



PAROWAN CITY COUNCIL MEETING AGENDA FOR JULY 9th, 2020

Notice is hereby given that the Parowan City Council will hold its regularly scheduled meeting beginning at **6:00 p.m. on Thursday, July 9th, 2020**. The Council will meet in the Parowan City Council Chambers located at 35 East 100 North, Parowan, Utah. Social distancing practices will be in place. The public is welcome to view the meeting electronically on the "Parowan City Live Stream" YouTube channel.

Welcome and Call to Order: Mayor Preston Griffiths

Opening Ceremonies: By Invitation

Declaration of Conflicts with or Personal Interest in any Agenda Items: Councilmembers

Public Comment (Two Minutes Each)

CONSENT MEETING

1. Approval of Minutes from June 25th City Council Meeting
2. Approval of Warrant Register/Purchase Orders
3. Approval of Financial Statement for June 2020

ACTION MEETING

4. Rosenberg Associates Projects Feasibility Research – Swimming Pool, Parowan Creek Bridge
5. Parowan Swimming Pool – Pass Fees for Summer 2020

WORK MEETING

6. 550 East Road Dedication
7. Council/Mayor/City Manager/Staff Reports
8. **CLOSED SESSION (IF NECESSARY) TO DISCUSS one or more of the following:** the character, professional competence or physical or mental health of an individual; collective bargaining; pending or reasonably imminent litigation; the purchase, exchange, or lease of real property; the sale of real property, including any form of water rights or water shares; deployment of security personnel, devices or systems; investigative proceedings regarding allegations of criminal misconduct.

ACTION MEETING

9. Any Action Necessary As a Result of the Closed Session (if needed)
10. Adjournment

CERTIFICATE OF POSTING

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted this 7th, day of July, 2020. A copy of the foregoing notice and agenda was emailed to The Spectrum, posted at the Parowan City Hall and Parowan City Library, posted on the Parowan City website at www.parowan.org, and posted on the Utah Public Notice website at <http://pmn.utah.gov>.

**CALLIE BASSETT, CMC
PAROWAN CITY RECORDER**

***NOTICE:** In compliance with the Americans with Disabilities Act, individuals needing special accommodations or assistance during this meeting shall contact Callie Bassett, City Recorder, at 435-477-3331 at least 24 hours prior to the meeting.*

Parowan City Council Meeting
June 25, 2020
Parowan City Council Chambers
35 E 100 N, Parowan - 6:00 p.m.

Councilmembers present: James Harris Mayor Pro Tempore/City Councilmember
David Burton Councilmember
Matthew Gale Councilmember
Jim Shurtleff Councilmember
Patti Vesely Councilmember

Councilmembers absent: Preston B. Griffiths Mayor (excused)

Staff present: David C. Matheson, City Manager; Justin Wayment, City Attorney; Chief Mike Berg, Parowan PD; Caylor Mathews, Parowan PD; Heather Shurtleff, Deputy Recorder; Stacy Gale, Deputy Recorder; Alice Heidenreich, Pool Manager; Callie Bassett, City Recorder.

Staff absent: Justin Wayment, City Attorney

Public present: Please see attached sign in sheet.

Welcome and Call to Order: Mayor Pro Tempore Harris called the meeting to order at 6:00 p.m.

Opening Ceremonies: Mrs. Janice Ruesch, Theater Board Chairman, offered the invocation for the meeting. She then led the Council and the public in the Pledge of Allegiance.

Declaration of Conflicts with or Personal Interest in any item on the Agenda: No conflicts were declared.

Public Comment (2 minutes each.):

Mrs. Jamie Bonnett, of Parowan, gave a brief report on the Chamber of Commerce. Four new businesses have opened in Parowan. The Chamber has placed flowers on Main Street and is watering them and maintaining them. They hired Bev's Floral to maintain flower boxes along Main Street as well. They are working on applying for more grants to get more money to do things in the community. She added that she thinks the pool should be open so the kids will have something to do.

Mrs. Megan Gatlin, of Parowan, said she is an elementary councilor and has been teaching summer school. She is vested in the mental health of these children and feels that the pool is an important part of that. She said the CDC website says that COVID-19 cannot be spread

through water. She would like the pool to be open for the kids and for the sanity of the parents.

Ben Johnson of Parowan, said he would like to see the pool open as well. However, his comments were in regard to the soccer fields. He said he assumes there is a memorandum of understanding (MOU) between the high school and the city regarding the use of the soccer fields for the high school soccer teams. He feels the city should not dictate how or when the fields can be used by the teams. He suggested the City clear up the MOU and allow the teams to use the fields.

Kurt Vest, of Parowan, said he feels his civil liberties have been violated. He said it is the parents' responsibilities to say what their children can or cannot be involved in or participate in. He wants the pool opened.

Crystal Warren, of Parowan, is also in favor of opening the pool in order to get her children out of the house and to increase their mental health.

CONSENT MEETING

MOTION: Councilmember Shurtleff moved to approve the consent agenda.

SECOND: Councilmember Vesely seconded the motion.

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

ACTION MEETING

Councilmember Burton asked Mayor Pro Tem Harris if the Council could address agenda item 8 first, so the public could hear the discussion. He agreed.

Parowan City Swimming Pool –

The Council, along with City Manager Matheson, explained to the public that the primary concern of the Council in not opening the pool is the safety of the public. There are coping stones that are deteriorating around the edge of the pool that could cause injury to pool patrons. These must be repaired before the pool can open. The initial bid came in higher as was expected, and there were not enough funds in the budget. A second bid was procured at a lower amount. This took some time. Pending Council approval, repair work could start as early as Saturday.

Covid-19 has become a secondary concern to the repairs. Initially, the Council had voted to keep all public facilities closed until the state regulations went Green. However, as time has progressed, the regulations have evolved and restrictions have become more lenient. It is the desire of the Council to open the pool as quickly and as safely as possible.

MOTION: Councilmember Burton moved to approve the bid from JM Pools and start repairs immediately.

SECOND: Councilmember Shurtleff seconded the motion.

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

Contract with State – Cares Act Funding: Dan Jessen, Iron County Auditor -

The action item is whether to approve the agreement with the State to get the Cares money for the city.

The Cares money is part of the trillions of dollars that the federal government passed for the stimulus money. A portion of that was to go to local governments. Utah received \$1.5 billion dollars. They have distributed a good portion of that out to local governments. Iron County is receiving a little more than \$5.5 million dollars. Parowan is eligible to receive \$283,000. This money will be distributed in three tranches. After signing the agreement, the first tranche will be sent. The second will be received in August and the third in September.

The agreement says you will spend the money within the approved guidelines the Department of Treasury has set for out on these funds. There is a fairly narrow time line that the money can be spent. You have until the end of November, and anything not spent will have to be returned by Dec. 4th.

These funds must be spent on expenses related to Covid-19, things we are doing to mitigate the effect of the damage. It cannot be spent on anything that is in the current budget. It cannot be used to replace lost revenue. It must be spent on mitigating items. The federal government will audit this. The state will audit this. They will make sure that this money is spent correctly. If not spent correctly, it will have to be paid back to the government.

The federal government has a provision in the agreement that allows us to do a small business impact grant program. It has to be related to small business that have been impacted by the closure order like the governor of Utah did. Mr. Jessen has developed a program for the county. The plan is to contribute millions of dollars to the small business grant program for Iron County businesses. If a business has already received Cares money, they will not qualify for the grant program.

The county is considering doing a city/county partnership in this program. If cities would like to participate and contribute money they aren't going to be able to spend, then the county could get this money out to deserving small businesses and pump this money into our economy.

MOTION: Councilmember Shurtleff moved to contract with the State concerning the Cares funding, and also participate with Iron County on the small business grant program.

SECOND: Councilmember Vesely seconded the motion.

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

COVID 19 Update and Action to Include the July 4th Parade –

The Council discussed the updated regulations from the Governor. The Yellow guidelines have been modified, and appear to be a little more lenient than they were previously. With the new guidelines, the July 4th parade can be allowed.

MOTION: Councilmember Gale moved to follow the guidelines of the Governor and change as he changes.

SECOND: Councilmember Shurtleff seconded the motion.

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

Fireworks -

Two resolutions were put before the Council. One resolution allows for the use of personal fireworks to be at the Lion's Park only. The other does not allow for the use of personal fireworks anywhere within City limits. The Council agreed that personal fireworks should be allowed only at the Lion's Park.

MOTION: Councilmember Gale moved to allow the Fire Department to put on their fireworks display, and to allow personal fireworks to be restricted to the Lion's Park.

SECOND: Councilmember Vesely seconded the motion.

VOTING: A roll call vote was taken as follows:

	AYE	NAY
Councilmember Shurtleff	X	
Councilmember Gale	X	
Councilmember Vesely	X	
Councilmember Burton	X	

All Councilmembers voted in favor of the motion. The motion carried and the Resolution 2020-06-03 was approved.

URS Tier 2 Public Safety Pick Ups –

Chief Berg explained that the rates have increased for the Tier 2 Public Safety retirement plan. There is an increase of 2% for the city (14% total), and they are now requiring the employee to pay 2.27%

There is an option for the city to pick up the 2.27% percent for the employee. There needs to be an official decision made by the Council in order to do this.

MOTION: Councilmember Vesely moved to approve the Resolution 2020-06-04.

SECOND: Councilmember Vesely seconded the motion.

VOTING: A roll call vote was taken as follows:

	AYE	NAY
Councilmember Shurtleff	X	
Councilmember Gale	X	

Councilmember Vesely X
Councilmember Burton X

All Councilmembers voted in favor of the motion. The motion carried and the Resolution 2020-06-04 was approved.

Presentation of Fraud Risk Assessment: Stacy Gale, Deputy Treasurer -

The State Auditor has required municipalities to go through a fraud risk assessment. Parowan City is at a 305, which is a moderate risk. To increase our rating to be at low risk, the Council would need to participate in the online training.

WORK MEETING

Cemetery Discussion–

Mr. Matheson said he spoke with an engineering firm and discussed a cost analysis for the increase in non-resident fees. They gave him some good advice that other cities are doing. They are limiting non-residents to only be able to purchase plots at time of need with a maximum purchase of 2 plots. They suggested limiting pre-purchase of plots to a maximum of two plots for residents. They also encouraged that the exchange of burial rights should go through the city.

The Council discussed this information.

Council Reports –

Councilmember Burton reported that the planning and zoning committee did not meet.

Mayor Pro Tem Harris reported that they had a power board meeting, but a quorum was not present. The economic development committee has not met.

Councilmember Shurtleff didn't have anything to report.

Councilmember Vesely said she met with the PAAL committee.

Councilmember Gale brought forward a concern about the hydrants. They are old and some need an adapter to hook into. He would like these hydrants inventoried and inspected, and to look into doing something about these old hydrants.

No Closed Session was held.

Adjournment:

MOTION: Councilmember Burton moved to adjourn the meeting.

SECOND: Councilmember Gale seconded the motion.

VOTING: All councilmembers voted in favor of the motion. The motion carried. The meeting was adjourned at 7:59 p.m.

James M. Harris, Mayor Pro Tempore

Callie Bassett, CMC, City Recorder

Date Approved: _____

**Parowan City
Check Register
General Checking - 06/25/2020 to 07/06/2020**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
CEDAR CITY POLICE DEPARTM	33318	06082020	06/08/2020	06/26/2020	174.00	UNIFORMS FOR THE CRITICAL INCIDENT T	105449 - Police SPECIAL DEPART
					\$174.00		
CENTURY LINK	33319	1493401382	06/11/2020	06/26/2020	0.01	CENTURY LINK SPLIT	104228 - Court TELEPHONE
CENTURY LINK	33319	1493401382	06/11/2020	06/26/2020	0.01	CENTURY LINK SPLIT	105828 - P&Z TELEPHONE
CENTURY LINK	33319	1493401382	06/11/2020	06/26/2020	0.01	CENTURY LINK SPLIT	106928 - Pool TELEPHONE
CENTURY LINK	33319	1493401382	06/11/2020	06/26/2020	0.01	CENTURY LINK SPLIT	107528 - Library TELEPHONE
CENTURY LINK	33319	1493401382	06/11/2020	06/26/2020	0.01	CENTURY LINK SPLIT	108028 - Cemetery TELEPHONE
CENTURY LINK	33319	1493401382	06/11/2020	06/26/2020	0.02	CENTURY LINK SPLIT	104128 - Leg TELEPHONE
CENTURY LINK	33319	1493401382	06/11/2020	06/26/2020	0.02	CENTURY LINK SPLIT	105928 - Visitor TELEPHONE
CENTURY LINK	33319	1493401382	06/11/2020	06/26/2020	0.03	CENTURY LINK SPLIT	574028 - TELEPHONE
CENTURY LINK	33319	1493401382	06/11/2020	06/26/2020	0.04	CENTURY LINK SPLIT	104328 - Admin TELEPHONE
CENTURY LINK	33319	1493401382	06/11/2020	06/26/2020	0.04	CENTURY LINK SPLIT	524028 - TELEPHONE
CENTURY LINK	33319	1493401382	06/11/2020	06/26/2020	0.04	CENTURY LINK SPLIT	524128 - TELEPHONE
CENTURY LINK	33319	1493401382	06/11/2020	06/26/2020	0.06	CENTURY LINK SPLIT	105428 - Police TELEPHONE
CENTURY LINK	33319	1493401382	06/11/2020	06/26/2020	0.08	CENTURY LINK SPLIT	514028 - TELEPHONE
CENTURY LINK	33319	1493401382	06/11/2020	06/26/2020	0.12	CENTURY LINK SPLIT	534028 - TELEPHONE
					\$0.50		
					\$0.50		
CHEMTECH-FORD LABORATORI	33320	20F0580	06/19/2020	06/26/2020	253.00	ANALYSIS/DESCRIPTION - 524.2 VOC, NIT	514026 - MAINTENANCE MATERIA
CHEMTECH-FORD LABORATORI	33320	20F0585	06/19/2020	06/26/2020	21.00	PHOSPHORUS, TOTAL	524126 - MAINTENANCE MATERIA
					\$274.00		
					\$274.00		
Child Support Services	33332	PR061920-4256	06/25/2020	06/30/2020	536.31	Child Support Services	102245 - MISC/PAYROLL PAYABLE
					\$536.31		
COLONIAL LIFE	33341	9813098-071041	06/28/2020	07/06/2020	291.62	INSURANCE PREMIUM	102252 - COLONIAL INSURANCE
					\$291.62		
COWEN MANUFACTURING	33321	5589	06/09/2020	06/26/2020	12.85	freight	524148 - POSTAGE
					\$12.85		
EATON SALES & SERVICE, LLC	33342	0059852-IN	06/30/2020	07/06/2020	1,900.00	2 POST HYDROLIC LIFT - SPLIT	574026 - MAINTENANCE MATERIA
EATON SALES & SERVICE, LLC	33342	0059852-IN	06/30/2020	07/06/2020	3,500.00	2 POST HYDROLIC LIFT - SPLIT	524026 - MAINTENANCE MATERIA
EATON SALES & SERVICE, LLC	33342	0059852-IN	06/30/2020	07/06/2020	5,000.00	2 POST HYDROLIC LIFT - SPLIT	514026 - MAINTENANCE MATERIA
EATON SALES & SERVICE, LLC	33342	0059852-IN	06/30/2020	07/06/2020	7,000.00	2 POST HYDROLIC LIFT - SPLIT	534026 - MAINTENANCE MATERIA
					\$17,400.00		
					\$17,400.00		
Fraternal Order of Police -Iron Lod	ACH.6674.063	PR060520-6674	06/11/2020	06/30/2020	140.00	Lodge Member Dues	102245 - MISC/PAYROLL PAYABLE
Fraternal Order of Police -Iron Lod	ACH.6674.063	PR061920-6674	06/25/2020	06/30/2020	20.00	Lodge Member Dues	102245 - MISC/PAYROLL PAYABLE
					\$160.00		
					\$160.00		
HAPPY HOUSE CLEANING SERV	33322	JUNE 2020	06/26/2020	06/26/2020	22.00	CLEANING SPLIT	524131 - PROFESSIONAL AND TE

