



**PAROWAN CITY COUNCIL MEETING AGENDA FOR MARCH 27, 2025**  
**5:30 P.M. - PAROWAN CITY COUNCIL CHAMBERS**  
**35 E. 100 N., PAROWAN, UT 84761**

Notice is hereby given that the City Council of Parowan, Utah, will hold its regularly scheduled meeting beginning at 5:30 p.m. on Thursday, March 27<sup>th</sup>, 2025. The Council will meet in the Council Chambers located at 35 East 100 North, Parowan, Utah. This is a public meeting, and anyone is invited to attend. The public is also welcome to view the meeting electronically on the "Parowan City Live Stream" YouTube channel.

**COUNCIL MEETING**

1. Welcome and Call to Order: Mayor Mollie Halterman
2. Opening Ceremonies: By Invitation
3. Declaration of Conflicts With or Personal Interest In any Agenda Items: City Councilmembers
4. Public Comments:

**CONSENT AGENDA**

5. Approval of City Council Meeting Minutes from March 13, 2025
6. Approval of Warrant Register for March 27, 2025

**ACTION AGENDA**

7. Utah's Patchwork Parkway 2025 Annual Report & Budget Request: Nancy Dalton
8. Discussion and Possible Approval of Request from Parowan Prevention Coalition to put "No Smoking or Vaping" Signs in the City Parks
9. Ordinance Updating 13.16.030 "Purchase of Burial Rights"
10. Approval of Agreement with Judge Matthew Carling
11. FY24 Audit Presentation: Hinton Burdick
12. Discussion of AJM Investments LLC Annexation and Determination of Next Steps

**WORK AGENDA**

13. Review and Discussion of Planning Commission's Recommendation to Update PCMC 15.56 to Allow Longer Stays in RV Parks by Conditional Use Permit and Discussion of Painted Hills Request for Such
14. Discussion on Language to Modify Code to Restrict the Sale of Sewer Services Outside City Limits
15. Discussion on Blowing Trash, Requirement for Closed Construction Dumpsters, Clean-Up Opportunities
16. Discussion and Possible Approval of Comparison Cities for Use for Salary Study
17. Reports, Updates, Old Business Follow Up: Elected Officials and Staff
18. **Closed Session:** The Council may consider a motion to move into a closed session for specific purposes allowed under the Open and Public Meetings Act (Utah Code § 52-4-205), including discussions of the character, professional competence, or physical/mental health of an individual; strategy sessions to discuss collective bargaining; strategy sessions to discuss pending or imminent litigation; **strategy sessions to discuss the purchase, exchange, lease, or sale of real property**, including any form of a water right or water share; discussions regarding deployment of security personnel, devices, or systems; and for attorney-client communications (Utah Code section 78B-1-137); or any other lawful purpose.
19. Adjournment

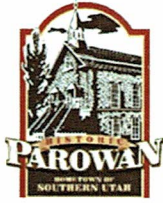
**CERTIFICATE OF POSTING:** I, the duly appointed City Recorder of Parowan City, do hereby certify that the above notice and agenda was posted this 25<sup>th</sup> day of March, 2025. A copy of the foregoing notice and agenda was emailed to The Spectrum, posted at the Parowan City Hall, posted on the Parowan City website at [www.parowan.org](http://www.parowan.org), and posted on the Utah Public Notice website at <http://pmn.utah.gov>.

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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 the City Recorder at 435-477-3331 at least 24 hours prior to the meeting.





**PAROWAN CITY COUNCIL MEETING  
FEBRUARY 27, 2025 – 5:30 P.M.  
PAROWAN CITY COUNCIL CHAMBERS  
35 E. 100 N., PAROWAN, UT 84761**

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

**City Staff Present:** Dan Jessen, City Manager; Scott Burns, City Attorney; Callie Bassett, City Recorder; Keith Naylor, Court Clerk/Assistant Zoning Officer; Chief Addison Adams, Parowan P.D.; Officer Jed Imlay; Officer Mike Bleak; Nicole Hynson, Administrative Assistant, Parowan P.D.; Connie Biasi, Admin Staff; Brook Gleason, Admin Staff.

**Public Present:** See Sign In Sheet

Here are the detailed meeting minutes for the Parowan City Council Meeting on March 13, 2025:

**Welcome and Call to Order: Mayor Mollie Halterman**

Mayor Mollie Halterman called the meeting to order at 5:30 PM. She expressed gratitude for those in attendance, particularly given the weather conditions. The mayor noted the presence of the Southern Utah Veterans Association and introduced Jerry Van Iwaarden to offer the opening prayer.

**Opening Ceremonies: By Invitation**

Jerry Van Iwaarden offered the opening prayer, asking for wisdom and insight for the mayor, council members, administration, first responders, and police department. He also prayed for safe travels in the weather for those out conducting business.

Chuck Waddell led the Pledge of Allegiance.

**Declaration of Conflicts With or Personal Interest In any Agenda Items: City Councilmembers**

Mayor Halterman asked if any city council members had conflicts with the agenda. No conflicts were declared.

**Public Comments**

Mayor Halterman opened the floor for public comments, explaining that individuals would have two minutes to speak and should state their name but did not need to provide their address.

Hannes Frischknecht of Parowan expressed concern about dead fish observed along the south shore of Meeks Pond about two weeks prior. He questioned whether the fish were safe to eat and why they had died, given that fishing is encouraged in the area.

John Dean acknowledged the comment and indicated he would look into the matter.

### **Informational Presentation: Southern Utah Veterans Association**

Jerry Van Iwaarden introduced the Southern Utah Veterans Association, explaining that they were formed a few years ago as an IRS 501(c)(3) organization. He introduced Chuck Waddell, the president and founder of the organization.

Chuck Waddell shared his personal background, including his naval service and subsequent career. He explained the inspiration behind forming the Southern Utah Veterans Association and their vision to build a facility for veterans, senior citizens, homeschooled children, and children who have attempted suicide.

Jerry Van Iwaarden then provided more details about the proposed Veterans Art Center project. He outlined the need for such a facility in the community, particularly for veterans and first responders dealing with PTSD. Van Iwaarden described the planned location along Old Highway 91 and showed renderings of the proposed facility.

The project is estimated to cost about \$30 million and will include features such as a replica of the Vietnam Wall, an amphitheater, and various spaces for crafts and community activities. Van Iwaarden emphasized that they are seeking private donations rather than government funding for the project.

Council members asked questions about how the project would correlate with local American Legion and VFW organizations. Van Iwaarden explained that while they haven't received much participation from those groups, they are open to hosting activities for them at the new facility.

Mayor Halterman and council members expressed appreciation for the presentation and the group's service.

### **CONSENT AGENDA**

**Approval of City Council Meeting Minutes from February 27, 2025**

**Approval of Warrant Register for March 13, 2025**

**Approval of Financial Report for February 2025**

*David Burton moved to approve the consent agenda items 6, 7, and 8. Rochell Topham seconded the motion. The motion carried unanimously.*

### **Introduction and Swearing In of Officer Jed Imlay**

Police Chief Addison Adams introduced Officer Jed Imlay, who had recently completed peace officer standards and training (P.O.S.T.). Chief Adams expressed his pleasure in having Officer Imlay join the department, noting his previous experience working with him and the immediate positive impact he has had.

City Recorder Callie Bassett administered the oath of office to Officer Jed Imlay. After the swearing-in, council members congratulated Officer Imlay and shook his hand.

### **Approval of Smith PUE Easement Agreement for Water Recharge Project**

City Manager Dan Jessen explained that the city had been working to secure a utility easement with the Robin R. Smith and Linda Ray Smith Family Trust for the water recharge project. He noted that the easement was critical for the project, which is expected to go out to bid next month. Jessen mentioned that there was no cash consideration for the



easement, but there were agreements about potential future zoning of land that may be incorporated into the city.

*David Burton moved to approve the Smith PUE easement agreement for the water recharge project. Sharon Downey seconded the motion. The motion carried unanimously.*

**Approval of Purchase of A-0478-0007-0000 using Corridor Preservation Funds for Bridge Project**

Dan Jessen explained that the city had applied for Corridor Preservation Funds, which are held by the county and come from vehicle registration fees. These funds are specifically used for acquiring right-of-way to preserve corridors throughout the county. Mr. Jessen noted that the purchase affects two properties on two separate parcels, with one being purchased in its entirety and the other involving a partial purchase.

*Sharon Downey moved to approve the purchase of A-0478-0007-0000 using corridor preservation funds for the bridge project. David Burton seconded the motion. The motion carried unanimously.*

**Approval of Partial Purchase of A-0478-0008-0000 using Corridor Preservation Funds, and Property Acquisition Agreement for Bridge Project**

This item was a continuation of the previous agenda item, addressing the second parcel involved in the bridge project.

*Sharon Downey moved to approve the partial purchase of A-0478-0008-0000 using corridor preservation funds and the property acquisition agreement for the bridge project. David Burton seconded the motion. The motion carried unanimously.*

**Approval of Zone change of Parcel A-2018-0000-0000 from General Commercial (GC) to Residential R-3**

Dan Jessen presented the zone change request, noting that the Planning Commission had sent a favorable recommendation. Council member David Burton expressed concern about approving the zone change before the Planning Commission had reviewed recent changes to the proposal. After discussion about the process and the separation of the zone change from future development plans, the council proceeded with the vote.

*David Harris moved to approve the zone change of parcel A-2018-0000-0000 from general commercial to residential R-3. John Dean seconded the motion. The motion carried unanimously.*

**Ordinance Updating 15.65 Cargo Storage Containers – Ordinance 2025-05**

Dan Jessen explained that the ordinance updating cargo storage containers had been discussed in a previous work meeting and that no changes had been made to the wording since that discussion.

*David Burton moved to approve ordinance updating 15.65 Cargo Storage Containers, ordinance 2025-05. Rochell Topham seconded the motion. The motion carried unanimously by roll call vote.*

**Ordinance Repealing 15.14 Board of Adjustment and Replacing with 15.14. Appeal Authority – Ordinance 2025-06**

Dan Jessen explained that this ordinance would replace the Board of Adjustment with an Appeal Authority. He noted that the next step would be to appoint a person to serve in this role, likely someone with a legal background or strong land use expertise.

*Sharon Downey moved to approve the ordinance repealing 15.14 Board of Adjustments and replacing it with 15.14 Appeal Authority, ordinance 2025-06. David Burton seconded the motion. The motion carried unanimously by roll call vote.*

**Ordinance Updating 15.35.020 Permitted Uses in General Commercial to allow Preschools to be Operated in a Commercial Zone – Ordinance 2025-07**

Dan Jessen explained that this ordinance change was simple, essentially changing a "K" to "Pre" in the code to allow preschools to operate in commercial zones.

*Rochell Topham moved to approve ordinance updating 15.35.020 permitted uses in general commercial to allow preschools to be operated in a commercial zone, ordinance 2025-07. David Burton seconded the motion. The motion carried unanimously by roll call vote.*

**Adopt New Organizational Chart**

Mayor Halterman presented a proposed new organizational chart that would place citizens at the top. Dan Jessen noted a few minor modifications to the chart, including updates to position titles and the addition of lifeguards.

*David Burton moved to adopt the new organizational chart. Sharon Downey seconded the motion. The motion carried unanimously.*

**Discussion and Possible Approval of Allowing Part-Time Employees and Volunteer Firefighters to Have Access to City's EAP, provided by Blomquist Hale**

City Recorder Callie Bassett presented information on extending the Employee Assistance Program (EAP) to part-time employees and volunteer firefighters. She explained the services provided by Blomquist Hale and the potential costs of extending the benefit. After discussion about the value of the program and budget considerations, the council voted on the matter.

*Rochell Topham moved to approve allowing part-time and full-time employees, including volunteer firefighters, to have access to the city's EAP provided by Blomquist Hale. John Dean seconded the motion. The motion carried unanimously.*

**Consideration and Approval of Fire Alarm Monitoring Company**

Dan Jessen explained the situation with the city's current fire alarm monitoring company, Titan Security, and the need to either sign a contract with their new monitoring partner or switch to a different provider. After discussing options and hearing from Police Chief Addison Adams about his positive experiences with Southern Utah Alarm, the council made a decision.



*David Burton moved to approve Southern Utah Alarm as the fire alarm monitoring company to continue without a contract. John Dean seconded the motion. The motion carried with four ayes and one nay. Councilmember Harris voted against.*

#### **Discussion and Possible Approval of Rec Director Assistant**

Dan Jessen presented the need for a part-time recreation director assistant to help manage the growing recreation program. He explained that the current rec director, Anna Carlson, was at her maximum part-time hours and that additional help would allow for more flexibility and coverage of events.

*David Burton moved to approve a part-time rec director assistant. Rochell Topham seconded the motion. The motion carried with four ayes and one nay. Councilmember Downey voted against.*

#### **Discussion on South Central Franchise Agreement**

Terrance Mitchell from SC Broadband (formerly South Central Communications) presented information about the franchise agreement. He explained the company's commitment to rural communities and their focus on providing fiber connections. Mitchell addressed questions about the franchise fee, the company's plans for expanding fiber coverage in Parowan, and their intentions to remove old cable infrastructure.

Council members and city staff expressed appreciation for SC Broadband's investment in the community and their willingness to work with the city. No formal action was taken on this discussion item.

#### **Discussion on Proposed Language to Allow Transfer of Burial Rights to Family**

Connie Biasi presented proposed language to allow the transfer of burial rights to family members. The council discussed various scenarios and concerns, including residency requirements and the potential for speculative transfers. After debate, the consensus was to proceed with option one, which would allow transfers to non-residents but require payment of the difference between resident and non-resident rates.

The council agreed to have this item brought back as an action item at a future meeting, with the proposed language refined based on the discussion.

#### **Reports, Updates, Old Business Follow Up: Elected Officials and Staff**

Council members and staff provided various updates:

- Council Member Topham promoted the upcoming "Little Women" production at the Aladdin Theater.
- Council Member Dean reported on progress with the shade tree committee and a recent meeting with Main Street America representatives.
- Council Member Harris mentioned an unsuccessful attempt to form an economic development committee due to lack of participation.
- Council Member Downey reported that a lineman, Dalton Hoyt, was leaving for a position in Loa, Utah.

- Council Member Burton provided updates on water recharge and planning and zoning meetings.
- City Manager Dan Jessen reported on the functioning of the subdivision review committee and ongoing projects.
- Mayor Halterman shared information about recent state of the city presentations and invited council members to participate in a future presentation for Parowan residents.
- Police Chief Addison Adams announced the arrival of two new police trucks obtained through a grant at no cost to the city.
- Interim Fire Chief Mike Trimmer reported that the department did not receive a grant for a new tender truck.

### **Closed Session**

*Sharon Downey moved to enter closed session to discuss the character, professional competence, or physical or mental health of an individual, and to discuss strategy sessions regarding the purchase, exchange, lease, or sale of real property. Rochell Topham seconded the motion. The motion carried unanimously by roll call vote.*

The council moved into closed session at 7:52. Those present in the closed session: Mayor Halterman, David Burton, John Dean, Sharon Downey, David Harris, Rochell Topham, Dan Jessen, Scott Burns, Callie Bassett.

The council came out of closed session at 8:23 p.m.

### **Adjournment**

*Rochell Topham moved to adjourn the meeting. Sharon Downey seconded the motion. The meeting was adjourned at 8:23 p.m.*

Parowan City  
Check Register  
All Bank Accounts - 03/12/2025 to 03/24/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
AFLAC	3192501	Adjustment 3-19-	03/19/2025	03/19/2025	-46.58	Adjustment on Kelly and John's contributions	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	3192501	PR012425-3750	01/15/2025	03/19/2025	15.02	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	3192501	PR012425-3750	01/30/2025	03/19/2025	13.26	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	3192501	PR012425-3750	01/30/2025	03/19/2025	18.30	AFLAC after-tax	102253 - AMERICAN FAMILY LIFE INS	
					\$0.00			
AFLAC	39418	PR020725-3750	02/13/2025	03/18/2025	13.26	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	39418	PR020725-3750	02/13/2025	03/18/2025	18.30	AFLAC after-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	39418	PR022125-3750	02/27/2025	03/18/2025	13.26	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	39418	PR022125-3750	02/27/2025	03/18/2025	18.30	AFLAC after-tax	102253 - AMERICAN FAMILY LIFE INS	
					\$63.12			
					\$63.12			
ANIXTER POWER SOLUTIONS, LL	39430	6296428-00	02/04/2025	03/19/2025	3,226.34	conduit and wire	534026 - MAINTENANCE MATERIALS	
ANIXTER POWER SOLUTIONS, LL	39430	6296428-01	03/04/2025	03/19/2025	204.00	arrestor elbow	534026 - MAINTENANCE MATERIALS	
					\$3,430.34			
					\$3,430.34			
CAL RANCH STORES	39403	15597	11/25/2024	03/17/2025	0.01	Tyler clothes	514047 - UNIFORM ALLOWANCE	
CAL RANCH STORES	39403	15597	11/25/2024	03/17/2025	29.95	UNIFORM SPLIT	514047 - UNIFORM ALLOWANCE	
CAL RANCH STORES	39403	15597	11/25/2024	03/17/2025	29.95	UNIFORM SPLIT	524047 - UNIFORM ALLOWANCE	
CAL RANCH STORES	39403	15597	11/25/2024	03/17/2025	29.95	UNIFORM SPLIT	524147 - UNIFORM ALLOWANCE	
CAL RANCH STORES	39403	15597	11/25/2024	03/17/2025	29.95	UNIFORM SPLIT	574047 - UNIFORM ALLOWANCE	
					\$119.81			
					\$119.81			
CHILDREN'S PLUS INC.	39404	252993	11/11/2024	03/17/2025	1,621.81	Library Books	107529 - Library CLEF GRANT EXPEN	
					\$1,621.81			
CMC TIRE, INC SPO	39405	60040318	02/24/2025	03/17/2025	207.50	flat repair	554025 - REPAIR TO EQUIPMENT	
CMC TIRE, INC SPO	39420	60040572	03/03/2025	03/18/2025	0.02	water truck tires	514025 - REPAIR TO EQUIPMENT	
CMC TIRE, INC SPO	39420	60040572	03/03/2025	03/18/2025	729.44	PUBLIC WORKS REPAIR SPLIT	108025 - Cemetery REPAIRS TO EQUI	
CMC TIRE, INC SPO	39420	60040572	03/03/2025	03/18/2025	729.44	PUBLIC WORKS REPAIR SPLIT	574026 - MAINTENANCE MATERIAL A	
CMC TIRE, INC SPO	39420	60040572	03/03/2025	03/18/2025	732.00	PUBLIC WORKS REPAIR SPLIT	106125 - Class C REPAIR TO EQUIPM	
CMC TIRE, INC SPO	39420	60040572	03/03/2025	03/18/2025	732.00	PUBLIC WORKS REPAIR SPLIT	107025 - Parks REPAIRS TO EQUIPM	
CMC TIRE, INC SPO	39420	60040572	03/03/2025	03/18/2025	732.00	PUBLIC WORKS REPAIR SPLIT	514025 - REPAIR TO EQUIPMENT	
CMC TIRE, INC SPO	39420	60040572	03/03/2025	03/18/2025	732.00	PUBLIC WORKS REPAIR SPLIT	524025 - REPAIR TO EQUIPMENT	
CMC TIRE, INC SPO	39420	60040572	03/03/2025	03/18/2025	732.00	PUBLIC WORKS REPAIR SPLIT	524125 - REPAIRS TO EQUIPMENT	
					\$5,118.90			
					\$5,326.40			
CROSBY, NICHOLAS	39380	03172026	03/12/2025	03/12/2025	172.00	Nich power school	534023 - TRAVEL, MEALS AND LODG	
					\$172.00			
CURTIS TOOLS FOR HEROES	39406	INV913834	11/25/2024	03/17/2025	2,695.02	Pants jacket leavitt	105726 - Fire MAINTENANCE MATERI	
					\$2,695.02			
DAVIS HEATING & A/C SERVICE	39407	0000069883	02/11/2025	03/17/2025	145.00	service call old rock	104962 - Non-Dep ROCK CHURCH/M	
					\$145.00			
ELSTER SOLUTIONS, LLC	39408	5269212958	02/20/2025	03/17/2025	1,658.09	monthly fee Feb 2025	534031 - PROFESSIONAL & TECHNIC	
					\$1,658.09			
EPG TESTING AND SAFETY TRA	39409	10733	03/03/2025	03/17/2025	2,977.00	HOT stick testing	534026 - MAINTENANCE MATERIALS	
					\$2,977.00			



Parowan City  
Check Register

All Bank Accounts - 03/12/2025 to 03/24/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
FASSTENAL	39410	UTCED130492	03/03/2025	03/17/2025	354.15	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
FASSTENAL	39410	UTCED130492	03/03/2025	03/17/2025	354.15	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
FASSTENAL	39410	UTCED130492	03/03/2025	03/17/2025	354.15	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
FASSTENAL	39410	UTCED130492	03/03/2025	03/17/2025	354.15	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
					\$1,770.75			
					\$1,770.75			
Fraternal Order of Police -Iron Lodge	ACH,03182510	PR030725-6674	03/13/2025	03/18/2025	100.00	Lodge Member Dues	102245 - MISC/PAYROLL PAYABLE	
					\$100.00			
FUEL NETWORK TEAM	39370	F2504E00959	11/01/2024	03/12/2025	41.02	GAS - PARKS	107040 - Parks GAS AND OIL	
FUEL NETWORK TEAM	39370	F2504E00959	11/01/2024	03/12/2025	87.43	GAS - FIRE	105740 - Fire GAS AND OIL	
FUEL NETWORK TEAM	39370	F2504E00959	11/01/2024	03/12/2025	120.35	GAS - OFFICE	104340 - Admin Gas & Oil	
FUEL NETWORK TEAM	39370	F2504E00959	11/01/2024	03/12/2025	189.35	GAS - AIRPORT	108540 - Airport GAS AND OIL	
FUEL NETWORK TEAM	39370	F2504E00959	11/01/2024	03/12/2025	402.72	PUBLIC WORKS GAS SPLIT	574040 - GAS AND OIL	
FUEL NETWORK TEAM	39370	F2504E00959	11/01/2024	03/12/2025	402.75	PUBLIC WORKS GAS SPLIT	106140 - Class C GAS AND OIL	
FUEL NETWORK TEAM	39370	F2504E00959	11/01/2024	03/12/2025	402.75	PUBLIC WORKS GAS SPLIT	514040 - GAS AND OIL	
FUEL NETWORK TEAM	39370	F2504E00959	11/01/2024	03/12/2025	402.75	PUBLIC WORKS GAS SPLIT	524040 - GAS AND OIL	
FUEL NETWORK TEAM	39370	F2504E00959	11/01/2024	03/12/2025	402.75	PUBLIC WORKS GAS SPLIT	524140 - GAS AND OIL	
FUEL NETWORK TEAM	39370	F2504E00959	11/01/2024	03/12/2025	967.57	GAS - ELECTRIC	534040 - GAS AND OIL	
FUEL NETWORK TEAM	39370	F2504E00959	11/01/2024	03/12/2025	1,288.96	GAS - PARKS	554040 - GAS AND OIL	
FUEL NETWORK TEAM	39370	F2504E00959	11/01/2024	03/12/2025	1,882.82	GAS - POLICE	105440 - Police GAS AND OIL	
					\$6,591.22			
FUEL NETWORK TEAM	39376	F2505E00899	11/01/2024	03/12/2025	39.72	GAS - PARKS	107040 - Parks GAS AND OIL	
FUEL NETWORK TEAM	39376	F2505E00899	11/01/2024	03/12/2025	55.39	GAS - AIRPORT	108540 - Airport GAS AND OIL	
FUEL NETWORK TEAM	39376	F2505E00899	11/01/2024	03/12/2025	71.25	GAS - OFFICE	104340 - Admin Gas & Oil	
FUEL NETWORK TEAM	39376	F2505E00899	11/01/2024	03/12/2025	265.03	PUBLIC WORKS GAS SPLIT	106140 - Class C GAS AND OIL	
FUEL NETWORK TEAM	39376	F2505E00899	11/01/2024	03/12/2025	265.03	PUBLIC WORKS GAS SPLIT	524040 - GAS AND OIL	
FUEL NETWORK TEAM	39376	F2505E00899	11/01/2024	03/12/2025	265.03	PUBLIC WORKS GAS SPLIT	524140 - GAS AND OIL	
FUEL NETWORK TEAM	39376	F2505E00899	11/01/2024	03/12/2025	265.03	PUBLIC WORKS GAS SPLIT	574040 - GAS AND OIL	
FUEL NETWORK TEAM	39376	F2505E00899	11/01/2024	03/12/2025	265.09	PUBLIC WORKS GAS SPLIT	514040 - GAS AND OIL	
FUEL NETWORK TEAM	39376	F2505E00899	11/01/2024	03/12/2025	606.49	GAS - ELECTRIC	534040 - GAS AND OIL	
FUEL NETWORK TEAM	39376	F2505E00899	11/01/2024	03/12/2025	1,024.00	GAS - PARKS	554040 - GAS AND OIL	
FUEL NETWORK TEAM	39376	F2505E00899	11/01/2024	03/12/2025	1,870.19	GAS - POLICE	105440 - Police GAS AND OIL	
					\$4,992.25			
FUEL NETWORK TEAM	39377	F2506E00871	01/02/2025	03/12/2025	36.07	GAS - PARKS	107040 - Parks GAS AND OIL	
FUEL NETWORK TEAM	39377	F2506E00871	01/02/2025	03/12/2025	62.49	GAS - OFFICE	104340 - Admin Gas & Oil	
FUEL NETWORK TEAM	39377	F2506E00871	01/02/2025	03/12/2025	90.39	GAS - FIRE	105740 - Fire GAS AND OIL	
FUEL NETWORK TEAM	39377	F2506E00871	01/02/2025	03/12/2025	178.76	PUBLIC WORKS GAS SPLIT	106140 - Class C GAS AND OIL	
FUEL NETWORK TEAM	39377	F2506E00871	01/02/2025	03/12/2025	178.77	PUBLIC WORKS GAS SPLIT	574040 - GAS AND OIL	
FUEL NETWORK TEAM	39377	F2506E00871	01/02/2025	03/12/2025	178.77	PUBLIC WORKS GAS SPLIT	514040 - GAS AND OIL	
FUEL NETWORK TEAM	39377	F2506E00871	01/02/2025	03/12/2025	178.82	PUBLIC WORKS GAS SPLIT	524040 - GAS AND OIL	
FUEL NETWORK TEAM	39377	F2506E00871	01/02/2025	03/12/2025	713.32	GAS - ELECTRIC	534040 - GAS AND OIL	
FUEL NETWORK TEAM	39377	F2506E00871	01/02/2025	03/12/2025	960.28	GAS - PARKS	554040 - GAS AND OIL	
FUEL NETWORK TEAM	39377	F2506E00871	01/02/2025	03/12/2025	1,613.41	GAS - POLICE	105440 - Police GAS AND OIL	
					\$4,368.84			
FUEL NETWORK TEAM	39378	F2507E00877	01/02/2025	03/12/2025	67.29	GAS - PARKS	107040 - Parks GAS AND OIL	
FUEL NETWORK TEAM	39378	F2507E00877	01/02/2025	03/12/2025	180.22	GAS - OFFICE	104340 - Admin Gas & Oil	
FUEL NETWORK TEAM	39378	F2507E00877	01/02/2025	03/12/2025	279.10	PUBLIC WORKS GAS SPLIT	524140 - GAS AND OIL	
FUEL NETWORK TEAM	39378	F2507E00877	01/02/2025	03/12/2025	279.81	PUBLIC WORKS GAS SPLIT	514040 - GAS AND OIL	
FUEL NETWORK TEAM	39378	F2507E00877	01/02/2025	03/12/2025	279.90	PUBLIC WORKS GAS SPLIT	524040 - GAS AND OIL	
FUEL NETWORK TEAM	39378	F2507E00877	01/02/2025	03/12/2025	280.46	PUBLIC WORKS GAS SPLIT	574040 - GAS AND OIL	
FUEL NETWORK TEAM	39378	F2507E00877	01/02/2025	03/12/2025			106140 - Class C GAS AND OIL	



