest	12,165.00	0.00	11,745.00	12,165.00	12,165.00
Total Debt service	<u>40,165.00</u>	<u>0.00</u>	<u>40,745.00</u>	<u>40,165.00</u>	<u>40,165.00</u>
Total Expenditures:	<u>40,165.00</u>	<u>0.00</u>	<u>40,745.00</u>	<u>40,165.00</u>	<u>40,165.00</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 04/30/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	318,588.14	(18.53)	(57,943.09)
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>(18.53)</u>	<u>728,320.69</u>
Total Cash and cash equivalents	<u>1,104,851.92</u>	<u>(18.53)</u>	<u>728,320.69</u>
Total Current Assets	<u>1,104,851.92</u>	<u>(18.53)</u>	<u>728,320.69</u>
Total Assets:	<u>1,104,851.92</u>	<u>(18.53)</u>	<u>728,320.69</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(156,487.10)	(5,302.28)	(5,320.81)
2380 Unavailable revenue	(100,000.00)	0.00	0.00
Total Current liabilities	<u>(256,487.10)</u>	<u>(5,302.28)</u>	<u>(5,320.81)</u>
Total Liabilities:	<u>(256,487.10)</u>	<u>(5,302.28)</u>	<u>(5,320.81)</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)	5,320.81	(579,734.97)
Total Equity - Paid in / Contributed	<u>(848,364.82)</u>	<u>5,320.81</u>	<u>(722,999.88)</u>
Total Liabilities and Fund Equity	<u>(1,104,851.92)</u>	<u>18.53</u>	<u>(728,320.69)</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 04/30/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Intergovernmental revenue					
3339 FEDERAL GRANT	257,615.00	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	0.00	1,783,521.54	3,079,918.00	0.00
Total Airport	357,426.06	0.00	1,783,521.54	3,079,918.00	0.00
Total General government	357,426.06	0.00	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	0.00	2,429.68	0.00	0.00
Total Library	26,110.00	0.00	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	0.00	86,622.18	375,000.00	0.00
Miscellaneous					
4031 ENGINEERING	67,595.00	5,320.81	31,625.81	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	5,320.81	31,625.81	685,000.00	0.00
Total Expenditures:	736,301.54	5,320.81	1,901,769.53	4,139,918.00	0.00
Total Change In Net Position	(86,348.55)	(5,320.81)	(125,364.94)	0.00	0.00

Parowan City
Standard Financial Report
45 Capital Project - Airport Dev - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	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 04/30/2024
83.33% of the fiscal year has expired

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

Parowan City
Standard Financial Report
51 Water Fund - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	45,031.93	1,834.14	292,852.54
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	234.33	52,577.46
1123 PTIF 3852 DWB 2001 RESERVE FUND	51,952.52	242.24	54,351.75
1124 PTIF 3853 DWB 2001 CAPITAL REPLACEMNT F	239,275.06	1,115.68	250,325.11
1126 PTIF 5176 WATER REV BD-SERIES 2008	122,202.69	24.78	5,560.54
1127 PTIF 2160 WATER REVENUE RESERVE	125,949.86	587.27	131,766.41
1128 PTIF 2483 Water Impact	73,189.72	0.00	(342.28)
1130 PTIF 5886 Bond Payment	65,314.73	304.55	68,331.05
1131 PTIF 5887 Water Reserve	15,934.17	74.30	16,670.04
1160 Xpress Bill Pay	47,943.42	23,028.91	28,788.56
1175 Undeposited receipts	0.00	5,470.55	7,506.39
1191.1 Restricted cash	118,000.00	0.00	118,000.00
1191.2 Restricted cash offset	(118,000.00)	0.00	(118,000.00)
Total Cash and cash equivalents	2,002,050.65	32,916.75	2,147,901.93
Total Cash and cash equivalents	2,002,050.65	32,916.75	2,147,901.93
Receivables			
1311 ACCOUNTS RECEIVABLE	71,777.66	5,203.48	66,220.35
Total Receivables	71,777.66	5,203.48	66,220.35
Total Current Assets	2,073,828.31	38,120.23	2,214,122.28
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	38,120.23	5,319,939.68
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(7,872.60)	14,816.25	(2,443.78)
