



PAROWAN CITY COUNCIL MEETING AGENDA

FOR JUNE 8TH, 2023 – 6:00 P.M.

PAROWAN CITY COUNCIL CHAMBERS – 35 E. 100 N., PAROWAN, UT 84761

Notice is hereby given that the City Council of the City of Parowan, Utah, will hold its regularly scheduled meeting beginning at 6:00 p.m. on Thursday, June 8th, 2023. The Council will meet in the Parowan City Council Chambers located at 35 East 100 North, Parowan, Utah. This is a public meeting, and anyone is invited to attend. The public is also welcome to view the meeting electronically on the “Parowan City Live Stream” YouTube channel.

COUNCIL MEETING

1. Welcome and Call to Order: Mayor Mollie Halterman
2. Opening Ceremonies (three-minute limit): By Invitation. The audience is invited to participate.
3. Declaration of Conflicts with or Personal Interest In any Agenda Items: City Councilmembers
4. Approval of Meeting's Agenda: Council Vote
5. Public Comment: Time has been set aside for the public to express their ideas, concerns, and comments (2 minutes per person).

PUBLIC HEARING to hear comments regarding amendments to the Parowan City Municipal Land Use Codes 15.52.030, 15.52.050, 15.04.020, and 15.50.060. These amendments address property access requirements, maintenance of parking lots, “hard surface” definition, and regulation of billboards in Parowan City limits.

PRESENTATION: Dan Jessen - Fiscal Year 24 Budget

PUBLIC HEARING to hear comments regarding the Fiscal Year 2023-24 Budget.

CONSENT MEETING

6. Approval of Warrant Register for 6-08-2024
7. Approval of May 2023 Financial Statement

ACTION MEETING

8. Approval of Utility Write-Offs for FY23
9. Approval of Fraud Assessment for FY23
10. Adoption of FY24 Tentative Budget
11. Adopt Auditor’s Certified Tax Rate – Resolution 2023-06-01
12. RAP Tax – Resolution 2023-06-01
13. Ordinance 2023-06-01 – Bill Boards
14. Ordinance 2023-06-02 – Hard Surfaces

WORK MEETING

15. Lion’s Park - Mortensen Family
16. Reports, Updates, Old Business Follow Up: Elected Officials and Staff
17. Closed Session if Necessary (UCA 52-4-204 & 205)
18. Adjournment

CERTIFICATE OF POSTING: *The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted this 7th day of June, 2023. A copy of the foregoing notice and agenda was emailed to The Spectrum, posted at the Parowan City Hall and Parowan Library, posted on the Parowan City website at www.parowan.org, and posted on the Utah Public Notice website at <http://pmn.utah.gov>.*

CALLIE BASSETT, CMC
PAROWAN CITY RECORDER

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

**Parowan City
Check Register
All Bank Accounts - 05/10/2023 to 06/06/2023**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
5STAR LIFE INSURANCE COMPAN	37093	PR050523-3901	05/11/2023	06/01/2023	17.18	5 Star Life Insurance	102245 - MISC/PAYROLL PAYABLE	
5STAR LIFE INSURANCE COMPAN	37093	PR051923-3901	05/25/2023	06/01/2023	17.18	5 Star Life Insurance	102245 - MISC/PAYROLL PAYABLE	
					\$34.36			
					\$34.36			
AFLAC	37045	PR042123-3750	04/27/2023	05/17/2023	18.30	AFLAC after-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	37045	PR042123-3750	04/27/2023	05/17/2023	76.10	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	37045	PR050523-3750	05/11/2023	05/17/2023	18.30	AFLAC after-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	37045	PR050523-3750	05/11/2023	05/17/2023	76.10	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE INS	
					\$188.80			
					\$188.80			
ANIXTER POWER SOLUTIONS, LL	37098	5458854-03	05/15/2023	06/01/2023	265.00	ELBOWS, BRACKETS	534026 - MAINTENANCE MATERIALS	
ANIXTER POWER SOLUTIONS, LL	37098	5683795-00	05/15/2023	06/01/2023	351.00	TAPE WARNING REDUNDERGROUND, LAG SCR	534026 - MAINTENANCE MATERIALS	
					\$616.00			
					\$616.00			
AXON ENTRPRISE, INC.	37048	INUS158052	05/15/2023	05/19/2023	258.12	EVIDENCE.COM A-LA-CART STORAGE	105431 - Police PROFESSIONAL AND	
BEAVER LAWNSCAPE, LLC	37049	23-0545	05/10/2023	05/19/2023	2,781.96	BIFENTHRIN APPLIED TO TREES - 194 TREES I	107057 - Parks SHADE TREE	
					\$2,781.96			
BULLOCH DIRT WORKS, INC.	37099	05302023	05/30/2023	06/01/2023	950.00	REFUND - FINAL HYDRANT METER BALANCE \$3	513820 - LEASE AND RENTALS	
					\$950.00			
CART - A - CRETE	37050	28255	05/11/2023	05/19/2023	376.25	4000 psi - 6 bags	107226 - Events MAINTENANCE MAT	
CART - A - CRETE	37076	28298	05/16/2023	05/23/2023	293.75	4000 psi - 6 bags	106126 - Class C MAINTENANCE, MA	
					\$670.00			
CEDAR CITY TOOL COMPANY	37077	0515235847	05/15/2023	05/23/2023	92.30	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
CEDAR CITY TOOL COMPANY	37077	0515235847	05/15/2023	05/23/2023	92.30	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
CEDAR CITY TOOL COMPANY	37077	0515235847	05/15/2023	05/23/2023	92.30	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
CEDAR CITY TOOL COMPANY	37077	0515235847	05/15/2023	05/23/2023	92.30	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
CEDAR CITY TOOL COMPANY	37077	0515235847	05/15/2023	05/23/2023	92.30	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
CEDAR CITY TOOL COMPANY	37077	0515235847	05/15/2023	05/23/2023	92.50	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
					\$554.00			
					\$554.00			
CENTURY LINK	37051	904705072023	05/07/2023	05/19/2023	0.72	CENTURY LINK SPLIT	105828 - P&Z TELEPHONE	
CENTURY LINK	37051	904705072023	05/07/2023	05/19/2023	0.72	CENTURY LINK SPLIT	107528 - Library TELEPHONE	
CENTURY LINK	37051	904705072023	05/07/2023	05/19/2023	0.72	CENTURY LINK SPLIT	108028 - Cemetery TELEPHONE	
CENTURY LINK	37051	904705072023	05/07/2023	05/19/2023	0.74	CENTURY LINK SPLIT	104228 - Court TELEPHONE	
CENTURY LINK	37051	904705072023	05/07/2023	05/19/2023	1.45	CENTURY LINK SPLIT	104128 - Leg TELEPHONE	
CENTURY LINK	37051	904705072023	05/07/2023	05/19/2023	1.45	CENTURY LINK SPLIT	105928 - Visitor TELEPHONE	
CENTURY LINK	37051	904705072023	05/07/2023	05/19/2023	1.81	CENTURY LINK SPLIT	574028 - TELEPHONE	
CENTURY LINK	37051	904705072023	05/07/2023	05/19/2023	2.71	CENTURY LINK SPLIT	524028 - TELEPHONE	
CENTURY LINK	37051	904705072023	05/07/2023	05/19/2023	2.71	CENTURY LINK SPLIT	524128 - TELEPHONE	
CENTURY LINK	37051	904705072023	05/07/2023	05/19/2023	3.98	CENTURY LINK SPLIT	105428 - Police TELEPHONE	
CENTURY LINK	37051	904705072023	05/07/2023	05/19/2023	4.70	CENTURY LINK SPLIT	104328 - Admin TELEPHONE	
CENTURY LINK	37051	904705072023	05/07/2023	05/19/2023	5.79	CENTURY LINK SPLIT	514028 - TELEPHONE	
CENTURY LINK	37051	904705072023	05/07/2023	05/19/2023	8.68	CENTURY LINK SPLIT	534028 - TELEPHONE	
					\$36.18			
					\$36.18			

CMC

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CHEMTECH-FORD LABORATORIE	37052	23D2077	05/03/2023	05/19/2023	135.00	WATER TESTING	524131 - PROFESSIONAL AND TECH	
CMI, INC	37053	8057643	05/16/2023	05/19/2023	125.34	BREATHALIZER MOUTHPIECES	105449 - Police SPECIAL DEPARTME	
CODALE ELECTRIC SUPPLY, INC	37100	S112113.001	05/16/2023	06/01/2023	145.77	CONDUIT	534026 - MAINTENANCE MATERIALS	
CODALE ELECTRIC SUPPLY, INC	37100	S8112064.001	05/16/2023	06/01/2023	1,100.47	CONDUIT BELED ELBOWS, VINYL ELECTRICAL	534026 - MAINTENANCE MATERIALS	
CODALE ELECTRIC SUPPLY, INC	37100	S8112165.001	05/16/2023	06/01/2023	5.42	PVC ADAPTER	534026 - MAINTENANCE MATERIALS	
CODALE ELECTRIC SUPPLY, INC	37100	S8112187.001	05/16/2023	06/01/2023	145.77	PVC ADAPTER	534026 - MAINTENANCE MATERIALS	
					\$1,397.43			
COLONIAL LIFE	37101	98130980610339	05/30/2023	06/01/2023	246.19	INSURANCE PREMIUM	102252 - COLONIAL INSURANCE PAY	
					\$1,397.43			
COWEN MANUFACTURING	37078	8339	04/13/2023	05/23/2023	16.46	FREIGHT TO CHEM TECH FORD	524126 - MAINTENANCE MATERIALS	
COWEN MANUFACTURING	37078	8354	04/25/2023	05/23/2023	33.76	FREIGHT TO CHEM TECH FORD	524148 - POSTAGE	
COWEN MANUFACTURING	37078	8407	05/16/2023	05/23/2023	16.00	FREIGHT TO CHEM TECH FORD	524126 - MAINTENANCE MATERIALS	
					\$66.22			
DETAIL FORCE MOBILE DETAILIN	37102	17	05/30/2023	06/01/2023	6.66	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
DETAIL FORCE MOBILE DETAILIN	37102	17	05/30/2023	06/01/2023	6.66	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
DETAIL FORCE MOBILE DETAILIN	37102	17	05/30/2023	06/01/2023	6.66	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
DETAIL FORCE MOBILE DETAILIN	37102	17	05/30/2023	06/01/2023	6.66	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
DETAIL FORCE MOBILE DETAILIN	37102	17	05/30/2023	06/01/2023	6.68	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
DETAIL FORCE MOBILE DETAILIN	37102	17	05/30/2023	06/01/2023	6.68	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
					\$40.00			
					\$40.00			
DOMINION ENERGY	37054	008605012023	05/01/2023	05/19/2023	165.00	16 S MAIN	107527 - Library UTILITIES	
DOMINION ENERGY	37054	133505012023	05/01/2023	05/19/2023	12.57	UTILITY SPLIT	105827 - P&Z UTILITIES	
DOMINION ENERGY	37054	133505012023	05/01/2023	05/19/2023	14.67	UTILITY SPLIT	104227 - Court UTILITIES	
DOMINION ENERGY	37054	133505012023	05/01/2023	05/19/2023	14.67	UTILITY SPLIT	105427 - Police UTILITIES	
DOMINION ENERGY	37054	133505012023	05/01/2023	05/19/2023	17.48	UTILITY SPLIT	524027 - UTILITIES	
DOMINION ENERGY	37054	133505012023	05/01/2023	05/19/2023	17.48	UTILITY SPLIT	524127 - UTILITIES	
DOMINION ENERGY	37054	133505012023	05/01/2023	05/19/2023	34.91	UTILITY SPLIT	574027 - UTILITIES	
DOMINION ENERGY	37054	133505012023	05/01/2023	05/19/2023	48.87	UTILITY SPLIT	514027 - UTILITIES	
DOMINION ENERGY	37054	133505012023	05/01/2023	05/19/2023	48.89	UTILITY SPLIT	534027 - UTILITIES	
DOMINION ENERGY	37054	223305012023	05/01/2023	05/19/2023	12.67	33 W 100 S	104927 - Non-Dep UTILITIES	
DOMINION ENERGY	37054	298705012023	05/01/2023	05/19/2023	9.77	Shop Utility Split	107027 - Parks UTILITIES	
DOMINION ENERGY	37054	298705012023	05/01/2023	05/19/2023	19.55	Shop Utility Split	524027 - UTILITIES	
DOMINION ENERGY	37054	298705012023	05/01/2023	05/19/2023	19.55	Shop Utility Split	524127 - UTILITIES	
DOMINION ENERGY	37054	298705012023	05/01/2023	05/19/2023	29.32	Shop Utility Split	106127 - Class C UTILITIES	
DOMINION ENERGY	37054	298705012023	05/01/2023	05/19/2023	39.10	Shop Utility Split	514027 - UTILITIES	
DOMINION ENERGY	37054	298705012023	05/01/2023	05/19/2023	39.10	Shop Utility Split	534027 - UTILITIES	
DOMINION ENERGY	37054	298705012023	05/01/2023	05/19/2023	39.10	Shop Utility Split	574027 - UTILITIES	
DOMINION ENERGY	37054	405605012023	05/01/2023	05/19/2023	21.51	50 W CENTER - OLD ROCK CHURCH	104927 - Non-Dep UTILITIES	
DOMINION ENERGY	37054	489205012023	05/01/2023	05/19/2023	214.67	27 N MAIN	107327 - Theater UTILITIES	
DOMINION ENERGY	37054	922505012023	05/01/2023	05/19/2023	60.29	160 W 200 S - SPLIT	105727 - Fire UTILITIES	
DOMINION ENERGY	37054	922505012023	05/01/2023	05/19/2023	180.87	160 W 200 S - SPLIT	534027 - UTILITIES	
DOMINION ENERGY	37054	958805012023	05/01/2023	05/19/2023	118.63	5 S MAIN	105927 - Visitor UTILITIES	
					\$1,178.67			
					\$1,178.67			

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Check Register
All Bank Accounts - 05/10/2023 to 06/06/2023**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
DUNLAP, AARON	37103	05252023-1A	05/25/2023	06/01/2023	18.50	REISSUING CHECK - ORIGINALLY #34248	101580 - SUSPENSE	
DUNLAP, AARON	37103	052523A	05/25/2023	06/01/2023	18.50	REISSUING CHECK - ORIGINALLY #34248	101580 - SUSPENSE	
					\$37.00			
DUNLAP, AARON	X999	05252023	05/25/2023	05/25/2023	-18.50	REISSUING CHECK - ORIGINALLY #34248	101580 - SUSPENSE	
DUNLAP, AARON	X999	05252023-1	05/25/2023	05/25/2023	-18.50	REISSUING CHECK - ORIGINALLY #34248	101580 - SUSPENSE	
					\$0.00			
ELQUIST, BOB & JUNE	X999	05222023A	05/22/2023	05/22/2023	-26.29	UNCLAIMED PROPERTY OFFSET FOR CH# 3324	101580 - SUSPENSE	
					(\$26.29)			
ELSTER SOLUTIONS, LLC	37055	5263399179	04/26/2023	05/19/2023	1,533.00	HONEYWELL HOSTING SERVICE MONTHLY	534055 - DATA PROCESSING	
ELSTER SOLUTIONS, LLC	37055	5263399181	04/26/2023	05/19/2023	1,533.00	HONEYWELL HOSTING SERVICE MONTHLY	534055 - DATA PROCESSING	
ELSTER SOLUTIONS, LLC	37055	5263399182	04/26/2023	05/19/2023	1,533.00	HONEYWELL HOSTING SERVICE MONTHLY	534055 - DATA PROCESSING	
ELSTER SOLUTIONS, LLC	37055	5263589616	05/16/2023	05/19/2023	1,533.00	HONEYWELL HOSTING SERVICE MONTHLY	534055 - DATA PROCESSING	
					\$6,132.00			
					\$6,132.00			
EMI HEALTH	37079	COMM50072023	05/20/2023	05/23/2023	4.25	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	104214 - Court INSURANCE	
EMI HEALTH	37079	COMM50072023	05/20/2023	05/23/2023	4.25	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	105914 - VISITOR CENTER INSURAN	
EMI HEALTH	37079	COMM50072023	05/20/2023	05/23/2023	4.25	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	107514 - Library INSURANCE	
EMI HEALTH	37079	COMM50072023	05/20/2023	05/23/2023	4.25	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	524014 - INSURANCE	
EMI HEALTH	37079	COMM50072023	05/20/2023	05/23/2023	4.25	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	534014 - INSURANCE	
EMI HEALTH	37079	COMM50072023	05/20/2023	05/23/2023	4.25	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	554014 - INSURANCE	
EMI HEALTH	37079	COMM50072023	05/20/2023	05/23/2023	8.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	104114 - Leg INSURANCE	
EMI HEALTH	37079	COMM50072023	05/20/2023	05/23/2023	8.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	104314 - Admin INSURANCE	
EMI HEALTH	37079	COMM50072023	05/20/2023	05/23/2023	8.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	107014 - Parks INSURANCE	
EMI HEALTH	37079	COMM50072023	05/20/2023	05/23/2023	8.50	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	514014 - INSURANCE	
EMI HEALTH	37079	COMM50072023	05/20/2023	05/23/2023	21.25	TELEMED SERVICE - 19 EMPLOYEES - SPLIT	105414 - Police INSURANCE	
					\$80.75			
					\$80.75			
FREEDOM MAILING SERVICE, INC	37056	45290	05/05/2023	05/19/2023	19.65	POSTAGE SPLIT	107048 - Parks POSTAGE	
FREEDOM MAILING SERVICE, INC	37056	45290	05/05/2023	05/19/2023	19.65	POSTAGE SPLIT	107348 - Theater POSTAGE	
FREEDOM MAILING SERVICE, INC	37056	45290	05/05/2023	05/19/2023	49.12	POSTAGE SPLIT	104348 - Admin POSTAGE	
FREEDOM MAILING SERVICE, INC	37056	45290	05/05/2023	05/19/2023	49.12	POSTAGE SPLIT	105948 - Visitor POSTAGE	
FREEDOM MAILING SERVICE, INC	37056	45290	05/05/2023	05/19/2023	88.41	POSTAGE SPLIT	524048 - POSTAGE	
FREEDOM MAILING SERVICE, INC	37056	45290	05/05/2023	05/19/2023	88.41	POSTAGE SPLIT	524148 - POSTAGE	
FREEDOM MAILING SERVICE, INC	37056	45290	05/05/2023	05/19/2023	176.82	POSTAGE SPLIT	554048 - POSTAGE	
FREEDOM MAILING SERVICE, INC	37056	45290	05/05/2023	05/19/2023	196.47	POSTAGE SPLIT	574048 - POSTAGE	
FREEDOM MAILING SERVICE, INC	37056	45290	05/05/2023	05/19/2023	206.29	POSTAGE SPLIT	514048 - POSTAGE	
					\$982.35			
					\$982.35			
FUEL NETWORK TEAM	37057	F2310E00954	05/03/2023	05/19/2023	120.96	GAS - OFFICE	104340 - Admin Gas & Oil	
FUEL NETWORK TEAM	37057	F2310E00954	05/03/2023	05/19/2023	132.74	GAS - AIRPORT	108540 - Airport GAS AND OIL	
FUEL NETWORK TEAM	37057	F2310E00954	05/03/2023	05/19/2023	216.32	GAS - CEMETERY	108040 - Cemetery GAS AND OIL	
FUEL NETWORK TEAM	37057	F2310E00954	05/03/2023	05/19/2023	216.33	GAS - PARKS	107040 - Parks GAS AND OIL	
FUEL NETWORK TEAM	37057	F2310E00954	05/03/2023	05/19/2023	232.24	GAS - FIRE	105740 - Fire GAS AND OIL	
FUEL NETWORK TEAM	37057	F2310E00954	05/03/2023	05/19/2023	293.05	GAS - SEWER TREATMENT	524140 - GAS AND OIL	
FUEL NETWORK TEAM	37057	F2310E00954	05/03/2023	05/19/2023	434.31	PUBLIC WORKS GAS SPLIT	106140 - Class C GAS AND OIL	
FUEL NETWORK TEAM	37057	F2310E00954	05/03/2023	05/19/2023	434.31	PUBLIC WORKS GAS SPLIT	524040 - GAS AND OIL	
FUEL NETWORK TEAM	37057	F2310E00954	05/03/2023	05/19/2023	434.31	PUBLIC WORKS GAS SPLIT	524140 - GAS AND OIL	
FUEL NETWORK TEAM	37057	F2310E00954	05/03/2023	05/19/2023	434.31	PUBLIC WORKS GAS SPLIT	574040 - GAS AND OIL	
FUEL NETWORK TEAM	37057	F2310E00954	05/03/2023	05/19/2023	434.32	PUBLIC WORKS GAS SPLIT	514040 - GAS AND OIL	
FUEL NETWORK TEAM	37057	F2310E00954	05/03/2023	05/19/2023	479.78	GAS - ELECTRIC	534040 - GAS AND OIL	

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FUEL NETWORK TEAM	37057	F2310E00954	05/03/2023	05/19/2023	1,255.61	GAS - SOLID WASTE	554040 - GAS AND OIL	
FUEL NETWORK TEAM	37057	F2310E00954	05/03/2023	05/19/2023	1,958.45	GAS - POLICE	105440 - Police GAS AND OIL	
					\$7,077.04			
					\$7,077.04			
GEBREMICHAEL, DEANNA	X999	05242023A	05/24/2023	05/24/2023	-19.88	UNCLAIMED PROPERTY OFFSET FOR CH # 333	101580 - SUSPENSE	
					(\$19.88)			
GEM AWARDS	37104	GEM2211	05/25/2023	06/01/2023	625.00	FUN RUN 2023 TROPHIES	107270 - Events RECREATION/CONV	
					\$625.00			
GERALD R. SHERRATT LIBRARY	37105	28	05/30/2023	06/01/2023	432.50	PAROWAN CITY: IMAGES OF PAROWAN'S PAST	105929 - Visitor SOUVENIR SHOP SU	
					\$432.50			
HAPPY HOUSE CLEANING SERVI	37080	4	05/22/2023	05/23/2023	26.00	CLEANING SPLIT	524131 - PROFESSIONAL AND TECH	
HAPPY HOUSE CLEANING SERVI	37080	4	05/22/2023	05/23/2023	39.00	CLEANING SPLIT	524031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	37080	4	05/22/2023	05/23/2023	65.00	CLEANING SPLIT	574031 - PROFESSIONAL AND TECH	
HAPPY HOUSE CLEANING SERVI	37080	4	05/22/2023	05/23/2023	130.00	CLEANING SPLIT	104231 - Court PROFESSIONAL AND	
HAPPY HOUSE CLEANING SERVI	37080	4	05/22/2023	05/23/2023	130.00	CLEANING SPLIT	105431 - Police PROFESSIONAL AND	
HAPPY HOUSE CLEANING SERVI	37080	4	05/22/2023	05/23/2023	130.00	CLEANING SPLIT	514031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	37080	4	05/22/2023	05/23/2023	130.00	CLEANING SPLIT	534031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	37080	4	05/22/2023	05/23/2023	650.00	CLEANING SPLIT	104331 - Admin PROFESSIONAL AND	
					\$1,300.00			
					\$1,300.00			
HEALTH EQUITY	5112302	PR050523-4720	05/11/2023	05/11/2023	795.00	HSA Savings Account	102249 - HEALTH SAVINGS ACCOUN	
HEALTH EQUITY	5112304	sfk76b8	05/11/2023	05/11/2023	2.25	Cori Adams	107514 - Library INSURANCE	
HEALTH EQUITY	5112304	sfk76b8	05/11/2023	05/11/2023	2.25	Jet Smith	107214 - Events INSURANCE	
HEALTH EQUITY	5112304	sfk76b8	05/11/2023	05/11/2023	2.25	Justin Dalley	107014 - Parks INSURANCE	
HEALTH EQUITY	5112304	sfk76b8	05/11/2023	05/11/2023	2.25	Justin Waymont	104114 - Leg INSURANCE	
HEALTH EQUITY	5112304	sfk76b8	05/11/2023	05/11/2023	2.25	Keith Naylor	104214 - Court INSURANCE	
HEALTH EQUITY	5112304	sfk76b8	05/11/2023	05/11/2023	2.25	Nick Crosby	534014 - INSURANCE	
HEALTH EQUITY	5112304	sfk76b8	05/11/2023	05/11/2023	4.50	Callie Bassett, Stacy Gale	104314 - Admin INSURANCE	
HEALTH EQUITY	5112304	sfk76b8	05/11/2023	05/11/2023	11.25	Addison, Kayla, Tommy, Nicole, Eamonn	105414 - Police INSURANCE	
HEALTH EQUITY	5112304	sfk76b8	05/11/2023	05/11/2023	11.25	Billy Calloway, John Dalton, Kelly Stones, Tyler Sulli	514014 - INSURANCE	
					\$40.50			
					\$40.50			
HEALTH EQUITY	6012301	PR051923-4720	05/25/2023	06/01/2023	795.00	HSA Savings Account	102249 - HEALTH SAVINGS ACCOUN	
					\$1,630.50			
					\$1,630.50			
HELQUIST, LUKE AND KRYSAL	37081	RFD 100000669.	05/01/2023	05/23/2023	250.00	Deposit Refund: 100000669 - HELQUIST, LUKE AN	532135 - CUSTOMER DEPOSITS	
					\$250.00			
HOME DEPOT CREDIT SERVICES	37058	6524109	04/26/2023	05/19/2023	51.83	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
HOME DEPOT CREDIT SERVICES	37058	6524109	04/26/2023	05/19/2023	51.83	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
HOME DEPOT CREDIT SERVICES	37058	6524109	04/26/2023	05/19/2023	51.83	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
HOME DEPOT CREDIT SERVICES	37058	6524109	04/26/2023	05/19/2023	51.84	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
					\$259.16			
					\$259.16			
HURST STORES, INC	37059	224800	04/06/2023	05/19/2023	50.34	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
HURST STORES, INC	37059	224800	04/06/2023	05/19/2023	50.36	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
HURST STORES, INC	37059	224800	04/06/2023	05/19/2023	50.36	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
HURST STORES, INC	37059	224800	04/06/2023	05/19/2023	50.36	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	

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HURST STORES, INC	37059	224800	04/06/2023	05/19/2023	50.36	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
HURST STORES, INC	37059	225018	04/12/2023	05/19/2023	65.98	TIRE - HT FLTFRE 5X4	514026 - MAINTENANCE MATERIALS	
HURST STORES, INC	37059	225229	04/17/2023	05/19/2023	533.95	MS 194T 16" 63PS3 55, 2 CYCLE OIL, 16" CHAIN, HOSE, CABLE, NUT DRIVER SETS, KEY TAGS, ZI	534026 - MAINTENANCE MATERIALS	
HURST STORES, INC	37059	225263	04/18/2023	05/19/2023	192.49		108026 - Cemetery MAINTENANCE M	
					\$1,044.20			
					\$1,044.20			
IMAGE PRO	37082	133924	05/12/2023	05/23/2023	322.50	HALF MARATHON INFORMATION CARDS, POST	107222 - Events ADVERTISING	
					\$322.50			
J HARLEN CO., INC.	37080	1608170	05/11/2023	05/19/2023	168.00	FIRE RESISTANT CLOTHING - BRAD REMUND	534047 - UNIFORM ALLOWANCE	
J HARLEN CO., INC.	37106	1612143	06/01/2023	06/01/2023	403.00	FIRE RESISTANT CLOTHING - NICK CROSBY	534047 - UNIFORM ALLOWANCE	
					\$571.00			
JIMMIE TARANGO	37107	06012023	06/01/2023	06/01/2023	2,110.00	CASH BAIL RETURN	104236 - Court ASSESSMENTS/REST	
					\$2,110.00			
JUSTIN WAYMENT, PC	37108	MAY 2023	06/01/2023	06/01/2023	11.14	LEGAL SERVICES SPLIT	104231 - Court PROFESSIONAL AND	
JUSTIN WAYMENT, PC	37108	MAY 2023	06/01/2023	06/01/2023	11.14	LEGAL SERVICES SPLIT	105731 - Fire PROFESSIONAL AND T	
JUSTIN WAYMENT, PC	37108	MAY 2023	06/01/2023	06/01/2023	11.14	LEGAL SERVICES SPLIT	105831 - P&Z PROFESSIONAL AND T	
JUSTIN WAYMENT, PC	37108	MAY 2023	06/01/2023	06/01/2023	22.27	LEGAL SERVICES SPLIT	108031 - Cemetery PROFESSIONAL &	
JUSTIN WAYMENT, PC	37108	MAY 2023	06/01/2023	06/01/2023	55.68	LEGAL SERVICES SPLIT	105431 - Police PROFESSIONAL AND	
JUSTIN WAYMENT, PC	37108	MAY 2023	06/01/2023	06/01/2023	74.23	LEGAL SERVICES SPLIT	554031 - PROFESSIONAL & TECHNIC	
JUSTIN WAYMENT, PC	37108	MAY 2023	06/01/2023	06/01/2023	111.33	LEGAL SERVICES SPLIT	104331 - Admin PROFESSIONAL AND	
JUSTIN WAYMENT, PC	37108	MAY 2023	06/01/2023	06/01/2023	148.47	LEGAL SERVICES SPLIT	524031 - PROFESSIONAL & TECHNIC	
JUSTIN WAYMENT, PC	37108	MAY 2023	06/01/2023	06/01/2023	148.47	LEGAL SERVICES SPLIT	524131 - PROFESSIONAL AND TECH	
JUSTIN WAYMENT, PC	37108	MAY 2023	06/01/2023	06/01/2023	148.47	LEGAL SERVICES SPLIT	574031 - PROFESSIONAL AND TECH	
JUSTIN WAYMENT, PC	37108	MAY 2023	06/01/2023	06/01/2023	296.94	LEGAL SERVICES SPLIT	514031 - PROFESSIONAL & TECHNIC	
JUSTIN WAYMENT, PC	37108	MAY 2023	06/01/2023	06/01/2023	445.41	LEGAL SERVICES SPLIT	534031 - PROFESSIONAL & TECHNIC	
					\$1,484.69			
					\$1,484.69			
JUWAN BEGAY	X999	05252023-4	05/25/2023	05/25/2023	-311.00	UNCLAIMED PROPERTY OFFSET FOR CH# 3498	101580 - SUSPENSE	
					(\$311.00)			
L & W SERVICES OF PAROWAN IN	37083	05162023	05/16/2023	05/23/2023	903.12	6 FOOT ROCK RAKE	108526 - Airport MAINTENANCE MATE	
					\$903.12			
LEGAL SHIELD - ID SHIELD	37094	PR050523-6739	05/11/2023	06/01/2023	52.50	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
LEGAL SHIELD - ID SHIELD	37094	PR051923-6739	05/25/2023	06/01/2023	52.50	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
LEGAL SHIELD - ID SHIELD	37094	PR053123-6739	05/25/2023	06/01/2023	8.75	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
					\$113.75			
					\$113.75			
LES OLSON COMPANY	37109	EA1278222	05/23/2023	06/01/2023	85.83	MONTHLY CONTRACT BILLING - LIBRARY	107531 - Library PROFESSIONAL & T	
LES OLSON COMPANY	37109	EA1279656	05/25/2023	06/01/2023	655.00	1 YEAR #4 GMS ST. GEORGE - VISITOR CENTER	105926 - Visitor MAINTENANCE MATE	
					\$740.83			
					\$740.83			
LONG TERM DISABILITY PROGRA	37046	PR050523-354	05/11/2023	05/17/2023	311.64	Long Term Disability	102230 - RETIREMENT PAYABLE	
LONG TERM DISABILITY PROGRA	37095	PR051923-354	05/25/2023	06/01/2023	316.89	Long Term Disability	102230 - RETIREMENT PAYABLE	
					\$628.53			

