



PAROWAN CITY COUNCIL MEETING AGENDA FOR APRIL 22nd, 2021

Notice is hereby given that the Parowan City Council will hold its regularly scheduled meeting beginning at **6:00 p.m. on Thursday, April 22nd, 2021.** 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 Comments (Two Minutes Each):

CONSENT MEETING

1. Approval of Minutes from City Council Meeting, April 8, 2021.
2. Approval of Warrant Register
3. Approval of Financial Statement through March 2021

ACTION MEETING

4. Fair Ground Improvements – Joyce Evans, Iron County Fair
5. Old Rock Church Report – Ken Lambertsen
6. Employee Notice Of Business Interest and Transaction With Parowan City Providing For Compensation – Cleve Matheson
7. Set Public Hearing Date to Accept Tentative Budget for FY22 – Suggested Date May 13, 2021
8. Parowan Coalition – Cleve Matheson

WORK MEETING

9. Discussion - Tentative Budget for FY22
10. Reports and Updates – Elected Officials and Staff
11. **CLOSED SESSION 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

12. Any Action Necessary As a Result of the Closed Session
13. Adjournment

CERTIFICATE OF POSTING

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted this 21st day of April, 2021. 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
POSTED: 4/21/2021

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



Parowan City Council Meeting Minutes
April 8, 2021
6:00 p.m. – City Council Chambers
35 E. 100 N., Parowan, UT 84761

Councilmembers Present: Mayor Preston Griffiths
 Councilmember David Burton, Sr.
 Councilmember Matt Gale
 Councilmember Jim Harris
 Councilmember Jim Shurtleff
 Councilmember Patti Vesely

Staff Present: Cleve Matheson, City Manager; Heather Shurtleff, Deputy Recorder; Judy Schiers, Treasurer; Stacy Gale, Deputy Treasurer.

Staff Absent: Justin Wayment, City Attorney

Public Present: Shar Chatterly, Dale and Annette Cowley, John Hermansen

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

Opening Ceremonies: Mrs. Annette Cowley offered the invocation. She then led the Council and the public in the pledge of allegiance.

Declaration of Conflicts With or Personal Interest In Any Agenda Items: No conflicts were declared.

Public Comment:

Shar Chatterly is concerned about the weeds and trash trees in town that make visibility coming onto 200 South very difficult. She said there is also a lot of trash getting stuck in those tall weeds along the ditches. She would really like to see this cleaned up and beautified so that people coming into town will have a good first impression of the city. It would be much more positive for the City. She feels the problem area is from 200 W to 600 W. She would like to see the city officials, the farmers, the residents and UDOT come together and come up with a plan to keep this area clean.

PUBLIC HEARING TO HEAR COMMENTS REGARDING CEMETERY ORDINANCE 2021-04-01:

MOTION: Councilmember Jim Harris moved to open the public hearing to hear comments regarding cemetery ordinance 2021-04-01.

SECOND: Councilmember Jim Shurtleff seconded the motion.

VOTE: A roll call vote was taken as follows:

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

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

There were no comments from the public.

MOTION: Councilmember Matt Gale moved to close the public hearing to hear comments regarding cemetery ordinance 2021-04-01.

SECOND: Councilmember Patti Vesely seconded the motion.

VOTE: A roll call vote was taken as follows:

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

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

CONSENT MEETING:

1. Approval of Minutes from City Council Meeting held March 25th, 2021
2. Approval of Warrant Register
3. Committee Member Approval:
 - a. Planning and Zoning – Lily Shurtleff, Jake Hulet (alternate)
 - b. Swimming Pool Committee – David Burton, Sr., Patti Vesely, Mollie Halterman, Wendi Lauer and Rochelle Topham

Mayor Griffiths announced that they would not be voting on the names for item 3(a) that evening. They would only be considering the names for the Pool Committee, item 3(b).

MOTION: Councilmember Jim Harris moved to approve the consent agenda minus the agenda item 3(a).

SECOND: Councilmember Jim Shurtleff seconded the motion.

DISCUSSION: Mayor Griffiths thanked the members of the Pool Committee for being willing to serve. He feels there will be some good results from this committee.

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

ACTION MEETING:

4. Cemetery Ordinance 2021-04-01

MOTION: Councilmember David Burton moved to delete a certain word in the ordinance – Section 13.16.030. He asked that the word “pre-purchase” be removed. He feels this would clarify intent and prevent conflict and confusion regarding one burial right per person.

SECOND: Councilmember Jim Shurtleff seconded the motion to amend the ordinance.

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

MOTION: Councilmember Jim Shurtleff moved to approve Ordinance 2021-04-01 as amended.

SECOND: Councilmember Jim Harris seconded the motion.

VOTE: A roll call vote was taken as follows:

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

*All Councilmembers voted in favor of the motion. The motion carried. **Ordinance 2021-04-01** was passed.*

5. Parkrun Weekly 5K Event – Johnathan Hermansen and Mike Robinson

Mr. Hermansen said his committee would like to put together a weekly Parkrun 5k. His team consists of himself, Mike Robinsons, Aubrey Tuttle, Megan Gatlin, Lexi Gatlin, Evan Applegate, Anamary Aldridge, and Dan Gray.

He explained what Parkrun is:

- A weekly, free, timed 5k run, jog, or walk
- Not-for-profit organization
- Every Saturday at 9:00 a.m.
- Organized by local volunteers
- Everyone is welcome to participate or volunteer
- Parkrun is a positive, welcoming and inclusive experience where there is no time limit and no one finishes last
- Register online once, print your barcode, then turn up at any parkrun in the world
- Results emailed to each participant and posted on event website following the event
- Currently over 2,000 location around the world
- Over 350,000 participants each week world-wide
- Parkrun’s aim is to bring a parkrun to any area or community that wants one
- Each event is followed by a post parkrun gathering at a local café

- All events are insured with a dedicated public liability insurance policy
- Facilities, sports complex, park and roads remain open for other users

Mr. Hermansen said some of the benefits include:

- Strong Social support
- Performance gain opportunities
- Socializing
- Inclusivity (e.g., all ages/abilities)
- Sense of community
- Positive atmosphere and accessibility (e.g., no cost and convenience)
- Increased number of visitors from other towns and countries

Mr. Hermansen presented a map with the proposed route they would like to use. They are asking for written permission to hold their event on city property. They want to start and finish behind the fairground pavilion. They would like to use the restrooms by the snack bar when they are open during warmer weather, and said that Evan Applegate has also agreed to make the restrooms in his physical therapy office available when those are not open. Participants will run down E. 200 North to the entrance of the parking lot by the ball fields (see attached map.) The organization doesn't allow them to cross any entrances to parking lots, so they will then cut across and run on the dirt area (trail) behind and around the baseball diamonds (south), follow this trail between the soccer fields and the race track to 300 East, then turn around and go back the way they came, finishing at the starting point. This route is a 5K.

Councilmember Vesely asked how many people on average they expect to participate. Mr. Hermansen said when he participated in Boston, there were approximately 30 people. He said he doesn't anticipate having a very large amount of people. Councilmember Vesely asked if he had been in touch with Mrs. Jet Smith to coordinate around her events. He said he had. He also said he has spoken with Mrs. Joyce Evans because they plan to hold the event during the fair as well. She doesn't think there should be a problem, but they may have an alternate course for those three weeks of the fair.

Mr. Hermansen said they are requesting a few things from the city. He said that Parkrun requires written permission to use the land and the roadways that the course is on. They are also asking for assistance in developing the trail behind the baseball diamonds and along the race track (see attached). They need help leveling and clearing out the area behind the largest field. He has been talking with Mr. Matheson about this. Mr. Matheson said he has spoken with the Parks and Public Works Departments and they said that they are willing to do whatever they can to make this work. Mr. Hermansen said their last request is to close off the dirt road from 9 – 10 a.m. every Saturday to motorized vehicles to keep everyone safe. This is a year round event.

The Council seemed to think this would be a win-win thing for the City and for Parkrun.

MOTION: Councilmember Shurtleff moved to approve the Parkrun weekly 5K event, fulfill the requests that Mr. Hermansen and Mr. Robinson have made, and give the support of the City to this event.

SECOND: Councilmember Vesely seconded the motion.

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

WORK MEETING:

6. Review Capital Improvements List – Cleve Matheson:

These are the numbers put together for capital improvements for FY2022 (see attached). The Council discussed the different items listed. There was a correction to the list. The Christmas lights should be \$5,000 not \$50,000.

7. Reports and Updates – Elected Officials and Staff:

Councilmember Vesely didn't have anything to report.

Councilmember Harris didn't have anything to report.

Councilmember Gale asked about the League of Cities and Towns Spring Conference. Mr. Matheson said we have not budgeted for the spring conference, however there is a small amount in the budget if someone wants to attend. There is still a fee if people attend virtually. Council Member Harris said it is well worth the time and money for the in person training in Salt Lake City in the fall. The Council is hoping things will open up so they can hold that conference in the fall.

Councilmember Burton said they need to get a functioning committee together so they can have a quorum in order to hold a meeting. They may need to make some changes. The Planning and Zoning Commission is still working on the General Plan. They have assignments and are editing a section at each meeting. They are hoping to be finished in August and will be ready to go to public hearing. The commission meets the first and third Wednesday of the month. The commission voted to meet at 5:00 p.m. instead of 6:00 p.m.

Councilmember Shurtleff reported on the Airport Board meeting. The board looked at proposals for airport planning and engineering that the FAA requires every five years. The city puts these out to bid. It used to be that the planning and engineering could be all together in one document, but now they require them to separate. Parowan City put out a request for statements of qualification (RFQ) for airport planning services for the Parowan City airport, and also a request for statements of qualification for airport engineering services for the Parowan City airport. They talked about when those need to come back so the Council can decide which group they will go with.

Councilmember Shurtleff also reported that Mr. Mick Lauer at the airport said that the gliders will be coming in the June 12th - 27th. He said as of Monday, all of the RV spaces were reserved

except for one, and he thought that would be reserved by the end of the day on Monday. He said the gliders are really excited to be coming back. There should be 35-40 gliders. Most ships will be motorized, only a couple will need to be towed. Councilmember Shurtleff said they have met all of the Covid protocols. They are ready to go and are excited to be coming back to Parowan. Councilmember Shurtleff said the airport looks really good. Mr. Lauer is doing a great job.

There was some discussion regarding the Parowan Coalition that the Southwest Behavioral Health Department presented on March 25th. Mr. Matheson said he had just received the document and hadn't had time to review them yet. Mr. Matheson said they can discuss it further at a later date.

Councilmember Burton asked if the Planning and Zoning could change their time they meet the way they did. Mayor Griffiths said 6:00 p.m. is more convenient for the public. They will look into it. Planning and Zoning should revisit this.

8. Closed Session:

MOTION: Councilmember Harris moved to discuss the purchase, exchange, or lease of real property, and the sale of real property including any form of water rights or water shares.

SECOND: Councilmember Vesely seconded the motion.

VOTE: A roll call vote was taken as follows:

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

All Councilmembers voted in favor of the motion. The motion carried. The Council went into closed session at 7:05 p.m.

PRESENT IN CLOSED SESSION: Mayor Griffiths, Councilmembers, Burton, Gale, Harris, Shurtleff, and Vesely, Cleve Matheson, and Heather Shurtleff

The Council came out of closed session at 7:33 p.m.

ACTION MEETING:

9. Any Action Necessary As a Result of the Closed Session: No action was taken.

10. Adjournment –

MOTION: Councilmember Burton moved to adjourn the meeting.

SECOND: Councilmember Gale seconded the motion.

VOTE: All Councilmembers voted in favor of the motion. The meeting adjourned at 7:33 p.m.

(Signatures on next page.)

Preston B. Griffiths, Mayor

Callie Bassett, City Recorder

Date Approved: _____

DRAFT

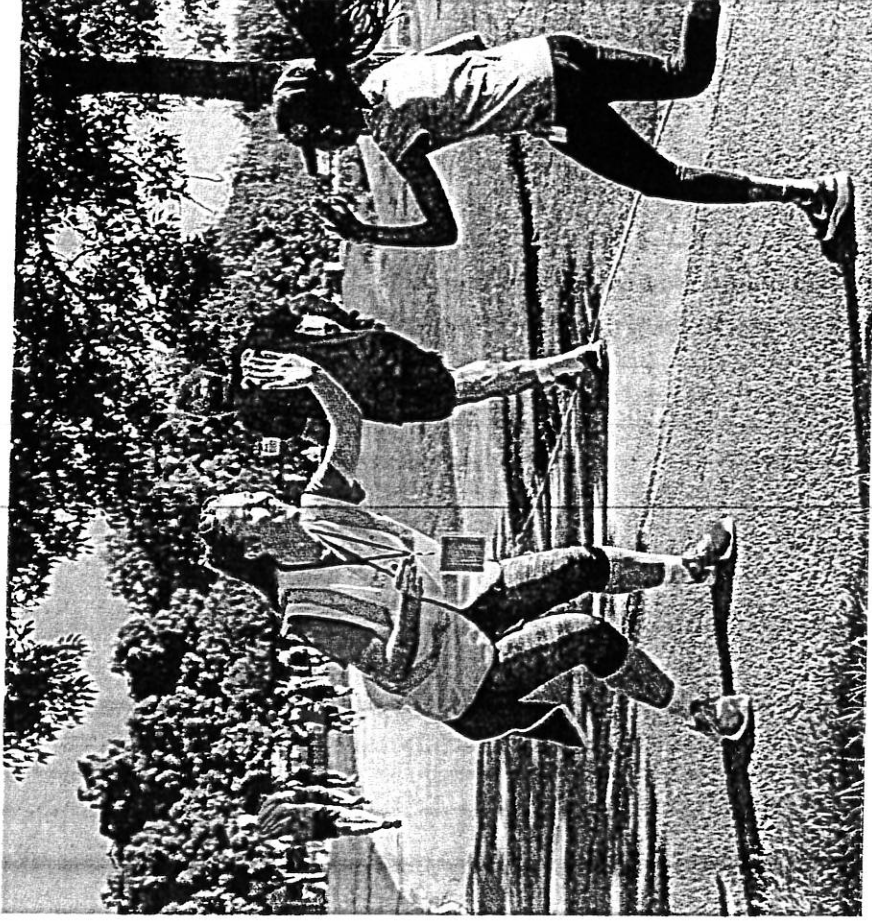
Parowan Parkrun

Core Team: Jon Hermansen, Mike Robinson, Aubrey Tuttle, Megan Gatlin, Lexy Gatlin,
Evan Applegate, Anamary Aldridge, Dan Gray



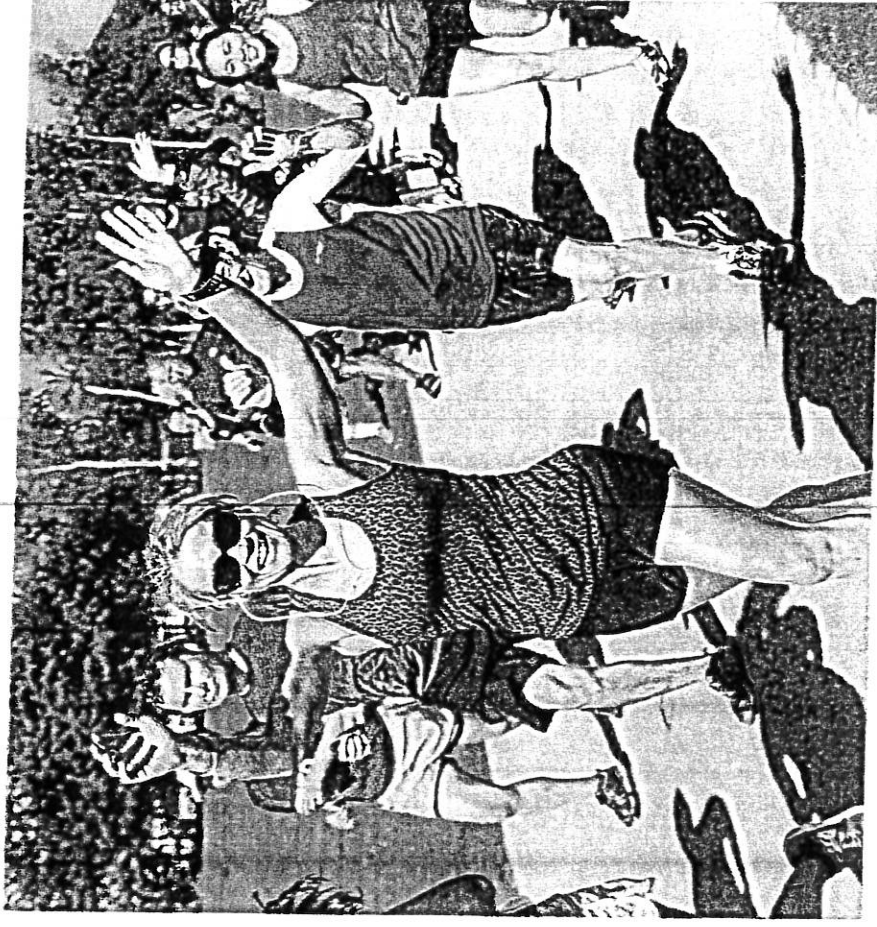
What is Parkrun?

- Weekly, free, timed 5K run, jog, or walk
- Not-for-profit organization
- Every Saturday at 9:00 a.m.
- Organized by local volunteers
- Everyone is welcome to participate or volunteer
- Parkrun is a positive, welcoming and inclusive experience where there is no time limit and no one finishes last
- Register online once, print your barcode, then turn up at any parkrun in the world
- Results emailed to each participant and posted on event website following event



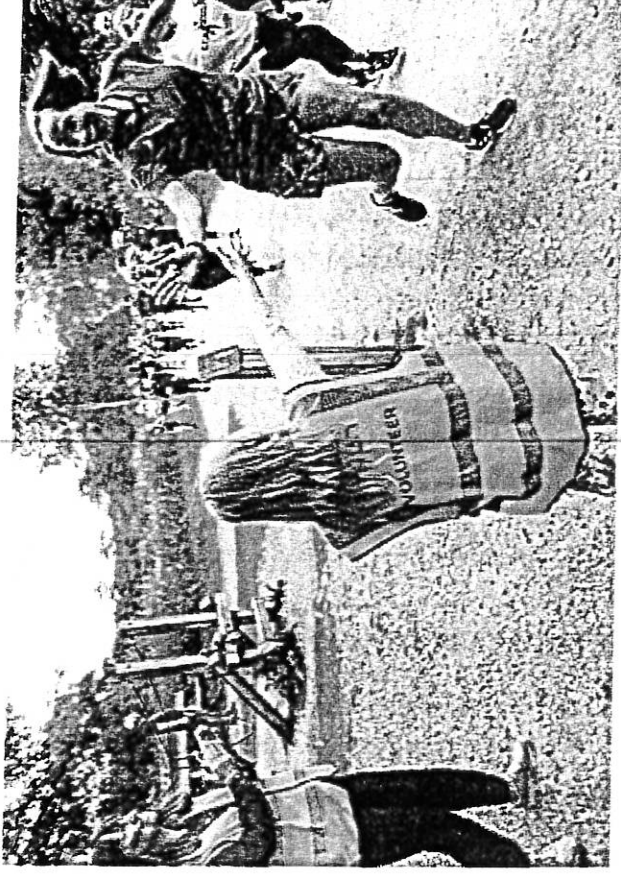
What is Parkrun?

- Currently over 2,000 locations around the world
- Over 350,000 participants each week world-wide
- Parkrun's aim is to bring a parkrun to any area or community that wants one
- Each event is followed by a post parkrun gathering at a local café
- All events are insured with a dedicated public liability insurance policy
- Facilities, sports complex, park, and roads remain open for other users



What are the Benefits?

- Strong social support
- Performance gain opportunities
- Socializing
- Inclusivity (eg, all ages/abilities)
- Sense of community
- Positive atmosphere and accessibility (eg, no cost and convenience)
- Increased number of visitors from other towns or countries





Valentine Peak Sports Complex

Start/Field
Restrooms

Iron Country Fairgrounds

Clute Way

E200N
E200N
E200N
E200N
E200N

N300E
N300E
N300E

N100N

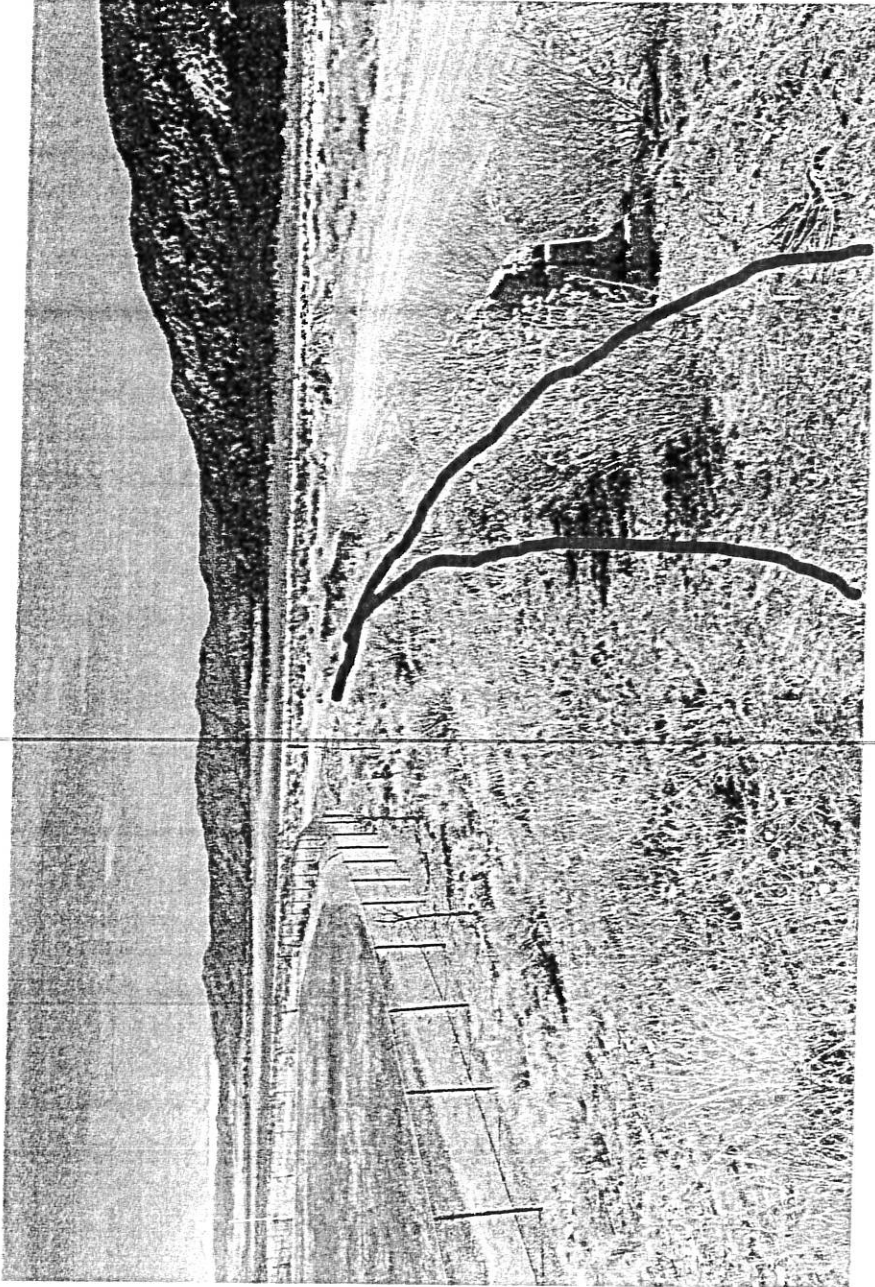
and repeat

Requests

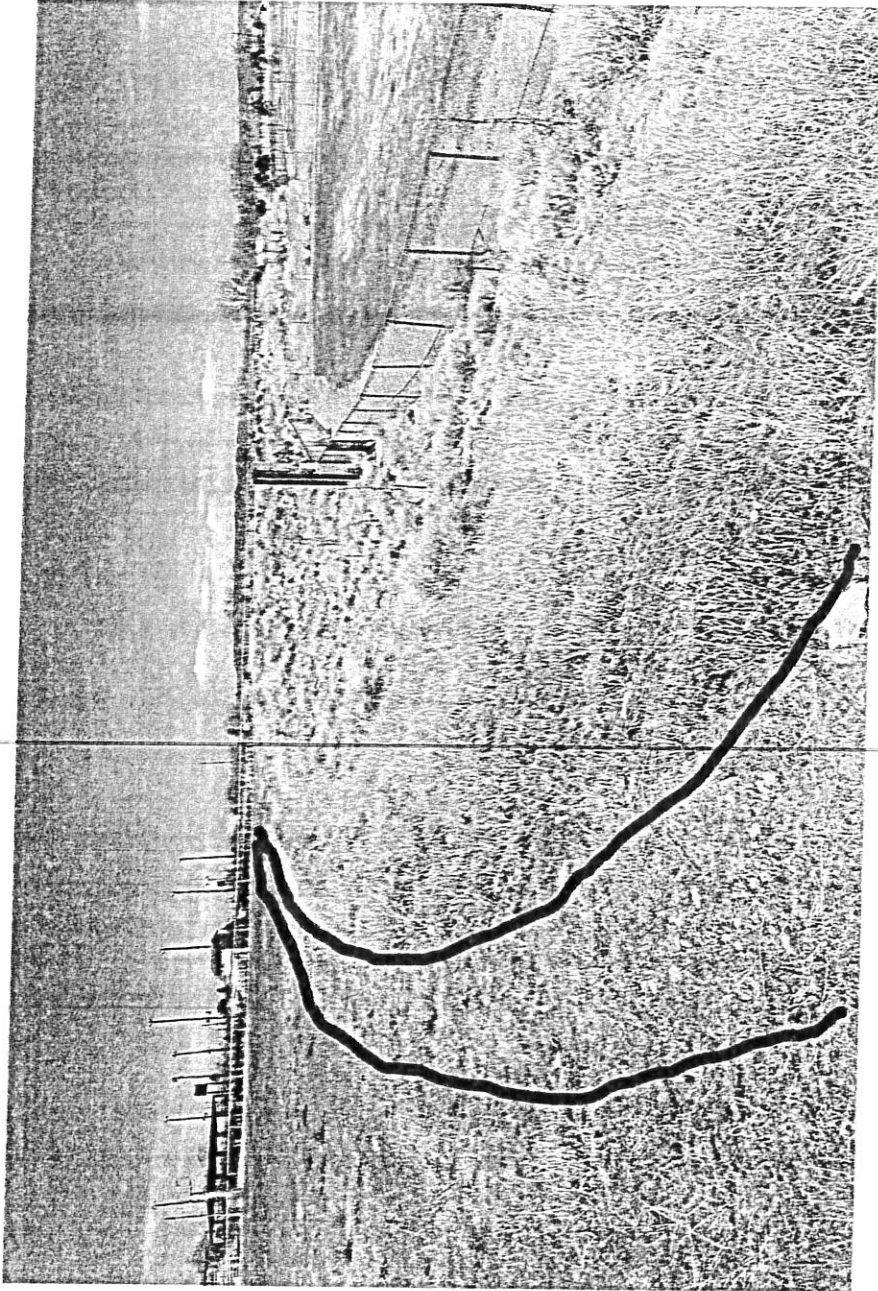
- Written permission to use land and roadways
- Development of trail area behind baseball diamonds
- Permission to close off E 200 N from stables to sports complex parking lot from 9:00 a.m. to about 10:00 a.m. every Saturday



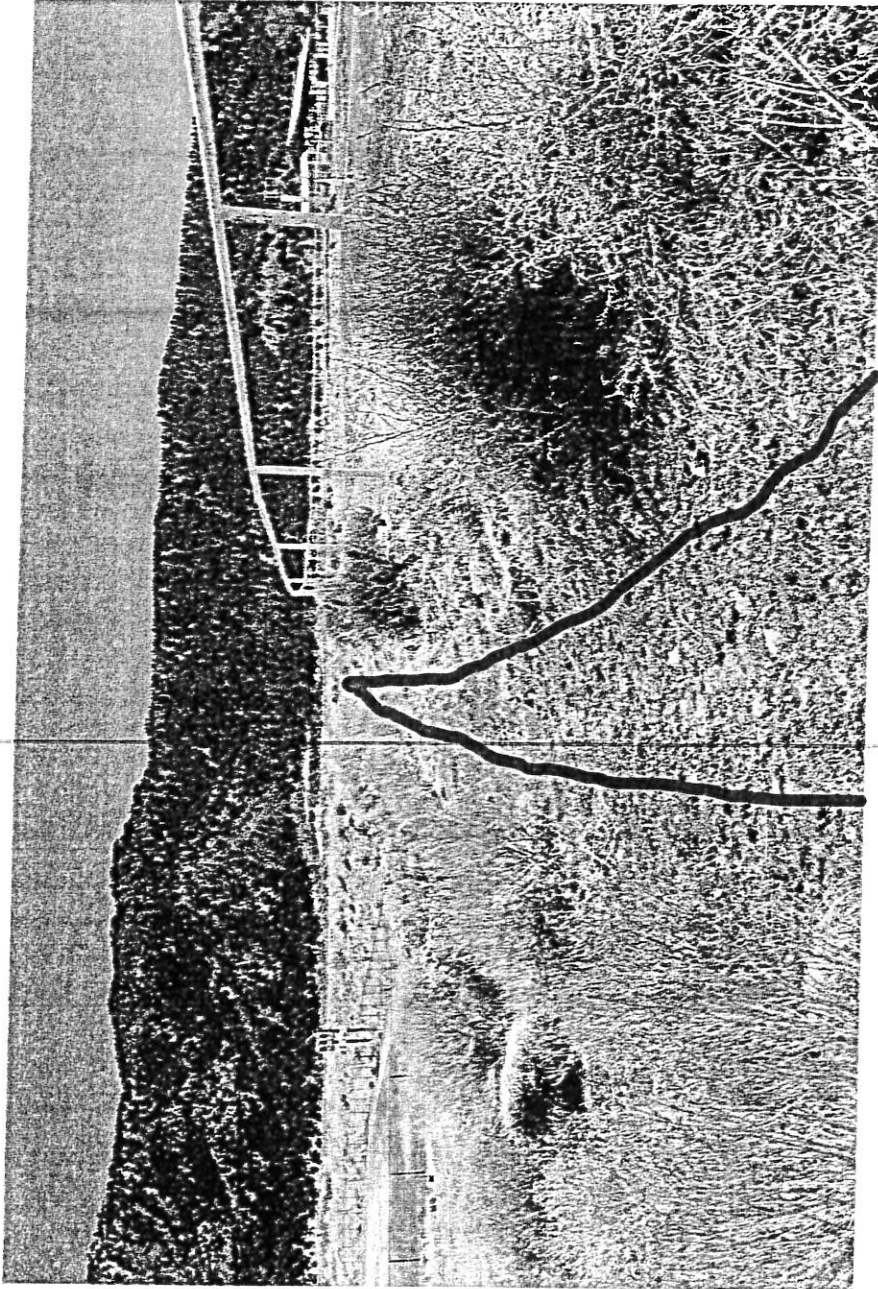
Development Needed



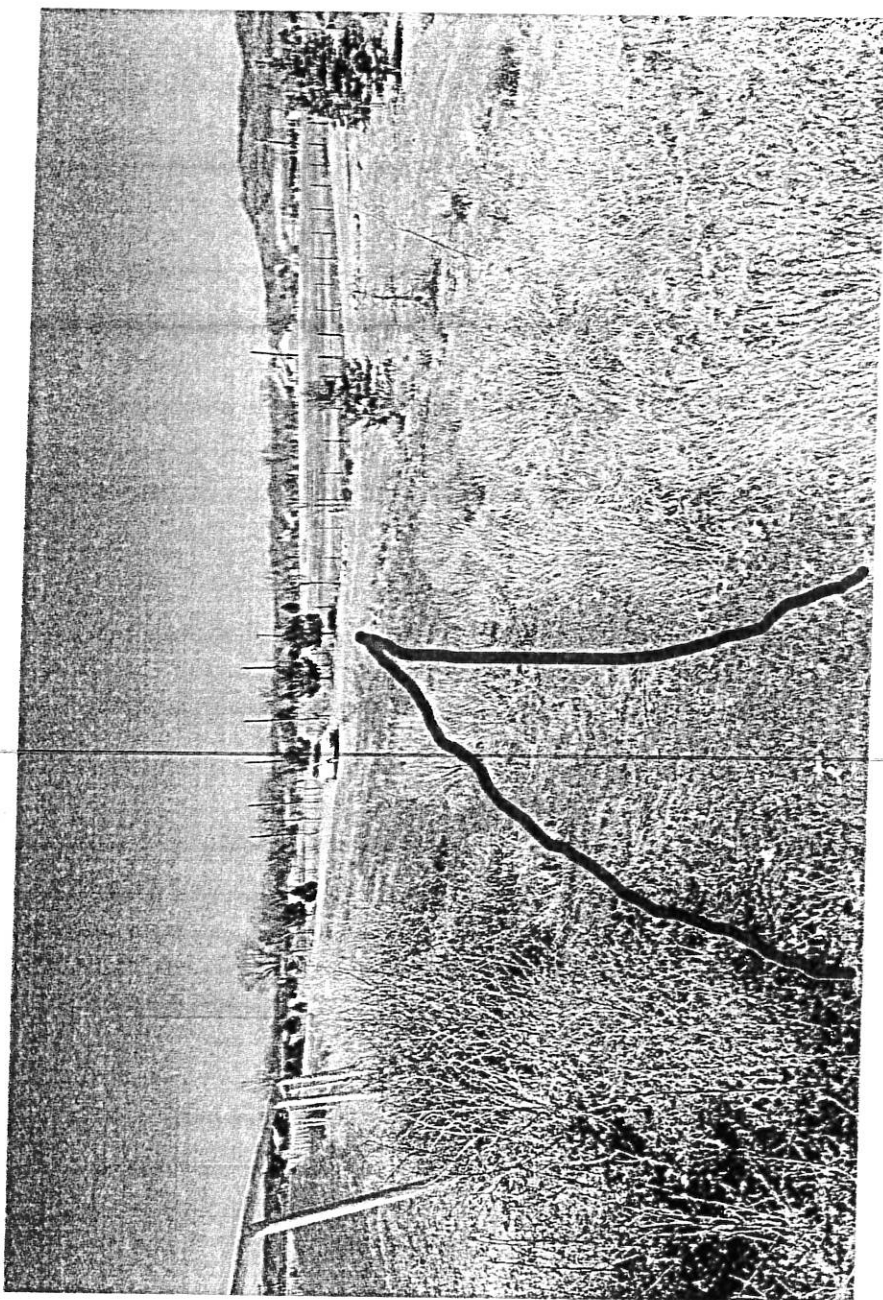
Development Needed



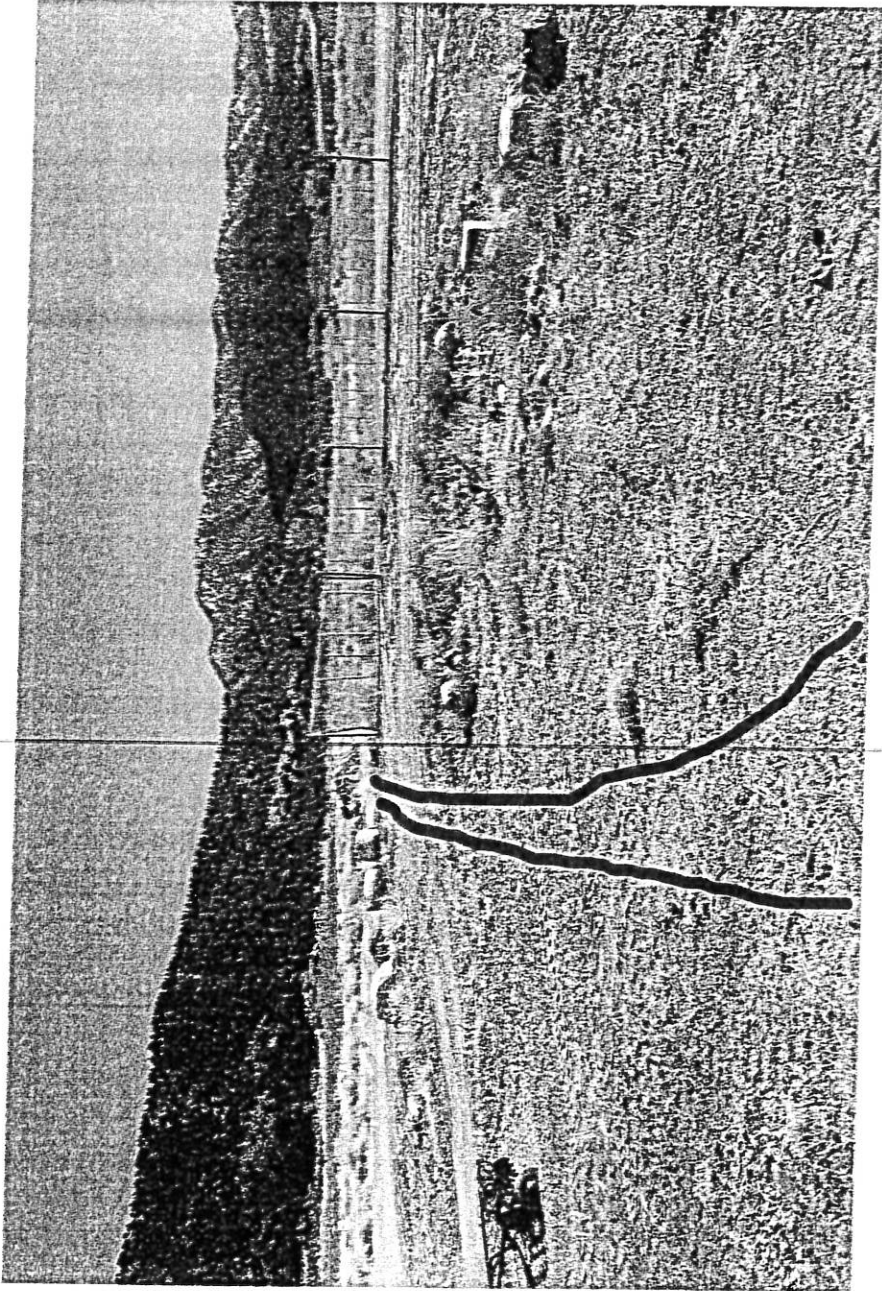
Development Needed



Development Needed



Development Needed



Capital Improvement 2022
GENERAL FUND

Airport	1st year construction	60,000	Goal of 180,00 by 2024
Animal Control	3rd year of 15,000 savings for shelter	15000	Will reach goal of 45,000 2022
Police	Vehicle Radios	15000	
Fire Department	2nd year of 10,000 for 800 mgh radios	10000	
	2nd year of 35,000 towards match new fire house wildland start up	35000	
Class C	5000 will reach goal 2022 - 90,000	15000	
	2nd year 1 ton dump truck savings for surplus ten wheeler	6000	
Fairgrounds	Kubota Diesel Mower	6000	
Parks	Kubota Diesel Mower	6000	
	Ballfields	10000	
	Gazebo Concrete	5000	
Library	Carry over from county money 5104	5104	
	Furance and roof	5000	
Cemetery	Fence and grant match	20000	
	1st year savings road repair	10000	Goal is 50,000
	Kubota Diesel Mower	6000	
	2nd year for 1 ton dump truck	5000	will reach goal 2022 - 90,000
Rock Church	Grant and Match	20000	
Pool	New pool /matching funds	150000	
	Total General Funds	418104	

WATER

Pump House Cover 25000
1 ton dump truck 2nd year 10000 will reach goal 2022 - 90,000
Upgrade water meter system for auto read 150000

ELECTRIC

Bucket Truck 2nd year 125000 will reach goal 2023 - 375,000
1 ton Dump Truck 2nd year 10000 will reach goal 2022 - 90,000
TA System upgrade, if not done 2021 50000
Xmas light replacement - 1 YR 5000 goal of 10,000

SEWER

Auto Sampling Equipment 12000
2nd year for 1 ton dump truck 5,000 coll / 5,000 tr 10000 will reach goal 2022 - 90,000
Fencing, seeding and ground prep for disposal 10000

SOLID WASTE

2nd year savings for a new trash truck/7 yr savings p 45000 goal is 315,000

IRRIGATION FUND

Fore Bay Well 15000
Pressure Reducing valves carry over if not purchased in 2021 15000
2nd year - 1 ton dump truck 5000 will reach goal 2022 - 90,000

