



## PAROWAN CITY COUNCIL PUBLIC HEARING AND REGULARLY SCHEDULED MEETING AGENDA FOR OCTOBER 28<sup>th</sup>, 2021

Notice is hereby given that the *Parowan City Council* will hold a special public hearing beginning at 5:00 p.m on Thursday, October 28<sup>th</sup>, 2021 to hear public comments regarding the proposed transfer of the Fairground property from Parowan City to Iron County. This meeting will be held in the Parowan City Council Chambers located at 35 East 100 North, Parowan, Utah.

*Parowan City Council* will also hold its regularly scheduled meeting beginning at 6:00 p.m. on Thursday, October 28<sup>th</sup>, 2021. The Council will meet in the Parowan City Council Chambers located at 35 East 100 North, Parowan, Utah. The public is also welcome to view the meeting electronically on the “Parowan City Live Stream” YouTube channel.

### 5:00 P.M. - PUBLIC HEARING

Welcome and Call to Order: Mayor Preston Griffiths  
Informational Presentation on the Proposed Transfer of the Fairground Property to Iron County  
Public Comments (3 minutes each)  
Adjournment

### 6:00 P.M. – REGULARLY SCHEDULED COUNCIL MEETING

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 on Non-Agenda Items (2 minutes each):

### CONSENT MEETING

1. Approval of Minutes from October 14<sup>th</sup>, 2021, City Council meeting
2. Approval of Warrant Registers
3. Approval of September Financial Statement
4. Certified Salary Schedule for FY2021-22

### ACTION MEETING

5. Ordinance 2021-10-01, An Ordinance Amending Title 7, Public Utilities
6. Set Election Canvass Date for November 11, 2021
7. Approval of General Plan – Resolution 2021-10-01
8. UDOT Technical Planning Assistance Call for Applications (Grant)

### WORK MEETING

9. Fairground Transfer Discussion
10. Reports, Updates, Old Business Follow Up – Elected Officials and Staff
11. Closed Session (UC 52-4-205) to Discuss one or more of the following (if necessary): Contract negotiations, the disclosure of which would be detrimental to the city’s bargaining position; 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, including any form of a water right or water shares; 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; or

**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 26<sup>th</sup> day of October, 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](http://www.parowan.org), and posted on the Utah Public Notice website at <http://pnm.utah.gov>.*

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

**CALLIE BASSETT, CMC  
PAROWAN CITY RECORDER  
POSTED: 10/27/2021**



**PAROWAN CITY COUNCIL MEETING**  
**October 14<sup>th</sup>, 2021 – 6:00 P.M.**  
**Parowan City Council Chambers**  
**35 E. 100 N., Parowan, UT 84761**

**CITY COUNCIL MEMBERS PRESENT:** Mayor Preston Griffiths, Councilmember David M. Burton, Sr., Councilmember Matthew Gale, Councilmember James M. Harris, Councilmember James W. Shurtleff, Councilmember Patricia A. Vesely

**ABSENT:** None

**CITY STAFF PRESENT:** Cleve Matheson, City Manager; Callie Bassett, City Recorder; Heather Shurtleff, Deputy Recorder; Nicole Hynson, PPD Administrative Assistant; Officer Addison Adams, PPD; Chief Mike Berg, PPD

**ABSENT:** City Attorney Justin Wayment

**PUBLIC PRESENT:** Please see attached sign in sheet.

**WELCOME AND CALL TO ORDER:** Mayor Griffiths called the meeting to order at 6:02 p.m.

**OPENING CEREMONIES:** Mrs. Vickie Hicks 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:**

*Mollie Halterman and Vickie Hicks:* Mrs. Halterman and Mrs. Hicks said back in March, Southwest Behavioral Health made a presentation to the council on the Community Cares Coalition. At the time, the council didn't want to make a decision until further information and data could be provided. Mrs. Halterman and Mrs. Hicks would like the council to bring them back in order to receive this data. They feel this is a great program that would be good for our community. There are several communities where this program is active and successful. They feel this would be successful in Parowan.

**PUBLIC HEARING TO HEAR COMMENTS REGARDING THE FISCAL YEAR 2021-22 BUDGET AMENDMENTS:**

**MOTION:** Councilmember Shurtleff moved to open the public hearing to hear comments regarding the fiscal year 2021022 budget amendments.

**SECOND:** Councilmember Gale seconded the motion.

**VOTE:** A roll call vote was taken as follows:

<b>Councilmember Burton</b>	<b>Aye</b>
<b>Councilmember Harris</b>	<b>Aye</b>
<b>Councilmember Gale</b>	<b>Aye</b>
<b>Councilmember Vesely</b>	<b>Aye</b>
<b>Councilmember Shurtleff</b>	<b>Aye</b>

5 Yea/0 Nay. The motion carried.

There were no comments from the public.

**MOTION:** Councilmember Shurtleff moved to close the public hearing.

**SECOND:** Councilmember Gale seconded the motion.

**VOTE:** A roll call vote was taken as follows:

<b>Councilmember Burton</b>	<b>Aye</b>
<b>Councilmember Harris</b>	<b>Aye</b>
<b>Councilmember Gale</b>	<b>Aye</b>
<b>Councilmember Vesely</b>	<b>Aye</b>
<b>Councilmember Shurtleff</b>	<b>Aye</b>

5 Aye/0 Nay. The motion carried.

**CONSENT MEETING:**

1. Approval of City Council Minutes from September 23<sup>rd</sup>, 2021 City Council Meeting
2. Approval of Warrant Register/P.O. #1047 to Aqua Flow Int'l Inc. for \$49,899.00 for Water Loading Station
3. Approval of Family Dollar Beer License
4. Approval of Plat Amendment – Juniper Green

**MOTION:** Councilmember Harris moved to approve the consent meeting [agenda] items 1-4.

**SECOND:** Councilmember Burton seconded the motion.

**DISCUSSION:** Councilmember Vesely asked for a quick overview of the plat amendment for Juniper Green. City Manager Matheson said that they are taking lots 1, 2 and 3, splitting lot 2 and making two lots out of the three in order to meet the set back requirements for the home they are building.

**VOTE:** 5 Aye/0 Nay. The motion carried.

**ACTION MEETING:**

5. **Ameri Corp Senior Companion and Foster Grandparent Programs Update and Request for Donations – Joanne Lyman, AmeriCorps Senior Program Coordinator, Five County Association of Governments**



Ms. Lyman gave the council and public an overview of the program. It has been a struggle over the past 18 months due to Covid 19. She lost a lot of volunteers in Washington county, but didn't lose any in Iron County. She is working hard to build the volunteers back up.

Ms. Lyman asked the council for their usual donation of \$500. Her program is grant based, so it is federally funded, but she has to raise \$10,000 a year to match the grant. She gets a small amount from the cities that have volunteers and raises the rest through different activities.

**MOTION:** Councilmember Vesely moved to contribute \$750.00 to the Senior Companion program.

**SECOND:** Councilmember Harris seconded the motion.

**VOTE:** 5 Ayes/0 Nays. The motion carried.

#### **6. Annexation petition – Scott Fotheringham, Evil Water Land, LLC**

Mr. Jeffrey Chestnut, attorney for Evil Water LLC addressed the council. They came to submit their petition for annexation. The members of Evil Water LLC did a lot of leg work, and all of the surrounding property owners signed the petition. The county approved this petition on October 11<sup>th</sup>. This annexation will leave a small peninsula.

Mr. Matheson said that Attorney Justin Wayment wanted him to remind the council that a vote in the affirmative is not accepting the annexation. It would be accepting the *petition* for annexation and moving it forward in the process.

**MOTION:** Councilmember Harris moved to accept annexation petition and allow them to move forward.

**SECOND:** Councilmember Vesely seconded the motion.

**VOTE:** 5 Ayes/0 Nays. The motion carried.

#### **7. Winter Wonderland – Parowan Chamber of Commerce Representative – Dayla Ulrich, Jamie Bonnett**

Ms. Ulrich provided the council with the information to become a financial sponsor for the chamber's Winter Wonderland event.

Ms. Ulrich wanted to discuss putting lights on the Old Rock Church. These would be temporary lights that could be left up all year and lit for different holidays. They have contacted a light installation company that has agreed to put up the lights for a reduced cost. The council said the chamber should talk with Mr. Matheson because he may want city staff to put up the lights, and also to talk to the DUP to see if they are alright with lights on the building because they lease the building. Ms. Ulrich said they would really like to outline the roof of the building. Mr. Matheson thought using the installation company would be a good idea, in case the lights don't work or something goes wrong.

Ms. Ulrich confirmed that that will start setting up on the 2<sup>nd</sup> weekend in November.

Mr. Matheson informed Ms. Ulrich that our insurance company does not cover bounce houses and mechanical amusement rides, so it will not cover the liability on the train they have proposed. Mr. Matheson said they will have to get event insurance to cover that part of their event. Ms. Ulrich said they do that all the time at her farm. They are very inexpensive. Mr. Matheson said they will just need to name Parowan City as the additional insured.

**MOTION:** Councilmember Harris moved to support the chamber of commerce in their winter wonderland activity and do all we can to help them.

**SECOND:** Councilmember Shurtleff seconded the motion.

**VOTE:** 5 Ayes/ 0 Nays. The motion carried.

#### **8. Fiscal Year 2021-22 Budget Amendments**

There was discussion regarding the budget amendments.

**MOTION:** Councilmember Harris moved to approve the fiscal year 2021-22 budget amendments.

**SECOND:** Councilmember Shurtleff seconded the motion.

**VOTE:** 5 Ayes/0 Nays. The motion carried.

#### **WORK MEETING**

##### **9. Utility Ordinance 2021-10-01**

Mr. Matheson said there is nothing specific in our ordinances that say we can or can't set utility poles in property right of ways and city owned properties. This proposed ordinance amendment is something that calls this out specifically. Mr. Matheson said he would like the council to review this proposed ordinance so the council can take action on it at the next council meeting.

##### **10. County's Proposal Regarding Fair Grounds**

The mayor suggested setting up a public hearing to get the public's input on this item. This hearing will be held October 28, 2021 at 5:00 p.m. before the regularly scheduled meeting at 6:00 p.m.

##### **11. General Plan Review**

The general plan was presented at a public hearing at the planning commission meeting. Mrs. Larraine Clayton offered some good suggestions, and the general plan was amended to include her suggestions. The general plan will go back to the planning commission for their final approval, and then come back to the council on the 28<sup>th</sup> for their approval.

##### **12. Reports, Updates, Old Business Follow Up – Elected Officials and Staff**

**Councilmember Burton** reported the TARP committee is working for a regional grant. It can be used for the trail system. Ms. Halterman will follow up with that progression. He said the Shade Tree committee is doing a good job staying active with projects.

**Councilmember Harris** didn't have anything to report.

**Councilmember Gale** reported on the ULCT conference. He said it was a very good conference with good information. He is still going through his notes on things he learned.

**Councilmember Vesely** reported that the theater board meeting scheduled for this week will be postponed until next week. She said she and Councilmember Burton met with Ms. Ally Isom (R), who is running for Senate (Senator Mike Lee's seat). She had interest in our community and was interested in their suggestions of things to be addressed in the years to come. Councilmember Vesely was very impressed with this young lady and her husband. They visited for about an hour.

**Councilmember Shurtleff** reported that he attended the Iron County Rural Planning Organization RTAC (Rural Transportation Advisory Committee) meeting. They have a list of priorities. Parowan's bridge project is still on their list of priorities – we are ranked 2<sup>nd</sup> out of 11 under safety. The other project is the Paragonah realignment, and that is way down on the priority list.

**Mr. Matheson** reported that he was able to meet with Nathan Martinez with 5 Counties Assoc. of Governments. He set up a meeting with Jamie Hackbarth. She is the deputy economic development representative for the U.S. Dept. of Commerce out of Denver. She was in meetings at SUU, so they were able to meet with her on the ARPA financing that Mr. Martinez presented: the processes, all the available funds, making the contacts – basically the who, how and when you can go through these processes. None of these application dates are set in stone, but as quickly as possible is preferred. There are definite hoops that have to be jumped through to do this federal funding. There are different opportunities there. There are also some costs involved on certain applications which are non-refundable and can't be paid for with the grant. Mr. Matheson said it was a good meeting. The city needs to see which grants they really need to go after and which projects the city can compete with in the funding.

Mr. Matheson said spoke with Kendrick Thomas with Jones and Demille Engineering. He was supposed to have the scope of the pool project and the contracts so they can get going on this. Mr. Thomas would like to set up a field trip with the pool committee and Mr. Tom Anderson. Mr. Matheson has met with the contractor and they have identified the utilities in the area both at the Lion's Park and at the Valentine Peak sports complex so they can make a recommendation on where they think the best location would be. They have looked at both sites and have compiled the data that will be part of this scoping of the project that they want to have back.

**Chief Berg** reported on their search for a new officer. There have been two application periods. The first time they tried to hire a certified candidate. They are in their second round of applications (new hire) and are in their second round of training. They all passed their PT and they have all had their initial interviews.

**13. Closed Session to discuss: the purchase, exchange, or lease of real property; the sale of real property, including any form of water rights or water shares.**

**MOTION:** Councilmember Vesely moved to go into closed session to discuss the purchase, exchange, or lease of real property; the sale of real property, including any form of water rights or water shares.

**SECOND:** Councilmember Shurtleff seconded the motion.

**VOTE: Roll call vote:**

- Councilmember Burton      AYE**
- Councilmember Harris      AYE**
- Councilmember Gale        AYE**
- Councilmember Vesely      AYE**
- Councilmember Shurtleff    AYE**

5 Ayes/0 Nays. The motion carried and the council moved into closed session at 6:56 p.m.

**Present in the closed session:** Mayor Griffiths, City Manager Cleve Matheson, Councilmembers Harris, Vesely, Gale, Burton and Shurtleff, City Recorder Callie Bassett

The council moved out of closed session at 7:48 p.m.

**ACTION MEETING**

**14. Any Action Necessary as a Result of the Closed Session:** No action was taken.

**15. Adjournment:**

**MOTION:** Councilmember Gale moved to adjourn the meeting.

**SECOND:** Councilmember Harris seconded the motion.

**VOTE:** 5 Ayes/0 Nays. The motion carried.

The meeting was adjourned at 7:49 p.m.

\_\_\_\_\_  
Preston Griffiths, Mayor

\_\_\_\_\_  
Callie Bassett, City Recorder

Date Approved: \_\_\_\_\_



**Parowan City  
Check Register  
General Checking - 10/14/2021 to 10/21/2021**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
5 Star Life Insurance Company	35085	PR092421-3901	09/30/2021	10/20/2021	17.18	5 Star Life Insurance	102245 - MISC/PAYROLL PAYABLE
5 Star Life Insurance Company	35085	PR100821-3901	10/14/2021	10/20/2021	17.18	5 Star Life Insurance	102245 - MISC/PAYROLL PAYABLE
					\$34.36		
					<b>\$34.36</b>		
AQUA FLOW INT'L, INC.	35087	1766-1	09/21/2021	10/21/2021	25,000.00	DEPOSIT FOR WATER LOADING STATION	104365 - Admin CARES Act
					<b>\$25,000.00</b>		
CENTURY LINK	35088	867110182021	10/07/2021	10/21/2021	90.80	PHONES - LIBRARY FAX	107528 - Library TELEPHONE
CENTURY LINK	35088	904710182021	10/07/2021	10/21/2021	0.73	CENTURY LINK SPLIT	105828 - P&Z TELEPHONE
CENTURY LINK	35088	904710182021	10/07/2021	10/21/2021	0.73	CENTURY LINK SPLIT	106928 - Pool TELEPHONE
CENTURY LINK	35088	904710182021	10/07/2021	10/21/2021	0.73	CENTURY LINK SPLIT	107528 - Library TELEPHONE
CENTURY LINK	35088	904710182021	10/07/2021	10/21/2021	0.73	CENTURY LINK SPLIT	108028 - Cemetery TELEPHONE
CENTURY LINK	35088	904710182021	10/07/2021	10/21/2021	0.75	CENTURY LINK SPLIT	104228 - Court TELEPHONE
CENTURY LINK	35088	904710182021	10/07/2021	10/21/2021	1.46	CENTURY LINK SPLIT	104128 - Leg TELEPHONE
CENTURY LINK	35088	904710182021	10/07/2021	10/21/2021	1.83	CENTURY LINK SPLIT	105928 - Visitor TELEPHONE
CENTURY LINK	35088	904710182021	10/07/2021	10/21/2021	2.74	CENTURY LINK SPLIT	574028 - TELEPHONE
CENTURY LINK	35088	904710182021	10/07/2021	10/21/2021	2.74	CENTURY LINK SPLIT	524028 - TELEPHONE
CENTURY LINK	35088	904710182021	10/07/2021	10/21/2021	4.02	CENTURY LINK SPLIT	524128 - TELEPHONE
CENTURY LINK	35088	904710182021	10/07/2021	10/21/2021	4.75	CENTURY LINK SPLIT	105428 - Police TELEPHONE
CENTURY LINK	35088	904710182021	10/07/2021	10/21/2021	5.49	CENTURY LINK SPLIT	104328 - Admin TELEPHONE
CENTURY LINK	35088	904710182021	10/07/2021	10/21/2021	8.41	CENTURY LINK SPLIT	514028 - TELEPHONE
					<b>\$127.37</b>		
CENTURY LINK	35089	246678181	10/18/2021	10/21/2021	0.57	PHONE - LIBRARY LONG DISTANCE	107528 - Library TELEPHONE
					<b>\$127.94</b>		
COWEN MANUFACTURING	35090	7126	09/28/2021	10/21/2021	11.64	freight	524148 - POSTAGE
					<b>\$11.64</b>		
CROSBY, NICHOLAS	35091	10202021	10/20/2021	10/21/2021	138.00	MEAL REIMBURSEMENT - IPSA HOTLINE S	534023 - TRAVEL, MEALS AND LO
					<b>\$138.00</b>		
DOMINION ENERGY	35092	008610152021	10/04/2021	10/21/2021	7.16	16 S MAIN	107527 - Library UTILITIES
DOMINION ENERGY	35092	133510152021	10/04/2021	10/21/2021	3.24	UTILITY SPLIT	105827 - P&Z UTILITIES
DOMINION ENERGY	35092	133510152021	10/04/2021	10/21/2021	3.79	UTILITY SPLIT	104227 - Court UTILITIES
DOMINION ENERGY	35092	133510152021	10/04/2021	10/21/2021	3.79	UTILITY SPLIT	105427 - Police UTILITIES
DOMINION ENERGY	35092	133510152021	10/04/2021	10/21/2021	4.51	UTILITY SPLIT	524127 - UTILITIES
DOMINION ENERGY	35092	133510152021	10/04/2021	10/21/2021	4.52	UTILITY SPLIT	524027 - UTILITIES
DOMINION ENERGY	35092	133510152021	10/04/2021	10/21/2021	9.01	UTILITY SPLIT	574027 - UTILITIES
DOMINION ENERGY	35092	133510152021	10/04/2021	10/21/2021	12.60	UTILITY SPLIT	514027 - UTILITIES
DOMINION ENERGY	35092	133510152021	10/04/2021	10/21/2021	12.62	UTILITY SPLIT	534027 - UTILITIES
DOMINION ENERGY	35092	223310152021	10/04/2021	10/21/2021	7.16	33 W 100 S	104927 - Non-Dep UTILITIES
DOMINION ENERGY	35092	298710152021	10/04/2021	10/21/2021	0.36	Shop Utility Split	107027 - Parks UTILITIES
DOMINION ENERGY	35092	298710152021	10/04/2021	10/21/2021	0.72	Shop Utility Split	524027 - UTILITIES
DOMINION ENERGY	35092	298710152021	10/04/2021	10/21/2021	0.72	Shop Utility Split	524127 - UTILITIES
DOMINION ENERGY	35092	298710152021	10/04/2021	10/21/2021	1.07	Shop Utility Split	106127 - Class C UTILITIES

*CM2a*

**Parowan City  
Check Register  
General Checking - 10/14/2021 to 10/21/2021**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
DOMINION ENERGY	35092	298710152021	10/04/2021	10/21/2021	1.43	Shop Utility Split	514027 - UTILITIES
DOMINION ENERGY	35092	298710152021	10/04/2021	10/21/2021	1.43	Shop Utility Split	534027 - UTILITIES
DOMINION ENERGY	35092	298710152021	10/04/2021	10/21/2021	1.43	Shop Utility Split	574027 - UTILITIES
DOMINION ENERGY	35092	325310152021	10/04/2021	10/21/2021	30.91	117 S 500 E	107127 - Fair Grounds UTILITIES
DOMINION ENERGY	35092	405610152021	10/04/2021	10/21/2021	7.16	50 W CENTER - OLD ROCK CHURCH	104927 - Non-Dep UTILITIES
DOMINION ENERGY	35092	489210152021	10/04/2021	10/21/2021	7.16	27 N MAIN	107327 - Theater UTILITIES
DOMINION ENERGY	35092	922510152021	10/04/2021	10/21/2021	31.09	160 W 200 S	105727 - Fire UTILITIES
DOMINION ENERGY	35092	958810152021	10/04/2021	10/21/2021	8.52	5 S MAIN	105927 - Visitor UTILITIES
					\$160.40		
					<b>\$160.40</b>		
HEALTH EQUITY	10192101	PR100821-4720	10/14/2021	10/19/2021	875.00	HSA Savings Account	102249 - HEALTH SAVINGS ACCO
HEALTH EQUITY	10192103	jxxf14i	10/19/2021	10/19/2021	2.25	Billy	554014 - INSURANCE
HEALTH EQUITY	10192103	jxxf14i	10/19/2021	10/19/2021	2.25	Cori Adams	107514 - Library INSURANCE
HEALTH EQUITY	10192103	jxxf14i	10/19/2021	10/19/2021	2.25	Jet	107214 - Events INSURANCE
HEALTH EQUITY	10192103	jxxf14i	10/19/2021	10/19/2021	2.25	justin d	107114 - Fair Grounds INSURANCE
HEALTH EQUITY	10192103	jxxf14i	10/19/2021	10/19/2021	2.25	justin w	104114 - Leg INSURANCE
HEALTH EQUITY	10192103	jxxf14i	10/19/2021	10/19/2021	2.25	Keith	104214 - Court INSURANCE
HEALTH EQUITY	10192103	jxxf14i	10/19/2021	10/19/2021	2.25	Kristen	107514 - Library INSURANCE
HEALTH EQUITY	10192103	jxxf14i	10/19/2021	10/19/2021	4.50	Callie and Stacy	104314 - Admin INSURANCE
HEALTH EQUITY	10192103	jxxf14i	10/19/2021	10/19/2021	6.75	Jeremy, Brad and Nick	534014 - INSURANCE
HEALTH EQUITY	10192103	jxxf14i	10/19/2021	10/19/2021	9.00	Kelly, Tyler, Stephen, John	514014 - INSURANCE
HEALTH EQUITY	10192103	jxxf14i	10/19/2021	10/19/2021	9.00	Mike, Addison, Nicole, Jed	105414 - Police INSURANCE
					\$45.00		
HEALTH EQUITY	10192104	ws3tmqv	10/19/2021	10/19/2021	2.25	Billy	554014 - INSURANCE
HEALTH EQUITY	10192104	ws3tmqv	10/19/2021	10/19/2021	2.25	Cori Adams	107514 - Library INSURANCE
HEALTH EQUITY	10192104	ws3tmqv	10/19/2021	10/19/2021	2.25	Jet	107214 - Events INSURANCE
HEALTH EQUITY	10192104	ws3tmqv	10/19/2021	10/19/2021	2.25	justin d	107114 - Fair Grounds INSURANCE
HEALTH EQUITY	10192104	ws3tmqv	10/19/2021	10/19/2021	2.25	justin w	104114 - Leg INSURANCE
HEALTH EQUITY	10192104	ws3tmqv	10/19/2021	10/19/2021	2.25	Keith	104214 - Court INSURANCE
HEALTH EQUITY	10192104	ws3tmqv	10/19/2021	10/19/2021	2.25	Kristen	107514 - Library INSURANCE
HEALTH EQUITY	10192104	ws3tmqv	10/19/2021	10/19/2021	4.50	Callie and Stacy	104314 - Admin INSURANCE
HEALTH EQUITY	10192104	ws3tmqv	10/19/2021	10/19/2021	6.75	Jeremy, Brad and Nick	534014 - INSURANCE
HEALTH EQUITY	10192104	ws3tmqv	10/19/2021	10/19/2021	9.00	Kelly, Tyler, Stephen, John	514014 - INSURANCE
HEALTH EQUITY	10192104	ws3tmqv	10/19/2021	10/19/2021	9.00	Mike, Addison, Nicole, Jed	105414 - Police INSURANCE
					\$45.00		
HEALTH EQUITY	10192105	Aug2021	10/19/2021	10/19/2021	1.00		104214 - Court INSURANCE
HEALTH EQUITY	10192105	Aug2021	10/19/2021	10/19/2021	1.00		106914 - Pool INSURANCE
HEALTH EQUITY	10192105	Aug2021	10/19/2021	10/19/2021	5.00		105414 - Police INSURANCE
HEALTH EQUITY	10192105	Aug2021	10/19/2021	10/19/2021	6.67	monthly HSA contribution	554014 - INSURANCE
HEALTH EQUITY	10192105	Aug2021	10/19/2021	10/19/2021	13.00	monthly HSA contribution	104314 - Admin INSURANCE
HEALTH EQUITY	10192105	Aug2021	10/19/2021	10/19/2021	13.34	monthly HSA contribution	524014 - INSURANCE
HEALTH EQUITY	10192105	Aug2021	10/19/2021	10/19/2021	13.34	monthly HSA contribution	524114 - INSURANCE
HEALTH EQUITY	10192105	Aug2021	10/19/2021	10/19/2021	13.34	monthly HSA contribution	574014 - INSURANCE
HEALTH EQUITY	10192105	Aug2021	10/19/2021	10/19/2021	26.66	monthly HSA contribution	514014 - INSURANCE
HEALTH EQUITY	10192105	Aug2021	10/19/2021	10/19/2021	40.00	monthly HSA contribution	534014 - INSURANCE