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MATTHEW BENDER & COMPANY, I	37110	36980072	05/16/2023	06/01/2023	258.31	UT CODE COURT RULES ANNO 2023 EDITION	104224 - Court OFFICE SUPPLIES AN	
					\$258.31			
MCLAWS, CORBIN JOHN	X999	05252023-3	05/25/2023	05/25/2023	-142.17	UNCLAIMED PROPERTY OFFSET FOR CH# 3468	101580 - SUSPENSE	
					(\$142.17)			
MILLS PUBLISHING INC.	37044	2022-8383	05/09/2023	05/10/2023	1,375.00	SHAKESPEARE FESTIVAL 2022 - ADVERTISING	107222 - Events ADVERTISING	
					\$1,375.00			
MOSDELL SANITATION	37061	04302023	04/30/2023	05/19/2023	20.33	SHOP SPLIT	105424 - Police OFFICE SUPPLIES A	
MOSDELL SANITATION	37061	04302023	04/30/2023	05/19/2023	20.33	SHOP SPLIT	104124 - Leg OFFICE SUPPLIES AND	
MOSDELL SANITATION	37061	04302023	04/30/2023	05/19/2023	20.33	SHOP SPLIT	104325 - Admn REPAIRS TO EQUIPM	
MOSDELL SANITATION	37061	04302023	04/30/2023	05/19/2023	20.33	SHOP SPLIT	104224 - Court OFFICE SUPPLIES AN	
MOSDELL SANITATION	37061	04302023	04/30/2023	05/19/2023	20.33	SHOP SPLIT	108026 - Cemetery MAINTENANCE M	
					\$122.00			
MOUNTAIN WEST COMPUTERS	37062	79011	05/10/2023	05/19/2023	29.00	SPEAKERS - POLICE DEPT.	105424 - Police OFFICE SUPPLIES A	
MOUNTAIN WEST COMPUTERS	37062	79049	05/15/2023	05/19/2023	42.50	REPLACEMENT SCREEN FOR CALLIE'S LAPTOP	104124 - Leg OFFICE SUPPLIES AND	
MOUNTAIN WEST COMPUTERS	37062	79049	05/15/2023	05/19/2023	42.50	REPLACEMENT SCREEN FOR CALLIE'S LAPTOP	104325 - Admn REPAIRS TO EQUIPM	
					\$114.00			
MOUNTAIN WEST COMPUTERS	37084	79134	05/23/2023	05/23/2023	0.28	OFFICE SUPPLIES SPLIT	104224 - Court OFFICE SUPPLIES AN	
MOUNTAIN WEST COMPUTERS	37084	79134	05/23/2023	05/23/2023	0.28	OFFICE SUPPLIES SPLIT	105824 - P&Z OFFICE SUPPLIES AND	
MOUNTAIN WEST COMPUTERS	37084	79134	05/23/2023	05/23/2023	0.28	OFFICE SUPPLIES SPLIT	108026 - Cemetery MAINTENANCE M	
MOUNTAIN WEST COMPUTERS	37084	79134	05/23/2023	05/23/2023	0.55	OFFICE SUPPLIES SPLIT	104124 - Leg OFFICE SUPPLIES AND	
MOUNTAIN WEST COMPUTERS	37084	79134	05/23/2023	05/23/2023	0.55	OFFICE SUPPLIES SPLIT	105926 - Visitor MAINTENANCE MATE	
MOUNTAIN WEST COMPUTERS	37084	79134	05/23/2023	05/23/2023	1.38	OFFICE SUPPLIES SPLIT	105424 - Police OFFICE SUPPLIES A	
MOUNTAIN WEST COMPUTERS	37084	79134	05/23/2023	05/23/2023	2.19	OFFICE SUPPLIES SPLIT	104324 - Admn OFFICE SUPPLIES A	
MOUNTAIN WEST COMPUTERS	37084	79134	05/23/2023	05/23/2023	2.61	OFFICE SUPPLIES SPLIT	524024 - OFFICE SUPPLIES AND EX	
MOUNTAIN WEST COMPUTERS	37084	79134	05/23/2023	05/23/2023	2.61	OFFICE SUPPLIES SPLIT	524124 - OFFICE SUPPLIES AND EX	
MOUNTAIN WEST COMPUTERS	37084	79134	05/23/2023	05/23/2023	2.90	OFFICE SUPPLIES SPLIT	574026 - MAINTENANCE MATERIAL A	
MOUNTAIN WEST COMPUTERS	37084	79134	05/23/2023	05/23/2023	4.35	OFFICE SUPPLIES SPLIT	554024 - OFFICE SUPPLIES AND EX	
MOUNTAIN WEST COMPUTERS	37084	79134	05/23/2023	05/23/2023	5.22	OFFICE SUPPLIES SPLIT	514024 - OFFICE SUPPLIES AND EX	
MOUNTAIN WEST COMPUTERS	37084	79134	05/23/2023	05/23/2023	5.80	OFFICE SUPPLIES SPLIT	534024 - OFFICE SUPPLIES AND EX	
					\$29.00			
MOUNTAIN WEST COMPUTERS	37111	79213	05/31/2023	06/01/2023	299.00	BROTHER PRINTER FOR KEITH	105824 - P&Z OFFICE SUPPLIES AND	
					\$442.00			
PAGE, SILVIA	37112	05252023A	05/25/2023	06/01/2023	50.00	REISSUING CHECK - ORIGINALLY CH# 35995	101580 - SUSPENSE	
PAGE, SILVIA	X999	05252023	05/25/2023	05/25/2023	-50.00	REISSUING CHECK - ORIGINALLY CH# 35995	101580 - SUSPENSE	
					\$0.00			
PAROWAN HIGH SCHOOL	37063	15004060	05/08/2023	05/19/2023	7,000.00	PAYMENT FOR SOLAR PANEL TRAILER - P HILL	534031 - PROFESSIONAL & TECHNIC	
					\$7,000.00			
PAROWAN TREASURER	37085	10000004032023	04/30/2023	05/23/2023	40.81	UTILITY SPLIT	105827 - P&Z UTILITIES	
PAROWAN TREASURER	37085	10000004032023	04/30/2023	05/23/2023	47.61	UTILITY SPLIT	104227 - Court UTILITIES	
PAROWAN TREASURER	37085	10000004032023	04/30/2023	05/23/2023	47.61	UTILITY SPLIT	105427 - Police UTILITIES	
PAROWAN TREASURER	37085	10000004032023	04/30/2023	05/23/2023	56.72	UTILITY SPLIT	524027 - UTILITIES	
PAROWAN TREASURER	37085	10000004032023	04/30/2023	05/23/2023	56.72	UTILITY SPLIT	524127 - UTILITIES	
PAROWAN TREASURER	37085	10000004032023	04/30/2023	05/23/2023	113.31	UTILITY SPLIT	574027 - UTILITIES	
PAROWAN TREASURER	37085	10000004032023	04/30/2023	05/23/2023	158.68	UTILITY SPLIT	514027 - UTILITIES	
PAROWAN TREASURER	37085	10000004032023	04/30/2023	05/23/2023	158.68	UTILITY SPLIT	534027 - UTILITIES	

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PAROWAN TREASURER	37085	1000004302023	04/30/2023	05/23/2023	3,671.49	300 EAST WELL	514027 - UTILITIES	
PAROWAN TREASURER	37085	1000004302023	04/30/2023	05/23/2023	17.92	4BAY PI METER/GATE CONTROL HOUSE	574027 - UTILITIES	
PAROWAN TREASURER	37085	100004302023	04/30/2023	05/23/2023	211.41	CITY PARK RESTROOMS	107027 - Parks UTILITIES	
PAROWAN TREASURER	37085	122004302023	04/30/2023	05/23/2023	118.29	HERITAGE PARK	107027 - Parks UTILITIES	
PAROWAN TREASURER	37085	318304302023	04/30/2023	05/23/2023	241.27	FIRE DEPARTMENT	105727 - Fire UTILITIES	
PAROWAN TREASURER	37085	318404302023	04/30/2023	05/23/2023	31.63	PIONEER INDUSTRIAL PARK	107027 - Parks UTILITIES	
PAROWAN TREASURER	37085	410404302023	04/30/2023	05/23/2023	170.87	AIRPORT RESTROOMS	108527 - Airport UTILITIES	
PAROWAN TREASURER	37085	4105004302023	04/30/2023	05/23/2023	331.48	AIRPORT RUNWAY LIGHTS AND POWER GATE	108527 - Airport UTILITIES	
PAROWAN TREASURER	37085	410504302023	04/30/2023	05/23/2023	968.74	AIRPORT MAIN HANGAR	108527 - Airport UTILITIES	
PAROWAN TREASURER	37085	4105104302023	04/30/2023	05/23/2023	172.98	DOG POUND	105527 - Animal UTILITIES	
PAROWAN TREASURER	37085	410604302023	04/30/2023	05/23/2023	129.39	AIRPORT HOUSE	108527 - Airport UTILITIES	
PAROWAN TREASURER	37085	411604302023	04/30/2023	05/23/2023	17.92	405 N MAIN	514027 - UTILITIES	
PAROWAN TREASURER	37085	411704302023	04/30/2023	05/23/2023	9.51	Shop Utility Split	107027 - Parks UTILITIES	
PAROWAN TREASURER	37085	411704302023	04/30/2023	05/23/2023	19.03	Shop Utility Split	524027 - UTILITIES	
PAROWAN TREASURER	37085	411704302023	04/30/2023	05/23/2023	19.03	Shop Utility Split	524127 - UTILITIES	
PAROWAN TREASURER	37085	411704302023	04/30/2023	05/23/2023	28.54	Shop Utility Split	106127 - Class C UTILITIES	
PAROWAN TREASURER	37085	411704302023	04/30/2023	05/23/2023	38.05	Shop Utility Split	514027 - UTILITIES	
PAROWAN TREASURER	37085	411704302023	04/30/2023	05/23/2023	38.06	Shop Utility Split	534027 - UTILITIES	
PAROWAN TREASURER	37085	411704302023	04/30/2023	05/23/2023	38.06	Shop Utility Split	574027 - UTILITIES	
PAROWAN TREASURER	37085	4117504302023	04/30/2023	05/23/2023	39.79	405 NORTH MAIN SCADA METER WATER SHOP	514027 - UTILITIES	
PAROWAN TREASURER	37085	411804302023	04/30/2023	05/23/2023	16.07	Shop Utility Split	107027 - Parks UTILITIES	
PAROWAN TREASURER	37085	411804302023	04/30/2023	05/23/2023	32.13	Shop Utility Split	524127 - UTILITIES	
PAROWAN TREASURER	37085	411804302023	04/30/2023	05/23/2023	32.14	Shop Utility Split	524027 - UTILITIES	
PAROWAN TREASURER	37085	411804302023	04/30/2023	05/23/2023	48.20	Shop Utility Split	106127 - Class C UTILITIES	
PAROWAN TREASURER	37085	411804302023	04/30/2023	05/23/2023	64.26	Shop Utility Split	514027 - UTILITIES	
PAROWAN TREASURER	37085	411804302023	04/30/2023	05/23/2023	64.26	Shop Utility Split	534027 - UTILITIES	
PAROWAN TREASURER	37085	411804302023	04/30/2023	05/23/2023	64.26	Shop Utility Split	574027 - UTILITIES	
PAROWAN TREASURER	37085	419704302023	04/30/2023	05/23/2023	234.35	VISITOR CENTER OFFICE	105927 - Visitor UTILITIES	
PAROWAN TREASURER	37085	419804302023	04/30/2023	05/23/2023	484.05	LIBRARY	107527 - Library UTILITIES	
PAROWAN TREASURER	37085	421004302023	04/30/2023	05/23/2023	327.46	THEATER	107327 - Theater UTILITIES	
PAROWAN TREASURER	37085	422604302023	04/30/2023	05/23/2023	105.25	DUP - OLD ROCK CHURCH	104927 - Non-Dep UTILITIES	
PAROWAN TREASURER	37085	423004302023	04/30/2023	05/23/2023	98.31	JESSE SMITH HOME	104927 - Non-Dep UTILITIES	
PAROWAN TREASURER	37085	610004302023	04/30/2023	05/23/2023	116.75	LIONS PARK PAVILLION	107027 - Parks UTILITIES	
PAROWAN TREASURER	37085	614704302023	04/30/2023	05/23/2023	73.06	CEMETERY WATER	108027 - Cemetery UTILITIES	
PAROWAN TREASURER	37085	614904302023	04/30/2023	05/23/2023	94.78	MAIN CANYON WELL	514027 - UTILITIES	
PAROWAN TREASURER	37085	615404302023	04/30/2023	05/23/2023	52.30	CITY CHLORINATOR	574027 - UTILITIES	
PAROWAN TREASURER	37085	618904302023	04/30/2023	05/23/2023	638.09	SOCCER FIELD RESTROOMS	107027 - Parks UTILITIES	
PAROWAN TREASURER	37085	6189704302023	04/30/2023	05/23/2023	134.82	BBALL FIELDS	107027 - Parks UTILITIES	
PAROWAN TREASURER	37085	6189704302023	04/30/2023	05/23/2023	56.48	BBALL CONCESSIONS	107027 - Parks UTILITIES	
PAROWAN TREASURER	37085	620004302023	04/30/2023	05/23/2023	34.62	RACE TRACK WELL	574027 - UTILITIES	
PAROWAN TREASURER	37085	751304302023	04/30/2023	05/23/2023	17.97	MEEKS POND	107027 - Parks UTILITIES	
PAROWAN TREASURER	37085	751804302023	04/30/2023	05/23/2023	17.97	CITY POWER PLANT	534027 - UTILITIES	
PAROWAN TREASURER	37085	760404302023	04/30/2023	05/23/2023	17.97	PI 100 S & MAIN	107027 - Parks UTILITIES	
PAROWAN TREASURER	37085	R.L.04302023	04/30/2023	05/23/2023	55.47	UTILITY PAYMENT - MAY 2023	524127 - UTILITIES	
					\$9,874.62			
					\$9,874.62			
PICTOR DESIGN	X999	05252023	05/25/2023	05/25/2023	-14.95	UNCLAIMED PROPERTY OFFSET FOR CH# 3415	101580 - SUSPENSE	
					(\$14.95)			
PUBLIC EMPLOYEES HEALTH PR	37086	0123983311	05/20/2023	05/23/2023	34,650.23	MAY 2023 HEALTH COVERAGE/DENTAL COVER	102250 - HEALTH INSURANCE PAYA	
					\$34,650.23			
PYRAMIDE USA, INC.	37047	13501	05/17/2023	05/17/2023	18,503.32	AQUACLIMB - 4 PANELS HIGH X 3 PANELS WIDE	446974 - Pool - Construction	
PYRAMIDE USA, INC.	37047	13502	05/17/2023	05/17/2023	7,199.56	AQUAZIP,SHIPPING/FREIGHT	446974 - Pool - Construction	
					\$25,702.88			
					\$25,702.88			

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
RANDALL C ALLEN	37087	17	05/21/2023	05/23/2023	750.00	PUBLIC DEFENDER FEE	104931 - Non-Dep PROFESSIONAL A	
ROCKY MOUNTAIN POWER	37064	800305112023	05/11/2023	05/19/2023	\$750.00	2660 W 2600 N	524127 - UTILITIES	
ROSENBERG ASSOCIATES	37065	30343	05/11/2023	05/19/2023	\$479.32	PROJECT CONSULTATION - ACE HARDWARE C	105831 - P&Z PROFESSIONAL AND T	
SCHOLZEN PRODUCTS	37066	6734542-00	04/17/2023	05/19/2023	91.01	2" FULL CIRCLE REPAIR CLAMP	574026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	37066	6734721-00	04/18/2023	05/19/2023	2,257.46	SADDLE FOR IPS OR CI, GRIP G JOINT FEMAL	574026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37066	6735029-00	04/17/2023	05/19/2023	1,680.00	USG METERS	574026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37066	6736071-00	04/19/2023	05/19/2023	49.74	PUBIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	37066	6736071-00	04/19/2023	05/19/2023	49.74	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37066	6736071-00	04/19/2023	05/19/2023	49.74	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	37066	6736071-00	04/19/2023	05/19/2023	49.74	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37066	HR 1025672	04/12/2023	05/19/2023	1,276.00	CHLORINE GAS, LIQUIFIED	524126 - MAINTENANCE MATERIALS	
					\$5,553.19			
SCHOLZEN PRODUCTS	37088	6726476-01	04/26/2023	05/23/2023	25.59	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37088	6726476-01	04/26/2023	05/23/2023	25.59	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	37088	6726476-01	04/26/2023	05/23/2023	25.59	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37088	6726476-01	04/26/2023	05/23/2023	25.59	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	37088	6737723-00	04/26/2023	05/23/2023	25.61	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37088	6737723-00	04/26/2023	05/23/2023	16.74	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37088	6737723-00	04/26/2023	05/23/2023	16.76	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	37088	6737723-00	04/26/2023	05/23/2023	16.76	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37088	6737723-00	04/26/2023	05/23/2023	16.76	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37088	6737723-00	04/26/2023	05/23/2023	16.76	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	37088	6738459-00	04/27/2023	05/23/2023	457.97	BOLT, NUT & GASKET SETS, BALL VALVES	574026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	37088	6739352-00	05/01/2023	05/23/2023	353.60	PVC PIPE	108026 - Cemetery MAINTENANCE M	
SCHOLZEN PRODUCTS	37088	6739633-00	05/02/2023	05/23/2023	18.80	PVC PIPE	107026 - Parks MAINTENANCE MATE	
SCHOLZEN PRODUCTS	37088	6740501-00	05/08/2023	05/23/2023	416.91	GRIP JOINT COUPLINGS, BRASS FITTINGS - SP	574026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37088	6740501-00	05/08/2023	05/23/2023	416.91	GRIP JOINT COUPLINGS, BRASS FITTINGS - SP	574026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	37088	6741145-00	05/08/2023	05/23/2023	1,034.93	GREASE GUN, GREASE	574026 - MAINTENANCE MATERIALS	
					\$2,910.87			
SHRED NORTHWEST, INC. & PRE	37089	63592051823	05/18/2023	05/23/2023	\$8,464.06	DOCUMENT SHREDDING	104326 - Admin MAINTENANCE MATE	
SIGNATURE EQUIPMENT	37067	9230589-1	05/04/2023	05/19/2023	\$54.95	FREIGHT/SHIPPING FOR INVOICE 9230589	554031 - PROFESSIONAL & TECHNIC	
SKOUGAARD TRAVIS LEANNE	X999	05232023A	05/23/2023	05/23/2023	\$375.24	UNCLAIMED PROPERTY OFFSET FOR CH# 3480	101580 - SUSPENSE	
SOUTHERN UTAH UNIVERSITY	37068	WL-1067	05/03/2023	05/19/2023	(\$40.96)	WATER LAB K2023 00696	524131 - PROFESSIONAL AND TECH	
STACY GALE	37069	05082023	05/08/2023	05/19/2023	\$32.00	Travel Split - Stacy	524023 - TRAVEL, MEALS AND LODG	
STACY GALE	37069	05082023	05/08/2023	05/19/2023	1.55	Travel Split - Stacy	524123 - TRAVEL, MEALS & LODGIN	
STACY GALE	37069	05082023	05/08/2023	05/19/2023	2.05	Travel Split - Stacy	574023 - TRAVEL, MEALS AND LODG	
STACY GALE	37069	05082023	05/08/2023	05/19/2023	4.10	Travel Split - Stacy	514023 - TRAVEL, MEALS AND LODG	
STACY GALE	37069	05082023	05/08/2023	05/19/2023	8.15	Travel Split - Stacy	104323 - Admin TRAVEL, MEALS AND	

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
STACY GALE	37069	05082023	05/08/2023	05/19/2023	40.60	Travel Split - Stacy	534023 - TRAVEL, MEALS AND LODG	
					\$58.00			
					\$58.00			
STATE BANK OF SOUTHERN UTA	37070	038504272023	04/27/2023	05/19/2023	10.88	AMAZON - BOOKS	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	37070	038504272023	04/27/2023	05/19/2023	10.98	AMAZON - WALL CALENDAR	107524 - Library OFFICE SUPPLIES A	
STATE BANK OF SOUTHERN UTA	37070	038504272023	04/27/2023	05/19/2023	15.82	AMAZON - BOOKS	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	37070	038504272023	04/27/2023	05/19/2023	15.82	AMAZON - BOOKS	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	37070	038504272023	04/27/2023	05/19/2023	24.75	AMAZON - BOOKS	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	37070	038504272023	04/27/2023	05/19/2023	27.61	AMAZON - BOOKS	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	37070	038504272023	04/27/2023	05/19/2023	33.18	AMAZON - BOOKS	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	37070	038504272023	04/27/2023	05/19/2023	222.75	AMAZON - BOOKS	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	37070	038504272023	04/27/2023	05/19/2023	373.55	AMAZON - BOOKS	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	37070	160804272023	04/27/2023	05/19/2023	425.00	UTAH LEAGUE OF CITIES AND TOWNS - MID YE	104133 - Leg EDUCATION AND TRAIN	
STATE BANK OF SOUTHERN UTA	37070	166504272023	04/27/2023	05/19/2023	7.71	Travel Split - Judy	524023 - TRAVEL, MEALS AND LODG	
STATE BANK OF SOUTHERN UTA	37070	166504272023	04/27/2023	05/19/2023	7.71	Travel Split - Judy	524123 - TRAVEL, MEALS & LODGIN	
STATE BANK OF SOUTHERN UTA	37070	166504272023	04/27/2023	05/19/2023	7.71	Travel Split - Judy	574023 - TRAVEL, MEALS AND LODG	
STATE BANK OF SOUTHERN UTA	37070	166504272023	04/27/2023	05/19/2023	15.41	Travel Split - Judy	104323 - Admin TRAVEL, MEALS AND	
STATE BANK OF SOUTHERN UTA	37070	166504272023	04/27/2023	05/19/2023	15.41	Travel Split - Judy	514023 - TRAVEL, MEALS AND LODG	
STATE BANK OF SOUTHERN UTA	37070	166504272023	04/27/2023	05/19/2023	19.01	COMFORT INNS, ST. GEORGE - UGFOA CONFER	101579 - ROOM TAX PAYABLE	
STATE BANK OF SOUTHERN UTA	37070	166504272023	04/27/2023	05/19/2023	100.18	Travel Split - Judy	534023 - TRAVEL, MEALS AND LODG	
STATE BANK OF SOUTHERN UTA	37070	167204272023	04/27/2023	05/19/2023	15.00	UT COINS PROT WEB RNWL	105421 - Police SUBSCRIPTIONS AN	
STATE BANK OF SOUTHERN UTA	37070	167204272023	04/27/2023	05/19/2023	21.98	IN N OUT BURGER - TRAINING MEAL	105423 - Police TRAVEL, MEALS AND	
STATE BANK OF SOUTHERN UTA	37070	167204272023	04/27/2023	05/19/2023	24.16	CHICK-FIL-A - TRAINING MEAL	105423 - Police TRAVEL, MEALS AND	
STATE BANK OF SOUTHERN UTA	37070	167204272023	04/27/2023	05/19/2023	25.68	UPS - POLICE DEPT	105449 - Police SPECIAL DEPARTME	
STATE BANK OF SOUTHERN UTA	37070	167204272023	04/27/2023	05/19/2023	67.27	UPS - POLICE DEPT	105449 - Police SPECIAL DEPARTME	
STATE BANK OF SOUTHERN UTA	37070	167204272023	04/27/2023	05/19/2023	96.70	TA - SUBWAY - TRAINING MEAL	105423 - Police TRAVEL, MEALS AND	
STATE BANK OF SOUTHERN UTA	37070	167204272023	04/27/2023	05/19/2023	23.98	AMAZON - LIFT SUPPORT REPLACEMENTS FOR	105423 - Police TRAVEL, MEALS AND	
STATE BANK OF SOUTHERN UTA	37070	389304272023	04/27/2023	05/19/2023	134.64	AMAZON - TWO WAY RADIO HAND HELD WALKI	514026 - MAINTENANCE MATERIALS	
STATE BANK OF SOUTHERN UTA	37070	389304272023	04/27/2023	05/19/2023	227.85	AMAZON - TEEJET REPLACEMENT MOTOR - SP	105725 - Fire REPAIRS TO EQUIPME	
STATE BANK OF SOUTHERN UTA	37070	389304272023	04/27/2023	05/19/2023	227.85	AMAZON - TEEJET REPLACEMENT MOTOR - SP	108520 - Airport BANK CHARGES	
STATE BANK OF SOUTHERN UTA	37070	482504272023	04/27/2023	05/19/2023	21.21	ADOBE - MONTHLY SUBSCRIPTION FEE	104331 - Admin SUBSCRIPTIONS AN	
STATE BANK OF SOUTHERN UTA	37070	482504272023	04/27/2023	05/19/2023	425.00	UTAH LEAGUE OF CITIES AND TOWNS - MID YE	104333 - Admin EDUCATION AND TR	
STATE BANK OF SOUTHERN UTA	37070	537604272023	04/27/2023	05/19/2023	24.85	UPS - PHONE SHIPMENT	105449 - Police SPECIAL DEPARTME	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	1.32	OFFICE SUPPLIES SPLIT	104224 - Court OFFICE SUPPLIES AN	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	1.32	OFFICE SUPPLIES SPLIT	105824 - P&Z OFFICE SUPPLIES AND	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	2.64	OFFICE SUPPLIES SPLIT	108026 - Cemetery MAINTENANCE M	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	2.64	OFFICE SUPPLIES SPLIT	104124 - Leg OFFICE SUPPLIES AND	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	6.60	OFFICE SUPPLIES SPLIT	105926 - Visitor MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	9.99	AMAZON - PICTURE FRAME - POLICE DEPT	105424 - Police OFFICE SUPPLIES A	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	10.56	OFFICE SUPPLIES SPLIT	105426 - Police MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	12.51	OFFICE SUPPLIES SPLIT	104324 - Admin OFFICE SUPPLIES A	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	12.51	OFFICE SUPPLIES SPLIT	524024 - OFFICE SUPPLIES AND EX	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	12.64	QUALITY INN BLUFF STREET - DAVID BURTON -	524124 - OFFICE SUPPLIES AND EX	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	13.90	OFFICE SUPPLIES SPLIT	101579 - ROOM TAX PAYABLE	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	20.84	OFFICE SUPPLIES SPLIT	574026 - MAINTENANCE MATERIAL A	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	25.01	OFFICE SUPPLIES SPLIT	554024 - OFFICE SUPPLIES AND EX	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	32.78	OFFICE SUPPLIES SPLIT	514024 - OFFICE SUPPLIES AND EX	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	37.59	OFFICE SUPPLIES SPLIT	534024 - OFFICE SUPPLIES AND EX	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	32.58	STAPLES DIRECT - VELLUM PAPER - LIBRARY	107524 - Library OFFICE SUPPLIES A	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	76.40	AMAZON - CUSTOM NAME TAPE - POLICE DEPT	105449 - Police SPECIAL DEPARTME	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	94.84	AMAZON - LEG SHROUD FOR HOLSTER- POLIC	105449 - Police SPECIAL DEPARTME	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	95.92	QUALITY INN BLUFF STREET - DAVID BURTON	104123 - Leg TRAVEL	
STATE BANK OF SOUTHERN UTA	37070	774604272023	04/27/2023	05/19/2023	425.00	UTAH LEAGUE OF CITIES AND TOWNS - MOLLIE	104133 - Leg EDUCATION AND TRAIN	
STATE BANK OF SOUTHERN UTA	37070	932004272023	04/27/2023	05/19/2023	4.90	USPS - POSTAGE CITY - MENTAL HEALTH TRAININ	105449 - Police SPECIAL DEPARTME	
STATE BANK OF SOUTHERN UTA	37070	932004272023	04/27/2023	05/19/2023	8.41	AMADA CEDAR CITY - BREAK ROOM SUPPLIES - SP	101579 - ROOM TAX PAYABLE	
STATE BANK OF SOUTHERN UTA	37070	932004272023	04/27/2023	05/19/2023	18.00	FAMILY DOLLAR - BREAK ROOM SUPPLIES - SP	104226 - Court MAINTENANCE MATE	