**Parowan City
Check Register
General Checking - 04/07/2021 to 04/20/2021**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
CALVARIO'S FAMILY RESTAURA	34431	04062021	04/08/2021	04/12/2021	180.00	18 GIFT CARDS @ \$10 - SOCCER COACH	107268 - Events SPECIAL CELEBR
					\$180.00		
CHILDREN'S PLUS INC.	34432	196044	04/08/2021	04/12/2021	29.90	BOOKS	107521 - Library BOOKS
					\$29.90		
CODALE ELECTRIC SUPPLY, IN	34433	S7367910.001	03/24/2021	04/12/2021	45.20	LIGHT BULBS FOR CITY OFFICE	104326 - Admin MAINTENANCE MA
					\$45.20		
DOMINION ENERGY	34434	008604092021	04/01/2021	04/12/2021	269.78	16 S MAIN	107527 - Library UTILITIES
DOMINION ENERGY	34434	133504092021	04/01/2021	04/12/2021	13.52	UTILITY SPLIT	105827 - P&Z UTILITIES
DOMINION ENERGY	34434	133504092021	04/01/2021	04/12/2021	15.78	UTILITY SPLIT	104227 - Court UTILITIES
DOMINION ENERGY	34434	133504092021	04/01/2021	04/12/2021	15.78	UTILITY SPLIT	105427 - Police UTILITIES
DOMINION ENERGY	34434	133504092021	04/01/2021	04/12/2021	18.80	UTILITY SPLIT	524027 - UTILITIES
DOMINION ENERGY	34434	133504092021	04/01/2021	04/12/2021	18.80	UTILITY SPLIT	524127 - UTILITIES
DOMINION ENERGY	34434	133504092021	04/01/2021	04/12/2021	37.55	UTILITY SPLIT	574027 - UTILITIES
DOMINION ENERGY	34434	133504092021	04/01/2021	04/12/2021	52.57	UTILITY SPLIT	514027 - UTILITIES
DOMINION ENERGY	34434	133504092021	04/01/2021	04/12/2021	52.58	UTILITY SPLIT	534027 - UTILITIES
DOMINION ENERGY	34434	223304092021	04/01/2021	04/12/2021	26.24	33 W 100 S	104927 - Non-Dep UTILITIES
DOMINION ENERGY	34434	298704092021	04/01/2021	04/12/2021	15.36	Shop Utility Split	107027 - Parks UTILITIES
DOMINION ENERGY	34434	298704092021	04/01/2021	04/12/2021	30.71	Shop Utility Split	524027 - UTILITIES
DOMINION ENERGY	34434	298704092021	04/01/2021	04/12/2021	30.71	Shop Utility Split	524127 - UTILITIES
DOMINION ENERGY	34434	298704092021	04/01/2021	04/12/2021	46.07	Shop Utility Split	106127 - Class C UTILITIES
DOMINION ENERGY	34434	298704092021	04/01/2021	04/12/2021	61.43	Shop Utility Split	514027 - UTILITIES
DOMINION ENERGY	34434	298704092021	04/01/2021	04/12/2021	61.43	Shop Utility Split	534027 - UTILITIES
DOMINION ENERGY	34434	298704092021	04/01/2021	04/12/2021	61.43	Shop Utility Split	574027 - UTILITIES
DOMINION ENERGY	34434	325304092021	04/01/2021	04/12/2021	531.01	117 S 550 E	107127 - Fair Grounds UTILITIES
DOMINION ENERGY	34434	405604122021	04/01/2021	04/12/2021	76.54	50 W CENTER - OLD ROCK CHURCH	104927 - Non-Dep UTILITIES
DOMINION ENERGY	34434	489204092021	04/01/2021	04/12/2021	70.14	27 N MAIN	107327 - Theater UTILITIES
DOMINION ENERGY	34434	922504092021	04/01/2021	04/12/2021	408.20	160 W 200 S	105727 - Fire UTILITIES
DOMINION ENERGY	34434	958804092021	04/01/2021	04/12/2021	119.71	5 S MAIN	105927 - Visitor UTILITIES
					\$2,034.14		
					\$2,034.14		
FREEDOM MAILING SERVICE, I	34435	40226	04/03/2021	04/12/2021	17.15	POSTAGE SPLIT	107048 - Parks POSTAGE
FREEDOM MAILING SERVICE, I	34435	40226	04/03/2021	04/12/2021	17.15	POSTAGE SPLIT	107348 - Theater POSTAGE
FREEDOM MAILING SERVICE, I	34435	40226	04/03/2021	04/12/2021	42.87	POSTAGE SPLIT	104348 - Admin POSTAGE
FREEDOM MAILING SERVICE, I	34435	40226	04/03/2021	04/12/2021	42.87	POSTAGE SPLIT	105948 - Visitor POSTAGE
FREEDOM MAILING SERVICE, I	34435	40226	04/03/2021	04/12/2021	77.17	POSTAGE SPLIT	524148 - POSTAGE
FREEDOM MAILING SERVICE, I	34435	40226	04/03/2021	04/12/2021	77.17	POSTAGE SPLIT	554048 - POSTAGE
FREEDOM MAILING SERVICE, I	34435	40226	04/03/2021	04/12/2021	77.18	POSTAGE SPLIT	554048 - POSTAGE
FREEDOM MAILING SERVICE, I	34435	40226	04/03/2021	04/12/2021	154.35	POSTAGE SPLIT	574048 - POSTAGE
FREEDOM MAILING SERVICE, I	34435	40226	04/03/2021	04/12/2021	171.50	POSTAGE SPLIT	514048 - POSTAGE
FREEDOM MAILING SERVICE, I	34435	40226	04/03/2021	04/12/2021	180.07	POSTAGE SPLIT	534048 - POSTAGE
					\$857.48		

CM2

**Parowan City
Check Register
General Checking - 04/07/2021 to 04/20/2021**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
HEALTH EQUITY	4162101	PR040921-4720	04/15/2021	04/16/2021	675.00	HSA Savings Account	102249 - HEALTH SAVINGS ACCO
HEALTH EQUITY	4162103	APR1ch49hk	04/16/2021	04/16/2021	2.25	Billy	554014 - INSURANCE
HEALTH EQUITY	4162103	APR1ch49hk	04/16/2021	04/16/2021	2.25	Jet	107214 - Events INSURANCE
HEALTH EQUITY	4162103	APR1ch49hk	04/16/2021	04/16/2021	2.25	justin d	107114 - Fair Grounds INSURANCE
HEALTH EQUITY	4162103	APR1ch49hk	04/16/2021	04/16/2021	2.25	justin w	104114 - Leg INSURANCE
HEALTH EQUITY	4162103	APR1ch49hk	04/16/2021	04/16/2021	2.25	Kristen	107514 - Library INSURANCE
HEALTH EQUITY	4162103	APR1ch49hk	04/16/2021	04/16/2021	4.50	Callie and Stacy	104314 - Admin INSURANCE
HEALTH EQUITY	4162103	APR1ch49hk	04/16/2021	04/16/2021	6.75	Jeremy, Brad and Nick	534014 - INSURANCE
HEALTH EQUITY	4162103	APR1ch49hk	04/16/2021	04/16/2021	9.00	Kelly, Tyler, Stephen, John	514014 - INSURANCE
HEALTH EQUITY	4162103	APR1ch49hk	04/16/2021	04/16/2021	11.25	Mike, Caylor, Addison, Nicole, Jed	105414 - Police INSURANCE
HEALTH EQUITY	4162103	MARq7qsjw0	04/16/2021	04/16/2021	2.25	Billy	554014 - INSURANCE
HEALTH EQUITY	4162103	MARq7qsjw0	04/16/2021	04/16/2021	2.25	Jet	107214 - Events INSURANCE
HEALTH EQUITY	4162103	MARq7qsjw0	04/16/2021	04/16/2021	2.25	justin d	107114 - Fair Grounds INSURANCE
HEALTH EQUITY	4162103	MARq7qsjw0	04/16/2021	04/16/2021	2.25	justin w	104114 - Leg INSURANCE
HEALTH EQUITY	4162103	MARq7qsjw0	04/16/2021	04/16/2021	2.25	Kristen	107514 - Library INSURANCE
HEALTH EQUITY	4162103	MARq7qsjw0	04/16/2021	04/16/2021	4.50	Callie and Stacy	104314 - Admin INSURANCE
HEALTH EQUITY	4162103	MARq7qsjw0	04/16/2021	04/16/2021	6.75	Jeremy, Brad and Nick	534014 - INSURANCE
HEALTH EQUITY	4162103	MARq7qsjw0	04/16/2021	04/16/2021	9.00	Kelly, Tyler, Stephen, John	514014 - INSURANCE
HEALTH EQUITY	4162103	MARq7qsjw0	04/16/2021	04/16/2021	11.25	Mike, Caylor, Addison, Nicole, Jed	105414 - Police INSURANCE
					\$85.50		
					\$760.50		
HURST STORES, INC	34436	199502	03/02/2021	04/12/2021	186.63	SEWER TREATMENT SUPPLIES	524126 - MAINTENANCE MATERIA
HURST STORES, INC	34436	199780	03/10/2021	04/12/2021	125.57	SEWER TREATMENT SUPPLIES	524126 - MAINTENANCE MATERIA
					\$312.20		
					\$312.20		
IMAGE PRO	34437	118516	04/06/2021	04/12/2021	226.60	POSTERS FOR JULY CONCERTS, MEMORI	107222 - Events ADVERTISING
					\$226.60		
INTERMOUNTAIN FARMERS AS	34438	1014997827	03/22/2021	04/12/2021	318.45	WEED CONTROL SUPPLIES	107026 - Parks MAINTENANCE MA
INTERMOUNTAIN FARMERS AS	34438	1015025871	03/26/2021	04/12/2021	1,277.57	WEED CONTROL SUPPLIES	107026 - Parks MAINTENANCE MA
INTERMOUNTAIN FARMERS AS	34438	1015026400	03/26/2021	04/12/2021	551.52	FERTILIZER	107026 - Parks MAINTENANCE MA
					\$2,147.54		
					\$2,147.54		
INTERNATIONAL SOCIETY OF A	34439	04072021	04/07/2021	04/12/2021	190.00	MEMBERSHIP RENEWAL - 2021 - JOHN DA	107057 - Parks SHADE TREE
					\$190.00		
KWIATKOWSKI, DEVIN	34440	04082021	04/08/2021	04/12/2021	92.00	ARIDE TRAINING - MEAL PER DIEM	105423 - Police TRAVEL, MEALS A
KWIATKOWSKI, DEVIN	34440	04092021	04/09/2021	04/12/2021	115.00	NARCOTICS AND STREET CRIMES TRAINI	105423 - Police TRAVEL, MEALS A
					\$207.00		
					\$207.00		
MATTHEW D. CARLING, ATTORN	34441	21-0004	04/07/2021	04/12/2021	750.00	PUBLIC DEFENDER SERVICES - PAROWA	104931 - Non-Dep PROFESSIONAL
					\$750.00		

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MOSDELL SANITATION	34442	03312021	03/31/2021	04/12/2021	12.36	DUMPSTER FEE SPLIT	514031 - PROFESSIONAL & TECH
MOSDELL SANITATION	34442	03312021	03/31/2021	04/12/2021	12.36	DUMPSTER FEE SPLIT	524031 - PROFESSIONAL & TECH
MOSDELL SANITATION	34442	03312021	03/31/2021	04/12/2021	12.36	DUMPSTER FEE SPLIT	524131 - PROFESSIONAL AND TE
MOSDELL SANITATION	34442	03312021	03/31/2021	04/12/2021	12.36	DUMPSTER FEE SPLIT	574031 - PROFESSIONAL AND TE
MOSDELL SANITATION	34442	03312021	03/31/2021	04/12/2021	49.44	DUMPSTER FEE SPLIT	534031 - PROFESSIONAL & TECH
					\$98.88		
					\$98.88		
NEW ERA TRAINING AND CONS	34429	4151056	04/07/2021	04/07/2021	150.00	DEVIN KWIATKOWSKI - NARCOTICS & STR	105433 - Police EDUCATION AND T
					\$150.00		
PAROWAN CAFE	34443	04062021	04/06/2021	04/12/2021	180.00	SOCCER COACH APPRECIATION - 18 GIFT	107268 - Events SPECIAL CELEBR
					\$180.00		
SCHOLZEN PRODUCTS	34444	6541787-00	03/23/2021	04/12/2021	35.25	REPLACEMENT IMPELLER KITS - SPLIT	514026 - MAINTENANCE MATERIA
SCHOLZEN PRODUCTS	34444	6541787-00	03/23/2021	04/12/2021	35.25	REPLACEMENT IMPELLER KITS - SPLIT	574026 - MAINTENANCE MATERIA
SCHOLZEN PRODUCTS	34444	6551542-00	03/22/2021	04/12/2021	85.80	PUBIC WORKS SPLIT	524026 - MAINTENANCE MATERIA
SCHOLZEN PRODUCTS	34444	6551542-00	03/22/2021	04/12/2021	85.80	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE
SCHOLZEN PRODUCTS	34444	6551542-00	03/22/2021	04/12/2021	85.80	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIA
SCHOLZEN PRODUCTS	34444	6551542-00	03/22/2021	04/12/2021	85.80	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIA
SCHOLZEN PRODUCTS	34444	6552297-00	03/24/2021	04/12/2021	85.80	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIA
SCHOLZEN PRODUCTS	34444	6552297-00	03/24/2021	04/12/2021	2,655.26	COPPER METER SETTERS, MASTER MET	514026 - MAINTENANCE MATERIA
SCHOLZEN PRODUCTS	34444	6552297-00	03/24/2021	04/12/2021	2,655.26	COPPER METER SETTERS, MASTER MET	574026 - MAINTENANCE MATERIA
SCHOLZEN PRODUCTS	34444	6552985-00	03/26/2021	04/12/2021	-135.00	CREDIT - MANHOLE RING ONLY	524026 - MAINTENANCE MATERIA
SCHOLZEN PRODUCTS	34444	6554027-00	03/31/2021	04/12/2021	796.15	UTILITY RING & COVER, MANHOLE RING O	524026 - MAINTENANCE MATERIA
					\$6,471.17		
					\$6,471.17		
SNAP-ON	34445	01062147629	01/06/2021	04/12/2021	7.25	SHOP SPLIT	106126 - Class C MAINTENANCE;
SNAP-ON	34445	01062147629	01/06/2021	04/12/2021	7.25	SHOP SPLIT	514026 - MAINTENANCE MATERIA
SNAP-ON	34445	01062147629	01/06/2021	04/12/2021	7.25	SHOP SPLIT	524026 - MAINTENANCE MATERIA
SNAP-ON	34445	01062147629	01/06/2021	04/12/2021	7.25	SHOP SPLIT	524126 - MAINTENANCE MATERIA
SNAP-ON	34445	01062147629	01/06/2021	04/12/2021	7.25	SHOP SPLIT	534026 - MAINTENANCE MATERIA
SNAP-ON	34445	02102148869	02/10/2021	04/12/2021	38.84	SHOP SPLIT	574026 - MAINTENANCE MATERIA
SNAP-ON	34445	02102148869	02/10/2021	04/12/2021	38.84	SHOP SPLIT	106126 - Class C MAINTENANCE;
SNAP-ON	34445	02102148869	02/10/2021	04/12/2021	38.84	SHOP SPLIT	514026 - MAINTENANCE MATERIA
SNAP-ON	34445	02102148869	02/10/2021	04/12/2021	38.84	SHOP SPLIT	524026 - MAINTENANCE MATERIA
SNAP-ON	34445	02102148869	02/10/2021	04/12/2021	38.84	SHOP SPLIT	524126 - MAINTENANCE MATERIA
SNAP-ON	34445	02102148869	02/10/2021	04/12/2021	38.84	SHOP SPLIT	574026 - MAINTENANCE MATERIA
SNAP-ON	34445	02242149337	02/24/2021	04/12/2021	38.93	SHOP SPLIT	534026 - MAINTENANCE MATERIA
SNAP-ON	34445	02242149337	02/24/2021	04/12/2021	53.97	SHOP SPLIT	106126 - Class C MAINTENANCE;
SNAP-ON	34445	02242149337	02/24/2021	04/12/2021	53.97	SHOP SPLIT	514026 - MAINTENANCE MATERIA
SNAP-ON	34445	02242149337	02/24/2021	04/12/2021	53.97	SHOP SPLIT	524026 - MAINTENANCE MATERIA
SNAP-ON	34445	02242149337	02/24/2021	04/12/2021	53.97	SHOP SPLIT	524126 - MAINTENANCE MATERIA
SNAP-ON	34445	02242149337	02/24/2021	04/12/2021	53.97	SHOP SPLIT	574026 - MAINTENANCE MATERIA
					54.08	SHOP SPLIT	534026 - MAINTENANCE MATERIA
					\$600.56		
					\$600.56		

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SOUTH CENTRAL COMMUNICAT	34446	04012021	04/01/2021	04/12/2021	25.42	TELEPHONE SPLIT	104228 - Court TELEPHONE
SOUTH CENTRAL COMMUNICAT	34446	04012021	04/01/2021	04/12/2021	25.42	TELEPHONE SPLIT	105728 - Fire TELEPHONE
SOUTH CENTRAL COMMUNICAT	34446	04012021	04/01/2021	04/12/2021	25.42	TELEPHONE SPLIT	105828 - P&Z TELEPHONE
SOUTH CENTRAL COMMUNICAT	34446	04012021	04/01/2021	04/12/2021	25.42	TELEPHONE SPLIT	106928 - Pool TELEPHONE
SOUTH CENTRAL COMMUNICAT	34446	04012021	04/01/2021	04/12/2021	25.42	TELEPHONE SPLIT	107128 - Fair Grounds TELEPHONE
SOUTH CENTRAL COMMUNICAT	34446	04012021	04/01/2021	04/12/2021	25.42	TELEPHONE SPLIT	108028 - Cemetery TELEPHONE
SOUTH CENTRAL COMMUNICAT	34446	04012021	04/01/2021	04/12/2021	50.84	TELEPHONE SPLIT	104128 - Leg TELEPHONE
SOUTH CENTRAL COMMUNICAT	34446	04012021	04/01/2021	04/12/2021	63.56	TELEPHONE SPLIT	105928 - Visitor TELEPHONE
SOUTH CENTRAL COMMUNICAT	34446	04012021	04/01/2021	04/12/2021	95.33	TELEPHONE SPLIT	524028 - TELEPHONE
SOUTH CENTRAL COMMUNICAT	34446	04012021	04/01/2021	04/12/2021	95.33	TELEPHONE SPLIT	524128 - TELEPHONE
SOUTH CENTRAL COMMUNICAT	34446	04012021	04/01/2021	04/12/2021	127.11	TELEPHONE SPLIT	105428 - Police TELEPHONE
SOUTH CENTRAL COMMUNICAT	34446	04012021	04/01/2021	04/12/2021	127.14	TELEPHONE SPLIT	104328 - Admin TELEPHONE
SOUTH CENTRAL COMMUNICAT	34446	04012021	04/01/2021	04/12/2021	190.67	TELEPHONE SPLIT	514028 - TELEPHONE
SOUTH CENTRAL COMMUNICAT	34446	04012021	04/01/2021	04/12/2021	317.78	TELEPHONESPLIT	534028 - TELEPHONE
					\$1,271.12		
					\$1,271.12		
SOUTHERN UTAH UNIVERSITY	34447	S0050243	03/30/2021	04/12/2021	60.00	WATER LABS K202100883, K202100884, K2	514031 - PROFESSIONAL & TECH
					\$60.00		
SOUTHWEST PLUMBING SUPPL	34448	S3839434.001	03/26/2021	04/12/2021	20.40	GALVANIZED AND PVC FITTINGS	105725 - Fire REPAIRS TO EQUIP
					\$20.40		
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	3.28	USPS - POSTAGE	107548 - Library POSTAGE
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	6.56	USPS - POSTAGE	107548 - Library POSTAGE
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	6.95	AMAZON - CRAFT STICKS	107526 - Library MAINTENANCE M
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	8.78	USPS - POSTAGE	107548 - Library POSTAGE
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	8.92	AMAZON - BOOKS	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	15.87	USPS - POSTAGE	107548 - Library POSTAGE
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	17.48	AMAZON - BOOKS	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	21.99	AMAZON - PENCIL BOX	107526 - Library MAINTENANCE M
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	22.44	AMAZON - BOOKS	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	28.48	AMAZON - BOOKS	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	28.78	AMAZON - COPY PAPER	107526 - Library MAINTENANCE M
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	30.00	FAMILY DOLLAR - BATTERIES & FAUX FLO	107526 - Library MAINTENANCE M
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	36.00	AMAZON - DUM DUM SUCKERS	107526 - Library MAINTENANCE M
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	38.57	AMAZON - BOOKS	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	50.15	AMAZON - BOOKS	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	51.61	AMAZON - STORAGE TUBS, CRAYONS, SC	107526 - Library MAINTENANCE M
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	53.63	AMAZON - BOOKS	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	84.71	AMAZON - BOOKS	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	142.71	AMAZON - SUPPLIES FOR TUESDAY READ	107526 - Library MAINTENANCE M
STATE BANK OF SOUTHERN UT	34451	038504122021	03/28/2021	04/13/2021	149.99	AMAZON - SPIRAL TOPIARY TREES	107526 - Library MAINTENANCE M
STATE BANK OF SOUTHERN UT	34451	166504122021	03/28/2021	04/13/2021	1,198.00	FLIR SYSTEMS - FLIR K1, POWER BANK	105749 - Fire SPECIAL DEPARTME
STATE BANK OF SOUTHERN UT	34451	389304122021	03/28/2021	04/13/2021	491.98	BANK CHARGER - EQUIPMENT REPAIR	534025 - REPAIR TO EQUIPMENT
STATE BANK OF SOUTHERN UT	34451	584904122021	03/28/2021	04/13/2021	152.00	OWPSACSTATE - WASTWATER MANUALS -	524026 - MAINTENANCE MATERIA

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STATE BANK OF SOUTHERN UT	34451	584904122021	03/28/2021	04/13/2021	152.00	OWPSACSTATE - WASTWATER MANUALS -	524126 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	34451	689604122021	03/28/2021	04/13/2021	175.10	UTAH CHIEFS OF POLICE ASSOCIATION - 2	105433 - Police EDUCATION AND T
STATE BANK OF SOUTHERN UT	34451	691204122021	03/28/2021	04/13/2021	74.07	LA VILLA FINE FOOD MEXICAN RESTAURA	534023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UT	34451	691204122021	03/28/2021	04/13/2021	78.67	PAROWAN CAFE - WORKING LUNCH - HUR	534023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UT	34451	691204122021	03/28/2021	04/13/2021	167.06	J HARLEN CO., INC - FR UNIFORM PIECES	534047 - UNIFORM ALLOWANCE
STATE BANK OF SOUTHERN UT	34451	691204122021	03/28/2021	04/13/2021	235.25	J HARLEN CO., INC - FR UNIFORM PIECES	534047 - UNIFORM ALLOWANCE
STATE BANK OF SOUTHERN UT	34451	691204122021	03/28/2021	04/13/2021	292.95	J HARLEN CO., INC - FR UNIFORM PIECES	534047 - UNIFORM ALLOWANCE
STATE BANK OF SOUTHERN UT	34451	774604122021	03/28/2021	04/13/2021	-35.38	CREDIT - STAPLES - RECEIPTS BOOK	105449 - Police SPECIAL DEPART
STATE BANK OF SOUTHERN UT	34451	774604122021	03/28/2021	04/13/2021	9.87	STAPLES - INK JET SHIPPING LABELS	105424 - Police OFFICE SUPPLIES
STATE BANK OF SOUTHERN UT	34451	774604122021	03/28/2021	04/13/2021	35.38	STAPLES - RECEIPTS BOOK	105449 - Police SPECIAL DEPART
STATE BANK OF SOUTHERN UT	34451	774604122021	03/28/2021	04/13/2021	52.40	COMFORT INNS ST. GEORGE - JOHN DALT	101579 - ROOM TAX PAYABLE
STATE BANK OF SOUTHERN UT	34451	774604122021	03/28/2021	04/13/2021	52.40	COMFORT INNS ST. GEORGE- BILLY CALL	101579 - ROOM TAX PAYABLE
STATE BANK OF SOUTHERN UT	34451	774604122021	03/28/2021	04/13/2021	210.55	STAPLES - CITY OFFICE - COPY PAPER, BI	104324 - Admin OFFICE SUPPLIES
STATE BANK OF SOUTHERN UT	34451	774604122021	03/28/2021	04/13/2021	425.00	COMFORT INNS ST. GEORGE - JOHN DALT	524123 - TRAVEL, MEALS & LODG
STATE BANK OF SOUTHERN UT	34451	774604122021	03/28/2021	04/13/2021	425.00	COMFORT INNS ST. GEORGE- BILLY CALL	524123 - TRAVEL, MEALS & LODG
STATE BANK OF SOUTHERN UT	34451	931204122021	03/28/2021	04/13/2021	6.77	TACO BELL HURRICANE - TRAINING	105423 - Police TRAVEL, MEALS A
STATE BANK OF SOUTHERN UT	34451	931204122021	03/28/2021	04/13/2021	11.40	USPS - POSTAGE	105449 - Police SPECIAL DEPART
STATE BANK OF SOUTHERN UT	34451	931204122021	03/28/2021	04/13/2021	14.52	COSTA VIDA - K9 TRAINING	105434 - Police GRANT/CANINE
STATE BANK OF SOUTHERN UT	34451	931204122021	03/28/2021	04/13/2021	18.83	LONNY BOY'S BBQ - TRAINING	105423 - Police TRAVEL, MEALS A
STATE BANK OF SOUTHERN UT	34451	931204122021	03/28/2021	04/13/2021	25.60	KFC. ST. GEORGE - K9 TRAINING	105434 - Police GRANT/CANINE
STATE BANK OF SOUTHERN UT	34451	932004122021	03/28/2021	04/13/2021	19.87	POSTAGE SPLIT	107048 - Parks POSTAGE
STATE BANK OF SOUTHERN UT	34451	932004122021	03/28/2021	04/13/2021	19.87	POSTAGE SPLIT	107348 - Theater POSTAGE
STATE BANK OF SOUTHERN UT	34451	932004122021	03/28/2021	04/13/2021	49.66	POSTAGE SPLIT	105948 - Visitor POSTAGE
STATE BANK OF SOUTHERN UT	34451	932004122021	03/28/2021	04/13/2021	49.67	POSTAGE SPLIT	105348 - Admin POSTAGE
STATE BANK OF SOUTHERN UT	34451	932004122021	03/28/2021	04/13/2021	89.41	POSTAGE SPLIT	524048 - POSTAGE
STATE BANK OF SOUTHERN UT	34451	932004122021	03/28/2021	04/13/2021	89.41	POSTAGE SPLIT	524148 - POSTAGE
STATE BANK OF SOUTHERN UT	34451	932004122021	03/28/2021	04/13/2021	89.41	POSTAGE SPLIT	554048 - POSTAGE
STATE BANK OF SOUTHERN UT	34451	932004122021	03/28/2021	04/13/2021	178.81	POSTAGE SPLIT	574048 - POSTAGE
STATE BANK OF SOUTHERN UT	34451	932004122021	03/28/2021	04/13/2021	198.68	POSTAGE SPLIT	514048 - POSTAGE
STATE BANK OF SOUTHERN UT	34451	932004122021	03/28/2021	04/13/2021	208.61	POSTAGE SPLIT	534048 - POSTAGE
					\$6,087.16		
STATE BANK OF SOUTHERN UT	4152101	PR040921-424	04/15/2021	04/15/2021	1,698.82	Medicare Tax	102221 - FICA PAYABLE
STATE BANK OF SOUTHERN UT	4152101	PR040921-424	04/15/2021	04/15/2021	4,236.49	Federal Income Tax	102222 - FEDERAL WITHHOLDING
STATE BANK OF SOUTHERN UT	4152101	PR040921-424	04/15/2021	04/15/2021	7,263.72	Social Security Tax	102221 - FICA PAYABLE
					\$13,199.03		
					\$19,286.19		
UTAH DEPT OF PUBLIC SAFETY	34452	21C0000006	04/14/2021	04/14/2021	29,093.00	DISPATCH YEARLY PAYMENT - 7/1/2020 - 6/	104950 - Non-Dep DISPATCH FEE
					\$29,093.00		
UTAH RETIREMENT SYSTEMS	4162102	PR040921-487	04/15/2021	04/16/2021	63.43	Post Retired	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	4162102	PR040921-487	04/15/2021	04/16/2021	100.00	Roth IRA Transitional	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	4162102	PR040921-487	04/15/2021	04/16/2021	150.00	Roth IRA	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	4162102	PR040921-487	04/15/2021	04/16/2021	569.60	401K Loan	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	4162102	PR040921-487	04/15/2021	04/16/2021	1,621.19	457 Plan	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	4162102	PR040921-487	04/15/2021	04/16/2021	3,396.14	401K Plan	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	4162102	PR040921-487	04/15/2021	04/16/2021	10,849.30	State Retirement	102230 - RETIREMENT PAYABLE
					\$16,749.66		
					\$16,749.66		

**Parowan City
Check Register
General Checking - 04/07/2021 to 04/20/2021**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
UTAH STATE TREASURER	34430	MARCH 2021	03/31/2021	04/07/2021	5,931.57	COURT SURCHARGE - MARCH 2021	104236 - Court ASSESSMENTS/RE
					\$5,931.57		
ZIONS BANK	34449	10 - 2016 Electric	04/07/2021	04/12/2021	23,085.75	Interest - 2016 Electric Refunding	534059 - INTEREST EXPENSE
ZIONS BANK	34449	10 - 2016 Electric	04/07/2021	04/12/2021	262,000.00	Principal - 2016 Electric Refunding	532514.2 - 2016 Electric Refunding
ZIONS BANK	34449	10-2016 Electric	04/07/2021	04/12/2021	250.00	PAYING AGENT FEE DUE - ELECTRIC REV	534060 - BOND AGENT PAYING C
ZIONS BANK	34449	10-2016 Electric	04/07/2021	04/12/2021	-13.37	LESS CASH ON HAND AS OF 4/7/2021	534060 - BOND AGENT PAYING C
ZIONS BANK	34449	7 - 2014 Electric	04/07/2021	04/12/2021	29,940.00	Interest - 2014 Electric Revenue	534059 - INTEREST EXPENSE
ZIONS BANK	34449	7 - 2014 Electric	04/07/2021	04/12/2021	97,000.00	Principal - 2014 Electric Revenue	532513.2 - 2014 Electric Revenue
ZIONS BANK	34449	7-2014 Electric R	04/07/2021	04/12/2021	250.00	PAYING AGENT FEE DUE - ELECTRIC REV	534060 - BOND AGENT PAYING C
ZIONS BANK	34449	7-2014 Electric R	04/07/2021	04/12/2021	-0.11	LESS CASH ON HAND AS OF 4/7/2020	534060 - BOND AGENT PAYING C
					\$412,512.27		
					\$412,512.27		
ZIONS FIRST NATIONAL BANK	34450	6926637 041220	04/07/2021	04/12/2021	2,100.00	CORP TRUST TRUSTEE ADMIN FEE - ELEC	534060 - BOND AGENT PAYING C
ZIONS FIRST NATIONAL BANK	34450	6926637A 04072	04/07/2021	04/12/2021	1,965.00	MONTHLY RESERVE REQUIREMENT - APR	531581 - Zions Clearing
					\$4,065.00		
					\$4,065.00		
					\$504,230.38		

Parowan City
Standard Financial Report
10 General Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

Net Position	Prior Year Actual	Current Period Actual	Current Year Actual
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(2,785.79)	45,050.09	(356,709.95)
1121 PTIF 1761 Combined Accounts	15,378.25	0.00	729,286.03
1122 PTIF 2149 CLASS C ROAD	226,208.50	0.00	286,190.60
1123 PTIF 3071 CIB SINKING (DEBT SERVICE)	4.38	0.00	4.38
1124 PTIF 4963 Police Impact	435.81	0.00	1,595.03
1125 PTIF 4964 Fire Impact	579.70	0.00	2,137.33
1127 PTIF 4966 Parks Impact	68,202.25	0.00	108,394.61
1135 PTIF 8367 City Office	117,039.03	0.00	117,369.13
1160 Xpress Bill Pay	1,613.77	(30,371.79)	0.00
1171 Petty Cash	622.45	0.00	622.45
1175 Undeposited receipts	518.55	1,011.20	1,729.35
1191.1 Restricted cash	72,528.82	0.00	72,528.82
1191.2 Restricted cash offset	(72,528.82)	0.00	(72,528.82)
Total Cash and cash equivalents	427,816.90	15,689.50	890,618.96
Total Cash and cash equivalents	427,816.90	15,689.50	890,618.96
Receivables			
1311 ACCOUNTS RECEIVABLE	55,193.88	(39,367.29)	14,293.63
1351 TAXES RECEIVABLE - CURRENT	13,348.51	0.00	13,348.51
1352 TAXES RECEIVABLE - DEFERRED	663,564.00	0.00	663,564.00
1353 DUE FROM OTHER GOVERNMENTS	128,998.75	0.00	128,998.75
Total Receivables	861,105.14	(39,367.29)	820,204.89
Other current assets			
1579 ROOM TAX PAYABLE	984.76	104.80	1,349.23
1590 GYM MEMBERSHIP	4,567.44	(10.00)	4,437.44
Total Other current assets	5,552.20	94.80	5,786.67
Total Current Assets	1,294,474.24	(23,582.99)	1,716,610.52
Total Assets:	1,294,474.24	(23,582.99)	1,716,610.52
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(52,760.40)	(11,750.87)	(21,256.87)
2135 FAIRGRDS/PARKS CLEANING DEPOSI	(2,775.00)	0.00	(2,775.00)
2138 SALES TAX PAYABLE	6,960.94	(31.01)	25,290.50
Total Current liabilities	(48,574.46)	(11,781.88)	1,258.63
Payroll liabilities			
2150 WAGES PAYABLE	3,233.44	1,315.49	(46,986.64)
2151 COMPENSATED ABSENCES PAYABLE	(43,695.33)	0.00	(43,695.33)
2152 PAYROLL LIABILITY CLEARING	1,325.20	1,028.26	(68,126.18)
2221 FICA PAYABLE	(641.36)	0.00	0.00
2222 FEDERAL WITHHOLDING PAYABLE	(221.57)	0.00	0.00
2223 STATE WITHHOLDING PAYABLE	(184.52)	5,882.23	0.00
2230 RETIREMENT PAYABLE	(275.25)	278.11	(114.63)
2245 MISC/PAYROLL PAYABLE	(191.40)	8.06	(730.10)
2249 HEALTH SAVINGS ACCOUNT	(25.00)	0.00	3,947.85
2250 HEALTH INSURANCE PAYABLE	0.00	1,089.20	42,925.78
2252 COLONIAL INSURANCE PAYABLE	0.00	(50.10)	23.54
2253 AMERICAN FAMILY LIFE INS. PAYA	(94.40)	94.40	(94.40)
Total Payroll liabilities	(40,770.19)	9,645.65	(112,850.11)
Deferred revenue			
2480 Deferred inflow - property taxes	(663,564.00)	0.00	(663,564.00)
Total Deferred revenue	(663,564.00)	0.00	(663,564.00)
Long-term liabilities			
2501.1 Accrued interest payable	(9,742.50)	0.00	(9,742.50)
2501.2 Accrued interest paybale offset	9,742.50	0.00	9,742.50
2520.1 2015 LBA Lease Revenue (City Hall) issued	(972,000.00)	0.00	(972,000.00)
2520.2 2015 LBA Lease Revenue (City Hall) repaid	109,606.80	0.00	136,606.80
2520.3 2015 LBA Lease Revenue (City Hall) current	(27,000.00)	0.00	(27,000.00)

Parowan City
Standard Financial Report
10 General Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
2520.4 2015 LBA Lease Revenue (City Hall) current offs	27,000.00	0.00	27,000.00
2599 General LTD offset	862,393.20	0.00	835,393.20
Total Long-term liabilities	0.00	0.00	0.00
Total Liabilities:	(752,908.65)	(2,136.23)	(775,155.48)
Equity - Paid in / Contributed			
2963 Capital outlay restriction	(72,528.82)	0.00	(72,528.82)
2980 FUND BALANCE	(469,036.77)	25,719.22	(868,926.22)
Total Equity - Paid in / Contributed	(541,565.59)	25,719.22	(941,455.04)
Total Liabilities and Fund Equity	(1,294,474.24)	23,582.99	(1,716,610.52)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
10 General Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Taxes					
3110 PROPERTY TAX	634,813.98	0.00	650,383.10	610,000.00	610,000.00
3120 REDEMPTION - PROPERTY TAXES	39,722.71	3,837.40	30,041.83	35,000.00	35,000.00
3130 SALES AND USE TAXES (STATE)	498,192.93	41,504.38	426,489.12	400,000.00	400,000.00
3140 CABLE SALES AND USE TAX	3,853.15	296.30	2,752.70	4,000.00	4,000.00
3150 HEAD IN LEASE	4,288.00	0.00	0.00	0.00	0.00
3160 AIRPORT GAS TAX AND MISC FEES	35.20	0.00	1.55	0.00	0.00
3170 TELEPHONE SALES AND USE TAX	14,566.78	1,070.61	9,866.20	13,000.00	13,000.00
3180 FEE IN LIEU OF TAXES	62,676.61	4,984.90	49,529.65	65,000.00	65,000.00
3190 QUESTAR ENERGY TAXES	51,318.27	18,794.48	36,522.71	50,000.00	50,000.00
3195 ELECTRIC SALES AND USE TAX	110,005.87	9,211.37	90,379.00	105,000.00	105,000.00
3376 CRT/COUNTY DONATION	0.00	0.00	5,165.00	20,500.00	20,500.00
Total Taxes	1,419,473.50	79,699.44	1,301,130.86	1,302,500.00	1,302,500.00
Licenses and permits					
3210 BUSINESS LICENSES	9,600.00	1,410.00	8,270.00	8,000.00	8,000.00
3221 BUILDING PERMITS	12,153.00	0.00	46,004.69	9,000.00	9,000.00
3225 ANIMAL LICENSES	969.00	110.00	890.00	700.00	700.00
Total Licenses and permits	22,722.00	1,520.00	55,164.69	17,700.00	17,700.00
Intergovernmental revenue					
3340 STATE GRANTS	27,450.00	0.00	66,458.02	97,000.00	97,500.00
3341 FIRE OPERATING GRANTS/REVENUE	0.00	0.00	4,787.71	0.00	0.00
3343 POLICE OPERATING GRANTS/CANINE	0.00	0.00	0.00	0.00	12,500.00
3344 POLICE INTERDICTION	0.00	0.00	9,200.00	0.00	10,000.00
3356 CLASS "C" ROAD	198,393.07	0.00	100,418.62	185,000.00	185,000.00
3358 STATE LIQUOR FUND	5,744.00	0.00	5,542.58	5,200.00	5,200.00
3360 POLICE ALLOCATION	90,386.46	0.00	46,753.95	87,000.00	87,000.00
3371 FIRE ALLOCATION - COUNTY	40,000.00	0.00	40,000.00	40,000.00	40,000.00
3372 AIRPORT - COUNTY ALLOCATION	11,000.00	0.00	11,000.00	11,000.00	11,000.00
3373 LIBRARY - AREA CONTRIBUTION	29,506.19	0.00	0.00	27,500.00	27,500.00
3375 RECREATION - COUNTY	3,000.00	0.00	3,000.00	3,000.00	3,000.00
3380 CARES Act	0.00	0.00	272,715.00	0.00	272,715.00
Total Intergovernmental revenue	405,479.72	0.00	559,875.88	455,700.00	751,415.00
Charges for services					
3415 MAPS AND LAND USE FEES	2,075.00	0.00	1,075.00	100.00	100.00
3445 PUBLIC SAFETY FEES	1,248.00	105.00	1,430.00	1,000.00	1,000.00
3446 PUBLIC SAFETY 911 DISPATCH FEE	29,450.33	2,485.78	22,290.75	27,000.00	27,000.00
3455 ANIMAL CONTROL & SHELTER FEES	1,910.00	80.00	560.00	1,000.00	1,000.00
3472 SWIMMING POOL AND POOL CONCESSION FEE	12,897.00	0.00	17,507.22	15,000.00	15,000.00
3474 RECREATION FEES	3,075.00	1,155.00	9,280.00	3,500.00	3,500.00
3475 GLIDERS	69.69	0.00	2.26	250.00	250.00
3476 LIBRARY USE FEES	1,444.00	0.00	0.00	1,000.00	1,000.00
3477 EVENTS	4,981.00	102.00	5,236.00	1,000.00	1,000.00
3479 MARATHON	9,741.00	0.00	8,159.00	10,000.00	10,000.00
3482 SALE OF CEMETERY LOTS	52,000.00	790.00	10,465.00	10,000.00	10,000.00
3483 BURIAL FEES AND ASSESSMENTS	18,875.00	1,775.00	14,310.00	10,500.00	10,500.00
3621 AIRPORT - RENTS/LEASES	8,072.50	0.00	2,115.00	3,000.00	3,000.00
3820 THEATER SALES AND CONCESSION	4,185.00	0.00	340.90	5,000.00	5,000.00
3822 AIRPORT - FUEL FEE	12,352.80	0.00	2,260.46	250.00	250.00
Total Charges for services	162,376.32	6,492.78	95,031.59	88,600.00	88,600.00
Fines and forfeitures					
3510 COURT FINES	132,854.35	15,688.27	105,444.11	120,000.00	120,000.00
Total Fines and forfeitures	132,854.35	15,688.27	105,444.11	120,000.00	120,000.00
Interest					
3801 Interest to be allocated	0.00	0.00	13,907.78	40,000.00	40,000.00
3803 IMPACT FEE INTEREST	1,913.69	0.00	195.21	500.00	500.00
3805 CLASS "C" ROAD INTEREST	3,035.32	0.00	691.48	1,200.00	1,200.00
3810 GENERAL FUND INTEREST	11,860.49	38.45	785.79	1,000.00	1,000.00
Total Interest	16,809.50	38.45	15,580.26	42,700.00	42,700.00
Miscellaneous revenue					
3620 RENTS/LEASES	1,963.00	0.00	829.00	2,000.00	2,000.00
3625 RENTS - STALLS	1,520.00	0.00	550.00	500.00	500.00
3725 IMPACT FEES - POLICE	731.50	133.00	1,795.50	600.00	600.00