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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
HEALTH EQUITY	10192105	Jul2021	10/19/2021	10/19/2021	1.00		104214 - Court INSURANCE
HEALTH EQUITY	10192105	Jul2021	10/19/2021	10/19/2021	1.00		106914 - Pool INSURANCE
HEALTH EQUITY	10192105	Jul2021	10/19/2021	10/19/2021	5.00		105414 - Police INSURANCE
HEALTH EQUITY	10192105	Jul2021	10/19/2021	10/19/2021	6.67	monthly HSA contribution	554014 - INSURANCE
HEALTH EQUITY	10192105	Jul2021	10/19/2021	10/19/2021	13.00	monthly HSA contribution	104314 - Admin INSURANCE
HEALTH EQUITY	10192105	Jul2021	10/19/2021	10/19/2021	13.34	monthly HSA contribution	524014 - INSURANCE
HEALTH EQUITY	10192105	Jul2021	10/19/2021	10/19/2021	13.34	monthly HSA contribution	524114 - INSURANCE
HEALTH EQUITY	10192105	Jul2021	10/19/2021	10/19/2021	13.34	monthly HSA contribution	574014 - INSURANCE
HEALTH EQUITY	10192105	Jul2021	10/19/2021	10/19/2021	26.66		514014 - INSURANCE
HEALTH EQUITY	10192105	Jul2021	10/19/2021	10/19/2021	40.00	monthly HSA contribution	534014 - INSURANCE
HEALTH EQUITY	10192105	Oct2021	10/19/2021	10/19/2021	1.00		104214 - Court INSURANCE
HEALTH EQUITY	10192105	Oct2021	10/19/2021	10/19/2021	1.00		106914 - Pool INSURANCE
HEALTH EQUITY	10192105	Oct2021	10/19/2021	10/19/2021	5.00		105414 - Police INSURANCE
HEALTH EQUITY	10192105	Oct2021	10/19/2021	10/19/2021	6.67	monthly HSA contribution	554014 - INSURANCE
HEALTH EQUITY	10192105	Oct2021	10/19/2021	10/19/2021	13.00	monthly HSA contribution	104314 - Admin INSURANCE
HEALTH EQUITY	10192105	Oct2021	10/19/2021	10/19/2021	13.34	monthly HSA contribution	524014 - INSURANCE
HEALTH EQUITY	10192105	Oct2021	10/19/2021	10/19/2021	13.34	monthly HSA contribution	524114 - INSURANCE
HEALTH EQUITY	10192105	Oct2021	10/19/2021	10/19/2021	13.34	monthly HSA contribution	574014 - INSURANCE
HEALTH EQUITY	10192105	Oct2021	10/19/2021	10/19/2021	26.66		514014 - INSURANCE
HEALTH EQUITY	10192105	Oct2021	10/19/2021	10/19/2021	40.00	monthly HSA contribution	534014 - INSURANCE
HEALTH EQUITY	10192105	Sept 2021	10/19/2021	10/19/2021	1.00		104214 - Court INSURANCE
HEALTH EQUITY	10192105	Sept 2021	10/19/2021	10/19/2021	1.00		106914 - Pool INSURANCE
HEALTH EQUITY	10192105	Sept 2021	10/19/2021	10/19/2021	5.00		105414 - Police INSURANCE
HEALTH EQUITY	10192105	Sept 2021	10/19/2021	10/19/2021	6.67	monthly HSA contribution	554014 - INSURANCE
HEALTH EQUITY	10192105	Sept 2021	10/19/2021	10/19/2021	13.00	monthly HSA contribution	104314 - Admin INSURANCE
HEALTH EQUITY	10192105	Sept 2021	10/19/2021	10/19/2021	13.34	monthly HSA contribution	524014 - INSURANCE
HEALTH EQUITY	10192105	Sept 2021	10/19/2021	10/19/2021	13.34	monthly HSA contribution	524114 - INSURANCE
HEALTH EQUITY	10192105	Sept 2021	10/19/2021	10/19/2021	13.34	monthly HSA contribution	574014 - INSURANCE
HEALTH EQUITY	10192105	Sept 2021	10/19/2021	10/19/2021	26.66		514014 - INSURANCE
HEALTH EQUITY	10192105	Sept 2021	10/19/2021	10/19/2021	40.00	monthly HSA contribution	534014 - INSURANCE
					<u>\$533.40</u>		
					<b>\$1,498.40</b>		
HOME DEPOT CREDIT SERVICE	35093	9510161	09/20/2021	10/21/2021	15.78	2 ENT. CAP	534026 - MAINTENANCE MATERIA
					<b>\$15.78</b>		
IRON COUNTY AUDITOR	35094	10182021	06/30/2021	10/21/2021	29,516.25	LANDFILL FEES - JANUARY - JUNE 2021	554019 - CONTRACT SERVICES -
					<b>\$29,516.25</b>		
LONG TERM DISABILITY PROGR	35086	PR100821-354	10/14/2021	10/20/2021	282.62	Long Term Disability	102230 - RETIREMENT PAYABLE
					<b>\$282.62</b>		
MOUNTAIN WEST COMPUTERS	35095	72770	10/18/2021	10/21/2021	72.60	SONICWALL SERVICE AGREEMENT - 2 YE	104133 - Leg EDUCATION AND TR
MOUNTAIN WEST COMPUTERS	35095	72770	10/18/2021	10/21/2021	72.60	SONICWALL SERVICE AGREEMENT - 2 YE	104231 - Court PROFESSIONAL A
MOUNTAIN WEST COMPUTERS	35095	72770	10/18/2021	10/21/2021	72.60	SONICWALL SERVICE AGREEMENT - 2 YE	104331 - Admin PROFESSIONAL A
MOUNTAIN WEST COMPUTERS	35095	72770	10/18/2021	10/21/2021	72.60	SONICWALL SERVICE AGREEMENT - 2 YE	105431 - Police PROFESSIONAL A
MOUNTAIN WEST COMPUTERS	35095	72770	10/18/2021	10/21/2021	72.60	SONICWALL SERVICE AGREEMENT - 2 YE	514031 - PROFESSIONAL & TECH

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
MOUNTAIN WEST COMPUTERS	35095	72770	10/18/2021	10/21/2021	72.60	SONICWALL SERVICE AGREEMENT - 2 YE	524031 - PROFESSIONAL & TECH
MOUNTAIN WEST COMPUTERS	35095	72770	10/18/2021	10/21/2021	72.60	SONICWALL SERVICE AGREEMENT - 2 YE	524131 - PROFESSIONAL AND TE
MOUNTAIN WEST COMPUTERS	35095	72770	10/18/2021	10/21/2021	72.60	SONICWALL SERVICE AGREEMENT - 2 YE	534031 - PROFESSIONAL & TECH
MOUNTAIN WEST COMPUTERS	35095	72770	10/18/2021	10/21/2021	72.60	SONICWALL SERVICE AGREEMENT - 2 YE	554031 - PROFESSIONAL & TECH
MOUNTAIN WEST COMPUTERS	35095	72770	10/18/2021	10/21/2021	72.60	SONICWALL SERVICE AGREEMENT - 2 YE	574031 - PROFESSIONAL AND TE
					<b>\$726.00</b>		
					<b>\$726.00</b>		
ROCKY MOUNTAIN POWER	35096	8001410122021	10/12/2021	10/21/2021	218.80	2600 N 2600 W	524127 - UTILITIES
					<b>\$218.80</b>		
ROSENBERG ASSOCIATES	35097	26031	09/30/2021	10/21/2021	125.00	BURTON MINOR LOT SPLIT	105831 - P&Z PROFESSIONAL AN
ROSENBERG ASSOCIATES	35097	26031	09/30/2021	10/21/2021	125.00	EMERY MINOR LOT SPLIT	105831 - P&Z PROFESSIONAL AN
					<b>\$250.00</b>		
					<b>\$250.00</b>		
SOUTHERN UTAH UNIVERSITY	35098	S0051678	10/04/2021	10/21/2021	30.00	WATER LAB K202102863	514031 - PROFESSIONAL & TECH
					<b>\$30.00</b>		
STATE BANK OF SOUTHERN UT	10142101	PR100821-424	10/14/2021	10/14/2021	1,684.56	Medicare Tax	102221 - FICA PAYABLE
STATE BANK OF SOUTHERN UT	10142101	PR100821-424	10/14/2021	10/14/2021	4,120.99	Federal Income Tax	102222 - FEDERAL WITHHOLDING
STATE BANK OF SOUTHERN UT	10142101	PR100821-424	10/14/2021	10/14/2021	7,203.24	Social Security Tax	102221 - FICA PAYABLE
					<b>\$13,008.79</b>		
STATE BANK OF SOUTHERN UT	35099	038509272021	09/27/2021	10/21/2021	7.26	USPS - POSTAGE	107548 - Library POSTAGE
STATE BANK OF SOUTHERN UT	35099	038509272021	09/27/2021	10/21/2021	8.98	AMAZON - LABELS	107526 - Library MAINTENANCE M
STATE BANK OF SOUTHERN UT	35099	038509272021	09/27/2021	10/21/2021	10.29	USPS - POSTAGE	107548 - Library POSTAGE
STATE BANK OF SOUTHERN UT	35099	038509272021	09/27/2021	10/21/2021	10.99	AMAZON - BOOK	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	35099	038509272021	09/27/2021	10/21/2021	13.82	AMAZON - BOOK	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	35099	038509272021	09/27/2021	10/21/2021	14.80	AMAZON - BOOK	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	35099	038509272021	09/27/2021	10/21/2021	14.99	AMAZON - SEEDS FOR HYDROPONIC GAR	107526 - Library MAINTENANCE M
STATE BANK OF SOUTHERN UT	35099	038509272021	09/27/2021	10/21/2021	15.80	AMAZON - PLANT FOOD FOR HYDROPONI	107526 - Library MAINTENANCE M
STATE BANK OF SOUTHERN UT	35099	038509272021	09/27/2021	10/21/2021	16.99	AMAZON - BOOKS - LIBRARY	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	35099	038509272021	09/27/2021	10/21/2021	48.73	AMAZON - BOOKS - LIBRARY	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	35099	038509272021	09/27/2021	10/21/2021	103.00	AMAZON - BOOKS - LIBRARY	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	35099	160809272021-1	09/27/2021	10/21/2021	3.57	Travel Split - Callie	524023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UT	35099	160809272021-1	09/27/2021	10/21/2021	5.36	Travel Split - Callie	524123 - TRAVEL, MEALS & LODG
STATE BANK OF SOUTHERN UT	35099	160809272021-1	09/27/2021	10/21/2021	8.93	Travel Split - Callie	514023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UT	35099	160809272021-1	09/27/2021	10/21/2021	10.00	PAROWAN CAR WASH - CITY CAR - AFTER	104326 - Admin MAINTENANCE MA
STATE BANK OF SOUTHERN UT	35099	160809272021-1	09/27/2021	10/21/2021	17.85	Travel Split - Callie	534023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UT	35099	160809272021-1	09/27/2021	10/21/2021	46.84	COMMIT 30 - DAY PLANNER	104324 - Admin OFFICE SUPPLIES
STATE BANK OF SOUTHERN UT	35099	160809272021-1	09/27/2021	10/21/2021	60.00	UMCA CONFERENCE - DOUBLETREE BY H	101579 - ROOM TAX PAYABLE
STATE BANK OF SOUTHERN UT	35099	160809272021-1	09/27/2021	10/21/2021	142.79	Travel Split - Callie	104323 - Admin TRAVEL, MEALS A
STATE BANK OF SOUTHERN UT	35099	160809272021-2	09/27/2021	10/21/2021	8.93	Travel Split - Heather	108523 - Airport TRAVEL MEALS A
STATE BANK OF SOUTHERN UT	35099	160809272021-2	09/27/2021	10/21/2021	8.93	Travel Split - Heather	524023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UT	35099	160809272021-2	09/27/2021	10/21/2021	8.93	Travel Split - Heather	524123 - TRAVEL, MEALS & LODG
STATE BANK OF SOUTHERN UT	35099	160809272021-2	09/27/2021	10/21/2021	8.93	Travel Split - Heather	574023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UT	35099	160809272021-2	09/27/2021	10/21/2021	17.85	Travel Split - Heather	514023 - TRAVEL, MEALS AND LO



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STATE BANK OF SOUTHERN UT	35099	160809272021-2	09/27/2021	10/21/2021	44.63	Travel Split - Heather	534023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UT	35099	160809272021-2	09/27/2021	10/21/2021	80.30	Travel Split - Heather	104323 - Admin TRAVEL, MEALS A
STATE BANK OF SOUTHERN UT	35099	276109272021	09/27/2021	10/21/2021	35.79	THE UPS STORE - POSTAGE & OFFICE SU	105449 - Police SPECIAL DEPART
STATE BANK OF SOUTHERN UT	35099	276109272021	09/27/2021	10/21/2021	180.00	UTAH SHERIFF ASSOCIATION - ANNUAL LA	105433 - Police EDUCATION AND T
STATE BANK OF SOUTHERN UT	35099	691209272021	09/27/2021	10/21/2021	5.00	UTAH PMA SALT LAKE CITY UT - PARKING -	534023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UT	35099	691209272021	09/27/2021	10/21/2021	5.00	UTAH PMA SALT LAKE CITY UT - PARKING -	534023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UT	35099	691209272021	09/27/2021	10/21/2021	329.10	BALLASTSHOP	534026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UT	35099	774609272021	09/27/2021	10/21/2021	8.00	AGENT FEE - CHRISTOPHERSON BUSINES	104123 - Leg TRAVEL
STATE BANK OF SOUTHERN UT	35099	774609272021	09/27/2021	10/21/2021	17.69	HYATT HOUSE, SLC - NICK CROSBY - TRAI	101579 - ROOM TAX PAYABLE
STATE BANK OF SOUTHERN UT	35099	774609272021	09/27/2021	10/21/2021	128.00	HYATT HOUSE, SLC - NICK CROSBY - TRAI	534023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UT	35099	774609272021	09/27/2021	10/21/2021	273.73	AMAZON - BOOKS - LIBRARY	107521 - Library BOOKS
STATE BANK OF SOUTHERN UT	35099	931209272021	09/27/2021	10/21/2021	111.72	CEDAR ANIMAL CLINIC - LAMBEAUX - EXA	105434 - Police GRANT/CANINE
STATE BANK OF SOUTHERN UT	35099	931209272021	09/27/2021	10/21/2021	199.47	CEDAR ANIMAL CLINIC - LAMBEAUX - VAC	105434 - Police GRANT/CANINE
STATE BANK OF SOUTHERN UT	35099	976709272021	09/27/2021	10/21/2021	7.72	WALMART - LEGAL PADS, FILE FOLDERS	107226 - Events MAINTENANCE M
STATE BANK OF SOUTHERN UT	35099	976709272021	09/27/2021	10/21/2021	13.99	AMAZON - POWER CHARGER - THEATER	107326 - Theater MAINTENANCE
STATE BANK OF SOUTHERN UT	35099	976709272021	09/27/2021	10/21/2021	13.99	COSTCO - BATTERIES	105926 - Visitor MAINTENANCE
STATE BANK OF SOUTHERN UT	35099	976709272021	09/27/2021	10/21/2021	22.99	AMAZON - BATTERY FOR HP	107349 - Theater SPECIAL DEPAR
STATE BANK OF SOUTHERN UT	35099	976709272021	09/27/2021	10/21/2021	44.95	COSTCO - GLOVES, SNACKS	107258 - Events FALL FEST
STATE BANK OF SOUTHERN UT	35099	976709272021	09/27/2021	10/21/2021	138.15	WALMART - SUPPLIES FOR FALL FEST	107258 - Events FALL FEST
STATE BANK OF SOUTHERN UT	35099	976709272021	09/27/2021	10/21/2021	311.86	WILLIAMS OZARK WHOLESAL - SOUVENI	105929 - Visitor SOUVENIOR SHO
STATE BANK OF SOUTHERN UT	35099	976709272021	09/27/2021	10/21/2021	348.08	TREASURE CHEST BOOKS - SOUVENIR S	105929 - Visitor SOUVENIOR SHO
STATE BANK OF SOUTHERN UT	35099	976709272021	09/27/2021	10/21/2021	803.15	PICHINCHA	105929 - Visitor SOUVENIOR SHO
					<b>\$3,737.87</b>		
					<b>\$16,746.66</b>		
SUNROC CORP	35100	411052564	09/24/2021	10/21/2021	16,962.08	MARSHALL CITY MIX E	106130 - Class C REPAIRS TO STR
SUNROC CORP	35100	411052586	09/25/2021	10/21/2021	15,403.23	MARSHALL CITY MIX E	106130 - Class C REPAIRS TO STR
SUNROC CORP	35100	411054895	10/01/2021	10/21/2021	18,109.45	MARSHALL CITY MIX E	106130 - Class C REPAIRS TO STR
					<b>\$50,474.76</b>		
THE SPECTRUM	35101	4110650	09/30/2021	10/21/2021	0.43	PUBLIC NOTICES & ADS SPLIT	104122 - Leg PUBLIC NOTICES AN
THE SPECTRUM	35101	4110650	09/30/2021	10/21/2021	1.05	PUBLIC NOTICES & ADS SPLIT	105422 - Police PUBLIC NOTICES
THE SPECTRUM	35101	4110650	09/30/2021	10/21/2021	1.39	PUBLIC NOTICES & ADS SPLIT	554026 - MAINTENANCE MATERIA
THE SPECTRUM	35101	4110650	09/30/2021	10/21/2021	2.09	PUBLIC NOTICES & ADS SPLIT	524022 - PUBLIC NOTICE AND AD
THE SPECTRUM	35101	4110650	09/30/2021	10/21/2021	2.09	PUBLIC NOTICES & ADS SPLIT	524122 - PUBLIC NOTICES AND A
THE SPECTRUM	35101	4110650	09/30/2021	10/21/2021	2.32	PUBLIC NOTICES & ADS SPLIT	574026 - MAINTENANCE MATERIA
THE SPECTRUM	35101	4110650	09/30/2021	10/21/2021	2.72	PUBLIC NOTICES & ADS SPLIT	104322 - Admin PUBLIC NOTICES
THE SPECTRUM	35101	4110650	09/30/2021	10/21/2021	4.18	PUBLIC NOTICES & ADS SPLIT	514022 - PUBLIC NOTICES AND A
THE SPECTRUM	35101	4110650	09/30/2021	10/21/2021	6.97	PUBLIC NOTICES & ADS SPLIT	534022 - PUBLIC NOTICES AND A
					<b>\$23.24</b>		
					<b>\$23.24</b>		
UTAH RETIREMENT SYSTEMS	10192102	PR100821-487	10/14/2021	10/19/2021	100.00	Roth IRA Traditional	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	10192102	PR100821-487	10/14/2021	10/19/2021	405.00	Roth IRA	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	10192102	PR100821-487	10/14/2021	10/19/2021	569.60	401k Loan	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	10192102	PR100821-487	10/14/2021	10/19/2021	1,784.30	457 Plan	102230 - RETIREMENT PAYABLE

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UTAH RETIREMENT SYSTEMS	10192102	PR100821-487	10/14/2021	10/19/2021	3,361.93	401k Plan	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	10192102	PR100821-487	10/14/2021	10/19/2021	11,057.04	State Retirement	102230 - RETIREMENT PAYABLE
					\$17,277.87		
					<b>\$17,277.87</b>		
					<b>\$142,532.72</b>		



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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
CLAYTON, JERRY HUGH	35102	Refund: 8601200	10/22/2021	10/25/2021	146.00	Refund: 860120003 - CLAYTON, JERRY HUG	531311 - ACCOUNTS RECEIVABLE
CLAYTON, JERRY HUGH	35102	RFD 860120003.	10/20/2021	10/25/2021	22.03	Deposit Refund: 860120003 - CLAYTON, JER	532135 - CUSTOMER DEPOSITS
					\$168.03		
					<b>\$168.03</b>		
CMC TIRE, INC SPO	35103	60009672	10/18/2021	10/25/2021	198.33	PUBLIC WORKS REPAIR SPLIT	106125 - Class C REPAIR TO EQUI
CMC TIRE, INC SPO	35103	60009672	10/18/2021	10/25/2021	198.33	PUBLIC WORKS REPAIR SPLIT	107025 - Parks REPAIRS TO EQUI
CMC TIRE, INC SPO	35103	60009672	10/18/2021	10/25/2021	198.33	PUBLIC WORKS REPAIR SPLIT	107125 - Fair Grounds REPAIRS T
CMC TIRE, INC SPO	35103	60009672	10/18/2021	10/25/2021	198.33	PUBLIC WORKS REPAIR SPLIT	108025 - Cemetery REPAIRS TO E
CMC TIRE, INC SPO	35103	60009672	10/18/2021	10/25/2021	198.33	PUBLIC WORKS REPAIR SPLIT	514025 - REPAIR TO EQUIPMENT
CMC TIRE, INC SPO	35103	60009672	10/18/2021	10/25/2021	198.33	PUBLIC WORKS REPAIR SPLIT	524025 - REPAIR TO EQUIPMENT
CMC TIRE, INC SPO	35103	60009672	10/18/2021	10/25/2021	198.33	PUBLIC WORKS REPAIR SPLIT	524125 - REPAIRS TO EQUIPMEN
CMC TIRE, INC SPO	35103	60009672	10/18/2021	10/25/2021	198.33	PUBLIC WORKS REPAIR SPLIT	574026 - MAINTENANCE MATERIA
					\$1,586.64		
					<b>\$1,586.64</b>		
DEPARTMENT OF COMMERCE/	35104	10142021	10/14/2021	10/25/2021	10.00	LOCAL BUILDING AUTHORITY OF PAORWA	104321 - Admin SUBSCRIPTIONS
					<b>\$10.00</b>		
EMI HEALTH	35105	COMM50072021	10/21/2021	10/25/2021	4.00	TELEMED SERVICE - 22 EMPLOYEES - SPL	104214 - Court INSURANCE
EMI HEALTH	35105	COMM50072021	10/21/2021	10/25/2021	4.00	TELEMED SERVICE - 22 EMPLOYEES - SPL	105914 - VISITOR CENTER INSUR
EMI HEALTH	35105	COMM50072021	10/21/2021	10/25/2021	4.00	TELEMED SERVICE - 22 EMPLOYEES - SPL	107514 - Library INSURANCE
EMI HEALTH	35105	COMM50072021	10/21/2021	10/25/2021	4.00	TELEMED SERVICE - 22 EMPLOYEES - SPL	524114 - INSURANCE
EMI HEALTH	35105	COMM50072021	10/21/2021	10/25/2021	4.00	TELEMED SERVICE - 22 EMPLOYEES - SPL	554014 - INSURANCE
EMI HEALTH	35105	COMM50072021	10/21/2021	10/25/2021	8.00	TELEMED SERVICE - 22 EMPLOYEES - SPL	107014 - Parks INSURANCE
EMI HEALTH	35105	COMM50072021	10/21/2021	10/25/2021	8.00	TELEMED SERVICE - 22 EMPLOYEES - SPL	514014 - INSURANCE
EMI HEALTH	35105	COMM50072021	10/21/2021	10/25/2021	12.00	TELEMED SERVICE - 22 EMPLOYEES - SPL	104114 - Leg INSURANCE
EMI HEALTH	35105	COMM50072021	10/21/2021	10/25/2021	12.00	TELEMED SERVICE - 22 EMPLOYEES - SPL	104314 - Admin INSURANCE
EMI HEALTH	35105	COMM50072021	10/21/2021	10/25/2021	12.00	TELEMED SERVICE - 22 EMPLOYEES - SPL	534014 - INSURANCE
EMI HEALTH	35105	COMM50072021	10/21/2021	10/25/2021	16.00	TELEMED SERVICE - 22 EMPLOYEES - SPL	105414 - Police INSURANCE
					\$88.00		
					<b>\$88.00</b>		
EXCETER CORP	35106	RFD 419200105.	10/01/2021	10/25/2021	3.35	Deposit Refund: 419200105 - EXCETER COR	532135 - CUSTOMER DEPOSITS
					<b>\$3.35</b>		
FIVE COUNTY ASSOC. OF GOVT	35107	10202021	10/19/2021	10/25/2021	750.00	DONATION FOR THE SENIOR COMPANION	104961 - Non-Dep SUNDRY
					<b>\$750.00</b>		
FREEDOM MAILING SERVICE, I	35108	41498	10/07/2021	10/25/2021	17.99	POSTAGE SPLIT	107048 - Parks POSTAGE
FREEDOM MAILING SERVICE, I	35108	41498	10/07/2021	10/25/2021	17.99	POSTAGE SPLIT	107348 - Theater POSTAGE
FREEDOM MAILING SERVICE, I	35108	41498	10/07/2021	10/25/2021	44.98	POSTAGE SPLIT	104348 - Admin POSTAGE
FREEDOM MAILING SERVICE, I	35108	41498	10/07/2021	10/25/2021	44.99	POSTAGE SPLIT	105948 - Visitor POSTAGE
FREEDOM MAILING SERVICE, I	35108	41498	10/07/2021	10/25/2021	80.98	POSTAGE SPLIT	524048 - POSTAGE
FREEDOM MAILING SERVICE, I	35108	41498	10/07/2021	10/25/2021	80.98	POSTAGE SPLIT	524148 - POSTAGE
FREEDOM MAILING SERVICE, I	35108	41498	10/07/2021	10/25/2021	80.98	POSTAGE SPLIT	554048 - POSTAGE
FREEDOM MAILING SERVICE, I	35108	41498	10/07/2021	10/25/2021	161.95	POSTAGE SPLIT	574048 - POSTAGE