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)	14,816.25	(24,091.19)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(13,118.58)	0.00	(13,118.58)
Total Payroll liabilities	(13,118.58)	0.00	(13,118.58)
Deferred revenue			
2601 Net pension liability	(24,626.00)	0.00	(24,626.00)
2602 Deferred inflows - pensions	(777.00)	0.00	(777.00)
Total Deferred revenue	(25,403.00)	0.00	(25,403.00)

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83.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
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	<u>(1,287,000.00)</u>	<u>0.00</u>	<u>(1,166,000.00)</u>
Total Liabilities:	<u>(1,654,571.49)</u>	<u>14,816.25</u>	<u>(1,228,612.77)</u>
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(118,000.00)	0.00	(118,000.00)
2975.3 Restricted offset	(81,400.00)	0.00	(81,400.00)
2980 BEGINNING OF YEAR	(3,287,799.19)	(52,936.48)	(3,891,926.91)
Total Equity - Paid in / Contributed	<u>(3,487,199.19)</u>	<u>(52,936.48)</u>	<u>(4,091,326.91)</u>
Total Liabilities and Fund Equity	<u>(5,141,770.68)</u>	<u>(38,120.23)</u>	<u>(5,319,939.68)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 WATER SALES	789,660.64	65,257.80	675,659.28	800,000.00	800,000.00
3720 CONNECTION FEES	10,600.00	5,412.00	23,462.00	15,125.00	15,125.00
Total Operating income	800,260.64	70,669.80	699,121.28	815,125.00	815,125.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	3,665.60	216.61	3,411.72	8,000.00	8,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	169,446.94	13,780.01	147,239.59	160,300.00	160,300.00
4013 FICA	12,820.64	1,058.14	11,391.57	12,600.00	12,600.00
4014 INSURANCE	54,911.01	5,081.78	54,642.34	84,700.00	84,700.00
4015 RETIREMENT	22,117.13	2,690.28	28,776.62	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	100.00	903.26	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	1,157.54	3,000.00	3,000.00
4024 OFFICE SUPPLIES AND EXPENSE	960.07	59.90	724.80	1,500.00	1,500.00
4025 REPAIR TO EQUIPMENT	1,009.29	41.46	1,329.86	2,000.00	2,000.00
4026 MAINTENANCE MATERIALS AND SUPP	41,945.34	5,319.83	37,679.14	51,000.00	51,000.00
4027 UTILITIES	54,461.18	204.26	56,249.72	50,000.00	50,000.00
4028 TELEPHONE	4,009.99	381.48	3,786.63	5,000.00	5,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	20,992.39	630.00	27,285.73	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	1,550.83	4,000.00	4,000.00
4038 ARPA Funds Expenses	102,283.40	0.00	13,285.50	125,000.00	125,000.00
4040 GAS AND OIL	4,249.68	464.62	3,531.84	5,000.00	5,000.00
4047 UNIFORM ALLOWANCE	986.88	0.00	908.10	1,000.00	1,000.00
4048 POSTAGE	2,739.51	206.82	2,576.73	2,500.00	2,500.00
4051 LIABILITY INSUR. PROPERTY	19,459.93	860.00	20,213.54	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	(6,064.80)	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	25,030.39	439,246.35	832,300.00	832,300.00
Total Income From Operations:	52,532.34	45,639.41	259,874.93	(17,175.00)	(17,175.00)
Non-Operating Items:					
Non-operating income					
3735 WATER IMPACT FEE	11,032.92	2,713.92	21,053.44	19,129.42	19,129.00
3810 INTEREST EARNINGS	66,636.21	2,583.15	27,679.14	21,850.11	21,850.00
3820 LEASE AND RENTALS	23,646.71	2,000.00	11,906.00	9,500.00	9,500.00
3840 SALE OF MATERIALS	3,835.00	0.00	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	7,297.07	377,069.19	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	7,297.07	344,252.79	(236,020.47)	(236,021.00)
Total Income or Expense	154,357.43	52,936.48	604,127.72	(253,195.47)	(253,196.00)

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52 Sewer Fund - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	21,948.80	7,673.67	221,942.88
1121 PTIF 1761 Combined Accounts	223,000.00	0.00	236,474.40
1122 PTIF 5595 DEQ SEWER LOAN	40,394.69	74.69	16,758.49
