



PAROWAN CITY COUNCIL SPECIAL WORK MEETING AGENDA

THURSDAY, SEPTEMBER 11, 2025 – 4:00 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 a special work meeting beginning at 4:00 p.m. on Thursday, September 11, 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.

1. Call to Order
2. Declaration of Conflicts from Councilmembers
3. Discussion with Wellspring Aviation about Airport Bid for Potential FBO Services and Hangar Development Project
4. Council Field Trip to Parcel No. A-2072-0000-0000
5. Adjourn

CERTIFICATE OF POSTING: I, the duly appointed City Recorder of Parowan City, do hereby certify that the above notice and agenda was posted this 9th day of September, 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.gov, and posted on the Utah Public Notice website at <http://pmn.utah.gov>.

PAROWAN CITY CORPORATION

Callie Bassett, CMC, 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 AGENDA

THURSDAY, SEPTEMBER 11, 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, September 11, 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. Moment of Silence in Remembrance of Those Who Lost Their Lives September 11, 2001
4. Declaration of Conflicts With or Personal Interest In any Agenda Items: City Councilmembers
5. Public Comments (3 minutes each)

CONSENT AGENDA:

6. Approval of City Council Meeting Minutes from August 28, 2025
7. Approval of Warrant Register for September 11, 2025
8. Approval of P.O. No. 3 to IRBY, \$55,600 for 40 Power Poles - Power Department
9. Approval of P.O. No. 4 to L&R Pump and Drilling Inc., \$54875.50 for Canyon Well Repairs – Water Department
10. Approval of August 2025 Financial Report

ACTION AGENDA:

11. Direction to Planning Commission Regarding Updating Annexation Policy Plan & Map
12. Possible Approval of South Central Franchise Agreement
13. Possible Approval of Amendment to Development Agreement for Kay Geez Stock, LC – Kurt Goodfellow

WORK AGENDA:

14. Discussion on Short Term Rental Fees and Scheduling Public Hearing
15. Review of Building Permit Request Regarding Nonstandard Shared Driveway via Easement/ROW for Trent Staheli and Leslie Walker
16. Discussion on SUU Head Start Building/Resolution and Next Steps
17. Discussion on Parowan Air Park LLC Memorandum of Understanding
18. Discussion on Enoch City Cooperative Agreement for Building Inspection Services
19. Review of Water Board Recommendation and Further Discussion on Water conservation Policies/Ordinances
20. Discussion on Proposed Procurement/Disposal Code

21. Discussion on Proposed Open Space/Parks Code
22. **Closed Session:** *Strategy session to discuss the purchase, exchange, lease, or sale of real property, including any form of a water right or water share.*
23. Adjourn

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PAROWAN CITY CORPORATION

Callie Bassett, CMC, City Recorder

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**PAROWAN CITY COUNCIL MEETING MINUTES
AUGUST 28, 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; Chief Addison Adams, Parowan PD; Jeremy Franklin, Power Director

Public Present: See Sign-In Sheet

Welcome and Call to Order: Mayor Mollie Halterman

Mayor Mollie Halterman called the Parowan City Council meeting to order at 5:31 PM on August 28, 2025.

Opening Ceremonies: By Invitation

The opening ceremony was conducted by Callie Bassett, City Recorder, who offered a prayer and led the Pledge of Allegiance.

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

There were no conflicts or personal interests declared by council members.

Public Comments (3 minutes each)

No public comments were made.

Consent Agenda:

Items included approval of City Council Meeting Minutes from August 14, 2025, and August 19, 2025 (with a correction to the date), approval of Warrant Register for August 28, 2025, approval of P.O. No. 2 to IRBY for \$47,011.50 for Electrical Wire for the Power Department, and approval of Off-Premise Beer License Local Consent for Terrible's #443.

Councilmember David Burton moved to approve the consent agenda. Councilmember Sharon Downey seconded the motion. The motion carried unanimously.

Fairground Master Plan Presentation: Elliott Workgroup Architects/Engineers

Craig Elliott, a principal with Elliott Workgroup, presented the Iron County Fairgrounds 25-year master plan. Mr. Elliott explained that he specifically scheduled his presentation in person so he could attend the Iron County Fair this weekend to observe how the fairgrounds function during an actual event. Mr. Elliott provided an overview of their assessment process, explaining they had evaluated the arena, vendor and exhibit areas, carnival areas, and storage areas. The master plan proposes relocating the indoor arena closer to 300 East to create a stronger presence for the fairgrounds, adding an amphitheater, covered stalls, expanded outdoor stalls, and improved parking with potential RV hookups.

The plan also includes relocating the carnival area closer to the main facilities and creating more green space near residential areas. Additional improvements include better restroom facilities distributed throughout the site. Mr. Elliott noted a QR code has been made available for public input on the plan, and there will be information boards at the fair this weekend.

Dan Jessen, City Manager, noted he had been on the working committee for the project and commended the professionals for their thorough work. Mayor Halterman emphasized the importance of public participation in the survey, noting that survey comments are reviewed and often influence final decisions.

Possible Approval of Prime West Annexation/Development Agreement

Dallas Buckner from Go Civil presented the Prime West annexation and development agreement. He addressed some minor technical changes to the annexation boundary that had been requested by the county surveyor but noted these changes did not affect the actual boundary, only clarified some measurements and descriptions.

Councilmember David Burton asked about the access from 1200 West through adjacent properties, and Dallas explained they have not secured the right-of-way yet, but would work on that after annexation. The development agreement contemplates different access scenarios, including either 1200 West or 200 North as primary or secondary access points, with specific limitations on home construction depending on which accesses are secured.

Discussion continued regarding coordination with the State Road Department for frontage road access, which will be addressed during the subdivision process.

Councilmember David Harris moved to approve the Prime West annexation development agreement. Councilmember Sharon Downey seconded the motion. The motion passed with Councilmembers Harris, Topham, Dean, and Downey voting aye, and Councilmember Burton voting nay.

Approval of Prime West Annexation - Ordinance 2025-14

Councilmember David Harris moved to approve the Prime West Annexation Ordinance 2025-14. Councilmember Sharon Downey seconded the motion. The motion passed with Councilmembers Topham, Harris, Dean, and Downey voting aye, and Councilmember Burton voting nay.

Discussion and Decision on Auto Renewal of Term for Parowan Aviation Nation LC Lease Agreement and FBO for Parowan Airport

City Manager Dan Jessen explained that the current agreement with Parowan Aviation Nation (the fixed base operator or FBO for the city airport) included an initial 5-year term with automatic extensions for two additional 5-year periods. The agreement included an "off-ramp" option that allowed either party to terminate at the 5-year mark by providing 90-day notice.

Dan noted the city had put out an RFP and received three qualifying proposals, including one from Aviation Nation. To preserve options, staff recommended exercising the off-ramp provision, which would allow the city to consider all available options including selecting a new firm or negotiating new terms with Aviation Nation.

City Attorney Scott Burns added that from a legal perspective, he generally recommends against long-term automatic renewals for personal service contracts and advised taking the off-ramp to reevaluate the arrangement.

Councilmember John Dean noted that in his experience with government contracts, regular RFPs promote healthy competition.

Councilmember David Harris moved to direct staff to issue the 90-day notice. Councilmember John Dean seconded the motion. The motion carried unanimously.

Discussion on Police Enforcement of Key Intersections

Police Chief Addison Adams gave a presentation on police enforcement at key intersections, specifically Main and 200 South, and Main and Center Street. He clarified that despite public perception of numerous accidents, each intersection had only one accident in the past 12 months.

Chief Adams provided data on police activities to explain why officers cannot constantly monitor these intersections:

- In the previous year, the department (with 4.3 officers) responded to 2,911 calls for service
- 1,060 civil/neighborhood calls
- 385 medical emergency calls
- 165 crimes against people
- 270 property crimes
- 233 follow-up calls
- 626 traffic stops
- 262 animal problems
- 225 agency assists

He emphasized that proactive traffic enforcement must be balanced with responding to calls, writing reports (1,228 last year), court appearances, training, and assistance to neighboring communities like Paragonah. Chief Addy noted that the department makes every effort to respond to specific complaints about problem areas, but with typically only one officer on duty at a time, constant monitoring of specific intersections is not feasible.

The council discussed enhancement plans for crosswalks, including adding "ladder" or "zebra" style crossings and Ram Crossing markings to improve visibility. The city is working with UDOT to enhance crosswalks on state roads, while implementing additional improvements on city streets. Mayor Halterman noted the city is taking concrete steps to address these concerns even though complete enforcement is impossible.

Discussion on Planning Commission Recommendation of Short-Term Rental Code

Dan Jessen presented the Planning Commission's recommended short-term rental code. The purpose of the code is to allow short-term rentals while preserving rural character and housing supply, promote responsible ownership, and establish accountability.

Key elements of the proposed code include:

- Permitted zones: A1, R1, R1A, R2, R3, General Commercial, and Downtown Commercial
- Prohibited zones: Highway Service and Industrial Manufacturing
- Not permitted in mobile homes, RVs, tents or temporary dwellings
- Annual business license requirement
- Required registration for state and local transient room tax
- Non-transferable licenses that can be revoked for violations
- Required good neighbor policy posting inside rentals
- Local contact person available within 60 minutes

- Occupancy limits of one guest per 150 square feet of living space
- Parking requirements of minimum 2 off-street spaces, plus additional spaces for larger occupancies
- Signage limitations to 2 square feet
- Noise limitations and prohibition on unapproved events
- Citywide cap of 10% of total housing units
- HOA approval requirements
- Safety inspections before license issuance and every 2 years thereafter
- Grandfathering for existing licensed operations
- Enforcement fines: \$250 first violation, \$500 second, \$1,000 third

The council discussed several areas needing clarification, including wording of the rental period definition (changing "less than 30 consecutive days" to "29 consecutive days or less by the same renter"), the appeals process (changing from Planning Commission to Appeal Authority), and issues surrounding events and parties. The council also considered how to define and enforce regulations on unapproved events.

Dan noted the next step would be to develop a fee schedule and make further refinements to the code based on council feedback.

Discussion on Short Term Rental Fee Schedule and other Fee Schedule Modifications

Dan presented a comparison of short-term rental fees from other municipalities:

- Cedar City: \$40 new fee, \$40 annual renewal (lowest in region)
- Brian Head: \$151 for cabin/condo, \$30 fire inspection, \$122 annual renewal, plus \$3,536 per cabin/\$197 per condo "disproportionate cost fee"
- Hurricane City: \$300 plus \$25 application fee, \$300 renewal (highest base fee)
- Washington County: \$160 new fee and renewal, includes health/safety check
- St. George: \$50 base business license

Discussion points for consideration included:

- Whether to require a separate business license or only a short-term rental license
- Implementation of fire inspection fees
- Potential public safety surcharge
- Transfer and late fees
- Per site vs. per business licensing

The council agreed that licensing should be per site rather than per business entity. Jessen indicated he would send additional information to council members for review before the next meeting.

Discussion on Open Space/Parks Ordinance

Dan presented the open space/parks ordinance that had been developed by the Planning Commission. Discussion focused primarily on a potential loophole in the fee in lieu provision that might allow large subdivisions to avoid open space requirements by subdividing into parcels under 10 acres.

Councilmember John Dean expressed concern that a 51-acre development could potentially pay a fee rather than dedicate open space if they phased development in smaller parcels. The council discussed how to address this issue, with suggestions to clarify that the Planning Commission would make determinations on fee in lieu requests for larger properties and to add language preventing developers from circumventing requirements through phasing.

Dan agreed to develop additional "hole-plugging" language for council consideration at the next meeting.

Discussion on Updating Procurement Code

Dan presented a framework for updating the procurement code and adding provisions for disposal of city assets. The current code requires council approval for surplus declaration of items over \$500, which Jessen described as overly onerous.

The proposed framework would:

- Allow city manager approval for items valued less than \$5,000
- Require council approval for property above \$5,000 or any real property
- Expand disposal methods beyond auction/sealed bid to include trade-in, donation, scrap/recycle options
- Provide an annual report to council on all disposed items
- Align real property disposal with state code requirements
- Improve record-keeping and efficiency

Dan noted this would streamline processes while maintaining transparency and appropriate council oversight. He suggested combining these provisions with the procurement code update and would provide a draft for council review. He also indicated he would send comprehensive information from the meeting to council members for review, and these items would be brought back for further discussion at the next work meeting.

Adjourn

Councilmember David Burton moved to adjourn the meeting. Councilmember Sharon Downey seconded the motion. The council voted unanimously in favor of the motion. The meeting was adjourned at 8:49 p.m.

Mollie Halterman, Mayor

Callie Bassett, City Recorder

Date approved: _____

Parowan City
Check Register
All Bank Accounts - 08/27/2025 to 09/09/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
5STAR LIFE INSURANCE COMPAN	39959	PR072525-3901	07/31/2025	08/28/2025	17.18	5 Star Life Insurance	102245 - MISC/PAYROLL PAYABLE	
5STAR LIFE INSURANCE COMPAN	39959	PR080825-3901	08/14/2025	08/28/2025	17.18	5 Star Life Insurance	102245 - MISC/PAYROLL PAYABLE	
					\$34.36			
AFLAC	39960	PR072525-3750	07/31/2025	08/28/2025	13.26	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	39960	PR072525-3750	07/31/2025	08/28/2025	18.30	AFLAC after-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	39960	PR080825-3750	08/14/2025	08/28/2025	13.26	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	39960	PR080825-3750	08/14/2025	08/28/2025	18.30	AFLAC after-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	39960	PR082225-3750	08/28/2025	08/28/2025	13.26	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE INS	
AFLAC	39960	PR082225-3750	08/28/2025	08/28/2025	18.30	AFLAC after-tax	102253 - AMERICAN FAMILY LIFE INS	
					\$94.68			
CEDAR CITY MOTOR COMPANY	39947	619654/1	08/25/2025	08/27/2025	4,340.89	rebuild f150 engine	105425 - Police REPAIRS TO EQUIPM	
					\$4,340.89			
EVS - EMERGENCY VEHICLE SYS	39966	5755	07/31/2025	09/04/2025	4,770.00	Police Truck upfit	105474 - Police CAPITAL OUTLAY - E	
					\$4,770.00			
Fraternal Order of Police -Iron Lodge	ACH,08282511	PR082225-6674	08/28/2025	08/28/2025	80.00	Lodge Member Dues	102245 - MISC/PAYROLL PAYABLE	
HEALTH EQUITY	8282502	PR082225-4720	08/28/2025	08/28/2025	\$80.00			
					1,412.00	HSA Savings Account	102249 - HEALTH SAVINGS ACCOUN	
					\$1,412.00			
IRON GARFIELD BEAVER TASK F	39967	1153667	08/18/2025	09/04/2025	3,000.00	PAROWAN PD CONTRIBUTION TO IRON METRO	105449 - Police SPECIAL DEPARTME	
IRON GARFIELD BEAVER TASK F	39967	1153667	08/18/2025	09/04/2025	3,000.00	PAROWAN PD CONTRIBUTION TO IRON METRO	105449 - Police SPECIAL DEPARTME	
					\$6,000.00			
JAKE HULET CONSTRUCTION	39948	RFD 100002992.	08/26/2025	08/27/2025	115.73	Deposit Refund: 100002992 - JAKE HULET CONST	532135 - CUSTOMER DEPOSITS	
					\$115.73			
LEGAL SHIELD - ID SHIELD	39961	PR080825-6739	08/14/2025	08/28/2025	82.88	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
LEGAL SHIELD - ID SHIELD	39961	PR082225-6739	08/28/2025	08/28/2025	82.88	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
LEGAL SHIELD - ID SHIELD	39961	PR083125-6739	08/28/2025	08/28/2025	8.95	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
					\$174.71			
LINDA SMITH	39949	07212025	07/21/2025	08/27/2025	\$174.71			
					192.50	REIMBURSEMENT FOR RECHARGE RE-SEED E	444073.2 - Construction - non-capital	
					\$192.50			
LONG TERM DISABILITY PROGRA	39962	PR082225-354	08/28/2025	08/28/2025	367.37	Long Term Disability	102230 - RETIREMENT PAYABLE	
					\$367.37			
NWPX GENEVA PIPE	39968	SG452237	06/25/2025	09/04/2025	5,053.76	CUSTOM BOX BASE PRV	514026 - MAINTENANCE MATERIALS	
NWPX GENEVA PIPE	39968	SG452239	06/25/2025	09/04/2025	10,097.74	BOX RISER, CUSTOM LID PRV	514026 - MAINTENANCE MATERIALS	
					\$15,151.50			
					\$15,151.50			
PACE'S CULLIGAN BOTTLED WAT	39950	33684	08/01/2025	08/27/2025	9.19	PACE WATER	534024 - OFFICE SUPPLIES AND EX	
					\$9.19			

Parowan City
Check Register
All Bank Accounts - 08/27/2025 to 09/09/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
PAROWAN & BRIAN HEAD CHAMB	39951	1717	08/25/2025	08/27/2025	7,500.00	EXECUTIVE DIRECTOR SUPPORT - FY 2025-202	104966 - Non-Dep CHAMBER OF CO	
SECURITY ESCROW & TITLE INSU	39952	08272025	08/27/2025	08/27/2025	\$7,500.00	settlement closing and owners title insurance	104961 - Non-Dep SUNDRY	
SHERRIE ROBINSON - RED DOOR	39953	18	08/05/2025	08/27/2025	\$603.00	EMP SHIRTS	107470 - Recreation RECREATION/O	
SHERRIE ROBINSON - RED DOOR	39953	18	08/05/2025	08/27/2025	135.00	FLAG FOOTBALL	107470 - Recreation RECREATION/O	
SHERRIE ROBINSON - RED DOOR	39953	18	08/05/2025	08/27/2025	442.00	TOURNAMENT SHIRTS	107472 - Recreation PICKLEBALL EX	
SHERRIE ROBINSON - RED DOOR	39953	18	08/05/2025	08/27/2025	456.00	SOFTBALL	107470 - Recreation RECREATION/O	
SHERRIE ROBINSON - RED DOOR	39953	19	08/05/2025	08/27/2025	1,248.00	GLIDER SHIRTS	107259 - Events GLIDER EVENTS	
SHERRIE ROBINSON - RED DOOR	39953	19	08/05/2025	08/27/2025	300.00	CAR SHOW SHIRTS	107270 - Events ADDITIONAL EVENT	
SHERRIE ROBINSON - RED DOOR	39953	19	08/05/2025	08/27/2025	495.00	marathon shirts	107263 - Events MARATHONS/RACES	
SHERRIE ROBINSON - RED DOOR	39953	19	08/05/2025	08/27/2025	750.00	marathon runners	107263 - Events MARATHONS/RACES	
					2,310.00			
					\$6,136.00			
SKAGGS COMPANIES	39954	450_A_291857_1	08/06/2025	08/27/2025	\$6,136.00	ANDERS VEST	105449 - Police SPECIAL DEPARTME	
SOUTH CENTRAL COMMUNICATI	39955	89492000820202	08/20/2025	08/27/2025	\$1,930.00	TELEPHONE SPLIT	105728 - Fire TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39955	89492000820202	08/20/2025	08/27/2025	13.79	TELEPHONE SPLIT	105828 - P&Z TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39955	89492000820202	08/20/2025	08/27/2025	27.58	TELEPHONE SPLIT	108028 - Cemetery TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39955	89492000820202	08/20/2025	08/27/2025	27.58	TELEPHONE SPLIT	104128 - Leg TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39955	89492000820202	08/20/2025	08/27/2025	68.96	TELEPHONE SPLIT	105928 - Visitor TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39955	89492000820202	08/20/2025	08/27/2025	68.96	TELEPHONE SPLIT	574028 - TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39955	89492000820202	08/20/2025	08/27/2025	68.96	TELEPHONE SPLIT	524128 - TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39955	89492000820202	08/20/2025	08/27/2025	103.44	TELEPHONE SPLIT	104328 - Admin TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39955	89492000820202	08/20/2025	08/27/2025	103.49	TELEPHONE SPLIT	105428 - Police TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39955	89492000820202	08/20/2025	08/27/2025	147.92	TELEPHONE SPLIT	514028 - TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39955	89492000820202	08/20/2025	08/27/2025	147.92	TELEPHONE SPLIT	534028 - TELEPHONE	
SOUTH CENTRAL COMMUNICATI	39955	89492000820202	08/20/2025	08/27/2025	220.66	TELEPHONE SPLIT		
SOUTH CENTRAL COMMUNICATI	39955	89492000820202	08/20/2025	08/27/2025	379.89	TELEPHONESPLIT		
					\$1,379.15			
STATE B OF SOUTHERN UTAH	8282501	PR082225-424	08/28/2025	08/28/2025	\$1,379.15	Medicare Tax	102221 - FICA PAYABLE	
STATE B OF SOUTHERN UTAH	8282501	PR082225-424	08/28/2025	08/28/2025	2,854.58	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE B OF SOUTHERN UTAH	8282501	PR082225-424	08/28/2025	08/28/2025	6,597.34	Social Security Tax	102221 - FICA PAYABLE	
STATE B OF SOUTHERN UTAH	8282501	PR083125-424	08/28/2025	08/28/2025	12,205.90	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE B OF SOUTHERN UTAH	8282501	PR083125-424	08/28/2025	08/28/2025	100.00	Medicare Tax	102221 - FICA PAYABLE	
STATE B OF SOUTHERN UTAH	8282501	PR083125-424	08/28/2025	08/28/2025	141.92	Social Security Tax	102221 - FICA PAYABLE	
					\$22,506.56			
STATE BANK OF SOUTHERN UTA	39958	0385072025	07/08/2025	08/27/2025	\$22,506.56	agaservice	107523 - Library TRAVEL MEALS & LO	
STATE BANK OF SOUTHERN UTA	39958	0385072025	07/08/2025	08/27/2025	14.61	amazon books	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	39958	0385072025	07/08/2025	08/27/2025	16.15	amazon books	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	39958	0385072025	07/08/2025	08/27/2025	18.55	amazon books	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	39958	0385072025	07/08/2025	08/27/2025	20.38	amazon books	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	39958	0385072025	07/08/2025	08/27/2025	48.98	amazon books	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	39958	0385072025	07/08/2025	08/27/2025	366.86	amazon books	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	39958	1608072025	07/04/2025	08/27/2025	1.43	int fee	104361 - Admin SUNDRY	
STATE BANK OF SOUTHERN UTA	39958	1608072025	07/04/2025	08/27/2025	110.73	gan nv local IQ	104331 - Admin PROFESSIONAL AND	
STATE BANK OF SOUTHERN UTA	39958	1672072025	07/02/2025	08/27/2025	186.45	lodging Anders	105423 - Police TRAVEL MEALS AND	
STATE BANK OF SOUTHERN UTA	39958	1981072025	07/02/2025	08/27/2025	12.55	amazon office	104324 - Admin OFFICE SUPPLIES A	
STATE BANK OF SOUTHERN UTA	39958	1981072025	07/02/2025	08/27/2025	21.34	Brooke adobe	104321 - Admin SUBSCRIPTIONS AN	