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**Parowan City  
Check Register  
General Checking - 10/22/2021 to 10/26/2021**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
FREEDOM MAILING SERVICE, I	35108	41498	10/07/2021	10/25/2021	179.95	POSTAGE SPLIT	514048 - POSTAGE
FREEDOM MAILING SERVICE, I	35108	41498	10/07/2021	10/25/2021	188.94	POSTAGE SPLIT	534048 - POSTAGE
					\$899.73		
					<b>\$899.73</b>		
HAPPY HOUSE CLEANING SERV	35109	OCT 2021	10/25/2021	10/25/2021	25.50	CLEANING SPLIT	524131 - PROFESSIONAL AND TE
HAPPY HOUSE CLEANING SERV	35109	OCT 2021	10/25/2021	10/25/2021	38.25	CLEANING SPLIT	524031 - PROFESSIONAL & TECH
HAPPY HOUSE CLEANING SERV	35109	OCT 2021	10/25/2021	10/25/2021	63.75	CLEANING SPLIT	574031 - PROFESSIONAL AND TE
HAPPY HOUSE CLEANING SERV	35109	OCT 2021	10/25/2021	10/25/2021	127.50	CLEANING SPLIT	104231 - Court PROFESSIONAL A
HAPPY HOUSE CLEANING SERV	35109	OCT 2021	10/25/2021	10/25/2021	127.50	CLEANING SPLIT	105431 - Police PROFESSIONAL A
HAPPY HOUSE CLEANING SERV	35109	OCT 2021	10/25/2021	10/25/2021	127.50	CLEANING SPLIT	514031 - PROFESSIONAL & TECH
HAPPY HOUSE CLEANING SERV	35109	OCT 2021	10/25/2021	10/25/2021	127.50	CLEANING SPLIT	534031 - PROFESSIONAL & TECH
HAPPY HOUSE CLEANING SERV	35109	OCT 2021	10/25/2021	10/25/2021	637.50	CLEANING SPLIT	104331 - Admin PROFESSIONAL A
					\$1,275.00		
					<b>\$1,275.00</b>		
HARRIS CUSTOM CABINETS	35110	7328	10/18/2021	10/25/2021	5,000.00	CONCRETE WORK	106139 - Class C SIDEWALK REPA
					<b>\$5,000.00</b>		
IIMC	35111	10142021	09/21/2021	10/25/2021	175.00	ANNUAL MEMBERSHIP RENEWAL - CALLIE	104321 - Admin SUBSCRIPTIONS
IMAGE PRO	35112	121985	09/16/2021	10/25/2021	71.60	CHRISTMAS IN THE COUNTRY POSTERS	107222 - Events ADVERTISING
					<b>\$71.60</b>		
JJ'S WINDOW CLEANING	35113	83978	10/18/2021	10/25/2021	440.00	WINDOW CLEANING - IN & OUT QUARTERL	107526 - Library MAINTENANCE M
					<b>\$440.00</b>		
JONES PAINT & GLASS	35114	CC10070070	10/25/2021	10/25/2021	417.42	PAINT AND PAINT SUPPLIES FOR SOCCER	107271 - Events SOCCER LEAGUE
					<b>\$417.42</b>		
PAROWAN TREASURER	35115	1000000930202	09/30/2021	10/25/2021	17.92	4BAY PI METER/GATE CONTROL HOUSE	574027 - UTILITIES
PAROWAN TREASURER	35115	1000004093020	09/30/2021	10/25/2021	54.24	UTILITY SPLIT	105827 - P&Z UTILITIES
PAROWAN TREASURER	35115	1000004093020	09/30/2021	10/25/2021	63.28	UTILITY SPLIT	104227 - Court UTILITIES
PAROWAN TREASURER	35115	1000004093020	09/30/2021	10/25/2021	63.29	UTILITY SPLIT	105427 - Police UTILITIES
PAROWAN TREASURER	35115	1000004093020	09/30/2021	10/25/2021	75.39	UTILITY SPLIT	524027 - UTILITIES
PAROWAN TREASURER	35115	1000004093020	09/30/2021	10/25/2021	75.39	UTILITY SPLIT	524127 - UTILITIES
PAROWAN TREASURER	35115	1000004093020	09/30/2021	10/25/2021	150.60	UTILITY SPLIT	574027 - UTILITIES
PAROWAN TREASURER	35115	1000004093020	09/30/2021	10/25/2021	210.90	UTILITY SPLIT	514027 - UTILITIES
PAROWAN TREASURER	35115	1000004093020	09/30/2021	10/25/2021	210.90	UTILITY SPLIT	534027 - UTILITIES
PAROWAN TREASURER	35115	1000008093020	09/30/2021	10/25/2021	1,859.76	300 EAST WELL	514027 - UTILITIES
PAROWAN TREASURER	35115	1000009302021	09/30/2021	10/25/2021	9.79	FAIR GROUNDS ANNOUNCER BOOTH	107127 - Fair Grounds UTILITIES
PAROWAN TREASURER	35115	100009302021	09/30/2021	10/25/2021	101.13	CITY PARK RESTROOMS	107027 - Parks UTILITIES
PAROWAN TREASURER	35115	122009302021	09/30/2021	10/25/2021	105.00	HERITAGE PARK	107027 - Parks UTILITIES
PAROWAN TREASURER	35115	318309302021	09/30/2021	10/25/2021	228.65	FIRE DEPARTMENT	105727 - Fire UTILITIES
PAROWAN TREASURER	35115	318409302021	09/30/2021	10/25/2021	30.68	PIONEER INDUSTRIAL PARK	107027 - Parks UTILITIES
PAROWAN TREASURER	35115	4110409302021	09/30/2021	10/25/2021	70.20	AIRPORT RESTROOMS	108527 - Airport UTILITIES & MISC



**Parowan City  
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General Checking - 10/22/2021 to 10/26/2021**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
PAROWAN TREASURER	35115	4105009302021	09/30/2021	10/25/2021	88.50	AIRPORT RUNWAY LIGHTS AND POWER G	108527 - Airport UTILITIES & MISC
PAROWAN TREASURER	35115	410509302021	09/30/2021	10/25/2021	926.52	AIRPORT MAIN HANGAR	108527 - Airport UTILITIES & MISC
PAROWAN TREASURER	35115	4105109302021	09/30/2021	10/25/2021	69.06	DOG POUND	105527 - Animal UTILITIES
PAROWAN TREASURER	35115	410609302021	09/30/2021	10/25/2021	140.21	AIRPORT HOUSE	108527 - Airport UTILITIES & MISC
PAROWAN TREASURER	35115	411609302021	09/30/2021	10/25/2021	17.92	405 N MAIN	514027 - UTILITIES
PAROWAN TREASURER	35115	4117009302021	09/30/2021	10/25/2021	8.34	Shop Utility Split	107027 - Parks UTILITIES
PAROWAN TREASURER	35115	4117009302021	09/30/2021	10/25/2021	16.68	Shop Utility Split	524027 - UTILITIES
PAROWAN TREASURER	35115	4117009302021	09/30/2021	10/25/2021	16.68	Shop Utility Split	524127 - UTILITIES
PAROWAN TREASURER	35115	4117009302021	09/30/2021	10/25/2021	25.02	Shop Utility Split	106127 - Class C UTILITIES
PAROWAN TREASURER	35115	4117009302021	09/30/2021	10/25/2021	33.34	Shop Utility Split	514027 - UTILITIES
PAROWAN TREASURER	35115	4117009302021	09/30/2021	10/25/2021	33.36	Shop Utility Split	534027 - UTILITIES
PAROWAN TREASURER	35115	4117009302021	09/30/2021	10/25/2021	33.36	Shop Utility Split	574027 - UTILITIES
PAROWAN TREASURER	35115	411709302021	09/30/2021	10/25/2021	39.68	405 NORTH MAIN SCADA METER WATER S	514027 - UTILITIES
PAROWAN TREASURER	35115	411809302021	09/30/2021	10/25/2021	5.76	Shop Utility Split	107027 - Parks UTILITIES
PAROWAN TREASURER	35115	411809302021	09/30/2021	10/25/2021	11.52	Shop Utility Split	524027 - UTILITIES
PAROWAN TREASURER	35115	411809302021	09/30/2021	10/25/2021	11.54	Shop Utility Split	524127 - UTILITIES
PAROWAN TREASURER	35115	411809302021	09/30/2021	10/25/2021	17.28	Shop Utility Split	106127 - Class C UTILITIES
PAROWAN TREASURER	35115	411809302021	09/30/2021	10/25/2021	23.04	Shop Utility Split	514027 - UTILITIES
PAROWAN TREASURER	35115	411809302021	09/30/2021	10/25/2021	23.04	Shop Utility Split	534027 - UTILITIES
PAROWAN TREASURER	35115	411809302021	09/30/2021	10/25/2021	23.04	Shop Utility Split	574027 - UTILITIES
PAROWAN TREASURER	35115	411809302021	09/30/2021	10/25/2021	228.22	VISITOR CENTER OFFICE	105927 - Visitor UTILITIES
PAROWAN TREASURER	35115	419709302021	09/30/2021	10/25/2021	676.27	LIBRARY	107527 - Library UTILITIES
PAROWAN TREASURER	35115	419809302021	09/30/2021	10/25/2021	200.85	THEATER	107327 - Theater UTILITIES
PAROWAN TREASURER	35115	421009302021	09/30/2021	10/25/2021	102.29	DUP - OLD ROCK CHURCH	104927 - Non-Dep UTILITIES
PAROWAN TREASURER	35115	422609302021	09/30/2021	10/25/2021	72.31	JESSE SMITH HOME	104927 - Non-Dep UTILITIES
PAROWAN TREASURER	35115	423009302021	09/30/2021	10/25/2021	101.22	LIONS PARK PAVILLION	107027 - Parks UTILITIES
PAROWAN TREASURER	35115	610009302021	09/30/2021	10/25/2021	115.84	SWIMMING POOL	106927 - Pool UTILITIES
PAROWAN TREASURER	35115	610009302021	09/30/2021	10/25/2021	70.81	CEMETERY WATER	108527 - Airport UTILITIES & MISC
PAROWAN TREASURER	35115	614909302021	09/30/2021	10/25/2021	3,244.37	MAIN CANYON WELL	514027 - UTILITIES
PAROWAN TREASURER	35115	615409302021	09/30/2021	10/25/2021	19.51	CITY CHLORINATOR	574027 - UTILITIES
PAROWAN TREASURER	35115	618909302021	09/30/2021	10/25/2021	90.81	SOCCER FIELD RESTROOMS	107027 - Parks UTILITIES
PAROWAN TREASURER	35115	6189700930202	09/30/2021	10/25/2021	1,185.69	EXB BUILDING	107127 - Fair Grounds UTILITIES
PAROWAN TREASURER	35115	6189709302021	09/30/2021	10/25/2021	916.68	BBALL FIELDS	107027 - Parks UTILITIES
PAROWAN TREASURER	35115	6189720930202	09/30/2021	10/25/2021	829.15	FAIR GR CON STAND HORSE WALKER PE	107127 - Fair Grounds UTILITIES
PAROWAN TREASURER	35115	6189730930202	09/30/2021	10/25/2021	61.10	BBALL CONCESSIONS	107027 - Parks UTILITIES
PAROWAN TREASURER	35115	620009302021	09/30/2021	10/25/2021	1,745.09	RACE TRACK WELL	574027 - UTILITIES
PAROWAN TREASURER	35115	751309302021	09/30/2021	10/25/2021	17.53	MEEKS POND	107027 - Parks UTILITIES
PAROWAN TREASURER	35115	751809302021	09/30/2021	10/25/2021	17.53	POWER PLANT	534027 - UTILITIES
PAROWAN TREASURER	35115	760409302021	09/30/2021	10/25/2021	17.53	PI 100 S & MAIN	107027 - Parks UTILITIES
PAROWAN TREASURER	35115	RL 9.30.2021	09/30/2021	10/25/2021	54.12	UTILITY PAYMENT - OCT 2021	524127 - UTILITIES
					\$14,657.93		
					<b>\$14,657.93</b>		
RHINEHART OIL CO., LLC	35116	IN-462536-21	10/13/2021	10/25/2021	31.42	RHINEHART OIL SPLIT - ULS DYED DIESEL	524140 - GAS AND OIL
RHINEHART OIL CO., LLC	35116	IN-462536-21	10/13/2021	10/25/2021	31.43	RHINEHART OIL SPLIT - ULS DYED DIESEL	574040 - GAS AND OIL
RHINEHART OIL CO., LLC	35116	IN-462536-21	10/13/2021	10/25/2021	62.77	RHINEHART OIL SPLIT - ULS DYED DIESEL	524040 - GAS AND OIL
RHINEHART OIL CO., LLC	35116	IN-462536-21	10/13/2021	10/25/2021	125.57	RHINEHART OIL SPLIT - ULS DYED DIESEL	514040 - GAS AND OIL
RHINEHART OIL CO., LLC	35116	IN-462536-21	10/13/2021	10/25/2021	125.57	RHINEHART OIL SPLIT - ULS DYED DIESEL	534040 - GAS AND OIL
					\$376.76		

**Parowan City  
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General Checking - 10/22/2021 to 10/26/2021**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
ROCKY MOUNTAIN POWER	35117	800310182021	10/18/2021	10/25/2021	298.27	2650 W 2600 N	524127 - UTILITIES
					<b>\$298.27</b>		
ROCKY RIDGE ROCK	35118	55375	10/07/2021	10/25/2021	430.00	DUMPSTER DELIVERY TO PAROWAN, 30 Y	107026 - Parks MAINTENANCE MA
					<b>\$430.00</b>		
SCHOLZEN PRODUCTS	35119	6606121-00	10/18/2021	10/25/2021	19.58	SHOP SPLIT	106126 - Class C MAINTENANCE,
SCHOLZEN PRODUCTS	35119	6606121-00	10/18/2021	10/25/2021	19.58	SHOP SPLIT	514026 - MAINTENANCE MATERIA
SCHOLZEN PRODUCTS	35119	6606121-00	10/18/2021	10/25/2021	19.58	SHOP SPLIT	524026 - MAINTENANCE MATERIA
SCHOLZEN PRODUCTS	35119	6606121-00	10/18/2021	10/25/2021	19.58	SHOP SPLIT	524126 - MAINTENANCE MATERIA
SCHOLZEN PRODUCTS	35119	6606121-00	10/18/2021	10/25/2021	19.58	SHOP SPLIT	574026 - MAINTENANCE MATERIA
SCHOLZEN PRODUCTS	35119	6606121-00	10/18/2021	10/25/2021	19.60	SHOP SPLIT	534026 - MAINTENANCE MATERIA
SCHOLZEN PRODUCTS	35119	6606121-00	10/18/2021	10/25/2021	117.50	ICE MELT	107026 - Parks MAINTENANCE MA
					<b>\$235.00</b>		
					<b>\$235.00</b>		
SNAP-ON	35120	10252157127	10/25/2021	10/25/2021	19.99	SHOP SPLIT	106126 - Class C MAINTENANCE,
SNAP-ON	35120	10252157127	10/25/2021	10/25/2021	19.99	SHOP SPLIT	514026 - MAINTENANCE MATERIA
SNAP-ON	35120	10252157127	10/25/2021	10/25/2021	19.99	SHOP SPLIT	524026 - MAINTENANCE MATERIA
SNAP-ON	35120	10252157127	10/25/2021	10/25/2021	19.99	SHOP SPLIT	524126 - MAINTENANCE MATERIA
SNAP-ON	35120	10252157127	10/25/2021	10/25/2021	19.99	SHOP SPLIT	574026 - MAINTENANCE MATERIA
SNAP-ON	35120	10252157127	10/25/2021	10/25/2021	20.05	SHOP SPLIT	534026 - MAINTENANCE MATERIA
					<b>\$120.00</b>		
					<b>\$120.00</b>		
ZIONS BANK	35121	11 - 2016 Electric	10/21/2021	10/25/2021	21,120.75	Interest - 2016 Electric Refunding	534059 - INTEREST EXPENSE
ZIONS BANK	35121	11 2016 Electric	10/19/2021	10/25/2021	-55.84	less cash on hand as of 10/19/2021	534060 - BOND AGENT PAYING C
ZIONS BANK	35121	11 2016 Electroni	10/19/2021	10/25/2021	250.00	PAYING AGENT FEE DUE - ELECTRIC REV	534060 - BOND AGENT PAYING C
					<b>\$21,314.91</b>		
					<b>\$21,314.91</b>		
					<b>\$48,317.64</b>		



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**Parowan City**  
**Standard Financial Report**  
**10 General Fund - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

Net Position	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
<b>Cash and cash equivalents</b>			
1111 Checking - Combined	(78,952.32)	(318,366.91)	(62,613.80)
1121 PTIF 1761 Combined Accounts	0.00	251,393.13	154.67
1122 PTIF 2149 CLASS C ROAD	208,378.06	74,351.72	282,851.66
1123 PTIF 3071 CIB SINKING (DEBT SERVICE)	4.38	0.00	4.38
1124 PTIF 4963 Police Impact	0.00	532.44	532.44
1125 PTIF 4964 Fire Impact	0.56	664.02	664.58
1127 PTIF 4966 Parks Impact	111,864.10	13,083.30	125,012.83
1135 PTIF 8367 City Office	117,615.01	(40,974.90)	76,708.90
1160 Xpress Bill Pay	0.00	4,284.31	12,482.28
1171 Petty Cash	622.45	0.00	622.45
1175 Undeposited receipts	0.00	(1,436.95)	699.06
1191.1 Restricted cash	111,864.66	0.00	111,864.66
1191.2 Restricted cash offset	(111,864.66)	0.00	(111,864.66)
<b>Total Cash and cash equivalents</b>	<b>359,532.24</b>	<b>(16,469.84)</b>	<b>437,119.45</b>
<b>Total Cash and cash equivalents</b>	<b>359,532.24</b>	<b>(16,469.84)</b>	<b>437,119.45</b>
<b>Receivables</b>			
1311 ACCOUNTS RECEIVABLE	13,610.07	(42,653.69)	14,766.23
1351 TAXES RECEIVABLE - CURRENT	12,284.70	0.00	12,284.70
1352 TAXES RECEIVABLE - DEFERRED	708,125.00	0.00	708,125.00
1353 DUE FROM OTHER GOVERNMENTS	174,728.78	0.00	165,728.78
<b>Total Receivables</b>	<b>908,748.55</b>	<b>(42,653.69)</b>	<b>900,904.71</b>
<b>Other current assets</b>			
1579 ROOM TAX PAYABLE	1,913.47	77.69	2,450.56
1590 GYM MEMBERSHIP	4,407.44	(30.00)	4,377.44
<b>Total Other current assets</b>	<b>6,320.91</b>	<b>47.69</b>	<b>6,828.00</b>
<b>Total Current Assets</b>	<b>1,274,601.70</b>	<b>(59,075.84)</b>	<b>1,344,852.16</b>
<b>Total Assets:</b>	<b>1,274,601.70</b>	<b>(59,075.84)</b>	<b>1,344,852.16</b>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 ACCOUNTS PAYABLE	(47,345.49)	(34,534.30)	(105,007.63)
2135 FAIRGRDS/PARKS CLEANING DEPOSI	(2,775.00)	0.00	(2,775.00)
2138 SALES TAX PAYABLE	6,256.81	(73.59)	6,028.49
<b>Total Current liabilities</b>	<b>(43,863.68)</b>	<b>(34,607.89)</b>	<b>(101,754.14)</b>
<b>Payroll liabilities</b>			
2150 WAGES PAYABLE	0.00	47,821.53	0.00
2151 COMPENSATED ABSENCES PAYABLE	(35,198.97)	0.00	(35,198.97)
2152 PAYROLL LIABILITY CLEARING	76.87	72,403.78	0.00
2223 STATE WITHHOLDING PAYABLE	0.00	(2,420.06)	(7,790.29)
2230 RETIREMENT PAYABLE	0.00	(17,244.28)	(17,167.41)
2245 MISC/PAYROLL PAYABLE	(20.00)	278.43	(315.93)
2249 HEALTH SAVINGS ACCOUNT	0.00	(875.00)	(875.00)
2250 HEALTH INSURANCE PAYABLE	0.00	(35,339.04)	1,745.40
2252 COLONIAL INSURANCE PAYABLE	0.00	(95.76)	(25.05)
2253 AMERICAN FAMILY LIFE INS. PAYA	(94.40)	(94.40)	(188.80)
<b>Total Payroll liabilities</b>	<b>(35,236.50)</b>	<b>64,435.20</b>	<b>(59,816.05)</b>
<b>Deferred revenue</b>			
2480 Deferred inflow - property taxes	(708,125.00)	0.00	(708,125.00)
<b>Total Deferred revenue</b>	<b>(708,125.00)</b>	<b>0.00</b>	<b>(708,125.00)</b>
<b>Long-term liabilities</b>			
2501.1 Accrued interest payable	(9,438.75)	0.00	(9,438.75)
2501.2 Accrued interest payable offset	9,438.75	0.00	9,438.75
2520.1 2015 LBA Lease Revenue (City Hall) issued	(972,000.00)	0.00	(972,000.00)
2520.2 2015 LBA Lease Revenue (City Hall) repaid	136,606.80	28,000.00	164,606.80
2520.3 2015 LBA Lease Revenue (City Hall) current	(28,000.00)	0.00	(28,000.00)
2520.4 2015 LBA Lease Revenue (City Hall) current offs	28,000.00	0.00	28,000.00
2599 General LTD offset	835,393.20	(28,000.00)	807,393.20

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<b>Total Long-term liabilities</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Liabilities:</b>	<u>(787,225.18)</u>	<u>29,827.31</u>	<u>(869,695.19)</u>
<b>Equity - Paid in / Contributed</b>			
2963 Capital outlay restriction	(111,864.66)	0.00	(111,864.66)
2980 FUND BALANCE	(375,511.86)	29,248.53	(363,292.31)
<b>Total Equity - Paid in / Contributed</b>	<u>(487,376.52)</u>	<u>29,248.53</u>	<u>(475,156.97)</u>
<b>Total Liabilities and Fund Equity</b>	<u>(1,274,601.70)</u>	<u>59,075.84</u>	<u>(1,344,852.16)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>