CM2

**Parowan City
Check Register
General Checking - 06/25/2020 to 07/06/2020**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
HAPPY HOUSE CLEANING SERV	33322	JUNE 2020	06/26/2020	06/26/2020	33.00	CLEANING SPLIT	524031 - PROFESSIONAL & TECH
HAPPY HOUSE CLEANING SERV	33322	JUNE 2020	06/26/2020	06/26/2020	55.00	CLEANING SPLIT	574031 - PROFESSIONAL AND TE
HAPPY HOUSE CLEANING SERV	33322	JUNE 2020	06/26/2020	06/26/2020	110.00	CLEANING SPLIT	105431 - Police PROFESSIONAL A
HAPPY HOUSE CLEANING SERV	33322	JUNE 2020	06/26/2020	06/26/2020	160.00	CLEANING SPLIT	514031 - PROFESSIONAL & TECH
HAPPY HOUSE CLEANING SERV	33322	JUNE 2020	06/26/2020	06/26/2020	210.00	CLEANING SPLIT	104231 - Court PROFESSIONAL A
HAPPY HOUSE CLEANING SERV	33322	JUNE 2020	06/26/2020	06/26/2020	220.00	CLEANING SPLIT	534031 - PROFESSIONAL & TECH
HAPPY HOUSE CLEANING SERV	33322	JUNE 2020	06/26/2020	06/26/2020	290.00	CLEANING SPLIT	104331 - Admin PROFESSIONAL A
					\$1,100.00		
					\$1,100.00		
HEALTH EQUITY	6292001	PPD205COR	06/29/2020	06/29/2020	3,477.00	Jed Townsend - HSA account owed for FY20	102249 - HEALTH SAVINGS ACCO
HEALTH EQUITY	630202001	PR061920-4720	06/25/2020	06/30/2020	715.00	HSA Savings Account	102249 - HEALTH SAVINGS ACCO
HEALTH EQUITY	7062001	wig2937	07/06/2020	07/06/2020	2.25	Billy	554014 - INSURANCE
HEALTH EQUITY	7062001	wig2937	07/06/2020	07/06/2020	2.25	Jet	107214 - Events INSURANCE
HEALTH EQUITY	7062001	wig2937	07/06/2020	07/06/2020	2.25	justin d	107114 - Fair Grounds INSURANCE
HEALTH EQUITY	7062001	wig2937	07/06/2020	07/06/2020	2.25	justin w	104114 - Leg INSURANCE
HEALTH EQUITY	7062001	wig2937	07/06/2020	07/06/2020	2.25	Kristen	107514 - Library INSURANCE
HEALTH EQUITY	7062001	wig2937	07/06/2020	07/06/2020	4.50	Callie and Stacy	104314 - Admin INSURANCE
HEALTH EQUITY	7062001	wig2937	07/06/2020	07/06/2020	6.75	Jeremy, Brad and Nick	534014 - INSURANCE
HEALTH EQUITY	7062001	wig2937	07/06/2020	07/06/2020	6.75	Mike, Caylor, Addison	105414 - Police INSURANCE
HEALTH EQUITY	7062001	wig2937	07/06/2020	07/06/2020	9.00	Kelly, Tyler, Stephen, John	514014 - INSURANCE
					\$38.25		
HEALTH EQUITY	7062002	jw3-20	07/06/2020	07/06/2020	1.00		104214 - Court INSURANCE
HEALTH EQUITY	7062002	jw3-20	07/06/2020	07/06/2020	1.00		106914 - Pool INSURANCE
HEALTH EQUITY	7062002	jw3-20	07/06/2020	07/06/2020	5.00		105414 - Police INSURANCE
HEALTH EQUITY	7062002	jw3-20	07/06/2020	07/06/2020	6.67	monthly HSA contribution	554014 - INSURANCE
HEALTH EQUITY	7062002	jw3-20	07/06/2020	07/06/2020	13.00	monthly HSA contribution	104314 - Admin INSURANCE
HEALTH EQUITY	7062002	jw3-20	07/06/2020	07/06/2020	13.34	monthly HSA contribution	524014 - INSURANCE
HEALTH EQUITY	7062002	jw3-20	07/06/2020	07/06/2020	13.34	monthly HSA contribution	524114 - INSURANCE
HEALTH EQUITY	7062002	jw3-20	07/06/2020	07/06/2020	13.34	monthly HSA contribution	574014 - INSURANCE
HEALTH EQUITY	7062002	jw3-20	07/06/2020	07/06/2020	26.66	monthly HSA contribution	514014 - INSURANCE
HEALTH EQUITY	7062002	jw4-20	07/06/2020	07/06/2020	40.00	monthly HSA contribution	534014 - INSURANCE
HEALTH EQUITY	7062002	jw4-20	07/06/2020	07/06/2020	1.00		104214 - Court INSURANCE
HEALTH EQUITY	7062002	jw4-20	07/06/2020	07/06/2020	1.00		106914 - Pool INSURANCE
HEALTH EQUITY	7062002	jw4-20	07/06/2020	07/06/2020	5.00		105414 - Police INSURANCE
HEALTH EQUITY	7062002	jw4-20	07/06/2020	07/06/2020	6.67	monthly HSA contribution	554014 - INSURANCE
HEALTH EQUITY	7062002	jw4-20	07/06/2020	07/06/2020	13.00	monthly HSA contribution	104314 - Admin INSURANCE
HEALTH EQUITY	7062002	jw4-20	07/06/2020	07/06/2020	13.34	monthly HSA contribution	524014 - INSURANCE
HEALTH EQUITY	7062002	jw4-20	07/06/2020	07/06/2020	13.34	monthly HSA contribution	524114 - INSURANCE
HEALTH EQUITY	7062002	jw4-20	07/06/2020	07/06/2020	13.34	monthly HSA contribution	574014 - INSURANCE
HEALTH EQUITY	7062002	jw4-20	07/06/2020	07/06/2020	26.66	monthly HSA contribution	514014 - INSURANCE
HEALTH EQUITY	7062002	jw4-20	07/06/2020	07/06/2020	40.00	monthly HSA contribution	534014 - INSURANCE
HEALTH EQUITY	7062002	jw5-20	07/06/2020	07/06/2020	1.00		104214 - Court INSURANCE
HEALTH EQUITY	7062002	jw5-20	07/06/2020	07/06/2020	1.00		106914 - Pool INSURANCE
HEALTH EQUITY	7062002	jw5-20	07/06/2020	07/06/2020	5.00		105414 - Police INSURANCE
HEALTH EQUITY	7062002	jw5-20	07/06/2020	07/06/2020	6.67	monthly HSA contribution	554014 - INSURANCE

**Parowan City
Check Register
General Checking - 06/25/2020 to 07/06/2020**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
HEALTH EQUITY	7062002	jw5-20	07/06/2020	07/06/2020	13.00	monthly HSA contribution	104314 - Admin INSURANCE
HEALTH EQUITY	7062002	jw5-20	07/06/2020	07/06/2020	13.34	monthly HSA contribution	524014 - INSURANCE
HEALTH EQUITY	7062002	jw5-20	07/06/2020	07/06/2020	13.34	monthly HSA contribution	524114 - INSURANCE
HEALTH EQUITY	7062002	jw5-20	07/06/2020	07/06/2020	13.34	monthly HSA contribution	574014 - INSURANCE
HEALTH EQUITY	7062002	jw5-20	07/06/2020	07/06/2020	26.66	monthly HSA contribution	514014 - INSURANCE
HEALTH EQUITY	7062002	jw6-20	07/06/2020	07/06/2020	40.00	monthly HSA contribution	534014 - INSURANCE
HEALTH EQUITY	7062002	jw6-20	07/06/2020	07/06/2020	1.00	monthly HSA contribution	104214 - Court INSURANCE
HEALTH EQUITY	7062002	jw6-20	07/06/2020	07/06/2020	1.00	monthly HSA contribution	106914 - Pool INSURANCE
HEALTH EQUITY	7062002	jw6-20	07/06/2020	07/06/2020	5.00	monthly HSA contribution	105414 - Police INSURANCE
HEALTH EQUITY	7062002	jw6-20	07/06/2020	07/06/2020	6.67	monthly HSA contribution	554014 - INSURANCE
HEALTH EQUITY	7062002	jw6-20	07/06/2020	07/06/2020	13.00	monthly HSA contribution	104314 - Admin INSURANCE
HEALTH EQUITY	7062002	jw6-20	07/06/2020	07/06/2020	13.34	monthly HSA contribution	524014 - INSURANCE
HEALTH EQUITY	7062002	jw6-20	07/06/2020	07/06/2020	13.34	monthly HSA contribution	524114 - INSURANCE
HEALTH EQUITY	7062002	jw6-20	07/06/2020	07/06/2020	13.34	monthly HSA contribution	574014 - INSURANCE
HEALTH EQUITY	7062002	jw6-20	07/06/2020	07/06/2020	26.66	monthly HSA contribution	514014 - INSURANCE
HEALTH EQUITY	7062002	jw6-20	07/06/2020	07/06/2020	40.00	monthly HSA contribution	534014 - INSURANCE
					\$533.40		
					\$4,763.65		
HOWARD, NICHOLE JED	33323	RFD 100001186.	06/24/2020	06/26/2020	104.39	Deposit Refund: 100001186 - HOWARD, NIC	532135 - CUSTOMER DEPOSITS
					\$104.39		
JM POOLS, INC.	33317	1080	06/07/2020	06/25/2020	1,325.21	half total of pool repair estimate per Cleve Mat	106926 - Pool MAINTENANCE MAT
JM POOLS, INC.	33317	1080	06/07/2020	06/25/2020	2,360.79	half total of pool repair estimate per Cleve Mat	106931 - Pool PROFESSIONAL AN
					\$3,686.00		
					\$3,686.00		
JUSTIN WAYMENT, PC	33324	90096	04/30/2020	06/26/2020	212.25	WESTLAS RESEARCH ON 2/20/20 - EASEM	104331 - Admin PROFESSIONAL A
JUSTIN WAYMENT, PC	33324	JUNE 2020	06/23/2020	06/26/2020	12.98	LEGAL SERVICES SPLIT	104231 - Court PROFESSIONAL A
JUSTIN WAYMENT, PC	33324	JUNE 2020	06/23/2020	06/26/2020	12.98	LEGAL SERVICES SPLIT	106931 - Pool PROFESSIONAL AN
JUSTIN WAYMENT, PC	33324	JUNE 2020	06/23/2020	06/26/2020	12.98	LEGAL SERVICES SPLIT	108031 - Cemetary PROFESSIONA
JUSTIN WAYMENT, PC	33324	JUNE 2020	06/23/2020	06/26/2020	25.96	LEGAL SERVICES SPLIT	105731 - Fire PROFESSIONAL AN
JUSTIN WAYMENT, PC	33324	JUNE 2020	06/23/2020	06/26/2020	64.89	LEGAL SERVICES SPLIT	105431 - Police PROFESSIONAL A
JUSTIN WAYMENT, PC	33324	JUNE 2020	06/23/2020	06/26/2020	86.52	LEGAL SERVICES SPLIT	554031 - PROF PROFESSIONAL & TECH
JUSTIN WAYMENT, PC	33324	JUNE 2020	06/23/2020	06/26/2020	129.74	LEGAL SERVICES SPLIT	104331 - Admin PROFESSIONAL A
JUSTIN WAYMENT, PC	33324	JUNE 2020	06/23/2020	06/26/2020	173.04	LEGAL SERVICES SPLIT	524031 - PROFESSIONAL & TECH
JUSTIN WAYMENT, PC	33324	JUNE 2020	06/23/2020	06/26/2020	173.04	LEGAL SERVICES SPLIT	524131 - PROFESSIONAL AND TE
JUSTIN WAYMENT, PC	33324	JUNE 2020	06/23/2020	06/26/2020	173.04	LEGAL SERVICES SPLIT	574031 - PROFESSIONAL AND TE
JUSTIN WAYMENT, PC	33324	JUNE 2020	06/23/2020	06/26/2020	346.07	LEGAL SERVICES SPLIT	514031 - PROFESSIONAL & TECH
JUSTIN WAYMENT, PC	33324	JUNE 2020	06/23/2020	06/26/2020	519.11	LEGAL SREVICES SPLIT	534031 - PROFESSIONAL & TECH
					\$1,942.60		
					\$1,942.60		
KEIL ENTERPRISES	33325	06252020	06/25/2020	06/26/2020	249.00	OPERATION RUSH COURSE - AARON DUN	105433 - Police EDUCATION AND T
					\$249.00		
L N CURTIS & SONS	33326	PINV569731	06/24/2020	06/26/2020	1,142.50	HOSES FOR FIRE VEHICLE	105725 - Fire REPAIRS TO EQUIP
					\$1,142.50		

**Parowan City
Check Register
General Checking - 06/25/2020 to 07/06/2020**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
LADYBUG NURSERY	33327	1185	06/18/2020	06/26/2020	90.00	2 large flowering pots - visitor center	105926 - Visitor MAINTENANCE MA
					\$90.00		
LES OLSON COMPANY	33328	EA936031	06/18/2020	06/26/2020	56.87	MONTHLY CONTRACT BILLING - LIBRARY	107526 - Library MAINTENANCE M
					\$56.87		
LONG TERM DISABILITY PROGR	33333	PR061920-354	06/25/2020	06/30/2020	246.71	Long Term Disability	102230 - RETIREMENT PAYABLE
					\$246.71		
Mountain America Credit Union	33334	PR061920-3752	06/25/2020	06/30/2020	675.00	Credit Union	102240 - CREDIT UNION PAYABLE
					\$675.00		
MOUNTAIN WEST COMPUTERS	33329	67221	06/25/2020	06/26/2020	2,773.00	NOTEBOOK AND PROGRAMMING - FIRE DE	105749 - Fire SPECIAL DEPARTME
					\$2,773.00		
PUBLIC EMPLOYEES HEALTH P	33343	0123097596	06/20/2020	07/06/2020	31,555.02	JUNE 2020 HEALTH/DENTAL COVERAGE	102250 - HEALTH INSURANCE PA
					\$31,555.02		
RHINEHART OIL CO., LLC	33330	IN-073098-20	06/16/2020	06/26/2020	571.50	WHITE MINERAL OIL	514040 - GAS AND OIL
RHINEHART OIL CO., LLC	33330	IN-073287-20	06/10/2020	06/26/2020	13.30	RHINEHART OIL SPLIT - ULS DYED DIESEL	524140 - GAS AND OIL
RHINEHART OIL CO., LLC	33330	IN-073287-20	06/10/2020	06/26/2020	13.31	RHINEHART OIL SPLIT - ULS DYED DIESEL	574040 - GAS AND OIL
RHINEHART OIL CO., LLC	33330	IN-073287-20	06/10/2020	06/26/2020	26.57	RHINEHART OIL SPLIT - ULS DYED DIESEL	524040 - GAS AND OIL
RHINEHART OIL CO., LLC	33330	IN-073287-20	06/10/2020	06/26/2020	53.16	RHINEHART OIL SPLIT - ULS DYED DIESEL	514040 - GAS AND OIL
RHINEHART OIL CO., LLC	33330	IN-073287-20	06/10/2020	06/26/2020	53.16	RHINEHART OIL SPLIT - ULS DYED DIESEL	534040 - GAS AND OIL
					\$731.00		
					\$731.00		
STATE BANK OF SOUTHERN UT	6252001	PR061920-424	06/25/2020	06/25/2020	1,562.00	Medicare Tax	102221 - FICA PAYABLE
STATE BANK OF SOUTHERN UT	6252001	PR061920-424	06/25/2020	06/25/2020	3,526.72	Federal Income Tax	102222 - FEDERAL WITHHOLDING
STATE BANK OF SOUTHERN UT	6252001	PR061920-424	06/25/2020	06/25/2020	6,679.08	Social Security Tax	102221 - FICA PAYABLE
STATE BANK OF SOUTHERN UT	6252001	PR063020-424	06/25/2020	06/25/2020	156.34	Medicare Tax	102221 - FICA PAYABLE
STATE BANK OF SOUTHERN UT	6252001	PR063020-424	06/25/2020	06/25/2020	668.68	Social Security Tax	102221 - FICA PAYABLE
STATE BANK OF SOUTHERN UT	6252001	PR063020-424	06/25/2020	06/25/2020	837.66	Federal Income Tax	102222 - FEDERAL WITHHOLDING
					\$13,430.48		
					\$13,430.48		
THE UTAH 1033 FOUNDATION	33335	PR052220-6866	05/28/2020	06/30/2020	60.00	UTAH 1033 CONTRIBUTION	102245 - MISC/PAYROLL PAYABLE
THE UTAH 1033 FOUNDATION	33335	PR061920-6866	06/25/2020	06/30/2020	60.00	UTAH 1033 CONTRIBUTION	102245 - MISC/PAYROLL PAYABLE
					\$120.00		
					\$120.00		
UAMPS	33344	06232020	06/23/2020	07/06/2020	38,486.84	MAY 2020 POWER PURCHASE	534050 - POWER PURCHASE
					\$38,486.84		
UTAH RETIREMENT SYSTEMS	630202002	PR061920-487	06/25/2020	06/30/2020	62.51	Post Retired	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	630202002	PR061920-487	06/25/2020	06/30/2020	100.00	Roth IRA Traditional	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	630202002	PR061920-487	06/25/2020	06/30/2020	150.00	Roth IRA	102230 - RETIREMENT PAYABLE