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FUEL NETWORK TEAM	39378	F2507E00877	01/02/2025	03/12/2025	516.25	GAS - ELECTRIC	534040 - GAS AND OIL	
FUEL NETWORK TEAM	39378	F2507E00877	01/02/2025	03/12/2025	1,164.68	GAS - PARKS	554040 - GAS AND OIL	
FUEL NETWORK TEAM	39378	F2507E00877	01/02/2025	03/12/2025	1,457.08	GAS - POLICE	105440 - Police GAS AND OIL	
					<u>\$4,784.60</u>			
FUEL NETWORK TEAM	39379	F2508E00894	03/03/2025	03/12/2025	57.51	GAS - OFFICE	104340 - Admin Gas & Oil	
FUEL NETWORK TEAM	39379	F2508E00894	03/03/2025	03/12/2025	77.13	GAS - AIRPORT	108540 - Airport GAS AND OIL	
FUEL NETWORK TEAM	39379	F2508E00894	03/03/2025	03/12/2025	115.07	GAS - FIRE	105740 - Fire GAS AND OIL	
FUEL NETWORK TEAM	39379	F2508E00894	03/03/2025	03/12/2025	228.06	GAS - PARKS	107040 - Parks GAS AND OIL	
FUEL NETWORK TEAM	39379	F2508E00894	03/03/2025	03/12/2025	406.88	PUBLIC WORKS GAS SPLIT	106140 - Class C GAS AND OIL	
FUEL NETWORK TEAM	39379	F2508E00894	03/03/2025	03/12/2025	406.88	PUBLIC WORKS GAS SPLIT	524040 - GAS AND OIL	
FUEL NETWORK TEAM	39379	F2508E00894	03/03/2025	03/12/2025	406.88	PUBLIC WORKS GAS SPLIT	524140 - GAS AND OIL	
FUEL NETWORK TEAM	39379	F2508E00894	03/03/2025	03/12/2025	406.88	PUBLIC WORKS GAS SPLIT	574040 - GAS AND OIL	
FUEL NETWORK TEAM	39379	F2508E00894	03/03/2025	03/12/2025	406.97	PUBLIC WORKS GAS SPLIT	514040 - GAS AND OIL	
FUEL NETWORK TEAM	39379	F2508E00894	03/03/2025	03/12/2025	630.42	GAS - ELECTRIC	534040 - GAS AND OIL	
FUEL NETWORK TEAM	39379	F2508E00894	03/03/2025	03/12/2025	973.37	GAS - trash	554040 - GAS AND OIL	
FUEL NETWORK TEAM	39379	F2508E00894	03/03/2025	03/12/2025	1,422.39	GAS - POLICE	105440 - Police GAS AND OIL	
					<u>\$5,538.44</u>			
					<u>\$26,276.35</u>			
Harward & Rees, Brig Rees	39421	02032025	02/03/2025	03/18/2025	350.00	Hydrant return	514034 - REFUNDS AND OVERPAYM	
HEALTH EQUITY	3182501	PR030725-4720	03/13/2025	03/18/2025	1,160.00	HSA Savings Account	102249 - HEALTH SAVINGS ACCOUN	
HEALTH EQUITY	3182503	Mar25 - mwtpw9	03/18/2025	03/18/2025	2.10	Cori	107514 - Library INSURANCE	
HEALTH EQUITY	3182503	Mar25 - mwtpw9	03/18/2025	03/18/2025	2.10	David Harris	104114 - Leg INSURANCE	
HEALTH EQUITY	3182503	Mar25 - mwtpw9	03/18/2025	03/18/2025	2.10	Jet	107214 - Events INSURANCE	
HEALTH EQUITY	3182503	Mar25 - mwtpw9	03/18/2025	03/18/2025	2.10	Justin	107014 - Parks INSURANCE	
HEALTH EQUITY	3182503	Mar25 - mwtpw9	03/18/2025	03/18/2025	2.10	Keith	104214 - Court INSURANCE	
HEALTH EQUITY	3182503	Mar25 - mwtpw9	03/18/2025	03/18/2025	2.10	Nicole, Eamonn	105414 - Police INSURANCE	
HEALTH EQUITY	3182503	Mar25 - mwtpw9	03/18/2025	03/18/2025	4.20	Nick, Dalton	534014 - INSURANCE	
HEALTH EQUITY	3182503	Mar25 - mwtpw9	03/18/2025	03/18/2025	6.30	Callie, Jerry, Connie	104314 - Admin INSURANCE	
HEALTH EQUITY	3182503	Mar25 - mwtpw9	03/18/2025	03/18/2025	8.40	Aldo, Billy, John, Tyler, Stephen	514014 - INSURANCE	
					<u>\$31.50</u>			
					<u>\$1,191.50</u>			
HINOJOSA, DON AND MARIA	39431	Refund: 1000030	03/17/2025	03/19/2025	155.74	Refund: 100003004 - HINOJOSA, DON AND MARI	531311 - ACCOUNTS RECEIVABLE	
					<u>\$155.74</u>			
IMAGE PRO	39381	147046	02/05/2025	03/13/2025	196.15	Little Women Posters	107222 - Events ADVERTISING	
IMAGE PRO	39381	147049	02/05/2025	03/13/2025	243.50	Event Cards	107222 - Events ADVERTISING	
IMAGE PRO	39381	147249	02/11/2025	03/13/2025	295.50	Half Marathon Posters	107222 - Events ADVERTISING	
IMAGE PRO	39381	147258	02/20/2025	03/13/2025	311.00	Half Marathon Signs	107222 - Events ADVERTISING	
IMAGE PRO	39381	147280	02/11/2025	03/13/2025	114.00	BUSINESS LICENSES	104324 - Admin OFFICE SUPPLIES A	
IMAGE PRO	39381	147367	02/11/2025	03/13/2025	49.90	Bridge Replacement plan	104324 - Admin OFFICE SUPPLIES A	
					<u>\$1,210.05</u>			
IMAGE PRO	39411	147671	03/04/2025	03/17/2025	526.49	annexation signs	105831 - P&Z PROFESSIONAL AND T	
					<u>\$1,736.54</u>			
INTERMOUNTAIN FARMERS ASSO	39422	1022119409	02/24/2025	03/18/2025	1,574.68	FERT IFA CUSTOM DRY BLEND B, TOTE BAG	107026 - Parks MAINTENANCE MATE	
					<u>\$1,574.68</u>			
IPSA- Intermountain Power Superint	39423	3695	03/09/2025	03/18/2025	50.00	Banquet Dinner	534023 - TRAVEL, MEALS AND LODG	
					<u>\$50.00</u>			

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IRON COUNTY ENGINEERING DE	39424	S021825	02/18/2025	03/18/2025	924.00	Signs	107026 - Parks MAINTENANCE MATE	
					<b>\$924.00</b>			
J HARLEN CO., INC.	39412	125462	02/25/2025	03/17/2025	147.48	Raleigh	534026 - MAINTENANCE MATERIALS	
					<b>\$147.48</b>			
JED IMLAY	39432	9036	01/20/2025	03/19/2025	20.39	Oil	105440 - Police GAS AND OIL	
					<b>\$20.39</b>			
JET SMITH	39425	02032025	02/03/2025	03/18/2025	53.83	gum, bags candy	107365 - Theater EVENTS & PRODUC	
					<b>\$53.83</b>			
JJ'S WINDOW CLEANING	39413	91567	02/05/2025	03/17/2025	60.00	PAINT REMOVAL ON WINDOWS - LIBRARY	104326 - Admin MAINTENANCE MATE	
					<b>\$60.00</b>			
L & W SERVICES OF PAROWAN IN	39390	2059	01/31/2025	03/13/2025	15.49	Dozer part	444073 - CONSTRUCTION - IMPROV	
					<b>\$15.49</b>			
LELAND PAGE	39402	PC V Vallejo	02/19/2025	03/13/2025	57.00	pc v evans-vallejo	104245 - JURY WITNESS INTERPRET	
					<b>\$57.00</b>			
LES OLSON COMPANY	39391	EA1516232	02/14/2025	03/13/2025	64.77	Les O Dec	107526 - Library MAINTENANCE MAT	
LES OLSON COMPANY	39391	EA1516232	02/14/2025	03/13/2025	94.65	Les O Jan	107526 - Library MAINTENANCE MAT	
LES OLSON COMPANY	39391	EA1516232	02/14/2025	03/13/2025	94.81	Les O nov	107526 - Library MAINTENANCE MAT	
					<b>\$254.23</b>			
LES OLSON COMPANY	39433	EA1516232-2	02/18/2025	03/19/2025	78.62	monthly billing #4	107526 - Library MAINTENANCE MAT	
					<b>\$332.85</b>			
LONG TERM DISABILITY PROGRA	39419	PR030725-354	03/13/2025	03/18/2025	326.56	Long Term Disability	102230 - RETIREMENT PAYABLE	
					<b>\$326.56</b>			
Marbel, Eliza	39426	03062025	03/06/2025	03/18/2025	40.00	Modeling Fee CA GRANT	104937 - Non-Dep ART COMMISSION	
					<b>\$40.00</b>			
MG ALDRED CONSTRUCTION, IN	39392	6067	11/17/2024	03/13/2025	4,158.00	Asphalt patch	106130 - Class C REPAIRS TO STREE	
					<b>\$4,158.00</b>			
Miche Pest Control	39393	17419	12/10/2024	03/13/2025	119.00	Pest Spray 5 s main	105926 - Visitor MAINTENANCE MATE	
					<b>\$119.00</b>			
MIKE ALBERT LEASING, INC.	39414	C179635	03/01/2025	03/17/2025	3,082.00	POLICE TRUCK MONTHLY LEASE PAYMENT (PE	105481 - Police Capital leases - princip	
MIKE ALBERT LEASING, INC.	39427	C181139	03/06/2025	03/18/2025	3,082.00	POLICE TRUCK MONTHLY LEASE PAYMENT (PE	105481 - Police Capital leases - princip	
					<b>\$6,164.00</b>			
Minersville Library	39394	2035	11/19/2024	03/13/2025	60.00	Bluey for Nov 19th program	107529 - Library CLEF GRANT EXPEN	
					<b>\$60.00</b>			
MONSEN ENGINEERING, LLC - LB	39395	PM-INV034619	02/12/2025	03/13/2025	0.01	RAM Mounts	524026 - MAINTENANCE MATERIALS	
MONSEN ENGINEERING, LLC - LB	39395	PM-INV034619	02/12/2025	03/13/2025	84.01	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
MONSEN ENGINEERING, LLC - LB	39395	PM-INV034619	02/12/2025	03/13/2025	84.01	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE MA	
MONSEN ENGINEERING, LLC - LB	39395	PM-INV034619	02/12/2025	03/13/2025	84.01	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
MONSEN ENGINEERING, LLC - LB	39395	PM-INV034619	02/12/2025	03/13/2025	84.01	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
MONSEN ENGINEERING, LLC - LB	39395	PM-INV034619	02/12/2025	03/13/2025	84.01	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
					<b>\$420.06</b>			
					<b>\$420.06</b>			



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MORLEY & MCCONKIE, LC	39396	64904	02/20/2025	03/13/2025	3,500.00	Land appraisal	446174 - Class C - Construction	
					<b>\$3,500.00</b>			
MOSDELL SANITATION	39397	01/31/2025	01/31/2025	03/13/2025	-0.02	Road Dept Yard	514026 - MAINTENANCE MATERIALS	
MOSDELL SANITATION	39397	01/31/2025	01/31/2025	03/13/2025	60.88	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
MOSDELL SANITATION	39397	01/31/2025	01/31/2025	03/13/2025	60.88	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
MOSDELL SANITATION	39397	01/31/2025	01/31/2025	03/13/2025	60.88	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
MOSDELL SANITATION	39397	01/31/2025	01/31/2025	03/13/2025	60.88	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
MOSDELL SANITATION	39397	01/31/2025	01/31/2025	03/13/2025	60.88	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
MOSDELL SANITATION	39397	01/31/2025	01/31/2025	03/13/2025	61.02	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
					<b>\$365.40</b>			
MOSDELL SANITATION	39434	10184	02/27/2025	03/19/2025	24.72	PUBIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
MOSDELL SANITATION	39434	10184	02/27/2025	03/19/2025	24.72	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
MOSDELL SANITATION	39434	10184	02/27/2025	03/19/2025	24.72	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
MOSDELL SANITATION	39434	10184	02/27/2025	03/19/2025	24.72	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
MOSDELL SANITATION	39434	10184	02/27/2025	03/19/2025	24.72	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
					<b>\$123.60</b>			
					<b>\$489.00</b>			
MOTOROLA SOLUTIONS, INC.	39398	8230492097	12/02/2024	03/13/2025	4,251.04	Flex hub maintenance	105426 - Police MAINTENANCE MATE	
					<b>\$4,251.04</b>			
MOUNTAIN WEST COMPUTERS	39399	85797	02/14/2025	03/13/2025	73.00	8g ddr ram	534024 - OFFICE SUPPLIES AND EX	
					<b>\$73.00</b>			
MW CLOUD SERVICES, LLC	39400	2205	02/01/2025	03/13/2025	42.00	MOUNTAIN WEST CONTRACT	574031 - PROFESSIONAL AND TECH	
MW CLOUD SERVICES, LLC	39400	2205	02/01/2025	03/13/2025	63.00	MOUNTAIN WEST CONTRACT	524031 - PROFESSIONAL & TECHNIC	
MW CLOUD SERVICES, LLC	39400	2205	02/01/2025	03/13/2025	63.00	MOUNTAIN WEST CONTRACT	524131 - PROFESSIONAL AND TECH	
MW CLOUD SERVICES, LLC	39400	2205	02/01/2025	03/13/2025	84.00	MOUNTAIN WEST CONTRACT	554031 - PROFESSIONAL & TECHNIC	
MW CLOUD SERVICES, LLC	39400	2205	02/01/2025	03/13/2025	126.00	MOUNTAIN WEST CONTRACT	514031 - PROFESSIONAL & TECHNIC	
MW CLOUD SERVICES, LLC	39400	2205	02/01/2025	03/13/2025	168.00	MOUNTAIN WEST CONTRACT	534031 - PROFESSIONAL & TECHNIC	
MW CLOUD SERVICES, LLC	39400	2205	02/01/2025	03/13/2025	294.00	MOUNTAIN WEST CONTRACT	104331 - Admin PROFESSIONAL AND	
					<b>\$840.00</b>			
					<b>\$840.00</b>			
Nelson, Laura	39371	03/12/2025	03/12/2025	03/12/2025	40.00	Modeling Fee Creative Aging GRANT	104937 - Non-Dep ART COMMISSION	
					<b>\$40.00</b>			
OLYMPUS REFUSE EQUIPMENT	39435	624611	09/27/2024	03/19/2025	112.15	wire for grabber switch	554025 - REPAIR TO EQUIPMENT	
OLYMPUS REFUSE EQUIPMENT	39435	624771	11/17/2024	03/19/2025	559.15	HD center guard	554026 - MAINTENANCE MATERIALS	
					<b>\$671.30</b>			
					<b>\$671.30</b>			
PAGE, LELAND	39372	004303052025	03/05/2025	03/12/2025	57.00	PC V Louis Sanchez	104245 - JURY WITNESS INTERPRET	
					<b>\$57.00</b>			
PAGE, SILVIA	39373	00001	02/19/2025	03/12/2025	114.00	PC V Jose and Mazalilianiano	104245 - JURY WITNESS INTERPRET	
PAGE, SILVIA	39373	0035503072025	03/07/2025	03/12/2025	57.00	PC v Jorge Armondo Villa Arreola	104245 - JURY WITNESS INTERPRET	
PAGE, SILVIA	39373	012420250355	01/24/2025	03/12/2025	57.00	PC v Jorge Armondo Villa Arreola	104245 - JURY WITNESS INTERPRET	
PAGE, SILVIA	39373	02052025 0467	02/05/2025	03/12/2025	57.00	PC v Paula Rincon Riazza	104245 - JURY WITNESS INTERPRET	
PAGE, SILVIA	39373	02072025 0280	02/07/2025	03/12/2025	62.00	Pc v Gonzales Tome	104245 - JURY WITNESS INTERPRET	
					<b>\$347.00</b>			
					<b>\$347.00</b>			

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PAROWAN MARKET INC.	39415	02192025	02/19/2025	03/17/2025	33.16	Basketball	107470 - Recreation	RECREATION/O
PAROWAN MARKET INC.	39415	02192025	02/19/2025	03/17/2025	38.71	cups	107268 - Events	SPECIAL CELEBRATI
PAROWAN MARKET INC.	39415	02192025	02/19/2025	03/17/2025	42.87	food	514023 - TRAVEL, MEALS AND LODG	514023 - TRAVEL, MEALS AND LODG
PAROWAN MARKET INC.	39415	02192025	02/19/2025	03/17/2025	42.87	food	554023 - TRAVEL, MEALS AND LODG	554023 - TRAVEL, MEALS AND LODG
PAROWAN MARKET INC.	39415	02192025	02/19/2025	03/17/2025	42.87	food	574023 - TRAVEL, MEALS AND LODG	574023 - TRAVEL, MEALS AND LODG
PAROWAN MARKET INC.	39415	02192025	02/19/2025	03/17/2025	42.89	food	524023 - TRAVEL, MEALS AND LODG	524023 - TRAVEL, MEALS AND LODG
PAROWAN MARKET INC.	39415	02192025	02/19/2025	03/17/2025	63.13	salt baking powder	107523 - Library TRAVEL, MEALS & LO	107523 - Library TRAVEL, MEALS & LO
PAROWAN MARKET INC.	39415	02192025	02/19/2025	03/17/2025	505.61	pork chops and meat	105723 - Fire TRAVEL, MEALS AND L	105723 - Fire TRAVEL, MEALS AND L
					\$812.11			
					\$812.11			
PAROWAN TREASURER	39369	03202500001	03/12/2025	03/12/2025	106.89	City Lions Park	107027 - Parks	UTILITIES
PAROWAN TREASURER	39369	0320250001	03/12/2025	03/12/2025	49.86	WATER SHOP	514027 - UTILITIES	514027 - UTILITIES
PAROWAN TREASURER	39369	0320250446	03/12/2025	03/12/2025	-0.01	POLICE DEPARTMENT	105427 - Police	UTILITIES
PAROWAN TREASURER	39369	0320250446	03/12/2025	03/12/2025	43.49	UTILITY SPLIT	105827 - P&Z	UTILITIES
PAROWAN TREASURER	39369	0320250446	03/12/2025	03/12/2025	50.74	UTILITY SPLIT	104227 - Court	UTILITIES
PAROWAN TREASURER	39369	0320250446	03/12/2025	03/12/2025	50.74	UTILITY SPLIT	105427 - Police	UTILITIES
PAROWAN TREASURER	39369	0320250446	03/12/2025	03/12/2025	60.46	UTILITY SPLIT	524027 - UTILITIES	524027 - UTILITIES
PAROWAN TREASURER	39369	0320250446	03/12/2025	03/12/2025	60.46	UTILITY SPLIT	524127 - UTILITIES	524127 - UTILITIES
PAROWAN TREASURER	39369	0320250446	03/12/2025	03/12/2025	120.77	UTILITY SPLIT	574027 - UTILITIES	574027 - UTILITIES
PAROWAN TREASURER	39369	0320250446	03/12/2025	03/12/2025	169.12	UTILITY SPLIT	514027 - UTILITIES	514027 - UTILITIES
PAROWAN TREASURER	39369	0320250446	03/12/2025	03/12/2025	169.12	UTILITY SPLIT	534027 - UTILITIES	534027 - UTILITIES
PAROWAN TREASURER	39369	0320250820	03/12/2025	03/12/2025	4,166.52	300 EAST WELL	514027 - UTILITIES	514027 - UTILITIES
PAROWAN TREASURER	39369	0320251001	03/12/2025	03/12/2025	149.71	City Airport	108527 - Airport	UTILITIES
PAROWAN TREASURER	39369	0320251220	03/12/2025	03/12/2025	113.56	HERITAGE PARK	107027 - Parks	UTILITIES
PAROWAN TREASURER	39369	0320251378	03/12/2025	03/12/2025	22.50	City 4 Bay Pl	514027 - UTILITIES	514027 - UTILITIES
PAROWAN TREASURER	39369	0320252150	03/12/2025	03/12/2025	103.10	Park Restrooms	107027 - Parks	UTILITIES
PAROWAN TREASURER	39369	0320252501	03/12/2025	03/12/2025	953.07	Main Hangar	108527 - Airport	UTILITIES
PAROWAN TREASURER	39369	0320253183	03/12/2025	03/12/2025	300.28	FIRE DEPARTMENT	105727 - Fire	UTILITIES
PAROWAN TREASURER	39369	0320253184	03/12/2025	03/12/2025	36.43	PIONEER INDUSTRIAL PARK	107027 - Parks	UTILITIES
PAROWAN TREASURER	39369	0320253501	03/12/2025	03/12/2025	98.21	BBALL CONCESSIONS	107027 - Parks	UTILITIES
PAROWAN TREASURER	39369	0320254104	03/12/2025	03/12/2025	168.56	AIROP RESTROOMS	108527 - Airport	UTILITIES
PAROWAN TREASURER	39369	0320254105	03/12/2025	03/12/2025	257.11	DOG POUND	105527 - Animal	UTILITIES
PAROWAN TREASURER	39369	0320254106	03/12/2025	03/12/2025	139.73	AIROPRT HOUSE	108527 - Airport	UTILITIES
PAROWAN TREASURER	39369	0320254116	03/12/2025	03/12/2025	24.30	City Corporation	514027 - UTILITIES	514027 - UTILITIES
PAROWAN TREASURER	39369	0320254117	03/12/2025	03/12/2025	0.08	City Corporation	107027 - Parks	UTILITIES
PAROWAN TREASURER	39369	0320254117	03/12/2025	03/12/2025	15.55	Shop Utility Split	524027 - UTILITIES	524027 - UTILITIES
PAROWAN TREASURER	39369	0320254117	03/12/2025	03/12/2025	31.10	Shop Utility Split	524127 - UTILITIES	524127 - UTILITIES
PAROWAN TREASURER	39369	0320254117	03/12/2025	03/12/2025	46.65	Shop Utility Split	106127 - Class C	UTILITIES
PAROWAN TREASURER	39369	0320254117	03/12/2025	03/12/2025	62.20	Shop Utility Split	514027 - UTILITIES	514027 - UTILITIES
PAROWAN TREASURER	39369	0320254117	03/12/2025	03/12/2025	62.20	Shop Utility Split	534027 - UTILITIES	534027 - UTILITIES
PAROWAN TREASURER	39369	0320254117	03/12/2025	03/12/2025	62.20	Shop Utility Split	574027 - UTILITIES	574027 - UTILITIES
PAROWAN TREASURER	39369	0320254118	03/12/2025	03/12/2025	0.01	Shop New Building	514027 - UTILITIES	514027 - UTILITIES
PAROWAN TREASURER	39369	0320254118	03/12/2025	03/12/2025	19.96	Shop Utility Split	107027 - Parks	UTILITIES
PAROWAN TREASURER	39369	0320254118	03/12/2025	03/12/2025	39.93	Shop Utility Split	524027 - UTILITIES	524027 - UTILITIES
PAROWAN TREASURER	39369	0320254118	03/12/2025	03/12/2025	39.93	Shop Utility Split	524127 - UTILITIES	524127 - UTILITIES
PAROWAN TREASURER	39369	0320254118	03/12/2025	03/12/2025	59.89	Shop Utility Split	106127 - Class C	UTILITIES
PAROWAN TREASURER	39369	0320254118	03/12/2025	03/12/2025	79.85	Shop Utility Split	514027 - UTILITIES	514027 - UTILITIES
PAROWAN TREASURER	39369	0320254118	03/12/2025	03/12/2025	79.85	Shop Utility Split	534027 - UTILITIES	534027 - UTILITIES
PAROWAN TREASURER	39369	0320254118	03/12/2025	03/12/2025	79.85	Shop Utility Split	574027 - UTILITIES	574027 - UTILITIES
PAROWAN TREASURER	39369	0320254197	03/12/2025	03/12/2025	208.57	VISITOR CENTER	105927 - Visitor	UTILITIES
PAROWAN TREASURER	39369	0320254198	03/12/2025	03/12/2025	478.84	City Library	107527 - Library	UTILITIES
PAROWAN TREASURER	39369	0320254210	03/12/2025	03/12/2025	250.38	City Corp Theater	107327 - Theater	UTILITIES
PAROWAN TREASURER	39369	0320254226	03/12/2025	03/12/2025	126.51	DJP - OLD ROCK CHURCH	104927 - Non-Dep	UTILITIES
PAROWAN TREASURER	39369	0320254230	03/12/2025	03/12/2025	102.89	City Smith Home	107027 - Parks	UTILITIES
PAROWAN TREASURER	39369	0320254501	03/12/2025	03/12/2025	80.09	BBALL FIELD	107027 - Parks	UTILITIES