Parowan City
Check Register

All Bank Accounts - 08/27/2025 to 09/09/2025

Payee Name	Reference Number	Invoice Number	Invoice Date	Payment Date	Amount	Description	Ledger Account	Activity Code
STATE BANK OF SOUTHERN UTA	39958	1981072025	07/02/2025	08/27/2025	29.76	pool amazon	106931 - Pool PROFESSIONAL AND T	
STATE BANK OF SOUTHERN UTA	39958	1981072025	07/02/2025	08/27/2025	38.21	amazon	104324 - Admin OFFICE SUPPLIES A	
STATE BANK OF SOUTHERN UTA	39958	1981072025	07/02/2025	08/27/2025	38.30	amazon office	104324 - Admin OFFICE SUPPLIES A	
STATE BANK OF SOUTHERN UTA	39958	1981072025	07/02/2025	08/27/2025	42.08	amazon	514024 - OFFICE SUPPLIES AND EX	
STATE BANK OF SOUTHERN UTA	39958	1981072025	07/02/2025	08/27/2025	50.00	pool license	106931 - Pool PROFESSIONAL AND T	
STATE BANK OF SOUTHERN UTA	39958	1981072025	07/02/2025	08/27/2025	69.00	APT connie	104331 - Admin PROFESSIONAL AND	
STATE BANK OF SOUTHERN UTA	39958	1981072025	07/02/2025	08/27/2025	95.85	amazon	106926 - Pool MAINTENANCE MATER	
STATE BANK OF SOUTHERN UTA	39958	1981072025	07/02/2025	08/27/2025	108.27	amazon	104324 - Admin OFFICE SUPPLIES A	
STATE BANK OF SOUTHERN UTA	39958	1981072025	07/02/2025	08/27/2025	133.92	amazon	104324 - Admin OFFICE SUPPLIES A	
STATE BANK OF SOUTHERN UTA	39958	1981072025	07/02/2025	08/27/2025	139.98	amazon	104324 - Admin OFFICE SUPPLIES A	
STATE BANK OF SOUTHERN UTA	39958	6614052025	07/15/2025	08/27/2025	1.14	int charge	105431 - Police PROFESSIONAL AND	
STATE BANK OF SOUTHERN UTA	39958	6614052025	07/15/2025	08/27/2025	7.45	usps postage	105431 - Police PROFESSIONAL AND	
STATE BANK OF SOUTHERN UTA	39958	6614052025	07/15/2025	08/27/2025	37.08	carried balance on Credit Card	105431 - Police PROFESSIONAL AND	
STATE BANK OF SOUTHERN UTA	39958	6614052025	07/15/2025	08/27/2025	125.00	Bureau of criminal id	105431 - Police PROFESSIONAL AND	
STATE BANK OF SOUTHERN UTA	39958	6614052025	07/15/2025	08/27/2025	20.76	batteries for motion library	107525 - Library REPAIRS TO EQUIP	
STATE BANK OF SOUTHERN UTA	39958	6663072025	07/09/2025	08/27/2025	21.34	Adobe Dan	104321 - Admin SUBSCRIPTIONS AN	
STATE BANK OF SOUTHERN UTA	39958	6663072025	07/09/2025	08/27/2025	53.38	Dan CC	104361 - Admin SUNDRY	
STATE BANK OF SOUTHERN UTA	39958	6663072025	07/09/2025	08/27/2025	149.00	sink for pool	106974 - Pool Capital Outlay	
STATE BANK OF SOUTHERN UTA	39958	6663072025	07/09/2025	08/27/2025	149.95	cameras for pool	106974 - Pool Capital Outlay	
STATE BANK OF SOUTHERN UTA	39958	6663072025	07/09/2025	08/27/2025	217.02	cameras for pool	106974 - Pool Capital Outlay	
STATE BANK OF SOUTHERN UTA	39958	6663072025	07/09/2025	08/27/2025	479.60	cameras for pool	106974 - Pool Capital Outlay	
STATE BANK OF SOUTHERN UTA	39958	6663072025	07/09/2025	08/27/2025	1,199.00	ac united rentals	107526 - Library MAINTENANCE MAT	
STATE BANK OF SOUTHERN UTA	39958	6671 p8	07/01/2025	08/27/2025	4.27	FAM DOLLAR	106931 - Pool PROFESSIONAL AND T	
STATE BANK OF SOUTHERN UTA	39958	6671 p8	07/01/2025	08/27/2025	5.81	INTEREST	106931 - Pool PROFESSIONAL AND T	
STATE BANK OF SOUTHERN UTA	39958	6671 p8	07/01/2025	08/27/2025	8.69	hd	106931 - Pool PROFESSIONAL AND T	
STATE BANK OF SOUTHERN UTA	39958	6671 p8	07/01/2025	08/27/2025	11.91	ACE	106926 - Pool MAINTENANCE MATER	
STATE BANK OF SOUTHERN UTA	39958	6671 p8	07/01/2025	08/27/2025	14.40	PAROWAN MARKET	106926 - Pool MAINTENANCE MATER	
STATE BANK OF SOUTHERN UTA	39958	6671 p8	07/01/2025	08/27/2025	20.27	PAR MARKET	106931 - Pool PROFESSIONAL AND T	
STATE BANK OF SOUTHERN UTA	39958	6671 p8	07/01/2025	08/27/2025	25.95	hd	106926 - Pool MAINTENANCE MATER	
STATE BANK OF SOUTHERN UTA	39958	6671 p8	07/01/2025	08/27/2025	33.82	HOME DEPOT	106926 - Pool MAINTENANCE MATER	
STATE BANK OF SOUTHERN UTA	39958	6671 p8	07/01/2025	08/27/2025	55.96	COSTCO	106926 - Pool MAINTENANCE MATER	
STATE BANK OF SOUTHERN UTA	39958	6671 p8	07/01/2025	08/27/2025	477.50	PUBLIC HEALTH PERMIT	106931 - Pool PROFESSIONAL AND T	
STATE BANK OF SOUTHERN UTA	39958	6671072025	06/18/2025	08/27/2025	6.51	fam dollar	106931 - Pool PROFESSIONAL AND T	
STATE BANK OF SOUTHERN UTA	39958	6671072025	06/18/2025	08/27/2025	16.01	fam dollar	106931 - Pool PROFESSIONAL AND T	
STATE BANK OF SOUTHERN UTA	39958	6671072025	06/18/2025	08/27/2025	90.00	usu extension	106926 - Pool MAINTENANCE MATER	
STATE BANK OF SOUTHERN UTA	39958	6739072025	07/07/2025	08/27/2025	113.70	home depot	107268 - Events MARATHONS/RACES	
STATE BANK OF SOUTHERN UTA	39958	6739072025	07/07/2025	08/27/2025	12.95	ice	107268 - Events MARATHONS/RACES	
STATE BANK OF SOUTHERN UTA	39958	6739072025	07/07/2025	08/27/2025	32.50	fam dollar	107263 - Events MARATHONS/RACES	
STATE BANK OF SOUTHERN UTA	39958	6739072025	07/07/2025	08/27/2025	60.16	COSTCO - DRINKS AND SNACKS - MARATHON	107263 - Events MARATHONS/RACES	
STATE BANK OF SOUTHERN UTA	39958	6739072025	07/07/2025	08/27/2025	72.26	smiths	107268 - Events MARATHONS/RACES	
STATE BANK OF SOUTHERN UTA	39958	6739072025	07/07/2025	08/27/2025	75.15	us chiefs	107263 - Events MARATHONS/RACES	
STATE BANK OF SOUTHERN UTA	39958	6739072025	07/07/2025	08/27/2025	84.00	uline	107263 - Events MARATHONS/RACES	
STATE BANK OF SOUTHERN UTA	39958	6739072025	07/07/2025	08/27/2025	130.04	parade decor	107254 - Events PARADES	
STATE BANK OF SOUTHERN UTA	39958	6739072025	07/07/2025	08/27/2025	135.23	amazon marathon	107263 - Events MARATHONS/RACES	
STATE BANK OF SOUTHERN UTA	39958	6739072025	07/07/2025	08/27/2025	248.39	COSTCO - DRINKS AND SNACKS - MARATHON	107254 - Events PARADES	
STATE BANK OF SOUTHERN UTA	39958	6739072025	07/07/2025	08/27/2025	259.27	misc parade items	107222 - Events ADVERTISING	
STATE BANK OF SOUTHERN UTA	39958	6739072025	07/07/2025	08/27/2025	295.00	INDEPENDANT PUB	105929 - Visitor SOUVENIR SHOP SU	
STATE BANK OF SOUTHERN UTA	39958	6739072025	07/07/2025	08/27/2025	328.30	kaufman towels	107222 - Events ADVERTISING	
STATE BANK OF SOUTHERN UTA	39958	6739072025	07/07/2025	08/27/2025	500.00	dixie direct	107268 - Events SPECIAL CELEBRATI	
STATE BANK OF SOUTHERN UTA	39958	6739072025	07/07/2025	08/27/2025	550.92	4imprint	105929 - Visitor SOUVENIR SHOP SU	
STATE BANK OF SOUTHERN UTA	39958	6739072025	07/07/2025	08/27/2025	862.15	BH sports		
					\$8,555.24			
STATE BANK OF SOUTHERN UTA	39970	2715 072025	06/19/2025	09/04/2025	26.62	ALAN CC HURST	105711 - Fire SALARIES AND WAGES	
STATE BANK OF SOUTHERN UTA	39970	2715082025	07/03/2025	09/04/2025	3.93	CC INT	105761 - Fire SUNDRY	
STATE BANK OF SOUTHERN UTA	39970	2715082025	07/03/2025	09/04/2025	14.38	MAVERICK	105731 - Fire PROFESSIONAL AND T	
STATE BANK OF SOUTHERN UTA	39970	2715082025	07/03/2025	09/04/2025	53.27	WALMART	105726 - Fire MAINTENANCE MATER	
STATE BANK OF SOUTHERN UTA	39970	2715082025	07/03/2025	09/04/2025	58.06	DAIRY FREEZE	105731 - Fire PROFESSIONAL AND T	

Parowan City
Check Register
All Bank Accounts - 08/27/2025 to 09/09/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
STATE BANK OF SOUTHERN UTA	39970	2715082025	07/03/2025	09/04/2025	58.24	HOME DEPOT	105726 - Fire MAINTENANCE MATERI	
STATE BANK OF SOUTHERN UTA	39970	2715082025	07/03/2025	09/04/2025	96.87	LITL CESARS	105731 - Fire PROFESSIONAL AND T	
STATE BANK OF SOUTHERN UTA	39970	2715082025	07/03/2025	09/04/2025	169.73	HOME DEPOT	105731 - Fire PROFESSIONAL AND T	
STATE BANK OF SOUTHERN UTA	39970	2715082025	07/03/2025	09/04/2025	240.51	WALMART	105731 - Fire PROFESSIONAL AND T	
STATE BANK OF SOUTHERN UTA	39970	9316072025	08/06/2025	09/04/2025	25.42	Hand truck	574026 - MAINTENANCE MATERIAL A	
STATE BANK OF SOUTHERN UTA	39970	9316072025	08/06/2025	09/04/2025	50.00	Hand truck	574026 - MAINTENANCE MATERIALS	
STATE BANK OF SOUTHERN UTA	39970	9316072025	08/06/2025	09/04/2025	100.00	Hand truck	574026 - MAINTENANCE MATERIALS	
STATE BANK OF SOUTHERN UTA	39970	9316072025	08/06/2025	09/04/2025	103.69	supplies for irrigation box repairs	554026 - MAINTENANCE MATERIALS	
STATE BANK OF SOUTHERN UTA	39970	9316072025	08/06/2025	09/04/2025	3,382.99	Hanna Instruments testing equip	107026 - Parks MAINTENANCE MATE	
					\$4,483.71		514026 - MAINTENANCE MATERIALS	
					\$13,038.95			
THE UTAH 1033 FOUNDATION	39963	PR082225-6866	08/28/2025	08/28/2025	40.00	UTAH 1033 CONTRIBUTION	102245 - MISC/PAYROLL PAYABLE	
					\$40.00			
UAMPS	39971	JULY 2025	08/25/2025	09/04/2025	138,193.91	UAMPS POWER PURCH	534050 - POWER PURCHASE	
					\$138,193.91			
UTAH RETIREMENT SYSTEMS	8282503	PR082225-487	08/28/2025	08/28/2025	1,083.00	Roth IRA	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	8282503	PR082225-487	08/28/2025	08/28/2025	1,324.79	401k Loan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	8282503	PR082225-487	08/28/2025	08/28/2025	2,676.84	457 Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	8282503	PR082225-487	08/28/2025	08/28/2025	5,443.31	401k Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	8282503	PR082225-487	08/28/2025	08/28/2025	15,290.55	State Retirement	102230 - RETIREMENT PAYABLE	
					\$25,818.49			
					\$25,818.49			
UTAH STATE TAX COMMISSION	39964	PR080825-490	08/14/2025	08/28/2025	3,765.08	State Income Tax	102223 - STATE WITHHOLDING PAYA	
UTAH STATE TAX COMMISSION	39964	PR082225-490	08/28/2025	08/28/2025	3,663.96	State Income Tax	102223 - STATE WITHHOLDING PAYA	
UTAH STATE TAX COMMISSION	39964	PR083125-490	08/28/2025	08/28/2025	39.56	State Income Tax	102223 - STATE WITHHOLDING PAYA	
					\$7,468.60			
					\$7,468.60			
WAYNE STEWART MACINTOSH D	39956	PC172	05/02/2025	08/27/2025	125.00	LIBRARY PEST SPRAY	107531 - Library PROFESSIONAL & T	
WAYNE STEWART MACINTOSH D	39956	PC173	05/02/2025	08/27/2025	150.00	OFFICE PEST SPRAY	104331 - Admin PROFESSIONAL AND	
					\$275.00			
					\$275.00			
WILSON, BOBBI	39965	RFD 100002884.	09/02/2025	09/02/2025	72.57	Deposit Refund: 100002884 - WILSON, BOBBI	532135 - CUSTOMER DEPOSITS	
					\$72.57			
					\$257,705.16			

Purchase Order Date: 09/09/2025

Requested By: Jeremy Franklin

IRBY
P.O. BOX 843959
DALLAS TX 75284-3959
601-985-3509

Parowan City
35 East 100 North
P.O. BOX 576
PAROWAN UT 84761

[illegible]

Total:	\$55,600.00
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Authorized By Jeremy Funch

9.9.25
GBOZS
Date

Authorized By 

9.9.25
Date



Direct Order Acknowledgement

STUART C IRBY BR 1113 ST GEORGE
1087 E ENTERPRISE DR SUITE 6
ST GEORGE UT 84790-4201



ORDER DATE	ORDER NUMBER
06/30/25	S014256633
REMIT TO: STUART C. IRBY CO. POST OFFICE BOX 841959 DALLAS TX 75284	PAGE NO. 1

SOLD TO:
PAROWAN CITY CORPORATION
PO BOX 576
PAROWAN, UT 84761-0576

SHIP TO:
PAROWAN CITY CORPORATION
405 NORTH MAIN ST
PAROWAN, UT 84761-0576
435-477-3331

ORDERED BY: JEREMY

CUSTOMER NUMBER		CUSTOMER ORDER NUMBER		JOB/RELEASE NUMBER		OUTSIDE SALESPERSON	
240621		STOCK		WRC WOOD POLES		Reed W Dalton	
INSIDE SALESPERSON		TERMS CODE		REQD DATE	FRGHT ALLWD	SHIP VIA	
JUDD GREEN		NET.30		09/30/25	Yes	BW BEST-WAY	
ORDER QTY	SHIP QTY	LINE	DESCRIPTION			Prc/UOM	Ext Amt
40EA		1	***** Shipping Instructions *****				
			* JEREMY 435-559-0673 *				
			* PLEASE CALL 24 HOURS BEFORE DELIVERY *				
			* CLOSED FRIDAYS NO DELIVERIES !! *				

			POLE # 10035421			1390.000EA	55600.00
			POLE WRC 40/2 PENTA BT AWPA RO				
			AWPA-ANSI CUT AND TAG: WESTERN RED				
			CEDAR DATE: FEBRUARY 27, 2025				
			ROOF ONLY (15 DEGREE ROOF)				
			INSPECTION: PLANT				
						Subtotal	55600.00
						S&H CHGS	0.00
						Sales Tax	0.00
						Amount Due	55600.00

All transactions are subject to and exclusively governed by our Terms and Conditions of Sale, which are incorporated herein and available at: https://www.irbyutilities.com/terms. Additional or conflicting terms are rejected, void, and of no force or effect.

All transactions are subject to and exclusively governed by our Terms and Conditions of Sale, which are incorporated herein and available at: <https://www.irbyutilities.com/terms>. Additional or conflicting terms are rejected, void, and of no force or effect.

Requested By: Aldo Biasi

L&R PUMP & DRILLING, INC.
876 S 4475 W
CEDAR CITY UT 84720
435-691-0529

Parowan City
35 East 100 North
P.O. BOX 576
PAROWAN UT 84761

[illegible]

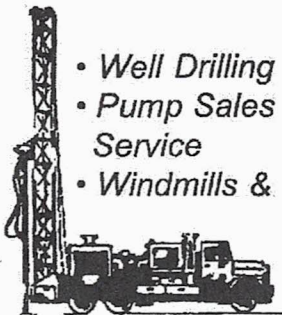
Authorized By

Date _____

Authorized By

Date

L&R Pump & Drilling, Inc.



- Well Drilling
- Pump Sales & Service
- Windmills & Solar

LUKE ANZALONE
876 S. 4475 W.
CEDAR CITY, UT 84720
435-691-0529

RON ANZALONE
P.O. Box 119
NEWCASTLE, UT 84756
435-691-3174

5251

FAX: 435-865-2875

EMAIL: LRPD@INFOWEST.COM

SOLD TO <i>Parowan city</i>		
ADDRESS		
CITY	STATE	ZIP
PHONE		

Date		\$
7-28-25	Canyon well	
	Pulled 520 Ft of 8X2 1/2 X 1 1/16	
	Johnson Pump with 3/4 Air line	5460 ⁰⁰
	CAMERA well to 861 Ft	2152 ⁵⁰
	23 - JOINTS of 2 1/2 X 1 1/16	
	Johnson Tube & shaft	39560 ⁰⁰
	6 - 8X2 1/2 SPIDERS	168 ⁰⁰
	Reinstall 520 Ft of 8X2 1/2 X 1 1/16	
	Johnson Pump	5460 ⁰⁰
	Concreter For BOWLS	575 ⁰⁰
	Ferret on Tube & shaft	1500 ⁰⁰
		54875 ⁵⁰
		\$

Customer agrees to pay all court cost and lawyer fees if necessary to collect this bill. \$20.00 service charge on returned checks. After 30 days, a 15% interest charge will be added monthly to unpaid balance.

Parowan City
Standard Financial Report
10 General Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(1,668,693.95)	(371,854.82)	(2,397,404.70)
1121 PTIF 1761 Combined Accounts	2,199,113.81	0.00	2,200,693.35
1135 PTIF 8367 City Office	88,790.82	0.00	88,790.82
1160 Xpress Bill Pay	71,234.68	9,943.85	83,775.87
1171 Petty Cash	772.45	0.00	872.45
1175 Undeposited receipts	1,566.78	(6,804.28)	460.48
1191.1 Restricted cash	92,602.03	0.00	92,602.03
1191.2 Restricted cash offset	(92,602.03)	0.00	(92,602.03)
Total Cash and cash equivalents	692,784.59	(368,715.25)	(22,811.73)
Total Cash and cash equivalents	692,784.59	(368,715.25)	(22,811.73)
Receivables			
1311 ACCOUNTS RECEIVABLE	18,558.03	1,348.81	21,135.47
1351 TAXES RECEIVABLE - CURRENT	14,610.64	0.00	14,610.64
1352 TAXES RECEIVABLE - DEFERRED	853,611.00	0.00	853,611.00
1353 DUE FROM OTHER GOVERNMENTS	237,619.06	0.00	237,619.06
1431 Hangar lease receivable	22,094.31	0.00	22,094.31
Total Receivables	1,146,493.04	1,348.81	1,149,070.48
Other current assets			
1571 Returned check clearing	40.00	0.00	40.00
1579 ROOM TAX PAYABLE	6,101.65	0.00	6,101.65
1580 SUSPENSE	(720.00)	0.00	(720.00)
1590 GYM MEMBERSHIP	4,407.44	0.00	4,407.44
Total Other current assets	9,829.09	0.00	9,829.09
Total Current Assets	1,849,106.72	(367,366.44)	1,136,087.84
Total Assets:	1,849,106.72	(367,366.44)	1,136,087.84
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(205,888.90)	185,040.27	(31,048.35)
2135 FAIRGRDS/PARKS CLEANING DEPOSI	(2,775.00)	0.00	(2,775.00)
2136 Roadbreak Bond/Deposit Payable	(880.00)	0.00	(880.00)
2138 SALES TAX PAYABLE	9,419.14	(117.27)	9,143.19
2380 Unavailable revenue	(20,000.00)	0.00	(20,000.00)
2410 DUE OTHER FUNDS	(613.98)	0.00	(613.98)
Total Current liabilities	(220,738.74)	184,923.00	(46,174.14)
Payroll liabilities			
2150 WAGES PAYABLE	(70,251.55)	0.00	0.00
2151 COMPENSATED ABSENCES PAYABLE	(63,043.35)	0.00	(63,043.35)
2152 PAYROLL LIABILITY CLEARING	(41,727.94)	0.00	40,113.72
2223 STATE WITHHOLDING PAYABLE	(14,954.91)	10,754.64	(8,777.37)
2230 RETIREMENT PAYABLE	8.66	25,933.35	(1.04)
2245 MISC/PAYROLL PAYABLE	0.00	445.09	(17.18)
2249 HEALTH SAVINGS ACCOUNT	(823.92)	3,059.84	(823.92)
2250 HEALTH INSURANCE PAYABLE	4,047.07	(37,354.61)	(104,257.32)
2252 COLONIAL INSURANCE PAYABLE	672.35	0.00	672.35
2253 AMERICAN FAMILY LIFE INS. PAYA	(46.58)	31.56	(46.58)
Total Payroll liabilities	(186,120.17)	2,869.87	(136,180.69)
Deferred revenue			
2480 Deferred inflow - property taxes	(853,611.00)	0.00	(853,611.00)
2481 Deferred inflow - Hangar leases	(22,094.31)	0.00	(22,094.31)
Total Deferred revenue	(875,705.31)	0.00	(875,705.31)
Long-term liabilities			
2501.1 Accrued interest payable	(8,482.50)	0.00	(8,482.50)
2501.2 Accrued interest payable offset	8,482.50	0.00	8,482.50
2520.1 2015 LBA Lease Revenue (City Hall) issued	(972,000.00)	0.00	(972,000.00)
2520.2 2015 LBA Lease Revenue (City Hall) repaid	250,606.80	0.00	250,606.80
2520.3 2015 LBA Lease Revenue (City Hall) current	(29,000.00)	0.00	(29,000.00)