1124 PTIF 4823 SEWER ANTICIPATION SBSU	9.05	0.00	0.00
1125 PTIF 2161 SEWER REVENUE BOND S.F.	63,990.50	298.37	66,945.68
1126 PTIF 2162 SEWER REVENUE BONDS 05	297,636.26	478.53	107,368.08
1127 PTIF 4431 EMERGENCY REPAIR & REPLACEM	144,716.63	674.78	151,399.85
1129 PTIF 2165 Sewer Impact	13,225.95	0.00	0.00
1160 Xpress Bill Pay	35,295.00	17,429.31	37,829.04
1175 Undeposited receipts	0.00	1,369.56	2,934.79
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	27,998.91	841,653.21
Total Cash and cash equivalents	840,216.88	27,998.91	841,653.21
Receivables			
1311 ACCOUNTS RECEIVABLE	57,806.69	2,739.36	59,672.22
Total Receivables	57,806.69	2,739.36	59,672.22
Total Current Assets	898,023.57	30,738.27	901,325.43
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	30,738.27	3,856,350.40
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(1,147.40)	13,593.72	(894.50)
2132 ACCRUED INT PAYABLE	(9,611.50)	0.00	(9,611.50)
Total Current liabilities	(10,758.90)	13,593.72	(10,506.00)
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)

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	Prior Year Actual	Current Period Actual	Current Year Actual
2602 Deferred inflows - pensions	(1,110.00)	0.00	(1,110.00)
Total Deferred revenue	(36,291.00)	0.00	(36,291.00)
Long-term liabilities			
2510.1 2005 Sewer Lagoons issued	(3,772,000.00)	0.00	(3,772,000.00)
2510.2 2005 Sewer Lagoons repaid	3,073,000.00	0.00	3,302,000.00
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)	13,593.72	(698,799.47)
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)	(44,331.99)	(2,786,534.62)
Total Equity - Paid in / Contributed	(2,898,996.17)	(44,331.99)	(3,157,550.93)
Total Liabilities and Fund Equity	(3,853,048.54)	(30,738.27)	(3,856,350.40)
Total Net Position	0.00	0.00	0.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 SEWER SERVICES	567,659.34	48,778.51	483,814.06	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	70,054.60	84,100.00	84,100.00
3720 CONNECTION FEES	3,900.00	900.00	4,500.00	6,050.00	6,050.00
3750 Dumping Fees	150.00	450.00	1,350.00	300.00	300.00
Total Operating income	748,177.07	57,133.97	658,840.66	776,150.00	862,150.00
Operating expense					
Sewer Collection					
4010 SALARIES AND WAGES - OVERTIME	2,397.74	132.04	1,965.63	5,700.00	5,700.00
4011 SALARIES AND WAGES-PERM. EMPLO	76,882.69	6,550.56	67,540.06	76,600.00	76,600.00
4013 FICA	5,732.18	505.71	5,271.30	6,200.00	6,200.00
4014 INSURANCE	21,928.48	2,241.88	23,506.65	37,900.00	37,900.00
4015 RETIREMENT	(962.74)	1,326.42	13,646.18	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	0.00	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	59.90	429.44	1,000.00	1,000.00
4025 REPAIR TO EQUIPMENT	915.46	41.46	1,171.65	2,000.00	2,000.00
4026 MAINTENANCE MATERIALS AND SUPP	10,090.00	126.08	8,964.45	15,500.00	15,500.00
4027 UTILITIES	2,075.63	90.66	1,699.41	1,600.00	1,600.00
4028 TELEPHONE	1,538.94	141.89	1,419.13	2,000.00	2,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	31,841.20	289.00	30,683.32	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	867.38	1,500.00	1,500.00
4040 GAS AND OIL	3,016.91	298.31	2,337.41	3,500.00	3,500.00
4047 UNIFORM ALLOWANCE	986.95	0.00	908.31	1,000.00	1,000.00
4048 POSTAGE	1,187.63	93.07	1,144.23	1,000.00	1,000.00
4051 LIABILITY INSUR. PROPERTY	3,462.30	0.00	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	(6,064.80)	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	5,832.18	187,188.63	420,400.00	582,400.00
Sewer Treatment					
4110 SALARIES AND WAGES - OVERTIME	3,364.17	194.09	2,785.11	8,000.00	8,000.00
4111 SALARIES AND WAGES-PERM EMPLOY	105,302.78	8,575.76	93,862.13	98,800.00	98,800.00
4113 FICA	8,241.34	666.82	7,337.92	8,000.00	8,000.00