Parowan City
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10 General Fund - 07/01/2020 to 03/31/2021
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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
3726 IMPACT FEES - FIRE	911.46	165.72	2,386.58	800.00	800.00
3728 IMPACT FEES - PARKS	17,948.59	3,263.38	45,687.32	15,000.00	15,000.00
3815 PAAL DONATIONS	0.00	60.00	60.00	0.00	0.00
3816 SHADE TREE DONATIONS	0.00	0.00	500.00	0.00	0.00
3824 SOUVENIOR SHOP SUPPLIES	13,617.05	830.35	12,477.79	15,000.00	15,000.00
3831 SUB FOR SANTA DONATIONS	5,482.00	10.00	8,334.00	5,500.00	5,500.00
3890 SUNDRY REVENUES	40,541.45	5,500.00	23,332.06	17,000.00	17,000.00
3897 CHRISTMAS IN COUNTRY	3,549.98	28.00	592.30	3,500.00	3,500.00
Total Miscellaneous revenue	86,265.03	9,990.45	96,544.55	59,900.00	59,900.00
Contributions and transfers					
3990 BEG. GEN FUND BAL TO BE APPROP	0.00	0.00	0.00	309,080.00	626,206.00
Total Contributions and transfers	0.00	0.00	0.00	309,080.00	626,206.00
Total Revenue:	2,245,980.42	113,429.39	2,228,771.94	2,396,180.00	3,009,021.00
Expenditures:					
General government					
Legislative					
4111 Leg SALARIES - MAYOR AND COUNCIL	10,444.68	840.50	7,564.50	13,000.00	13,000.00
4113 Leg FICA	790.47	64.30	578.70	800.00	800.00
4114 Leg INSURANCE	9,207.20	798.21	7,173.43	11,000.00	11,000.00
4116 Leg WORKER'S COMPENSATION	0.00	0.00	49.91	200.00	200.00
4122 Leg PUBLIC NOTICES AND ADS	13.37	0.00	2.61	15.00	15.00
4123 Leg TRAVEL	1,563.83	0.00	0.00	3,000.00	3,000.00
4124 Leg OFFICE SUPPLIES AND EXPENSE	3,260.39	0.35	23.25	1,000.00	1,000.00
4128 Leg TELEPHONE	1,015.65	57.71	498.25	2,500.00	2,500.00
4133 Leg EDUCATION AND TRAINING	1,585.00	0.00	0.00	3,000.00	3,000.00
4161 Leg SUNDRY	504.60	82.79	401.82	1,500.00	1,500.00
Total Legislative	28,385.19	1,843.86	16,292.47	36,015.00	36,015.00
Court					
4211 Court SALARIES AND WAGES-PERM. EMPLO	70,328.64	5,530.60	55,548.28	72,000.00	72,000.00
4213 Court FICA	5,384.13	423.10	4,249.53	5,500.00	5,500.00
4214 Court INSURANCE	5,273.32	328.16	3,112.09	3,500.00	3,500.00
4215 Court RETIREMENT	11,855.79	873.88	8,784.35	12,000.00	12,000.00
4216 Court WORKMEN'S COMPENSATION	754.45	37.43	381.08	700.00	700.00
4220 Court BANK CHARGES	0.00	0.00	0.00	50.00	50.00
4221 Court SUBSCRIPTIONS AND MEMBERSHIPS	21.10	0.00	21.10	100.00	100.00
4223 Court TRAVEL, MEALS AND LODGING	163.50	0.00	0.00	2,500.00	2,500.00
4224 Court OFFICE SUPPLIES AND EXPENSE	1,261.72	0.18	809.63	3,000.00	3,000.00
4226 Court MAINTENANCE MATERIALS AND SUPPLY	401.55	0.00	312.05	1,000.00	1,000.00
4227 Court UTILITIES	666.80	18.06	448.42	2,000.00	2,000.00
4228 Court TELEPHONE	1,401.48	130.99	978.53	1,800.00	1,800.00
4231 Court PROFESSIONAL AND TECHNICAL SER	4,825.53	212.25	1,908.68	3,800.00	3,800.00
4232 Court AUDIT	290.00	0.00	300.00	500.00	500.00
4233 Court EDUCATION AND TRAINING	100.00	0.00	0.00	500.00	500.00
4236 Court ASSESSMENTS/RESTITUTION	46,388.57	5,931.57	37,320.11	47,000.00	47,000.00
4237 Court BAIL	790.00	0.00	0.00	0.00	0.00
4245 JURY WITNESS INTERPRETER	609.25	0.00	523.20	1,500.00	1,500.00
4248 Court POSTAGE	733.45	0.00	0.00	500.00	500.00
4251 Court INSURANCE LIABILITY PROPERTY	1,293.02	0.00	1,355.19	1,500.00	1,500.00
4261 Court SUNDRY	49.16	15.76	72.82	300.00	300.00
Total Court	152,591.46	13,501.98	116,125.06	159,750.00	159,750.00
Administrative					
4310 Admin SALARIES AND WAGES - OVERTIME	0.00	0.00	17.65	0.00	0.00
4311 Admin SALARIES AND WAGES-PERM. EMPLO	53,994.92	4,172.39	43,771.30	57,000.00	57,000.00
4313 Admin FICA	4,095.16	315.36	3,311.67	4,200.00	4,200.00
4314 Admin INSURANCE	12,915.88	2,229.51	20,794.45	13,000.00	33,000.00
4315 Admin RETIREMENT	12,006.34	897.17	9,102.64	14,000.00	14,000.00
4316 Admin WORKMEN'S COMPENSATION	1,257.35	62.38	635.12	700.00	700.00
4321 Admin SUBSCRIPTIONS AND MEMBERSHIPS	1,965.53	0.00	533.10	2,300.00	2,300.00
4322 Admin PUBLIC NOTICES AND ADS	86.93	0.00	16.90	500.00	500.00
4323 Admin TRAVEL, MEALS AND LODGING	715.47	0.00	1.06	4,500.00	4,500.00
4324 Admin OFFICE SUPPLIES AND EXPENSE	1,380.97	260.76	990.05	1,500.00	1,500.00
4325 Admin REPAIRS TO EQUIPMENT	19.99	0.00	169.91	200.00	200.00
4326 Admin MAINTENANCE MATERIALS AND SUPP	3,618.45	154.29	1,907.03	4,200.00	4,200.00
4328 Admin TELEPHONE	5,349.20	536.91	4,089.29	5,300.00	5,300.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
4331 Admin PROFESSIONAL AND TECHNICAL SER	12,901.99	935.44	13,451.65	15,000.00	19,500.00
4332 Admin AUDITING	700.00	0.00	750.00	900.00	900.00
4333 Admin EDUCATION AND TRAINING	1,341.35	0.00	162.06	2,500.00	2,500.00
4340 Admin Gas & Oil	448.10	0.00	0.00	1,000.00	1,000.00
4348 Admin POSTAGE	495.87	92.66	320.84	700.00	700.00
4351 Admin INSURANCE LIABILITY PROPERTY	3,200.00	0.00	2,842.71	4,000.00	4,000.00
4359 Admin Building lease payment	29,042.80	0.00	0.00	26,000.00	26,000.00
4361 Admin SUNDRY	1,041.23	50.00	1,100.00	1,500.00	1,500.00
4365 Admin CARES Act	368.49	6,942.10	155,341.17	0.00	155,341.00
Total Administrative	146,946.02	16,648.97	259,308.60	159,000.00	338,841.00
Non-Departmental					
4926 Non-Dep JESSE SMITH /MAINTE MATERIALS AN	(0.85)	0.00	0.00	500.00	500.00
4927 Non-Dep UTILITIES	2,529.48	131.98	1,996.64	3,000.00	3,000.00
4928 Non-Dep TELEPHONE	0.00	21.25	21.25	0.00	0.00
4931 Non-Dep PROFESSIONAL AND TECHNICAL	6,814.61	788.00	6,788.00	7,000.00	9,000.00
4934 Non-Dep ELECTION EXPENSES	3,116.94	0.00	0.00	0.00	0.00
4943 Non-Dep PATCHWORK BI-WAY	1,500.00	0.00	0.00	1,500.00	1,500.00
4944 Non-Dep CITY HISTORIANS	0.00	0.00	0.00	100.00	100.00
4950 Non-Dep DISPATCH FEE	23,633.00	0.00	0.00	27,000.00	27,000.00
4951 INSURANCE LIABILITY PROPERTY	461.00	0.00	493.00	700.00	700.00
4961 Non-Dep SUNDRY	2,295.59	0.00	2,755.00	3,000.00	3,000.00
4963 Non-Dep HERITAGE FOUNDATION	0.00	0.00	0.00	2,500.00	2,500.00
4970 Non-Dep WEB HOSTING	0.00	0.00	17.40	0.00	0.00
Total Non-Departmental	40,349.77	941.23	12,071.29	45,300.00	47,300.00
Planning and zoning					
5811 P&Z SALARIES AND WAGES - PERM EMPL	12,721.31	984.46	11,094.66	13,000.00	13,000.00
5813 P&Z FICA	974.95	75.32	848.82	1,000.00	1,000.00
5814 P&Z INSURANCE	784.81	31.31	294.71	1,700.00	1,700.00
5815 P&Z RETIREMENT	2,897.58	211.42	2,150.96	3,400.00	3,400.00
5816 P&Z WORKMEN'S COMPENSATION	503.01	24.95	254.06	300.00	300.00
5823 P&Z TRAVEL, MEALS AND LODGING	0.00	0.00	149.00	1,000.00	1,000.00
5824 P&Z OFFICE SUPPLIES AND EXPENSE	19.03	0.18	134.10	500.00	500.00
5826 P&Z MAINTENANCE MATERIALS AND SUPP	293.78	7.79	153.52	500.00	500.00
5827 P&Z UTILITIES	497.21	15.48	384.37	2,000.00	2,000.00
5828 P&Z TELEPHONE	501.47	50.11	524.02	750.00	750.00
5831 P&Z PROFESSIONAL AND TECHNICAL SER	2,971.92	62.76	1,386.02	2,300.00	2,300.00
5833 P&Z UNIFORM BLDG. STANDARDS EDUC.	70.85	0.00	0.00	750.00	750.00
5840 P&Z GAS AND OIL	0.00	0.00	0.00	500.00	500.00
Total Planning and zoning	22,235.92	1,463.78	17,374.24	27,700.00	27,700.00
Visitors Center					
5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	10,947.24	2,606.72	24,518.16	37,000.00	37,000.00
5913 Visitor FICA	838.26	(9,154.45)	1,858.59	2,500.00	2,500.00
5914 VISITOR CENTER INSURANCE	0.00	7,853.57	7,861.19	12,000.00	12,000.00
5915 VISITOR CENTER RETIREMENT	0.00	2,703.97	2,703.97	4,000.00	4,000.00
5916 Visitor WORKER'S COMPENSATION	503.01	24.95	254.06	300.00	300.00
5926 Visitor MAINTENANCE MATERIALS AND SUPP	2,528.34	209.35	2,012.51	5,000.00	5,000.00
5927 Visitor UTILITIES	3,351.61	148.13	2,457.97	4,000.00	4,000.00
5928 Visitor TELEPHONE	745.35	56.01	650.87	1,200.00	1,200.00
5929 Visitor SOUVENIOR SHOP SUPPLIES	8,831.06	0.00	5,045.24	9,000.00	9,000.00
5931 Visitor PROFESSIONAL AND TECHNICAL	121.20	0.00	233.60	500.00	500.00
5932 Visitor AUDIT	250.00	0.00	270.00	350.00	350.00
5948 Visitor POSTAGE	498.99	92.65	329.06	500.00	500.00
5951 Visitor LIABILITY INSURANCE PROPERTY	683.45	0.00	735.81	900.00	900.00
5961 Visitor SUNDRY	0.00	0.00	0.00	150.00	150.00
Total Visitors Center	29,298.51	4,540.90	48,931.03	77,400.00	77,400.00
Airport					
8510 Airport SALARIES & WAGES - OVERTIME	684.05	68.06	440.22	2,000.00	2,000.00
8511 Airport SALARIES & WAGES - PERM EMPLOY	15,246.05	1,174.02	12,183.63	15,500.00	15,500.00
8513 Airport FICA	1,212.03	94.44	959.86	1,200.00	1,200.00
8514 Airport INSURANCE	4,300.22	322.65	3,446.74	4,500.00	4,500.00
8515 Airport RETIREMENT	3,524.65	267.39	2,627.74	3,500.00	3,500.00
8516 Airport WORKER'S COMPENSATION	503.01	24.95	254.06	300.00	300.00
8523 Airport TRAVEL MEALS AND LODGING	11.53	0.00	0.00	500.00	500.00
8526 Airport MAINTENANCE MATERIALS AND SUPPLI	4,002.87	0.00	3,786.42	4,000.00	4,000.00
8527 Airport UTILITIES & MISCELLANEOUS EXPE	3,406.68	0.00	7,530.23	10,000.00	10,000.00

Parowan City
Standard Financial Report
10 General Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
8531 Airport PROFESSIONAL & TECHINICAL SERVICE	3,697.42	0.00	4,170.00	1,000.00	1,000.00
8540 Airport GAS AND OIL	13,867.62	0.00	1,485.90	2,500.00	2,500.00
8551 Airport LIABILITY INSURANCE PROPERTY	2,686.00	0.00	2,731.00	3,500.00	3,500.00
8557 Airport EQUIPMENT RENTAL	0.00	0.00	0.00	1,500.00	1,500.00
Total Airport	53,142.13	1,951.51	39,615.80	50,000.00	50,000.00
Total General government	472,949.00	40,892.23	509,718.49	555,165.00	737,006.00
Public safety					
Police Department					
5410 Police SALARIES AND WAGES - OVERTIME	20,940.32	1,372.32	19,634.05	20,000.00	20,000.00
5411 Police SALARIES AND WAGES-PERM. EMPLO	309,501.82	20,149.59	235,105.67	385,000.00	267,626.00
5412 Police CARES ACT SALARY AND WAGES	0.00	9,917.20	98,532.04	0.00	117,374.00
5413 Police FICA	25,244.83	2,390.24	26,877.30	30,000.00	30,000.00
5414 Police INSURANCE	82,593.92	8,305.54	86,388.81	145,000.00	145,000.00
5415 Police RETIREMENT	83,597.33	9,165.41	90,293.79	107,100.00	107,100.00
5416 Police WORKMEN'S COMPENSATION	4,526.52	224.58	2,286.41	4,500.00	4,500.00
5417 Police GYM MEMBERSHIP	150.00	10.00	130.00	0.00	0.00
5421 Police SUBSCRIPTIONS AND MEMBERSHIPS	271.10	0.00	271.10	600.00	600.00
5422 Police PUBLIC NOTICES AND ADS	33.45	0.00	6.50	100.00	100.00
5423 Police TRAVEL, MEALS AND LODGING	2,458.58	25.60	2,506.33	8,000.00	8,000.00
5424 Police OFFICE SUPPLIES AND EXPENSE	1,444.04	10.75	1,189.52	1,500.00	1,500.00
5425 Police REPAIRS TO EQUIPMENT	4,806.28	76.76	10,284.39	5,400.00	5,400.00
5426 Police MAINTENANCE MATERIALS AND SUPP	2,545.09	26.14	3,403.31	3,500.00	3,500.00
5427 Police UTILITIES	666.83	18.06	448.44	1,500.00	1,500.00
5428 Police TELEPHONE	6,949.34	752.51	6,941.27	5,500.00	5,500.00
5431 Police PROFESSIONAL AND TECHNICAL SER	9,034.22	291.72	11,210.87	12,000.00	12,000.00
5432 Police AUDIT	700.00	0.00	500.00	500.00	500.00
5433 Police EDUCATION AND TRAINING	4,610.27	175.10	1,878.58	9,000.00	9,000.00
5434 Police GRANT/CANINE	0.00	190.12	3,579.81	0.00	12,500.00
5435 Police INTERDICTION	0.00	0.00	620.00	0.00	10,000.00
5440 Police GAS AND OIL	18,560.01	1,558.90	13,870.00	20,000.00	20,000.00
5447 Police UNIFORM ALLOWANCE	5,674.44	0.00	5,556.71	6,500.00	6,500.00
5449 Police SPECIAL DEPARTMENT SUPPLIES	20,825.67	11.40	9,400.98	18,000.00	24,000.00
5450 Police LIQUOR LAW	114.65	0.00	0.00	700.00	700.00
5451 Police LIABILITY INSURANCE - PROPERTY	3,764.60	(580.65)	4,436.78	5,000.00	5,000.00
5461 Police SUNDRY	96.90	0.00	0.00	200.00	200.00
5481 Police Capital leases - principal	40,314.00	0.00	52,241.80	51,250.00	51,250.00
5482 Police Capital leases - interest	6,000.00	0.00	8,000.00	8,000.00	8,000.00
Total Police Department	655,424.21	54,091.29	695,594.46	848,850.00	877,350.00
Animal control					
5526 Animal MAINTENANCE MATERIALS AND SUPP	667.51	0.00	347.35	500.00	500.00
5527 Animal UTILITIES	1,703.25	0.00	1,466.27	1,600.00	1,600.00
5549 Animal SPECIAL DEPARTMENT SUPPLIES	0.00	0.00	0.00	500.00	500.00
5555 Animal LICENSE AND SUNDRY - ANIMAL	210.62	0.00	0.00	750.00	750.00
Total Animal control	2,581.38	0.00	1,813.62	3,350.00	3,350.00
Fire					
5711 Fire SALARIES AND WAGES	2,830.98	233.15	3,169.51	4,000.00	4,000.00
5713 Fire FICA	243.96	17.84	242.50	900.00	900.00
5714 Fire INSURANCE	102.81	0.00	49.87	200.00	200.00
5715 Fire RETIREMENT	0.00	0.00	0.00	300.00	300.00
5716 Fire WORKMEN'S COMPENSATION	1,257.39	0.00	300.00	300.00	300.00
5723 Fire TRAVEL, MEALS AND LODGING	734.98	0.00	750.30	1,500.00	1,500.00
5725 Fire REPAIRS TO EQUIPMENT	6,850.42	2,669.12	6,157.12	10,000.00	10,000.00
5726 Fire MAINTENANCE MATERIALS AND SUPP	1,345.42	0.00	460.56	2,800.00	2,800.00
5727 Fire UTILITIES	4,882.81	489.11	4,231.58	4,500.00	4,500.00
5728 Fire TELEPHONE	1,293.06	101.27	901.18	1,250.00	1,250.00
5731 Fire PROFESSIONAL AND TECHNICAL SER	2,257.97	62.74	263.40	3,300.00	3,300.00
5733 Fire EDUCATION AND TRAINING	275.54	0.00	0.00	1,500.00	1,500.00
5738 Fire FIRE RUNS - EXPENSE	7,437.77	0.00	9,377.33	10,000.00	12,000.00
5740 Fire GAS AND OIL	995.55	85.68	725.72	1,200.00	1,200.00
5749 Fire SPECIAL DEPARTMENT SUPPLIES	20,126.48	1,292.97	9,595.09	27,000.00	32,000.00
5750 Fire FIREWORKS & INSURANCE	9,000.00	4,500.00	9,000.00	9,000.00	9,000.00
5751 Fire LIABILITY INSURANCY - PROPERTY	3,406.76	0.00	3,400.42	4,000.00	4,000.00
Total Fire	63,041.90	9,451.88	48,624.58	81,750.00	88,750.00
Total Public safety	721,047.49	63,543.17	746,032.66	933,950.00	969,450.00

Parowan City
Standard Financial Report
10 General Fund - 07/01/2020 to 03/31/2021
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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Highways and public improvements					
Class "C" Road					
6110 Class C SALARIES AND WAGES-OVERTIME	745.36	59.15	529.45	3,000.00	3,000.00
6111 Class C SALARIES & WAGE - PERM EMPLOYEE	15,210.36	1,169.21	12,270.10	16,000.00	16,000.00
6113 Class C FICA	1,210.39	93.09	963.26	1,200.00	1,200.00
6114 Class C INSURANCE	5,884.77	439.45	4,542.39	6,000.00	6,000.00
6115 Class C RETIREMENT	3,462.87	268.50	2,708.20	3,400.00	3,400.00
6116 Class C WORKMANS COMP	1,005.90	0.00	257.05	300.00	300.00
6123 Class C TRAVEL, MEALS & LODGING	0.00	0.00	0.00	1,000.00	1,000.00
6125 Class C REPAIR TO EQUIPMENT	6,480.14	43.87	2,508.76	15,000.00	15,000.00
6126 Class C MAINTENANCE, MATERIAL & SUPPLI	16,053.92	266.22	9,846.87	14,500.00	14,500.00
6127 Class C UTILITIES	1,201.79	55.99	713.98	1,500.00	1,500.00
6130 Class C REPAIRS TO STREETS	160,179.99	0.00	147,466.88	170,000.00	170,000.00
6131 Class C PROFESSIONAL AND TECHNICAL	2,208.06	0.00	2,261.25	2,500.00	2,500.00
6133 Class C EDUCATION AND TRAINING	144.17	0.00	100.00	1,000.00	1,000.00
6139 Class C SIDEWALK REPAIRS	3,783.44	0.00	200.93	15,000.00	15,000.00
6140 Class C GAS AND OIL	2,824.99	9.42	884.37	4,000.00	4,000.00
6157 Class C EQUIPMENT RENTAL	15,087.50	0.00	8,225.00	13,500.00	13,500.00
Total Class "C" Road	235,483.65	2,404.90	193,478.49	267,900.00	267,900.00
Total Highways and public improvements	235,483.65	2,404.90	193,478.49	267,900.00	267,900.00
Parks, recreation, and public property					
Parks & Recreation					
7010 Parks SALARIES AND WAGES - OVERTIME	1,268.87	64.71	1,034.07	1,300.00	1,300.00
7011 Parks SALARIES AND WAGES - PARKS EMP	18,523.90	1,899.79	22,372.04	33,000.00	33,000.00
7013 Parks FICA	1,509.71	149.78	1,778.45	4,500.00	4,500.00
7014 Parks INSURANCE	7,606.14	1,101.81	11,360.17	12,000.00	12,000.00
7015 Parks RETIREMENT	3,229.09	422.16	4,057.95	5,600.00	5,600.00
7016 Parks WORKMEN'S COMPENSATION	1,005.90	49.91	508.10	500.00	500.00
7023 Parks TRAVEL, MEALS & LODGING	0.00	0.00	0.00	500.00	500.00
7025 Parks REPAIRS TO EQUIPMENT	2,192.41	81.99	575.82	3,000.00	3,000.00
7026 Parks MAINTENANCE MATERIALS AND SUPP	12,524.69	3,023.51	7,209.32	19,500.00	19,500.00
7027 Parks UTILITIES	8,922.89	18.66	5,640.58	12,000.00	12,000.00
7028 Parks TELEPHONE	2,295.00	153.75	1,383.75	1,800.00	1,800.00
7031 Parks PROFESSIONAL AND TECHNICAL SER	557.10	38.00	539.43	650.00	650.00
7040 Parks GAS AND OIL	1,338.43	98.53	827.20	2,000.00	2,000.00
7048 Parks POSTAGE	196.74	37.06	128.31	200.00	200.00
7051 Parks LIABILITY INSURANCE PROPERTY	3,456.79	0.00	3,488.00	4,200.00	4,200.00
7057 Parks SHADE TREE	682.50	0.00	188.00	2,500.00	2,500.00
7058 Parks EQUIPMENT RENTAL	1,906.25	0.00	3,287.50	4,600.00	4,600.00
Total Parks & Recreation	67,216.41	7,139.66	64,378.69	107,850.00	107,850.00
Fair Grounds					
7110 Fair Grounds SALARIES & WAGES - OVERTIME	1,731.33	52.77	842.09	2,000.00	2,000.00
7111 Fair Grounds SALARIES AND WAGES-PERM EMP	23,181.04	1,678.23	20,297.29	29,000.00	29,000.00
7112 Fair Grounds SALARIES & WAGES - TEMP. EMPL	0.00	0.00	0.00	2,000.00	2,000.00
7113 Fair Grounds FICA	1,901.33	131.91	1,605.01	2,300.00	2,300.00
7114 Fair Grounds INSURANCE	10,993.94	939.50	9,897.36	10,500.00	10,500.00
7115 Fair Grounds RETIREMENT	4,161.19	371.26	3,565.10	5,400.00	5,400.00
7116 Fair Grounds WORKERS COMPENSATION	503.01	24.95	254.06	400.00	400.00
7125 Fair Grounds REPAIRS TO EQUIPMENT	372.23	36.73	399.66	3,200.00	3,200.00
7126 Fair Grounds MAINTENANCE MATERIALS AND S	3,995.35	0.00	3,529.84	16,000.00	16,000.00
7127 Fair Grounds UTILITIES	11,667.66	622.58	9,450.03	13,000.00	13,000.00
7128 Fair Grounds TELEPHONE	451.02	30.02	316.91	600.00	600.00
7142 Fair Grounds GAS AND OIL	0.00	0.00	28.64	1,000.00	1,000.00
7151 INSURANCE LIABILITY PROPERTY	2,295.32	0.00	2,336.00	3,000.00	3,000.00
7154 Fair Grounds STALLS	15.00	0.00	1,666.53	4,600.00	4,600.00
7158 Fair Grounds EQUIPMENT RENTAL	0.00	0.00	500.00	1,000.00	1,000.00
Total Fair Grounds	61,268.42	3,887.95	54,688.52	94,000.00	94,000.00
Events					
7211 Events SALARIES - EVENTS PERSONNEL	54,724.29	2,834.65	30,161.16	39,000.00	39,000.00
7213 Events FICA	4,140.15	214.90	2,286.07	2,800.00	2,800.00
7214 Events INSURANCE	25,633.97	894.02	11,008.47	12,000.00	12,000.00
7215 Events RETIREMENT	7,732.30	297.54	3,353.76	4,500.00	4,500.00
7216 Events WORKER'S COMPENSATION	754.45	37.43	381.08	700.00	700.00
7220 Events BANK CHARGES	0.00	0.00	0.00	800.00	800.00
7222 Events ADVERTISING	5,576.39	0.00	828.63	10,000.00	10,000.00

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7223 Events TRAVEL MEALS & LODGING	743.52	0.00	(177.48)	1,000.00	1,000.00
7225 Events REPAIRS TO EQUIPMENT	33.44	0.00	251.01	200.00	200.00
7226 Events MAINTENANCE MATERIALS AND SUPP	578.70	508.00	998.20	1,000.00	1,000.00
7228 Events TELEPHONE	257.33	22.95	205.82	300.00	300.00
7231 Events PROFESSIONAL AND TECHNICAL	281.42	38.00	58.00	500.00	500.00
7232 Events AUDIT	232.00	0.00	240.00	450.00	450.00
7240 Events GAS AND OIL	381.55	20.13	273.91	750.00	750.00
7251 Events INSURANCE AND SURETY BONDS	812.77	0.00	751.60	900.00	900.00
7252 Events SUB FOR SANTA	4,875.19	0.00	6,159.31	5,500.00	5,500.00
7253 Events CONCERTS	600.00	0.00	750.00	750.00	750.00
7254 Events PARADES	943.27	0.00	133.78	750.00	750.00
7255 Events CHRISTMAS IN THE COUNTRY	452.29	0.00	400.00	1,500.00	1,500.00
7258 Events FALL FEST	707.23	0.00	1,306.25	1,200.00	1,200.00
7259 Events GLIDER EVENTS	0.00	0.00	0.00	600.00	600.00
7261 Events SUNDRY	350.00	0.00	45.00	500.00	500.00
7263 Events MARATHONS/RACES	10,579.20	0.00	9,589.54	10,000.00	10,000.00
7268 Events SPECIAL CELEBRATIONS	3,000.39	0.00	478.05	3,000.00	3,000.00
7270 Events RECREATION/CONVENTIONS	1,632.76	1,584.00	5,734.00	3,500.00	3,500.00
Total Events	125,022.61	6,451.62	75,216.16	102,200.00	102,200.00
Theater					
7326 Theater MAINTENANCE MATERIALS AND SUPP	3,440.98	0.00	496.16	5,000.00	5,000.00
7327 Theater UTILITIES	3,672.54	115.14	2,275.60	5,000.00	5,000.00
7331 Theater PROFESSIONAL AND TECHNICAL	0.00	0.00	20.00	200.00	200.00
7348 Theater POSTAGE	196.74	37.06	128.31	300.00	300.00
7349 Theater SPECIAL DEPARTMENT SUPPLIES	381.41	0.00	0.00	1,500.00	1,500.00
7350 Theater CONCESSIONS	465.56	0.00	0.00	500.00	500.00
7351 Theater INSURANCE LIABILITY PROPERTY	461.00	0.00	493.00	700.00	700.00
7361 Theater SUNDRY	0.00	0.00	0.00	100.00	100.00
7365 Theater EVENTS & PRODUCTIONS	2,963.05	0.00	0.00	5,000.00	5,000.00
Total Theater	11,581.28	152.20	3,413.07	18,300.00	18,300.00
Library					
7511 Library SALARIES AND WAGES-PERM. EMPLO	60,493.64	4,088.62	42,269.93	55,000.00	55,000.00
7513 Library FICA	4,602.59	312.81	3,233.81	4,100.00	4,100.00
7514 Library INSURANCE	14,273.55	31.56	225.43	24,000.00	24,000.00
7515 Library RETIREMENT	10,863.67	771.20	7,798.63	12,000.00	12,000.00
7516 Library WORKMEN'S COMPENSATION	754.45	37.43	443.46	700.00	700.00
7521 Library BOOKS	7,719.79	321.82	5,765.87	8,000.00	8,000.00
7523 Library TRAVEL MEALS & LODGING	161.17	0.00	0.00	500.00	500.00
7524 Library OFFICE SUPPLIES AND EXPENSE	853.72	0.00	309.42	1,800.00	1,800.00
7525 Library REPAIRS TO EQUIPMENT	150.00	0.00	0.00	500.00	500.00
7526 Library MAINTENANCE MATERIAL AND SUPPL	5,311.05	468.03	5,223.31	6,300.00	6,300.00
7527 Library UTILITIES	7,753.71	337.84	5,600.42	10,500.00	10,500.00
7528 Library TELEPHONE	95.35	47.76	366.08	1,100.00	1,100.00
7529 Library CLEF GRANT EXPENDITURES	3,097.91	3,655.96	4,814.17	5,400.00	5,400.00
7531 Library PROFESSIONAL & TECHNICAL SERV.	7,858.42	360.90	2,039.28	10,000.00	5,500.00
7532 Library AUDIT	0.00	0.00	0.00	450.00	450.00
7533 Library EDUCATION AND TRAINING	0.00	0.00	0.00	500.00	500.00
7548 Library POSTAGE	88.16	34.49	184.59	250.00	250.00
7551 INSURANCE LIABILITY PROPERTY	461.00	0.00	493.00	500.00	500.00
Total Library	124,538.18	10,468.42	78,767.40	141,600.00	137,100.00
Cemetery					
8010 Cemetery SALARIES AND WAGES - OVERTIME	1,716.51	48.45	797.74	1,500.00	1,500.00
8011 Cemetery SALARIES & WAGES - PERM EMPLOY	32,882.86	2,234.06	26,821.96	37,000.00	37,000.00
8013 Cemetery FICA	2,641.30	174.02	2,107.11	2,800.00	2,800.00
8014 Cemetery INSURANCE	10,865.73	910.52	9,435.69	11,500.00	11,500.00
8015 Cemetery RETIREMENT	5,731.74	461.61	4,516.89	5,565.00	5,565.00
8016 Cemetery WORKMEN'S COMPENSATION	503.01	24.95	254.06	500.00	500.00
8025 Cemetery REPAIRS TO EQUIPMENT	372.24	36.73	666.50	2,200.00	2,200.00
8026 Cemetery MAINTENANCE MATERIALS AND SUP	1,609.77	31.27	2,426.45	4,500.00	4,500.00
8027 Cemetery UTILITIES	488.01	0.00	591.13	600.00	600.00
8028 Cemetery TELEPHONE	501.35	28.86	309.02	700.00	700.00
8031 Cemetery PROFESSIONAL & TECHNICAL SERV.	1,120.02	62.74	857.43	4,500.00	4,500.00
8040 Cemetery GAS AND OIL	396.37	0.00	61.94	1,300.00	1,300.00
8051 INSURANCE LIABILITY PROPERTY	975.50	0.00	146.00	1,300.00	1,300.00
8058 Cemetery EQUIPMENT RENTAL	3,406.25	0.00	3,287.50	4,000.00	4,000.00

Parowan City
Standard Financial Report
10 General Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
8061 Cemetery SUNDRY/BUY BACK	6,650.00	100.00	100.00	5,000.00	5,000.00
Total Cemetery	69,860.66	4,113.21	52,379.42	82,965.00	82,965.00
Pool					
6911 Pool PERM EMPLOYEE	39,340.29	0.00	26,898.92	45,000.00	45,000.00
6913 Pool FICA	3,006.81	0.00	2,057.89	4,000.00	4,000.00
6914 Pool INSURANCE	2,512.14	4.01	78.45	3,000.00	3,000.00
6915 Pool RETIREMENT	1,297.62	0.00	0.00	0.00	0.00
6916 Pool WORKMANS COMP	754.45	37.43	381.08	500.00	500.00
6925 Pool REPAIRS TO EQUIPMENT	0.00	0.00	0.00	5,000.00	5,000.00
6926 Pool MAINTENANCE MATERIALS AND SUPPLIE	11,112.84	0.18	8,012.64	11,000.00	11,000.00
6927 Pool UTILITIES	10,408.82	0.00	8,133.24	14,000.00	14,000.00
6928 Pool TELEPHONE	876.33	28.89	474.19	1,000.00	1,000.00
6931 Pool PROFESSIONAL AND TECHNICAL	2,993.77	24.74	4,040.18	3,100.00	3,100.00
6932 Pool AUDIT	232.00	0.00	240.00	450.00	450.00
6933 Pool EDUCATION AND TRAINING	0.00	0.00	0.00	500.00	500.00
6947 Pool UNIFORMS	0.00	0.00	0.00	1,500.00	1,500.00
6951 INSURANCE LIABILITY PROPERTY	2,884.66	0.00	493.00	3,200.00	3,200.00
Total Pool	75,419.73	95.25	50,809.59	92,250.00	92,250.00
Total Parks, recreation, and public property	534,907.29	32,308.31	379,652.85	639,165.00	634,665.00
Transfers					
9010 TRANSFER TO CAPITAL PROJECTS F	240,000.00	0.00	0.00	0.00	400,000.00
Total Transfers	240,000.00	0.00	0.00	0.00	400,000.00
Total Expenditures:	2,204,387.43	139,148.61	1,828,882.49	2,396,180.00	3,009,021.00
Total Change In Net Position	41,592.99	(25,719.22)	399,889.45	0.00	0.00

Parowan City
Standard Financial Report
17 Wildlands Fire - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

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

Parowan City
Standard Financial Report
21 Local Building Authority - DS Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	28,000.00	0.00	(11,990.00)
Total Cash and cash equivalents	<u>28,000.00</u>	<u>0.00</u>	<u>(11,990.00)</u>
Total Cash and cash equivalents	<u>28,000.00</u>	<u>0.00</u>	<u>(11,990.00)</u>
Total Current Assets	<u>28,000.00</u>	<u>0.00</u>	<u>(11,990.00)</u>
Total Assets:	<u>28,000.00</u>	<u>0.00</u>	<u>(11,990.00)</u>
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2981 Fund balance	(28,000.00)	0.00	11,990.00
Total Equity - Paid in / Contributed	<u>(28,000.00)</u>	<u>0.00</u>	<u>11,990.00</u>
Total Liabilities and Fund Equity	<u>(28,000.00)</u>	<u>0.00</u>	<u>11,990.00</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
21 Local Building Authority - DS Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Charges for services					
3419 Lease revenue	51,001.80	0.00	0.00	0.00	46,990.00
Total Charges for services	<u>51,001.80</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>46,990.00</u>
Total Revenue:	<u>51,001.80</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>46,990.00</u>
Expenditures:					
Debt service					
4711.810 Debt service - principal	30,606.80	0.00	27,000.00	0.00	27,000.00
4711.820 Debt service - interest	13,395.00	0.00	12,990.00	0.00	12,990.00
4921 Annual reserve payment - City Bldg	0.00	0.00	0.00	0.00	7,000.00
Total Debt service	<u>44,001.80</u>	<u>0.00</u>	<u>39,990.00</u>	<u>0.00</u>	<u>46,990.00</u>
Total Expenditures:	<u>44,001.80</u>	<u>0.00</u>	<u>39,990.00</u>	<u>0.00</u>	<u>46,990.00</u>
Total Change In Net Position	<u>7,000.00</u>	<u>0.00</u>	<u>(39,990.00)</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	9,972.50	0.00	(21,092.10)
1121 PTIF 1761 Combined Accounts	565,263.78	0.00	565,263.78
Total Cash and cash equivalents	<u>575,236.28</u>	<u>0.00</u>	<u>544,171.68</u>
Total Cash and cash equivalents	<u>575,236.28</u>	<u>0.00</u>	<u>544,171.68</u>
Receivables			
1351 Grants receivable	105,532.52	0.00	0.00
Total Receivables	<u>105,532.52</u>	<u>0.00</u>	<u>0.00</u>
Total Current Assets	<u>680,768.80</u>	<u>0.00</u>	<u>544,171.68</u>
Total Assets:	<u>680,768.80</u>	<u>0.00</u>	<u>544,171.68</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(128,512.37)	0.00	0.00
Total Current liabilities	<u>(128,512.37)</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities:	<u>(128,512.37)</u>	<u>0.00</u>	<u>0.00</u>
Equity - Paid in / Contributed			
2970 Assigned - New Shelter	(30,000.00)	0.00	(30,000.00)
2980 FUND BALANCE	(522,256.43)	0.00	(514,171.68)
Total Equity - Paid in / Contributed	<u>(552,256.43)</u>	<u>0.00</u>	<u>(544,171.68)</u>
Total Liabilities and Fund Equity	<u>(680,768.80)</u>	<u>0.00</u>	<u>(544,171.68)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Intergovernmental revenue					
3339 FEDERAL GRANT	105,532.52	0.00	316,137.73	750,000.00	750,000.00
3340 STATE GRANT	10,000.00	0.00	0.00	45,000.00	45,000.00
Total Intergovernmental revenue	115,532.52	0.00	316,137.73	795,000.00	795,000.00
Interest					
3640 INTEREST	24.73	0.00	0.00	0.00	0.00
3810 INTEREST RECEIVED	5,972.89	0.00	0.00	0.00	0.00
Total Interest	5,997.62	0.00	0.00	0.00	0.00
Contributions and transfers					
3910 TRANSFER FROM GENERAL FUND	240,000.00	0.00	0.00	0.00	400,000.00
3980 Appropriation of fund balance	0.00	0.00	0.00	240,000.00	0.00
Total Contributions and transfers	240,000.00	0.00	0.00	240,000.00	400,000.00
Total Revenue:	361,530.14	0.00	316,137.73	1,035,000.00	1,195,000.00
Expenditures:					
General government					
Administrative					
4890 Admin Savings - Increase in fund balance	0.00	0.00	0.00	30,000.00	272,000.00
Total Administrative	0.00	0.00	0.00	30,000.00	272,000.00
Airport					
8574 Airport - Construction	109,035.00	0.00	316,137.73	762,000.00	762,000.00
Total Airport	109,035.00	0.00	316,137.73	762,000.00	762,000.00
Total General government	109,035.00	0.00	316,137.73	792,000.00	1,034,000.00
Public safety					
Animal control					
5599 Animal Savings - Increase in fund balance	0.00	0.00	0.00	15,000.00	15,000.00
Total Animal control	0.00	0.00	0.00	15,000.00	15,000.00
Fire					
5799 Fire Savings - Increase in fund balance	0.00	0.00	0.00	35,000.00	35,000.00
Total Fire	0.00	0.00	0.00	35,000.00	35,000.00
Total Public safety	0.00	0.00	0.00	50,000.00	50,000.00
Highways and public improvements					
Class "C" Road					
6175 Class C - Equipment	23,900.00	0.00	0.00	0.00	0.00
Total Class "C" Road	23,900.00	0.00	0.00	0.00	0.00
Total Highways and public improvements	23,900.00	0.00	0.00	0.00	0.00
Parks, recreation, and public property					
Parks & Recreation					
7074 Parks Construction	41,738.50	0.00	0.00	72,000.00	72,000.00
7078 Parks - Equipment	19,378.77	0.00	0.00	0.00	0.00
Total Parks & Recreation	61,117.27	0.00	0.00	72,000.00	72,000.00
Library					
7574 Library Construction	26,303.31	0.00	7,896.00	13,000.00	13,000.00
Total Library	26,303.31	0.00	7,896.00	13,000.00	13,000.00
Cemetery					
4076 Cemetery - Construction	19,477.37	0.00	0.00	20,000.00	20,000.00
4077 Cemetery - Equipment	0.00	0.00	0.00	1,000.00	1,000.00
4099 Cemetery Savings - Increase in fund balance	0.00	0.00	0.00	5,000.00	5,000.00
Total Cemetery	19,477.37	0.00	0.00	26,000.00	26,000.00
Total Parks, recreation, and public property	106,897.95	0.00	7,896.00	111,000.00	111,000.00
Miscellaneous					
4031 ENGINEERING	0.00	0.00	188.75	0.00	0.00
4073 CONSTRUCTION - IMPROVEMENTS	10,000.00	0.00	0.00	0.00	0.00
Total Miscellaneous	10,000.00	0.00	188.75	0.00	0.00
Total Expenditures:	249,832.95	0.00	324,222.48	953,000.00	1,195,000.00
Total Change In Net Position	111,697.19	0.00	(8,084.75)	82,000.00	0.00