Parowan City
Standard Financial Report
10 General Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
2520.4 2015 LBA Lease Revenue (City Hall) current offs	29,000.00	0.00	29,000.00
2521.1 2020 Police Truck Leases issued	(219,289.11)	0.00	(219,289.11)
2521.2 2020 Police Truck Leases repaid	161,809.40	0.00	161,809.40
2521.3 2020 Police Truck Leases current	(53,918.08)	0.00	(53,918.08)
2521.4 2020 Police Truck Leases current offset	53,918.08	0.00	53,918.08
2522.1 2022 Cat Excavator Note issued	(103,863.19)	0.00	(103,863.19)
2522.2 2022 Cat Excavator Note repaid	18,428.25	0.00	18,428.25
2522.3 2022 Cat Excavator Note current	(19,532.35)	0.00	(19,532.35)
2522.4 2022 Cat Excavator Note current offset	19,532.35	0.00	19,532.35
2599 General LTD offset	864,307.85	0.00	864,307.85
Total Long-term liabilities	0.00	0.00	0.00
Total Liabilities:	(1,282,564.22)	187,792.87	(1,058,060.14)
Equity - Paid in / Contributed			
2963 Capital outlay restriction	(92,602.03)	0.00	(92,602.03)
2980 FUND BALANCE	(473,940.47)	179,573.57	14,574.33
Total Equity - Paid in / Contributed	(566,542.50)	179,573.57	(78,027.70)
Total Liabilities and Fund Equity	(1,849,106.72)	367,366.44	(1,136,087.84)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
10 General Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Taxes					
3110 PROPERTY TAX	843,987.26	0.00	1,579.54	895,362.00	0.00
3120 REDEMPTION - PROPERTY TAXES	4,208.56	0.00	0.00	40,000.00	0.00
3130 SALES AND USE TAXES (STATE)	684,614.37	0.00	0.00	750,000.00	0.00
3135 TRT TAXES (STATE)	12,153.41	0.00	0.00	15,000.00	0.00
3136 RAP TAXES (STATE)	39,857.94	0.00	0.00	42,000.00	0.00
3140 CABLE SALES AND USE TAX	1,011.87	0.00	0.00	2,000.00	0.00
3150 POLE ATTACHMENT LEASE	4,288.00	0.00	0.00	4,900.00	0.00
3160 AIRPORT GAS TAX AND MISC FEES	283.67	0.00	0.00	300.00	0.00
3170 TELEPHONE SALES AND USE TAX	12,066.79	0.00	0.00	13,000.00	0.00
3180 FEE IN LIEU OF TAXES	119,826.05	0.00	0.00	85,000.00	0.00
3190 QUESTAR ENERGY TAXES	65,448.44	0.00	3,071.86	70,000.00	0.00
3195 ELECTRIC SALES AND USE TAX	146,789.51	14,652.62	29,197.05	155,000.00	0.00
3376 CRT/COUNTY DONATION	0.00	0.00	0.00	18,000.00	0.00
Total Taxes	1,934,535.87	14,652.62	33,848.45	2,090,562.00	0.00
Licenses and permits					
3210 BUSINESS LICENSES	11,206.00	100.00	1,050.00	13,500.00	0.00
3221 BUILDING PERMITS	28,911.78	0.00	5,395.51	22,000.00	0.00
3225 ANIMAL LICENSES	557.00	12.00	180.00	1,000.00	0.00
Total Licenses and permits	40,674.78	112.00	6,625.51	36,500.00	0.00
Intergovernmental revenue					
3312 FEDERAL GRANT	0.00	0.00	0.00	327,784.00	0.00
3340 STATE GRANTS	48,569.50	1,500.00	4,549.02	127,210.00	0.00
3341 FIRE OPERATING GRANTS/REVENUE	1,584.87	0.00	0.00	30,000.00	0.00
3342 OPERATING GRANTS	0.00	0.00	0.00	1,100.00	0.00
3343 POLICE OPERATING GRANTS/DUI OVERTIME	35,663.98	0.00	0.00	0.00	0.00
3344 POLICE INTERDICTION	18.50	0.00	0.00	0.00	0.00
3356 CLASS "C" ROAD	304,413.30	0.00	0.00	250,000.00	0.00
3358 STATE LIQUOR FUND	4,074.92	0.00	0.00	7,000.00	0.00
3360 POLICE ALLOCATION	53,130.57	0.00	0.00	110,000.00	0.00
3371 FIRE ALLOCATION - COUNTY	40,000.00	0.00	0.00	40,000.00	0.00
3372 AIRPORT - COUNTY ALLOCATION	11,000.00	0.00	0.00	11,000.00	0.00
3373 LIBRARY - AREA CONTRIBUTION	51,234.88	0.00	0.00	51,300.00	0.00
3375 RECREATION - COUNTY	103,000.00	0.00	0.00	53,000.00	0.00
Total Intergovernmental revenue	652,690.52	1,500.00	4,549.02	1,008,394.00	0.00
Charges for services					
3415 MAPS AND LAND USE FEES	1,370.00	0.00	0.00	2,000.00	0.00
3445 PUBLIC SAFETY FEES	3,016.02	215.00	395.00	2,500.00	0.00
3446 PUBLIC SAFETY 911 DISPATCH FEE	39,663.12	3,377.71	6,749.18	39,500.00	0.00
3455 ANIMAL CONTROL & SHELTER FEES	1,860.00	120.00	240.00	1,200.00	0.00
3471 OLD ROCK CHURCH DONATIONS	19,050.00	5,325.00	6,675.00	100,000.00	0.00
3472 SWIMMING POOL AND POOL CONCESSION FEE	30,819.35	6,978.63	16,795.38	45,000.00	0.00
3474 RECREATION FEES	15,690.00	830.00	2,890.00	19,000.00	0.00
3475 GLIDERS	610.00	0.00	0.00	800.00	0.00
3476 LIBRARY USE FEES	57.85	0.00	0.00	100.00	0.00
3477 EVENTS	14,164.00	550.00	660.00	9,000.00	0.00
3479 MARATHON	11,109.00	4,637.00	7,647.00	10,000.00	0.00
3482 SALE OF CEMETERY LOTS	18,322.50	6,385.00	6,735.00	14,000.00	0.00
3483 BURIAL FEES AND ASSESSMENTS	11,039.00	2,175.00	3,732.00	14,000.00	0.00
3621 AIRPORT - RENTS/LEASES	11,887.00	0.00	0.00	9,000.00	0.00
3820 THEATER SALES AND CONCESSION	11,119.96	0.00	0.00	6,500.00	0.00
3822 AIRPORT - FUEL FEE	492.91	64.85	64.85	1,000.00	0.00
Total Charges for services	190,270.71	30,658.19	52,583.41	273,600.00	0.00
Fines and forfeitures					
3510 COURT FINES	56,437.54	0.00	0.00	10,000.00	0.00
3520 BAIL/BOND/RESTITUTION (TRUST)	815.00	0.00	0.00	0.00	0.00
3525 SMALL CLAIMS	0.00	0.00	2,349.13	0.00	0.00
Total Fines and forfeitures	57,252.54	0.00	2,349.13	10,000.00	0.00
Interest					
3801 Interest to be allocated	51,090.95	0.00	0.00	0.00	0.00
3803 IMPACT FEE INTEREST	0.00	0.00	0.00	4,000.00	0.00
3805 CLASS "C" ROAD INTEREST	0.00	0.00	0.00	14,000.00	0.00

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3810 GENERAL FUND INTEREST	583.50	0.00	0.00	75,000.00	0.00
Total Interest	51,674.45	0.00	0.00	93,000.00	0.00
Miscellaneous revenue					
3620 RENTS/LEASES	1,550.00	400.00	400.00	300.00	0.00
3725 IMPACT FEES - POLICE	3,511.15	66.50	133.00	2,000.00	0.00
3726 IMPACT FEES - FIRE	4,379.51	82.86	165.72	2,700.00	0.00
3727 IMPACT FEES - STREET	3,620.00	0.00	0.00	0.00	0.00
3728 IMPACT FEES - PARKS	17,948.59	1,631.69	3,263.38	35,000.00	0.00
3815 PAAL DONATIONS	340.00	0.00	60.00	0.00	0.00
3824 SOUVENIOR SHOP SUPPLIES	18,779.73	1,738.45	4,090.81	22,000.00	0.00
3831 SUB FOR SANTA DONATIONS	7,346.49	0.00	0.00	8,500.00	0.00
3840 SALE OF FIXED ASSETS	7.00	0.00	0.00	0.00	0.00
3890 SUNDRY REVENUES	53,830.06	3,476.00	7,736.00	35,000.00	0.00
3897 CHRISTMAS IN COUNTRY	3,950.00	0.00	0.00	4,500.00	0.00
Total Miscellaneous revenue	115,262.53	7,395.50	15,848.91	110,000.00	0.00
Contributions and transfers					
3990 BEG. GEN FUND BAL TO BE APPROP	2,500.00	0.00	0.00	704,398.00	0.00
Total Contributions and transfers	2,500.00	0.00	0.00	704,398.00	0.00
Total Revenue:	3,044,861.40	54,318.31	115,804.43	4,326,454.00	0.00
Expenditures:					
General government					
Legislative					
4111 Leg SALARIES - MAYOR AND COUNCIL	11,106.80	978.75	1,957.50	12,200.00	0.00
4113 Leg FICA	844.58	74.88	149.76	1,000.00	0.00
4114 Leg INSURANCE	5,413.18	384.09	1,110.24	11,100.00	0.00
4116 Leg WORKER'S COMPENSATION	0.00	0.00	0.00	200.00	0.00
4123 Leg TRAVEL	1,875.08	0.00	0.00	3,500.00	0.00
4124 Leg OFFICE SUPPLIES AND EXPENSE	1,056.82	0.00	0.00	1,000.00	0.00
4128 Leg TELEPHONE	2,045.63	143.96	220.57	1,800.00	0.00
4133 Leg EDUCATION AND TRAINING	2,633.72	0.00	0.00	3,500.00	0.00
4161 Leg SUNDRY	1,551.25	0.00	0.00	1,500.00	0.00
Total Legislative	26,527.06	1,581.68	3,438.07	35,800.00	0.00
Court					
4211 Court SALARIES AND WAGES-PERM. EMPLO	57,460.94	0.00	0.00	0.00	0.00
4213 Court FICA	4,371.01	0.00	0.00	0.00	0.00
4214 Court INSURANCE	14,641.95	2.10	10.48	0.00	0.00
4215 Court RETIREMENT	5,336.57	0.00	0.00	0.00	0.00
4216 Court WORKMEN'S COMPENSATION	366.52	0.00	0.00	0.00	0.00
4223 Court TRAVEL, MEALS AND LODGING	56.00	0.00	0.00	0.00	0.00
4224 Court OFFICE SUPPLIES AND EXPENSE	1,939.29	0.00	0.00	0.00	0.00
4226 Court MAINTENANCE MATERIALS AND SUPPLY	252.70	0.00	0.00	0.00	0.00
4227 Court UTILITIES	754.93	80.58	153.81	0.00	0.00
4228 Court TELEPHONE	1,585.11	75.00	150.81	0.00	0.00
4231 Court PROFESSIONAL AND TECHNICAL SER	3,334.50	229.05	255.30	0.00	0.00
4232 Court AUDIT	413.69	0.00	0.00	0.00	0.00
4233 Court EDUCATION AND TRAINING	250.00	0.00	0.00	0.00	0.00
4236 Court ASSESSMENTS/RESTITUTION	46,298.18	0.00	150.41	0.00	0.00
4237 Court BAIL	3,985.00	0.00	0.00	0.00	0.00
4245 JURY WITNESS INTERPRETER	2,221.98	0.00	0.00	0.00	0.00
4248 Court POSTAGE	18.46	0.00	0.00	0.00	0.00
4251 Court INSURANCE LIABILITY PROPERTY	1,280.00	0.00	890.00	0.00	0.00
4261 Court SUNDRY	361.13	0.00	0.00	0.00	0.00
Total Court	144,927.96	386.73	1,610.81	0.00	0.00
Administrative					
4311 Admin SALARIES AND WAGES-PERM. EMPLO	64,990.97	4,925.16	9,925.87	67,100.00	0.00
4313 Admin FICA	4,819.64	366.84	739.46	5,000.00	0.00
4314 Admin INSURANCE	17,199.88	1,587.83	4,893.89	22,400.00	0.00
4315 Admin RETIREMENT	11,267.28	865.69	1,749.35	10,800.00	0.00
4316 Admin WORKMEN'S COMPENSATION	733.06	0.00	0.00	400.00	0.00
4321 Admin SUBSCRIPTIONS AND MEMBERSHIPS	3,394.66	0.00	(32.32)	9,000.00	0.00
4322 Admin PUBLIC NOTICES AND ADS	0.00	0.00	0.00	100.00	0.00
4323 Admin TRAVEL, MEALS AND LODGING	1,267.41	0.00	0.00	2,500.00	0.00
4324 Admin OFFICE SUPPLIES AND EXPENSE	3,011.44	40.73	568.59	1,600.00	0.00
4325 Admin REPAIRS TO EQUIPMENT	935.98	0.00	3,830.10	200.00	0.00

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4326 Admin MAINTENANCE MATERIALS AND SUPP	2,073.89	0.00	64.95	5,000.00	0.00
4327 Admin UTILITIES	0.00	0.00	0.00	1,000.00	0.00
4328 Admin TELEPHONE	6,599.54	522.92	903.97	6,200.00	0.00
4331 Admin PROFESSIONAL AND TECHNICAL SER	25,561.17	1,333.46	1,775.69	23,300.00	0.00
4332 Admin AUDITING	1,034.19	0.00	0.00	1,300.00	0.00
4333 Admin EDUCATION AND TRAINING	2,176.26	0.00	0.00	3,000.00	0.00
4340 Admin Gas & Oil	2,756.84	0.00	0.00	2,500.00	0.00
4348 Admin POSTAGE	1,002.57	54.96	107.43	600.00	0.00
4351 Admin INSURANCE LIABILITY PROPERTY	3,768.66	0.00	1,450.00	3,800.00	0.00
4359 Admin Building lease payment	0.00	0.00	0.00	30,000.00	0.00
4361 Admin SUNDRY	1,467.66	0.00	54.81	1,250.00	0.00
4374 Admin CAPITAL OUTLAY - EQUIPMENT/MAC	5,217.71	0.00	0.00	0.00	0.00
Total Administrative	159,278.81	9,697.59	26,031.79	197,050.00	0.00
Non-Departmental					
4926 Non-Dep JESSE SMITH /MAINTENANCE MATERIALS AN	7.17	0.00	0.00	500.00	0.00
4927 Non-Dep UTILITIES	2,717.59	118.64	260.43	3,700.00	0.00
4931 Non-Dep PROFESSIONAL AND TECHNICAL	9,256.48	0.00	0.00	9,200.00	0.00
4934 Non-Dep ELECTION EXPENSES	0.00	0.00	0.00	10,000.00	0.00
4937 Non-Dep ART COMMISSION	5,191.81	319.22	419.22	2,500.00	0.00
4942 Non-Dep PAROWAN SIGNS	0.00	0.00	0.00	2,000.00	0.00
4943 Non-Dep PATCHWORK BI-WAY	1,500.00	0.00	0.00	1,500.00	0.00
4944 Non-Dep CITY HISTORIANS	0.00	0.00	0.00	100.00	0.00
4945 Non-Dep HEALTH INCENTIVE	0.00	0.00	0.00	1,000.00	0.00
4946 Non-Dep COMMUNITY CHOIR	55.40	0.00	0.00	100.00	0.00
4950 Non-Dep DISPATCH FEE	37,433.00	0.00	0.00	38,500.00	0.00
4951 INSURANCE LIABILITY PROPERTY	2,461.10	0.00	188.00	2,500.00	0.00
4961 Non-Dep SUNDRY	2,321.94	603.00	603.00	3,500.00	0.00
4962 Non-Dep ROCK CHURCH/MAINTENANCE MATERIALS	12,729.94	0.00	0.00	155,000.00	0.00
4963 Non-Dep HERITAGE FOUNDATION	0.00	0.00	0.00	2,500.00	0.00
4965 Non-Dep BEAUTIFICATION	2,000.00	0.00	1,505.00	2,000.00	0.00
4966 Non-Dep CHAMBER OF COMMERCE	7,500.00	7,500.00	7,500.00	7,500.00	0.00
Total Non-Departmental	83,174.43	8,540.86	10,475.65	242,100.00	0.00
Planning and zoning					
5811 P&Z SALARIES AND WAGES - PERM EMPL	46,421.88	5,518.97	11,235.40	73,600.00	0.00
5813 P&Z FICA	3,526.30	418.76	852.62	5,500.00	0.00
5814 P&Z INSURANCE	15,304.05	2,362.14	7,248.44	33,500.00	0.00
5815 P&Z RETIREMENT	8,196.95	967.02	1,969.52	12,600.00	0.00
5816 P&Z WORKMEN'S COMPENSATION	244.37	0.00	0.00	900.00	0.00
5821 P&Z SUBSCRIPTIONS & MEMBERSHIPS	692.43	0.00	0.00	0.00	0.00
5823 P&Z TRAVEL, MEALS AND LODGING	4,667.85	0.00	0.00	2,500.00	0.00
5824 P&Z OFFICE SUPPLIES AND EXPENSE	36.71	0.00	0.00	300.00	0.00
5826 P&Z MAINTENANCE MATERIALS AND SUPP	44.16	0.00	0.00	500.00	0.00
5827 P&Z UTILITIES	647.08	69.07	131.83	850.00	0.00
5828 P&Z TELEPHONE	460.50	27.58	28.39	350.00	0.00
5831 P&Z PROFESSIONAL AND TECHNICAL SER	40,143.70	1,379.05	2,375.30	5,000.00	0.00
5833 P&Z EDUCATION AND TRAINING	3,000.00	0.00	0.00	1,200.00	0.00
5848 P&Z POSTAGE	0.00	0.00	0.00	200.00	0.00
Total Planning and zoning	123,385.98	10,742.59	23,841.50	137,000.00	0.00
Visitors Center					
5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	43,346.53	4,716.84	9,428.80	67,300.00	0.00
5913 Visitor FICA	3,269.13	357.52	714.67	5,100.00	0.00
5914 VISITOR CENTER INSURANCE	10,839.69	829.62	2,549.66	11,800.00	0.00
5915 VISITOR CENTER RETIREMENT	5,583.94	506.12	1,012.24	5,300.00	0.00
5916 Visitor WORKER'S COMPENSATION	366.52	0.00	0.00	400.00	0.00
5926 Visitor MAINTENANCE MATERIALS AND SUPP	3,937.39	0.00	0.00	5,000.00	0.00
5927 Visitor UTILITIES	3,605.95	314.83	569.00	4,200.00	0.00
5928 Visitor TELEPHONE	1,403.01	68.96	70.57	1,100.00	0.00
5929 Visitor SOUVENIR SHOP SUPPLIES	16,619.85	0.00	1,190.45	15,000.00	0.00
5931 Visitor PROFESSIONAL AND TECHNICAL	617.34	86.45	86.45	600.00	0.00
5932 Visitor AUDIT	372.32	0.00	0.00	350.00	0.00
5948 Visitor POSTAGE	849.01	54.97	107.44	850.00	0.00
5951 Visitor LIABILITY INSURANCE PROPERTY	855.52	0.00	305.00	1,000.00	0.00
5961 Visitor SUNDRY/PROMOTION	127.51	0.00	0.00	150.00	0.00
Total Visitors Center	91,793.71	6,935.31	16,034.28	118,150.00	0.00
Airport					