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STATE BANK OF SOUTHERN UTA	37070	932004272023	04/27/2023	05/19/2023	21.21	MICROSOFT 1 YEAR SUBSCRIPTION - POLICE D	105449 - Police SPECIAL DEPARTME	
STATE BANK OF SOUTHERN UTA	37070	932004272023	04/27/2023	05/19/2023	36.66	FAMILY DOLLAR - BREAK ROOM SUPPLIES - SP	104161 - Leg SUNDRY	
STATE BANK OF SOUTHERN UTA	37070	932004272023	04/27/2023	05/19/2023	36.67	FAMILY DOLLAR - BREAK ROOM SUPPLIES - SP	104326 - Admin MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	37070	932004272023	04/27/2023	05/19/2023	36.67	FAMILY DOLLAR - BREAK ROOM SUPPLIES - SP	105426 - Police MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	37070	932004272023	04/27/2023	05/19/2023	62.60	USPS - RETURNING DADDY LONG LEGS RENITE	107368 - Theater EVENTS & PRODUC	
STATE BANK OF SOUTHERN UTA	37070	932004272023	04/27/2023	05/19/2023	71.40	AMADA CEDAR CITY - MENTAL HEALTH TRAININ	105423 - Police TRAVEL, MEALS AND	
STATE BANK OF SOUTHERN UTA	37070	976704272023	04/27/2023	05/19/2023	15.33	FAMILY DOLLAR - POM POM GARLANDS	107254 - Events PARADES	
STATE BANK OF SOUTHERN UTA	37070	976704272023	04/27/2023	05/19/2023	39.69	AMAZON - SLIP AND SLIDE	107270 - Events RECREATION/CONV	
STATE BANK OF SOUTHERN UTA	37070	976704272023	04/27/2023	05/19/2023	52.50	FAMILY DOLLAR - WADING POOL	107270 - Events RECREATION/CONV	
STATE BANK OF SOUTHERN UTA	37070	976704272023	04/27/2023	05/19/2023	59.00	PAROWAN BIKE SHOP - PUMP FOR BASKETBAL	107270 - Events RECREATION/CONV	
STATE BANK OF SOUTHERN UTA	37070	976704272023	04/27/2023	05/19/2023	64.00	COSTCO ANNUAL RENEWAL - SPLIT	105926 - Visitor MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	37070	976704272023	04/27/2023	05/19/2023	64.00	COSTCO ANNUAL RENEWAL - SPLIT	107226 - Events MAINTENANCE MAT	
STATE BANK OF SOUTHERN UTA	37070	976704272023	04/27/2023	05/19/2023	70.44	WALMART - THEATER CONCESSIONS	107350 - Theater CONCESSIONS	
STATE BANK OF SOUTHERN UTA	37070	976704272023	04/27/2023	05/19/2023	71.96	WALMART - BASKET MIX, FLYING DISC	107270 - Events RECREATION/CONV	
STATE BANK OF SOUTHERN UTA	37070	976704272023	04/27/2023	05/19/2023	564.70	ULINE - PAPER BAGS	105926 - Visitor MAINTENANCE MATE	
					\$4,854.12			
STATE BANK OF SOUTHERN UTA	5112301	PR050523-424	05/11/2023	05/11/2023	1,934.66	Medicare Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	5112301	PR050523-424	05/11/2023	05/11/2023	4,044.92	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE BANK OF SOUTHERN UTA	5112301	PR050523-424	05/11/2023	05/11/2023	8,272.36	Social Security Tax	102221 - FICA PAYABLE	
					\$14,251.94			
STATE BANK OF SOUTHERN UTA	5252301	PR051923-424	05/25/2023	05/25/2023	1,975.50	Medicare Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	5252301	PR051923-424	05/25/2023	05/25/2023	4,234.54	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE BANK OF SOUTHERN UTA	5252301	PR051923-424	05/25/2023	05/25/2023	8,447.00	Social Security Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	5252301	PR053123-424	05/25/2023	05/25/2023	174.10	Medicare Tax	102221 - FICA PAYABLE	
STATE BANK OF SOUTHERN UTA	5252301	PR053123-424	05/25/2023	05/25/2023	210.58	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE BANK OF SOUTHERN UTA	5252301	PR053123-424	05/25/2023	05/25/2023	744.46	Social Security Tax	102221 - FICA PAYABLE	
					\$15,786.18			
					\$34,892.24			
THE UPS STORE	37071	60	04/30/2023	05/19/2023	17.45	POSTAGE - POLICE DEPARTMENT	105449 - Police SPECIAL DEPARTME	
THE UTAH 1033 FOUNDATION	37096	PR051923-6866	05/25/2023	06/01/2023	40.00	UTAH 1033 CONTRIBUTION	102245 - MISC/PAYROLL PAYABLE	
					\$40.00			
TINKS SUPERIOR AUTO PARTS	37072	523136	05/08/2023	05/19/2023	146.78	NITRILE DISPOSABLE GLOVES, LATEX DISPOSA	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523136	05/08/2023	05/19/2023	146.78	NITRILE DISPOSABLE GLOVES, LATEX DISPOSA	534026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523184	05/09/2023	05/19/2023	2.27	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	37072	523184	05/09/2023	05/19/2023	2.27	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523184	05/09/2023	05/19/2023	2.27	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523184	05/09/2023	05/19/2023	2.27	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	37072	523184	05/09/2023	05/19/2023	2.28	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523184	05/09/2023	05/19/2023	2.28	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523201	05/09/2023	05/19/2023	17.43	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523201	05/09/2023	05/19/2023	17.43	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	37072	523201	05/09/2023	05/19/2023	17.43	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523201	05/09/2023	05/19/2023	17.43	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	37072	523201	05/09/2023	05/19/2023	17.45	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523213	05/09/2023	05/19/2023	0.58	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523213	05/09/2023	05/19/2023	0.59	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	37072	523213	05/09/2023	05/19/2023	0.59	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523213	05/09/2023	05/19/2023	0.59	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523213	05/09/2023	05/19/2023	0.59	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523213	05/09/2023	05/19/2023	0.59	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	37072	523284	05/10/2023	05/19/2023	4.94	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	

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All Bank Accounts - 05/10/2023 to 06/06/2023**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
TINKS SUPERIOR AUTO PARTS	37072	523284	05/10/2023	05/19/2023	4.94	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523284	05/10/2023	05/19/2023	4.94	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523284	05/10/2023	05/19/2023	4.94	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	37072	523284	05/10/2023	05/19/2023	4.96	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523284	05/10/2023	05/19/2023	4.96	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523331	05/11/2023	05/19/2023	9.92	CABLE TIES	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523569	05/15/2023	05/19/2023	15.90	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523569	05/15/2023	05/19/2023	15.90	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	37072	523569	05/15/2023	05/19/2023	15.90	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523569	05/15/2023	05/19/2023	15.90	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	37072	523569	05/15/2023	05/19/2023	15.92	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	37072	523569	05/16/2023	05/19/2023	44.27	MOTOR OIL, ENVIRON CHARGE, OIL FILTER	105425 - Police REPAIRS TO EQUIPM	
					\$561.29			
TINKS SUPERIOR AUTO PARTS	37090	523952	05/22/2023	05/23/2023	60.93	ADJUSTABLE WRENCHES, MOLY MP GRS CART	106926 - Pool MAINTENANCE MATER	
TINKS SUPERIOR AUTO PARTS	37113	524429	05/30/2023	06/01/2023	44.27	OIL FILTER, MOTOR OIL, ENVIRON. CHARGES	105425 - Police REPAIRS TO EQUIPM	
					\$666.49			
TRACY BRADY	37091	05192023	05/19/2023	05/23/2023	1,030.00	BALANCE OF CASH BAIL REFUND - FROM \$2620	104236 - Court ASSESSMENTS/REST	
					\$1,030.00			
UAMPS	37114	05252023	05/25/2023	06/01/2023	140,598.04	APRIL 2023 POWER PURCHASE	534050 - POWER PURCHASE	
					\$140,598.04			
UTAH DEPT WORKFORCE SRVCS	37073	40302023	05/11/2023	05/19/2023	549.04	REIMBURSABLE EMPLOYER BILLING STATEME	107011 - Parks SALARIES AND WAGE	
UTAH DEPT WORKFORCE SRVCS	37073	40302023	05/11/2023	05/19/2023	671.04	REIMBURSABLE EMPLOYER BILLING STATEME	108011 - Cemetery SALARIES & WAG	
					\$1,220.08			
UTAH GOVERNMENT FINANCE OF	X999	05252023-2	05/23/2023	05/23/2023	-150.00	UNCLAIMED PROPERTY OFFSET FOR CH# 3466	101580 - SUSPENSE	
					(\$150.00)			
UTAH INDIGENT DEFENSE COMMI	X999	05252023-5	05/25/2023	05/25/2023	-1,500.00	UNCLAIMED PROPERTY OFFSET FOR CH# 3622	101580 - SUSPENSE	
					(\$1,500.00)			
UTAH LOCAL GOVERNMENTS TR	37092	1606197 BENEF	05/10/2023	05/23/2023	9.43	BENEFIT POLICY INVOICE - SPLIT	107514 - Library INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37092	1606197 BENEF	05/10/2023	05/23/2023	9.69	BENEFIT POLICY INVOICE - SPLIT	104114 - Leg INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37092	1606197 BENEF	05/10/2023	05/23/2023	9.69	BENEFIT POLICY INVOICE - SPLIT	104214 - Court INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37092	1606197 BENEF	05/10/2023	05/23/2023	9.69	BENEFIT POLICY INVOICE - SPLIT	105914 - VISITOR CENTER INSURAN	
UTAH LOCAL GOVERNMENTS TR	37092	1606197 BENEF	05/10/2023	05/23/2023	16.42	BENEFIT POLICY INVOICE - SPLIT	554014 - INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37092	1606197 BENEF	05/10/2023	05/23/2023	21.00	BENEFIT POLICY INVOICE - SPLIT	107014 - Parks INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37092	1606197 BENEF	05/10/2023	05/23/2023	32.35	BENEFIT POLICY INVOICE - SPLIT	106114 - Class C INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37092	1606197 BENEF	05/10/2023	05/23/2023	39.89	BENEFIT POLICY INVOICE - SPLIT	108014 - Cemetery INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37092	1606197 BENEF	05/10/2023	05/23/2023	47.33	BENEFIT POLICY INVOICE - SPLIT	574014 - INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37092	1606197 BENEF	05/10/2023	05/23/2023	47.35	BENEFIT POLICY INVOICE - SPLIT	524014 - INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37092	1606197 BENEF	05/10/2023	05/23/2023	47.35	BENEFIT POLICY INVOICE - SPLIT	524114 - INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37092	1606197 BENEF	05/10/2023	05/23/2023	53.84	BENEFIT POLICY INVOICE - SPLIT	514014 - INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37092	1606197 BENEF	05/10/2023	05/23/2023	66.60	BENEFIT POLICY INVOICE - SPLIT	534014 - INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37092	1606197 BENEF	05/10/2023	05/23/2023	96.56	BENEFIT POLICY INVOICE - SPLIT	104314 - Admin INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37092	1606197 BENEF	05/10/2023	05/23/2023	100.09	BENEFIT POLICY INVOICE - SPLIT	105414 - Police INSURANCE	
UTAH LOCAL GOVERNMENTS TR	37092	1606197 BENEF	05/10/2023	05/23/2023	100.00	BOND #58515356 PAROWAN CITY/THE USA ACTI	104351 - Admin INSURANCE LIABILIT	
UTAH LOCAL GOVERNMENTS TR	37092	1606198 BOND	05/10/2023	05/23/2023	18.91	PROPERTY POLICY INVOICE - SPLIT	106126 - Class C MAINTENANCE, MA	
UTAH LOCAL GOVERNMENTS TR	37092	1606199 PROPE	05/10/2023	05/23/2023	18.92	PROPERTY POLICY INVOICE - SPLIT	514026 - MAINTENANCE MATERIALS	
UTAH LOCAL GOVERNMENTS TR	37092	1606199 PROPE	05/10/2023	05/23/2023	18.92	PROPERTY POLICY INVOICE - SPLIT	524026 - MAINTENANCE MATERIALS	
UTAH LOCAL GOVERNMENTS TR	37092	1606199 PROPE	05/10/2023	05/23/2023	18.92	PROPERTY POLICY INVOICE - SPLIT	524126 - MAINTENANCE MATERIALS	
UTAH LOCAL GOVERNMENTS TR	37092	1606199 PROPE	05/10/2023	05/23/2023	18.92	PROPERTY POLICY INVOICE - SPLIT	574026 - MAINTENANCE MATERIAL A	

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	18.90	WORKERS COMP	105816 - P&Z WORKMEN'S COMPEN	
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	18.90	WORKERS COMP	107116 - Fair Grounds WORKERS CO	
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	18.90	WORKERS COMP	108016 - Cemetery WORKMEN'S COM	
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	18.90	WORKERS COMP	108516 - Airport WORKER'S COMPEN	
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	28.35	WORKERS COMP	104216 - Court WORKMEN'S COMPEN	
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	28.35	WORKERS COMP	107216 - Events WORKER'S COMPEN	
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	28.35	WORKERS COMP	107516 - Library WORKMEN'S COMP	
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	28.35	WORKERS COMP	554016 - WORKMEN'S COMPENSATI	
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	28.35	WORKERS COMP	574016 - WORKMEN'S COMPENSATI	
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	28.38	WORKERS COMP	105916 - Visitor WORKER'S COMPEN	
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	37.80	WORKERS COMP	106116 - Class C WORKMANS COMP	
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	37.80	WORKERS COMP	107016 - Parks WORKMEN'S COMPEN	
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	42.53	WORKERS COMP	524016 - WORKMEN'S COMPENSATI	
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	42.53	WORKERS COMP	524116 - WORKER'S COMPENSATIO	
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	47.25	WORKERS COMP	105716 - Fire WORKMEN'S COMPEN	
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	56.70	WORKERS COMP	104316 - Admin WORKMEN'S COMPEN	
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	75.61	WORKERS COMP	514016 - WORKMEN'S COMPENSATI	
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	170.11	WORKERS COMP	105416 - Police WORKMEN'S COMPEN	
UTAH LOCAL GOVERNMENTS TR	37092	1606200 WORKE	05/10/2023	05/23/2023	189.02	WORKERS COMP	534016 - WORKMEN'S COMPENSATI	
					\$1,746.75			
					\$1,746.75			
UTAH RETIREMENT SYSTEMS	5112303	PR050523-487	05/11/2023	05/11/2023	100.00	Roth IRA Traditional	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	5112303	PR050523-487	05/11/2023	05/11/2023	555.00	Roth IRA	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	5112303	PR050523-487	05/11/2023	05/11/2023	1,250.06	401k Loan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	5112303	PR050523-487	05/11/2023	05/11/2023	1,940.19	457 Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	5112303	PR050523-487	05/11/2023	05/11/2023	3,049.09	401k Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	5112303	PR050523-487	05/11/2023	05/11/2023	12,063.72	State Retirement	102230 - RETIREMENT PAYABLE	
					\$18,958.06			
UTAH RETIREMENT SYSTEMS	6012302	PR051923-487	05/25/2023	06/01/2023	100.00	Roth IRA Traditional	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	6012302	PR051923-487	05/25/2023	06/01/2023	555.00	Roth IRA	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	6012302	PR051923-487	05/25/2023	06/01/2023	1,250.06	401k Loan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	6012302	PR051923-487	05/25/2023	06/01/2023	2,046.86	457 Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	6012302	PR051923-487	05/25/2023	06/01/2023	3,032.16	401k Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	6012302	PR051923-487	05/25/2023	06/01/2023	12,190.90	State Retirement	102230 - RETIREMENT PAYABLE	
					\$19,174.98			
					\$38,133.04			
UTAH STATE TAX COMMISSION	37097	PR050523-490	05/11/2023	06/01/2023	2,846.08	State Income Tax	102223 - STATE WITHHOLDING PAYA	
UTAH STATE TAX COMMISSION	37097	PR051923-490	05/25/2023	06/01/2023	2,905.73	State Income Tax	102223 - STATE WITHHOLDING PAYA	
UTAH STATE TAX COMMISSION	37097	PR053123-490	05/25/2023	06/01/2023	114.42	State Income Tax	102223 - STATE WITHHOLDING PAYA	
					\$5,866.23			
					\$5,866.23			
UTAH STATE TREASURER	37115	MAY 2023	05/31/2023	06/01/2023	3,828.90	COURT SURCHARGE - MAY 2023	104236 - Court ASSESSMENTS/REST	
					\$3,828.90			
VERIZON WIRELESS	37116	9935417991	05/21/2023	06/01/2023	21.04	CELL PHONES - PUBLIC WORKS - SPLIT	524128 - TELEPHONE	
VERIZON WIRELESS	37116	9935417991	05/21/2023	06/01/2023	21.05	CELL PHONE - JET - SPLIT	107228 - Events TELEPHONE	
VERIZON WIRELESS	37116	9935417991	05/21/2023	06/01/2023	21.06	CELL PHONE - JET - SPLIT	105928 - Visitor TELEPHONE	
VERIZON WIRELESS	37116	9935417991	05/21/2023	06/01/2023	21.06	CELL PHONES - PUBLIC WORKS - SPLIT	514028 - TELEPHONE	
VERIZON WIRELESS	37116	9935417991	05/21/2023	06/01/2023	21.06	CELL PHONES - PUBLIC WORKS - SPLIT	524028 - TELEPHONE	
VERIZON WIRELESS	37116	9935417991	05/21/2023	06/01/2023	21.06	CELL PHONES - PUBLIC WORKS - SPLIT	574028 - TELEPHONE	
VERIZON WIRELESS	37116	9935417991	05/21/2023	06/01/2023	42.11	CELL PHONE - POLICE/DATA CARDS	107528 - Library TELEPHONE	
VERIZON WIRELESS	37116	9935417991	05/21/2023	06/01/2023	49.36	CELL PHONE - VISITOR CENTER	107228 - Events TELEPHONE	

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All Bank Accounts - 05/10/2023 to 06/06/2023**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
VERIZON WIRELESS	37116	9935417991	05/21/2023	06/01/2023	240.16	CELL PHONE - POLICE/DATA CARDS	105428 - Police TELEPHONE	
					<u>\$457.96</u>			
					\$457.96			
WAXIE SANITARY SUPPLY	37074	81702786	05/11/2023	05/19/2023	680.84	SUPPLIES FOR AIRPORT - BATHROOM TISSUE,	108526 - Airport MAINTENANCE MATE	
WAXIE SANITARY SUPPLY	37074	81710012	05/15/2023	05/19/2023	28.97	CLEANING SUPPLY SPLIT	104161 - Leg SUNDRY	
WAXIE SANITARY SUPPLY	37074	81710012	05/15/2023	05/19/2023	28.97	CLEANING SUPPLY SPLIT	105826 - P&Z MAINTENANCE MATER	
WAXIE SANITARY SUPPLY	37074	81710012	05/15/2023	05/19/2023	72.43	CLEANING SUPPLY SPLIT	104231 - Court PROFESSIONAL AND	
WAXIE SANITARY SUPPLY	37074	81710012	05/15/2023	05/19/2023	72.43	CLEANING SUPPLY SPLIT	105426 - Police MAINTENANCE MATE	
WAXIE SANITARY SUPPLY	37074	81710012	05/15/2023	05/19/2023	86.91	CLEANING SUPPLY SPLIT	104326 - Admin MAINTENANCE MATE	
					<u>\$970.55</u>			
					\$970.55			
WAYNE STEWART MACINTOSH D	37117	PC156-1	05/20/2023	06/01/2023	25.00	INTERIOR SPRAY - CITY OFFICES	104226 - Court MAINTENANCE MATE	
WAYNE STEWART MACINTOSH D	37117	PC156-1	05/20/2023	06/01/2023	25.00	INTERIOR SPRAY - CITY OFFICES	104326 - Admin MAINTENANCE MATE	
WAYNE STEWART MACINTOSH D	37117	PC156-1	05/20/2023	06/01/2023	25.00	INTERIOR SPRAY - CITY OFFICES	105426 - Police MAINTENANCE MATE	
					<u>\$75.00</u>			
					\$75.00			
WESTERN UNITED ELECTRIC SU	37118	6088580	05/30/2023	06/01/2023	1,336.38	BRACKET STANDOFFS	534026 - MAINTENANCE MATERIALS	
					<u>\$1,336.38</u>			
					\$1,336.38			
ZIONS FIRST NATIONAL BANK	37075	6926638 0509202	05/09/2023	05/19/2023	1,500.00	PAROWAN ELEC REV REF 2016 BOND - CORP T	534060 - BOND AGENT PAYING COS	
					<u>\$1,500.00</u>			
					\$1,500.00			
					<u>\$356,088.66</u>			
					\$356,088.66			

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Parowan City
Standard Financial Report
10 General Fund - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(12,357.23)	(89,391.13)	(57,819.25)
1121 PTIF 1761 Combined Accounts	0.00	0.00	817,341.70
1122 PTIF 2149 CLASS C ROAD	225,457.07	0.00	221,888.89
1123 PTIF 3071 CIB SINKING (DEBT SERVICE)	4.38	0.00	0.00
1124 PTIF 4963 Police Impact	1,001.85	0.00	475.72
1125 PTIF 4964 Fire Impact	1,248.35	0.00	592.75
1127 PTIF 4966 Parks Impact	169,661.16	0.00	184,689.15
1135 PTIF 8367 City Office	77,027.25	0.00	83,007.95
1160 Xpress Bill Pay	3,556.53	9,885.97	15,815.73
1171 Petty Cash	622.45	0.00	622.45
1175 Undeposited receipts	0.00	547.31	(460.02)
1191.1 Restricted cash	147,438.25	0.00	147,438.25
1191.2 Restricted cash offset	<u>(147,438.25)</u>	<u>0.00</u>	<u>(147,438.25)</u>
Total Cash and cash equivalents	<u>466,221.81</u>	<u>(78,957.85)</u>	<u>1,266,155.07</u>
Total Cash and cash equivalents	<u>466,221.81</u>	<u>(78,957.85)</u>	<u>1,266,155.07</u>
Receivables			
1311 ACCOUNTS RECEIVABLE	13,204.74	(1,751.15)	13,563.18
1351 TAXES RECEIVABLE - CURRENT	11,364.48	0.00	11,364.48
1352 TAXES RECEIVABLE - DEFERRED	802,940.00	0.00	802,940.00
1353 DUE FROM OTHER GOVERNMENTS	208,935.61	0.00	208,935.61
1431 Hangar lease receivable	32,007.34	0.00	32,007.34
Total Receivables	<u>1,068,452.17</u>	<u>(1,751.15)</u>	<u>1,068,810.61</u>
Other current assets			
1571 Returned check clearing	0.00	0.00	480.00
1579 ROOM TAX PAYABLE	3,593.11	0.00	4,866.99
1590 GYM MEMBERSHIP	4,407.44	0.00	4,407.44
Total Other current assets	<u>8,000.55</u>	<u>0.00</u>	<u>9,754.43</u>
Total Current Assets	<u>1,542,674.53</u>	<u>(80,709.00)</u>	<u>2,344,720.11</u>
Total Assets:	<u>1,542,674.53</u>	<u>(80,709.00)</u>	<u>2,344,720.11</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(33,895.87)	17,641.39	(10,221.60)
2135 FAIRGRDS/PARKS CLEANING DEPOSI	(2,775.00)	0.00	(2,775.00)
2138 SALES TAX PAYABLE	5,442.71	(55.50)	4,757.25
Total Current liabilities	<u>(31,228.16)</u>	<u>17,585.89</u>	<u>(8,239.35)</u>
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(33,456.28)	0.00	(33,456.28)
2223 STATE WITHHOLDING PAYABLE	(5,259.09)	0.34	(5,866.23)
2230 RETIREMENT PAYABLE	76.87	(459.23)	(19,415.00)
2245 MISC/PAYROLL PAYABLE	(200.00)	(200.00)	(588.11)
2249 HEALTH SAVINGS ACCOUNT	0.00	0.00	(795.00)
2250 HEALTH INSURANCE PAYABLE	0.00	1,680.76	16,719.94
2252 COLONIAL INSURANCE PAYABLE	0.00	54.67	601.37
2253 AMERICAN FAMILY LIFE INS. PAYA	(94.40)	0.00	(94.40)
Total Payroll liabilities	<u>(38,932.90)</u>	<u>1,076.54</u>	<u>(42,893.71)</u>
Deferred revenue			
2480 Deferred inflow - property taxes	(802,940.00)	0.00	(802,940.00)
2481 Deferred inflow - Hangar leases	(32,007.34)	0.00	(32,007.34)
Total Deferred revenue	<u>(834,947.34)</u>	<u>0.00</u>	<u>(834,947.34)</u>
Long-term liabilities			
2501.1 Accrued interest payable	(9,123.75)	0.00	(9,123.75)
2501.2 Accrued interest paybale offset	9,123.75	0.00	9,123.75
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	164,606.80	0.00	192,606.80
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

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	Prior Year Actual	Current Period Actual	Current Year Actual
2521.1 2020 Police Truck Leases issued	(219,289.11)	0.00	(219,289.11)
2521.3 2020 Police Truck Leases current	(53,918.08)	0.00	(53,918.08)
2521.4 2020 Police Truck Leases current offset	53,918.08	0.00	53,918.08
2599 General LTD offset	1,026,682.31	0.00	998,682.31
Total Long-term liabilities	0.00	0.00	0.00
Total Liabilities:	(905,108.40)	18,662.43	(886,080.40)
Equity - Paid in / Contributed			
2963 Capital outlay restriction	(147,438.25)	0.00	(147,438.25)
2980 FUND BALANCE	(490,127.88)	62,046.57	(1,311,201.46)
Total Equity - Paid in / Contributed	(637,566.13)	62,046.57	(1,458,639.71)
Total Liabilities and Fund Equity	(1,542,674.53)	80,709.00	(2,344,720.11)
Total Net Position	0.00	0.00	0.00

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Change In Net Position					
Revenue:					
Taxes					
3110 PROPERTY TAX	715,517.22	482.86	805,578.93	802,940.00	802,940.00
3120 REDEMPTION - PROPERTY TAXES	42,617.92	0.00	25,409.09	35,000.00	35,000.00
3130 SALES AND USE TAXES (STATE)	658,321.95	33.77	568,273.50	550,000.00	550,000.00
3140 CABLE SALES AND USE TAX	3,327.53	479.12	3,022.71	3,700.00	3,700.00
3150 HEAD IN LEASE	310.27	0.00	4,288.00	0.00	0.00
3160 AIRPORT GAS TAX AND MISC FEES	105.49	79.00	357.33	100.00	100.00
3170 TELEPHONE SALES AND USE TAX	13,431.18	0.00	11,719.27	13,000.00	13,000.00
3180 FEE IN LIEU OF TAXES	80,454.39	7,968.06	98,793.88	65,000.00	65,000.00
3190 QUESTAR ENERGY TAXES	65,328.57	14,026.68	69,766.29	50,000.00	50,000.00
3195 ELECTRIC SALES AND USE TAX	118,391.34	8,750.50	117,747.70	105,000.00	105,000.00
3376 CRT/COUNTY DONATION	10,000.00	0.00	0.00	10,000.00	10,000.00
Total Taxes	1,707,805.86	31,819.99	1,704,956.70	1,634,740.00	1,634,740.00
Licenses and permits					
3210 BUSINESS LICENSES	10,450.00	770.00	11,290.00	8,500.00	8,500.00
3221 BUILDING PERMITS	22,419.99	0.00	15,368.02	11,500.00	11,500.00
3225 ANIMAL LICENSES	950.00	12.00	1,164.00	800.00	800.00
Total Licenses and permits	33,819.99	782.00	27,822.02	20,800.00	20,800.00
Intergovernmental revenue					
3312 FEDERAL GRANT	0.00	0.00	0.00	10,000.00	10,000.00
3340 STATE GRANTS	8,359.45	0.00	45,063.00	10,000.00	10,000.00
3341 FIRE OPERATING GRANTS/REVENUE	13,119.17	0.00	0.00	1,000.00	1,000.00
3342 OPERATING GRANTS	359.98	0.00	0.00	10,000.00	10,000.00
3343 POLICE OPERATING GRANTS/DUI OVERTIME	0.00	0.00	284.45	12,500.00	12,500.00
3356 CLASS "C" ROAD	218,423.66	0.00	186,622.76	190,000.00	190,000.00
3358 STATE LIQUOR FUND	5,982.45	0.00	6,479.07	5,500.00	5,500.00
3360 POLICE ALLOCATION	78,208.02	0.00	96,374.44	90,000.00	90,000.00
3371 FIRE ALLOCATION - COUNTY	40,000.00	0.00	40,000.00	40,000.00	40,000.00
3372 AIRPORT - COUNTY ALLOCATION	11,000.00	0.00	11,000.00	11,000.00	11,000.00
3373 LIBRARY - AREA CONTRIBUTION	34,044.52	0.00	41,931.49	27,500.00	27,500.00
3375 RECREATION - COUNTY	3,000.00	0.00	3,000.00	3,000.00	3,000.00
Total Intergovernmental revenue	412,497.25	0.00	430,755.21	410,500.00	410,500.00
Charges for services					
3415 MAPS AND LAND USE FEES	1,075.00	0.00	855.00	100.00	100.00
3445 PUBLIC SAFETY FEES	2,258.50	25.00	5,717.20	1,000.00	1,000.00
3446 PUBLIC SAFETY 911 DISPATCH FEE	30,674.37	3,254.94	35,562.04	35,000.00	35,000.00
3455 ANIMAL CONTROL & SHELTER FEES	1,520.00	100.00	590.00	1,000.00	1,000.00
3472 SWIMMING POOL AND POOL CONCESSION FEE	0.00	0.00	0.00	100.00	100.00
3473 SWIMMING POOL DONATIONS	300.00	15,875.00	26,570.57	100.00	100.00
3474 RECREATION FEES	15,940.00	380.00	16,495.00	14,000.00	14,000.00
3475 GLIDERS	593.50	0.00	784.26	250.00	250.00
3476 LIBRARY USE FEES	0.00	0.00	30.00	500.00	500.00
3477 EVENTS	8,790.00	825.00	6,261.00	4,000.00	4,000.00
3479 MARATHON	12,492.00	2,259.00	12,468.00	10,000.00	10,000.00
3482 SALE OF CEMETERY LOTS	16,429.00	2,175.00	11,537.50	5,000.00	5,000.00
3483 BURIAL FEES AND ASSESSMENTS	15,125.00	1,200.00	16,825.00	10,000.00	10,000.00
3621 AIRPORT - RENTS/LEASES	5,972.20	1,480.00	6,330.40	3,000.00	3,000.00
3820 THEATER SALES AND CONCESSION	6,004.00	150.00	2,941.00	1,000.00	1,000.00
3822 AIRPORT - FUEL FEE	959.67	0.00	489.45	500.00	500.00
Total Charges for services	118,133.24	27,723.94	143,456.42	85,550.00	85,550.00
Fines and forfeitures					
3510 COURT FINES	146,179.22	772.00	95,969.90	120,000.00	120,000.00
Total Fines and forfeitures	146,179.22	772.00	95,969.90	120,000.00	120,000.00
Interest					
3801 Interest to be allocated	0.00	0.00	215,644.75	10,000.00	10,000.00
3803 IMPACT FEE INTEREST	698.78	0.00	5,198.14	500.00	500.00
3805 CLASS "C" ROAD INTEREST	1,032.06	0.00	9,809.06	1,200.00	1,200.00
3810 GENERAL FUND INTEREST	961.33	0.00	2,510.95	1,000.00	1,000.00
Total Interest	2,692.17	0.00	233,162.90	12,700.00	12,700.00
Miscellaneous revenue					
3620 RENTS/LEASES	3,249.50	200.00	300.00	100.00	100.00
3625 RENTS - STALLS	445.00	0.00	0.00	0.00	0.00