Parowan City
Standard Financial Report
45 Capital Project - Airport Dev - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

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

Parowan City
Standard Financial Report
46 Capital Project - Theatre - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	2,028.86	(3,558.45)	(1,529.59)
Total Cash and cash equivalents	<u>2,028.86</u>	<u>(3,558.45)</u>	<u>(1,529.59)</u>
Total Cash and cash equivalents	<u>2,028.86</u>	<u>(3,558.45)</u>	<u>(1,529.59)</u>
Total Current Assets	<u>2,028.86</u>	<u>(3,558.45)</u>	<u>(1,529.59)</u>
Total Assets:	<u>2,028.86</u>	<u>(3,558.45)</u>	<u>(1,529.59)</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	0.00	3,558.45	0.00
Total Current liabilities	<u>0.00</u>	<u>3,558.45</u>	<u>0.00</u>
Total Liabilities:	<u>0.00</u>	<u>3,558.45</u>	<u>0.00</u>
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(2,028.86)	0.00	1,529.59
Total Equity - Paid in / Contributed	<u>(2,028.86)</u>	<u>0.00</u>	<u>1,529.59</u>
Total Liabilities and Fund Equity	<u>(2,028.86)</u>	<u>3,558.45</u>	<u>1,529.59</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
46 Capital Project - Theatre - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Intergovernmental revenue					
3340 STATE GRANT	0.00	0.00	(3,558.45)	0.00	0.00
Total Intergovernmental revenue	<u>0.00</u>	<u>0.00</u>	<u>(3,558.45)</u>	<u>0.00</u>	<u>0.00</u>
Total Revenue:	<u>0.00</u>	<u>0.00</u>	<u>(3,558.45)</u>	<u>0.00</u>	<u>0.00</u>
Total Change In Net Position	<u>0.00</u>	<u>0.00</u>	<u>(3,558.45)</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
51 Water Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	14,079.48	91,540.40	257,641.82
1121 PTIF 1761 Combined Accounts	255,000.00	0.00	255,000.00
1122 PTIF 3851 DWB 2001 BOND FUND	63,398.03	0.00	48,072.01
1123 PTIF 3852 DWB 2001 RESERVE FUND	49,538.85	0.00	49,678.57
1124 PTIF 3853 DWB 2001 CAPITAL REPLACEMNT F	144,207.83	0.00	184,634.46
1126 PTIF 5176 WATER REV BD-SERIES 2008	156,397.39	0.00	78,643.64
1127 PTIF 2160 WATER REVENUE RESERVE	120,098.43	0.00	120,437.17
1128 PTIF 2483 Water Impact	49,769.33	0.00	49,909.69
1130 PTIF 5886 Bond Payment	62,280.31	0.00	62,455.96
1131 PTIF 5887 Water Reserve	6,207.29	0.00	15,236.74
1160 Xpress Bill Pay	11,070.26	(52,687.43)	0.00
1175 Undeposited receipts	2,857.38	3,823.31	8,828.40
1191.1 Restricted cash	237,400.00	0.00	237,400.00
1191.2 Restricted cash offset	(237,400.00)	0.00	(237,400.00)
Total Cash and cash equivalents	934,904.58	42,676.28	1,130,538.46
Total Cash and cash equivalents	934,904.58	42,676.28	1,130,538.46
Receivables			
1311 ACCOUNTS RECEIVABLE	79,244.80	(1,202.00)	66,700.50
Total Receivables	79,244.80	(1,202.00)	66,700.50
Total Current Assets	1,014,149.38	41,474.28	1,197,238.96
Non-Current Assets			
Capital assets			
Work in process			
1601 CONSTRUCTION IN PROCESS - WATER	0.00	0.00	37,467.22
Total Work in process	0.00	0.00	37,467.22
Property			
1611 Land and water rights	171,516.67	0.00	171,516.67
1621 Buildings & Improvements	33,194.34	0.00	33,194.34
1631 Water distribution system	6,006,312.76	0.00	6,006,312.76
1647 Machinery & Equipment	107,687.82	0.00	107,687.82
1651 Autos & Trucks	99,754.25	0.00	99,754.25
Total Property	6,418,465.84	0.00	6,418,465.84
Accumulated depreciation			
1721 Acc Depn Buildings & Imps	(21,420.56)	(65.35)	(22,127.56)
1731 Acc Depn Water Dist System	(2,847,959.72)	(16,071.58)	(2,993,491.42)
1747 Acc Depn Machinery & Equipment	(99,648.37)	(87.02)	(100,431.55)
1751 Acc Depn Autos & Trucks	(47,062.49)	(565.67)	(52,153.52)
Total Accumulated depreciation	(3,016,091.14)	(16,789.62)	(3,168,204.05)
Total Capital assets	3,402,374.70	(16,789.62)	3,287,729.01
Other non-current assets			
1802 Deferred outflows - pensions	15,578.88	0.00	15,578.88
Total Other non-current assets	15,578.88	0.00	15,578.88
Total Non-Current Assets	3,417,953.58	(16,789.62)	3,303,307.89
Total Assets:	4,432,102.96	24,684.66	4,500,546.85
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(22,262.16)	12,143.53	(3,838.48)
2132 ACCRUED INT. PAYABLE	(30,942.95)	0.00	(30,942.95)
2310 LINE EXTEN PAYABLE -J. MATONIS	(18.54)	0.00	(18.54)
Total Current liabilities	(53,223.65)	12,143.53	(34,799.97)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(12,475.62)	0.00	(12,475.62)
Total Payroll liabilities	(12,475.62)	0.00	(12,475.62)
Deferred revenue			

Parowan City
Standard Financial Report
51 Water Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
2601 Net pension liability	(39,782.25)	0.00	(39,782.25)
2602 Deferred inflows - pensions	(20,931.40)	0.00	(20,931.40)
Total Deferred revenue	(60,713.65)	0.00	(60,713.65)
Long-term liabilities			
2513.1 2008 Water Revenue issued	(1,923,000.00)	0.00	(1,923,000.00)
2513.2 2008 Water Revenue repaid	865,000.00	0.00	961,000.00
2513.3 2008 Water Revenue current	(96,000.00)	0.00	(96,000.00)
2513.4 2008 Water Revenue current offset	96,000.00	0.00	96,000.00
2520.1 2013 Parity Water Revenue issued	(660,000.00)	0.00	(660,000.00)
2520.2 2013 Parity Water Revenue repaid	87,000.00	0.00	103,000.00
2520.3 2013 Parity Water Revenue current	(16,000.00)	0.00	(16,000.00)
2520.4 2013 Parity Water Revenue current offset	16,000.00	0.00	16,000.00
2545.1 2001 Water Revenue issued	(559,400.00)	0.00	(559,400.00)
2545.2 2001 Water Revenue repaid	440,000.00	0.00	478,000.00
2545.3 2001 Water Revenue current	(38,000.00)	0.00	(38,000.00)
2545.4 2001 Water Revenue current offset	38,000.00	0.00	38,000.00
Total Long-term liabilities	(1,750,400.00)	0.00	(1,600,400.00)
Total Liabilities:	(1,876,812.92)	12,143.53	(1,708,389.24)
Equity - Paid in / Contributed			
2975.1 Retstricted for debt service	(237,400.00)	0.00	(237,400.00)
2980 BEGINNING OF YEAR	(2,317,890.04)	(36,828.19)	(2,554,757.61)
Total Equity - Paid in / Contributed	(2,555,290.04)	(36,828.19)	(2,792,157.61)
Total Liabilities and Fund Equity	(4,432,102.96)	(24,684.66)	(4,500,546.85)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
51 Water Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 WATER SALES	821,877.54	62,363.46	641,192.87	700,000.00	700,000.00
3720 CONNECTION FEES	12,750.00	9,900.00	29,650.00	5,000.00	5,000.00
Total Operating income	834,627.54	72,263.46	670,842.87	705,000.00	705,000.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	3,480.46	234.74	1,902.41	8,000.00	8,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	127,941.69	9,756.23	100,624.39	131,000.00	131,000.00
4013 FICA	9,942.63	756.15	7,726.15	9,100.00	9,100.00
4014 INSURANCE	54,745.53	3,756.84	38,540.05	55,000.00	55,000.00
4015 RETIREMENT	27,331.76	1,961.20	19,640.05	29,400.00	29,400.00
4016 WORKMEN'S COMPENSATION	2,011.85	149.70	1,178.40	2,000.00	2,000.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	1,200.80	100.00	121.10	1,500.00	1,500.00
4022 PUBLIC NOTICES AND ADS	199.35	0.00	64.25	300.00	300.00
4023 TRAVEL, MEALS AND LODGING	618.83	0.00	1.06	2,000.00	2,000.00
4024 OFFICE SUPPLIES AND EXPENSE	876.47	5.79	155.52	2,000.00	2,000.00
4025 REPAIR TO EQUIPMENT	1,044.63	43.85	765.32	3,000.00	3,000.00
4026 MAINTENANCE MATERIALS AND SUPP	45,130.17	2,986.73	40,205.00	42,000.00	42,000.00
4027 UTILITIES	48,490.15	134.85	32,819.76	45,000.00	45,000.00
4028 TELEPHONE	4,227.99	344.85	3,152.11	6,000.00	6,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	14,866.32	1,295.33	11,809.57	18,000.00	18,000.00
4032 AUDIT	2,490.00	0.00	2,550.00	3,200.00	3,200.00
4033 EDUCATION AND TRAINING	764.17	0.00	563.00	4,000.00	4,000.00
4040 GAS AND OIL	3,239.30	9.40	1,241.45	4,000.00	4,000.00
4047 UNIFORM ALLOWANCE	796.38	48.37	917.57	1,000.00	1,000.00
4048 POSTAGE	1,976.27	370.62	1,283.21	2,300.00	2,300.00
4051 LIABILITY INSUR. PROPERTY	12,000.00	0.00	14,865.24	15,000.00	15,000.00
4055 DATA PROCESSING	0.00	0.00	0.00	1,500.00	1,500.00
4057 LBA LEASE PAYMENT	5,490.00	0.00	0.00	5,500.00	5,500.00
4058 LEASE PAYMENT - WHEELER	6,728.75	0.00	3,787.50	7,000.00	7,000.00
4061 SUNDRY	0.00	0.00	0.00	500.00	500.00
4062 DEPRECIATION EXPENSE WATER	194,823.66	16,789.62	152,112.91	189,000.00	189,000.00
Total Operating expense	570,417.16	38,744.27	436,026.02	587,300.00	587,300.00
Total Income From Operations:	264,210.38	33,519.19	234,816.85	117,700.00	117,700.00
Non-Operating Items:					
Non-operating income					
3735 WATER IMPACT FEE	13,480.00	2,713.00	33,043.00	10,000.00	10,000.00
3810 INTEREST EARNINGS	17,998.25	0.00	1,670.78	6,500.00	6,500.00
3820 LEASE AND RENTALS	3,513.82	596.00	8,515.32	3,000.00	3,000.00
3840 SALE OF MATERIALS	0.00	0.00	4,334.74	500.00	500.00
3890 MISCELLANEOUS	7,761.00	0.00	0.00	1,000.00	1,000.00
Total Non-operating income	42,753.07	3,309.00	47,563.84	21,000.00	21,000.00
Non-operating expense					
4059 INTEREST EXPENSE	47,726.64	0.00	45,513.12	56,000.00	56,000.00
Total Non-operating expense	47,726.64	0.00	45,513.12	56,000.00	56,000.00
Total Non-Operating Items:	(4,973.57)	3,309.00	2,050.72	(35,000.00)	(35,000.00)
Total Income or Expense	259,236.81	36,828.19	236,867.57	82,700.00	82,700.00

Parowan City
Standard Financial Report
52 Sewer Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(126,415.26)	65,237.70	(125,480.63)
1122 PTIF 5595 DEQ SEWER LOAN	38,517.99	0.00	38,626.62
1124 PTIF 4823 SEWER ANTICIPATION SBSU	55,182.01	0.00	35,334.63
1125 PTIF 2161 SEWER REVENUE BOND S.F.	362,402.33	0.00	247,906.37
1126 PTIF 2162 SEWER REVENUE BONDS 05	251,963.30	0.00	252,673.94
1127 PTIF 4431 EMERGENCY REPAIR & REPLACEM	137,993.30	0.00	138,382.51
1129 PTIF 2165 Sewer Impact	30,971.02	0.00	31,058.38
1160 Xpress Bill Pay	6,448.55	(75,068.84)	0.00
1175 Undeposited receipts	2,112.43	1,244.00	3,874.87
1191.1 Restricted cash	370,969.65	0.00	370,969.65
1191.2 Restricted cash offset	(370,969.65)	0.00	(370,969.65)
Total Cash and cash equivalents	759,175.67	(8,587.14)	622,376.69
Total Cash and cash equivalents	759,175.67	(8,587.14)	622,376.69
Receivables			
1311 ACCOUNTS RECEIVABLE	53,309.03	(1,184.81)	51,435.07
Total Receivables	53,309.03	(1,184.81)	51,435.07
Total Current Assets	812,484.70	(9,771.95)	673,811.76
Non-Current Assets			
Capital assets			
Work in process			
1601 Construction in Process	96,311.30	0.00	100,920.30
Total Work in process	96,311.30	0.00	100,920.30
Property			
1611 Land	111,738.39	0.00	176,092.50
1621 Sewer Building	5,917.00	0.00	5,917.00
1631 Sewer collection system	4,627,929.51	0.00	4,627,929.51
1641 Sewer treatment system	304,661.27	0.00	304,661.27
1647 Machinery & Equipment	120,090.77	0.00	120,090.77
1651 Autos & Trucks	86,853.34	35,000.00	121,853.34
54-1631 Sewer Treatment System	440,207.73	0.00	440,207.73
54-1661 Machinery & equipment	12,768.00	0.00	12,768.00
Total Property	5,710,166.01	35,000.00	5,809,520.12
Accumulated depreciation			
1721 Acc Depn Building	(5,443.24)	(19.72)	(5,620.72)
1731 Acc Depn Sewer Collection	(2,086,897.41)	(13,471.70)	(2,208,142.71)
1741 Acc Depn Sewer treatment system	(86,669.10)	(507.77)	(91,239.03)
1747 Acc Depn Machinery & Equipment	(66,238.34)	(546.83)	(71,159.81)
1751 Acc Depn Autos & Trucks	(50,849.07)	(590.34)	(54,995.49)
54-1731 AccDpn Sewer Treatment System	(88,581.66)	(917.10)	(96,835.56)
54-1761 AccDpn Machinery & equipment	(9,120.00)	(152.00)	(10,488.00)
Total Accumulated depreciation	(2,393,798.82)	(16,205.46)	(2,538,481.32)
Total Capital assets	3,412,678.49	18,794.54	3,371,959.10
Other non-current assets			
1802 Deferred outflows - pensions	20,725.29	0.00	20,725.29
Total Other non-current assets	20,725.29	0.00	20,725.29
Total Non-Current Assets	3,433,403.78	18,794.54	3,392,684.39
Total Assets:	4,245,888.48	9,022.59	4,066,496.15
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(10,727.66)	(2,057.95)	(4,201.14)
2132 ACCRUED INT PAYABLE	(23,568.75)	0.00	(23,568.75)
Total Current liabilities	(34,296.41)	(2,057.95)	(27,769.89)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(16,548.70)	0.00	(16,548.70)
Total Payroll liabilities	(16,548.70)	0.00	(16,548.70)

Parowan City
Standard Financial Report
52 Sewer Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Deferred revenue			
2601 Net pension liability	(53,583.99)	0.00	(53,583.99)
2602 Deferred inflows - pensions	(29,704.31)	0.00	(29,704.31)
Total Deferred revenue	(83,288.30)	0.00	(83,288.30)
Long-term liabilities			
2510.1 2005 Sewer Lagoons issued	(3,772,000.00)	0.00	(3,772,000.00)
2510.2 2005 Sewer Lagoons repaid	2,422,000.00	0.00	2,633,000.00
2510.3 2005 Sewer Lagoons current	(211,000.00)	0.00	(211,000.00)
2510.4 2005 Sewer Lagoons current offset	211,000.00	0.00	211,000.00
2524.1 2010 DEQ SW LAGOON issued	(389,120.00)	0.00	(389,120.00)
2524.2 2010 DEQ SW LAGOON repaid	187,607.29	0.00	207,367.29
2524.3 2010 DEQ SW LAGOON current	(19,760.00)	0.00	(19,760.00)
2524.4 2010 DEQ SW LAGOON current offset	19,760.00	0.00	19,760.00
2525.1 2010 Sewer Revenue issued	(421,000.00)	0.00	(421,000.00)
2525.2 2010 Sewer Revenue repaid	336,000.00	0.00	378,000.00
2525.3 2010 Sewer Revenue current	(42,000.00)	0.00	(42,000.00)
2525.4 2010 Sewer Revenue current offset	42,000.00	0.00	42,000.00
2530.1 2010B Sewer Revenue issued	(122,880.00)	0.00	(122,880.00)
2530.2 2010B Sewer Revenue repaid	54,240.00	0.00	60,480.00
2530.3 2010B Sewer Revenue current	(6,240.00)	0.00	(6,240.00)
2530.4 2010B Sewer Revenue current offset	6,240.00	0.00	6,240.00
Total Long-term liabilities	(1,705,152.71)	0.00	(1,426,152.71)
Total Liabilities:	(1,839,286.12)	(2,057.95)	(1,553,759.60)
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(370,969.65)	0.00	(370,969.65)
2980 BEGINNING OF YEAR	(2,035,632.71)	(6,964.64)	(2,141,766.90)
Total Equity - Paid in / Contributed	(2,406,602.36)	(6,964.64)	(2,512,736.55)
Total Liabilities and Fund Equity	(4,245,888.48)	(9,022.59)	(4,066,496.15)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
52 Sewer Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 SEWER SERVICES	502,264.63	39,988.57	380,886.11	480,000.00	480,000.00
3712 SW SERVICES BRIAN HEAD (YEARLY)	99,122.00	0.00	99,122.00	99,200.00	99,200.00
3713 ADMIN FEES - BRIAN HEAD (MONTH)	64,536.99	6,523.12	58,708.08	67,000.00	67,000.00
3720 CONNECTION FEES	4,250.00	1,200.00	9,050.00	3,000.00	3,000.00
3750 Dumping Fees	450.00	0.00	0.00	300.00	300.00
Total Operating income	670,623.62	47,711.69	547,766.19	649,500.00	649,500.00
Operating expense					
Sewer Collection					
4010 SALARIES AND WAGES - OVERTIME	2,344.03	214.37	1,478.58	5,700.00	5,700.00
4011 SALARIES AND WAGES-PERM. EMPLO	57,630.61	4,481.79	46,132.08	70,000.00	70,000.00
4013 FICA	4,595.81	356.19	3,600.68	6,000.00	6,000.00
4014 INSURANCE	21,538.76	1,475.46	15,006.90	25,000.00	25,000.00
4015 RETIREMENT	14,195.84	953.15	9,428.12	15,800.00	15,800.00
4016 WORKMEN'S COMPENSATION	1,005.90	49.91	508.10	900.00	900.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	234.71	0.00	21.10	400.00	400.00
4022 PUBLIC NOTICE AND ADS	34.09	0.00	13.01	200.00	200.00
4023 TRAVEL, MEALS AND LODGING	98.50	0.00	0.53	1,200.00	1,200.00
4024 OFFICE SUPPLIES AND EXPENSE	378.26	4.13	83.99	1,000.00	1,000.00
4025 REPAIR TO EQUIPMENT	1,110.20	43.86	773.05	2,000.00	2,000.00
4026 MAINTENANCE MATERIALS AND SUPP	11,870.05	1,079.37	7,755.63	15,500.00	15,500.00
4027 UTILITIES	1,364.53	58.86	1,006.23	1,500.00	1,500.00
4028 TELEPHONE	1,933.99	145.86	1,207.11	2,600.00	2,600.00
4031 PROFESSIONAL & TECHNICAL SERVI	32,019.10	585.35	29,114.00	38,000.00	38,000.00
4032 AUDIT	1,600.00	0.00	1,500.00	1,800.00	1,800.00
4033 EDUCATION AND TRAINING	935.63	0.00	610.46	1,300.00	1,300.00
4040 GAS AND OIL	2,205.88	9.42	939.84	3,000.00	3,000.00
4047 UNIFORM ALLOWANCE	796.44	177.33	1,046.73	1,000.00	1,000.00
4048 POSTAGE	899.75	166.78	593.57	1,000.00	1,000.00
4051 LIABILITY INSUR. PROPERTY	3,500.00	0.00	5,818.99	3,500.00	3,500.00
4057 LBA LEASE PAYMENT	2,745.00	0.00	0.00	2,800.00	2,800.00
4058 LEASE PAYMENT - WHEELER	2,796.25	0.00	2,287.50	2,800.00	2,800.00
4061 SUNDRY	0.00	0.00	0.00	100.00	100.00
4062 DEPRECIATION	180,486.40	15,136.36	135,060.60	175,000.00	175,000.00
Total Sewer Collection	346,319.73	24,938.19	263,986.80	378,100.00	378,100.00
Sewer Treatment					
4110 SALARIES AND WAGES - OVERTIME	3,509.63	321.56	2,170.45	8,000.00	8,000.00
4111 SALARIES AND WAGES-PERM EMPLOY	87,278.80	6,532.41	67,517.68	78,000.00	78,000.00
4113 FICA	6,885.48	519.99	5,277.15	7,000.00	7,000.00
4114 INSURANCE	31,470.81	2,020.88	21,124.10	35,000.00	35,000.00
4115 RETIREMENT	18,898.69	1,390.32	13,785.08	18,900.00	18,900.00
4116 WORKER'S COMPENSATION	1,005.90	49.91	508.10	900.00	900.00
4121 SUBSCRIPTIONS AND MEMBERSHIPS	234.71	0.00	21.10	500.00	500.00
4122 PUBLIC NOTICES AND ADS	34.09	0.00	13.01	200.00	200.00
4123 TRAVEL, MEALS & LODGING	488.81	850.00	1,170.53	1,200.00	1,200.00
4124 OFFICE SUPPLIES AND EXPENSE	1,037.26	4.13	83.99	1,000.00	1,000.00
4125 REPAIRS TO EQUIPMENT	1,150.85	43.86	645.85	3,000.00	3,000.00
4126 MAINTENANCE MATERIALS AND SUPP	16,320.76	1,181.76	10,981.42	18,000.00	18,000.00
4127 UTILITIES	10,100.16	775.90	6,171.50	11,000.00	11,000.00
4128 TELEPHONE	1,960.99	148.11	1,227.35	2,600.00	2,600.00
4130 DISPOSAL AND PERMIT FEES	7,535.00	0.00	0.00	8,000.00	8,000.00
4131 PROFESSIONAL AND TECHNICAL SER	6,790.57	1,319.34	5,164.20	8,500.00	8,500.00
4132 AUDITING	1,600.00	0.00	1,500.00	1,800.00	1,800.00
4133 EDUCATION AND TRAINING	1,532.75	0.00	716.02	2,000.00	2,000.00
4140 GAS AND OIL	3,489.35	626.20	1,657.89	4,000.00	4,000.00
4147 UNIFORM ALLOWANCE	796.44	177.33	1,046.73	1,000.00	1,000.00
4148 POSTAGE	984.74	208.06	657.16	1,000.00	1,000.00
4151 LIABILITY INSUR. PROPERTY	3,500.00	0.00	5,818.99	3,500.00	3,500.00
4157 LBA LEASE PAYMENT	0.00	0.00	0.00	2,500.00	2,500.00
4158 EQUIPMENT RENTAL	2,796.25	0.00	2,287.50	2,800.00	2,800.00
4161 SUNDRY	0.00	0.00	0.00	100.00	100.00
4162 DEPRECIATION	12,829.20	1,069.10	9,621.90	13,000.00	13,000.00
Total Sewer Treatment	222,231.24	17,238.86	159,167.70	233,500.00	233,500.00
Total Operating expense	568,550.97	42,177.05	423,154.50	611,600.00	611,600.00

Parowan City
Standard Financial Report
52 Sewer Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Total Income From Operations:	<u>102,072.65</u>	<u>5,534.64</u>	<u>124,611.69</u>	<u>37,900.00</u>	<u>37,900.00</u>
Non-Operating Items:					
Non-operating income					
3725 SEWER IMPACT FEES	6,524.00	1,430.00	20,020.00	5,000.00	5,000.00
3810 INTEREST EARNINGS	20,151.48	0.00	2,452.50	5,300.00	5,300.00
Total Non-operating income	<u>26,675.48</u>	<u>1,430.00</u>	<u>22,472.50</u>	<u>10,300.00</u>	<u>10,300.00</u>
Non-operating expense					
4059 INTEREST EXPENSE	47,784.25	0.00	40,950.00	48,000.00	48,000.00
Total Non-operating expense	<u>47,784.25</u>	<u>0.00</u>	<u>40,950.00</u>	<u>48,000.00</u>	<u>48,000.00</u>
Total Non-Operating Items:	<u>(21,108.77)</u>	<u>1,430.00</u>	<u>(18,477.50)</u>	<u>(37,700.00)</u>	<u>(37,700.00)</u>
Total Income or Expense	<u>80,963.88</u>	<u>6,964.64</u>	<u>106,134.19</u>	<u>200.00</u>	<u>200.00</u>

Parowan City
Standard Financial Report
53 Electric Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	135,142.30	127,854.01	791,186.11
1121 PTIF 1761 Combined Accounts	2,964,066.81	0.00	2,864,066.81
1122 PTIF 4773 ZFNB DEBT SERVICE RESERVE	149,609.71	0.00	252,060.86
1123 PTIF 1781 Electric Impact	114,672.91	0.00	114,996.34
1133 Zions Elec Rev 2014 Resv 6926637A	98,813.12	0.00	98,890.14
1134 Zions Elec Rev2014 Bond 6926637	0.11	0.00	0.11
1135 Zions Elec Rev 2014 Cons 6926637B	61,871.49	0.00	61,919.72
1136 Zions Elec Rev 2016 Bond 6926638	0.32	0.00	0.47
1160 Xpress Bill Pay	24,154.80	(39,387.46)	104,701.40
1175 Undeposited receipts	1,711.62	9,125.09	4,997.02
1191.1 Restricted cash	426,360.00	0.00	426,360.00
1191.2 Restricted cash offset	(426,360.00)	0.00	(426,360.00)
Total Cash and cash equivalents	3,550,043.19	97,591.64	4,292,818.98
Total Cash and cash equivalents	3,550,043.19	97,591.64	4,292,818.98
Receivables			
1215 ALLOWANCE FOR UNCOLLECTABLE AC	(15,727.43)	0.00	(15,727.43)
1311 ACCOUNTS RECEIVABLE	182,766.41	(18,844.76)	186,509.22
1422 Due from other funds - 10-Year Loan to Solid Wast	271,761.74	0.00	226,468.11
Total Receivables	438,800.72	(18,844.76)	397,249.90
Other current assets			
1581 Zions Clearing	0.00	1,965.00	19,650.00
Total Other current assets	0.00	1,965.00	19,650.00
Total Current Assets	3,988,843.91	80,711.88	4,709,718.88
Non-Current Assets			
Capital assets			
Property			
1611 Land and Rights	32,433.32	0.00	32,433.32
1621 Buildings	71,625.32	0.00	71,625.32
1641 Electric Plant in Service	2,527,993.50	0.00	2,527,993.50
1642 Electric System	8,971,150.39	0.00	8,971,150.39
1647 Machinery & Equipment	306,188.35	0.00	306,188.35
1651 Autos & Trucks	338,376.61	0.00	368,376.61
Total Property	12,247,767.49	0.00	12,277,767.49
Accumulated depreciation			
1721 Acc Depn Buildings	(65,895.15)	(238.75)	(68,043.90)
1741 Acc Depn Electric Plant	(2,181,293.82)	(4,003.44)	(2,217,324.78)
1742 Acc Depn Electric System	(1,432,985.11)	(18,689.90)	(1,601,194.21)
1747 Acc Depn Machinery & Equipment	(282,299.88)	(487.39)	(286,686.39)
1751 Acc Depn Autos & Trucks	(251,122.98)	(1,695.32)	(266,005.86)
Total Accumulated depreciation	(4,213,596.94)	(25,114.80)	(4,439,255.14)
Total Capital assets	8,034,170.55	(25,114.80)	7,838,512.35
Other non-current assets			
1326 Long-term receivable - PRC	1,537,423.10	0.00	1,537,423.10
1802 Deferred outflows - pensions	48,698.55	0.00	48,698.55
Total Other non-current assets	1,586,121.65	0.00	1,586,121.65
Total Non-Current Assets	9,620,292.20	(25,114.80)	9,424,634.00
Total Assets:	13,609,136.11	55,597.08	14,134,352.88
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(117,475.17)	74,059.77	(4,442.63)
2132 ACCRUED INTEREST PAYABLE	(12,685.25)	0.00	(12,685.25)
2135 CUSTOMER DEPOSITS	(190,460.00)	(1,500.00)	(203,410.00)
2150 SALES TAX PAYABLE	(19,693.70)	(6,243.05)	(67,269.24)
Total Current liabilities	(340,314.12)	66,316.72	(287,807.12)
Payroll liabilities			

Parowan City
Standard Financial Report
53 Electric Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
2151 COMPENSATED ABSENCES PAYABLE	(30,439.04)	0.00	(30,439.04)
Total Payroll liabilities	(30,439.04)	0.00	(30,439.04)
Deferred revenue			
2601 Net pension liability	(124,470.40)	0.00	(124,470.40)
2602 Deferred inflows - pensions	(65,750.33)	0.00	(65,750.33)
Total Deferred revenue	(190,220.73)	0.00	(190,220.73)
Long-term liabilities			
2510.3 Electric Revenue Bonds current	(359,000.00)	0.00	(359,000.00)
2510.4 Electric RevenueBonds current offset	359,000.00	0.00	359,000.00
2513.1 2014 Electric Revenue issued	(3,464,000.00)	0.00	(3,464,000.00)
2513.2 2014 Electric Revenue repaid	470,000.00	0.00	470,000.00
2514.1 2016 Electric Refunding issued	(2,957,000.00)	0.00	(2,957,000.00)
2514.2 2016 Electric Refunding repaid	1,014,000.00	0.00	1,014,000.00
Total Long-term liabilities	(4,937,000.00)	0.00	(4,937,000.00)
Total Liabilities:	(5,497,973.89)	66,316.72	(5,445,466.89)
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(235,900.00)	0.00	(235,900.00)
2980 BEGINNING OF YEAR	(7,875,262.22)	(121,913.80)	(8,452,985.99)
Total Equity - Paid in / Contributed	(8,111,162.22)	(121,913.80)	(8,688,885.99)
Total Liabilities and Fund Equity	(13,609,136.11)	(55,597.08)	(14,134,352.88)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
53 Electric Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
Income or Expense					
Income From Operations:					
Operating income					
3710 ELECTRIC SALES-RESIDENTIAL-TAX	1,302,584.35	108,401.01	1,071,059.55	1,200,000.00	1,200,000.00
3715 ELECTRIC SALES-COMMERCIAL-TAXA	806,356.26	67,096.18	647,686.06	750,000.00	750,000.00
3730 PENALTIES	11,833.88	1,137.86	11,534.14	18,000.00	18,000.00
3755 HEAD IN LEASE - POWER POLES	0.00	0.00	4,288.00	4,200.00	4,200.00
3800 OTHER REVENUE	5,480.00	0.00	30.57	5,000.00	5,000.00
3840 SALE OF MATERIALS	6,450.49	226.27	993.91	1,000.00	1,000.00
3890 MISCELLANEOUS	22,320.91	0.00	0.00	7,500.00	7,500.00
Total Operating income	<u>2,155,025.89</u>	<u>176,861.32</u>	<u>1,735,592.23</u>	<u>1,985,700.00</u>	<u>1,985,700.00</u>
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	9,914.76	697.61	3,317.22	10,000.00	10,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	364,600.08	28,717.71	290,519.37	363,000.00	363,000.00
4013 FICA	28,303.57	2,193.20	21,879.21	29,000.00	29,000.00
4014 INSURANCE	120,555.02	8,520.52	87,982.42	124,000.00	124,000.00
4015 RETIREMENT	87,658.91	6,694.87	66,720.10	82,000.00	82,000.00
4016 WORKMEN'S COMPENSATION	5,029.60	311.92	2,852.25	5,000.00	5,000.00
4020 BANK CHARGES	18,615.61	0.00	12,014.05	18,000.00	18,000.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	21.10	0.00	21.10	100.00	100.00
4022 PUBLIC NOTICES AND ADS	222.94	0.00	43.35	500.00	500.00
4023 TRAVEL, MEALS AND LODGING	3,565.73	197.74	779.74	8,400.00	8,400.00
4024 OFFICE SUPPLIES AND EXPENSE	403.78	362.70	580.21	2,500.00	2,500.00
4025 REPAIR TO EQUIPMENT	8,903.69	499.12	3,932.57	13,000.00	13,000.00
4026 MAINTENANCE MATERIALS AND SUPP	68,193.87	495.49	34,978.58	65,000.00	65,000.00
4027 UTILITIES	3,537.75	134.85	2,576.51	8,000.00	8,000.00
4028 TELEPHONE	8,756.63	598.30	5,226.41	9,500.00	9,500.00
4031 PROFESSIONAL & TECHNICAL SERVI	17,151.95	1,582.36	13,383.49	29,000.00	29,000.00
4032 AUDIT	5,125.00	0.00	5,800.00	6,500.00	6,500.00
4033 EDUCATION AND TRAINING	1,461.00	0.00	276.06	5,500.00	5,500.00
4040 GAS AND OIL	6,479.72	277.77	2,840.24	8,000.00	8,000.00
4047 UNIFORM ALLOWANCE	3,324.67	1,085.26	3,163.54	3,500.00	3,500.00
4048 POSTAGE	2,095.94	389.15	1,453.39	2,700.00	2,700.00
4050 POWER PURCHASE	572,026.15	62,968.47	486,073.67	600,000.00	600,000.00
4051 LIABILITY INSURANCE PROPERTY	26,334.05	0.00	22,174.54	28,000.00	28,000.00
4053 HYDRO PLANT EQUIPMENT	27,006.93	882.68	4,582.56	30,000.00	30,000.00
4054 PENSTOCK REPAIR	0.00	0.00	0.00	1,500.00	1,500.00
4055 DATA PROCESSING	10,400.00	0.00	10,800.00	45,000.00	45,000.00
4056 FERC/HYDRO ENGINEERING	0.00	0.00	0.00	1,000.00	1,000.00
4057.1 LBA LEASE PAYMENT	8,234.00	0.00	0.00	8,500.00	8,500.00
4058 EQUIPMENT RENTAL	7,250.00	0.00	6,950.00	10,000.00	10,000.00
4061 SUNDRY	0.00	0.00	11,653.37	2,000.00	2,000.00
4062 DEPRECIATION	300,927.65	25,114.80	225,658.20	302,000.00	302,000.00
4063 RESERVOIR COMPANY ASSESSMENT	20,461.65	0.00	20,461.65	21,000.00	21,000.00
Total Operating expense	<u>1,736,561.75</u>	<u>141,724.52</u>	<u>1,348,693.80</u>	<u>1,842,200.00</u>	<u>1,842,200.00</u>
Total Income From Operations:	<u>418,464.14</u>	<u>35,136.80</u>	<u>386,898.43</u>	<u>143,500.00</u>	<u>143,500.00</u>
Non-Operating Items:					
Non-operating income					
3720 CONNECTION FEES	19,047.00	3,105.00	44,205.00	15,000.00	15,000.00
3725 ELECTRIC IMPACT FEES	25,146.00	4,572.00	83,041.00	15,000.00	15,000.00
3740 RECONNECT FEES	1,000.00	100.00	900.00	1,000.00	1,000.00
3810 INTEREST EARNINGS	68,467.46	0.00	7,014.62	5,000.00	5,000.00
3820 REVENUE FROM IRRIGATION COMPANY	0.00	79,000.00	79,000.00	0.00	0.00
Total Non-operating income	<u>113,660.46</u>	<u>86,777.00</u>	<u>214,160.62</u>	<u>36,000.00</u>	<u>36,000.00</u>
Non-operating expense					
4059 INTEREST EXPENSE	79,814.75	0.00	23,085.75	88,000.00	88,000.00
4060 BOND AGENT PAYING COST	4,275.89	0.00	249.53	5,000.00	5,000.00
Total Non-operating expense	<u>84,090.64</u>	<u>0.00</u>	<u>23,335.28</u>	<u>93,000.00</u>	<u>93,000.00</u>
Total Non-Operating Items:	<u>29,569.82</u>	<u>86,777.00</u>	<u>190,825.34</u>	<u>(57,000.00)</u>	<u>(57,000.00)</u>
Total Income or Expense	<u>448,033.96</u>	<u>121,913.80</u>	<u>577,723.77</u>	<u>86,500.00</u>	<u>86,500.00</u>