4114 INSURANCE	30,133.19	2,714.96	30,595.05	48,000.00	48,000.00
4115 RETIREMENT	20,984.70	1,703.31	18,791.45	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	0.00	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	672.81	1,500.00	1,500.00
4124 OFFICE SUPPLIES AND EXPENSE	579.91	59.90	389.44	1,000.00	1,000.00
4125 REPAIRS TO EQUIPMENT	2,982.14	41.46	1,355.97	3,000.00	3,000.00
4126 MAINTENANCE MATERIALS AND SUPP	24,494.72	126.08	20,200.13	18,000.00	18,000.00
4127 UTILITIES	9,707.90	564.62	7,849.51	11,000.00	11,000.00
4128 TELEPHONE	1,565.89	144.14	1,441.63	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	276.00	7,590.92	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	936.79	2,000.00	2,000.00
4140 GAS AND OIL	5,149.30	830.76	4,865.42	5,500.00	5,500.00
4147 UNIFORM ALLOWANCE	986.95	0.00	908.31	1,000.00	1,000.00
4148 POSTAGE	1,291.81	93.07	1,308.54	1,200.00	1,200.00
4151 LIABILITY INSUR. PROPERTY	3,940.68	0.00	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	(6,064.80)	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	9,926.17	226,281.02	275,600.00	275,600.00

Parowan City
Standard Financial Report
52 Sewer Fund - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Total Operating expense	610,556.38	15,758.35	413,469.65	696,000.00	858,000.00
Total Income From Operations:	137,620.69	41,375.62	245,371.01	80,150.00	4,150.00
Non-Operating Items:					
Non-operating income					
3725 SEWER IMPACT FEES	8,580.00	1,430.00	11,382.92	13,587.00	13,587.00
3810 INTEREST EARNINGS	28,019.30	1,526.37	20,973.42	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	2,956.37	32,406.24	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	2,956.37	13,183.75	(9,373.75)	66,626.00
Total Income or Expense	151,930.97	44,331.99	258,554.76	70,776.25	70,776.00

Parowan City
Standard Financial Report
53 Electric Fund - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	56,270.12	(25,603.35)	614,656.41
1121 PTIF 1761 Combined Accounts	4,150,332.80	(200,000.00)	3,895,798.14
1122 PTIF 4773 ZFNB DEBT SERVICE RESERVE	116,579.31	(189,520.30)	12,631.22
1123 PTIF 1781 Electric Impact	56,443.78	0.00	0.00
1133 Zions Elec Rev 2014 Resv 6926637A	168,117.38	0.00	192,979.71
1134 Zions Elec Rev2014 Bond 6926637	210.88	0.00	219.55
1136 Zions Elec Rev 2016 Bond 6926638	605.17	0.00	34.50
1160 Xpress Bill Pay	128,017.76	90,899.34	104,120.32
1175 Undeposited receipts	434.94	18,448.74	26,450.53
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	(305,775.57)	4,846,890.38
Total Cash and cash equivalents	4,677,012.14	(305,775.57)	4,846,890.38
Receivables			
1215 ALLOWANCE FOR UNCOLLECTABLE AC	(4,453.30)	0.00	(4,453.30)
1311 ACCOUNTS RECEIVABLE	229,672.27	467.73	262,137.53
1422 Due from other funds - 10-Year Loan to Solid Wast	135,880.85	0.00	135,880.85
Total Receivables	361,099.82	467.73	393,565.08
Other current assets			
1581 Zions Clearing	0.00	1,965.00	35,961.09
Total Other current assets	0.00	1,965.00	35,961.09
Total Current Assets	5,038,111.96	(303,342.84)	5,276,416.55
Non-Current Assets			
Capital assets			
Work in process			
1601 Electric work in process	190,128.11	0.00	218,903.27
Total Work in process	190,128.11	0.00	218,903.27
Property			
1611 Land and Rights	32,433.32	0.00	32,433.32
1621 Buildings	71,625.32	0.00	71,625.32
1641 Electric Plant in Service	2,527,993.50	0.00	2,691,417.09
1642 Electric System	8,971,150.39	0.00	8,971,150.39
1647 Machinery & Equipment	313,188.35	0.00	313,188.35
1651 Autos & Trucks	371,297.61	0.00	482,565.36
Total Property	12,287,688.49	0.00	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	0.00	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	0.00	9,050,256.61
Total Assets:	13,784,902.07	(303,342.84)	14,326,673.16