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3725 IMPACT FEES - POLICE	2,593.50	266.00	798.00	600.00	600.00
3726 IMPACT FEES - FIRE	3,231.54	331.44	994.32	800.00	800.00
3728 IMPACT FEES - PARKS	63,635.91	6,526.76	19,580.28	10,000.00	10,000.00
3816 SHADE TREE DONATIONS	9,989.00	0.00	0.00	0.00	0.00
3824 SOUVENIOR SHOP SUPPLIES	21,045.19	1,504.48	16,840.76	15,000.00	15,000.00
3831 SUB FOR SANTA DONATIONS	9,652.00	0.00	11,626.00	6,500.00	6,500.00
3890 SUNDRY REVENUES	8,696.42	200.00	138,539.85	5,000.00	5,000.00
3897 CHRISTMAS IN COUNTRY	5,467.98	0.00	3,010.00	3,500.00	3,500.00
Total Miscellaneous revenue	128,006.04	9,028.68	191,689.21	41,500.00	41,500.00
Contributions and transfers					
3990 BEG. GEN FUND BAL TO BE APPROP	0.00	0.00	0.00	452,415.00	452,415.00
Total Contributions and transfers	0.00	0.00	0.00	452,415.00	452,415.00
Total Revenue:	2,549,133.77	70,126.61	2,827,812.36	2,778,205.00	2,778,205.00
Expenditures:					
General government					
Legislative					
4111 Leg SALARIES - MAYOR AND COUNCIL	12,760.00	1,148.85	12,637.35	16,000.00	16,000.00
4113 Leg FICA	978.46	87.91	967.01	2,500.00	2,500.00
4114 Leg INSURANCE	6,545.35	356.92	5,386.85	7,000.00	7,000.00
4116 Leg WORKER'S COMPENSATION	0.00	0.00	469.08	200.00	200.00
4122 Leg PUBLIC NOTICES AND ADS	0.43	0.00	5.06	15.00	15.00
4123 Leg TRAVEL	2,305.15	0.00	2,867.98	4,000.00	4,000.00
4124 Leg OFFICE SUPPLIES AND EXPENSE	336.86	43.05	197.13	1,000.00	1,000.00
4128 Leg TELEPHONE	993.41	141.32	1,490.46	1,500.00	1,500.00
4133 Leg EDUCATION AND TRAINING	2,978.67	0.00	3,220.40	4,000.00	4,000.00
4161 Leg SUNDRY	1,346.66	28.97	579.81	1,500.00	1,500.00
Total Legislative	28,244.99	1,807.02	27,821.13	37,715.00	37,715.00
Court					
4211 Court SALARIES AND WAGES-PERM. EMPLO	59,993.30	4,481.60	53,837.66	75,000.00	75,000.00
4213 Court FICA	4,599.45	342.84	4,118.55	7,000.00	7,000.00
4214 Court INSURANCE	26,177.33	1,972.44	24,738.12	30,000.00	30,000.00
4215 Court RETIREMENT	8,912.32	677.70	8,141.95	15,000.00	15,000.00
4216 Court WORKMEN'S COMPENSATION	417.72	28.35	378.38	750.00	750.00
4221 Court SUBSCRIPTIONS AND MEMBERSHIPS	0.00	0.00	19.89	100.00	100.00
4223 Court TRAVEL, MEALS AND LODGING	0.00	0.00	254.00	2,000.00	2,000.00
4224 Court OFFICE SUPPLIES AND EXPENSE	1,823.43	258.59	1,767.85	3,000.00	3,000.00
4226 Court MAINTENANCE MATERIALS AND SUPPLY	150.00	25.00	2,994.76	1,000.00	1,000.00
4227 Court UTILITIES	675.21	14.67	624.43	2,000.00	2,000.00
4228 Court TELEPHONE	1,070.36	114.66	1,222.85	2,700.00	2,700.00
4231 Court PROFESSIONAL AND TECHNICAL SER	3,923.26	202.43	2,893.26	4,000.00	4,000.00
4232 Court AUDIT	372.00	0.00	320.00	600.00	600.00
4233 Court EDUCATION AND TRAINING	400.00	(150.00)	91.67	500.00	500.00
4236 Court ASSESSMENTS/RESTITUTION	57,576.36	4,858.90	42,264.54	45,000.00	45,000.00
4237 Court BAIL	1,100.00	0.00	0.00	0.00	0.00
4245 JURY WITNESS INTERPRETER	550.00	50.00	550.00	2,000.00	2,000.00
4248 Court POSTAGE	0.00	0.00	0.00	750.00	750.00
4251 Court INSURANCE LIABILITY PROPERTY	1,400.00	0.00	1,549.21	1,500.00	1,500.00
4261 Court SUNDRY	105.68	8.93	112.31	300.00	300.00
Total Court	169,246.42	12,886.11	145,879.43	193,200.00	193,200.00
Administrative					
4311 Admin SALARIES AND WAGES-PERM. EMPLO	58,420.81	5,245.09	57,312.58	69,000.00	69,000.00
4313 Admin FICA	4,429.24	395.88	4,320.74	4,800.00	4,800.00
4314 Admin INSURANCE	31,255.47	949.11	12,035.89	35,000.00	35,000.00
4315 Admin RETIREMENT	12,382.65	1,028.21	11,382.85	18,000.00	18,000.00
4316 Admin WORKMEN'S COMPENSATION	717.83	56.70	756.71	1,500.00	1,500.00
4321 Admin SUBSCRIPTIONS AND MEMBERSHIPS	1,319.09	0.00	1,392.54	2,300.00	2,300.00
4322 Admin PUBLIC NOTICES AND ADS	2.72	0.00	32.94	500.00	500.00
4323 Admin TRAVEL, MEALS AND LODGING	1,573.75	13.95	1,104.79	4,500.00	4,500.00
4324 Admin OFFICE SUPPLIES AND EXPENSE	1,373.99	2.19	1,269.74	1,500.00	1,500.00
4325 Admin REPAIRS TO EQUIPMENT	40.17	42.50	151.02	200.00	200.00
4326 Admin MAINTENANCE MATERIALS AND SUPP	3,756.91	191.69	2,605.00	4,200.00	4,200.00
4328 Admin TELEPHONE	5,473.69	509.44	5,322.07	5,300.00	5,300.00
4331 Admin PROFESSIONAL AND TECHNICAL SER	17,747.82	650.00	17,659.73	19,500.00	19,500.00
4332 Admin AUDITING	900.00	0.00	800.00	950.00	950.00

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4333 Admin EDUCATION AND TRAINING	1,787.98	0.00	2,117.35	2,500.00	2,500.00
4340 Admin Gas & Oil	591.66	120.96	(72.20)	1,000.00	1,000.00
4348 Admin POSTAGE	607.01	49.12	603.20	1,000.00	1,000.00
4351 Admin INSURANCE LIABILITY PROPERTY	3,300.00	100.00	2,977.24	4,250.00	4,250.00
4359 Admin Building lease payment	26,000.00	0.00	0.00	26,000.00	26,000.00
4361 Admin SUNDRY	707.50	0.00	638.15	1,500.00	1,500.00
4365 Admin CARES Act	(361.93)	0.00	0.00	0.00	0.00
Total Administrative	172,026.36	9,354.84	122,410.34	203,500.00	203,500.00
Non-Departmental					
4926 Non-Dep JESSE SMITH /MAINTE MATERIALS AN	0.00	0.00	0.00	500.00	500.00
4927 Non-Dep UTILITIES	3,031.65	34.18	3,039.90	3,000.00	3,000.00
4931 Non-Dep PROFESSIONAL AND TECHNICAL	9,038.00	750.00	8,422.50	9,000.00	9,000.00
4934 Non-Dep ELECTION EXPENSES	7,570.83	0.00	0.00	0.00	0.00
4943 Non-Dep PATCHWORK BI-WAY	2,500.00	0.00	1,500.00	1,500.00	1,500.00
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	22,491.20	0.00	36,385.64	35,000.00	35,000.00
4951 INSURANCE LIABILITY PROPERTY	600.00	0.00	2,266.73	750.00	750.00
4961 Non-Dep SUNDRY	2,907.00	0.00	2,824.66	5,500.00	5,500.00
4962 Non-Dep ROCK CHURCH/MAINT MATERIALS	0.00	0.00	0.00	750.00	750.00
4963 Non-Dep HERITAGE FOUNDATION	2,500.00	0.00	0.00	2,500.00	2,500.00
Total Non-Departmental	50,638.68	784.18	54,439.43	59,600.00	59,600.00
Planning and zoning					
5811 P&Z SALARIES AND WAGES - PERM EMPL	13,309.75	1,530.32	14,984.45	19,000.00	19,000.00
5813 P&Z FICA	1,020.45	116.32	1,138.62	1,500.00	1,500.00
5814 P&Z INSURANCE	470.87	106.96	1,173.75	1,000.00	1,000.00
5815 P&Z RETIREMENT	2,803.58	256.16	2,576.58	4,800.00	4,800.00
5816 P&Z WORKMEN'S COMPENSATION	278.45	18.90	252.23	550.00	550.00
5823 P&Z TRAVEL, MEALS AND LODGING	278.50	0.00	0.00	1,000.00	1,000.00
5824 P&Z OFFICE SUPPLIES AND EXPENSE	172.30	354.78	393.41	500.00	500.00
5826 P&Z MAINTENANCE MATERIALS AND SUPP	358.86	28.97	261.68	500.00	500.00
5827 P&Z UTILITIES	578.74	12.57	535.22	2,000.00	2,000.00
5828 P&Z TELEPHONE	574.61	26.67	265.60	750.00	750.00
5831 P&Z PROFESSIONAL AND TECHNICAL SER	2,581.07	310.00	3,574.97	2,500.00	2,500.00
5833 P&Z UNIFORM BLDG. STANDARDS EDUC.	247.50	0.00	41.67	750.00	750.00
5840 P&Z GAS AND OIL	15.00	0.00	0.00	500.00	500.00
Total Planning and zoning	22,689.68	2,761.65	25,198.18	35,350.00	35,350.00
Visitors Center					
5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	32,278.18	2,955.82	33,176.66	42,000.00	42,000.00
5913 Visitor FICA	2,448.12	222.32	2,492.41	2,700.00	2,700.00
5914 VISITOR CENTER INSURANCE	12,858.42	737.67	9,883.61	13,800.00	13,800.00
5915 VISITOR CENTER RETIREMENT	3,945.93	384.14	4,584.96	4,700.00	4,700.00
5916 Visitor WORKER'S COMPENSATION	300.15	28.38	378.41	550.00	550.00
5926 Visitor MAINTENANCE MATERIALS AND SUPP	4,619.86	655.55	3,217.19	5,000.00	5,000.00
5927 Visitor UTILITIES	3,912.01	118.63	3,601.94	4,000.00	4,000.00
5928 Visitor TELEPHONE	933.09	87.38	897.40	1,200.00	1,200.00
5929 Visitor SOUVENIR SHOP SUPPLIES	8,976.44	432.50	8,430.55	9,000.00	9,000.00
5931 Visitor PROFESSIONAL AND TECHNICAL	441.44	0.00	539.57	500.00	500.00
5932 Visitor AUDIT	400.00	0.00	288.00	450.00	450.00
5948 Visitor POSTAGE	544.58	49.12	608.00	500.00	500.00
5951 Visitor LIABILITY INSURANCE PROPERTY	800.00	0.00	940.37	900.00	900.00
5961 Visitor SUNDRY/PROMOTION	0.00	0.00	29.68	150.00	150.00
Total Visitors Center	72,458.22	5,671.51	69,068.75	85,450.00	85,450.00
Airport					
8510 Airport SALARIES & WAGES - OVERTIME	48.65	0.00	0.00	0.00	0.00
8511 Airport SALARIES & WAGES - PERM EMPLOY	1,215.03	0.00	0.00	0.00	0.00
8513 Airport FICA	96.32	0.00	0.00	0.00	0.00
8514 Airport INSURANCE	633.52	0.00	0.00	0.00	0.00
8515 Airport RETIREMENT	268.89	0.00	0.00	0.00	0.00
8516 Airport WORKER'S COMPENSATION	278.45	18.90	252.23	0.00	0.00
8520 Airport BANK CHARGES	0.00	0.00	227.85	0.00	0.00
8523 Airport TRAVEL MEALS AND LODGING	19.87	0.00	13.73	0.00	0.00
8526 Airport MAINTENANCE MATERIALS AND SUPPLI	3,126.96	1,583.96	10,257.01	50,000.00	50,000.00
8527 Airport UTILITIES	17,106.25	0.00	13,042.42	15,000.00	15,000.00
8531 Airport PROFESSIONAL & TECHNICAL SERVICE	961.67	0.00	300.63	3,500.00	3,500.00

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8540 Airport GAS AND OIL	154.46	132.74	1,132.61	3,000.00	3,000.00
8551 Airport LIABILITY INSURANCE PROPERTY	3,499.28	0.00	4,033.33	4,000.00	4,000.00
8557 Airport EQUIPMENT RENTAL	0.00	0.00	0.00	2,000.00	2,000.00
Total Airport	27,409.35	1,735.60	29,259.81	77,500.00	77,500.00
Total General government	542,713.70	35,000.91	474,077.07	692,315.00	692,315.00
Public safety					
Police Department					
5410 Police SALARIES AND WAGES - OVERTIME	23,660.80	1,102.74	44,429.85	23,000.00	23,000.00
5411 Police SALARIES AND WAGES-PERM. EMPLO	385,132.60	31,054.50	400,737.48	490,000.00	490,000.00
5413 Police FICA	31,060.28	2,430.20	33,766.46	38,000.00	38,000.00
5414 Police INSURANCE	113,414.45	9,097.55	120,071.73	168,000.00	168,000.00
5415 Police RETIREMENT	116,116.84	9,602.92	123,137.78	172,000.00	172,000.00
5416 Police WORKMEN'S COMPENSATION	2,506.04	170.11	2,269.97	4,600.00	4,600.00
5421 Police SUBSCRIPTIONS AND MEMBERSHIPS	540.00	0.00	3,598.45	1,100.00	1,100.00
5422 Police PUBLIC NOTICES AND ADS	1.05	0.00	12.70	100.00	100.00
5423 Police TRAVEL, MEALS AND LODGING	2,729.92	0.00	2,223.30	8,000.00	8,000.00
5424 Police OFFICE SUPPLIES AND EXPENSE	1,514.66	30.38	1,346.22	1,500.00	1,500.00
5425 Police REPAIRS TO EQUIPMENT	10,492.09	141.32	3,398.41	6,000.00	6,000.00
5426 Police MAINTENANCE MATERIALS AND SUPP	2,513.68	113.33	1,224.75	3,500.00	3,500.00
5427 Police UTILITIES	675.23	14.67	624.46	1,500.00	1,500.00
5428 Police TELEPHONE	10,717.52	827.63	9,381.93	12,500.00	12,500.00
5431 Police PROFESSIONAL AND TECHNICAL SER	17,441.14	788.12	9,643.09	13,000.00	13,000.00
5432 Police AUDIT	700.00	0.00	800.00	750.00	750.00
5433 Police EDUCATION AND TRAINING	7,913.16	0.00	5,619.23	9,000.00	9,000.00
5434 Police GRANT/CANINE	2,387.03	0.00	1,333.79	12,500.00	12,500.00
5435 Police INTERDICTION	0.00	0.00	0.00	10,000.00	10,000.00
5440 Police GAS AND OIL	36,982.69	1,958.45	26,750.09	32,000.00	32,000.00
5447 Police UNIFORM ALLOWANCE	3,793.00	0.00	5,348.13	6,500.00	6,500.00
5449 Police SPECIAL DEPARTMENT SUPPLIES	24,034.01	125.34	23,458.18	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	5,573.23	0.00	4,333.95	5,500.00	5,500.00
5461 Police SUNDRY	10.00	0.00	0.00	200.00	200.00
5481 Police Capital leases - principal	53,000.00	0.00	56,347.80	53,000.00	53,000.00
5482 Police Capital leases - interest	6,347.80	0.00	3,000.00	8,000.00	8,000.00
Total Police Department	859,257.22	57,457.26	882,857.75	1,104,950.00	1,104,950.00
Animal control					
5526 Animal MAINTENANCE MATERIALS AND SUPP	237.28	0.00	3,904.48	500.00	500.00
5527 Animal UTILITIES	1,809.54	0.00	1,292.64	1,600.00	1,600.00
5549 Animal SPECIAL DEPARTMENT SUPPLIES	0.00	0.00	0.00	500.00	500.00
5555 Animal LICENSE AND SUNDRY - ANIMAL	0.00	0.00	0.00	750.00	750.00
Total Animal control	2,046.82	0.00	5,197.12	3,350.00	3,350.00
Fire					
5711 Fire SALARIES AND WAGES	2,901.51	259.21	2,884.06	3,100.00	3,100.00
5713 Fire FICA	222.43	19.83	220.64	900.00	900.00
5714 Fire INSURANCE	0.00	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	696.16	47.25	630.60	1,000.00	1,000.00
5723 Fire TRAVEL, MEALS AND LODGING	828.76	0.00	820.63	1,500.00	1,500.00
5725 Fire REPAIRS TO EQUIPMENT	7,420.97	0.00	7,160.85	10,000.00	10,000.00
5726 Fire MAINTENANCE MATERIALS AND SUPP	1,993.85	0.00	1,016.47	3,000.00	3,000.00
5727 Fire UTILITIES	3,447.51	60.29	2,951.24	4,500.00	4,500.00
5728 Fire TELEPHONE	1,211.73	87.97	1,046.01	1,250.00	1,250.00
5731 Fire PROFESSIONAL AND TECHNICAL SER	335.06	0.00	326.47	3,500.00	3,500.00
5733 Fire EDUCATION AND TRAINING	430.00	0.00	46.67	1,500.00	1,500.00
5738 Fire FIRE RUNS - EXPENSE	10,221.81	0.00	10,467.58	12,000.00	12,000.00
5740 Fire GAS AND OIL	1,464.65	232.24	992.82	1,500.00	1,500.00
5749 Fire SPECIAL DEPARTMENT SUPPLIES	34,607.30	0.00	0.00	25,000.00	25,000.00
5750 Fire FIREWORKS & INSURANCE	5,250.00	0.00	0.00	15,000.00	15,000.00
5751 Fire LIABILITY INSURANCY - PROPERTY	3,784.00	0.00	5,459.60	4,500.00	4,500.00
Total Fire	74,815.74	706.79	34,023.64	88,750.00	88,750.00
Total Public safety	936,119.78	58,164.05	922,078.51	1,197,050.00	1,197,050.00
Highways and public improvements					
Class "C" Road					
6110 Class C SALARIES AND WAGES-OVERTIME	807.23	263.08	1,529.03	3,000.00	3,000.00

Parowan City
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10 General Fund - 07/01/2022 to 05/31/2023
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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
6111 Class C SALARIES & WAGE - PERM EMPLOYEE	18,869.70	1,989.83	23,166.27	25,000.00	25,000.00
6113 Class C FICA	1,497.10	170.96	1,873.68	1,900.00	1,900.00
6114 Class C INSURANCE	6,391.46	697.26	8,404.95	7,500.00	7,500.00
6115 Class C RETIREMENT	4,222.17	482.81	5,254.71	5,200.00	5,200.00
6116 Class C WORKMANS COMP	556.95	37.80	504.45	650.00	650.00
6123 Class C TRAVEL, MEALS & LODGING	0.00	0.00	0.00	1,000.00	1,000.00
6125 Class C REPAIR TO EQUIPMENT	7,740.97	0.00	9,598.09	15,000.00	15,000.00
6126 Class C MAINTENANCE, MATERIAL & SUPPLI	11,546.83	452.75	7,293.22	15,000.00	15,000.00
6127 Class C UTILITIES	991.88	29.32	1,257.52	1,500.00	1,500.00
6130 Class C REPAIRS TO STREETS	118,842.34	0.00	39,081.24	170,000.00	170,000.00
6131 Class C PROFESSIONAL AND TECHNICAL	1,567.00	0.00	79.16	2,500.00	2,500.00
6133 Class C EDUCATION AND TRAINING	30.00	0.00	0.00	1,000.00	1,000.00
6139 Class C SIDEWALK REPAIRS	5,724.13	0.00	1,100.50	13,000.00	13,000.00
6140 Class C GAS AND OIL	5,385.26	434.31	5,019.79	7,000.00	7,000.00
6151 INSURANCE LIABILITY PROPERTY	37.24	0.00	994.41	100.00	100.00
6157 Class C EQUIPMENT RENTAL	12,725.00	0.00	9,900.00	15,000.00	15,000.00
Total Class "C" Road	196,935.26	4,558.12	115,057.02	284,350.00	284,350.00
Total Highways and public improvements	196,935.26	4,558.12	115,057.02	284,350.00	284,350.00
Parks, recreation, and public property					
Parks & Recreation					
7010 Parks SALARIES AND WAGES - OVERTIME	1,606.87	433.47	2,307.77	1,800.00	1,800.00
7011 Parks SALARIES AND WAGES - PARKS EMP	30,037.15	4,693.53	39,366.69	38,000.00	38,000.00
7013 Parks FICA	2,419.68	349.25	3,072.99	4,500.00	4,500.00
7014 Parks INSURANCE	15,807.16	1,442.44	17,620.62	15,900.00	15,900.00
7015 Parks RETIREMENT	6,050.62	664.85	7,115.63	7,500.00	7,500.00
7016 Parks WORKMEN'S COMPENSATION	556.95	37.80	504.45	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	1,688.72	0.00	2,446.78	3,000.00	3,000.00
7026 Parks MAINTENANCE MATERIALS AND SUPP	18,388.91	52.30	12,707.02	20,000.00	20,000.00
7027 Parks UTILITIES	12,593.58	9.77	12,684.78	12,000.00	12,000.00
7028 Parks TELEPHONE	1,845.00	153.75	1,691.25	2,000.00	2,000.00
7029 Parks IMPACT FEES - PARKS	100.29	0.00	0.00	0.00	0.00
7031 Parks PROFESSIONAL AND TECHNICAL SER	614.72	0.00	1,065.00	1,000.00	1,000.00
7040 Parks GAS AND OIL	1,798.94	216.33	1,442.65	2,500.00	2,500.00
7048 Parks POSTAGE	242.78	19.65	241.30	350.00	350.00
7051 Parks LIABILITY INSURANCE PROPERTY	4,688.82	0.00	5,076.83	4,500.00	4,500.00
7057 Parks SHADE TREE	10,989.42	2,781.96	2,781.96	5,000.00	5,000.00
7058 Parks EQUIPMENT RENTAL	1,562.50	0.00	3,750.00	5,000.00	5,000.00
Total Parks & Recreation	110,992.11	10,855.10	113,875.72	124,550.00	124,550.00
Fair Grounds					
7110 Fair Grounds SALARIES & WAGES - OVERTIME	1,246.38	0.00	140.87	0.00	0.00
7111 Fair Grounds SALARIES AND WAGES-PERM EMP	26,735.20	0.00	4,244.68	0.00	0.00
7113 Fair Grounds FICA	2,135.44	0.00	334.74	0.00	0.00
7114 Fair Grounds INSURANCE	13,527.37	0.00	1,800.46	0.00	0.00
7115 Fair Grounds RETIREMENT	5,233.53	0.00	614.17	0.00	0.00
7116 Fair Grounds WORKERS COMPENSATION	278.45	18.90	252.23	0.00	0.00
7125 Fair Grounds REPAIRS TO EQUIPMENT	1,211.81	0.00	0.00	0.00	0.00
7126 Fair Grounds MAINTENANCE MATERIALS AND S	9,170.49	0.00	57.15	0.00	0.00
7127 Fair Grounds UTILITIES	12,870.90	0.00	0.00	0.00	0.00
7128 Fair Grounds TELEPHONE	331.73	3.75	41.25	0.00	0.00
7151 INSURANCE LIABILITY PROPERTY	3,500.00	0.00	419.87	0.00	0.00
Total Fair Grounds	76,241.30	22.65	7,905.42	0.00	0.00
Events					
7211 Events SALARIES - EVENTS PERSONNEL	38,577.69	2,448.50	32,123.37	42,000.00	42,000.00
7213 Events FICA	2,930.75	183.47	2,411.39	4,200.00	4,200.00
7214 Events INSURANCE	12,997.10	724.73	9,729.29	14,850.00	14,850.00
7215 Events RETIREMENT	3,945.66	384.12	4,584.69	5,000.00	5,000.00
7216 Events WORKER'S COMPENSATION	417.72	28.35	378.38	700.00	700.00
7220 Events BANK CHARGES	0.00	0.00	0.00	800.00	800.00
7222 Events ADVERTISING	9,988.85	1,697.50	7,658.75	10,000.00	10,000.00
7223 Events TRAVEL MEALS & LODGING	99.99	0.00	235.72	1,000.00	1,000.00
7225 Events REPAIRS TO EQUIPMENT	50.14	0.00	0.00	200.00	200.00
7226 Events MAINTENANCE MATERIALS AND SUPP	728.00	376.25	770.99	1,500.00	1,500.00
7228 Events TELEPHONE	267.22	70.41	673.42	300.00	300.00
7231 Events PROFESSIONAL AND TECHNICAL	231.09	0.00	144.50	1,000.00	1,000.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
7232 Events AUDIT	450.00	0.00	256.00	450.00	450.00
7233 Events EDUCATION AND TRAINING	0.00	0.00	16.67	0.00	0.00
7240 Events GAS AND OIL	744.03	0.00	528.94	1,200.00	1,200.00
7251 Events INSURANCE AND SURETY BONDS	1,149.00	0.00	1,288.37	1,500.00	1,500.00
7252 Events SUB FOR SANTA	5,126.11	0.00	9,321.64	6,000.00	6,000.00
7253 Events CONCERTS	950.00	0.00	1,250.00	1,500.00	1,500.00
7254 Events PARADES	880.14	0.00	644.44	750.00	750.00
7255 Events CHRISTMAS IN THE COUNTRY	1,173.86	0.00	847.00	1,500.00	1,500.00
7258 Events FALL FEST	1,729.65	0.00	1,537.03	1,500.00	1,500.00
7259 Events GLIDER EVENTS	337.00	0.00	0.00	600.00	600.00
7261 Events SUNDRY	25.00	0.00	0.00	500.00	500.00
7263 Events MARATHONS/RACES	10,769.45	0.00	12,759.80	10,000.00	10,000.00
7268 Events SPECIAL CELEBRATIONS	2,233.51	0.00	2,408.80	3,000.00	3,000.00
7270 Events RECREATION/CONVENTIONS	4,559.77	975.00	4,775.91	8,000.00	8,000.00
7271 Events SOCCER LEAGUE	4,325.11	0.00	5,118.48	5,000.00	5,000.00
Total Events	104,686.84	6,888.33	99,463.58	123,050.00	123,050.00
Theater					
7326 Theater MAINTENANCE MATERIALS AND SUPP	1,137.08	0.00	1,973.56	5,000.00	5,000.00
7327 Theater UTILITIES	3,536.96	214.67	3,988.19	5,000.00	5,000.00
7331 Theater PROFESSIONAL AND TECHNICAL	20.00	0.00	58.00	200.00	200.00
7348 Theater POSTAGE	250.94	19.65	244.00	300.00	300.00
7349 Theater SPECIAL DEPARTMENT SUPPLIES	22.99	0.00	0.00	1,500.00	1,500.00
7350 Theater CONCESSIONS	175.09	0.00	269.91	500.00	500.00
7351 Theater INSURANCE LIABILTY PROPERTY	670.00	0.00	737.74	700.00	700.00
7361 Theater SUNDRY	0.00	0.00	0.00	100.00	100.00
7365 Theater EVENTS & PRODUCTIONS	3,223.74	0.00	1,496.97	5,000.00	5,000.00
Total Theater	9,036.80	234.32	8,768.37	18,300.00	18,300.00
Library					
7511 Library SALARIES AND WAGES-PERM. EMPLO	50,124.65	4,611.95	52,672.06	65,000.00	65,000.00
7513 Library FICA	3,793.26	348.98	3,983.62	4,900.00	4,900.00
7514 Library INSURANCE	20,072.76	1,462.15	19,100.00	26,500.00	26,500.00
7515 Library RETIREMENT	10,271.88	839.74	10,088.00	12,500.00	12,500.00
7516 Library WORKMEN'S COMPENSATION	417.72	28.35	378.38	700.00	700.00
7521 Library BOOKS	6,764.55	0.00	6,639.53	8,000.00	8,000.00
7523 Library TRAVEL MEALS & LODGING	13.74	0.00	0.00	500.00	500.00
7524 Library OFFICE SUPPLIES AND EXPENSE	1,068.35	0.00	560.52	1,800.00	1,800.00
7525 Library REPAIRS TO EQUIPMENT	0.00	0.00	705.09	1,000.00	1,000.00
7526 Library MAINTENANCE MATERIAL AND SUPPL	2,983.53	0.00	1,912.68	3,500.00	3,500.00
7527 Library UTILITIES	8,151.57	165.00	7,854.47	10,500.00	10,500.00
7528 Library TELEPHONE	1,440.75	42.83	471.06	1,100.00	1,100.00
7529 Library CLEF GRANT EXPENDITURES	6,157.37	0.00	5,344.17	5,500.00	5,500.00
7531 Library PROFESSIONAL & TECHNICAL SERV.	2,725.11	85.83	2,723.68	4,500.00	4,500.00
7532 Library AUDIT	297.60	0.00	256.00	550.00	550.00
7533 Library EDUCATION AND TRAINING	0.00	0.00	16.67	500.00	500.00
7535 Library ARPA Funds	2,219.45	0.00	0.00	0.00	0.00
7548 Library POSTAGE	193.11	0.00	78.40	250.00	250.00
7551 INSURANCE LIABILITY PROPERTY	550.00	0.00	2,179.54	550.00	550.00
7561 Library SUNDRY	920.21	0.00	0.00	1,200.00	1,200.00
Total Library	118,165.61	7,584.83	114,963.87	149,050.00	149,050.00
Cemetery					
8010 Cemetery SALARIES AND WAGES - OVERTIME	1,168.08	345.69	1,804.99	1,500.00	1,500.00
8011 Cemetery SALARIES & WAGES - PERM EMPLOY	36,801.95	5,516.42	46,102.38	43,000.00	43,000.00
8013 Cemetery FICA	2,903.58	396.53	3,530.14	3,500.00	3,500.00
8014 Cemetery INSURANCE	13,166.52	1,232.39	14,980.53	14,840.00	14,840.00
8015 Cemetery RETIREMENT	6,657.94	697.14	7,667.04	10,000.00	10,000.00
8016 Cemetery WORKMEN'S COMPENSATION	278.45	18.90	252.23	550.00	550.00
8025 Cemetery REPAIRS TO EQUIPMENT	608.25	0.00	1,011.63	2,500.00	2,500.00
8026 Cemetery MAINTENANCE MATERIALS AND SUP	2,330.22	353.88	2,176.03	4,500.00	4,500.00
8027 Cemetery UTILITIES	778.09	0.00	722.70	1,000.00	1,000.00
8028 Cemetery TELEPHONE	321.23	26.67	267.63	1,000.00	1,000.00
8031 Cemetery PROFESSIONAL & TECHNICAL SERV.	2,219.75	0.00	1,457.07	4,500.00	4,500.00
8040 Cemetery GAS AND OIL	0.00	216.32	525.44	2,000.00	2,000.00
8051 INSURANCE LIABILITY PROPERTY	1,506.00	0.00	1,081.41	1,600.00	1,600.00
8058 Cemetery EQUIPMENT RENTAL	2,729.17	0.00	3,750.00	4,000.00	4,000.00
8061 Cemetery SUNDRY/BUY BACK	2,950.00	0.00	2,075.00	5,000.00	5,000.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Total Cemetery	<u>74,419.23</u>	<u>8,803.94</u>	<u>87,404.22</u>	<u>99,490.00</u>	<u>99,490.00</u>
Pool					
6914 Pool INSURANCE	39.57	0.00	0.00	0.00	0.00
6916 Pool WORKMANS COMP	352.63	0.00	0.00	0.00	0.00
6926 Pool MAINTENANCE MATERIALS AND SUPPLIE	19.18	60.93	60.93	100.00	100.00
6927 Pool UTILITIES	685.53	0.00	0.00	100.00	100.00
6928 Pool TELEPHONE	216.47	0.00	0.00	0.00	0.00
6931 Pool PROFESSIONAL AND TECHNICAL	327.44	0.00	15,020.00	86,100.00	86,100.00
6932 Pool AUDIT	297.60	0.00	256.00	550.00	550.00
6951 INSURANCE LIABILITY PROPERTY	3,200.79	0.00	2,913.07	3,200.00	3,200.00
6974 Pool Capital Outlay	42,027.95	0.00	44,895.00	0.00	0.00
Total Pool	<u>47,167.16</u>	<u>60.93</u>	<u>63,145.00</u>	<u>90,050.00</u>	<u>90,050.00</u>
Total Parks, recreation, and public property	<u>540,709.05</u>	<u>34,450.10</u>	<u>495,526.18</u>	<u>604,490.00</u>	<u>604,490.00</u>
Transfers					
9010 TRANSFER TO CAPITAL PROJECTS F	285,000.00	0.00	0.00	0.00	0.00
Total Transfers	<u>285,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures:	<u>2,501,477.79</u>	<u>132,173.18</u>	<u>2,006,738.78</u>	<u>2,778,205.00</u>	<u>2,778,205.00</u>
Total Change In Net Position	<u>47,655.98</u>	<u>(62,046.57)</u>	<u>821,073.58</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
17 Wildlands Fire - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