Parowan City
Standard Financial Report
55 Solid Waste Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	85,678.08	73,718.31	115,063.06
1121 PTIF 1761 Combined Accounts	140,671.96	0.00	140,671.96
1160 Xpress Bill Pay	3,695.11	(63,812.18)	0.00
1175 Undeposited receipts	1,551.09	120.70	1,993.01
Total Cash and cash equivalents	231,596.24	10,026.83	257,728.03
Total Cash and cash equivalents	231,596.24	10,026.83	257,728.03
Receivables			
1311 ACCOUNTS RECEIVABLE	26,405.16	(872.27)	26,715.99
Total Receivables	26,405.16	(872.27)	26,715.99
Total Current Assets	258,001.40	9,154.56	284,444.02
Non-Current Assets			
Capital assets			
Property			
1647 Machinery & Equipment	590,021.00	0.00	590,021.00
Total Property	590,021.00	0.00	590,021.00
Accumulated depreciation			
1747 Acc Depn Machinery & Equipment	(360,560.76)	(3,780.32)	(394,583.64)
Total Accumulated depreciation	(360,560.76)	(3,780.32)	(394,583.64)
Total Capital assets	229,460.24	(3,780.32)	195,437.36
Other non-current assets			
1802 Deferred outflows - pensions	3,724.55	0.00	3,724.55
Total Other non-current assets	3,724.55	0.00	3,724.55
Total Non-Current Assets	233,184.79	(3,780.32)	199,161.91
Total Assets:	491,186.19	5,374.24	483,605.93
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(35,645.42)	7,994.34	(174.02)
2133 Due to other funds - 10-Year Loan from Electric	(271,761.74)	0.00	(226,468.11)
Total Current liabilities	(307,407.16)	7,994.34	(226,642.13)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(2,113.14)	0.00	(2,113.14)
Total Payroll liabilities	(2,113.14)	0.00	(2,113.14)
Deferred revenue			
2601 Net pension liability	(9,824.31)	0.00	(9,824.31)
2602 Deferred inflows - pensions	(5,886.54)	0.00	(5,886.54)
Total Deferred revenue	(15,710.85)	0.00	(15,710.85)
Total Liabilities:	(325,231.15)	7,994.34	(244,466.12)
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(165,955.04)	(13,368.58)	(239,139.81)
Total Equity - Paid in / Contributed	(165,955.04)	(13,368.58)	(239,139.81)
Total Liabilities and Fund Equity	(491,186.19)	(5,374.24)	(483,605.93)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
55 Solid Waste Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 GARBAGE FEES (FIRST CAN)	122,003.92	10,741.96	96,533.62	120,000.00	120,000.00
3712 GARBAGE FEES (SECOND CAN)	94,148.47	8,073.07	72,561.33	85,000.00	85,000.00
3713 CAN PURCHASE	2,400.00	565.00	4,865.00	0.00	0.00
3715 COUNTY LANDFILL FEE	63,248.43	5,358.46	48,162.48	59,000.00	59,000.00
Total Operating income	281,800.82	24,738.49	222,122.43	264,000.00	264,000.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	2,128.89	74.65	1,522.60	1,250.00	1,250.00
4011 SALARIES AND WAGES-PERM. EMPLO	36,816.79	2,760.58	29,244.46	37,000.00	37,000.00
4013 FICA	3,067.54	215.15	2,321.83	2,700.00	2,700.00
4014 INSURANCE	22,592.33	1,419.24	15,624.25	19,500.00	19,500.00
4015 RETIREMENT	8,299.90	611.37	6,547.62	6,800.00	6,800.00
4016 WORKMEN'S COMPENSATION	754.45	37.43	381.08	600.00	600.00
4019 CONTRACT SERVICES - COUNTY	58,436.25	0.00	29,430.00	57,000.00	57,000.00
4024 OFFICE SUPPLIES AND EXPENSE	498.39	2.78	124.82	800.00	800.00
4025 REPAIR TO EQUIPMENT	6,627.78	918.78	3,793.81	7,000.00	7,000.00
4026 MAINTENANCE MATERIALS AND SUPP	7,562.51	0.00	8,063.16	10,000.00	10,000.00
4028 TELEPHONE	411.69	9.63	142.26	600.00	600.00
4031 PROFESSIONAL & TECHNICAL SERVI	4,845.74	549.96	2,242.91	7,000.00	7,000.00
4032 AUDIT	400.00	0.00	450.00	600.00	600.00
4040 GAS AND OIL	11,267.45	639.98	5,127.25	12,000.00	12,000.00
4047 UNIFORM ALLOWANCE	253.23	183.26	183.26	1,000.00	1,000.00
4048 POSTAGE	885.35	166.78	577.44	1,500.00	1,500.00
4051 LIABILITY INSUR. PROPERTY	2,931.03	0.00	3,023.39	3,400.00	3,400.00
4057 LBA LEASE PAYMENT	2,745.00	0.00	0.00	2,745.00	2,745.00
4062 DEPRECIATION	45,363.84	3,780.32	34,022.88	45,300.00	45,300.00
Total Operating expense	215,888.16	11,369.91	142,823.02	216,795.00	216,795.00
Total Income From Operations:	65,912.66	13,368.58	79,299.41	47,205.00	47,205.00
Non-Operating Items:					
Non-operating income					
3840 SALE OF MATERIALS	100.00	0.00	0.00	100.00	100.00
Total Non-operating income	100.00	0.00	0.00	100.00	100.00
Non-operating expense					
4081 INTEREST EXPENSE	7,133.75	0.00	6,114.64	45,300.00	45,300.00
Total Non-operating expense	7,133.75	0.00	6,114.64	45,300.00	45,300.00
Total Non-Operating Items:	(7,033.75)	0.00	6,114.64	(45,200.00)	(45,200.00)
Total Income or Expense	58,878.91	13,368.58	73,184.77	2,005.00	2,005.00

Parowan City
Standard Financial Report
57 Irrigation Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	123,010.27	63,858.91	185,510.55
1121 PTIF 1761 Combined Accounts	110,000.00	0.00	110,000.00
1160 Xpress Bill Pay	3,186.21	(54,227.61)	0.01
1175 Undeposited receipts	1,102.59	(30.97)	1,847.69
Total Cash and cash equivalents	237,299.07	9,600.33	297,358.25
Total Cash and cash equivalents	237,299.07	9,600.33	297,358.25
Receivables			
1311 ACCOUNTS RECEIVABLE - IRRIGATI	21,731.67	(404.45)	21,648.49
Total Receivables	21,731.67	(404.45)	21,648.49
Total Current Assets	259,030.74	9,195.88	319,006.74
Non-Current Assets			
Capital assets			
Property			
1611 Land and rights	10,716.67	0.00	10,716.67
1631.25 Pressurized Irrigation 25 YR	113,896.39	0.00	113,896.39
1631.50 Pressurized Irrigation 50 YR	1,012,314.38	0.00	1,012,314.38
1647 Machinery and Equipment	140,739.57	0.00	140,739.57
1651 Autos & Trucks	36,542.04	0.00	36,542.04
Total Property	1,314,209.05	0.00	1,314,209.05
Accumulated depreciation			
1731.25 Acc Depn Irrigation System 25 YR	(112,357.88)	(30.62)	(112,633.61)
1731.50 Acc Depn Irrigation System 50 YR	(652,796.18)	(1,687.19)	(667,980.89)
1747 Acc Depn Machinery & Equipment	(99,518.75)	(465.27)	(103,706.18)
1751 Acc Depn Autos & Trucks	(21,932.97)	(279.21)	(24,445.86)
Total Accumulated depreciation	(886,605.78)	(2,462.29)	(908,766.54)
Total Capital assets	427,603.27	(2,462.29)	405,442.51
Other non-current assets			
1802 Deferred outflows - pensions	7,902.60	0.00	7,902.60
Total Other non-current assets	7,902.60	0.00	7,902.60
Total Non-Current Assets	435,505.87	(2,462.29)	413,345.11
Total Assets:	694,536.61	6,733.59	732,351.85
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(3,674.78)	(3,629.26)	(5,297.15)
Total Current liabilities	(3,674.78)	(3,629.26)	(5,297.15)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(7,169.71)	0.00	(7,169.71)
Total Payroll liabilities	(7,169.71)	0.00	(7,169.71)
Deferred revenue			
2601 Net pension liability	(20,611.13)	0.00	(20,611.13)
2602 Deferred inflows - pensions	(11,831.66)	0.00	(11,831.66)
Total Deferred revenue	(32,442.79)	0.00	(32,442.79)
Total Liabilities:	(43,287.28)	(3,629.26)	(44,909.65)
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(651,249.33)	(3,104.33)	(687,442.20)
Total Equity - Paid in / Contributed	(651,249.33)	(3,104.33)	(687,442.20)
Total Liabilities and Fund Equity	(694,536.61)	(6,733.59)	(732,351.85)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
57 Irrigation Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 IRRIGATION SERVICE CHARGE	236,060.81	20,463.75	184,047.72	230,000.00	230,000.00
Total Operating income	236,060.81	20,463.75	184,047.72	230,000.00	230,000.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	1,756.68	160.90	1,198.40	5,000.00	5,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	63,224.72	5,027.18	52,142.75	62,000.00	62,000.00
4013 FICA	4,921.50	393.52	4,032.26	4,600.00	4,600.00
4014 INSURANCE	23,902.92	1,773.91	18,151.48	25,000.00	25,000.00
4015 RETIREMENT	13,825.12	1,027.17	10,212.37	14,200.00	14,200.00
4016 WORKMEN'S COMPENSATION	754.45	37.43	381.08	600.00	600.00
4023 TRAVEL, MEALS AND LODGING	93.90	0.00	0.53	1,000.00	1,000.00
4026 MAINTENANCE MATERIAL AND SUPPL	16,253.10	3,004.88	18,770.06	19,000.00	19,000.00
4027 UTILITIES	4,290.80	117.64	2,814.13	5,000.00	5,000.00
4028 TELEPHONE	1,343.31	112.77	989.51	1,800.00	1,800.00
4031 PROFESSIONAL AND TECHNICAL	6,530.14	820.41	6,072.30	11,000.00	11,000.00
4032 AUDIT	881.00	0.00	900.00	1,200.00	1,200.00
4035 FLOOD/FIRE MITIGATION AND MAINTENANCE	489.70	2,029.98	2,029.98	6,000.00	6,000.00
4040 GAS AND OIL	1,611.83	9.42	613.19	2,000.00	2,000.00
4047 UNIFORM ALLOWANCE	796.43	48.36	917.76	1,000.00	1,000.00
4048 POSTAGE	1,770.70	333.56	1,154.90	2,000.00	2,000.00
4050 WATER ASSESSMENTS	604.00	0.00	75.50	604.00	604.00
4051 LIABILITY INSUR. PROPERTY	1,500.00	0.00	2,450.39	3,000.00	3,000.00
4057 LBA LEASE PAYMENT	2,745.00	0.00	0.00	2,800.00	2,800.00
4058 LEASE PAYMENT - WHEELER	3,228.75	0.00	2,787.50	4,500.00	4,500.00
4061 SUNDRY	0.00	0.00	0.00	200.00	200.00
4062 DEPRECIATION	30,049.11	2,462.29	22,160.76	30,500.00	30,500.00
Total Operating expense	180,573.16	17,359.42	147,854.85	203,004.00	203,004.00
Total Income From Operations:	55,487.65	3,104.33	36,192.87	26,996.00	26,996.00
Non-Operating Items:					
Non-operating income					
3890 MISCELLANEOUS	1,320.66	0.00	0.00	0.00	0.00
Total Non-operating income	1,320.66	0.00	0.00	0.00	0.00
Total Non-Operating Items:	1,320.66	0.00	0.00	0.00	0.00
Total Income or Expense	56,808.31	3,104.33	36,192.87	26,996.00	26,996.00

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	8,344.12	0.00	8,344.12
1121 PTIF 1761 Combined Accounts (Cem 0390)	81,298.36	0.00	81,298.36
1191.1 Restricted cash	89,642.48	0.00	89,642.48
1191.2 Restricted cash offset	(89,642.48)	0.00	(89,642.48)
Total Cash and cash equivalents	89,642.48	0.00	89,642.48
Total Cash and cash equivalents	89,642.48	0.00	89,642.48
Total Current Assets	89,642.48	0.00	89,642.48
Total Assets:	89,642.48	0.00	89,642.48
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2975.1 Restricted	(89,642.48)	0.00	(89,642.48)
2975.2 Restricted offset	89,642.48	0.00	89,642.48
2980 BEGINNING OF YEAR	(89,642.48)	0.00	(89,642.48)
Total Equity - Paid in / Contributed	(89,642.48)	0.00	(89,642.48)
Total Liabilities and Fund Equity	(89,642.48)	0.00	(89,642.48)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Interest					
3810 INTEREST RECEIVED	1,590.72	0.00	0.00	0.00	0.00
Total Interest	<u>1,590.72</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Revenue:	<u>1,590.72</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Change In Net Position	<u>1,590.72</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
91 General Fixed Assets - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Non-Current Assets			
Capital assets			
Work in process			
1601 Work in Process	109,035.00	0.00	425,172.73
Total Work in process	<u>109,035.00</u>	<u>0.00</u>	<u>425,172.73</u>
Property			
1611 Land	1,315,893.00	0.00	1,315,893.00
1621 Buildings	3,911,633.92	0.00	3,911,633.92
1631 Improvements other than bldgs	1,837,518.87	0.00	1,837,518.87
1661 Machinery & equipment	971,400.34	0.00	971,400.34
1671 Autos and trucks	187,597.93	0.00	187,597.93
1681 Infrastructure	4,648,682.24	0.00	4,648,870.99
Total Property	<u>12,872,726.30</u>	<u>0.00</u>	<u>12,872,915.05</u>
Accumulated depreciation			
1721 AccDpn Buildings	(1,120,272.69)	(7,354.45)	(1,186,462.74)
1731 AccDpn Improvements other than bldgs	(935,068.66)	(6,689.35)	(995,272.81)
1761 AccDpn Machinery & equipment	(752,248.22)	(5,485.21)	(803,442.71)
1771 AccDpn Autos and trucks	(146,579.23)	(1,032.25)	(156,910.96)
1781 AccDpn Infrastructure	(3,606,373.20)	(10,463.94)	(3,700,545.89)
Total Accumulated depreciation	<u>(6,560,542.00)</u>	<u>(31,025.20)</u>	<u>(6,842,635.11)</u>
Total Capital assets	<u>6,421,219.30</u>	<u>(31,025.20)</u>	<u>6,455,452.67</u>
Other non-current assets			
1802 Deferred outflows - pensions	118,727.13	0.00	118,727.13
Total Other non-current assets	<u>118,727.13</u>	<u>0.00</u>	<u>118,727.13</u>
Total Non-Current Assets	<u>6,539,946.43</u>	<u>(31,025.20)</u>	<u>6,574,179.80</u>
Total Assets:	<u>6,539,946.43</u>	<u>(31,025.20)</u>	<u>6,574,179.80</u>
Liabilities and Fund Equity			
Liabilities:			
Deferred revenue			
2601 Net pension liability	(304,767.92)	0.00	(304,767.92)
2602 Deferred inflows - pensions	(163,985.77)	0.00	(163,985.77)
Total Deferred revenue	<u>(468,753.69)</u>	<u>0.00</u>	<u>(468,753.69)</u>
Total Liabilities:	<u>(468,753.69)</u>	<u>0.00</u>	<u>(468,753.69)</u>
Equity - Paid in / Contributed			
2971.1 Invested in fixed assets	(13,123,003.33)	0.00	(13,439,329.81)
2971.3 Book cost of assets retired	41,938.77	0.00	41,938.77
2972 Total depreciation charged	6,684,952.12	31,025.20	6,967,045.23
2980 Net position - pension adjustment	324,919.70	0.00	324,919.70
Total Equity - Paid in / Contributed	<u>(6,071,192.74)</u>	<u>31,025.20</u>	<u>(6,105,426.11)</u>
Total Liabilities and Fund Equity	<u>(6,539,946.43)</u>	<u>31,025.20</u>	<u>(6,574,179.80)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
91 General Fixed Assets - 07/01/2020 to 03/31/2021
75.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Expenditures:					
Miscellaneous					
4100 Dep exp General government	99,947.44	0.00	0.00	0.00	0.00
4101 Pension Admin	1,755.93	0.00	0.00	0.00	0.00
4200 Dep exp Public Safety	21,521.08	0.00	0.00	0.00	0.00
4201 Pension Public Safety	4,653.21	0.00	0.00	0.00	0.00
4400 Dep exp Streets & public works	205,363.67	0.00	0.00	0.00	0.00
4401 Pension Streets	438.98	0.00	0.00	0.00	0.00
4500 Dep exp Parks and recreation	51,937.41	0.00	0.00	0.00	0.00
4501 Pension Parks	1,931.51	0.00	0.00	0.00	0.00
Total Miscellaneous	387,549.23	0.00	0.00	0.00	0.00
Total Expenditures:	387,549.23	0.00	0.00	0.00	0.00
Total Change In Net Position	(387,549.23)	0.00	0.00	0.00	0.00

PAROWAN CITY COUNCIL AGENDA REQUEST FORM

(Note: This application must be submitted no less than 7 days prior to the City Council Meeting Date by 11:00 a.m.)

DATE OF COUNCIL MEETING: 4/22/2021

WHO IS REQUESTING: Joyce Evans / IRON County Fair

TELEPHONE NO: 435-590-8185 LENGTH OF TIME REQUESTING: 15 min.

TITLE OF ITEM FOR AGENDA: Fairground Improvements

DETAILED REASON FOR REQUEST (& EXPLANATION):

IRON County is requesting a permit to build a metal building & ~~change~~ tear down & rebuild grand stands on Fair grounds

Please indicate whether any of the following have been consulted regarding this matter:

Zoning Administrator _____ Building Inspector _____ City Manager X City Council Member _____ (if so, provide name of member) Cleve Matheson

APPLICATION REQUIREMENTS

1. Application for consideration of any request before the Parowan City Council must be submitted to the Parowan City Office before 11:00 a.m. the Thursday prior to the meeting.
2. Application must also be submitted to the Mayor for his signature and approval.
3. If you are applying for approval of a Conditional Use Permit, approval of a Subdivision, or for approval of a Zone Change, you must go to Planning and Zoning first.
4. If you have any questions, please feel free to call the City Office at (435) 477-3331.

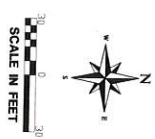
Approved: _____
Preston B. Griffiths, Mayor

Date: _____

(The Parowan City Council meetings are held the 2nd and 4th Thursdays of each month at 6:00 P.M. in the Parowan City Council Chambers, 35 E. 100 N.)



NOTE:
SEE BUILDING CONCEPTUAL PLANS
FOR MORE INFORMATION ON
PROPOSED STRUCTURES

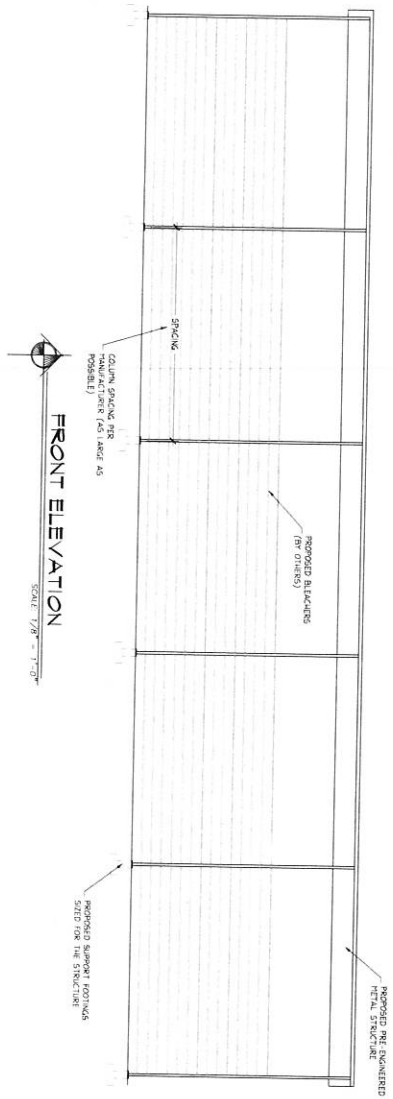


SHEET NO.
C-1

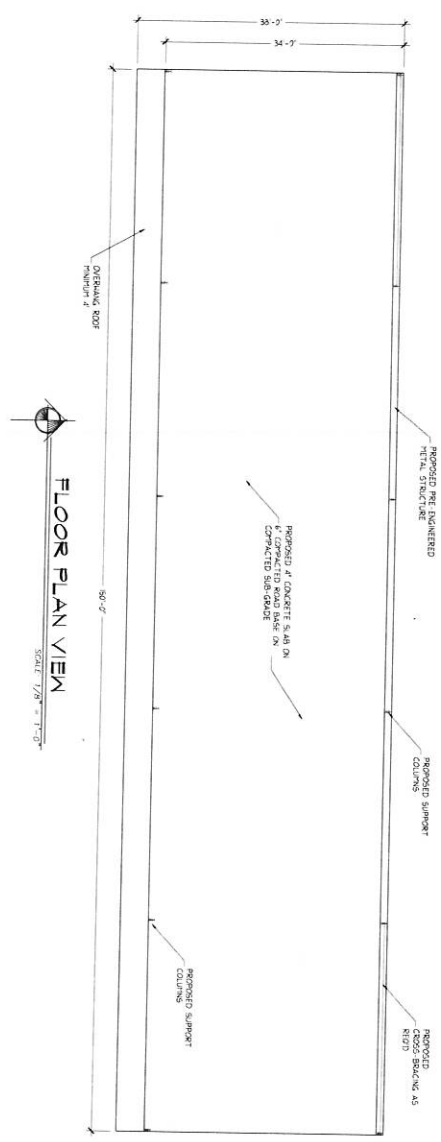
DATE 3-8-21
SCALE 1" = 40'
SITE PLAN
IRON COUNTY FAIRGROUND
PAROQUIAN, UTAH

InSite
Engineering, P.C.
2283 WEST 30 NORTH
Cedar City, Utah 84720

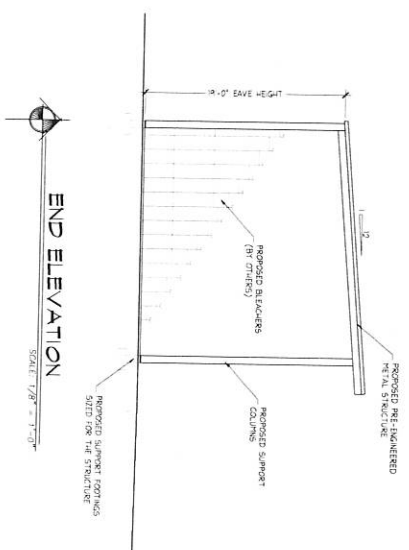
REVISIONS			
NO.	DESCRIPTION	DATE	BY



FRONT ELEVATION
SCALE 1/8" = 1'-0"



FLOOR PLAN VIEW
SCALE 1/8" = 1'-0"



END ELEVATION
SCALE 1/8" = 1'-0"

- DESIGN CRITERIA**
1. FOLLOWING BUILDING CODE: 2018 INTERNATIONAL BUILDING CODE (IBC)
 2. LIVE LOADS USED IN DESIGN:
 - 2.1 FLOOR: 30 PSF
 - 2.2 ROOF: 20 PSF
 3. WIND: AS PER LOCAL CODES
 4. FOUNDATIONS:
 - 4.1 TO BE FIELD VERIFIED BY A LICENSED GEOTECHNICAL ENGINEER
 - 4.2 ALL FOUNDATION SOLE PREPARATION TO FOLLOW GEOTECHNICAL ENGINEER'S REPORT

InSite Engineering, P.C.
2283 WEST 30 NORTH
Cedar City, Utah 84702

REVISIONS			
NO.	DESCRIPTION	DATE	BY

BLEACHER STRUCTURE
IRON COUNTY FAIRPARK
PAROLIAN, UTAH

SHEET NO. **2 OF 2**
DATE: 3/13/21
SCALE: AS SHOWN



GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

Jill Remington Love
Executive Director
Department of
Heritage & Arts



Kevin Fayles
Acting Director
Division of State History

MEMO: Parowan Rock Church
DATE: November 16, 2020
FROM: Steven D. Cornell, Historical Architect

Please find enclosed my architectural assessment of the Parowan Rock Church in Parowan, Utah. The SHPO conducted a brief site visit on November 02, 2020 to assess the existing conditions generally and to offer broad recommendations for both maintaining the building currently and for addressing larger issues in the near future. This report is meant to offer basic information on the building's current state. The report is organized into prioritized work items along with a very broad cost estimate.

No professional engineers were engaged or consulted with in preparing this report. My recommendation is to engage an architectural and engineering team with historic preservation experience to fully examine the building and its systems and to provide more definite recommendations that weigh budgets and costs, provide phasing strategies, and suggest options for future uses based on measurable market needs. Please feel free to reach out to me with any questions regarding the content of this assessment.

Steven D. Cornell, AIA, NCARB
Architect
Utah State Historic Preservation Office
Utah Division of State History
Phone: (801) 245-7273
Email: sdcornell@utah.gov

INTRODUCTION

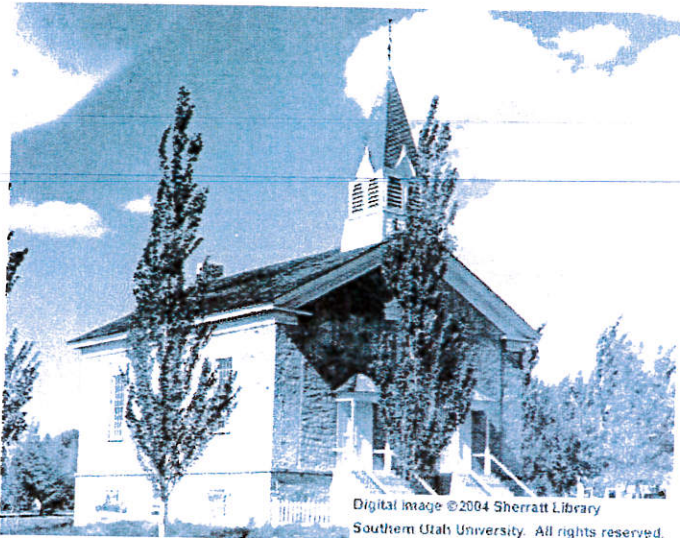
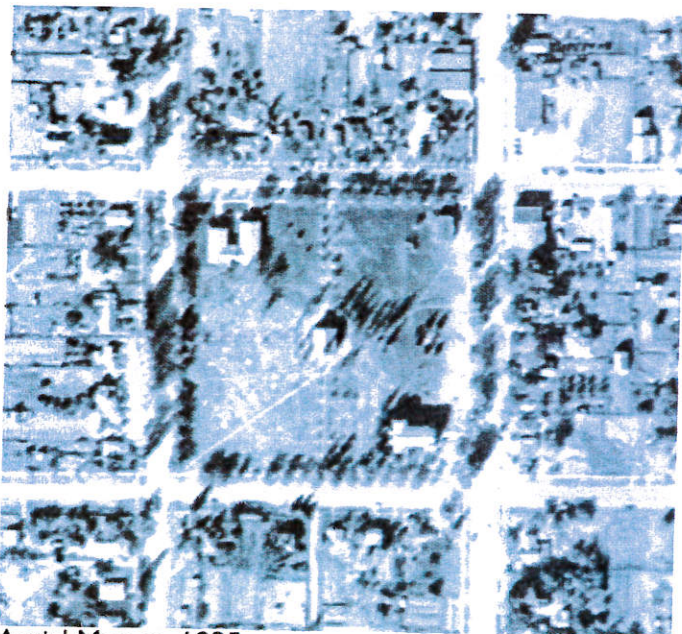


Photo showing the wood siding on the south facade and a stair tower on the north facade. Undated. iropw5. SUU Gerald Sherratt Library

The Parowan Rock Church was built between 1862 and 1866 and was the first permanent meetinghouse of worship. The Parowan meetinghouse served as an early prototype of a “stake center” or tabernacle. The Parowan Rock Church was a stellar example of early Mormon vernacular architecture when its nomination for the National Register of historic Places was written in 1975 and its status is even more singular today in 2020. The Rock Church has a split-level entry with a chapel and gallery upstairs with smaller meeting rooms downstairs. The original configuration of the downstairs room has been altered somewhat since its original construction. The church has separate entries for men and women reflecting the “colonial original from Puritan New England.”

“The overall architecture, however, is vernacular and is without evidence of attempts at stylization. All of the four walls are made of an orange-brown sandstone laid in a coursed rubble. The roof is simply gabled and is adorned by a modest, curiously proportioned belfry. Square window bays feature 16/16 windows—indicative of the scarcity of larger pieces of glass in pioneer times. The cornice is simply molded and boxed and has a plain frieze.”

The nomination for the National Register was written in 1975 and at the time the description of the property indicates “an entrance leads from each side of the block” to the building. On both sides of these entry pathways or gates leading to the building are “avenues of trees, some ornamental and some fruit” The aerial view from ca. 1935 shows the configurations of these avenues. In addition, it shows an elliptical planting of trees around the building that was likely original to the 1860s construction period.



Aerial Map ca. 1935

ASSESSMENT & RECOMMENDATIONS

Prioritized Work Items

Priority I- Stabilization and Weatherization

A. Exterior Walls

The exterior walls are likely comprised of two or three wythes of the local sourced sandstone (three wythes at the base and progressing to two wythes on the upper floor). The rock is rough cut on the exterior face. The interior of the walls is finished in plaster. For the most part, based on a cursory visual inspection, the masonry walls appear in good condition with the exception of some minor cracking and some minor mortar deterioration. Overall, the walls appear to be straight and true. The exterior walls are surrounded a concrete buffer except along the main south façade where there are some landscaped areas surrounding the stoops. There is no visible water damage on the interior of the walls despite the hardscaped surfaces surrounding the building.

Numerous mortar types have been used to repoint deteriorated areas and typically were not well executed and appear to be cement based.

The south façade (the main façade) is stuccoed in a way that makes it appear as stone. Originally this was faced with wood siding. The structure behind this area is wood framed. Ostensibly the building was to be added to and this was intended to facilitate that future expansion. Its unclear when this area was stuccoed but an early image show the original wood siding. The stucco is in fair condition but there are some crack, some holes, etc. Areas that have been restuccoed in some cases have a different "mortar" joint. Some of the lower areas below the stringcourse appear to have been restuccoed, but the application is newer and is of a lower quality.

Recommendations: Even though there is no



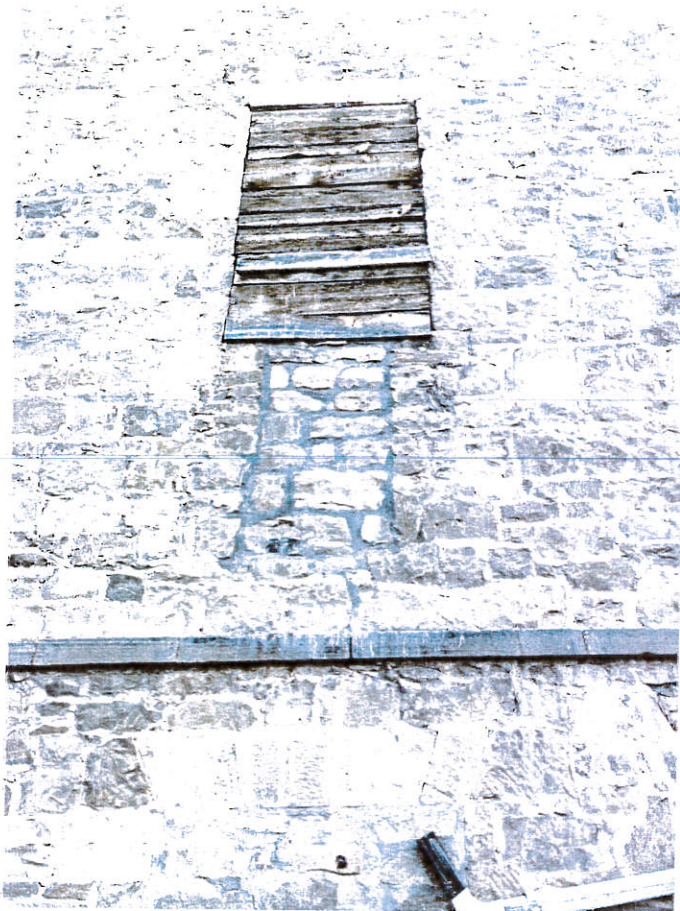
visible deterioration on the inside surface of the walls, it is highly recommended that the hardscaping surrounding the building be removed. The hardscaping should be removed at least 18" away from existing wall and at least as deep as the bottom of the footing. Once the footing is exposed, a 4" diameter HDPE perforated pipe should be installed at the base of the footing and set in a drainable gravel fill. The pipe can be day-lit on the site, or be piped to a sump pit or to the storm sewer. The fill should be wrapped in a geo-textile fabric to prevent silt from accumulating in the system (see attached drawings). The resulting system will prevent water from pooling at the base of the wall and will allow the interior wall surfaces to dry out completely if there is any future infiltration.

The stuccoed area will need to be repaired to mitigate the cracks, the holes, etc. There is no flashing between the porch roofs and the stucco and this is a point in which water may be infiltrating the wall. In addition, there are significant holes where the stucco meets the frieze board and these should all be mitigated.

Damaged, missing or inappropriate mortars will need to be removed and repointed with a mortar matching the original color, texture and composition of the original mortar. Finding the right mortar mix is essential to the longevity of the stone masonry and each historic building is unique. Please follow the recommendations below:

- Remove damaged or inappropriate mortars using hand tools only. Do not use any power tools. Old mortar should be removed to a minimum depth of 2 to 2-1/2 times the width of the joint to ensure an adequate bond and to prevent mortar "popouts."
- Do not use a Portland cement based mortar. Portland cement mortars are too strong and will damage the stone.
- The new mortar must match the historic mortar in color, texture and tooling.
- The sand must match the sand in the histor-





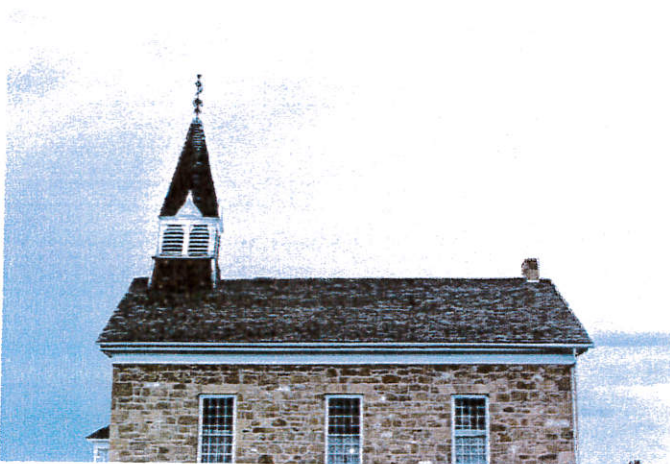
ic mortar. (The color and texture of the new mortar will usually fall into place if the sand is matched successfully.)

- The new mortar must have greater vapor permeability and be softer (measured in compressive strength) than the masonry units.
- The new mortar must be as vapor permeable and as soft or softer (measured in compressive strength) than the historic mortar.
- A lime based mortar should be used for repointing, lime should conform to ASTM C 207, Type S, or Type SA, Hydrated Lime for Masonry Purposes.
- A trial and error process may be required to find the right mix
- Fill the deepest joints first by compacting in the mortar in several layers, in quarter inch increments, allowing for thumb print hardness before applying the next layer. The mortar should be slightly recessed from the face of the stone and should not extend over the edge of the stone, this will only add to future deterioration.

B. Roofing

The roofing (both of the main structure and the canopies over the porches) appears to be in fair condition overall though there are concerns with ongoing maintenance and future leaks. The roofing is a cedar shingle roofing and appears to have been in place for many years. There is a significant degree of cupping in the shingles themselves along with missing units. There are K-style gutters and downspouts on the east and west eaves. The east side gutter has broken off just above the stone stringcourse and empties onto the building and sidewalk below. The west side downspout is intact however it dumps water at the base of the wall.

Recommendations: The gutter and downspouts should be replaced with half-round gutters and round downspouts, either galvanized or factory painted aluminum, but not with the K-style gutter currently on the building that is typically found on

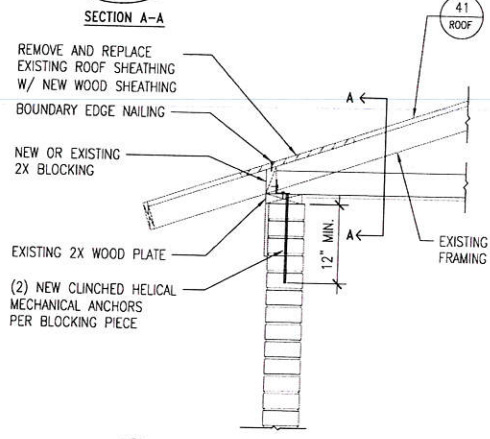
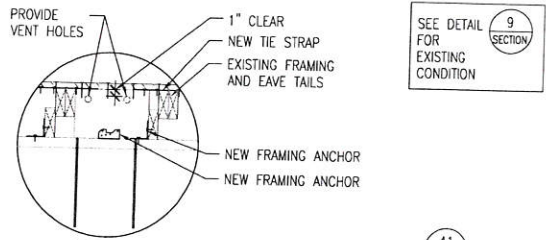


contemporary residential structures.

Although the roofing appears to be in good condition, installing a new roof should be a top priority. When this is done, new plywood sheathing should be installed on the roof (over the spaced or “skip” sheathing and mechanically fastening into the exterior walls (bolted and epoxied). This “diaphragm” stabilizes the walls in the event of an earthquake. Even though this may not be required by code, this is a highly efficacious system that enhances an unreinforced masonry buildings capacity to resist seismic forces (as well as wind forces).

There are a couple of options to consider when replacing a cedar shingle roof. The first is a high-quality architectural grade asphalt shingle with a 40-year warranty may be appropriate and should mimic the more traditional cedar shingle appearance. Roofing accessories such as flashing, step flashing, drip edges, vent boots, attic venting, etc. should also be installed and per manufacturer’s instructions.

The second option is to replace the existing roof with a cedar shingle roof. This option is more expensive and will not guarantee a longer lasting roof, but it is more authentic and will have a greater aesthetic appeal. There are some issues to be aware of. Only use shingles certified by the Cedar Shake and Shingle Bureau (www.cedarbureau.org). They provide best practices for installing and maintaining cedar roofing. The shingle selected should have a certification label indicating its grade. Typically, the highest quality grade is recommended and, in this case, would be the “Certigrade Red Cedar Shingle, Number 1 Grade, Blue Label.” This shingle is clear heartwood, 100% edge grain with no defects. This is an untreated product and would likely need to have treatments applied at the time of installation. The other product is a pressure impregnated shingle with fire retardant polymers. These shingles are identified as Certi-Guard label shingles. These are also offered in the “Certigrade Red Cedar Shingle, Number 1 Grade, Blue Label.” Various different sizes exist and for the particular application it is recommended that the 16” Fivex shingle would be installed. There may need to be some preservative treatments applied at the time of installation. Given the low humidity environment, it is not required to ventilate the shingle roof with battens and skip



3.3 ROOF	Roof to URM Wall Anchorage w/ Joists Perpendicular to Wall	MODEL E	Roof to URM Wall Anchorage	DETAIL 3.3
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GENERAL DESIGN AND APPLICATION DETAILS

Sheathing

Shakes and shingles may be applied over spaced sheathing. Spaced sheathing is usually 1 x 4 or 1 x 6 softwood boards and shall not be less than 1 x 4 boards.

Solid sheathing is recommended for shakes and may be required in seismic regions or under treated shakes and shingles. Solid sheathing is used in areas with wind-driven snow. Please note that the only solid sheet sheathing tested with Certi-label shakes and shingles is plywood. Check with your local building official for plywood thickness/dimensions. Eave protection is used on the edge where 3/8" felt underlay is used and should extend up at least 24" beyond the exterior wall but it is not meant to cover the entire roof.

Staggered Butt Applications

Staggered butt applications are made by shortening the exposure less than the greater maximum exposure. No shakes or shingles shall be applied greater than the maximum exposure allowed. Check with local building codes for approval of this installation method.

Note: Do not cover the entire deck with non-permeable underlayment. See CS5B technical bulletin "Asphalt-Saturated Organic Felt".