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PAROWAN TREASURER	39369	0320256100	03/12/2025	03/12/2025	109.15	SWIMMING POOL	106927 - Pool UTILITIES	
PAROWAN TREASURER	39369	03202561475	03/12/2025	03/12/2025	87.69	CEMETERY WATER	108027 - Cemetery UTILITIES	
PAROWAN TREASURER	39369	0320256149	03/12/2025	03/12/2025	107.95	MAIN CANYON WELL	514027 - UTILITIES	
PAROWAN TREASURER	39369	0320256154	03/12/2025	03/12/2025	73.19	CITY CHLORINATOR	574027 - UTILITIES	
PAROWAN TREASURER	39369	0320256189	03/12/2025	03/12/2025	86.50	SOCCER FIELD RESTROOMS	107027 - Parks UTILITIES	
PAROWAN TREASURER	39369	0320256200	03/12/2025	03/12/2025	33.95	Race Track Well	574027 - UTILITIES	
PAROWAN TREASURER	39369	0320257513	03/12/2025	03/12/2025	85.09	MECKS POND	107027 - Parks UTILITIES	
PAROWAN TREASURER	39369	0320257518	03/12/2025	03/12/2025	17.97	CITY POWER PLANT	534027 - UTILITIES	
PAROWAN TREASURER	39369	0320257604	03/12/2025	03/12/2025	17.97	City PI 100 S & Main	107027 - Parks UTILITIES	
					<b>\$9,991.81</b>			
					<b>\$9,991.81</b>			
PELORUS METHODS, INC	39416	250301	11/11/2024	03/17/2025	72.80	PELORUS SPLIT	104231 - Court PROFESSIONAL AND	
PELORUS METHODS, INC	39416	250301	11/11/2024	03/17/2025	72.80	PELORUS SPLIT	105831 - P&Z PROFESSIONAL AND T	
PELORUS METHODS, INC	39416	250301	11/11/2024	03/17/2025	72.80	PELORUS SPLIT	108031 - Cemetery PROFESSIONAL &	
PELORUS METHODS, INC	39416	250301	11/11/2024	03/17/2025	86.45	PELORUS SPLIT	105931 - Visitor PROFESSIONAL AND	
PELORUS METHODS, INC	39416	250301	11/11/2024	03/17/2025	91.00	PELORUS SPLIT	554031 - PROFESSIONAL & TECHNIC	
PELORUS METHODS, INC	39416	250301	11/11/2024	03/17/2025	227.50	PELORUS SPLIT	105431 - Police PROFESSIONAL AND	
PELORUS METHODS, INC	39416	250301	11/11/2024	03/17/2025	241.15	PELORUS SPLIT	104331 - Admin PROFESSIONAL AND	
PELORUS METHODS, INC	39416	250301	11/11/2024	03/17/2025	455.00	PELORUS SPLIT	524031 - PROFESSIONAL & TECHNIC	
PELORUS METHODS, INC	39416	250301	11/11/2024	03/17/2025	455.00	PELORUS SPLIT	524131 - PROFESSIONAL & TECHNIC	
PELORUS METHODS, INC	39416	250301	11/11/2024	03/17/2025	477.75	PELORUS SPLIT	574031 - PROFESSIONAL AND TECH	
PELORUS METHODS, INC	39416	250301	11/11/2024	03/17/2025	910.00	PELORUS SPLIT	514031 - PROFESSIONAL & TECHNIC	
PELORUS METHODS, INC	39416	250301	11/11/2024	03/17/2025	1,387.75	PELORUS SPLIT	534031 - PROFESSIONAL & TECHNIC	
					<b>\$4,550.00</b>			
					<b>\$4,550.00</b>			
POWER SYSTEMS WEST	39417	S12530000141	01/28/2025	03/17/2025	274.87	PUBIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
POWER SYSTEMS WEST	39417	S12530000141	01/28/2025	03/17/2025	274.87	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
POWER SYSTEMS WEST	39417	S12530000141	01/28/2025	03/17/2025	274.87	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
POWER SYSTEMS WEST	39417	S12530000141	01/28/2025	03/17/2025	274.87	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
					274.87	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
					<b>\$1,374.35</b>			
					<b>\$1,374.35</b>			
RASMUSSEN EQUIPMENT COMPA	39436	10192043	02/11/2025	03/19/2025	8,500.00	Portafill screen Breakwater	444073 - CONSTRUCTION - IMPROV	
RASMUSSEN EQUIPMENT COMPA	39436	10193121	12/02/2024	03/19/2025	1,300.00	Portafill screen Breakwater pickup	444073 - CONSTRUCTION - IMPROV	
					<b>\$9,800.00</b>			
					<b>\$9,800.00</b>			
REBELAUTOMATION	39437	1000843	12/16/2024	03/19/2025	17.00	PUBIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
REBELAUTOMATION	39437	1000843	12/16/2024	03/19/2025	17.00	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
REBELAUTOMATION	39437	1000843	12/16/2024	03/19/2025	17.00	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
REBELAUTOMATION	39437	1000843	12/16/2024	03/19/2025	17.00	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
					17.00	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
					<b>\$85.00</b>			
					<b>\$85.00</b>			
Robinson, Shawnee	39441	223993974	03/20/2025	03/20/2025	35.00	Soccer Refund	103474 - RECREATION FEES	
					<b>\$35.00</b>			
ROBISON RENTALS	39438	144565	03/12/2025	03/19/2025	203.00	SOD cutter	107026 - Parks MAINTENANCE MATE	
					<b>\$203.00</b>			
ROCKY MOUNTAIN POWER	39382	02/2025	02/12/2025	03/13/2025	1,417.48	Sewer Power	524027 - UTILITIES	

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ROCKY MOUNTAIN POWER	39382	02122025-2	02/12/2025	03/13/2025	140.58	sewer power	524027 - UTILITIES	
					\$1,558.06			
					\$1,558.06			
SCHOLZEN PRODUCTS	39383	3050664-00	01/16/2025	03/13/2025	0.01	Shop Split - Repairs to Equipment	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	3050664-00	01/16/2025	03/13/2025	17.59	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	39383	3050664-00	01/16/2025	03/13/2025	17.59	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	3050664-00	01/16/2025	03/13/2025	17.59	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	3050664-00	01/16/2025	03/13/2025	17.59	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	3050664-00	01/16/2025	03/13/2025	17.59	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	3050664-00	01/16/2025	03/13/2025	17.59	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	3050664-00	01/16/2025	03/13/2025	17.64	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	3050664-00	01/16/2025	03/13/2025	-0.01	15 oz black spray	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	6862608-01	03/13/2025	03/13/2025	6.98	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	6862608-01	03/13/2025	03/13/2025	6.98	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	39383	6862608-01	03/13/2025	03/13/2025	6.98	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	6862608-01	03/13/2025	03/13/2025	6.98	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	6862608-01	03/13/2025	03/13/2025	6.98	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	6862608-01	03/13/2025	03/13/2025	6.98	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	6879439-01	01/15/2025	03/13/2025	1,168.92	HOT ROLL FLAT	524026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	39383	6881771-00	01/15/2025	03/13/2025	179.20	chlorine pillows	444073 - CONSTRUCTION - IMPROV	
SCHOLZEN PRODUCTS	39383	6886065-00	02/03/2025	03/13/2025	455.86	Dodge truck setup	514031 - PROFESSIONAL & TECHNIC	
SCHOLZEN PRODUCTS	39383	6886065-00	02/03/2025	03/13/2025	455.87	Dodge truck setup	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	39383	6886065-00	02/03/2025	03/13/2025	455.87	Dodge truck setup	514025 - REPAIR TO EQUIPMENT	
SCHOLZEN PRODUCTS	39383	6886110-01	02/07/2025	03/13/2025	190.40	Hydrant repair connection parts	524025 - REPAIR TO EQUIPMENT	
SCHOLZEN PRODUCTS	39383	6886629-00	02/05/2025	03/13/2025	3,177.74	barrel pipe	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	6887038-00	02/05/2025	03/13/2025	1,386.82	Track build	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	6887038-00	02/05/2025	03/13/2025	1,386.82	Track build	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	39383	6887040-00	02/05/2025	03/13/2025	-0.02	PUBLIC WORKS REPAIR SPLIT	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	6887040-00	02/05/2025	03/13/2025	7.19	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	6887040-00	02/05/2025	03/13/2025	7.19	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	39383	6887040-00	02/05/2025	03/13/2025	7.19	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	6887040-00	02/05/2025	03/13/2025	7.19	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	6887040-00	02/05/2025	03/13/2025	7.19	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	6887064-00	02/05/2025	03/13/2025	1,556.76	Hydrant repair kits	514026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	39383	6887132-00	02/06/2025	03/13/2025	1,613.36	Hydrant extension	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	6888749-00	02/24/2025	03/13/2025	633.38	max hammer	534026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39383	6892350-00	03/03/2025	03/13/2025	1,087.82	3" hydrant meter	514026 - MAINTENANCE MATERIALS	
					\$13,925.24			
SCHOLZEN PRODUCTS	39439	3051073-00	02/18/2025	03/19/2025	21.12	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39439	3051073-00	02/18/2025	03/19/2025	21.12	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	39439	3051073-00	02/18/2025	03/19/2025	21.12	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39439	3051073-00	02/18/2025	03/19/2025	21.12	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39439	3051073-00	02/18/2025	03/19/2025	21.12	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39439	6877196-01	03/05/2025	03/19/2025	159.30	1" CTS	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39439	6877470-00	02/11/2025	03/19/2025	2,064.71	Standard Repeater	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39439	6893236-00	03/07/2025	03/19/2025	2,197.08	Water meter High school BLD	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39439	6894384-00	03/10/2025	03/19/2025	0.01	white marking paint	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39439	6894384-00	03/10/2025	03/19/2025	14.35	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39439	6894384-00	03/10/2025	03/19/2025	14.35	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
SCHOLZEN PRODUCTS	39439	6894384-00	03/10/2025	03/19/2025	14.35	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39439	6894384-00	03/10/2025	03/19/2025	14.35	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39439	6894384-00	03/10/2025	03/19/2025	14.35	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
SCHOLZEN PRODUCTS	39439	6894385-00	03/11/2025	03/19/2025	1,508.12	Meters for new builds	574026 - MAINTENANCE MATERIAL A	
SCHOLZEN PRODUCTS	39439	6895027-00	03/11/2025	03/19/2025	1,729.18	Ace Meter	514026 - MAINTENANCE MATERIALS	
					\$7,835.75			
					\$21,760.99			



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SCOTT M. BURNS	39374	022025	03/12/2025	03/12/2025	-0.02	Prosecutor & Attorney Fees	104331 - Admin PROFESSIONAL AND	
SCOTT M. BURNS	39374	022025	03/12/2025	03/12/2025	31.88	LEGAL SERVICES SPLIT	104231 - Court PROFESSIONAL AND	
SCOTT M. BURNS	39374	022025	03/12/2025	03/12/2025	31.88	LEGAL SERVICES SPLIT	105731 - Fire PROFESSIONAL AND T	
SCOTT M. BURNS	39374	022025	03/12/2025	03/12/2025	31.88	LEGAL SERVICES SPLIT	105831 - P&Z PROFESSIONAL AND T	
SCOTT M. BURNS	39374	022025	03/12/2025	03/12/2025	63.75	LEGAL SERVICES SPLIT	108031 - Cemetery PROFESSIONAL &	
SCOTT M. BURNS	39374	022025	03/12/2025	03/12/2025	159.38	LEGAL SERVICES SPLIT	105431 - Police PROFESSIONAL AND	
SCOTT M. BURNS	39374	022025	03/12/2025	03/12/2025	212.50	LEGAL SERVICES SPLIT	554031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	39374	022025	03/12/2025	03/12/2025	318.75	LEGAL SERVICES SPLIT	104331 - Admin PROFESSIONAL AND	
SCOTT M. BURNS	39374	022025	03/12/2025	03/12/2025	425.00	LEGAL SERVICES SPLIT	524031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	39374	022025	03/12/2025	03/12/2025	425.00	LEGAL SERVICES SPLIT	524131 - PROFESSIONAL AND TECH	
SCOTT M. BURNS	39374	022025	03/12/2025	03/12/2025	425.00	LEGAL SERVICES SPLIT	574031 - PROFESSIONAL AND TECH	
SCOTT M. BURNS	39374	022025	03/12/2025	03/12/2025	850.00	LEGAL SERVICES SPLIT	514031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	39374	022025	03/12/2025	03/12/2025	1,275.00	LEGAL SERVICES SPLIT	534031 - PROFESSIONAL & TECHNIC	
					\$4,250.00			
SCOTT M. BURNS	39440	032025	03/18/2025	03/19/2025	-0.02	Legal Split	104331 - Admin PROFESSIONAL AND	
SCOTT M. BURNS	39440	032025	03/18/2025	03/19/2025	31.88	LEGAL SERVICES SPLIT	104231 - Court PROFESSIONAL AND	
SCOTT M. BURNS	39440	032025	03/18/2025	03/19/2025	31.88	LEGAL SERVICES SPLIT	105731 - Fire PROFESSIONAL AND T	
SCOTT M. BURNS	39440	032025	03/18/2025	03/19/2025	31.88	LEGAL SERVICES SPLIT	105831 - P&Z PROFESSIONAL AND T	
SCOTT M. BURNS	39440	032025	03/18/2025	03/19/2025	63.75	LEGAL SERVICES SPLIT	108031 - Cemetery PROFESSIONAL &	
SCOTT M. BURNS	39440	032025	03/18/2025	03/19/2025	159.38	LEGAL SERVICES SPLIT	105431 - Police PROFESSIONAL AND	
SCOTT M. BURNS	39440	032025	03/18/2025	03/19/2025	212.50	LEGAL SERVICES SPLIT	554031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	39440	032025	03/18/2025	03/19/2025	318.75	LEGAL SERVICES SPLIT	104331 - Admin PROFESSIONAL AND	
SCOTT M. BURNS	39440	032025	03/18/2025	03/19/2025	425.00	LEGAL SERVICES SPLIT	524031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	39440	032025	03/18/2025	03/19/2025	425.00	LEGAL SERVICES SPLIT	524131 - PROFESSIONAL AND TECH	
SCOTT M. BURNS	39440	032025	03/18/2025	03/19/2025	425.00	LEGAL SERVICES SPLIT	574031 - PROFESSIONAL AND TECH	
SCOTT M. BURNS	39440	032025	03/18/2025	03/19/2025	850.00	LEGAL SERVICES SPLIT	514031 - PROFESSIONAL & TECHNIC	
SCOTT M. BURNS	39440	032025	03/18/2025	03/19/2025	1,275.00	LEGAL SERVICES SPLIT	534031 - PROFESSIONAL & TECHNIC	
					\$4,250.00			
					<b>\$8,500.00</b>			
SECURITY ESCROW & TITLE INSU	39442	19 W Old Highwa	03/21/2025	03/21/2025	17,700.00	RMJ 16 Earnest Money	444073.2 - Construction - non-capital	
SECURITY ESCROW & TITLE INSU	39443	Parcel #2 defined	03/21/2025	03/21/2025	4,084.50	Kimberly West	444073.2 - Construction - non-capital	
					<b>\$21,784.50</b>			
SHRED ST. GEORGE	39384	63592020525	02/03/2025	03/13/2025	54.95	shred services	104326 - Admin MAINTENANCE MATE	
					<b>\$54.95</b>			
SKAGGS COMPANIES	39385	450_A_271055_1	02/03/2025	03/13/2025	113.82	SISSENER	105447 - Police UNIFORM ALLOWAN	
					<b>\$113.82</b>			
SNAP-ON CREDIT LLC	39386	02012025	02/01/2025	03/13/2025	49.94	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
SNAP-ON CREDIT LLC	39386	02012025	02/01/2025	03/13/2025	49.94	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
SNAP-ON CREDIT LLC	39386	02012025	02/01/2025	03/13/2025	49.94	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
SNAP-ON CREDIT LLC	39386	02012025	02/01/2025	03/13/2025	49.94	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
SNAP-ON CREDIT LLC	39386	02012025	02/01/2025	03/13/2025	49.94	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
SNAP-ON CREDIT LLC	39386	02012025	02/01/2025	03/13/2025	50.06	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
					<b>\$299.76</b>			
					<b>\$299.76</b>			
Snipe International	39387	B-49-24	10/03/2024	03/13/2025	60.00	Travel Passport	105929 - Visitor SOUVENIR SHOP SU	
					<b>\$60.00</b>			
SOUTH CENTRAL COMMUNICATI	39401	02012025	03/13/2025	03/13/2025	13.94	TELEPHONE SPLIT	105728 - Fire TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39401	02012025	03/13/2025	03/13/2025	27.87	TELEPHONE SPLIT	105828 - P&Z TELEPHONE	

**Parowan City**  
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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
SOUTH CENTRAL COMMUNICATI	39401	02012025	03/13/2025	03/13/2025	27.87	TELEPHONE SPLIT	108028 - Cemetery TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39401	02012025	03/13/2025	03/13/2025	41.81	TELEPHONE SPLIT	104228 - Court TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39401	02012025	03/13/2025	03/13/2025	69.69	TELEPHONE SPLIT	104128 - Leg TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39401	02012025	03/13/2025	03/13/2025	69.69	TELEPHONE SPLIT	105928 - Visitor TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39401	02012025	03/13/2025	03/13/2025	69.69	TELEPHONE SPLIT	574028 - TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39401	02012025	03/13/2025	03/13/2025	104.53	TELEPHONE SPLIT	524028 - TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39401	02012025	03/13/2025	03/13/2025	104.53	TELEPHONE SPLIT	524128 - TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39401	02012025	03/13/2025	03/13/2025	139.37	TELEPHONE SPLIT	104328 - Admin TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39401	02012025	03/13/2025	03/13/2025	139.37	TELEPHONE SPLIT	105428 - Police TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39401	02012025	03/13/2025	03/13/2025	223.00	TELEPHONE SPLIT	514028 - TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39401	02012025	03/13/2025	03/13/2025	362.37	TELEPHONESPLIT	534028 - TELEPHONE	
					<b>\$1,393.73</b>			
					<b>\$1,393.73</b>			
STATE B OF SOUTHERN UTAH	3132501	PR030725-424	03/13/2025	03/13/2025	-65.96	Social Security Tax	102221 - FICA PAYABLE	
STATE B OF SOUTHERN UTAH	3132501	PR030725-424	03/13/2025	03/13/2025	-56.18	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE B OF SOUTHERN UTAH	3132501	PR030725-424	03/13/2025	03/13/2025	-15.44	Medicare Tax	102221 - FICA PAYABLE	
STATE B OF SOUTHERN UTAH	3132501	PR030725-424	03/13/2025	03/13/2025	2,217.42	Medicare Tax	102221 - FICA PAYABLE	
STATE B OF SOUTHERN UTAH	3132501	PR030725-424	03/13/2025	03/13/2025	4,674.91	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE B OF SOUTHERN UTAH	3132501	PR030725-424	03/13/2025	03/13/2025	9,481.24	Social Security Tax	102221 - FICA PAYABLE	
					<b>\$16,235.99</b>			
					<b>\$16,235.99</b>			
STEVE REGAN CO.	39388	1478060	02/03/2025	03/13/2025	2,074.00	Infield Maintained	107026 - Parks MAINTENANCE MATE	
					<b>\$2,074.00</b>			
SUMMIT VALLEY PLUMBING, INC.	39389	9219	01/21/2025	03/13/2025	2,511.00	Pool sink and mop station	106974 - Pool Capital Outlay	
					<b>\$2,511.00</b>			
SUU Waterlab	39375	WL-3055	11/07/2024	03/12/2025	66.00	WATER LAB	514031 - PROFESSIONAL & TECHNIC	
SUU Waterlab	39375	WL-3277	01/02/2025	03/12/2025	66.00	WATER LAB	514031 - PROFESSIONAL & TECHNIC	
SUU Waterlab	39375	WL-3404	02/03/2025	03/12/2025	69.00	WATER LAB	514031 - PROFESSIONAL & TECHNIC	
SUU Waterlab	39375	WL-3496	03/03/2025	03/12/2025	69.00	WATER LAB	514031 - PROFESSIONAL & TECHNIC	
					<b>\$270.00</b>			
					<b>\$270.00</b>			
TINKS SUPERIOR AUTO PARTS	39428	113024	11/30/2024	03/18/2025	0.01	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	113024	11/30/2024	03/18/2025	0.83	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	39428	113024	11/30/2024	03/18/2025	0.83	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	113024	11/30/2024	03/18/2025	0.83	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	113024	11/30/2024	03/18/2025	0.83	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	113024	11/30/2024	03/18/2025	0.84	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	39428	113024	11/30/2024	03/18/2025	0.01	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	123124	12/31/2024	03/18/2025	2.36	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	123124	12/31/2024	03/18/2025	2.36	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	39428	123124	12/31/2024	03/18/2025	2.36	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	123124	12/31/2024	03/18/2025	2.36	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	123124	12/31/2024	03/18/2025	2.36	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	39428	123124	12/31/2024	03/18/2025	2.37	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	13125	01/31/2025	03/18/2025	0.01	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	13125	01/31/2025	03/18/2025	0.83	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	39428	13125	01/31/2025	03/18/2025	0.83	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	13125	01/31/2025	03/18/2025	0.83	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	13125	01/31/2025	03/18/2025	0.83	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	13125	01/31/2025	03/18/2025	0.83	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	



Parowan City  
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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
TINKS SUPERIOR AUTO PARTS	39428	13125	01/31/2025	03/18/2025	0.84	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	22825	01/31/2025	03/18/2025	6.03	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	39428	22825	01/31/2025	03/18/2025	6.03	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	22825	01/31/2025	03/18/2025	6.03	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	22825	01/31/2025	03/18/2025	6.03	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	22825	01/31/2025	03/18/2025	6.03	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	39428	22825	01/31/2025	03/18/2025	6.05	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	557347-2	01/02/2025	03/18/2025	0.20	police repair	105425 - Police REPAIRS TO EQUIPM	
TINKS SUPERIOR AUTO PARTS	39428	557683	01/08/2025	03/18/2025	297.20	BATTERY	554026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	557802	01/10/2025	03/18/2025	0.01	pub works split	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	557802	01/10/2025	03/18/2025	12.35	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	557802	01/10/2025	03/18/2025	12.35	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	39428	557802	01/10/2025	03/18/2025	12.35	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	557802	01/10/2025	03/18/2025	12.35	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	558705	01/28/2025	03/18/2025	-0.01	SHOP GAS SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	39428	558705	01/28/2025	03/18/2025	3.50	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	558705	01/28/2025	03/18/2025	3.50	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	558705	01/28/2025	03/18/2025	3.50	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	39428	558705	01/28/2025	03/18/2025	3.50	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	558705	01/28/2025	03/18/2025	3.50	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	558705	01/28/2025	03/18/2025	3.50	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	39428	558776	01/29/2025	03/18/2025	-0.02	2 gal can	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	558776	01/29/2025	03/18/2025	14.86	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	558776	01/29/2025	03/18/2025	14.86	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	39428	558776	01/29/2025	03/18/2025	14.86	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	558776	01/29/2025	03/18/2025	14.86	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	558776	01/29/2025	03/18/2025	14.86	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	39428	558864	01/31/2025	03/18/2025	25.99	RET SPRING SET - SEWER PUMPS	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	559012	02/03/2025	03/18/2025	21.68	2 in trailer ball	107026 - Parks MAINTENANCE MATE	
TINKS SUPERIOR AUTO PARTS	39428	559029	02/03/2025	03/18/2025	30.85	GAT adapters	534026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	559353	02/10/2025	03/18/2025	-0.01	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	559353	02/10/2025	03/18/2025	3.24	SHOP SPLIT	106126 - Class C MAINTENANCE, MA	
TINKS SUPERIOR AUTO PARTS	39428	559353	02/10/2025	03/18/2025	3.24	SHOP SPLIT	514026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	559353	02/10/2025	03/18/2025	3.24	SHOP SPLIT	524026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	559353	02/10/2025	03/18/2025	3.24	SHOP SPLIT	524126 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	559353	02/10/2025	03/18/2025	3.24	SHOP SPLIT	534026 - MAINTENANCE MATERIALS	
TINKS SUPERIOR AUTO PARTS	39428	559353	02/10/2025	03/18/2025	3.24	SHOP SPLIT	574026 - MAINTENANCE MATERIAL A	
TINKS SUPERIOR AUTO PARTS	39428	559462	02/12/2025	03/18/2025	20.99	power hydro	514026 - MAINTENANCE MATERIALS	
					\$630.25			
					\$630.25			
TRAVEL CENTERS OF AMERICA	39429	186 210791	01/31/2025	03/18/2025	44.51	Vehicle inspection	105725 - Fire REPAIRS TO EQUIPME	
					\$44.51			
UTAH RETIREMENT SYSTEMS	3182502	PR030725-487	03/13/2025	03/18/2025	688.00	Roth IRA	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	3182502	PR030725-487	03/13/2025	03/18/2025	1,324.79	401k Loan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	3182502	PR030725-487	03/13/2025	03/18/2025	2,383.78	457 Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	3182502	PR030725-487	03/13/2025	03/18/2025	4,003.31	401k Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	3182502	PR030725-487	03/13/2025	03/18/2025	13,153.08	State Retirement	102230 - RETIREMENT PAYABLE	
					\$21,552.96			
					\$21,552.96			
ZIONS BANK	39444	29263637030120	03/10/2025	03/21/2025	26,000.00	Interest - 2014 Electric Revenue	534059 - INTEREST EXPENSE	
ZIONS BANK	39444	29263637030120	03/10/2025	03/21/2025	101,000.00	Principal - 2014 Electric Revenue	532513.2 - 2014 Electric Revenue repai	
ZIONS BANK	39444	69266370301202	03/10/2025	03/21/2025	250.00	PAYING AGENT FEE DUE - ELECTRIC REV 2014	534060 - BOND AGENT PAYING COS	
					\$127,250.00			

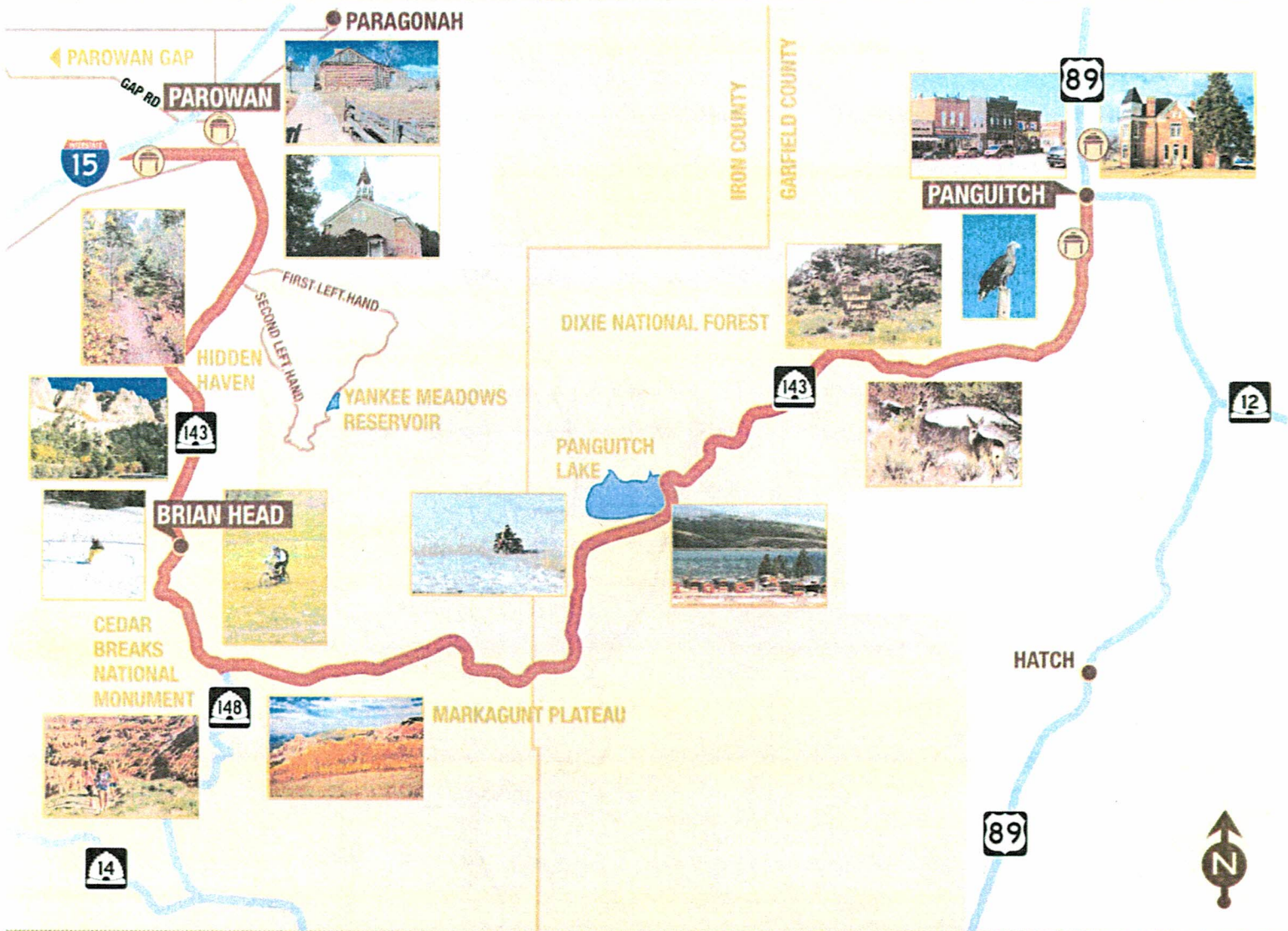
**Parowan City**  
**Check Register**  
**All Bank Accounts - 03/12/2025 to 03/24/2025**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
ZIONS BANK	39446	69266380301202	03/10/2025	03/21/2025	12,918.00	Interest - 2016 Electric Refunding	534059 - INTEREST EXPENSE	
ZIONS BANK	39446	69266380301202	03/10/2025	03/21/2025	282,000.00	Principal - 2016 Electric Refunding	532514.2 - 2016 Electric Refunding rep	
ZIONS BANK	39446	69266380301202	03/10/2025	03/21/2025	250.00	PAYING AGENT FEE DUE - ELECTRIC REVENUE	534060 - BOND AGENT PAYING COS	
					\$295,168.00			
ZIONS BANK	39447	69266370301202	03/10/2025	03/21/2025	-100.70	LESS CASH ON HAND AS OF 3/19/2024	534060 - BOND AGENT PAYING COS	
ZIONS BANK	39447	69266380301202	03/10/2025	03/21/2025	-10.84	LESS CASH ON HAND AS OF 3/19/2024	534060 - BOND AGENT PAYING COS	
					(\$111.54)			
					<b>\$422,306.46</b>			
ZIONS FIRST NATIONAL BANK	39445	6926637A030120	03/10/2025	03/21/2025	1,965.00	MONTHLY RESERVE REQUIREMENT - SEPTEMBER	531581 - Zions Clearing	
					<b>\$1,965.00</b>			
					<b>\$624,548.40</b>			



1st Draft

# Patchwork Parkway Byway Map



## 2017 BRIAN HEAD FIRE

The 2017 Brian Head Fire was one of the most significant wildfires in the state's recent history, burning over 71,000 acres. While the damage was devastating, the event showcased a powerful example of communities and fire agencies coming together to confront a natural disaster.