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

Parowan City
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21 Local Building Authority - DS Fund - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	0.00	0.00	(40,165.00)
1121 PTIF 1761 Combined Accounts	42,000.00	0.00	42,000.00
Total Cash and cash equivalents	<u>42,000.00</u>	<u>0.00</u>	<u>1,835.00</u>
Total Cash and cash equivalents	<u>42,000.00</u>	<u>0.00</u>	<u>1,835.00</u>
Total Current Assets	<u>42,000.00</u>	<u>0.00</u>	<u>1,835.00</u>
Total Assets:	<u>42,000.00</u>	<u>0.00</u>	<u>1,835.00</u>
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2981 Fund balance	(42,000.00)	0.00	(1,835.00)
Total Equity - Paid in / Contributed	<u>(42,000.00)</u>	<u>0.00</u>	<u>(1,835.00)</u>
Total Liabilities and Fund Equity	<u>(42,000.00)</u>	<u>0.00</u>	<u>(1,835.00)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
21 Local Building Authority - DS Fund - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Charges for services					
3419 Lease revenue	47,585.00	0.00	0.00	40,165.00	40,165.00
Total Charges for services	47,585.00	0.00	0.00	40,165.00	40,165.00
Total Revenue:	47,585.00	0.00	0.00	40,165.00	40,165.00
Expenditures:					
Debt service					
4711.810 Debt service - principal	28,000.00	0.00	28,000.00	28,000.00	28,000.00
4711.820 Debt service - interest	12,585.00	0.00	12,165.00	12,165.00	12,165.00
Total Debt service	40,585.00	0.00	40,165.00	40,165.00	40,165.00
Total Expenditures:	40,585.00	0.00	40,165.00	40,165.00	40,165.00
Total Change In Net Position	7,000.00	0.00	(40,165.00)	0.00	0.00

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	8,957.17	93,875.45	(156,090.10)
1121 PTIF 1761 Combined Accounts	986,263.78	0.00	986,263.78
Total Cash and cash equivalents	<u>995,220.95</u>	<u>93,875.45</u>	<u>830,173.68</u>
Total Cash and cash equivalents	<u>995,220.95</u>	<u>93,875.45</u>	<u>830,173.68</u>
Total Current Assets	<u>995,220.95</u>	<u>93,875.45</u>	<u>830,173.68</u>
Total Assets:	<u>995,220.95</u>	<u>93,875.45</u>	<u>830,173.68</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(60,507.58)	0.00	0.00
Total Current liabilities	<u>(60,507.58)</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities:	<u>(60,507.58)</u>	<u>0.00</u>	<u>0.00</u>
Equity - Paid in / Contributed			
2970.1 Assigned - New Shelter	(45,000.00)	0.00	(45,000.00)
2970.2 Assigned - Fire	(80,000.00)	0.00	(80,000.00)
2970.3 Assigned - Class C	(25,000.00)	0.00	(25,000.00)
2970.4 Assigned - Cemetery	(20,000.00)	0.00	(20,000.00)
2970.5 Assigned - Pool	(150,000.00)	0.00	(150,000.00)
2980 FUND BALANCE	(614,713.37)	(93,875.45)	(510,173.68)
Total Equity - Paid in / Contributed	<u>(934,713.37)</u>	<u>(93,875.45)</u>	<u>(830,173.68)</u>
Total Liabilities and Fund Equity	<u>(995,220.95)</u>	<u>(93,875.45)</u>	<u>(830,173.68)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Intergovernmental revenue					
3339 FEDERAL GRANT	20,688.00	114,483.04	257,615.00	270,000.00	270,000.00
3340 STATE GRANT	0.00	5,095.29	12,494.31	15,000.00	15,000.00
3341 DONATIONS/MISC REVENUE	0.00	0.00	38,600.00	0.00	0.00
3342 COUNTY GRANT	0.00	0.00	100,000.00	0.00	0.00
Total Intergovernmental revenue	20,688.00	119,578.33	408,709.31	285,000.00	285,000.00
Interest					
3810 INTEREST RECEIVED	4,463.27	0.00	0.00	0.00	0.00
Total Interest	4,463.27	0.00	0.00	0.00	0.00
Contributions and transfers					
3910 TRANSFER FROM GENERAL FUND	285,000.00	0.00	0.00	0.00	0.00
3980 Appropriation of fund balance	0.00	0.00	0.00	346,070.00	346,070.00
Total Contributions and transfers	285,000.00	0.00	0.00	346,070.00	346,070.00
Total Revenue:	310,151.27	119,578.33	408,709.31	631,070.00	631,070.00
Expenditures:					
General government					
Airport					
8574 Airport - Construction	189,926.82	0.00	336,437.50	485,000.00	485,000.00
Total Airport	189,926.82	0.00	336,437.50	485,000.00	485,000.00
Total General government	189,926.82	0.00	336,437.50	485,000.00	485,000.00
Public safety					
Police Department					
5475 Police - Equipment	15,875.04	0.00	0.00	0.00	0.00
Total Police Department	15,875.04	0.00	0.00	0.00	0.00
Animal control					
5599 Animal Savings - Increase in fund balance	0.00	0.00	0.00	5,000.00	5,000.00
Total Animal control	0.00	0.00	0.00	5,000.00	5,000.00
Fire					
5799 Fire Savings - Increase in fund balance	0.00	0.00	13,873.80	80,000.00	80,000.00
Total Fire	0.00	0.00	13,873.80	80,000.00	80,000.00
Total Public safety	15,875.04	0.00	13,873.80	85,000.00	85,000.00
Parks, recreation, and public property					
Parks & Recreation					
7078 Parks - Equipment	18,182.00	0.00	15,000.00	15,000.00	15,000.00
Total Parks & Recreation	18,182.00	0.00	15,000.00	15,000.00	15,000.00
Library					
7574 Library Construction	3,116.30	0.00	26,110.00	26,070.00	26,070.00
Total Library	3,116.30	0.00	26,110.00	26,070.00	26,070.00
Cemetery					
4076 Cemetery - Construction	0.00	0.00	30,000.00	60,000.00	60,000.00
4077 Cemetery - Equipment	0.00	0.00	2,613.00	10,000.00	10,000.00
Total Cemetery	0.00	0.00	32,613.00	70,000.00	70,000.00
Pool					
6974 Pool - Construction	0.00	25,702.88	25,702.88	0.00	150,000.00
Total Pool	0.00	25,702.88	25,702.88	0.00	150,000.00
Total Parks, recreation, and public property	21,298.30	25,702.88	99,425.88	111,070.00	261,070.00
Miscellaneous					
4031 ENGINEERING	0.00	0.00	12,290.00	150,000.00	0.00
4073 CONSTRUCTION - IMPROVEMENTS	0.00	0.00	51,221.82	0.00	0.00
Total Miscellaneous	0.00	0.00	63,511.82	150,000.00	0.00
Total Expenditures:	227,100.16	25,702.88	513,249.00	831,070.00	831,070.00
Total Change In Net Position	83,051.11	93,875.45	(104,539.69)	(200,000.00)	(200,000.00)

Parowan City
Standard Financial Report
45 Capital Project - Airport Dev - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

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

Parowan City
Standard Financial Report
46 Capital Project - Theatre - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

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

Parowan City
Standard Financial Report
51 Water Fund - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	74,148.91	6,605.04	302,147.89
1121 PTIF 1761 Combined Accounts	875,000.00	0.00	875,000.00
1122 PTIF 3851 DWB 2001 BOND FUND	48,398.35	0.00	49,829.43
1123 PTIF 3852 DWB 2001 RESERVE FUND	50,031.60	0.00	51,510.98
1124 PTIF 3853 DWB 2001 CAPITAL REPLACEMNT F	185,930.89	0.00	237,241.50
1126 PTIF 5176 WATER REV BD-SERIES 2008	119,742.73	0.00	121,164.11
1127 PTIF 2160 WATER REVENUE RESERVE	121,292.98	0.00	124,879.43
1128 PTIF 2483 Water Impact	67,453.82	0.00	72,567.69
1130 PTIF 5886 Bond Payment	62,899.78	0.00	64,759.63
1131 PTIF 5887 Water Reserve	15,345.02	0.00	15,798.75
1160 Xpress Bill Pay	4,510.16	20,643.17	43,121.03
1175 Undeposited receipts	0.00	1,261.12	(365.83)
1191.1 Restricted cash	159,400.00	0.00	159,400.00
1191.2 Restricted cash offset	(159,400.00)	0.00	(159,400.00)
Total Cash and cash equivalents	1,624,754.24	28,509.33	1,957,654.61
Total Cash and cash equivalents	1,624,754.24	28,509.33	1,957,654.61
Receivables			
1311 ACCOUNTS RECEIVABLE	90,628.26	12,230.60	71,515.39
Total Receivables	90,628.26	12,230.60	71,515.39
Total Current Assets	1,715,382.50	40,739.93	2,029,170.00
Non-Current Assets			
Capital assets			
Work in process			
1601 CONSTRUCTION IN PROCESS - WATER	28,421.80	0.00	28,421.80
Total Work in process	28,421.80	0.00	28,421.80
Property			
1611 Land and water rights	171,516.67	0.00	171,516.67
1621 Buildings & Improvements	35,794.34	0.00	35,794.34
1631 Water distribution system	6,156,293.87	0.00	6,156,293.87
1647 Machinery & Equipment	110,187.82	0.00	110,187.82
1651 Autos & Trucks	99,754.25	0.00	149,754.25
Total Property	6,573,546.95	0.00	6,623,546.95
Accumulated depreciation			
1721 Acc Depn Buildings & Imps	(23,692.77)	0.00	(23,692.77)
1731 Acc Depn Water Dist System	(3,235,446.09)	0.00	(3,235,446.09)
1747 Acc Depn Machinery & Equipment	(102,250.46)	0.00	(102,250.46)
1751 Acc Depn Autos & Trucks	(70,880.33)	0.00	(70,880.33)
Total Accumulated depreciation	(3,432,269.65)	0.00	(3,432,269.65)
Total Capital assets	3,169,699.10	0.00	3,219,699.10
Other non-current assets			
1801 Net pension asset	45,665.41	0.00	45,665.41
1802 Deferred outflows - pensions	22,647.90	0.00	22,647.90
Total Other non-current assets	68,313.31	0.00	68,313.31
Total Non-Current Assets	3,238,012.41	0.00	3,288,012.41
Total Assets:	4,953,394.91	40,739.93	5,317,182.41
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(65,888.26)	13,470.39	(14,952.76)
2132 ACCURED INT. PAYABLE	(24,472.98)	0.00	(24,472.98)
2310 LINE EXTEN PAYABLE -J. MATONIS	(18.54)	0.00	(18.54)
Total Current liabilities	(90,379.78)	13,470.39	(39,444.28)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(9,749.47)	0.00	(9,749.47)
Total Payroll liabilities	(9,749.47)	0.00	(9,749.47)
Deferred revenue			

Parowan City
Standard Financial Report
51 Water Fund - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
2602 Deferred inflows - pensions	(75,023.90)	0.00	(75,023.90)
Total Deferred revenue	(75,023.90)	0.00	(75,023.90)
Long-term liabilities			
2513.1 2008 Water Revenue issued	(1,923,000.00)	0.00	(1,923,000.00)
2513.2 2008 Water Revenue repaid	1,059,000.00	0.00	1,159,000.00
2513.3 2008 Water Revenue current	(100,000.00)	0.00	(100,000.00)
2513.4 2008 Water Revenue current offset	100,000.00	0.00	100,000.00
2520.1 2013 Parity Water Revenue issued	(660,000.00)	0.00	(660,000.00)
2520.2 2013 Parity Water Revenue repaid	120,000.00	0.00	137,000.00
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	518,000.00	0.00	559,400.00
2545.3 2001 Water Revenue current	(41,400.00)	0.00	(41,400.00)
2545.4 2001 Water Revenue current offset	41,400.00	0.00	41,400.00
Total Long-term liabilities	(1,445,400.00)	0.00	(1,287,000.00)
Total Liabilities:	(1,620,553.15)	13,470.39	(1,411,217.65)
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(159,400.00)	0.00	(159,400.00)
2975.3 Restricted offset	(40,000.00)	0.00	(40,000.00)
2980 BEGINNING OF YEAR	(3,133,441.76)	(54,210.32)	(3,706,564.76)
Total Equity - Paid in / Contributed	(3,332,841.76)	(54,210.32)	(3,905,964.76)
Total Liabilities and Fund Equity	(4,953,394.91)	(40,739.93)	(5,317,182.41)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
51 Water Fund - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 WATER SALES	849,734.61	72,624.26	717,200.89	720,000.00	720,000.00
3720 CONNECTION FEES	30,250.00	1,400.00	5,400.00	5,000.00	5,000.00
Total Operating income	879,984.61	74,024.26	722,600.89	725,000.00	725,000.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	2,201.09	533.09	3,047.08	8,000.00	8,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	139,970.81	12,742.87	146,259.26	147,000.00	147,000.00
4013 FICA	10,730.91	1,002.98	11,276.12	15,000.00	15,000.00
4014 INSURANCE	50,906.44	3,905.46	48,457.88	71,020.00	71,020.00
4015 RETIREMENT	2,817.33	2,491.21	28,139.40	38,000.00	38,000.00
4016 WORKMEN'S COMPENSATION	1,113.85	75.61	1,478.02	2,500.00	2,500.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	810.09	0.00	873.08	1,500.00	1,500.00
4022 PUBLIC NOTICES AND ADS	4.18	0.00	50.69	300.00	300.00
4023 TRAVEL, MEALS AND LODGING	1,056.23	9.90	767.09	3,000.00	3,000.00
4024 OFFICE SUPPLIES AND EXPENSE	1,537.76	5.22	872.24	1,500.00	1,500.00
4025 REPAIR TO EQUIPMENT	1,093.34	0.00	997.00	3,000.00	3,000.00
4026 MAINTENANCE MATERIALS AND SUPP	59,325.06	1,849.62	37,532.16	45,000.00	45,000.00
4027 UTILITIES	48,102.57	87.97	41,179.81	50,000.00	50,000.00
4028 TELEPHONE	3,977.47	367.18	3,642.76	6,000.00	6,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	18,229.34	130.00	20,025.60	18,000.00	18,000.00
4032 AUDIT	3,162.00	0.00	2,720.00	3,500.00	3,500.00
4033 EDUCATION AND TRAINING	1,838.03	0.00	1,679.25	4,000.00	4,000.00
4034 REFUNDS AND OVERPAYMENTS	1,150.00	0.00	0.00	0.00	0.00
4038 ARPA Funds Expenses	62,604.78	0.00	117,775.37	0.00	241,481.00
4040 GAS AND OIL	3,752.31	434.32	3,592.76	6,000.00	6,000.00
4047 UNIFORM ALLOWANCE	941.54	0.00	986.88	1,000.00	1,000.00
4048 POSTAGE	2,465.79	196.47	2,542.53	2,300.00	2,300.00
4050 WATER ASSESSMENTS	0.00	0.00	0.00	1,500.00	1,500.00
4051 LIABILITY INSUR. PROPERTY	17,860.00	0.00	19,459.93	18,000.00	18,000.00
4055 DATA PROCESSING	0.00	0.00	0.00	1,500.00	1,500.00
4057 LBA LEASE PAYMENT	5,500.00	0.00	0.00	5,500.00	5,500.00
4058 LEASE PAYMENT - WHEELER	2,729.17	0.00	3,750.00	7,500.00	7,500.00
4062 DEPRECIATION EXPENSE WATER	208,428.58	0.00	0.00	208,000.00	208,000.00
Total Operating expense	652,308.67	23,831.90	497,104.91	668,620.00	910,101.00
Total Income From Operations:	227,675.94	50,192.36	225,495.98	56,380.00	(185,101.00)
Non-Operating Items:					
Non-operating income					
3735 WATER IMPACT FEE	38,258.84	2,628.00	8,976.92	10,000.00	10,000.00
3810 INTEREST EARNINGS	7,283.37	0.00	19,819.35	5,000.00	5,000.00
3820 LEASE AND RENTALS	10,067.61	1,034.96	21,635.71	3,000.00	3,000.00
3840 SALE OF MATERIALS	10.00	0.00	3,835.00	500.00	500.00
3860 WATER DEVELOPMENT IMPACT FEE	0.00	0.00	15,000.00	0.00	0.00
3885 ARPA Funds	187,290.00	0.00	312,290.00	0.00	241,481.00
3890 MISCELLANEOUS	750.00	355.00	3,208.00	1,000.00	1,000.00
Total Non-operating income	243,659.82	4,017.96	384,764.98	19,500.00	260,981.00
Non-operating expense					
4059 INTEREST EXPENSE	38,579.59	0.00	37,137.96	42,000.00	42,000.00
Total Non-operating expense	38,579.59	0.00	37,137.96	42,000.00	42,000.00
Total Non-Operating Items:	205,080.23	4,017.96	347,627.02	(22,500.00)	218,981.00
Total Income or Expense	432,756.17	54,210.32	573,123.00	33,880.00	33,880.00

Parowan City
Standard Financial Report
52 Sewer Fund - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	30,921.59	10,090.76	133,186.93
1121 PTIF 1761 Combined Accounts	105,000.00	0.00	105,000.00
1122 PTIF 5595 DEQ SEWER LOAN	38,901.12	0.00	40,051.38
1124 PTIF 4823 SEWER ANTICIPATION SBSU	47,302.35	0.00	8.97
1125 PTIF 2161 SEWER REVENUE BOND S.F.	94,037.96	0.00	63,446.66
1126 PTIF 2162 SEWER REVENUE BONDS 05	286,631.40	0.00	295,106.69
1127 PTIF 4431 EMERGENCY REPAIR & REPLACEM	139,365.85	0.00	143,486.71
1129 PTIF 2165 Sewer Impact	11,322.90	0.00	13,113.54
1160 Xpress Bill Pay	1,379.00	15,953.10	34,205.99
1175 Undeposited receipts	0.00	775.41	(233.38)
1191.1 Restricted cash	371,018.98	0.00	371,018.98
1191.2 Restricted cash offset	(371,018.98)	0.00	(371,018.98)
Total Cash and cash equivalents	754,862.17	26,819.27	827,373.49
Total Cash and cash equivalents	754,862.17	26,819.27	827,373.49
Receivables			
1311 ACCOUNTS RECEIVABLE	57,323.36	2,333.53	58,407.85
Total Receivables	57,323.36	2,333.53	58,407.85
Total Current Assets	812,185.53	29,152.80	885,781.34
Non-Current Assets			
Capital assets			
Property			
1611 Land	176,092.50	0.00	176,092.50
1621 Sewer Building	5,917.00	0.00	5,917.00
1631 Sewer collection system	4,728,849.81	0.00	4,728,849.81
1641 Sewer treatment system	304,661.27	0.00	304,661.27
1647 Machinery & Equipment	125,090.77	0.00	125,090.77
1651 Autos & Trucks	121,853.34	0.00	121,853.34
54-1631 Sewer Treatment System	440,207.73	0.00	440,207.73
54-1661 Machinery & equipment	12,768.00	0.00	12,768.00
Total Property	5,915,440.42	0.00	5,915,440.42
Accumulated depreciation			
1721 Acc Depn Building	(5,916.52)	0.00	(5,916.52)
1731 Acc Depn Sewer Collection	(2,419,248.39)	0.00	(2,419,248.39)
1741 Acc Depn Sewer treatment system	(98,855.58)	0.00	(98,855.58)
1747 Acc Depn Machinery & Equipment	(80,355.85)	0.00	(80,355.85)
1751 Acc Depn Autos & Trucks	(70,558.93)	0.00	(70,558.93)
54-1731 AccDpn Sewer Treatment System	(110,592.06)	0.00	(110,592.06)
54-1761 AccDpn Machinery & equipment	(12,768.00)	0.00	(12,768.00)
Total Accumulated depreciation	(2,798,295.33)	0.00	(2,798,295.33)
Total Capital assets	3,117,145.09	0.00	3,117,145.09
Other non-current assets			
1801 Net pension asset	65,236.30	0.00	65,236.30
1802 Deferred outflows - pensions	30,823.89	0.00	30,823.89
Total Other non-current assets	96,060.19	0.00	96,060.19
Total Non-Current Assets	3,213,205.28	0.00	3,213,205.28
Total Assets:	4,025,390.81	29,152.80	4,098,986.62
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(6,306.80)	5,559.42	(55.42)
2132 ACCRUED INT PAYABLE	(12,677.50)	0.00	(12,677.50)
Total Current liabilities	(18,984.30)	5,559.42	(12,732.92)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(12,209.29)	0.00	(12,209.29)
Total Payroll liabilities	(12,209.29)	0.00	(12,209.29)
Deferred revenue			

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	Prior Year Actual	Current Period Actual	Current Year Actual
2602 Deferred inflows - pensions	(106,979.31)	0.00	(106,979.31)
Total Deferred revenue	(106,979.31)	0.00	(106,979.31)
Long-term liabilities			
2510.1 2005 Sewer Lagoons issued	(3,772,000.00)	0.00	(3,772,000.00)
2510.2 2005 Sewer Lagoons repaid	2,850,000.00	0.00	3,073,000.00
2510.3 2005 Sewer Lagoons current	(223,000.00)	0.00	(223,000.00)
2510.4 2005 Sewer Lagoons current offset	223,000.00	0.00	223,000.00
2524.1 2010 DEQ SW LAGOON issued	(389,120.00)	0.00	(389,120.00)
2524.2 2010 DEQ SW LAGOON repaid	227,127.29	0.00	246,887.29
2524.3 2010 DEQ SW LAGOON current	(19,760.00)	0.00	(19,760.00)
2524.4 2010 DEQ SW LAGOON current offset	19,760.00	0.00	19,760.00
2525.1 2010 Sewer Revenue issued	(421,000.00)	0.00	(421,000.00)
2525.2 2010 Sewer Revenue repaid	421,000.00	0.00	421,000.00
2530.1 2010B Sewer Revenue issued	(122,880.00)	0.00	(122,880.00)
2530.2 2010B Sewer Revenue repaid	66,720.00	0.00	72,960.00
2530.3 2010B Sewer Revenue current	(6,240.00)	0.00	(6,240.00)
2530.4 2010B Sewer Revenue current offset	6,240.00	0.00	6,240.00
Total Long-term liabilities	(1,140,152.71)	0.00	(891,152.71)
Total Liabilities:	(1,278,325.61)	5,559.42	(1,023,074.23)
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(371,018.98)	0.00	(371,018.98)
2975.3 Restricted offset	2.67	0.00	2.67
2980 BEGINNING OF YEAR	(2,376,048.89)	(34,712.22)	(2,704,896.08)
Total Equity - Paid in / Contributed	(2,747,065.20)	(34,712.22)	(3,075,912.39)
Total Liabilities and Fund Equity	(4,025,390.81)	(29,152.80)	(4,098,986.62)
Total Net Position	0.00	0.00	0.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 SEWER SERVICES	522,532.59	48,892.94	519,893.60	515,575.00	515,575.00
3712 SW SERVICES BRIAN HEAD (YEARLY)	99,122.00	0.00	99,122.00	99,200.00	99,200.00
3713 ADMIN FEES - BRIAN HEAD (MONTH)	89,714.40	7,031.43	70,314.30	89,000.00	89,000.00
3720 CONNECTION FEES	12,100.00	1,200.00	3,300.00	3,000.00	3,000.00
3750 Dumping Fees	0.00	0.00	0.00	300.00	300.00
Total Operating income	723,468.99	57,124.37	692,629.90	707,075.00	707,075.00
Operating expense					
Sewer Collection					
4010 SALARIES AND WAGES - OVERTIME	1,495.24	379.04	2,019.92	5,700.00	5,700.00
4011 SALARIES AND WAGES-PERM. EMPLO	61,665.94	5,563.71	64,320.93	65,000.00	65,000.00
4013 FICA	4,768.61	450.48	5,027.00	8,000.00	8,000.00
4014 INSURANCE	19,465.47	1,550.86	19,243.85	29,680.00	29,680.00
4015 RETIREMENT	(19,432.29)	1,149.77	12,832.60	20,000.00	20,000.00
4016 WORKMEN'S COMPENSATION	567.79	42.53	802.04	1,200.00	1,200.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	710.09	0.00	773.08	500.00	500.00
4022 PUBLIC NOTICE AND ADS	2.09	0.00	25.34	100.00	100.00
4023 TRAVEL, MEALS AND LODGING	238.71	4.45	140.64	1,200.00	1,200.00
4024 OFFICE SUPPLIES AND EXPENSE	278.18	2.61	536.00	1,000.00	1,000.00
4025 REPAIR TO EQUIPMENT	1,416.86	0.00	903.17	2,000.00	2,000.00
4026 MAINTENANCE MATERIALS AND SUPP	15,553.24	159.01	9,009.16	15,500.00	15,500.00
4027 UTILITIES	1,465.81	37.03	1,582.40	1,600.00	1,600.00
4028 TELEPHONE	1,683.33	136.83	1,402.09	2,600.00	2,600.00
4031 PROFESSIONAL & TECHNICAL SERVI	30,584.08	39.00	31,416.35	38,000.00	38,000.00
4032 AUDIT	1,860.00	0.00	1,600.00	2,000.00	2,000.00
4033 EDUCATION AND TRAINING	702.01	0.00	682.15	1,500.00	1,500.00
4040 GAS AND OIL	2,677.77	434.31	2,583.78	3,500.00	3,500.00
4047 UNIFORM ALLOWANCE	941.73	0.00	986.95	1,000.00	1,000.00
4048 POSTAGE	1,079.35	88.41	1,098.99	1,000.00	1,000.00
4051 LIABILITY INSUR. PROPERTY	3,538.09	0.00	3,462.30	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	2,729.17	0.00	3,750.00	3,000.00	3,000.00
4061 SUNDRY	0.00	0.00	0.00	100.00	100.00
4062 DEPRECIATION	192,442.83	0.00	0.00	193,000.00	193,000.00
Total Sewer Collection	328,834.10	10,038.04	164,198.74	403,980.00	403,980.00
Sewer Treatment					
4110 SALARIES AND WAGES - OVERTIME	2,236.77	533.50	2,829.95	8,000.00	8,000.00
4111 SALARIES AND WAGES-PERM EMPLOY	89,475.49	7,984.70	92,327.86	89,000.00	89,000.00
4113 FICA	6,959.65	646.24	7,216.00	9,000.00	9,000.00
4114 INSURANCE	27,091.43	2,116.01	26,325.10	39,200.00	39,200.00
4115 RETIREMENT	18,117.50	1,638.10	18,298.30	22,000.00	22,000.00
4116 WORKER'S COMPENSATION	567.79	42.53	802.04	1,200.00	1,200.00
4121 SUBSCRIPTIONS AND MEMBERSHIPS	710.08	0.00	773.08	500.00	500.00
4122 PUBLIC NOTICES AND ADS	2.09	0.00	25.34	100.00	100.00
4123 TRAVEL, MEALS & LODGING	786.07	4.45	495.61	1,500.00	1,500.00
4124 OFFICE SUPPLIES AND EXPENSE	278.16	2.61	536.00	1,000.00	1,000.00
4125 REPAIRS TO EQUIPMENT	1,301.85	0.00	2,969.85	3,000.00	3,000.00
4126 MAINTENANCE MATERIALS AND SUPP	14,540.47	321.79	11,935.49	18,000.00	18,000.00
4127 UTILITIES	8,726.60	516.35	8,733.22	11,000.00	11,000.00
4128 TELEPHONE	1,710.35	139.06	1,426.81	2,600.00	2,600.00
4130 DISPOSAL AND PERMIT FEES	1,755.00	0.00	0.00	4,000.00	4,000.00
4131 PROFESSIONAL AND TECHNICAL SER	6,447.86	473.00	7,535.25	12,000.00	12,000.00
4132 AUDITING	1,860.00	0.00	1,600.00	2,200.00	2,200.00
4133 EDUCATION AND TRAINING	664.65	0.00	647.00	2,000.00	2,000.00
4140 GAS AND OIL	5,501.83	727.36	4,517.62	5,500.00	5,500.00
4147 UNIFORM ALLOWANCE	941.73	0.00	986.95	1,000.00	1,000.00
4148 POSTAGE	1,084.40	88.41	1,203.17	1,200.00	1,200.00
4151 LIABILITY INSUR. PROPERTY	3,537.23	0.00	3,940.68	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	2,729.17	0.00	3,750.00	3,000.00	3,000.00
4162 DEPRECIATION	12,829.20	0.00	0.00	0.00	0.00
Total Sewer Treatment	209,855.37	15,234.11	198,875.32	243,500.00	243,500.00
Total Operating expense	538,689.47	25,272.15	363,074.06	647,480.00	647,480.00