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8523 Airport TRAVEL MEALS AND LODGING	200.00	0.00	0.00	0.00	0.00
8526 Airport MAINTENANCE MATERIALS AND SUPPLI	3,684.77	10.99	10.99	6,500.00	0.00
8527 Airport UTILITIES	12,427.13	1,100.22	2,547.99	12,000.00	0.00
8531 Airport PROFESSIONAL & TECHNICAL SERVICE	393.33	0.00	0.00	364,204.00	0.00
8540 Airport GAS AND OIL	1,444.06	0.00	0.00	1,500.00	0.00
8551 Airport LIABILITY INSURANCE PROPERTY	5,987.49	0.00	3,918.99	6,000.00	0.00
Total Airport	24,136.78	1,111.21	6,477.97	390,204.00	0.00
Total General government	653,224.73	38,995.97	87,910.07	1,120,304.00	0.00
Public safety					
Police Department					
5410 Police SALARIES AND WAGES - OVERTIME	39,106.00	1,611.48	3,002.13	20,000.00	0.00
5411 Police SALARIES AND WAGES-PERM. EMPLO	560,902.28	51,154.91	103,218.85	708,900.00	0.00
5413 Police FICA	45,533.72	4,010.25	8,073.14	54,500.00	0.00
5414 Police INSURANCE	76,104.11	4,631.94	13,694.04	61,700.00	0.00
5415 Police RETIREMENT	165,134.06	15,282.74	30,567.40	182,700.00	0.00
5416 Police WORKMEN'S COMPENSATION	2,199.09	0.00	0.00	7,800.00	0.00
5421 Police SUBSCRIPTIONS AND MEMBERSHIPS	2,943.00	0.00	(186.00)	6,000.00	0.00
5423 Police TRAVEL, MEALS AND LODGING	4,215.54	92.00	278.45	5,000.00	0.00
5424 Police OFFICE SUPPLIES AND EXPENSE	2,065.98	0.00	0.00	1,600.00	0.00
5425 Police REPAIRS TO EQUIPMENT	4,063.62	4,357.25	4,626.31	10,000.00	0.00
5426 Police MAINTENANCE MATERIALS AND SUPP	6,711.87	0.00	10.43	7,500.00	0.00
5427 Police UTILITIES	754.91	80.58	153.81	1,100.00	0.00
5428 Police TELEPHONE	11,089.58	676.67	1,209.86	11,000.00	0.00
5431 Police PROFESSIONAL AND TECHNICAL SER	58,562.00	488.75	838.67	30,000.00	0.00
5432 Police AUDIT	1,034.21	0.00	0.00	850.00	0.00
5433 Police EDUCATION AND TRAINING	1,113.35	0.00	0.00	8,000.00	0.00
5440 Police GAS AND OIL	20,716.16	55.83	196.83	32,000.00	0.00
5447 Police UNIFORM ALLOWANCE	9,744.58	0.00	0.00	10,000.00	0.00
5449 Police SPECIAL DEPARTMENT SUPPLIES	17,127.32	7,930.00	7,930.00	25,000.00	0.00
5451 Police LIABILITY INSURANCE - PROPERTY	7,104.14	0.00	1,000.00	7,200.00	0.00
5461 Police SUNDRY	98.24	0.00	0.00	0.00	0.00
5474 Police CAPITAL OUTLAY - EQUIPMENT/MAC	39,500.00	0.00	30,867.00	45,000.00	0.00
5481 Police Capital leases - principal	31,126.26	3,082.00	6,164.00	41,000.00	0.00
5482 Police Capital leases - interest	4,605.23	0.00	0.00	5,000.00	0.00
Total Police Department	1,111,555.25	93,454.40	211,644.92	1,281,850.00	0.00
Animal control					
5526 Animal MAINTENANCE MATERIALS AND SUPP	259.90	0.00	0.00	500.00	0.00
5527 Animal UTILITIES	1,868.22	173.16	306.73	2,000.00	0.00
5549 Animal SPECIAL DEPARTMENT SUPPLIES	129.98	0.00	0.00	500.00	0.00
5555 Animal LICENSE AND SUNDRY - ANIMAL	25.00	0.00	0.00	0.00	0.00
Total Animal control	2,283.10	173.16	306.73	3,000.00	0.00
Fire					
5711 Fire SALARIES AND WAGES	9,370.02	4,800.00	9,648.00	68,100.00	0.00
5713 Fire FICA	714.77	367.20	738.08	5,100.00	0.00
5716 Fire WORKMEN'S COMPENSATION	610.88	0.00	0.00	800.00	0.00
5721 Fire SUBSCRIPTIONS AND MEMBERSHIPS	0.00	0.00	0.00	1,000.00	0.00
5723 Fire TRAVEL, MEALS AND LODGING	1,095.30	0.00	0.00	1,500.00	0.00
5725 Fire REPAIRS TO EQUIPMENT	465.15	0.00	543.32	10,000.00	0.00
5726 Fire MAINTENANCE MATERIALS AND SUPP	3,914.47	0.00	111.51	3,000.00	0.00
5727 Fire UTILITIES	4,836.54	245.98	479.97	4,100.00	0.00
5728 Fire TELEPHONE	374.70	13.79	13.79	1,200.00	0.00
5731 Fire PROFESSIONAL AND TECHNICAL SER	8,346.93	26.25	1,273.44	3,500.00	0.00
5733 Fire EDUCATION AND TRAINING	124.72	0.00	0.00	1,500.00	0.00
5738 Fire FIRE RUNS - EXPENSE	13,086.11	0.00	0.00	13,000.00	0.00
5740 Fire GAS AND OIL	1,206.30	0.00	0.00	1,500.00	0.00
5749 Fire SPECIAL DEPARTMENT SUPPLIES	13,466.47	0.00	0.00	25,000.00	0.00
5750 Fire FIREWORKS & INSURANCE	0.00	0.00	0.00	15,000.00	0.00
5751 Fire LIABILITY INSURANCY - PROPERTY	7,481.01	0.00	980.00	7,500.00	0.00
5761 Fire SUNDRY	0.00	0.00	3.93	0.00	0.00
5774 Fire CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	0.00	30,000.00	0.00
Total Fire	65,093.37	5,453.22	13,792.04	191,800.00	0.00
Total Public safety	1,178,931.72	99,080.78	225,743.69	1,476,650.00	0.00
Highways and public improvements					
Class "C" Road					

Parowan City
Standard Financial Report
10 General Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
6110 Class C SALARIES AND WAGES-OVERTIME	1,305.31	271.38	383.41	3,500.00	0.00
6111 Class C SALARIES & WAGE - PERM EMPLOYEE	30,119.33	2,456.92	4,917.47	31,700.00	0.00
6113 Class C FICA	2,348.72	204.35	396.80	2,700.00	0.00
6114 Class C INSURANCE	9,412.98	681.03	2,078.94	9,700.00	0.00
6115 Class C RETIREMENT	6,446.11	551.85	1,070.25	5,200.00	0.00
6116 Class C WORKMANS COMP	488.69	0.00	0.00	500.00	0.00
6123 Class C TRAVEL, MEALS & LODGING	723.98	0.00	0.00	2,000.00	0.00
6125 Class C REPAIR TO EQUIPMENT	12,951.07	41.50	41.50	15,000.00	0.00
6126 Class C MAINTENANCE, MATERIAL & SUPPLI	76,462.20	140.34	600.34	31,000.00	0.00
6127 Class C UTILITIES	1,273.27	74.60	136.70	1,500.00	0.00
6130 Class C REPAIRS TO STREETS	301,682.69	5,350.00	102,595.74	250,000.00	0.00
6131 Class C PROFESSIONAL AND TECHNICAL	53,425.62	0.00	1,140.00	82,500.00	0.00
6133 Class C EDUCATION AND TRAINING	1,010.25	0.00	0.00	2,000.00	0.00
6139 Class C SIDEWALK REPAIRS	11,480.75	0.00	0.00	20,000.00	0.00
6140 Class C GAS AND OIL	8,021.39	0.00	102.06	7,000.00	0.00
6151 INSURANCE LIABILITY PROPERTY	2,766.58	0.00	0.00	2,800.00	0.00
6157 Class C EQUIPMENT RENTAL	64,675.83	5,775.00	5,775.00	28,500.00	0.00
6174 Class C CAPITAL OUTLAY - EQUIPMENT/MAC	9,709.75	0.00	0.00	16,000.00	0.00
Total Class "C" Road	594,304.52	15,546.97	119,238.21	511,600.00	0.00
Total Highways and public improvements	594,304.52	15,546.97	119,238.21	511,600.00	0.00
Parks, recreation, and public property					
Parks					
7010 Parks SALARIES AND WAGES - OVERTIME	2,122.52	739.93	1,090.56	2,000.00	0.00
7011 Parks SALARIES AND WAGES - PARKS EMP	51,385.80	8,572.08	16,561.93	68,500.00	0.00
7013 Parks FICA	4,700.71	710.03	1,345.77	5,300.00	0.00
7014 Parks INSURANCE	15,856.72	1,465.59	4,483.96	20,700.00	0.00
7015 Parks RETIREMENT	7,248.31	759.38	1,442.42	7,000.00	0.00
7016 Parks WORKMEN'S COMPENSATION	542.49	0.00	0.00	900.00	0.00
7023 Parks TRAVEL, MEALS & LODGING	0.00	0.00	0.00	500.00	0.00
7025 Parks REPAIRS TO EQUIPMENT	15,455.43	89.85	200.91	5,000.00	0.00
7026 Parks MAINTENANCE MATERIALS AND SUPP	72,646.19	1,062.14	6,561.15	30,000.00	0.00
7027 Parks UTILITIES	24,685.14	6,435.77	11,597.92	21,000.00	0.00
7028 Parks TELEPHONE	1,545.00	128.75	257.50	2,050.00	0.00
7031 Parks PROFESSIONAL AND TECHNICAL SER	1,068.35	0.00	0.00	1,000.00	0.00
7033 Parks EDUCATION AND TRAINING	0.00	0.00	0.00	1,000.00	0.00
7040 Parks GAS AND OIL	1,846.00	0.00	0.00	2,500.00	0.00
7047 Parks UNIFORM ALLOWANCE	651.46	0.00	0.00	1,600.00	0.00
7048 Parks POSTAGE	337.31	21.99	42.98	350.00	0.00
7051 Parks LIABILITY INSURANCE PROPERTY	5,153.48	0.00	2,220.00	5,400.00	0.00
7056 Parks SHADE TREE REPLACEMENT	0.00	0.00	0.00	5,000.00	0.00
7057 Parks SHADE TREE MAINT.	1,973.86	0.00	0.00	2,000.00	0.00
7058 Parks EQUIPMENT RENTAL	14,459.66	0.00	0.00	14,500.00	0.00
7061 Parks SUNDRY	38.34	0.00	0.00	0.00	0.00
7074 Parks CAPITAL OUTLAY	22,889.06	0.00	0.00	151,200.00	0.00
Total Parks	244,605.83	19,985.51	45,805.10	347,500.00	0.00
Fair Grounds					
7126 Fair Grounds MAINTENANCE MATERIALS AND S	34.50	0.00	0.00	0.00	0.00
Total Fair Grounds	34.50	0.00	0.00	0.00	0.00
Events					
7211 Events SALARIES - EVENTS PERSONNEL	25,795.17	2,424.79	4,844.59	31,000.00	0.00
7213 Events FICA	2,216.86	181.67	362.96	2,400.00	0.00
7214 Events INSURANCE	10,772.75	831.69	2,547.54	11,800.00	0.00
7215 Events RETIREMENT	5,586.26	506.62	1,013.24	5,300.00	0.00
7216 Events WORKER'S COMPENSATION	393.42	0.00	0.00	400.00	0.00
7222 Events ADVERTISING	8,514.40	0.00	795.00	20,000.00	0.00
7223 Events TRAVEL MEALS & LODGING	689.92	0.00	0.00	1,000.00	0.00
7225 Events REPAIRS TO EQUIPMENT	0.00	0.00	0.00	200.00	0.00
7226 Events MAINTENANCE MATERIALS AND SUPP	683.93	0.00	0.00	1,200.00	0.00
7228 Events TELEPHONE	257.26	0.00	0.00	300.00	0.00
7231 Events PROFESSIONAL AND TECHNICAL	590.75	0.00	0.00	300.00	0.00
7232 Events AUDIT	330.95	0.00	0.00	300.00	0.00
7240 Events GAS AND OIL	137.28	91.04	91.04	900.00	0.00
7251 Events INSURANCE AND SURETY BONDS	2,108.83	0.00	310.00	1,600.00	0.00
7252 Events SUB FOR SANTA	6,547.33	0.00	0.00	8,500.00	0.00
7253 Events CONCERTS	1,300.00	0.00	1,400.00	1,500.00	0.00

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10 General Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
7254 Events PARADES	155.47	0.00	568.70	950.00	0.00
7255 Events CHRISTMAS IN THE COUNTRY	945.90	0.00	0.00	1,500.00	0.00
7258 Events FALL FEST	2,084.55	0.00	0.00	1,750.00	0.00
7259 Events GLIDER EVENTS	0.00	300.00	300.00	600.00	0.00
7261 Events SUNDRY	15.00	0.00	0.00	100.00	0.00
7263 Events MARATHONS/RACES	12,950.66	8,143.33	9,828.76	12,000.00	0.00
7268 Events SPECIAL CELEBRATIONS	2,819.20	495.92	1,532.05	3,200.00	0.00
7270 Events ADDITIONAL EVENTS	3,378.49	495.00	456.29	6,000.00	0.00
Total Events	88,274.38	13,470.06	24,050.17	112,800.00	0.00
Theater					
7326 Theater MAINTENANCE MATERIALS AND SUPP	4,249.33	0.00	0.00	4,000.00	0.00
7327 Theater UTILITIES	5,111.25	668.01	1,046.96	6,000.00	0.00
7331 Theater PROFESSIONAL AND TECHNICAL	0.00	0.00	0.00	100.00	0.00
7348 Theater POSTAGE	359.19	21.99	42.98	300.00	0.00
7349 Theater SPECIAL DEPARTMENT SUPPLIES	2,845.60	0.00	0.00	1,500.00	0.00
7350 Theater CONCESSIONS	215.51	0.00	0.00	500.00	0.00
7351 Theater INSURANCE LIABILITY PROPERTY	772.07	0.00	86.28	800.00	0.00
7361 Theater SUNDRY	0.00	0.00	0.00	100.00	0.00
7365 Theater EVENTS & PRODUCTIONS	2,967.24	0.00	0.00	8,000.00	0.00
Total Theater	16,520.19	690.00	1,176.22	21,300.00	0.00
Recreation					
7411 Recreation SALARIES AND WAGES PERM	24,529.00	3,348.59	6,544.72	34,000.00	0.00
7413 Recreation FICA	955.02	256.17	500.68	2,600.00	0.00
7416 Recreation WORKMEN'S COMPENSATION	0.00	0.00	0.00	400.00	0.00
7423 Recreation TRAVEL, MEALS & LODGING	144.72	0.00	0.00	250.00	0.00
7426 Recreation MAINTENANCE MATERIALS AND SU	1,604.79	0.00	0.00	750.00	0.00
7428 Recreation TELEPHONE	514.62	0.00	0.00	550.00	0.00
7431 Recreation PROFESSIONAL AND TECHNICAL SE	197.42	0.00	0.00	300.00	0.00
7433 Recreation EDUCATION AND TRAINING	0.00	0.00	0.00	250.00	0.00
7470 Recreation RECREATION/OTHER PROGRAMS	11,319.27	1,825.00	2,481.84	10,000.00	0.00
7471 Recreation SOCCER EXPENSE	4,001.96	0.00	0.00	4,000.00	0.00
7472 Recreation PICKLEBALL EXPENSE	4,592.79	456.00	456.00	7,000.00	0.00
7474 Recreation CAPITAL OUTLAY - EQUIPMENT/MAC	259,655.85	0.00	0.00	0.00	0.00
Total Recreation	307,515.44	5,885.76	9,983.24	60,100.00	0.00
Library					
7511 Library SALARIES AND WAGES-PERM. EMPLO	75,413.74	6,936.66	13,843.16	92,900.00	0.00
7513 Library FICA	5,719.69	526.85	1,051.41	7,000.00	0.00
7514 Library INSURANCE	21,541.53	1,659.83	5,087.89	23,500.00	0.00
7515 Library RETIREMENT	11,338.99	944.72	1,913.04	9,800.00	0.00
7516 Library WORKMEN'S COMPENSATION	326.83	0.00	0.00	100.00	0.00
7521 Library BOOKS	7,432.42	0.00	470.92	7,000.00	0.00
7523 Library TRAVEL MEALS & LODGING	63.13	0.00	14.61	500.00	0.00
7524 Library OFFICE SUPPLIES AND EXPENSE	2,548.39	0.00	0.00	1,000.00	0.00
7525 Library REPAIRS TO EQUIPMENT	890.91	(322.00)	(301.24)	5,000.00	0.00
7526 Library MAINTENANCE MATERIAL AND SUPPL	8,919.96	0.00	1,391.81	3,500.00	0.00
7527 Library UTILITIES	9,491.70	1,455.99	2,071.38	10,500.00	0.00
7528 Library TELEPHONE	575.70	0.00	0.81	600.00	0.00
7529 Library CLEF GRANT EXPENDITURES	3,261.35	0.00	0.00	5,500.00	0.00
7531 Library PROFESSIONAL & TECHNICAL SERV.	6,099.23	0.00	(2.29)	4,000.00	0.00
7532 Library AUDIT	330.95	0.00	0.00	350.00	0.00
7548 Library POSTAGE	0.00	0.00	0.00	50.00	0.00
7551 INSURANCE LIABILITY PROPERTY	2,550.66	0.00	0.00	2,600.00	0.00
7561 Library SUNDRY	93.03	0.00	0.00	750.00	0.00
Total Library	156,598.21	11,202.05	25,541.50	174,650.00	0.00
Cemetery					
8010 Cemetery SALARIES AND WAGES - OVERTIME	1,745.38	537.83	697.85	1,500.00	0.00
8011 Cemetery SALARIES & WAGES - PERM EMPLOY	55,751.43	6,092.14	11,691.84	67,000.00	0.00
8013 Cemetery FICA	4,363.52	499.83	933.05	5,200.00	0.00
8014 Cemetery INSURANCE	13,816.80	1,686.47	5,171.68	23,900.00	0.00
8015 Cemetery RETIREMENT	6,963.06	757.71	1,463.09	7,600.00	0.00
8016 Cemetery WORKMEN'S COMPENSATION	183.49	0.00	0.00	800.00	0.00
8025 Cemetery REPAIRS TO EQUIPMENT	3,293.63	26.77	26.77	1,500.00	0.00
8026 Cemetery MAINTENANCE MATERIALS AND SUP	14,995.63	(6,160.12)	(6,160.12)	4,500.00	0.00
8027 Cemetery UTILITIES	937.49	88.98	177.63	1,100.00	0.00
8028 Cemetery TELEPHONE	460.50	27.58	28.39	400.00	0.00

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10 General Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
8031 Cemetery PROFESSIONAL & TECHNICAL SERV.	2,452.41	125.30	177.80	2,500.00	0.00
8040 Cemetery GAS AND OIL	0.00	0.00	0.00	500.00	0.00
8051 INSURANCE LIABILITY PROPERTY	1,757.98	0.00	900.00	1,900.00	0.00
8058 Cemetery EQUIPMENT RENTAL	10,814.80	0.00	0.00	4,000.00	0.00
8061 Cemetery SUNDRY/BUY BACK	1,500.00	0.00	0.00	3,000.00	0.00
8074 Cemetery CAPITAL OUTLAY - EQUIPMENT/MAC	6,232.00	0.00	0.00	0.00	0.00
Total Cemetery	125,268.12	3,682.49	15,107.98	125,400.00	0.00
Pool					
6911 Pool PERM EMPLOYEE	42,759.71	13,590.39	29,931.16	0.00	0.00
6912 Pool TEMP EMPLOYEE	0.00	0.00	0.00	102,700.00	0.00
6913 Pool FICA	3,271.36	1,039.67	2,289.76	7,700.00	0.00
6916 Pool WORKMANS COMP	205.10	0.00	0.00	1,200.00	0.00
6925 Pool REPAIRS TO EQUIPMENT	170.96	7,421.77	7,421.77	2,000.00	0.00
6926 Pool MAINTENANCE MATERIALS AND SUPPLIE	52,874.95	0.00	1,973.90	20,000.00	0.00
6927 Pool UTILITIES	8,863.71	900.46	2,000.39	9,000.00	0.00
6928 Pool TELEPHONE	610.02	0.00	0.00	550.00	0.00
6931 Pool PROFESSIONAL AND TECHNICAL	949.28	2,400.00	3,002.01	3,000.00	0.00
6932 Pool AUDIT	330.95	0.00	0.00	300.00	0.00
6933 Pool EDUCATION AND TRAINING	720.00	0.00	80.00	500.00	0.00
6947 Pool UNIFORMS	0.00	0.00	0.00	1,000.00	0.00
6951 INSURANCE LIABILITY PROPERTY	2,262.41	0.00	1,950.00	3,200.00	0.00
6955 Concessions COGS	0.00	0.00	118.49	0.00	0.00
6974 Pool Capital Outlay	29,677.81	0.00	995.57	10,000.00	0.00
Total Pool	142,696.26	25,352.29	49,763.05	161,150.00	0.00
Total Parks, recreation, and public property	1,081,512.93	80,268.16	171,427.26	1,002,900.00	0.00
Transfers					
9010 TRANSFER TO CAPITAL PROJECTS F	0.00	0.00	0.00	215,000.00	0.00
Total Transfers	0.00	0.00	0.00	215,000.00	0.00
Total Expenditures:	3,507,973.90	233,891.88	604,319.23	4,326,454.00	0.00
Total Change In Net Position	(463,112.50)	(179,573.57)	(488,514.80)	0.00	0.00

Parowan City
Standard Financial Report
17 Wildlands Fire - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

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

Parowan City
Standard Financial Report
21 Local Building Authority - DS Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(40,310.01)	0.00	(40,310.01)
1121 PTIF 1761 Combined Accounts	42,000.00	0.00	42,000.00
Total Cash and cash equivalents	<u>1,689.99</u>	<u>0.00</u>	<u>1,689.99</u>
Total Cash and cash equivalents	<u>1,689.99</u>	<u>0.00</u>	<u>1,689.99</u>
Total Current Assets	<u>1,689.99</u>	<u>0.00</u>	<u>1,689.99</u>
Total Assets:	<u>1,689.99</u>	<u>0.00</u>	<u>1,689.99</u>
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2981 Fund balance	(1,689.99)	0.00	(1,689.99)
Total Equity - Paid in / Contributed	<u>(1,689.99)</u>	<u>0.00</u>	<u>(1,689.99)</u>
Total Liabilities and Fund Equity	<u>(1,689.99)</u>	<u>0.00</u>	<u>(1,689.99)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
21 Local Building Authority - DS Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Charges for services					
3419 Lease revenue	0.00	0.00	0.00	41,310.00	0.00
Total Charges for services	0.00	0.00	0.00	41,310.00	0.00
Total Revenue:	0.00	0.00	0.00	41,310.00	0.00
Expenditures:					
Debt service					
4711.810 Debt service - principal	29,000.00	0.00	0.00	30,000.00	0.00
4711.820 Debt service - interest	11,310.01	0.00	0.00	11,310.00	0.00
Total Debt service	40,310.01	0.00	0.00	41,310.00	0.00
Total Expenditures:	40,310.01	0.00	0.00	41,310.00	0.00
Total Change In Net Position	(40,310.01)	0.00	0.00	0.00	0.00