The fire, which began from a controlled burn that spread out of control, threatened homes, businesses, and

natural landscapes. Local residents were forced to evacuate, and the entire town of Brian Head was placed in jeopardy. However, the response from both local communities and firefighting agencies was swift and collaborative.

Firefighters from across Utah and surrounding states joined forces, with over 1,500 personnel involved in combating the blaze. Federal, state, and local fire agencies pooled their resources,

using helicopters, air tankers, and ground crews to try to control the fire's spread. This joint effort highlighted the importance of inter-agency cooperation,

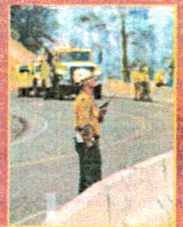


as no single group could have handled the fire alone.

At the same time, community members played a crucial role. Evacuated residents found shelter and support in nearby towns, while volunteers and local organizations helped supply the firefighters with food and other necessities. The town of Brian Head and surrounding areas demonstrated remarkable resilience, with businesses

and individuals coming together to offer support in whatever ways they could.

The Brian Head Fire ultimately underscored the importance of community preparedness and the necessity of coordination between different fire agencies. While the damage was significant, the collaboration between local communities and fire personnel served as a model for how to face such disasters together.



Five County Association of Governments



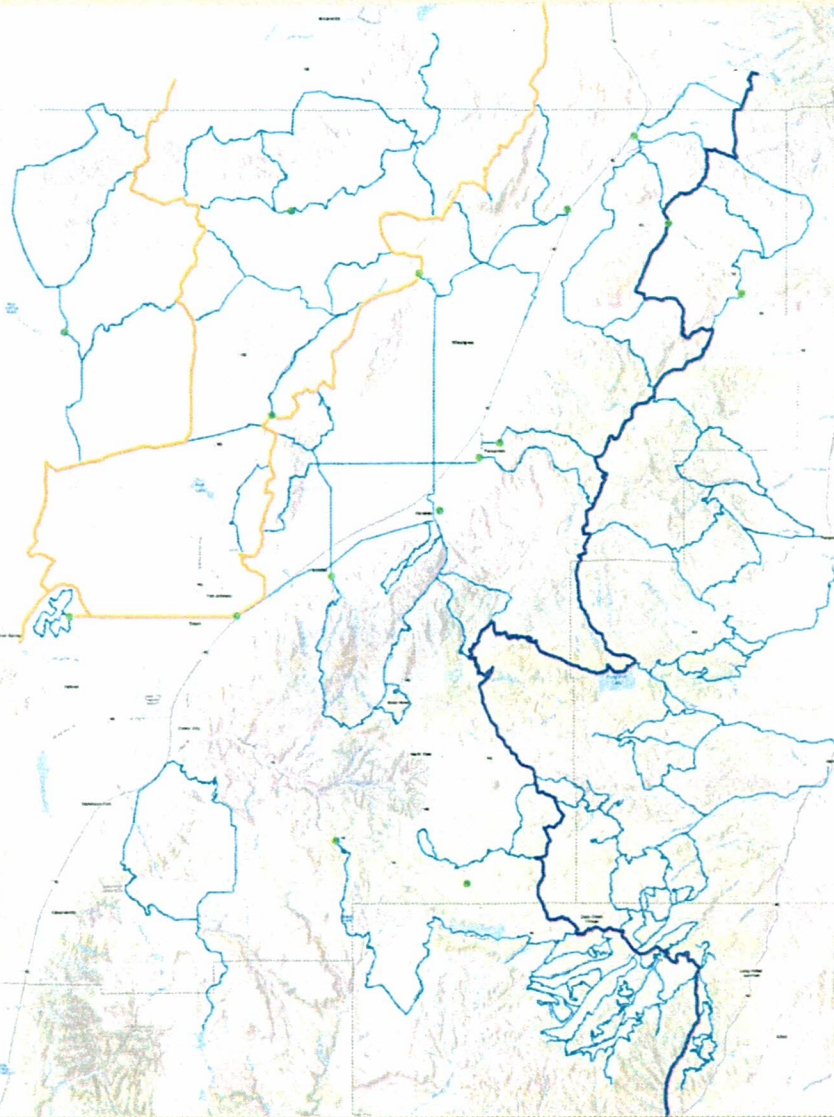
1st Draft

# Parowan Area Trail Map

## ATV TRAIL LEGEND

### Description

- Trailhead
- Parowan Gap Trail
- Markagunt Trail
- Alternate Side Trail



## PAROWAN • THE MOTHER TOWN OF SOUTHERN UTAH

Parowan, Utah, known as the "Mother Town of Southern Utah," has its roots deeply embedded in the Mormon pioneer movement of the mid-19<sup>th</sup> century. In 1851, a company of Mormon settlers led by George A. Smith ventured from the Salt Lake Valley southward, seeking to establish new settlements as part of the Church of Jesus Christ of Latter-day Saints' larger mission to colonize the West. These pioneers followed routes that had been traversed for centuries by Native American

tribes and early explorers. Today, these routes remain vital, forming the backbone of modern highways like I-15 and U.S. Route 91.

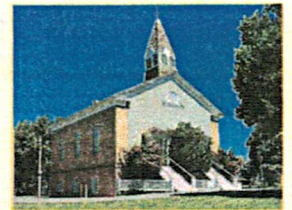
Upon their arrival in the fertile Parowan Valley, the settlers constructed a fort to protect against potential conflicts with Native Americans and to shield them from the harsh elements. This fort became the nucleus of the community, fostering a spirit of cooperation and faith. The Parowan Rock Church, built in 1867 from native stone, still stands as a symbol of the pioneers'

perseverance and their commitment to their faith. This historic building now houses the Daughters of the Utah Pioneers Museum.

Community traditions that began with these



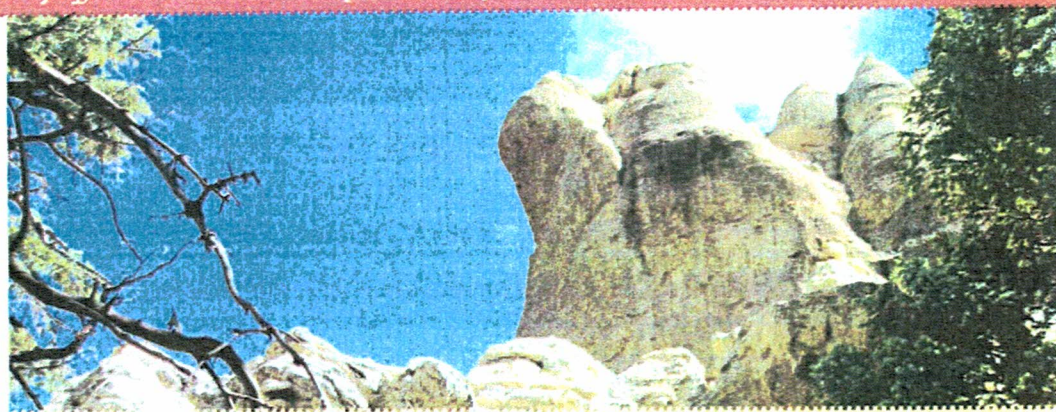
settlers, such as the annual Heritage Days, continue to celebrate the rich history of Parowan. Heritage Park, the site of the original fort, preserves the memory of these early pioneers and offers a tangible link to the past. Many of the historic buildings in Parowan, from old homes to public spaces, remain in use, connecting the modern-day community to its 19<sup>th</sup>-century roots. Parowan stands as a testament to the resilience, faith, and unity of the early settlers who built Southern Utah's foundation.





# Messiaen Monument

Utah's Patchwork Parkway offers travelers a diverse patchwork of colors, cultures, and climates.



◆ Photos below: Monument in its original location ◆ Olivier Messiaen ◆ Photo above: Mount Messiaen



Mount Messiaen, located near Parowan, Utah, was named in honor of French composer Olivier Messiaen. The idea came from Julie Whitaker in the 1970s, inspired by Messiaen's *Des canyons aux étoiles*, a symphony influenced by Utah's

landscapes. After years of planning, the mountain was officially dedicated in 1978 with a bronze plaque designed by Whitaker's brother. Though Messiaen was deeply touched by the gesture, he was unable to visit the site due to poor health.



## OLIVIER MESSIAEN

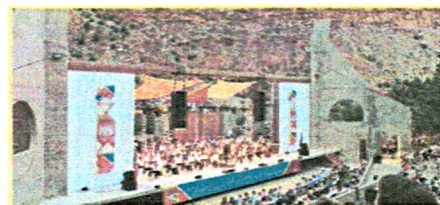
Olivier Messiaen was a groundbreaking 20th-century French composer known for his deeply spiritual music, complex rhythms, and use of birdsong. A devout Catholic, Messiaen's works often explored themes of faith, nature, and eternity. He combined innovative harmonic structures with influences from non-Western music and nature, particularly birds, which he considered divine musicians. His notable works include the *Turangalila-Symphonie*, *Quartet for the End of Time*, and *Catalogue d'Oiseaux*. Messiaen was also a respected organist and educator, influencing generations of composers. His unique synthesis of spirituality, nature, and music marked him as one of the most original composers of his time.

## DES CANYONS AUX ÉTOILES ("FROM THE CANYONS TO THE STARS")

Olivier Messiaen's *Des canyons aux étoiles...* ("From the Canyons to the Stars") was composed between 1971 and 1974, inspired by the landscapes of Southern Utah, particularly Bryce Canyon, Zion National Park, and Cedar Breaks. The symphony was commissioned to celebrate the bicentenary of the United States in 1976.

Messiaen, a devout Catholic and lover of nature, infused the work with themes of nature's grandeur, spirituality, and cosmic wonder. He was deeply moved by the vivid colors and geological formations of Utah, which he described as the most mystical landscapes he'd ever encountered. The symphony explores themes of awe, transcendence, and the sacredness of nature. It includes birdsong, which was central to Messiaen's work, evoking both the divine and the natural world.

The work is structured in twelve movements, each portraying aspects of the Earth, stars, and heavens. Some movements reflect specific places Messiaen visited, like "Bryce Canyon and the Red-Orange Rocks," while others evoke celestial



or theological imagery, such as "The Resurrection of the Dead."

Since its premiere in New York in 1974, *Des canyons aux étoiles* has been performed internationally, with performances in Utah's outdoor settings, including Zion National Park, bringing Messiaen's vision full circle. The Utah Symphony frequently includes it in their repertoire, often staging it in the very landscapes that inspired the work.

The symphony stands as one of Messiaen's most ambitious compositions, fusing his love for birds, his religious devotion, and his admiration for the American Southwest into a powerful musical journey that reflects the majesty of nature.

## LISTEN TO THE ALBUM

Messiaen's *Des Canyons Aux Étoiles* (From the Canyons to the Stars) symphony was recorded by the Seattle Symphony Orchestra. Scan the QR Code to the right to listen to the symphony now.





# Water, a Precious Resource

*Utah's Patchwork Parkway offers travelers a diverse patchwork of colors, cultures, and climates.*



◆ Photos below: Patowan Creek Flood Damage & Hidden Haven Waterfall ◆ Photo above: Yankee Meadows Reservoir



## WATER AS A SOURCE OF POWER

The wooden decorative pillars holding up the balcony in the Rock Church (downtown Parowan) were turned on a lathe driven by water from the creek before electricity was available. The lathe was constructed from miscellaneous materials including a cannon ball being used for the gear shift. The builders of the lathe and the church wanted the pillars to look like the Tabernacle in Salt Lake City. They turned the pillars in pine, but then put a covering on them to make them look like granite.

*Elizabeth Zaleski, Parowan Resident*



The Parowan Forebay, first constructed in the early 20<sup>th</sup> century, serves as a water storage and regulation system, originally designed to support irrigation, milling, and later hydroelectric power generation. Its primary purpose was to collect and manage water

from nearby mountain streams, ensuring a reliable supply for the local community in the arid desert landscape. Historically, it played a vital role in powering sawmills, providing water for agriculture, and supporting the overall growth and sustainability of Parowan.

## HARNESSING THE POWER OF WATER

*Parowan businesses harnessed the power of Center Creek by dropping water wheels into the channel to provide power for their lathes and other machinery. It is here in these early creekside shops that P.U.M.I. furniture was made.*

As pioneers began laying out Parowan's Town Square in 1851, water became increasingly important to support not only the growing population but also the blossoming industries. Center Creek ran through the southwest corner of the old fort. Industries such as carpentry and blacksmith shops lined up along the creek, dropping water wheels into the channel to take advantage of the 'free' energy.

By 1907, Parowan had established their first publicly owned hydro-electric generating plant on Center Creek. A reservoir in Yankee Meadows was also constructed to provide water to Parowan residents and farmers. A cooperative effort emerged between the City and the farmers that allocated 25% of the



water to the City and the remaining 75% of water to agricultural uses. The Forebay was built to divide the incoming water from the Yankee Meadows Reservoir into two channels based on the agreed-upon allocation, providing either water for the residents or irrigation to the crops. The channels were further split into ditches — these ditches used to run in front of nearly every home in Parowan. The trees that are seen lining the streets of Parowan were originally planted along these ditches.

In the late 1980s, Parowan built a pressurized irrigation system to conserve water. Residents within the city limits turned in their original water shares to receive access to the new pressurized system. The Forebay was enlarged to handle the additional demand required to operate the pressurized system.

## HISTORIC FLOODING OF PAROWAN CREEK

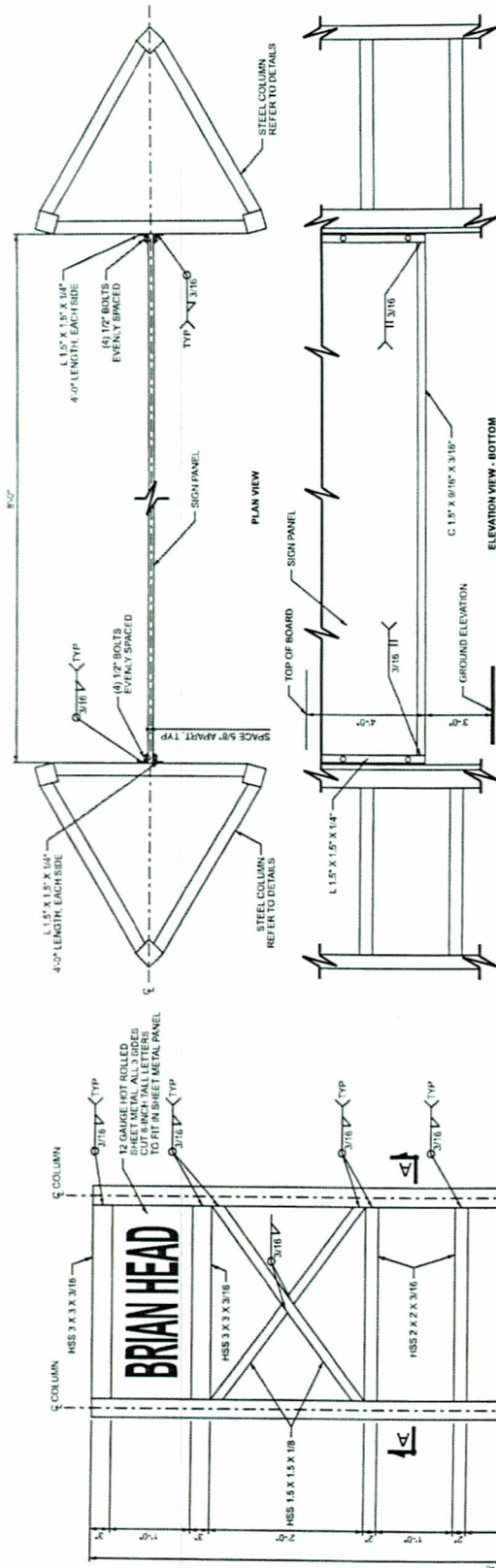
Parowan Creek, which runs along the Patchwork Parkway, has experienced flooding historically, though not frequently. In the years following the 2017 Brian Head fire, the creek carried heavy debris flows and caused damage to the highway. The creek, which flows down from the mountains through Parowan Canyon, can swell significantly during periods of heavy rainfall or rapid snowmelt.

One notable instance of flooding occurred in August 1929, when intense thunderstorms caused flash flooding in Parowan Creek. The flooding resulted in significant damage to local infrastructure, including bridges, roads, and agricultural fields. The town had to repair flood damage and bolster its flood control measures, such as reinforcing ditches and channels to manage future surges.

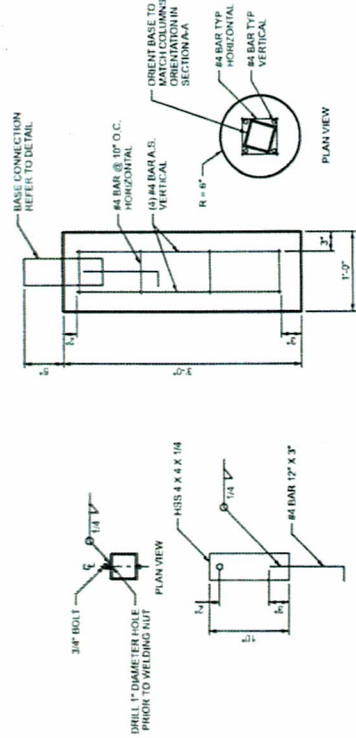




PROJECT		PATCHWORK PARKWAYS		INTERPRETIVE SIGNAGE & KIOSKS		SIGN STRUCTURE DETAIL	
PROJECT NUMBER		F-0143(45)0		21313		11/18/2024	
PROJECT		UTAH DEPARTMENT OF TRANSPORTATION		MAINTENANCE ENGINEERING LLC		11/18/2024	
APPROVED		DRAWN BY		CHECKED BY		DATE	
NO.		DATE		APPROVED BY		REVISIONS	



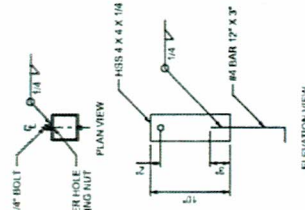
### INFORMATION BOARD ATTACHMENT DETAIL



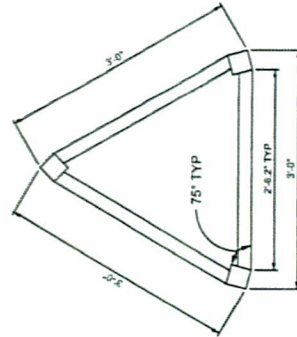
### COLUMN FOUNDATION

ALL THREE COLUMNS TO BE ATTACHED TO SIMILAR FOUNDATION

### BASE CONNECTION DETAIL

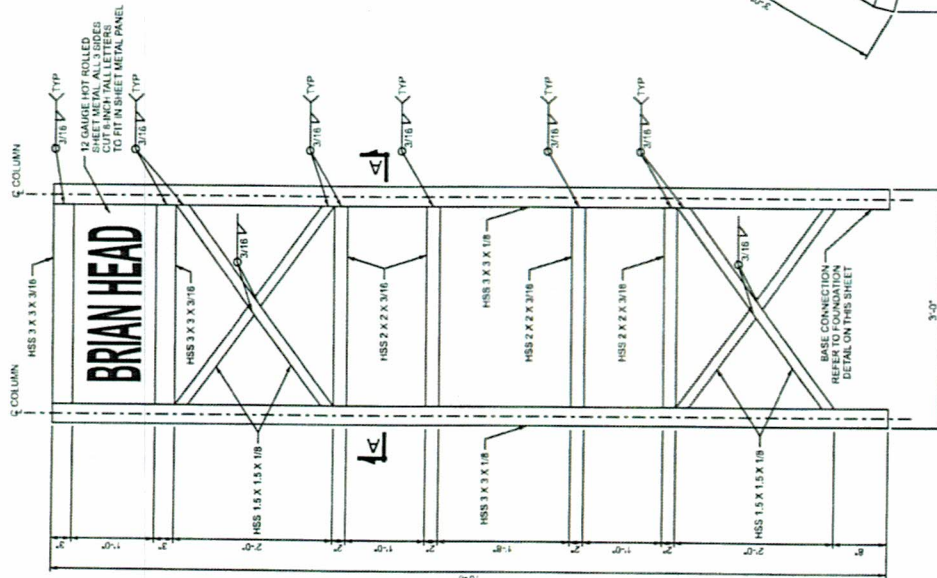


### SECTION A-A



### COLUMN ELEVATION VIEW

ONE SIDE SHOWN, OTHER TWO SIDES ARE SIMILAR



## BRIAN HEAD SIGN STRUCTURE REQ'D



st Draft

# Brian Head History and Information

## BRIAN HEAD: EARLY BEGINNINGS

Before the arrival of Mormon pioneers, the Brian Head area was inhabited by various indigenous peoples, primarily the Southern Paiute tribe. The Southern Paiute have lived in the region for centuries, utilizing the alpine, valleys, and forests for seasonal hunting, gathering, and as part of their traditional migratory patterns.

The Paiutes referred to themselves as the Numai, meaning "The People." One of their main activities was hunting mountain sheep and goats, which provided them with meat and hides. They also gathered wild fruits, berries, and other natural resources. The area was known for its abundant supply of game, particularly mountain sheep and goats, which were a primary food source for the indigenous population.

The first Mormon settlers arrived in the area in the late 1840s, seeking a place to establish a permanent settlement. They were attracted to the area by the abundant supply of game and the potential for agriculture. The settlers found the area to be a good place to live, with a good climate and a good supply of water. They began to build homes and other structures, and the area began to develop into a small community.

By the late 1850s, the area had become a well-established settlement. The settlers had built a church, a school, and other community buildings. They had also begun to engage in trade with the surrounding areas, and the area had become a important center of commerce in the region. The settlers had also begun to engage in agriculture, and the area had become a important source of food for the surrounding communities.

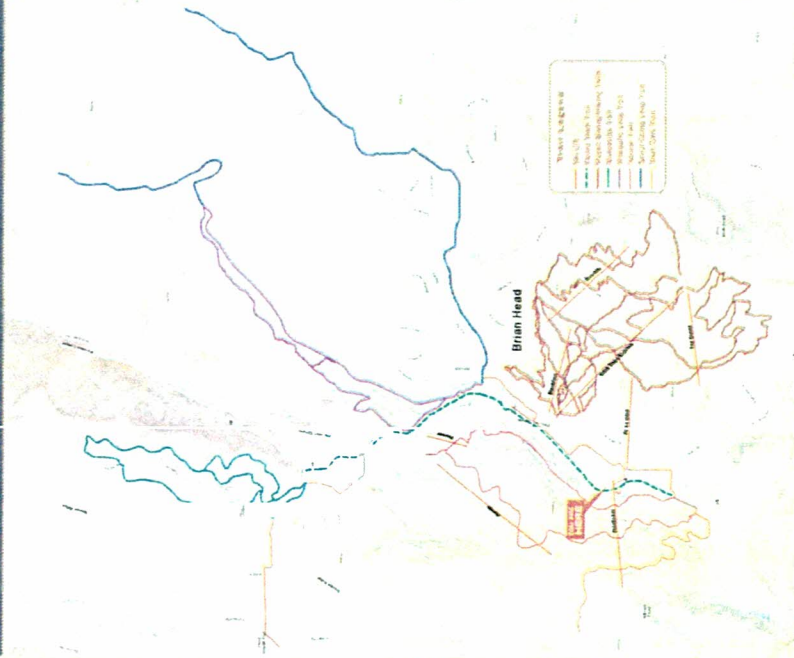
## BRIAN HEAD: THE RESORT

Brian Head Sanatorium, established in 1904, was a well-known resort in the area. It was built by a group of local businessmen who saw the potential of the area as a place for people to come and enjoy the natural beauty of the region. The resort was a large, multi-story building with a beautiful view of the mountains. It had a large garden and a swimming pool, and it was a popular place for people to come and relax.