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	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
Total Income From Operations:	184,779.52	31,852.22	329,555.84	59,595.00	59,595.00
Non-Operating Items:					
Non-operating income					
3725 SEWER IMPACT FEES	27,174.00	2,860.00	7,865.00	5,000.00	5,000.00
3810 INTEREST EARNINGS	3,679.75	0.00	16,781.37	4,000.00	4,000.00
3840 SALE OF MATERIALS	500.00	0.00	0.00	0.00	0.00
Total Non-operating income	31,353.75	2,860.00	24,646.37	9,000.00	9,000.00
Non-operating expense					
4059 INTEREST EXPENSE	29,306.00	0.00	25,355.02	34,000.00	34,000.00
Total Non-operating expense	29,306.00	0.00	25,355.02	34,000.00	34,000.00
Total Non-Operating Items:	2,047.75	2,860.00	(708.65)	(25,000.00)	(25,000.00)
Total Income or Expense	186,827.27	34,712.22	328,847.19	34,595.00	34,595.00

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53 Electric Fund - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	71,950.35	(75,655.06)	(147,139.32)
1121 PTIF 1761 Combined Accounts	4,350,332.80	0.00	4,250,332.80
1122 PTIF 4773 ZFNB DEBT SERVICE RESERVE	157,555.30	0.00	115,588.52
1123 PTIF 1781 Electric Impact	36,775.17	0.00	55,964.08
1133 Zions Elec Rev 2014 Resv 6926637A	139,251.20	0.00	162,815.49
1134 Zions Elec Rev2014 Bond 6926637	74.99	0.00	127,240.31
1136 Zions Elec Rev 2016 Bond 6926638	60.09	0.00	290,129.81
1160 Xpress Bill Pay	5,228.76	85,380.65	111,730.18
1175 Undeposited receipts	5,989.88	11,153.90	15,884.35
1191.1 Restricted cash	451,860.00	0.00	451,860.00
1191.2 Restricted cash offset	(451,860.00)	0.00	(451,860.00)
Total Cash and cash equivalents	4,767,218.54	20,879.49	4,982,546.22
Total Cash and cash equivalents	4,767,218.54	20,879.49	4,982,546.22
Receivables			
1215 ALLOWANCE FOR UNCOLLECTABLE AC	(7,502.26)	0.00	(7,502.26)
1311 ACCOUNTS RECEIVABLE	187,686.53	(33,337.02)	229,953.81
1422 Due from other funds - 10-Year Loan to Solid Wast	181,174.48	0.00	181,174.48
Total Receivables	361,358.75	(33,337.02)	403,626.03
Other current assets			
1581 Zions Clearing	0.00	1,965.00	2,455.46
Total Other current assets	0.00	1,965.00	2,455.46
Total Current Assets	5,128,577.29	(10,492.53)	5,388,627.71
Non-Current Assets			
Capital assets			
Work in process			
1601 Electric work in process	162,648.11	0.00	162,648.11
Total Work in process	162,648.11	0.00	162,648.11
Property			
1611 Land and Rights	32,433.32	0.00	32,433.32
1621 Buildings	71,625.32	0.00	71,625.32
1641 Electric Plant in Service	2,527,993.50	0.00	2,555,473.50
1642 Electric System	8,971,150.39	0.00	8,971,150.39
1647 Machinery & Equipment	313,188.35	0.00	317,962.60
1651 Autos & Trucks	368,376.61	0.00	371,297.61
Total Property	12,284,767.49	0.00	12,319,942.74
Accumulated depreciation			
1721 Acc Depn Buildings	(71,625.15)	0.00	(71,625.15)
1741 Acc Depn Electric Plant	(2,275,489.89)	0.00	(2,275,489.89)
1742 Acc Depn Electric System	(1,882,413.19)	0.00	(1,882,413.19)
1747 Acc Depn Machinery & Equipment	(294,976.01)	0.00	(294,976.01)
1751 Acc Depn Autos & Trucks	(299,840.22)	0.00	(299,840.22)
Total Accumulated depreciation	(4,824,344.46)	0.00	(4,824,344.46)
Total Capital assets	7,623,071.14	0.00	7,658,246.39
Other non-current assets			
1326 Long-term receivable - PRC	1,379,423.10	0.00	1,379,423.10
1801 Net pension asset	143,519.86	0.00	143,519.86
1802 Deferred outflows - pensions	70,915.47	0.00	70,915.47
Total Other non-current assets	1,593,858.43	0.00	1,593,858.43
Total Non-Current Assets	9,216,929.57	0.00	9,252,104.82
Total Assets:	14,345,506.86	(10,492.53)	14,640,732.53
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(188,862.33)	59,050.07	(145,139.45)
2132 ACCRUED INTEREST PAYABLE	(10,932.33)	0.00	(10,932.33)
2135 CUSTOMER DEPOSITS	(215,960.00)	(3,100.00)	(225,595.49)

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	Prior Year Actual	Current Period Actual	Current Year Actual
2150 SALES TAX PAYABLE	(6,395.97)	(6,195.38)	(13,016.44)
Total Current liabilities	(422,150.63)	49,754.69	(394,683.71)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(30,420.98)	0.00	(30,420.98)
Total Payroll liabilities	(30,420.98)	0.00	(30,420.98)
Deferred revenue			
2602 Deferred inflows - pensions	(235,755.33)	0.00	(235,755.33)
Total Deferred revenue	(235,755.33)	0.00	(235,755.33)
Long-term liabilities			
2510.3 Electric Revenue Bonds current	(370,000.00)	0.00	(370,000.00)
2510.4 Electric RevenueBonds current offset	370,000.00	0.00	370,000.00
2513.1 2014 Electric Revenue issued	(3,464,000.00)	0.00	(3,464,000.00)
2513.2 2014 Electric Revenue repaid	665,000.00	0.00	764,000.00
2514.1 2016 Electric Refunding issued	(2,957,000.00)	0.00	(2,957,000.00)
2514.2 2016 Electric Refunding repaid	1,541,000.00	0.00	1,812,000.00
Total Long-term liabilities	(4,215,000.00)	0.00	(3,845,000.00)
Total Liabilities:	(4,903,326.94)	49,754.69	(4,505,860.02)
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(235,900.00)	0.00	(235,900.00)
2980 BEGINNING OF YEAR	(9,206,279.92)	(39,262.16)	(9,898,972.51)
Total Equity - Paid in / Contributed	(9,442,179.92)	(39,262.16)	(10,134,872.51)
Total Liabilities and Fund Equity	(14,345,506.86)	10,492.53	(14,640,732.53)
Total Net Position	0.00	0.00	0.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 ELECTRIC SALES-RESIDENTIAL-TAX	1,404,158.58	95,293.32	1,366,485.18	1,300,000.00	1,300,000.00
3715 ELECTRIC SALES-COMMERCIAL-TAXA	878,457.98	77,995.57	895,094.33	800,000.00	800,000.00
3718 ELECTRIC POWER COST ADJUSTMENT	0.00	54,485.48	120,532.44	0.00	0.00
3730 PENALTIES	15,808.26	1,477.27	16,260.16	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	241,751.98	0.00	0.00	220,000.00	220,000.00
3840 SALE OF MATERIALS	25,288.00	0.00	96,151.00	1,000.00	1,000.00
3890 MISCELLANEOUS	19,450.81	7,000.00	15,929.00	500.00	500.00
Total Operating income	2,589,203.61	236,251.64	2,510,452.11	2,337,800.00	2,337,800.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	8,675.13	206.87	4,929.68	10,000.00	10,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	398,394.80	36,121.40	423,784.96	414,000.00	414,000.00
4013 FICA	29,958.56	2,737.59	32,299.24	33,000.00	33,000.00
4014 INSURANCE	118,205.84	5,056.69	62,781.60	131,440.00	131,440.00
4015 RETIREMENT	14,697.62	7,624.64	90,735.80	95,000.00	95,000.00
4016 WORKMEN'S COMPENSATION	2,784.66	189.02	2,991.45	5,000.00	5,000.00
4020 BANK CHARGES	20,688.07	0.00	16,910.00	20,000.00	20,000.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	0.00	0.00	19.89	100.00	100.00
4022 PUBLIC NOTICES AND ADS	6.97	0.00	84.48	100.00	100.00
4023 TRAVEL, MEALS AND LODGING	6,649.40	78.30	3,584.10	10,000.00	10,000.00
4024 OFFICE SUPPLIES AND EXPENSE	1,748.92	5.80	1,863.63	3,000.00	3,000.00
4025 REPAIR TO EQUIPMENT	14,229.13	2,211.41	7,882.48	20,000.00	20,000.00
4026 MAINTENANCE MATERIALS AND SUPP	119,000.07	3,744.59	136,301.43	75,000.00	75,000.00
4027 UTILITIES	5,783.05	268.86	6,191.77	7,000.00	7,000.00
4028 TELEPHONE	6,948.93	588.25	6,045.92	8,000.00	8,000.00
4031 PROFESSIONAL & TECHNICAL SERVI	16,588.64	7,130.00	39,474.53	50,000.00	50,000.00
4032 AUDIT	6,626.80	0.00	5,664.00	7,000.00	7,000.00
4033 EDUCATION AND TRAINING	1,503.00	0.00	2,336.20	5,000.00	5,000.00
4040 GAS AND OIL	9,261.57	479.78	7,835.72	10,000.00	10,000.00
4047 UNIFORM ALLOWANCE	3,429.88	547.95	2,483.05	3,500.00	3,500.00
4048 POSTAGE	2,729.68	206.29	2,621.35	3,500.00	3,500.00
4050 POWER PURCHASE	756,992.94	140,598.04	1,395,326.33	750,000.00	750,000.00
4051 LIABILITY INSURANCE PROPERTY	17,763.38	0.00	10,525.62	28,000.00	28,000.00
4053 HYDRO PLANT EQUIPMENT	11,254.84	30.00	784.48	40,000.00	40,000.00
4054 PENSTOCK REPAIR	0.00	0.00	0.00	1,500.00	1,500.00
4055 DATA PROCESSING	8,844.48	1,533.00	14,976.48	20,000.00	20,000.00
4056 FERC/HYDRO ENGINEERING	901.31	0.00	920.33	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	6,166.65	0.00	5,875.00	10,000.00	10,000.00
4061 SUNDRY	85.00	0.00	75.00	2,000.00	2,000.00
4062 DEPRECIATION	305,049.07	0.00	0.00	306,000.00	300,000.00
4063 RESERVOIR COMPANY ASSESSMENT	20,461.65	0.00	20,461.65	21,000.00	21,000.00
Total Operating expense	1,923,930.04	209,358.48	2,305,766.17	2,098,640.00	2,092,640.00
Total Income From Operations:	665,273.57	26,893.16	204,685.94	239,160.00	245,160.00
Non-Operating Items:					
Non-operating income					
3720 CONNECTION FEES	73,331.00	4,725.00	12,415.00	15,000.00	15,000.00
3725 ELECTRIC IMPACT FEES	92,976.00	9,144.00	34,817.00	15,000.00	15,000.00
3740 RECONNECT FEES	100.00	0.00	0.00	500.00	500.00
3810 INTEREST EARNINGS	28,764.23	0.00	450,460.31	9,000.00	9,000.00
3820 REVENUE FROM IRRIGATION COMPANY	0.00	0.00	79,000.00	79,000.00	79,000.00
Total Non-operating income	195,171.23	13,869.00	576,692.31	118,500.00	118,500.00
Non-operating expense					
4059 INTEREST EXPENSE	70,091.56	0.00	84,396.00	78,000.00	78,000.00
4060 BOND AGENT PAYING COST	4,350.00	1,500.00	4,289.66	5,000.00	5,000.00
Total Non-operating expense	74,441.56	1,500.00	88,685.66	83,000.00	83,000.00
Total Non-Operating Items:	120,729.67	12,369.00	488,006.65	35,500.00	35,500.00
Total Income or Expense	786,003.24	39,262.16	692,692.59	274,660.00	280,660.00

Parowan City
Standard Financial Report
55 Solid Waste Fund - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	36,673.52	1,152.48	127,209.63
1121 PTIF 1761 Combined Accounts	345,671.96	0.00	345,671.96
1160 Xpress Bill Pay	8,707.12	9,882.29	21,451.56
1175 Undeposited receipts	0.00	291.34	(538.21)
Total Cash and cash equivalents	391,052.60	11,326.11	493,794.94
Total Cash and cash equivalents	391,052.60	11,326.11	493,794.94
Receivables			
1311 ACCOUNTS RECEIVABLE	27,107.85	122.02	27,810.97
Total Receivables	27,107.85	122.02	27,810.97
Total Current Assets	418,160.45	11,448.13	521,605.91
Non-Current Assets			
Capital assets			
Property			
1647 Machinery & Equipment	590,021.00	0.00	590,021.00
Total Property	590,021.00	0.00	590,021.00
Accumulated depreciation			
1747 Acc Depn Machinery & Equipment	(478,389.33)	0.00	(478,389.33)
Total Accumulated depreciation	(478,389.33)	0.00	(478,389.33)
Total Capital assets	111,631.67	0.00	111,631.67
Other non-current assets			
1801 Net pension asset	13,047.26	0.00	13,047.26
1802 Deferred outflows - pensions	5,744.27	0.00	5,744.27
Total Other non-current assets	18,791.53	0.00	18,791.53
Total Non-Current Assets	130,423.20	0.00	130,423.20
Total Assets:	548,583.65	11,448.13	652,029.11
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(32,386.26)	6,998.85	0.00
2133 Due to other funds - 10-Year Loan from Electric	(181,174.48)	0.00	(181,174.48)
Total Current liabilities	(213,560.74)	6,998.85	(181,174.48)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(1,855.99)	0.00	(1,855.99)
Total Payroll liabilities	(1,855.99)	0.00	(1,855.99)
Deferred revenue			
2602 Deferred inflows - pensions	(21,341.54)	0.00	(21,341.54)
Total Deferred revenue	(21,341.54)	0.00	(21,341.54)
Total Liabilities:	(236,758.27)	6,998.85	(204,372.01)
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(311,825.38)	(18,446.98)	(447,657.10)
Total Equity - Paid in / Contributed	(311,825.38)	(18,446.98)	(447,657.10)
Total Liabilities and Fund Equity	(548,583.65)	(11,448.13)	(652,029.11)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
55 Solid Waste Fund - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 GARBAGE FEES (FIRST CAN)	131,768.71	11,557.15	125,921.20	128,125.00	128,125.00
3712 GARBAGE FEES (SECOND CAN)	103,720.02	9,447.21	102,588.87	89,175.00	89,175.00
3713 CAN PURCHASE	6,850.00	660.00	3,020.00	1,000.00	1,000.00
3715 COUNTY LANDFILL FEE	65,434.30	5,636.00	61,407.22	59,000.00	59,000.00
Total Operating income	307,773.03	27,300.36	292,937.29	277,300.00	277,300.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	2,548.12	233.00	1,741.94	2,800.00	2,800.00
4011 SALARIES AND WAGES-PERM. EMPLO	39,484.37	4,841.64	51,065.10	56,000.00	56,000.00
4013 FICA	3,222.26	385.16	4,005.19	5,000.00	5,000.00
4014 INSURANCE	20,269.86	1,035.35	13,952.82	21,200.00	21,200.00
4015 RETIREMENT	3,694.00	598.77	7,057.76	10,000.00	10,000.00
4016 WORKMEN'S COMPENSATION	417.72	28.35	378.38	1,500.00	1,500.00
4019 CONTRACT SERVICES - COUNTY	60,855.00	0.00	31,226.25	59,000.00	59,000.00
4024 OFFICE SUPPLIES AND EXPENSE	364.83	4.35	460.97	800.00	800.00
4025 REPAIR TO EQUIPMENT	4,083.43	0.00	12,744.01	16,000.00	16,000.00
4026 MAINTENANCE MATERIALS AND SUPP	9,553.95	0.00	10,099.19	10,000.00	10,000.00
4028 TELEPHONE	107.13	7.50	82.50	600.00	600.00
4031 PROFESSIONAL & TECHNICAL SERVI	3,700.75	375.24	2,868.71	7,000.00	7,000.00
4032 AUDIT	558.00	0.00	480.00	650.00	650.00
4040 GAS AND OIL	13,625.62	1,255.61	14,545.95	15,000.00	15,000.00
4047 UNIFORM ALLOWANCE	80.17	0.00	619.80	1,000.00	1,000.00
4048 POSTAGE	1,092.50	88.41	1,085.72	1,000.00	1,000.00
4051 LIABILITY INSUR. PROPERTY	3,400.14	0.00	4,691.28	3,400.00	3,400.00
4057 LBA LEASE PAYMENT	2,745.00	0.00	0.00	2,745.00	2,745.00
4062 DEPRECIATION	57,575.13	0.00	0.00	61,000.00	61,000.00
Total Operating expense	227,377.98	8,853.38	157,105.57	274,695.00	274,695.00
Total Income From Operations:	80,395.05	18,446.98	135,831.72	2,605.00	2,605.00
Non-Operating Items:					
Non-operating income					
3810 INTEREST EARNINGS	1,541.69	0.00	0.00	0.00	0.00
Total Non-operating income	1,541.69	0.00	0.00	0.00	0.00
Non-operating expense					
4081 INTEREST EXPENSE	5,095.53	0.00	0.00	5,000.00	5,000.00
Total Non-operating expense	5,095.53	0.00	0.00	5,000.00	5,000.00
Total Non-Operating Items:	(3,553.84)	0.00	0.00	(5,000.00)	(5,000.00)
Total Income or Expense	76,841.21	18,446.98	135,831.72	(2,395.00)	(2,395.00)

Parowan City
Standard Financial Report
57 Irrigation Fund - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	72,309.05	185.87	145,863.13
1121 PTIF 1761 Combined Accounts	315,000.00	0.00	315,000.00
1160 Xpress Bill Pay	5,658.36	7,880.19	15,226.10
1175 Undeposited receipts	0.00	264.12	723.27
Total Cash and cash equivalents	392,967.41	8,330.18	476,812.50
Total Cash and cash equivalents	392,967.41	8,330.18	476,812.50
Receivables			
1311 ACCOUNTS RECEIVABLE - IRRIGATI	20,803.23	174.04	21,928.20
Total Receivables	20,803.23	174.04	21,928.20
Total Current Assets	413,770.64	8,504.22	498,740.70
Non-Current Assets			
Capital assets			
Property			
1611 Land and rights	10,716.67	0.00	10,716.67
1631.25 Pressurized Irrigation 25 YR	113,896.39	0.00	113,896.39
1631.50 Pressurized Irrigation 50 YR	1,012,314.38	0.00	1,012,314.38
1647 Machinery and Equipment	152,651.44	0.00	152,651.44
1651 Autos & Trucks	36,542.04	0.00	36,542.04
Total Property	1,326,120.92	0.00	1,326,120.92
Accumulated depreciation			
1731.25 Acc Depn Irrigation System 25 YR	(113,047.52)	0.00	(113,047.52)
1731.50 Acc Depn Irrigation System 50 YR	(693,288.74)	0.00	(693,288.74)
1747 Acc Depn Machinery & Equipment	(111,218.74)	0.00	(111,218.74)
1751 Acc Depn Autos & Trucks	(28,634.01)	0.00	(28,634.01)
Total Accumulated depreciation	(946,189.01)	0.00	(946,189.01)
Total Capital assets	379,931.91	0.00	379,931.91
Other non-current assets			
1801 Net pension asset	26,094.52	0.00	26,094.52
1802 Deferred outflows - pensions	11,942.04	0.00	11,942.04
Total Other non-current assets	38,036.56	0.00	38,036.56
Total Non-Current Assets	417,968.47	0.00	417,968.47
Total Assets:	831,739.11	8,504.22	916,709.17
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(1,361.17)	1,970.03	(27.72)
Total Current liabilities	(1,361.17)	1,970.03	(27.72)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(4,851.66)	0.00	(4,851.66)
Total Payroll liabilities	(4,851.66)	0.00	(4,851.66)
Deferred revenue			
2602 Deferred inflows - pensions	(42,741.66)	0.00	(42,741.66)
Total Deferred revenue	(42,741.66)	0.00	(42,741.66)
Total Liabilities:	(48,954.49)	1,970.03	(47,621.04)
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(782,784.62)	(10,474.25)	(869,088.13)
Total Equity - Paid in / Contributed	(782,784.62)	(10,474.25)	(869,088.13)
Total Liabilities and Fund Equity	(831,739.11)	(8,504.22)	(916,709.17)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
57 Irrigation Fund - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 IRRIGATION SERVICE CHARGE	248,816.50	21,707.60	238,589.91	235,575.00	235,575.00
3720 CONNECTION FEES	875.00	0.00	1,200.00	0.00	0.00
Total Operating income	249,691.50	21,707.60	239,789.91	235,575.00	235,575.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	1,222.63	301.28	1,665.43	2,000.00	2,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	69,293.73	6,125.60	70,333.35	70,000.00	70,000.00
4013 FICA	5,347.60	487.10	5,453.42	6,000.00	6,000.00
4014 INSURANCE	22,589.38	1,645.78	20,520.50	26,500.00	26,500.00
4015 RETIREMENT	1,712.34	1,201.09	13,511.36	19,000.00	19,000.00
4016 WORKMEN'S COMPENSATION	417.72	28.35	847.47	600.00	600.00
4023 TRAVEL, MEALS AND LODGING	162.37	4.95	336.71	1,000.00	1,000.00
4026 MAINTENANCE MATERIAL AND SUPPL	15,785.82	578.82	13,483.70	19,000.00	19,000.00
4027 UTILITIES	7,111.85	74.01	4,208.31	8,000.00	8,000.00
4028 TELEPHONE	1,317.86	110.24	1,094.45	1,800.00	1,800.00
4031 PROFESSIONAL AND TECHNICAL	10,885.90	65.00	8,128.89	11,000.00	11,000.00
4032 AUDIT	1,116.00	0.00	960.00	1,350.00	1,350.00
4040 GAS AND OIL	2,182.43	434.31	2,597.59	3,500.00	3,500.00
4047 UNIFORM ALLOWANCE	941.73	0.00	986.95	1,000.00	1,000.00
4048 POSTAGE	2,184.98	176.82	2,171.45	2,000.00	2,000.00
4050 WATER ASSESSMENTS	75.50	0.00	75.50	600.00	600.00
4051 LIABILITY INSUR. PROPERTY	2,537.25	0.00	4,061.32	3,000.00	3,000.00
4057 LBA LEASE PAYMENT	2,440.00	0.00	0.00	2,800.00	2,800.00
4058 LEASE PAYMENT - WHEELER	2,729.17	0.00	3,750.00	5,000.00	5,000.00
4061 SUNDRY	0.00	0.00	0.00	200.00	200.00
4062 DEPRECIATION	29,917.37	0.00	0.00	31,000.00	31,000.00
Total Operating expense	179,971.63	11,233.35	154,186.40	215,350.00	215,350.00
Total Income From Operations:	69,719.87	10,474.25	85,603.51	20,225.00	20,225.00
Non-Operating Items:					
Non-operating income					
3810 INTEREST RECEIVED	1,402.90	0.00	0.00	0.00	0.00
3840 SALE OF MATERIALS	0.00	0.00	700.00	0.00	0.00
Total Non-operating income	1,402.90	0.00	700.00	0.00	0.00
Total Non-Operating Items:	1,402.90	0.00	700.00	0.00	0.00
Total Income or Expense	71,122.77	10,474.25	86,303.51	20,225.00	20,225.00

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	1,318.55	625.00	5,381.05
1121 PTIF 1761 Combined Accounts (Cem 0390)	94,298.36	0.00	94,298.36
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)
Total Cash and cash equivalents	95,616.91	625.00	99,679.41
Total Cash and cash equivalents	95,616.91	625.00	99,679.41
Total Current Assets	95,616.91	625.00	99,679.41
Total Assets:	95,616.91	625.00	99,679.41
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
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	(95,616.91)	(625.00)	(99,679.41)
Total Equity - Paid in / Contributed	(95,616.91)	(625.00)	(99,679.41)
Total Liabilities and Fund Equity	(95,616.91)	(625.00)	(99,679.41)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
Change In Net Position					
Revenue:					
Charges for services					
3482 SALE OF CEMETERY LOTS	5,206.00	625.00	4,062.50	1,000.00	1,000.00
Total Charges for services	<u>5,206.00</u>	<u>625.00</u>	<u>4,062.50</u>	<u>1,000.00</u>	<u>1,000.00</u>
Interest					
3810 INTEREST RECEIVED	426.74	0.00	0.00	0.00	0.00
Total Interest	<u>426.74</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Revenue:	<u>5,632.74</u>	<u>625.00</u>	<u>4,062.50</u>	<u>1,000.00</u>	<u>1,000.00</u>
Total Change In Net Position	<u>5,632.74</u>	<u>625.00</u>	<u>4,062.50</u>	<u>1,000.00</u>	<u>1,000.00</u>

Parowan City
Standard Financial Report
91 General Fixed Assets - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Non-Current Assets			
Capital assets			
Work in process			
1601 Work in Process	42,027.95	25,702.88	274,955.83
Total Work in process	<u>42,027.95</u>	<u>25,702.88</u>	<u>274,955.83</u>
Property			
1611 Land	1,315,893.00	0.00	1,315,893.00
1621 Buildings	4,098,360.74	0.00	4,110,650.74
1631 Improvements other than bldgs	2,915,274.22	0.00	3,089,381.72
1661 Machinery & equipment	1,005,782.34	0.00	1,037,269.14
1671 Autos and trucks	187,597.93	0.00	217,597.93
1681 Infrastructure	4,648,682.24	0.00	4,699,904.06
1691 Right-to-use lease	219,289.11	0.00	219,289.11
Total Property	<u>14,390,879.58</u>	<u>0.00</u>	<u>14,689,985.70</u>
Accumulated depreciation			
1721 AccDpn Buildings	(1,297,557.52)	0.00	(1,297,557.52)
1731 AccDpn Improvements other than bldgs	(1,154,873.12)	0.00	(1,154,873.12)
1761 AccDpn Machinery & equipment	(894,691.45)	0.00	(894,691.45)
1771 AccDpn Autos and trucks	(172,394.71)	0.00	(172,394.71)
1781 AccDpn Infrastructure	(3,857,488.80)	0.00	(3,857,488.80)
1791 AccDpn Right-to-use lease	(109,644.00)	0.00	(109,644.00)
Total Accumulated depreciation	<u>(7,486,649.60)</u>	<u>0.00</u>	<u>(7,486,649.60)</u>
Total Capital assets	<u>6,946,257.93</u>	<u>25,702.88</u>	<u>7,478,291.93</u>
Other non-current assets			
1801 Net pension asset	358,799.65	0.00	358,799.65
1802 Deferred outflows - pensions	174,269.43	0.00	174,269.43
Total Other non-current assets	<u>533,069.08</u>	<u>0.00</u>	<u>533,069.08</u>
Total Non-Current Assets	<u>7,479,327.01</u>	<u>25,702.88</u>	<u>8,011,361.01</u>
Total Assets:	<u>7,479,327.01</u>	<u>25,702.88</u>	<u>8,011,361.01</u>
Liabilities and Fund Equity			
Liabilities:			
Deferred revenue			
2602 Deferred inflows - pensions	(588,998.26)	0.00	(588,998.26)
Total Deferred revenue	<u>(588,998.26)</u>	<u>0.00</u>	<u>(588,998.26)</u>
Total Liabilities:	<u>(588,998.26)</u>	<u>0.00</u>	<u>(588,998.26)</u>
Equity - Paid in / Contributed			
2971.1 Invested in fixed assets	(14,574,149.56)	(25,702.88)	(15,106,183.56)
2971.3 Book cost of assets retired	41,938.77	0.00	41,938.77
2972 Total depreciation charged	7,316,962.34	0.00	7,316,962.34
2980 Net position - pension adjustment	324,919.70	0.00	324,919.70
Total Equity - Paid in / Contributed	<u>(6,890,328.75)</u>	<u>(25,702.88)</u>	<u>(7,422,362.75)</u>
Total Liabilities and Fund Equity	<u>(7,479,327.01)</u>	<u>(25,702.88)</u>	<u>(8,011,361.01)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
91 General Fixed Assets - 07/01/2022 to 05/31/2023
91.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Expenditures:					
Miscellaneous					
4100 Dep exp General government	96,109.21	0.00	0.00	0.00	0.00
4101 Pension Admin	(36,958.78)	0.00	0.00	0.00	0.00
4200 Dep exp Public Safety	23,616.60	0.00	0.00	0.00	0.00
4201 Pension Public Safety	(98,536.68)	0.00	0.00	0.00	0.00
4400 Dep exp Streets & public works	253,750.99	0.00	0.00	0.00	0.00
4401 Pension Streets	(9,239.69)	0.00	0.00	0.00	0.00
4500 Dep exp Parks and recreation	62,442.53	0.00	0.00	0.00	0.00
4501 Pension Parks	(40,654.66)	0.00	0.00	0.00	0.00
Total Miscellaneous	250,529.52	0.00	0.00	0.00	0.00
Total Expenditures:	250,529.52	0.00	0.00	0.00	0.00
Total Change In Net Position	(250,529.52)	0.00	0.00	0.00	0.00

Write offs 2023

100000056	56.95 collections
100000310	94.51 moved out of state
100001028	122.35 moved out of state
100001045	240 Deceased
100001434	328.34 Collections
100001796	223.38 Collections
100001963	73.56 Collections
122017001	2483.96 Lien
	3623.05

Fraud Risk Assessment

Continued

*Total Points Earned: ___/395 *Risk Level: Very Low Low Moderate High Very High
 > 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	X	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	X	5
b. Procurement?	X	5
c. Ethical behavior?	X	5
d. Reporting fraud and abuse?	X	5
e. Travel?	X	5
f. Credit/Purchasing cards (where applicable)?	X	5
g. Personal use of entity assets?	X	5
h. IT and computer security?	X	5
i. Cash receipting and deposits?	X	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	X	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	X	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	X	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	X	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	X	20
7. Does the entity have or promote a fraud hotline?	X	20
8. Does the entity have a formal internal audit function?	X	20
9. Does the entity have a formal audit committee?		20

*Entity Name: PARDWAN City

*Completed for Fiscal Year Ending: 2023 *Completion Date: Council Approved

*CAO Name: _____ *CFO Name: _____

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	X			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	X			
4. Are all the people who have access to blank checks different from those who are authorized signers?	X			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

* MC = Mitigating Control

RESOLUTION 2023-06-01

A RESOLUTION APPROVING THE CERTIFIED TAX RATE FOR THE FISCAL YEAR ENDING JUNE 30, 2024

BE IT RESOLVED by the City Council of Parowan City, Iron County, Utah, that the City Council has no intention of triggering in truth in taxation for the Fiscal Year 2023-24 and therefore will approve and accept the Iron County Auditor’s Certified tax rate when it becomes available, with its associated budget revenue.

Dated this 8th day of June, 2023.