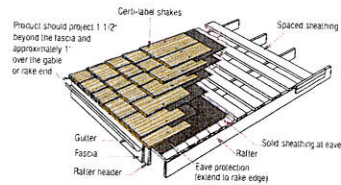


Figure 1: Spaced Sheathing

For applications using varied exposures, the center of the sheathing board should be equal to the distance of the exposure.

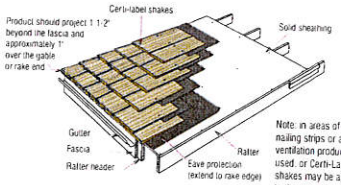


Figure 2: Solid Sheathing

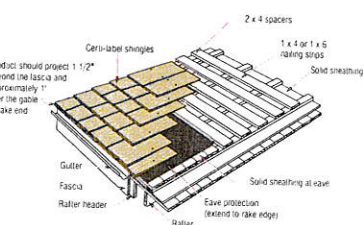
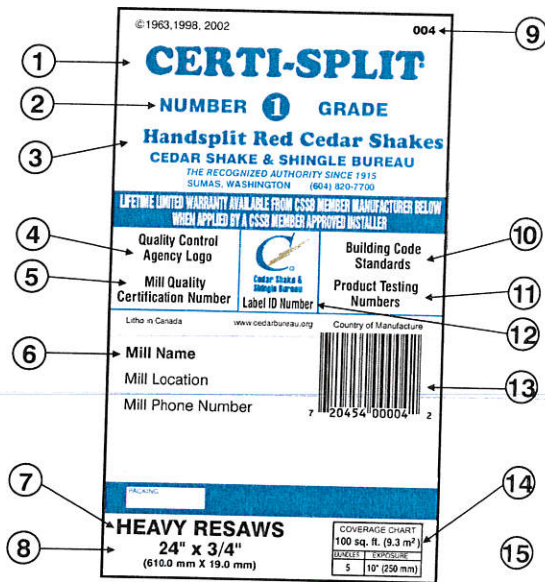


Figure 3: Spaced Over Solid Combination Sheathing

This is the preferred system for shingle application, in areas with high humidity or where additional ventilation is required. When using Certi-Last products, they may be applied directly to the deck.



- | | |
|--|---|
| <ol style="list-style-type: none"> 1. The "Certi" Brand Name - Your Quality Assurance 2. Product Grade 3. Product Type 4. Independent, 3rd Party, Quality Control Agency 5. This Number Shows Compliance with Total Quality Manufacturing System 6. Mill Name, Location and Phone Number 7. Industry Product Description | <ol style="list-style-type: none"> 8. Product Dimensions 9. Cedar Bureau Label Number 10. Building Code Compliance Numbers 11. Product Performance Tests Passed 12. Label Identification Number 13. UPC Code 14. Coverage Chart and Recommended Exposure 15. Application Instructions on Reverse Side |
|--|---|

sheathing. Instead, a cedar breather is recommended. This is an underlayment material that is applied over the ice and water shield and the roofing paper.

C. Doors and Windows

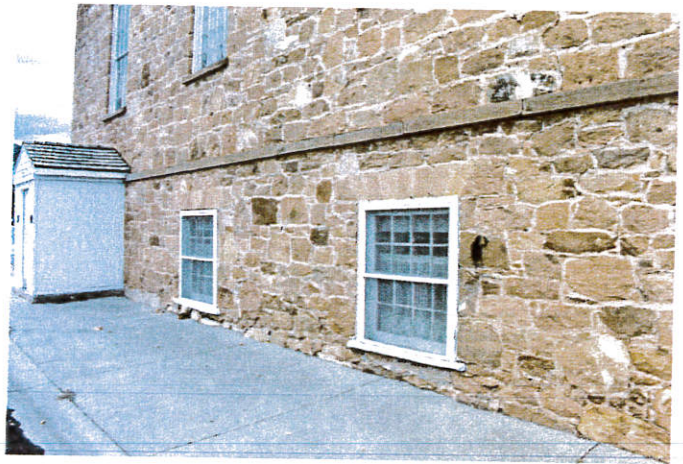
The original wood double-hung sash windows are in fair condition. The upper level windows are 16-over-16 windows with uninsulated glass and the lower level windows are 8-over-8. The lower level windows have a wood storm window installed on the exterior which ends up being flush with the stone. The glazing putty was not examined. The upper level windows all have a sandstone sill and they appear to be in fair condition. The lower level windows have either a wood window sill or a concrete sill, which replaced the original wood sills. The exterior wood window sills are in fair condition. The exterior stonemold trim and header trim are in fair condition but show signs of paint and wood deterioration.

The main entry doors are a 4-panel stile and rail door. The doors are double leafed doors with an astragal bead. The panels alternate from top to bottom, square to rectangle. The doors are painted and appear to be in fair condition. The doors are not accessible because they are at the top of a flight of 12 steps. There is a gap at the base of the door and there is some water damaged wood on each of the door leafs. The main entry door to the lower level is actually a modified window. There is a wood framed gabled entry vestibule that leads to this entrance. This entry is in fair condition, but detracts from the overall coherency of the architectural aesthetic. There are two doors on the north or rear façade. One leads to the lower level spaces but it is still not an accessible entry as there are stairs immediately inside the door. The other door is access to the mechanical room. Both of these doors are in poor condition with a fair amount of damage. There is an opening on this façade on the second level that is boarded up. This appears to have been a door at one time given the stone infill below.

Recommendations: The double-hung sash windows should be repaired rather than replaced since they appear to be the original windows. Loose or flaking paint should be removed (using hand tools). In some cases, the wood may require some remediation either with an in-kind



replacement of parts if the deterioration is too great or if the individual wood component has failed. New wood components should be solid wood, with no finger-jointing. The new components should be primed on all sides prior to installation. If the deterioration is less significant, a Dutchman repair can be used. A Dutchman repair is simply an inset wood patch used to repair wood and typically, a square inset is cut into the damaged area and a new piece of wood is glued into the inset. If deterioration is less extensive still the repair can be made with wood fillers and consolidants. The sashes and frames should be painted in a slightly contrasting colors.



This same approach should be used for the stonemold trim and the header trim. Because the window sills of the lower level are so heavily deteriorated, they may all need to be replaced and if that is the case the new wood window sills should be solid wood, with no finger-jointing. The new components should be primed on all sides prior to installation. The concrete sills on the lower level should all be replaced to match the original wood sills. The wood sills can be capped with an aluminum flashing and drip edge that is factory painted with a custom color.

The exterior storm windows on the lower level should all be removed. In place of them a friction fitted storm window should be installed on the interior. These can be removed easily for cleaning. Because this building is being used for archival and relic storage a UV blocking film should be considered for the storm window. All the windows should be fitted with a storm window on both levels.

The doors on the south facade should be repaired rather than replaced since they appear to be the original doors. Loose or flaking paint should be removed (using hand tools). In some cases, the wood may require some remediation either with an in-kind replacement of parts if the deterioration is too great or if the individual wood component has failed. New wood components should be solid wood, with no finger-jointing. The new components should be primed on all sides prior to installation. If the





deterioration is less significant, a Dutchman repair can be used. A Dutchman repair is simply an inset wood patch used to repair wood and typically, a square inset is cut into the damaged area and a new piece of wood is glued into the inset. If deterioration is less extensive still the repair can be made with wood fillers and consolidants. New hardware should meet ADA. The doors should finally be sealed, primed, painted (stain does not hold up well on exterior surfaces) and hinges should be replaced to optimize function.

D. Exterior Wood Trim

The wood trim elements (consisting of wood fascia, soffit, and frieze, and porch components) are in fair condition, however there are some components that are missing or damaged beyond repair.

Recommendations: In many cases existing materials will need to be replaced. Solid hardwood should be used to replace existing wood elements and should match exactly the original or adjacent components. The replacement should be primed on all sides prior to installation. All joints should be caulked and sealed and an exterior grade paint should be applied. Where wood elements need to be repaired, the damaged paint or wood should be removed and a wood consolidating mixture should be used to consolidate damaged wood. All wood should be primed and painted.

E. Belfry

The belfry is in poor condition overall. In terms of materials and finishes the cedar roofing on the steeply sloped pyramidal roof is in poor condition. The wood trim elements are in poor condition with evidence of deteriorated paint and rotting wood. There is no flashing trim at the base of the belfry where it meets the roof. There is a discernable cant to the belfry.

Recommendations: The belfry will require a structural evaluation to determine its overall stability in addition to addressing the more cosmetic issues. In many cases existing materials



will need to be replaced. Solid hardwood should be used to replace existing wood elements and should match exactly the original or adjacent components. The replacement should be primed on all sides prior to installation. All joints should be caulked and sealed and an exterior grade paint should be applied. Where wood elements need to be repaired, the damaged paint or wood should be removed and a wood consolidating mixture should be used to consolidate damaged wood. All wood should be primed and painted. The belfry will need to be reroofed and the roofing material should match the product installed on the roof. See roofing section for details. The base of the belfry should be restored to the wood siding, which may still be in place. The belfry should be adequately flashed at the eave line and at the base.

E. Seismic Upgrade

A structural engineer should be consulted to determine to what extent a seismic upgrade is feasible. The roof to wall connections discussed in “Roofing” are recommended regardless of the engineer’s findings. Typically, a seismic upgrade for an unreinforced masonry building (URM) about 10-15% of the total cost of construction (in 2020 terms, that is about \$20-\$25 per square foot). The roof structure may need additional structural members to support snow and dead loads. There are numerous methods to upgrade URM walls. One method is to core drill from the top of the wall to the foundation creating a continuous core which is then reinforced with rebar and filled with grout (which then seeps into adjacent voids) thus solidifying the wall and strengthening the wall along its strong axis (axis parallel to the wall). A bond beam is constructed in the attic space and the foundation are upgraded with new reinforced concrete (wrapped and undergirded). The other method is similar to core drilling except all the work is done on the inside face and a vertical channel is cut into the stone and the same rebar and grout is installed in the channel. This is much less expensive than a center core approach. The bond beam and foundation upgrade would still be required. Prior to any planning on this phase of work, however, an engineer should perform an ASCE 31 Tier I analysis to identify deficiencies and mitigations.

Priority 2 – Aesthetics and Function

A. Interior

The interiors are in fairly good condition and have only been modified slightly since the original construction period, mostly in the lower level.

The interior remodel should consist of the following work items:

I. Original Ceiling

There are numerous cracks evident in the existing ceiling on the main level. There are two approaches worth considering. The goal of each is to protect the occupants (and secondarily the artifacts) in the building.

The preferred approach is to repair and stabilize the existing lath and plaster ceiling. In areas where the plaster keys (where plaster seeps through the lath) may have deteriorated yet, the surrounding plaster may be intact and if the areas surrounding the loose area are in reasonably good condition, the loose plaster can be reattached to the lath using flathead wood screws and 1" diameter plaster washers. This is useful for smaller areas where the plaster has delaminated from the lath.

In some cases, where the damage is larger or more extensive, the plaster will need to be removed and either the original framing exposed or the lath exposed to prepare replaster an area. The best approach as defined in Preservation Brief 21 (Repairing Historic Flat Plaster Walls and Ceilings) :

“To patch a hole in the ceiling plaster, metal lath is fastened over the wood lath; then the hole is filled with successive layers of plaster. To provide more reliable keying and to strengthen the patch, expanded metal lath (diamond mesh) should be attached to the wood lath with tie wires or nailed over the wood lath with lath nails. The plaster is then applied in three layers over the metal lath, lapping each new layer of plaster over the old plaster so that old and new are evenly joined. This stepping is recommended to produce a strong, invisible patch. Also, if a patch is made in a plaster wall that is slightly



Flat-head wood screws and plaster washers were used to reattach loose ceiling plaster to the wood lath. After the crack is covered with fiberglass mesh tape, all will be skim-coated with a patching compound. Photo: John Obed Curtis.

wavy, the contour of the patch should be made to conform to the irregularities of the existing work. A flat patch will stand out from the rest of the wall.”

2. Wood Flooring

The original wood flooring appears to be in good condition overall. Work on the wood flooring should be limited to removing any potential tripping hazards (popped nails, etc.), repairing large defects. The flooring is 160 years old and should appear worn. The intent is not to make it look new but just to maintain it. It may need to be restrained just given some of the wear and tear on the surfaces but it should not be sanded refinished generally.

3. Balcony

The balcony is currently being used as a storage area for the exhibits. Ideally there needs to be a better facility to house the overflow of artifacts and relics with proper environmental controls to enhance the preservation of the objects. The winding stairs at the east and west sides do not provide adequate accessibility to the balcony and these original features should not be altered other than providing a proper handrail. Visitors should not be allowed to access the balcony.

4. Lighting

Three new pendant school house light fixtures should be installed in the main space and should be centered on the windows. Additionally, new LED recessed lights should be installed in the ceiling as shown on the drawings. Finally, some decorative sconces should be installed on either side of the main entry door and on the entry to the rear portion of the building.

5. Interior Painting

The interiors (lower and main level) should be painted based on typical color schemes used at the time of its construction. Sherwin Williams supplies accurate period paint palettes and the tools to visualize the space with the color schemes online. Typically, a semi-gloss should be used for the walls and a high-gloss should be used for the trim. The trim, the walls and the ceiling should be painted with a subtle contrast rather than the white that is currently on the





walls.

6. Mechanical / Electrical

There is an abundance of electrical conduit and fixtures mounted to the walls of the building that should be removed if it is no longer in use.

The mechanical system consists of a residential style furnace, a water heater and an exterior air conditioner. This equipment appears to be fairly new and in good condition. The overall mechanical system should be examined. There are no visible or identifiable chases in the building to the attic that will allow access to the attic space for the duct work. However, there may be some opportunity (on the south side of the main space behind the stairs) for duct runs. In addition, if an addition is built to accommodate an elevator, the vertical ducting may be incorporated there. In the lower level, because the finished ceiling is adhered to the structure, it may be beneficial to consider a VRF system for heating and cooling these spaces. These can either be wall or ceiling mounted, but they eliminate the need for large amounts of ductwork and instead rely on refrigerant lines to remote located fan coils.

The pendant lighting in the main space on the main level is somewhat out of place given the period of the building. A more appropriate pendant fixture should be installed that is LED lit. In addition, it may be beneficial to supplement the main pendants with some very inconspicuous LED recessed lights. These can be painted to match the ceiling finishes and they come in extremely small diameters given the LED technology (3"). These can be installed at the perimeters of the space to deemphasize their presence.



7. Lower Level

The lower level areas are fairly utilitarian in nature and are in fairly workable condition. The upgrades should be limited to functional considerations such as upgrading kitchen facilities, restroom facilities, and upgrading lighting, electrical and mechanical systems, etc.

Some of the same issues with the plaster ceiling may exist in the basement spaces as in the

main level ceiling and a similar approach can be used to repair loose or damaged plaster on this level.

Most of the original finishes are intact in the lower level and are all in fairly good condition. Removing some of the dated wall papers would be recommended and repainting the entire lower level walls and ceilings would be appropriate.

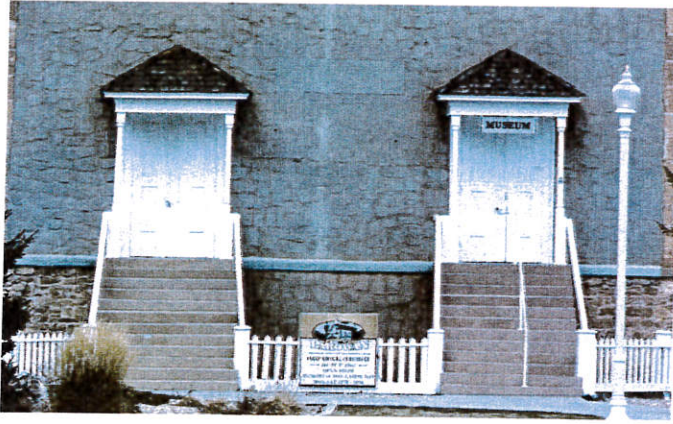
The flooring consists of original wood flooring and some newer linoleum sheeting. The wood flooring is similar to that seen on the main level and because these are in fairly good condition given their age, work on the wood flooring should be limited to removing any potential tripping hazards (popped nails, etc.), repairing large defects. The flooring is 160 years old and should appear worn. The intent is not to make it look new but just to maintain it. It may need to be restrained just given some of the wear and tear on the surfaces but it should not be sanded refinished generally.

There are some interesting timber haunches visible in the lower level that extend out from the central bearing wall and support the ends of the floor joints of the main level. Its unclear exactly what the structure is doing, but painting these components along with the exposed turned wood columns on this level to contrast highly with the surrounding materials would be a means to highlight these interesting features.

8. Plumbing / Restrooms

The existing restrooms are usable but they do not meet current ADA requirements. Both restrooms should be reconfigured to meet code. There are some very specific requirements for ADA compliant restrooms and will require an architect to design the layouts that best accommodate the required features.





Priority 3 – Site upgrades and Accessibility

1. Porch

A new 1 ½” to 2” round factory painted aluminum handrail should be installed on each side of each of the stairs. The handrail should meet current building code requirements for height, diameter, and extensions and be as simplistic as possible. This should be anchored into the concrete stairs. The existing wood handrails do not meet code and the intent is to increase the life safety of the occupants of the building. In addition, there is no fall protection on the stoops. The city should consider installing 42” high guardrails on either side of the stair. These can be designed in such a way as to not detract from the original character of the building, but to complement it while also increasing the life safety of the building. The south doors are required exits and in the case of an emergency, the occupants should have safe egress outside of the building.

The painted porch elements should be repaired. Loose or flaking paint should be removed using hand tools only. Solid hardwood should be used to replace existing wood elements if necessary and should match exactly the original or adjacent components. The replacement should be primed on all sides prior to installation. All joints should be caulked and sealed and an exterior grade paint should be applied. Where wood elements need to be repaired, the damaged paint or wood should be removed and a wood consolidating mixture should be used to consolidate damaged wood. All wood should be primed and repainted.

Sherwin Williams supplies accurate period paint palettes and the tools to visualize a feature like the porch with the color schemes online.

A new period appropriate surface mounted light fixture should be installed in the center of the soffit of each of the porches to increase the safety of the egress stairs.

2. Accessibility

The building is currently inaccessible to patrons with disabilities. The most efficient solution to



this would be to construct an elevator tower on the rear (north) of the building. See attached rendering. An accessible ramp would be constructed on the east side of the building and would ramp down to the basement level. One would enter the lower level through the new elevator tower addition. The elevator would provide access to the main level but not to the balcony. This would in some ways alter the character of the space by requiring an opening into the main level on the north side, however, there is evidence of a door at this location already. In addition, there is an early historic photograph which indicates a stair tower in this same location. The finishes would mimic that original condition but play a secondary role to the material palette of the original building. This would allow patrons to readily access the lower level ADA compliant restrooms from the main level (see plans for addition).

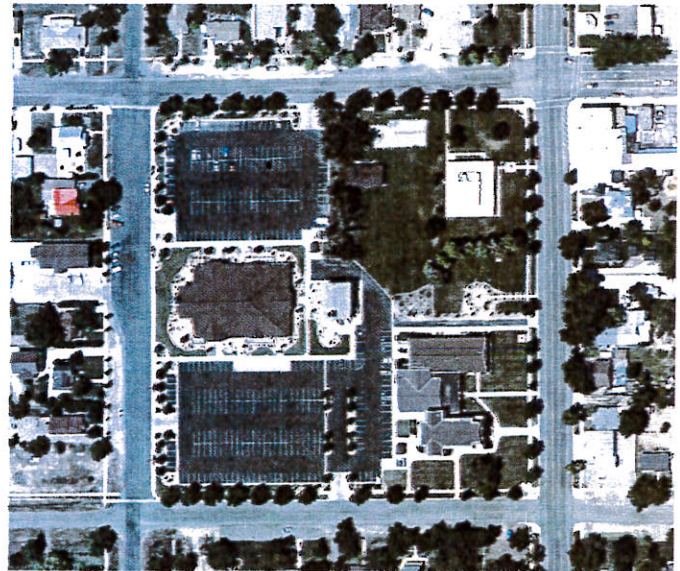
The existing entries into the lower level would be abandoned and restored back to their original condition as windows.

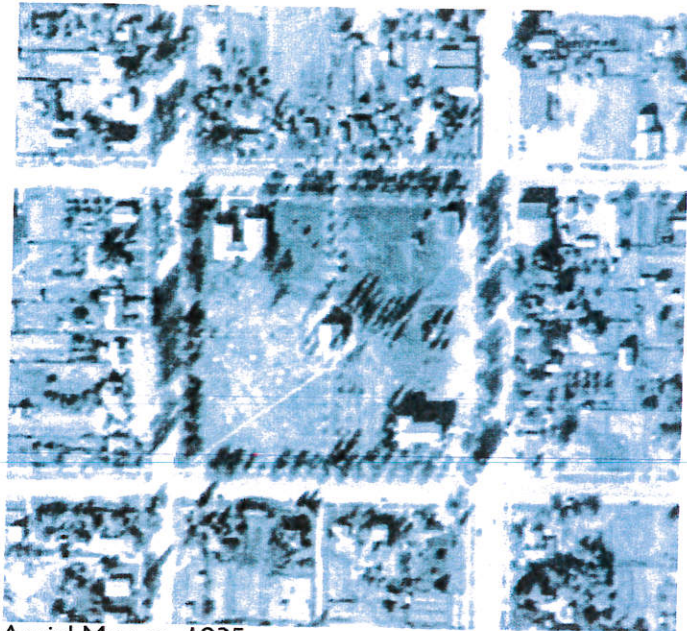
3. Site

(See site plans for reference) The current site plan detracts from the iconic status of the Rock Church as the central and primary architectural element on the block. Later additions to the block have hidden this primary function, however, many of these indicators are still in place in whole or in part. The “avenues of trees” leading from the center of the block face to the Rock Church are mostly intact except for the west side which is now occupied by a modern meetinghouse. Originally these “avenues of trees” were easily legible in the landscape. New landscape markers which emphasize this primacy should be constructed. One such marker would be a sidewalk path through the trees on the north side of the building. Another would be to extend the path on the east side that ends at the monument through to the building. The original elliptical configuration of trees surrounding the Rock Church should be restored. An elliptical path, either concrete or a compactible decomposed granite should also be introduced.



Photo showing the wood siding on the south facade and a stair tower on the north facade. Undated. iropw40. SUU Gerald Sherratt Library





Aerial Map ca. 1935

Cost Estimate

The attached cost estimate was generated using known costs of construction for 2020, based on experience and similar projects. The cost estimate does not pretend to actually identify costs with absolute accuracy but rather to provide a rough approximation of what this project might cost. There is a multiplier for annual inflation escalation should the project happen in the future or in various phases.

Soft costs, or costs for non-construction related items like design, building permits, insurance, etc. are largely constant and are typically derived as a percentage of the total construction cost. In addition, just to better represent the likely cost of the project, a 10% multiplier is added above and below the cost to represent a more likely range of where the cost may actually lie.

Because the project is still undefined, there are some costs that may not be represented in this estimate. It is assumed that a general contractor would be involved in the project so there are typical costs associated with that project model, such as overhead and profit, general conditions (costs such as a superintendent, equipment, etc.). Some costs obviously are optional (porch structure) or could be deferred to a future time (interior finishes) and this would decrease the cost of the current project.

Finally, because this is a small project in a relatively remote area, some of the specialized costs associated with preservation will typically be higher than a larger project in a more urbanized area.

Parowan Old Rock Church

*This figures in this worksheet are Rough Order Magnitude costs based on estimated construction costs for the year 2020. This is not a bid or a guarantee of known costs. This worksheet should be used for general project planning only. Annualized inflation increases typically range between 5% and 10%.

		Basement Level: 2400 sf; Main Level: 2400 sf ; Balcony Level: 1100 sf		TOTAL sf:	5,900
Priority	Rehabilitation Hard Costs	Quantity	Unit	Cost / unit	Extended Cost
1	Bell Tower reconstruction / Rehabilitation	1	each	\$ 50,000.00	\$ 50,000.00
	Exterior rehabilitation work:				
1	Exterior wood repair/replacement, exterior painting, etc.	1	each	\$ 50,000.00	\$ 50,000.00
1	Full Seismic / Structural Upgrade	5,900	sf	\$ 20.00	\$ 118,000.00
1	Exterior Windows/Doors: Repair / rehabilitation	18	each	\$ 2,000.00	\$ 36,000.00
1	Foundation Repair: repointing stone masonry, waterproofing foundation	200	lf	\$ 200.00	\$ 40,000.00
1	Masonry / Stucco (Repair)	1	each	\$ 125,000.00	\$ 125,000.00
1	Roofing (sheathing, roofing paper, asphalt shingles)	2,500	sf	\$ 18.00	\$ 45,000.00
2	M/E/P (Mechanical / Electrical/ Plumbing)	1	each	\$ 125,000.00	\$ 125,000.00
2	Selective Demolition)	5,900	sf	\$ 4.50	\$ 26,550.00
2	Misc. Interior rehabilitation work: Floor repair/reinstallation, interior wood repair /replacement, interior painting, etc.	5,900	sf	\$ 22.50	\$ 132,750.00
3	Elevator / Addition	1	ea	\$ 175,000.00	\$ 175,000.00
3	Porch accessibility upgrades	1	each	\$ 10,000.00	\$ 10,000.00
3	Ramp to Basement Level	1	each	\$ 75,000.00	\$ 75,000.00
3	Site Work: ADA sidewalks, irrigation, landscaping, etc.	1	each	\$ 200,000.00	\$ 200,000.00
				Cost/sf	\$ 204.80
	SECTION SUBTOTAL				\$ 1,208,300.00
	Contractor Costs				
	General Conditions	5%			\$ 60,415.00
	O&P	10%			\$ 120,830.00
	Ins. & Bonds	2%			\$ 18,124.50
	* Contractor Contingency	10%			\$ 120,830.00
	*if needed for unforeseen/unknown conditions				
	SECTION SUBTOTAL				\$ 320,199.50
	Soft Costs				
	Architect/Engineering Fees	7.50%			\$ 90,622.50
	Design Contingency	2.50%			\$ 30,207.50
	SECTION SUBTOTAL				\$ 120,830.00
	Grand Total				\$ 1,649,329.50
	Cost/Sq. Foot				\$ 279.55
5	10% Multiplier for Cost Range	Low			\$ 1,484,396.55
		High			\$ 1,814,262.45
	Cost/Sq. Foot Range	Low			\$ 251.59
		High			\$ 307.50

4. Next Steps

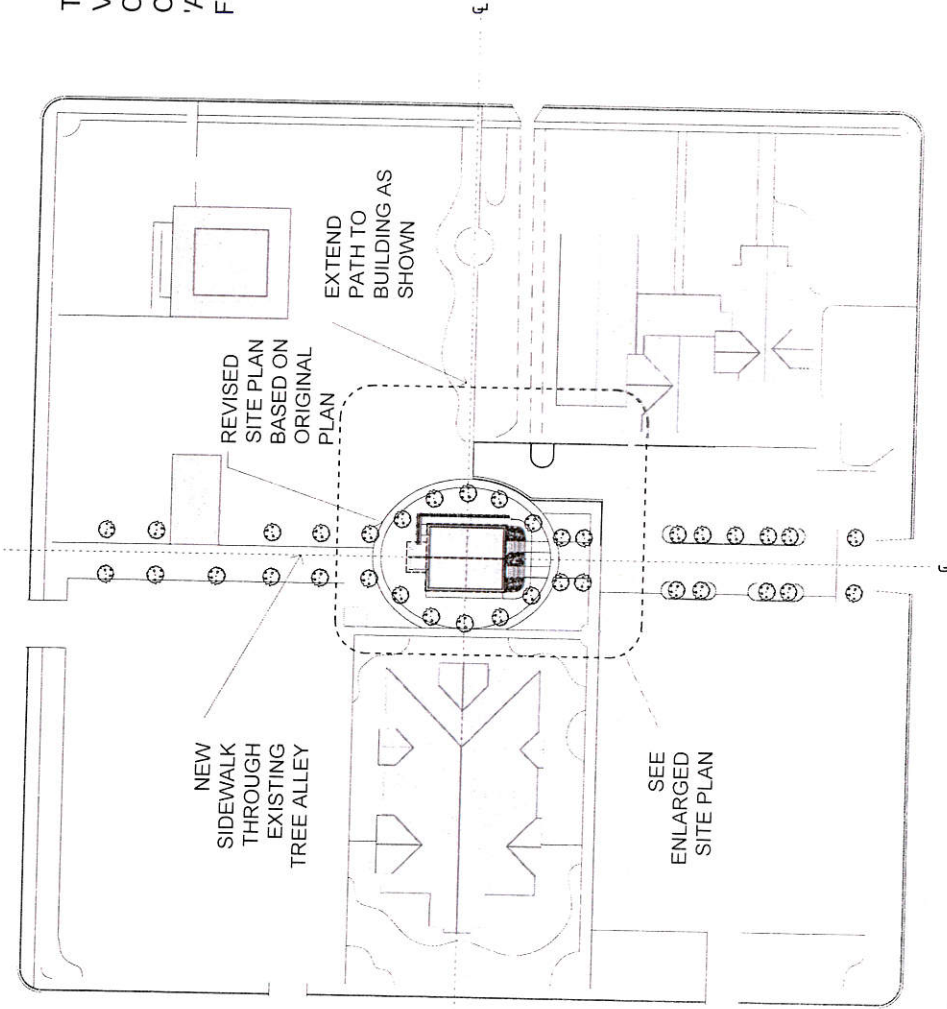
Next steps may include schematic level architectural and engineering plans that define the renovation scope of the building for bidding purposes and should include:

- i. Architectural Drawings
- ii. M/E/P (Mechanical, Electrical, Plumbing) Engineering
- iii. Structural Engineering
- iv. Civil (Site) Engineering
- v. Site Options
- vi. Phasing Options
- vii. Cost Estimates
- viii. Potential Funding Sources (grants, loans, etc.)

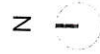
As a National Register listed building, the building is eligible for CLG (Certified Local Government) grants through the Utah State Historic Preservation Office (SHPO). The grant would provide funds for the scope listed above as a “pre-development” grant.

The Certified Local Government program is a network of partnerships on the City and County level throughout the State, and is really where local historic preservation takes place. We offer “CLG’s” grant monies annually out of our budget to do preservation work in local communities. The City of Parowan is a CLG partner and is already eligible to receive funds through the CLG program. The grant money that we offer is up to \$10,000 and we require either a 100% hard or soft match from the community that receives the grant. Each CLG is eligible for the grant money every other year. It is a non-competitive grant, meaning that if you apply, you will receive the funds.

THE INTENT OF THE REVISED SITE PLAN IS TO VISUALLY EMPHASIZE THE ORIGINAL CONFIGURATION OF THE BLOCK WITH THE ROCK CHURCH AT ITS CENTER AND ON AXIS WITH THE 'AVENUES OF TREES' WHICH STILL EXIST IN SOME FASHION.



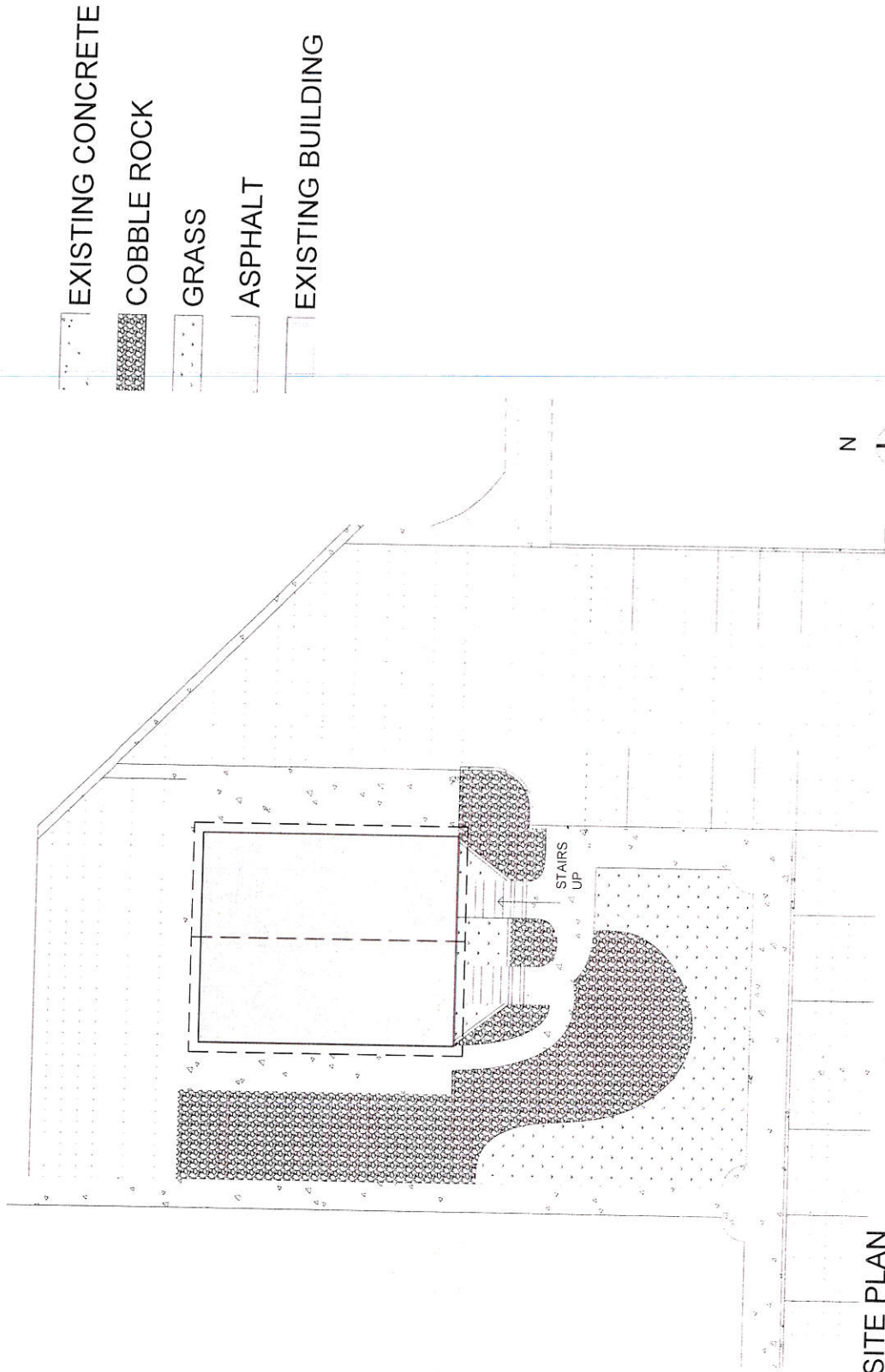
EXPANDED SITE PLAN



PAROWAN ROCK CHURCH | PAROWAN, UT



STEVEN D. CORNELL, AIA, NCARB
 HISTORICAL ARCHITECT
 UTAH STATE HISTORIC PRESERVATION OFFICE
 UTAH DIVISION OF STATE HISTORY
 PHONE (801) 245-7273 | EMAIL: SDCORNELL@UTAH.GOV



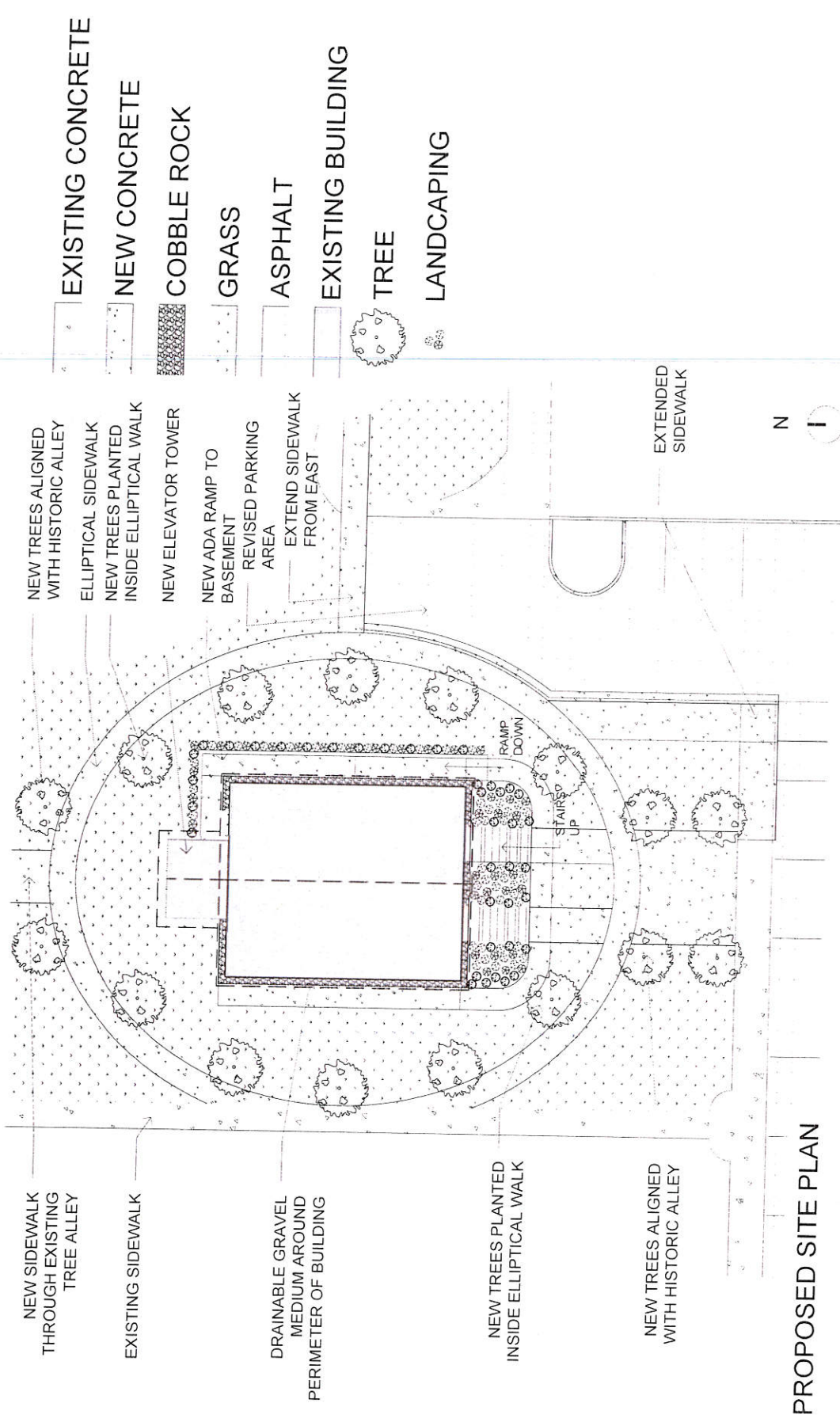
- EXISTING CONCRETE
- COBBLE ROCK
- GRASS
- ASPHALT
- EXISTING BUILDING

EXISTING SITE PLAN

PAROWAN ROCK CHURCH | PAROWAN, UT



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NEW SIDEWALK THROUGH EXISTING TREE ALLEY