The resort was a success, and it became a well-known destination for people from all over the country. It was a place where people could come and enjoy the natural beauty of the region, and it was a place where they could also get some medical treatment. The resort was a great success, and it helped to bring attention to the area and to the natural beauty of the region.

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## BRIAN HEAD LOCAL TRAIL SYSTEM



## BRIAN HEAD: ECOLOGY AND WILDLIFE

The Brian Head area is a fascinating landscape of alpine ecology. The area is home to a variety of plants and animals, many of which are found nowhere else in the world. The area is a great place to go if you are interested in ecology and wildlife. The area is a beautiful and unique landscape, and it is a great place to go if you are interested in nature.

The ecology of Brian Head is a result of its unique location. The area is at a high altitude, and it has a cold climate. This has led to the development of a unique ecosystem, with many plants and animals that are adapted to the cold environment. The area is a great place to go if you are interested in ecology and wildlife.



## BRIAN HEAD: 2017 FIRE

The 2017 Brian Head fire was one of the most devastating wildfires in Utah's history. It began on June 17, 2017, and it spread rapidly, burning over 10,000 acres. The fire was caused by a lightning strike, and it was fueled by dry vegetation. The fire was a major disaster, and it caused significant damage to the area.

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# Panguitch Lake: A History

Utah's Patchwork Parkway offers travelers a diverse patchwork of colors, cultures, and climates.



◆ Photos below: Panguitch Lake Store, 1938; Mormon Pioneer Migration ◆ Photo above: Fall Foliage near Panguitch Lake



Panguitch Lake is a hub for outdoor recreation, water conservation, and historical significance. Historically, the lake was an essential resource for local Native American tribes and early settlers, specifically the pioneers who used the lake for irrigation. Now it serves

as a vital water source for the region. Its pristine waters offer excellent fishing, boating, and wildlife viewing opportunities, attracting visitors year-round. Today, Panguitch Lake balances recreational enjoyment with its crucial role in sustaining the local ecosystem.



## THE LAKE'S IMPORTANCE TO INDIGENOUS PEOPLE

*The name "Panguitch" itself, meaning "big fish" in Paiute, reflects the lake's significance as a reliable source of sustenance.*

Panguitch Lake, nestled in the highlands of southern Utah, was a crucial resource for the region's early Native American inhabitants, particularly the Paiute tribe. The abundant fish population, especially trout, provided a vital food supply, sustaining the tribe through harsh winters and dry summers. The surrounding meadows and forests were equally important, offering wild game, edible plants, and materials for shelter and tools. These re-

sources supported a subsistence lifestyle that was finely tuned to the rhythms of the natural environment.

Beyond its role in physical survival, Panguitch Lake held profound spiritual and cultural significance. The Paiute people regarded the lake and its surroundings as sacred, believing that the water and land were gifts from the Creator that required respect and stewardship. Seasonal gatherings at the lake were opportunities not only for hunting and fishing but also for conducting rituals and ceremonies. These events strengthened communal bonds and reaffirmed their spiritual connection to the land.

Rituals often involved giving thanks for the bounty provided by the lake, seeking blessings for future harvests, and maintaining harmony with the natural world. The lake's serene beauty and the life it sustained were seen as manifestations of a deeper spiritual presence. Thus, Panguitch Lake was more than a practical resource; it was a lifeblood that nourished both body and spirit, intertwining the physical and the sacred in the fabric of life.



## MORMON IRRIGATION AND AGRICULTURE

Early pioneers in the Panguitch Valley relied heavily on the waters of Panguitch Lake for agriculture, irrigation, and grazing, transforming the arid high desert landscape into fertile farmland. Recognizing the lake's potential, settlers constructed rudimentary canals and ditches to divert water into fields, allowing them to grow crops such as alfalfa, grains, and vegetables. This irrigation system was vital for sustaining their communities, particularly during dry seasons when natural water sources were scarce. The surrounding meadows, nourished by the lake's runoff, provided lush grazing lands for livestock, supporting cattle and sheep farming. These agricultural efforts not only secured food and income but also facilitated the region's growth and development, making Panguitch Lake a cornerstone of pioneer survival and prosperity in southern Utah.

## WEEKEND DANCE PARTIES AND THE MID-CENTURY SOCIAL SCENE

Weekend dance parties at Panguitch Lake date back to the early to mid-20th century and were a popular social activity for both locals and tourists. These gatherings were often held at lodges and community halls around the lake, featuring live bands or phonograph music. People would travel from nearby towns, such as Panguitch and Cedar City, to enjoy dancing, socializing, and

sometimes even themed events. These lively nights created an atmosphere of camaraderie and celebration, becoming a cherished tradition. The dance parties not only fostered a strong sense of community but also played a significant role in boosting the area's tourism, drawing visitors eager to experience the vibrant social scene amidst the serene mountain backdrop of Panguitch Lake.





# Panguitch Lake

Utah's Patchwork Parkway offers travelers a diverse patchwork of colors, cultures, and climates.



◆ Photos below: Panguitch Lake Resort & Panguitch Lake Dam Breach ◆ Photo above: Fishing on Panguitch Lake



## RECENT CHALLENGES

In 2024, the Panguitch Lake dam breach caused significant disruptions, prompting swift action to protect nearby communities and ecosystems. Heavy snowmelt and unseasonal rains overwhelmed the aging structure, leading to a partial failure that released a surge of water downstream. Emergency teams quickly mobilized, evacuating residents and implementing flood control measures to mitigate damage to property and farmland. Environmental experts assessed the impact on local habitats, focusing on the restoration of aquatic life and water quality. State and local agencies collaborated to repair the dam, reinforcing its structure and updating safety protocols to prevent future incidents. The event highlighted the importance of proactive infrastructure maintenance.

Panguitch Lake experiences a high-altitude climate with cool summers and snowy winters. Summer temperatures are mild, ranging from 50°F to 80°F, making it ideal for fishing, hiking, and boating. In contrast, winter brings heavy snowfall, often blanket-

ing the area in several feet of snow, transforming it into a hub for ice fishing and snowmobiling. Spring and fall are brief but showcase stunning displays of wildflowers and vibrant autumn foliage, reflecting the lake's dynamic seasonal beauty.

## A RECREATIONAL HAVEN

*The combination of natural beauty, diverse activities, and comprehensive rental services ensures that Panguitch Lake remains a cherished recreational destination in Utah's outdoor landscape.*

Panguitch Lake, situated amidst the picturesque landscapes of southern Utah, is a premier destination for recreation enthusiasts, offering a range of activities and accommodations that make it a year-round hotspot. Known for its excellent fishing, the lake is stocked with rainbow, brook, and cutthroat trout, attracting anglers from far and wide. Whether fishing from the shore, a boat, or through the ice in winter, the lake's abundant fish population promises an exciting experience for both novice and seasoned fishers.

Beyond fishing, Panguitch Lake caters to a variety of outdoor activities. The calm waters are perfect for boating, kayaking, and paddleboarding, with several local resorts and marinas offering equipment rentals. Visitors can rent boats, canoes, or paddleboards to explore the scenic beauty of the lake and its



serene coves. During the summer months, the area is a haven for hikers and nature lovers. Trails around the lake wind through forests and meadows, offering opportunities to spot wildlife and enjoy panoramic views.

For those seeking a longer stay, several resorts and cabins provide comfortable accommodations, each with unique offerings. These resorts often include amenities such as boat rentals, guided fishing tours, and lakeside dining, enhancing the visitor experience. Winter transforms the area into a snowy wonderland, with ice fishing, snowmobiling, and nearby skiing at Brian Head Resort attracting visitors.

Seasonal events, such as fishing derbies and community barbecues, foster a welcoming atmosphere, making it a beloved retreat for families and adventurers alike.

## ECOLOGICAL DEPTH



The ecology around Panguitch Lake is diverse and vibrant, supporting a variety of plant and animal life. Lush forests of pine and aspen surround the lake, providing habitat for deer, elk, and black bears. The lake's pristine waters sustain a thriving fish population, while its meadows are home to numerous bird species and wildflowers. This rich biodiversity reflects a balanced, interdependent ecosystem that enhances the natural beauty of the area.





1st Draft

# Panguitch Area Trails and Information

## THE RESETTLEMENT OF PANGUITCH

The original settlement of Panguitch, Utah, in 1864 was an act of both discrimination by Mormon pioneers seeking to establish a community in the remote, high altitude region of Southern Utah. Led by John W. Hensley, the settlers faced formidable challenges, including harsh winters and limited resources. Their perseverance is commemorated by the famous "Quit Hole" story, where, during a dry winter with food supplies running low, some men walked to Fort Hensley to trade with much-needed supplies.

Despite these early hardships, the settlers succeeded in establishing a small, thriving community centered around farming and livestock. However, the tranquility was disrupted by the Black Hawk War, a series of conflicts between Mormon settlers and local Native American tribes, primarily the Ute and Paiute. In 1865, when encircling tensions and concerns for safety, the settlers were instructed to abandon Panguitch and relocate to the more secure town of Panguitch. This abandonment was a difficult decision, reflecting the precariousness of pioneer life.



## RED BRICK HISTORIC DISTRICT

The Historic District in Panguitch, Utah, is a remarkable testament to the resilience and ingenuity of its early settlers. Established in the 1860s and built out primarily between the 1860s and 1880s, the district features a distinctive architectural style, its signature red brick buildings made from locally fired clay. These structures, with their simple, sturdy designs, stand as a testament to the town's perseverance in a harsh and isolated environment.



Today, the Panguitch Historic District is a vibrant part of the town's identity. The district's preservation efforts have not only maintained its historical integrity but have also transformed it as a hub for tourism, drawing visitors who appreciate its unique blend of history, architecture, and small town charm.

## ATV TRAIL INFORMATION

Utah is the only state where the National and Panguitch Trails, Panguitch, Utah, have a trail system that is open to the public. It is a unique opportunity for visitors to experience the beauty of the region and the history of the area. The trail system is open to the public and is a great way to explore the area. The trail system is open to the public and is a great way to explore the area. The trail system is open to the public and is a great way to explore the area.

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## ATV TRAIL MAP LEGEND

Trail	Legend
ATV Trail	48" x 16"
ATV Trail	50" x 16"
ATV Trail	52" x 16"
ATV Trail	54" x 16"
ATV Trail	56" x 16"
ATV Trail	58" x 16"
ATV Trail	60" x 16"
ATV Trail	62" x 16"
ATV Trail	64" x 16"
ATV Trail	66" x 16"
ATV Trail	68" x 16"
ATV Trail	70" x 16"
ATV Trail	72" x 16"
ATV Trail	74" x 16"
ATV Trail	76" x 16"
ATV Trail	78" x 16"
ATV Trail	80" x 16"
ATV Trail	82" x 16"
ATV Trail	84" x 16"
ATV Trail	86" x 16"
ATV Trail	88" x 16"
ATV Trail	90" x 16"
ATV Trail	92" x 16"
ATV Trail	94" x 16"
ATV Trail	96" x 16"
ATV Trail	98" x 16"
ATV Trail	100" x 16"



## CELEBRATIONS AND SPECIAL EVENTS

Panguitch hosts several special celebrations that reflect its rich cultural heritage and community spirit.

**Panguitch Valley Saloon Rally** - Held every June, this event features live music, food, and a variety of activities. The rally is a great way to celebrate the town's history and community.

**Panguitch Quilt Show** - Celebrating the pioneer history of the town, this show features a variety of quilts. The show is a great way to learn about the town's history and the art of quilting.

**Panguitch Lake for Fishing Derby** - This event features a variety of fishing competitions. The derby is a great way to enjoy the lake and the community.

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**Panguitch Fourth of July Celebration** - A major celebration with a parade, fireworks, and family-friendly activities. This event is a great way to celebrate the town's history and community.

**Panguitch Valley Heritage Days** - This event celebrates the town's pioneer heritage and agricultural history, often including a rodeo, livestock show, and historical demonstrations.

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Utah's Patchwork Parkway Committee  
295 E. 200 N.  
P.O. Box 600246  
Paragonah, UT 84760-0246

Invoice

Date	Invoice #
1/13/2025	103

Bill To
Parowan City P.O. Box 576 5 South Main Parowan, UT 84761

Description	Amount
Annual contribution to support the local byway program - FY July 2024 - June 2025	1,500.00
Utah's Patchwork Parkway appreciates your support and participation!	<b>Total</b> \$1,500.00





**WHO ARE WE?**



# What do we focus on?

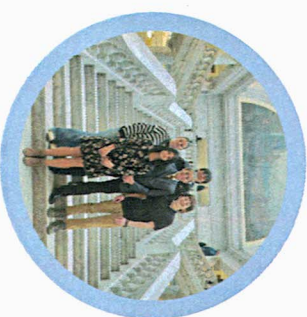
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**PROSOCIAL  
ACTIVITIES**



**TRAININGS**



**POLICY WORK**



**MESSAGING**



# WHY IS POLICY IMPORTANT?

1

It establishes clear expectations

2

It encourages long term impact

3

It enhances awareness

4

It fosters healthy norms







# Messaging

- Behavioral Influence
- Visibility and Accessibility
- Compliance and Regulation
- Cultural and Community Impact







**Thank  
you**

Ordinance 8.12

# Signage

Park by the Library

Heritage Park

Lions Park

Pickleball Courts

Soccer Fields



# NO SMOKING NO VAPING



DUE TO ORDINANCE 8.12  
WE ARE A SMOKE AND  
VAPER FREE ZONE.

PLEASE HELP US TO CLEAR THE AIR.





**ORDINANCE NO. 2025-08**  
**AN ORDINANCE AMENDING SECTION 13.16.030 OF THE PAROWAN CITY CODE, RELATING TO THE**  
**PURCHASE AND TRANSFER OF BURIAL RIGHTS**

**ORDINANCE DATED MARCH 27TH, 2025**

**WHEREAS**, Parowan City owns and operates a municipal cemetery for the benefit of its residents and non-residents; and

**WHEREAS**, the City Council finds it necessary to update the regulations governing the transfer, descent, and inheritance of burial rights to clarify ownership, enhance recordkeeping, and protect the integrity of cemetery operations; and

**WHEREAS**, the City Council desires to simplify the process for owners of burial rights to transfer those rights to immediate family members, thereby reducing administrative work for both the owners and the City; and

**WHEREAS**, the City Council seeks to preserve and protect the long-term availability of the Parowan City Cemetery by continuing to regulate the sale and transfer of burial plots, ensuring that residents of Parowan will have access to the cemetery for many years to come;

**NOW, THEREFORE**, BE IT ORDAINED by the City Council of Parowan City, Utah, as follows:

Section 13.16.030, entitled "Purchase of Burial Rights," Subsection B of the Parowan City Code is hereby amended to read as follows:

**B. Descent and Inheritance of Burial Rights**

The owner of burial rights may transfer ownership to an immediate family member at any time by submitting a notarized request to the City Recorder, or assigned employee. For purposes of this section, "immediate family member" includes the owner's spouse, child, grandchild, parent, or sibling. If the burial right is held in trust, the trustee may direct the transfer upon providing appropriate documentation of ownership and relationship to the new owner. The City shall update its records and issue a new certificate in the name of the new owner. The City shall have the right to deny the transfer if ownership cannot be satisfactorily established by the City. A required administrative fee will apply.

Upon the death of the owner, the burial rights descend to those named in the decedent's will or the heirs as designated by law. An affidavit of heirship, together with the power appointing one of the heirs to represent all, or a certified copy of the decree of distribution of the estate of the deceased must be presented to the City. In the absence of such documentation, it shall be the responsibility of any



applicant, under Utah state laws and guidelines to determine heirship and successorship, which may require a judicial order. The City shall have the right to deny burial if ownership cannot be satisfactorily established by the City. The heirs are entitled to the same use of the burial rights as the original owner and are bound by the same rules and regulations upon establishing ownership of the burial right.

If a burial right purchased at the resident rate is transferred to a non-resident, the transferer shall be responsible for paying the difference in the rate between the resident and non-resident prices as established by the City at the time of transfer.

**PASSED AND ADOPTED** by the City Council and Mayor of the City of Parowan, Iron County, State of Utah, this 25th day of March, 2025.

**PAROWAN CITY**

---

Mollie Halterman, Mayor

<b>VOTING:</b>	<b>AYE</b>	<b> </b>	<b>NAY</b>	<b> </b>	<b>ABSTAIN</b>	<b> </b>	<b>ABSENT</b>
David Burton	___		___		___		___
Rochell Topham	___		___		___		___
Sharon Downey	___		___		___		___
John Dean	___		___		___		___
David Harris	___		___		___		___

**Attested by:**

---

Callie Bassett, City Recorder



Parowan City

**ANNUAL FINANCIAL REPORT**

For the Year Ended June 30, 2024



Parowan City  
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June 30, 2024

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## INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and  
Members of the City Council  
Parowan, Utah

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Parowan, Utah, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Parowan, Utah, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for one year after the date that the financial statements are issued or when applicable, one year after the date that the financial statements are available to be issued.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules related to pensions, and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.





### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*HintonBurdick, PLLC*

HintonBurdick, PLLC  
St. George, Utah  
March 17, 2025



## **MANAGEMENT'S DISCUSSION AND ANALYSIS**



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Parowan City  
**Management's Discussion and Analysis**  
June 30, 2024

As management of Parowan City (the City), we offer readers of the City's financial statements this narrative overview and analysis of financial activities of the City for the fiscal year ended June 30, 2024.

## **FINANCIAL HIGHLIGHTS**

- \*Total net position for the City as a whole increased by \$4,062,689
- \*Total unrestricted net position for the City as a whole increased by \$1,511,314
- \*Total net position for governmental activities increased by \$2,762,282
- \*Total net position for business-type activities increased by \$1,300,407

## **BASIC FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the basic financial statements of Parowan City. The basic financial statements comprise three components: (1) government wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets, deferred outflows, liabilities, and deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the fiscal year reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of activities is presented on two pages. The first page reports the extent to which each function or program is self-supporting through fees and intergovernmental aid. The second page identifies the general revenues of the City available to cover any remaining costs of the functions or programs.



Parowan City  
**Management's Discussion and Analysis**  
June 30, 2024

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City also uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

*Governmental funds.* These funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for government funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the government fund balance sheet and the government fund statement of the revenues, expenditures, and changes in fund balances provide reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains two major governmental funds, the general fund and the capital improvements fund.

The City adopts an annual appropriated budget for all its funds. A budgetary comparison schedule has been provided to demonstrate legal compliance with the adopted budget for the general fund.

The basic governmental fund financial statements can be found later in this report; see Table of Contents.

*Proprietary funds.* The City maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses five enterprise funds to account for the operations of the water, sewer, electric, garbage and irrigation utilities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The enterprise funds are considered major funds of the City.

The proprietary fund financial statements can be found later in this report; see Table of Contents.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are reported later in this report; see Table of Contents.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City.

Parowan City  
**Management's Discussion and Analysis**  
June 30, 2024

**FINANCIAL ANALYSIS**

**Parowan City's Net Position**

	Governmental Activities		Business-type Activities		Total	Total
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Current and other assets	\$ 5,393,028	3,277,048	10,927,947	10,168,379	16,320,976	13,445,427
Net capital assets	9,055,386	6,962,593	13,466,877	13,716,017	22,522,263	20,678,610
Deferred outflows of resources	301,421	225,622	246,619	184,599	548,040	410,221
<b>Total assets and deferred outflows</b>	<b>14,749,836</b>	<b>10,465,262</b>	<b>24,641,443</b>	<b>24,068,994</b>	<b>39,391,279</b>	<b>34,534,257</b>
Long-term debt outstanding	893,308	892,543	5,375,576	6,023,153	6,268,884	6,915,696
Other liabilities	2,159,329	659,925	855,101	938,252	3,014,430	1,598,177
Deferred inflows of resources	885,195	863,072	7,765	4,995	892,960	868,067
<b>Total liabilities and deferred inflows</b>	<b>3,937,832</b>	<b>2,415,541</b>	<b>6,238,441</b>	<b>6,966,400</b>	<b>10,176,274</b>	<b>9,381,940</b>
Net position:						
Net investment in capital assets	8,162,079	6,070,049	8,026,159	7,595,152	16,188,238	13,665,201
Restricted	247,144	218,781	724,883	724,908	972,028	943,689
Unrestricted	2,402,780	1,760,892	9,651,959	8,782,534	12,054,740	10,543,426
<b>Total net position</b>	<b>\$ 10,812,003</b>	<b>8,049,722</b>	<b>18,403,002</b>	<b>17,102,595</b>	<b>29,215,005</b>	<b>25,152,316</b>

As noted earlier, net position may serve over time as a useful indicator of financial position. Total assets and deferred outflows of resources exceeded total liabilities and deferred inflow of resources at the close of the year by \$29,215,005, an increase of \$4,062,689 from the previous year. This change is equivalent to the net income for the year, in private sector terms.

Total unrestricted net position at the end of the year is \$12,054,740 which represents an increase of \$1,511,314 from the previous year. Unrestricted net position are those resources available to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements.

The amount of current and other assets represent the amounts of cash and receivables on hand at the end of each year. Other liabilities are the amounts of current and other liabilities due, at year end, for goods and services acquired.

Changes in capital assets are the result of the difference, in the current year, of the cost of acquisition of capital assets and any depreciation charges on capital assets. Change in long-term debt is the difference in the amount of debt issued and that which has been paid during the year.



Parowan City  
**Management's Discussion and Analysis**  
June 30, 2024

**Parowan City's Change in Net Position**

	Governmental Activities		Business-type Activities		Total	Total
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<b>Program revenues:</b>						
Charges for services	\$ 424,499	320,375	5,524,032	4,893,858	5,948,531	5,214,233
Operating grants	761,397	501,896	13,286	12,760	774,682	514,656
Capital grants	2,047,666	395,598	284,782	140,688	2,332,448	536,286
<b>General revenues:</b>						
Property taxes	953,072	946,655	-	-	953,072	946,655
Sales tax	712,088	695,174	-	-	712,088	695,174
Other taxes	254,564	239,955	-	-	254,564	239,955
Other revenues	241,526	4,820	422,381	293,667	663,907	298,487
<b>Total revenues</b>	<b>5,394,810</b>	<b>3,104,472</b>	<b>6,244,480</b>	<b>5,340,974</b>	<b>11,639,290</b>	<b>8,445,446</b>
<b>Expenses:</b>						
General government	699,528	591,951	-	-	699,528	591,951
Public safety	976,653	1,029,604	-	-	976,653	1,029,604
Streets and public works	692,717	452,030	-	-	692,717	452,030
Parks and recreation	492,315	586,518	-	-	492,315	586,518
Interest on long-term debt	21,317	17,280	-	-	21,317	17,280
Water	-	-	828,962	782,022	828,962	782,022
Sewer	-	-	700,630	632,845	700,630	632,845
Electric	-	-	2,695,984	2,960,897	2,695,984	2,960,897
Pressurized irrigation	-	-	228,338	223,767	228,338	223,767
Garbage	-	-	240,159	255,545	240,159	255,545
<b>Total expenses</b>	<b>2,882,529</b>	<b>2,677,384</b>	<b>4,694,073</b>	<b>4,855,076</b>	<b>7,576,601</b>	<b>7,532,460</b>
<b>Excess (deficiency) before transfers</b>	<b>2,512,282</b>	<b>427,088</b>	<b>1,550,407</b>	<b>485,898</b>	<b>4,062,689</b>	<b>912,986</b>
Transfers in (out)	250,000	-	(250,000)	-	-	-
<b>Change in net position</b>	<b>\$ 2,762,282</b>	<b>427,088</b>	<b>1,300,407</b>	<b>485,898</b>	<b>4,062,689</b>	<b>912,986</b>

For the City as a whole, total revenues increased by \$3,193,844 compared to the previous year, while total expenses increased by \$44,141. The total net change of \$4,062,689 is, in private sector terms, the net income for the year which is \$3,149,703 more than the previous year.

Governmental activities revenues of \$5,394,810 is an increase of \$2,290,338 from the previous year. This is primarily due to increases in grant revenues during the year. Governmental activities expenses of \$2,882,529 is an increase of \$205,145 from the previous year. While expenses for general government and streets and public works increased during the year, expenses for all other departments decreased.

Business-type activities revenue of \$6,244,480 is an increase of \$903,506 from the previous year. Service revenues increased by \$630,174 and capital grants increased by \$144,094. Business-type activities expenses of \$4,694,073 is a decrease of \$161,003 from the previous year.

Parowan City  
**Management's Discussion and Analysis**  
June 30, 2024

**BALANCES AND TRANSACTIONS OF INDIVIDUAL FUNDS**

Some of the more significant changes in fund balances and fund net position, and any restrictions on those amounts, is described below:

*General Fund*

The fund balance of \$1,030,142 reflects an increase of \$67,351 from the previous year. Total revenues increased by \$506,542. Tax revenues, including property taxes and sales taxes, increased by \$37,939. Intergovernmental revenue increased by \$259,501. Revenues from charges for services increased by \$68,572. Revenues from impact fees increased by \$51,955. All other revenues increased \$88,575.

Total expenditures increased by \$568,579. General government expenditures increased by \$137,903, public safety expenditures decreased by \$36,608, streets and public works expenditures increased by \$339,969, and parks and recreation expenditures increased by \$102,668. Debt service expenditures increased by \$24,649.

Transfers out to the capital projects fund amounted to \$445,350.

Fund balance restricted for impact fees and rock church projects amounted to \$62,877 and \$29,725, respectively, resulting in an unassigned fund balance of \$937,540.

*Capital Improvement Fund*

The fund balance of \$1,401,803 reflects an increase of \$553,439 from the previous year. This increase was primarily a result of transfers in from the general fund.

*Water Fund*

The change in net position (loss) was \$35,905, which was \$190,262 less than the prior year's change in net position. Income from sales and service decreased by \$60,074. Net position restricted for debt service is \$118,000. Unrestricted net position amounts to \$1,645,868.

*Sewer Fund*

The change in net position (net income) was \$141,397, which was \$10,534 less than the previous year's net income. Net position restricted for debt service was \$370,983. Unrestricted net position amounts to \$585,308.

*Electric Fund*

The change in net position (net income) was \$1,037,021, which was \$987,992 more than the previous year's change in net position. The amount restricted for debt service is \$235,900. Unrestricted net position amounts to \$6,305,771.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Revenues for the current year, exclusive of transfers, impact fees, and fund balance appropriations, were originally budgeted in the amount of \$2,791,192. Subsequent amendments resulted in a final budget of \$3,220,442. Actual revenues, excluding transfers, impact fees, and lease proceeds amounted to \$3,224,194.