Mollie Halterman, Mayor

ATTEST:

Callie Bassett, City Recorder

Voting	Aye	Nay	Abstain	Absent
David M. Burton	___	___	___	___
Sharon Downey	___	___	___	___
Matthew Gale	___	___	___	___
James W. Shurtleff	___	___	___	___
Rochell Topham	___	___	___	___

RESOLUTION 2023-06-02

A RESOLUTION NOTIFYING THE IRON COUNTY COMMISSION OF PAROWAN CITY'S INTENT TO SUBMIT AN OPINION QUESTION TO PAROWAN CITY RESIDENTS REGARDING THE POSSIBLE IMPOSITION OF A CITY-WIDE TAX TO FUND CULTURAL, RECREATIONAL, AND ZOOLOGICAL FACILITIES, AND BOTANICAL, CULTURAL, AND ZOOLOGICAL ORGANIZATIONS IN PAROWAN CITY.

WHEREAS, Utah Code Annotated § 59-12-1401, *et. seq.*, authorizes a city to submit an opinion question to its voters as to whether or not the city should impose a local sales and use tax of 0.1 percent (0.1%) on authorized transactions to fund cultural, recreational, and zoological facilities, and botanical, cultural, and zoological organizations in the city (commonly referred to as a "RAP" tax); and

WHEREAS, a city may not impose a RAP tax if the county in which the city is located has either enacted a countywide RAP tax or has declared its intent to submit an opinion question to county voters as to whether the county should impose a countywide RAP tax; and

WHEREAS, Utah Code Annotated §59-12-1402(6)(a)(i) provides that before a city submits an opinion question to its voters regarding the RAP tax proposition, the city must first "submit to the county legislative body in which the city or town is located a written notice of the intent to submit the opinion question to the residents of the city or town"; and

WHEREAS, Utah Code Annotated §59-12-1402(6)(b) states that, within sixty (60) days of receipt of the city's notice of the intent to submit an opinion question to the residents of the city, the county legislative body shall provide to the city either (1) a resolution state that the county does not seek to impose a countywide RAP tax, or (2) a written notice that the county will submit an opinion question to county voters as to whether the county should impose a county-wide RAP tax; and

WHEREAS, the city may proceed with its RAP tax election if the county indicates that it does not seek to impose a countywide RAP tax; however, the city may not proceed with the RAP tax election if the county provides written notice to the city of the county's own RAP tax election; and

WHEREAS, the Parowan City council intends to proceed with a RAP tax election and to provide Iron County with notice of its intent as required by law.

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF PAROWAN CITY, as follows:

1. The Parowan City Council hereby declares its intent to submit an opinion question to Parowan City Residents as to whether Parowan City should impose a local sales and use tax of 0.1 percent (0.1%) to fund cultural, recreational and zoological facilities, and botanical, cultural, and zoological organizations in Parowan City.

2. Parowan City hereby provides the Iron County Commission notice of its intent and respectfully requests Iron County respond to this office as required by law.

3. If any provision of clause of this Resolution is held to be unconstitutional or otherwise invalid by any court of competent jurisdiction, such invalidity shall not affect other sections, provisions, clauses, or applications which can be implemented without the invalid provision, clause, or application. To this end, the provisions of the Resolution are declared severable.

4. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF PAROWAN CITY, COUNTY OF IRON, STATE OF UTAH, ON THIS THE ___ OF JUNE, 2023.

PAROWAN CITY

Mollie Halterman, Mayor

ATTEST:

Callie Bassett, CMA
Parowan City Recorder

VOTE:	AYE	NAY
David Burton	___	___
Sharon Downey	___	___
Matthew Gale	___	___
James W. Shurtleff	___	___
Rochell Topham	___	___

ORDINANCE NO. 2023-06-01

AN ORDINANCE ESTABLISHING THE CODE FOR BILLBOARDS ALONG THE PAROWAN CITY 1-15 CORRIDOR BUT NOT FOR OTHER AREAS OF PAROWAN CITY.

WHEREAS, Parowan City, Iron County, State of Utah, a body politic, is a municipal corporation organized and established for the purpose of regulating certain commercial activities that have an affect or impact upon the community and its residents; and

WHEREAS, Parowan City desires to regulate Billboard Signs and Outdoor Advertising; and

WHEREAS, Parowan City has considered the matter in open meeting and received public comment; and

WHEREAS, Parowan City has determined that it is in the best interest of the City and its residents to reasonably regulate Billboard Signs and Outdoor Advertising.

NOW, THEREFORE, IT IS HEREBY ORDAINED by the City Council of Parowan City, Iron County, State of Utah, that until further so ordered, the placement of Billboards within Parowan City limits along the 1-15 corridor shall be as follows:

Application

1. In the event of a conflict between this Parowan City Code and Utah Code Anno. (“UCA”) § 72-7-5 *et seq.*, the more restrictive of the two (2) shall be controlling.

Definitions

1. Billboard Sign means any off-premises, free-standing outdoor advertising structure or any sign structure, including any necessary devices, supports, appurtenances, and lighting that is part of or supports a billboard sign.
2. Commercial or Industrial Zone means only those areas within the boundaries of the City that are used or reserved for business, commerce, or trade, or zoned as a highway service zone, under enabling state legislation or comprehensive local zoning ordinances or regulations.
3. Electronic Display Screen means any billboard sign or portion of a billboard sign that displays an electronically controlled image or video, which may or may not include text. This definition includes, but is not limited to, electronically/digitally produced or controlled screens, panels, and displays.
4. Interchange or Intersection means those areas and their approaches where traffic is channeled off or onto an interstate route, excluding the deceleration lanes, acceleration lanes, or feeder systems, from or to another federal, state, county, city, or other route.

5. Maintain means to sustain and preserve condition, subject to the provisions of this ordinance.
6. Maintenance means to repair, refurbish, repaint, or otherwise keep an existing sign structure safe and in a state suitable for use, including signs destroyed by vandalism or an act of God.
7. Non-conforming billboard sign means any advertising structure or billboard sign which was lawfully erected and maintained prior to such time as it came within the purview of this Code and any amendments thereto, and which fails to conform to all applicable regulations and restrictions of this Code.
8. Off-Premises Sign means a sign located in an area zoned industrial, commercial, or H-1 and in an area determined by the department to be unzoned industrial or commercial that advertises an activity, service, event, person, or product located on premises other than the premises on which the sign is located.
9. On-Premises Sign means a sign used to advertise the sale or lease of, or activities conducted on, the property on which the sign is located.
10. Outdoor Advertising means any outdoor advertising structure or outdoor structure used in combination with an outdoor advertising sign or outdoor sign within the outdoor advertising corridor which is visible from a place on the main-traveled way of a controlled route.
11. Property Owner Means the owner of the property on which the sign is located.
12. Remodel means the upgrading, changing, alteration, refurbishment, modification, or complete substitution of a new outdoor advertising structure for one permitted pursuant to this part and that is located in a commercial or industrial area.
13. Sign Owner means the entity that holds legal ownership of a sign.
14. Traveled way means that portion of the roadway used for the movement of vehicles, exclusive of shoulders and auxiliary lanes.
15. Unlawful Billboard Signs are billboard signs found to be in violation of UCA § 72- 7-508.

Billboard Signs

Billboard signs shall not be permitted except under the following conditions:

1. All billboard signs under this provision require a building permit from Parowan City.
2. A permit must be obtained prior to installing each outdoor billboard sign.
3. The application for a permit shall be accompanied by an initial fee as established by the Parowan City Council.
 - a. Each billboard sign permit issued by the City is valid for a period of up to five years and shall expire on June 30 of the fifth year of the permit, or upon the expiration or termination of the right to use the property, whichever is sooner.
 - b. Upon renewal, each billboard permit may be renewed for periods of up to five years upon the filing of a renewal application and payment of a renewal fee established by the Parowan City Council.
 - c. Each billboard sign shall have its pennit continuously affixed to the sign in a position visible from the nearest traveled portion of the highway.
 - d. The pennit shall be affixed to the sign structure within 30 days after delivery by the department to the pennit holder, or within 30 days of the installation date of the sign structure.
 - e. Pennits are transferrable if the ownership of the permitted sign is transferred.
4. Fees may not be prorated for fractions of the permit period. Advertising copies may be changed at any time without payment of an additional fee.
5. Construction of the sign structure shall begin within 180 days after delivery of the pennit by the City to the permit holder and construction shall be completed within 365 days after delivery of the pennit.
6. Conforming, permitted billboard sign structures may be altered, changed, remodeled, and relocated subject to the provisions of this chapter.
7. Applicants for billboard signs along the 1-15 Corridor through Parowan City must also obtain a UDOT Outdoor Advertising Permit. The UDOT Outdoor Advertising Control Website will assist billboard sign pennit applicants with the submission of the appropriate Outdoor Advertising Permit application.

Required Permit Information:

1. An application for a billboard sign pennit and site plan will be reviewed by the Parowan City Planning and Zoning Commission and shall be accompanied by the following:
 - a. A site plan indicating all existing and proposed signs on the site, including:
 - i. relationship of sign(s) to buildings
 - ii. property line(s)
 - iii. setbacks from publicrights-of-way
 - iv. intersections
 - v. easements and
 - vi. driveways
 - a. The site plan shall also include sign elevation drawings indicating:
 - i. height
 - ii. overall dimensions
 - iii. colors
 - iv. materials
 - v. proposed copy and
 - vi. Illumination specifications.
 - b. Details of sign construction including electrical plan, foundation design and property frontage shall also be included.
2. Upon review' of the application, site plans, and construction plans, the Parowan City Planning and Zoning Commission shall approve the application if it finds that it meets all the requirements of this code.
3. All billboard signs regardless of whether or not they require a construction permit under applicable codes shall be installed by a qualified contractor licensed in the State of Utah.
4. A permit that Parowan City issues, extends, or renews for a billboard remains valid beginning on the day on which the City issues, extends, or renews the permit and ending 180 days after the day on which a required state permit is issued for the billboard if:
 - a. the billboard requires a state permit; and
 - b. an application for the state pennit is filed within 30 days after the day on which the City issues, extends, or renews a permit for the billboard.

Billboard signs within Parowan City limits are allowed only along the 1-15 corridor. The following shall apply:

1. Billboard signs, both on-premises signs and off-premises signs, shall be allowed only on property adjacent to and fronting 1-15 or 1-15 frontage roads and on property zoned General Commercial (GC-1), Highway Services (HS-1) or Industrial and Manufacturing (I&M). These signs must be oriented for freeway viewing only and located within 100 feet of the freeway right of way.
2. No billboard sign shall be erected within two hundred (200) feet of any residential zone boundary.
3. Billboard signs must be erected at least 200 feet away from any neighboring property parcel boundary.
4. No billboard sign shall be erected within 600 feet of another existing billboard sign.
5. The maximum area of one side of a sign (whether single or double faced) shall be 675 square feet, with the face not exceeding forty-eight (48) feet in length or sixteen (16) feet in height.
6. No billboard sign shall be higher than sixty-five (65) feet above the ground or more than twenty (25) feet above the grade of the main traveled way, whichever is greater.
7. Embellishments are prohibited.
8. Changeable message billboard signs are not permitted unless they are digital.
9. Lighting/Illumination:
 - a. Externally illuminated signs shall be placed so that no light passes into adjacent properties, public right of way or night sky'.
 - b. Electronic billboard signs which contain an intermittent or flashing light source, or which include the illusion of intermittent or flashing light by means of animation, or an externally mounted intermittent light source are prohibited.
 - c. Digital/Electronic Billboard Signs are permitted along the 1-15 corridor. The conversion of existing billboard signs to digital/electronic billboards is permitted along the 1-15 corridor.

Maintenance

1. Outdoor advertising may not be maintained without a current permit. Except that advertising copy may be changed at any time without payment of an additional fee.
2. Billboard Sign maintenance is the primary responsibility of the billboard owner. The owner of the property on which the billboard is erected is accountable and responsible for ensuring the billboard owner conforms to maintenance requirements.
3. All signs shall be maintained in good order. Defective parts shall be replaced. Exposed surfaces shall be clean and painted or otherwise cared for. Damaged, torn, worn, and sun-faded materials and other states of general deterioration shall be replaced or refreshed.
4. Parowan City shall have the right to order the repair or removal of any sign that is defective, damaged, or substantially deteriorated.

Outdoor advertising on billboard signs is unlawful when:

1. Erected after the effective date of this code, contrary to the provisions of this Code;
2. A permit is not obtained as required by this Part;
3. A false or misleading statement has been made in the application for a permit that was material to obtaining the permit;
4. The sign for which a permit was issued is not in a reasonable state of repair, is unsafe, or is otherwise in violation of this Part;
5. A billboard sign or message exhibit words or pictures of an obscene nature; or
6. A billboard sign in the Parowan City 1-15 Freeway Corridor is permitted by the local zoning authority as an on-premises sign and the sign, from time to time or continuously, advertises an activity, service, event, person, or product located on property other than the property on which the sign is located.
7. The establishment, operation, repair, maintenance, or alteration of any billboard sign contrary to this ordinance is considered a public nuisance.

Penalty

1. Any person who installs a billboard sign under this Ordinance, and who fails to obtain a Parowan City Billboard Sign Permit and a UDOT Billboard Sign Permit before installing the billboard sign, shall be guilty of an infraction, fined accordingly and ordered, in writing, to remove the sign within fourteen (14) days. (3) After obtaining a court order, the City of Parowan code enforcement designee, may cause the removal of an illegal sign. The cost of removing the sign shall be billable to the owner, or subject to a restitution order from the court.
2. Any person, partnership, firm, or corporation who vandalizes, damages, defaces, destroys, or uses any sign controlled under this chapter without the owner's permission is liable to the owner of the sign for treble the amount of damage sustained and all costs of court, including a reasonable attorney's fee, and is guilty of a class C misdemeanor.

This Subsection (2) does not apply to Parowan City, its agents, or employees if acting to enforce this code.

Notice Requirements:

1. Parowan City shall, upon written request, give timely written notice to all outdoor advertising permit holders within its jurisdiction of any change or proposed change to the outdoor or off-premises advertising provisions of its zoning provisions, codes, or ordinances.

Non-Conforming Billboards

1. As used in this section, "nonconforming sign" means a sign that:

- a. has been erected in a zone or area other than commercial or industrial or where outdoor advertising is not permitted under this Part or
- b. is in violation of the Utah Outdoor Advertising Act.

Unlawful Billboards

Billboard signs found in violation of the Utah State Outdoor Advertising Act (UCA § 72-7-5 *et seq.*) are unlawful and will be dispositioned in accordance with UDOT procedures.

This ordinance is hereby passed and adopted by the Parowan City Council on the _____ day of June, 2023, and shall take effect on _____, 2023.

Mollie Halterman, Mayor
Parowan City, Utah

Voting:	Aye	Nay	Abstain
Councilmember James W Shurtleff			
Councilmember Matthew Gale			
Councilmember Sharon Downey			
Councilmember David Burton			
Councilmember Rochell Topham			

ATTEST:

Callie Bassett
City Recorder

ORDINANCE NO. 2023-06-02

AN ORDINANCE AMENDING TITLE 15, CHAPTER 52, SECTIONS 030 AND 050 RELATED IN INGRESS AND EGRESS AND DEFINITIONS, TITLE 15, CHAPTER 4, SECTION 020.

WHEREAS, Parowan City, Iron County, State of Utah, a body politic, is a municipal corporation organized and established for the purpose of regulating residential and commercial facilities to assure both adequate and reasonable accessibility to various zoned properties, and to assure properly spaced ingress and egress; and

WHEREAS, Parowan City has enacted certain ordinances to protect the health and safety of the general public, and to provide for the uniform development in zones within the City's municipal boundaries which require or necessitate parking facilities to service a commercial or residential property, including regulating the access points, surface type, and disposal of surface flows accumulating from a storm event; and

WHEREAS, Parowan City is a municipal corporation which has an interest in assuring that parking areas are adequately constructed with sufficient hard surface to accommodate projected vehicular traffic to service the intended purposes for which the parking area is being established, and to assure that such parking surface area is thereafter adequately maintained for the health and safety of the general public; and

WHEREAS, Parowan City has considered the matter in open meeting and received public comment; and

WHEREAS, Parowan City has determined that it is in the best interest of the City to amend its ordinances for the stated purposes thereunder.

NOW, THEREFORE, IT IS HEREBY ORDAINED by the City Council of Parowan City, Iron County, Utah, that Title 15, Chapter 52, Section 030, Access Requirements, Section 050, Maintenance of Parking Lots, and Title 15, Chapter 4, Section 020 Definitions are hereby amended to read as follows:

SEE EXHIBIT "A"

This ordinance is hereby passed and adopted by the Parowan City Council on the _____ day of May, _____ 2023, and shall take effect immediately upon adoption of the same.

Mollie Halterman, Mayor
Parowan City, Utah

Voting:	Aye	Nay	Abstain
James W Shurtleff	_____	_____	_____
Matt Gayle	_____	_____	_____
Sharon Downey	_____	_____	_____
David Burton	_____	_____	_____
Rochell Topham	_____	_____	_____

ATTEST:

Callie Bassett
City Recorder

Current Ordinance

15.52.030 Access Requirements

Adequate ingress and egress to and from all uses shall be provided as follows:

- A. Residential Lots. For each residential lot not more than two (2) driveways, each of which shall be a maximum of twenty (20) feet wide at the street lot line, and such driveways shall not be closer than twelve (12) feet to each other. No driveway shall be closer than twenty (20) feet of any intersection at any corner as measured along the property line.
- B. Other than Residential Lots. Access shall be provided to meet the following requirements:
 - 1. Not more than two (2) driveways shall be used for each one hundred (100) feet or fraction thereof of frontage on any street with the exception of u-shaped driveways.
 - 2. No two (2) of said driveways shall be closer to each other than twelve (12) feet, and no driveway shall be closer to a side property line than three (3) feet.
 - 3. No driveway shall be closer than twenty (20) feet of any intersection at any corner as measured along the property line.
 - 4. Where there is no existing curb and gutter or sidewalk, the applicant may at his option install a safety island and curb, or, in place thereof shall construct along the entire length of the property line (except in front of the permitted driveways) a curb, fence, or pipe rail not exceeding two (2) feet or less than eight (8) inches in height.
 - 5. All other uses not listed above as determined by the Parowan City Planning Commission, based on the nearest compatible use standards.

Proposed change

15.52.030 Access Requirements

Adequate ingress and egress to and from all uses shall be provided as follows:

- A. Residential Lots. For each residential lot not more than two (2) driveways, each of which shall be a maximum of twenty (20) feet wide at the street lot line, and such driveways shall not be closer than twelve (12) feet to each other. No driveway shall be closer than twenty (20) feet of any intersection at any corner as measured along the property line.
- B. Other than Residential Lots. Access shall be provided to meet the following requirements:
 - 1. Not more than two (2) driveways shall be used for each one hundred (100) feet or fraction thereof of frontage on any street with the exception of u-shaped driveways.
 - 2. No two (2) of said driveways shall be closer to each other than twelve (12) feet, and no driveway shall be closer to a side property line than three (3) feet.
 - 3. Where there is no existing curb and gutter or sidewalk, the applicant may at his option install a safety island and curb, or, in place thereof shall construct along the entire length of the property line (except in front of the permitted driveways) a curb, fence, or pipe rail not exceeding two (2) feet or less than eight (8) inches in height.

Section 3 was voted to be taken out.

4. All other uses not listed above as determined by the Parowan City Planning Commission, based on the nearest compatible use standards.

Current Ordinance

15.52.050 Maintenance Of Parking Lots

Every parcel of land used as a public or private parking lot shall be developed and maintained in accordance with the following requirements:

1. **Surfacing.** Each off-street parking lot shall be surfaced with a surface adequate in relation to location and use. Parking lots serving a high volume of traffic shall be surfaced in such a way to provide a dustless surface. The parking area shall be so graded as to dispose of all surface water. If such water is to be carried to adjacent streets, it shall be piped under sidewalks.
2. **Screening.** The sides and rear of any off-street parking lot which face or adjoin a residential district shall be screened from such district by a masonry wall or solid visual barrier fence not less than four (4) or more than eight (8) feet in height.
3. **Landscaping.** Each parking lot shall be adequately landscaped and permanently maintained.
4. **Lighting.** Lighting used to illuminate any parking lot shall be arranged to reflect the light away from adjoining premises in any Residential district, and from street traffic.

Proposed Change

15.52.050 Maintenance Of Parking Lots

Every parcel of land used as a public or private parking lot shall be developed and maintained in accordance with the following requirements:

1. **Surfacing.** Each off-street parking lot shall be surfaced with a **HARD SURFACE**. Parking lots serving a high volume of traffic shall be surfaced in such a way to provide a dustless surface. The parking area shall be so graded as to dispose of all surface water. If such water is to be carried to adjacent streets, it shall be piped under sidewalks. **Parking facility will be maintained in good condition and in accordance with the provisions of this ordinance. See Hard Surface Definition under 15.4.50.**
2. **Screening.** The sides and rear of any off-street parking lot which face or adjoin a residential district shall be screened from such district by a masonry wall or solid visual barrier fence not less than four (4) or more than eight (8) feet in height.
3. **Landscaping.** **All areas not covered by hard surface parking in the parking facility shall be landscaped. Xeroscape landscaping or drip system is encouraged.**
4. **Lighting.** Lighting used to illuminate any parking lot shall be arranged to reflect the light away from adjoining premises in any Residential district, and from street traffic.

Current Ordinance

Definition numbering will be changed after 49. 1-49 are okay.

15.04.020 Definitions

1. Accessory Use or Building: A use or building on the same lot with, and of a nature customarily incidental and subordinate to, the principal use or building.
2. Agriculture: The tilling of the soil, the raising of crops, horticulture and gardening, commercial greenhouses, breeding, grazing and keeping or raising of domestic animals and fowl, except household pets, and not including any agricultural industry or business, such as fruit packing plants, fur farms, animal hospitals, or similar uses.
3. Agricultural Industry or Business: An industry or business involving agricultural products in manufacturing, packaging, treatment, sales, intensive feeding, or storage, including but not limited to animal feed yards, fur farms, food packaging or processing plants, commercial poultry or egg production, and similar uses as determined by the Planning Commission.
4. Alley: A public access-way less than twenty-six (26) feet in width, which is designed to give secondary access to lots or abutting properties; an alley shall not be considered a street, for the purposes of this Ordinance.
5. Animals: Animals shall include the following: horses, cows, sheep, and goats, excluding pigs, mink, exotic and dangerous animals which are normally associated with zoos.
6. Animal Control Officer: The Animal Control Officer shall be the Parowan City Chief of Police, unless otherwise designated by the Parowan City Council.
7. Apartment (General Commercial District): For purposes of the General Commercial District, apartment is defined as three (3) or more separate residential units with at least one common wall.
8. Automobile Service Station: A place where gasoline, or any other motor fuel or lubricating oil or grease for operating motor vehicles is offered for sale to the public and deliveries are made directly into motor vehicles, and where services performed may include tube and tire repair, battery charging, storage of merchandise, lubricating of automobiles, replacement of spark plugs, lights, fans, and other small parts. The repair of non-passenger trucks and other heavy vehicles is not permitted.
9. Average Percent of Slope: An expression of rise or fall in elevation along a line perpendicular to the contours of the land, connecting the highest point of land to the lowest point of land within an area or within a lot. A vertical rise of one hundred (100) feet between two points one hundred (100) feet apart, measured on a horizontal plane is a one hundred (100) percent slope.
10. Basement: A story whose floor is more than twelve (12) inches below the average level of the adjoining ground, but where no more than one-half (½) of its floor-to-ceiling heights is above the average contact level of the adjoining ground.
11. Bed and Breakfast Inn: A commercial establishment for the purpose of nightly rental of accommodations, with the provision of the breakfast meal included in the rental fee. A Bed and Breakfast Inn is primarily intended to be a conditional use within a residential zone. A Bed and Breakfast Inn must meet the following criteria:
 1. Must be an existing structure that is deemed suitable for occupancy and public use as required by the Uniform Building Code and all other applicable codes and ordinances.
 2. Must not have more than four (4) rentable guest rooms.
 3. Owner Operator must reside on the premises.
 4. Off-street parking must be provided; two (2) spaces for owner operator and one (1) space per guest room.
 5. There may be one sign, not to exceed nine (9) square feet on size, the maximum dimension on a side not to exceed four and one-half (4.5) feet. The sign must be made of wood, stone

- or back. Artificial illumination of the sign may be accomplished only by the use of external, low-level, unobtrusive flood lamps
6. The establishment must be on a street that meets Parowan City standards and Fire Code width requirements.
 7. Modifications to the appearance and size of the structure should be in keeping with the residential character of the neighborhood within which the establishment is located. If modifications to the existing structure are made, they may not include separate outside entrances to the guest rooms.
 8. The site must be landscaped so as to minimize the aesthetic impact on the neighboring properties and to maintain the residential character of the neighborhood within which the establishment is located.
12. Beginning of Construction: The excavation of soil for the placing of concrete footings or foundation for a building or structure.
 13. Block: The land surrounded by streets or other rights-of-way, other than an alley, or land which is designed as a block on any recorded subdivision plat.
 14. Boarding House: A building with not more than five (5) guest rooms where, for compensation, meals are provided for at least five (5) but not more than fifteen (15) persons.
 15. Buildable Area: The portion of a lot remaining after required yards have been provided, except that land with an average grade exceeding fifteen (15) percent shall not be considered buildable area unless it is approved by conditional use permit for construction, after study by a geologist, soils engineer, or sanitarian as required by the Planning Commission.
 16. Building: Any structure used or intended to be used for the shelter, or enclosure of persons, animals, or property.
 17. Building, Accessory: A building which is subordinate to, and the use of which is incidental to, that of the main building or use on the same lot.
 18. Building, Main: The building housing the principal use of a lot.
 19. Building Code: The ordinance adopted by the Parowan City Council that prescribes the minimum standards for the construction of buildings within the City limits and is enforced by the Parowan City Building Inspector and Zoning Administrator. The building code may be referenced interchangeably as the Uniform Building Code (UBC), International Building Code (IBC) or any other name of reference similar thereto and shall be identified as the Building Code currently being enforced by Parowan City.
 20. Building, Height of: The vertical distance from the average finished grade surface to the highest point of the building roof of coping.
 21. Building Inspector/Zoning Enforcement Officer: That official or officials designated by Parowan City to enforce its zoning ordinances. The Zoning Enforcement Administrator and Building Inspector shall have the authority to act interchangeably in enforcing any ordinance enacted by Parowan City except as hereafter provided. If the Zoning Enforcement Officer and Building Inspector are not the same person, each person shall have the authority to act on the capacity of the other regardless of whether they are being identified in the Parowan City Ordinances as Building Inspector or Zoning Enforcement Administrator unless specifically prohibited by local, Federal, or State law.
 22. Carport: A private garage not completely enclosed by walls or doors. For the purposes of this Ordinance, a carport shall be subject to all the regulations prescribed for a private garage.
 23. Church: A building, together with its accessory buildings and uses, maintained and controlled by a duly recognized religious organization where persons regularly assemble for worship.
 24. Conditional Use: A use of land for which a conditional use permit is required, pursuant to this Ordinance.
 25. Corral: A space, other than a building, less than one (1) acre in area, or less than one hundred (100) feet in width, used for the confinement of animals or fowl.
 26. Coverage, Building: The percent of the total site area covered by buildings.

27. District: A portion of the territory of the City of Parowan, established as a zoning district by this Ordinance, within which certain uniform regulations and requirements or various combinations thereof apply under the provisions of this Ordinance; also includes "zone", and "zoning district".
28. Driveway: A private roadway, the use of which is limited to persons residing, employed, or otherwise using or visiting the parcel on which the driveway is located.
29. Dwelling: Any building or portion thereof designed or used as the more or less permanent residence of sleeping place of one or more persons or families, but not including a tent, recreational coach, hotel, hospital, or nursing home.
30. Dwelling, Mobile Home: (See "Mobile Home".)
31. Dwelling, Single-Family: A building arranged or designed to be occupied by one (1) family, the structure having only one (1) dwelling unit.
32. Dwelling, Two-Family: A building arranged or designed to be occupied by two (2) families, the structure having only two (2) dwelling units.
33. Dwelling, Single-Family and Two-Family (General Commercial District): The right to construct, renovate, enlarge or otherwise maintain a residential dwelling on any lot currently zoned General Commercial. No single or two-family dwellings shall be permitted on any future property zoned General Commercial which has not already been established on the effective date of this ordinance (June 23, 2005).
34. Dwelling, Multiple-Family: A building arranged or designed to be occupied by more than two (2) families, and having more than two (2) dwelling units.
35. Dwelling Unit: One or more rooms in a dwelling, apartment hotel or apartment motel, designed for or occupied by one (1) family for living or sleeping purposes and having one (1) but not more than one (1) kitchen or set of fixed cooking facilities, other than hot plates or other portable cooking units.
36. Earth Shelter Home: A dwelling specifically designed for energy saving purposes to be below the finished grade and covered by earth or sod. A lived in basement of an uncompleted single-family dwelling shall not constitute an earth shelter home.
37. Easement: That portion of a lot or lots reserved for present or future use by a person or agency other than the legal owner(s) of said property(ies). The easement may be for use under, on, or above said lot or lots.
38. Essential Facilities: Utilities or sanitary and public safety facilities provided by a public utility or other governmental agency for overhead or surface or underground services, excluding any building, electrical sub-station or transmission line of fifty (50) KV or greater capacity, except by conditional use permit.
39. Fence: A physical barrier to delineate, contain, or designate an area designed for a specific use i.e. an enclosure for a dwelling unit; and area for storage, etc.
40. Flood Hazard: A hazard to land or improvements due to inundation or overflow water having sufficient velocity to transport or deposit debris, scour the surface soil, dislodge or damage buildings, or erode the banks of water courses.
41. Frontage, Lot: The lineal measurement of the front lot line.
42. Garage, Private: A detached accessory building, or a portion of a main building, used or intended to be used for the storage of motor vehicles, recreational coaches, boats, or other recreational vehicles, but not including the parking or storage of trucks or vans having a capacity in excess of one and one-half (1 1/2) tons.
43. Garage, Repair: A structure or portion thereof, other than a private garage, used for the repair of self-propelled vehicles, trailers, or boats, including general repair, rebuilding or reconditioning of engines, motor vehicles and recreational coaches, and collision repair service.
44. Geological Hazard: A hazard inherent in the crust of the earth, or artificially created, which is dangerous or potentially dangerous to life, property, or improvements, due to the movement, failure, or shifting of the earth.
45. Grade:

1. For buildings adjoining one (1) street only, the elevation of the sidewalk at the center of the wall adjoining the street.
 2. For buildings adjoining more than one (1) street, the average of the elevations of the sidewalk at the centers of all walls adjoining the streets.
 3. For buildings having no wall adjoining the street, the average level of the finished surface of the ground adjacent to the centers of all exterior walls of the building.
 4. Any wall parallel or nearly parallel to and not more than five (5) feet from a street line is to be considered as adjoining the street.
46. Governing Body: The elected legislative body of the City of Parowan.
 47. Habitat Conservation: Real Property that has been set aside, dedicated, reserved, encumbered, declared or restricted for the use of preserving or conserving endangered wild plant or animal habitat for a term of years or in perpetuity.
 48. Handicapped Person: A person who has a severe, chronic disability attributable to a mental or physical impairment or to a combination of mental and physical impairments, which is likely to continue indefinitely, and which results in a substantial functional limitation in three or more of the following areas of major life activity: self-care, receptive and expressive language, learning, mobility, self-direction, capacity for independent living, or economic self-sufficiency; and who requires a combination or sequence of special interdisciplinary or generic care, treatment, or other services that are individually planned and coordinated to allow the person to function in, and contribute to, a residential neighborhood.
 49. Handicapped Persons - Residential Facility: A single-family or multiple-family dwelling unit, consistent with existing zoning of the desired location, that is occupied on a 24-hour per day basis by eight (8) or fewer handicapped persons in a family-type arrangement under the supervision of a house family or manager, and that conforms to all applicable standards and requirements of the Department of Social Services, and is operated by or operated under contract with that department.
 50. Home Occupation: Any use conducted entirely within a dwelling and carried out by persons residing in the dwelling unit, which is clearly incidental and secondary to the use of the dwelling for dwelling purposes and does not exceed twenty-five (25) percent of the total ground floor area of the home.
 51. Household Pets: Animals or fowl ordinarily permitted in the house and kept for company or pleasure, such as dogs, cats, and canaries, or other similar domestic birds, and miniature pot-bellied pigs as to constitute a kennel as defined in this Ordinance. Household pets shall not include the keeping of dangerous animals.
 52. Infill Development: Any multi-family residential or non-residential development that occurs on vacant under used property that exists within a more intensely developed area of the city.
 53. Junk: Old or scrap copper, brass, rope, rags, batteries, paper trash, rubber debris or other waste or salvage materials; dismantled, junked, or wrecked automobiles or parts thereof; and old or scrap ferrous or non-ferrous metal materials.
 54. Kennel: Any premises where three (3) or more dogs older than four (4) months are kept.
 55. Local Attorney: The attorney employed by or officially representing the City of Parowan.
 56. Local Building Inspector: The Parowan City Building Inspector employed by or officially representing the City of Parowan.
 57. Local Engineer: The engineer employed by or officially representing the City of Parowan.
 58. Local Jurisdiction: The City of Parowan.
 59. Local Planner: The planner employed by or officially representing the City of Parowan.
 60. Lot: A parcel or unit of land described by metes and bounds and held or intended to be held in separate lease or ownership, or a parcel or unit of land shown as a lot or parcel on a recorded subdivision map, or shown on a plat used in the lease or sale or offer of lease or sale of land resulting from the division of a larger tract into three (3) or more smaller units.