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(96,163.24)	3,457.93	(4,926.26)
2132 ACCRUED INTEREST PAYABLE	(9,864.00)	0.00	(9,864.00)
2135 CUSTOMER DEPOSITS	(224,210.00)	(1,000.00)	(230,360.00)
2150 SALES TAX PAYABLE	(6,289.49)	(7,316.05)	(9,061.84)

Parowan City
Standard Financial Report
53 Electric Fund - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Total Current liabilities	<u>(336,526.73)</u>	<u>(4,858.12)</u>	<u>(254,212.10)</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	100,000.00	864,000.00
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	276,000.00	2,088,000.00
Total Long-term liabilities	<u>(3,845,000.00)</u>	<u>376,000.00</u>	<u>(3,469,000.00)</u>
Total Liabilities:	<u>(4,293,693.17)</u>	<u>371,141.88</u>	<u>(3,835,378.54)</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)	(67,799.04)	(10,255,394.62)
Total Equity - Paid in / Contributed	<u>(9,491,208.90)</u>	<u>(67,799.04)</u>	<u>(10,491,294.62)</u>
Total Liabilities and Fund Equity	<u>(13,784,902.07)</u>	<u>303,342.84</u>	<u>(14,326,673.16)</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 04/30/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 ELECTRIC SALES-RESIDENTIAL-TAX	1,467,279.44	109,502.03	1,204,476.46	1,595,000.00	1,595,000.00
3715 ELECTRIC SALES-COMMERCIAL-TAXA	972,439.26	86,322.05	927,643.41	995,000.00	995,000.00
3718 ELECTRIC POWER COST ADJUSTMENT	175,412.64	47,352.34	650,625.06	0.00	0.00
3730 PENALTIES	17,412.30	1,784.86	16,327.32	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	2,065.10	7,650.10	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	247,026.38	2,826,828.85	2,654,200.00	2,674,200.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	5,363.88	396.27	5,366.37	10,000.00	10,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	478,815.14	36,984.18	389,955.65	421,600.00	421,600.00
4013 FICA	36,334.26	2,818.11	29,806.11	32,300.00	32,300.00
4014 INSURANCE	73,650.40	5,733.40	61,224.75	118,000.00	118,000.00
4015 RETIREMENT	70,390.35	7,906.30	83,343.82	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	20,893.83	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	2,463.23	8,000.00	8,000.00
4024 OFFICE SUPPLIES AND EXPENSE	1,961.22	59.90	814.35	3,000.00	3,000.00
4025 REPAIR TO EQUIPMENT	7,882.48	2,704.45	7,473.26	20,000.00	20,000.00
4026 MAINTENANCE MATERIALS AND SUPP	152,383.81	2,389.29	102,256.95	120,000.00	120,000.00
4027 UTILITIES	6,738.16	652.16	6,466.32	7,000.00	7,000.00
4028 TELEPHONE	6,634.25	645.00	6,940.87	8,000.00	8,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	45,659.34	880.00	25,828.09	25,000.00	25,000.00
4032 AUDIT	5,664.00	0.00	6,018.00	7,000.00	7,000.00
4033 EDUCATION AND TRAINING	3,673.10	0.00	717.00	4,000.00	4,000.00
4040 GAS AND OIL	8,825.34	721.01	6,091.42	11,000.00	11,000.00
4047 UNIFORM ALLOWANCE	3,158.22	0.00	2,938.98	4,000.00	4,000.00
4048 POSTAGE	2,828.18	217.16	2,669.78	3,500.00	3,500.00
4050 POWER PURCHASE	1,588,404.17	92,544.35	997,116.69	1,100,000.00	1,100,000.00
4051 LIABILITY INSURANCE PROPERTY	10,525.62	371.42	11,573.54	28,000.00	28,000.00
4053 HYDRO PLANT EQUIPMENT	1,103.08	21,918.52	69,989.63	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	15,513.96	19,000.00	19,000.00
4056 FERC/HYDRO ENGINEERING	920.33	0.00	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	(6,064.80)	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	172,471.04	1,909,562.23	2,589,500.00	2,609,500.00
Total Income From Operations:	(138,410.60)	74,555.34	917,266.62	64,700.00	64,700.00
Non-Operating Items:					
Non-operating income					
3720 CONNECTION FEES	53,272.00	31,098.00	55,153.00	36,665.00	36,665.00
3725 ELECTRIC IMPACT FEES	37,103.00	6,858.00	41,148.00	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	479.70	47,684.89	86,292.69	86,293.00