**Parowan City
Check Register
General Checking - 06/25/2020 to 07/06/2020**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
UTAH RETIREMENT SYSTEMS	630202002	PR061920-487	06/25/2020	06/30/2020	1,342.67	401k Loan	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	630202002	PR061920-487	06/25/2020	06/30/2020	1,415.97	457 Plan	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	630202002	PR061920-487	06/25/2020	06/30/2020	3,155.94	401k Plan	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	630202002	PR061920-487	06/25/2020	06/30/2020	9,474.63	State Retirement	102230 - RETIREMENT PAYABLE
					\$15,701.72		
					\$15,701.72		
UTAH STATE TAX COMMISSION	33336	PR060520-490	06/11/2020	06/30/2020	2,377.94	State Income Tax	102223 - STATE WITHHOLDING PA
UTAH STATE TAX COMMISSION	33336	PR061920-490	06/25/2020	06/30/2020	2,214.58	State Income Tax	102223 - STATE WITHHOLDING PA
UTAH STATE TAX COMMISSION	33336	PR063020-490	06/25/2020	06/30/2020	90.61	State Income Tax	102223 - STATE WITHHOLDING PA
					\$4,683.13		
					\$4,683.13		
VERIZON WIRELESS	33345	9857105608	06/21/2020	07/06/2020	12.98	VERIZON SPLIT - CELL PHONE	104228 - Court TELEPHONE
VERIZON WIRELESS	33345	9857105608	06/21/2020	07/06/2020	12.98	VERIZON SPLIT - CELL PHONE	105828 - P&Z TELEPHONE
VERIZON WIRELESS	33345	9857105608	06/21/2020	07/06/2020	12.98	VERIZON SPLIT - CELL PHONE	106928 - Pool TELEPHONE
VERIZON WIRELESS	33345	9857105608	06/21/2020	07/06/2020	12.98	VERIZON SPLIT - CELL PHONE	107128 - Fair Grounds TELEPHON
VERIZON WIRELESS	33345	9857105608	06/21/2020	07/06/2020	12.98	VERIZON SPLIT - CELL PHONE	108028 - Cemetary TELEPHONE
VERIZON WIRELESS	33345	9857105608	06/21/2020	07/06/2020	25.95	VERIZON SPLIT - CELL PHONE	107228 - Events TELEPHONE
VERIZON WIRELESS	33345	9857105608	06/21/2020	07/06/2020	32.44	VERIZON SPLIT - CELL PHONE	554028 - TELEPHONE
VERIZON WIRELESS	33345	9857105608	06/21/2020	07/06/2020	32.44	VERIZON SPLIT - CELL PHONE	574028 - TELEPHONE
VERIZON WIRELESS	33345	9857105608	06/21/2020	07/06/2020	38.92	VERIZON SPLIT - CELL PHONE	104128 - Leg TELEPHONE
VERIZON WIRELESS	33345	9857105608	06/21/2020	07/06/2020	48.67	VERIZON SPLIT - CELL PHONE	524028 - TELEPHONE
VERIZON WIRELESS	33345	9857105608	06/21/2020	07/06/2020	48.67	VERIZON SPLIT - CELL PHONE	524128 - TELEPHONE
VERIZON WIRELESS	33345	9857105608	06/21/2020	07/06/2020	64.89	VERIZON SPLIT - CELL PHONE	104328 - Admin TELEPHONE
VERIZON WIRELESS	33345	9857105608	06/21/2020	07/06/2020	64.89	VERIZON SPLIT - CELL PHONE	105428 - Police TELEPHONE
VERIZON WIRELESS	33345	9857105608	06/21/2020	07/06/2020	97.33	VERIZON SPLIT - CELL PHONE	514028 - TELEPHONE
VERIZON WIRELESS	33345	9857105608	06/21/2020	07/06/2020	129.77	VERIZON SPLIT - CELL PHONE	534028 - TELEPHONE
					\$648.87		
					\$648.87		
WILSON, LUCAS AND JEREMY	33331	RFD 100001201.	06/15/2020	06/26/2020	187.51	Deposit Refund: 100001201 - WILSON, LUCA	532135 - CUSTOMER DEPOSITS
					\$187.51		
					\$141,223.57		

Parowan City
FINANCIAL STATEMENT
 10 General Fund - 06/01/2020 to 06/30/2020
 100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
Cash and cash equivalents		
1111 Checking - Combined	(91,394.03)	(301,989.11)
1121 PTIF 1761 Combined Accounts	15,000.00	455,143.09
1122 PTIF 2149 CLASS C ROAD	-	189,621.36
1123 PTIF 3071 CIB SINKING (DEBT SERVICE)	-	4.37
1124 PTIF 4963 Police Impact	-	433.48
1125 PTIF 4964 Fire Impact	-	578.36
1127 PTIF 4966 Parks Impact	-	68,007.88
1135 PTIF 8367 City Office	-	116,253.08
1160 Xpress Bill Pay	2,346.39	(92,025.15)
1171 Petty Cash	-	622.45
1175 Undeposited receipts	(588.44)	556.10
1191.1 Restricted cash	-	97,528.70
1191.2 Restricted cash offset	-	(97,528.70)
Total Cash and cash equivalents	(74,636.08)	437,205.91
Total Cash and cash equivalents	(74,636.08)	437,205.91
Receivables		
1311 ACCOUNTS RECEIVABLE	1,301.21	12,899.39
1351 TAXES RECEIVABLE - CURRENT	-	9,056.36
1352 TAXES RECEIVABLE - DEFERRED	-	634,959.00
1353 DUE FROM OTHER GOVERNMENTS	-	131,864.66
Total Receivables	1,301.21	788,779.41
Other current assets		
1511 Inventory - Aviation Fuel	-	13,034.80
1571 Returned check clearing	-	25.00
1590 GYM MEMBERSHIP	-	4,567.44
2252 COLONIAL INSURANCE PAYABLE	50.00	250.00
Total Other current assets	50.00	17,877.24
Total Current Assets	(73,284.87)	1,243,862.56
Total Assets:	(73,284.87)	1,243,862.56
Liabilities and Fund Equity		
Liabilities:		
Current liabilities		
2131 ACCOUNTS PAYABLE	(1,197.03)	(32,430.84)
2135 FAIRGRDS/PARKS CLEANING DEPOSI	-	(2,775.00)
2138 SALES TAX PAYABLE	(47.57)	6,960.94
2150 WAGES PAYABLE	3,233.44	3,233.44
2151 COMPENSATED ABSENSES PAYABLE	-	(44,301.75)
2152 PAYROLL LIABILITY CLEARING	1,325.20	1,325.20
2221 FICA PAYABLE	(641.36)	(641.36)
2222 FEDERAL WITHHOLDING PAYABLE	(221.57)	(221.57)
2223 STATE WITHHOLDING PAYABLE	4,554.23	(184.52)
2230 RETIREMENT PAYABLE	79.20	282.39
2240 CREDIT UNION PAYABLE	675.00	(805.00)
2245 MISC/PAYROLL PAYABLE	733.17	(191.40)
2249 HEALTH SAVINGS ACCOUNT	3,452.00	3,452.00
2250 HEALTH INSURANCE PAYABLE	4,483.71	40,127.15
2253 AMERICAN FAMILY LIFE INS. PAYA	-	(109.42)
2501.1 Accrued interest payable	-	(10,046.00)
2501.2 Accrued interest paybale offset	-	10,046.00
Total Current liabilities	16,428.42	(26,279.74)
Deferred revenue		
1579 ROOM TAX PAYABLE	-	962.76
2480 Deferred inflow - property taxes	-	(634,959.00)
Total Deferred revenue	-	(633,996.24)
Long-term liabilities		
2520.1 2015 LBA Lease Revenue (City Hall) issued	-	(972,000.00)
2520.2 2015 LBA Lease Revenue (City Hall) repaid	-	106,000.00

Parowan City
FINANCIAL STATEMENT
10 General Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual
2520.3 2015 LBA Lease Revenue (City Hall) current	-	(27,000.00)
2520.4 2015 LBA Lease Revenue (City Hall) current offs	-	27,000.00
2599 General LTD offset	-	866,000.00
Total Long-term liabilities	-	-
Total Liabilities:	16,428.42	(660,275.98)
Equity - Paid in / Contributed		
2960 Nonspendable - inventory	-	(22,034.80)
2963 Capital outlay restriction	-	(97,528.70)
2965 Restrictions offset	-	119,563.50
2980 FUND BALANCE	56,856.45	(583,586.58)
Total Equity - Paid in / Contributed	56,856.45	(583,586.58)
Total Liabilities and Fund Equity	73,284.87	(1,243,862.56)
Total Net Position	-	-

Parowan City
FINANCIAL STATEMENT
10 General Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual	Current Budget	Unearned	Percent Used
Change In Net Position					
Revenue:					
Taxes					
3110 PROPERTY TAX	4,052.49	635,596.56	600,000.00	(35,596.56)	105.93%
3120 REDEMPTION - PROPERTY TAXES	822.31	36,035.46	38,000.00	1,964.54	94.83%
3130 SALES AND USE TAXES (STATE)	72.09	486,620.64	425,000.00	(61,620.64)	114.50%
3140 CABLE SALES AND USE TAX	320.70	3,853.15	4,000.00	146.85	96.33%
3150 HEAD IN LEASE	-	4,288.00	4,200.00	(88.00)	102.10%
3160 AIRPORT GAS TAX AND MISC FEES	7.42	35.20	-	(35.20)	-
3170 TELEPHONE SALES AND USE TAX	-	14,279.53	13,000.00	(1,279.53)	109.84%
3180 FEE IN LIEU OF TAXES	5,555.92	61,289.13	65,000.00	3,710.87	94.29%
3190 QUESTAR ENERGY TAXES	3,705.02	52,058.62	50,000.00	(2,058.62)	104.12%
3195 ELECTRIC SALES AND USE TAX	9,278.47	110,005.87	105,000.00	(5,005.87)	104.77%
3376 CRT/COUNTY DONATION	-	-	10,000.00	10,000.00	-
Total Taxes	23,814.42	1,404,062.16	1,314,200.00	(89,862.16)	106.84%
Licenses and permits					
3210 BUSINESS LICENSES	700.00	9,600.00	8,000.00	(1,600.00)	120.00%
3221 BUILDING PERMITS	-	12,153.00	9,000.00	(3,153.00)	135.03%
3225 ANIMAL LICENSES	70.00	969.00	700.00	(269.00)	138.43%
Total Licenses and permits	770.00	22,722.00	17,700.00	(5,022.00)	128.37%
Intergovernmental revenue					
3340 STATE GRANTS	1,630.00	27,450.00	21,000.00	(6,450.00)	130.71%
3341 FIRE OPERATING GRANTS	-	-	10,000.00	10,000.00	-
3356 CLASS "C" ROAD	-	169,956.35	185,000.00	15,043.65	91.87%
3358 STATE LIQUOR FUND	-	5,744.00	5,200.00	(544.00)	110.46%
3360 POLICE ALLOCATION	-	48,091.97	87,000.00	38,908.03	55.28%
3371 FIRE ALLOCATION - COUNTY	-	40,000.00	40,000.00	-	100.00%
3372 AIRPORT - COUNTY ALLOCATION	-	11,000.00	11,000.00	-	100.00%
3373 LIBRARY - AREA CONTRIBUTION	-	29,506.19	27,500.00	(2,006.19)	107.30%
3375 RECREATION - COUNTY	-	3,000.00	3,000.00	-	100.00%
Total Intergovernmental revenue	1,630.00	334,748.51	389,700.00	54,951.49	85.90%
Charges for services					
3415 MAPS AND LAND USE FEES	100.00	2,075.00	100.00	(1,975.00)	2,075.00%
3445 PUBLIC SAFETY FEES	160.00	1,248.00	500.00	(748.00)	249.60%
3446 PUBLIC SAFETY 911 DISPATCH FEE	2,437.64	29,450.33	27,000.00	(2,450.33)	109.08%
3455 ANIMAL CONTROL & SHELTER FEES	150.00	1,910.00	1,000.00	(910.00)	191.00%
3472 SWIMMING POOL AND POOL CONCESSION FEE	-	12,897.00	25,000.00	12,103.00	51.59%
3474 RECREATION FEES	-	3,075.00	5,000.00	1,925.00	61.50%
3475 GLIDERS	-	69.69	250.00	180.31	27.88%
3476 LIBRARY USE FEES	-	1,444.00	800.00	(644.00)	180.50%
3477 EVENTS	-	5,006.00	10,000.00	4,994.00	50.06%
3479 MARATHON	1,137.00	9,741.00	10,000.00	259.00	97.41%
3482 SALE OF CEMETERY LOTS	13,605.00	52,000.00	10,000.00	(42,000.00)	520.00%
3483 BURIAL FEES AND ASSESSMENTS	-	18,875.00	10,500.00	(8,375.00)	179.76%
3621 AIRPORT - RENTS/LEASES	850.00	8,072.50	3,000.00	(5,072.50)	269.08%
3820 THEATER SALES AND CONCESSION	-	4,185.00	5,000.00	815.00	83.70%
3822 AIRPORT - GAS SALES	260.91	12,352.80	15,000.00	2,647.20	82.35%
Total Charges for services	18,700.55	162,401.32	123,150.00	(39,251.32)	131.87%
Fines and forfeitures					
3510 COURT FINES	205.00	122,937.43	120,100.00	(2,837.43)	102.36%
Total Fines and forfeitures	205.00	122,937.43	120,100.00	(2,837.43)	102.36%
Interest					
3801 Interest to be allocated	-	68,606.25	40,000.00	(28,606.25)	171.52%
3803 IMPACT FEE INTEREST	-	1,714.96	500.00	(1,214.96)	342.99%
3805 CLASS "C" ROAD INTEREST	-	2,644.23	1,200.00	(1,444.23)	220.35%
3810 GENERAL FUND INTEREST	-	1,877.62	1,000.00	(877.62)	187.76%
Total Interest	-	74,843.06	42,700.00	(32,143.06)	175.28%
Miscellaneous revenue					
3620 RENTS/LEASES	-	1,963.00	3,000.00	1,037.00	65.43%
3625 RENTS - STALLS	-	1,520.00	3,000.00	1,480.00	50.67%
3725 IMPACT FEES - POLICE	66.50	731.50	600.00	(131.50)	121.92%
3726 IMPACT FEES - FIRE	82.86	911.46	800.00	(111.46)	113.93%
3728 IMPACT FEES - PARKS	1,631.69	17,948.59	15,000.00	(2,948.59)	119.66%

Parowan City
FINANCIAL STATEMENT
10 General Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual	Current Budget	Unearned	Percent Used
3816 SHADE TREE DONATIONS	-	-	500.00	500.00	-
3824 SOUVENIOR SHOP SUPPLIES	1,270.99	13,617.05	15,000.00	1,382.95	90.78%
3831 SUB FOR SANTA DONATIONS	-	5,482.00	5,000.00	(482.00)	109.64%
3890 SUNDRY REVENUES	-	39,721.43	23,000.00	(16,721.43)	172.70%
3897 CHRISTMAS IN COUNTRY	-	3,549.98	3,000.00	(549.98)	118.33%
Total Miscellaneous revenue	3,052.04	85,445.01	68,900.00	(16,545.01)	124.01%
Contributions and transfers					
3990 BEG. GEN FUND BAL TO BE APPROP	-	-	440,164.00	440,164.00	-
Total Contributions and transfers	-	-	440,164.00	440,164.00	-
Total Revenue:	48,172.01	2,207,159.49	2,516,614.00	309,454.51	87.70%
Expenditures:					
General government					
Legislative					
4111 Leg SALARIES - MAYOR AND COUNCIL	1,032.64	10,450.99	8,500.00	(1,950.99)	122.95%
4113 Leg FICA	79.01	790.47	640.00	(150.47)	123.51%
4114 Leg INSURANCE	390.90	9,207.20	14,500.00	5,292.80	63.50%
4116 Leg WORKER'S COMPENSATION	-	-	213.00	213.00	-
4122 Leg PUBLIC NOTICES AND ADS	5.18	12.85	15.00	2.15	85.67%
4123 Leg TRAVEL	-	1,563.83	2,200.00	636.17	71.08%
4124 Leg OFFICE SUPPLIES AND EXPENSE	249.50	4,054.20	4,100.00	45.80	98.88%
4128 Leg TELEPHONE	93.86	967.58	1,500.00	532.42	64.51%
4133 Leg EDUCATION AND TRAINING	-	1,585.00	2,200.00	615.00	72.05%
4161 Leg SUNDRY	-	467.00	500.00	33.00	93.40%
Total Legislative	1,851.09	29,099.12	34,368.00	5,268.88	84.67%
Court					
4211 Court SALARIES AND WAGES-PERM. EMPLO	5,404.19	70,380.86	72,000.00	1,619.14	97.75%
4213 Court FICA	413.42	5,384.13	5,500.00	115.87	97.89%
4214 Court INSURANCE	242.79	3,125.89	3,500.00	374.11	89.31%
4215 Court RETIREMENT	835.63	11,855.79	11,200.00	(655.79)	105.86%
4216 Court WORKMEN'S COMPENSATION	-	754.45	1,900.00	1,145.55	39.71%
4220 Court BANK CHARGES	-	-	50.00	50.00	-
4221 Court SUBSCRIPTIONS AND MEMBERSHIPS	-	21.10	100.00	78.90	21.10%
4223 Court TRAVEL, MEALS AND LODGING	-	163.50	1,000.00	836.50	16.35%
4224 Court OFFICE SUPPLIES AND EXPENSE	-	1,258.62	2,000.00	741.38	62.93%
4226 Court MAINTENANCE MATERIALS AND SUPPLY	2.89	371.55	1,000.00	628.45	37.16%
4227 Court UTILITIES	3.47	619.08	2,000.00	1,380.92	30.95%
4228 Court TELEPHONE	115.46	1,377.44	1,800.00	422.56	76.52%
4231 Court PROFESSIONAL AND TECHNICAL SER	222.98	4,825.53	5,300.00	474.47	91.05%
4232 Court AUDIT	-	290.00	300.00	10.00	96.67%
4233 Court EDUCATION AND TRAINING	-	100.00	500.00	400.00	20.00%
4236 Court ASSESSMENTS/RESTITUTION	-	43,600.76	43,500.00	(100.76)	100.23%
4237 Court BAIL	-	790.00	2,000.00	1,210.00	39.50%
4245 JURY WITNESS INTERPRETER	-	609.25	500.00	(109.25)	121.85%
4248 Court POSTAGE	-	733.45	1,000.00	266.55	73.35%
4251 Court INSURANCE LIABILITY PROPERTY	-	1,293.02	1,300.00	6.98	99.46%
4261 Court SUNDRY	15.76	49.16	300.00	250.84	16.39%
Total Court	7,256.59	147,603.58	156,750.00	9,146.42	94.16%
Administrative					
4311 Admin SALARIES AND WAGES-PERM. EMPLO	4,072.05	54,046.98	55,000.00	953.02	98.27%
4313 Admin FICA	307.68	4,095.16	4,200.00	104.84	97.50%
4314 Admin INSURANCE	882.05	11,266.81	29,000.00	17,733.19	38.85%
4315 Admin RETIREMENT	861.88	12,006.34	13,000.00	993.66	92.36%
4316 Admin WORKMEN'S COMPENSATION	-	1,257.35	1,400.00	142.65	89.81%
4321 Admin SUBSCRIPTIONS AND MEMBERSHIPS	150.00	1,925.53	2,200.00	274.47	87.52%
4322 Admin PUBLIC NOTICES AND ADS	33.77	83.56	500.00	416.44	16.71%
4323 Admin TRAVEL, MEALS AND LODGING	-	715.47	4,000.00	3,284.53	17.89%
4324 Admin OFFICE SUPPLIES AND EXPENSE	121.12	1,227.04	1,500.00	272.96	81.80%
4325 Admin REPAIRS TO EQUIPMENT	-	19.99	200.00	180.01	10.00%
4326 Admin MAINTENANCE MATERIALS AND SUPP	50.99	3,588.45	4,200.00	611.55	85.44%
4328 Admin TELEPHONE	433.94	5,227.46	5,300.00	72.54	98.63%
4331 Admin PROFESSIONAL AND TECHNICAL SER	510.74	13,122.99	15,000.00	1,877.01	87.49%
4332 Admin AUDITING	-	700.00	700.00	-	100.00%
4333 Admin EDUCATION AND TRAINING	-	1,266.35	2,500.00	1,233.65	50.65%