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<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Taxes</b>					
3110 PROPERTY TAX	657,549.00	325.40	2,683.71	620,000.00	620,000.00
3120 REDEMPTION - PROPERTY TAXES	36,323.84	3,184.64	11,105.27	35,000.00	35,000.00
3130 SALES AND USE TAXES (STATE)	603,184.91	44,898.36	159,400.14	420,000.00	420,000.00
3140 CABLE SALES AND USE TAX	3,682.58	621.03	930.90	3,700.00	3,700.00
3160 AIRPORT GAS TAX AND MISC FEES	13.04	0.00	0.00	0.00	0.00
3170 TELEPHONE SALES AND USE TAX	12,799.59	1,001.27	3,284.27	13,000.00	13,000.00
3180 FEE IN LIEU OF TAXES	69,237.16	7,239.39	21,949.86	65,000.00	65,000.00
3190 QUESTAR ENERGY TAXES	54,766.25	0.00	3,597.32	50,000.00	50,000.00
3195 ELECTRIC SALES AND USE TAX	117,348.65	9,841.02	31,436.50	105,000.00	105,000.00
3376 CRT/COUNTY DONATION	5,165.00	0.00	0.00	10,000.00	10,000.00
<b>Total Taxes</b>	<b>1,560,070.02</b>	<b>67,111.11</b>	<b>234,387.97</b>	<b>1,321,700.00</b>	<b>1,321,700.00</b>
<b>Licenses and permits</b>					
3210 BUSINESS LICENSES	10,300.00	100.00	670.00	8,000.00	8,000.00
3221 BUILDING PERMITS	18,128.24	0.00	3,417.46	9,000.00	9,000.00
3225 ANIMAL LICENSES	1,100.00	80.00	315.00	800.00	800.00
<b>Total Licenses and permits</b>	<b>29,528.24</b>	<b>180.00</b>	<b>4,402.46</b>	<b>17,800.00</b>	<b>17,800.00</b>
<b>Intergovernmental revenue</b>					
3312 FEDERAL GRANT	9,000.00	0.00	0.00	0.00	22,000.00
3340 STATE GRANTS	66,458.02	0.00	0.00	8,000.00	17,000.00
3341 FIRE OPERATING GRANTS/REVENUE	4,787.71	0.00	0.00	1,000.00	1,000.00
3342 OPERATING GRANTS	0.00	0.00	0.00	35,000.00	41,000.00
3343 POLICE OPERATING GRANTS/CANINE	10,500.00	0.00	0.00	12,500.00	12,500.00
3344 POLICE INTERDICTION	9,200.00	0.00	0.00	10,000.00	10,000.00
3356 CLASS "C" ROAD	215,779.88	74,283.67	74,283.67	185,000.00	185,000.00
3358 STATE LIQUOR FUND	5,542.58	0.00	0.00	5,200.00	5,200.00
3360 POLICE ALLOCATION	46,753.95	0.00	42,533.63	90,000.00	90,000.00
3371 FIRE ALLOCATION - COUNTY	40,000.00	0.00	0.00	40,000.00	40,000.00
3372 AIRPORT - COUNTY ALLOCATION	11,000.00	0.00	0.00	11,000.00	11,000.00
3373 LIBRARY - AREA CONTRIBUTION	33,576.07	0.00	0.00	27,500.00	27,500.00
3375 RECREATION - COUNTY	3,000.00	0.00	0.00	3,000.00	3,000.00
3380 CARES Act/ARPA	272,715.00	0.00	187,290.00	20,000.00	394,580.00
<b>Total Intergovernmental revenue</b>	<b>728,313.21</b>	<b>74,283.67</b>	<b>304,107.30</b>	<b>448,200.00</b>	<b>859,780.00</b>
<b>Charges for services</b>					
3415 MAPS AND LAND USE FEES	1,365.00	350.00	800.00	100.00	100.00
3445 PUBLIC SAFETY FEES	2,140.00	50.00	205.00	1,000.00	1,000.00
3446 PUBLIC SAFETY 911 DISPATCH FEE	29,749.59	2,511.90	7,505.98	27,000.00	27,000.00
3455 ANIMAL CONTROL & SHELTER FEES	660.00	430.00	470.00	1,000.00	1,000.00
3472 SWIMMING POOL AND POOL CONCESSION FEE	17,529.22	0.00	0.00	0.00	0.00
3474 RECREATION FEES	9,846.00	3,850.00	5,640.00	10,000.00	10,000.00
3475 GLIDERS	702.26	0.00	0.00	250.00	250.00
3476 LIBRARY USE FEES	0.00	0.00	0.00	500.00	500.00
3477 EVENTS	8,467.00	2,650.00	3,610.00	3,000.00	3,000.00
3479 MARATHON	11,108.00	0.00	5,472.00	10,000.00	10,000.00
3482 SALE OF CEMETERY LOTS	18,075.00	2,000.00	7,556.50	5,000.00	5,000.00
3483 BURIAL FEES AND ASSESSMENTS	19,660.00	3,025.00	3,425.00	10,500.00	10,500.00
3621 AIRPORT - RENTS/LEASES	7,450.00	0.00	0.00	3,000.00	3,000.00
3820 THEATER SALES AND CONCESSION	340.90	0.00	125.00	500.00	500.00
3822 AIRPORT - FUEL FEE	4,734.15	0.00	613.65	250.00	250.00
<b>Total Charges for services</b>	<b>131,827.12</b>	<b>14,866.90</b>	<b>35,423.13</b>	<b>72,100.00</b>	<b>72,100.00</b>
<b>Fines and forfeitures</b>					
3510 COURT FINES	135,830.24	8,812.04	39,641.48	120,000.00	120,000.00
<b>Total Fines and forfeitures</b>	<b>135,830.24</b>	<b>8,812.04</b>	<b>39,641.48</b>	<b>120,000.00</b>	<b>120,000.00</b>
<b>Interest</b>					
3801 Interest to be allocated	0.00	1,393.13	4,520.67	40,000.00	40,000.00
3803 IMPACT FEE INTEREST	406.47	30.78	96.21	500.00	500.00
3805 CLASS "C" ROAD INTEREST	1,370.12	68.05	189.93	1,200.00	1,200.00
3810 GENERAL FUND INTEREST	1,093.59	25.10	163.15	1,000.00	1,000.00
<b>Total Interest</b>	<b>2,870.18</b>	<b>1,517.06</b>	<b>4,969.96</b>	<b>42,700.00</b>	<b>42,700.00</b>
<b>Miscellaneous revenue</b>					
3620 RENTS/LEASES	1,279.00	150.00	687.00	1,000.00	1,000.00
3625 RENTS - STALLS	550.00	95.00	95.00	500.00	500.00

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3725 IMPACT FEES - POLICE	2,061.50	332.50	598.50	600.00	600.00
3726 IMPACT FEES - FIRE	2,635.16	414.30	745.74	800.00	800.00
3728 IMPACT FEES - PARKS	52,214.08	8,158.45	14,685.21	15,000.00	15,000.00
3815 PAAL DONATIONS	60.00	0.00	0.00	0.00	0.00
3816 SHADE TREE DONATIONS	500.00	0.00	0.00	0.00	0.00
3824 SOUVENIOR SHOP SUPPLIES	18,280.64	1,911.60	5,892.36	15,000.00	15,000.00
3831 SUB FOR SANTA DONATIONS	8,334.00	0.00	500.00	6,000.00	6,000.00
3890 SUNDRY REVENUES	32,168.07	617.77	639.99	17,000.00	17,000.00
3897 CHRISTMAS IN COUNTRY	592.30	1,800.00	1,800.00	3,500.00	3,500.00
<b>Total Miscellaneous revenue</b>	<b>118,674.75</b>	<b>13,479.62</b>	<b>25,643.80</b>	<b>59,400.00</b>	<b>59,400.00</b>
<b>Contributions and transfers</b>					
3990 BEG. GEN FUND BAL TO BE APPROP	0.00	0.00	0.00	481,215.00	481,215.00
<b>Total Contributions and transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>481,215.00</b>	<b>481,215.00</b>
<b>Total Revenue:</b>	<b>2,707,113.76</b>	<b>180,250.40</b>	<b>648,576.10</b>	<b>2,563,115.00</b>	<b>2,974,695.00</b>
<b>Expenditures:</b>					
<b>General government</b>					
<b>Legislative</b>					
4111 Leg SALARIES - MAYOR AND COUNCIL	9,997.60	961.43	2,884.29	13,000.00	13,000.00
4113 Leg FICA	771.60	73.57	220.71	1,000.00	1,000.00
4114 Leg INSURANCE	9,590.07	748.71	2,260.32	14,500.00	14,500.00
4116 Leg WORKER'S COMPENSATION	149.91	0.00	0.00	200.00	200.00
4122 Leg PUBLIC NOTICES AND ADS	5.99	0.43	0.43	15.00	15.00
4123 Leg TRAVEL	0.00	351.27	351.27	3,000.00	3,000.00
4124 Leg OFFICE SUPPLIES AND EXPENSE	1,279.25	1.84	9.07	1,000.00	1,000.00
4128 Leg TELEPHONE	845.74	53.96	111.10	2,500.00	2,500.00
4133 Leg EDUCATION AND TRAINING	35.00	0.00	1,425.00	3,000.00	3,000.00
4161 Leg SUNDRY	4,017.91	0.00	588.34	1,500.00	1,500.00
<b>Total Legislative</b>	<b>26,693.07</b>	<b>2,191.21</b>	<b>7,850.53</b>	<b>39,715.00</b>	<b>39,715.00</b>
<b>Court</b>					
4211 Court SALARIES AND WAGES-PERM. EMPLO	71,408.38	4,149.45	20,287.26	72,000.00	72,000.00
4213 Court FICA	5,518.83	317.42	1,551.95	7,000.00	7,000.00
4214 Court INSURANCE	5,019.38	1,869.91	7,247.08	30,000.00	30,000.00
4215 Court RETIREMENT	11,405.99	637.36	2,847.44	15,000.00	15,000.00
4216 Court WORKMEN'S COMPENSATION	493.51	37.43	149.72	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	0.00	100.00	100.00
4223 Court TRAVEL, MEALS AND LODGING	0.00	0.00	0.00	2,000.00	2,000.00
4224 Court OFFICE SUPPLIES AND EXPENSE	1,003.73	21.90	674.00	3,000.00	3,000.00
4226 Court MAINTENANCE MATERIALS AND SUPPLY	378.28	0.00	42.50	1,000.00	1,000.00
4227 Court UTILITIES	1,164.61	3.45	115.51	2,000.00	2,000.00
4228 Court TELEPHONE	1,313.76	101.99	130.58	2,700.00	2,700.00
4231 Court PROFESSIONAL AND TECHNICAL SER	2,468.87	148.47	574.41	4,000.00	4,000.00
4232 Court AUDIT	300.00	0.00	0.00	550.00	550.00
4233 Court EDUCATION AND TRAINING	0.00	0.00	0.00	500.00	500.00
4236 Court ASSESSMENTS/RESTITUTION	53,366.09	5,129.23	14,923.59	45,000.00	45,000.00
4245 JURY WITNESS INTERPRETER	769.89	0.00	50.00	2,000.00	2,000.00
4248 Court POSTAGE	0.00	0.00	0.00	750.00	750.00
4251 Court INSURANCE LIABILITY PROPERTY	1,241.64	0.00	1,400.00	1,500.00	1,500.00
4261 Court SUNDRY	295.10	8.37	23.37	300.00	300.00
<b>Total Court</b>	<b>156,169.16</b>	<b>12,424.98</b>	<b>50,017.41</b>	<b>190,150.00</b>	<b>190,150.00</b>
<b>Administrative</b>					
4310 Admin SALARIES AND WAGES - OVERTIME	17.65	0.00	0.00	0.00	0.00
4311 Admin SALARIES AND WAGES-PERM. EMPLO	55,606.24	4,476.44	15,641.92	59,000.00	59,000.00
4313 Admin FICA	4,261.36	338.63	1,183.22	4,300.00	4,300.00
4314 Admin INSURANCE	28,731.45	2,307.97	9,165.81	33,000.00	33,000.00
4315 Admin RETIREMENT	11,728.37	948.07	3,312.92	14,000.00	14,000.00
4316 Admin WORKMEN'S COMPENSATION	650.12	62.38	249.52	1,500.00	1,500.00
4321 Admin SUBSCRIPTIONS AND MEMBERSHIPS	1,408.81	175.00	175.00	2,300.00	2,300.00
4322 Admin PUBLIC NOTICES AND ADS	38.82	2.72	2.72	500.00	500.00
4323 Admin TRAVEL, MEALS AND LODGING	80.06	436.84	504.34	4,500.00	4,500.00
4324 Admin OFFICE SUPPLIES AND EXPENSE	1,474.64	72.50	154.61	1,500.00	1,500.00
4325 Admin REPAIRS TO EQUIPMENT	169.91	0.00	0.00	200.00	200.00
4326 Admin MAINTENANCE MATERIALS AND SUPP	2,664.62	415.82	785.40	4,200.00	4,200.00
4328 Admin TELEPHONE	5,470.34	457.11	1,244.49	5,300.00	5,300.00



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4331 Admin PROFESSIONAL AND TECHNICAL SER	17,253.31	859.66	6,846.89	19,500.00	19,500.00
4332 Admin AUDITING	750.00	0.00	0.00	900.00	900.00
4333 Admin EDUCATION AND TRAINING	837.67	0.00	538.65	2,500.00	2,500.00
4340 Admin Gas & Oil	86.03	0.00	0.00	1,000.00	1,000.00
4348 Admin POSTAGE	492.61	45.11	88.07	700.00	700.00
4351 Admin INSURANCE LIABILITY PROPERTY	1,996.42	0.00	3,200.00	4,000.00	4,000.00
4359 Admin Building lease payment	26,000.00	0.00	0.00	29,000.00	29,000.00
4361 Admin SUNDRY	1,050.00	0.00	0.00	1,500.00	1,500.00
4365 Admin CARES Act	155,341.17	37,250.00	37,250.00	0.00	374,580.00
<b>Total Administrative</b>	<b>316,109.60</b>	<b>47,848.25</b>	<b>80,343.56</b>	<b>189,400.00</b>	<b>563,980.00</b>
<b>Non-Departmental</b>					
4926 Non-Dep JESSE SMITH /MAINTE MATERIALS AN	0.00	0.00	0.00	500.00	500.00
4927 Non-Dep UTILITIES	2,800.97	14.32	402.00	3,000.00	3,000.00
4928 Non-Dep TELEPHONE	21.25	0.00	0.00	0.00	0.00
4931 Non-Dep PROFESSIONAL AND TECHNICAL	9,181.62	750.00	2,250.00	9,000.00	9,000.00
4934 Non-Dep ELECTION EXPENSES	0.00	0.00	0.00	3,200.00	3,200.00
4943 Non-Dep PATCHWORK BI-WAY	1,500.00	0.00	0.00	2,500.00	2,500.00
4944 Non-Dep CITY HISTORIANS	0.00	0.00	0.00	100.00	100.00
4945 Non-Dep HEALTH INCENTIVE	0.00	0.00	0.00	1,000.00	1,000.00
4950 Non-Dep DISPATCH FEE	29,093.00	0.00	0.00	27,000.00	27,000.00
4951 INSURANCE LIABILITY PROPERTY	493.00	0.00	3,350.00	700.00	700.00
4961 Non-Dep SUNDRY	2,965.13	0.00	0.00	3,000.00	3,000.00
4962 Non-Dep ROCK CHURCH/MAINT MATERIALS	0.00	0.00	0.00	750.00	750.00
4963 Non-Dep HERITAGE FOUNDATION	0.00	0.00	0.00	2,500.00	2,500.00
4970 Non-Dep WEB HOSTING	17.40	0.00	0.00	0.00	0.00
<b>Total Non-Departmental</b>	<b>46,072.37</b>	<b>764.32</b>	<b>6,002.00</b>	<b>53,250.00</b>	<b>53,250.00</b>
<b>Planning and zoning</b>					
5811 P&Z SALARIES AND WAGES - PERM EMPL	13,751.67	1,024.82	3,586.87	13,000.00	13,000.00
5813 P&Z FICA	1,074.78	78.40	274.40	1,000.00	1,000.00
5814 P&Z INSURANCE	571.58	30.57	99.13	1,700.00	1,700.00
5815 P&Z RETIREMENT	2,785.22	215.66	754.81	3,400.00	3,400.00
5816 P&Z WORKMEN'S COMPENSATION	303.96	24.95	99.80	500.00	500.00
5823 P&Z TRAVEL, MEALS AND LODGING	149.00	0.00	0.00	1,000.00	1,000.00
5824 P&Z OFFICE SUPPLIES AND EXPENSE	134.10	0.92	4.54	500.00	500.00
5826 P&Z MAINTENANCE MATERIALS AND SUPP	243.27	0.00	55.00	500.00	500.00
5827 P&Z UTILITIES	1,633.21	2.96	99.00	2,000.00	2,000.00
5828 P&Z TELEPHONE	697.98	48.11	119.00	750.00	750.00
5831 P&Z PROFESSIONAL AND TECHNICAL SER	1,869.33	273.46	356.39	2,300.00	2,300.00
5833 P&Z UNIFORM BLDG. STANDARDS EDUC.	0.00	0.00	237.50	750.00	750.00
5840 P&Z GAS AND OIL	0.00	0.00	0.00	500.00	500.00
<b>Total Planning and zoning</b>	<b>23,214.10</b>	<b>1,699.85</b>	<b>5,686.44</b>	<b>27,900.00</b>	<b>27,900.00</b>
<b>Visitors Center</b>					
5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	32,030.10	2,343.13	8,717.34	38,000.00	38,000.00
5913 Visitor FICA	2,438.97	177.36	660.22	2,500.00	2,500.00
5914 VISITOR CENTER INSURANCE	10,578.99	951.49	3,584.39	13,000.00	13,000.00
5915 VISITOR CENTER RETIREMENT	3,596.65	303.46	1,062.11	4,000.00	4,000.00
5916 Visitor WORKER'S COMPENSATION	294.01	24.95	99.80	500.00	500.00
5926 Visitor MAINTENANCE MATERIALS AND SUPP	2,771.62	135.83	170.06	5,000.00	5,000.00
5927 Visitor UTILITIES	3,416.34	7.16	528.60	4,000.00	4,000.00
5928 Visitor TELEPHONE	929.89	73.53	169.61	1,200.00	1,200.00
5929 Visitor SOUVENIOR SHOP SUPPLIES	6,556.37	1,977.42	3,980.79	9,000.00	9,000.00
5931 Visitor PROFESSIONAL AND TECHNICAL	304.80	0.00	71.20	500.00	500.00
5932 Visitor AUDIT	270.00	0.00	0.00	400.00	400.00
5948 Visitor POSTAGE	500.83	45.10	88.06	500.00	500.00
5951 Visitor LIABILITY INSURANCE PROPERTY	735.81	0.00	800.00	900.00	900.00
5961 Visitor SUNDRY	0.00	0.00	0.00	150.00	150.00
<b>Total Visitors Center</b>	<b>64,424.38</b>	<b>6,039.43</b>	<b>19,932.18</b>	<b>79,650.00</b>	<b>79,650.00</b>
<b>Airport</b>					
8510 Airport SALARIES & WAGES - OVERTIME	534.31	0.00	48.65	0.00	0.00
8511 Airport SALARIES & WAGES - PERM EMPLOY	15,498.25	0.00	1,217.80	0.00	0.00
8513 Airport FICA	1,234.32	0.00	96.32	0.00	0.00
8514 Airport INSURANCE	4,412.56	1.57	627.24	0.00	0.00
8515 Airport RETIREMENT	3,401.91	0.00	268.89	0.00	0.00
8516 Airport WORKER'S COMPENSATION	294.01	24.95	99.80	0.00	0.00
8523 Airport TRAVEL MEALS AND LODGING	399.33	12.98	12.98	0.00	0.00

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8526 Airport MAINTENANCE MATERIALS AND SUPPLI	3,866.42	476.68	2,105.93	26,000.00	48,000.00
8527 Airport UTILITIES & MISCELLANEOUS EXPE	11,400.39	0.00	2,300.78	15,000.00	15,000.00
8531 Airport PROFESSIONAL & TECHINICAL SERVICE	4,170.00	0.00	889.94	3,500.00	3,500.00
8540 Airport GAS AND OIL	1,485.90	0.00	0.00	3,000.00	3,000.00
8551 Airport LIABILITY INSURANCE PROPERTY	2,731.00	0.00	3,499.28	3,500.00	3,500.00
8557 Airport EQUIPMENT RENTAL	1,500.00	0.00	0.00	1,500.00	1,500.00
<b>Total Airport</b>	<b>50,928.40</b>	<b>516.18</b>	<b>11,167.61</b>	<b>52,500.00</b>	<b>74,500.00</b>
<b>Total General government</b>	<b>683,611.08</b>	<b>71,484.22</b>	<b>180,999.73</b>	<b>632,565.00</b>	<b>1,029,145.00</b>
<b>Public safety</b>					
<b>Police Department</b>					
5410 Police SALARIES AND WAGES - OVERTIME	26,535.39	2,358.82	7,387.81	20,500.00	20,500.00
5411 Police SALARIES AND WAGES-PERM. EMPLO	308,510.43	28,717.12	100,608.53	395,000.00	395,000.00
5412 Police CARES ACT SALARY AND WAGES	117,367.27	0.00	0.00	0.00	0.00
5413 Police FICA	34,685.40	2,357.88	8,196.02	36,000.00	36,000.00
5414 Police INSURANCE	115,319.00	7,496.99	30,437.27	130,000.00	130,000.00
5415 Police RETIREMENT	117,880.75	8,603.16	30,678.14	117,000.00	117,000.00
5416 Police WORKMEN'S COMPENSATION	2,825.57	224.57	898.28	4,500.00	4,500.00
5417 Police GYM MEMBERSHIP	160.00	20.00	30.00	0.00	0.00
5421 Police SUBSCRIPTIONS AND MEMBERSHIPS	461.10	0.00	600.00	600.00	600.00
5422 Police PUBLIC NOTICES AND ADS	109.94	1.05	1.05	100.00	100.00
5423 Police TRAVEL, MEALS AND LODGING	4,134.25	0.00	421.08	8,000.00	8,000.00
5424 Police OFFICE SUPPLIES AND EXPENSE	1,514.52	229.60	993.68	1,500.00	1,500.00
5425 Police REPAIRS TO EQUIPMENT	10,377.34	192.60	2,110.70	5,400.00	5,400.00
5426 Police MAINTENANCE MATERIALS AND SUPP	3,511.12	27.82	100.88	3,500.00	3,500.00
5427 Police UTILITIES	992.20	3.45	115.51	1,500.00	1,500.00
5428 Police TELEPHONE	10,471.03	869.11	2,480.46	12,500.00	12,500.00
5431 Police PROFESSIONAL AND TECHNICAL SER	12,080.04	242.34	2,599.51	12,000.00	12,000.00
5432 Police AUDIT	500.00	0.00	0.00	700.00	700.00
5433 Police EDUCATION AND TRAINING	4,708.93	180.00	1,221.30	9,000.00	9,000.00
5434 Police GRANT/CANINE	4,283.78	311.19	580.12	12,500.00	12,500.00
5435 Police INTERDICTION	620.00	0.00	0.00	10,000.00	10,000.00
5440 Police GAS AND OIL	24,008.75	3,327.07	6,222.40	28,000.00	28,000.00
5447 Police UNIFORM ALLOWANCE	6,100.95	0.00	1,208.55	6,500.00	6,500.00
5449 Police SPECIAL DEPARTMENT SUPPLIES	16,520.47	35.79	9,488.12	24,000.00	24,000.00
5450 Police LIQUOR LAW	0.00	0.00	0.00	700.00	700.00
5451 Police LIABILITY INSURANCE - PROPERTY	4,602.50	0.00	5,500.00	5,500.00	5,500.00
5461 Police SUNDRY	0.00	0.00	0.00	200.00	200.00
5481 Police Capital leases - principal	52,241.80	0.00	0.00	53,000.00	53,000.00
5482 Police Capital leases - interest	8,000.00	0.00	0.00	8,000.00	8,000.00
<b>Total Police Department</b>	<b>888,522.53</b>	<b>55,198.56</b>	<b>211,879.41</b>	<b>906,200.00</b>	<b>906,200.00</b>
<b>Animal control</b>					
5526 Animal MAINTENANCE MATERIALS AND SUPP	347.35	0.00	50.34	500.00	500.00
5527 Animal UTILITIES	1,664.43	0.00	145.99	1,600.00	1,600.00
5549 Animal SPECIAL DEPARTMENT SUPPLIES	178.29	0.00	0.00	500.00	500.00
5555 Animal LICENSE AND SUNDRY - ANIMAL	0.00	0.00	0.00	750.00	750.00
<b>Total Animal control</b>	<b>2,190.07</b>	<b>0.00</b>	<b>196.33</b>	<b>3,350.00</b>	<b>3,350.00</b>
<b>Fire</b>					
5711 Fire SALARIES AND WAGES	3,836.97	237.81	713.43	4,500.00	4,500.00
5713 Fire FICA	296.02	18.19	54.57	900.00	900.00
5714 Fire INSURANCE	49.87	0.00	0.00	200.00	200.00
5715 Fire RETIREMENT	0.00	0.00	0.00	300.00	300.00
5716 Fire WORKMEN'S COMPENSATION	300.50	62.38	249.52	1,000.00	1,000.00
5723 Fire TRAVEL, MEALS AND LODGING	823.37	0.00	509.69	1,500.00	1,500.00
5725 Fire REPAIRS TO EQUIPMENT	10,018.50	307.74	1,272.64	10,000.00	10,000.00
5726 Fire MAINTENANCE MATERIALS AND SUPP	1,380.47	0.00	119.45	3,000.00	3,000.00
5727 Fire UTILITIES	4,572.10	8.60	528.34	4,500.00	4,500.00
5728 Fire TELEPHONE	1,230.41	101.24	278.33	1,250.00	1,250.00
5731 Fire PROFESSIONAL AND TECHNICAL SER	1,750.12	23.46	126.19	3,500.00	3,500.00
5733 Fire EDUCATION AND TRAINING	0.00	40.00	40.00	1,500.00	1,500.00
5738 Fire FIRE RUNS - EXPENSE	9,377.33	0.00	0.00	12,000.00	12,000.00
5740 Fire GAS AND OIL	1,135.34	266.43	310.57	1,200.00	1,200.00
5749 Fire SPECIAL DEPARTMENT SUPPLIES	24,960.82	0.00	9,813.44	35,000.00	44,000.00
5750 Fire FIREWORKS & INSURANCE	9,000.00	0.00	0.00	10,000.00	10,000.00
5751 Fire LIABILITY INSURANCY - PROPERTY	3,877.65	0.00	3,784.00	4,500.00	4,500.00
<b>Total Fire</b>	<b>72,609.47</b>	<b>1,065.85</b>	<b>17,800.17</b>	<b>94,850.00</b>	<b>103,850.00</b>