Expenditures for the current year, excluding transfers and budgeted increases in fund balance, were originally budgeted in the amount of \$2,840,650. This amount was amended in the final budget to \$3,199,950. Actual expenditures amounted to \$2,890,465.



Parowan City  
**Management's Discussion and Analysis**  
June 30, 2024

**GENERAL FUND BUDGETARY HIGHLIGHTS (continued)**

Transfers out for the year were originally budgeted in the amount of \$445,350, which was amended during the year to \$445,350. The actual transfers out amounted to \$445,350.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Parowan's Capital Assets (net of depreciation)**

	Governmental Activities		Business-type Activities		Total	Total
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<b>Capital Assets:</b>						
Land and water rights	\$ 1,315,893	1,315,893	390,759	390,759	1,706,652	1,706,652
Buildings	3,946,941	3,834,367	147,835	113,337	4,094,777	3,947,704
Improvements	2,862,965	2,862,965	-	-	2,862,965	2,862,965
Water system	-	-	6,257,753	6,219,878	6,257,753	6,219,878
Sewer systems	-	-	5,473,719	5,473,719	5,473,719	5,473,719
Electric system	-	-	11,943,168	11,499,144	11,943,168	11,499,144
Pressurized irrigation	-	-	1,126,211	1,126,211	1,126,211	1,126,211
Infrastructure	4,648,682	4,648,682	-	-	4,648,682	4,648,682
Machinery and equipment	1,351,558	1,058,595	1,430,855	1,303,907	2,782,413	2,362,503
Vehicles	217,598	217,598	790,715	679,447	1,008,313	897,045
Right-to-use leases	219,289	219,289	-	-	219,289	219,289
Work in progress	2,810,858	714,301	-	190,128	2,810,858	904,430
<b>Total capital assets</b>	<b>17,373,785</b>	<b>14,871,691</b>	<b>27,561,016</b>	<b>26,996,530</b>	<b>44,934,800</b>	<b>41,868,221</b>
Less accumulated depreciation	(8,318,398)	(7,909,099)	(14,094,139)	(13,280,513)	(22,412,536)	(21,189,612)
<b>Net capital assets</b>	<b>\$ 9,055,387</b>	<b>6,962,593</b>	<b>13,466,877</b>	<b>13,716,017</b>	<b>22,522,264</b>	<b>20,678,609</b>

The total amount of capital assets, net of depreciation, of \$22,522,264 is an increase of \$1,843,654 from the previous year.

Governmental activities capital assets, net of depreciation, of \$9,055,387 is an increase of \$2,092,794 from the previous year.

Business-type activities capital assets, net of depreciation, of \$13,466,877 is a decrease of \$249,140 from the previous year.

Additional information regarding capital assets may be found in the notes to financial statements.

Parowan City  
**Management's Discussion and Analysis**  
June 30, 2024

**Parowan City's Outstanding Long-term Liabilities**

	Current Year	Previous Year
<b>Governmental activities:</b>		
2014 LBA Administrative Building	\$ 750,393	779,393
2020 Leases	57,480	113,150
2022 Excavator Note	85,435	-
<b>Total governmental</b>	<b>\$ 893,308</b>	<b>892,543</b>
<b>Business-type activities:</b>		
2005 Sewer Revenue	\$ 470,000	699,000
2016 Electric Refunding	869,000	1,145,000
2022 Excavator Note	104,423	-
2008 Water Revenue	661,000	764,000
2010 B Sewer Revenue (Collection)	43,680	49,920
2010 B Sewer Revenue (Treatment)	122,473	142,233
2014 Electric Revenue	2,600,000	2,700,000
2013 Parity Water Revenue	505,000	523,000
<b>Total business-type</b>	<b>\$ 5,375,576</b>	<b>6,023,153</b>
<b>Total outstanding debt</b>	<b>\$ 6,268,884</b>	<b>6,915,696</b>

Differences represent the amount of principal repaid during the year. Additional information regarding the long-term liabilities may be found in the notes to financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

No significant economic changes that would affect the City are expected for the next year. Budgets have been set on essentially the same factors as the current year being reported.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Parowan City's finances for all those with an interest in the City's finances and to show the City's accountability for the money it receives. Questions concerning any information provided in this report or requests for additional financial information should be addressed to the Parowan City, PO Box 576, Parowan, Utah 84761.



## **BASIC FINANCIAL STATEMENTS**

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Parowan City  
**STATEMENT OF NET POSITION**  
June 30, 2024

	Governmental Activities	Business-type Activities	Total
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>			
Assets:			
Current assets:			
Cash and cash equivalents	\$ 3,890,186	8,155,217	12,045,403
Accounts receivable, net	1,223,285	507,564	1,730,849
Lease receivable	22,094	-	22,094
Other assets	10,319	-	10,319
Total current assets	<u>5,145,884</u>	<u>8,662,781</u>	<u>13,808,665</u>
Non-current assets:			
Restricted cash and cash equivalents	247,144	964,743	1,211,888
Non-current receivables	-	1,300,423	1,300,423
Capital assets:			
Not being depreciated	4,126,751	390,759	4,517,510
Net of accumulated depreciation	4,928,636	13,076,118	18,004,754
Total non-current assets	<u>9,302,531</u>	<u>15,732,043</u>	<u>25,034,574</u>
Total assets	<u>14,448,415</u>	<u>24,394,824</u>	<u>38,843,239</u>
Deferred outflows of resources - pensions	301,421	246,619	548,040
<b>Total assets and deferred outflows of resources</b>	<b><u>\$ 14,749,836</u></b>	<b><u>24,641,443</u></b>	<b><u>39,391,279</u></b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:</b>			
Liabilities:			
Current liabilities:			
Accounts payable and accrued liabilities	\$ 641,287	279,645	920,932
Accrued interest payable	8,483	34,676	43,158
Customer security deposits	-	239,860	239,860
Unearned revenue	1,220,999	36,244	1,257,243
Compensated absences	63,043	80,161	143,204
Long-term debt due within one year: bonds, notes, leases	106,012	790,874	896,886
Total current liabilities	<u>2,039,823</u>	<u>1,461,461</u>	<u>3,501,284</u>
Non-current liabilities:			
Net pension liability	225,518	184,514	410,032
Long-term debt due after one year: bonds, notes, leases	787,296	4,584,702	5,371,998
Total non-current liabilities	<u>1,012,814</u>	<u>4,769,216</u>	<u>5,782,030</u>
Total liabilities	<u>3,052,637</u>	<u>6,230,676</u>	<u>9,283,313</u>
Deferred inflows of resources - property taxes	853,611	-	853,611
Deferred inflows of resources - leases	22,094	-	22,094
Deferred inflows of resources - pensions	9,490	7,765	17,255
<b>Total liabilities and deferred inflows of resources</b>	<b><u>3,937,832</u></b>	<b><u>6,238,441</u></b>	<b><u>10,176,274</u></b>
<b>NET POSITION:</b>			
Net investment in capital assets	8,162,079	8,026,159	16,188,238
Restricted for:			
Debt service	42,000	724,883	766,883
Construction	92,602	-	92,602
Cemetery	112,542	-	112,542
Unrestricted	2,402,780	9,651,959	12,054,740
<b>Total net position</b>	<b><u>10,812,003</u></b>	<b><u>18,403,002</u></b>	<b><u>29,215,005</u></b>
<b>Total liabilities, deferred inflows of resources and net position</b>	<b><u>\$ 14,749,836</u></b>	<b><u>24,641,443</u></b>	<b><u>39,391,279</u></b>

The notes to the financial statements are an integral part of this statement.

Parowan City  
**STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 2024

<b>FUNCTIONS/PROGRAMS:</b>	<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>	<b>Net (Expense) Revenue (To Next Page)</b>
<b>Primary government:</b>					
Governmental activities:					
General government	\$ 699,528	220,015	-	-	(479,513)
Public safety	976,653	43,146	263,528	4,851	(665,127)
Streets and public works	692,717	4,344	411,557	1,894,546	1,617,731
Parks, recreation and public property	492,315	156,992	86,311	148,269	(100,742)
Interest on long-term debt	21,317	-	-	-	(21,317)
<b>Total governmental activities</b>	<b>2,882,529</b>	<b>424,499</b>	<b>761,397</b>	<b>2,047,666</b>	<b>351,032</b>
Business-type activities:					
Water	828,962	862,215	13,286	65,038	111,577
Sewer	700,630	762,499	-	37,103	98,972
Electric	2,695,984	3,312,705	-	182,641	799,361
Pressurized irrigation	228,338	260,145	-	-	31,807
Garbage	240,159	326,468	-	-	86,310
<b>Total business-type activities</b>	<b>4,694,073</b>	<b>5,524,032</b>	<b>13,286</b>	<b>284,782</b>	<b>1,128,026</b>
<b>Total primary government</b>	<b>\$ 7,576,601</b>	<b>5,948,531</b>	<b>774,682</b>	<b>2,332,448</b>	<b>1,479,059</b>

(continued on next page)

The notes to the financial statements are an integral part of this statement.



Parowan City  
**STATEMENT OF ACTIVITIES (continued)**  
For the Year Ended June 30, 2024

	Governmental Activities	Business-type Activities	Total
<b>CHANGES IN NET POSITION:</b>			
<b>Net (expense) revenue (from previous page)</b>	<b>\$ 351,032</b>	<b>1,128,026</b>	<b>1,479,059</b>
<b>General revenues:</b>			
Property taxes	953,072	-	953,072
Sales tax	712,088	-	712,088
Other taxes	254,564	-	254,564
Unrestricted investment earnings	192,211	422,381	614,592
Gain (loss) on capital assets retired	-	-	-
Miscellaneous	49,315	-	49,315
Total general revenues	<u>2,161,249</u>	<u>422,381</u>	<u>2,583,630</u>
Transfers in (out)	<u>250,000</u>	<u>(250,000)</u>	<u>-</u>
<b>Change in net position</b>	<b>2,762,282</b>	<b>1,300,407</b>	<b>4,062,689</b>
Net position - beginning	<u>8,049,722</u>	<u>17,102,595</u>	<u>25,152,316</u>
<b>Net position - ending</b>	<b><u>\$ 10,812,003</u></b>	<b><u>18,403,002</u></b>	<b><u>29,215,005</u></b>

The notes to the financial statements are an integral part of this statement.

Parowan City  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
June 30, 2024

	General Fund	Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,143,492	2,741,187	5,507	3,890,186
Receivables:				
Customer accounts, net of allowances	40,868	-	-	40,868
Leases	22,094	-	-	22,094
Due from other governments	1,105,841	76,576	-	1,182,417
Other assets	10,319	-	-	10,319
Restricted cash and cash equivalents	92,602	-	154,542	247,144
<b>TOTAL ASSETS</b>	<b>\$ 2,415,216</b>	<b>2,817,763</b>	<b>160,049</b>	<b>5,393,028</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>				
Liabilities:				
Accounts payable	\$ 288,467	131,190	-	419,657
Accrued liabilities	200,902	83,772	-	284,674
Unearned revenue	20,000	1,200,999	-	1,220,999
Total liabilities	509,369	1,415,960	-	1,925,329
Deferred inflows of resources - property taxes	853,611	-	-	853,611
Deferred inflows of resources - leases	22,094	-	-	22,094
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>1,385,074</b>	<b>1,415,960</b>	<b>-</b>	<b>2,801,034</b>
<b>FUND BALANCES:</b>				
Restricted for:				
Debt service	-	-	42,000	42,000
Cemetery	-	-	112,542	112,542
Class C roads	-	-	-	-
Capital projects	92,602	-	-	92,602
Assigned for:				
Capital projects	-	1,401,803	5,507	1,407,310
Unassigned	937,540	-	-	937,540
<b>TOTAL FUND BALANCES</b>	<b>1,030,142</b>	<b>1,401,803</b>	<b>160,049</b>	<b>2,591,994</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 2,415,216</b>	<b>2,817,763</b>	<b>160,049</b>	<b>5,393,028</b>

The notes to the financial statements are an integral part of this statement.



Parowan City  
**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2024

	General Fund	Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>				
Taxes:				
Property	\$ 953,072	-	-	953,072
Sales	712,088	-	-	712,088
Other taxes	254,564	-	-	254,564
License and permits	39,954	-	-	39,954
Intergovernmental revenues	761,397	1,894,450	-	2,655,847
Charges for services	201,235	-	45,358	246,593
Fines and forfeitures	137,952	-	-	137,952
Interest	114,618	73,461	4,132	192,211
Miscellaneous revenue	49,315	-	-	49,315
<b>Total revenues</b>	<b>3,224,194</b>	<b>1,967,911</b>	<b>49,490</b>	<b>5,241,595</b>
<b>EXPENDITURES:</b>				
General government	655,528	-	-	655,528
Public safety	940,756	-	-	940,756
Streets and public works	546,320	2,052,458	-	2,598,777
Parks, recreation and public property	663,866	135,471	-	799,337
Debt service:				
Principal	74,099	-	29,000	103,099
Interest	9,898	-	11,745	21,643
<b>Total expenditures</b>	<b>2,890,465</b>	<b>2,187,929</b>	<b>40,745</b>	<b>5,119,139</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>333,728</b>	<b>(220,018)</b>	<b>8,745</b>	<b>122,455</b>
<b>Other Financing Sources and (Uses):</b>				
Impact fees	75,109	-	-	75,109
Donations	-	78,106	-	78,106
Lease proceeds	103,863	-	-	103,863
Transfers in	-	695,350	-	695,350
Transfers out	(445,350)	-	-	(445,350)
<b>Total other financing sources and (uses)</b>	<b>(266,378)</b>	<b>773,456</b>	<b>-</b>	<b>507,079</b>
<b>Net Change in Fund Balances</b>	<b>67,351</b>	<b>553,439</b>	<b>8,745</b>	<b>629,534</b>
Fund balances - beginning of year	962,791	848,365	151,304	1,962,460
<b>Fund balance - end of year</b>	<b>\$ 1,030,142</b>	<b>1,401,803</b>	<b>160,049</b>	<b>2,591,994</b>

The notes to the financial statements are an integral part of this statement.

Parowan City  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION**  
June 30, 2024

<b>Total Fund Balance for Governmental Funds</b>	<b><u>\$ 2,591,994</u></b>
Total net assets reported for governmental activities in the statement is different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds:	
Capital assets, at cost	17,373,784
Less accumulated depreciation	<u>(8,318,398)</u>
Net capital assets	<u>9,055,386</u>
Deferred outflows of resources - pensions, a consumption of net position that applies to future periods, is not shown in the funds statements.	<u>301,421</u>
Long-term liabilities, for funds other than enterprise funds, are recorded in the government-wide statements but not in the fund statements.	
General long-term liabilities	<u>(893,308)</u>
Interest accrued but not yet paid on long-term debt	<u>(8,483)</u>
Net pension liability	<u>(225,518)</u>
Deferred inflows of resources - pensions	<u>(9,490)</u>
<b>Total Net Position of Governmental Activities</b>	<b><u><u>\$ 10,812,003</u></u></b>

The notes to the financial statements are an integral part of this statement.



Parowan City  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 2024

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b><u>\$ 629,534</u></b>
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with a material cost are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expenses.

Capital outlays	2,502,093
Depreciation expense and amortization	<u>(409,299)</u>
Net	<u>2,092,794</u>

Book cost of assets retired	<u>-</u>
-----------------------------	----------

The Statement of Activities show pension benefits and pension expenses from the adoption of GASB 68 that are not shown in the fund statements.	<u>40,392</u>
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Long-term debt issued	<u>(103,863)</u>
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Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

Long-term debt principal repayments	<u>103,099</u>
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Accrued interest for long-term debt is not reported as expenditure for the current period, while it is recorded in the statement of activities.

Change in accrued interest	<u>326</u>
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<b>Change in Net Position of Governmental Activities</b>	<b><u><u>\$ 2,762,282</u></u></b>
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Parowan City  
**STATEMENT OF NET POSITION - PROPRIETARY FUNDS**  
June 30, 2024

	Water Fund	Sewer Fund	Electric Fund	Nonmajor Enterprise Funds	Total Enterprise Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>					
Assets:					
Current assets:					
Cash and cash equivalents	\$ 1,636,201	532,549	4,863,702	1,122,766	8,155,217
Accounts receivable, net	93,808	73,800	284,437	55,519	507,564
Due from other funds	-	-	90,587	-	90,587
Total current assets	<u>1,730,009</u>	<u>606,348</u>	<u>5,238,726</u>	<u>1,178,285</u>	<u>8,753,368</u>
Non-current assets:					
Restricted cash and cash equivalents	118,000	370,983	475,760	-	964,743
Non-current receivables	-	-	1,300,423	-	1,300,423
Capital assets:					
Not being depreciated	171,517	176,093	32,433	10,717	390,759
Net of accumulated depreciation	<u>2,702,795</u>	<u>2,585,930</u>	<u>7,444,011</u>	<u>343,383</u>	<u>13,076,118</u>
Total non-current assets	<u>2,992,311</u>	<u>3,133,006</u>	<u>9,252,627</u>	<u>354,099</u>	<u>15,732,043</u>
Total assets	<u>4,722,320</u>	<u>3,739,354</u>	<u>14,491,353</u>	<u>1,532,384</u>	<u>24,485,411</u>
Deferred outflows of resources - pensions	38,363	54,804	120,569	32,883	246,619
<b>Total assets and deferred outflows of resources</b>	<b><u>\$ 4,760,683</u></b>	<b><u>3,794,158</u></b>	<b><u>14,611,922</u></b>	<b><u>1,565,267</u></b>	<b><u>24,732,030</u></b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:</b>					
Liabilities:					
Current liabilities:					
Accounts payable and accrued liabilities	\$ 18,779	6,840	219,889	34,138	279,645
Accrued interest payable	19,574	6,463	8,639	-	34,676
Compensated absences	17,997	19,813	31,417	10,935	80,161
Customer security deposits	-	-	239,860	-	239,860
Due to other funds	-	-	-	90,587	90,587
Unearned revenue	36,244	-	-	-	36,244
Long-term debt, current position	<u>127,775</u>	<u>270,549</u>	<u>387,775</u>	<u>4,775</u>	<u>790,874</u>
Total current liabilities	<u>220,369</u>	<u>303,664</u>	<u>887,580</u>	<u>140,435</u>	<u>1,552,048</u>
Non-current liabilities:					
Net pension liability	28,702	41,003	90,207	24,602	184,514
Long-term debt, long-term portion	<u>1,059,110</u>	<u>407,372</u>	<u>3,102,110</u>	<u>16,110</u>	<u>4,584,702</u>
Total non-current liabilities	<u>1,087,812</u>	<u>448,375</u>	<u>3,192,317</u>	<u>40,712</u>	<u>4,769,216</u>
Total liabilities	<u>1,308,181</u>	<u>752,039</u>	<u>4,079,897</u>	<u>181,147</u>	<u>6,321,263</u>
Deferred inflows of resources - pensions	1,208	1,726	3,796	1,035	7,765
<b>Total liabilities and deferred inflows of resources</b>	<b><u>1,309,389</u></b>	<b><u>753,765</u></b>	<b><u>4,083,693</u></b>	<b><u>182,182</u></b>	<b><u>6,329,028</u></b>
<b>NET POSITION:</b>					
Net investment in capital assets	1,687,426	2,084,102	3,986,559	268,073	8,026,159
Restricted for:					
Debt service	118,000	370,983	235,900	-	724,883
Unrestricted	<u>1,645,868</u>	<u>585,308</u>	<u>6,305,771</u>	<u>1,115,012</u>	<u>9,651,959</u>
<b>Total net position</b>	<b><u>3,451,294</u></b>	<b><u>3,040,393</u></b>	<b><u>10,528,230</u></b>	<b><u>1,383,085</u></b>	<b><u>18,403,002</u></b>
<b>Total liabilities, deferred inflows of resources and net position</b>	<b><u>\$ 4,760,683</u></b>	<b><u>3,794,158</u></b>	<b><u>14,611,922</u></b>	<b><u>1,565,267</u></b>	<b><u>24,732,030</u></b>

The notes to the financial statements are an integral part of this statement.



Parowan City  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN NET POSITION - PROPRIETARY FUNDS**  
For the Year Ended June 30, 2024

	Water Fund	Sewer Fund	Electric Fund	Nonmajor Enterprise Funds	Total Enterprise Funds
<b>Operating income:</b>					
Charges for sales and service	\$ 829,081	762,449	3,256,947	586,589	5,435,066
Other operating income	33,134	50	55,757	25	88,966
<b>Total operating income</b>	<b>862,215</b>	<b>762,499</b>	<b>3,312,705</b>	<b>586,614</b>	<b>5,524,032</b>
<b>Operating expenses:</b>					
Personnel services	308,837	329,189	705,784	212,200	1,556,009
Cost of sales	-	-	1,265,311	-	1,265,311
Operating and maintenance	139,729	95,203	272,792	136,238	643,962
Utilities	84,269	15,286	16,145	6,761	122,462
Insurance expense	20,214	7,444	11,574	9,414	48,645
Other supplies and expenses	11,616	27,801	51,688	17,513	108,618
Depreciation expense	232,014	206,592	293,228	81,792	813,626
<b>Total operating expense</b>	<b>796,679</b>	<b>681,514</b>	<b>2,616,521</b>	<b>463,918</b>	<b>4,558,633</b>
<b>Net operating income (loss)</b>	<b>65,536</b>	<b>80,984</b>	<b>696,184</b>	<b>122,695</b>	<b>965,399</b>
<b>Non-operating income (expense):</b>					
Connection fees	30,312	5,700	80,126	-	116,138
Impact fees	34,726	31,403	102,515	-	168,644
Grant income	13,286	-	-	-	13,286
Interest income	102,519	42,425	237,659	39,778	422,381
Interest on long-term debt	(32,283)	(19,115)	(79,463)	(4,578)	(135,440)
<b>Total non-operating income (expense)</b>	<b>148,559</b>	<b>60,413</b>	<b>340,837</b>	<b>35,199</b>	<b>585,008</b>
<b>Income (loss) before transfers out</b>	<b>214,095</b>	<b>141,397</b>	<b>1,037,021</b>	<b>157,895</b>	<b>1,550,407</b>
Transfers out	(250,000)	-	-	-	(250,000)
<b>Change in net position</b>	<b>(35,905)</b>	<b>141,397</b>	<b>1,037,021</b>	<b>157,895</b>	<b>1,300,407</b>
Net position - beginning	3,487,199	2,898,996	9,491,209	1,225,190	17,102,595
<b>Net position - ending</b>	<b>\$ 3,451,294</b>	<b>3,040,393</b>	<b>10,528,230</b>	<b>1,383,085</b>	<b>18,403,002</b>

The notes to the financial statements are an integral part of this statement.

Parowan City  
**STATEMENT OF CASH FLOWS**  
For the Year Ended June 30, 2024

	Water Fund	Sewer Fund	Electric Fund	Nonmajor Enterprise Funds	Total Enterprise Funds
<b>Cash flows from operating activities:</b>					
Cash received from customers - service	\$ 840,185	746,506	3,253,486	580,335	5,420,512
Cash paid to suppliers	(244,941)	(140,042)	(1,500,073)	(170,017)	(2,055,073)
Cash paid to employees	(309,100)	(332,569)	(722,851)	(213,752)	(1,578,272)
<b>Net cash provided (used) in operating activities</b>	<b>286,144</b>	<b>273,895</b>	<b>1,030,562</b>	<b>196,566</b>	<b>1,787,167</b>
<b>Cash flows from noncapital financing activities:</b>					
Net interfund activity	(500,000)	-	45,294	(45,294)	(500,000)
Change in customer deposits	-	-	15,650	-	15,650
<b>Net cash provided (used) in noncapital financing activities</b>	<b>(500,000)</b>	<b>-</b>	<b>60,944</b>	<b>(45,294)</b>	<b>(484,350)</b>
<b>Cash flows from capital and related financing activities:</b>					
Cash from connection and impact fees	65,038	37,103	182,641	-	284,782
Cash from long-term debt issued	25,390	50,778	25,390	25,390	126,948
Cash payments for capital assets	(67,098)	(54,611)	(413,553)	(29,223)	(564,486)
Cash payments for long-term debt principal	(125,505)	(264,010)	(380,505)	(4,505)	(774,525)
Cash payments for long-term debt interest	(34,337)	(22,264)	(80,688)	(4,578)	(141,868)
<b>Net cash provided (used) in capital and related financing activities</b>	<b>(136,513)</b>	<b>(253,005)</b>	<b>(666,716)</b>	<b>(12,917)</b>	<b>(1,069,150)</b>
<b>Cash flows from investing activities:</b>					
Cash received from interest earned	102,519	42,425	237,659	39,778	422,381
<b>Net cash provided (used) in investing activities</b>	<b>102,519</b>	<b>42,425</b>	<b>237,659</b>	<b>39,778</b>	<b>422,381</b>
<b>Net increase (decrease) in cash</b>	<b>(247,850)</b>	<b>63,315</b>	<b>662,450</b>	<b>178,134</b>	<b>656,048</b>
Cash balance, beginning	2,002,051	840,217	4,677,012	944,632	8,463,912
<b>Cash balance, ending</b>	<b>\$ 1,754,201</b>	<b>903,532</b>	<b>5,339,462</b>	<b>1,122,766</b>	<b>9,119,960</b>
<b>Cash reported on the statement of net position:</b>					
Cash and cash equivalents	\$ 1,636,201	532,549	4,863,702	1,122,766	8,155,217
Non-current restricted cash	118,000	370,983	475,760	-	964,743
<b>Total cash and cash equivalents</b>	<b>\$ 1,754,201</b>	<b>903,532</b>	<b>5,339,462</b>	<b>1,122,766</b>	<b>9,119,960</b>

The notes to the financial statements are an integral part of this statement.



Parowan City  
**STATEMENT OF CASH FLOWS (continued)**  
For the Year Ended June 30, 2024

**Reconciliation of Operating Income to Net Cash  
Provided (Used) in Operating Activities:**

	Water Fund	Sewer Fund	Electric Fund	Nonmajor Enterprise Funds	Total Enterprise Funds
<b>Net operating income (expense)</b>	<b>\$ 65,536</b>	<b>80,984</b>	<b>696,184</b>	<b>122,695</b>	<b>965,399</b>
Adjustments to reconcile operating income or (loss) to net cash provided (used) in operating activities:					
Depreciation and amortization	232,014	206,592	293,228	81,792	813,626
Changes in assets and liabilities:					
(Increase) decrease in receivables	(22,030)	(15,993)	(59,218)	(6,278)	(103,520)
(Increase) decrease in net pension asset	-	-	-	-	-
(Increase) decrease in deferred outflows	(9,648)	(13,782)	(30,320)	(8,270)	(62,020)
Increase (decrease) in payables	10,887	5,692	117,436	(91)	133,925
Increase (decrease) in compensated absences	4,878	3,963	(910)	2,855	10,786
Increase (decrease) in net pension liability	4,076	5,822	12,809	3,494	26,201
Increase (decrease) in deferred inflows	431	616	1,354	369	2,770
<b>Net cash provided (used) in operating activities</b>	<b>\$ 286,144</b>	<b>273,895</b>	<b>1,030,562</b>	<b>196,566</b>	<b>1,787,167</b>

The notes to the financial statements are an integral part of this statement.

Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1-A. Reporting entity**

Parowan City (the City), a municipal corporation located in Iron County, Utah, operates under a Mayor-Council form of government. The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable because of the significance of their operational or financial relationships with the City.

The City financial statements include the **Parowan Local Building Authority (LBA)** as a blended component unit. The LBA was created by the City for the purpose of financing and leasing facilities to meet the needs of the City. Members of the Town Council serve as the Board of Directors of the LBA, and City management has operational responsibility for the LBA.

**1-B. Government-wide and fund financial statements**

*Government-wide Financial Statements*

The government-wide financial statements, consisting of the statement of net position and the statement of activities report information on all the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of net position reports the financial position of the governmental and business-type activities of the City and its discretely presented component units at year-end.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses are not allocated. All expenses are included in the applicable function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privilege provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

*Fund Financial Statements*

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, if any, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statement.

**1-C. Measurement focus, basis of accounting and financial statement presentation**

The financial statements of the City are prepared in accordance with generally accepted accounting principles (GAAP).



Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**1-C. Measurement focus, basis of accounting and financial statement presentation (continued)**

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification of internal activity (between or within funds). However, internal eliminations do not include utility services provided to City departments or payments to the general fund by other funds for providing administrative and billing services for such funds. Reimbursements are reported as reductions to expenses. Proprietary and any fiduciary fund financial statements are also reported using this same focus and basis of accounting although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when the grantor eligibility requirements are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, and claims and judgments, postemployment benefits and environmental obligations are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the City the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Property taxes, sales taxes, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments, if any, receivable within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating income and expense reported in proprietary fund financial statements include those revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services, including administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

*Policy regarding use of restricted resources*

When faced with a choice, it is the City's policy to use restricted resources first, then committed and assigned amounts before spending unassigned amounts. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities.

Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**1-D. Fund types and major funds**

*Governmental funds*

**The City reports the following major governmental fund:**

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *capital improvement fund* is used to account for the acquisition or construction of major capital facilities of the City (other than those financed by proprietary funds).

**The City reports the following as non-major governmental funds:**

The *Local Building Authority fund* is used to account for lease revenues from the City that are intended for the repayment of debt issued by the Local Building Authority.

The *capital projects airport development fund* is used to account for the acquisition or construction of major capital facilities relating to the development of the City airport.

The *capital projects community theater fund* is used to account for the acquisition or construction of major capital facilities relating to the community theater.

The *cemetery perpetual care permanent fund* accounts for money received for upkeep and perpetual care of cemetery plots.

*Proprietary funds*

**The City reports the following major and non-major proprietary funds:**

The *water fund* is used to account for the activities of the culinary water production, treatment and distribution.

The *sewer fund* is used to account for the activities of the sewer collection and treatment operations. The City combined the previously reported sewer collection and sewer treatment funds into one sewer fund starting in fiscal year 2016.

The *electric fund* is used to account for the activities of the electric power distribution operations.

The *garbage fund and pressurized irrigation funds* are reported as nonmajor proprietary funds.

**1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity**

**1-E-1. Deposit and Investments**

Cash includes cash on hand, demand deposits with bank and other financial institutions, deposits in other types of accounts or cash management pools that have the general characteristics of demand deposit accounts and short-term investments with original maturities of three months or less from the date of acquisition. The City's policy allows for investment in fund in time certificates of deposit with federally insured depositories, investment in the state treasurer's pool, and other investments as allowed by the State of Utah's Money Management Act. All investments are carried at fair value with unrealized gains and losses recorded as adjustments to interest earnings. Fair market values are based on quoted market prices.



Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity  
(continued)**

**1-E-2. *Cash and Cash Equivalents***

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

**1-E-3. *Receivables and Payables***

Accounts receivable other than property taxes and intergovernmental receivables are from customers primarily for utility services. Property tax and intergovernmental receivables are considered collectible. Customer accounts are reported net of any allowance for uncollectible accounts. Due to the nature of the accounts receivable in governmental type activities and the proprietary funds, management does not consider an allowance for uncollectible accounts receivable necessary or material. Therefore, no allowance for uncollectible accounts receivable is presented other than in the Electric fund, which has an allowance for uncollectibles of \$6,253.

During the course of operations, there may be transactions that occur between funds that are representative of lending/borrowing arrangements outstanding at year-end. These are reported as either due to or due from other funds.

Property taxes are assessed and collected for the City by Iron County and remitted to the City shortly after collection. Property taxes become a lien on January 1 and are levied on the first Monday in August. Taxes are due and payable on November 1, and are delinquent after November 30. All dates are in the year of levy.

**1-E-4. *Restricted Assets***

In accordance with certain revenue bond covenants, resources may be required to be set aside for the repayment of such bonds, and, on occasion, for the repair and maintenance of the assets acquired with the bond proceeds. These resources are classified as restricted assets on the balance sheet because of their limited use. Most capital grant agreements mandate that grant proceeds be spent only on capital assets. Unspent resources of this nature are also classified as restricted. The limited use resources described above involve a reported restriction of both cash and net assets.

Unspent proceeds of bonds issued to finance capital assets are also reported as restricted cash.

**1-E-5. *Inventories and Prepaid items***

Inventories in governmental funds are not reported. These consist of immaterial amounts of expendable supplies for consumption. Such supplies are acquired as needed. Proprietary fund inventories, where material, are stated at the lower of cost or market, using the first-in, first-out basis.

Prepaid items record payments to vendors that benefit future reporting and are reported on the consumption basis. Both inventories and prepayments are similarly reported in government-wide and fund financial statements.

Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity  
(continued)**

**1-E-6. Capital Assets**

Capital assets are tangible and intangible assets which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or at estimated historical cost (except for intangible right-to-use lease assets, the measurement of which is the net present value of the assets). Donated capital assets are recorded at estimated acquisition value at the date of donation. Infrastructure is depreciated.

The cost of normal maintenance and repairs that does not add to the value of an asset or materially extend the assets' life is not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Upon retirement or disposition of capital assets, the cost and related accumulated depreciation are removed from the respective accounts. Depreciation of capital assets is computed using the straight-line method over their estimated useful lives.

Property, plant, and equipment of the primary government, as well as the component units if any, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Infrastructure	20-40
Utility systems	40
Machinery and equipment	5-10
Right-to-use leased equipment	4

**1-E-7. Long-term Obligations**

In the government-wide and proprietary fund financial statements, long-term debt and obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net assets. Bond discounts or premiums, and the difference between the reacquisition price and the net carrying value of refunded debt are deferred and amortized over the terms of the respective bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period.

**1-E-8. Compensated Absences**

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The liability for these compensated absences is recorded as long-term debt in the government-wide statements. The current portion is estimated based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as incurred.



Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity  
(continued)**

**1-E-9. Leases**

Lessee: The City is a lessee for a noncancellable lease of equipment. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor: The City is a lessor for a noncancellable lease of a building. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity  
(continued)**

**1-E-10. *Deferred Outflows/Inflows of Resources***

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred outflows of resources relating to pensions as required by GASB 68.

In addition to liabilities, the statement of net position will sometimes include a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The City has three types of items that qualify for reporting in this category. The governmental funds report deferred revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period for which they are levied. The City also reports deferred inflows related to pensions as required by GASB 68 and as lessor as required by GASB 87.

**1-E-11. *Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**1-E-12. *Net position flow assumption***

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted - net position to have been depleted before unrestricted – net position is applied.

**1-E-13. *Fund balance flow assumptions***

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to reports as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using and of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.



Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity  
(continued)**

**1-E-14. Fund balance policies**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by formal action of the City's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The council has authorized the City Manager to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance is a residual classification of the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose within the General Fund.

**1-F. Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and the accompanying notes. Actual results may differ from those estimates.

Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**2-A. Budgetary data**

Annual budgets are prepared and adopted by ordinance by total for each department, in accordance with State law, by the Mayor and City Council on or before June 22 for the following fiscal year beginning July 1. Estimated revenues and appropriations may be increased or decreased by resolution of the City Council at any time during the year. A public hearing must be held prior to any proposed increase in a fund's appropriations. Budgets include activities in the General Fund. The level of the City's budgetary control (the level at which the City's expenditures cannot legally exceed appropriations) is established at the department level. Each department head is responsible for operating within the budget for their department. All annual budgets lapse at fiscal year end.

Utah State law prohibits the appropriation of unassigned General Fund balance to an amount less than 5% of the General Fund revenues. The 5% reserve that cannot be budgeted is used to provide working capital until tax revenue is received to meet emergency expenditures, and to cover unanticipated deficits. Any unassigned General Fund balance greater than 35% of the current year's revenues must be appropriated within the following years.

Once adopted, budget amendments which increase total expenditures must be approved by the City Council following a public hearing. With the consent of the Mayor, department heads may reallocate unexpended appropriated balances from one expenditure account to another within that department during the budget year. Budgets for the General Fund are prepared on the modified accrual basis of accounting. Encumbrances are not used.

**2-B. Deficit fund balance or net position**

As of June 30, 2024, none of the City's funds carry a deficit fund balance or net position.

**NOTE 3 - DETAILED NOTES**

**3-A. Deposits and investments**

Cash and investments as of June 30, 2024, consist of the following:

	Fair Value
Cash on hand	\$ 622
Demand deposits - checking	352,246
State Treasurer's Investment Pool	12,904,422
<b>Total cash</b>	<b><u>\$ 13,257,291</u></b>

Cash and investments listed above are classified in the accompanying government-wide statement of net position as follows:

Cash and cash equivalents (current)	\$ 12,045,403
Restricted cash and cash equivalents (non-current)	1,211,888
<b>Total cash and cash equivalents</b>	<b><u>\$ 13,257,291</u></b>



Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**3-A. Deposits and investments (continued)**

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*.

The Utah Money Management Act (UMMA) establishes specific requirements regarding deposits of public funds by public treasurers. UMMA requires that city funds be deposited with a qualified depository which includes any depository institution which has been certified by the Utah State Commissioner of Financial Institutions as having met the requirements specified in UMMA Section 51, Chapter 7. UMMA provides the formula for determining the amount of public funds which a qualified depository may hold in order to minimize risk of loss and also defines capital requirements which an Institution must maintain to be eligible to accept public funds. UMMA lists the criteria for investments and specifies the assets which are eligible to be invested in, and for some investments, the amount of time to maturity.

UMMA enables the State Treasurer to operate the Public Treasurer's Investment Pool (PTIF). PTIF is managed by the Utah State Treasurer's investment staff and comes under the regulatory authority of the Utah Money Management Council. This council is comprised of a select group of financial professionals from units of local and state government and financial institutions doing business in the state. PTIF operations and portfolio composition is monitored at least semi-annually by the Utah Money Management Council. PTIF is unrated by any nationally recognized statistical rating organizations. Deposits in PTIF are not insured or otherwise guaranteed by the State of Utah. Participants share proportionally in any realized gains or losses on investments which are recorded on an amortized cost basis. The balance available for withdrawal is based on the accounting records maintained by PTIF. The fair value of the investment pool is approximately equal to the value of the pool shares. The City maintains monies not immediately needed for expenditure in PTIF accounts.

**Fair value of investments**

The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows: Level 1--Quoted prices for identical investments in active markets; Level 2--Observable inputs other than quoted market prices; and, Level 3--Unobservable inputs. At June 30, 2024, the City had \$12,904,442 invested in the PTIF, which uses a Level 2 fair value measurement.

**Deposit and investment risk**

The City maintains no investment policy containing any specific provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk other than that imposed by UMMA. The City's compliance with the provisions of UMMA addresses each of these risks.

**Interest rate risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. All deposits and investments of the City are available immediately.

Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**3-A. Deposits and investments (continued)**

**Credit risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligations. As noted on the previous page, PTIF is unrated.

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits. At June 30, 2024, \$250,000 of the City's demand deposits of \$419,159 are covered by FDIC insurance.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The City views its placements of moneys in PTIF as deposits, however, this risk is addressed through the policy of investing most excess monies in PTIF accounts.

**Concentration of credit risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. PTIF falls under the constraints of UMMA in limiting concentrations of investments.

**3-B. Receivables**

The allowance policy is described in Note 1-E-3. Receivables as of year-end for the City's funds are shown below:

	Governmental Funds	Water Fund	Sewer Fund	Electric Fund	Nonmajor Enterprise Funds	Total
Intergovernmental	\$ 1,182,417	-	-	-	-	1,182,417
Customers	40,868	93,808	73,800	290,690	55,519	554,685
Leases	22,094	-	-	-	-	22,094
Long-term receivable	-	-	-	1,300,423	-	1,300,423
<b>Total receivables</b>	<b>1,245,379</b>	<b>93,808</b>	<b>73,800</b>	<b>1,591,113</b>	<b>55,519</b>	<b>3,059,619</b>
Less allowance for uncollectibles	-	-	-	(6,253)	-	(6,253)
<b>Net receivables</b>	<b>\$ 1,245,379</b>	<b>93,808</b>	<b>73,800</b>	<b>1,584,861</b>	<b>55,519</b>	<b>3,053,366</b>

The City has entered into an agreement with the Parowan Reservoir Company (PRC) in which PRC has agreed to pay the City \$79,000 for 20 years for PRC's portion of principal debt payments. The long-term receivable in the schedule above represents the outstanding payments due from PRC as of June 30, 2024. The PRC also owes the City \$352,423 for other invoices and costs that were incurred in addition to the debt payments. These costs are not anticipated to be paid until after the debt period since the agreement states that the PRC is not required to pay more than \$79,000 per year.

*Lease receivable*

The City is lessor for airport hangars. As such the City recognizes leases receivable and deferred inflows of resources for the present value of those leasing arrangements. The value at June 30, 2024 is \$22,094. The leasing arrangements range from 2 years to 24 years with varying payments of \$290 to \$1,200 annually.



Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
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**3-C. Capital assets**

Capital asset activity for governmental activities was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
<b>Governmental activities</b>				
Capital assets, not being depreciated:				
Land and rights	\$ 1,315,893	-	-	1,315,893
Construction in progress	714,301	2,194,816	98,260	2,810,858
<b>Total capital assets, not being depreciated</b>	<b>2,030,194</b>	<b>2,194,816</b>	<b>98,260</b>	<b>4,126,751</b>
Capital assets, being depreciated:				
Buildings	3,834,367	112,574	-	3,946,941
Improvements other than buildings	2,862,965	-	-	2,862,965
Machinery and equipment	1,058,595	292,962	-	1,351,558
Vehicles	217,598	-	-	217,598
Right-to-use leased equipment	219,289	-	-	219,289
Infrastructure	4,648,682	-	-	4,648,682
<b>Total capital assets, being depreciated</b>	<b>12,841,497</b>	<b>405,537</b>	<b>-</b>	<b>13,247,034</b>
Less accumulated depreciation for:				
Buildings	1,363,666	86,579	-	1,450,246
Improvements other than buildings	1,255,652	133,198	-	1,388,850
Machinery and equipment	955,936	44,474	-	1,000,410
Vehicles	186,282	7,666	-	193,948
Right-to-use leased equipment	182,740	36,549	-	219,289
Infrastructure	3,964,823	100,833	-	4,065,656
<b>Total accumulated depreciation</b>	<b>7,909,099</b>	<b>409,299</b>	<b>-</b>	<b>8,318,398</b>
<b>Total capital assets being depreciated, net</b>	<b>4,932,398</b>	<b>(3,762)</b>	<b>-</b>	<b>4,928,636</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 6,962,593</b>	<b>2,191,054</b>	<b>98,260</b>	<b>9,055,386</b>

Depreciation expense was charged to functions/programs of the primary government governmental activities was follows:

<b>Governmental activities:</b>	
General government	\$ 62,560
Public safety	57,304
Streets and public works	223,059
Parks, recreation and public property	66,377
<b>Total</b>	<b>\$ 409,299</b>

Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**3-C. Capital assets (continued)**

Capital asset activity for the business-type activities was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
<b>Business-type activities</b>				
Capital assets, not being depreciated:				
Land and water rights	\$ 390,759	-	-	390,759
Construction in progress	190,128	248,704	438,833	-
<b>Total capital assets, not being depreciated</b>	<b>580,887</b>	<b>248,704</b>	<b>438,833</b>	<b>390,759</b>
Capital assets, being depreciated:				
Buildings and improvements	113,337	34,499	-	147,835
Water distribution system	6,219,878	37,875	-	6,257,753
Sewer collection and treatment system	5,473,719	-	-	5,473,719
Electric distribution system	11,499,144	444,025	-	11,943,168
Pressurized irrigation system	1,126,211	-	-	1,126,211
Machinery and equipment	1,303,907	126,948	-	1,430,855
Vehicles	679,447	111,268	-	790,715
<b>Total capital assets, being depreciated</b>	<b>26,415,642</b>	<b>754,614</b>	<b>-</b>	<b>27,170,257</b>
Less accumulated depreciation for:				
Buildings and improvements	102,539	1,889	-	104,428
Water distribution system	3,433,829	205,506	-	3,639,336
Sewer collection and treatment system	2,811,992	183,296	-	2,995,287
Electric distribution system	4,424,752	262,323	-	4,687,075
Pressurized irrigation system	826,904	20,568	-	847,472
Machinery and equipment	1,157,626	79,422	-	1,237,048
Vehicles	522,870	60,623	-	583,493
<b>Total accumulated depreciation</b>	<b>13,280,513</b>	<b>813,626</b>	<b>-</b>	<b>14,094,139</b>
<b>Total capital assets being depreciated, net</b>	<b>13,135,129</b>	<b>(59,012)</b>	<b>-</b>	<b>13,076,118</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 13,716,017</b>	<b>189,693</b>	<b>438,833</b>	<b>13,466,877</b>

Depreciation expense was charged to functions/programs of the primary government business-type activities was follows:

<b>Business-type activities:</b>	
Water	\$ 232,014
Sewer	206,592
Electric	293,228
Garbage	52,178
Pressurized irrigation	29,614
<b>Total</b>	<b>\$ 813,626</b>



Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**3-D. Long-term debt**

Long-term debt activity for the governmental activities was as follows:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
2014 LBA Administrative Building Matures 2046	\$ 972,000	2.50	\$ 779,393	-	29,000	750,393	29,000
2020 Leases Matures 2025	219,289	3.25	113,150	-	55,670	57,480	57,480
2022 Excavator Note Matures 2028	103,863	5.00	-	103,863	18,428	85,435	19,532
<b>Total governmental activity long-term liabilities</b>			<b>\$ 892,543</b>	<b>103,863</b>	<b>103,099</b>	<b>893,308</b>	<b>106,012</b>

The City has direct borrowings related to governmental activities totaling \$893,308. The outstanding bonds are secured with their respective revenues and/or property and equipment.

The City has no unused lines of credit as of June 30, 2024.

Debt service requirements to maturity for governmental activities are as follows:

Loans and Notes			
	Principal	Interest	Total
2025	\$ 48,532	16,427	64,960
2026	50,702	14,822	65,525
2027	51,942	13,132	65,074
2028	53,258	11,367	64,625
2029	31,000	9,525	40,525
2030 - 2034	161,000	40,545	201,545
2035 - 2039	174,000	28,080	202,080
2040 - 2044	189,000	14,640	203,640
2045 - 2046	76,393	1,800	78,193
<b>Total</b>	<b>\$ 835,828</b>	<b>150,338</b>	<b>986,167</b>

Leases			
	Principal	Interest	Total
2025	\$ 57,480	1,868	59,348
<b>Total</b>	<b>\$ 57,480</b>	<b>1,868</b>	<b>59,348</b>

Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**3-D. Long-term debt (continued)**

Long-term debt activity for the business-type activities was as follows:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
2005 Sewer Revenue							
Matures 1/1/2026	\$ 3,772,000	2.75	\$ 699,000	-	229,000	470,000	235,000
2016 Electric Refunding							
Matures 5/1/2027	2,957,000	.95-3.30	1,145,000	-	276,000	869,000	282,000
2022 Excavator Note							
Matures 2028	126,948	5.00	-	126,948	22,525	104,423	23,874
2008 Water Revenue							
Matures 8/31/2029	1,923,000	2.05	764,000	-	103,000	661,000	105,000
2010 B Sewer Revenue (Collection)							
Matures 11/1/2030	122,880	-	49,920	-	6,240	43,680	6,240
2010 B Sewer Revenue (Treatment)							
Matures 11/1/2030	389,120	-	142,233	-	19,760	122,473	19,760
2014 Electric Revenue							
Matures 5/1/2035	3,464,000	1.00	2,700,000	-	100,000	2,600,000	101,000
2013 Parity Water Revenue							
Matures 1/1/2044	660,000	3.28	523,000	-	18,000	505,000	18,000
<b>Total business-type activity</b>							
<b>long-term liabilities</b>			<b>\$ 6,023,153</b>	<b>126,948</b>	<b>774,525</b>	<b>5,375,576</b>	<b>790,874</b>

The City has outstanding notes from direct borrowings related to business-type activities totaling \$5,375,576. The outstanding direct borrowings are all secured with their respective revenues and/or property and equipment.

Debt service requirements to maturity for business-type activities are as follows:

	Loans and Notes		
	Principal	Interest	Total
2025	\$ 790,874	101,131	892,005
2026	834,304	82,154	916,458
2027	612,820	61,359	674,179
2028	321,425	45,721	367,146
2029	451,000	39,726	490,726
2030 - 2034	1,762,153	122,684	1,884,837
2035 - 2039	444,000	42,778	486,778
2040 - 2044	159,000	15,941	174,941
<b>Total</b>	<b>\$ 5,375,576</b>	<b>511,493</b>	<b>5,887,069</b>



Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**3-D. Long-term debt (continued)**

*Leases payable*

The City has entered lease agreements as lessee for the acquisition and use of vehicles. Initial governmental lease liabilities were recorded in the amount of \$219,289. As of June 30, 2024, the total lease liability was \$57,480. The City is required to make annual payments of \$57,480. The vehicles have a four-year estimated useful life. The value of the right-to-use assets as of the end of the current fiscal year were \$0, with accumulated amortization of \$219,289.

**Other long-term liabilities:**

<b>Net pension liability:</b>	Beginning	(Decrease)	Ending
Governmental	\$ 193,494	32,024	225,518
Business-type	158,313	26,201	184,514
<b>Total</b>	<b>\$ 351,807</b>	<b>58,225</b>	<b>410,032</b>

**3-E. Interfund receivables, payables and transfers**

The City had the following interfund receivables and payables at year-end:

	Due To	Due From
Electric fund	\$ 90,587	-
Garbage fund	-	90,587
<b>Total</b>	<b>\$ 90,587</b>	<b>\$ 90,587</b>

At year-end there was \$90,587 due from the Garbage Fund to the Electric Fund. The City has established a formal loan agreement between these funds. The Garbage fund will make eight (8) annual principal payments of \$45,293.63 with 2.25% interest. The first payment was made in fiscal year 2019, with the final payment to be made in fiscal year 2026.

The City had the following interfund transfers during the year:

	Transfers In	Transfers Out
General fund	\$ -	445,350
Capital improvements fund	695,350	-
Water fund	-	250,000
<b>Total</b>	<b>\$ 695,350</b>	<b>695,350</b>

The City generally makes interfund transfers so funds can be accumulated for large capital projects in future years.

**NOTE 4 - OTHER INFORMATION**

**4-A. Risk management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City participates in the Utah Local Government Trust, a public agency insurance mutual, which provides coverage for property damage and general liability. The City is subject to a minimal deductible for claims. There have been no significant reductions in insurance coverage from coverage in the prior year. Amounts of settlements have not exceeded insurance coverage in any of the past three fiscal years.

Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**4-B. Power Sales and Purchase Contract**

Parowan City has entered into a Power Sales Contract (Contract) which expires in June 2027, to purchase approximately 0.364% of the output of the Intermountain Power Project (Project). The City has sold 0.364% of its entitlement to other Project participants. However, the City has the right to recall up to 100% of its entitlement upon meeting certain notice provisions. As long as any of the Intermountain Power Agency bonds are outstanding, the Contract cannot be terminated or amended in a manner which will impair or adversely affect the rights of any of the bondholders.

The City has also signed a power purchase agreement with the City of St. George, Utah dated the 28th of September 1987. This agreement sells part of the entitlement share owned by the City in the UAMPS Hunter II contract.

Parowan City total entitlement share	3.4956%
Sale to St. George City	<u>1.7583%</u>
Balance retained by Parowan City	1.7373%

**4-C. Pension Plans**

**General Information about the Pension Plan**

**Plan description:**

Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following Pension Trust Funds:

**Defined Benefit Plans**

- Public Employees Noncontributory Retirement System (Noncontributory System) is a multiple employer, cost sharing, public employee retirement system;
- Public Safety Retirement System (Public Safety System) is a cost-sharing, multiple-employer public employee retirement system;
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer cost sharing public employee retirement system;
- Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) is a multiple employer cost sharing public employee retirement system.



Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
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**4-C. Pension Plans (continued)**

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S, Salt Lake City, Utah 84102 or visiting the website: [www.urs.org/general/publications](http://www.urs.org/general/publications).

**Benefits provided:**

URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

System	Final Average Salary	Years of service required	Benefit percentage per year of service	COLA **
		and/or age eligible for benefit		
Noncontributory System	Highest 3 Years	30 years any age	2.0% per year all years	Up to 4%
		25 years any age*		
		20 years age 60*		
		10 years age 62*		
		4 years age 65		
Public Safety System	Highest 3 Years	20 years any age	2.5% per year up to 20 years;	Up to 2.5 % or 4% depending on employer
		10 years age 60	2.0% per year over 20 years	
		4 years age 65		
Tier 2 Public Employees System	Highest 5 Years	35 years any age	1.5% per year all years	Up to 2.5%
		20 years age 60*		
		10 years age 62*		
		4 years age 65		
Tier 2 Public Safety and Firefighter System	Highest 5 Years	25 years any age	1.5% per year to June 2020; 2.0% per year after July 2020	Up to 2.5%
		20 years age 60*		
		10 years age 62*		
		4 years age 65		

\* with actuarial reductions

\*\* All past-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**4-C. Pension Plans (continued)**

**Contributions Rate Summary:** As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2024, are as follows:

<u>Utah Retirement Systems</u>	<u>Employee</u>	<u>Employer</u>	<u>Employer 401(k) Plan</u>
Contributory System			
111 - Local Government Div - Tier 2	-	16.01	0.18
Noncontributory System			
15 - Local Government Div - Tier 1	-	17.97	-
Public Safety System			
Contributory			
122 - Tier 2 DB Hybrid Public Safety	2.59	25.83	-
Noncontributory			
43 - Other Div A with 2.5% COLA	-	34.04	-
Tier 2 DC Only			
211 - Local Government	-	6.19	10.00
222 - Public Safety	-	11.83	14.00

Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

For the fiscal year ended June 30, 2024, the employer and employee contributions to the Systems were as follows:

<u>System</u>	<u>Employer Contributions</u>	<u>Employee Contributions</u>
Noncontributory System	\$ 157,076	-
Public Safety System	59,468	-
Tier 2 Public Employees System	58,347	-
Tier 2 Public Safety and Firefighter	47,913	4,804
<b>Total Contributions</b>	<b>\$ 322,805</b>	<b>4,804</b>

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.