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4340 Admin Gas & Oil	-	448.10	1,000.00	551.90	44.81%
4348 Admin POSTAGE	26.50	444.46	700.00	255.54	63.49%
4351 Admin INSURANCE LIABILITY PROPERTY	-	3,200.00	3,200.00	-	100.00%
4359 Admin Building lease payment	-	-	25,841.00	25,841.00	-
4361 Admin SUNDRY	-	1,041.23	1,500.00	458.77	69.42%
Total Administrative	7,450.72	115,683.27	170,941.00	55,257.73	67.67%
Non-Departmental					
4926 Non-Dep JESSE SMITH /MAINTE MATERIALS AN	-	(0.85)	500.00	500.85	-0.17%
4927 Non-Dep UTILITIES	14.32	2,375.93	3,000.00	624.07	79.20%
4931 Non-Dep PROFESSIONAL AND TECHNICAL	124.75	6,314.61	7,000.00	685.39	90.21%
4934 Non-Dep ELECTION EXPENSES	-	3,116.94	6,500.00	3,383.06	47.95%
4943 Non-Dep PATCHWORK BI-WAY	-	1,500.00	1,500.00	-	100.00%
4944 Non-Dep CITY HISTORIANS	-	-	100.00	100.00	-
4950 Non-Dep DISPATCH FEE	-	23,633.00	27,000.00	3,367.00	87.53%
4951 INSURANCE LIABILITY PROPERTY	-	461.00	700.00	239.00	65.86%
4961 Non-Dep SUNDRY	-	2,295.59	3,000.00	704.41	76.52%
4962 Non-Dep ROCK CHURCH/MAINT MATERIALS	-	-	500.00	500.00	-
4963 Non-Dep HERITAGE FOUNDATION	-	-	2,500.00	2,500.00	-
4970 Non-Dep WEB HOSTING	-	-	400.00	400.00	-
Total Non-Departmental	139.07	39,696.22	52,700.00	13,003.78	75.32%
Planning and zoning					
5811 P&Z SALARIES AND WAGES - PERM EMPL	978.94	12,742.46	13,000.00	257.54	98.02%
5813 P&Z FICA	74.90	974.95	1,000.00	25.05	97.50%
5814 P&Z INSURANCE	29.90	396.02	1,700.00	1,303.98	23.30%
5815 P&Z RETIREMENT	207.72	2,897.58	3,200.00	302.42	90.55%
5816 P&Z WORKMEN'S COMPENSATION	-	503.01	700.00	196.99	71.86%
5823 P&Z TRAVEL, MEALS AND LODGING	-	-	1,000.00	1,000.00	-
5824 P&Z OFFICE SUPPLIES AND EXPENSE	-	15.93	500.00	484.07	3.19%
5826 P&Z MAINTENANCE MATERIALS AND SUPP	-	263.78	500.00	236.22	52.76%
5827 P&Z UTILITIES	2.98	456.31	2,000.00	1,543.69	22.82%
5828 P&Z TELEPHONE	40.46	477.44	900.00	422.56	53.05%
5831 P&Z PROFESSIONAL AND TECHNICAL SER	-	2,846.92	2,300.00	(546.92)	123.78%
5833 P&Z UNIFORM BLDG. STANDARDS EDUC.	-	70.85	750.00	679.15	9.45%
5840 P&Z GAS AND OIL	-	-	500.00	500.00	-
Total Planning and zoning	1,334.90	21,645.25	28,050.00	6,404.75	77.17%
Visitors Center					
5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	954.23	10,957.87	15,000.00	4,042.13	73.05%
5913 Visitor FICA	73.00	838.26	1,200.00	361.74	69.86%
5916 Visitor WORKER'S COMPENSATION	-	503.01	900.00	396.99	55.89%
5926 Visitor MAINTENANCE MATERIALS AND SUPP	172.20	2,463.38	5,000.00	2,536.62	49.27%
5927 Visitor UTILITIES	7.16	3,108.31	4,000.00	891.69	77.71%
5928 Visitor TELEPHONE	54.94	697.28	1,200.00	502.72	58.11%
5929 Visitor SOUVENIOR SHOP SUPPLIES	-	8,831.06	9,000.00	168.94	98.12%
5931 Visitor PROFESSIONAL AND TECHNICAL	-	121.20	500.00	378.80	24.24%
5932 Visitor AUDIT	-	250.00	250.00	-	100.00%
5948 Visitor POSTAGE	26.50	449.38	500.00	50.62	89.88%
5951 Visitor LIABILITY INSURANCE PROPERTY	-	683.45	900.00	216.55	75.94%
5961 Visitor SUNDRY	-	-	150.00	150.00	-
Total Visitors Center	1,288.03	28,903.20	38,600.00	9,696.80	74.88%
Airport					
8510 Airport SALARIES & WAGES - OVERTIME	26.79	684.05	2,000.00	1,315.95	34.20%
8511 Airport SALARIES & WAGES - PERM EMPLOY	1,163.19	15,260.50	15,200.00	(60.50)	100.40%
8513 Airport FICA	90.43	1,212.03	1,200.00	(12.03)	101.00%
8514 Airport INSURANCE	299.36	4,300.22	5,200.00	899.78	82.70%
8515 Airport RETIREMENT	252.89	3,524.65	3,300.00	(224.65)	106.81%
8516 Airport WORKER'S COMPENSATION	-	503.01	400.00	(103.01)	125.75%
8520 Airport BANK CHARGES	-	-	1,000.00	1,000.00	-
8523 Airport TRAVEL MEALS AND LODGING	-	11.53	500.00	488.47	2.31%
8526 Airport MAINTENANCE MATERIALS AND SUPPLI	-	4,002.87	18,500.00	14,497.13	21.64%
8527 Airport UTILITIES & MISCELLANEOUS EXPE	8.26	3,210.20	10,000.00	6,789.80	32.10%
8531 Airport PROFESSIONAL & TECHNICAL SERVICE	-	3,697.42	6,000.00	2,302.58	61.62%
8540 Airport GAS AND OIL	-	832.82	10,000.00	9,167.18	8.33%
8551 Airport LIABILITY INSURANCE PROPERTY	-	2,686.00	4,500.00	1,814.00	59.69%
8557 Airport EQUIPMENT RENTAL	-	-	1,500.00	1,500.00	-

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Total Airport	1,840.92	39,925.30	79,300.00	39,374.70	50.35%
Total General government	21,161.32	422,555.94	560,709.00	138,153.06	75.36%
Public safety					
Police Department					
5410 Police SALARIES AND WAGES - OVERTIME	1,129.50	20,940.32	35,000.00	14,059.68	59.83%
5411 Police SALARIES AND WAGES-PERM. EMPLO	24,916.39	309,752.13	327,000.00	17,247.87	94.73%
5413 Police FICA	1,987.52	25,244.83	25,000.00	(244.83)	100.98%
5414 Police INSURANCE	4,969.27	73,117.72	93,000.00	19,882.28	78.62%
5415 Police RETIREMENT	6,932.67	83,597.33	92,000.00	8,402.67	90.87%
5416 Police WORKMEN'S COMPENSATION	-	4,526.52	8,400.00	3,873.48	53.89%
5417 Police GYM MEMBERSHIP	-	150.00	-	(150.00)	-
5421 Police SUBSCRIPTIONS AND MEMBERSHIPS	-	271.10	600.00	328.90	45.18%
5422 Police PUBLIC NOTICES AND ADS	12.99	32.15	100.00	67.85	32.15%
5423 Police TRAVEL, MEALS AND LODGING	-	2,458.58	7,000.00	4,541.42	35.12%
5424 Police OFFICE SUPPLIES AND EXPENSE	-	955.93	1,000.00	44.07	95.59%
5425 Police REPAIRS TO EQUIPMENT	-	4,806.28	4,500.00	(306.28)	106.81%
5426 Police MAINTENANCE MATERIALS AND SUPP	17.25	2,177.09	3,500.00	1,322.91	62.20%
5427 Police UTILITIES	3.47	619.11	1,500.00	880.89	41.27%
5428 Police TELEPHONE	583.25	6,828.64	5,500.00	(1,328.64)	124.16%
5431 Police PROFESSIONAL AND TECHNICAL SER	265.89	7,877.27	10,000.00	2,122.73	78.77%
5432 Police AUDIT	-	700.00	700.00	-	100.00%
5433 Police EDUCATION AND TRAINING	249.00	4,610.27	7,500.00	2,889.73	61.47%
5440 Police GAS AND OIL	974.66	17,359.53	16,500.00	(859.53)	105.21%
5447 Police UNIFORM ALLOWANCE	-	5,674.44	5,500.00	(174.44)	103.17%
5449 Police SPECIAL DEPARTMENT SUPPLIES	174.00	20,613.28	24,000.00	3,386.72	85.89%
5450 Police LIQUOR LAW	-	114.65	700.00	585.35	16.38%
5451 Police LIABILITY INSURANCE - PROPERTY	-	3,764.60	5,000.00	1,235.40	75.29%
5461 Police SUNDRY	-	96.90	200.00	103.10	48.45%
5481 Police Capital leases - principal	-	40,314.00	41,000.00	686.00	98.33%
5482 Police Capital leases - interest	-	6,000.00	6,000.00	-	100.00%
Total Police Department	42,215.86	642,602.67	721,200.00	78,597.33	89.10%
Animal control					
5526 Animal MAINTENANCE MATERIALS AND SUPP	-	469.85	500.00	30.15	93.97%
5527 Animal UTILITIES	-	1,629.99	1,600.00	(29.99)	101.87%
5549 Animal SPECIAL DEPARTMENT SUPPLIES	-	-	500.00	500.00	-
5555 Animal LICENSE AND SUNDRY - ANIMAL	-	210.62	750.00	539.38	28.08%
Total Animal control	-	2,310.46	3,350.00	1,039.54	68.97%
Fire					
5711 Fire SALARIES AND WAGES	229.14	3,188.88	4,000.00	811.12	79.72%
5713 Fire FICA	17.53	243.96	900.00	656.04	27.11%
5714 Fire INSURANCE	5.88	102.81	500.00	397.19	20.56%
5715 Fire RETIREMENT	-	-	300.00	300.00	-
5716 Fire WORKMEN'S COMPENSATION	-	1,257.39	2,000.00	742.61	62.87%
5723 Fire TRAVEL, MEALS AND LODGING	-	734.98	1,500.00	765.02	49.00%
5725 Fire REPAIRS TO EQUIPMENT	2,407.50	6,824.17	10,000.00	3,175.83	68.24%
5726 Fire MAINTENANCE MATERIALS AND SUPP	-	1,345.42	2,500.00	1,154.58	53.82%
5727 Fire UTILITIES	27.30	4,659.64	4,500.00	(159.64)	103.55%
5728 Fire TELEPHONE	97.94	1,270.10	1,250.00	(20.10)	101.61%
5731 Fire PROFESSIONAL AND TECHNICAL SER	116.96	2,348.97	3,300.00	951.03	71.18%
5733 Fire EDUCATION AND TRAINING	65.00	275.54	1,500.00	1,224.46	18.37%
5738 Fire FIRE RUNS - EXPENSE	-	7,344.41	10,000.00	2,655.59	73.44%
5740 Fire GAS AND OIL	79.50	826.10	1,200.00	373.90	68.84%
5749 Fire SPECIAL DEPARTMENT SUPPLIES	2,773.00	18,750.98	27,000.00	8,249.02	69.45%
5750 Fire FIREWORKS & INSURANCE	-	9,000.00	9,000.00	-	100.00%
5751 Fire LIABILITY INSURANCY - PROPERTY	-	3,406.76	4,000.00	593.24	85.17%
Total Fire	5,819.75	61,580.11	83,450.00	21,869.89	73.79%
Total Public safety	48,035.61	706,493.24	808,000.00	101,506.76	87.44%
Highways and public improvements					
Class "C" Road					
6110 Class C SALARIES AND WAGES-OVERTIME	15.08	745.36	3,000.00	2,254.64	24.85%
6111 Class C SALARIES & WAGE - PERM EMPLOYEE	1,150.82	15,220.13	16,000.00	779.87	95.13%
6113 Class C FICA	87.54	1,210.39	1,200.00	(10.39)	100.87%
6114 Class C INSURANCE	406.57	5,884.77	6,000.00	115.23	98.08%