**Parowan City**  
**Standard Financial Report**  
**10 General Fund - 09/01/2021 to 09/30/2021**  
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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Total Public safety</b>	<b>963,322.07</b>	<b>56,264.41</b>	<b>229,875.91</b>	<b>1,004,400.00</b>	<b>1,013,400.00</b>
<b>Highways and public improvements</b>					
<b>Class "C" Road</b>					
6110 Class C SALARIES AND WAGES-OVERTIME	681.79	108.09	270.13	3,000.00	3,000.00
6111 Class C SALARIES & WAGE - PERM EMPLOYEE	15,682.96	1,446.69	4,847.29	20,000.00	20,000.00
6113 Class C FICA	1,243.87	118.06	388.44	1,300.00	1,300.00
6114 Class C INSURANCE	5,760.24	482.81	1,779.60	7,000.00	7,000.00
6115 Class C RETIREMENT	3,514.87	334.13	1,101.30	3,600.00	3,600.00
6116 Class C WORKMANS COMP	318.96	49.91	199.64	500.00	500.00
6123 Class C TRAVEL, MEALS & LODGING	0.00	0.00	0.00	1,000.00	1,000.00
6125 Class C REPAIR TO EQUIPMENT	2,864.92	662.64	866.38	15,000.00	15,000.00
6126 Class C MAINTENANCE, MATERIAL & SUPPLI	10,386.78	281.09	2,421.31	14,500.00	14,500.00
6127 Class C UTILITIES	989.00	1.07	74.37	1,500.00	1,500.00
6130 Class C REPAIRS TO STREETS	165,713.11	38,192.81	86,387.89	170,000.00	170,000.00
6131 Class C PROFESSIONAL AND TECHNICAL	2,450.00	0.00	10.00	2,500.00	2,500.00
6133 Class C EDUCATION AND TRAINING	100.00	0.00	0.00	1,000.00	1,000.00
6139 Class C SIDEWALK REPAIRS	3,910.93	724.13	724.13	15,000.00	15,000.00
6140 Class C GAS AND OIL	1,239.90	690.93	1,095.47	5,000.00	5,000.00
6151 INSURANCE LIABILITY PROPERTY	0.00	37.24	37.24	0.00	0.00
6157 Class C EQUIPMENT RENTAL	11,000.00	10,500.00	11,600.00	13,500.00	13,500.00
<b>Total Class "C" Road</b>	<b>225,857.33</b>	<b>53,629.60</b>	<b>111,803.19</b>	<b>274,400.00</b>	<b>274,400.00</b>
<b>Total Highways and public improvements</b>	<b>225,857.33</b>	<b>53,629.60</b>	<b>111,803.19</b>	<b>274,400.00</b>	<b>274,400.00</b>
<b>Parks, recreation, and public property</b>					
<b>Parks &amp; Recreation</b>					
7010 Parks SALARIES AND WAGES - OVERTIME	1,588.35	156.80	555.34	1,300.00	1,300.00
7011 Parks SALARIES AND WAGES - PARKS EMP	29,345.35	2,240.13	9,329.55	35,000.00	35,000.00
7013 Parks FICA	2,374.46	182.86	754.46	4,500.00	4,500.00
7014 Parks INSURANCE	14,656.24	1,154.21	4,348.50	15,000.00	15,000.00
7015 Parks RETIREMENT	5,434.89	468.45	1,648.91	5,600.00	5,600.00
7016 Parks WORKMEN'S COMPENSATION	558.51	49.91	199.64	1,000.00	1,000.00
7023 Parks TRAVEL, MEALS & LODGING	0.00	0.00	0.00	500.00	500.00
7025 Parks REPAIRS TO EQUIPMENT	1,404.99	123.47	593.58	3,000.00	3,000.00
7026 Parks MAINTENANCE MATERIALS AND SUPP	10,533.48	212.34	2,428.06	19,500.00	19,500.00
7027 Parks UTILITIES	11,492.24	0.36	2,970.00	12,000.00	12,000.00
7028 Parks TELEPHONE	1,845.00	153.75	461.25	1,800.00	1,800.00
7029 Parks IMPACT FEES - PARKS	0.00	0.00	100.29	0.00	0.00
7031 Parks PROFESSIONAL AND TECHNICAL SER	683.43	0.00	0.00	1,000.00	1,000.00
7040 Parks GAS AND OIL	1,477.18	245.28	245.28	2,000.00	2,000.00
7048 Parks POSTAGE	197.02	18.04	35.22	300.00	300.00
7051 Parks LIABILITY INSURANCE PROPERTY	4,184.04	0.00	4,607.77	4,200.00	4,200.00
7057 Parks SHADE TREE	378.00	0.00	0.00	5,000.00	5,000.00
7058 Parks EQUIPMENT RENTAL	3,287.50	0.00	1,000.00	5,000.00	5,000.00
<b>Total Parks &amp; Recreation</b>	<b>89,440.68</b>	<b>5,005.60</b>	<b>29,277.85</b>	<b>116,700.00</b>	<b>116,700.00</b>
<b>Fair Grounds</b>					
7110 Fair Grounds SALARIES & WAGES - OVERTIME	1,253.01	125.67	416.91	2,000.00	2,000.00
7111 Fair Grounds SALARIES AND WAGES-PERM EMP	26,518.36	1,991.09	8,451.98	31,000.00	31,000.00
7113 Fair Grounds FICA	2,132.12	161.42	676.74	2,500.00	2,500.00
7114 Fair Grounds INSURANCE	12,848.85	983.36	3,710.93	13,000.00	13,000.00
7115 Fair Grounds RETIREMENT	4,745.69	406.61	1,424.68	5,400.00	5,400.00
7116 Fair Grounds WORKERS COMPENSATION	303.96	24.95	99.80	400.00	400.00
7125 Fair Grounds REPAIRS TO EQUIPMENT	463.13	3.95	262.42	3,200.00	3,200.00
7126 Fair Grounds MAINTENANCE MATERIALS AND S	8,640.39	149.65	1,312.16	16,000.00	22,000.00
7127 Fair Grounds UTILITIES	12,272.18	26.43	2,035.04	13,000.00	13,000.00
7128 Fair Grounds TELEPHONE	432.39	29.99	64.58	600.00	600.00
7142 Fair Grounds GAS AND OIL	28.64	0.00	0.00	1,000.00	1,000.00
7151 INSURANCE LIABILITY PROPERTY	2,336.00	0.00	3,500.00	3,500.00	3,500.00
7154 Fair Grounds STALLS	1,666.53	0.00	0.00	100.00	100.00
7158 Fair Grounds EQUIPMENT RENTAL	500.00	0.00	0.00	1,000.00	1,000.00
<b>Total Fair Grounds</b>	<b>74,141.25</b>	<b>3,903.12</b>	<b>21,955.24</b>	<b>92,700.00</b>	<b>98,700.00</b>
<b>Events</b>					
7211 Events SALARIES - EVENTS PERSONNEL	38,295.85	3,079.71	10,570.88	39,000.00	39,000.00
7213 Events FICA	2,947.87	233.67	801.95	3,200.00	3,200.00
7214 Events INSURANCE	14,209.36	936.54	3,534.34	14,000.00	14,000.00
7215 Events RETIREMENT	4,246.38	303.44	1,062.04	5,000.00	5,000.00



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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
7216 Events WORKER'S COMPENSATION	455.94	37.43	149.72	700.00	700.00
7220 Events BANK CHARGES	0.00	0.00	0.00	800.00	800.00
7222 Events ADVERTISING	2,805.63	148.75	1,613.75	10,000.00	10,000.00
7223 Events TRAVEL MEALS & LODGING	(177.48)	0.00	0.00	1,000.00	1,000.00
7225 Events REPAIRS TO EQUIPMENT	251.01	0.00	0.00	200.00	200.00
7226 Events MAINTENANCE MATERIALS AND SUPP	998.20	31.84	45.86	1,000.00	1,000.00
7228 Events TELEPHONE	274.68	22.95	68.65	300.00	300.00
7231 Events PROFESSIONAL AND TECHNICAL	231.38	0.00	0.00	500.00	500.00
7232 Events AUDIT	240.00	0.00	0.00	450.00	450.00
7240 Events GAS AND OIL	404.41	137.01	194.81	1,000.00	1,000.00
7251 Events INSURANCE AND SURETY BONDS	968.83	0.00	1,149.00	900.00	900.00
7252 Events SUB FOR SANTA	6,159.31	0.00	0.00	6,000.00	6,000.00
7253 Events CONCERTS	750.00	0.00	950.00	1,000.00	1,000.00
7254 Events PARADES	583.72	55.93	146.06	750.00	750.00
7255 Events CHRISTMAS IN THE COUNTRY	400.00	0.00	0.00	1,500.00	1,500.00
7258 Events FALL FEST	1,306.25	744.65	744.65	1,500.00	1,500.00
7259 Events GLIDER EVENTS	30.00	0.00	0.00	600.00	600.00
7261 Events SUNDRY	45.00	0.00	0.00	500.00	500.00
7263 Events MARATHONS/RACES	9,589.54	0.00	9,569.45	10,000.00	10,000.00
7268 Events SPECIAL CELEBRATIONS	901.05	0.00	197.81	3,000.00	3,000.00
7270 Events RECREATION/CONVENTIONS	8,246.84	0.00	0.00	4,000.00	4,000.00
7271 Events SOCCER LEAGUE	0.00	1,391.74	1,609.40	5,000.00	5,000.00
<b>Total Events</b>	<b>94,163.77</b>	<b>7,123.66</b>	<b>32,408.37</b>	<b>111,900.00</b>	<b>111,900.00</b>
<b>Theater</b>					
7326 Theater MAINTENANCE MATERIALS AND SUPP	732.04	221.88	502.66	5,000.00	5,000.00
7327 Theater UTILITIES	2,878.06	7.16	723.00	5,000.00	5,000.00
7331 Theater PROFESSIONAL AND TECHNICAL	20.00	0.00	0.00	200.00	200.00
7348 Theater POSTAGE	197.02	18.04	35.22	300.00	300.00
7349 Theater SPECIAL DEPARTMENT SUPPLIES	0.00	22.99	22.99	1,500.00	1,500.00
7350 Theater CONCESSIONS	0.00	0.00	0.00	500.00	500.00
7351 Theater INSURANCE LIABILITY PROPERTY	493.00	0.00	670.00	700.00	700.00
7361 Theater SUNDRY	0.00	0.00	0.00	100.00	100.00
7365 Theater EVENTS & PRODUCTIONS	0.00	0.00	0.00	5,000.00	5,000.00
<b>Total Theater</b>	<b>4,320.12</b>	<b>270.07</b>	<b>1,953.87</b>	<b>18,300.00</b>	<b>18,300.00</b>
<b>Library</b>					
7511 Library SALARIES AND WAGES-PERM. EMPLO	54,307.12	3,805.70	13,221.00	55,000.00	55,000.00
7513 Library FICA	4,203.40	287.31	998.00	4,300.00	4,300.00
7514 Library INSURANCE	1,041.63	1,398.10	5,651.62	25,000.00	25,000.00
7515 Library RETIREMENT	10,112.23	786.74	2,753.59	12,000.00	12,000.00
7516 Library WORKMEN'S COMPENSATION	518.32	37.43	149.72	700.00	700.00
7521 Library BOOKS	6,873.83	482.06	1,524.91	8,000.00	8,000.00
7523 Library TRAVEL MEALS & LODGING	59.95	0.00	13.74	500.00	500.00
7524 Library OFFICE SUPPLIES AND EXPENSE	309.42	0.00	323.00	1,800.00	1,800.00
7525 Library REPAIRS TO EQUIPMENT	0.00	0.00	0.00	1,000.00	1,000.00
7526 Library MAINTENANCE MATERIAL AND SUPPL	6,585.89	110.88	733.26	3,000.00	3,000.00
7527 Library UTILITIES	10,154.60	7.16	1,517.88	10,500.00	10,500.00
7528 Library TELEPHONE	594.89	135.05	406.05	1,100.00	1,100.00
7529 Library CLEF GRANT EXPENDITURES	4,814.17	0.00	0.00	5,500.00	5,500.00
7531 Library PROFESSIONAL & TECHNICAL SERV.	4,108.89	0.00	178.87	3,000.00	3,000.00
7532 Library AUDIT	0.00	0.00	0.00	500.00	500.00
7533 Library EDUCATION AND TRAINING	0.00	0.00	0.00	500.00	500.00
7548 Library POSTAGE	263.15	17.55	106.25	250.00	250.00
7551 INSURANCE LIABILITY PROPERTY	493.00	0.00	550.00	550.00	550.00
7561 Library SUNDRY	0.00	0.00	0.00	1,200.00	1,200.00
<b>Total Library</b>	<b>104,440.49</b>	<b>7,067.98</b>	<b>28,127.89</b>	<b>134,400.00</b>	<b>134,400.00</b>
<b>Cemetery</b>					
8010 Cemetery SALARIES AND WAGES - OVERTIME	1,195.02	116.41	399.34	1,500.00	1,500.00
8011 Cemetery SALARIES & WAGES - PERM EMPLOY	35,109.97	2,756.51	11,539.72	37,000.00	37,000.00
8013 Cemetery FICA	2,797.60	219.23	911.34	3,000.00	3,000.00
8014 Cemetery INSURANCE	12,409.13	971.32	3,580.22	14,000.00	14,000.00
8015 Cemetery RETIREMENT	5,971.08	516.51	1,795.97	6,500.00	6,500.00
8016 Cemetery WORKMEN'S COMPENSATION	303.96	24.95	99.80	550.00	550.00
8025 Cemetery REPAIRS TO EQUIPMENT	729.97	3.95	169.17	2,200.00	2,200.00
8026 Cemetery MAINTENANCE MATERIALS AND SUP	4,495.15	0.92	113.14	4,500.00	4,500.00
8027 Cemetery UTILITIES	660.73	0.00	140.97	1,000.00	1,000.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
8028 Cemetery TELEPHONE	419.21	26.98	55.55	700.00	700.00
8031 Cemetery PROFESSIONAL & TECHNICAL SERV.	2,184.65	23.47	106.40	4,500.00	4,500.00
8040 Cemetery GAS AND OIL	61.94	0.00	0.00	2,000.00	2,000.00
8051 INSURANCE LIABILITY PROPERTY	1,218.46	0.00	1,506.00	1,300.00	1,300.00
8058 Cemetery EQUIPMENT RENTAL	3,287.50	0.00	2,166.67	4,000.00	4,000.00
8061 Cemetery SUNDRY/BUY BACK	100.00	0.00	0.00	5,000.00	5,000.00
<b>Total Cemetery</b>	<b>70,944.37</b>	<b>4,660.25</b>	<b>22,584.29</b>	<b>87,750.00</b>	<b>87,750.00</b>
<b>Pool</b>					
6911 Pool PERM EMPLOYEE	26,429.94	0.00	0.00	0.00	0.00
6913 Pool FICA	2,057.89	0.00	0.00	0.00	0.00
6914 Pool INSURANCE	87.17	1.23	14.44	0.00	0.00
6916 Pool WORKMANS COMP	418.51	37.43	149.72	0.00	0.00
6926 Pool MAINTENANCE MATERIALS AND SUPPLIE	8,012.64	0.92	4.54	39,150.00	39,150.00
6927 Pool UTILITIES	8,589.60	0.00	231.68	8,000.00	8,000.00
6928 Pool TELEPHONE	584.41	26.98	55.55	0.00	0.00
6931 Pool PROFESSIONAL AND TECHNICAL	4,148.51	23.46	902.59	39,150.00	39,150.00
6932 Pool AUDIT	240.00	0.00	0.00	500.00	500.00
6951 INSURANCE LIABILITY PROPERTY	493.00	0.00	450.79	3,200.00	3,200.00
<b>Total Pool</b>	<b>51,061.67</b>	<b>90.02</b>	<b>1,809.31</b>	<b>90,000.00</b>	<b>90,000.00</b>
<b>Total Parks, recreation, and public property</b>	<b>488,512.35</b>	<b>28,120.70</b>	<b>138,116.82</b>	<b>651,750.00</b>	<b>657,750.00</b>
<b>Transfers</b>					
9010 TRANSFER TO CAPITAL PROJECTS F	400,000.00	0.00	0.00	0.00	0.00
<b>Total Transfers</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenditures:</b>	<b>2,761,302.83</b>	<b>209,498.93</b>	<b>660,795.65</b>	<b>2,563,115.00</b>	<b>2,974,695.00</b>
<b>Total Change In Net Position</b>	<b>(54,189.07)</b>	<b>(29,248.53)</b>	<b>(12,219.55)</b>	<b>0.00</b>	<b>0.00</b>

**Parowan City**  
**Standard Financial Report**  
**17 Wildlands Fire - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

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



**Parowan City**  
**Standard Financial Report**  
 21 Local Building Authority - DS Fund - 09/01/2021 to 09/30/2021  
 25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
Cash and cash equivalents			
1111 Checking - Combined	35,000.00	(40,585.00)	(5,585.00)
<b>Total Cash and cash equivalents</b>	<u>35,000.00</u>	<u>(40,585.00)</u>	<u>(5,585.00)</u>
<b>Total Cash and cash equivalents</b>	<u>35,000.00</u>	<u>(40,585.00)</u>	<u>(5,585.00)</u>
<b>Total Current Assets</b>	<u>35,000.00</u>	<u>(40,585.00)</u>	<u>(5,585.00)</u>
<b>Total Assets:</b>	<u>35,000.00</u>	<u>(40,585.00)</u>	<u>(5,585.00)</u>
<b>Liabilities and Fund Equity</b>			
<b>Equity - Paid in / Contributed</b>			
2981 Fund balance	(35,000.00)	40,585.00	5,585.00
<b>Total Equity - Paid in / Contributed</b>	<u>(35,000.00)</u>	<u>40,585.00</u>	<u>5,585.00</u>
<b>Total Liabilities and Fund Equity</b>	<u>(35,000.00)</u>	<u>40,585.00</u>	<u>5,585.00</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**Parowan City**  
**Standard Financial Report**  
**21 Local Building Authority - DS Fund - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Charges for services</b>					
3419 Lease revenue	46,990.00	0.00	0.00	47,585.00	47,585.00
<b>Total Charges for services</b>	<b>46,990.00</b>	<b>0.00</b>	<b>0.00</b>	<b>47,585.00</b>	<b>47,585.00</b>
<b>Total Revenue:</b>	<b>46,990.00</b>	<b>0.00</b>	<b>0.00</b>	<b>47,585.00</b>	<b>47,585.00</b>
<b>Expenditures:</b>					
<b>Debt service</b>					
4711.810 Debt service - principal	27,000.00	28,000.00	28,000.00	28,000.00	28,000.00
4711.820 Debt service - interest	12,990.00	12,585.00	12,585.00	12,585.00	12,585.00
4921 Annual reserve payment - City Bldg	0.00	0.00	0.00	7,000.00	7,000.00
<b>Total Debt service</b>	<b>39,990.00</b>	<b>40,585.00</b>	<b>40,585.00</b>	<b>47,585.00</b>	<b>47,585.00</b>
<b>Total Expenditures:</b>	<b>39,990.00</b>	<b>40,585.00</b>	<b>40,585.00</b>	<b>47,585.00</b>	<b>47,585.00</b>
<b>Total Change In Net Position</b>	<b>7,000.00</b>	<b>(40,585.00)</b>	<b>(40,585.00)</b>	<b>0.00</b>	<b>0.00</b>

**Parowan City**  
**Standard Financial Report**  
**44 Combined Capital Improvement - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
<b>Cash and cash equivalents</b>			
1111 Checking - Combined	4,312.67	233,157.68	(95,213.37)
1121 PTIF 1761 Combined Accounts	941,263.78	0.00	941,263.78
<b>Total Cash and cash equivalents</b>	<u>945,576.45</u>	<u>233,157.68</u>	<u>846,050.41</u>
<b>Total Cash and cash equivalents</b>	<u>945,576.45</u>	<u>233,157.68</u>	<u>846,050.41</u>
<b>Receivables</b>			
1351 Grants receivable	319,512.68	0.00	0.00
<b>Total Receivables</b>	<u>319,512.68</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Current Assets</b>	<u>1,265,089.13</u>	<u>233,157.68</u>	<u>846,050.41</u>
<b>Total Assets:</b>	<u>1,265,089.13</u>	<u>233,157.68</u>	<u>846,050.41</u>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 ACCOUNTS PAYABLE	(353,426.87)	0.00	0.00
<b>Total Current liabilities</b>	<u>(353,426.87)</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Liabilities:</b>	<u>(353,426.87)</u>	<u>0.00</u>	<u>0.00</u>
<b>Equity - Paid in / Contributed</b>			
2970 Assigned - New Shelter	(45,000.00)	0.00	(45,000.00)
2971 Assigned - Fire	(35,000.00)	0.00	(35,000.00)
2980 FUND BALANCE	(831,662.26)	(233,157.68)	(766,050.41)
<b>Total Equity - Paid in / Contributed</b>	<u>(911,662.26)</u>	<u>(233,157.68)</u>	<u>(846,050.41)</u>
<b>Total Liabilities and Fund Equity</b>	<u>(1,265,089.13)</u>	<u>(233,157.68)</u>	<u>(846,050.41)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>



**Parowan City**  
**Standard Financial Report**  
**44 Combined Capital Improvement - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Intergovernmental revenue</b>					
3339 FEDERAL GRANT	701,648.48	0.00	(319,512.68)	0.00	270,000.00
3340 STATE GRANT	233,157.68	233,157.68	233,157.68	20,000.00	50,000.00
<b>Total Intergovernmental revenue</b>	<u>934,806.16</u>	<u>233,157.68</u>	<u>(86,355.00)</u>	<u>20,000.00</u>	<u>320,000.00</u>
<b>Interest</b>					
3810 INTEREST RECEIVED	3,956.02	0.00	0.00	0.00	0.00
<b>Total Interest</b>	<u>3,956.02</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Contributions and transfers</b>					
3910 TRANSFER FROM GENERAL FUND	400,000.00	0.00	0.00	0.00	0.00
3980 Appropriation of fund balance	0.00	0.00	0.00	398,104.00	398,104.00
<b>Total Contributions and transfers</b>	<u>400,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>398,104.00</u>	<u>398,104.00</u>
<b>Total Revenue:</b>	<u>1,338,762.18</u>	<u>233,157.68</u>	<u>(86,355.00)</u>	<u>418,104.00</u>	<u>718,104.00</u>
<b>Expenditures:</b>					
<b>General government</b>					
<b>Airport</b>					
8574 Airport - Construction	968,720.35	0.00	(54,800.19)	60,000.00	360,000.00
<b>Total Airport</b>	<u>968,720.35</u>	<u>0.00</u>	<u>(54,800.19)</u>	<u>60,000.00</u>	<u>360,000.00</u>
<b>Total General government</b>	<u>968,720.35</u>	<u>0.00</u>	<u>(54,800.19)</u>	<u>60,000.00</u>	<u>360,000.00</u>
<b>Public safety</b>					
<b>Police Department</b>					
5475 Police - Equipment	0.00	0.00	15,875.04	15,000.00	15,000.00
<b>Total Police Department</b>	<u>0.00</u>	<u>0.00</u>	<u>15,875.04</u>	<u>15,000.00</u>	<u>15,000.00</u>
<b>Animal control</b>					
5599 Animal Savings - Increase in fund balance	0.00	0.00	0.00	15,000.00	15,000.00
<b>Total Animal control</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>15,000.00</u>	<u>15,000.00</u>
<b>Fire</b>					
5799 Fire Savings - Increase in fund balance	0.00	0.00	0.00	60,000.00	60,000.00
<b>Total Fire</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>60,000.00</u>	<u>60,000.00</u>
<b>Total Public safety</b>	<u>0.00</u>	<u>0.00</u>	<u>15,875.04</u>	<u>90,000.00</u>	<u>90,000.00</u>
<b>Highways and public improvements</b>					
<b>Class "C" Road</b>					
6175 Class C - Equipment	0.00	0.00	0.00	20,000.00	20,000.00
<b>Total Class "C" Road</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>20,000.00</u>	<u>20,000.00</u>
<b>Total Highways and public improvements</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>20,000.00</u>	<u>20,000.00</u>
<b>Parks, recreation, and public property</b>					
<b>Parks &amp; Recreation</b>					
7078 Parks - Equipment	0.00	0.00	18,182.00	21,000.00	21,000.00
<b>Total Parks &amp; Recreation</b>	<u>0.00</u>	<u>0.00</u>	<u>18,182.00</u>	<u>21,000.00</u>	<u>21,000.00</u>
<b>Fair Grounds</b>					
7174 Fairgrounds Construction	0.00	0.00	0.00	6,000.00	6,000.00
<b>Total Fair Grounds</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>6,000.00</u>
<b>Library</b>					
7574 Library Construction	9,636.00	0.00	0.00	10,104.00	10,104.00
<b>Total Library</b>	<u>9,636.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,104.00</u>	<u>10,104.00</u>
<b>Cemetery</b>					
4076 Cemetery - Construction	0.00	0.00	0.00	30,000.00	30,000.00
4077 Cemetery - Equipment	1,000.00	0.00	0.00	6,000.00	6,000.00
4099 Cemetery Savings - Increase in fund balance	0.00	0.00	0.00	5,000.00	5,000.00
<b>Total Cemetery</b>	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>41,000.00</u>	<u>41,000.00</u>
<b>Pool</b>					
6974 Pool - Construction	0.00	0.00	0.00	150,000.00	150,000.00
<b>Total Pool</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>150,000.00</u>	<u>150,000.00</u>
<b>Total Parks, recreation, and public property</b>	<u>10,636.00</u>	<u>0.00</u>	<u>18,182.00</u>	<u>228,104.00</u>	<u>228,104.00</u>
<b>Miscellaneous</b>					
4031 ENGINEERING	0.00	0.00	0.00	20,000.00	20,000.00
<b>Total Miscellaneous</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>20,000.00</u>	<u>20,000.00</u>