Total Non-operating income	260,675.37	38,435.70	143,985.89	170,445.69	170,446.00
Non-operating expense					
4059 INTEREST EXPENSE	68,946.13	43,092.00	59,184.00	71,000.00	71,000.00
4060 BOND AGENT PAYING COST	4,289.66	2,100.00	1,982.79	5,000.00	5,000.00
Total Non-operating expense	73,235.79	45,192.00	61,166.79	76,000.00	76,000.00
Total Non-Operating Items:	187,439.58	(6,756.30)	82,819.10	94,445.69	94,446.00
Total Income or Expense	49,028.98	67,799.04	1,000,085.72	159,145.69	159,146.00

Parowan City
Standard Financial Report
55 Solid Waste Fund - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	32,020.30	(1,378.00)	127,621.99
1121 PTIF 1761 Combined Accounts	420,671.96	0.00	420,671.96
1160 Xpress Bill Pay	22,040.04	10,505.13	32,837.81
1175 Undeposited receipts	0.00	707.08	1,681.18
Total Cash and cash equivalents	474,732.30	9,834.21	582,812.94
Total Cash and cash equivalents	474,732.30	9,834.21	582,812.94
Receivables			
1311 ACCOUNTS RECEIVABLE	27,722.90	(280.20)	27,726.06
Total Receivables	27,722.90	(280.20)	27,726.06
Total Current Assets	502,455.20	9,554.01	610,539.00
Non-Current Assets			
Capital assets			
Property			
1647 Machinery & Equipment	590,021.00	0.00	590,021.00
Total Property	590,021.00	0.00	590,021.00
Accumulated depreciation			
1747 Acc Depn Machinery & Equipment	(533,875.26)	0.00	(533,875.26)
Total Accumulated depreciation	(533,875.26)	0.00	(533,875.26)
Total Capital assets	56,145.74	0.00	56,145.74
Other non-current assets			
1802 Deferred outflows - pensions	8,204.00	0.00	8,204.00
Total Other non-current assets	8,204.00	0.00	8,204.00
Total Non-Current Assets	64,349.74	0.00	64,349.74
Total Assets:	566,804.94	9,554.01	674,888.74
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(31,300.53)	8,942.95	(1,334.35)
2133 Due to other funds - 10-Year Loan from Electric	(135,880.85)	0.00	(135,880.85)
Total Current liabilities	(167,181.38)	8,942.95	(137,215.20)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(1,528.58)	0.00	(1,528.58)
Total Payroll liabilities	(1,528.58)	0.00	(1,528.58)
Deferred revenue			
2601 Net pension liability	(7,036.00)	0.00	(7,036.00)
2602 Deferred inflows - pensions	(222.00)	0.00	(222.00)
Total Deferred revenue	(7,258.00)	0.00	(7,258.00)
Total Liabilities:	(175,967.96)	8,942.95	(146,001.78)
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(390,836.98)	(18,496.96)	(528,886.96)
Total Equity - Paid in / Contributed	(390,836.98)	(18,496.96)	(528,886.96)
Total Liabilities and Fund Equity	(566,804.94)	(9,554.01)	(674,888.74)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
55 Solid Waste Fund - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 GARBAGE FEES (FIRST CAN)	137,186.16	11,666.72	116,355.78	141,200.00	141,200.00
3712 GARBAGE FEES (SECOND CAN)	112,074.06	9,419.74	95,276.69	115,500.00	115,500.00
3713 CAN PURCHASE	3,285.00	365.00	2,555.00	4,200.00	4,200.00
3715 COUNTY LANDFILL FEE	66,869.34	5,693.05	56,762.53	67,500.00	67,500.00
Total Operating income	319,414.56	27,144.51	270,950.00	328,400.00	328,400.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	1,779.94	7.91	140.32	2,800.00	2,800.00
4011 SALARIES AND WAGES-PERM. EMPLO	55,989.12	4,065.61	42,123.71	52,500.00	52,500.00
4013 FICA	4,405.27	308.56	3,201.04	4,200.00	4,200.00
4014 INSURANCE	15,179.27	523.22	6,220.39	8,000.00	8,000.00
4015 RETIREMENT	4,069.89	351.48	3,726.22	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	539.76	600.00	600.00
4025 REPAIR TO EQUIPMENT	12,744.01	1,885.84	10,145.26	15,000.00	15,000.00
4026 MAINTENANCE MATERIALS AND SUPP	10,137.59	0.00	10,928.26	11,000.00	11,000.00
4028 TELEPHONE	90.00	7.50	75.00	600.00	600.00