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6115 Class C RETIREMENT	252.92	3,462.87	3,200.00	(262.87)	108.21%
6116 Class C WORKMANS COMP	-	1,005.90	1,400.00	394.10	71.85%
6123 Class C TRAVEL, MEALS & LODGING	-	-	1,000.00	1,000.00	-
6125 Class C REPAIR TO EQUIPMENT	-	6,279.47	15,000.00	8,720.53	41.86%
6126 Class C MAINTENANCE, MATERIAL & SUPPLI	6.95	15,814.61	14,500.00	(1,314.61)	109.07%
6127 Class C UTILITIES	1.73	1,164.43	1,500.00	335.57	77.63%
6130 Class C REPAIRS TO STREETS	-	160,179.99	170,000.00	9,820.01	94.22%
6131 Class C PROFESSIONAL AND TECHNICAL	-	1,929.62	2,500.00	570.38	77.18%
6133 Class C EDUCATION AND TRAINING	-	144.17	1,000.00	855.83	14.42%
6139 Class C SIDEWALK REPAIRS	586.50	3,783.44	15,000.00	11,216.56	25.22%
6140 Class C GAS AND OIL	56.82	2,651.63	4,000.00	1,348.37	66.29%
6157 Class C EQUIPMENT RENTAL	-	15,087.50	13,500.00	(1,587.50)	111.76%
Total Class "C" Road	2,564.93	234,564.28	268,800.00	34,235.72	87.26%
Total Highways and public improvements	2,564.93	234,564.28	268,800.00	34,235.72	87.26%
Parks, recreation, and public property					
Parks & Recreation					
7010 Parks SALARIES AND WAGES - OVERTIME	34.77	1,268.87	1,300.00	31.13	97.61%
7011 Parks SALARIES AND WAGES - PARKS EMP	2,332.61	18,544.12	22,000.00	3,455.88	84.29%
7013 Parks FICA	179.77	1,509.71	4,500.00	2,990.29	33.55%
7014 Parks INSURANCE	682.27	7,040.32	9,000.00	1,959.68	78.23%
7015 Parks RETIREMENT	249.13	3,229.09	5,300.00	2,070.91	60.93%
7016 Parks WORKMEN'S COMPENSATION	-	1,005.90	750.00	(255.90)	134.12%
7023 Parks TRAVEL, MEALS & LODGING	-	-	500.00	500.00	-
7025 Parks REPAIRS TO EQUIPMENT	-	2,122.98	3,250.00	1,127.02	65.32%
7026 Parks MAINTENANCE MATERIALS AND SUPP	882.19	11,500.61	19,500.00	7,999.39	58.98%
7027 Parks UTILITIES	-	8,143.50	12,000.00	3,856.50	67.86%
7028 Parks TELEPHONE	153.75	2,295.00	1,800.00	(495.00)	127.50%
7031 Parks PROFESSIONAL AND TECHNICAL SER	-	557.10	650.00	92.90	85.71%
7040 Parks GAS AND OIL	156.41	1,136.19	2,500.00	1,363.81	45.45%
7048 Parks POSTAGE	10.60	176.90	200.00	23.10	88.45%
7051 Parks LIABILITY INSURANCE PROPERTY	-	3,456.79	4,200.00	743.21	82.30%
7057 Parks SHADE TREE	-	682.50	5,600.00	4,917.50	12.19%
7058 Parks EQUIPMENT RENTAL	-	1,906.25	4,600.00	2,693.75	41.44%
Total Parks & Recreation	4,681.50	64,575.83	97,650.00	33,074.17	66.13%
Fair Grounds					
7110 Fair Grounds SALARIES & WAGES - OVERTIME	34.77	1,731.33	1,100.00	(631.33)	157.39%
7111 Fair Grounds SALARIES AND WAGES-PERM EMP	2,648.06	23,200.89	25,000.00	1,799.11	92.80%
7112 Fair Grounds SALARIES & WAGES - TEMP. EMPL	-	-	2,000.00	2,000.00	-
7113 Fair Grounds FICA	203.91	1,901.33	2,300.00	398.67	82.67%
7114 Fair Grounds INSURANCE	893.60	10,286.02	11,500.00	1,213.98	89.44%
7115 Fair Grounds RETIREMENT	317.45	4,161.19	5,100.00	938.81	81.59%
7116 Fair Grounds WORKERS COMPENSATION	-	503.01	700.00	196.99	71.86%
7125 Fair Grounds REPAIRS TO EQUIPMENT	-	362.80	3,250.00	2,887.20	11.16%
7126 Fair Grounds MAINTENANCE MATERIALS AND S	-	3,957.81	10,000.00	6,042.19	39.58%
7127 Fair Grounds UTILITIES	27.13	11,349.43	13,000.00	1,650.57	87.30%
7128 Fair Grounds TELEPHONE	39.67	428.06	600.00	171.94	71.34%
7151 INSURANCE LIABILITY PROPERTY	-	2,295.32	3,000.00	704.68	76.51%
7154 Fair Grounds STALLS	-	15.00	100.00	85.00	15.00%
Total Fair Grounds	4,164.59	60,192.19	77,650.00	17,457.81	77.52%
Events					
7211 Events SALARIES - EVENTS PERSONNEL	4,242.31	54,766.58	55,000.00	233.42	99.58%
7213 Events FICA	320.73	4,140.15	4,100.00	(40.15)	100.98%
7214 Events INSURANCE	1,703.50	23,962.93	22,700.00	(1,262.93)	105.56%
7215 Events RETIREMENT	584.96	7,732.30	7,700.00	(32.30)	100.42%
7216 Events WORKER'S COMPENSATION	-	754.45	1,450.00	695.55	52.03%
7220 Events BANK CHARGES	-	-	800.00	800.00	-
7222 Events ADVERTISING	1,522.70	3,611.37	10,000.00	6,388.63	36.11%
7223 Events TRAVEL MEALS & LODGING	-	566.04	1,000.00	433.96	56.60%
7225 Events REPAIRS TO EQUIPMENT	-	33.44	200.00	166.56	16.72%
7226 Events MAINTENANCE MATERIALS AND SUPP	-	578.70	1,000.00	421.30	57.87%
7228 Events TELEPHONE	25.95	257.33	600.00	342.67	42.89%
7231 Events PROFESSIONAL AND TECHNICAL	-	281.42	500.00	218.58	56.28%
7232 Events AUDIT	-	232.00	250.00	18.00	92.80%
7240 Events GAS AND OIL	-	348.36	750.00	401.64	46.45%

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7251 Events INSURANCE AND SURETY BONDS	-	812.77	855.00	42.23	95.06%
7252 Events SUB FOR SANTA	-	4,875.19	5,000.00	124.81	97.50%
7253 Events CONCERTS	-	600.00	750.00	150.00	80.00%
7254 Events PARADES	-	347.54	750.00	402.46	46.34%
7255 Events CHRISTMAS IN THE COUNTRY	-	452.29	1,500.00	1,047.71	30.15%
7258 Events FALL FEST	-	707.23	1,250.00	542.77	56.58%
7259 Events GLIDER EVENTS	-	-	600.00	600.00	-
7261 Events SUNDRY	-	280.00	500.00	220.00	56.00%
7263 Events MARATHONS/RACES	-	10,579.20	15,000.00	4,420.80	70.53%
7268 Events SPECIAL CELEBRATIONS	40.00	3,040.39	3,500.00	459.61	86.87%
7270 Events RECREATION/CONVENTIONS	-	1,632.76	2,500.00	867.24	65.31%
Total Events	8,440.15	120,592.44	138,255.00	17,662.56	87.22%
Theater					
7326 Theater MAINTENANCE MATERIALS AND SUPP	-	3,440.98	4,000.00	559.02	86.02%
7327 Theater UTILITIES	7.81	3,471.06	5,000.00	1,528.94	69.42%
7331 Theater PROFESSIONAL AND TECHNICAL	-	-	200.00	200.00	-
7348 Theater POSTAGE	10.60	176.90	300.00	123.10	58.97%
7349 Theater SPECIAL DEPARTMENT SUPPLIES	-	381.41	1,500.00	1,118.59	25.43%
7350 Theater CONCESSIONS	-	465.56	500.00	34.44	93.11%
7351 Theater INSURANCE LIABILTY PROPERTY	-	461.00	700.00	239.00	65.86%
7361 Theater SUNDRY	-	-	100.00	100.00	-
7365 Theater EVENTS & PRODUCTIONS	-	2,963.05	4,500.00	1,536.95	65.85%
Total Theater	18.41	11,359.96	16,800.00	5,440.04	67.62%
Library					
7511 Library SALARIES AND WAGES-PERM. EMPLO	4,015.36	60,539.09	67,000.00	6,460.91	90.36%
7513 Library FICA	307.18	4,602.59	5,000.00	397.41	92.05%
7514 Library INSURANCE	18.32	12,426.36	18,000.00	5,573.64	69.04%
7515 Library RETIREMENT	732.76	10,306.03	11,500.00	1,193.97	89.62%
7516 Library WORKMEN'S COMPENSATION	-	754.45	1,700.00	945.55	44.38%
7521 Library BOOKS	-	5,796.00	8,000.00	2,204.00	72.45%
7523 Library TRAVEL MEALS & LODGING	-	161.17	500.00	338.83	32.23%
7524 Library OFFICE SUPPLIES AND EXPENSE	-	826.18	1,800.00	973.82	45.90%
7525 Library REPAIRS TO EQUIPMENT	-	150.00	500.00	350.00	30.00%
7526 Library MAINTENANCE MATERIAL AND SUPPL	56.87	5,133.71	6,300.00	1,166.29	81.49%
7527 Library UTILITIES	7.16	7,159.74	10,500.00	3,340.26	68.19%
7528 Library TELEPHONE	4.54	94.28	300.00	205.72	31.43%
7529 Library CLEF GRANT EXPENDITURES	-	3,097.91	5,900.00	2,802.09	52.51%
7531 Library PROFESSIONAL & TECHNICAL SERV.	429.00	7,858.42	10,000.00	2,141.58	78.58%
7533 Library EDUCATION AND TRAINING	-	-	500.00	500.00	-
7548 Library POSTAGE	-	72.52	100.00	27.48	72.52%
7551 INSURANCE LIABILITY PROPERTY	-	461.00	500.00	39.00	92.20%
Total Library	5,571.19	119,439.45	148,100.00	28,660.55	80.65%
Cemetery					
8010 Cemetery SALARIES AND WAGES - OVERTIME	27.58	1,716.51	1,500.00	(216.51)	114.43%
8011 Cemetery SALARIES & WAGES - PERM EMPLOY	3,557.56	32,908.82	34,000.00	1,091.18	96.79%
8013 Cemetery FICA	273.67	2,641.30	2,800.00	158.70	94.33%
8014 Cemetery INSURANCE	828.93	9,861.62	13,000.00	3,138.38	75.86%
8015 Cemetery RETIREMENT	408.91	5,731.74	5,300.00	(431.74)	108.15%
8016 Cemetery WORKMEN'S COMPENSATION	-	503.01	800.00	296.99	62.88%
8025 Cemetery REPAIRS TO EQUIPMENT	-	362.81	2,200.00	1,837.19	16.49%
8026 Cemetery MAINTENANCE MATERIALS AND SUP	-	1,340.77	4,500.00	3,159.23	29.79%
8027 Cemetery UTILITIES	-	421.24	600.00	178.76	70.21%
8028 Cemetery TELEPHONE	40.46	477.32	700.00	222.68	68.19%
8031 Cemetery PROFESSIONAL & TECHNICAL SERV.	12.98	1,120.02	3,600.00	2,479.98	31.11%
8040 Cemetery GAS AND OIL	42.40	338.94	1,300.00	961.06	26.07%
8051 INSURANCE LIABILITY PROPERTY	-	975.50	1,300.00	324.50	75.04%
8058 Cemetery EQUIPMENT RENTAL	-	3,406.25	4,000.00	593.75	85.16%
8061 Cemetery SUNDRY/BUY BACK	-	6,650.00	6,700.00	50.00	99.25%
Total Cemetery	5,192.49	68,455.85	82,300.00	13,844.15	83.18%
Pool					
6911 Pool PERM EMPLOYEE	1,284.64	39,373.76	35,000.00	(4,373.76)	112.50%
6913 Pool FICA	98.26	3,006.81	2,500.00	(506.81)	120.27%
6914 Pool INSURANCE	0.93	2,512.14	300.00	(2,212.14)	837.38%
6915 Pool RETIREMENT	-	1,297.62	-	(1,297.62)	-

Parowan City
FINANCIAL STATEMENT
10 General Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Current Budget</u>	<u>Unearned</u>	<u>Percent Used</u>
6916 Pool WORKMANS COMP	-	754.45	1,000.00	245.55	75.45%
6925 Pool REPAIRS TO EQUIPMENT	-	-	5,000.00	5,000.00	-
6926 Pool MAINTENANCE MATERIALS AND SUPPLIE	1,325.21	11,000.00	11,000.00	-	100.00%
6927 Pool UTILITIES	-	10,408.82	14,000.00	3,591.18	74.35%
6928 Pool TELEPHONE	115.46	852.30	1,000.00	147.70	85.23%
6931 Pool PROFESSIONAL AND TECHNICAL	2,373.77	2,993.77	3,100.00	106.23	96.57%
6932 Pool AUDIT	-	232.00	250.00	18.00	92.80%
6933 Pool EDUCATION AND TRAINING	-	-	500.00	500.00	-
6947 Pool UNIFORMS	-	-	1,500.00	1,500.00	-
6951 INSURANCE LIABILITY PROPERTY	-	2,884.66	3,200.00	315.34	90.15%
Total Pool	<u>5,198.27</u>	<u>75,316.33</u>	<u>78,350.00</u>	<u>3,033.67</u>	<u>96.13%</u>
Total Parks, recreation, and public property	<u>33,266.60</u>	<u>519,932.05</u>	<u>639,105.00</u>	<u>119,172.95</u>	<u>81.35%</u>
Transfers					
9010 TRANSFER TO CAPITAL PROJECTS F	-	240,000.00	240,000.00	-	100.00%
Total Transfers	<u>-</u>	<u>240,000.00</u>	<u>240,000.00</u>	<u>-</u>	<u>100.00%</u>
Total Expenditures:	<u>105,028.46</u>	<u>2,123,545.51</u>	<u>2,516,614.00</u>	<u>393,068.49</u>	<u>84.38%</u>
Total Change In Net Position	<u>(56,856.45)</u>	<u>83,613.98</u>	<u>-</u>	<u>(83,613.98)</u>	<u>-</u>

Parowan City
FINANCIAL STATEMENT
 17 Wildlands Fire - 06/01/2020 to 06/30/2020
 100.00% of the fiscal year has expired

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

Parowan City
FINANCIAL STATEMENT
21 Local Building Authority - DS Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
Cash and cash equivalents		
1111 Checking - Combined	-	(19,395.00)
Total Cash and cash equivalents	-	(19,395.00)
Total Cash and cash equivalents	-	(19,395.00)
Total Current Assets	-	(19,395.00)
Total Assets:	-	(19,395.00)
Liabilities and Fund Equity		
Equity - Paid in / Contributed		
2981 Fund balance	-	19,395.00
Total Equity - Paid in / Contributed	-	19,395.00
Total Liabilities and Fund Equity	-	19,395.00
Total Net Position	-	-

Parowan City
FINANCIAL STATEMENT
 21 Local Building Authority - DS Fund - 06/01/2020 to 06/30/2020
 100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual	Current Budget	Unearned	Percent Used
Change In Net Position					
Expenditures:					
Debt service					
4711.810 Debt service - principal	-	27,000.00	-	(27,000.00)	-
4711.820 Debt service - interest	-	13,395.00	-	(13,395.00)	-
Total Debt service	-	40,395.00	-	(40,395.00)	-
Total Expenditures:	-	40,395.00	-	(40,395.00)	-
Total Change In Net Position	-	40,395.00	-	(40,395.00)	-

Parowan City
FINANCIAL STATEMENT
44 Combined Capital Improvement - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
Cash and cash equivalents		
1111 Checking - Combined	(6,624.00)	252,250.17
1121 PTIF 1761 Combined Accounts	-	305,263.78
1123 PTIF 7599 City Hall	-	3,606.80
1191.1 Restricted cash	-	3,582.07
1191.2 Restricted cash offset	-	(3,582.07)
Total Cash and cash equivalents	<u>(6,624.00)</u>	<u>561,120.75</u>
Total Cash and cash equivalents	<u>(6,624.00)</u>	<u>561,120.75</u>
Total Current Assets	<u>(6,624.00)</u>	<u>561,120.75</u>
Total Assets:	<u>(6,624.00)</u>	<u>561,120.75</u>
Liabilities and Fund Equity		
Liabilities:		
Current liabilities		
2131 ACCOUNTS PAYABLE	624.00	(13,430.00)
Total Current liabilities	<u>624.00</u>	<u>(13,430.00)</u>
Total Liabilities:	<u>624.00</u>	<u>(13,430.00)</u>
Equity - Paid in / Contributed		
2970 Assigned - New Shelter	-	(15,000.00)
2971.1 Restricted	-	(3,582.07)
2980 FUND BALANCE	6,000.00	(529,108.68)
Total Equity - Paid in / Contributed	<u>6,000.00</u>	<u>(547,690.75)</u>
Total Liabilities and Fund Equity	<u>6,624.00</u>	<u>(561,120.75)</u>
Total Net Position	<u>-</u>	<u>-</u>

Parowan City
FINANCIAL STATEMENT
44 Combined Capital Improvement - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual	Current Budget	Unearned	Percent Used
Change In Net Position					
Revenue:					
Intergovernmental revenue					
3339 FEDERAL GRANT	-	-	172,000.00	172,000.00	-
3340 STATE GRANT	-	10,000.00	20,000.00	10,000.00	50.00%
Total Intergovernmental revenue	-	10,000.00	192,000.00	182,000.00	5.21%
Interest					
3640 INTEREST	-	24.73	-	(24.73)	-
Total Interest	-	24.73	-	(24.73)	-
Contributions and transfers					
3910 TRANSFER FROM GENERAL FUND	-	240,000.00	240,000.00	-	100.00%
3980 Appropriation of fund balance	-	-	24,748.00	24,748.00	-
Total Contributions and transfers	-	240,000.00	264,748.00	24,748.00	90.65%
Total Revenue:	-	250,024.73	456,748.00	206,723.27	54.74%
Expenditures:					
General government					
Airport					
8574 Airport - Construction	-	13,430.00	180,000.00	166,570.00	7.46%
Total Airport	-	13,430.00	180,000.00	166,570.00	7.46%
Total General government	-	13,430.00	180,000.00	166,570.00	7.46%
Public safety					
Animal control					
5599 Animal Savings - Increase in fund balance	-	-	15,000.00	15,000.00	-
Total Animal control	-	-	15,000.00	15,000.00	-
Fire					
5799 Fire Savings - Increase in fund balance	-	-	15,000.00	15,000.00	-
Total Fire	-	-	15,000.00	15,000.00	-
Total Public safety	-	-	30,000.00	30,000.00	-
Highways and public improvements					
Class "C" Road					
6175 Class C - Equipment	-	23,900.00	24,000.00	100.00	99.58%
Total Class "C" Road	-	23,900.00	24,000.00	100.00	99.58%
Total Highways and public improvements	-	23,900.00	24,000.00	100.00	99.58%
Parks, recreation, and public property					
Parks & Recreation					
7074 Parks Construction	-	41,738.50	96,000.00	54,261.50	43.48%
7078 Parks - Equipment	6,000.00	19,378.77	20,000.00	621.23	96.89%
Total Parks & Recreation	6,000.00	61,117.27	116,000.00	54,882.73	52.69%
Fair Grounds					
7174 Fairgrounds Construction	-	-	8,000.00	8,000.00	-
Total Fair Grounds	-	-	8,000.00	8,000.00	-
Library					
7574 Library Construction	-	26,303.31	38,748.00	12,444.69	67.88%
Total Library	-	26,303.31	38,748.00	12,444.69	67.88%
Cemetery					
4076 Cemetery - Construction	-	7,682.31	25,000.00	17,317.69	30.73%
Total Cemetery	-	7,682.31	25,000.00	17,317.69	30.73%
Total Parks, recreation, and public property	6,000.00	95,102.89	187,748.00	92,645.11	50.65%
Miscellaneous					
4073 CONSTRUCTION - IMPROVEMENTS	-	10,000.00	35,000.00	25,000.00	28.57%
4074 CAPITAL OUTLAY - EQUIPMENT/MAC	-	460.33	-	(460.33)	-
Total Miscellaneous	-	10,460.33	35,000.00	24,539.67	29.89%
Total Expenditures:	6,000.00	142,893.22	456,748.00	313,854.78	31.28%
Total Change In Net Position	6,000.00	107,131.51	-	(107,131.51)	-