**Parowan City**  
**Standard Financial Report**  
**44 Combined Capital Improvement - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Total Expenditures:	979,356.35	0.00	(20,743.15)	418,104.00	718,104.00
Total Change In Net Position	359,405.83	233,157.68	(65,611.85)	0.00	0.00

**Parowan City**  
**Standard Financial Report**  
**45 Capital Project - Airport Dev - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

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



**Parowan City**  
**Standard Financial Report**  
**46 Capital Project - Theatre - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

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

**Parowan City**  
**Standard Financial Report**  
**51 Water Fund - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
<b>Cash and cash equivalents</b>			
1111 Checking - Combined	44,250.46	23,344.92	16,503.98
1121 PTIF 1761 Combined Accounts	555,000.00	0.00	555,000.00
1122 PTIF 3851 DWB 2001 BOND FUND	48,157.55	12.62	48,198.33
1123 PTIF 3852 DWB 2001 RESERVE FUND	49,782.64	13.05	49,824.81
1124 PTIF 3853 DWB 2001 CAPITAL REPLACEMNT F	185,005.75	48.49	185,162.45
1126 PTIF 5176 WATER REV BD-SERIES 2008	119,146.93	31.23	119,247.85
1127 PTIF 2160 WATER REVENUE RESERVE	120,689.47	31.63	120,791.69
1128 PTIF 2483 Water Impact	52,729.91	7,020.91	59,781.66
1130 PTIF 5886 Bond Payment	62,586.80	16.41	62,639.82
1131 PTIF 5887 Water Reserve	15,268.66	4.00	15,281.59
1160 Xpress Bill Pay	0.00	26,115.92	42,195.04
1175 Undeposited receipts	0.00	(815.37)	1,848.80
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)
<b>Total Cash and cash equivalents</b>	<b>1,252,618.17</b>	<b>55,823.81</b>	<b>1,276,476.02</b>
<b>Total Cash and cash equivalents</b>	<b>1,252,618.17</b>	<b>55,823.81</b>	<b>1,276,476.02</b>
<b>Receivables</b>			
1311 ACCOUNTS RECEIVABLE	83,882.82	5,882.55	86,624.86
<b>Total Receivables</b>	<b>83,882.82</b>	<b>5,882.55</b>	<b>86,624.86</b>
<b>Other current assets</b>			
1580 Suspense	0.00	0.00	8.00
<b>Total Other current assets</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>
<b>Total Current Assets</b>	<b>1,336,500.99</b>	<b>61,706.36</b>	<b>1,363,108.88</b>
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Property</b>			
1611 Land and water rights	171,516.67	0.00	171,516.67
1621 Buildings & Improvements	35,794.34	0.00	35,794.34
1631 Water distribution system	6,043,779.98	0.00	6,043,779.98
1647 Machinery & Equipment	110,187.82	0.00	110,187.82
1651 Autos & Trucks	99,754.25	0.00	99,754.25
<b>Total Property</b>	<b>6,461,033.06</b>	<b>0.00</b>	<b>6,461,033.06</b>
<b>Accumulated depreciation</b>			
1721 Acc Depn Buildings & Imps	(22,388.61)	0.00	(22,388.61)
1731 Acc Depn Water Dist System	(3,041,768.03)	0.00	(3,041,768.03)
1747 Acc Depn Machinery & Equipment	(100,713.02)	0.00	(100,713.02)
1751 Acc Depn Autos & Trucks	(58,971.41)	0.00	(58,971.41)
<b>Total Accumulated depreciation</b>	<b>(3,223,841.07)</b>	<b>0.00</b>	<b>(3,223,841.07)</b>
<b>Total Capital assets</b>	<b>3,237,191.99</b>	<b>0.00</b>	<b>3,237,191.99</b>
<b>Other non-current assets</b>			
1802 Deferred outflows - pensions	18,335.84	0.00	18,335.84
<b>Total Other non-current assets</b>	<b>18,335.84</b>	<b>0.00</b>	<b>18,335.84</b>
<b>Total Non-Current Assets</b>	<b>3,255,527.83</b>	<b>0.00</b>	<b>3,255,527.83</b>
<b>Total Assets:</b>	<b>4,592,028.82</b>	<b>61,706.36</b>	<b>4,618,636.71</b>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 ACCOUNTS PAYABLE	(5,328.49)	3,227.17	(3,712.63)
2132 ACCRUED INT. PAYABLE	(27,253.95)	0.00	(27,253.95)
2310 LINE EXTEN PAYABLE -J. MATONIS	(18.54)	0.00	(18.54)
<b>Total Current liabilities</b>	<b>(32,600.98)</b>	<b>3,227.17</b>	<b>(30,985.12)</b>
<b>Payroll liabilities</b>			
2151 COMPENSATED ABSENCES PAYABLE	(9,307.15)	0.00	(9,307.15)
<b>Total Payroll liabilities</b>	<b>(9,307.15)</b>	<b>0.00</b>	<b>(9,307.15)</b>
<b>Deferred revenue</b>			

**Parowan City**  
**Standard Financial Report**  
**51 Water Fund - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
2601 Net pension liability	(12,207.92)	0.00	(12,207.92)
2602 Deferred inflows - pensions	(37,427.18)	0.00	(37,427.18)
<b>Total Deferred revenue</b>	<b>(49,635.10)</b>	<b>0.00</b>	<b>(49,635.10)</b>
<b>Long-term liabilities</b>			
2513.1 2008 Water Revenue issued	(1,923,000.00)	0.00	(1,923,000.00)
2513.2 2008 Water Revenue repaid	961,000.00	0.00	1,059,000.00
2513.3 2008 Water Revenue current	(98,000.00)	0.00	(98,000.00)
2513.4 2008 Water Revenue current offset	98,000.00	0.00	98,000.00
2520.1 2013 Parity Water Revenue issued	(660,000.00)	0.00	(660,000.00)
2520.2 2013 Parity Water Revenue repaid	103,000.00	0.00	103,000.00
2520.3 2013 Parity Water Revenue current	(17,000.00)	0.00	(17,000.00)
2520.4 2013 Parity Water Revenue current offset	17,000.00	0.00	17,000.00
2545.1 2001 Water Revenue issued	(559,400.00)	0.00	(559,400.00)
2545.2 2001 Water Revenue repaid	478,000.00	0.00	478,000.00
2545.3 2001 Water Revenue current	(40,000.00)	0.00	(40,000.00)
2545.4 2001 Water Revenue current offset	40,000.00	0.00	40,000.00
<b>Total Long-term liabilities</b>	<b>(1,600,400.00)</b>	<b>0.00</b>	<b>(1,502,400.00)</b>
<b>Total Liabilities:</b>	<b>(1,691,943.23)</b>	<b>3,227.17</b>	<b>(1,592,327.37)</b>
<b>Equity - Paid in / Contributed</b>			
2975.1 Retsricted for debt service	(237,400.00)	0.00	(237,400.00)
2980 BEGINNING OF YEAR	(2,662,685.59)	(64,933.53)	(2,788,909.34)
<b>Total Equity - Paid in / Contributed</b>	<b>(2,900,085.59)</b>	<b>(64,933.53)</b>	<b>(3,026,309.34)</b>
<b>Total Liabilities and Fund Equity</b>	<b>(4,592,028.82)</b>	<b>(61,706.36)</b>	<b>(4,618,636.71)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Parowan City**  
**Standard Financial Report**  
**51 Water Fund - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
3710 WATER SALES	858,989.31	78,992.70	235,783.41	800,000.00	800,000.00
3720 CONNECTION FEES	33,100.00	3,300.00	5,350.00	5,000.00	5,000.00
<b>Total Operating income</b>	<b>892,089.31</b>	<b>82,292.70</b>	<b>241,133.41</b>	<b>805,000.00</b>	<b>805,000.00</b>
<b>Operating expense</b>					
4010 SALARIES AND WAGES - OVERTIME	2,249.33	313.10	750.09	8,000.00	8,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	126,658.10	10,632.63	36,241.19	142,000.00	142,000.00
4013 FICA	9,962.23	828.76	2,800.11	15,000.00	15,000.00
4014 INSURANCE	51,404.25	3,981.66	14,181.10	67,000.00	67,000.00
4015 RETIREMENT	11,584.98	2,130.47	7,283.61	38,000.00	38,000.00
4016 WORKMEN'S COMPENSATION	1,567.11	99.81	399.24	2,500.00	2,500.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	571.81	0.00	0.00	1,500.00	1,500.00
4022 PUBLIC NOTICES AND ADS	97.98	4.18	4.18	300.00	300.00
4023 TRAVEL, MEALS AND LODGING	1.06	49.93	94.93	2,000.00	2,000.00
4024 OFFICE SUPPLIES AND EXPENSE	155.52	17.42	85.91	2,000.00	2,000.00
4025 REPAIR TO EQUIPMENT	915.59	28.35	232.10	3,000.00	3,000.00
4026 MAINTENANCE MATERIALS AND SUPP	51,990.53	1,870.19	6,905.24	42,000.00	42,000.00
4027 UTILITIES	45,177.03	12.91	11,106.21	45,000.00	45,000.00
4028 TELEPHONE	4,551.20	359.91	830.68	6,000.00	6,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	17,844.72	789.59	3,577.16	18,000.00	18,000.00
4032 AUDIT	2,550.00	0.00	0.00	3,200.00	3,200.00
4033 EDUCATION AND TRAINING	898.26	0.00	182.40	4,000.00	4,000.00
4040 GAS AND OIL	1,900.17	394.06	1,403.93	6,000.00	6,000.00
4047 UNIFORM ALLOWANCE	950.49	117.40	675.03	1,000.00	1,000.00
4048 POSTAGE	1,970.31	180.41	363.16	2,300.00	2,300.00
4051 LIABILITY INSUR. PROPERTY	13,388.46	37.23	17,246.71	17,000.00	17,000.00
4055 DATA PROCESSING	0.00	0.00	0.00	1,500.00	1,500.00
4057 LBA LEASE PAYMENT	5,300.00	0.00	0.00	5,500.00	5,500.00
4058 LEASE PAYMENT - WHEELER	3,787.50	0.00	2,166.67	7,000.00	7,000.00
4061 SUNDRY	0.00	0.00	0.00	500.00	500.00
4062 DEPRECIATION EXPENSE WATER	207,749.93	0.00	0.00	202,000.00	202,000.00
<b>Total Operating expense</b>	<b>563,226.56</b>	<b>21,848.01</b>	<b>106,529.65</b>	<b>642,300.00</b>	<b>642,300.00</b>
<b>Total Income From Operations:</b>	<b>328,862.75</b>	<b>60,444.69</b>	<b>134,603.76</b>	<b>162,700.00</b>	<b>162,700.00</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
3735 WATER IMPACT FEE	37,812.00	3,636.84	7,663.84	10,000.00	10,000.00
3810 INTEREST EARNINGS	5,259.86	171.50	553.65	6,500.00	6,500.00
3820 LEASE AND RENTALS	10,350.32	680.50	2,523.50	3,000.00	3,000.00
3840 SALE OF MATERIALS	4,334.74	0.00	0.00	500.00	500.00
3890 MISCELLANEOUS	0.00	0.00	600.00	1,000.00	1,000.00
<b>Total Non-operating income</b>	<b>57,756.92</b>	<b>4,488.84</b>	<b>11,340.99</b>	<b>21,000.00</b>	<b>21,000.00</b>
<b>Non-operating expense</b>					
4059 INTEREST EXPENSE	41,824.12	0.00	19,721.00	41,361.00	41,361.00
<b>Total Non-operating expense</b>	<b>41,824.12</b>	<b>0.00</b>	<b>19,721.00</b>	<b>41,361.00</b>	<b>41,361.00</b>
<b>Total Non-Operating Items:</b>	<b>15,932.80</b>	<b>4,488.84</b>	<b>(8,380.01)</b>	<b>(20,361.00)</b>	<b>(20,361.00)</b>
<b>Total Income or Expense</b>	<b>344,795.55</b>	<b>64,933.53</b>	<b>126,223.75</b>	<b>142,339.00</b>	<b>142,339.00</b>

**Parowan City**  
**Standard Financial Report**  
**52 Sewer Fund - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
<b>Cash and cash equivalents</b>			
1111 Checking - Combined	(70,950.85)	7,407.79	(37,301.43)
1122 PTIF 5595 DEQ SEWER LOAN	38,707.55	10.15	38,740.34
1124 PTIF 4823 SEWER ANTICIPATION SBSU	47,066.97	12.34	47,106.84
1125 PTIF 2161 SEWER REVENUE BOND S.F.	248,404.33	65.11	248,614.73
1126 PTIF 2162 SEWER REVENUE BONDS 05	285,205.21	74.76	285,446.78
1127 PTIF 4431 EMERGENCY REPAIR & REPLACEM	138,672.41	36.35	138,789.86
1129 PTIF 2165 Sewer Impact	552.90	5,720.34	6,273.56
1160 Xpress Bill Pay	0.00	15,985.03	22,574.34
1175 Undeposited receipts	0.00	(941.03)	977.26
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)
<b>Total Cash and cash equivalents</b>	<b>687,658.52</b>	<b>28,370.84</b>	<b>751,222.28</b>
<b>Total Cash and cash equivalents</b>	<b>687,658.52</b>	<b>28,370.84</b>	<b>751,222.28</b>
<b>Receivables</b>			
1311 ACCOUNTS RECEIVABLE	53,166.80	1,732.62	56,373.55
<b>Total Receivables</b>	<b>53,166.80</b>	<b>1,732.62</b>	<b>56,373.55</b>
<b>Total Current Assets</b>	<b>740,825.32</b>	<b>30,103.46</b>	<b>807,595.83</b>
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Property</b>			
1611 Land	176,092.50	0.00	176,092.50
1621 Sewer Building	5,917.00	0.00	5,917.00
1631 Sewer collection system	4,728,849.81	0.00	4,728,849.81
1641 Sewer treatment system	304,661.27	0.00	304,661.27
1647 Machinery & Equipment	125,090.77	0.00	125,090.77
1651 Autos & Trucks	121,853.34	0.00	121,853.34
54-1631 Sewer Treatment System	440,207.73	0.00	440,207.73
54-1661 Machinery & equipment	12,768.00	0.00	12,768.00
<b>Total Property</b>	<b>5,915,440.42</b>	<b>0.00</b>	<b>5,915,440.42</b>
<b>Accumulated depreciation</b>			
1721 Acc Depn Building	(5,679.88)	0.00	(5,679.88)
1731 Acc Depn Sewer Collection	(2,252,983.40)	0.00	(2,252,983.40)
1741 Acc Depn Sewer treatment system	(92,762.34)	0.00	(92,762.34)
1747 Acc Depn Machinery & Equipment	(72,841.97)	0.00	(72,841.97)
1751 Acc Depn Autos & Trucks	(58,224.85)	0.00	(58,224.85)
54-1731 AccDpn Sewer Treatment System	(99,586.86)	0.00	(99,586.86)
54-1761 AccDpn Machinery & equipment	(10,944.00)	0.00	(10,944.00)
<b>Total Accumulated depreciation</b>	<b>(2,593,023.30)</b>	<b>0.00</b>	<b>(2,593,023.30)</b>
<b>Total Capital assets</b>	<b>3,322,417.12</b>	<b>0.00</b>	<b>3,322,417.12</b>
<b>Other non-current assets</b>			
1802 Deferred outflows - pensions	24,663.80	0.00	24,663.80
<b>Total Other non-current assets</b>	<b>24,663.80</b>	<b>0.00</b>	<b>24,663.80</b>
<b>Total Non-Current Assets</b>	<b>3,347,080.92</b>	<b>0.00</b>	<b>3,347,080.92</b>
<b>Total Assets:</b>	<b>4,087,906.24</b>	<b>30,103.46</b>	<b>4,154,676.75</b>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 ACCOUNTS PAYABLE	(5,513.50)	2,166.41	(2,923.41)
2132 ACCRUED INT PAYABLE	(16,629.00)	0.00	(16,629.00)
<b>Total Current liabilities</b>	<b>(22,142.50)</b>	<b>2,166.41</b>	<b>(19,552.41)</b>
<b>Payroll liabilities</b>			
2151 COMPENSATED ABSENCES PAYABLE	(11,911.30)	0.00	(11,911.30)
<b>Total Payroll liabilities</b>	<b>(11,911.30)</b>	<b>0.00</b>	<b>(11,911.30)</b>
<b>Deferred revenue</b>			
2601 Net pension liability	(14,192.09)	0.00	(14,192.09)
2602 Deferred inflows - pensions	(53,269.71)	0.00	(53,269.71)

**Parowan City**  
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**52 Sewer Fund - 09/01/2021 to 09/30/2021**  
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	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Total Deferred revenue</b>	<u>(67,461.80)</u>	<u>0.00</u>	<u>(67,461.80)</u>
<b>Long-term liabilities</b>			
2510.1 2005 Sewer Lagoons issued	(3,772,000.00)	0.00	(3,772,000.00)
2510.2 2005 Sewer Lagoons repaid	2,633,000.00	0.00	2,633,000.00
2510.3 2005 Sewer Lagoons current	(217,000.00)	0.00	(217,000.00)
2510.4 2005 Sewer Lagoons current offset	217,000.00	0.00	217,000.00
2524.1 2010 DEQ SW LAGOON issued	(389,120.00)	0.00	(389,120.00)
2524.2 2010 DEQ SW LAGOON repaid	207,367.29	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	378,000.00	0.00	378,000.00
2525.3 2010 Sewer Revenue current	(43,000.00)	0.00	(43,000.00)
2525.4 2010 Sewer Revenue current offset	43,000.00	0.00	43,000.00
2530.1 2010B Sewer Revenue issued	(122,880.00)	0.00	(122,880.00)
2530.2 2010B Sewer Revenue repaid	60,480.00	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
<b>Total Long-term liabilities</b>	<u>(1,426,152.71)</u>	<u>0.00</u>	<u>(1,426,152.71)</u>
<b>Total Liabilities:</b>	<u>(1,527,668.31)</u>	<u>2,166.41</u>	<u>(1,525,078.22)</u>
<b>Equity - Paid in / Contributed</b>			
2975.1 Restricted for debt service	(370,969.65)	0.00	(370,969.65)
2980 BEGINNING OF YEAR	(2,189,268.28)	(32,269.87)	(2,258,628.88)
<b>Total Equity - Paid in / Contributed</b>	<u>(2,560,237.93)</u>	<u>(32,269.87)</u>	<u>(2,629,598.53)</u>
<b>Total Liabilities and Fund Equity</b>	<u>(4,087,906.24)</u>	<u>(30,103.46)</u>	<u>(4,154,676.75)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>



**Parowan City**  
**Standard Financial Report**  
**52 Sewer Fund - 09/01/2021 to 09/30/2021**  
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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
3710 SEWER SERVICES	503,538.30	43,979.77	131,088.22	500,000.00	500,000.00
3712 SW SERVICES BRIAN HEAD (YEARLY)	99,122.00	0.00	0.00	99,200.00	99,200.00
3713 ADMIN FEES - BRIAN HEAD (MONTH)	78,277.44	7,476.20	22,428.60	78,000.00	78,000.00
3720 CONNECTION FEES	9,950.00	1,500.00	2,700.00	3,000.00	3,000.00
3750 Dumping Fees	450.00	0.00	0.00	300.00	300.00
<b>Total Operating income</b>	<b>691,337.74</b>	<b>52,955.97</b>	<b>156,216.82</b>	<b>680,500.00</b>	<b>680,500.00</b>
<b>Operating expense</b>					
<b>Sewer Collection</b>					
4010 SALARIES AND WAGES - OVERTIME	1,729.65	225.69	520.38	5,700.00	5,700.00
4011 SALARIES AND WAGES-PERM. EMPLO	54,892.34	4,657.43	16,126.06	75,000.00	75,000.00
4013 FICA	4,635.58	370.45	1,262.54	7,500.00	7,500.00
4014 INSURANCE	20,121.61	1,487.04	5,517.02	28,000.00	28,000.00
4015 RETIREMENT	(7,584.24)	973.46	3,345.11	16,000.00	16,000.00
4016 WORKMEN'S COMPENSATION	678.01	49.91	199.64	1,200.00	1,200.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	471.81	0.00	0.00	500.00	500.00
4022 PUBLIC NOTICE AND ADS	29.88	2.09	2.09	200.00	200.00
4023 TRAVEL, MEALS AND LODGING	0.53	23.38	45.88	1,200.00	1,200.00
4024 OFFICE SUPPLIES AND EXPENSE	83.99	8.71	42.95	1,000.00	1,000.00
4025 REPAIR TO EQUIPMENT	944.23	3.95	207.69	2,000.00	2,000.00
4026 MAINTENANCE MATERIALS AND SUPP	10,194.51	723.45	2,346.24	15,500.00	15,500.00
4027 UTILITIES	1,423.21	4.83	187.24	1,500.00	1,500.00
4028 TELEPHONE	1,920.71	167.98	350.09	2,600.00	2,600.00
4031 PROFESSIONAL & TECHNICAL SERVI	30,244.19	449.21	1,250.27	38,000.00	38,000.00
4032 AUDIT	1,500.00	0.00	0.00	2,000.00	2,000.00
4033 EDUCATION AND TRAINING	633.73	0.00	89.30	1,300.00	1,300.00
4040 GAS AND OIL	1,408.84	273.92	981.03	3,000.00	3,000.00
4047 UNIFORM ALLOWANCE	1,079.67	117.42	675.17	1,000.00	1,000.00
4048 POSTAGE	902.76	81.19	158.51	1,000.00	1,000.00
4051 LIABILITY INSUR. PROPERTY	5,911.64	37.23	3,538.09	4,000.00	4,000.00
4057 LBA LEASE PAYMENT	2,400.00	0.00	0.00	2,800.00	2,800.00
4058 LEASE PAYMENT - WHEELER	2,287.50	0.00	2,166.67	2,800.00	2,800.00
4061 SUNDRY	0.00	0.00	0.00	100.00	100.00
4062 DEPRECIATION	186,395.28	0.00	0.00	183,300.00	183,300.00
<b>Total Sewer Collection</b>	<b>322,305.43</b>	<b>9,657.34</b>	<b>39,011.97</b>	<b>397,200.00</b>	<b>397,200.00</b>
<b>Sewer Treatment</b>					
4110 SALARIES AND WAGES - OVERTIME	2,547.02	338.54	780.57	8,000.00	8,000.00
4111 SALARIES AND WAGES-PERM EMPLOY	87,043.36	6,789.28	23,502.02	84,000.00	84,000.00
4113 FICA	6,786.67	540.96	1,842.52	8,500.00	8,500.00
4114 INSURANCE	28,256.27	2,038.74	7,563.65	37,000.00	37,000.00
4115 RETIREMENT	17,795.83	1,418.88	4,873.27	20,000.00	20,000.00
4116 WORKER'S COMPENSATION	678.01	49.91	199.64	1,200.00	1,200.00
4121 SUBSCRIPTIONS AND MEMBERSHIPS	471.81	0.00	0.00	500.00	500.00
4122 PUBLIC NOTICES AND ADS	29.88	2.09	2.09	200.00	200.00
4123 TRAVEL, MEALS & LODGING	1,170.53	26.56	49.06	1,200.00	1,200.00
4124 OFFICE SUPPLIES AND EXPENSE	83.99	8.71	42.95	1,000.00	1,000.00
4125 REPAIRS TO EQUIPMENT	1,285.19	3.95	313.72	3,000.00	3,000.00
4126 MAINTENANCE MATERIALS AND SUPP	15,138.83	1,266.63	2,708.21	18,000.00	18,000.00
4127 UTILITIES	8,071.08	675.64	1,801.76	11,000.00	11,000.00
4128 TELEPHONE	1,947.71	170.23	356.84	2,600.00	2,600.00
4130 DISPOSAL AND PERMIT FEES	1,080.00	0.00	1,755.00	8,000.00	8,000.00
4131 PROFESSIONAL AND TECHNICAL SER	6,789.39	376.71	1,151.77	12,000.00	12,000.00
4132 AUDITING	1,500.00	0.00	0.00	2,000.00	2,000.00
4133 EDUCATION AND TRAINING	732.97	0.00	14.25	2,000.00	2,000.00
4140 GAS AND OIL	3,026.21	848.50	1,404.52	5,000.00	5,000.00
4147 UNIFORM ALLOWANCE	1,079.67	117.42	675.17	1,000.00	1,000.00
4148 POSTAGE	1,008.15	92.83	181.08	1,000.00	1,000.00
4151 LIABILITY INSUR. PROPERTY	5,911.64	37.23	3,537.23	4,000.00	4,000.00
4157 LBA LEASE PAYMENT	0.00	0.00	0.00	2,500.00	2,500.00
4158 EQUIPMENT RENTAL	2,287.50	0.00	2,166.67	2,800.00	2,800.00
4162 DEPRECIATION	12,829.20	0.00	0.00	13,000.00	13,000.00
<b>Total Sewer Treatment</b>	<b>207,550.91</b>	<b>14,802.81</b>	<b>54,921.99</b>	<b>249,500.00</b>	<b>249,500.00</b>
<b>Total Operating expense</b>	<b>529,856.34</b>	<b>24,460.15</b>	<b>93,933.96</b>	<b>646,700.00</b>	<b>646,700.00</b>