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	658,165.88	(31,852.26)	394,487.23
1121 PTIF 1761 Combined Accounts	1,736,263.78	0.00	1,736,263.78
Total Cash and cash equivalents	<u>2,394,429.66</u>	<u>(31,852.26)</u>	<u>2,130,751.01</u>
Total Cash and cash equivalents	<u>2,394,429.66</u>	<u>(31,852.26)</u>	<u>2,130,751.01</u>
Receivables			
1351 Grants receivable	76,576.40	0.00	76,576.40
Total Receivables	<u>76,576.40</u>	<u>0.00</u>	<u>76,576.40</u>
Total Current Assets	<u>2,471,006.06</u>	<u>(31,852.26)</u>	<u>2,207,327.41</u>
Total Assets:	<u>2,471,006.06</u>	<u>(31,852.26)</u>	<u>2,207,327.41</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(252,005.04)	20,853.70	(30,598.18)
2133 Retainage payable	(83,771.63)	0.00	(83,771.63)
2380 Unavailable revenue	(1,200,998.60)	0.00	(1,200,998.60)
Total Current liabilities	<u>(1,536,775.27)</u>	<u>20,853.70</u>	<u>(1,315,368.41)</u>
Total Liabilities:	<u>(1,536,775.27)</u>	<u>20,853.70</u>	<u>(1,315,368.41)</u>
Equity - Paid in / Contributed			
2970.1 Assigned - New Shelter	(45,000.00)	0.00	(45,000.00)
2970.2 Assigned - Fire	(45,000.00)	0.00	(45,000.00)
2970.3 Assigned - Class C	(25,000.00)	0.00	(25,000.00)
2970.4 Assigned - Cemetery	(20,000.00)	0.00	(20,000.00)
2980 FUND BALANCE	(799,230.79)	10,998.56	(756,959.00)
Total Equity - Paid in / Contributed	<u>(934,230.79)</u>	<u>10,998.56</u>	<u>(891,959.00)</u>
Total Liabilities and Fund Equity	<u>(2,471,006.06)</u>	<u>31,852.26</u>	<u>(2,207,327.41)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Intergovernmental revenue					
3339 FEDERAL GRANT	454,587.77	0.00	0.00	0.00	0.00
3340 STATE GRANT	0.00	0.00	0.00	1,365,000.00	0.00
3341 DONATIONS/MISC REVENUE	0.00	0.00	0.00	3,475,000.00	0.00
3342 COUNTY GRANT	229,845.00	0.00	0.00	0.00	0.00
Total Intergovernmental revenue	684,432.77	0.00	0.00	4,840,000.00	0.00
Interest					
3810 INTEREST RECEIVED	0.00	0.00	0.00	74,000.00	0.00
Total Interest	0.00	0.00	0.00	74,000.00	0.00
Miscellaneous revenue					
3642 Bond Proceeds	0.00	0.00	0.00	175,000.00	0.00
Total Miscellaneous revenue	0.00	0.00	0.00	175,000.00	0.00
Contributions and transfers					
3910 TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	215,000.00	0.00
3954 Water Company Contribution to Water Recharge Pro	112,000.00	0.00	0.00	225,000.00	0.00
3980 Appropriation of fund balance	0.00	0.00	0.00	487,590.00	0.00
Total Contributions and transfers	112,000.00	0.00	0.00	927,590.00	0.00
Total Revenue:	796,432.77	0.00	0.00	6,016,590.00	0.00
Expenditures:					
General government					
Administrative					
4374 Admin Construction Projects	130.36	0.00	0.00	0.00	0.00
4890 Admin Savings - Increase in fund balance	0.00	0.00	0.00	74,000.00	0.00
Total Administrative	130.36	0.00	0.00	74,000.00	0.00
Airport					
8574 Airport - Construction	432,631.83	0.00	0.00	211,111.00	0.00
Total Airport	432,631.83	0.00	0.00	211,111.00	0.00
Total General government	432,762.19	0.00	0.00	285,111.00	0.00
Public safety					
Fire					
5774 Fire - Construction	13,472.36	0.00	0.00	0.00	0.00
Total Fire	13,472.36	0.00	0.00	0.00	0.00
Total Public safety	13,472.36	0.00	0.00	0.00	0.00
Highways and public improvements					
Streets					
4075 Public Works - Flood Mitigation	8,616.25	0.00	0.00	0.00	0.00
Total Streets	8,616.25	0.00	0.00	0.00	0.00
Total Highways and public improvements	8,616.25	0.00	0.00	0.00	0.00
Parks, recreation, and public property					
Parks					
7073 Parks non-capital	2,456.00	0.00	0.00	0.00	0.00
7074 Parks Construction	8,590.41	0.00	0.00	700,000.00	0.00
7078 Parks - Equipment	360.00	0.00	0.00	0.00	0.00
Total Parks	11,406.41	0.00	0.00	700,000.00	0.00
Library					
7574 Library Construction	0.00	0.00	0.00	350,000.00	0.00
Total Library	0.00	0.00	0.00	350,000.00	0.00
Cemetery					
4076 Cemetery - Construction	0.00	0.00	0.00	15,000.00	0.00
Total Cemetery	0.00	0.00	0.00	15,000.00	0.00
Pool					
6974 Pool - Construction	9,570.29	0.00	(295.83)	0.00	0.00
6975 Pool - Equipment	3,244.20	0.00	0.00	0.00	0.00
Total Pool	12,814.49	0.00	(295.83)	0.00	0.00
Total Parks, recreation, and public property	24,220.90	0.00	(295.83)	1,065,000.00	0.00
Miscellaneous					
4031 ENGINEERING	457.50	0.00	12,881.25	0.00	0.00

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
4031.2 Engineering - non-capital	132,789.44	0.00	0.00	425,000.00	0.00
4073 CONSTRUCTION - IMPROVEMENTS	113,988.16	2,348.56	3,027.83	541,479.00	0.00
4073.2 Construction - non-capital	537,698.52	8,650.00	26,658.54	3,700,000.00	0.00
Total Miscellaneous	784,933.62	10,998.56	42,567.62	4,666,479.00	0.00
Total Expenditures:	1,264,005.32	10,998.56	42,271.79	6,016,590.00	0.00
Total Change In Net Position	(467,572.55)	(10,998.56)	(42,271.79)	0.00	0.00

Parowan City
Standard Financial Report
45 Capital Project - Airport Dev - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

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

Parowan City
Standard Financial Report
46 Capital Project - Theatre - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

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

Parowan City
Standard Financial Report
51 Water Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(469,329.99)	3,694.29	(473,718.06)
1121 PTIF 1761 Combined Accounts	1,579,514.36	0.00	1,579,514.36
1122 PTIF 3851 DWB 2001 BOND FUND	181.87	0.00	181.87
1123 PTIF 3852 DWB 2001 RESERVE FUND	55,099.56	0.00	55,099.56
1124 PTIF 3853 DWB 2001 CAPITAL REPLACEMNT F	253,769.26	0.00	253,769.26
1126 PTIF 5176 WATER REV BD-SERIES 2008	58,756.03	0.00	58,756.03
1127 PTIF 2160 WATER REVENUE RESERVE	133,579.35	0.00	133,579.35
1130 PTIF 5886 Bond Payment	69,271.19	0.00	69,271.19
1131 PTIF 5887 Water Reserve	16,899.40	0.00	16,899.40
1160 Xpress Bill Pay	240,688.78	52,790.32	309,299.58
1175 Undeposited receipts	5,105.58	(6,321.00)	13,787.93
1191.1 Restricted cash	118,000.00	0.00	118,000.00
1191.2 Restricted cash offset	(118,000.00)	0.00	(118,000.00)
Total Cash and cash equivalents	1,943,535.39	50,163.61	2,016,440.47
Total Cash and cash equivalents	1,943,535.39	50,163.61	2,016,440.47
Receivables			
1311 ACCOUNTS RECEIVABLE	84,727.53	(2,202.15)	121,806.18
Total Receivables	84,727.53	(2,202.15)	121,806.18
Total Current Assets	2,028,262.92	47,961.46	2,138,246.65
Non-Current Assets			
Capital assets			
Property			
1611 Land and water rights	171,516.67	0.00	171,516.67
1621 Buildings & Improvements	39,627.54	0.00	39,627.54
1631 Water distribution system	6,257,752.62	0.00	6,257,752.62
1647 Machinery & Equipment	135,577.82	0.00	135,577.82
1651 Autos & Trucks	149,754.25	0.00	149,754.25
Total Property	6,754,228.90	0.00	6,754,228.90
Accumulated depreciation			
1721 Acc Depn Buildings & Imps	(26,366.03)	0.00	(26,366.03)
1731 Acc Depn Water Dist System	(3,639,335.50)	0.00	(3,639,335.50)
1747 Acc Depn Machinery & Equipment	(107,018.01)	0.00	(107,018.01)
1751 Acc Depn Autos & Trucks	(107,198.11)	0.00	(107,198.11)
Total Accumulated depreciation	(3,879,917.65)	0.00	(3,879,917.65)
Total Capital assets	2,874,311.25	0.00	2,874,311.25
Other non-current assets			
1802 Deferred outflows - pensions	38,363.00	0.00	38,363.00
Total Other non-current assets	38,363.00	0.00	38,363.00
Total Non-Current Assets	2,912,674.25	0.00	2,912,674.25
Total Assets:	4,940,937.17	47,961.46	5,050,920.90
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(41,380.99)	12,002.04	(19,120.37)
2132 ACCURED INT. PAYABLE	(19,574.08)	0.00	(19,574.08)
2310 LINE EXTEN PAYABLE -J. MATONIS	(18.54)	0.00	(18.54)
2380 Unavailable revenue	(36,244.40)	0.00	(36,244.40)
Total Current liabilities	(97,218.01)	12,002.04	(74,957.39)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(17,996.55)	0.00	(17,996.55)
Total Payroll liabilities	(17,996.55)	0.00	(17,996.55)
Deferred revenue			
2601 Net pension liability	(28,702.00)	0.00	(28,702.00)
2602 Deferred inflows - pensions	(1,208.00)	0.00	(1,208.00)
Total Deferred revenue	(29,910.00)	0.00	(29,910.00)
Long-term liabilities			

Parowan City
Standard Financial Report
51 Water Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
2513.1 2008 Water Revenue issued	(1,923,000.00)	0.00	(1,923,000.00)
2513.2 2008 Water Revenue repaid	1,367,000.01	0.00	1,367,000.01
2513.3 2008 Water Revenue current	(105,000.00)	0.00	(105,000.00)
2513.4 2008 Water Revenue current offset	105,000.00	0.00	105,000.00
2520.1 2013 Parity Water Revenue issued	(660,000.00)	0.00	(660,000.00)
2520.2 2013 Parity Water Revenue repaid	173,000.00	0.00	173,000.00
2520.3 2013 Parity Water Revenue current	(18,000.00)	0.00	(18,000.00)
2520.4 2013 Parity Water Revenue current offset	18,000.00	0.00	18,000.00
2522.1 2022 Cat Excavator Note issued	(25,390.00)	0.00	(25,390.00)
2522.2 2022 Cat Excavator Note repaid	4,505.00	0.00	4,505.00
2522.3 2022 Cat Excavator Note current	(4,775.00)	0.00	(4,775.00)
2522.4 2022 Cat Excavator Note current offset	4,775.00	0.00	4,775.00
2545.1 2001 Water Revenue issued	(559,400.00)	0.00	(559,400.00)
2545.2 2001 Water Revenue repaid	559,400.00	0.00	559,400.00
Total Long-term liabilities	(1,063,884.99)	0.00	(1,063,884.99)
Total Liabilities:	(1,209,009.55)	12,002.04	(1,186,748.93)
Equity - Paid in / Contributed			
2975.1 Retsricted for debt service	(118,000.00)	0.00	(118,000.00)
2975.3 Restricted offset	(81,400.00)	0.00	(81,400.00)
2980 BEGINNING OF YEAR	(3,532,527.62)	(59,963.50)	(3,664,771.97)
Total Equity - Paid in / Contributed	(3,731,927.62)	(59,963.50)	(3,864,171.97)
Total Liabilities and Fund Equity	(4,940,937.17)	(47,961.46)	(5,050,920.90)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
51 Water Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 WATER SALES	871,944.72	88,973.53	183,760.53	870,000.00	0.00
3715 HYDRANT WATER SALES	15,183.50	19,911.50	47,913.00	3,000.00	0.00
3720 CONNECTION FEES	10,215.46	400.00	2,676.00	20,000.00	0.00
Total Operating income	897,343.68	109,285.03	234,349.53	893,000.00	0.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	6,883.73	1,042.63	1,626.18	8,000.00	0.00
4011 SALARIES AND WAGES-PERM. EMPLO	210,678.79	15,886.80	32,030.91	208,100.00	0.00
4013 FICA	16,242.89	1,263.71	2,512.03	16,200.00	0.00
4014 INSURANCE	75,769.73	5,457.27	16,713.05	84,100.00	0.00
4015 RETIREMENT	40,944.97	3,146.13	6,247.30	32,000.00	0.00
4016 WORKMEN'S COMPENSATION	1,153.40	0.00	0.00	2,400.00	0.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	5,681.21	0.00	0.00	5,200.00	0.00
4023 TRAVEL, MEALS AND LODGING	3,117.39	0.00	0.00	2,000.00	0.00
4024 OFFICE SUPPLIES AND EXPENSE	1,185.89	0.00	42.08	1,500.00	0.00
4025 REPAIR TO EQUIPMENT	7,473.51	2,364.00	2,364.00	5,000.00	0.00
4026 MAINTENANCE MATERIALS AND SUPP	100,479.63	8,985.90	11,092.80	115,000.00	0.00
4027 UTILITIES	66,564.32	11,905.00	24,152.99	80,000.00	0.00
4028 TELEPHONE	6,448.11	394.66	575.11	4,700.00	0.00
4031 PROFESSIONAL & TECHNICAL SERVI	40,383.31	1,817.06	2,517.06	109,400.00	0.00
4032 AUDIT	3,516.32	0.00	0.00	3,000.00	0.00
4033 EDUCATION AND TRAINING	1,441.27	0.00	0.00	3,000.00	0.00
4034 REFUNDS AND OVERPAYMENTS	3,267.00	0.00	1,216.00	0.00	0.00
4039 SIDEWALK/STREETS REPAIR	0.00	0.00	0.00	10,000.00	0.00
4040 GAS AND OIL	9,415.90	242.51	344.57	7,500.00	0.00
4047 UNIFORM ALLOWANCE	1,577.90	(98.03)	353.34	1,600.00	0.00
4048 POSTAGE	3,373.07	219.89	429.76	3,500.00	0.00
4051 LIABILITY INSUR. PROPERTY	15,680.13	0.00	9,000.00	20,500.00	0.00
4057 LBA LEASE PAYMENT	0.00	0.00	0.00	5,000.00	0.00
4058 LEASE PAYMENT - WHEELER	10,814.80	0.00	0.00	17,500.00	0.00
4062 DEPRECIATION EXPENSE WATER	0.00	0.00	0.00	233,000.00	0.00
4073 CAPITAL OUTLAY-O/T BLDGS	1,546.87	0.00	0.00	315,000.00	0.00
Total Operating expense	633,640.14	52,627.53	111,217.18	1,293,200.00	0.00
Total Income From Operations:	263,703.54	56,657.50	123,132.35	(400,200.00)	0.00
Non-Operating Items:					
Non-operating income					
3340 State Grants	0.00	0.00	0.00	2,200.00	0.00
3735 WATER IMPACT FEE	143,270.30	2,056.00	4,112.00	35,000.00	0.00
3810 INTEREST EARNINGS	2,697.72	0.00	0.00	105,000.00	0.00
3820 LEASE AND RENTALS	11,495.00	1,250.00	5,000.00	16,500.00	0.00
3840 SALE OF MATERIALS	0.00	0.00	0.00	500.00	0.00
3890 MISCELLANEOUS	1,581.22	0.00	0.00	251,000.00	0.00
Total Non-operating income	159,044.24	3,306.00	9,112.00	410,200.00	0.00
Non-operating expense					
4059 INTEREST EXPENSE	30,114.50	0.00	0.00	30,000.00	0.00
4090 TRANSFER TO CAPITAL PROJECTS	112,000.00	0.00	0.00	225,000.00	0.00
Total Non-operating expense	142,114.50	0.00	0.00	255,000.00	0.00
Total Non-Operating Items:	16,929.74	3,306.00	9,112.00	155,200.00	0.00
Total Income or Expense	280,633.28	59,963.50	132,244.35	(245,000.00)	0.00

Parowan City
Standard Financial Report
52 Sewer Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(358,070.22)	(12,515.16)	(394,961.82)
1121 PTIF 1761 Combined Accounts	416,474.40	0.00	416,474.40
1122 PTIF 5595 DEQ SEWER LOAN	25,233.03	0.00	25,233.03
1125 PTIF 2161 SEWER REVENUE BOND S.F.	188,224.20	0.00	188,224.20
1126 PTIF 2162 SEWER REVENUE BONDS 05	186,027.14	0.00	186,027.14
1127 PTIF 4431 EMERGENCY REPAIR & REPLACEM	153,482.91	0.00	153,482.91
1160 Xpress Bill Pay	176,032.87	32,196.55	218,094.40
1175 Undeposited receipts	12,561.06	(8,758.99)	4,499.24
1191.1 Restricted cash	370,983.15	0.00	370,983.15
1191.2 Restricted cash offset	(370,983.15)	0.00	(370,983.15)
Total Cash and cash equivalents	799,965.39	10,922.40	797,073.50
Total Cash and cash equivalents	799,965.39	10,922.40	797,073.50
Receivables			
1311 ACCOUNTS RECEIVABLE	60,221.79	(1,784.01)	61,932.34
Total Receivables	60,221.79	(1,784.01)	61,932.34
Total Current Assets	860,187.18	9,138.39	859,005.84
Non-Current Assets			
Capital assets			
Property			
1611 Land	176,092.50	0.00	176,092.50
1621 Sewer Building	9,750.20	0.00	9,750.20
1631 Sewer collection system	4,728,849.81	0.00	4,728,849.81
1641 Sewer treatment system	304,661.27	0.00	304,661.27
1647 Machinery & Equipment	175,868.77	0.00	175,868.77
1651 Autos & Trucks	121,853.34	0.00	121,853.34
54-1631 Sewer Treatment System	440,207.73	0.00	440,207.73
54-1661 Machinery & equipment	12,768.00	0.00	12,768.00
Total Property	5,970,051.62	0.00	5,970,051.62
Accumulated depreciation			
1721 Acc Depn Building	(5,981.94)	0.00	(5,981.94)
1731 Acc Depn Sewer Collection	(2,751,642.63)	0.00	(2,751,642.63)
1741 Acc Depn Sewer treatment system	(111,042.06)	0.00	(111,042.06)
1747 Acc Depn Machinery & Equipment	(98,765.05)	0.00	(98,765.05)
1751 Acc Depn Autos & Trucks	(95,227.09)	0.00	(95,227.09)
54-1731 AccDpn Sewer Treatment System	(132,602.46)	0.00	(132,602.46)
54-1761 AccDpn Machinery & equipment	(12,768.00)	0.00	(12,768.00)
Total Accumulated depreciation	(3,208,029.23)	0.00	(3,208,029.23)
Total Capital assets	2,762,022.39	0.00	2,762,022.39
Other non-current assets			
1802 Deferred outflows - pensions	54,804.00	0.00	54,804.00
Total Other non-current assets	54,804.00	0.00	54,804.00
Total Non-Current Assets	2,816,826.39	0.00	2,816,826.39
Total Assets:	3,677,013.57	9,138.39	3,675,832.23
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(42,982.83)	11,753.25	(733.59)
2132 ACCRUED INT PAYABLE	(6,462.50)	0.00	(6,462.50)
Total Current liabilities	(49,445.33)	11,753.25	(7,196.09)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(19,812.86)	0.00	(19,812.86)
Total Payroll liabilities	(19,812.86)	0.00	(19,812.86)
Deferred revenue			
2601 Net pension liability	(41,003.00)	0.00	(41,003.00)
2602 Deferred inflows - pensions	(1,726.00)	0.00	(1,726.00)
Total Deferred revenue	(42,729.00)	0.00	(42,729.00)

Parowan City
Standard Financial Report
52 Sewer Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Long-term liabilities			
2510.1 2005 Sewer Lagoons issued	(3,772,000.00)	0.00	(3,772,000.00)
2510.2 2005 Sewer Lagoons repaid	3,537,000.00	0.00	3,537,000.00
2510.3 2005 Sewer Lagoons current	(235,000.00)	0.00	(235,000.00)
2510.4 2005 Sewer Lagoons current offset	235,000.00	0.00	235,000.00
2522.1 2022 Cat Excavator Note issued	(50,778.00)	0.00	(50,778.00)
2522.2 2022 Cat Excavator Note repaid	9,010.00	0.00	9,010.00
2522.3 2022 Cat Excavator Note current	(9,549.00)	0.00	(9,549.00)
2522.4 2022 Cat Excavator Note current offset	9,549.00	0.00	9,549.00
2524.1 2010 DEQ SW LAGOON issued	(389,120.00)	0.00	(389,120.00)
2524.2 2010 DEQ SW LAGOON repaid	286,407.29	0.00	286,407.29
2524.3 2010 DEQ SW LAGOON current	(19,760.00)	0.00	(19,760.00)
2524.4 2010 DEQ SW LAGOON current offset	19,760.00	0.00	19,760.00
2525.1 2010 Sewer Revenue issued	(421,000.00)	0.00	(421,000.00)
2525.2 2010 Sewer Revenue repaid	421,000.00	0.00	421,000.00
2530.1 2010B Sewer Revenue issued	(122,880.00)	0.00	(122,880.00)
2530.2 2010B Sewer Revenue repaid	85,440.00	0.00	85,440.00
2530.3 2010B Sewer Revenue current	(6,240.00)	0.00	(6,240.00)
2530.4 2010B Sewer Revenue current offset	6,240.00	0.00	6,240.00
Total Long-term liabilities	(416,920.71)	0.00	(416,920.71)
Total Liabilities:	(528,907.90)	11,753.25	(486,658.66)
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(370,983.15)	0.00	(370,983.15)
2975.2 Restricted for construction	(24.83)	0.00	(24.83)
2975.3 Restricted offset	(8.33)	0.00	(8.33)
2980 BEGINNING OF YEAR	(2,777,089.36)	(20,891.64)	(2,818,157.26)
Total Equity - Paid in / Contributed	(3,148,105.67)	(20,891.64)	(3,189,173.57)
Total Liabilities and Fund Equity	(3,677,013.57)	(9,138.39)	(3,675,832.23)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
52 Sewer Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 SEWER SERVICES	600,060.14	52,364.84	107,657.51	600,000.00	0.00
3712 SW SERVICES BRIAN HEAD (YEARLY)	0.00	0.00	0.00	99,122.00	0.00
3713 ADMIN FEES - BRIAN HEAD (MONTH)	113,029.84	0.00	9,638.58	94,000.00	0.00
3720 CONNECTION FEES	2,800.00	350.00	1,000.00	6,000.00	0.00
3750 Dumping Fees	450.00	0.00	0.00	1,000.00	0.00
Total Operating income	716,339.98	52,714.84	118,296.09	800,122.00	0.00
Operating expense					
Sewer Collection					
4010 SALARIES AND WAGES - OVERTIME	4,038.62	578.12	877.23	5,700.00	0.00
4011 SALARIES AND WAGES-PERM. EMPLO	97,309.11	7,713.21	15,516.54	100,400.00	0.00
4013 FICA	7,575.17	620.72	1,226.99	8,000.00	0.00
4014 INSURANCE	32,978.44	2,393.76	7,324.72	36,100.00	0.00
4015 RETIREMENT	19,594.69	1,578.43	3,114.17	15,600.00	0.00
4016 WORKMEN'S COMPENSATION	549.64	0.00	0.00	1,200.00	0.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	3,474.42	0.00	0.00	3,100.00	0.00
4022 PUBLIC NOTICE AND ADS	0.00	0.00	0.00	100.00	0.00
4023 TRAVEL, MEALS AND LODGING	176.23	0.00	0.00	1,000.00	0.00
4024 OFFICE SUPPLIES AND EXPENSE	735.07	0.00	0.00	1,000.00	0.00
4025 REPAIR TO EQUIPMENT	9,694.37	41.50	3,616.87	3,000.00	0.00
4026 MAINTENANCE MATERIALS AND SUPP	40,989.97	190.32	746.86	15,500.00	0.00
4027 UTILITIES	6,744.30	145.74	587.63	2,200.00	0.00
4028 TELEPHONE	2,273.31	107.99	115.51	1,800.00	0.00
4031 PROFESSIONAL & TECHNICAL SERVI	49,638.01	882.53	1,232.53	48,000.00	0.00
4032 AUDIT	2,068.43	0.00	0.00	1,750.00	0.00
4033 EDUCATION AND TRAINING	133.73	0.00	0.00	2,000.00	0.00
4040 GAS AND OIL	8,431.47	121.23	223.29	5,500.00	0.00
4047 UNIFORM ALLOWANCE	1,578.01	(98.02)	353.34	1,500.00	0.00
4048 POSTAGE	1,517.94	98.95	193.39	1,500.00	0.00
4051 LIABILITY INSUR. PROPERTY	3,848.45	0.00	1,550.00	4,000.00	0.00
4057 LBA LEASE PAYMENT	0.00	0.00	0.00	2,400.00	0.00
4058 LEASE PAYMENT - WHEELER	10,814.80	0.00	0.00	14,500.00	0.00
4062 DEPRECIATION	0.00	0.00	0.00	195,000.00	0.00
4073 CAPITAL OUTLAY - O/T BUILDINGS	1,237.50	0.00	0.00	0.00	0.00
4074 CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	0.00	7,500.00	0.00
Total Sewer Collection	305,401.68	14,374.48	36,679.07	478,350.00	0.00
Sewer Treatment					
4110 SALARIES AND WAGES - OVERTIME	5,394.48	815.58	1,248.65	4,500.00	0.00
4111 SALARIES AND WAGES-PERM EMPLOY	127,389.75	10,122.35	20,338.01	131,800.00	0.00
4113 FICA	9,946.44	822.39	1,622.67	10,200.00	0.00
4114 INSURANCE	40,415.21	2,971.77	9,121.36	45,400.00	0.00
4115 RETIREMENT	25,192.16	2,062.71	4,060.01	20,200.00	0.00
4116 WORKER'S COMPENSATION	549.79	0.00	0.00	1,700.00	0.00
4121 SUBSCRIPTIONS AND MEMBERSHIPS	816.32	0.00	0.00	1,000.00	0.00
4123 TRAVEL, MEALS & LODGING	28.99	0.00	0.00	1,500.00	0.00
4124 OFFICE SUPPLIES AND EXPENSE	737.32	0.00	0.00	1,000.00	0.00
4125 REPAIRS TO EQUIPMENT	5,146.34	41.50	41.50	5,000.00	0.00
4126 MAINTENANCE MATERIALS AND SUPP	39,610.79	140.34	600.34	25,000.00	0.00
4127 UTILITIES	6,128.91	145.74	1,347.61	10,500.00	0.00
4128 TELEPHONE	2,300.30	110.19	119.96	1,800.00	0.00
4130 DISPOSAL AND PERMIT FEES	0.00	0.00	0.00	2,000.00	0.00
4131 PROFESSIONAL AND TECHNICAL SER	14,126.80	869.53	1,219.53	11,000.00	0.00
4132 AUDITING	2,068.43	0.00	0.00	1,800.00	0.00
4133 EDUCATION AND TRAINING	153.74	0.00	0.00	2,000.00	0.00
4140 GAS AND OIL	7,796.04	60.69	162.75	6,000.00	0.00
4147 UNIFORM ALLOWANCE	1,578.01	(98.02)	353.34	1,500.00	0.00
4148 POSTAGE	1,517.94	98.95	193.39	1,750.00	0.00
4151 LIABILITY INSUR. PROPERTY	3,831.11	0.00	1,550.00	4,000.00	0.00
4158 EQUIPMENT RENTAL	10,814.80	0.00	0.00	3,000.00	0.00
4162 DEPRECIATION	0.00	0.00	0.00	13,000.00	0.00
4173 CAPITAL OUTLAY - O/T BUILDINGS	1,800.00	0.00	0.00	0.00	0.00
Total Sewer Treatment	307,343.67	18,163.72	41,979.12	305,650.00	0.00
Total Operating expense	612,745.35	32,538.20	78,658.19	784,000.00	0.00