EXISTING SIDEWALK

DRAINABLE GRAVEL MEDIUM AROUND PERIMETER OF BUILDING

NEW TREES PLANTED INSIDE ELLIPTICAL WALK

NEW TREES ALIGNED WITH HISTORIC ALLEY

NEW TREES ALIGNED WITH HISTORIC ALLEY

ELLIPTICAL SIDEWALK

NEW TREES PLANTED INSIDE ELLIPTICAL WALK

NEW ELEVATOR TOWER

NEW ADA RAMP TO BASEMENT

REVISED PARKING AREA

EXTEND SIDEWALK FROM EAST

EXTENDED SIDEWALK



EXISTING CONCRETE

NEW CONCRETE

COBBLE ROCK

GRASS

ASPHALT

EXISTING BUILDING

TREE

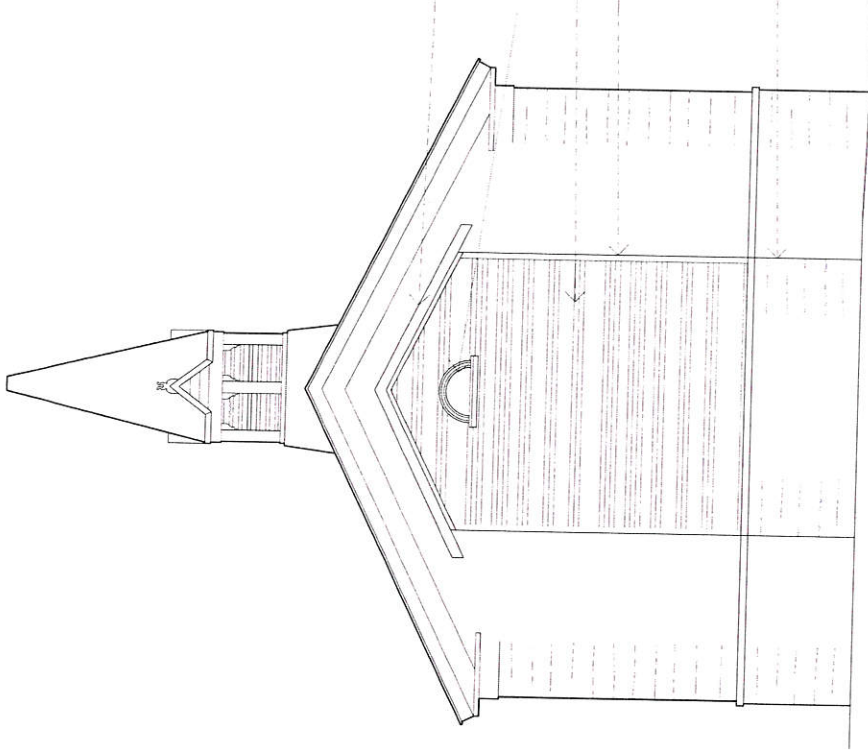
LANDSCAPING

PROPOSED SITE PLAN

PAROWAN ROCK CHURCH | PAROWAN, UT



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ROOF PITCH TO MATCH EXISTING

ARCHED "D" WINDOW
 REPLICATING THE FEATURE IN
 THE STONE FACADE
 PAINTED CEMENTITIOUS SIDING
 TO MIMIC ORIGINAL CONDITION
 NEW ELEVATOR TOWER

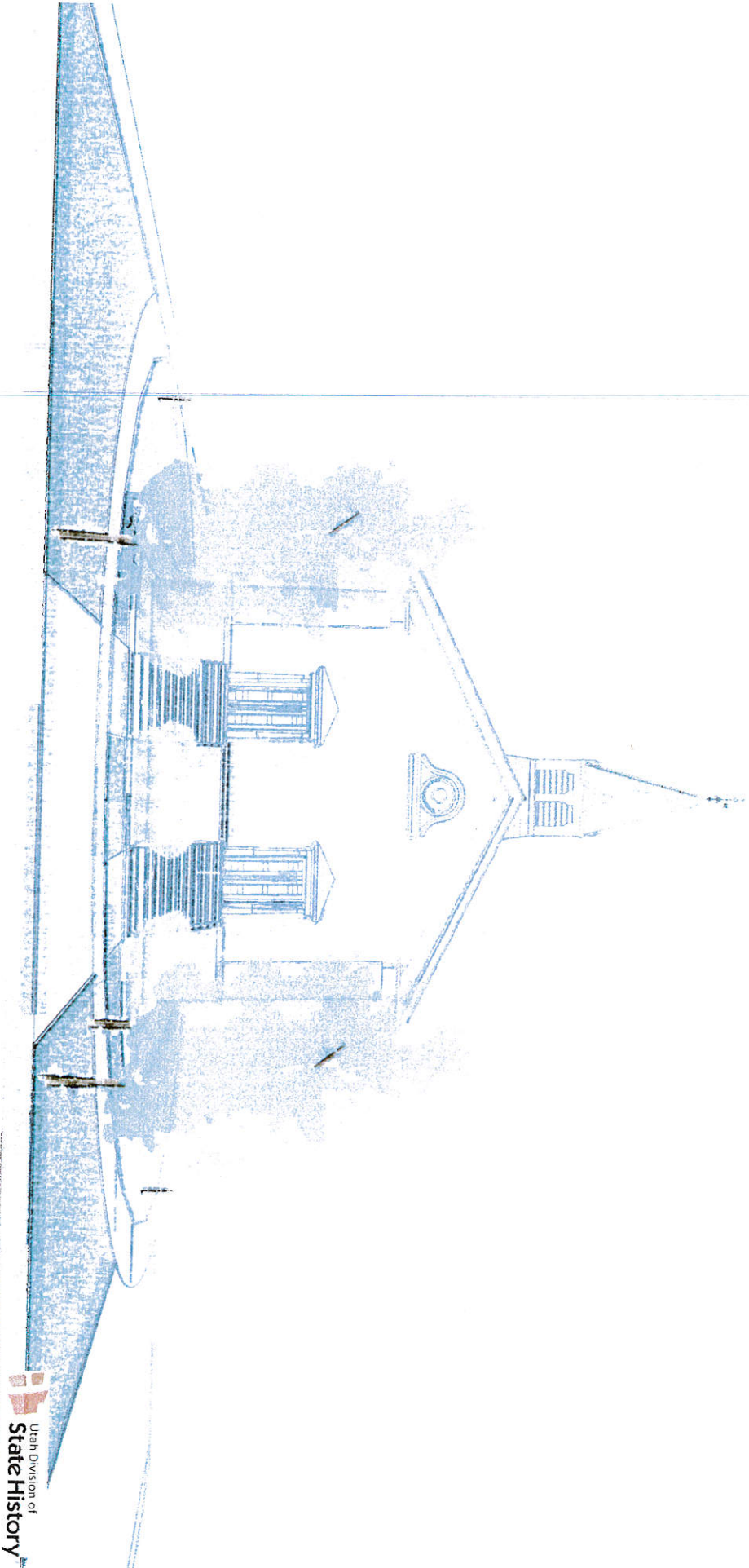
MATCHING SANDSTONE
 STRINGCOURSE AND FOUNDATION

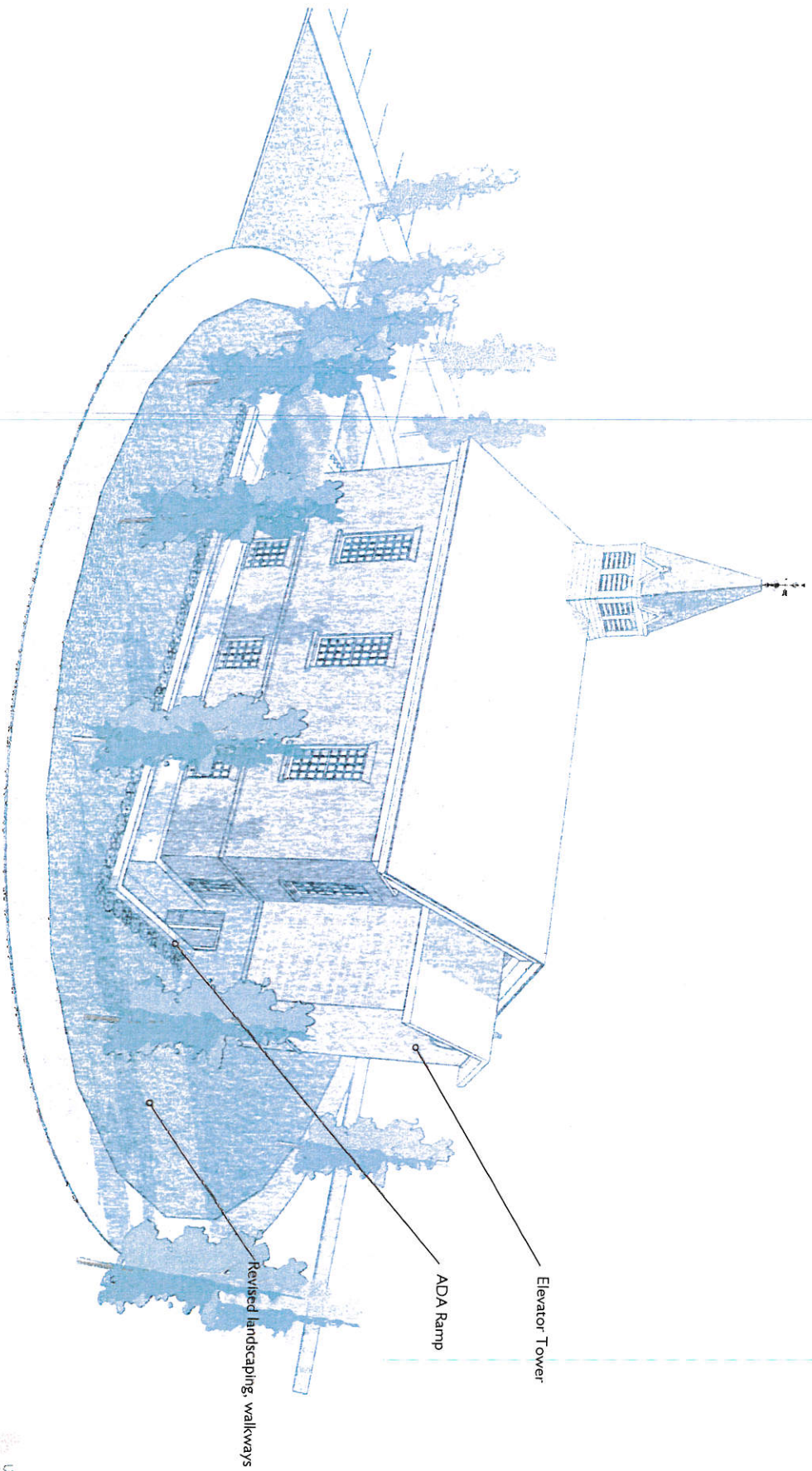
NORTHELEVATION

PAROWAN ROCK CHURCH | PAROWAN, UT



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Elevator Tower

ADA Ramp

Revised landscaping, walkways

**EMPLOYEE NOTICE OF BUSINESS INTEREST
AND TRANSACTION WITH PAROWAN CITY
PROVIDING FOR COMPENSATION**

Employee Information:

John Dalton
Parowan City Public Works Department
405 N Main St.
Parowan City, UT 84761

City Information:

Parowan City Municipality
35 East 100 North
Parowan City, UT 84761

I, John Dalton, do hereby disclose that I am part owner/operator of certain farm equipment owned by D9 Farms LLC, which Parowan City desires to lease for the improvement of land owned and operated by the City which is located adjacent to the City sewer lagoons. As a result of the City's temporary need of farm equipment to prepare field/ground for the City's future disposal, by land application, of certain sewer water, I have been requested to lease said farm equipment to the City for its use to prepare the field for irrigation and cropping. Equipment will be leased at the following rates:

Track filing:	\$90.00 per hour x 16 hours	=	\$1,440.00
Disking:	\$164.90 per/hour x 12 hours	=	\$1978.80
Rolling:	\$75.26 per/hour x 8 hours	=	\$602.08
Drilling:	\$100.00 per/hour x 8 hours	=	\$800.00

Estimated Total Time: 44 hours

Total Estimated Cost: \$4820.88

John Dalton

Approved by the City Council of Parowan City, Utah this _____ day of _____, 2021.

Preston B. Griffiths, Mayor

Parowan City
Budgeting Worksheet

10 General Fund - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

WMA

Change In Net Position Revenue:	2019	2020	2021	2021	2022	2022	2022	Worksheet Notes
	Actual	Actual	Actual	Budget	Actual	Original Budget	Amended Budget	
Taxes								
3110 PROPERTY TAX	618,573	634,814	650,538	610,000	0	620,000	0	
3120 REDEMPTION - PROPERTY TAXES	39,008	39,723	33,498	35,000	0	35,000	0	
3130 SALES AND USE TAXES (STATE)	455,983	498,193	467,112	400,000	0	420,000	0	
3140 CABLE SALES AND USE TAX	3,840	3,853	2,753	4,000	0	3,700	0	
3150 HEAD IN LEASE	4,288	4,288	0	0	0	0	0	
3160 AIRPORT GAS TAX AND MISC FEES	119	35	2	0	0	0	0	
3170 TELEPHONE SALES AND USE TAX	14,564	14,567	10,696	13,000	0	13,000	0	
3180 FEE IN LIEU OF TAXES	67,042	62,677	55,374	65,000	0	65,000	0	
3190 QUESTAR ENERGY TAXES	50,073	51,318	36,523	50,000	0	50,000	0	
3195 ELECTRIC SALES AND USE TAX	109,461	110,006	90,388	105,000	0	105,000	0	
3376 CRT/COUNTY DONATION	14,000	0	5,165	20,500	0	10,000	0	
Total Taxes	1,376,951	1,419,474	1,352,049	1,302,500	0	1,321,700	0	
Licenses and permits								
3210 BUSINESS LICENSES	9,235	9,600	8,455	8,000	0	8,000	0	
3221 BUILDING PERMITS	17,727	12,153	46,005	9,000	0	9,000	0	
3225 ANIMAL LICENSES	880	969	890	700	0	800	0	
Total Licenses and permits	27,842	22,722	55,350	17,700	0	17,800	0	
Intergovernmental revenue								
3340 STATE GRANTS	11,800	27,450	66,458	97,500	0	8,000	0	
3341 FIRE OPERATING GRANTS/REVENUE	0	0	4,788	0	0	1,000	0	
3342 OPERATING GRANTS	0	0	0	0	0	35,000	0	
3343 POLICE OPERATING GRANTS/CANINE	0	0	0	12,500	0	12,500	0	
3344 POLICE INTERDICTION	0	0	9,200	10,000	0	10,000	0	
3356 CLASS "C" ROAD	201,602	198,393	100,419	185,000	0	185,000	0	
3358 STATE LIQUOR FUND	6,146	5,744	5,543	5,200	0	5,200	0	
3360 POLICE ALLOCATION	81,757	90,386	46,754	87,000	0	90,000	0	
3371 FIRE ALLOCATION - COUNTY	40,000	40,000	40,000	40,000	0	40,000	0	
3372 AIRPORT - COUNTY ALLOCATION	11,000	11,000	11,000	11,000	0	11,000	0	
3373 LIBRARY - AREA CONTRIBUTION	29,808	29,506	0	27,500	0	27,500	0	
3375 RECREATION - COUNTY	3,000	3,000	3,000	3,000	0	3,000	0	
3380 CARES Act	0	0	272,715	272,715	0	0	0	
Total Intergovernmental revenue	385,113	405,479	559,877	751,415	0	428,200	0	
Charges for services								
3415 MAPS AND LAND USE FEES	1,075	2,075	1,300	100	0	100	0	
3445 PUBLIC SAFETY FEES	692	1,248	1,490	1,000	0	1,000	0	
3446 PUBLIC SAFETY 911 DISPATCH FEE	24,374	29,450	22,295	27,000	0	27,000	0	
3455 ANIMAL CONTROL & SHELTER FEES	2,926	1,910	660	1,000	0	1,000	0	
3472 SWIMMING POOL AND POOL CONCESSION FEE	29,920	12,897	17,507	15,000	0	0	0	
3474 RECREATION FEES	4,037	3,075	9,340	3,500	0	10,000	0	
3475 GLIDERS	665	70	2	250	0	250	0	
3476 LIBRARY USE FEES	1,812	1,444	0	1,000	0	500	0	
3477 EVENTS	11,532	4,981	5,281	1,000	0	3,000	0	

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3479 MARATHON	0	9,741	8,159	10,000	0	10,000	0	
3482 SALE OF CEMETERY LOTS	37,165	52,000	11,815	10,000	0	5,000	0	
3483 BURIAL FEES AND ASSESSMENTS	13,050	18,875	14,710	10,500	0	10,500	0	
3621 AIRPORT - RENTS/LEASES	7,571	8,073	2,115	3,000	0	3,000	0	
3820 THEATER SALES AND CONCESSION	759	4,185	341	5,000	0	500	0	
3822 AIRPORT - FUEL FEE	29,442	12,353	2,260	250	0	250	0	
Total Charges for services	165,020	162,377	97,275	88,600	0	72,100	0	
Fines and forfeitures								
3510 COURT FINES	139,553	132,854	106,864	120,000	0	120,000	0	
Total Fines and forfeitures	139,553	132,854	106,864	120,000	0	120,000	0	
Interest								
3801 Interest to be allocated	0	0	13,908	40,000	0	40,000	0	
3803 IMPACT FEE INTEREST	2,396	1,914	195	500	0	500	0	
3805 CLASS "C" ROAD INTEREST	4,319	3,035	691	1,200	0	1,200	0	
3810 GENERAL FUND INTEREST	8,388	11,860	786	1,000	0	1,000	0	
Total Interest	15,103	16,809	15,580	42,700	0	42,700	0	
Miscellaneous revenue								
3620 RENTS/LEASES	4,412	1,963	1,129	2,000	0	1,000	0	
3625 RENTS - STALLS	3,410	1,520	550	500	0	500	0	
3725 IMPACT FEES - POLICE	2,062	732	1,796	600	0	600	0	
3726 IMPACT FEES - FIRE	2,569	911	2,387	800	0	800	0	
3728 IMPACT FEES - PARKS	50,582	17,949	45,687	15,000	0	15,000	0	
3815 PAAL DONATIONS	0	0	60	0	0	0	0	
3816 SHADE TREE DONATIONS	0	0	500	0	0	0	0	
3824 SOUVENIOR SHOP SUPPLIES	17,784	13,617	13,585	15,000	0	15,000	0	
3831 SUB FOR SANTA DONATIONS	4,899	5,482	8,334	5,500	0	6,000	0	
3890 SUNDRY REVENUES	40,769	40,541	24,807	17,000	0	17,000	0	
3897 CHRISTMAS IN COUNTRY	4,790	3,550	592	3,500	0	3,500	0	
Total Miscellaneous revenue	131,277	86,265	99,427	59,900	0	59,400	0	
Contributions and transfers								
3990 BEG. GEN FUND BAL TO BE APPROP	0	0	0	626,206	0	478,715	0	
Total Contributions and transfers	0	0	0	626,206	0	478,715	0	
Total Revenue:	2,240,859	2,245,980	2,286,422	3,009,021	0	2,540,615	0	
Expenditures:								
General government								
Legislative								
4111 Leg SALARIES - MAYOR AND COUNCIL	7,983	10,445	7,565	13,000	0	13,000	0	
4113 Leg FICA	640	790	579	800	0	1,000	0	
4114 Leg INSURANCE	11,437	9,207	7,196	11,000	0	14,500	0	
4116 Leg WORKER'S COMPENSATION	0	0	50	200	0	200	0	
4122 Leg PUBLIC NOTICES AND ADS	15	13	3	15	0	15	0	
4123 Leg TRAVEL	2,304	1,564	0	3,000	0	3,000	0	
4124 Leg OFFICE SUPPLIES AND EXPENSE	1,000	3,260	23	1,000	0	1,000	0	

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4128 Leg TELEPHONE	1,311	1,016	554	2,500	0	2,500	0	
4133 Leg EDUCATION AND TRAINING	1,923	1,585	0	3,000	0	3,000	0	
4161 Leg SUNDRY	1,350	505	402	1,500	0	1,500	0	
Total Legislative	27,963	28,385	16,372	36,015	0	39,715	0	
Court								
4211 Court SALARIES AND WAGES-PERM. EMPLO	66,076	70,329	58,314	72,000	0	72,000	0	
4213 Court FICA	5,257	5,384	4,461	5,500	0	7,000	0	
4214 Court INSURANCE	2,914	5,273	3,218	3,500	0	30,000	0	
4215 Court RETIREMENT	11,388	11,856	9,221	12,000	0	15,000	0	
4216 Court WORKMEN'S COMPENSATION	977	754	456	700	0	700	0	
4220 Court BANK CHARGES	12	0	0	50	0	50	0	
4221 Court SUBSCRIPTIONS AND MEMBERSHIPS	0	21	21	100	0	100	0	
4223 Court TRAVEL, MEALS AND LODGING	508	164	0	2,500	0	2,000	0	
4224 Court OFFICE SUPPLIES AND EXPENSE	3,134	1,262	810	3,000	0	3,000	0	
4226 Court MAINTENANCE MATERIALS AND SUPPL	501	402	312	1,000	0	1,000	0	
4227 Court UTILITIES	1,689	667	464	2,000	0	2,000	0	
4228 Court TELEPHONE	1,256	1,401	1,007	1,800	0	2,700	0	
4231 Court PROFESSIONAL AND TECHNICAL SER	2,568	4,826	2,039	3,800	0	4,000	0	
4232 Court AUDIT	280	290	300	500	0	550	0	
4233 Court EDUCATION AND TRAINING	95	100	0	500	0	500	0	
4236 Court ASSESSMENTS/RESTITUTION	48,342	46,389	37,320	47,000	0	45,000	0	
4237 Court BAIL	149	790	0	0	0	0	0	
4245 JURY WITNESS INTERPRETER	319	609	523	1,500	0	2,000	0	
4248 Court POSTAGE	300	733	0	500	0	750	0	
4251 Court INSURANCE LIABILITY PROPERTY	1,258	1,293	1,355	1,500	0	1,500	0	
4255 Court DATA PROCESSING	1,347	0	0	0	0	0	0	
4261 Court SUNDRY	49	49	81	300	0	300	0	
Total Court	148,419	152,592	119,902	159,750	0	190,150	0	
Administrative								
4310 Admin SALARIES AND WAGES - OVERTIME	2	0	18	0	0	0	0	
4311 Admin SALARIES AND WAGES-PERM. EMPLO	71,058	53,995	45,884	57,000	0	59,000	0	
4313 Admin FICA	5,815	4,095	3,471	4,200	0	4,300	0	
4314 Admin INSURANCE	26,122	12,916	22,215	33,000	0	33,000	0	
4315 Admin RETIREMENT	15,833	12,006	9,557	14,000	0	14,000	0	
4316 Admin WORKMEN'S COMPENSATION	1,628	1,257	650	700	0	1,500	0	
4321 Admin SUBSCRIPTIONS AND MEMBERSHIPS	1,665	1,966	533	2,300	0	2,300	0	
4322 Admin PUBLIC NOTICES AND ADS	99	87	17	500	0	500	0	
4323 Admin TRAVEL, MEALS AND LODGING	1,572	715	1	4,500	0	4,500	0	
4324 Admin OFFICE SUPPLIES AND EXPENSE	1,173	1,381	990	1,500	0	1,500	0	
4325 Admin REPAIRS TO EQUIPMENT	0	20	170	200	0	200	0	
4326 Admin MAINTENANCE MATERIALS AND SUPP	4,426	3,618	1,938	4,200	0	4,200	0	
4328 Admin TELEPHONE	5,817	5,349	4,233	5,300	0	5,300	0	
4331 Admin PROFESSIONAL AND TECHNICAL SER	12,850	12,902	14,102	19,500	0	19,500	0	
4332 Admin AUDITING	700	700	750	900	0	900	0	
4333 Admin EDUCATION AND TRAINING	2,159	1,341	162	2,500	0	2,500	0	

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4340 Admin Gas & Oil	435	448	0	1,000	0	1,000	0	
4348 Admin POSTAGE	560	496	364	700	0	700	0	
4351 Admin INSURANCE LIABILITY PROPERTY	2,849	3,200	2,843	4,000	0	4,000	0	
4359 Admin Building lease payment	25,841	29,043	26,000	26,000	0	29,000	0	
4360 Admin EMPLOYEE LOUNGE	300	0	0	0	0	0	0	
4361 Admin SUNDRY	550	1,041	1,100	1,500	0	1,500	0	
4365 Admin CARES Act	0	368	155,341	155,341	0	0	0	
Total Administrative	181,454	146,944	290,339	338,841	0	189,400	0	
Non-Departmental								
4926 Non-Dep JESSE SMITH /MAINTE MATERIALS A	0	(1)	0	500	0	500	0	
4927 Non-Dep UTILITIES	2,470	2,529	2,099	3,000	0	3,000	0	
4928 Non-Dep TELEPHONE	0	0	21	0	0	0	0	
4931 Non-Dep PROFESSIONAL AND TECHNICAL	5,100	6,815	7,538	9,000	0	9,000	0	
4934 Non-Dep ELECTION EXPENSES	0	3,117	0	0	0	3,200	0	
4943 Non-Dep PATCHWORK BI-WAY	1,500	1,500	0	1,500	0	2,500	0	
4944 Non-Dep CITY HISTORIANS	0	0	0	100	0	100	0	
4945 Non-Dep HEALTH INCENTIVE	0	0	0	0	0	1,000	0	
4950 Non-Dep DISPATCH FEE	23,115	23,633	29,093	27,000	0	27,000	0	
4951 INSURANCE LIABILITY PROPERTY	487	461	493	700	0	700	0	
4961 Non-Dep SUNDRY	1,299	2,296	2,755	3,000	0	3,000	0	
4962 Non-Dep ROCK CHURCH/MAINT MATERIALS	364	0	0	0	0	750	0	
4963 Non-Dep HERITAGE FOUNDATION	2,318	0	0	2,500	0	2,500	0	
4970 Non-Dep WEB HOSTING	600	0	17	0	0	0	0	
Total Non-Departmental	37,253	40,350	42,016	47,300	0	53,250	0	
Planning and zoning								
5811 P&Z SALARIES AND WAGES - PERM EMPL	12,042	12,721	11,587	13,000	0	13,000	0	
5813 P&Z FICA	682	975	886	1,000	0	1,000	0	
5814 P&Z INSURANCE	802	785	303	1,700	0	1,700	0	
5815 P&Z RETIREMENT	2,162	2,898	2,257	3,400	0	3,400	0	
5816 P&Z WORKMEN'S COMPENSATION	651	503	279	300	0	500	0	
5823 P&Z TRAVEL, MEALS AND LODGING	1,000	0	149	1,000	0	1,000	0	
5824 P&Z OFFICE SUPPLIES AND EXPENSE	312	19	134	500	0	500	0	
5826 P&Z MAINTENANCE MATERIALS AND SUPP	260	294	154	500	0	500	0	
5827 P&Z UTILITIES	1,149	497	398	2,000	0	2,000	0	
5828 P&Z TELEPHONE	656	501	552	750	0	750	0	
5831 P&Z PROFESSIONAL AND TECHNICAL SER	2,469	2,972	1,386	2,300	0	2,300	0	
5833 P&Z UNIFORM BLDG. STANDARDS EDUC.	76	71	0	500	0	750	0	
5840 P&Z GAS AND OIL	0	0	0	500	0	500	0	
Total Planning and zoning	22,261	22,236	18,085	27,700	0	27,900	0	
Visitors Center								
5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	13,453	10,947	25,779	37,000	0	38,000	0	
5913 Visitor FICA	1,174	838	1,954	2,500	0	2,500	0	
5914 VISITOR CENTER INSURANCE	0	0	7,879	12,000	0	13,000	0	
5915 VISITOR CENTER RETIREMENT	0	0	2,853	4,000	0	4,000	0	
5916 Visitor WORKER'S COMPENSATION	651	503	269	300	0	500	0	

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5926 Visitor MAINTENANCE MATERIALS AND SUPP								
5927 Visitor UTILITIES	3,757	2,528	2,013	5,000	0	5,000	0	
5928 Visitor TELEPHONE	3,614	3,352	2,578	4,000	0	4,000	0	
5929 Visitor SOUVENIOR SHOP SUPPLIES	967	745	707	1,200	0	1,200	0	
5931 Visitor PROFESSIONAL AND TECHNICAL	8,651	8,831	5,045	9,000	0	9,000	0	
5932 Visitor AUDIT	75	121	234	500	0	500	0	
5948 Visitor POSTAGE	0	250	270	350	0	400	0	
5951 Visitor LIABILITY INSURANCE PROPERTY	516	499	372	500	0	500	0	
5961 Visitor SUNDRY	722	683	736	900	0	900	0	
Total Visitors Center	33,580	29,297	50,689	77,400	0	79,650	0	
Airport								
8510 Airport SALARIES & WAGES - OVERTIME	1,536	684	449	2,000	0	0	0	
8511 Airport SALARIES & WAGES - PERM EMPLOY	18,428	15,246	12,767	15,500	0	0	0	
8513 Airport FICA	1,562	1,212	1,005	1,200	0	0	0	
8514 Airport INSURANCE	3,169	4,300	3,455	4,500	0	0	0	
8515 Airport RETIREMENT	4,673	3,525	2,755	3,500	0	0	0	
8516 Airport WORKER'S COMPENSATION	651	503	269	300	0	0	0	
8520 Airport BANK CHARGES	587	0	0	0	0	0	0	
8523 Airport TRAVEL MEALS AND LODGING	26	12	0	500	0	0	0	
8526 Airport MAINTENANCE MATERIALS AND SUPPL	1,474	4,003	3,786	4,000	0	6,000	0	
8527 Airport UTILITIES & MISCELLANEOUS EXPE	3,523	3,407	9,561	10,000	0	15,000	0	
8531 Airport PROFESSIONAL & TECHNICAL SERVIC	428	3,697	4,170	1,000	0	1,000	0	
8540 Airport GAS AND OIL	35,183	13,868	1,486	2,500	0	3,000	0	
8551 Airport LIABILITY INSURANCE PROPERTY	4,496	2,686	2,731	3,500	0	3,500	0	
8557 Airport EQUIPMENT RENTAL	0	0	0	1,500	0	1,500	0	
Total Airport	75,736	53,143	42,434	50,000	0	30,000	0	
Total General government	526,666	472,947	579,837	737,006	0	610,065	0	
Public safety								
Police Department								
5410 Police SALARIES AND WAGES - OVERTIME	36,367	20,940	20,701	20,000	0	20,400	0	
5411 Police SALARIES AND WAGES-PERM. EMPLO	316,694	309,502	246,866	267,626	0	395,000	0	
5412 Police CARES ACT SALARY AND WAGES	0	0	102,974	117,374	0	0	0	
5413 Police FICA	27,523	25,245	28,191	30,000	0	31,000	0	
5414 Police INSURANCE	89,498	82,594	86,628	145,000	0	145,000	0	
5415 Police RETIREMENT	84,879	83,597	94,891	107,100	0	107,100	0	
5416 Police WORKMEN'S COMPENSATION	5,859	4,527	2,601	4,500	0	4,500	0	
5417 Police GYM MEMBERSHIP	73	150	130	0	0	0	0	
5421 Police SUBSCRIPTIONS AND MEMBERSHIPS	305	271	271	600	0	600	0	
5422 Police PUBLIC NOTICES AND ADS	38	33	7	100	0	100	0	
5423 Police TRAVEL, MEALS AND LODGING	2,210	2,459	2,713	8,000	0	8,000	0	
5424 Police OFFICE SUPPLIES AND EXPENSE	778	1,444	1,190	1,500	0	1,500	0	
5425 Police REPAIRS TO EQUIPMENT	9,118	4,806	10,284	5,400	0	5,400	0	
5426 Police MAINTENANCE MATERIALS AND SUPP	3,354	2,545	3,411	3,500	0	3,500	0	
5427 Police UTILITIES	1,208	667	464	1,500	0	1,500	0	
5428 Police TELEPHONE	5,843	6,949	7,083	5,500	0	12,500	0	

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5431 Police PROFESSIONAL AND TECHNICAL SER	10,339	9,034	11,341	12,000	0	12,000	0	
5432 Police AUDIT	700	700	500	500	0	700	0	
5433 Police EDUCATION AND TRAINING	3,336	4,610	2,029	9,000	0	9,000	0	
5434 Police GRANT/CANINE	0	0	3,580	12,500	0	12,500	0	
5435 Police INTERDICTION	0	0	620	10,000	0	10,000	0	
5440 Police GAS AND OIL	18,041	18,560	16,359	20,000	0	20,000	0	
5447 Police UNIFORM ALLOWANCE	8,851	5,674	5,557	6,500	0	6,500	0	
5449 Police SPECIAL DEPARTMENT SUPPLIES	13,399	20,826	9,401	24,000	0	24,000	0	
5450 Police LIQUOR LAW	995	115	0	700	0	700	0	
5451 Police LIABILITY INSURANCE - PROPERTY	4,361	3,765	4,437	5,000	0	5,000	0	
5461 Police SUNDRY	0	97	0	200	0	200	0	
5481 Police Capital leases - principal	40,314	40,314	52,242	51,250	0	53,000	0	
5482 Police Capital leases - interest	6,000	6,000	8,000	8,000	0	8,000	0	
Total Police Department	690,083	655,424	722,471	877,350	0	906,200	0	
Animal control								
5526 Animal MAINTENANCE MATERIALS AND SUPP	288	668	347	500	0	500	0	
5527 Animal UTILITIES	1,819	1,703	1,466	1,600	0	1,600	0	
5549 Animal SPECIAL DEPARTMENT SUPPLIES	250	0	0	500	0	500	0	
5555 Animal LICENSE AND SUNDRY - ANIMAL	60	211	0	750	0	750	0	
5556 Animal PAALS	2,233	0	0	0	0	0	0	
Total Animal control	4,650	2,582	1,813	3,350	0	3,350	0	
Fire								
5711 Fire SALARIES AND WAGES	2,889	2,831	3,170	4,000	0	4,500	0	
5713 Fire FICA	319	244	243	900	0	900	0	
5714 Fire INSURANCE	86	103	50	200	0	200	0	
5715 Fire RETIREMENT	0	0	0	300	0	300	0	
5716 Fire WORKMEN'S COMPENSATION	1,628	1,257	301	300	0	300	0	
5723 Fire TRAVEL, MEALS AND LODGING	978	735	750	1,500	0	1,500	0	
5725 Fire REPAIRS TO EQUIPMENT	13,849	6,850	6,157	10,000	0	10,000	0	
5726 Fire MAINTENANCE MATERIALS AND SUPP	272	1,345	461	2,800	0	3,000	0	
5727 Fire UTILITIES	4,812	4,883	4,640	4,500	0	4,500	0	
5728 Fire TELEPHONE	1,113	1,293	927	1,250	0	1,250	0	
5731 Fire PROFESSIONAL AND TECHNICAL SER	1,498	2,258	263	3,300	0	3,500	0	
5733 Fire EDUCATION AND TRAINING	1,694	276	0	1,500	0	1,500	0	
5738 Fire FIRE RUNS - EXPENSE	8,718	7,438	9,377	12,000	0	12,000	0	
5740 Fire GAS AND OIL	952	996	740	1,200	0	1,200	0	
5749 Fire SPECIAL DEPARTMENT SUPPLIES	15,000	20,126	9,595	32,000	0	35,000	0	
5750 Fire FIREWORKS & INSURANCE	0	9,000	9,000	9,000	0	10,000	0	
5751 Fire LIABILITY INSURANCY - PROPERTY	3,531	3,407	3,400	4,000	0	4,500	0	
Total Fire	57,339	63,042	49,074	88,750	0	94,850	0	
Total Public safety	752,072	721,048	773,358	969,450	0	1,004,400	0	
Highways and public improvements								
Class "C" Road								
6110 Class C SALARIES AND WAGES-OVERTIME	1,272	745	555	3,000	0	3,000	0	

Parowan City
Budgeting Worksheet
10 General Fund - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Original Budget	2022 Amended Budget	Worksheet Notes
6111 Class C SALARIES & WAGE - PERM EMPLOYEE	11,647	15,210	12,863	16,000	0	20,000	0	
6113 Class C FICA	993	1,210	1,010	1,200	0	1,300	0	
6114 Class C INSURANCE	3,512	5,885	4,558	6,000	0	7,000	0	
6115 Class C RETIREMENT	2,971	3,463	2,843	3,400	0	3,600	0	
6116 Class C WORKMANS COMP	1,302	1,006	269	300	0	500	0	
6123 Class C TRAVEL, MEALS & LODGING	0	0	0	1,000	0	1,000	0	
6125 Class C REPAIR TO EQUIPMENT	4,711	6,480	2,509	15,000	0	15,000	0	
6126 Class C MAINTENANCE, MATERIAL & SUPPLI	5,292	16,054	9,944	14,500	0	14,500	0	
6127 Class C UTILITIES	115	1,202	760	1,500	0	1,500	0	
6130 Class C REPAIRS TO STREETS	158,892	160,180	147,467	170,000	0	170,000	0	
6131 Class C PROFESSIONAL AND TECHNICAL	821	2,208	2,261	2,500	0	2,500	0	
6133 Class C EDUCATION AND TRAINING	350	144	100	1,000	0	1,000	0	
6139 Class C SIDEWALK REPAIRS	2,541	3,783	201	15,000	0	15,000	0	
6140 Class C GAS AND OIL	3,862	2,825	972	4,000	0	5,000	0	
6157 Class C EQUIPMENT RENTAL	13,463	15,088	8,225	13,500	0	13,500	0	
Total Class "C" Road	211,744	235,483	194,537	267,900	0	274,400	0	
Total Highways and public improvements	211,744	235,483	194,537	267,900	0	274,400	0	
Parks, recreation, and public property								
Parks & Recreation								
7010 Parks SALARIES AND WAGES - OVERTIME	1,835	1,269	1,116	1,300	0	1,300	0	
7011 Parks SALARIES AND WAGES - PARKS EMP	25,581	18,524	23,348	33,000	0	35,000	0	
7013 Parks FICA	2,122	1,510	1,859	4,500	0	4,500	0	
7014 Parks INSURANCE	18,009	7,606	11,394	12,000	0	15,000	0	
7015 Parks RETIREMENT	5,128	3,229	4,285	5,600	0	5,600	0	
7016 Parks WORKMEN'S COMPENSATION	1,302	1,006	509	500	0	1,000	0	
7023 Parks TRAVEL, MEALS & LODGING	51	0	0	500	0	500	0	
7025 Parks REPAIRS TO EQUIPMENT	1,661	2,192	576	3,000	0	3,000	0	
7026 Parks MAINTENANCE MATERIALS AND SUPP	23,945	12,525	7,209	19,500	0	19,500	0	
7027 Parks UTILITIES	5,398	8,923	5,656	12,000	0	12,000	0	
7028 Parks TELEPHONE	2,456	2,295	1,384	1,800	0	1,800	0	
7031 Parks PROFESSIONAL AND TECHNICAL SER	586	557	539	650	0	1,000	0	
7040 Parks GAS AND OIL	664	1,338	905	2,000	0	2,000	0	
7048 Parks POSTAGE	199	197	145	200	0	300	0	
7051 Parks LIABILITY INSURANCE PROPERTY	3,654	3,457	3,488	4,200	0	4,200	0	
7057 Parks SHADE TREE	565	683	378	2,500	0	5,000	0	
7058 Parks EQUIPMENT RENTAL	4,538	1,906	3,288	4,600	0	5,000	0	
Total Parks & Recreation	97,694	67,217	66,079	107,850	0	116,700	0	
Fair Grounds								
7110 Fair Grounds SALARIES & WAGES - OVERTIME	1,737	1,731	898	2,000	0	2,000	0	
7111 Fair Grounds SALARIES AND WAGES-PERM EM	25,986	23,181	21,144	29,000	0	31,000	0	
7112 Fair Grounds SALARIES & WAGES - TEMP. EMP	0	0	0	2,000	0	0	0	
7113 Fair Grounds FICA	2,161	1,901	1,674	2,300	0	2,500	0	
7114 Fair Grounds INSURANCE	15,224	10,994	9,915	10,500	0	13,000	0	
7115 Fair Grounds RETIREMENT	5,560	4,161	3,759	5,400	0	5,400	0	
7116 Fair Grounds WORKERS COMPENSATION	651	503	279	400	0	400	0	