Parowan City
FINANCIAL STATEMENT
45 Capital Project - Airport Dev - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

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

Parowan City
FINANCIAL STATEMENT
46 Capital Project - Theatre - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

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

Parowan City
FINANCIAL STATEMENT
51 Water Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
Cash and cash equivalents		
1111 Checking - Combined	26,307.89	(86,624.09)
1121 PTIF 1761 Combined Accounts	-	255,000.00
1122 PTIF 3851 DWB 2001 BOND FUND	-	63,237.39
1123 PTIF 3852 DWB 2001 RESERVE FUND	-	49,391.64
1124 PTIF 3853 DWB 2001 CAPITAL REPLACEMNT F	-	143,564.18
1126 PTIF 5176 WATER REV BD-SERIES 2008	-	156,040.55
1127 PTIF 2160 WATER REVENUE RESERVE	-	119,741.54
1128 PTIF 2483 Water Impact	-	49,625.16
1130 PTIF 5886 Bond Payment	-	62,118.36
1131 PTIF 5887 Water Reserve	-	6,158.30
1160 Xpress Bill Pay	18,446.39	115,808.95
1175 Undeposited receipts	128.37	3,026.12
1191.1 Restricted cash	-	279,533.49
1191.2 Restricted cash offset	-	(279,533.49)
Total Cash and cash equivalents	44,882.65	937,088.10
Total Cash and cash equivalents	44,882.65	937,088.10
Receivables		
1311 ACCOUNTS RECEIVABLE	88.39	79,244.80
Total Receivables	88.39	79,244.80
Total Current Assets	44,971.04	1,016,332.90
Non-Current Assets		
Capital assets		
Work in process		
1601 CONSTRUCTION IN PROCESS - WATER	-	148,454.75
Total Work in process	-	148,454.75
Property		
1611 Land and water rights	-	171,516.67
1621 Buildings & Improvements	-	33,194.34
1631 Water distribution system	-	5,850,711.43
1647 Machinery & Equipment	-	107,687.82
1651 Autos & Trucks	-	99,754.25
Total Property	-	6,262,864.51
Accumulated depreciation		
1721 Acc Depn Buildings & Imps	(90.20)	(21,420.56)
1731 Acc Depn Water Dist System	(15,700.87)	(2,849,083.30)
1747 Acc Depn Machinery & Equipment	(87.02)	(99,648.37)
1751 Acc Depn Autos & Trucks	(565.67)	(47,062.49)
Total Accumulated depreciation	(16,443.76)	(3,017,214.72)
Total Capital assets	(16,443.76)	3,394,104.54
Other non-current assets		
1802 Deferred outflows - pensions	-	35,169.15
Total Other non-current assets	-	35,169.15
Total Non-Current Assets	(16,443.76)	3,429,273.69
Total Assets:	28,527.28	4,445,606.59
Liabilities and Fund Equity		
Liabilities:		
Current liabilities		
2131 ACCOUNTS PAYABLE	7,185.18	(124,004.90)
2132 ACCURED INT. PAYABLE	-	(32,594.00)
2151 COMPENSATED ABSENCES PAYABLE	-	(12,457.91)
2310 LINE EXTEN PAYABLE -J. MATONIS	-	(18.54)
Total Current liabilities	7,185.18	(169,075.35)
Deferred revenue		
2601 Net pension liability	-	(74,643.09)
2602 Deferred inflows - pensions	-	(4,543.42)

Parowan City
FINANCIAL STATEMENT
51 Water Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Total Deferred revenue	-	<u>(79,186.51)</u>
Long-term liabilities		
2513.1 2008 Water Revenue issued	-	(1,923,000.00)
2513.2 2008 Water Revenue repaid	-	960,000.00
2513.3 2008 Water Revenue current	-	(95,000.00)
2513.4 2008 Water Revenue current offset	-	95,000.00
2520.1 2013 Parity Water Revenue issued	-	(660,000.00)
2520.2 2013 Parity Water Revenue repaid	-	87,000.00
2520.3 2013 Parity Water Revenue current	-	(16,000.00)
2520.4 2013 Parity Water Revenue current offset	-	16,000.00
2545.1 2001 Water Revenue issued	-	(559,400.00)
2545.2 2001 Water Revenue repaid	-	440,000.00
2545.3 2001 Water Revenue current	-	(37,000.00)
2545.4 2001 Water Revenue current offset	-	37,000.00
Total Long-term liabilities	-	<u>(1,655,400.00)</u>
Total Liabilities:	<u>7,185.18</u>	<u>(1,903,661.86)</u>
Equity - Paid in / Contributed		
2975.1 Restricted for debt service	-	(279,533.49)
2975.3 Restricted offset	-	279,533.49
2979 Prior period adjustment	-	21,084.55
2980 BEGINNING OF YEAR	(35,712.46)	(2,563,029.28)
Total Equity - Paid in / Contributed	<u>(35,712.46)</u>	<u>(2,541,944.73)</u>
Total Liabilities and Fund Equity	<u>(28,527.28)</u>	<u>(4,445,606.59)</u>
Total Net Position	-	-

Parowan City
FINANCIAL STATEMENT
51 Water Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual	Current Budget	Unearned	Percent Used
Income or Expense					
Income From Operations:					
Operating income					
3710 WATER SALES	73,555.18	821,877.54	700,000.00	(121,877.54)	117.41%
3720 CONNECTION FEES	350.00	12,750.00	5,000.00	(7,750.00)	255.00%
Total Operating income	73,905.18	834,627.54	705,000.00	(129,627.54)	118.39%
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	86.41	3,480.46	8,000.00	4,519.54	43.51%
4011 SALARIES AND WAGES-PERM. EMPLO	10,083.97	127,923.98	121,000.00	(6,923.98)	105.72%
4013 FICA	765.63	9,942.63	9,100.00	(842.63)	109.26%
4014 INSURANCE	3,263.46	50,842.30	55,000.00	4,157.70	92.44%
4015 RETIREMENT	1,918.57	26,214.35	30,000.00	3,785.65	87.38%
4016 WORKMEN'S COMPENSATION	-	2,011.85	5,200.00	3,188.15	38.69%
4021 SUBSCRIPTIONS AND MEMBERSHIPS	-	1,200.80	1,300.00	99.20	92.37%
4022 PUBLIC NOTICES AND ADS	103.89	194.16	500.00	305.84	38.83%
4023 TRAVEL, MEALS AND LODGING	-	618.83	1,800.00	1,181.17	34.38%
4024 OFFICE SUPPLIES AND EXPENSE	-	817.82	2,000.00	1,182.18	40.89%
4025 REPAIR TO EQUIPMENT	-	966.87	3,000.00	2,033.13	32.23%
4026 MAINTENANCE MATERIALS AND SUPP	5,320.28	44,054.93	52,000.00	7,945.07	84.72%
4027 UTILITIES	13.29	40,499.98	45,000.00	4,500.02	90.00%
4028 TELEPHONE	398.59	4,047.75	6,300.00	2,252.25	64.25%
4031 PROFESSIONAL & TECHNICAL SERVI	929.52	15,223.22	18,000.00	2,776.78	84.57%
4032 AUDIT	-	2,490.00	2,500.00	10.00	99.60%
4033 EDUCATION AND TRAINING	-	764.17	3,000.00	2,235.83	25.47%
4040 GAS AND OIL	733.35	3,054.03	4,000.00	945.97	76.35%
4047 UNIFORM ALLOWANCE	-	665.81	900.00	234.19	73.98%
4048 POSTAGE	106.00	1,775.28	2,300.00	524.72	77.19%
4051 LIABILITY INSUR. PROPERTY	-	12,000.00	12,000.00	-	100.00%
4055 DATA PROCESSING	-	-	400.00	400.00	-
4057 LBA LEASE PAYMENT	-	-	5,500.00	5,500.00	-
4058 LEASE PAYMENT - WHEELER	-	6,728.75	7,000.00	271.25	96.13%
4061 SUNDRY	-	-	500.00	500.00	-
4062 DEPRECIATION EXPENSE WATER	16,443.76	195,947.24	189,000.00	(6,947.24)	103.68%
Total Operating expense	40,166.72	551,465.21	585,300.00	33,834.79	94.22%
Total Income From Operations:	33,738.46	283,162.33	119,700.00	(163,462.33)	236.56%
Non-Operating Items:					
Non-operating income					
3735 WATER IMPACT FEE	657.00	13,480.00	10,000.00	(3,480.00)	134.80%
3810 INTEREST EARNINGS	-	10,988.54	6,500.00	(4,488.54)	169.05%
3820 LEASE AND RENTALS	1,317.00	3,513.82	3,000.00	(513.82)	117.13%
3840 SALE OF MATERIALS	-	-	500.00	500.00	-
3890 MISCELLANEOUS	-	7,761.00	1,000.00	(6,761.00)	776.10%
Total Non-operating income	1,974.00	35,743.36	21,000.00	(14,743.36)	170.21%
Non-operating expense					
4059 INTEREST EXPENSE	-	73,014.19	56,000.00	(17,014.19)	130.38%
Total Non-operating expense	-	73,014.19	56,000.00	(17,014.19)	130.38%
Total Non-Operating Items:	1,974.00	(37,270.83)	(35,000.00)	2,270.83	106.49%
Total Income or Expense	35,712.46	245,891.50	84,700.00	(161,191.50)	290.31%

Parowan City
FINANCIAL STATEMENT
52 Sewer Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
Cash and cash equivalents		
1111 Checking - Combined	(36,145.87)	(495,794.21)
1121 PTIF 1761 Combined Accounts	-	358,671.96
1122 PTIF 5595 DEQ SEWER LOAN	-	38,420.49
1124 PTIF 4823 SEWER ANTICIPATION SBSU	-	55,023.70
1125 PTIF 2161 SEWER REVENUE BOND S.F.	-	298,487.28
1126 PTIF 2162 SEWER REVENUE BONDS 05	-	251,214.56
1127 PTIF 4431 EMERGENCY REPAIR & REPLACEM	-	137,583.24
1129 PTIF 2165 Sewer Impact	-	30,882.32
1160 Xpress Bill Pay	11,393.21	80,098.41
1175 Undeposited receipts	(171.37)	2,187.04
1191.1 Restricted cash	-	455,477.41
1191.2 Restricted cash offset	-	(455,477.41)
Total Cash and cash equivalents	(24,924.03)	756,774.79
Total Cash and cash equivalents	(24,924.03)	756,774.79
Receivables		
1311 ACCOUNTS RECEIVABLE	(4,817.94)	53,309.03
Total Receivables	(4,817.94)	53,309.03
Total Current Assets	(29,741.97)	810,083.82
Non-Current Assets		
Capital assets		
Property		
1611 Land	-	111,738.39
1621 Sewer Building	-	5,917.00
1631 Sewer collection system	-	4,627,929.51
1641 Sewer treatment system	49,983.58	400,972.57
1647 Machinery & Equipment	-	120,090.77
1651 Autos & Trucks	-	86,853.34
54-1631 Sewer Treatment System	-	440,207.73
54-1661 Machinery & equipment	-	12,768.00
Total Property	49,983.58	5,806,477.31
Accumulated depreciation		
1721 Acc Depn Building	(19.72)	(5,443.24)
1731 Acc Depn Sewer Collection	(13,471.70)	(2,086,897.41)
1741 Acc Depn Sewer treatment system	(626.63)	(86,912.06)
1747 Acc Depn Machinery & Equipment	(596.83)	(66,238.34)
1751 Acc Depn Autos & Trucks	(444.51)	(50,849.07)
54-1731 AccDpn Sewer Treatment System	(917.10)	(88,581.66)
54-1761 AccDpn Machinery & equipment	(152.00)	(9,120.00)
Total Accumulated depreciation	(16,228.49)	(2,394,041.78)
Total Capital assets	33,755.09	3,412,435.53
Other non-current assets		
1802 Deferred outflows - pensions	-	48,711.39
Total Other non-current assets	-	48,711.39
Total Non-Current Assets	33,755.09	3,461,146.92
Total Assets:	4,013.12	4,271,230.74
Liabilities and Fund Equity		
Liabilities:		
Current liabilities		
2131 ACCOUNTS PAYABLE	(5,025.32)	(8,339.34)
2132 ACCRUED INT PAYABLE	-	(24,217.00)
2151 COMPENSATED ABSENCES PAYABLE	-	(17,164.49)
Total Current liabilities	(5,025.32)	(49,720.83)
Deferred revenue		
2601 Net pension liability	-	(103,385.19)
2602 Deferred inflows - pensions	-	(6,292.91)

Parowan City
FINANCIAL STATEMENT
52 Sewer Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Total Deferred revenue	-	(109,678.10)
Long-term liabilities		
2510.1 2005 Sewer Lagoons issued	-	(3,772,000.00)
2510.2 2005 Sewer Lagoons repaid	-	2,422,000.00
2510.3 2005 Sewer Lagoons current	-	(205,000.00)
2510.4 2005 Sewer Lagoons current offset	-	205,000.00
2524.1 2010 DEQ SW LAGOON issued	-	(389,120.00)
2524.2 2010 DEQ SW LAGOON repaid	-	187,607.29
2524.3 2010 DEQ SW LAGOON current	-	(19,760.00)
2524.4 2010 DEQ SW LAGOON current offset	-	19,760.00
2525.1 2010 Sewer Revenue issued	-	(421,000.00)
2525.2 2010 Sewer Revenue repaid	-	336,000.00
2525.3 2010 Sewer Revenue current	-	(41,000.00)
2525.4 2010 Sewer Revenue current offset	-	41,000.00
2530.1 2010B Sewer Revenue issued	-	(122,880.00)
2530.2 2010B Sewer Revenue repaid	-	54,240.00
2530.3 2010B Sewer Revenue current	-	(6,240.00)
2530.4 2010B Sewer Revenue current offset	-	6,240.00
Total Long-term liabilities	-	(1,705,152.71)
Total Liabilities:	(5,025.32)	(1,864,551.64)
Equity - Paid in / Contributed		
2975.1 Restricted for debt service	-	(455,477.41)
2975.3 Restricted offset	-	455,477.41
2980 BEGINNING OF YEAR	1,012.20	(2,406,679.10)
Total Equity - Paid in / Contributed	1,012.20	(2,406,679.10)
Total Liabilities and Fund Equity	(4,013.12)	(4,271,230.74)
Total Net Position	-	-