**Parowan City**  
**Standard Financial Report**  
**52 Sewer Fund - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Total Income From Operations:</b>	<b>161,481.40</b>	<b>28,495.82</b>	<b>62,282.86</b>	<b>33,800.00</b>	<b>33,800.00</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
3725 SEWER IMPACT FEES	22,165.00	3,575.00	6,435.00	5,000.00	5,000.00
3810 INTEREST EARNINGS	3,999.42	199.05	642.74	5,300.00	5,300.00
<b>Total Non-operating income</b>	<b>26,164.42</b>	<b>3,774.05</b>	<b>7,077.74</b>	<b>10,300.00</b>	<b>10,300.00</b>
<b>Non-operating expense</b>					
4059 INTEREST EXPENSE	34,010.25	0.00	0.00	33,300.00	33,300.00
<b>Total Non-operating expense</b>	<b>34,010.25</b>	<b>0.00</b>	<b>0.00</b>	<b>33,300.00</b>	<b>33,300.00</b>
<b>Total Non-Operating Items:</b>	<b>(7,845.83)</b>	<b>3,774.05</b>	<b>7,077.74</b>	<b>(23,000.00)</b>	<b>(23,000.00)</b>
<b>Total Income or Expense</b>	<b>153,635.57</b>	<b>32,269.87</b>	<b>69,360.60</b>	<b>10,800.00</b>	<b>10,800.00</b>

**Parowan City**  
**Standard Financial Report**  
**53 Electric Fund - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
<b>Cash and cash equivalents</b>			
1111 Checking - Combined	75,034.56	(17,469.29)	47,893.44
1121 PTIF 1761 Combined Accounts	3,507,696.94	0.00	3,507,696.94
1122 PTIF 4773 ZFNB DEBT SERVICE RESERVE	296,414.77	30,078.74	326,666.88
1123 PTIF 1781 Electric Impact	806.53	14,350.71	15,157.71
1133 Zions Elec Rev 2014 Resv 6926637A	122,968.63	0.00	125,008.71
1134 Zions Elec Rev2014 Bond 6926637	62,224.78	0.00	62,268.28
1135 Zions Elec Rev 2014 Cons 6926637B	5.75	0.00	0.00
1136 Zions Elec Rev 2016 Bond 6926638	55.77	0.00	55.81
1160 Xpress Bill Pay	32,553.14	69,105.83	114,667.62
1175 Undeposited receipts	2,586.35	4,504.64	9,638.77
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)
<b>Total Cash and cash equivalents</b>	<b>4,100,347.22</b>	<b>100,570.63</b>	<b>4,209,054.16</b>
<b>Total Cash and cash equivalents</b>	<b>4,100,347.22</b>	<b>100,570.63</b>	<b>4,209,054.16</b>
<b>Receivables</b>			
1215 ALLOWANCE FOR UNCOLLECTABLE AC	(8,849.38)	0.00	(8,849.38)
1311 ACCOUNTS RECEIVABLE	195,979.20	(6,783.56)	205,173.32
1422 Due from other funds - 10-Year Loan to Solid Wast	226,468.11	0.00	226,468.11
<b>Total Receivables</b>	<b>413,597.93</b>	<b>(6,783.56)</b>	<b>422,792.05</b>
<b>Total Current Assets</b>	<b>4,513,945.15</b>	<b>93,787.07</b>	<b>4,631,846.21</b>
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Property</b>			
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	313,188.35	0.00	313,188.35
1651 Autos & Trucks	368,376.61	0.00	368,376.61
<b>Total Property</b>	<b>12,284,767.49</b>	<b>0.00</b>	<b>12,284,767.49</b>
<b>Accumulated depreciation</b>			
1721 Acc Depn Buildings	(68,760.15)	0.00	(68,760.15)
1741 Acc Depn Electric Plant	(2,229,335.10)	0.00	(2,229,335.10)
1742 Acc Depn Electric System	(1,657,699.15)	0.00	(1,657,699.15)
1747 Acc Depn Machinery & Equipment	(288,206.89)	0.00	(288,206.89)
1751 Acc Depn Autos & Trucks	(275,294.10)	0.00	(275,294.10)
<b>Total Accumulated depreciation</b>	<b>(4,519,295.39)</b>	<b>0.00</b>	<b>(4,519,295.39)</b>
<b>Total Capital assets</b>	<b>7,765,472.10</b>	<b>0.00</b>	<b>7,765,472.10</b>
<b>Other non-current assets</b>			
1326 Long-term receivable - PRC	1,458,423.10	0.00	1,458,423.10
1802 Deferred outflows - pensions	57,363.27	0.00	57,363.27
<b>Total Other non-current assets</b>	<b>1,515,786.37</b>	<b>0.00</b>	<b>1,515,786.37</b>
<b>Total Non-Current Assets</b>	<b>9,281,258.47</b>	<b>0.00</b>	<b>9,281,258.47</b>
<b>Total Assets:</b>	<b>13,795,203.62</b>	<b>93,787.07</b>	<b>13,913,104.68</b>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 ACCOUNTS PAYABLE	(150,596.23)	(3,101.39)	(7,511.38)
2132 ACCRUED INTEREST PAYABLE	(11,868.58)	0.00	(11,868.58)
2135 CUSTOMER DEPOSITS	(208,010.00)	(1,600.00)	(211,460.00)
2150 SALES TAX PAYABLE	(6,588.37)	(6,660.74)	(6,168.99)
<b>Total Current liabilities</b>	<b>(377,063.18)</b>	<b>(11,362.13)</b>	<b>(237,008.95)</b>
<b>Payroll liabilities</b>			
2151 COMPENSATED ABSENCES PAYABLE	(28,561.33)	0.00	(28,561.33)
<b>Total Payroll liabilities</b>	<b>(28,561.33)</b>	<b>0.00</b>	<b>(28,561.33)</b>
<b>Deferred revenue</b>			



**Parowan City**  
**Standard Financial Report**  
**53 Electric Fund - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
2601 Net pension liability	(37,808.22)	0.00	(37,808.22)
2602 Deferred inflows - pensions	(117,594.21)	0.00	(117,594.21)
<b>Total Deferred revenue</b>	<b>(155,402.43)</b>	<b>0.00</b>	<b>(155,402.43)</b>
<b>Long-term liabilities</b>			
2510.3 Electric Revenue Bonds current	(363,000.00)	0.00	(363,000.00)
2510.4 Electric RevenueBonds current offset	363,000.00	0.00	363,000.00
2513.1 2014 Electric Revenue issued	(3,464,000.00)	0.00	(3,464,000.00)
2513.2 2014 Electric Revenue repaid	567,000.00	0.00	567,000.00
2514.1 2016 Electric Refunding issued	(2,957,000.00)	0.00	(2,957,000.00)
2514.2 2016 Electric Refunding repaid	1,276,000.00	0.00	1,276,000.00
<b>Total Long-term liabilities</b>	<b>(4,578,000.00)</b>	<b>0.00</b>	<b>(4,578,000.00)</b>
<b>Total Liabilities:</b>	<b>(5,139,026.94)</b>	<b>(11,362.13)</b>	<b>(4,998,972.71)</b>
<b>Equity - Paid in / Contributed</b>			
2975.1 Restricted for debt service	(235,900.00)	0.00	(235,900.00)
2980 BEGINNING OF YEAR	(8,420,276.68)	(82,424.94)	(8,678,231.97)
<b>Total Equity - Paid in / Contributed</b>	<b>(8,656,176.68)</b>	<b>(82,424.94)</b>	<b>(8,914,131.97)</b>
<b>Total Liabilities and Fund Equity</b>	<b>(13,795,203.62)</b>	<b>(93,787.07)</b>	<b>(13,913,104.68)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Parowan City**  
**Standard Financial Report**  
**53 Electric Fund - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
3710 ELECTRIC SALES-RESIDENTIAL-TAX	1,415,750.88	116,813.68	376,989.09	1,300,000.00	1,300,000.00
3715 ELECTRIC SALES-COMMERCIAL-TAXA	855,690.88	78,194.41	230,662.44	800,000.00	800,000.00
3730 PENALTIES	11,285.12	1,480.87	4,392.61	12,000.00	12,000.00
3755 HEAD IN LEASE - POWER POLES	4,288.00	0.00	0.00	4,300.00	4,300.00
3800 OTHER REVENUE	30.57	0.00	0.00	10,000.00	22,000.00
3840 SALE OF MATERIALS	2,153.91	915.00	1,875.00	0.00	0.00
3890 MISCELLANEOUS	1,980.00	3,907.42	8,673.98	0.00	0.00
<b>Total Operating income</b>	<b>2,291,179.36</b>	<b>201,311.38</b>	<b>622,593.12</b>	<b>2,126,300.00</b>	<b>2,138,300.00</b>
<b>Operating expense</b>					
4010 SALARIES AND WAGES - OVERTIME	3,952.83	29.59	2,806.72	10,000.00	10,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	375,174.79	30,362.51	105,273.93	380,000.00	380,000.00
4013 FICA	28,343.85	2,245.58	7,990.36	33,000.00	33,000.00
4014 INSURANCE	118,265.69	8,780.12	32,564.17	124,000.00	124,000.00
4015 RETIREMENT	43,113.69	6,860.76	24,595.28	92,000.00	92,000.00
4016 WORKMEN'S COMPENSATION	3,573.12	249.53	998.12	5,000.00	5,000.00
4020 BANK CHARGES	18,038.25	0.00	3,476.58	18,000.00	18,000.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	21.10	0.00	0.00	100.00	100.00
4022 PUBLIC NOTICES AND ADS	99.57	6.97	6.97	500.00	500.00
4023 TRAVEL, MEALS AND LODGING	3,026.39	287.28	3,658.19	8,000.00	8,000.00
4024 OFFICE SUPPLIES AND EXPENSE	580.21	19.36	95.46	2,500.00	2,500.00
4025 REPAIR TO EQUIPMENT	4,117.69	981.34	2,018.23	18,000.00	30,000.00
4026 MAINTENANCE MATERIALS AND SUPP	54,774.69	4,949.54	17,412.52	75,000.00	75,000.00
4027 UTILITIES	7,988.18	12.92	519.19	7,000.00	7,000.00
4028 TELEPHONE	7,318.20	576.64	1,412.56	8,000.00	8,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	16,813.95	1,142.24	3,590.09	30,000.00	30,000.00
4032 AUDIT	5,800.00	0.00	0.00	7,000.00	7,000.00
4033 EDUCATION AND TRAINING	425.01	0.00	323.00	3,000.00	3,000.00
4040 GAS AND OIL	4,509.19	753.75	1,885.56	8,000.00	8,000.00
4047 UNIFORM ALLOWANCE	3,391.52	205.00	902.03	3,500.00	3,500.00
4048 POSTAGE	2,174.84	189.43	369.85	3,500.00	3,500.00
4050 POWER PURCHASE	710,208.76	70,812.09	144,592.46	700,000.00	700,000.00
4051 LIABILITY INSURANCE PROPERTY	20,636.18	37.24	16,056.67	28,000.00	28,000.00
4053 HYDRO PLANT EQUIPMENT	29,115.88	0.00	1,224.50	30,000.00	30,000.00
4054 PENSTOCK REPAIR	0.00	0.00	0.00	1,500.00	1,500.00
4055 DATA PROCESSING	40,770.00	0.00	0.00	50,000.00	50,000.00
4056 FERC/HYDRO ENGINEERING	0.00	0.00	0.00	1,000.00	1,000.00
4057.1 LBA LEASE PAYMENT	8,500.00	0.00	0.00	8,500.00	8,500.00
4058 EQUIPMENT RENTAL	6,950.00	0.00	2,166.65	10,000.00	10,000.00
4061 SUNDRY	0.00	0.00	0.00	2,000.00	2,000.00
4062 DEPRECIATION	305,698.45	0.00	0.00	302,000.00	302,000.00
4063 RESERVOIR COMPANY ASSESSMENT	20,461.65	0.00	20,461.65	21,000.00	21,000.00
<b>Total Operating expense</b>	<b>1,843,843.68</b>	<b>128,501.89</b>	<b>394,400.74</b>	<b>1,990,100.00</b>	<b>2,002,100.00</b>
<b>Total Income From Operations:</b>	<b>447,335.68</b>	<b>72,809.49</b>	<b>228,192.38</b>	<b>136,200.00</b>	<b>136,200.00</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
3720 CONNECTION FEES	60,290.00	4,230.00	10,690.00	15,000.00	15,000.00
3725 ELECTRIC IMPACT FEES	94,471.00	5,206.00	16,636.00	15,000.00	15,000.00
3740 RECONNECT FEES	1,300.00	100.00	100.00	1,000.00	1,000.00
3810 INTEREST EARNINGS	23,227.61	79.45	2,336.91	0.00	0.00
<b>Total Non-operating income</b>	<b>179,288.61</b>	<b>9,615.45</b>	<b>29,762.91</b>	<b>31,000.00</b>	<b>31,000.00</b>
<b>Non-operating expense</b>					
4059 INTEREST EXPENSE	77,273.78	0.00	0.00	72,000.00	72,000.00
4060 BOND AGENT PAYING COST	4,336.05	0.00	0.00	0.00	0.00
<b>Total Non-operating expense</b>	<b>81,609.83</b>	<b>0.00</b>	<b>0.00</b>	<b>72,000.00</b>	<b>72,000.00</b>
<b>Total Non-Operating Items:</b>	<b>97,678.78</b>	<b>9,615.45</b>	<b>29,762.91</b>	<b>(41,000.00)</b>	<b>(41,000.00)</b>
<b>Total Income or Expense</b>	<b>545,014.46</b>	<b>82,424.94</b>	<b>257,955.29</b>	<b>95,200.00</b>	<b>95,200.00</b>

**Parowan City**  
**Standard Financial Report**  
**55 Solid Waste Fund - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
<b>Cash and cash equivalents</b>			
1111 Checking - Combined	166,102.40	8,372.12	185,609.75
1121 PTIF 1761 Combined Accounts	140,671.96	0.00	140,671.96
1160 Xpress Bill Pay	0.00	9,050.71	26,581.57
1175 Undeposited receipts	0.00	(93.47)	495.49
<b>Total Cash and cash equivalents</b>	<u>306,774.36</u>	<u>17,329.36</u>	<u>353,358.77</u>
<b>Total Cash and cash equivalents</b>	<u>306,774.36</u>	<u>17,329.36</u>	<u>353,358.77</u>
<b>Receivables</b>			
1311 ACCOUNTS RECEIVABLE	26,741.75	359.50	27,622.09
<b>Total Receivables</b>	<u>26,741.75</u>	<u>359.50</u>	<u>27,622.09</u>
<b>Total Current Assets</b>	<u>333,516.11</u>	<u>17,688.86</u>	<u>380,980.86</u>
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Property</b>			
1647 Machinery & Equipment	590,021.00	0.00	590,021.00
<b>Total Property</b>	<u>590,021.00</u>	<u>0.00</u>	<u>590,021.00</u>
<b>Accumulated depreciation</b>			
1747 Acc Depn Machinery & Equipment	(420,814.20)	0.00	(420,814.20)
<b>Total Accumulated depreciation</b>	<u>(420,814.20)</u>	<u>0.00</u>	<u>(420,814.20)</u>
<b>Total Capital assets</b>	<u>169,206.80</u>	<u>0.00</u>	<u>169,206.80</u>
<b>Other non-current assets</b>			
1802 Deferred outflows - pensions	4,512.25	0.00	4,512.25
<b>Total Other non-current assets</b>	<u>4,512.25</u>	<u>0.00</u>	<u>4,512.25</u>
<b>Total Non-Current Assets</b>	<u>173,719.05</u>	<u>0.00</u>	<u>173,719.05</u>
<b>Total Assets:</b>	<u>507,235.16</u>	<u>17,688.86</u>	<u>554,699.91</u>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 ACCOUNTS PAYABLE	(55,068.88)	833.26	(53,673.97)
2133 Due to other funds - 10-Year Loan from Electric	(226,468.11)	0.00	(226,468.11)
<b>Total Current liabilities</b>	<u>(281,536.99)</u>	<u>833.26</u>	<u>(280,142.08)</u>
<b>Payroll liabilities</b>			
2151 COMPENSATED ABSENCES PAYABLE	(2,240.45)	0.00	(2,240.45)
<b>Total Payroll liabilities</b>	<u>(2,240.45)</u>	<u>0.00</u>	<u>(2,240.45)</u>
<b>Deferred revenue</b>			
2601 Net pension liability	(1,945.93)	0.00	(1,945.93)
2602 Deferred inflows - pensions	(10,599.62)	0.00	(10,599.62)
<b>Total Deferred revenue</b>	<u>(12,545.55)</u>	<u>0.00</u>	<u>(12,545.55)</u>
<b>Total Liabilities:</b>	<u>(296,322.99)</u>	<u>833.26</u>	<u>(294,928.08)</u>
<b>Equity - Paid in / Contributed</b>			
2980 BEGINNING OF YEAR	(210,912.17)	(18,522.12)	(259,771.83)
<b>Total Equity - Paid in / Contributed</b>	<u>(210,912.17)</u>	<u>(18,522.12)</u>	<u>(259,771.83)</u>
<b>Total Liabilities and Fund Equity</b>	<u>(507,235.16)</u>	<u>(17,688.86)</u>	<u>(554,699.91)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>



**Parowan City**  
**Standard Financial Report**  
**55 Solid Waste Fund - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
3710 GARBAGE FEES (FIRST CAN)	128,186.92	10,961.07	32,767.84	122,000.00	122,000.00
3712 GARBAGE FEES (SECOND CAN)	97,294.42	8,528.83	25,591.10	85,000.00	85,000.00
3713 CAN PURCHASE	6,285.00	600.00	1,300.00	0.00	0.00
3715 COUNTY LANDFILL FEE	64,019.71	5,429.46	16,220.82	59,000.00	59,000.00
<b>Total Operating income</b>	<b>295,786.05</b>	<b>25,519.36</b>	<b>75,879.76</b>	<b>266,000.00</b>	<b>266,000.00</b>
<b>Operating expense</b>					
4010 SALARIES AND WAGES - OVERTIME	2,418.62	194.57	865.13	2,500.00	2,500.00
4011 SALARIES AND WAGES-PERM. EMPLO	38,244.17	3,013.98	10,583.61	40,000.00	40,000.00
4013 FICA	3,063.90	243.71	869.71	3,500.00	3,500.00
4014 INSURANCE	19,514.10	1,463.55	5,566.06	20,000.00	20,000.00
4015 RETIREMENT	4,704.19	696.07	2,483.56	8,000.00	8,000.00
4016 WORKMEN'S COMPENSATION	455.94	37.43	149.72	1,000.00	1,000.00
4019 CONTRACT SERVICES - COUNTY	83,018.25	0.00	0.00	57,000.00	57,000.00
4024 OFFICE SUPPLIES AND EXPENSE	124.82	14.52	71.60	800.00	800.00
4025 REPAIR TO EQUIPMENT	4,231.79	0.00	1,082.14	16,000.00	16,000.00
4026 MAINTENANCE MATERIALS AND SUPP	8,074.40	1.39	1.39	10,000.00	10,000.00
4028 TELEPHONE	171.15	9.61	28.85	600.00	600.00
4031 PROFESSIONAL & TECHNICAL SERVI	2,579.37	156.44	594.73	7,000.00	7,000.00
4032 AUDIT	450.00	0.00	0.00	600.00	600.00
4040 GAS AND OIL	9,448.96	1,084.78	1,084.78	14,000.00	14,000.00
4047 UNIFORM ALLOWANCE	183.26	0.00	80.17	1,000.00	1,000.00
4048 POSTAGE	886.62	81.19	158.51	1,500.00	1,500.00
4051 LIABILITY INSUR. PROPERTY	5,082.52	0.00	3,400.14	3,400.00	3,400.00
4057 LBA LEASE PAYMENT	2,400.00	0.00	0.00	2,745.00	2,745.00
4062 DEPRECIATION	60,253.44	0.00	0.00	45,400.00	45,400.00
<b>Total Operating expense</b>	<b>245,305.50</b>	<b>6,997.24</b>	<b>27,020.10</b>	<b>235,045.00</b>	<b>235,045.00</b>
<b>Total Income From Operations:</b>	<b>50,480.55</b>	<b>18,522.12</b>	<b>48,859.66</b>	<b>30,955.00</b>	<b>30,955.00</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
3810 INTEREST EARNINGS	591.22	0.00	0.00	0.00	0.00
3840 SALE OF MATERIALS	0.00	0.00	0.00	100.00	100.00
<b>Total Non-operating income</b>	<b>591.22</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>	<b>100.00</b>
<b>Non-operating expense</b>					
4081 INTEREST EXPENSE	6,114.64	0.00	0.00	5,096.00	5,096.00
<b>Total Non-operating expense</b>	<b>6,114.64</b>	<b>0.00</b>	<b>0.00</b>	<b>5,096.00</b>	<b>5,096.00</b>
<b>Total Non-Operating Items:</b>	<b>(5,523.42)</b>	<b>0.00</b>	<b>0.00</b>	<b>(4,996.00)</b>	<b>(4,996.00)</b>
<b>Total Income or Expense</b>	<b>44,957.13</b>	<b>18,522.12</b>	<b>48,859.66</b>	<b>25,959.00</b>	<b>25,959.00</b>