Parowan City  
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**4-C. Pension Plans (continued)**

***Combined Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At June 30, 2024, we reported a net pension asset of \$0 and a net pension liability of \$410,032.

	(Measurement Date): December 31, 2023				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share 12/31/2022	Change (Decrease)
Noncontributory System	\$ -	\$ 195,329	0.0842093%	0.0856044%	-0.0013951%
Public Safety System	-	170,794	0.1194224%	0.1463034%	-0.0268810%
Tier 2 Public Employees System	-	26,022	0.0133692%	0.0115684%	0.0018008%
Tier 2 Public Safety and Firefighter	-	17,888	0.0474861%	0.0408724%	0.0066137%
<b>Total</b>	<b>\$ -</b>	<b>\$ 410,032</b>			

The net pension asset and liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2023 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2024, we recognize pension expense of \$249,363.

At June 30, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 184,433	\$ 1,647
Changes in assumptions	101,550	388
Net difference between projected and actual earnings on pension plan investments	92,777	-
Changes in proportion and differences between contributions and proportionate share of contributions	6,154	15,220
Contributions subsequent to the measurement date	163,127	-
<b>Total</b>	<b>\$ 548,040</b>	<b>\$ 17,255</b>

\$163,127 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2023.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.

Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**4-C. Pension Plans (continued)**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2024	\$ 104,817
2025	90,537
2026	176,686
2027	(34,229)
2028	4,322
Thereafter	25,526

**Actuarial assumptions:**

The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.5 - 9.5 percent, average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using the ultimate rates from the MP-2020 improvement scale using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2023, valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

The long-term expected rate of return on pension plan investments was determined using a building-block method, in which best- estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.



Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
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**4-C. Pension Plans (continued)**

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<b>Assets class</b>	<b>Expected Return Arithmetic Basis</b>		
	Target Asset Allocation	Real Return Arithmetic Basis	Long Term expected portfolio real rate of return
Equity securities	35%	6.87%	2.40%
Debt securities	20%	1.54%	0.31%
Real assets	18%	5.43%	0.98%
Private equity	12%	9.80%	1.18%
Absolute return	15%	3.86%	0.58%
Cash and cash equivalents	0%	0.24%	0.00%
<b>Totals</b>	<b>100.00%</b>		<b>5.45%</b>
Inflation			2.50%
Expected arithmetic nominal return			7.95%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.35% that is net of investment expense.

**Discount rate:**

The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

**Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate:**

The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.85 percent) or 1-percentage-point higher (7.85 percent) than the current rate:

<b>System</b>	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	\$ 1,013,747	\$ 195,329	\$ (490,041)
Public Safety System	535,904	170,794	(126,748)
Tier 2 Public Employees System	89,407	26,022	(23,133)
Tier 2 Public Safety and Firefighter	57,635	17,888	(13,911)
<b>Total</b>	<b>\$ 1,696,692</b>	<b>\$ 410,032</b>	<b>\$ (653,833)</b>

**Pension plan fiduciary net position:**

Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

Parowan City  
**NOTES TO FINANCIAL STATEMENTS**  
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**4-C. Pension Plans (continued)**

**Defined Contribution Savings Plan:**

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue code. Detailed information regarding plan provisions is available in the separately issued URS financial report. The City participates in the following Defined Contribution Savings Plans with the Utah Retirement Systems:

- 401(k) Plan
- 457(b) Plan
- Roth IRA Plan
- Traditional IRA Plan

Employee and employer contributions to the Utah Retirement Contribution Savings Plans for fiscal year ended June 30, were as follows:

	2024	2023	2022
401(k) Plan			
Employer Contributions	\$ 51,301	\$ 51,357	\$ 47,748
Employee Contributions	39,118	33,647	37,559
457(b) Plan			
Employer Contributions	26,165	22,723	18,705
Employee Contributions	36,533	31,107	26,023
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	20,147	13,386	10,530
Traditional IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	-	2,500	2,600

**4-D. Rounding convention**

A rounding convention to the nearest whole dollar has been applied throughout this report, therefore the precision displayed in any monetary amount is plus or minus \$1. These financial statements are computer generated and the rounding convention is applied to each amount displayed in a column, whether detail item or total. As a result, without the overhead cost of manually balancing each column, the sum of displayed amounts in a column may not equal the total displayed. The maximum difference between any displayed number or total and its actual value will not be more than \$1.

**4-E. Subsequent events**

In preparing these financial statements, the City has evaluated events and transactions for potential recognition or disclosure through the date of the audit report, the date the financial statements were available to be issued.



**REQUIRED SUPPLEMENTARY INFORMATION**  
**(Unaudited)**

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Parowan City  
**Notes to Required Supplementary Information**  
June 30, 2024

**Budgetary Comparison Schedules**

The Budgetary Comparison Schedule presented in this section of the report is for the City's General Fund.

**Budgeting and Budgetary Control**

The budget for the General Fund is legally required and is prepared and adopted on the modified accrual basis of accounting.

Original budgets represent the revenue estimates and spending authority authorized by the City Council prior to the beginning of the year. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the Council through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

**Current Year Excess of Expenditures over Appropriations**

For the year ended June 30, 2024, expenditures for all general fund departments were within budgeted appropriations.

**Changes in Assumptions Related to Pensions**

Changes include updates to the mortality improvement assumption, salary increase assumption, disability incidence assumption, assumed retirement rates, and assumed termination rates, as recommended with the January 1, 2023 actuarial experience study.

Parowan City  
**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
GENERAL FUND**

For the Year Ended June 30, 2024

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes:				
Property	\$ 923,442	923,442	953,072	29,630
Sales	721,000	721,000	712,088	(8,912)
Other taxes	203,800	298,550	254,564	(43,986)
License and permits	23,300	23,300	39,954	16,654
Intergovernmental revenues	493,900	795,400	761,397	(34,003)
Charges for services	204,050	237,050	201,235	(35,815)
Fines and forfeitures	138,500	138,500	137,952	(548)
Interest	15,200	15,200	114,618	99,418
Miscellaneous revenue	68,000	68,000	49,315	(18,685)
<b>Total revenues</b>	<b>2,791,192</b>	<b>3,220,442</b>	<b>3,224,194</b>	<b>3,752</b>
<b>EXPENDITURES:</b>				
General government	590,650	696,500	655,528	40,972
Public safety	1,020,750	1,031,050	940,756	90,294
Streets and public works	395,950	602,801	546,320	56,481
Parks, recreation and public property	773,300	785,600	663,866	121,734
Debt service:				
Principal	57,000	74,100	74,099	1
Interest	3,000	9,899	9,898	1
<b>Total expenditures</b>	<b>2,840,650</b>	<b>3,199,950</b>	<b>2,890,465</b>	<b>309,485</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>(49,458)</b>	<b>20,492</b>	<b>333,728</b>	<b>313,236</b>
<b>Other Financing Sources and (Uses):</b>				
Impact fees	34,730	34,730	75,109	40,379
Lease proceeds	-	-	103,863	103,863
Transfers out	(445,350)	(445,350)	(445,350)	-
<b>Total other financing sources and (uses)</b>	<b>(410,620)</b>	<b>(410,620)</b>	<b>(266,378)</b>	<b>144,242</b>
<b>Net Change in Fund Balances</b>	<b>(460,078)</b>	<b>(390,128)</b>	<b>67,351</b>	<b>457,479</b>
Fund balances - beginning of year	962,791	962,791	962,791	-
<b>Fund balance - end of year</b>	<b>\$ 502,713</b>	<b>572,663</b>	<b>1,030,142</b>	<b>457,479</b>



Parowan City  
**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
June 30, 2024  
Last 10 Fiscal Years

	As of December 31,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Noncontributory Retirement System</b>										
Proportion of the net pension liability (asset)	0.0842093%	0.0856044%	0.0923207%	0.0884780%	0.0968762%	0.0987636%	0.1033744%	0.1052285%	0.1130271%	0.1087888%
Proportionate share of the net pension liability (asset)	\$ 195,329	\$ 146,619	\$ (528,731)	\$ 45,384	\$ 365,114	\$ 727,268	\$ 452,914	\$ 675,696	\$ 639,562	\$ 472,387
Covered employee payroll	\$ 851,931	\$ 840,060	\$ 875,467	\$ 837,626	\$ 917,490	\$ 925,174	\$ 909,315	\$ 938,953	\$ 976,312	\$ 943,026
Proportionate share of the net pension liability (asset)	22.93%	17.45%	-60.39%	5.42%	39.79%	78.61%	49.81%	71.96%	65.51%	50.10%
as a percentage of its covered-employee payroll										
Plan fiduciary net position as a percentage of the total pension liability	96.90%	97.50%	108.70%	99.20%	93.70%	87.00%	91.90%	87.30%	87.80%	90.20%
<b>Public Safety System</b>										
Proportion of the net pension liability (asset)	0.1194224%	0.1463034%	0.1431075%	0.1292780%	0.1127704%	0.1242954%	0.1247169%	0.1123865%	0.1090479%	0.1057432%
Proportionate share of the net pension liability (asset)	\$ 170,794	\$ 189,181	\$ (116,224)	\$ 107,332	\$ 181,066	\$ 319,760	\$ 195,638	\$ 228,063	\$ 195,332	\$ 132,981
Covered employee payroll	\$ 171,060	\$ 221,058	\$ 197,286	\$ 177,343	\$ 152,551	\$ 169,933	\$ 169,369	\$ 159,209	\$ 152,434	\$ 145,629
Proportionate share of the net pension liability (asset)	99.84%	85.58%	-58.91%	60.52%	118.69%	188.17%	115.51%	143.25%	128.14%	91.30%
as a percentage of its covered-employee payroll										
Plan fiduciary net position as a percentage of the total pension liability	93.44%	93.60%	104.20%	95.50%	90.90%	84.70%	90.20%	86.50%	87.10%	90.50%
<b>Tier 2 Public Employees Retirement System</b>										
Proportion of the net pension liability (asset)	0.0133692%	0.0115684%	0.0114468%	0.0105551%	0.0091703%	0.0062215%	0.0143090%	0.0114677%	0.0131829%	0.0072262%
Proportionate share of the net pension liability (asset)	\$ 26,022	\$ 12,597	\$ (4,845)	\$ 1,518	\$ 2,062	\$ 2,665	\$ 1,262	\$ 1,279	\$ (29)	\$ (219)
Covered employee payroll	\$ 345,638	\$ 251,395	\$ 212,391	\$ 168,550	\$ 127,421	\$ 72,670	\$ 140,184	\$ 94,042	\$ 85,130	\$ 35,436
Proportionate share of the net pension liability (asset)	7.53%	5.01%	-2.28%	0.90%	1.62%	3.67%	0.90%	1.36%	-0.03%	-0.60%
as a percentage of its covered-employee payroll										
Plan fiduciary net position as a percentage of the total pension liability	89.58%	92.30%	103.80%	98.30%	96.50%	90.80%	97.40%	95.10%	100.20%	103.50%
<b>Tier 2 Public Safety and Firefighters Retirement</b>										
Proportion of the net pension liability (asset)	0.0474861%	0.0408724%	0.0507284%	0.0544789%	0.0510069%	0.0542512%	0.0697406%	0.0463147%	0.0604425%	0.0870631%
Proportionate share of the net pension liability (asset)	\$ 17,888	\$ 3,410	\$ (2,564)	\$ 4,886	\$ 4,798	\$ 1,359	\$ (807)	\$ (402)	\$ (883)	\$ (1,288)
Covered employee payroll	\$ 179,927	\$ 125,755	\$ 121,310	\$ 106,631	\$ 84,074	\$ 72,697	\$ 73,627	\$ 38,266	\$ 35,960	\$ 35,962
Proportionate share of the net pension liability (asset)	9.94%	2.71%	-2.11%	4.58%	5.71%	1.87%	-1.10%	-1.05%	-2.46%	-3.60%
as a percentage of its covered-employee payroll										
Plan fiduciary net position as a percentage of the total pension liability	89.10%	96.40%	102.80%	93.10%	89.60%	95.60%	103.00%	103.60%	110.70%	120.50%

Parowan City  
**SCHEDULE OF CONTRIBUTIONS**  
June 30, 2024  
Last 10 Fiscal Years

	As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
<b>Noncontributory System</b>	2015	\$ 178,945	\$ 178,945	\$ -	\$ 968,842	18.47%
	2016	179,806	179,806	-	973,504	18.47%
	2017	169,022	169,022	-	915,120	18.47%
	2018	170,581	170,581	-	929,633	18.35%
	2019	162,791	162,791	-	899,268	18.10%
	2020	159,354	159,354	-	881,016	18.09%
	2021	152,980	152,980	-	846,672	18.07%
	2022	155,493	155,493	-	843,886	18.43%
	2023	156,497	156,497	-	870,879	17.97%
	2024	157,076	157,076	-	874,104	17.97%
<b>Public Safety System</b>	2015	50,245	50,245	-	147,606	34.04%
	2016	52,684	52,684	-	154,770	34.04%
	2017	56,409	56,409	-	165,713	34.04%
	2018	58,026	58,026	-	170,464	34.04%
	2019	56,218	56,218	-	165,154	34.04%
	2020	53,804	53,804	-	158,060	34.04%
	2021	63,093	63,093	-	185,551	34.00%
	2022	65,886	65,886	-	193,554	34.04%
	2023	73,403	73,403	-	215,639	34.04%
	2024	59,468	59,468	-	174,699	34.04%
<b>Tier 2 Public Employees Retirement System *</b>	2015	10,256	10,256	-	68,648	14.94%
	2016	10,010	10,010	-	67,125	14.91%
	2017	19,840	19,840	-	133,067	14.91%
	2018	15,668	15,668	-	103,691	15.11%
	2019	15,010	15,010	-	96,587	15.54%
	2020	21,467	21,467	-	137,078	15.66%
	2021	31,272	31,272	-	197,925	15.80%
	2022	34,103	34,103	-	212,219	16.07%
	2023	51,658	51,658	-	322,656	16.01%
	2024	58,347	58,347	-	364,443	16.01%
<b>Tier 2 Public Safety and Firefighter System *</b>	2015	8,140	8,140	-	36,099	22.55%
	2016	7,538	7,538	-	36,091	20.89%
	2017	12,711	12,711	-	56,493	22.50%
	2018	16,749	16,749	-	74,208	22.57%
	2019	17,703	17,703	-	76,671	23.09%
	2020	20,081	20,081	-	86,819	23.13%
	2021	33,735	33,735	-	130,605	25.83%
	2022	28,614	28,614	-	110,778	25.83%
	2023	40,359	40,359	-	156,248	25.83%
	2024	47,913	47,913	-	185,494	25.83%

Contributions as a percentage of covered payroll may be different than the board certified rate due to rounding and other administrative practices.

\* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created July 1, 2011.



## **SUPPLEMENTAL INFORMATION**

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Parowan City  
**Supplementary Information**

**NONMAJOR GOVERNMENTAL FUNDS**

**DEBT SERVICE FUNDS**

The **Local Building Authority Fund** is used to account for lease revenues from the City that are intended for the repayment of debt issued by the Local Building Authority.

**CAPITAL PROJECTS FUNDS**

Capital projects funds are used to account for the acquisition and construction of major capital facilities and equipment other than those financed by proprietary funds and trust funds.

The **Airport Fund** is used to account for the acquisition or construction of major capital facilities relating to the development of the City airport.

The **Community Theater Capital Project Fund** accounts for the City's capital project activities related to the Community Theater.

**PERMANENT FUNDS**

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for the purposes that support the government's programs.

The **Cemetery Perpetual Care Fund** is used to account for the principal trust amounts received and related interest income. The interest portion of the trust can be used to maintain the community cemetery.

Parowan City  
**COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS**  
June 30, 2024

	Debt Service Local Building Authority	Capital Projects Funds		Permanent Funds Cemetery Perpetual Care	Total Nonmajor Governmental Funds
		Airport	Community Theatre		
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	3,478	2,029	-	5,507
Restricted cash and cash equivalents	42,000	-	-	112,542	154,542
<b>TOTAL ASSETS</b>	<b>\$ 42,000</b>	<b>3,478</b>	<b>2,029</b>	<b>112,542</b>	<b>160,049</b>
<b>LIABILITIES</b>					
Accounts payable	\$ -	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES:</b>					
Restricted for:					
Debt service	42,000	-	-	-	42,000
Cemetery	-	-	-	112,542	112,542
Assigned for:					
Capital projects	-	3,478	2,029	-	5,507
<b>TOTAL FUND BALANCES</b>	<b>42,000</b>	<b>3,478</b>	<b>2,029</b>	<b>112,542</b>	<b>160,049</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 42,000</b>	<b>3,478</b>	<b>2,029</b>	<b>112,542</b>	<b>160,049</b>



Parowan City  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS**  
 For the Year Ended June 30, 2024

	Debt Service	Capital Projects Funds		Permanent Funds	Total Nonmajor Governmental Funds
	Local Building Authority	Airport	Community Theatre	Cemetery Perpetual Care	
<b>REVENUES</b>					
Charges for services	\$ 40,745	-	-	4,613	45,358
Interest	-	-	-	4,132	4,132
<b>Total revenues</b>	<b>40,745</b>	<b>-</b>	<b>-</b>	<b>8,745</b>	<b>49,490</b>
<b>EXPENDITURES</b>					
Debt service:					
Principal	29,000	-	-	-	29,000
Interest	11,745	-	-	-	11,745
<b>Total expenditures</b>	<b>40,745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,745</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,745</b>	<b>8,745</b>
Fund balances - beginning of year	42,000	3,478	2,029	103,797	151,304
<b>Fund balance - end of year</b>	<b>\$ 42,000</b>	<b>3,478</b>	<b>2,029</b>	<b>112,542</b>	<b>160,049</b>

Parowan City  
**Supplementary Information**

**NONMAJOR PROPRIETARY FUNDS**

The **Garbage Fund** accounts for the activities of the City's garbage collection service.

The **Pressurized Irrigation Fund** is used to account for the activities of the City's irrigation system.



Parowan City  
**COMBINING STATEMENT OF NET POSITION - NONMAJOR PROPRIETARY FUNDS**  
June 30, 2024

	Garbage Fund	Pressurized Irrigation Fund	Total Nonmajor Enterprise Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>			
Assets:			
Current assets:			
Cash and cash equivalents	\$ 585,351	537,416	1,122,766
Accounts receivable, net	27,706	27,813	55,519
Total current assets	<u>613,056</u>	<u>565,229</u>	<u>1,178,285</u>
Non-current assets:			
Capital assets:			
Not being depreciated	-	10,717	10,717
Net of accumulated depreciation	7,801	335,582	343,383
Total non-current assets	<u>7,801</u>	<u>346,299</u>	<u>354,099</u>
Total assets	<u>620,857</u>	<u>911,527</u>	<u>1,532,384</u>
Deferred outflows of resources - pensions	10,961	21,922	32,883
<b>Total assets and deferred outflows of resources</b>	<b><u>\$ 631,818</u></b>	<b><u>933,449</u></b>	<b><u>1,565,267</u></b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:</b>			
Liabilities:			
Current liabilities:			
Accounts payable and accrued liabilities	\$ 32,026	2,112	34,138
Compensated absences	2,185	8,750	10,935
Due to other funds	90,587	-	90,587
Long-term debt, current portion	-	4,775	4,775
Total current liabilities	<u>124,797</u>	<u>15,638</u>	<u>140,435</u>
Non-current liabilities:			
Net pension liability	8,201	16,401	24,602
Long-term debt, long-term portion	-	16,110	16,110
Total non-current liabilities	<u>8,201</u>	<u>32,511</u>	<u>40,712</u>
Total liabilities	<u>132,998</u>	<u>48,149</u>	<u>181,147</u>
Deferred inflows of resources - pensions	345	690	1,035
<b>Total liabilities and deferred inflows of resources</b>	<b><u>133,343</u></b>	<b><u>48,839</u></b>	<b><u>182,182</u></b>
<b>NET POSITION:</b>			
Net investment in capital assets	(57,341)	325,414	268,073
Unrestricted	555,815	559,197	1,115,012
<b>Total net position</b>	<b><u>498,474</u></b>	<b><u>884,610</u></b>	<b><u>1,383,085</u></b>
<b>Total liabilities, deferred inflows of resources and net position</b>	<b><u>\$ 631,818</u></b>	<b><u>933,449</u></b>	<b><u>1,565,267</u></b>

Parowan City  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN NET POSITION - NONMAJOR PROPRIETARY FUNDS**  
For the Year Ended June 30, 2024

	Garbage Fund	Pressurized Irrigation Fund	Total Nonmajor Enterprise Funds
<b>Operating income:</b>			
Charges for sales and service	\$ 326,468	260,120	586,589
Other operating income	-	25	25
<b>Total operating income</b>	<b>326,468</b>	<b>260,145</b>	<b>586,614</b>
<b>Operating expenses:</b>			
Personnel services	69,535	142,665	212,200
Operating and maintenance	105,181	31,057	136,238
Utilities	90	6,671	6,761
Insurance expense	5,157	4,257	9,414
Other supplies and expenses	4,959	12,554	17,513
Depreciation expense	52,178	29,614	81,792
<b>Total operating expense</b>	<b>237,101</b>	<b>226,817</b>	<b>463,918</b>
<b>Net operating income (loss)</b>	<b>89,367</b>	<b>33,328</b>	<b>122,695</b>
<b>Non-operating income (expense):</b>			
Connection fees	-	-	-
Interest income	21,328	18,450	39,778
Interest on long-term debt	(3,057)	(1,521)	(4,578)
<b>Total non-operating income (expense)</b>	<b>18,270</b>	<b>16,929</b>	<b>35,199</b>
<b>Change in net position</b>	<b>107,638</b>	<b>50,257</b>	<b>157,895</b>
Net position - beginning	390,837	834,353	1,225,190
<b>Net position - ending</b>	<b>\$ 498,474</b>	<b>884,610</b>	<b>1,383,085</b>



Parowan City  
**COMBINING STATEMENT OF CASH FLOWS**  
For the Year Ended June 30, 2024

	Garbage Fund	Pressurized Irrigation Fund	Total Nonmajor Enterprise Funds
<b>Cash flows from operating activities:</b>			
Cash received from customers - service	\$ 326,486	253,850	580,335
Cash paid to suppliers	(114,663)	(55,354)	(170,017)
Cash paid to employees	(70,348)	(143,404)	(213,752)
<b>Net cash provided (used) in operating activities</b>	<b>141,475</b>	<b>55,092</b>	<b>196,566</b>
<b>Cash flows from noncapital financing activities:</b>			
Net interfund activity	(45,294)	-	(45,294)
<b>Net cash provided (used) in noncapital financing activities</b>	<b>(45,294)</b>	<b>-</b>	<b>(45,294)</b>
<b>Cash flows from capital and related financing activities:</b>			
Cash from long-term debt issued	-	25,390	25,390
Cash payments for capital assets	(3,833)	(25,390)	(29,223)
Cash payments for long-term debt principal	-	(4,505)	(4,505)
Cash payments for long-term debt interest	(3,057)	(1,521)	(4,578)
<b>Net cash provided (used) in capital and related financing activities</b>	<b>(6,891)</b>	<b>(6,026)</b>	<b>(12,917)</b>
<b>Cash flows from investing activities:</b>			
Cash received from interest earned	21,328	18,450	39,778
<b>Net cash provided (used) in investing activities</b>	<b>21,328</b>	<b>18,450</b>	<b>39,778</b>
<b>Net increase (decrease) in cash</b>	<b>110,618</b>	<b>67,516</b>	<b>178,134</b>
Cash balance, beginning	474,732	469,900	944,632
<b>Cash balance, ending</b>	<b>\$ 585,351</b>	<b>537,416</b>	<b>1,122,766</b>
<b>Cash reported on the statement of net position:</b>			
Cash and cash equivalents	\$ 585,351	537,416	1,122,766
Non-current restricted cash	-	-	-
<b>Total cash and cash equivalents</b>	<b>\$ 585,351</b>	<b>537,416</b>	<b>1,122,766</b>

Parowan City  
**COMBINING STATEMENT OF CASH FLOWS (continued)**  
For the Year Ended June 30, 2024

<b>Reconciliation of Operating Income to Net Cash Provided (Used) in Operating Activities:</b>	Garbage Fund	Pressurized Irrigation Fund	Total Nonmajor Enterprise Funds
<b>Net operating income (expense)</b>	<b>\$ 89,367</b>	<b>33,328</b>	<b>122,695</b>
Adjustments to reconcile operating income or (loss) to net cash provided (used) in operating activities:			
Depreciation and amortization	52,178	29,614	81,792
Changes in assets and liabilities:			
(Increase) decrease in receivables	17	(6,296)	(6,278)
(Increase) decrease in net pension asset	-	-	-
(Increase) decrease in deferred outflows	(2,757)	(5,513)	(8,270)
Increase (decrease) in payables	725	(816)	(91)
Increase (decrease) in compensated absences	656	2,199	2,855
Increase (decrease) in net pension liability	1,165	2,329	3,494
Increase (decrease) in deferred inflows	123	246	369
<b>Net cash provided (used) in operating activities</b>	<b>\$ 141,475</b>	<b>55,092</b>	<b>196,566</b>



**Independent Auditors' Report on Internal  
Control over Financial Reporting and on Compliance  
And Other Matters Based on an Audit of  
Financial Statements Performed in Accordance  
With Government Auditing Standards**

The Honorable Mayor and  
Members of the City Council  
Parowan, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Parowan City, Utah (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 17, 2025.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*HintonBurdick, PLLC*

HintonBurdick, PLLC  
St. George, UT  
March 17, 2025





**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
AS REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE***

The Honorable Mayor and  
Members of the City Council  
Parowan, Utah

**Report On Compliance**

We have audited the City of Parowan's compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2024.

State compliance requirements were tested for the year ended June 30, 2024 in the following areas:

- Budgetary Compliance
- Fund Balance
- Justice Courts
- Restricted Taxes and Related Revenues
- Fraud Risk Assessment
- Government Fees

***Opinion on Compliance***

In our opinion, Parowan City complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2024.

***Basis for Opinion***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the *State Compliance Audit Guide* (Guide). Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Parowan City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of Parowan City's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Parowan City's government programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Parowan City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Parowan City's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Parowan City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Parowan City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide* but not for the purpose of expressing an opinion on the effectiveness of Parowan City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report On Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.





*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or to detect and correct noncompliance with a state compliance requirement on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

*HintonBurdick, PLLC*

HintonBurdick, PLLC  
St. George, Utah  
March 17, 2025