Parowan City
FINANCIAL STATEMENT
52 Sewer Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual	Current Budget	Unearned	Percent Used
Income or Expense					
Income From Operations:					
Operating income					
3710 SEWER SERVICES	41,252.56	502,264.63	480,000.00	(22,264.63)	104.64%
3712 SW SERVICES BRIAN HEAD (YEARLY)	-	99,122.00	99,200.00	78.00	99.92%
3713 ADMIN FEES - BRIAN HEAD (MONTH)	986.03	64,536.99	67,000.00	2,463.01	96.32%
3720 CONNECTION FEES	300.00	4,250.00	5,000.00	750.00	85.00%
3750 Dumping Fees	300.00	450.00	300.00	(150.00)	150.00%
Total Operating income	42,838.59	670,623.62	651,500.00	(19,123.62)	102.94%
Operating expense					
Sewer Collection					
4010 SALARIES AND WAGES - OVERTIME	50.24	2,344.03	5,700.00	3,355.97	41.12%
4011 SALARIES AND WAGES-PERM. EMPLO	4,549.53	58,246.40	58,000.00	(246.40)	100.42%
4013 FICA	347.92	4,595.81	5,000.00	404.19	91.92%
4014 INSURANCE	1,255.73	19,761.52	25,000.00	5,238.48	79.05%
4015 RETIREMENT	904.81	12,599.54	14,000.00	1,400.46	90.00%
4016 WORKMEN'S COMPENSATION	-	1,005.90	1,800.00	794.10	55.88%
4021 SUBSCRIPTIONS AND MEMBERSHIPS	-	234.71	400.00	165.29	58.68%
4022 PUBLIC NOTICE AND ADS	-	31.50	500.00	468.50	6.30%
4023 TRAVEL, MEALS AND LODGING	-	98.50	800.00	701.50	12.31%
4024 OFFICE SUPPLIES AND EXPENSE	-	348.93	1,000.00	651.07	34.89%
4025 REPAIR TO EQUIPMENT	-	1,032.45	2,000.00	967.55	51.62%
4026 MAINTENANCE MATERIALS AND SUPP	3,521.73	11,608.23	15,500.00	3,891.77	74.89%
4027 UTILITIES	5.00	1,289.00	1,500.00	211.00	85.93%
4028 TELEPHONE	156.17	1,843.87	2,600.00	756.13	70.92%
4031 PROFESSIONAL & TECHNICAL SERVI	297.04	32,070.93	33,000.00	929.07	97.18%
4032 AUDIT	-	1,600.00	1,600.00	-	100.00%
4033 EDUCATION AND TRAINING	-	935.63	1,000.00	64.37	93.56%
4040 GAS AND OIL	109.33	2,067.06	3,000.00	932.94	68.90%
4047 UNIFORM ALLOWANCE	-	665.87	900.00	234.13	73.99%
4048 POSTAGE	47.70	796.05	1,000.00	203.95	79.61%
4051 LIABILITY INSUR. PROPERTY	-	3,500.00	3,500.00	-	100.00%
4057 LBA LEASE PAYMENT	-	-	2,800.00	2,800.00	-
4058 LEASE PAYMENT - WHEELER	-	2,796.25	2,800.00	3.75	99.87%
4061 SUNDRY	-	-	100.00	100.00	-
4062 DEPRECIATION	15,159.39	180,729.36	175,000.00	(5,729.36)	103.27%
Total Sewer Collection	26,404.59	340,201.54	358,500.00	18,298.46	94.90%
Sewer Treatment					
4110 SALARIES AND WAGES - OVERTIME	75.35	3,509.63	8,000.00	4,490.37	43.87%
4111 SALARIES AND WAGES-PERM EMPLOY	6,816.35	87,278.80	72,000.00	(15,278.80)	121.22%
4113 FICA	521.17	6,885.48	6,500.00	(385.48)	105.93%
4114 INSURANCE	1,835.46	28,807.73	32,000.00	3,192.27	90.02%
4115 RETIREMENT	1,357.15	18,898.69	18,000.00	(898.69)	104.99%
4116 WORKER'S COMPENSATION	-	1,005.90	3,700.00	2,694.10	27.19%
4121 SUBSCRIPTIONS AND MEMBERSHIPS	-	234.71	300.00	65.29	78.24%
4122 PUBLIC NOTICES AND ADS	-	31.50	500.00	468.50	6.30%
4123 TRAVEL, MEALS & LODGING	-	488.81	1,200.00	711.19	40.73%
4124 OFFICE SUPPLIES AND EXPENSE	659.00	1,007.93	1,000.00	(7.93)	100.79%
4125 REPAIRS TO EQUIPMENT	40.65	1,073.10	3,000.00	1,926.90	35.77%
4126 MAINTENANCE MATERIALS AND SUPP	4,602.73	15,624.73	18,000.00	2,375.27	86.80%
4127 UTILITIES	367.93	10,024.63	10,000.00	(24.63)	100.25%
4128 TELEPHONE	158.42	1,870.87	2,600.00	729.13	71.96%
4130 DISPOSAL AND PERMIT FEES	-	7,535.00	9,000.00	1,465.00	83.72%
4131 PROFESSIONAL AND TECHNICAL SER	286.04	6,870.40	8,500.00	1,629.60	80.83%
4132 AUDITING	-	1,600.00	1,600.00	-	100.00%
4133 EDUCATION AND TRAINING	-	1,532.75	2,000.00	467.25	76.64%
4140 GAS AND OIL	311.30	3,223.37	4,000.00	776.63	80.58%
4147 UNIFORM ALLOWANCE	-	665.87	900.00	234.13	73.99%
4148 POSTAGE	60.55	892.89	1,000.00	107.11	89.29%
4151 LIABILITY INSUR. PROPERTY	-	3,500.00	3,500.00	-	100.00%
4157 LBA LEASE PAYMENT	-	-	2,500.00	2,500.00	-
4158 EQUIPMENT RENTAL	-	2,796.25	2,800.00	3.75	99.87%
4161 SUNDRY	-	-	100.00	100.00	-
4162 DEPRECIATION	1,069.10	12,829.20	13,000.00	170.80	98.69%
Total Sewer Treatment	18,161.20	218,188.24	225,700.00	7,511.76	96.67%

Parowan City
FINANCIAL STATEMENT
52 Sewer Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual	Current Budget	Unearned	Percent Used
Total Operating expense	44,565.79	558,389.78	584,200.00	25,810.22	95.58%
Total Income From Operations:	(1,727.20)	112,233.84	67,300.00	(44,933.84)	166.77%
Non-Operating Items:					
Non-operating income					
3725 SEWER IMPACT FEES	715.00	6,524.00	5,000.00	(1,524.00)	130.48%
3810 INTEREST EARNINGS	-	10,715.28	5,300.00	(5,415.28)	202.18%
Total Non-operating income	715.00	17,239.28	10,300.00	(6,939.28)	167.37%
Non-operating expense					
4059 INTEREST EXPENSE	-	48,432.50	63,000.00	14,567.50	76.88%
Total Non-operating expense	-	48,432.50	63,000.00	14,567.50	76.88%
Total Non-Operating Items:	715.00	(31,193.22)	(52,700.00)	(21,506.78)	59.19%
Total Income or Expense	(1,012.20)	81,040.62	14,600.00	(66,440.62)	555.07%

Parowan City
FINANCIAL STATEMENT
53 Electric Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
Cash and cash equivalents		
1111 Checking - Combined	1,011.21	466,557.90
1121 PTIF 1761 Combined Accounts	-	2,664,066.81
1122 PTIF 4773 ZFNB DEBT SERVICE RESERVE	20,000.00	149,032.12
1123 PTIF 1781 Electric Impact	-	114,342.81
1133 Zions Elec Rev 2014 Resv 6926637A	-	94,539.89
1134 Zions Elec Rev2014 Bond 6926637	-	21.34
1135 Zions Elec Rev 2014 Cons 6926637B	-	61,648.65
1136 Zions Elec Rev 2016 Bond 6926638	-	26.48
1160 Xpress Bill Pay	33,223.07	(87,859.76)
1175 Undeposited receipts	(8,254.44)	1,400.17
1191.1 Restricted cash	-	364,430.43
1191.2 Restricted cash offset	-	(364,430.43)
Total Cash and cash equivalents	45,979.84	3,463,776.41
Total Cash and cash equivalents	45,979.84	3,463,776.41
Receivables		
1215 ALLOWANCE FOR UNCOLLECTABLE AC	-	(25,744.51)
1311 ACCOUNTS RECEIVABLE	30,645.34	182,776.15
1422 Due from other funds - 10-Year Loan to Solid Wast	-	317,055.37
Total Receivables	30,645.34	474,087.01
Other current assets		
1580 Suspense	-	20.13
1581 Zions Clearing	-	13,755.00
Total Other current assets	-	13,775.13
Total Current Assets	76,625.18	3,951,638.55
Non-Current Assets		
Capital assets		
Property		
1611 Land and Rights	-	32,433.32
1621 Buildings	-	71,625.32
1641 Electric Plant in Service	-	2,527,993.50
1642 Electric System	-	8,979,047.98
1647 Machinery & Equipment	-	306,188.35
1651 Autos & Trucks	-	338,376.61
Total Property	-	12,255,665.08
Accumulated depreciation		
1721 Acc Depn Buildings	(238.75)	(65,895.15)
1741 Acc Depn Electric Plant	(4,193.14)	(2,181,293.82)
1742 Acc Depn Electric System	(18,706.36)	(1,433,097.27)
1747 Acc Depn Machinery & Equipment	(487.39)	(282,299.88)
1751 Acc Depn Autos & Trucks	(1,445.32)	(251,122.98)
Total Accumulated depreciation	(25,070.96)	(4,213,709.10)
Total Capital assets	(25,070.96)	8,041,955.98
Other non-current assets		
1326 Long-term receivable - PRC	-	1,537,423.10
1802 Deferred outflows - pensions	-	110,267.97
Total Other non-current assets	-	1,647,691.07
Total Non-Current Assets	(25,070.96)	9,689,647.05
Total Assets:	51,554.22	13,641,285.60
Liabilities and Fund Equity		
Liabilities:		
Current liabilities		
2131 ACCOUNTS PAYABLE	17,536.57	(59,552.30)
2132 ACCRUED INTEREST PAYABLE	-	(13,425.00)
2135 CUSTOMER DEPOSITS	(700.00)	(194,190.78)
2150 SALES TAX PAYABLE	(6,283.57)	(25,572.16)

Parowan City
FINANCIAL STATEMENT
53 Electric Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual
2151 COMPENSATED ABSENCES PAYABLE	-	(33,608.54)
Total Current liabilities	10,553.00	(326,348.78)
Deferred revenue		
2601 Net pension liability	-	(234,033.04)
2602 Deferred inflows - pensions	-	(14,245.25)
Total Deferred revenue	-	(248,278.29)
Long-term liabilities		
2510.3 Electric Revenue Bonds current	-	(354,000.00)
2510.4 Electric Revenue Bonds current offset	-	354,000.00
2513.1 2014 Electric Revenue issued	-	(3,464,000.00)
2513.2 2014 Electric Revenue repaid	-	470,000.00
2514.1 2016 Electric Refunding issued	-	(2,957,000.00)
2514.2 2016 Electric Refunding repaid	-	1,014,000.00
Total Long-term liabilities	-	(4,937,000.00)
Total Liabilities:	10,553.00	(5,511,627.07)
Equity - Paid in / Contributed		
2975.1 Restricted for debt service	-	(177,870.43)
2975.3 Restricted offset	-	177,870.43
2979 Prior period adjustment	-	159,390.97
2980 BEGINNING OF YEAR	(62,107.22)	(8,289,049.50)
Total Equity - Paid in / Contributed	(62,107.22)	(8,129,658.53)
Total Liabilities and Fund Equity	(51,554.22)	(13,641,285.60)
Total Net Position	-	-

Parowan City
FINANCIAL STATEMENT
53 Electric Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual	Current Budget	Unearned	Percent Used
Income or Expense					
Income From Operations:					
Operating income					
3710 ELECTRIC SALES-RESIDENTIAL-TAX	109,578.31	1,292,577.01	1,200,000.00	(92,577.01)	107.71%
3715 ELECTRIC SALES-COMMERCIAL-TAXA	67,094.61	806,356.26	750,000.00	(56,356.26)	107.51%
3730 PENALTIES	80.73	11,833.88	20,000.00	8,166.12	59.17%
3755 HEAD IN LEASE - POWER POLES	-	-	5,000.00	5,000.00	-
3800 OTHER REVENUE	-	5,480.00	5,480.00	-	100.00%
3840 SALE OF MATERIALS	-	6,450.49	1,000.00	(5,450.49)	645.05%
3890 MISCELLANEOUS	480.00	18,338.51	10,000.00	(8,338.51)	183.39%
Total Operating income	177,233.65	2,141,036.15	1,991,480.00	(149,556.15)	107.51%
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	338.04	9,914.76	10,000.00	85.24	99.15%
4011 SALARIES AND WAGES-PERM. EMPLO	28,586.64	367,769.58	348,000.00	(19,769.58)	105.68%
4013 FICA	2,152.31	28,303.57	29,000.00	696.43	97.60%
4014 INSURANCE	7,549.03	109,333.57	124,000.00	14,666.43	88.17%
4015 RETIREMENT	6,520.61	84,147.05	78,000.00	(6,147.05)	107.88%
4016 WORKMEN'S COMPENSATION	-	5,029.60	8,700.00	3,670.40	57.81%
4020 BANK CHARGES	-	14,059.10	18,000.00	3,940.90	78.11%
4021 SUBSCRIPTIONS AND MEMBERSHIPS	-	21.10	100.00	78.90	21.10%
4022 PUBLIC NOTICES AND ADS	86.58	214.30	1,000.00	785.70	21.43%
4023 TRAVEL, MEALS AND LODGING	-	3,431.14	8,400.00	4,968.86	40.85%
4024 OFFICE SUPPLIES AND EXPENSE	-	338.61	2,500.00	2,161.39	13.54%
4025 REPAIR TO EQUIPMENT	-	8,713.07	13,000.00	4,286.93	67.02%
4026 MAINTENANCE MATERIALS AND SUPP	7,029.12	55,091.00	70,480.00	15,389.00	78.17%
4027 UTILITIES	13.30	3,324.66	8,000.00	4,675.34	41.56%
4028 TELEPHONE	710.83	8,457.30	11,000.00	2,542.70	76.88%
4031 PROFESSIONAL & TECHNICAL SERVI	1,072.55	17,471.79	29,000.00	11,528.21	60.25%
4032 AUDIT	-	5,125.00	5,400.00	275.00	94.91%
4033 EDUCATION AND TRAINING	-	1,461.00	4,000.00	2,539.00	36.53%
4040 GAS AND OIL	374.37	5,484.65	8,000.00	2,515.35	68.56%
4047 UNIFORM ALLOWANCE	84.95	2,710.67	3,500.00	789.33	77.45%
4048 POSTAGE	111.30	1,887.58	2,700.00	812.42	69.91%
4050 POWER PURCHASE	38,486.84	527,938.24	600,000.00	72,061.76	87.99%
4051 LIABILITY INSURANCE PROPERTY	-	26,334.05	28,000.00	1,665.95	94.05%
4053 HYDRO PLANT EQUIPMENT	-	26,761.12	26,500.00	(261.12)	100.99%
4054 PENSTOCK REPAIR	-	-	1,500.00	1,500.00	-
4055 DATA PROCESSING	-	10,400.00	45,000.00	34,600.00	23.11%
4056 FERC/HYDRO ENGINEERING	-	-	1,000.00	1,000.00	-
4057.1 LBA LEASE PAYMENT	-	-	8,500.00	8,500.00	-
4058 EQUIPMENT RENTAL	-	7,250.00	7,300.00	50.00	99.32%
4061 SUNDRY	-	-	2,000.00	2,000.00	-
4062 DEPRECIATION	25,070.96	301,039.81	302,000.00	960.19	99.68%
4063 RESERVOIR COMPANY ASSESSMENT	-	20,461.65	21,000.00	538.35	97.44%
Total Operating expense	118,187.43	1,652,473.97	1,825,580.00	173,106.03	90.52%
Total Income From Operations:	59,046.22	488,562.18	165,900.00	(322,662.18)	294.49%
Non-Operating Items:					
Non-operating income					
3720 CONNECTION FEES	475.00	19,047.00	15,000.00	(4,047.00)	126.98%
3725 ELECTRIC IMPACT FEES	2,286.00	25,146.00	15,000.00	(10,146.00)	167.64%
3740 RECONNECT FEES	300.00	1,000.00	1,000.00	-	100.00%
3810 INTEREST EARNINGS	-	17,585.35	5,000.00	(12,585.35)	351.71%
Total Non-operating income	3,061.00	62,778.35	36,000.00	(26,778.35)	174.38%
Non-operating expense					
4059 INTEREST EXPENSE	-	80,554.50	88,000.00	7,445.50	91.54%
4060 BOND AGENT PAYING COST	-	4,255.76	5,000.00	744.24	85.12%
Total Non-operating expense	-	84,810.26	93,000.00	8,189.74	91.19%
Total Non-Operating Items:	3,061.00	(22,031.91)	(57,000.00)	(34,968.09)	38.65%
Total Income or Expense	62,107.22	466,530.27	108,900.00	(357,630.27)	428.40%