61. Lot, Corner: A lot abutting upon two (2) or more streets at their intersection or upon two (2) parts of the same street, such streets or parts of the same street forming an interior angle of less than one hundred thirty-five (135) degrees.
62. Lot, Depth: The horizontal distance between the front and the rear lot lines measured in the main direction of the side lot lines.
63. Lot Lines: The property lines bounding the lot.
64. Lot Line, Front: For an interior lot, the lot line adjoining the street; for a corner lot or through lot, the lot line adjoining either street, as elected by the lot owner.
65. Lot Line, Rear: Ordinarily, that line of a lot which is opposite and most distant from the front line of the lot. In the case of a triangular or gore-shaped lot, a line ten (10) feet in length within the parcel parallel to and at a maximum distance from the front lot line. In cases where these definitions are not applicable, the Parowan City Building Inspector shall designate the rear lot line.
66. Lot Line, Side: Any lot boundary line not a front or rear lot line. A side lot line separating a lot from another lot or lots in an interior side lot line; a side lot line separating a lot from a street is a street side lot line.
67. Lot, Right-of-Way: A strip of land of not less than sixteen (16) feet in width connecting a lot to a street for use as private access to that lot.
68. Mobile Home: A detached, single-family dwelling unit of not less than forty-five (45) feet in length, designed for long-term occupancy, and to be transported on its own wheels (permanent or detachable), or on a flatbed or other trailer; it shall contain a flush toilet, sleeping accommodations, and a tub or shower bath, kitchen facilities, and plumbing and electrical connections provided for attachment to appropriate external systems, and ready for occupancy except for connections to utilities and other minor work. Presectionalized, modular or prefabricated homes not placed on a permanent foundation shall be regarded and regulated as mobile homes.
69. Mobile Home, "Single-Wide": A mobile home conforming to the above definition of a mobile home, being a single unit not less than ten (10) feet wide and having a gross floor area of not more than 1000 square feet.
70. Mobile Home, "Double-Wide": A mobile home conforming to the above definition of a mobile home and having a gross floor area of not less than 1000 square feet. Double-wide mobile homes shall be regarded and regulated as conventional housing when they conform to all applicable building and housing codes, and are placed on a permanent foundation which meets all applicable building and housing codes, incorporates a pitched roof into its design, utilizes block or equivalent skirting around the bottom of the unit, and has the towing tongue and wheels removed.
71. Mobile Home Lot: A lot within a mobile home subdivision, designed and to be used for the accommodation of one (1) mobile home.
72. Mobile Home Park: A space designed and approved by the City of Parowan for occupancy by mobile homes, to be under a single ownership or management, and meeting all requirements of the Parowan City Zoning Ordinance and the Parowan City Mobile Home Park Ordinance for mobile home parks.
73. Mobile Home Space: A space within a mobile home park, designed and to be used for the accommodation of one (1) mobile home.
74. Mobile Home Subdivision: A subdivision designed and intended for residential use where the lots are to be individually owned or leased, and occupied by mobile homes exclusively.
75. Modular Home: A permanent dwelling structure built in pre-fabricated units, which are assembled and erected on the site, or at another location and brought as a unit to the site; said modular home is classed as a mobile home until it is placed on a permanent foundation and complies with all governing building codes.
76. Motel: A building or group of buildings for the drive-in accommodation of transient guests, comprising individual sleeping or living units, and designed and located to serve the motoring public.

77. Nonconforming Building or Structure: A building or a structure which does not conform to the regulations for height, coverage, or yards of the district in which it is situated, but which was in conformity with applicable regulations, if any, at the time of its erection.
78. Nonconforming Use: The use of a building or structure or land which does not conform to use regulations for the district in which it is situated, but which was in conformity with applicable regulations, if any, at the time of its establishment.
79. Official Map: A map which has been adopted as the official map of the City of Parowan, showing zoning designations, existing public streets, streets on plats of subdivisions which have been approved by the Parowan City Planning Commission, and/or other street extensions, widenings, narrowings, or variations which have been surveyed and definitely located.
80. Off-street Parking Space: The space required to park one (1) passenger vehicle, which space shall meet the requirements of this Ordinance.
81. Open Space: Area formally reserved, improved or maintained in parks, trails, courts, playgrounds, sports fields, swimming pools, agricultural production, golf courses, and other similar recreational areas. Open space shall not include habitat conservation area.
82. Parking Lot: An open area, other than a street, used for the parking of more than four (4) automobiles and available for public use, whether free, for compensation, or accommodation for clients or customers.
83. Planned Unit Development: Development characterized by a unified site design for a number of housing units, clustering of buildings and providing common open space density increases and a mix of building types and land uses.
84. Plot Plan: A plat of a lot, drawn to scale, showing its actual measurements, the size and location of any existing buildings or buildings to be erected, the location of the lot in relation to abutting streets, and such other information as may be required by the Parowan City Planning Commission.
85. Recreational Coach or Recreational Vehicle: A vehicle, such as a travel trailer, tent camper, camp car or other vehicle with or without motive power, designed and/or constructed to travel on the public thoroughfare in accordance with the provisions of the Utah Vehicle Code, and designed for use as human habitation or a temporary and recreational nature.
86. Sign: A presentation or representation of words, letters, figures, designs, picture or colors, publicly displayed so as to give notice relative to a person, a business, an article of merchandise, a service, an assemblage, a solicitation, or a request for aid; also, the structure or framework or any natural object on which any sign is erected or is intended to be erected or exhibited or which is being used or is intended to be used for sign purposes.
87. Sign Area: The area in square feet of the smallest rectangle enclosing the total exterior surface of a sign having but one (1) exposed exterior surface. Should the sign have more than one (1) surface, the sign area shall be the aggregate of all surfaces measured as above which can be seen from any one (1) direction at one (1) time.
88. Sign: A sign displayed to indicate the name or nature of a building, or of a use.
89. Sign, Development: A sign indicating the name of, and information pertinent to, new construction.
90. Sign, Civic: A sign identifying name, and or, function of a public building.
91. Sign, Real Estate: A sign identifying property for sale, lease, or rent.
92. Sign, Residential: A sign identifying a residence.
93. Site Plan: A plan required by, and providing the information required by, PCMC 15.02.090.
94. Solar Energy System: Any mechanism that heats or provides electricity to a residence or other building, using energy from the sun.
95. Stable, Public: Any stable where horses are boarded and or kept for hire.
96. Story, Half: A partial story under a gable, hip, or gambrel roof, the wall plates of which on at least two (2) opposite exterior walls do not extend more than four (4) feet above the floor of such story, and the ceiling area of which does not exceed two-thirds (2/3) of the floor area of the same half story.

97. Structure: Anything constructed, the use of which requires fixed location on the ground, or attachment to something having a fixed location upon the ground, includes "building".
98. Temporary Seasonal Business: Fruit stands and sno-cone shacks. Temporary stands may be set up with the following setback requirements: front yard setback - 1 foot from property line; rear yard setback - 30 feet; side yards on middle block lots - 10 feet each side; side yards on corner lots - 25 feet on street side and 10 feet on opposite side.
99. Yard: A required open space on a lot, unoccupied and unobstructed from the ground upward, except as permitted elsewhere in this Ordinance.
100. Yard, Front: A space on the same lot with a building, between the front line of the building (exclusive of steps) and the front lot line, and extending across the full width of the lot. The "depth" of the front yard is the minimum distance between the front lot line and the front line of the building.
101. Yard, Rear: A space on the same lot with a building, between the side line of the building (exclusive of steps, chimneys, and open stairways), and the rear lot line, and extending the full width of the lot. The "depth" of the rear yard is the minimum distance between the rear lot line and the rear line of the building.
102. Zone: (See "District").
103. Zoning Administrator: The local official designated by the Parowan City Council to enforce the regulations of this Ordinance. The Zoning Administrator will also be the Parowan City Building Inspector, unless the Parowan City Council designates otherwise.

Proposed Ordinance

Definition numbering will be changed after 49 to add "Hard Surface" 1-49 are okay.

15.04.020 Definitions

1. Accessory Use or Building: A use or building on the same lot with, and of a nature customarily incidental and subordinate to, the principal use or building.
2. Agriculture: The tilling of the soil, the raising of crops, horticulture and gardening, commercial greenhouses, breeding, grazing and keeping or raising of domestic animals and fowl, except household pets, and not including any agricultural industry or business, such as fruit packing plants, fur farms, animal hospitals, or similar uses.
3. Agricultural Industry or Business: An industry or business involving agricultural products in manufacturing, packaging, treatment, sales, intensive feeding, or storage, including but not limited to animal feed yards, fur farms, food packaging or processing plants, commercial poultry or egg production, and similar uses as determined by the Planning Commission.
4. Alley: A public access-way less than twenty-six (26) feet in width, which is designed to give secondary access to lots or abutting properties; an alley shall not be considered a street, for the purposes of this Ordinance.
5. Animals: Animals shall include the following: horses, cows, sheep, and goats, excluding pigs, mink, exotic and dangerous animals which are normally associated with zoos.
6. Animal Control Officer: The Animal Control Officer shall be the Parowan City Chief of Police, unless otherwise designated by the Parowan City Council.
7. Apartment (General Commercial District): For purposes of the General Commercial District, apartment is defined as three (3) or more separate residential units with at least one common wall.
8. Automobile Service Station: A place where gasoline, or any other motor fuel or lubricating oil or grease for operating motor vehicles is offered for sale to the public and deliveries are made directly

into motor vehicles, and where services performed may include tube and tire repair, battery charging, storage of merchandise, lubricating of automobiles, replacement of spark plugs, lights, fans, and other small parts. The repair of non-passenger trucks and other heavy vehicles is not permitted.

9. Average Percent of Slope: An expression of rise or fall in elevation along a line perpendicular to the contours of the land, connecting the highest point of land to the lowest point of land within an area or within a lot. A vertical rise of one hundred (100) feet between two points one hundred (100) feet apart, measured on a horizontal plane is a one hundred (100) percent slope.
10. Basement: A story whose floor is more than twelve (12) inches below the average level of the adjoining ground, but where no more than one-half (1/2) of its floor-to-ceiling heights is above the average contact level of the adjoining ground.
11. Bed and Breakfast Inn: A commercial establishment for the purpose of nightly rental of accommodations, with the provision of the breakfast meal included in the rental fee. A Bed and Breakfast Inn is primarily intended to be a conditional use within a residential zone. A Bed and Breakfast Inn must meet the following criteria:
 1. Must be an existing structure that is deemed suitable for occupancy and public use as required by the Uniform Building Code and all other applicable codes and ordinances.
 2. Must not have more than four (4) rentable guest rooms.
 3. Owner Operator must reside on the premises.
 4. Off-street parking must be provided; two (2) spaces for owner/operator and one (1) space per guest room.
 5. There may be one sign, not to exceed nine (9) square feet in size, the maximum dimension on a side not to exceed four and one-half (4.5) feet. The sign must be made of wood, stone or brick. Artificial illumination of the sign may be accomplished only by the use of external, low-level, unobtrusive flood lamps.
 6. The establishment must be on a street that meets Parowan City standards and Fire Code width requirements.
 7. Modifications to the appearance and size of the structure should be in keeping with the residential character of the neighborhood within which the establishment is located. If modifications to the existing structure are made, they may not include separate outside entrances to the guest rooms.
 8. The site must be landscaped so as to minimize the aesthetic impact on the neighboring properties and to maintain the residential character of the neighborhood within which the establishment is located.
12. Beginning of Construction: The excavation of soil for the placing of concrete footings or foundation for a building or structure.
13. Block: The land surrounded by streets or other rights-of-way, other than an alley, or land which is designed as a block on any recorded subdivision plat.
14. Boarding House: A building with not more than five (5) guest rooms where, for compensation, meals are provided for at least five (5) but not more than fifteen (15) persons.
15. Buildable Area: The portion of a lot remaining after required yards have been provided, except that land with an average grade exceeding fifteen (15) percent shall not be considered buildable area unless it is approved by conditional use permit for construction, after study by a geologist, soils engineer, or sanitarian as required by the Planning Commission.
16. Building: Any structure used or intended to be used for the shelter, or enclosure of persons, animals, or property.
17. Building, Accessory: A building which is subordinate to, and the use of which is incidental to, that of the main building or use on the same lot.
18. Building, Main: The building housing the principal use of a lot.
19. Building Code: The ordinance adopted by the Parowan City Council that prescribes the minimum standards for the construction of buildings within the City limits and is enforced by the Parowan

City Building Inspector and Zoning Administrator. The building code may be referenced interchangeably as the Uniform Building Code (UBC), International Building Code (IBC) or any other name of reference similar thereto and shall be identified as the Building Code currently being enforced by Parowan City.

20. Building Height of: The vertical distance from the average finished grade surface to the highest point of the building roof or coping.
21. Building Inspector/Zoning Enforcement Officer: That official or officials designated by Parowan City to enforce its zoning ordinances. The Zoning Enforcement Administrator and Building Inspector shall have the authority to act interchangeably in enforcing any ordinance enacted by Parowan City except as hereafter provided. If the Zoning Enforcement Officer and Building Inspector are not the same person, each person shall have the authority to act on the capacity of the other regardless of whether they are being identified in the Parowan City Ordinances as Building Inspector or Zoning Enforcement Administrator unless specifically prohibited by local, Federal, or State law.
22. Carport: A private garage not completely enclosed by walls or doors. For the purposes of this Ordinance, a carport shall be subject to all the regulations prescribed for a private garage.
23. Church: A building, together with its accessory buildings and uses, maintained and controlled by a duly recognized religious organization where persons regularly assemble for worship.
24. Conditional Use: A use of land for which a conditional use permit is required, pursuant to this Ordinance.
25. Corral: A space, other than a building, less than one (1) acre in area, or less than one hundred (100) feet in width, used for the confinement of animals or fowl.
26. Coverage, Building: The percent of the total site area covered by buildings.
27. District: A portion of the territory of the City of Parowan, established as a zoning district by this Ordinance, within which certain uniform regulations and requirements or various combinations thereof apply under the provisions of this Ordinance; also includes "zone", and "zoning district".
28. Driveway: A private roadway, the use of which is limited to persons residing, employed, or otherwise using or visiting the parcel on which the driveway is located.
29. Dwelling: Any building or portion thereof designed or used as the more or less permanent residence of sleeping place of one or more persons or families, but not including a tent, recreational coach, hotel, hospital, or nursing home.
30. Dwelling, Mobile Home: (See "Mobile Home".)
31. Dwelling, Single-Family: A building arranged or designed to be occupied by one (1) family, the structure having only one (1) dwelling unit.
32. Dwelling, Two-Family: A building arranged or designed to be occupied by two (2) families, the structure having only two (2) dwelling units.
33. Dwelling, Single-Family and Two-Family (General Commercial District): The right to construct, renovate, enlarge or otherwise maintain a residential dwelling on any lot currently zoned General Commercial. No single or two-family dwellings shall be permitted on any future property zoned General Commercial which has not already been established on the effective date of this ordinance (June 23, 2005).
34. Dwelling, Multiple-Family: A building arranged or designed to be occupied by more than two (2) families, and having more than two (2) dwelling units.
35. Dwelling Unit: One or more rooms in a dwelling, apartment hotel or apartment motel, designed for or occupied by one (1) family for living or sleeping purposes and having one (1) but not more than one (1) kitchen or set of fixed cooking facilities, other than hot plates or other portable cooking units.
36. Earth Shelter Home: A dwelling specifically designed for energy saving purposes to be below the finished grade and covered by earth or sod. A lived in basement of an uncompleted single-family dwelling shall not constitute an earth shelter home.

37. Easement: That portion of a lot or lots reserved for present or future use by a person or agency other than the legal owner(s) of said property(ies). The easement may be for use under, on, or above said lot or lots.
38. Essential Facilities: Utilities or sanitary and public safety facilities provided by a public utility or other governmental agency for overhead or surface or underground services, excluding any building, electrical sub-station or transmission line of fifty (50) KV or greater capacity, except by conditional use permit.
39. Fence: A physical barrier to delineate, contain, or designate an area designed for a specific use i.e. an enclosure for a dwelling unit, and area for storage, etc.
40. Flood Hazard: A hazard to land or improvements due to inundation or overflow water having sufficient velocity to transport or deposit debris, scour the surface soil, dislodge or damage buildings, or erode the banks of water courses.
41. Frontage, Lot: The lineal measurement of the front lot line.
42. Garage, Private: A detached accessory building, or a portion of a main building, used or intended to be used for the storage of motor vehicles, recreational coaches, boats, or other recreational vehicles, but not including the parking or storage of trucks or vans having a capacity in excess of one and one-half (1 1/2) tons.
43. Garage, Repair: A structure or portion thereof, other than a private garage, used for the repair of self-propelled vehicles, trailers, or boats, including general repair, rebuilding or reconditioning of engines, motor vehicles and recreational coaches, and collision repair service.
44. Geological Hazard: A hazard inherent in the crust of the earth, or artificially created, which is dangerous or potentially dangerous to life, property, or improvements, due to the movement, failure, or shifting of the earth.
45. Grade:
 1. For buildings adjoining one (1) street only, the elevation of the sidewalk at the center of the wall adjoining the street.
 2. For buildings adjoining more than one (1) street, the average of the elevations of the sidewalk at the centers of all walls adjoining the streets.
 3. For buildings having no wall adjoining the street, the average level of the finished surface of the ground adjacent to the centers of all exterior walls of the building.
 4. Any wall parallel or nearly parallel to and not more than five (5) feet from a street line is to be considered as adjoining the street.
46. Governing Body: The elected legislative body of the City of Parowan.
47. Habitat Conservation: Real Property that has been set aside, dedicated, reserved, encumbered, declared or restricted for the use of preserving or conserving endangered wild plant or animal habitat for a term of years or in perpetuity.
48. Handicapped Person: A person who has a severe, chronic disability attributable to a mental or physical impairment or to a combination of mental and physical impairments, which is likely to continue indefinitely, and which results in a substantial functional limitation in three or more of the following areas of major life activity: self-care, receptive and expressive language, learning, mobility, self-direction, capacity for independent living, or economic self-sufficiency; and who requires a combination or sequence of special interdisciplinary or generic care, treatment, or other services that are individually planned and coordinated to allow the person to function in, and contribute to, a residential neighborhood.
49. Handicapped Persons - Residential Facility: A single-family or multiple-family dwelling unit, consistent with existing zoning of the desired location, that is occupied on a 24-hour per day basis by eight (8) or fewer handicapped persons in a family-type arrangement under the supervision of a house family or manager, and that conforms to all applicable standards and requirements of the Department of Social Services, and is operated by or operated under contract with that department.
50. **Hard Surface**: **Hard Surface means asphalt, concrete, brick or aggregate with an asphaltic or cement binder which is compliant with Parowan City's engineering standards and having an overall depth**

of 6.0 inches. Or as approved by the Planning and Zoning Commission, other permanent types of surfacing which prevent the raising of dust or loose particles.

51. Home Occupation: Any use conducted entirely within a dwelling and carried out by persons residing in the dwelling unit, which is clearly incidental and secondary to the use of the dwelling for dwelling purposes and does not exceed twenty-five (25) percent of the total ground floor area of the home.
52. Household Pets: Animals or fowl ordinarily permitted in the house and kept for company or pleasure, such as dogs, cats, and canaries, or other similar domestic birds, and miniature pot-bellied pigs as to constitute a kennel as defined in this Ordinance. Household pets shall not include the keeping of dangerous animals.
53. Infill Development: Any multi-family residential or non-residential development that occurs on vacant under used property that exists within a more intensely developed area of the city.
54. Junk: Old or scrap copper, brass, rope, rags, batteries, paper trash, rubber debris or other waste or salvage materials; dismantled, junked, or wrecked automobiles or parts thereof; and old or scrap ferrous or non-ferrous metal materials.
55. Kennel: Any premises where three (3) or more dogs older than four (4) months are kept.
56. Local Attorney: The attorney employed by or officially representing the City of Parowan.
57. Local Building Inspector: The Parowan City Building Inspector employed by or officially representing the City of Parowan.
58. Local Engineer: The engineer employed by or officially representing the City of Parowan.
59. Local Jurisdiction: The City of Parowan.
60. Local Planner: The planner employed by or officially representing the City of Parowan.
61. Lot: A parcel or unit of land described by metes and bounds and held or intended to be held in separate lease or ownership, or a parcel or unit of land shown as a lot or parcel on a recorded subdivision map, or shown on a plat used in the lease or sale or offer of lease or sale of land resulting from the division of a larger tract into three (3) or more smaller units.
62. Lot, Corner: A lot abutting upon two (2) or more streets at their intersection or upon two (2) parts of the same street, such streets or parts of the same street forming an interior angle of less than one hundred thirty-five (135) degrees.
63. Lot, Depth: The horizontal distance between the front and the rear lot lines measured in the main direction of the side lot lines.
64. Lot Lines: The property lines bounding the lot.
65. Lot Line, Front: For an interior lot, the lot line adjoining the street; for a corner lot or through lot, the lot line adjoining either street, as elected by the lot owner.
66. Lot Line, Rear: Ordinarily, that line of a lot which is opposite and most distant from the front line of the lot. In the case of a triangular or gore-shaped lot, a line ten (10) feet in length within the parcel parallel to and at a maximum distance from the front lot line. In cases where these definitions are not applicable, the Parowan City Building Inspector shall designate the rear lot line.
67. Lot Line, Side: Any lot boundary line not a front or rear lot line. A side lot line separating a lot from another lot or lots in an interior side lot line; a side lot line separating a lot from a street is a street side lot line.
68. Lot, Right-of-Way: A strip of land of not less than sixteen (16) feet in width connecting a lot to a street for use as private access to that lot.
69. Mobile Home: A detached, single-family dwelling unit of not less than forty-five (45) feet in length, designed for long-term occupancy, and to be transported on its own wheels (permanent or detachable), or on a flatbed or other trailer; it shall contain a flush toilet, sleeping accommodations, and a tub or shower bath, kitchen facilities, and plumbing and electrical connections provided for attachment to appropriate external systems, and ready for occupancy except for connections to utilities and other minor work. Presectionalized, modular or prefabricated homes not placed on a permanent foundation shall be regarded and regulated as mobile homes.

70. Mobile Home, "Single-Wide": A mobile home conforming to the above definition of a mobile home, being a single unit not less than ten (10) feet wide and having a gross floor area of not more than 1000 square feet.
71. Mobile Home, "Double-Wide": A mobile home conforming to the above definition of a mobile home and having a gross floor area of not less than 1000 square feet. Double-wide mobile homes shall be regarded and regulated as conventional housing when they conform to all applicable building and housing codes, and are placed on a permanent foundation which meets all applicable building and housing codes, incorporates a pitched roof into its design, utilizes block or equivalent skirting around the bottom of the unit, and has the towing tongue and wheels removed.
72. Mobile Home Lot: A lot within a mobile home subdivision, designed and to be used for the accommodation of one (1) mobile home.
73. Mobile Home Park: A space designed and approved by the City of Parowan for occupancy by mobile homes, to be under a single ownership or management, and meeting all requirements of the Parowan City Zoning Ordinance and the Parowan City Mobile Home Park Ordinance for mobile home parks.
74. Mobile Home Space: A space within a mobile home park, designed and to be used for the accommodation of one (1) mobile home.
75. Mobile Home Subdivision: A subdivision designed and intended for residential use where the lots are to be individually owned or leased, and occupied by mobile homes exclusively.
76. Modular Home: A permanent dwelling structure built in pre-fabricated units, which are assembled and erected on the site, or at another location and brought as a unit to the site; said modular home is classed as a mobile home until it is placed on a permanent foundation and complies with all governing building codes.
77. Motel: A building or group of buildings for the drive-in accommodation of transient guests, comprising individual sleeping or living units, and designed and located to serve the motoring public.
78. Nonconforming Building or Structure: A building or a structure which does not conform to the regulations for height, coverage, or yards of the district in which it is situated, but which was in conformity with applicable regulations, if any, at the time of its erection.
79. Nonconforming Use: The use of a building or structure or land which does not conform to use regulations for the district in which it is situated, but which was in conformity with applicable regulations, if any, at the time of its establishment.
80. Official Map: A map which has been adopted as the official map of the City of Parowan, showing zoning designations, existing public streets, streets on plats of subdivisions which have been approved by the Parowan City Planning Commission, and or other street extensions, widenings, narrowings, or variations which have been surveyed and definitely located.
81. Off-street Parking Space: The space required to park one (1) passenger vehicle, which space shall meet the requirements of this Ordinance.
82. Open Space: Area formally reserved, improved or maintained in parks, trails, courts, playgrounds, sports fields, swimming pools, agricultural production, golf courses, and other similar recreational areas. Open space shall not include habitat conservation area.
83. Parking Lot: An open area, other than a street, used for the parking of more than four (4) automobiles and available for public use, whether free, for compensation, or accommodation for clients or customers.
84. Planned Unit Development: Development characterized by a unified site design for a number of housing units, clustering of buildings and providing common open space density increases and a mix of building types and land uses.
85. Plot Plan: A plat of a lot, drawn to scale, showing its actual measurements, the size and location of any existing buildings or buildings to be erected, the location of the lot in relation to abutting streets, and such other information as may be required by the Parowan City Planning Commission.

86. Recreational Coach or Recreational Vehicle: A vehicle, such as a travel trailer, tent camper, camp car or other vehicle with or without motive power, designed and or constructed to travel on the public thoroughfare in accordance with the provisions of the Utah Vehicle Code, and designed for use as human habitation or a temporary and recreational nature.
87. Sign: A presentation or representation of words, letters, figures, designs, picture or colors, publicly displayed so as to give notice relative to a person, a business, an article of merchandise, a service, an assemblage, a solicitation, or a request for aid; also, the structure or framework or any natural object on which any sign is erected or is intended to be erected or exhibited or which is being used or is intended to be used for sign purposes.
88. Sign Area: The area in square feet of the smallest rectangle enclosing the total exterior surface of a sign having but one (1) exposed exterior surface. Should the sign have more than one (1) surface, the sign area shall be the aggregate of all surfaces measured as above which can be seen from any one (1) direction at one (1) time.
89. Sign: A sign displayed to indicate the name or nature of a building, or of a use.
90. Sign, Development: A sign indicating the name of, and information pertinent to, new construction.
91. Sign, Civic: A sign identifying name, and or, function of a public building.
92. Sign, Real Estate: A sign identifying property for sale, lease, or rent.
93. Sign, Residential: A sign identifying a residence.
94. Site Plan: A plan required by, and providing the information required by, PCMC 15.02.090.
95. Solar Energy System: Any mechanism that heats or provides electricity to a residence or other building, using energy from the sun.
96. Stable, Public: Any stable where horses are boarded and/or kept for hire.
97. Story, Half: A partial story under a gable, hip, or gambrel roof, the wall plates of which on at least two (2) opposite exterior walls do not extend more than four (4) feet above the floor of such story, and the ceiling area of which does not exceed two-thirds (2/3) of the floor area of the same half story.
98. Structure: Anything constructed, the use of which requires fixed location on the ground, or attachment to something having a fixed location upon the ground; includes "building".
99. Temporary Seasonal Business: Fruit stands and sno-cone shacks. Temporary stands may be set up with the following setback requirements: front yard setback - 1 foot from property line; rear yard setback - 30 feet; side yards on middle block lots - 10 feet each side; side yards on corner lots - 25 feet on street side and 10 feet on opposite side.
100. Yard: A required open space on a lot, unoccupied and unobstructed from the ground upward, except as permitted elsewhere in this Ordinance.
101. Yard, Front: A space on the same lot with a building, between the front line of the building (exclusive of steps) and the front lot line, and extending across the full width of the lot. The "depth" of the front yard is the minimum distance between the front lot line and the front line of the building.
102. Yard, Rear: A space on the same lot with a building, between the side line of the building (exclusive of steps, chimneys, and open stairways), and the rear lot line, and extending the full width of the lot. The "depth" of the rear yard is the minimum distance between the rear lot line and the rear line of the building.
103. Zone: (See "District").
104. Zoning Administrator: The local official designated by the Parowan City Council to enforce the regulations of this Ordinance. The Zoning Administrator will also be the Parowan City Building Inspector, unless the Parowan City Council designates otherwise.