4031 PROFESSIONAL & TECHNICAL SERVI	3,017.17	125.00	2,493.75	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	1,198.01	14,593.01	19,000.00	19,000.00
4047 UNIFORM ALLOWANCE	619.80	81.35	575.58	1,000.00	1,000.00
4048 POSTAGE	1,174.36	93.07	1,152.95	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	8,647.55	132,900.02	249,995.00	249,995.00
Total Income From Operations:	67,946.32	18,496.96	138,049.98	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	18,496.96	138,049.98	28,405.00	28,405.00

Parowan City
Standard Financial Report
57 Irrigation Fund - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	69,411.84	(1,035.26)	112,328.86
1121 PTIF 1761 Combined Accounts	377,000.00	0.00	377,000.00
1160 Xpress Bill Pay	23,488.08	8,004.74	24,765.02
1175 Undeposited receipts	0.00	495.49	1,246.04
Total Cash and cash equivalents	469,899.92	7,464.97	515,339.92
Total Cash and cash equivalents	469,899.92	7,464.97	515,339.92
Receivables			
1311 ACCOUNTS RECEIVABLE - IRRIGATI	21,517.45	143.60	21,809.57
Total Receivables	21,517.45	143.60	21,809.57
Total Current Assets	491,417.37	7,608.57	537,149.49
Non-Current Assets			
Capital assets			
Property			
1611 Land and rights	10,716.67	0.00	10,716.67
1631.25 Pressurized Irrigation 25 YR	113,896.39	0.00	113,896.39
1631.50 Pressurized Irrigation 50 YR	1,012,314.38	0.00	1,012,314.38
1647 Machinery and Equipment	152,651.44	0.00	152,651.44
1651 Autos & Trucks	36,542.04	0.00	36,542.04
Total Property	1,326,120.92	0.00	1,326,120.92
Accumulated depreciation			
1731.25 Acc Depn Irrigation System 25 YR	(113,369.12)	0.00	(113,369.12)
1731.50 Acc Depn Irrigation System 50 YR	(713,535.02)	0.00	(713,535.02)
1747 Acc Depn Machinery & Equipment	(117,602.98)	0.00	(117,602.98)
1751 Acc Depn Autos & Trucks	(31,091.28)	0.00	(31,091.28)
Total Accumulated depreciation	(975,598.40)	0.00	(975,598.40)
Total Capital assets	350,522.52	0.00	350,522.52
Other non-current assets			
1802 Deferred outflows - pensions	16,409.00	0.00	16,409.00
Total Other non-current assets	16,409.00	0.00	16,409.00
Total Non-Current Assets	366,931.52	0.00	366,931.52
Total Assets:	858,348.89	7,608.57	904,081.01
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(2,928.10)	6,417.52	(1,052.98)
Total Current liabilities	(2,928.10)	6,417.52	(1,052.98)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(6,551.52)	0.00	(6,551.52)
Total Payroll liabilities	(6,551.52)	0.00	(6,551.52)
Deferred revenue			
2601 Net pension liability	(14,072.00)	0.00	(14,072.00)
2602 Deferred inflows - pensions	(444.00)	0.00	(444.00)
Total Deferred revenue	(14,516.00)	0.00	(14,516.00)
Total Liabilities:	(23,995.62)	6,417.52	(22,120.50)
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(834,353.27)	(14,026.09)	(881,960.51)
Total Equity - Paid in / Contributed	(834,353.27)	(14,026.09)	(881,960.51)
Total Liabilities and Fund Equity	(858,348.89)	(7,608.57)	(904,081.01)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
57 Irrigation Fund - 07/01/2023 to 04/30/2024
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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 IRRIGATION SERVICE CHARGE	259,865.82	21,652.84	216,908.55	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	21,652.84	216,908.55	258,000.00	258,000.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	1,979.75	105.70	1,598.72	2,000.00	2,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	81,544.39	6,588.64	70,334.86	76,500.00	76,500.00
4013 FICA	6,198.18	507.50	5,453.95	5,900.00	5,900.00
4014 INSURANCE	23,319.37	2,097.91	22,608.38	36,800.00	36,800.00
4015 RETIREMENT	8,814.63	1,274.10	13,625.09	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	2,096.06	15,020.10	19,000.00	19,000.00
4027 UTILITIES	4,709.06	181.24	4,291.16	8,000.00	8,000.00
4028 TELEPHONE	1,204.71	113.70	1,136.76	1,800.00	1,800.00