Parowan City
Standard Financial Report
52 Sewer Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Total Income From Operations:	103,594.63	20,176.64	39,637.90	16,122.00	0.00
Non-Operating Items:					
Non-operating income					
3725 SEWER IMPACT FEES	11,910.37	715.00	1,430.00	15,000.00	0.00
3805 Grant revenue	0.00	0.00	0.00	1,100.00	0.00
3810 INTEREST EARNINGS	2,095.18	0.00	0.00	43,000.00	0.00
3890 MISCELLANEOUS	3,037.50	0.00	0.00	0.00	0.00
Total Non-operating income	17,043.05	715.00	1,430.00	59,100.00	0.00
Non-operating expense					
4059 INTEREST EXPENSE	12,925.01	0.00	0.00	23,000.00	0.00
Total Non-operating expense	12,925.01	0.00	0.00	23,000.00	0.00
Total Non-Operating Items:	4,118.04	715.00	1,430.00	36,100.00	0.00
Total Income or Expense	107,712.67	20,891.64	41,067.90	52,222.00	0.00

Parowan City
Standard Financial Report
53 Electric Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(146,879.41)	95,380.18	(65,372.25)
1121 PTIF 1761 Combined Accounts	4,795,798.14	0.00	4,795,798.14
1122 PTIF 4773 ZFNB DEBT SERVICE RESERVE	302,014.82	0.00	302,014.82
1133 Zions Elec Rev 2014 Resv 6926637A	202,425.24	0.00	202,425.24
1134 Zions Elec Rev2014 Bond 6926637	97.99	0.00	97.99
1136 Zions Elec Rev 2016 Bond 6926638	220.84	0.00	220.84
1160 Xpress Bill Pay	863,656.34	174,554.97	1,082,184.67
1175 Undeposited receipts	4,664.13	(47,704.07)	7,760.35
1191.1 Restricted cash	475,760.00	0.00	475,760.00
1191.2 Restricted cash offset	(475,760.00)	0.00	(475,760.00)
Total Cash and cash equivalents	6,021,998.09	222,231.08	6,325,129.80
Total Cash and cash equivalents	6,021,998.09	222,231.08	6,325,129.80
Receivables			
1215 ALLOWANCE FOR UNCOLLECTABLE AC	(6,252.88)	0.00	(6,252.88)
1311 ACCOUNTS RECEIVABLE	303,002.78	23,034.73	355,370.51
1422 Due from other funds - 10-Year Loan to Solid Wast	45,293.59	0.00	45,293.59
Total Receivables	342,043.49	23,034.73	394,411.22
Other current assets			
1581 Zions Clearing	11,790.00	1,965.00	13,755.00
Total Other current assets	11,790.00	1,965.00	13,755.00
Total Current Assets	6,375,831.58	247,230.81	6,733,296.02
Non-Current Assets			
Capital assets			
Property			
1611 Land and Rights	32,433.32	0.00	32,433.32
1621 Buildings	94,624.52	0.00	94,624.52
1641 Electric Plant in Service	2,527,993.50	0.00	2,527,993.50
1642 Electric System	9,415,174.98	0.00	9,415,174.98
1647 Machinery & Equipment	338,578.35	0.00	338,578.35
1651 Autos & Trucks	482,565.36	0.00	482,565.36
Total Property	12,891,370.03	0.00	12,891,370.03
Accumulated depreciation			
1721 Acc Depn Buildings	(72,015.03)	0.00	(72,015.03)
1741 Acc Depn Electric Plant	(2,352,293.71)	0.00	(2,352,293.71)
1742 Acc Depn Electric System	(2,334,781.44)	0.00	(2,334,781.44)
1747 Acc Depn Machinery & Equipment	(306,829.00)	0.00	(306,829.00)
1751 Acc Depn Autos & Trucks	(349,007.03)	0.00	(349,007.03)
Total Accumulated depreciation	(5,414,926.21)	0.00	(5,414,926.21)
Total Capital assets	7,476,443.82	0.00	7,476,443.82
Other non-current assets			
1326 Long-term receivable - PRC	1,221,423.10	0.00	1,221,423.10
1802 Deferred outflows - pensions	120,569.00	0.00	120,569.00
Total Other non-current assets	1,341,992.10	0.00	1,341,992.10
Total Non-Current Assets	8,818,435.92	0.00	8,818,435.92
Total Assets:	15,194,267.50	247,230.81	15,551,731.94
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(188,965.97)	(131,742.86)	(163,856.85)
2132 ACCRUED INTEREST PAYABLE	(8,639.33)	0.00	(8,639.33)
2135 CUSTOMER DEPOSITS	(250,159.00)	1,150.00	(249,509.00)
2150 SALES TAX PAYABLE	(96,197.34)	(11,878.96)	(119,863.93)
Total Current liabilities	(543,961.64)	(142,471.82)	(541,869.11)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(31,416.59)	0.00	(31,416.59)
Total Payroll liabilities	(31,416.59)	0.00	(31,416.59)

Parowan City
Standard Financial Report
53 Electric Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Deferred revenue			
2601 Net pension liability	(90,207.00)	0.00	(90,207.00)
2602 Deferred inflows - pensions	(3,796.00)	0.00	(3,796.00)
Total Deferred revenue	(94,003.00)	0.00	(94,003.00)
Long-term liabilities			
2510.3 Electric Revenue Bonds current	(383,000.00)	0.00	(383,000.00)
2510.4 Electric RevenueBonds current offset	383,000.00	0.00	383,000.00
2513.1 2014 Electric Revenue issued	(3,464,000.00)	0.00	(3,464,000.00)
2513.2 2014 Electric Revenue repaid	965,000.00	0.00	965,000.00
2514.1 2016 Electric Refunding issued	(2,957,000.00)	0.00	(2,957,000.00)
2514.2 2016 Electric Refunding repaid	2,370,000.00	0.00	2,370,000.00
2522.1 2022 Cat Excavator Note issued	(25,390.00)	0.00	(25,390.00)
2522.2 2022 Cat Excavator Note repaid	4,505.00	0.00	4,505.00
2522.3 2022 Cat Excavator Note current	(4,775.00)	0.00	(4,775.00)
2522.4 2022 Cat Excavator Note current offset	4,775.00	0.00	4,775.00
Total Long-term liabilities	(3,106,885.00)	0.00	(3,106,885.00)
Total Liabilities:	(3,776,266.23)	(142,471.82)	(3,774,173.70)
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(235,900.00)	0.00	(235,900.00)
2980 BEGINNING OF YEAR	(11,182,101.27)	(104,758.99)	(11,541,658.24)
Total Equity - Paid in / Contributed	(11,418,001.27)	(104,758.99)	(11,777,558.24)
Total Liabilities and Fund Equity	(15,194,267.50)	(247,230.81)	(15,551,731.94)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
53 Electric Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 ELECTRIC SALES-RESIDENTIAL-TAX	1,541,559.45	162,301.01	323,560.10	1,550,000.00	0.00
3715 ELECTRIC SALES-COMMERCIAL-TAXA	1,181,245.08	130,572.38	252,309.63	1,200,000.00	0.00
3718 ELECTRIC POWER COST ADJUSTMENT	465,477.91	33,363.93	63,741.00	500,000.00	0.00
3730 PENALTIES	28,566.61	2,514.21	4,812.88	24,000.00	0.00
3755 HEAD IN LEASE - POWER POLES	150.00	0.00	0.00	0.00	0.00
3800 OTHER REVENUE	137,785.21	0.00	0.00	25,000.00	0.00
3840 SALE OF MATERIALS	3,919.05	0.00	0.00	10,000.00	0.00
3890 MISCELLANEOUS	13,767.22	0.00	0.00	21,600.00	0.00
Total Operating income	3,372,470.53	328,751.53	644,423.61	3,330,600.00	0.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	12,635.34	2,275.22	2,593.09	10,000.00	0.00
4011 SALARIES AND WAGES-PERM. EMPLO	474,498.06	39,543.65	80,042.58	506,800.00	0.00
4013 FICA	36,356.70	3,126.85	6,177.08	38,500.00	0.00
4014 INSURANCE	100,819.71	7,824.84	23,740.85	115,700.00	0.00
4015 RETIREMENT	96,674.58	8,106.34	16,001.22	79,500.00	0.00
4016 WORKMEN'S COMPENSATION	2,394.49	0.00	0.00	4,900.00	0.00
4020 BANK CHARGES	13,056.81	0.00	0.00	28,500.00	0.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	12,640.78	0.00	0.00	12,600.00	0.00
4022 PUBLIC NOTICES AND ADS	0.00	0.00	0.00	100.00	0.00
4023 TRAVEL, MEALS AND LODGING	5,660.83	0.00	0.00	8,000.00	0.00
4024 OFFICE SUPPLIES AND EXPENSE	1,081.25	9.19	34.17	3,000.00	0.00
4025 REPAIR TO EQUIPMENT	34,885.14	41.60	41.60	17,500.00	0.00
4026 MAINTENANCE MATERIALS AND SUPP	461,042.94	5,559.14	32,517.55	150,000.00	0.00
4027 UTILITIES	4,685.35	386.00	730.82	7,500.00	0.00
4028 TELEPHONE	9,759.42	622.14	873.26	8,300.00	0.00
4031 PROFESSIONAL & TECHNICAL SERVI	37,853.41	3,520.50	4,590.45	51,000.00	0.00
4032 AUDIT	7,322.22	0.00	0.00	6,100.00	0.00
4033 EDUCATION AND TRAINING	1,666.17	0.00	0.00	4,000.00	0.00
4040 GAS AND OIL	11,026.24	242.53	344.47	10,000.00	0.00
4047 UNIFORM ALLOWANCE	3,226.39	0.00	198.20	3,500.00	0.00
4048 POSTAGE	3,586.93	230.88	451.25	3,750.00	0.00
4050 POWER PURCHASE	1,309,203.32	138,193.91	138,193.91	1,400,000.00	0.00
4051 LIABILITY INSURANCE PROPERTY	12,376.49	0.00	2,700.00	12,500.00	0.00
4053 HYDRO PLANT EQUIPMENT	434.76	0.00	0.00	12,500.00	0.00
4054 PENSTOCK REPAIR	1,247.06	0.00	0.00	1,500.00	0.00
4055 DATA PROCESSING	7,971.60	0.00	0.00	19,500.00	0.00
4056 FERC/HYDRO ENGINEERING	1,919.22	0.00	(959.61)	1,000.00	0.00
4057.1 LBA LEASE PAYMENT	0.00	0.00	0.00	8,000.00	0.00
4058 EQUIPMENT RENTAL	6,064.80	0.00	0.00	20,000.00	0.00
4061 SUNDRY	0.00	0.00	0.00	100.00	0.00
4062 DEPRECIATION	0.00	0.00	0.00	300,000.00	0.00
4063 RESERVOIR COMPANY ASSESSMENT	40,923.30	0.00	0.00	20,500.00	0.00
4064 TRANSFORMERS	0.00	0.00	0.00	70,000.00	0.00
4071 CAPITAL OUTLAY-ELECTRIC DEVELO	21,731.07	0.00	0.00	86,600.00	0.00
4074 CAPITAL OUTLAY - EQUIPMENT/MAC	303,074.00	24,779.75	24,779.75	32,030.00	0.00
Total Operating expense	3,035,818.38	234,462.54	333,050.64	3,053,480.00	0.00
Total Income From Operations:	336,652.15	94,288.99	311,372.97	277,120.00	0.00
Non-Operating Items:					
Non-operating income					
3720 CONNECTION FEES	389,458.98	2,710.00	38,138.00	70,000.00	0.00
3725 ELECTRIC IMPACT FEES	201,487.00	7,760.00	10,046.00	80,000.00	0.00
3740 RECONNECT FEES	1,050.00	0.00	0.00	0.00	0.00
3810 INTEREST EARNINGS	4,030.01	0.00	0.00	240,000.00	0.00
Total Non-operating income	596,025.99	10,470.00	48,184.00	390,000.00	0.00
Non-operating expense					
4059 INTEREST EXPENSE	38,918.00	0.00	0.00	75,000.00	0.00
4060 BOND AGENT PAYING COST	3,988.46	0.00	0.00	5,000.00	0.00
Total Non-operating expense	42,906.46	0.00	0.00	80,000.00	0.00
Total Non-Operating Items:	553,119.53	10,470.00	48,184.00	310,000.00	0.00
Total Income or Expense	889,771.68	104,758.99	359,556.97	587,120.00	0.00

Parowan City
Standard Financial Report
55 Solid Waste Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(16,001.15)	8,316.86	(2,806.17)
1121 PTIF 1761 Combined Accounts	586,671.96	0.00	586,671.96
1160 Xpress Bill Pay	112,821.47	15,942.69	133,860.54
1175 Undeposited receipts	1,926.42	(4,813.77)	2,515.27
Total Cash and cash equivalents	685,418.70	19,445.78	720,241.60
Total Cash and cash equivalents	685,418.70	19,445.78	720,241.60
Receivables			
1311 ACCOUNTS RECEIVABLE	28,830.28	117.75	28,867.14
Total Receivables	28,830.28	117.75	28,867.14
Total Current Assets	714,248.98	19,563.53	749,108.74
Non-Current Assets			
Capital assets			
Property			
1647 Machinery & Equipment	590,021.00	0.00	590,021.00
1661 Buildings	3,833.20	0.00	3,833.20
Total Property	593,854.20	0.00	593,854.20
Accumulated depreciation			
1721 Acc Depn Buildings	(64.94)	0.00	(64.94)
1747 Acc Depn Machinery & Equipment	(585,988.50)	0.00	(585,988.50)
Total Accumulated depreciation	(586,053.44)	0.00	(586,053.44)
Total Capital assets	7,800.76	0.00	7,800.76
Other non-current assets			
1802 Deferred outflows - pensions	10,961.00	0.00	10,961.00
Total Other non-current assets	10,961.00	0.00	10,961.00
Total Non-Current Assets	18,761.76	0.00	18,761.76
Total Assets:	733,010.74	19,563.53	767,870.50
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(3,802.60)	1,132.22	(100.00)
2133 Due to other funds - 10-Year Loan from Electric	(45,293.59)	0.00	(45,293.59)
Total Current liabilities	(49,096.19)	1,132.22	(45,393.59)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(2,184.60)	0.00	(2,184.60)
Total Payroll liabilities	(2,184.60)	0.00	(2,184.60)
Deferred revenue			
2601 Net pension liability	(8,201.00)	0.00	(8,201.00)
2602 Deferred inflows - pensions	(345.00)	0.00	(345.00)
Total Deferred revenue	(8,546.00)	0.00	(8,546.00)
Total Liabilities:	(59,826.79)	1,132.22	(56,124.19)
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(673,183.95)	(20,695.75)	(711,746.31)
Total Equity - Paid in / Contributed	(673,183.95)	(20,695.75)	(711,746.31)
Total Liabilities and Fund Equity	(733,010.74)	(19,563.53)	(767,870.50)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
55 Solid Waste Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 GARBAGE FEES (FIRST CAN)	142,672.53	11,968.15	23,961.86	143,000.00	0.00
3712 GARBAGE FEES (SECOND CAN)	115,199.14	9,795.24	19,531.71	116,000.00	0.00
3713 CAN PURCHASE	4,865.00	200.00	400.00	4,000.00	0.00
3715 COUNTY LANDFILL FEE	69,049.37	5,784.90	11,567.36	80,000.00	0.00
Total Operating income	331,786.04	27,748.29	55,460.93	343,000.00	0.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	187.07	103.17	134.36	2,800.00	0.00
4011 SALARIES AND WAGES-PERM. EMPLO	56,812.67	4,570.42	9,049.62	58,600.00	0.00
4013 FICA	4,291.51	351.40	690.32	4,600.00	0.00
4014 INSURANCE	10,182.06	675.89	2,194.54	9,300.00	0.00
4015 RETIREMENT	4,950.35	382.04	754.72	4,000.00	0.00
4016 WORKMEN'S COMPENSATION	366.52	0.00	0.00	600.00	0.00
4019 CONTRACT SERVICES - COUNTY	32,896.72	0.00	0.00	80,000.00	0.00
4023 TRAVEL, MEALS AND LODGING	67.87	0.00	0.00	0.00	0.00
4024 OFFICE SUPPLIES AND EXPENSE	596.77	0.00	0.00	600.00	0.00
4025 REPAIR TO EQUIPMENT	9,612.44	445.80	1,147.73	15,000.00	0.00
4026 MAINTENANCE MATERIALS AND SUPP	9,907.79	100.00	100.00	15,000.00	0.00
4028 TELEPHONE	90.00	7.50	15.00	100.00	0.00
4031 PROFESSIONAL & TECHNICAL SERVI	4,545.74	317.37	492.37	4,000.00	0.00
4032 AUDIT	620.53	0.00	0.00	600.00	0.00
4033 EDUCATION AND TRAINING	0.00	0.00	0.00	1,000.00	0.00
4040 GAS AND OIL	13,645.96	0.00	0.00	18,000.00	0.00
4047 UNIFORM ALLOWANCE	764.43	0.00	326.52	800.00	0.00
4048 POSTAGE	1,517.94	98.95	193.39	1,550.00	0.00
4051 LIABILITY INSUR. PROPERTY	3,981.99	0.00	1,800.00	5,200.00	0.00
4057 LBA LEASE PAYMENT	0.00	0.00	0.00	2,317.00	0.00
4062 DEPRECIATION	0.00	0.00	0.00	53,000.00	0.00
Total Operating expense	155,038.36	7,052.54	16,898.57	277,067.00	0.00
Total Income From Operations:	176,747.68	20,695.75	38,562.36	65,933.00	0.00
Non-Operating Items:					
Non-operating income					
3810 INTEREST EARNINGS	0.00	0.00	0.00	22,000.00	0.00
Total Non-operating income	0.00	0.00	0.00	22,000.00	0.00
Non-operating expense					
4081 INTEREST EXPENSE	2,038.21	0.00	0.00	4,000.00	0.00
Total Non-operating expense	2,038.21	0.00	0.00	4,000.00	0.00
Total Non-Operating Items:	(2,038.21)	0.00	0.00	18,000.00	0.00
Total Income or Expense	174,709.47	20,695.75	38,562.36	83,933.00	0.00