**Parowan City**  
**Standard Financial Report**  
**57 Irrigation Fund - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
<b>Cash and cash equivalents</b>			
1111 Checking - Combined	206,158.24	924.45	201,284.95
1121 PTIF 1761 Combined Accounts	110,000.00	0.00	110,000.00
1160 Xpress Bill Pay	0.00	7,327.71	21,733.50
1175 Undeposited receipts	0.00	(89.14)	474.07
<b>Total Cash and cash equivalents</b>	<b>316,158.24</b>	<b>8,163.02</b>	<b>333,492.52</b>
<b>Total Cash and cash equivalents</b>	<b>316,158.24</b>	<b>8,163.02</b>	<b>333,492.52</b>
<b>Receivables</b>			
1311 ACCOUNTS RECEIVABLE - IRRIGATI	21,322.27	469.48	21,820.90
<b>Total Receivables</b>	<b>21,322.27</b>	<b>469.48</b>	<b>21,820.90</b>
<b>Total Current Assets</b>	<b>337,480.51</b>	<b>8,632.50</b>	<b>355,313.42</b>
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Property</b>			
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	141,707.44	0.00	141,707.44
1651 Autos & Trucks	36,542.04	0.00	36,542.04
<b>Total Property</b>	<b>1,315,176.92</b>	<b>0.00</b>	<b>1,315,176.92</b>
<b>Accumulated depreciation</b>			
1731.25 Acc Depn Irrigation System 25 YR	(112,725.47)	0.00	(112,725.47)
1731.50 Acc Depn Irrigation System 50 YR	(673,042.46)	0.00	(673,042.46)
1747 Acc Depn Machinery & Equipment	(105,220.22)	0.00	(105,220.22)
1751 Acc Depn Autos & Trucks	(25,283.49)	0.00	(25,283.49)
<b>Total Accumulated depreciation</b>	<b>(916,271.64)</b>	<b>0.00</b>	<b>(916,271.64)</b>
<b>Total Capital assets</b>	<b>398,905.28</b>	<b>0.00</b>	<b>398,905.28</b>
<b>Other non-current assets</b>			
1802 Deferred outflows - pensions	9,478.00	0.00	9,478.00
<b>Total Other non-current assets</b>	<b>9,478.00</b>	<b>0.00</b>	<b>9,478.00</b>
<b>Total Non-Current Assets</b>	<b>408,383.28</b>	<b>0.00</b>	<b>408,383.28</b>
<b>Total Assets:</b>	<b>745,863.79</b>	<b>8,632.50</b>	<b>763,696.70</b>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 ACCOUNTS PAYABLE	(3,280.56)	1,969.68	(735.20)
<b>Total Current liabilities</b>	<b>(3,280.56)</b>	<b>1,969.68</b>	<b>(735.20)</b>
<b>Payroll liabilities</b>			
2151 COMPENSATED ABSENCES PAYABLE	(4,809.19)	0.00	(4,809.19)
<b>Total Payroll liabilities</b>	<b>(4,809.19)</b>	<b>0.00</b>	<b>(4,809.19)</b>
<b>Deferred revenue</b>			
2601 Net pension liability	(4,854.37)	0.00	(4,854.37)
2602 Deferred inflows - pensions	(21,257.82)	0.00	(21,257.82)
<b>Total Deferred revenue</b>	<b>(26,112.19)</b>	<b>0.00</b>	<b>(26,112.19)</b>
<b>Total Liabilities:</b>	<b>(34,201.94)</b>	<b>1,969.68</b>	<b>(31,656.58)</b>
<b>Equity - Paid in / Contributed</b>			
2980 BEGINNING OF YEAR	(711,661.85)	(10,602.18)	(732,040.12)
<b>Total Equity - Paid in / Contributed</b>	<b>(711,661.85)</b>	<b>(10,602.18)</b>	<b>(732,040.12)</b>
<b>Total Liabilities and Fund Equity</b>	<b>(745,863.79)</b>	<b>(8,632.50)</b>	<b>(763,696.70)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Parowan City**  
**Standard Financial Report**  
**57 Irrigation Fund - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
3710 IRRIGATION SERVICE CHARGE	244,657.59	20,758.27	62,180.46	230,000.00	230,000.00
3740 PI WELL SURCHARGE	(12.04)	0.00	0.00	0.00	0.00
<b>Total Operating income</b>	<b>244,645.55</b>	<b>20,758.27</b>	<b>62,180.46</b>	<b>230,000.00</b>	<b>230,000.00</b>
<b>Operating expense</b>					
4010 SALARIES AND WAGES - OVERTIME	1,418.94	178.99	425.51	2,000.00	2,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	64,817.38	5,270.48	18,201.07	62,000.00	62,000.00
4013 FICA	5,189.19	413.50	1,413.15	4,800.00	4,800.00
4014 INSURANCE	24,274.51	1,789.77	6,515.01	25,000.00	25,000.00
4015 RETIREMENT	5,312.63	1,060.43	3,661.86	14,200.00	14,200.00
4016 WORKMEN'S COMPENSATION	558.18	37.43	149.72	600.00	600.00
4023 TRAVEL, MEALS AND LODGING	0.53	17.03	39.53	1,000.00	1,000.00
4026 MAINTENANCE MATERIAL AND SUPPL	19,740.99	296.34	1,453.11	19,000.00	19,000.00
4027 UTILITIES	5,191.29	9.64	1,843.54	5,000.00	5,000.00
4028 TELEPHONE	1,574.40	137.27	289.69	1,800.00	1,800.00
4031 PROFESSIONAL AND TECHNICAL	10,692.55	414.21	1,268.42	11,000.00	11,000.00
4032 AUDIT	900.00	0.00	0.00	1,200.00	1,200.00
4035 FLOOD/FIRE MITIGATION AND MAINTENANCE	4,544.12	0.00	0.00	9,000.00	9,000.00
4040 GAS AND OIL	1,025.52	213.96	769.96	3,500.00	3,500.00
4047 UNIFORM ALLOWANCE	950.70	117.42	675.18	1,000.00	1,000.00
4048 POSTAGE	1,773.30	162.37	317.02	2,000.00	2,000.00
4050 WATER ASSESSMENTS	75.50	0.00	75.50	604.00	604.00
4051 LIABILITY INSUR. PROPERTY	2,412.26	37.25	2,537.25	3,000.00	3,000.00
4057 LBA LEASE PAYMENT	2,390.00	0.00	0.00	2,800.00	2,800.00
4058 LEASE PAYMENT - WHEELER	2,787.50	0.00	2,166.67	4,500.00	4,500.00
4061 SUNDRY	0.00	0.00	0.00	200.00	200.00
4062 DEPRECIATION	29,665.86	0.00	0.00	30,000.00	30,000.00
<b>Total Operating expense</b>	<b>185,295.35</b>	<b>10,156.09</b>	<b>41,802.19</b>	<b>204,204.00</b>	<b>204,204.00</b>
<b>Total Income From Operations:</b>	<b>59,350.20</b>	<b>10,602.18</b>	<b>20,378.27</b>	<b>25,796.00</b>	<b>25,796.00</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
3810 INTEREST RECEIVED	462.32	0.00	0.00	0.00	0.00
3890 MISCELLANEOUS	600.00	0.00	0.00	0.00	0.00
<b>Total Non-operating income</b>	<b>1,062.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Non-Operating Items:</b>	<b>1,062.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Income or Expense</b>	<b>60,412.52</b>	<b>10,602.18</b>	<b>20,378.27</b>	<b>25,796.00</b>	<b>25,796.00</b>



**Parowan City**  
**Standard Financial Report**  
**79 Perpetual Care Fund - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
<b>Cash and cash equivalents</b>			
1111 Checking - Combined	8,685.81	625.00	10,929.31
1121 PTIF 1761 Combined Accounts (Cem 0390)	81,298.36	0.00	81,298.36
1191.1 Restricted cash	89,984.17	0.00	89,984.17
1191.2 Restricted cash offset	(89,984.17)	0.00	(89,984.17)
<b>Total Cash and cash equivalents</b>	<u>89,984.17</u>	<u>625.00</u>	<u>92,227.67</u>
<b>Total Cash and cash equivalents</b>	<u>89,984.17</u>	<u>625.00</u>	<u>92,227.67</u>
<b>Total Current Assets</b>	<u>89,984.17</u>	<u>625.00</u>	<u>92,227.67</u>
<b>Total Assets:</b>	<u>89,984.17</u>	<u>625.00</u>	<u>92,227.67</u>
<b>Liabilities and Fund Equity</b>			
<b>Equity - Paid in / Contributed</b>			
2975.1 Restricted	(89,984.17)	0.00	(89,984.17)
2975.2 Restricted offset	89,984.17	0.00	89,984.17
2980 BEGINNING OF YEAR	(89,984.17)	(625.00)	(92,227.67)
<b>Total Equity - Paid in / Contributed</b>	<u>(89,984.17)</u>	<u>(625.00)</u>	<u>(92,227.67)</u>
<b>Total Liabilities and Fund Equity</b>	<u>(89,984.17)</u>	<u>(625.00)</u>	<u>(92,227.67)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**Parowan City**  
**Standard Financial Report**  
 79 Perpetual Care Fund - 09/01/2021 to 09/30/2021  
 25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Charges for services</b>					
3482 SALE OF CEMETERY LOTS	0.00	625.00	2,243.50	0.00	0.00
<b>Total Charges for services</b>	<u>0.00</u>	<u>625.00</u>	<u>2,243.50</u>	<u>0.00</u>	<u>0.00</u>
<b>Interest</b>					
3810 INTEREST RECEIVED	341.69	0.00	0.00	0.00	0.00
<b>Total Interest</b>	<u>341.69</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Revenue:</b>	<u>341.69</u>	<u>625.00</u>	<u>2,243.50</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Change In Net Position</b>	<u>341.69</u>	<u>625.00</u>	<u>2,243.50</u>	<u>0.00</u>	<u>0.00</u>

**Parowan City**  
**Standard Financial Report**  
**91 General Fixed Assets - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Property</b>			
1611 Land	1,315,893.00	0.00	1,315,893.00
1621 Buildings	3,911,633.92	0.00	3,943,188.73
1631 Improvements other than bldgs	2,915,274.22	0.00	2,915,274.22
1661 Machinery & equipment	987,600.34	0.00	1,005,782.34
1671 Autos and trucks	187,597.93	0.00	187,597.93
1681 Infrastructure	4,648,682.24	0.00	4,648,682.24
<b>Total Property</b>	<b>13,966,681.65</b>	<b>0.00</b>	<b>14,016,418.46</b>
<b>Accumulated depreciation</b>			
1721 AccDpn Buildings	(1,208,526.09)	0.00	(1,208,526.09)
1731 AccDpn Improvements other than bldgs	(1,019,059.76)	0.00	(1,019,059.76)
1761 AccDpn Machinery & equipment	(821,561.71)	0.00	(821,561.71)
1771 AccDpn Autos and trucks	(160,007.71)	0.00	(160,007.71)
1781 AccDpn Infrastructure	(3,731,931.00)	0.00	(3,731,931.00)
<b>Total Accumulated depreciation</b>	<b>(6,941,086.27)</b>	<b>0.00</b>	<b>(6,941,086.27)</b>
<b>Total Capital assets</b>	<b>7,025,595.38</b>	<b>0.00</b>	<b>7,075,332.19</b>
<b>Other non-current assets</b>			
1802 Deferred outflows - pensions	140,388.94	0.00	140,388.94
<b>Total Other non-current assets</b>	<b>140,388.94</b>	<b>0.00</b>	<b>140,388.94</b>
<b>Total Non-Current Assets</b>	<b>7,165,984.32</b>	<b>0.00</b>	<b>7,215,721.13</b>
<b>Total Assets:</b>	<b>7,165,984.32</b>	<b>0.00</b>	<b>7,215,721.13</b>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Deferred revenue</b>			
2601 Net pension liability	(88,112.47)	0.00	(88,112.47)
2602 Deferred inflows - pensions	(293,595.46)	0.00	(293,595.46)
<b>Total Deferred revenue</b>	<b>(381,707.93)</b>	<b>0.00</b>	<b>(381,707.93)</b>
<b>Total Liabilities:</b>	<b>(381,707.93)</b>	<b>0.00</b>	<b>(381,707.93)</b>
<b>Equity - Paid in / Contributed</b>			
2971.1 Invested in fixed assets	(14,107,923.68)	0.00	(14,157,660.49)
2971.3 Book cost of assets retired	41,938.77	0.00	41,938.77
2972 Total depreciation charged	6,956,788.82	0.00	6,956,788.82
2980 Net position - pension adjustment	324,919.70	0.00	324,919.70
<b>Total Equity - Paid in / Contributed</b>	<b>(6,784,276.39)</b>	<b>0.00</b>	<b>(6,834,013.20)</b>
<b>Total Liabilities and Fund Equity</b>	<b>(7,165,984.32)</b>	<b>0.00</b>	<b>(7,215,721.13)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Parowan City**  
**Standard Financial Report**  
**91 General Fixed Assets - 09/01/2021 to 09/30/2021**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Expenditures:</b>					
<b>Miscellaneous</b>					
4100 Dep exp General government	99,009.48	0.00	0.00	0.00	0.00
4101 Pension Admin	(21,741.51)	0.00	0.00	0.00	0.00
4200 Dep exp Public Safety	20,576.64	0.00	0.00	0.00	0.00
4201 Pension Public Safety	(57,615.01)	0.00	0.00	0.00	0.00
4400 Dep exp Streets & public works	202,192.18	0.00	0.00	0.00	0.00
4401 Pension Streets	(5,435.38)	0.00	0.00	0.00	0.00
4500 Dep exp Parks and recreation	58,765.97	0.00	0.00	0.00	0.00
4501 Pension Parks	(23,915.67)	0.00	0.00	0.00	0.00
<b>Total Miscellaneous</b>	<b>271,836.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenditures:</b>	<b>271,836.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Change In Net Position</b>	<b>(271,836.70)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**PAROWAN CITY ORDINANCE NO: 2012-10-01**

**AN ORDINANCE AMENDING TITLE 7, PUBLIC UTILITIES**

**WHEREAS**, Parowan City, Iron County, State of Utah, a body politic, is a municipal corporation organized and established for the purpose of providing or permitting others to provide municipal utility and communication services to its residents; and

**WHEREAS**, Parowan City has historically provided various utility services to its residents as well as to some residents located outside the City's current jurisdictional boundaries upon a case-by-case basis; and

**WHEREAS**, Parowan City has historically permitted private utility companies regulated by the state of Utah to provide communication services to its citizens as well as to provide various other utility services to its residents; and

**WHEREAS** Parowan City finds that the purpose of providing utilities to its citizens or to permit regulated private companies to install utility infrastructure is to assure proper and adequate service is provided to its residents; and

**WHEREAS**, Parowan City finds that from time to time, finds it necessary to construct, erect, maintain, or otherwise cause to be installed utility infrastructure which may be necessary or desirable for the betterment of the community, its residents and the general public in various zones and locations throughout the City;

**WHEREAS**, it is the desire of the City to provide the ability of Parowan City to regulate the construction and location of utility infrastructure by permitting it to be built within City boundaries as the City determines to be in the best interest of the City, but only upon permission being granted by the City to construct such utility infrastructure and the location where such infrastructure may established.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF PAROWAN CITY, UTAH,** that Parowan City hereby amends Title 7 to include Section 7.01. *et.seq.* as it relates to the purpose and development of infrastructure as follows:

**7.01.010 Purpose of Providing Utilities and Communication Devices:** Parowan City's public utility infrastructure facilities are meant for the benefit and use of the general public, which includes such infrastructure as roads, telecommunication, electric, water supply, sewer, public parks, and various other city services. These essential systems and facilities aid in the continuous, seamless, and smooth flow of the City's well-being and regional economy. It enhances the living standards of Parowan City and society generally by providing essential commodities and services to sustain a good life. The level of such investment done by Parowan City defines the standard and quality of living within City's boundaries.

**7.01.020. Establishment of Utilities:** Parowan City adopted Title 7 to establish and regulate various utility services and departments which shall construct, maintain and oversee the development of public infrastructure.

**7.01.030. Location of Utilities and Communication Infrastructure:** Parowan City shall direct the location and installation of all public infrastructure, whether serviced by the City, government public body or service district, or a private entity providing public utility services. Installation of public infrastructure shall be located and established according to the best interest of the City. Prior to the installation of any public utility infrastructure, a permit must be obtained from the City and the City shall designate the location and establishment by the City in any designated zone and placed as necessary to best serve the City's needs and location, based upon the zone, the nature of utility infrastructure, and the benefit it will provide to the City's general population.



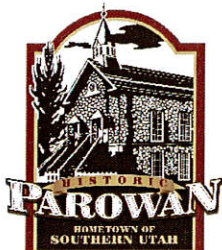
**PASSED** and **AMENDED** by the City Council and Mayor of the City of Parowan, Iron County, State of Utah, this \_\_\_ day of October, 2021, and shall become effective immediately upon signing and posting.

\_\_\_\_\_  
PRESTON GRIFFITHS, Mayor

ATTEST:

\_\_\_\_\_  
Callie Bassett, City Recorder

Voting	Aye	Nay	Abstain	Absent
David Burton				
Matthew Gale				
Jim Shurtleff				
Patti Vesely				
Jim Harris				



## Canvassing Election Returns

Utah Election Code States:

20A-4-301

- 2) (a) The mayor and the municipal legislative body are the board of municipal canvassers for the municipality.
- (b) The board of municipal canvassers shall meet to canvass the returns at the usual place of meeting of the municipal legislative body:
  - (i) for canvassing of returns from a municipal general election, no sooner than seven days after the election and no later than 14 days after the election; or
  - (ii) for canvassing of returns from a municipal primary election, no sooner than seven days after the election and no later than 14 days after the election.
- (c) Attendance of a simple majority of the municipal legislative body shall constitute a quorum for conducting the canvass.

20A-4-303

- 1) (b) The board of canvassers shall canvass the election returns by publicly:
  - (i) reviewing the summary reports prepared by the election officer and any ballots, registers, books, or forms requested by the board of canvassers; and
  - (ii) certifying the votes cast:
    - (A) each person voted for; and
    - (B) for and against each ballot proposition voted upon at the election.
- (c) The board of canvassers shall, once having begun the canvass, continue until it is completed.

**RESOLUTION NO. 2021-10-01**

**A RESOLUTION ADOPTING THE 2021 PAROWAN GENERAL PLAN**

WHEREAS Parowan City is a municipal corporation which has an interest in providing its citizens with uniform land uses exhibited by orderly zoning to encourage consistency, compatible uses, uniform growth and organized layout of City land uses; and

WHEREAS Parowan City desires to provide a variety of land uses which afford citizens compatible changes while minimizing interference or disturbances by neighboring land uses; and

WHEREAS Parowan City employs compatible zoning by establishing coordinated land uses within the City limits while attempting to enhance future growth that reflects a variety of qualities desired in its community through varied land uses; and

WHEREAS Parowan City desires to provide the availability of affordable housing to assure that any citizen who desires to obtain housing at a reasonable cost within Parowan City may be afforded that opportunity; and

WHEREAS Parowan City desires to incorporate modern planning techniques to enhance the desirability of its community; and

WHEREAS Parowan City is required from time to time to improve, modify and clarify its ordinances and maps for the health, safety and welfare of its constituents as deemed appropriate by the Parowan City Council; and

WHEREAS pursuant to certain legislative mandates of the state of Utah, Parowan City Planning Commission and the Parowan City Council has reviewed the 2021 General Plan and finds it to be in harmony with the City's goals and objectives, and has made updates and modifications according to current building trends, current zoning applications and uses, future growth potential and compatibility;

NOW, THEREFORE, IT IS HEREBY RESOLVED by the City Council of Parowan City, Iron County, State of Utah, that the 2021 General Plan is hereby adopted in its entirety as attached hereto.

Dated this \_\_\_\_ day of October, 2021.

[Signature on Next Page]

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Preston G. Griffiths, Mayor

Voting:

AYE NAY

- Councilmember David M. Burton
- Councilmember Matthew Gale
- Councilmember James M. Harris
- Councilmember James W. Shurtleff
- Councilmember Patricia A. Vesely

Attested by:

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Callie Bassett, City Recorder



## UDOT Technical Planning Assistance Call for Applications

October 18, 2021

**Applications are due December 9, 2021. Late applications will not be considered.**

The Utah Department of Transportation (UDOT) is issuing a call for applications for its Technical Planning Assistance (TPA) program. The purpose of this program is to provide technical assistance to communities that are experiencing rapid growth and/or lack the resources to carry out planning projects without additional support. It is anticipated that \$900,000 in technical planning assistance funding will be available for fiscal year 2023 (July 2022 - June 2023).

*Please read through this entire document carefully before submitting an application.*

### Coordination with the Transportation and Land Use Connection Program

UDOT coordinates its application process for the Technical Planning Assistance (TPA) program with the Wasatch Front Regional Council's (WFRC) Transportation and Land Use Connection (TLC) program. These programs share the same application form and the same application deadline. Therefore, communities wishing to apply to both the TPA and TLC programs in the same year need only submit one application.

### Previous Applications

If your city/county/agency submitted an application in a previous year and it was not selected for a funding award, then a new application must be submitted this year in order to be considered for the current round of funding.

### Program Goals

The goals of the TPA program are to:

1. Integrate land use and transportation planning
2. Maximize the value of investment in public infrastructure
3. Increase travel options to optimize mobility
4. Create communities with opportunities to live, work, and play

*Note: Application evaluators often have limited or no previous knowledge of projects outlined in the applications they receive. Therefore, an application which clearly articulates how a proposed project aligns with the program goals will generally score better than one that uses vague or generic language.*

## Eligible Applicants

The following entities within the state of Utah may apply for TPA funds:

- Municipalities
- Counties
- Townships
- Multi-jurisdictional groups of local governments

## Eligible Projects

Plans, studies or analyses related to land use and/or transportation are eligible for funding, including but not limited to:

- Community Visioning Projects
- Transportation Master Plans
- Active Transportation/Multimodal Plans
- Corridor Plans/Solutions Development Processes
- General Plans
- Zoning Code Updates
- Small Area Land Use/Transportation Plans
- Economic Development Plans/Studies

## Non-Eligible Projects

Project phases such as land acquisition, engineering, or capital investment are not intended to be pursued through the TPA Program.

## Matching Funds

A minimum local match of 6.77% is required. However, if a community can demonstrate a hardship that prevents it from providing the required match, this requirement may be waived in whole or in part. *The amount of local match proposed is a consideration in funding award decisions.*

## How to Apply

To apply for TPA funding, [please fill out an application online at this link](#). If you begin entering information into the application form, you will not be able to save it for later completion. If you would like to prepare your application responses in advance, [this spreadsheet](#) contains all of the application questions.

*It is strongly recommended that you coordinate with the applicable [UDOT Region Planning Manager](#) for your area before submitting your application. Doing so will allow them to provide helpful feedback to strengthen your application.*

## **Project Management**

Local governments will generally be responsible for all aspects of project management, including procuring any necessary consulting services, paying invoices, ensuring that the work completed is in line with the approved project scope, and adopting any finished products (as applicable).

## **Questions**

If you have questions or run into technical difficulties during the application process, please contact:

Jordan Backman  
Urban Planning Manager  
253-508-2383  
jbackman@utah.gov



WMQ



**COMMISSIONERS**  
Michael P. Bleak  
Paul Cozzens  
Marilyn Wood

**ASSESSOR** / Karsten Reed  
**ATTORNEY** / Chad E. Dotson  
**AUDITOR** / Dan Jessen  
**CLERK** / Jonathan T. Whittaker  
**RECORDER** / Carri R. Jeffries  
**SHERIFF** / Kenneth K. Carpenter  
**TREASURER** / Nicole B. Rosenberg

P.O. Box 429  
68 South 100 East  
Parowan, Utah 84761  
P 435.477.8300  
F 435.477.8847

October 4, 2021

Parowan City Council  
35 East 100 North  
Parowan, UT 84761

Re: Proposed Transfer of Fairgrounds from Parowan City to Iron County

Dear Council Members,

The Iron County Commission, along with other relevant parties (the "County"), met together to discuss the proposed transfer of the Iron County Fairgrounds from Parowan City to Iron County (the "Proposed Transfer"). During the meeting, we discussed the various points raised by Councilman Burton. The majority of these points are agreeable to the County, and it is likely we can find the necessary common ground to move discussions forward.

The County agrees that the Iron County Fair should remain in Parowan and that if, for any reason, the fair moves to a different location, the property of the current fairgrounds can revert back to Parowan City. The County further agrees that the County should be responsible for maintenance associated with the fairgrounds; that provisions for improvements should be made; and that plans will be shared with Parowan City. Having considered the aforementioned points, there are a few points of discussion that the County would like to raise for consideration.

First, as we consider the plausibility of the Proposed Transfer, there is a need for detailed information surrounding expenses. The County would benefit from a breakdown of costs, including water, power, and the extent of usage by Parowan City or other parties. Depending on the information we receive, the County may call on Parowan City to discuss providing water and power at no cost to the County.

Second, the County is willing to provide information to Parowan City regarding future plans for development of the property, as well as growing future events. However, the County believes that in order to achieve efficient and effective change, the final decisions regarding development should lie with the County. Both Iron County and Parowan City share customs and culture, and the County is dedicated to maintaining that tradition with respect to the Iron County Fair going forward. Additionally, the County would comply with any and all city ordinances and regulations.

Third, plans for development will take shape over time, and the County would ask for patience as we make progress. The County has discussed the possible creation of a large barn, a stage, and more green space for vendors to operate. We have also considered future events that would bring economic growth to Parowan City.

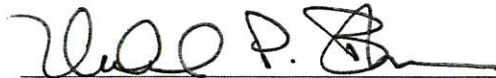


In the more immediate future, the County discussed plans for removal of the track located at the fairgrounds, followed by blading substantial areas and laying gravel or road base. With this basic foundation, the County will be able to build upon development and create a clean progression that will eventually yield an attractive and successful complex. The County will form a small committee to work through the lot-line adjustments, exchanges of parcels, and other details associated with the Proposed Transfer.

The County is enthused at the prospect of further discussions regarding the Proposed Transfer. As due diligence continues, we invite Parowan City to reach out and be open in this process about how the County can be more involved and what needs to happen in order to move this endeavor forward.

Sincerely,

**IRON COUNTY COMMISSIONERS:**

  
\_\_\_\_\_  
Michael Bleak

  
\_\_\_\_\_  
Paul Cozzens

  
\_\_\_\_\_  
Marilyn Wood