Parowan City
Budgeting Worksheet
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	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Original Budget	2022 Amended Budget	Worksheet Notes
7125 Fair Grounds REPAIRS TO EQUIPMENT	785	372	400	3,200	0	3,200	0	
7126 Fair Grounds MAINTENANCE MATERIALS AND	8,634	3,995	3,530	16,000	0	16,000	0	
7127 Fair Grounds UTILITIES	12,273	11,668	9,981	13,000	0	13,000	0	
7128 Fair Grounds TELEPHONE	482	451	342	600	0	600	0	
7142 Fair Grounds GAS AND OIL	0	0	29	1,000	0	1,000	0	
7151 INSURANCE LIABILITY PROPERTY	2,914	2,295	2,336	3,000	0	3,500	0	
7154 Fair Grounds STALLS	0	15	1,667	4,600	0	100	0	
7158 Fair Grounds EQUIPMENT RENTAL	0	0	500	1,000	0	1,000	0	
Total Fair Grounds	76,407	61,267	56,454	94,000	0	92,700	0	
Events								
7211 Events SALARIES - EVENTS PERSONNEL	53,502	54,724	31,592	39,000	0	39,000	0	
7213 Events FICA	4,102	4,140	2,395	2,800	0	3,200	0	
7214 Events INSURANCE	22,642	25,634	11,017	12,000	0	14,000	0	
7215 Events RETIREMENT	7,818	7,732	3,503	4,500	0	5,000	0	
7216 Events WORKER'S COMPENSATION	977	754	419	700	0	700	0	
7220 Events BANK CHARGES	0	0	0	800	0	800	0	
7222 Events ADVERTISING	14,976	5,576	1,252	10,000	0	10,000	0	
7223 Events TRAVEL MEALS & LODGING	726	744	(177)	1,000	0	1,000	0	
7225 Events REPAIRS TO EQUIPMENT	16	33	251	200	0	200	0	
7226 Events MAINTENANCE MATERIALS AND SUPP	1,261	579	998	1,000	0	1,000	0	
7228 Events TELEPHONE	495	257	206	300	0	300	0	
7231 Events PROFESSIONAL AND TECHNICAL	0	281	58	500	0	500	0	
7232 Events AUDIT	0	232	240	450	0	450	0	
7240 Events GAS AND OIL	263	382	297	750	0	1,000	0	
7251 Events INSURANCE AND SURETY BONDS	821	813	752	900	0	900	0	
7252 Events SUB FOR SANTA	5,810	4,875	6,159	5,500	0	6,000	0	
7253 Events CONCERTS	600	600	750	750	0	1,000	0	
7254 Events PARADES	631	943	134	750	0	750	0	
7255 Events CHRISTMAS IN THE COUNTRY	1,472	452	400	1,500	0	1,500	0	
7258 Events FALL FEST	1,637	707	1,306	1,200	0	1,500	0	
7259 Events GLIDER EVENTS	355	0	0	600	0	600	0	
7261 Events SUNDRY	420	350	45	500	0	500	0	
7263 Events MARATHONS/RACES	11,993	10,579	9,590	10,000	0	10,000	0	
7268 Events SPECIAL CELEBRATIONS	3,389	3,000	838	3,000	0	3,000	0	
7270 Events RECREATION/CONVENTIONS	2,554	1,633	5,734	3,500	0	4,000	0	
7271 Events SOCCER LEAGUE	0	0	0	0	0	5,000	0	
Total Events	136,460	125,020	77,759	102,200	0	111,900	0	
Theater								
7326 Theater MAINTENANCE MATERIALS AND SUPP	4,000	3,441	496	5,000	0	5,000	0	
7327 Theater UTILITIES	5,527	3,673	2,346	5,000	0	5,000	0	
7331 Theater PROFESSIONAL AND TECHNICAL	200	0	20	200	0	200	0	
7348 Theater POSTAGE	199	197	145	300	0	300	0	
7349 Theater SPECIAL DEPARTMENT SUPPLIES	1,483	381	0	1,500	0	1,500	0	
7350 Theater CONCESSIONS	112	466	0	500	0	500	0	
7351 Theater INSURANCE LIABILITY PROPERTY	487	461	493	700	0	700	0	

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	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Original Budget	2022 Amended Budget	Worksheet Notes
7361 Theater SUNDRY	0	0	0	100	0	100	0	
7365 Theater EVENTS & PRODUCTIONS	4,564	2,963	0	5,000	0	5,000	0	
Total Theater	16,572	11,582	3,500	18,300	0	18,300	0	
Library								
7511 Library SALARIES AND WAGES-PERM. EMPLO	57,501	60,494	44,368	55,000	0	55,000	0	
7513 Library FICA	4,472	4,603	3,394	4,100	0	4,300	0	
7514 Library INSURANCE	17,710	14,274	252	24,000	0	25,000	0	
7515 Library RETIREMENT	11,097	10,864	8,184	12,000	0	12,000	0	
7516 Library WORKMEN'S COMPENSATION	977	754	481	700	0	700	0	
7517 Library GYM MEMBERSHIP	25	0	0	0	0	0	0	
7521 Library BOOKS	6,182	7,720	5,796	8,000	0	8,000	0	
7523 Library TRAVEL MEALS & LODGING	61	161	0	500	0	500	0	
7524 Library OFFICE SUPPLIES AND EXPENSE	1,799	854	309	1,800	0	1,800	0	
7525 Library REPAIRS TO EQUIPMENT	0	150	0	500	0	1,000	0	
7526 Library MAINTENANCE MATERIAL AND SUPPL	6,445	5,311	5,223	6,300	0	3,000	0	
7527 Library UTILITIES	8,678	7,754	5,870	10,500	0	10,500	0	
7528 Library TELEPHONE	193	95	370	1,100	0	1,100	0	
7529 Library CLEF GRANT EXPENDITURES	3,922	3,098	4,814	5,400	0	5,500	0	
7531 Library PROFESSIONAL & TECHNICAL SERV.	8,960	7,858	2,379	5,500	0	3,000	0	
7532 Library AUDIT	0	0	0	450	0	500	0	
7533 Library EDUCATION AND TRAINING	34	0	0	500	0	500	0	
7548 Library POSTAGE	0	88	185	250	0	250	0	
7551 INSURANCE LIABILITY PROPERTY	487	461	493	500	0	550	0	
7561 Library SUNDRY	0	0	0	0	0	1,200	0	
Total Library	128,543	124,539	82,118	137,100	0	134,400	0	
Cemetery								
8010 Cemetery SALARIES AND WAGES - OVERTIME	1,652	1,717	854	1,500	0	1,500	0	
8011 Cemetery SALARIES & WAGES - PERM EMPLO	32,842	32,883	27,962	37,000	0	37,000	0	
8013 Cemetery FICA	2,697	2,641	2,198	2,800	0	3,000	0	
8014 Cemetery INSURANCE	14,080	10,866	9,476	11,500	0	14,000	0	
8015 Cemetery RETIREMENT	6,343	5,732	4,759	5,565	0	6,500	0	
8016 Cemetery WORKMEN'S COMPENSATION	651	503	279	500	0	550	0	
8025 Cemetery REPAIRS TO EQUIPMENT	730	372	667	2,200	0	2,200	0	
8026 Cemetery MAINTENANCE MATERIALS AND SU	5,847	1,610	2,426	4,500	0	4,500	0	
8027 Cemetery UTILITIES	453	488	591	600	0	1,000	0	
8028 Cemetery TELEPHONE	656	501	337	700	0	700	0	
8031 Cemetery PROFESSIONAL & TECHNICAL SERV	4,401	1,120	857	4,500	0	4,500	0	
8040 Cemetery GAS AND OIL	140	396	62	1,300	0	2,000	0	
8051 INSURANCE LIABILITY PROPERTY	1,122	976	1,006	1,300	0	1,300	0	
8058 Cemetery EQUIPMENT RENTAL	2,938	3,406	3,288	4,000	0	4,000	0	
8061 Cemetery SUNDRY/BUY BACK	700	6,650	100	5,000	0	5,000	0	
Total Cemetery	75,252	69,861	54,862	82,965	0	87,750	0	
Pool								
6911 Pool PERM EMPLOYEE	42,351	39,340	26,899	45,000	0	0	0	
6913 Pool FICA	3,286	3,007	2,058	4,000	0	0	0	

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	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Original Budget	2022 Amended Budget	Worksheet Notes
6914 Pool INSURANCE	86	2,512	79	3,000	0	0	0	
6915 Pool RETIREMENT	0	1,298	0	0	0	0	0	
6916 Pool WORKMANS COMP	977	754	419	500	0	0	0	
6925 Pool REPAIRS TO EQUIPMENT	486	0	0	5,000	0	0	0	
6926 Pool MAINTENANCE MATERIALS AND SUPPLI	11,453	11,113	8,013	11,000	0	39,150	0	
6927 Pool UTILITIES	11,766	10,409	8,133	14,000	0	8,000	0	
6928 Pool TELEPHONE	806	876	502	1,000	0	0	0	
6931 Pool PROFESSIONAL AND TECHNICAL	4,144	2,994	4,040	3,100	0	39,150	0	
6932 Pool AUDIT	0	232	240	450	0	500	0	
6933 Pool EDUCATION AND TRAINING	0	0	0	500	0	0	0	
6947 Pool UNIFORMS	704	0	0	1,500	0	0	0	
6951 INSURANCE LIABILITY PROPERTY	2,977	2,885	493	3,200	0	3,200	0	
Total Pool	79,036	75,420	50,876	92,250	0	90,000	0	
Total Parks, recreation, and public property	609,984	534,906	391,648	634,665	0	651,750	0	
Transfers								
9010 TRANSFER TO CAPITAL PROJECTS F	0	240,000	400,000	400,000	0	0	0	
Total Transfers	0	240,000	400,000	400,000	0	0	0	
Total Expenditures:	2,100,446	2,204,384	2,339,380	3,009,021	0	2,540,615	0	
Total Change in Net Position	140,413	41,596	(52,958)	0	0	0	0	

Parowan City
Budgeting Worksheet
17 Wildlands Fire - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Original Budget	2022 Amended Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Intergovernmental revenue	487	0	0	0	0	0	0	
3314 Wildland Fire - State Grant	487	0	0	0	0	0	0	
Total Intergovernmental revenue	487	0	0	0	0	0	0	
Total Revenue:	487	0	0	0	0	0	0	
Total Change In Net Position	487	0	0	0	0	0	0	

Parowan City
Budgeting Worksheet
21 Local Building Authority - DS Fund - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Original Budget	2022 Amended Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Charges for services	47,800	51,002	46,990	46,990	0	47,585	47,585	
3419 Lease revenue	47,800	51,002	46,990	46,990	0	47,585	47,585	
Total Charges for services								
Total Revenue:	47,800	51,002	46,990	46,990	0	47,585	47,585	
Expenditures:								
Debt service								
4711.810 Debt service - principal	27,000	30,607	27,000	27,000	0	28,000	28,000	
4711.820 Debt service - interest	13,800	13,395	12,990	12,990	0	12,585	12,585	
4921 Annual reserve payment - City Bldg	0	0	0	7,000	0	7,000	7,000	
Total Debt service	40,800	44,002	39,990	46,990	0	47,585	47,585	
Total Expenditures:	40,800	44,002	39,990	46,990	0	47,585	47,585	
Total Change In Net Position	7,000	7,000	7,000	0	0	0	0	

Parowan City
Budgeting Worksheet
44 Combined Capital Improvement - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Original Budget	2022 Amended Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Intergovernmental revenue								
3339 FEDERAL GRANT	101,715	105,533	316,138	750,000	0	0	0	
3340 STATE GRANT	9,716	10,000	0	45,000	0	20,000	0	
3341 DONATIONS/MISC REVENUE	3,025	0	0	0	0	0	0	
3342 COUNTY GRANT	30,772	0	0	0	0	0	0	
Total Intergovernmental revenue	145,228	115,533	316,138	795,000	0	20,000	0	
Interest								
3640 INTEREST	99	25	0	0	0	0	0	
3810 INTEREST RECEIVED	7,936	5,973	0	0	0	0	0	
Total Interest	8,035	5,998	0	0	0	0	0	
Contributions and transfers								
3910 TRANSFER FROM GENERAL FUND	0	240,000	400,000	400,000	0	0	0	
3980 Appropriation of fund balance	0	0	0	0	0	398,104	0	
Total Contributions and transfers	0	240,000	400,000	400,000	0	398,104	0	
Total Revenue:	153,263	361,531	716,138	1,195,000	0	418,104	0	
Expenditures:								
General government								
Administrative								
4375 Admin Equipment Purchases	32,205	0	0	0	0	0	0	
4890 Admin Savings - Increase in fund balance	0	0	0	272,000	0	0	0	
Total Administrative	32,205	0	0	272,000	0	0	0	
Airport								
8574 Airport - Construction	106,391	109,035	316,138	762,000	0	60,000	0	
Total Airport	106,391	109,035	316,138	762,000	0	60,000	0	
Total General government	138,596	109,035	316,138	1,034,000	0	60,000	0	
Public safety								
Police Department								
5475 Police - Equipment	17,046	0	0	0	0	15,000	0	
Total Police Department	17,046	0	0	0	0	15,000	0	
Animal control								
5599 Animal Savings - Increase in fund balance	0	0	0	15,000	0	15,000	0	
Total Animal control	0	0	0	15,000	0	15,000	0	
Fire								
5775 Fire - Equipment	30,000	0	0	0	0	0	0	
5799 Fire Savings - Increase in fund balance	0	0	0	35,000	0	60,000	0	
Total Fire	30,000	0	0	35,000	0	60,000	0	
Total Public safety	47,046	0	0	50,000	0	90,000	0	
Highways and public improvements								
Streets								

Parowan City
Budgeting Worksheet
44 Combined Capital Improvement - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Original Budget	2022 Amended Budget	Worksheet Notes
4075 Public Works - Flood Mitigation								
Total Streets	14,525	0	0	0	0	0	0	
	14,525	0	0	0	0	0	0	
Class "C" Road								
6175 Class C - Equipment	22,700	23,900	0	0	0	20,000	0	
Total Class "C" Road	22,700	23,900	0	0	0	20,000	0	
Total Highways and public improvements	37,225	23,900	0	0	0	20,000	0	
Parks, recreation, and public property								
Parks & Recreation								
7074 Parks Construction	0	41,739	0	72,000	0	0	0	
7078 Parks - Equipment	0	19,379	0	0	0	21,000	0	
Total Parks & Recreation	0	61,118	0	72,000	0	21,000	0	
Fair Grounds								
7174 Fairgrounds Construction	0	0	0	0	0	6,000	0	
Total Fair Grounds	0	0	0	0	0	6,000	0	
Library								
7574 Library Construction	1,932	26,303	7,896	13,000	0	10,104	0	
Total Library	1,932	26,303	7,896	13,000	0	10,104	0	
Cemetery								
4076 Cemetery - Construction	11,209	19,477	0	20,000	0	30,000	0	
4077 Cemetery - Equipment	0	0	0	1,000	0	6,000	0	
4099 Cemetery Savings - Increase in fund balance	0	0	0	5,000	0	5,000	0	
Total Cemetery	11,209	19,477	0	26,000	0	41,000	0	
Pool								
6974 Pool - Construction	0	0	0	0	0	150,000	0	
6975 Pool - Equipment	7,286	0	0	0	0	0	0	
Total Pool	7,286	0	0	0	0	150,000	0	
Total Parks, recreation, and public property	20,427	106,898	7,896	111,000	0	228,104	0	
Miscellaneous								
4031 ENGINEERING	17,000	0	189	0	0	20,000	0	
4073 CONSTRUCTION - IMPROVEMENTS	500	10,000	0	0	0	0	0	
4074 CAPITAL OUTLAY - EQUIPMENT/MAC	2,610	0	0	0	0	0	0	
Total Miscellaneous	20,110	10,000	189	0	0	20,000	0	
Total Expenditures:	263,404	249,833	324,223	1,195,000	0	418,104	0	
Total Change In Net Position	(110,141)	111,698	391,915	0	0	0	0	

Parowan City
 Budgeting Worksheet
 46 Capital Project - Theatre - 07/01/2021 to 06/30/2022
 100.00% of the fiscal year has expired

	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Original Budget	2022 Amended Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Intergovernmental revenue	0	0	(3,558)	0	0	0	0	
3340 STATE GRANT	0	0	(3,558)	0	0	0	0	
Total Intergovernmental revenue	0	0	(3,558)	0	0	0	0	
Total Revenue:	0	0	(3,558)	0	0	0	0	
Total Change In Net Position	0	0	(3,558)	0	0	0	0	

Parowan City
Budgeting Worksheet
51 Water Fund - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Original Budget	2022 Amended Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
3710 WATER SALES	725,234	821,878	640,595	700,000	0	800,000	800,000	
3720 CONNECTION FEES	27,607	12,750	29,650	5,000	0	5,000	5,000	
Total Operating income	752,841	834,628	670,245	705,000	0	805,000	805,000	
Operating expense								
4010 SALARIES AND WAGES - OVERTIME	6,563	3,480	1,945	8,000	0	8,000	8,000	
4011 SALARIES AND WAGES-PERM. EMPLO	93,847	127,942	104,971	131,000	0	138,000	138,000	
4013 FICA	7,847	9,943	8,058	9,100	0	12,000	12,000	
4014 INSURANCE	42,020	54,746	38,647	55,000	0	67,000	67,000	
4015 RETIREMENT	23,773	27,332	20,601	29,400	0	35,000	35,000	
4016 WORKMEN'S COMPENSATION	2,604	2,012	1,317	2,000	0	2,500	2,500	
4021 SUBSCRIPTIONS AND MEMBERSHIPS	664	1,201	121	1,500	0	1,500	1,500	
4022 PUBLIC NOTICES AND ADS	152	199	64	300	0	300	300	
4023 TRAVEL, MEALS AND LODGING	1,217	619	1	2,000	0	2,000	2,000	
4024 OFFICE SUPPLIES AND EXPENSE	601	876	156	2,000	0	2,000	2,000	
4025 REPAIR TO EQUIPMENT	1,496	1,045	765	3,000	0	3,000	3,000	
4026 MAINTENANCE MATERIALS AND SUPP	61,914	45,130	43,745	52,000	0	42,000	42,000	
4027 UTILITIES	50,722	48,490	32,934	45,000	0	45,000	45,000	
4028 TELEPHONE	5,219	4,228	3,362	6,000	0	6,000	6,000	
4031 PROFESSIONAL & TECHNICAL SERVI	15,052	14,866	11,940	18,000	0	18,000	18,000	
4032 AUDIT	2,940	2,490	2,550	3,200	0	3,200	3,200	
4033 EDUCATION AND TRAINING	2,650	764	563	4,000	0	4,000	4,000	
4040 GAS AND OIL	2,996	3,239	1,405	4,000	0	6,000	6,000	
4047 UNIFORM ALLOWANCE	571	796	918	1,000	0	1,000	1,000	
4048 POSTAGE	2,073	1,976	1,455	2,300	0	2,300	2,300	
4051 LIABILITY INSUR. PROPERTY	9,932	12,000	14,865	15,000	0	17,000	17,000	
4055 DATA PROCESSING	0	0	0	1,500	0	1,500	1,500	
4057 LBA LEASE PAYMENT	5,490	5,490	5,300	5,500	0	5,500	5,500	
4058 LEASE PAYMENT - WHEELER	4,538	6,729	3,788	7,000	0	7,000	7,000	
4061 SUNDRY	0	0	0	500	0	500	500	
4062 DEPRECIATION EXPENSE WATER	193,478	194,824	202,481	189,000	0	202,000	202,000	
Total Operating expense	538,359	570,417	501,952	597,300	0	632,300	632,300	
Total Income From Operations:	214,482	264,211	168,293	107,700	0	172,700	172,700	
Non-Operating Items:								
Non-Operating income								
3735 WATER IMPACT FEE	34,288	13,480	33,043	10,000	0	10,000	10,000	
3810 INTEREST EARNINGS	23,277	17,998	1,671	6,500	0	6,500	6,500	
3820 LEASE AND RENTALS	4,634	3,514	8,515	3,000	0	3,000	3,000	
3840 SALE OF MATERIALS	48,761	0	4,335	500	0	500	500	
3890 MISCELLANEOUS	24,658	7,761	0	1,000	0	1,000	1,000	
Total Non-operating income	135,618	42,753	47,564	21,000	0	21,000	21,000	
Non-operating expense								

Parowan City

Budgeting Worksheet

51 Water Fund - 07/01/2021 to 06/30/2022

100.00% of the fiscal year has expired

	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Original Budget	2022 Amended Budget	Worksheet Notes
4059 INTEREST EXPENSE	50,648	47,727	45,513	56,000	0	41,361	41,361	
Total Non-operating expense	50,648	47,727	45,513	56,000	0	41,361	41,361	
Total Non-Operating Items:	84,970	(4,974)	2,051	(35,000)	0	(20,361)	(20,361)	
Total Income or Expense	299,452	259,237	170,344	72,700	0	152,339	152,339	

Parowan City
Budgeting Worksheet
52 Sewer Fund - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

Income or Expense	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Original Budget	2022 Amended Budget	Worksheet Notes
Income From Operations:								
Operating income								
3710 SEWER SERVICES	495,255	502,265	380,940	480,000	0	500,000	500,000	
3712 SW SERVICES BRIAN HEAD (YEARLY)	99,122	99,122	99,122	99,200	0	99,200	99,200	
3713 ADMIN FEES - BRIAN HEAD (MONTH)	70,842	64,537	78,277	67,000	0	70,000	70,000	
3720 CONNECTION FEES	8,700	4,250	9,050	3,000	0	3,000	3,000	
3750 Dumping Fees	150	450	0	300	0	300	300	
Total Operating income	674,069	670,624	567,389	649,500	0	672,500	672,500	
Operating expense								
Sewer Collection								
4010 SALARIES AND WAGES - OVERTIME	4,276	2,344	1,519	5,700	0	5,700	5,700	
4011 SALARIES AND WAGES-PERM. EMPLO	47,139	57,631	48,203	70,000	0	75,000	75,000	
4013 FICA	4,476	4,596	3,761	6,000	0	7,500	7,500	
4014 INSURANCE	20,254	21,539	15,052	25,000	0	28,000	28,000	
4015 RETIREMENT	14,787	14,196	9,888	15,800	0	16,000	16,000	
4016 WORKMEN'S COMPENSATION	1,302	1,006	558	900	0	1,200	1,200	
4021 SUBSCRIPTIONS AND MEMBERSHIPS	451	235	21	400	0	400	400	
4022 PUBLIC NOTICE AND ADS	76	34	13	200	0	200	200	
4023 TRAVEL, MEALS AND LODGING	460	99	1	1,200	0	1,200	1,200	
4024 OFFICE SUPPLIES AND EXPENSE	319	378	84	1,000	0	1,000	1,000	
4025 REPAIR TO EQUIPMENT	945	1,110	773	2,000	0	2,000	2,000	
4026 MAINTENANCE MATERIALS AND SUPP	15,687	11,870	8,058	15,500	0	15,500	15,500	
4027 UTILITIES	1,065	1,365	1,056	1,500	0	1,500	1,500	
4028 TELEPHONE	2,485	1,934	1,312	2,600	0	2,600	2,600	
4031 PROFESSIONAL & TECHNICAL SERVI	30,443	32,019	29,153	38,000	0	38,000	38,000	
4032 AUDIT	1,400	1,600	1,500	1,800	0	2,000	2,000	
4033 EDUCATION AND TRAINING	331	936	610	1,300	0	1,300	1,300	
4040 GAS AND OIL	2,311	2,206	1,027	3,000	0	3,000	3,000	
4047 UNIFORM ALLOWANCE	571	796	1,047	1,000	0	1,000	1,000	
4048 POSTAGE	894	900	671	1,000	0	1,000	1,000	
4051 LIABILITY INSUR. PROPERTY	3,284	3,500	5,819	3,500	0	4,000	4,000	
4057 LBA LEASE PAYMENT	2,745	2,745	2,400	2,800	0	2,800	2,800	
4058 LEASE PAYMENT - WHEELER	2,800	2,796	2,288	2,800	0	2,800	2,800	
4061 SUNDRY	0	0	0	100	0	100	100	
4062 DEPRECIATION	175,409	180,486	180,907	175,000	0	183,300	183,300	
Total Sewer Collection	333,910	346,321	315,721	378,100	0	397,100	397,100	
Sewer Treatment								
4110 SALARIES AND WAGES - OVERTIME	4,903	3,510	2,231	8,000	0	8,000	8,000	
4111 SALARIES AND WAGES-PERM EMPLOY	71,397	87,279	70,534	78,000	0	84,000	84,000	
4113 FICA	5,834	6,885	5,510	7,000	0	8,500	8,500	
4114 INSURANCE	26,746	31,471	21,186	35,000	0	37,000	37,000	
4115 RETIREMENT	16,345	18,899	14,455	18,900	0	20,000	20,000	
4116 WORKER'S COMPENSATION	1,302	1,006	558	900	0	1,200	1,200	
4121 SUBSCRIPTIONS AND MEMBERSHIPS	451	235	21	500	0	500	500	

Parowan City
Budgeting Worksheet
52 Sewer Fund - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Original Budget	2022 Amended Budget	Worksheet Notes
4122 PUBLIC NOTICES AND ADS	76	34	13				200	
4123 TRAVEL, MEALS & LODGING	611	489	1,171				1,200	
4124 OFFICE SUPPLIES AND EXPENSE	319	1,037	84				1,000	
4125 REPAIRS TO EQUIPMENT	945	1,151	646				3,000	
4126 MAINTENANCE MATERIALS AND SUPP	20,540	16,321	13,587				18,000	
4127 UTILITIES	9,247	10,100	6,906				11,000	
4128 TELEPHONE	2,489	1,961	1,332				2,600	
4130 DISPOSAL AND PERMIT FEES	5,940	7,535	0				8,000	
4131 PROFESSIONAL AND TECHNICAL SER	5,921	6,791	5,503				8,000	
4132 AUDITING	1,400	1,600	1,500				12,000	
4133 EDUCATION AND TRAINING	1,115	1,533	716				2,000	
4140 GAS AND OIL	2,992	3,489	2,030				2,000	
4147 UNIFORM ALLOWANCE	571	796	1,047				5,000	
4148 POSTAGE	921	985	762				1,000	
4151 LIABILITY INSUR. PROPERTY	3,284	3,500	5,819				1,000	
4157 LBA LEASE PAYMENT	0	0	0				4,000	
4158 EQUIPMENT RENTAL	2,800	2,796	2,288				2,500	
4161 SUNDRY	0	0	0				2,800	
4162 DEPRECIATION	12,829	12,829	12,829				0	
Total Sewer Treatment	198,978	222,232	170,728	233,500	0	249,500	13,000	
Total Operating expense	532,888	568,553	486,449	611,600	0	646,600	646,600	
Total Income From Operations:	141,181	102,071	80,940	37,900	0	25,900	25,900	
Non-Operating Items:								
Non-operating income								
3725 SEWER IMPACT FEES	20,620	6,524	20,020	5,000	0	5,000	5,000	
3810 INTEREST EARNINGS	23,740	20,151	2,453	5,300	0	5,300	5,300	
3840 SALE OF MATERIALS	(8,844)	0	0	0	0	0	0	
3890 MISCELLANEOUS	30	0	0	0	0	0	0	
Total Non-operating income	35,546	26,675	22,473	10,300	0	10,300	10,300	
Non-operating expense								
4059 INTEREST EXPENSE	48,039	47,784	40,950	48,000	0	33,300	33,300	
Total Non-operating expense	48,039	47,784	40,950	48,000	0	33,300	33,300	
Total Non-Operating Items:	(12,493)	(21,109)	(18,477)	(37,700)	0	(23,000)	(23,000)	
Total Income or Expense	128,688	80,962	62,463	200	0	2,900	2,900	

Parowan City
Budgeting Worksheet
53 Electric Fund - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

Income or Expense	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Original Budget	2022 Amended Budget	Worksheet Notes
Income From Operations:								
Operating income								
3710 ELECTRIC SALES-RESIDENTIAL-TAX	1,264,648	1,302,584	1,071,212	1,200,000	0	1,200,000	1,200,000	
3715 ELECTRIC SALES-COMMERCIAL-TAXA	816,461	806,356	647,686	750,000	0	750,000	750,000	
3730 PENALTIES	20,405	11,834	11,526	18,000	0	12,000	12,000	
3755 HEAD IN LEASE - POWER POLES	0	0	4,288	4,200	0	4,300	4,300	
3800 OTHER REVENUE	0	5,480	31	5,000	0	10,000	10,000	
3840 SALE OF MATERIALS	13,251	6,450	994	1,000	0	0	0	
3890 MISCELLANEOUS	56,532	22,321	0	7,500	0	0	0	
Total Operating income	2,171,297	2,155,025	1,735,737	1,985,700	0	1,976,300	1,976,300	
Operating expense								
4010 SALARIES AND WAGES - OVERTIME	7,325	9,915	3,317	10,000	0	10,000	10,000	
4011 SALARIES AND WAGES-PERM. EMPLO	345,457	364,600	304,409	363,000	0	363,000	363,000	
4013 FICA	27,078	28,304	22,913	29,000	0	29,000	29,000	
4014 INSURANCE	114,948	120,555	88,172	124,000	0	124,000	124,000	
4015 RETIREMENT	83,821	87,659	70,005	82,000	0	82,000	82,000	
4016 WORKMEN'S COMPENSATION	6,510	5,030	3,152	5,000	0	5,000	5,000	
4020 BANK CHARGES	16,963	18,616	12,014	18,000	0	18,000	18,000	
4021 SUBSCRIPTIONS AND MEMBERSHIPS	96	21	21	100	0	100	100	
4022 PUBLIC NOTICES AND ADS	253	223	43	500	0	500	500	
4023 TRAVEL, MEALS AND LODGING	4,728	3,566	780	8,400	0	8,000	8,000	
4024 OFFICE SUPPLIES AND EXPENSE	1,015	404	580	2,500	0	2,500	2,500	
4025 REPAIR TO EQUIPMENT	10,069	8,904	3,933	13,000	0	15,000	15,000	
4026 MAINTENANCE MATERIALS AND SUPP	60,304	68,194	35,073	65,000	0	65,000	65,000	
4027 UTILITIES	6,488	3,538	2,691	8,000	0	8,000	8,000	
4028 TELEPHONE	10,365	8,757	5,574	9,500	0	9,500	9,500	
4031 PROFESSIONAL & TECHNICAL SERVI	17,549	17,152	13,513	29,000	0	30,000	30,000	
4032 AUDIT	4,480	5,125	5,800	6,500	0	7,000	7,000	
4033 EDUCATION AND TRAINING	2,491	1,461	276	5,500	0	3,000	3,000	
4040 GAS AND OIL	7,028	6,480	3,037	8,000	0	8,000	8,000	
4047 UNIFORM ALLOWANCE	2,961	3,325	3,164	3,500	0	3,500	3,500	
4048 POSTAGE	2,112	2,096	1,633	2,700	0	3,500	3,500	
4050 POWER PURCHASE	657,974	572,026	486,074	600,000	0	700,000	700,000	
4051 LIABILITY INSURANCE PROPERTY	23,827	26,334	22,175	28,000	0	28,000	28,000	
4053 HYDRO PLANT EQUIPMENT	5,522	27,007	4,583	30,000	0	30,000	30,000	
4054 PENSTOCK REPAIR	0	0	0	1,500	0	1,500	1,500	
4055 DATA PROCESSING	36,309	10,400	10,800	45,000	0	50,000	50,000	
4056 FERC/HYDRO ENGINEERING	0	0	0	1,000	0	1,000	1,000	
4057.1 LBA LEASE PAYMENT	8,234	8,234	8,500	8,500	0	8,500	8,500	
4058 EQUIPMENT RENTAL	3,663	7,250	6,950	10,000	0	10,000	10,000	
4061 SUNDRY	47	0	11,653	2,000	0	2,000	2,000	
4062 DEPRECIATION	301,769	300,928	301,003	302,000	0	302,000	302,000	
4063 RESERVOIR COMPANY ASSESSMENT	20,462	20,462	20,462	21,000	0	21,000	21,000	
Total Operating expense	1,789,848	1,736,566	1,452,300	1,842,200	0	1,948,600	1,948,600	
Total Income From Operations:	381,449	418,459	283,437	143,500	0	27,700	27,700	

Parowan City
Budgeting Worksheet
53 Electric Fund - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Original Budget	2022 Amended Budget	Worksheet Notes
Non-Operating Items:								
Non-operating income								
3720 CONNECTION FEES	44,362	19,047	49,680	15,000	0	15,000	15,000	
3725 ELECTRIC IMPACT FEES	67,593	25,146	83,041	15,000	0	15,000	15,000	
3740 RECONNECT FEES	900	1,000	1,100	1,000	0	1,000	1,000	
3810 INTEREST EARNINGS	86,330	68,467	7,015	5,000	0	0	0	
3820 REVENUE FROM IRRIGATION COMPANY	0	0	79,000	0	0	0	0	
Total Non-operating income	199,185	113,660	219,836	36,000	0	31,000	31,000	
Non-operating expense								
4059 INTEREST EXPENSE	83,189	79,815	76,112	88,000	0	72,000	72,000	
4060 BOND AGENT PAYING COST	4,806	4,276	2,836	5,000	0	0	0	
Total Non-operating expense	87,995	84,091	78,948	93,000	0	72,000	72,000	
Total Non-Operating Items:	111,190	29,569	140,888	(57,000)	0	(41,000)	(41,000)	
Total Income or Expense	492,639	448,028	424,325	86,500	0	(13,300)	(13,300)	

Parowan City
Budgeting Worksheet
55 Solid Waste Fund - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

Income or Expense	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Original Budget	2022 Amended Budget	Worksheet Notes
Income From Operations:								
Operating income								
3710 GARBAGE FEES (FIRST CAN)	120,607	122,004	96,551	120,000	0	122,000	122,000	
3712 GARBAGE FEES (SECOND CAN)	95,316	94,148	72,571	85,000	0	85,000	85,000	
3713 CAN PURCHASE	1,500	2,400	4,965	0	0	0	0	
3715 COUNTY LANDFILL FEE	61,706	63,248	48,171	59,000	0	59,000	59,000	
Total Operating income	279,129	281,800	222,258	264,000	0	266,000	266,000	
Operating expense								
4010 SALARIES AND WAGES - OVERTIME	1,418	2,129	1,683	1,250	0	2,500	2,500	
4011 SALARIES AND WAGES-PERM. EMPLO	26,662	36,817	30,747	37,000	0	40,000	40,000	
4013 FICA	2,028	3,068	2,448	2,700	0	3,500	3,500	
4014 INSURANCE	15,212	22,592	15,684	19,500	0	20,000	20,000	
4015 RETIREMENT	9,814	8,300	6,907	6,800	0	8,000	8,000	
4016 WORKMEN'S COMPENSATION	977	754	419	600	0	1,000	1,000	
4019 CONTRACT SERVICES - COUNTY	58,245	58,436	29,430	57,000	0	57,000	57,000	
4024 OFFICE SUPPLIES AND EXPENSE	252	498	125	800	0	800	800	
4025 REPAIR TO EQUIPMENT	5,719	6,628	3,794	7,000	0	7,000	7,000	
4026 MAINTENANCE MATERIALS AND SUPP	8,491	7,563	8,063	10,000	0	10,000	10,000	
4028 TELEPHONE	468	412	142	600	0	600	600	
4031 PROFESSIONAL & TECHNICAL SERVI	5,021	4,846	2,243	7,000	0	7,000	7,000	
4032 AUDIT	350	400	450	600	0	600	600	
4040 GAS AND OIL	10,632	11,267	5,905	12,000	0	14,000	14,000	
4047 UNIFORM ALLOWANCE	0	253	183	1,000	0	10,000	10,000	
4048 POSTAGE	894	885	655	1,500	0	1,500	1,500	
4051 LIABILITY INSUR. PROPERTY	3,232	2,931	3,023	3,400	0	3,400	3,400	
4057 LBA LEASE PAYMENT	2,745	2,745	2,400	2,745	0	2,745	2,745	
4062 DEPRECIATION	18,997	45,364	45,364	45,300	0	45,400	45,400	
Total Operating expense	171,157	215,888	159,665	216,795	0	235,045	235,045	
Total Income From Operations:	107,972	65,912	62,593	47,205	0	30,955	30,955	
Non-Operating items:								
Non-operating income								
3840 SALE OF MATERIALS	0	100	0	100	0	100	100	
Total Non-operating income	0	100	0	100	0	100	100	
Non-operating expense								
4081 INTEREST EXPENSE	8,153	7,134	6,115	45,300	0	5,096	5,096	
Total Non-operating expense	8,153	7,134	6,115	45,300	0	5,096	5,096	
Total Non-Operating Items:	8,153	(7,034)	6,115	(45,200)	0	(4,996)	(4,996)	
Total Income or Expense	99,819	58,878	56,478	2,005	0	25,959	25,959	

Parowan City
Budgeting Worksheet
57 Irrigation Fund - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

Income or Expense	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Original Budget	2022 Amended Budget	Worksheet Notes
Income From Operations:								
Operating income								
3710 IRRIGATION SERVICE CHARGE	235,952	236,061	184,086	230,000	0	230,000	230,000	
3720 CONNECTION FEES	1,200	0	0	0	0	0	0	
Total Operating income	237,152	236,061	184,086	230,000	0	230,000	230,000	
Operating expense								
4010 SALARIES AND WAGES - OVERTIME	5,224	1,757	1,229	5,000	0	2,000	2,000	
4011 SALARIES AND WAGES-PERM. EMPLO	50,040	63,225	54,440	62,000	0	62,000	62,000	
4013 FICA	4,321	4,922	4,209	4,600	0	4,800	4,800	
4014 INSURANCE	20,812	23,903	18,208	25,000	0	25,000	25,000	
4015 RETIREMENT	13,031	13,825	10,713	14,200	0	14,200	14,200	
4016 WORKMEN'S COMPENSATION	977	754	419	600	0	600	600	
4023 TRAVEL, MEALS AND LODGING	107	94	1	1,000	0	1,000	1,000	
4026 MAINTENANCE MATERIAL AND SUPPL	18,807	16,253	19,242	19,000	0	19,000	19,000	
4027 UTILITIES	2,845	4,291	2,913	5,000	0	5,000	5,000	
4028 TELEPHONE	1,677	1,343	1,060	1,800	0	1,800	1,800	
4031 PROFESSIONAL AND TECHNICAL	10,875	6,530	6,137	11,000	0	11,000	11,000	
4032 AUDIT	1,470	881	900	1,200	0	1,200	1,200	
4035 FLOOD/FIRE MITIGATION AND MAINTENANCE	5,160	490	4,544	6,000	0	9,000	9,000	
4040 GAS AND OIL	1,760	1,612	700	2,000	0	3,500	3,500	
4047 UNIFORM ALLOWANCE	571	796	918	1,000	0	1,000	1,000	
4048 POSTAGE	1,788	1,771	1,309	2,000	0	2,000	2,000	
4050 WATER ASSESSMENTS	604	604	76	604	0	604	604	
4051 LIABILITY INSUR. PROPERTY	1,324	1,500	2,450	3,000	0	3,000	3,000	
4057 LBA LEASE PAYMENT	2,745	2,745	2,390	2,800	0	2,800	2,800	
4058 LEASE PAYMENT - WHEELER	2,938	3,229	2,788	4,500	0	4,500	4,500	
4061 SUNDRY	0	0	0	200	0	200	200	
4062 DEPRECIATION	32,335	30,049	29,548	30,500	0	30,000	30,000	
Total Operating expense	179,411	180,574	164,194	203,004	0	204,204	204,204	
Total Income From Operations:	57,741	55,487	19,892	26,996	0	25,796	25,796	
Non-Operating Items:								
Non-Operating income								
3840 SALE OF MATERIALS	(7,500)	0	0	0	0	0	0	
3890 MISCELLANEOUS	946	1,321	0	0	0	0	0	
Total Non-Operating income	(6,554)	1,321	0	0	0	0	0	
Total Non-Operating Items:	(6,554)	1,321	0	0	0	0	0	
Total Income or Expense	51,187	56,808	19,892	26,996	0	25,796	25,796	

Parowan City
Budgeting Worksheet
79 Perpetual Care Fund - 07/01/2021 to 06/30/2022
 100.00% of the fiscal year has expired

	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Budget	2022 Original Budget	2022 Amended Budget	Worksheet Notes
Change In Net Position									
Revenue:									
Interest									
3810 INTEREST RECEIVED	2,113	1,591	0	0	0	0	0	0	
Total Interest	2,113	1,591	0	0	0	0	0	0	
Total Revenue:	2,113	1,591	0	0	0	0	0	0	
Total Change In Net Position	2,113	1,591	0	0	0	0	0	0	

Parowan City
Budgeting Worksheet
91 General Fixed Assets - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	2022 Original Budget	2022 Amended Budget	Worksheet Notes
Change In Net Position								
Expenditures:								
Miscellaneous								
4100 Dep exp General government	99,714	99,947	0	0	0	0	0	
4101 Pension Admin	8,414	1,756	0	0	0	0	0	
4200 Dep exp Public Safety	22,195	21,521	0	0	0	0	0	
4201 Pension Public Safety	22,146	4,653	0	0	0	0	0	
4400 Dep exp Streets & public works	213,722	205,364	0	0	0	0	0	
4401 Pension Streets	1,929	439	0	0	0	0	0	
4500 Dep exp Parks and recreation	44,626	51,937	0	0	0	0	0	
4501 Pension Parks	9,311	1,932	0	0	0	0	0	
Total Miscellaneous	422,057	387,549	0	0	0	0	0	
Total Expenditures:	422,057	387,549	0	0	0	0	0	
Total Change In Net Position	(422,057)	(387,549)	0	0	0	0	0	