Parowan City
Standard Financial Report
57 Irrigation Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(22,625.08)	(17,434.53)	(58,588.61)
1121 PTIF 1761 Combined Accounts	511,000.00	0.00	511,000.00
1160 Xpress Bill Pay	88,922.54	11,906.40	104,939.02
1175 Undeposited receipts	2,092.89	(3,522.88)	2,463.98
Total Cash and cash equivalents	579,390.35	(9,051.01)	559,814.39
Total Cash and cash equivalents	579,390.35	(9,051.01)	559,814.39
Receivables			
1311 ACCOUNTS RECEIVABLE - IRRIGATI	21,804.13	260.58	22,158.09
Total Receivables	21,804.13	260.58	22,158.09
Total Current Assets	601,194.48	(8,790.43)	581,972.48
Non-Current Assets			
Capital assets			
Property			
1611 Land and rights	10,716.67	0.00	10,716.67
1631.25 Pressurized Irrigation 25 YR	113,896.39	0.00	113,896.39
1631.50 Pressurized Irrigation 50 YR	1,012,314.38	0.00	1,012,314.38
1647 Machinery and Equipment	178,041.44	0.00	178,041.44
1651 Autos & Trucks	36,542.04	0.00	36,542.04
Total Property	1,351,510.92	0.00	1,351,510.92
Accumulated depreciation			
1731.25 Acc Depn Irrigation System 25 YR	(113,690.72)	0.00	(113,690.72)
1731.50 Acc Depn Irrigation System 50 YR	(733,781.30)	0.00	(733,781.30)
1747 Acc Depn Machinery & Equipment	(125,679.89)	0.00	(125,679.89)
1751 Acc Depn Autos & Trucks	(32,060.28)	0.00	(32,060.28)
Total Accumulated depreciation	(1,005,212.19)	0.00	(1,005,212.19)
Total Capital assets	346,298.73	0.00	346,298.73
Other non-current assets			
1802 Deferred outflows - pensions	21,922.00	0.00	21,922.00
Total Other non-current assets	21,922.00	0.00	21,922.00
Total Non-Current Assets	368,220.73	0.00	368,220.73
Total Assets:	969,415.21	(8,790.43)	950,193.21
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(16,163.24)	16,117.81	(316.89)
Total Current liabilities	(16,163.24)	16,117.81	(316.89)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(8,750.48)	0.00	(8,750.48)
Total Payroll liabilities	(8,750.48)	0.00	(8,750.48)
Deferred revenue			
2601 Net pension liability	(16,401.00)	0.00	(16,401.00)
2602 Deferred inflows - pensions	(690.00)	0.00	(690.00)
Total Deferred revenue	(17,091.00)	0.00	(17,091.00)
Long-term liabilities			
2522.1 2022 Cat Excavator Note issued	(25,390.00)	0.00	(25,390.00)
2522.2 2022 Cat Excavator Note repaid	4,505.00	0.00	4,505.00
2522.3 2022 Cat Excavator Note current	(4,775.00)	0.00	(4,775.00)
2522.4 2022 Cat Excavator Note current offset	4,775.00	0.00	4,775.00
Total Long-term liabilities	(20,885.00)	0.00	(20,885.00)
Total Liabilities:	(62,889.72)	16,117.81	(47,043.37)
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(906,525.49)	(7,327.38)	(903,149.84)
Total Equity - Paid in / Contributed	(906,525.49)	(7,327.38)	(903,149.84)
Total Liabilities and Fund Equity	(969,415.21)	8,790.43	(950,193.21)

Parowan City
Standard Financial Report
57 Irrigation Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
57 Irrigation Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 IRRIGATION SERVICE CHARGE	260,899.60	21,756.08	43,517.43	261,000.00	0.00
Total Operating income	260,899.60	21,756.08	43,517.43	261,000.00	0.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	3,225.67	489.98	745.61	2,000.00	0.00
4011 SALARIES AND WAGES-PERM. EMPLO	97,670.11	7,396.75	14,874.92	96,600.00	0.00
4013 FICA	7,545.78	590.29	1,168.86	7,400.00	0.00
4014 INSURANCE	31,419.89	2,339.61	7,185.30	35,900.00	0.00
4015 RETIREMENT	18,823.82	1,462.29	2,890.62	15,000.00	0.00
4016 WORKMEN'S COMPENSATION	366.52	0.00	0.00	1,200.00	0.00
4023 TRAVEL, MEALS AND LODGING	42.87	0.00	0.00	1,300.00	0.00
4026 MAINTENANCE MATERIAL AND SUPPL	34,463.55	641.41	15,498.40	19,000.00	0.00
4027 UTILITIES	4,394.05	352.90	672.09	6,000.00	0.00
4028 TELEPHONE	1,759.95	76.46	85.98	1,400.00	0.00
4031 PROFESSIONAL AND TECHNICAL	10,509.89	918.44	1,268.44	25,000.00	0.00
4032 AUDIT	1,241.06	0.00	0.00	1,100.00	0.00
4039 REPAIR TO STREETS/SIDEWALK	0.00	0.00	0.00	10,000.00	0.00
4040 GAS AND OIL	8,110.81	60.69	162.75	5,500.00	0.00
4047 UNIFORM ALLOWANCE	1,578.00	(98.02)	353.32	1,600.00	0.00
4048 POSTAGE	3,035.78	197.90	386.79	3,000.00	0.00
4050 WATER ASSESSMENTS	113.25	0.00	0.00	150.00	0.00
4051 LIABILITY INSUR. PROPERTY	3,868.76	0.00	1,600.00	4,300.00	0.00
4057 LBA LEASE PAYMENT	0.00	0.00	0.00	2,500.00	0.00
4058 LEASE PAYMENT - WHEELER	10,814.80	0.00	0.00	13,500.00	0.00
4062 DEPRECIATION	0.00	0.00	0.00	30,000.00	0.00
4074 CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	0.00	5,000.00	0.00
Total Operating expense	238,984.56	14,428.70	46,893.08	287,450.00	0.00
Total Income From Operations:	21,915.04	7,327.38	(3,375.65)	(26,450.00)	0.00
Non-Operating Items:					
Non-operating income					
3810 INTEREST RECEIVED	0.00	0.00	0.00	19,000.00	0.00
Total Non-operating income	0.00	0.00	0.00	19,000.00	0.00
Total Non-Operating Items:	0.00	0.00	0.00	19,000.00	0.00
Total Income or Expense	21,915.04	7,327.38	(3,375.65)	(7,450.00)	0.00

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	21,206.55	0.00	21,206.55
1121 PTIF 1761 Combined Accounts (Cem 0390)	94,298.36	0.00	94,298.36
1191.1 Restricted cash	103,797.49	0.00	103,797.49
1191.2 Restricted cash offset	(103,797.49)	0.00	(103,797.49)
Total Cash and cash equivalents	115,504.91	0.00	115,504.91
Total Cash and cash equivalents	115,504.91	0.00	115,504.91
Total Current Assets	115,504.91	0.00	115,504.91
Total Assets:	115,504.91	0.00	115,504.91
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2975.1 Restricted	(103,797.49)	0.00	(103,797.49)
2975.2 Restricted offset	103,797.49	0.00	103,797.49
2980 BEGINNING OF YEAR	(115,504.91)	0.00	(115,504.91)
Total Equity - Paid in / Contributed	(115,504.91)	0.00	(115,504.91)
Total Liabilities and Fund Equity	(115,504.91)	0.00	(115,504.91)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
Change In Net Position					
Revenue:					
Charges for services					
3482 SALE OF CEMETERY LOTS	2,962.50	0.00	0.00	4,000.00	0.00
Total Charges for services	<u>2,962.50</u>	<u>0.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>0.00</u>
Interest					
3810 INTEREST RECEIVED	0.00	0.00	0.00	4,300.00	0.00
Total Interest	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,300.00</u>	<u>0.00</u>
Total Revenue:	<u>2,962.50</u>	<u>0.00</u>	<u>0.00</u>	<u>8,300.00</u>	<u>0.00</u>
Total Change In Net Position	<u>2,962.50</u>	<u>0.00</u>	<u>0.00</u>	<u>8,300.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
91 General Fixed Assets - 08/01/2024 to 08/31/2025
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Non-Current Assets			
Capital assets			
Work in process			
1601 Work in Process	3,685,511.94	2,348.56	3,702,120.76
Total Work in process	<u>3,685,511.94</u>	<u>2,348.56</u>	<u>3,702,120.76</u>
Property			
1611 Land	1,315,893.00	0.00	1,315,893.00
1621 Buildings	3,946,941.41	0.00	3,946,941.41
1631 Improvements other than bldgs	2,869,197.12	0.00	2,873,967.12
1661 Machinery & equipment	1,356,775.44	0.00	1,356,775.44
1671 Autos and trucks	257,097.93	0.00	283,194.93
1681 Infrastructure	4,648,682.24	0.00	4,648,682.24
1691 Right-to-use lease	219,289.11	0.00	219,289.11
Total Property	<u>14,613,876.25</u>	<u>0.00</u>	<u>14,644,743.25</u>
Accumulated depreciation			
1721 AccDpn Buildings	(1,450,245.60)	0.00	(1,450,245.60)
1731 AccDpn Improvements other than bldgs	(1,388,849.55)	0.00	(1,388,849.55)
1761 AccDpn Machinery & equipment	(1,000,409.70)	0.00	(1,000,409.70)
1771 AccDpn Autos and trucks	(193,947.91)	0.00	(193,947.91)
1781 AccDpn Infrastructure	(4,065,655.82)	0.00	(4,065,655.82)
1791 AccDpn Right-to-use lease	(219,289.11)	0.00	(219,289.11)
Total Accumulated depreciation	<u>(8,318,397.69)</u>	<u>0.00</u>	<u>(8,318,397.69)</u>
Total Capital assets	<u>9,980,990.50</u>	<u>2,348.56</u>	<u>10,028,466.32</u>
Other non-current assets			
1802 Deferred outflows - pensions	301,421.00	0.00	301,421.00
Total Other non-current assets	<u>301,421.00</u>	<u>0.00</u>	<u>301,421.00</u>
Total Non-Current Assets	<u>10,282,411.50</u>	<u>2,348.56</u>	<u>10,329,887.32</u>
Total Assets:	<u>10,282,411.50</u>	<u>2,348.56</u>	<u>10,329,887.32</u>
Liabilities and Fund Equity			
Liabilities:			
Deferred revenue			
2601 Net pension liability	(225,518.00)	0.00	(225,518.00)
2602 Deferred inflows - pensions	(9,490.00)	0.00	(9,490.00)
Total Deferred revenue	<u>(235,008.00)</u>	<u>0.00</u>	<u>(235,008.00)</u>
Total Liabilities:	<u>(235,008.00)</u>	<u>0.00</u>	<u>(235,008.00)</u>
Equity - Paid in / Contributed			
2971.1 Invested in fixed assets	(18,756,932.86)	(2,348.56)	(18,804,408.68)
2971.3 Book cost of assets retired	282,389.29	0.00	282,389.29
2972 Total depreciation charged	8,102,220.37	0.00	8,102,220.37
2980 Net position - pension adjustment	324,919.70	0.00	324,919.70
Total Equity - Paid in / Contributed	<u>(10,047,403.50)</u>	<u>(2,348.56)</u>	<u>(10,094,879.32)</u>
Total Liabilities and Fund Equity	<u>(10,282,411.50)</u>	<u>(2,348.56)</u>	<u>(10,329,887.32)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

PAROWAN CITY

ANNEXATION POLICY PLAN

CITY COUNCIL APPROVED - NOVEMBER 13, 2003

PAROWAN CITY ANNEXATION POLICY PLAN

A. INTRODUCTION

In accordance with the provisions of 10-2-400, Utah Code Annotated, all municipalities within the State, except in Salt Lake County, are required to adopt an Annexation Policy Plan. In this Annexation Policy Plan, the cities are required to develop an "expansion area" map or plan for the future growth of the community. The annexation area plan shall incorporate the long range planning objectives contained in the land use plan of the community and shall represent a graphic illustration/representation of the areas that the city intends to provide services to.

The Annexation Policy Plan is created by the City to guide decision making regarding future annexations. It also helps the city plan for future expansion in conjunction with neighboring political entities. Open communication between the City and other political entities, particularly the County, is a priority in the process of developing the Annexation Policy Plan.

The Annexation Policy Plan anticipates the annexation of the following areas.

Area: 1 - Northeast	1690 acres
2 - Southwest	1514 acres

TOTAL	3204 acres
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B. CHARACTER OF THE COMMUNITY

Parowan City is located about 20 miles from the Cedar City area. Parowan is a Valley community which provides an excellent location for individuals and families interested in an outdoor lifestyle surrounded by a scenic environment. The relatively close commute to surrounding areas has attracted, and will continue to attract, a large number of people who want to live in this community but are willing to commute to work and shopping within reasonable driving distances from the City. This poses a rather unique problem for the community that affects its growth and development. For this and other reasons, Parowan City's tax base needs more diversification, specifically permanent jobs and commercial services. Thus, developing an annexation policy that deals with the specific issues of Parowan City will have a significant impact on the future quality of life and development of Parowan area.

The Parowan General Plan indicates that Parowan will annex lands when such annexation helps the City realize its vision and goals. To that end, the City supports entering beneficial annexation agreements, inter-local agreements and boundary management agreements with adjoining public entities. When the annexed property is developed it should be done in accordance with the Parowan Land Management code. (ie. General Plan, Zoning & Subdivision Ordinances)

C. EXPANSION AREA MAP

The City shall adopt and maintain an expansion area map (Exhibit A) that represents the growth boundary which include territories outside, but adjacent to, the community that may be annexed into the City. This map is consistent with the "Parowan City General Plan." These areas are not bordered by any other municipality. Even though the

proposed properties may lie within the expansion area, there is no guarantee that the annexation request will be approved by the City. The petition for annexation may require additional requirements than those contained in the current Annexation Policy Plan.

D. POPULATION

Population growth projections for the municipality and adjoining areas for the next 20 years.

Parowan's growth projections are as follows:

Year	Population	Annexation Area
2000	2565	0
2010	3062	80
2020	4351	200

E. POLICY/CRITERIA

The following are policy statements, and criteria Parowan City will use in determining whether or not to approve future annexation petitions.

Policy:

1. **DEVELOPMENT IN ANNEXED AREAS TO CONFORM TO GENERAL PLAN**
All annexations accepted by Parowan City shall be found in conformance with the Parowan City General Plan. Parowan City may exercise its initiative to adopt an area options Master Plan for future development in those extraterritorial areas of interest for future annexation as indicated in this Policy Declaration. These area specific Master Plans will define proposed land uses as well as the nature and density of development desired in each particular area. Once adopted, any proposed development in an area to be annexed must conform to the Master Plan and General Plans, notwithstanding the said Master Plan may be amended from time to time as deemed necessary and appropriate.
2. **PLANNING AND ZONING COMMISSION TO REVIEW ANNEXATION**
In order to facilitate orderly growth and development in Parowan City, the Planning Commission shall review all proposed annexations and make recommendations to the City Council (as set forth in the State Statute) concerning the parcel to be annexed, effects on the City's General Plan, and the recommended zoning district designation for the proposed annexed area.
3. **ANNEXATION TO BE CONSIDERED ONLY IN AREAS OF POTENTIAL URBAN SERVICE**
Parowan City's policy is to consider annexation only in those areas where the City that has the potential to provide urban service (either directly or through inter-local cooperative agreement). These areas may include locations served or to be served by the City's water system, sewer system, police and fire protection services.

Criteria:

1. Areas to be annexed must be contiguous to the corporate limits of Parowan City at the time of submission of the annexation request.

2. Parowan City shall avoid gaps between or overlaps with the expansion areas of other municipalities.
3. Proposed annexations will not be approved if they create an island or peninsula of the unincorporated area.
4. Areas to be annexed shall not be located within the corporate limits of another incorporated town or be part of a previously filed annexation petition that has not been either denied, accepted, or approved.
5. When feasible, the city favors annexation along boundaries of water and sewer improvements, special service districts, or other taxing entities.
6. It is not Parowan City's intent to annex territory for the sole purpose of acquiring revenue.
7. There has been no exclusion of urban development within the policy plan. No urban development, as defined in 10-2-401(1)(i) Utah Code Annotated, exists within 1/4 mile of Parowan City's boundary.
8. The annexation petition must comply with the requirements of Section 10-2-403, Utah Code Annotated. (Exhibit B)
9. Annexations will facilitate the consolidation of overlapping functions of local government by assuring jurisdiction is providing services to an area.
10. Parowan wishes to promote the efficient delivery of service by clearly defining who will provide service to a particular area. Consideration shall be given to encourage the equitable distribution of community resources and obligations.
11. Parowan's Capital Facilities Master Plan outlines the provisions of municipal services in the Annexation Policy Plan area and assures that the services will be equitably distributed.

F. DEVELOPMENT OF SERVICES

All areas included in the Annexation Policy Plan will need municipal services. Iron County Policy is that municipal services should be provided by cities and not by the county. Parowan City has identified Capital Facilities Master Plans for water, sewer, streets, parks, and storm drainage. These plans include the area outlined in the Annexation Policy Plan. Line sizes, etc. have been increased to include these areas.

1. Developer pays service extension

In areas where municipal services are not presently extended, services will be extended on an as-needed basis at the cost of the developer. All extensions of municipal services must comply with all city ordinance and policy criteria and will be paid for by the individual developer or property owner.

2. Annexation Agreements

An annexation agreement will be prepared between the city and future developers outlining specific circumstances relating to water, sewer, streets, electricity, telecommunications, fiber optic/broadband, and other specific improvements.

3. Water Rights

Water rights, of the type and quantity acceptable to Parowan City, that can be utilized for underground water rights (culinary, secondary) shall be required to be conveyed to Parowan City as a condition of development, subdivision approval or issuance of a building permit on property annexed into the Parowan City limits. It is the intent that land annexed to Parowan City be accompanied by water rights sufficient to accommodate the needs of the existing and

potential occupants of said land when development occurs. The water rights conveyance requirements of development shall be in addition to any requirement that may be imposed upon development of the land after annexation and in addition to appropriate Parowan City impact fees. Water requirements will be established utilizing, among other things, Division of Drinking Water standards. Specific requirements will be contained in the annexation agreement. The general guideline of one (1) acre foot of water per residential building permit will be a minimum standard.

The annexation will allow developers of the annexed property access to culinary water, sewer, and other services, provided all developments meet City specifications and comply with all applicable development ordinances and all improvements are installed pursuant to Parowan City standards.

4. Financial Implications

The manner in which these amenities are developed will have a bearing on how they will be financed. Property taxes with increased valuation of property and sales tax will contribute to the general fund to help defray the added expenses the city may incur by annexing these properties. In summary, the newly annexed developing areas shall finance the extension of needed municipal services, such as new utilities, streets, curb and gutters, sidewalks, and other capital improvements as development occurs.

It is not anticipated that the annexation should or will cause any adverse consequences to the residents in the city or in the area annexed, except there may be a slight reduction in general services to the city residents in the present city limits as general services are expanded into the newly annexed territory. It is further anticipated that the expanded growth, when development occurs, shall be borne by the developer and not city residents.

It is anticipated that the residents in the territory to be annexed will experience an increase in their property tax because of the difference in the certified tax rates in the County and Parowan City. It is further anticipated that as newly annexed territory property taxes are received by the city, the city will expand the total level of services to include the total community. Additionally, persons in the newly annexed territory may experience reductions in their fire insurance rates and property insurance rates, although Parowan City makes no guarantee or representation of the same.

As areas grow and become more populated, the demand and need for services increase. Once this policy plan is adopted and areas begin to develop, continual planning by Parowan City will allow development to occur in an economical manner, since homes, buildings, streets, and other amenities will be developed in accordance with Parowan City specifications. The plan and time frame for the extension of municipal services will be determined by the interest of the property owners to subdivide and develop their property.

G. The interests of all "affected" entities.

Paragonah Town: Parowan and Paragonah may share a common boundary some day. Both entities will work together to decide upon a common boundary.

Iron County: Iron County's policy has been that municipal type development should take place in cities. All of the land shown in the Annexation Policy area would be able to be served by Parowan City.

BLM - Bureau of Land Management: Several of the annexations proposed in the Annexation Policy Area are adjacent to BLM lands. It is anticipated that the development of these lands would be compatible with the BLM land in preserving open space and not having a negative impact on the BLM land. It is anticipated that the area in the mouth of the canyon, will remain as a water shed and recreational area in Iron County and under Iron County Jurisdiction.

Iron County School District: Iron County School District is involved in the boundaries of the annexation area and it is anticipated that Iron County School District will provide school service to the area.

Iron County Landfill & Garbage Collection: Provides landfill service and garbage collection for the whole county. District facilities have been sized to accommodate the growth of all cities.

H. ENVIRONMENTAL AND LAND USE ISSUES

Unincorporated area surrounding the Town should be analyzed in terms of environmental and land use issues as it relates to possible annexations. The environmental and land use issues that were analyzed are included in the General Plan and are as follows:

Development in Sensitive Lands will be limited in order to protect and preserve environmentally and geologically sensitive lands in Parowan City. New development shall be prohibited above the elevation of 6000 feet Mean Sea Level unless it be demonstrated that the development would not adversely impact, or be impacted by, the following:

- a. Fault and earthquake hazards.
- b. Subsurface rock and soil types
- c. Slope of the land
- d. Groundwater recharge areas and local groundwater conditions.
- e. Flood hazards and erosion types
- f. Viewscapes
- g. Flood Planes
- h. Elevation
- i. Cost of City Services
- j. Wildlife habitat
- k. Water quality

The Planning Commission will analyze each area proposed for annexation in accordance with the criteria outlined in the Land Use Element of the General Plan and this annexation plan.

I. JUSTIFICATION FOR EXCLUDING URBAN DEVELOPMENT WITHIN ONE-HALF MILE OF CITY'S CURRENT BOUNDARY

There are no urban developments within one-half mile of the City's current boundary that would be excluded from this Annexation Policy Plan.