Parowan City
FINANCIAL STATEMENT
55 Solid Waste Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
Cash and cash equivalents		
1111 Checking - Combined	11,112.46	205,363.66
1160 Xpress Bill Pay	6,575.75	81,044.54
1175 Undeposited receipts	94.64	1,526.67
Total Cash and cash equivalents	17,782.85	287,934.87
Total Cash and cash equivalents	17,782.85	287,934.87
Receivables		
1311 ACCOUNTS RECEIVABLE	(667.09)	26,405.16
Total Receivables	(667.09)	26,405.16
Total Current Assets	17,115.76	314,340.03
Non-Current Assets		
Capital assets		
Property		
1647 Machinery & Equipment	-	590,021.00
Total Property	-	590,021.00
Accumulated depreciation		
1747 Acc Depn Machinery & Equipment	-	(315,196.92)
Total Accumulated depreciation	-	(315,196.92)
Total Capital assets	-	274,824.08
Other non-current assets		
1802 Deferred outflows - pensions	-	9,321.77
Total Other non-current assets	-	9,321.77
Total Non-Current Assets	-	284,145.85
Total Assets:	17,115.76	598,485.88
Liabilities and Fund Equity		
Liabilities:		
Current liabilities		
2131 ACCOUNTS PAYABLE	82.74	(303.51)
2133 Due to other funds - 10-Year Loan from Electric	-	(317,055.37)
2151 COMPENSATED ABSENCES PAYABLE	-	(3,518.36)
Total Current liabilities	82.74	(320,877.24)
Deferred revenue		
2601 Net pension liability	-	(19,784.55)
2602 Deferred inflows - pensions	-	(1,204.26)
Total Deferred revenue	-	(20,988.81)
Total Liabilities:	82.74	(341,866.05)
Equity - Paid in / Contributed		
2980 BEGINNING OF YEAR	(17,198.50)	(256,619.83)
Total Equity - Paid in / Contributed	(17,198.50)	(256,619.83)
Total Liabilities and Fund Equity	(17,115.76)	(598,485.88)
Total Net Position	-	-

Parowan City
FINANCIAL STATEMENT
55 Solid Waste Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual	Current Budget	Unearned	Percent Used
Income or Expense					
Income From Operations:					
Operating income					
3710 GARBAGE FEES (FIRST CAN)	10,063.00	122,003.92	120,000.00	(2,003.92)	101.67%
3712 GARBAGE FEES (SECOND CAN)	7,715.79	94,148.47	85,000.00	(9,148.47)	110.76%
3713 CAN PURCHASE	200.00	2,400.00	-	(2,400.00)	-
3715 COUNTY LANDFILL FEE	5,212.17	63,248.43	59,000.00	(4,248.43)	107.20%
Total Operating income	23,190.96	281,800.82	264,000.00	(17,800.82)	106.74%
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	3.36	2,128.89	1,250.00	(878.89)	170.31%
4011 SALARIES AND WAGES-PERM. EMPLO	2,652.95	38,222.01	35,500.00	(2,722.01)	107.67%
4013 FICA	199.74	3,067.54	2,700.00	(367.54)	113.61%
4014 INSURANCE	1,307.35	21,426.08	17,500.00	(3,926.08)	122.43%
4015 RETIREMENT	567.58	7,980.64	6,700.00	(1,280.64)	119.11%
4016 WORKMEN'S COMPENSATION	-	754.45	900.00	145.55	83.83%
4019 CONTRACT SERVICES - COUNTY	-	29,126.25	57,000.00	27,873.75	51.10%
4024 OFFICE SUPPLIES AND EXPENSE	-	449.53	800.00	350.47	56.19%
4025 REPAIR TO EQUIPMENT	-	1,460.96	7,000.00	5,539.04	20.87%
4026 MAINTENANCE MATERIALS AND SUPP	17.32	7,560.78	10,000.00	2,439.22	75.61%
4028 TELEPHONE	39.94	411.69	600.00	188.31	68.62%
4031 PROFESSIONAL & TECHNICAL SERVI	357.59	5,116.81	7,000.00	1,883.19	73.10%
4032 AUDIT	-	400.00	400.00	-	100.00%
4040 GAS AND OIL	798.93	10,271.18	12,000.00	1,728.82	85.59%
4047 UNIFORM ALLOWANCE	-	253.23	900.00	646.77	28.14%
4048 POSTAGE	47.70	796.05	1,500.00	703.95	53.07%
4051 LIABILITY INSUR. PROPERTY	-	2,931.03	3,400.00	468.97	86.21%
4053 RECYCLING	-	-	3,000.00	3,000.00	-
4057 LBA LEASE PAYMENT	-	-	2,745.00	2,745.00	-
4062 DEPRECIATION	-	-	45,300.00	45,300.00	-
Total Operating expense	5,992.46	132,357.12	216,195.00	83,837.88	61.22%
Total Income From Operations:	17,198.50	149,443.70	47,805.00	(101,638.70)	312.61%
Non-Operating Items:					
Non-operating income					
3840 SALE OF MATERIALS	-	100.00	-	(100.00)	-
Total Non-operating income	-	100.00	-	(100.00)	-
Non-operating expense					
4081 INTEREST EXPENSE	-	-	45,300.00	45,300.00	-
Total Non-operating expense	-	-	45,300.00	45,300.00	-
Total Non-Operating Items:	-	100.00	45,300.00	(45,400.00)	0.22%
Total Income or Expense	17,198.50	149,543.70	2,505.00	(147,038.70)	5,969.81%

Parowan City
FINANCIAL STATEMENT
57 Irrigation Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
Cash and cash equivalents		
1111 Checking - Combined	4,104.38	171,264.46
1160 Xpress Bill Pay	5,693.76	69,548.88
1175 Undeposited receipts	101.82	1,157.56
Total Cash and cash equivalents	<u>9,899.96</u>	<u>241,970.90</u>
Total Cash and cash equivalents	<u>9,899.96</u>	<u>241,970.90</u>
Receivables		
1311 ACCOUNTS RECEIVABLE - IRRIGATI	(1,009.57)	21,731.67
Total Receivables	<u>(1,009.57)</u>	<u>21,731.67</u>
Total Current Assets	<u>8,890.39</u>	<u>263,702.57</u>
Non-Current Assets		
Capital assets		
Property		
1611 Land and rights	-	10,716.67
1631.25 Pressurized Irrigation 25 YR	-	113,896.39
1631.50 Pressurized Irrigation 50 YR	-	1,012,314.38
1647 Machinery and Equipment	-	140,739.57
1651 Autos & Trucks	-	36,542.04
Total Property	<u>-</u>	<u>1,314,209.05</u>
Accumulated depreciation		
1731.25 Acc Depn Irrigation System 25 YR	(72.41)	(112,357.88)
1731.50 Acc Depn Irrigation System 50 YR	(1,687.19)	(652,796.18)
1747 Acc Depn Machinery & Equipment	(465.27)	(99,518.75)
1751 Acc Depn Autos & Trucks	(279.21)	(21,932.97)
Total Accumulated depreciation	<u>(2,504.08)</u>	<u>(886,605.78)</u>
Total Capital assets	<u>(2,504.08)</u>	<u>427,603.27</u>
Other non-current assets		
1802 Deferred outflows - pensions	-	19,097.04
Total Other non-current assets	<u>-</u>	<u>19,097.04</u>
Total Non-Current Assets	<u>(2,504.08)</u>	<u>446,700.31</u>
Total Assets:	<u>6,386.31</u>	<u>710,402.88</u>
Liabilities and Fund Equity		
Liabilities:		
Current liabilities		
2131 ACCOUNTS PAYABLE	(2.11)	(2,019.59)
2151 COMPENSATED ABSENCES PAYABLE	-	(7,094.68)
Total Current liabilities	<u>(2.11)</u>	<u>(9,114.27)</u>
Deferred revenue		
2601 Net pension liability	-	(40,531.61)
2602 Deferred inflows - pensions	-	(2,467.10)
Total Deferred revenue	<u>-</u>	<u>(42,998.71)</u>
Total Liabilities:	<u>(2.11)</u>	<u>(52,112.98)</u>
Equity - Paid in / Contributed		
2980 BEGINNING OF YEAR	(6,384.20)	(658,289.90)
Total Equity - Paid in / Contributed	<u>(6,384.20)</u>	<u>(658,289.90)</u>
Total Liabilities and Fund Equity	<u>(6,386.31)</u>	<u>(710,402.88)</u>
Total Net Position	<u>-</u>	<u>-</u>

Parowan City
FINANCIAL STATEMENT
57 Irrigation Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	Current Period Actual	Current Year Actual	Current Budget	Unearned	Percent Used
Income or Expense					
Income From Operations:					
Operating income					
3710 IRRIGATION SERVICE CHARGE	19,402.32	236,060.81	230,000.00	(6,060.81)	102.64%
Total Operating income	19,402.32	236,060.81	230,000.00	(6,060.81)	102.64%
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	49.05	1,756.68	5,000.00	3,243.32	35.13%
4011 SALARIES AND WAGES-PERM. EMPLO	5,057.89	63,149.69	62,000.00	(1,149.69)	101.85%
4013 FICA	385.69	4,921.50	4,600.00	(321.50)	106.99%
4014 INSURANCE	1,486.65	21,976.09	23,000.00	1,023.91	95.55%
4015 RETIREMENT	971.87	13,186.60	13,500.00	313.40	97.68%
4016 WORKMEN'S COMPENSATION	-	754.45	1,500.00	745.55	50.30%
4023 TRAVEL, MEALS AND LODGING	-	93.90	750.00	656.10	12.52%
4026 MAINTENANCE MATERIAL AND SUPPL	1,950.59	15,280.28	19,000.00	3,719.72	80.42%
4027 UTILITIES	9.99	4,050.32	5,000.00	949.68	81.01%
4028 TELEPHONE	108.61	1,283.23	1,800.00	516.77	71.29%
4031 PROFESSIONAL AND TECHNICAL	315.19	6,573.12	15,000.00	8,426.88	43.82%
4032 AUDIT	-	881.00	1,000.00	119.00	88.10%
4035 FLOOD/FIRE MITIGATION AND MAINTENANCE	-	489.70	3,000.00	2,510.30	16.32%
4040 GAS AND OIL	83.11	1,496.21	2,000.00	503.79	74.81%
4047 UNIFORM ALLOWANCE	-	665.86	900.00	234.14	73.98%
4048 POSTAGE	95.40	1,592.10	2,000.00	407.90	79.61%
4050 WATER ASSESSMENTS	-	604.00	604.00	-	100.00%
4051 LIABILITY INSUR. PROPERTY	-	1,500.00	1,500.00	-	100.00%
4057 LBA LEASE PAYMENT	-	-	2,800.00	2,800.00	-
4058 LEASE PAYMENT - WHEELER	-	3,228.75	4,500.00	1,271.25	71.75%
4061 SUNDRY	-	-	200.00	200.00	-
4062 DEPRECIATION	2,504.08	30,049.11	30,500.00	450.89	98.52%
Total Operating expense	13,018.12	173,532.59	200,154.00	26,621.41	86.70%
Total Income From Operations:	6,384.20	62,528.22	29,846.00	(32,682.22)	209.50%
Non-Operating Items:					
Non-operating income					
3890 MISCELLANEOUS	-	1,320.66	-	(1,320.66)	-
Total Non-operating income	-	1,320.66	-	(1,320.66)	-
Total Non-Operating Items:	-	1,320.66	-	(1,320.66)	-
Total Income or Expense	6,384.20	63,848.88	29,846.00	(34,002.88)	213.93%

Parowan City
FINANCIAL STATEMENT
79 Perpetual Care Fund - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	<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	-	6,753.40
1121 PTIF 1761 Combined Accounts (Cem 0390)	-	81,298.36
1191.1 Restricted cash	-	88,051.76
1191.2 Restricted cash offset	-	(88,051.76)
Total Cash and cash equivalents	<u>-</u>	<u>88,051.76</u>
Total Cash and cash equivalents	<u>-</u>	<u>88,051.76</u>
Total Current Assets	<u>-</u>	<u>88,051.76</u>
Total Assets:	<u>-</u>	<u>88,051.76</u>
Liabilities and Fund Equity		
Equity - Paid in / Contributed		
2975.1 Restricted	-	(88,051.76)
2975.2 Restricted offset	-	88,051.76
2980 BEGINNING OF YEAR	-	(88,051.76)
Total Equity - Paid in / Contributed	<u>-</u>	<u>(88,051.76)</u>
Total Liabilities and Fund Equity	<u>-</u>	<u>(88,051.76)</u>
Total Net Position	<u>-</u>	<u>-</u>

Parowan City
FINANCIAL STATEMENT
91 General Fixed Assets - 06/01/2020 to 06/30/2020
100.00% of the fiscal year has expired

	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position		
Assets:		
Non-Current Assets		
Capital assets		
Work in process		
1601 Work in Process	-	14,000.00
Total Work in process	<u>-</u>	<u>14,000.00</u>
Property		
1611 Land	-	1,315,893.00
1621 Buildings	-	3,912,094.25
1631 Improvements other than bldgs	-	1,828,599.81
1661 Machinery & equipment	6,000.00	977,400.34
1671 Autos and trucks	-	181,597.93
1681 Infrastructure	-	4,648,682.24
Total Property	<u>6,000.00</u>	<u>12,864,267.57</u>
Accumulated depreciation		
1721 AccDpn Buildings	-	(1,032,019.29)
1731 AccDpn Improvements other than bldgs	-	(857,666.01)
1761 AccDpn Machinery & equipment	-	(685,375.35)
1771 AccDpn Autos and trucks	-	(130,342.19)
1781 AccDpn Infrastructure	-	(3,476,369.56)
Total Accumulated depreciation	<u>-</u>	<u>(6,181,772.40)</u>
Total Capital assets	<u>6,000.00</u>	<u>6,696,495.17</u>
Other non-current assets		
1802 Deferred outflows - pensions	-	272,650.67
Total Other non-current assets	<u>-</u>	<u>272,650.67</u>
Total Non-Current Assets	<u>6,000.00</u>	<u>6,969,145.84</u>
Total Assets:	<u>6,000.00</u>	<u>6,969,145.84</u>
Liabilities and Fund Equity		
Liabilities:		
Deferred revenue		
2601 Net pension liability	-	(578,674.52)
2602 Deferred inflows - pensions	-	(35,223.08)
Total Deferred revenue	<u>-</u>	<u>(613,897.60)</u>
Total Liabilities:	<u>-</u>	<u>(613,897.60)</u>
Equity - Paid in / Contributed		
2971.1 Invested in fixed assets	(6,000.00)	(13,019,509.60)
2971.3 Book cost of assets retired	-	41,938.77
2972 Total depreciation charged	-	6,297,402.89
2980 Net position - pension adjustment	-	324,919.70
Total Equity - Paid in / Contributed	<u>(6,000.00)</u>	<u>(6,355,248.24)</u>
Total Liabilities and Fund Equity	<u>(6,000.00)</u>	<u>(6,969,145.84)</u>
Total Net Position	<u>-</u>	<u>-</u>



EXHIBIT A WORK PLAN

CLIENT **City of Parowan**
PO Box 576
Parowan, Utah 84761

PROJECT **06930-10 Phase 174**
2020 Projects Feasibility Research
Parowan, Utah

ENGINEER **Rosenberg Associates**
352 East Riverside Drive, Suite A-2
St. George, UT 84790

EFFECTIVE DATE July 16, 2020

WORK PLAN

174 2020 PROJECTS FEASIBILITY RESEARCH: Consult with the Client to define requirements and conceptual costs for the following projects under consideration:

Task 10 City Swimming Pool: The Client is considering replacing the City's existing outdoor pool with a newer facility. The Engineer will research information regarding the following:

- Recent project construction costs
- Types of financing used for construction including grants, RAP tax, etc. if available
- Fees charged for similar facility use in the area
- Annual operations and maintenance expenses

Information will be organized into a spreadsheet. Construction costs will be updated to reflect 2020 pricing on the spreadsheet using the national annual inflation rate. All data will be forwarded to the Client for further review.

Task 20 Parowan Creek Bridge: The Client is evaluating options for replacing the existing Parowan Creek Bridge on South Main Street. The Engineer will review three (3) conceptual bridge layout plan options prepared by Jones and DeMille Engineering and prepare conceptual construction cost estimates for each option. The Client will furnish the latest FEMA flood study information prepared by Bowen Collins and Associates. The Engineer will review calculated base flood information and compare with the three bridge options to determine potential impacts to the 100-year floodplain. No hydraulic modeling will be performed for the bridge options at this stage, but a list of potential floodplain impacts will be developed based on the review. Conceptual construction costs and floodplain impacts will be summarized into a spreadsheet. All data and the spreadsheet will be forwarded to the Client for further review.

ESTIMATED BUDGET

174 2020 PROJECTS FEASIBILITY RESEARCH				\$4,360
<u>Task 10</u>	<u>City Swimming Pool</u>			<u>\$1,760</u>
	Project Engineer 1	4 hours	\$120 = \$480	
	Staff Engineer 1	16 hours	\$80 = \$1,280	
<u>Task 20</u>	<u>Parowan Creek Bridge</u>			<u>\$2,600</u>
	Project Engineer 1	8 hours	\$120 = \$960	
	Staff Engineer 1	16 hours	\$80 = \$1,280	
	Drafter 1	8 hours	\$45 = \$360	

CURRENT SWIMMING POOL SEASON PASS FEES - FY2021

ADULT (Individual)

Season Pass.....	<i>Resident</i>	\$65.00
	<i>Non-Resident</i>	\$85.00

CHILD (Individual)

Season Pass.....	<i>Resident</i>	\$50.00
	<i>Non-resident</i>	\$65.00

ACCOMPANIED CHILD (4 and under)

Season Pass.....	<i>Resident</i>	\$25.00
	<i>Non-resident</i>	\$30.00

FAMILY

Season Pass.....	<i>Resident (up to six people)</i>	\$150.00
	<i>Each additional person</i>	\$25.00
	<i>Non-resident (up to six people)</i>	\$200.00
	<i>Each additional person</i>	\$25.00