4031 PROFESSIONAL AND TECHNICAL	8,579.74	315.00	5,360.23	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	225.57	2,000.89	3,500.00	3,500.00
4047 UNIFORM ALLOWANCE	986.95	0.00	908.30	1,000.00	1,000.00
4048 POSTAGE	2,348.73	186.13	2,288.37	2,300.00	2,300.00
4050 WATER ASSESSMENTS	75.50	0.00	75.50	100.00	100.00
4051 LIABILITY INSUR. PROPERTY	4,061.32	0.00	4,257.08	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	(6,064.80)	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	7,626.75	169,326.26	246,450.00	246,450.00
Total Income From Operations:	37,298.85	14,026.09	47,582.29	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	14,026.09	47,607.24	11,550.00	11,550.00

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	9,499.13	675.00	13,586.63
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>675.00</u>	<u>107,884.99</u>
Total Cash and cash equivalents	<u>103,797.49</u>	<u>675.00</u>	<u>107,884.99</u>
Total Current Assets	<u>103,797.49</u>	<u>675.00</u>	<u>107,884.99</u>
Total Assets:	<u>103,797.49</u>	<u>675.00</u>	<u>107,884.99</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)	(675.00)	(107,884.99)
Total Equity - Paid in / Contributed	<u>(103,797.49)</u>	<u>(675.00)</u>	<u>(107,884.99)</u>
Total Liabilities and Fund Equity	<u>(103,797.49)</u>	<u>(675.00)</u>	<u>(107,884.99)</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 04/30/2024
83.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
Change In Net Position					
Revenue:					
Charges for services					
3482 SALE OF CEMETERY LOTS	4,786.50	675.00	4,087.50	1,000.00	0.00
Total Charges for services	<u>4,786.50</u>	<u>675.00</u>	<u>4,087.50</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>675.00</u>	<u>4,087.50</u>	<u>1,000.00</u>	<u>0.00</u>
Total Change In Net Position	<u>8,180.58</u>	<u>675.00</u>	<u>4,087.50</u>	<u>1,000.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
91 General Fixed Assets - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Non-Current Assets			
Capital assets			
Work in process			
1601 Work in Process	714,301.49	5,320.81	872,912.81
Total Work in process	<u>714,301.49</u>	<u>5,320.81</u>	<u>872,912.81</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	0.00	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>0.00</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>5,320.81</u>	<u>8,872,506.84</u>
Other non-current assets			
1802 Deferred outflows - pensions	225,622.00	0.00	225,622.00
Total Other non-current assets	<u>225,622.00</u>	<u>0.00</u>	<u>225,622.00</u>
Total Non-Current Assets	<u>7,188,214.79</u>	<u>5,320.81</u>	<u>9,098,128.84</u>
Total Assets:	<u>7,188,214.79</u>	<u>5,320.81</u>	<u>9,098,128.84</u>
Liabilities and Fund Equity			
Liabilities:			
Deferred revenue			
2601 Net pension liability	(193,494.00)	0.00	(193,494.00)
2602 Deferred inflows - pensions	(6,107.00)	0.00	(6,107.00)
Total Deferred revenue	<u>(199,601.00)</u>	<u>0.00</u>	<u>(199,601.00)</u>
Total Liabilities:	<u>(199,601.00)</u>	<u>0.00</u>	<u>(199,601.00)</u>
Equity - Paid in / Contributed			
2971.1 Invested in fixed assets	(15,329,236.10)	(5,320.81)	(17,239,150.15)
2971.3 Book cost of assets retired	282,389.29	0.00	282,389.29
2972 Total depreciation charged	7,733,313.32	0.00	7,733,313.32
2980 Net position - pension adjustment	324,919.70	0.00	324,919.70
Total Equity - Paid in / Contributed	<u>(6,988,613.79)</u>	<u>(5,320.81)</u>	<u>(8,898,527.84)</u>
Total Liabilities and Fund Equity	<u>(7,188,214.79)</u>	<u>(5,320.81)</u>	<u>(9,098,128.84)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
91 General Fixed Assets - 07/01/2023 to 04/30/2024
83.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
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