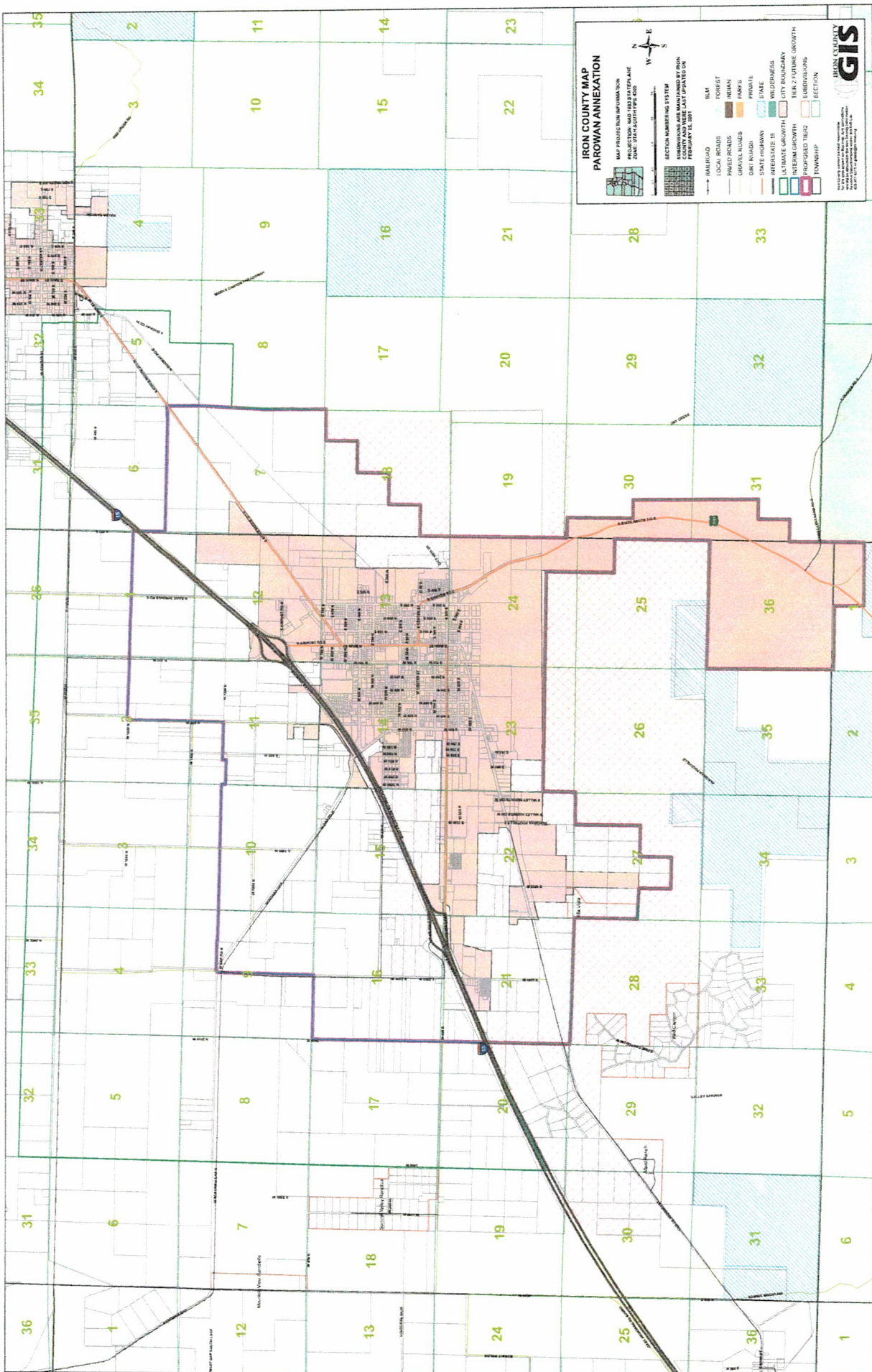
J. PUBLIC COMMENTS

Copies of all written comments submitted by any interested party either during public hearings or during the adoption process of this Annexation Policy Plan have been attached hereto.

K. PROCEDURES FOR SUBMISSION OF AN ANNEXATION REQUEST:

The following steps reflect a general summary of requirements and procedures for processing an annexation request in Parowan City.

1. An annexation petition shall be filed with the City Recorder.
2. An annexation petition shall contain the signatures of the owners of private real property that is located within the area proposed for annexation, that covers a majority of private land area within the area proposed for annexation and is equal in value to at least 1/3 of the value of all private real property within the area proposed for annexation.
3. An annexation petition shall be accompanied by an accurate and recordable map prepared by a licensed surveyor, of the area proposed for annexation.
4. An annexation petition shall designate up to five of the signers of the petition as sponsors, one of whom shall be designated as the contact sponsor, and indicate the mailing address of each sponsor.
5. On the date of filing, the petition sponsors shall deliver or mail a copy of the petition to the Clerk of Iron County.
6. The City Recorder, upon receipt of a properly prepared and completed annexation petition accompanied by the proper plat, shall impose such fees, to recover the costs of processing said petition, as have been established by the City Council. The City Recorder, at that time, shall place the petition on the agenda for consideration at the next regular City Council meeting.
7. The City Council shall review the annexation petition and either accept the petition for further consideration or deny the petition.
8. If the City Council denies a petition, it shall, within five days of the denial, mail written notice of the denial to the contact sponsor, the Clerk of the County and the Chair of the Planning Commission.
9. If the City Council accepts a petition, the City Recorder shall within 30 days determine whether the petition meets the requirements of an annexation. If the petition meets the requirements, the City Recorder shall certify the petition and mail or deliver written notification of the certification to the City Council, the Contact Sponsor, the County Legislative Body and the Chair of the Planning Commission. If the petition fails to meet the requirements, the City Recorder shall reject the petition and mail the necessary written notification of the rejection and the reasons for the rejection.
10. The City Council, within ten (10) days after receipt of the Recorder's notice of certification, shall publish a notice of the proposed annexation at least once a week for three (3) consecutive weeks. Said notice shall contain information about the proposed annexation and explain how written protest is to be filed, within thirty (30) days after the date of the City Council's receipt of the certification notice.
11. If no timely protest is filed, and after the Planning Commission has made a recommendation to the City Council regarding the annexation petition, the City Council shall hold a public hearing, after giving at least seven (7) days notice of the hearing. After the hearing, the City Council may grant the petition and by ordinance annex the area that is subject of the annexation petition.
12. If a protest is filed, the City Council may deny the annexation petition or take no further action on the annexation petition until after receipt of the County Boundary Commission's notice of its decision on the protest. Upon receipt of the Boundary Commission's decision, the City Council may deny or approve the proposed annexation subject of the Boundary Commission's decision.



STR CODE

Purpose:

To allow short-term rentals in a manner that maintains the rural character of the community, protects the residential housing supply, and ensures accountability. This provision is adopted to preserve the character of the community, promote responsible property stewardship, and ensure that short-term rental operators remain accountable to local standards and values.

1. Definitions

- **Short-Term Rental (STR):** A permanent dwelling or portion thereof rented for 29 consecutive days or less by the same renter.~~less than 30 consecutive days.~~
- **Hosted STR:** Owner resides on site during rental.
- **Un-hosted STR:** Owner does not reside on site during rental.
- **Primary Residence:** The dwelling where a person resides for at least **183 days per calendar year**, as evidenced by utility bills, tax documents, voter registration, or driver's license address.
- **Operator or STR Operator:** The person who owns, manages, or is otherwise responsible for the day-to-day operation of a short-term rental.
- **Guest:** Any person who rents or occupies a short-term rental on a temporary basis.
- **Local Contact Person:** An individual designated by the STR operator who is available 24 hours a day, 7 days a week, and capable of physically responding to the rental property within **60 minutes** to resolve complaints or emergencies.
- **Booking Platform:** Any website or app (such as Airbnb, VRBO, or Booking.com) that enables STR advertising, reservation, or payment processing.
- **Nuisance Behavior:** Any behavior by STR guests or operators including, but not limited to behavior that violates local laws, including excessive noise, illegal parking, improper trash disposal, public intoxication, or disturbance of peace.

2. Permitted Zones and Restrictions on Use

Short-term rentals (STRs) are allowed **by permit** in the following zones, subject to the type of rental and compliance with all requirements of this ordinance:

- A-1 (Agricultural)
- RE (Rural Estates)
- R-1 (Single-Family Residential)
- R-1A (Residential–Agricultural)
- R-2 (Medium-Density Residential)
- R-3 (High-Density Residential)
- Commercial Zones (GC-1, DC-1)

STRs are not permitted in the following zones

- HS-1 (Highway services)
- I&M (Industrial & Manufacturing)

STRs are not allowed in Mobile homes, tents, RV's, ETC and other non-permanent residences, regardless of zone.

3. Licensing & Registration

- STR operators must obtain:
 - A short-term rental city business license which must be renewed each year, subject to verification of insurance, tax compliance, and updated contact info
 - State and local transient room tax accounts. All legal taxes must be collected and remitted as required by the Utah State Tax Commission with Parowan City indicated as the physical location of the STR to ensure proper remittance of TRT taxes.
- Licenses are non-transferable and may be revoked for violations.

4. Operational Requirements

Good neighbor policy A “good neighbor policy” shall be posted inside each STR and shall inform guests of the STR of the requirements of this section.

Local Contact Person

- A Local Contact Person must be available at all times to respond to complaints within Sixty (60) minutes.

Trash & Property Maintenance

- Require STRs to have adequate trash service and prevent overflow
- Enforce nuisance standards

Occupancy

- **Occupancy:** No more than a maximum of 1 guest per 150 square feet of livable space within the STR is allowed.

Parking & Signage

- **Parking:** 2 standard off-street parking spaces shall be required for all STRs plus one (1) additional off-street parking space for every four (4) guests above eight (8) guests approved.
- **Signage:** Discreet signs allowed, not to exceed 2 sq. ft.

Noise and other Nuisance Behavior:

- No outdoor amplified sound between 10 p.m. and 7 a.m. and must comply with City noise ordinance.
- No events or parties which would temporarily increase the number of guests on the property above the occupancy limit or parking capacity without separate approval from City Staff. Additional language?
- Violations of Noise and Nuisance Behavior will be grounds for revocation.

5. Limitations on New STRs

- **City-wide Cap:** No more than 10% of total housing units may operate as STRs citywide. In the event the 10% cap has been met, the City Council shall, by Resolution, direct City Staff in how to administer the process of permitting new STRs as existing STRs discontinue and as growth occurs.
- **HOA approval:** If STR is located within a platted subdivision, applicant must verify if they need HOA approval based on active CCRs. If so, then that approval must be given in writing by the HOA prior to the issuance of a permit.

6. Inspection or Self-Certification

- A safety inspection and approved checklist is required before license issuance and every other year thereafter.
- An on-site inspection will include a requirement of smoke detector(s), fire extinguisher(s), carbon monoxide detector(s), emergency exit information, and other safety items as deemed necessary by the City.

7. Grandfathering & Legal Nonconforming Use

- Existing STRs with active business licenses prior to the ordinance effective date may continue operation but must meet all operational requirements. Those without an active business license as of the effective date of this ordinance will not enjoy a non-conforming status and will not be permitted unless they follow the process to be permitted as a new STR.

8. Enforcement

- Violations may result in:
 - **Fines:** \$250 for first offense, \$500 for the second offense, and \$1,000 for repeat violations beyond the 2nd
 - **Revocation:** 2 violations in 12 months triggers license review for possible revocation
- The city may contract with a compliance service to monitor listings as allowed by Utah State Code 10-8-85.4

9. Appeals

- License denials or revocations may be appealed to the Planning Commission (or Appeal Authority??) within 30 days.

Proposed Fee Schedule – Short-Term Rentals (STRs)

FEE TYPE	AMOUNT	NOTES
NEW STR LICENSE (PER UNIT)	\$???	Includes application review and initial fire/life-safety inspection.
ANNUAL RENEWAL (PER UNIT)	\$???	Due by December 31 each year.
FIRE / SAFETY RE-INSPECTION (IF REQUIRED)	\$?? per visit	Applies if corrections are not completed at initial inspection.
PUBLIC SAFETY SURCHARGE – STANDALONE HOME	\$?? annually	Optional; for cost recovery of disproportionate police/fire service.
PUBLIC SAFETY SURCHARGE – CONDOMINIUM / MULTI-UNIT	\$?? annually	Optional; for cost recovery of disproportionate police/fire service.
TRANSFER / OWNER CHANGE	\$??	Administrative processing fee.
LATE RENEWAL PENALTY	50% of renewal fee?	Applied after 30 days late; license void after 60 days (new application required).

Short-Term Rental Fee Comparison – Southern Utah Cities (2025)

CITY / JURISDICTION	INITIAL / NEW LICENSE	ANNUAL RENEWAL	OTHER NOTABLE FEES / NOTES
CEDAR CITY	\$40	\$40	Simple, flat STR license; lowest in region.
ST. GEORGE	\$50 base business license (+\$10 per FTE, \$5 per PTE; max \$350)	Same as above	One license may cover multiple STRs under same owner; no per-unit surcharge.
WASHINGTON COUNTY (UNINCORPORATED)	\$160	Same (\$160, renews Dec. 31)	Includes Health & Safety Check; license expires annually.

BRIAN HEAD	\$151 per cabin/condo + \$30 fire inspection	\$122 per unit	PLUS annual "Disproportionate Cost" fee: \$536 per cabin / \$197 per condo.
HURRICANE CITY	\$300 + \$25 application fee	\$300	Cap and waitlist system in effect; highest base fee in the region.

Key Takeaways

- **Range:** \$40 (Cedar) to \$300 (Hurricane) annually, with Brian Head layering on a high-cost public safety surcharge.
- **St. George:** Most flexible, folds STRs into normal business license framework.
- **Washington County:** Mid-range at \$160, with explicit annual health/safety check.
- **Regional Average (excluding Brian Head surcharges):** ~\$140–\$150/year.

Questions

- Separate Business license required, or only STR license?
- Fire Inspection Fee?
- Public Safety Surcharge (like Brianhead)?
- Transfer, late fees?

PAROWAN CITY RESOLUTION 2023-08-04

A RESOLUTION CLARIFYING THE INTENT OF THE CITY IN REGARDS TO THE FUTURE USE OF THE PARCEL OF LAND DONATED BY THE MORTENSEN FAMILY AT LION'S PARK

WHEREAS in the early 1960's Bart and Vera Mortensen donated 0.666 acres to Parowan City for the purposes of building a pool and for a park. The property donated is currently defined as parcel number A-0014-0002-0000; and

WHEREAS the Mortensen family has maintained that there was a handshake agreement with Parowan City that parcel should be used for the construction of a city pool and the rest of the property should be used as a park; and

WHEREAS in 1997 the City Council voted to allow the construction of the SUU Head Start building on the parcel in question. The City obtained the legal opinion that this was legal to do so and it is still the opinion of the City that the City has no legal constraints on use of the property resulting from the donation; and

WHEREAS the Mortensen family maintains that the construction of the SUU Head Start violated the handshake agreement from the 1960's and that the City shouldn't have allowed the building of the facility; and

WHEREAS it is the desire of Parowan City to consider the Mortensen family's request by working with SUU Head Start to relocate the SUU Head Start building to a different location and restore the property to a park as determined advisable by Parowan City; and

WHEREAS it is the desire of Parowan City to beautify the area to compliment the recently renovated pool and add improvements that would encourage the public to use the property as a park. It is believed that if the property is improved such that it results in constant use and enjoyment by the public, it will therefore not be considered by a future City Council for any other use.

NOW THEREFORE BE IT RESOLVED by the City Council of Parowan City, that Parowan City Resolution 2023-08-04 is adopted as follows:

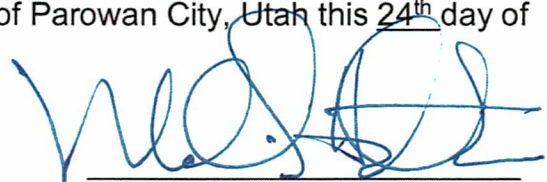
The Parowan City Council, by this Resolution, does hereby agree to encourage Southern Utah University and Iron County School District to find a suitable location for relocation of the facility. It is understood that this process will take time, effort, and expense on behalf of the aforementioned entities, and that Parowan City does not guarantee that the building will be relocated, only that Parowan City will work, in earnest, to encourage such relocation without committing any future financial resources to facilitate the same. The City reserves the option to choose the method, time limit, and terms of negotiation process.

The Parowan City Council, by this Resolution, does hereby agree, upon successful relocation of the SUU Head Start building, to explore at its discretion design options to make the newly vacated ground beautiful and more fully usable by the public

as a park. Examples of designs that will be explored include but are not limited to the following: the installation of shade trees, picnic tables, walking/jogging paths, fountains, BBQ's, playground equipment, or any other similar improvements which purpose is to enhance, beautify, and make the property more used by the public. All improvements will be done as funding is made available whether by budget appropriations, or as grants can be obtained by the City. Until such time as funding can be found for improvements, the property will be maintained in a default state of sod-covered soil.

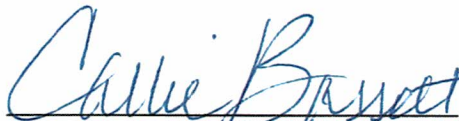
This Resolution shall become effective immediately upon execution of the same.

Passed and adopted by the City Council of Parowan City, Utah this 24th day of August, 2023.



Mollie Halterman, Mayor

ATTESTED BY:



Callie Bassett, CMC
Parowan City Recorder



VOTING:

	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>	<u>ABSENT</u>
David M. Burton	☒	☐	☐	☐
Matthew Gale	☒	☐	☐	☐
Rochell Topham	☐	☐	☒	☐
James W. Shurtleff	☒	☐	☐	☐
Sharon Downey	☒	☐	☐	☐

Parowan City Procurement Policy – Draft

1) Purpose

To establish uniform purchasing and contracting procedures that ensure fair competition, compliance with Utah law, fiscal accountability, and efficient use of public funds.

2) Purchasing Agent

- a) The City Manager is designated as the City's Purchasing Agent and shall oversee all procurement activities.
- b) The Purchasing Agent may delegate day-to-day purchasing functions to department heads or staff as necessary but remains responsible for compliance with this chapter.
- c) No purchase or contract shall be made except as authorized by this chapter and as appropriated in the City budget.

3) Requisitions and Purchase Orders

The City shall utilize a requisition and purchase approval process as established and periodically adjusted by the Purchasing Agent to meet operational needs and best practices for internal controls. A formal purchase order shall not be required unless specifically requested by the vendor or determined necessary by the Purchasing Agent. The requisition approval process may employ a variety of methods, including but not limited to paper signatures, digital approvals via email or the City's financial software, and in some cases, pre-approved purchases. Regardless of the approval method, the department head with funds appropriated through the budget process shall be responsible for authorizing expenditures within their department. The Purchasing Agent may also authorize purchases for any department. In limited cases, the City Treasurer or Accounts Payable employee may be authorized to automatically pay recurring bills that are typical, planned, and within budget, such as utility bills, debt service payments, and other routine obligations.

4) Cost Thresholds

- a) Procurement thresholds, including limits for informal quotes, formal bidding, and City Council approval, shall be set by City Council resolution and may be adjusted from time to time to account for inflation and operational needs.
- b) The Purchasing Agent shall maintain and publish the current schedule of thresholds for staff reference.
- c) Until amended by resolution, the following thresholds apply:

Purchase Category	Dollar Range	Method	Approval Required
Small Purchases	Up to \$5,000	Direct purchase (best effort)	Department Head
Informal Competitive Quotes	\$5,001 – \$25,000	3 Quotes/Bids (if available, can be verbal, website, or written, must be documented)	Department Head & City Manager
Formal Bids / IFB	Over \$25,000	Sealed Bids (public notice, public opening)	City Council approval of award
Professional Services	Up to \$10,000	Direct Selection (best effort)	Department Head
Professional Services – RFP/RFQ	Over \$10,000 (or any complex service)	RFP/RFQ required (with evaluation criteria)	Department Head & City Manager (Council approval if contract exceeds \$25,000)
50k + Construction	Over \$50,000 (Utah Code Title 14 “Little Miller Act”)	Competitive Bid/RFP (performance and payment bonds as required by state law)	City Council approval of award

5) Council Override

- a) The City Council may, by resolution, temporarily adjust or waive procurement thresholds for a specific project or emergency circumstance when determined to be in the best interest of the City.
- b) Any such resolution shall state the project, the adjusted threshold, and the justification for the change.
- c) Temporary adjustments under this section do not amend the general procurement thresholds unless explicitly stated.

6) Procurement Methods

- a) Small Purchases
 - i) Purchases below the “small purchase” threshold may be made if reasonably priced and within budget. Best efforts should be made by purchaser to obtain best value for the City.
 - ii) Competitive quotes should still be sought where practical.
- b) Informal Competitive Quotes
 - i) Purchases above the small purchase threshold and below the formal bid threshold require at least three (3) written or verbal quotes, if available.
 - ii) Award shall normally be made to the lowest responsible vendor meeting specifications. Department Head & City Manager may use a best value award based on documented and reasonable evaluation criteria.
- c) Formal Sealed Bids (Invitation for Bids – IFB)
 - i) Purchases exceeding the formal bid threshold shall be solicited by public notice with sealed bids.
 - ii) The City shall provide at least 10 days’ public notice by posting on the Parowan City Website or State Procurement Website and any other method designated by the Purchasing Agent.
 - iii) Bids shall be opened publicly at the time and place designated in the notice.

- iv) The City shall normally award sealed bids to the lowest responsive and responsible bidder. The City Council may use a best value award based on published evaluation criteria.
- d) Requests for Proposals (RFP) and Requests for Qualifications (RFQ)
 - i) Used when price is not the sole determining factor or where technical or professional services are required.
 - ii) RFPs and RFQs shall state evaluation criteria and weighting.
 - iii) Proposals shall be reviewed by an evaluation committee appointed by the Purchasing Agent.
- e) Local Bidder Preference:
 - i) When evaluating bids for purchases of goods, materials, or services funded solely with City funds, a responsive and responsible bidder with a principal office or place of business located within County limits shall be deemed to have submitted a bid equal to the lowest non-local bid if the local bid is within 3% of the lowest bid amount.
 - ii) If more than one local bidder qualifies under this section, the award shall be made to the lowest of those qualifying local bidders.
 - iii) This preference shall not apply to purchases made with state or federal funds where prohibited by law or purchases under cooperative contracts or state bid programs.

7) Ethics and Conflicts of Interest

- a) No City officer or employee may have a financial interest in a contract or purchase in violation of Utah Code Title 10, Chapter 3, or the Utah Public Officers and Employees Ethics Act.
- b) Gifts, Gratuities, and Favors
 - i) No City officer or employee shall accept any gift, gratuity, or favor with a value exceeding \$50, unless permitted by law or properly disclosed in accordance with the Utah Public Officers' and Employees' Ethics Act (Title 67, Chapter 16, Utah Code)
 - ii) An "occasional, non-pecuniary gift" valued at \$50 or less is considered permissible and does not require disclosure.

- iii) Gifts should never be accepted if they:
 - (1) are intended to improperly influence a public official's or employee's duties,
 - (2) serve as a reward for an official act, or
 - (3) are given by persons or entities involved in a governmental action that the recipient may affect, unless proper disclosure is made
 - (4) Any gift with value above \$50 or those that qualify as more than nominal must be disclosed promptly in writing to the City's governing body or legal authority, following the procedures established in the Utah Ethics Act.
- c) Any City employee involved in drafting specifications or evaluating bids/proposals shall disclose potential conflicts and recuse themselves where appropriate.

8) Exceptions to Procurement Cost Thresholds

a) Emergency Procurement

- i) In an actual emergency threatening public health, safety, or essential services, the Purchasing Agent may authorize procurement without normal procedures.
- ii) Emergency purchases shall be limited to what is necessary to address the immediate situation.
- iii) The Purchasing Agent shall document the circumstances and report emergency procurements to the City Council.

b) Single-Source Procurement

- i) Procurement without competition is allowed only when the Purchasing Agent determines in writing that:
 - (1) Only one source is available;
 - (2) Compatibility with existing equipment or systems requires a sole vendor; or
 - (3) Other unique circumstances justify the purchase.
- ii) Documentation of the justification shall be kept with the purchase file.

c) Cooperative Purchasing

- i) The City may participate in state cooperative contracts, local purchasing contract awards, purchasing consortia, and interlocal agreements when determined to be in the City's best interest by the Purchasing Agent.

9) Recordkeeping

All solicitations, quotes, bids, proposals, and contracts shall be maintained in accordance with the City's records retention schedule and Utah public records law.